

Isle of Anglesey County Council

Report to:	EXECUTIVE
Date:	22 SEPTEMBER 2026
Subject:	REVENUE BUDGET MONITORING, QUARTER 1 2026/27
Portfolio holder(s):	CLLR ROBIN WILLIAMS – DEPUTY LEADER AND PORTFOLIO HOLDER – FINANCE & CORPORATE BUSINESS AND CUSTOMER EXPERIENCE
Head of service / director:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
Report author:	BETHAN HUGHES OWEN – ACCOUNTANCY SERVICES MANAGER 01248 752663 BethanOwen2@ynysmon.llyw.cymru
Local members:	NOT APPLICABLE

A – Recommendation(s) and reasons

Recommendations

- (i) To note the position set out in Appendices A, B and C in respect of the Authority's financial performance to date and expected outturn for 2026/27;
- (ii) To note the summary of Contingency budgets for 2026/27, detailed in Appendix CH;
- (iii) To note the monitoring of agency and consultancy costs for 2026/27 in Appendices D and DD;
- (iv) To note the monitoring of Cost of Change Fund expenditure for 2026/27 in Appendix E.

Reason

The overall forecasted position at the end of the first quarter indicates that the final position will result in an underspend on the revenue budget of £2.114m (1.30%).

This report sets out the financial performance of the Council's services at the end of quarter 1, 30 June 2026. The projected position for the year as a whole is also summarised. It should be noted that predicting the final year-end position at the end of quarter 1 is difficult, and the position can change considerably as we move through the remainder of the financial year. There are key areas that are difficult to predict and forecast so far ahead, the key areas being:-

1. A change in the requests for demand led services, mainly the placement of children in care, demand for adult services, homelessness, school transport and out of county education.
2. Additional grant funding received during the year that was not known.
3. Unforeseen one-off expenditure.
4. Recruitment and retention difficulties leading to a higher than anticipated level of vacant posts.
5. Pay awards that have yet to be finalised, for both NJC staff and teachers.

The forecasted position and other changes will result in the Council ending the financial year with a general balance of £17.704m (8.62% of the 2026/27 net revenue budget), which is £7.437m above the minimum figure recommended to the Council.

Given that the forecasted financial position is for an underspend at the end of the financial year, and that the level of general balances is expected to exceed the minimum recommended level, the Executive is not required to approve any remedial action.

B – What other options did you consider and why did you reject them and/or opt for this opinion?

Not applicable – Monitoring Report with no options which require consideration.

C – Why is this a decision for the Executive?

Monitoring of the Council's budget is a function that has been delegated to the Executive.

Ch – Is this decision consistent with policy approved by the full Council?

Yes

D – Is this decision within budget approved by the Council?

Yes, but any change from the approved budget is noted in the report.

Dd – Assessment of potential impacts (if relevant)

1. How does this decision affect our long-term needs as an island?

The report is for monitoring purposes only and is used, along with other reports, to set the medium term financial strategy and annual budget. In setting the annual budget, the impact on the long term needs of the Island will be assessed.

2. Is this a decision that is anticipated to prevent future costs/dependencies on the Council? If so, how?

Not applicable

3. Have we collaborated with other organisations to come to this decision? If so, with whom?

Not applicable

4. Have the citizens of Anglesey played a part in drafting this way forward, including those directly affected by the decision? Explain how.

The citizens of Anglesey were consulted as part of the 2026/27 budget setting process and will be consulted on future budgets.

5. Note any potential impact this decision would have on the protected groups under the Equality Act 2010.

Not applicable

6. If this is a strategic decision, note any potential impacts the decision would have on those experiencing socio-economic disadvantage.

Not applicable

7. Please note any potential effects that this decision would have on opportunities for people to use Welsh and not treat the language less favourably than English.

Not applicable

E – Who did you consult with and what were their comments?

1. Chief Executive / Leadership Team (LT) (mandatory)	The report was considered by the LT at its meeting on 1 September 2026. Comments from the Chief Executive and the other members of the LT were incorporated into the final draft.
2. Finance / 151 Officer	The Section 151 Officer is the author of the report.
3. Legal / Monitoring Officer (mandatory)	The Monitoring Officer is a member of the LT and any comments made have been considered along with all comments made by LT members.
4. HR	The issues covered in the report do not impact on any Human Resource matters.
5. Property	Not applicable
6. IT	Not applicable
7. Procurement	Not applicable
8. Scrutiny	The Finance Scrutiny Panel and the Corporate Scrutiny Committee considered the Council's financial position at meetings on 3 September and 16 September 2026.
9. Local members	The Council's financial position is relevant to all Council Members.

F – Appendices

- Appendix A - Provisional Revenue Outturn Report for 2026/27
- Appendix B - Table of Provisional Outturn 2026/27
- Appendix C - Analysis of the Forecasted Variance by Service and Reason
- Appendix CH - Summary of Contingency Budgets position for 2026/27
- Appendix D - Information regarding monitoring of Agency Staff 2026/27
- Appendix DD - Information regarding monitoring of Consultants 2026/27
- Appendix E – Cost of Change 2026/27

Ff – Background papers (contact the report author for more information)

2026/27 Revenue Budget (as recommended by this Committee on 24 February 2026 and adopted by the County Council on 5 March 2026)

REVENUE BUDGET MONITORING REPORT

1. APPROVED REVENUE BUDGET 2026/27

1.1. The Council approved a net revenue for 2026/27 as follows:-

Table 1
Approved Budget and Funding for 2026/27

	£'000	£'000
Total Approved Revenue Expenditure	207,029	
Amendments to Budget Since Approval	-	
Use of Council Reserves	(1,685)	
Current Approved Budget for 2026/27 (Net of Reserves)		205,344
Funded By		
Aggregate External Finance (AEF)	144,585	
Standard Council Tax Debit Raised	55,998	
Council Tax Premium on Second and Empty Homes	4,761	
Total Funding 2026/27		205,344

2. FORECAST BUDGET POSITION AS AT OTTURN 2026/27

2.1. The unaudited outturn position is shown in Table 2, below:-

Table 2
Summary of the Forecasted Year End Position as at 30 June 2026

	2026/27 Budget	Q1 Outturn (Under) / Over	% Variance
	£'000	£'000	%
Service Budgets	186,805	(1,145)	(0.35%)
Corporate Budgets	20,224	(243)	(4.00%)
General Reserves	(1,685)	-	0.00%
Net Revenue Expenditure	205,344	(1,388)	(0.68%)
Aggregate External Finance (AEF)	144,585	-	0.00%
Standard Council Tax	55,998	(3)	(0.01%)
Council Tax Premium	4,761	(723)	(15.17%)
Net Funding	205,344	(726)	(0.35%)
Net Forecast (Under) / Over	0	(2,114)	1.03%

2.2 The estimated position for the Council's General Balances is shown in Table 3, below:-

Table 3
Estimated Council General Balances as at 31 March 2027

	Amount £'m	Comments
Opening Balance (Unaudited)	(19.038)	See report to Executive – July 2026 – Table 3
Funding 2026/27 Revenue Budget	1.685	As per 2026/27 Budget Resolution – March 2026
Transferred to Earmarked Reserves	(0.710)	See report to Executive – July 2026
Transferred from Earmarked Reserves	2.373	See report to Executive – July 2026
Allocated in 2026/27	0.100	As per Executive decision – February 2026
Forecasted Outturn Position 2026/27	(2.114)	See Table 2 above
Unaudited Council Fund General Balance as at 31 March 2027	(17.704)	

3. FINANCIAL PERFORMANCE BY SERVICE

3.1. The overall combined position for the Council's services shows a forecasted outturn position at the end of the financial year of £1.145m. The analysis by Service is shown in Table 4, below, with a fuller analysis in Appendix B:-

Table 4
Analysis of the Forecasted Budget Position by Service

	(Under) / Overspend £'000	%
Central Education	(152)	(2.74)
Adult Services	(744)	(1.64)
Highways	(285)	(3.29)
Property	100	5.06
Digital, Performance & Customer Experience	(386)	(6.17)
Council Business	151	6.24
Other Services (Variances under £100k)	171	
Total Service Variances	(1,145)	(0.35)

3.2. The current estimate shows a forecasted underspend in Adult Services, with all service areas expected to underspend despite the fact that demand continues to be higher, staff vacancies, additional grant funding and increased income is greater than the cost of the additional demand.

3.3. The position in respect of Children's Services is forecasted to be significantly better than in previous years and, although the costs of out of county placements continues to exceed the budget, staff vacancies and additional grant funding are sufficient to offset the costs of increased demand.

- 3.4. The Digital, Performance and Modernisation service continues to show a high level of forecasted underspend, although the figure is lower than in previous years. Underspending due to vacant posts has reduced significantly and the majority of the underspending now relates to software and licensing costs.
- 3.5. The main reasons for the variances are summarised in Table 5, below, with a more detailed analysis by Service and Sub-Service provided in Appendix C:-

Table 5
Analysis of the Forecasted Variance by Reason

	Forecasted Variance at Q1 £'000
Cost variances arising from changing demand for services	1,044
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(452)
Changes to contract prices not allowed for in the approved budget	(51)
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(730)
Income from fees and charges (above) / below the income target	(1,457)
Cost variances relating to buildings	(181)
Cost variances relating to the employment of external consultants	104
Transfer of funding to / (from) earmarked reserves and general balances	512
Clearly identified errors in the budget setting process	197
Miscellaneous reasons	(131)
TOTAL FORECASTED VARIANCE	(1,145)

- 3.6. The table above shows an overall net underspend of £1.145m across services. This position has largely been driven by the following:-
- Higher than anticipated income, mainly in adult social care, highways, planning and leisure, although it should be noted that the additional income in adult social care offsets the increased demand and the additional planning fees will be transferred to an earmarked reserve to fund the future costs of dealing with large planning applications.
 - Staff savings due to vacancies in adult and children's social care, although Legal Services continues to face increased costs of agency staff, some of which is offset by the release of £100k from general balances (as per the Executive's decision in February 2026). The position in respect of this variance can change during the year as posts are filled or staff leave, creating new vacancies.
 - Additional grant funding, mainly in adult and children's social care, allows additional service demand to be funded and allows core costs to be funded from the grant rather than using the core budget.
 - Service demand continues to create a budget pressure, again, mainly in Adult and Children's social care and in road maintenance (funded from the additional income). Demand for school meals has fallen, which creates a budget saving.

- 3.7. Overall, the forecast position demonstrates that, whilst a number of services are experiencing demand-led budget pressures, these are being substantially mitigated by favourable income performance, grant funding changes and staffing savings. Nevertheless, the Authority is currently forecasting a net underspend of £1.145m at Quarter 1. It should be noted that predicting the final year-end position at the end of quarter 1 is difficult, and the position can change considerably as we move through the remainder of the financial year.

4. FINANCIAL PERFORMANCE OF CORPORATE BUDGETS

- 4.1. The forecasted financial position at the end of the financial year for Corporate Budgets is shown in Table 6, below:-

Table 6
Corporate Budgets Forecasted Financial Position 2026/27

	2026/27 Budget	Q1 Forecasted Outturn (Under) / Over	Variance	Reason for Variance
	£'000	£'000	%	
Levies	5,450	-	-	Lower borrowing and higher investment returns Lower than anticipated case load
Discretionary Rate Relief	108	(22)	(22.33)	
Capital Financing	5,396	(127)	(2.35)	
Benefits Granted	7,826	(324)	(4.15)	
Unbudgeted Costs (Insurance, Capital Pension Costs & Bad Debt Provision)	-	500	-	
Support Services Contribution by HRA	(865)	-	-	
General & Other Contingencies, including Corporate Savings	2,309	(270)	(11.96)	
Use of General Reserves	(1,685)	-	-	
TOTAL	18,539	(243)	(1.31)	

5. COLLECTION OF COUNCIL TAX

- 5.1. The Council Tax Collection Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2025. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts, transfers to business rates etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated when the budget is set and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. Historically, the forecasted levels of Council Tax fall during the year as recovery action is undertaken and taxpayers come forward to claim exemptions and discounts that they are entitled to. The current core Council Tax income was £3k above the budget.

- 5.2.** The Council Tax premium is designed to encourage owners of empty properties and second homes to return the property to general use and, as such, there is a risk that the number of properties paying the premium can reduce significantly during the year. In order to mitigate this risk, the tax base for premium properties is set at 80% and, if the numbers of properties paying the premium does not fall significantly, then the budget will generate a surplus. The change in the eligibility rules for business rates on self-catering accommodation has resulted in a number of properties being transferred back from business rates to Council Tax, which has increased properties subject to the second home premium. As a result, the Council Tax premium element of the Council Tax was £723k overachieved. However, there is a significant risk that appeals will be decided in 2026/27 and beyond relating to self-catering properties that were transferred from business rates to Council Tax, with some backdated to April 2023. An earmarked reserve of £762k exists, which will be used to fund the cost of any refunds that are payable following any successful appeal.

6. CONTINGENCY BUDGETS

- 6.1.** The original contingency expenditure budgets totalled £2.250m, Of these contingency budgets, £1.980m are committed and forecasted, leaving £270k as uncommitted at this point. However, this will change as the year progresses. A full breakdown is attached in Appendix Ch.

7. AGENCY AND CONSULTANCY COSTS

- 7.1.** During the year to date, £464k was spent on Agency staff, with the largest costs incurred within Adult Services (£111k) and Schools (£102k), followed by Waste (£94k) and Council Business (£67k). The majority of costs were funded through existing service budgets, including core budgets, specific service budgets and unutilised staffing budgets, with some expenditure supported by reserves where appropriate.
- 7.2.** Agency staff were appointed in order to maintain service delivery and operational resilience where staffing resources were insufficient to meet service requirements. The principal reasons for engagement included providing cover for vacant posts, supporting recruitment and induction arrangements for new employees, addressing short-term service pressures, and managing periods of sickness absence. In a small number of cases, agency staff were utilised to provide specialist skills and additional capacity required to deliver specific pieces of work.
- 7.3.** A total of £163k was spent on Consultancy for the financial year, with £94k funded through grant or external sources. A full summary of expenditure per service, can be seen at Appendix Dd.

8. COST OF CHANGE FUND

- 8.1.** £110k has been spent on individual projects that were funded from the Cost of Change Fund, with £207k spend carried over into 2026/27. Of the nine projects, two are fully complete, with 4 in the final stages of the projects where project reviews are being undertaken to ensure the project meets the brief and done to the level expected. There are three projects yet to start. The full details can be seen at Appendix E.

9. CONCLUSIONS

- 9.1.** The Quarter 1 revenue budget monitoring position indicates a forecast net underspend of £2.114m (1.03%) by the end of the 2026/27 financial year. Service budgets are currently forecast to underspend by £1.145m, with further underspends arising from corporate budgets and higher than anticipated Council Tax Premium income. The positive forecast position has been driven largely by higher than budgeted income, staffing vacancy savings, additional grant funding and favourable movements within corporate budgets. These have offset significant demand-led pressures within frontline services, particularly Adult and Children's Services.

- 9.2.** Whilst the current forecast is encouraging, it remains an early assessment of the year-end position and a number of significant uncertainties remain. Demand for social care services, homelessness support, school transport and out-of-county education placements continues to present financial risks, alongside the potential impact of pay awards, recruitment challenges and unforeseen expenditure. In addition, the Council Tax Premium position remains subject to potential appeals and future adjustments.
- 9.3.** Should the forecast position be maintained, the Council's General Balances are expected to increase to £17.693m by 31 March 2027, remaining significantly above the minimum recommended level. The overall financial position is, therefore, considered stable at this stage, although continued monitoring and prudent financial management will be required throughout the remainder of the financial year to ensure that emerging risks are identified and managed effectively.

APPENDIX B

ALLDRO REFENIW AR GYFER Y FLWYDDYN ARIANNOL YN DIWEDDU 31 MAWRTH 2027

REVENUE OUTTURN FOR THE FINANCIAL YEAR ENDING 31 MARCH 2027

[illegible]

Gwasanaeth / Swyddogaeth Service / Function	2026/27 Cyllideb Blynnyddol Annual Budget	2026/27 Ch1 Cyllideb hyd yma Q1 Budget Year to Date	2026/27 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	2026/27 Ch1 Amrywiad Q1 Variance	2026/27 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch1 : Amcangyfrif Gwariant i 31 Mawrth 2027 Q1 Estimated Expenditure to 31 March 2027	Ch1 : Amcangyfrif o Alldro 31 Mawrth 2026 gor / (tan) wariant Q1 Estimated Outturn 31 March 2027 over / (under)	2025/26 Gor / (tan) wariant fel % o'r Gyllideb Gyfan Projected Over / (Under) spend as a % of Total Budget	2025/26 Gor / (Tan) Wariant Drafft Draft Over / (Under) spend
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<u>Rheoleiddio a Datblygu Economaidd</u> <u>Regulation & Economic Development</u>									
Datblygu Economaidd <i>Economic Development</i>	2,768	857	1,151	294	34.34%	2,690	(78)	(2.82%)	(153)
Cynllunio a Gwarchod y Cyhoedd <i>Planning and Public Protection</i>	3,417	924	312	(612)	(66.25%)	3,569	152	4.45%	104
<u>AD. Cyfathrebu a Phrofiad y Cwsmer</u> <i>HR. Communications & Customer Experience</i>	2,432	680	694	14	2.06%	2,432	0	0.00%	(86)
<u>Digidol, Perfformiad a Moderneiddio</u> <i>Digital, Performance & Modernisation</i>	6,256	3,168	2,959	(209)	(6.60%)	5,870	(386)	(6.17%)	(508)
<u>Adnoddau</u> <u>Resources</u>	4,113	1,145	1,206	61	5.40%	4,124	11	0.27%	3
<u>Busnes y Cyngor</u> <u>Council Business</u>	2,421	599	1,070	471	78.55%	2,572	151	6.24%	275
<u>Costau Corfforaethol a Democrataidd</u> <u>Corporate & Democratic costs</u>	3,712	1,318	1,343	25	1.88%	3,756	44	1.19%	98
<u>Rheolaeth Corfforaethol</u> <u>Corporate Management</u>	878	219	215	(4)	(1.61%)	895	17	1.94%	(28)
Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets	186,805	45,778	47,228	1,450	3.17%	185,660	(1,145)	(0.35%)	(945)
Ardollau <i>Levies</i>	5,450	5,367	5,367	-	0.00%	5,450	-	0.00%	4
Rhyddhad Trethi Dewisol <i>Discretionary Rate Relief</i>	108	0	0	0	0.00%	86	(22)	(20.33%)	77
Cyllido Cyfalaf <i>Capital Financing</i>	5,396	804	678	(126)	0.00%	5,269	(127)	(2.35%)	(771)
Cyllidebau ar gyfer digwyddiadau annisgwyl Cyffredinol ac Eraill <i>General & Other Contingencies</i>	2,250	2,249	1,980	(269)	(11.96%)	1,980	(270)	(11.96%)	154

Gwasanaeth / Swyddogaeth Service / Function	2026/27 Cyllideb Blynnyddol Annual Budget	2026/27 Ch1 Cyllideb hyd yma Q1 Budget Year to Date	2026/27 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	2026/27 Ch1 Amrywiad Q1 Variance	2026/27 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch1 : Amcangyfrif Gwariant i 31 Mawrth 2027 Q1 Estimated Expenditure to 31 March 2027	Ch1 : Amcangyfrif o Alldro 31 Mawrth 2026 gor / (tan) wariant Q1 Estimated Outturn 31 March 2027 over / (under)	2025/26 Gor / (tan) wariant fel % o'r Gyllideb Gyfan Projected Over / (Under) spend as a % of Total Budget	2025/26 Gor / (Tan) Wariant Drafft Draft Over / (Under) spend
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
Arbedion Cyllideb i'w Gyflawni Budget Savings to be Achieved	59	14	-	(14)	0.00%	59	-	0.00%	(29)
Cronfeydd wrth Gefn Cyffredinol y Cyngor Council's General Reserves	(1,685)	-	-	-	0.00%	(1,685)	-	0.00%	0
Cyfraniad CRT y Gwasanaethau Cefnogol Support Services contribution HRA	(865)	-	-	-	0.00%	(865)	-	0.00%	25
Budd-daliadau a Roddwyd Benefits Granted	7,826	462	2,602	2,140	463.75%	7,502	(324)	(4.15%)	(189)
Costau heb gyllideb ac na ellir eu rheoli: yswiriant, costau pensiwn a dileu drwg ddyledion / lwfansau amhariad ar incwm gwasanaethau Unbudgeted, uncontrollable costs: insurances, pension costs and bad debt write offs / impairment allowances on services' income						500	500	0.00%	385
Cyfanswm Cyllid Corfforaethol Total Corporate Finance	18,539	8,896	10,627	1,731	19.46%	18,296	(243)	(4.00%)	(344)
Cyfanswm 2026/27 Total 2026/27	205,344	54,674	57,855	3,181	5.82%	203,956	(1,388)	(0.68)	(1,289)
Cyllido Funding									
Trethi Annomestig NDR	(24,081)	(7,410)	(7,410)	-	0.01%	(24,081)	-	0.00%	0
Y Dreth Gyngor Council Tax	(55,998)	-	-	-	0.00%	(56,001)	(3)	0.01%	(119)
Premiwm y Dreth Gyngor Council Tax Premium	(4,761)	-	-	-	0.00%	(5,484)	(723)	15.17%	(1,212)
Grant Cynnal Refeniw Revenue Support Grant	(120,504)	(37,108)	(37,108)	-	0.00%	(120,504)	-	0.00%	0
Cyfanswm Cyllid 2026/27 Total Funding 2026/27	(205,344)	(44,518)	(44,518)	-	0.00%	(206,070)	(726)	(0.35%)	(1,331)
Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding	0	10,156	13,337	3,181	31.32%	(2,114)	(2,114)	(1.03%)	(2,620)

APPENDIX C

ANALYSIS OF THE OUTTURN VARIANCE BY SERVICE AND REASON

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central Education	School Transport	2	2	-	-	-	-	-	-	-	-	-
	School Meals	(232)	(232)	-	-	-	-	-	-	-	-	-
	ALN Strategy	-	-	-	-	-	-	-	-	-	-	-
	School Exceptions	(15)	-	13	-	-	-	(30)	-	-	-	2
	Language Centre	-	-	-	-	-	-	-	-	-	-	-
	Early Years Provision	(29)	-	(22)	-	-	-	-	-	-	-	(7)
	Clwb Gofal Plant	-	-	-	-	-	-	-	-	-	-	-
	Further Education	-	-	-	-	-	-	-	-	-	-	-
	Central Education	107	-	-	-	-	-	-	-	-	-	-
	Out of County Placements	-	-	-	-	-	-	-	-	-	-	-
	Millbank	25	-	-	-	-	8	17	-	-	-	-
	Others	(10)	-	(10)	-	-	-	-	-	-	-	-
	TOTAL	(152)	(230)	(19)	-	-	8	(13)	-	-	107	(5)
Culture	Museums & Galleries	85	-	-	-	-	20	15	-	-	-	50
	Libraries	(21)	-	(36)	-	-	15		-	-	-	-
	Archives	5	-	-	-	-	(5)	10	-	-	-	-
	TOTAL	69	-	(36)	-	-	30	25	-	-	-	50
Adult Services	Elderly – Residential	146	550	-	-	-	(404)	-	-	-	-	-
	Elderly – Nursing	(224)	(78)	-	-	-	(146)	-	-	-	-	-
	Elderly – Homecare	56	56	-	-	-		-	-	-	-	-
	Elderly – Other	(118)	(3)	15	-	(100)		-	-	-	-	-
	Physical Disability - Residential	(47)	(43)	-	-	-	(4)	-	-	-	-	-

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Services (continued)	Physical Disability - Homecare	(1)	(1)	-	-	-	-	-	-	-	-	-
	Physical Disability - Other	40	-	40	-	-	-	-	-	-	-	-
	Learning Disability – Residential	(271)	(271)	-	-	-	-	-	-	-	-	-
	Learning Disability - Homecare	20	20	-	-	-	-	-	-	-	-	-
	Learning Disability – Day Care	69	69	-	-	-	-	-	-	-	-	-
	Learning Disability – Supported Accommodation	(2)	(2)	-	-	-	-	-	-	-	-	-
	Learning Disability - Other	(38)	73	(111)	-	-	-	-	-	-	-	-
	Mental Health – Residential	(28)	(30)	-	-	-	2	-	-	-	-	-
	Mental Health – Homecare	(25)	(25)	-	-	-	-	-	-	-	-	-
	Mental Health – Supported Accommodation	(21)	(21)	-	-	-	-	-	-	-	-	-
	Mental Health - Other	(80)	(31)	(49)	-	-	-	-	-	-	-	-
	Provider Unit – Residential	161	21	140	-	-	-	-	-	-	-	-
	Provider Unit - Homecare	(82)	(7)	(75)	-	-	-	-	-	-	-	-
	Provider Unit – Day Care	(41)	20	(61)	-	-	-	-	-	-	-	-
	Provider Unit – Supported Accommodation	(88)	(19)	(69)	-	-	-	-	-	-	-	-
	Provider Unit - Other	(40)	(14)	(26)	-	-	-	-	-	-	-	-
	Management Support Services	(130)	27	18	-	(175)	-	-	-	-	-	-
	TOTAL	(744)	291	(208)	-	(275)	(552)	-	-	-	-	-

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Children's Services	Looked After Children – Out of County Placements	289	289	-	-	-	-	-	-	-	-	-
	Foster Care	111	111	-	-	-	-	-	-	-	-	-
	Small Group Homes	(468)	(20)	(60)	-	(388)	-	-	-	-	-	-
	Other Looked After Children	272	272	-	-	-	-	-	-	-	-	-
	Family Support	87	87	-	-	-	-	-	-	-	-	-
	Children with Disabilities	(156)	35	(191)	-	-	-	-	-	-	-	-
	Commissioning & Social Work	(5)	34	(39)	-	-	-	-	-	-	-	-
	Youth Services	-	-	-	-	-	-	-	-	-	-	-
	Other	(173)	(16)	(157)	-	-	-	-	-	-	-	-
	TOTAL	(43)	792	(447)	-	(388)	-	-	-	-	-	-
Housing	Housing Services	43	-	25	-	-	-	-	-	-	-	18
	Homelessness	(60)	-	-	-	-	-	-	-	-	-	(60)
	J.E.O'Toole Centre	1	-	(1)	-	-	-	-	-	-	-	2
	TOTAL	(16)	-	24	-	-	-	-	-	-	-	(40)
Highways	Highways Support & Management	(40)	(20)	(20)	-	-	-	-	-	-	-	-
	Môn Community Transport	(50)	(50)	-	-	-	-	-	-	-	-	-
	Car Parks & Parking Management	(60)	-	-	-	-	(60)	-	-	-	-	-
	Development Control	(30)	-	-	-	-	(30)	-	-	-	-	-
	Private Street Works	(300)	-	-	-	-	(300)	-	-	-	-	-
	Works Budget	295	295	-	-	-	-	-	-	-	-	-
	Maintenance & Management	10	10	-	-	-	-	-	-	-	-	-
	Maintenance Design	(50)	-	-	-	-	(50)	-	-	-	-	-
	Public Transport	(60)	(10)	-	-	-	(50)	-	-	-	-	-

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Highways (continued)	Fleet	-	-	-	-	-		-	-	-	-	-
	TOTAL	(285)	225	(20)	-	-	(490)	-	-	-	-	-
Property	Estates	101	-	-	-	-	45	54	-	-	-	2
	Cleaning	20	-	-	-	-			-	-	-	20
	Maintenance	(99)	-	-	-	-		(116)	-	-	-	17
	Architectural Services	78	-	-	-	-	78		-	-	-	
	TOTAL	100	-	-	-	-	123	(62)	-	-	-	39
Waste	Waste Collection & Disposal	(70)	-	-	(70)	-	-	-	-	-	-	-
	Electricity Generating	50	-	-	-	-	50	-	-	-	-	-
	Recycling	50	-	-	50	-	-	-	-	-	-	-
	Administration & Management	(15)	(5)	-	(10)	-	-	-	-	-	-	-
	TOTAL	15	(5)	-	(30)	-	50	-	-	-	-	-
Economic Development	Economic Development	27	-	(35)	-	-	62	-	-	-	-	-
	Destination	(20)	-	-	-	-	(10)	-	-	-	-	(10)
	Leisure	(85)	-	66	-	-	(100)	(131)	-	-	-	80
	TOTAL	(78)	-	31	-	-	(48)	(131)	-	-	-	70
Planning	Planning Admin	1	-		-	-	-	-	-	-	-	1
	Planning Control	(6)	-	24	-	-	(716)	-	40	646	-	
	Building Control	158	-	119	-	-	56	-	-	-	-	(17)
	Planning Policy	(51)	-	(50)	-	-	-	-	-	-	-	(1)
	Conservation	8	-	8	-	-	-	-	-	-	-	-
	Land Registry	(21)	-	-	-	-	(21)	-	-	-	-	-
	TOTAL	89	-	101	-	-	(681)	-	40	646	-	(17)

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Public Protection	Environmental Health	50	-	-	-	-	50	-	-	-	-	-
	Dogs / Pest Control	(3)	(1)	-	-	-	(2)	-	-	-	-	-
	Animal Health	12	-	-	-	-	(9)	-	-	-	-	-
	Trading Standards	37	-	-	-	-	1	-	-	-	-	21
	Licensing	(5)	(14)	-	-	-	9	-	-	-	-	36
	Registrars	(46)	-	(17)	-	-	(29)	-	-	-	-	-
	Markets	24	4		-	-	20	-	-	-	-	-
	Health & Safety	(6)	-	(6)	-	-	-	-	-	-	-	-
	TOTAL	63	(11)	(23)	-	-	40	-	-	-	-	57
HR, Communications & Customer	Human Resources	10	-	21	-	-	-	-	-	-	-	-11
	Training	-	-	-	-	-	-	-	-	-	-	-
	Communications	-	-	-	-	-	-	-	-	-	-	-
	Cyswllt Môn	(10)	-	(10)	-	-	-	-	-	-	-	-
	TOTAL	-	-	11	-	-	-	-	-	-	-	(11)
Digital, Performance & Modernisation	Digital	(325)	-	(31)	-	(20)	-	-	-	-	-	(274)
	Performance & Modernisation	(61)	-	(34)	-	(27)	-	-	-	-	-	-
	TOTAL	(386)	-	(65)	-	(47)	-	-	-	-	-	(274)
Resources	Audit & Risk	(10)	-	(47)	-	-	-	-	37	-	-	-
	Benefits & Revenues	54	-	30	-	(20)	-	-	-	(8)	-	52
	Financial Services	18	-	18	-	-	-	-	-	-	-	-
	Management	27	-	4	-	-	-	-	27	(8)	-	4
	Procurement	(78)	-	(28)	-	-	20	-	-	(18)	-	(52)
	TOTAL	11	-	(23)	-	(20)	20	-	64	(34)	-	4

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Council Business	Electoral Services	(14)	-	(14)	-	-	-	-	-	-	-	-
	Emergency Planning	-	-	-	-	-	-	-	-	-	-	-
	Committee Services	(18)	-	(26)	-	-	-	-	-	-	-	8
	Translation	4	-	4	-	-	-	-	-	-	-	-
	Legal Services	179	-	236	-	-	43	-	-	(100)	-	-
	TOTAL	151	-	200	-	-	43	-	-	(100)	-	8
Corporate Management	Corporate Management	17	-	17	-	-	-	-	-	-	-	-
	TOTAL	17	-	17	-	-	-	-	-	-	-	-
Corporate & Democratic	Risk & Insurance	-	-	-	-	-	-	-	-	-	-	-
	Pension Contributions	5	-	5	-	-	-	-	-	-	-	-
	Audit Fees	(21)	-	-	(21)	-	-	-	-	-	-	-
	Coroners & WLGA	(22)	(18)	-	-	-	-	-	-	-	-	(4)
	Apprenticeship Levy	-	-	-	-	-	-	-	-	-	-	-
	Ynys Môn / Gwynedd Partnership	14	-	-	-	-	-	-	-	-	-	14
	Members' Expenses & Support	(22)	-	-	-	-	-	-	-	-	-	(22)
	Civic Expenditure	-	-	-	-	-	-	-	-	-	-	-
	Corporate Other	90	-	-	-	-	-	-	-	-	90	-
	TOTAL	44	(18)	5	(21)	-	-	-	-	-	90	(12)
	SERVICE TOTAL	(1,145)	1,044	(452)	(51)	(730)	(1,457)	(181)	104	512	197	(131)

SUMMARY OF OUTTURN POSITION ON CONTINGENCY BUDGETS

	Original Budget	Virements (to) Service Lines / from Earmarked Reserves	Committed YTD	Currently Uncommitted Budgets
	£	£	£	£
General Contingency	353,036		83,944	269,092
Housing Assistance for 1 st Time Buyers	1,050,000	-	1,050,000	-
Salary and Grading	300,000	-	300,000	-
Other Earmarked Reserves	206,250	-	206,250	-
Trainee Scheme	340,000	-	340,000	-
Total General and other Contingencies	2,249,286	-	1,980,194	269,092

APPENDIX D

AGENCY COSTS APRIL 2026 TO JUNE 2026

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	12,746	Core Budget	Temporary	To cover vacant post
	18,455	Core Budget	Temporary	Backlog of work
	31,200			
Schools	101,609	Core Budget	Temporary	Supply teachers
	101,609			
Waste	94,001	Specific Core Budget	Temporary	Specific Tasks on Site
	94,001			
Council Business	29,374	Unutilised Staffing Budget and Council general balances	Temporary	To cover vacant posts
	2,900	Unutilised staffing budget & Reserves	Temporary	Cover for vacant post then support for new post holder
	16,872	Reserves	Temporary	Support for new post holder
	17,428	Unutilised staffing budget & Reserves	Temporary	To cover vacant post
	66,573			
Children Services	21,323	Core Budget	Temporary	To cover vacant post
	21,323			
Adult Services	111,558	Core Budget		To cover vacant post
	111,558			
Resources	11,899	Un-utilised staffing budget	Temporary	Cover for vacant post & handover to new post holder
	9,669	Un-utilised staffing budget	Temporary	Temporary Subsidy Officer
	3,238	Reserves	Temporary	Temporary Senior Revenues Recovery Agent
	9,447	Un-utilised staffing budget	Temporary	Temporary cover for sickness absence
	3,113	Un-utilised staffing budget	Temporary	To complete internal audit of financial system
	37,365			
Total	463,629			

SUMMARY OF CONSULTANCY EXPENDITURE QUARTER 1 2026/27

Service	Quarter 1	Total 2026/27
	£	£
Central Education	12,560	46,122
Culture	0	0
Economic & Regeneration	118,408	1,082,399
Property	0	4,405
Highways	0	222,271
Schools	0	4,600
Waste	4,722	56,897
HRA	0	31,623
Housing	0	0
Corporate & Democratic	0	3,200
Adult Services	0	0
Children's Services	0	0
Corporate	0	0
Transformation	0	0
Council Business	3,000	0
Resources	24,040	67,224
Total	162,730	1,518,741
Funded by:		
Core Budget	68,669	552,906
Grant	84,921	102,380
External Contribution	9,140	728,235
Reserves / Provisions	0	135,220
Total	162,730	1,518,741

APPENDIX E

SUMMARY OF COST OF CHANGE FUND EXPENDITURE AT OUTTURN 2026/27

Gwasanaeth / Service	Disgrifiad / Description	Cyllideb / Budget	Gwariant / Expenditure	Cyllideb sy'n cael ei ddwyn ymlaen i 2026/27/ Budget Carried Forward to 2026/27	Diweddariad Prosiect / Project Update
		£	£	£	
Adnoddau Resources	Gweithredu System Telesolutions i gysylltu gyda cwsmeriad y Gwasanaeth Refeniw a Budd-Daliadau / Implement Telesolutions system to contact customers of the Revenue and Benefits Service	4,500	0	4,500	Nid yw'r gwaith yma wedi dechrau eto, mae gwaith Citizen Access angen ei gwblhau yn gyntaf. / This work has not yet started, work on Citizens Access needs to be completed first.
Adnoddau Resources	Cefnogaeth gan Ymgynghorwyr o'r Cwmni Meddalwedd i wneud defnydd llawn o'r modiwlau ad-ennill dyledion ac i weithredu'r modiwlau bilio blynyddol / Support from Software Company Consultants to make full use of the debt recovery modules and to implement the annual billing modules	21,000	21,000	0	Mae gwaith wedi ei gwblhau bellach ar y modiwlau yma. / Work has now been completed on these modules.
Adnoddau Resources	Gweithredu modiwlau ychwanegol yn y System Casglu Incwm / Implement additional modules in the Income Collection System	8,370	8,370	0	Mae gwaith wedi ei gwblhau bellach ar y modiwlau yma. / Work has now been completed on these modules.

Gwasanaeth / Service	Disgrifiad / Description	Cyllideb / Budget	Gwariant / Expenditure	Cyllideb sy'n cael ei ddwyn ymlaen i 2026/27/ Budget Carried Forward to 2026/27	Diweddariad Prosiect / Project Update
Plant Children	Defnyddio Microsoft Co-Pilot i gofnodi cyfarfodydd achosion yn y Gymraeg a'r Saesneg / Use Microsoft Co-Pilot to Minute Case Conference meetings in both Welsh and English	32,640	27,195	5,445	Tra oedd gwaith yn cael ei wneud ar ddatblygu'r achosion defnydd, mae'r rhagofynion technegol sydd eu hangen i ddefnyddio CoPilot yn effeithiol wedi'u cwblhau. Mae'r rhain yn cynnwys creu sianel Amllder Diweddariad "Office" newydd a'r ffurfwedd cysylltiedig, a grŵp i ddosrannu'r trwyddedau yn ddeinamig. Mae profion ar gywirdeb trawsgrifio, a'i allu i wahaniaethu rhwng cynnwys Saesneg a Chymraeg wedi nodi problemau sylweddol gyda chywirdeb y trawsgrif, sy'n cwestiynu ei effeithiolrwydd ar gyfer tasgau trawsgrifio. Mae'r pryderon hyn wedi cael eu trosglwyddo i Dîm Cyfrif Cymraeg a Rheoli Cynnyrch Microsoft. Mae profion gan swyddogion wedi nodi bod y dechnoleg yn cyflawni ymchwil yn effeithiol, yn cyfuno canfyddiadau ac yn creu drafftiau o ddogfennau. Mae'r tîm prosiect yn adolygu'r canfyddiadau, gyda golwg o argymhell newid amcanion y prosiect a chanolbwyntio fwy ar lwyth gwaith gweinyddol ar draws amryw o wasanaethau. / <i>While work was being undertaken on developing the use-cases, the technical pre-requisites required to deploy CoPilot effectively have been completed. These include creating a new Office Update Frequency channel and the associated configuration, and a group to dynamically assign the licenses. Testing of the transcription accuracy and it's ability to discern English and Welsh content has identified significant issues with transcript accuracy, putting its effectiveness into question for transcription tasks. These concerns have been relayed to Microsoft's Welsh Account and Product Management teams. Officer testing has identified the technology effectively undertakes research, compiles findings and generates draft documents. The project team is reviewing the findings, with a view to recommending altering the project aims and re-focusing on administrative workloads across a variety of services.</i>
Prifffyrdd, Gwastraff ac Eiddo	Cynnal adolygiad o drefniadau trafndiaeth ar draws y Cyngor cyfan / Undertake a review of the	40,000	37,357	2,643	Mae'r ymgymghorwyr wedi cwblhau eu adroddiad. Bydd angen cytuno ar y ffordd ymlaen yn dilyn hynny. / The consultants have

Gwasanaeth / Service	Disgrifiad / Description	Cyllideb / Budget	Gwariant / Expenditure	Cyllideb sy'n cael ei ddwyn ymlaen i 2026/27/ Budget Carried Forward to 2026/27	Diweddariad Prosiect / Project Update
<i>Highways, Waste and Property</i>	<i>Council's transport arrangements across the whole Council</i>				<i>completed their report. Following this, a way forward will need to be agreed.</i>
Hamdden Leisure	Peiriannai "Chip a Pin" i'w ddefnyddio gan y Wardeiniaid Traeth / Chip and Pin Machines for use by Beach Wardens	15,340	10,628	4,712	System newydd yn weithredol o Pasg 2026 a bydd gweddill y costau'n daladwy. / New system became live from Easter 2026 and remainder of the costs will be payable.
Cyrchfan Destination	System Dosbarthu Tanwydd Harbwr Amlwch / Fuel Dispensing System Amlwch Harbour	8,000	5,929	2,017	Mae'r gwaith diweddaru wedi'i gwblhau. Disgwyl cadarnhâd bod y system diwygiedig yn cyrraedd y gofynion. / Upgrade work has been completed. Awaiting confirmation that the revised system meets the requirements.
Gwarchod y Cyhoedd Public Protection	System Rheoli Achosion Gwarchod y Cyhoedd / Public Protection Case Management System	150,000	0	150,000	Nid yw'r gwaith yma wedi dechrau eto. / This work has not yet started.
Tai Housing	Modiwl Digartrefedd - System Orchard Tai / Homeless Module - Orchard Housing System	37,950	0	37,950	Nid yw'r gwaith yma wedi dechrau eto. / This work has not yet started.
	CYFANSWM / TOTAL	317,800	110,479	207,321	