

Report

Cabinet



Part 1

Date: 14 January 2022

Subject **November Revenue Budget Monitor**

Purpose To highlight the current forecast position on the Council's revenue budget and the financial risks and opportunities that present themselves within the November position.

Author Head of Finance (HoF)

Ward All

Summary The November 2021 revenue position forecasts an underspend of £10,023k after taking account of a new reserve request (£563k) which Cabinet are asked to approve as it is an integral part of the 2022/23 budget proposals. This forecast is inclusive of the continued financial impact of the COVID-19 pandemic and assumes full reimbursement of all significant costs and lost income during the entirety of the year. This follows confirmation from Welsh Government that the Hardship Fund will remain available until March 2022.

Although there is an overall underspend being forecast, some service areas are reporting overspends against specific activities. In previous years these overspends have related to demand-led activity areas, such as Social Services, however overspending this year is evident across both the People and Place Directorates. Given the inherent risks within demand led areas there is the potential that forecasts in some areas could worsen should demand levels increase.

More than offsetting these specific pressures are projected underspends in relation to capital financing, the general contingency budget, the Council Tax Reduction Scheme (CTRS), Council Tax surplus and other non-service budget headings. A number of these underspends are one-off in nature and will not necessarily recur in future years.

The key areas contributing to the overall position are:

(i)	Undelivered 2021/22 and prior year budget savings	£556k
(ii)	Key demand led areas across Social Services	£225k
(iii)	Staffing and other service area underspends	(£5,154k)
(iv)	Capital Financing	(£2,739k)
(v)	General Contingency	(£1,373k)
(vi)	CTRS and Council Tax surplus	(£878k)
(vii)	Other non-service	(£660k)

As reported in recent months to Cabinet, the position in relation to schools is somewhat different in comparison to previous years, due to the higher level of surplus balances carried forward from 2020/21. To some extent, these balances are being utilised during 2021/22, which is reflected by the projected £2,564k overspend, however, the overall level of balances anticipated to be carried forward into the 2022/23 financial year remains higher than in recent years. Despite this, thorough monitoring needs to be maintained in

this area, as four schools report a deficit position at year end, and there is a possibility that this overall healthier position is only a temporary one.

The appendices to the report as are follows:

- Appendix 1 Overall budget dashboard
- Appendix 2 Revenue summary monitor
- Appendix 3 Schools funding and balances
- Appendix 4 Planned movement in reserves

Proposal Cabinet is asked to:

- Note the overall budget forecast position and for an underspend position to exist at the end of the financial year.
- Approve the creation of a £563k specific earmarked reserve from this year's underspend to support increased demand on adult learning disability budgets in 2022/23.
- Note and ask the Chief Executive and Directors team to implement currently undelivered savings as soon as is practically possible and appropriate to do so, noting the on-going risks associated with these current delays and the current context.
- Note the continued financial challenges being experienced by certain, demand-led, services and the need for robust financial management in these areas, as well as the level of currently unachieved budget savings.
- Note the risks identified throughout the report and in the HoF comments, particularly in relation to future years and the lasting impacts of the pandemic.
- Note the forecast movements in reserves.
- Note the improved overall position in relation to schools, when compared to previous years, but also note the remaining deficit positions for some schools and the risk of past issues re-emerging if good financial planning and management is not undertaken.

Action by Cabinet Members / Head of Finance / Corporate Management Team to:

- HoS continue to keep under review the key risk cost areas and taking action, with Cabinet Members, to move towards balanced positions for those budgets currently projected to overspend.
- Directors team / HoS deliver agreed 2021/22 budget savings as soon as practically possible.
- HoS and budget holders to closely monitor the impact of new pandemic related restrictions, the likelihood of their continuation into next financial year and their financial consequence in the absence of a hardship fund.

Timetable On going

This report was prepared after consultation with:

Chief Executive
Strategic Directors
Heads of Service
Budget Holders
Accountancy Staff

Signed

1 Background

- 1.1 Since March 2020, the Council, and all other councils, have contended with the financial impact arising from the COVID-19 pandemic. In recognition of this, the Welsh Government (WG) have continued to make available a Hardship Fund, which serves to reimburse local authorities for specific costs incurred in responding to the effects of the pandemic and income lost through services and facilities not being able to operate at pre-pandemic levels. Although WG have confirmed that the Hardship Fund will be available for the entirety of the 2021/22 financial year, the hardship fund will not, at this point, be available beyond 31 March 2022.
- 1.2 Significant areas of cost being incurred include the ongoing need to support the adult social care sector, ensuring providers can meet the costs associated with additional cleaning, staffing requirements, PPE, and the impact of voids. Free school meal support has continued to be a significant cost, with the need to continue to provide vouchers to eligible pupils and families not diminishing. Furthermore, high levels of cost are still being incurred in relation to homelessness, the impact of staff absences due to Covid and additional cleaning requirements. In terms of lost income, which is claimed on a quarterly basis, the main areas affected are car parking, Newport Live and school catering.
- 1.3 In addition to the financial impact of the pandemic, which is neutralised within the monitoring position by WG support, certain service and demand-led pressures continue to present a challenge, including, in particular:
- specific challenges within Children's Services.
 - undelivered budget savings.
 - schools are currently forecasting an overall overspend, although this will ultimately be offset by the balances carried forward from 2020/21, which were underpinned by late WG grant funding allocated during March 2021, most of these are planned to be utilised during this financial year.
- 1.4 It is evident that the pattern emerging this current year is not too dissimilar to that seen last year in terms of:
- services generally underspending due to delays and difficulties in recruitment, lower costs being incurred in areas such as office related costs, staff travel for example and in some of its normal day to day spending as resources continue to be focussed on Covid related issues.
 - reimbursement of additional Covid related costs and lost income.
 - some non-service costs significantly underspending, and the revenue contingency budget not being needed.

2 Summary and areas contributing to forecast position

- 2.1 The overall underspend position of £10.023m represents an increase of £2.045m on the position previously reported to Cabinet. This change is split between an increased underspend of £2.633m in relation to service areas, partly offset by a reduction of £588k in the non-service underspend. The most significant changes are within the service areas, including an increase in the net underspend against staffing budgets (£868k increase) and an increase in the underspend against demand-led risk-based budget areas of £2.105m. This latter change is mainly the result of reduced expenditure assumptions and additional grant income within both Children's and Adult Services. For example, within Children's Services, projected spend in relation to Out of Area Placements has reduced, following the receipt of updated placement information, and Leaving Care costs have been offset by UASC grant and the Hardship Fund. In the case of Adult Services, additional ICF and Homefirst grant funding has been received and there has been a reduction in Community Care spend due to a slower than anticipated restart of services and additional property income.

2.2 The following section summarises some of the key areas that make up the overall position.

Summary

Service area underspending **(£4,373k)**

Consisting of:

Undelivered 2021/22 savings	(para. 2.7)	£190k
Undelivered prior year savings	(para. 2.8)	£366k
'Risk based' budget areas – demand led	(para. 2.9-2.15)	(£2,237k)
'Risk based' budget areas – others	(para. 2.16)	(£882k)
Other emerging issues	(para. 2.17)	£974k
Staffing budgets, net	(para. 2.18)	(£1,324k)
Other variances	(para 2.19)	(£1,460k)

School budgets	(para. 3.1)	£2,564k
Use of school reserves	(para. 3.3)	(£2,453k)
Amalgamation balance transfers to Education		(£111k)

Non-service area underspending **(£5,650k)**

Consisting of:

Capital Financing budget	(para. 2.21)	(£2,739k)
Council Tax Reduction Scheme	(para. 2.22)	(£383k)
Council Tax collection	(para 2.23)	(£495k)
Contingency budget not required		(£1,373k)
Other non-service budget areas		(£660k)

Cabinet are asked to approve a £563k reserve transfer from the year's underspend to support increased demand on adult learning disability budgets in 2022/23. The underspend position is £10,586k before the approval of this request.

2.3 In addition to the above, the Council has claimed over £11m from the Hardship Fund for specific Covid related costs and loss of income and these are shown in paragraphs 2.5 – 2.6 below.

2.4 As always, the above forecasts will be subject to on-going review and whilst the trajectory of Covid and its potential impact on services and demand led budgets cannot be underestimated, there is also the potential for the underspend to increase, due to further WG specific grants and further improvement in Council Tax collection.

Additional expenditure in relation to COVID-19 - £9,405k

2.5 To date, the Council has submitted eight monthly claims against the Hardship Fund during 2021/22, which are summarised in the table below. Adult Social Care, Free School Meals and Homelessness remain the largest components of the claims. The general category covers a range of costs and services, with expenditure incurred by schools forming one of the largest elements. It is currently assumed that all costs claimed to date will be reimbursed by WG, although responses to the October and November claim, and certain elements within other claims, are yet to be received.

Category	Q1 (£000)	Q2 (£000)	Q3 (£000)	Total (£000)
Adult Social Care	1,122	848	1,061	3,031
Enforcement	29	16	42	87
Free School Meals	55	951	15	1,021
General	524	1,193	846	2,563
Homelessness	600	372	443	1,415
Opening Visitor Economy	41	228	50	319
Self-Isolation Payments	39	384	288	711
SSP Enhancement	4	0	30	34
Testing in Care Homes	157	17	50	224
Total Additional Expenditure	2,571	4,009	2,825	9,405

Loss of income due to COVID-19 - £1,626k

- 2.6 In addition to the increased costs, the Council continues to be impacted by reduced external income from activities such as car parking and music services. Claims for lost income against the Hardship Fund are made on a quarterly basis, with the table below providing an overview of the claims made to date for 2021/22. The quarter 1 net claim was for £454k, however this was due to an adjustment needing to be included in relation to the final claim for the 2020/21 financial year. Both claims made to date have been paid in full.

Service Area	Q1 Net Lost Income (£000)	Q2 Lost Income (£000)	Total Lost Income (£000)
Adult Services	19	7	26
Education	256	364	620
Schools	45	11	56
City Services	357	290	647
RIH	17	30	47
Corporate	(99)	100	1
External	(141)	370	229
Total	454	1,172	1,626

SERVICE AREA BUDGET VARIANCES (exc Schools)

Delivery of agreed 2021/22 budget savings - £190k overspend
Delivery of agreed previous financial year's savings - £366k overspend

- 2.7 The position on delivery of savings is shown in Appendix 1, with an overview provided in the table below. The performance on forecast delivery of 2021/22 savings reflects an anticipated shortfall of £190k, which is largely due to delays in progressing the necessary actions, some of which is a result of the pandemic. Most savings have been delivered and the shortfall makes up 6% of the total savings agreed.
- 2.8 In addition, there remains a higher level of unachieved savings from previous years, with a further £366k shortfall being projected. These savings relate to Children's services (£88k), Adult services (£78k) and non-service (£200k). In the case of the Social Services savings, these have not been achieved due to COVID-19 either delaying the implementation of plans or causing an increase in demand in areas where savings had previously been targeted. In the case of the non-service saving, relating to generating more income through an amended investment strategy, the HoF has delayed undertaking riskier investments due to (i) to preserve cash-flow during the Covid period last year (ii) the uncertain economic climate caused by Covid (iii) the prospect of higher base interest rates in the future leading to other opportunities to achieve this, at lower risk.

Summary by Portfolio	People	Place	Corporate	Non Service	Total
2021/22 MTRP Target (£) Total	1,421	670	430	870	3,391
Total Savings Realised by Year End 2021/22	1,321	580	430	870	3,201
Variation to MTRP Target	-100	-90	0	0	-190
Variation % to MTRP Target	-7%	-13%	0%	0%	-6%
Undelivered Savings from Previous Years	-166	0	0	-200	-366
Total Undelivered Savings	-266	-90	0	-200	-556

2.9 Whilst the level of unachieved savings in relation to the current financial year is lower than in previous years, there remains a need to ensure that all savings are delivered, in full, as soon as is practically possible. This is of even more significance when coupled with the unachieved savings from prior years. Although the total impact of £556k on the monitoring position is currently manageable, this may not be the case in future years and delivery needs to be achieved as soon as possible.

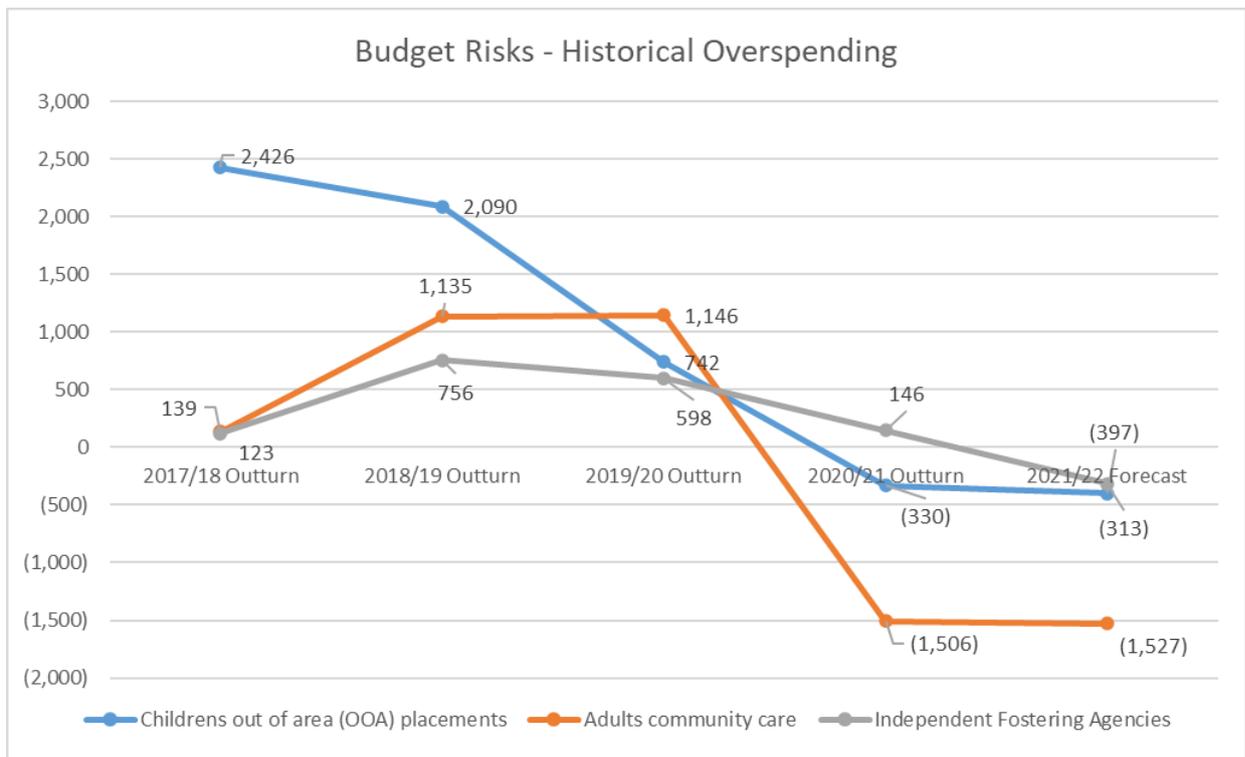
Risk based budgets - demand led – (£2,237k) underspend

2.10 It was well documented throughout previous years that there were three areas of continued risk in terms of significant overspending against budget:

- Children's out of area placements
- Independent fostering agencies
- Adult community care

2.11 These have historically, been recurring issues where demand has continued to accelerate beyond the significant investment and budget available. The 2020/21 and 2021/22 financial years are not a true representation of this challenge due to the pandemic and the reimbursement of additional costs that is received from the WG Hardship Fund. The risk, therefore, of significant overspends emerging has not necessarily gone away and these areas remain critical in terms of their potential impact upon the overall monitoring position. In addition, some areas within social care have also benefited from unexpected grant income from WG in respect of social care recovery which has further increased the underspending position.

2.12 The following chart reflects the outturn position in these areas over the last 4 years, as well as the most recent forecasts. It demonstrates that spend has generally reduced over time, with significant underspends occurring during 2020/21, due to investments as part of the 2021/22 budget and the impact of the pandemic. 2020/21 and 2021/22 are not reflective of typical years and once the support from the Hardship Fund comes to an end the true, underlying position will, most likely, be much more challenging than this.



- 2.13 **Children's out of area placements** – Following additional investment as part of the 2021/22 budget, this budget can support 20 placements. In November, the number of out of area placements reduced to 14 and although the average cost of placements exceeds the level upon which the budget is predicated an underspend of £397k is currently projected.
- 2.14 **Children's independent fostering** – As with out of area placements, this budget received significant investment as part of the 2021/22 budget and can support 58 placements at an average cost. This year, demand has increased with 67 placements currently being supported, however, it has been possible to recover the cost of some of these placements via the Hardship Fund, resulting in a projected underspend of £313k.
- 2.15 **Adults' community care** - £976k has been invested into the adult's community care budget for 2021/22, over and above inflation. The current position shows that the number of service users is slightly higher than at this time last year (2020/21 – 1,482 and 2021/22 – 1,601) and is forecast to continue this trajectory for the remainder of the year. The overall position for this area is a projected underspend of £1,527k. This is, however, made up of significant offsetting variances within that figure, including an overspend of £1,465k against residential packages and an over recovery of £1,268k in relation to community care packages income, aided by higher levels of property income compared with previous years.
- 2.16 Given the inherent nature of these budget risks, numbers in these areas could change in the last part of the year, as has been evident in previous years and will therefore continue to be closely monitored.

Risk based budgets – other areas – (£882k) underspend

- 2.17 Whilst other risk-based areas are forecasting an underspend, these areas will continue to be closely monitored as the combined financial impact of adverse changes to these budgets has the potential to be significant. A summary of all risk-based areas can be found within the overall dashboard in Appendix 1.

Other budget areas - £974k overspend

- 2.18 In addition to the 'risk-based areas' risk explained above, there are other emerging issues presenting themselves which will continue to be closely monitored:
- Regeneration commercial and industrial remedial works across the estate and income under recovery - £329k
 - City services – increased costs in respect of ash die back - £477k
 - Law & Regulation – increase in insurance premiums - £168k

Staffing budgets – (£1,324k) underspend

- 2.19 As can be seen within the overall dashboard in Appendix 1, savings are being projected against staffing budgets. Service areas are forecasting an underspend against staff budgets because of delays in recruitment and any Covid related activities being reimbursed by the WG hardship fund. This is something that affects many service areas, and this is reducing, in part, areas of overspending.

Other Variances – (£1,460k) underspend

- 2.20 Whilst the cumulative impact of lower value variances makes up some of this variance the key items included here are:
- Adult residential homes (£414k) underspend – hardship claim reimbursement received for testing, voids and uplifts which will continue until the end of March 22. Furthermore, although in house residential homes have seen an increase in the number of vacant beds, they are seeing the current cohort of users paying more income than had been planned through user contribution
 - Adult day opportunities (£233k) underspend – savings resulting in the closure of the internal day centre and the early achievement of an agreed saving assumed as part of the medium term financial plan
 - Education SEN – (£843k) underspend - overachievement of income against the recoupment income budget and an underspend in relation to the reduction in anticipated placements to the year end
 - People and Business Change – (£318k) underspend against training and development budget
- 2.21 Whilst the overall dashboard in Appendix 1 sets out the key areas contributing to the forecast position, individual service areas dashboards provide further detail on service specific variances.

NON-SERVICE AREA BUDGET VARIANCES

Capital Financing - (£2,739k) underspend

- 2.22 One of the main elements of the overall underspend position is a projected underspend of £2,739k in relation to the Capital Financing budget. As part of the budget setting for 2021/22, the capital financing costs of the current capital programme, which ends in 2022/23, were funded up front. This has resulted in a saving within the Minimum Revenue Provision budget and the interest payable costs, as this budget is not yet required. The overall level of slippage being reported within the Capital Monitoring & Additions report is also contributing, particularly in terms of the level of interest payable, with the need to borrow not materialising as previously anticipated.

Council Tax Reduction Scheme - (£383k) underspend

- 2.23 The forecast saving of £383k is due to a lower number of council tax benefit claimants than expected. Given that future year savings have already been agreed from this budget there is

unlikely to be any mitigating savings from this area in future. Clearly, there remains an element of uncertainty surrounding the number of claimants in future given that the furlough scheme has ended. It is anticipated at this stage that the associated risk is low.

Council Tax collection - (£495k) underspend

- 2.24 Good progress has been made in supporting people to catch up on the council tax payments and alongside an increase in the tax base to that anticipated, results in a small saving against budget.

3 Schools

- 3.1 Appendix 3 highlights that, overall, schools are anticipating a net overspend of £2,564k, after allowing for reimbursement of eligible expenditure and lost income from the Hardship Fund. In addition, the figure includes one-off grant funding which is expected to be received at the end of the financial year. This projection is based on expenditure forecasts against governing body approved budgets, updated for any recent changes. Within this overall forecast is the position in respect of schools in a deficit budget position, for which recovery plans are in place and being implemented. School's own reserves are assumed to absorb and fund this overspend where possible within the forecast position shown.
- 3.2 Although an overall overspend against budget is currently projected, it should be noted that schools carried forward significantly higher balances at the end of the 2020/21 financial year, compared with previous years. This higher level of balances is primarily the product of WG grants issued towards the end of the last financial year, which offset spend that schools had already budgeted for. As a result, schools carried forward higher than anticipated balances, which, in most individual cases, will be more than sufficient in offsetting the overspends being reported. As outlined by the table below, school balances are projected to remain healthy going into the following financial year, except for those schools in deficit, albeit two of those will report smaller deficits compared with previous years.
- 3.3 Most of the gross overspend relates to the primary sector, with the special sector also projecting an overspend. The nursery and secondary sector are both projecting an overall in-year underspend. A summary table is shown below:

	Reserves balance 31/03/21	In year Under/(overspend)	Reserves Balance 31/03/22
	£	£	£
Nursery	(65,330)	10,711	(54,619)
Primary	8,528,594	(3,307,693)	5,220,901
Secondary	860,716	289,163	1,149,879
Special	234,441	(122,037)	112,405
Total	9,558,422	(3,129,856)	6,428,566
Assumed grant and other compensation		566,230	566,230
Kimberley & Fair oak reserve balance transfers to Education		-	111,413
Q3 & Q4 Covid Financial Impact		-	-
Total	9,558,422	(2,563,626)	7,106,208

- 3.4 Appendix 3 provides details regarding individual school positions, including their projected balances at year-end. It can be seen that four schools are projecting to hold deficit balances, totalling £919k, with two of those expecting to be smaller than the previous year. Whilst reductions in those deficit balances are being reported, it is critical that the impact of the WG grant funding is understood, so that the true position is not masked by this funding. Therefore, it will be necessary to continue to closely scrutinise each position and ensure that deficit recovery plans are being delivered as intended.

3.5 The current position on school balances represents a significant change from the concerns evident in previous financial years. As recently as the 2020/21 financial year, there were concerns that the aggregate school balances could reach a negative position, which may have had wider financial implications across the authority. Now that an overall surplus position, projected to total £7,106k at the year-end, has been achieved, and appears set to continue for at least the next financial year, it is important that there remains a focus on school budgets, to ensure that, as much as possible, a return to the previous position is avoided.

4 Use of reserves

4.1 Appendix 4 illustrates the planned movements in reserves throughout the year. Cabinet should note the opening balance as of 31st March 2021, forecast planned transfers in/(out) of reserves in 2021/22 and the forecast balance as of 31st March 2022. Current projections suggest that 9% of the Council reserves will be utilised by the end of the financial year, which is in line with planned and expected use. The general fund reserve is projected at the minimum level required (£6.5m) representing 3.2% of the overall net budget, excluding school net budgets who have their own ring-fenced reserves.

4.2 The Council currently has a good level of reserves and whilst these are virtually all earmarked, they do ultimately provide, in the last resort, some mitigation for overspending. If this was to happen, then future projects, which were to be funded from these reserves, may not be able to progress or in using other reserves, budgetary provision would need to be made to 'repay' these, creating further pressure on the Council's MTFP. There are no easy, impact free solutions through reserves but they do ultimately provide some cover in the last resort and in the short term.

Timetable

Ongoing

Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Risk of overspending	H	M	Regular forecasting and strong financial management. Revenue budget contingency.	CMT / SFBPs and budget holders HoF
Poor forecasting	M	M	Better forecasting in non-service areas where large variances occurred in 20/21. Review and refinement in service areas of risk-based modelling. CX/HoF setting out clear expectations.	Asst. HoF SFBP's and budget managers CX / SLT/ HoF

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

Heightened by the existing and potential impacts of the pandemic, and associated recovery, strong financial management continues to underpin services and medium-term financial planning.

Options Available and considered

In terms of the overall forecast position and financial management there are no options – the Council needs to operate within its overall budget. The current forecast suggests that this will be achieved, however it is imperative that thorough budget monitoring continues throughout the remainder of the year, to ensure that emerging risks are identified and addressed, and an overall positive position is maintained.

Preferred Option and Why

To continue careful review and management of key budgets and risks.

Comments of Chief Financial Officer

The revenue budget monitor here points to a significant underspend and which has the potential to further increase. This will allow Cabinet to consider a mixture of one-off budget investments and mitigation of future budget risks as the financial impacts of Covid continue beyond March 31st but with no Hardship Fund to support. In these respects, the underspend is welcome and will ensure that Council funds are ultimately spent on local services/projects in due course.

The reserves position shows a good position though Cabinet are asked to note that the majority of the total is made up of the WG grant payment received for the PFI's and which are being drawn down over the medium to long term. Of the balance then, a significant amount is being held for existing / live risks and these are being reviewed as part of the work in readiness for the outturn position for the current year 2021/22 and the 2022/23 budget. There are some non-earmarked funds within reserves, but the value is low, relative to the total. Therefore, as said in the report, they do ultimately provide, in the last resort, some mitigation for overspending / specific financial impacts of risks which the Council is subject too but there would be an impact in utilising them for these purposes over and above existing, specific reserve levels

Comments of Monitoring Officer

There are no legal issues arising from the report.

Comments of Head of People and Business Change

The report notes the forecast financial position of the Council including further information on the funding that has been made available by Welsh Government to address some financial pressures incurred as a result of Covid-19.

The Well-being of Future Generations Act requires public bodies to apply the five ways of working to any financial planning, which will address short-term priorities with the need to safeguard the ability to meet long-term needs. This report gives an early indication of the revenue forecast position and the issues affecting financial management during 2020/21 and notes that any future reductions in funding will need to reflect and be consistent with the five ways of working.

There are no HR implications arising directly from this report.

Local issues

N/A

Scrutiny Committees

N/A

Fairness and Equality Impact Assessment:

- **Wellbeing of Future Generation (Wales) Act**
- **Equality Act 2010**
- **Socio-economic Duty**
- **Welsh Language (Wales) Measure 2011**

For this report, a full Fairness and Equality Impact Assessment has not been undertaken. This is because this report is not seeking any strategic decisions or policy changes, with its purpose being to update Cabinet on the current year financial performance against the budget agreed for the year. However, fairness and equality are considered as part of service delivery and will feature in annual finance reports, such as the Budget Report and Capital Strategy.

In terms of the Wellbeing of Future Generations (Wales) Act, and the five ways of working contained within it, this report highlights examples of these being supported. For example, whilst this report is focussed on the current year, there are references to the longer-term impact, via medium term financial planning, and on taking preventative action, to ensure that financial problems existing now are addressed as quickly as possible, to ensure they do not have a detrimental impact in future years. Analysis and review of reserves, which are critical for financial resilience over the long term, is regularly undertaken by the Head of Finance and detailed in this report.

In the case of the Welsh Language, the service will continue to ensure that, wherever possible, services or information is available in the medium of Welsh.

Consultation

N/A

Background Papers

Dated: 10 January 2022

Appendix 1

Budget Monitoring Position – November 2021

Position by Directorate	Current Budget £'000	Forecast £'000	Variance £'000
People (exc Schools)	93,872	89,758	(4,114)
Place	36,543	36,612	69
Corporate	19,651	19,323	(328)
Service Area Budget	150,066	145,693	(4,373)
Schools	111,159	113,723	2,564
Service Area Budget (inc Schools)	261,225	259,416	(1,809)
Schools - transfer to reserve	0	(2,564)	(2,564)
Non Service	53,332	49,054	(4,278)
Total Budget (excluding contingency)	314,557	305,907	(8,651)
General Contingency	1,373	0	(1,373)
Total Budget (including contingency)	315,930	305,907	(10,023)

Detailed explanations can be found within service area dashboards



Undelivered Savings:

- 2021/22 - £190k
- Previous years - £366k
- Overall, undelivered savings are resulting in forecast overspend against budget of £556k. This is predominantly due to delays in implementation, some of which are due to the impact of COVID-19.

Position Summary

- Revenue forecast reports an underspend of £10,024k. This assumes that all expenditure and lost income connected to the COVID-19 pandemic will be recoverable to the end of March. Although it was anticipated that there may be further changes to the hardship terms, WG have confirmed current terms will remain unchanged until the end of the year. The fund will not continue into 2022/23.
- Whilst service area underspending (£4,373k) contributes to the forecast position, a large proportion of the underspending comes from:
 - Underspend against general contingency (£1,373k);
 - £2,739k underspend against capital financing costs;
 - £878k underspend against council tax benefit rebates and council tax surplus;
- Schools forecast position shows an overspend against budget. Although significant, much of this is due to the use of reserves following significant one off income being received last financial year. A review is ongoing to determine what proportion of this overspend is recurring. Based on prior year trends, this position also takes in to account an assumed level of income traditionally received at year end.
- The forecast has benefitted from one-off budget savings:
 - Delays in recruitment resulting in vacancy savings;
 - A number of staffing costs e.g. overtime claimed under the Hardship Fund;
 - Loss of income assumed to be reimbursed although some areas may have seen a downturn in income levels despite COVID-19;
 - Less miscellaneous expenditure being incurred than would have been ordinarily;
 - Unexpected grant income received from WG in respect of covid recovery which has improved forecasts, specifically within social care.

Budget Monitoring Position – November 2021

- Although the overall position is positive there are key budget issues to be addressed:
 - Undelivered 21/22 and prior year savings (£556k);
 - Increased demand for children's out of area residential placements (£125k);
 - Increased demand for inter agency adoption fees (£100k);
 - Overspend within the commercial and industrial portfolio as a result of income under recovery (£180k) and replacement roller shutter doors following health and safety checks (£149k);
 - Environmental services overspend due to increase expenditure on trees (£477k);
 - Increased traffic management safety and reduced external income has resulted in forecast overspend within grounds maintenance (£147k)
 - Additional temporary accommodation costs not covered in full by housing benefit. These costs are not covid related and so are not recoverable from the hardship fund (£224k)
 - £168k overspend due to an increase in insurance premiums.
- It is important to note that the future of the pandemic and the likely financial consequence of further local and national lockdowns is unknown and has the potential to affect forecasts should the WG Hardship Fund be insufficient to cover.

Key Assumptions and Risks

WG Financial support

- Forecasts have been made on the basis that the Welsh Government (WG) Hardship Fund will continue for the remainder of the financial year with no further changes to existing terms. WG have also confirmed that the fund will not exist beyond March 2022.
- Any additional expenditure or lost income incurred has been neutralised within the position on the basis that they will be reimbursed in full. Significant areas that will be claiming from this fund include homelessness costs; free school meals; continued support of adult social care and cover cost of overtime and agency for additional tasks required in response to COVID-19 and any COVID-19 related sickness. Key areas of lost income include Education (Gwent Music and school catering), City Services (waste services, bus station departures and car parking) and Newport Live.
- WG previously announced Social Care Recovery Funding for Newport of £2m for recovery of Social Care Services, which has been increased to £3.5m. The Purpose of the Funding is to support appropriate recovery of social care services in local authority areas across Wales, aligning with the priority areas set out in the Social Care Recovery Framework and with any recovery plans developed by the local authority and relevant Regional Partnership Board & Children's Social care. The grant will mainly be used to cover new costs from November 21, however, there are smaller areas of the plan that will cover existing/ planned expenditure:
 - Adults - GWICES £81k contributing to the service underspend
 - Adults - Community Care £563k – reserve to be requested for use in 22/23
 - Children's – Direct payments £82k – contributing to the service underspend
 - Social care staffing - £409k – to be funded from the MTFP reserve in 22/23

Budget Monitoring Position – November 2021

Other Assumptions/ Key Points

- A final NJC pay award is yet to be agreed. The 2021/22 budget was agreed based on a 2% uplift and so anything less than this will increase the in year underspend further. The position will be updated once this becomes known.

In summary the forecast position is made up of the following:

MTFP undelivered savings 2021/22 and prior years	£556k
Key demand led areas across social care	£225k
Staffing and other service area variances	(£5,152k)
Capital financing	(£2,739k)
General contingency	(£1,373k)
Council tax reduction scheme and other non service	<u>(£1,540k)</u>
Forecast position	(£10,023k)

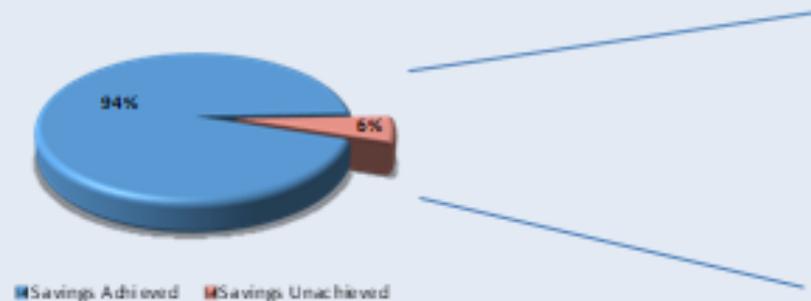
Budget Monitoring Position – November 2021

Staff Forecasts

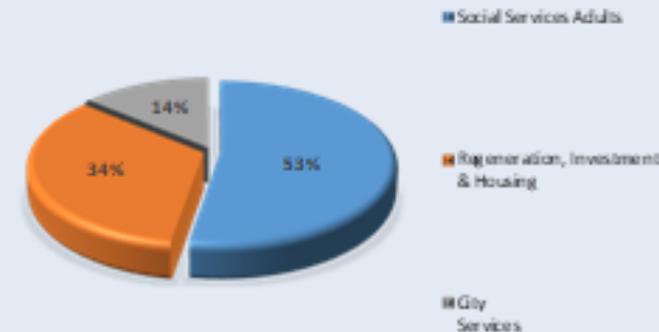
Overall Staffing	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Budget (£'000)		61,327	61,295	61,091	61,120	61,268	61,264	62,613	62,613	62,613	62,613	62,613
Forecast (£'000)		61,477	60,539	61,000	61,239	60,788	60,355	61,089	61,089	61,089	61,089	61,089
Variance (£'000)		0	150	(756)	(91)	119	(456)	(909)	(1,324)	(1,324)	(1,324)	(1,324)

- Whilst there are a number of vacancies across the council and recruitment into these posts have been delayed in some areas these savings are being offset in part by an increased requirement for additional staff time and agency staff. The saving against service area budgets has increased this month, in part, due to the first phase of the senior management team appointments being implemented and subsequent assumptions around the filling of the remaining posts being made.

2021/22 Delivery of Savings (Forecast)



Analysis of Unachieved Savings



- The first chart shows that 94% of the total savings are forecast for full delivery in 2021/22;
- The second chart illustrates the areas where savings are forecast not to be delivered (6% of overall target);
- The delivery of savings in 2021/22 has been affected by the ongoing pandemic and the resulting overspends against budget have been reflected within the forecast;
- In addition to the £190k undelivered savings in 21/22 there remains £366k of undelivered savings from previous years, of which £166k relates to social care.

Overall Summary by Directorate	People	Place	Corporate	Non Service	Total
2021/22 MTRP Target (£) Total	1,421	670	430	870	3,391
Total Savings Realised by Year End 2021/22	1,321	580	430	870	3,201
Variation to MTRP Target	-100	90	0	0	-190
Variation % to MTRP Target	-7%	-13%	0%	0%	-6%

Budget Monitoring Position – November 2021

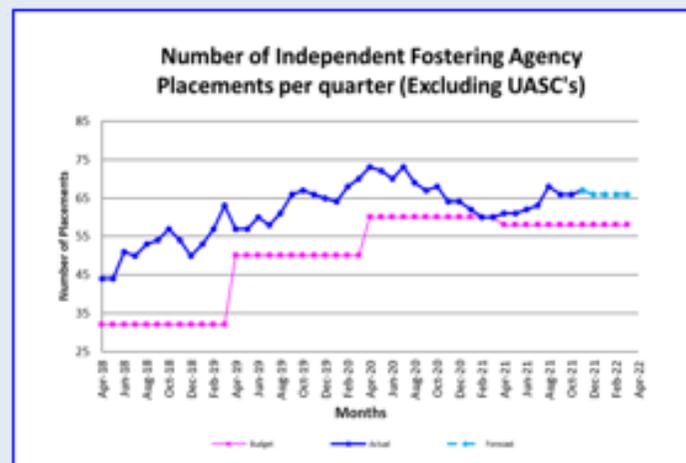
	Annual Budget	Forecast	Variance	Graph
	£'000	£'000	£'000	Reference
Risk Based Areas				
Children & Young People				
Independent Fostering Agencies	2,462	2,149	(313)	i
Out of Area Residential	3,155	2,758	(397)	ii
In House Fostering	3,587	3,394	(193)	
When I'm Ready	24	86	62	
Legal fees	930	819	(111)	
In House Residential	1,968	2,029	61	
Emergency Placements	200	95	(105)	
Inter-Agency Adoption Fees	326	426	100	
Direct Payments - Children Services	176	176	0	
Adult & Community Services				
Community Care - Residential	22,600	24,065	1,465	
Community Care - Supported Living	11,713	10,972	(741)	iii
Community Care - Non Residential	12,805	11,823	(982)	iv
Community Care Income - Residential & Non Residential	(8,615)	(9,884)	(1,269)	
Education				
SEN Out of County - Local Authority	2,116	1,160	(956)	v
SEN Out of County - Independents	1,935	2,191	256	v
SEN Local Provision Development	879	907	28	
SEN Transport	1,739	1,739	0	
Special Home to School Transport	848	848	0	
Bridge Achievement Centre	1,250	1,250	0	
Regeneration, Investment & Housing				
Homelessness - B&B Costs	139	209	70	
Commercial & Industrial Properties Income	(1,406)	(1,226)	180	
City Services				
Commercial/ Asbestos Income	(1,424)	(1,664)	(240)	
Home to School Transport - Primary	1,029	1,014	(15)	
Home to School Transport - Secondary	1,218	1,315	97	
Home to School Transport - College	122	60	(62)	
CPE - Fines Income	(691)	(691)	0	
Burial fees	(653)	(653)	0	
Car parking income	(1,598)	(1,567)	31	
Law & Regulation				
Licensing - Hackney carriages / private hire	(369)	(455)	(86)	
Total Net Budget	56,463	53,344	(3,119)	

- In 2021/22, there are almost 30 budget areas identified as having the potential to be high risk or highly volatile. This list is reviewed on an on-going basis
- Although some of these areas have come in underspent against budget, they have continued to be monitored given the potential to have a significant impact, should the position worsen in any of these areas.
- There are six budget 'hotspot' areas within the risk based monitoring which demonstrate the significant financial impact and risk that only a small number of areas pose to the financial position of the Authority (graph ref i - v)
- The figures here do not reflect the COVID-19 related loss of income being claimed from WG to highlight the risk in these areas.

Budget Monitoring Position – November 2021

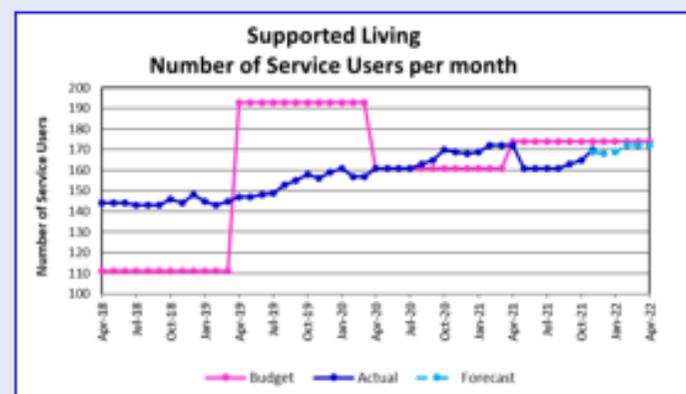
Risk Based Monitoring graphs

(i) Independent Fostering Agencies



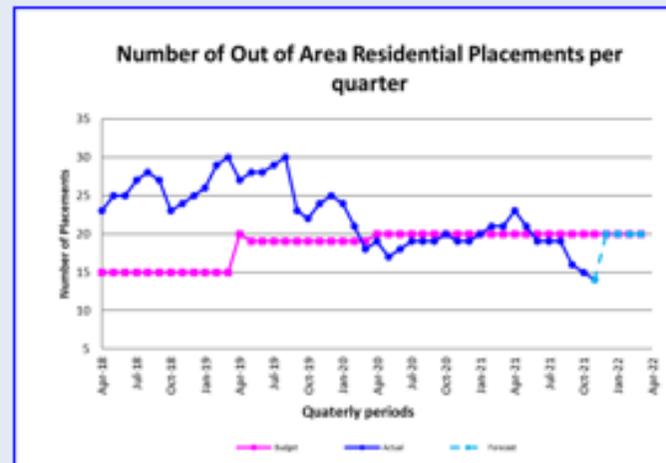
- The 2021/22 budget can afford 58 placements at an average cost. The number of placements have increased to 67 at the end of November. It is assumed that numbers will be maintained at this level. However, an overall underspend of £313k is projected due to certain costs being claimed against the Hardship Fund.

(iii) Community Care – Supported Living



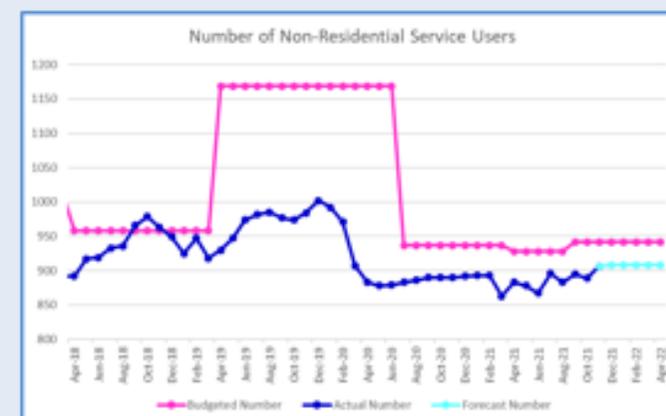
- Budget can afford 174 placements at an average cost. Currently numbers are at 169 and although almost a third of costs are higher than the average a forecast underspend of £741k is anticipated.

(ii) Out of Area (OOA) Residential Placements



- Budget can afford 20 placements at an average cost. The total number of placements reduced to 14 at the end of November and is expected to be 19 at the end of the year. It is the weekly costs of these placements that result in the forecast underspend of £396k.

(iv) Community Care – Non Residential

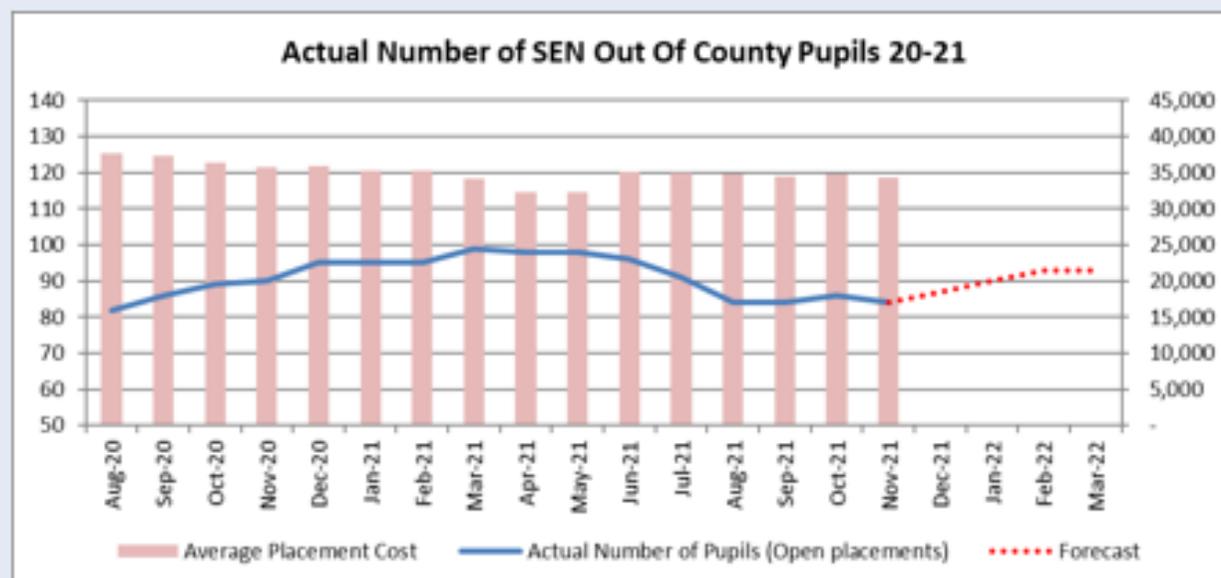


- Budget can afford 1,024 users per month at an average cost. Of the 913 users, there are currently 113 users with a care package cost of over £500 per week which is contributing to the overall position.

Budget Monitoring Position – November 2021

Risk Based Monitoring graphs

(v) SEN Out of County Placements – Local Authority and Independent



- SEN OOC budget can accommodate 118 placements at an average cost of £34k. There are currently 84 open placements and Inclusion anticipate 93 placements by the end of the financial year which has meant that SEN out of county placements forecast an underspend against budget of £698k.
- Placements ranging between £10k and £20k account for 24% of the total number of placements. There are 2 placements costing in excess of £100k per year due to the complex needs of the individuals.

Budget Monitoring Position – November 2021

Schools

Overall, schools are anticipating an overspend of £2,564k after taking account of assumed one off grant and other compensation that is likely to be received at year end (£566k) and assuming that the financial impact of COVID-19 is neutralised via the Hardship Fund. It is important to note that significant additional income was received at year end and this income was added to schools balances to enable schools to utilise during this financial year. Although a significant proportion of the in year overspend will be attributable to this, an exercise is being undertaken to determine what element of the in year overspend is recurring.

44 out of 58 schools forecast an in year overspend.

Forecasts by sector are shown below;

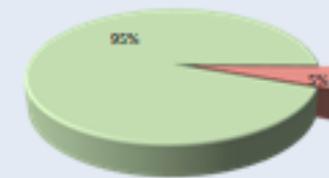
- Nursery £11k underspend (2 out of 3 nurseries reporting an in-year overspend position)
- Primary £3.308m overspend (37 out of 44 schools reporting an in-year overspend position)
- Secondary £289k underspend (4 out of 9 schools reporting an in-year overspend position)
- Special £122k overspend (1 out of 2 special schools reporting an in-year overspend position)

Schools forecasting deficit reserves at YE	November
Caerleon Comprehensive	(167)
Llanwern High	(155)
Llswerry High	(465)
Kimberley Nursery	(132)
Total Net Budget	(919)

Schools are forecasting an in year overspend of £2,564k therefore reducing school balances to £6,994k from £9,558k as at the end of March 2022. The balance of £111k relates to Kimberley & Fair Oak reserve balance that has been transferred to Education.

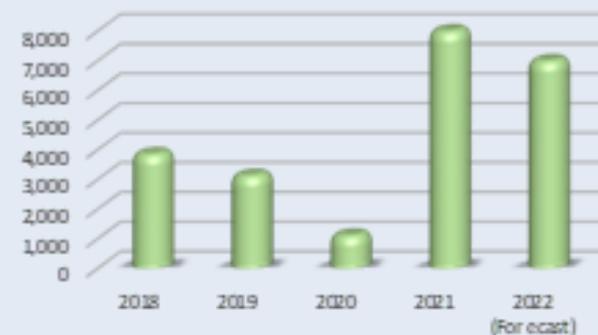
Whilst this is much improved position compared to previous years, this is as a result of significant savings made last year as a result of closures and also the significant grant income received from WG at year end. It is important to assess the review of recurring overspends at individual school level.

Proportion of Schools Forecasting Deficits at 31st March 2022



■ Schools in surplus as at 31st March 2022
■ Schools in deficit as at 31st March 2022

Balances held by Schools as at 31st March



APPENDIX 2 Revenue Summary Monitor – November 2021

	Current Budget	New Reserve Requests	Projection Revised	(Under) / Over
	£'000	£'000	£'000	£'000
Summary Revenue Budget 2021/22				
People				
Children and Young People	26,743		25,180	(1,562)
Adult and Community Services	51,475	563	49,503	(1,972)
Education	15,655		15,075	(580)
Schools	111,159		113,723	2,564
	205,032	563	203,481	(1,550)
Place				
Regeneration, Investment and Housing	10,911		10,934	23
City Services	25,632		25,678	46
	36,543	-	36,612	69
Chief Executive				
Directorate	525		455	(70)
Finance	3,251		3,251	0
People and Business Change	9,117		8,886	(230)
Law and Regulation	6,758		6,731	(27)
	19,651	-	19,323	(328)
Capital Financing Costs and Interest				
Capital Financing Costs and Interest (Non-PFI)	16,403		13,664	(2,739)
Public Finance Initiative (PFI)	9,007		9,007	(0)
	25,410	-	22,671	(2,739)
Sub Total - Service/Capital Financing	286,636	563	282,087	(4,548)
Contingency Provisions				
General Contingency	1,373		-	(1,373)
Restructuring / Other Savings	-		-	-
Centralised Insurance Fund	593		593	0
Non Departmental Costs	40		40	-
Other Income and Expenditure	3,717		2,864	(853)
	5,722	-	3,497	(2,225)
Levies / Other				
Discontinued Operations - pensions	1,447		1,647	200
Discontinued Operations - Ex Gratia Payments	3		3	(0)
Levies - Drainage Board, Fire service etc	9,200		9,191	(9)
CTAX Benefit Rebates	13,375		12,992	(383)
Extraordinary Items	-		-	-
	24,025	-	23,833	(192)
Transfers To/From Reserves				
Base budget - Planned Transfers to/(from) Reserves	(452)		(452)	(0)
Earmarked reserves: Transfer to/(from) Capital	-		-	-
Earmarked reserves: Transfer to/(from) Schools	-		(2,564)	(2,564)
Earmarked reserves: Transfer to/(from) Schools Redundancy	-		-	-
Invest to Save Reserve	-		1,128	1,128
Invest to Save Reserve (from)	-		(1,128)	(1,128)
	(452)	-	(3,016)	(2,564)
Total	315,930	563	306,402	(9,529)
Funded By				
WG funding (RSG and NNDR)	(240,796)		(240,796)	-
Council Tax	(75,134)		(75,134)	-
Council Tax Surplus	-		(495)	(495)
Total	(0)	563	(10,023)	(10,023)

APPENDIX 3 – Schools Funding and Balances

School Name	Opening	Final ISB	In Year U/(O) Spend	Closing Reserve
	Reserve 21/	Allocation	March 22	31/03/22
	£	£	£	£
Bassaleg School	750,960	8,163,742	(60,414)	690,547
Newport High	172,214	5,546,317	49,118	221,332
Caerleon Comprehensive	(607,091)	7,141,767	440,341	(166,750)
The John Frost School	415,936	6,998,227	(280,352)	135,584
Llanwern High	(120,987)	4,992,793	(34,230)	(155,216)
Llisbury High	(548,940)	4,937,475	83,900	(465,040)
St Josephs R.C. High	403,577	6,514,489	56,505	460,082
St Julians School	292,851	7,629,961	98,810	391,661
Ysgol Gyfun Gwent Is Coed	102,196	2,512,617	(64,515)	37,681
Sub Total	860,716	54,437,386	289,163	1,149,879
Alway Primary	201,676	1,601,266	(125,794)	75,882
Caerleon Lodge Hill	231,628	1,213,267	(77,634)	153,994
Charles Williams CIW	459,262	1,837,292	(204,578)	254,684
Clytha Primary	78,885	823,397	(32,763)	46,122
Crindau Primary	210,870	1,392,022	(12,070)	198,800
Eveswell Primary	366,809	1,586,844	26,154	392,962
Gaer Primary	254,663	1,698,628	(192,535)	62,129
Glan Usk Primary	255,337	2,193,286	(137,925)	117,412
Glan Llyn Primary	114,736	1,295,902	6,489	121,225
Glasllwch Primary	115,850	833,117	(94,200)	21,650
High Cross Primary	26,327	940,804	(25,837)	490
Jubilee Park	145,587	1,367,700	9,741	155,328
Langstone Primary	224,708	1,151,830	(92,861)	131,847
Llanmartin Primary	94,405	788,910	(21,421)	72,984
Llisbury Primary	356,802	2,059,025	(272,617)	84,186
Maesglas Primary	113,867	1,066,003	(75,943)	37,924
Maindee Primary	203,186	1,776,674	(138,295)	64,892
Malpas CIW Primary	106,911	1,113,268	7,136	114,047
Malpas Court Primary	158,924	1,159,500	(90,508)	68,416
Malpas Park Primary	142,273	875,827	(1,399)	140,874
Marshfield Primary	133,314	1,495,367	(80,416)	52,898
Millbrook Primary	208,194	1,101,191	(185,253)	22,941
Milton Primary	172,468	1,676,429	(44,073)	128,395
Monnow Primary	217,620	1,543,239	(185,170)	32,450
Mount Pleasant	84,154	901,610	(54,253)	29,900
Pentrepoech Primary	108,221	1,599,229	(52,176)	56,046
Pillgwenlly Primary	194,196	2,176,115	(171,726)	22,470
Ringland Primary	136,473	1,043,410	(73,459)	63,013
Rogerstone Primary	178,970	2,137,163	(160,306)	18,664
Somerton Primary	154,768	605,515	(60,404)	94,363
St Andrews Primary	230,911	2,439,325	(141,940)	88,971
St Davids RC Primary	157,110	794,375	(22,068)	135,041
St Gabriels RC Primary	120,919	705,056	(322)	120,597
St Josephs RC Primary	117,521	749,162	(33,984)	83,537
St Julians Primary	589,669	2,247,484	(50,900)	538,769
St Marys RC Primary	182,770	1,382,905	(124,456)	58,315
St Michaels RC Primary	165,210	812,249	(156,393)	8,817
St Patricks RC Primary	100,364	759,960	(28,214)	72,150
St Woolos Primary	73,302	1,146,122	(69,680)	3,622
Tredegar Park Primary	536,353	1,553,326	(84,845)	451,508
Ysgol Gym Bro Teyrnnon	289,981	768,952	13,217	303,198
Ysgol Gym Casnewydd	341,608	1,329,228	(92,693)	248,915
Ysgol Gym Ifor Hael	171,794	755,160	3,812	175,606
Ysgol Gym Nant Gwenlli	0	226,843	94,867	94,867
Sub Total	8,528,594	56,723,979	(3,307,693)	5,220,901
Fairoak Nursery	29,783	67,103	(9,512)	20,271
Kimberley Nursery	(95,112)	92,489	(36,571)	(131,684)
Newport Nursery	0	280,389	56,793	56,793
Sub Total	(65,330)	439,981	10,711	(54,619)
Maes Ebbw	21,990	3,651,082	49,065	71,055
Bryn Derw	212,451	1,934,091	(171,101)	41,349
Sub Total	234,441	5,585,173	(122,037)	112,405
Assumed additional grant and other compensation			566,230	566,230
Kimberley & Fairoak reserve balance transfers to Education			0	111,413
Q3 & Q4 Covid Financial Impact - Alert Level 1			0	0
Grand Total	9,558,422	117,186,519	(2,563,626)	7,106,208

APPENDIX 4 – Planned Movement in Reserves

Reserve	Balance at 31-Mar-21	Planned Movements in Year												Balance at 31-Mar-22	
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Council Fund:	(6,500)													(6,500)	
Balances held by schools for future use	(9,558)												2,452	(7,105)	
Earmarked Reserves:															
Music Service	(127)													(127)	
Pay Reserve	(1,418)													(1,418)	
Insurance Reserve	(1,162)													(1,162)	
MMI Insurance Reserve	(602)													(602)	
Health & Safety	(16)												-	(16)	
Education Achievement Service	(92)													(92)	
Schools Redundancies	(985)												259	(726)	
General Investment Risk Reserve	(1,188)													(1,188)	
European Funding I2A & CFW	(984)												(225)	(1,209)	
Metro Bus Redundancy	(9)													(9)	
Landfill (fines reserve)	(332)													(332)	
Welsh Language Standards	(129)												127	(2)	
MTFP Reserve (Covid Recovery Reserve) - CS and SS	(5,117)												287	(4,830)	
GEMS Redundancies	(78)													(78)	
SUB TOTAL - RISK RESERVES	(12,239)	-	-	-	-	-	-	-	-	-	-	-	-	448	(11,791)
Capital Expenditure	(9,928)												74	(9,854)	
Invest to Save	(8,464)												1,376	(7,088)	
Super Connected Cities	(298)												128	(170)	
School Works	(432)													(432)	
School Reserve Other	(27)													(27)	
Feasibility Reserve	(54)													(54)	
Chartist Tower	(256)												256	-	
Investment Reserve	(497)													(497)	
Usable Capital Receipts	(6,753)												1,584	(5,169)	
Streetscene Manager Support	(66)												66	-	
SUB TOTAL - ENABLING RESERVES	(26,774)	-	-	-	-	-	-	-	-	-	-	-	-	3,484	(23,290)
Municipal Elections	(164)													(34)	(198)
Local Development Plan	(688)													196	(492)
Glan Usk PFI	(1,607)														(1,607)
Southern Distributor Road PFI	(40,392)													452	(39,940)
Building Control	(81)													(50)	(131)
Loan modification technical reserve (IFRS 9)	(513)														(513)
Kingsway	(64)													(73)	(137)
SUB TOTAL - SMOOTHING RESERVES	(43,509)	-	-	-	-	-	-	-	-	-	-	-	-	491	(43,018)

Reserve	Balance at 31-Mar-21	Planned Movements in Year												Balance at 31-Mar-22	
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Works of art	(21)													(21)	
Theatre & Arts Centre	(232)													(232)	
Cymorth Income	(25)												-	(25)	
Blaen Y Pant	(4)													(4)	
Environmental Health - Improve Air Quality	(49)													(49)	
Refurbishment of a Children / Older People Homes	(41)								-	-	15		26	-	
Apprenticeship Scheme	(17)												7	(10)	
City Economic Development Reserve	(90)													(90)	
Port Health	(16)												1	(15)	
CRM	(52)												52	-	
Financial System Upgrade	(600)												50	(550)	
SS COVID Recovery MTRP reserve	-												(563)	(563)	
Events	(216)												30	(186)	
Voluntary Sector Grants	(43)												27	(16)	
Bus Wifi	-													-	
Bus Subsidy	(15)												-	(15)	
IT Development	(53)												-	(53)	
Leisure Delivery Plan	(103)												103	-	
Joint Committee City Deal Reserve	(626)													(626)	
Civil Parking Enforcement	(245)												78	(167)	
Community Covid Recovery Fund	(500)												250	(250)	
City Services – refurbishment & cleansing of open spaces	(500)												500	-	
Green Recovery Task Force	(1,000)												300	(700)	
Business Recovery Fund	(250)												250	-	
Business Development Grants	(56)												56	-	
Children's Service legal fees	(150)												150	-	
Community Occupational Therapy	(53)												-	(53)	
Directly Managed Community Centres Maintenance	(50)												50	-	
IT Infrastructure	(120)												-	(120)	
PSB Contribution	(40)													(40)	
COVID Reserve	(596)												147	(449)	
Highways road repairs [potholes]	(116)												116	-	
Homelessness Prevention	(327)												-	(327)	
Chief Education Grant	(765)												189	(576)	
Home to School Transport - St Andrew s (City Services Reserve)	(801)												276	(525)	
Housing Supply review	(25)												25	-	
Anniversary tree planting / green canopy	(20)												20	-	
Cariad Casnew ydd	(350)												60	(290)	
	(8,167)	-	-	-	-	-	-	-	-	-	15	-	-	2,200	(5,952)
RESERVES TOTAL	(106,747)	-	-	-	-	-	-	-	-	-	15	-	-	9,075	(97,657)