

# Report

## Cabinet

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### Part 1

Date: 23 May 2018

Item No: 9

**Subject** Revenue Budget Out-turn - 2017/18

**Purpose** This report presents the Councils revenue budget outturn for year ending 31 March 2018, sets out issues to bring to Cabinets attention and recommends use of the underspend and resulting position on the Council's reserves.

**Author** Head of Finance

**Ward** All

**Summary** Under difficult circumstances, the Council has managed its revenue budget well and the revenue outturn shows an underspend of £1,299k, representing just 0.7% of the net budget excluding schools and close to the £1.1m reported in January. There are two broad issues that explain this:

- The Council (i) received nearly £1m of unexpected, and welcomed, grants to deal with social care pressures in the year and (ii) due to the collection of a small number, but high value debts owed to the Council, was able to reduce its bad debt provision by c£300k;
- The Council has actually significantly overspent on some key budget areas, mainly demand led social care and special education needs (SEN) but these have been mitigated by better collection of council tax, lower demand for council tax reduction and use of the revenue budget contingency. These have been forecasted and reported throughout at least the second half of the financial year and balanced each other out, in the main.

Whilst the position is positive, there are areas of budget pressures which have been highlighted throughout most of the year, in particular the demand led social care/ SEN budgets where work is on-going to bring forward solutions to bring down spending and stabilise financial management, school budgets and delivery of 17/18 and previous year savings.

This report makes recommendations to earmark the underspend to reserves for future use, mainly to the implementation of a new 'Customer Services' system, short term capacity issues within the StreetScene department and implementation of the Councils agreed Corporate Plan. Spending of the under-spend in these areas should happen over the next 2 years.

**Proposal** That Cabinet:

1. Note the out-turn position, which is subject to audit and the major variances for the year (paragraphs 1-4);

2. To approve use of the underspend as set out in paragraph 8 of the report; note the other reserve transfers that are included in the outturn and the resulting level of the Council's general and earmarked reserves;
3. Note the school's outturn and the position on the individual and total school reserves and note / comment on the next steps in this area in paragraph 4;
4. Note the worsening financial position for schools as set out in paragraph 4;
5. Note the other areas of budget pressures and challenges in paragraph 4 and note / comments on the actions currently in place to manage these.

**Action by** Head of Finance

**Timetable** Immediate, to meet publication deadline for 2018/19 accounts.

This report was prepared after consultation with:

- Chief Exec
- Directors
- Head of Law & Regulation
- Head of People & Business Change

**Signed**

## Background

This report provides a summary statement of key issues explaining the outturn position and which subsequently impact upon financial management.

There are monthly, service specific dashboards which Heads of Service (HoS) and Cabinet Members receive, providing more detailed explanations of the financial position, financial risk and action that have been taken to manage budget overspending.

## THE REVENUE BUDGET POSITION

### Summary

1. The revenue forecast outturn has been fairly consistent in its messaging throughout 2017/18 and the outturn now confirms this, as shown below. In essence, significant overspending in a small number of service areas have been mitigated by savings in 'non-service' budgets :

	<b>£'000</b>
Overspending in service areas (exc. Schools)	1,786
Overspends in Schools	<u>974</u>
<b>Service area overspends</b>	<b>2,760</b>
Schools balances transfer	(974)
<i>Non Service underspends:</i>	
Savings on C Tax benefit rebates – lower claimant No's	(1,432)
Council tax surplus saving – housing growth	(857)
Savings against Council's contingency budget	(1,473)
Other non-service	<u>677</u>
<b>Net Underspend</b>	<b>(1,299)</b>

2. Appendix 3 breaks down the above analysis in a bit more detail and shows that unexpected social grants of nearly £1m contributed to the above position with other service area over-spending and non-service underspending more or less balancing each other out. The position was carefully managed.
3. Appendix 1 and 2 shows the position on service/ non-service areas and activities respectively and whilst, as expected, there are variances across many areas, the variance shown are, with the exception of a small number of areas, relatively small and shows a generally good level of financial management across the Council.
4. As said, there are a small number of areas which have been significantly affected by increased demand for services and have significantly overspent. These have been reported throughout 2017/18 and the final position is shown below for Cabinets attention with actions currently in progress or planned, as appropriate. Cabinet are asked to note these and comment as appropriate on the actions in going forward.

### (i) Children & Family Services - £1,991k overspend

- Out of area residential placements - £2,426k overspend, mitigated by staffing underspending - £631k. This is a demand led budget which has seen a significant increase in placements during the year (currently 25 placements at varying costs against a budget that can accommodate 13 placements).

The service is developing proposals to reduce and bring back out of area placements into the Council area by developing alternative support and residential capacity within Newport, at lower cost. Work is on-going and will be reported during 2018/19 monitoring.

## **(ii) Adult & Community Services – (£1,260k) underspend**

- Residential income – (£1,138k) improved income. Overall surplus due to £367k more income from 206 extra clients, £200k more property income, £209k one off bad debt adjustment and £258k from in-year client income reassessments;
- Community care - £139k net overspend. This includes one off winter pressures funding and consequential funding of £877k. Without this one off funding community care would be reporting a gross overspend of £1,016k. Although there has been an overall reduction of 12 clients, there has been an increase of 11 on residential and 3 on supported living which are more expensive than non-residential packages.

Whilst no overspend, the community care 'spend' budget is significantly overspending and was reduced in 17/18 because of unexpected grants. Much of the grant funding mentioned above has now been transferred into the 2018/19 budget on a permanent basis and the residential income above needs further review to ascertain what of this could also contribute towards the community care costs.

## **(iii) Education – £914k overspend**

- Pressure due to demand placed upon a number of Special Educational Needs (SEN) budgets - £1,166k.

The service area is working on proposals to both reduce and bring back placements to within the Council's boundary by bringing forward proposals to develop capacity locally. Work is on-going and will be reported during 2018/19 monitoring.

## **(iv) Schools – £974k overspend**

The position on individual schools under/ overspending and their balances are shown in appendix 4. The position has deteriorated both for individual schools and schools as a whole, even with £676k of unexpected WG funding credited to them in March. The outturn by sector is shown below;

<b>Nursery</b>	£16k overspend (both nurseries reporting an overspend position)
<b>Primary</b>	£153k overspend (27 out of 48 schools reporting an overspend position)
<b>Secondary</b>	£935k overspend (8 out of 9 schools reporting an overspend position)
<b>Special</b>	£129k underspend in year although one special school currently in deficit

Balances are in credit across sectors, however the position at individual school level is challenging with 13% of primary schools and 22% of secondary's with nil or deficit balances. Another similar year will see this position worsen.

Schools are currently finalising their 2018/19 budgets and Governing bodies are required to approve these by mid-May. All have been reminded to prepare budgets taking account of their reserves position. Officers will review budgets alongside their reserves position when completed. It is highly likely that a number of schools will need licensed deficits in going forward and the HoF will agree potential action with the Director–People and Chief Education Officer in conjunction with the Cabinet Member.

## **(v) Unachieved budget savings – 2017/18 and previous year – £587k overspend**

The position on delivery of savings is shown in appendix 6. Performance on delivery of 2017/18 savings has been good, with 96% of the c£5.7m savings delivered. The balance of undelivered savings in 17/18 is £221k and, in addition, there was also £366k of savings from 2016/17 still undelivered by the end of the year - £587k in total. Some of these outstanding savings were

reduced in the 2018/19 budget, therefore reducing the undelivered savings target down to c£500k. These will need to be delivered or alternatives agreed in the coming year or they will continue to put pressure on the Council's budget.

## USE OF RESERVES

5. The Council's reserves are an integral part of how the Council deals with its financial risks, achievement of key priorities and complying with proper accounting practice. The reserves the Council holds, earmarked for the uses shown illustrates how planning for and using reserves is integrated into the Council's strategic financial planning. As financial austerity continues, it becomes even more important that the Council considers and uses financial reserves to both protect its financial health and enabling its ambitions and priorities.

### In Year Reserve Transfers

6. There has been an overall decrease in the reserve balances as set out in appendix 5 – reduction from £107m as at 31 March 2017 to £103m at 31 March 2018. A number of transfers (into)/ from reserves have already been included within the outturn position. These transfers are noted below for Cabinet's attention and information:

- consistent with existing policy;
  - (i) transferring school overspends out of school's specific reserves - £974k;
  - (ii) use of Friars walk reserve to fund provision for potential future subsidy payments in line with proper accounting practice - £1,581k.
- specific to the creation of the reserves in the first instance;
  - (i) transferring from investment reserve (Cabinet priority list) to fund one off priority projects - £559k;
  - (ii) usable capital receipts to fund agreed capital projects (mainly Band A schools) - £2,841k;
  - (iii) use of approved invest to save funds to cover cost of implementation costs of saving proposals at £1,580k;
  - (iv) transfer into insurance reserve in line with proper accounting practice, based on identified risks and claims as at year-end - £112k.
- already been approved specifically by Cabinet as part of the base budget:
  - (i) At their February meeting, Cabinet agreed a saving of £2.4m due to the change in the minimum revenue provision (MRP) methodology in 2018/19. It was agreed to invest this in the 3 areas currently experiencing high demand – adults and children's social care and special education placements.

7. The reserves have been categorised according to the planned use of funding and type of reserve, whether this be risk, enabling, smoothing or other. Most reserves are earmarked for specific purposes, most can be used to fund either capital or revenue costs and is transferrable to other reserves, if deemed appropriate. Within the total, only a handful of individual reserves makes up the majority of the total, namely PFI reserves (45%), Invest to Save (9%), Capital Receipts (9%), capital funding reserve (6%) and Friar's Walk (8%). Of the balance, almost half is then made up of the Council's general and school's balances. There are no reserves that are freely available and there are only a very small number of reserves that are yet to be earmarked to specific projects.

## RECOMMENDED USE OF 2017/18 UNDERSPEND

8. The following reserve transfers are recommended to utilise the £1,299k revenue underspend:

(i)	Capital expenditure reserve to support CRM	£660k
(ii)	MTFP reserve to support achievement of the corporate plan	£315k

(iii)	Streetscene management capacity	£200k
(iv)	Apprenticeship reserve	£40k
(v)	Provision of Wi-Fi across the City on bus services over next 2 years	£35k
(vi)	Residential home improvements	£34k
(vii)	Development of leisure masterplan	£15k

## 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?
Outturn post audit is different	L-M	L	It will be possible to reduce the recommended transfer to reserves if required	HoF

\* Taking account of proposed mitigation measures

## Links to Council Policies and Priorities

A balanced budget position is reported and the use of the contingency budget was not required to achieve this, this has allowed support to services going forward, thus contributing towards the Council's key priorities.

## Options Available and considered

1. Cabinet can choose to accept officers recommendation and transfer the underspend into specific earmarked reserves;
2. Cabinet can choose not to approve the reserve transfers and instead report an underspend of £1,299k, this would be transferred to the general reserve;
3. Cabinet can choose not to approve the reserve transfers and move to alternative earmarked reserves such as adding to their previously agreed 'spending priorities'.

## Preferred Option and Why

Option 1, as the £1,299k underspend is being reserved for future investment in the areas outlined in paragraph 8.

## Comments of Chief Financial Officer

Under difficult circumstances, the Council has produced a near balanced out-turn position and delivered most of its change programme.

A number of large areas of budget overspending are in place and along with a worsening position in schools, represents a significant risk to the Council unless robust management action is undertaken to mitigate. The level of undelivered MTFP savings, whilst relatively small in percentage terms, still represents a relatively large issue in going forward and points towards the increasingly difficult task in delivering savings each year. The new Scrutiny arrangement will help in the governance of this as they focus more on these kinds of issues.

## Comments of Monitoring Officer

There are no legal implications from this report.

## **Comments of Head of People and Business Change**

The revenue out-turn report describes the budget management process and outcome from the previous financial year, in this case 2017-18. The Well-being of Future Generations Act requires Local Authorities to ensure they consider the impact on future generations of decisions taken today. Clearly, managing the budget effectively will have a positive impact on current and future years. As the report shows an overall underspend against the revenue budget there are no implications for staff.

## **Comments of Cabinet Member**

The Chair of Cabinet confirms she has seen and approved the report, noted the issues and alongside use of the underspend, discussed and agreed these with Cabinet Members.

## **Local issues**

N/A

## **Scrutiny Committees**

N/A

## **Equalities Impact Assessment and the Equalities Act 2010**

N/A

## **Children and Families (Wales) Measure**

N/A

## **Wellbeing of Future Generations (Wales) Act 2015**

Wellbeing of Future Generations (Wales) Act 2015 forms an integral part of the financial management of the Council and the MTFP process of which the outturn of the Council is essential part. Analysis and review of reserves are an important aspect on the future generations and the Head of Finance reviews and assesses the robustness and adequacy of these reserves as part of this outturn report.

## **Crime and Disorder Act 1998**

N/A

## **Consultation**

N/A

## **Background Papers**

N/A

Dated: 23 May 2018

## APPENDIX 1 – Revenue Summary Monitor (March 2018)

Summary Revenue Budget					
	Apr-17	Current	Outturn	Proposed	(Under)/Over
2017/2018	Approved Budget	Budget		transfers	after proposed transfers
	£'000	£'000	£'000	£'000	£'000
<b>PEOPLE</b>					
Children& Young People	21,027	21,068	23,059	-	1,991
Adult & Community Services	41,408	41,070	39,776	34	(1,260)
Education	14,859	14,878	15,792	-	914
Schools	90,297	90,297	91,271	-	974
	<b>167,591</b>	<b>167,313</b>	<b>169,898</b>	<b>34</b>	<b>2,619</b>
<b>PLACE</b>					
Regeneration, Investment & Housing	9,526	9,194	9,260	-	66
Streetscene & City Services	17,465	17,743	17,753	200	210
	<b>26,991</b>	<b>26,937</b>	<b>27,013</b>	<b>200</b>	<b>276</b>
<b>CHIEF EXECUTIVE</b>					
Directorate	557	557	564	-	7
Finance	2,719	2,719	2,693	-	(26)
People & Business Change	6,232	6,425	6,343	35	(47)
Law & Regeneration	6,493	6,524	6,318	-	(206)
	<b>16,001</b>	<b>16,225</b>	<b>15,918</b>	<b>35</b>	<b>(272)</b>
<b>CAPITAL FINANCING COSTS &amp; INTEREST</b>					
Capital Financing Costs MRP	11,032	9,677	7,448	-	(2,229)
Interest Payable	9,085	9,085	9,246	-	161
Interest Receivable	(37)	(37)	(37)	-	-
Investment Props	-	-	-	-	-
PFI	8,315	8,315	8,315	-	-
	<b>28,395</b>	<b>27,040</b>	<b>24,972</b>	<b>-</b>	<b>(2,068)</b>
<b>SUB TOTAL - SERVICE/CAPITAL FINANCING</b>	<b>238,978</b>	<b>237,515</b>	<b>237,801</b>	<b>269</b>	<b>555</b>
<b>CONTINGENCY PROVISIONS</b>					
General Contingency	1,473	1,473	-	-	(1,473)
Centralised Insurance Fund	570	570	570	-	-
Non Departmental Costs	5	5	14	-	9
Other Income & Expenditure	4,489	4,911	5,503	40	632
	<b>6,537</b>	<b>6,959</b>	<b>6,087</b>	<b>40</b>	<b>(832)</b>
<b>LEVIES / OTHER</b>					
Discontinued Operations - pensions	1,576	1,576	1,512	-	(64)
Discontinued Operations - Ex Gratia Payments	2	2	3	-	1
Levies - Drainage Board, Fire service etc	8,207	8,207	8,218	-	11
CTAX Benefit Rebates	12,073	12,073	10,641	-	(1,432)
	<b>21,858</b>	<b>21,858</b>	<b>20,374</b>	<b>-</b>	<b>(1,484)</b>
<b>TRANSFERS TO/FROM RESERVES</b>					
Base budget - Planned Transfers to/(from) Reserves	(1,001)	40	2,642	990	3,592
Earmarked reserves: Transfer to/(from) Capital			0	-	-
Earmarked reserves: Transfer to/(from) Schools			-974	-	(974)
Earmarked reserves: Transfer to/(from) Schools Redundancy			0	-	-
Invest to Save Reserve			1,494	-	1,494
Invest to Save Reserve (from)			-1,494	-	(1,494)
	<b>(1,001)</b>	<b>40</b>	<b>1,668</b>	<b>990</b>	<b>2,618</b>
<b>TOTAL</b>	<b>266,372</b>	<b>266,372</b>	<b>265,930</b>	<b>1,299</b>	<b>857</b>
<b>Funded by</b>					
WAG funding (RSG & NNDR)	(208,250)	(208,250)	(208,250)	-	-
Council Tax	(58,122)	(58,122)	(58,122)	-	-
Council Tax Surplus	-	-	(857)	-	(857)
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>(1,299)</b>	<b>1,299</b>	<b>-</b>



**APPENDIX 2 – Revenue Summary Monitor by Activity (March 2018)**

Summary Revenue Budget							
	Apr-17	Current	Out-turn	Proposed	(Under)/Over	Notes	
2017/2018	Approved Budget	Budget		transfer	r Before proposed transfer	Explanation as required	
	£'000	£'000	£'000	£'000	£'000		
<b>PEOPLE</b>							
<b>Children&amp; Young People</b>	<b>21,027</b>	<b>21,068</b>	<b>23,058</b>	-	<b>1,991</b>		
SOC5 First Contact	26	26	8	-	(18)		
SOC19 Pathway Team	2,175	2,175	1,952	-	(223)	There have been several vacant posts within the team during the 17-18 financial year and greater recoveries to cover Social Worker costs from grants received from the Home Office for Unaccompanied Asylum Seeker Children and for SWA's / PA's for the Supporting Care Leavers grant from Welsh Government	
SOC20 Leaving Care	700	700	638	-	(62)	Recovery of placement costs for children that have now been confirmed as eligible as Unaccompanied Asylum Seeker Children and transfer of spend to Supporting Care Leavers / St David's Fund grants received from WG during 2017-18.	
SOC21 Sthwrk 16+ Homeless	27	27	35	-	8		
SOC22 LAC Family Contact	101	101	78	-	(24)		
SOC23 Child Safegrd & Miss	128	128	116	-	(13)		
SOC24 Child & Fam Mgt Acct	509	479	371	-	(107)	Savings from vacant Service Manager posts, reduced costs for a Psychologist engaged via ABUHB (18-19 MTRP saving) and a small recovery from the Unaccompanied Asylum Seeker Children grant received from the Home Office	
SOC26 Integ Fam Supp Serv	1,674	1,714	1,419	-	(295)	In year grant funding received from the Expanding Edge of Care grant (£160k), reduced spend on Integrated Family Support Team (IFST) (£91k) and further staffing costs being charged to Families First and PPEYP grants to maximise spends.	
SOC27 SE Wales Adoption	496	502	820	-	318	There has been a change in the accounting process for adoption placements during 2017-18 with the full costs of a placement now being charged in the year that the adoption commenced. The increased spend on this account relates to costs of £161k for a number of placements made prior to the start of the 2017-18 financial year and a higher number of adoptions in 17-18 that the budget is able to afford.	
SOC28 Child Protection	3,320	3,330	3,354	-	24	£83k staffing savings, £61k reduction in operational budgets for day care / support to families all being offset by a forecasted overspend of £142k in the Looked After Children Remand account and a £23k overspend on Legal fees / costs for Children's Services.	
SOC30 NCC Child Res	1,949	1,949	1,998	-	49		
SOC31 Out of Auth Res Plac	1,993	1,993	4,418	-	2,426	Forecasted overspend relates increased placements / costs during 2017-18. There has been a maximum of 25 residential placements at any one time during the 17-18 financial year, with the maximum weekly costs for an individual placement being £8,600.	
SOC32 Ind Foster Ag Plac	1,348	1,348	1,471	-	123	Increase in fostering placements to Independent providers. The number of placements increased from 31 in Apr 17 to a maximum of 45 in Feb 18. If this number of placements are maintained during 18-19, this will add a significant additional budgetary pressure on the Service.	
SOC33 In-House Fostering	3,947	3,947	3,841	-	(107)	Savings from vacant posts within the Fostering Team (£68k) and reduced costs £41k in with in-house foster placements	
SOC34 Kinship Payments	952	952	869	-	(83)	Number of SGO's lower than what budget can afford this year	
SOC35 Education Supp Team	113	113	107	-	(6)		
SOC36 Drct Pay Child Serv	172	162	157	-	(5)		
SOC37 S17 Child Dis Aid	31	31	41	-	11		
SOC38 Adoption Allowances	271	296	313	-	18		
SOC39 Child Safeguard	554	554	502	-	(52)		
SOC40 Youth Offending Serv	540	540	549	-	10		

Summary Revenue Budget						
	Apr-17	Current	Out-turn	Proposed transfer	(Under)/Over	Notes
2017/2018	Approved Budget	Budget			Before proposed transfer	Explanation as required
	£'000	£'000	£'000	£'000	£'000	
<b>PEOPLE</b>						
<b>Adult &amp; Community Services</b>	<b>41,408</b>	<b>41,070</b>	<b>39,776</b>	<b>34</b>	<b>(1,294)</b>	
SOC1 HomeCare&ExtraCare	1,968	1,750	1,635	-	(115)	Staffing underspend & underspend on systems costs
SOC2 Older Ppl Res Units	2,187	2,193	2,340	34	147	Mainly underachievement of income budget for in house residential home fees. Level of fees payable is based on statutory financial assessment.
SOC3 Supp Living Agency	613	613	629	-	17	
SOC4 Day Opportunities	1,177	1,184	1,043	-	(141)	Mainly staffing due to vacancies and early achievement of 1819 MTRP saving of £60k
SOC5 First Contact	398	398	516	-	118	Hospital team overspend £96k staffing overspend due to maternity absence and use of agency staff. Emergency Duty Team contract increase of £28k.
SOC6 SMAPF	-	-	0	-	0	
SOC7 Integrated OT Total	607	607	571	-	(36)	
SOC8 Centrica Lodge Resp	322	247	199	-	(48)	
SOC9 Community Care Teams	1,725	1,764	1,829	-	65	
SOC10 Community Care Packs	24,901	24,589	24,265	-	(325)	Numbers of externally placed care packages and costs vary according to need. Changes monthly dependant on numbers and level of care required. There was a reduction of 10 service users between Jan & Mar mainly non residential care. WG provided a one off grant of £422k in January 18 .
SOC11 Mental Health Total	2,363	2,388	2,031	-	(357)	Underspend on Mental Health under65 care packages mainly residential and supported living. Packages and costs vary according to need. Decrease of 2 care packages this month.
SOC12 Frailty Pooled Budg	1,793	1,851	1,665	-	(186)	Underspend on pool contribution £156k and staffing budget £30k for the year.
SOC13 Adults Mgt Acct	772	754	575	-	(179)	£25k service manager paid for by education, £112k underspend on staffing & Supplies and services budget held centrally but virement required to cover new contracts. £20k one off income. £22k one off ICF income. £28k underspend on support costs and £29k overspend on complaints fees.
SOC14 Service Dev & Comm	901	901	715	-	(186)	Mainly staffing underspends due to vacancies, grants and early MTRP achievement for 1819. £40k one off saving 1718 for SWIFT consortium costs.
SOC15 Supporting Ppl Gen	168	168	175	-	7	
SOC16 Adult Serv Cont Sup	1,024	1,173	1,076	-	(97)	Underspend due to changes in contracts for 1819 MTRP savings and £15.6k due to underspend on support for carers which varies according to assessed need.
SOC17 Telecare Contract	82	82	67	-	(15)	
SOC18 Adult Safeguard Tot	409	409	445	-	36	

Summary Revenue Budget						
2017/2018	Apr-17	Current	Out-turn	Proposed transfer	(Under)/Over	Notes
	Approved Budget	Budget			r Before proposed transfer	Explanation as required
	£'000	£'000	£'000	£'000	£'000	
<b>PEOPLE</b>						
<b>Education</b>	<b>14,815</b>	<b>14,834</b>	<b>15,748</b>	-	<b>914</b>	
EDU2 School Based Counsel	206	206	206	-	0	
EDU3 Autistic Spect Dis	40	40	18	-	(22)	
EDU4 Psychology Services	371	371	308	-	(63)	Training and service level agreement income.
EDU5 SEN Team	269	269	223	-	(46)	
EDU6 SEN Recoup OOC	2,948	2,948	4,021	-	1,073	Demand led budget. Out of county placements' pressure and recoupment income less than budget. High risk for 18/19. There is a new out of county project action plan to mitigate the extent of the out of county overspend associated with 2018/19.
EDU7 SEN Equip & Resource	108	108	124	-	17	
EDU8 SEN Local Provision	156	156	249	-	93	Bridge achievement centre contribution and Include contract (keeping pupils within Newport rather than out of county which would be more costly).
EDU9 Inclusion Mgt Acct	656	656	591	-	(65)	Additional learning needs team savings.
EDU10 Education Welf Serv	315	315	298	-	(18)	
EDU11 Bridge Achieve Cent	952	972	1,132	-	160	Income not as high as anticipated (offset by reduced pressure in SEN). Staffing pressures (long and short term sickness cover with agency staff). Under forecasting transport and premises.
EDU12 EIG-Educ Improv Grnt	466	466	468	-	2	
EDU13 GEMS	(16)	(16)	(17)	-	(1)	
EDU14 Breakfast Clubs	404	404	468	-	64	Current budget insufficient for the number of clubs running. Potential to decrease 60mins current provision. Risk for 18/19.
EDU15 School Meals RepMain	294	294	139	-	(155)	School meal numbers less than budget.
EDU16 Edu Mgt - Mgt Team	205	205	167	-	(38)	
EDU17 Edu Mgt - Non Team	(411)	(411)	(510)	-	(99)	SMP credits from Non Del higher than budget plus savings in Education's Supplies &
EDU18 Service Dev & Bus	181	229	198	-	(31)	
EDU19 Schools Admiss&Appl	241	241	252	-	11	
EDU20 21CS Programme	125	76	78	-	1	
EDU21 Early Years & Integ	1,095	1,095	992	-	(103)	Additional grant income, limited training and grants to other organisations less than budget. Uptake of rising 3s funding lower than budget.
EDU22 Redund & Superann	1,008	1,008	1,096	-	88	School redundancies. Potential risk for 18/19 if levels of redundancy remain the same.
EDU23 Joint Services	1,507	1,507	1,452	-	(55)	VI joint service rebate 16-17 and 17-18 underspend. Gwent Music Service pressure which is being met from transfer from reserve. New business model required for 2018/19 in line with potential SLA cuts and demands in service.
EDU24 Transport	3,696	3,696	3,795	-	99	This includes a £135k pressure in SEN Transport which is offset by the savings in other sectors. Demand higher than budget. Regular monitoring meetings between Education, Transport Unit and the Place Team have started taking place.
<b>Schools</b>	<b>90,341</b>	<b>90,341</b>	<b>91,315</b>	-	<b>974</b>	
EDU1 Schools	90,297	90,297	91,271	-	974	
EDU1 Schools (Durham Road PFI)	44	44	44	-	(0)	
	<b>167,592</b>	<b>167,313</b>	<b>169,897</b>	<b>34</b>	<b>2,584</b>	

Summary Revenue Budget						
2017/2018	Apr-17 Approved Budget	Current Budget	Out-turn	Proposed transfer	(Under)/Over Before proposed transfer	Notes  Explanation as required
	£'000	£'000	£'000	£'000	£'000	
<b>PLACE</b>						
<b>Regeneration, Investment &amp; Housing</b>	<b>9,527</b>	<b>9,194</b>	<b>9,260</b>	<b>-</b>	<b>66</b>	
RIH1 Homelessness	468	468	421	-	(47)	
RIH2 Strategy & Dev	254	253	232	-	(21)	
RIH3 Housing Needs	688	688	728	-	40	
RIH4 Private Sector Hous	65	67	76	-	9	
RIH5 Com & Ind Portf	(942)	(945)	(1,200)	-	(255)	Better than anticipated income levels from the Commercial and Industrial portfolio as well as a reduction in the level of Repairs and Maintenance expected for the remainder of the financial year.
RIH6 Provision Market	(146)	(127)	(111)	-	16	
RIH7 Civic Centre Fac Mgt	285	649	696	-	47	
RIH8 Station Buildings	437	535	484	-	(51)	Introduction of National Software Academy into the Information Station will create an income stream in terms of rent and service charges.
RIH9 Centralised Prop	4,367	3,370	4,131	-	761	Changes made to pension valuation and reduction in expected profit share by Joint Venture partner Newport Norse.
RIH10 Carbon Reduction	345	392	359	-	(33)	
RIH11 Building Control	15	15	15	-	-	
RIH12 Plan & Dev Mgt Ac	98	98	11	-	(87)	
RIH13 R+R Pooled Admin	66	66	64	-	(2)	
RIH14 Urban Regeneration	255	255	222	-	(33)	
RIH16 Development Mgt	270	270	289	-	19	
RIH17 Planning Pol & Imp	203	203	149	-	(54)	One off S106 monitoring fee income received, will not be repeated in future years
RIH18 Local Dev Plan	72	72	72	-	-	
RIH19 Community Centres	172	193	221	-	28	
RIH20 Com Dev Core	202	204	182	-	(22)	
RIH21 Youth Core	280	280	250	-	(30)	
RIH22 City Play schemes	81	81	42	-	(39)	
RIH23 Adult Education	(100)	(100)	(200)	-	(100)	Staff vacancies savings in year and delays to classroom refurb has increased underspend in January.
RIH24 Libraries	921	1,036	975	-	(61)	Staff vacancies in year as well as savings anticipated on supplies and services and premises budget headings.
RIH25 Museum Art & Gallery	380	376	357	-	(19)	
RIH26 Medieval Ship	65	65	52	-	(13)	
RIH27 Partnerships	196	196	185	-	(11)	
RIH28 Tredegar House Grnds	400	400	396	-	(4)	
RIH29 14 Locks	21	21	18	-	(3)	
RIH30 Transporter Bridge	109	113	121	-	8	
RIH31 CD Communities First	-	-	-	-	-	
RIH32 Work & Skills Employ	-	-	38	-	38	Income under recovery due to delays finalising apprenticeship agreements and work programme income lower than anticipated.
RIH33 Work & Skills Europe	-	-	-	-	-	- 100% externally funded
RIH34 Families First	-	-	-	-	-	- 100% externally funded
RIH35 Flying Start	-	-	-	-	-	- 100% externally funded
RIH36 Monwel	-	-	(15)	-	(15)	
RIH37 Youth	-	-	-	-	-	- 100% externally funded

Summary Revenue Budget						
2017/2018	Apr-17	Current	Out-turn	Proposed transfer	(Under)/Over	Notes
	Approved Budget	Budget			Before proposed transfer	Explanation as required
	£'000	£'000	£'000	£'000	£'000	
<b>PLACE</b>						
<b>Streetscene &amp; City Services</b>	<b>17,466</b>	<b>17,743</b>	<b>17,751</b>	<b>200</b>	<b>10</b>	
STR1 Env Serv	778	777	979	-	202	Overspend on Capital £30k; additional tree work £27k; increased premises costs £15k; supplies and materials £33k and court fees in relation to trees £98k
STR2 Cemeteries	(502)	(503)	(507)	-	(4)	
STR3 Public Transport	984	980	982	-	2	
STR4 Asset Mgt	1,149	578	629	-	51	
STR5 Street Lighting	2,032	2,318	2,326	-	8	
STR6 Staffing	269	124	365	200	241	Includes the £227k underachieved MTRP saving brought forward from 16/17; proposed transfer to reserve re management support £200k
STR7 Traffic Mgt & Street	(419)	(419)	(429)	-	(10)	
STR8 Road Safety	181	181	106	-	(75)	Underspend due to the difficulty in recruiting to school crossing patrol posts.
STR9 Leisure Trust	2,727	2,830	2,894	-	64	Living wage, pay award and pensions
STR10 Waste Disposal Site	(772)	(346)	(1,067)	-	(721)	One off contract for commercial waste and unexpected income from Viridor closure for short period (PG) has resulted in additional disposal income (£750k) and reduced leachate expenditure (£83k)
STR11 Sustainable Waste	847	872	1,060	-	188	Increased kerbside recycling payments £95k; staffing costs £24k; transport costs £20k; purchase of boxes £38k; recycling costs £11k
STR12 Refuse Collection	2,436	2,246	2,213	-	(33)	
STR13 Civic Amenity Site	718	448	371	-	(77)	Increased tonnage to PG has resulted in reduced landfill disposal costs
STR14 City Centre Mgt	34	-	-	-	-	
STR15 Drainage Operations	66	581	544	-	(37)	Planned drainage works were unable to be carried out due to adverse weather
STR16 Fleet Mgt	2,023	2,092	1,921	-	(171)	The value of invoices received at year end was lower than forecast
STR17 Grounds Maint	515	569	789	-	220	Grounds lost a number of external contracts which shows as an underachieved level of income against budget targets. This position has worsened with the transfer of large areas of land from Newport City Homes to the Council which require ongoing maintenance. Seasonal agency have been employed to cover grass cutting and maintenance services with agency also required to cover sickness absence.
STR18 Routine Maint	2,267	1,865	1,859	-	(6)	
STR19 SDR South Distr Road	(40)	(61)	(66)	-	(5)	
STR20 Off Street Park	(351)	(257)	(225)	-	32	
STR21 Street Cleans	900	1,237	1,339	-	102	Additional agency costs due to high levels of sickness and vacancies
STR23 Depot Salaries	113	151	174	-	23	
STR24 Winter Maint	127	127	267	-	140	Due to recent cold snap, increased salt purchases and additional overtime resulted in increased expenditure
STR25 Public Features	81	51	42	-	(9)	
STR26 Customer Services	1,405	1,405	1,356	-	(49)	Vacancies
STR27 Benefits	(102)	(101)	(171)	-	(70)	Vacancies and additional grant income
	<b>26,992</b>	<b>26,937</b>	<b>27,011</b>	<b>200</b>	<b>76</b>	

Summary Revenue Budget						
	Apr-17	Current	Out-turn	Proposed transfer	(Under)/Over	Notes
2017/2018	Approved Budget	Budget			Before proposed transfer	Explanation as required
	£'000	£'000	£'000	£'000	£'000	
<b>CHIEF EXECUTIVE</b>						
Directorate	557	557	564	-	7	
Finance	2,719	2,719	2,693	-	(26)	
FIN1 Accountancy	1,885	1,885	1,889	-	4	
FIN2 - Internal Audit	314	314	270	-	(44)	Staff related due to vacancies throughout the year
FIN3 Purchase to Pay	114	114	119	-	5	
FIN3 Purchase to Pay (+£78k)	79	82	88	-	6	
FIN4 Strategic Procurement	308	308	265	-	(43)	This includes a reduction of £27.5k on subscription fees due to not having to pay the WPS this year and £17k income from purchasing card rebates
FIN4 Strategic Procurement (-£78k)	(79)	(82)	(88)	-	(6)	
	(48)	(48)	13	-	61	There was an underspend of £37k on staffing due to a number of vacancies. This is offset with an overspend of £46k on postages and the remainder across printing and legal fees. Within NNDR the income was not to be achieved by £37k due to the total NDR grant received this financial year
FIN5 Council Tax & NNDR						
FIN6 Debtors	146	146	137	-	(9)	
<b>People &amp; Business Change</b>	<b>6,232</b>	<b>6,425</b>	<b>6,343</b>	<b>35</b>	<b>(82)</b>	
PBC1 HR Strategy & Op	453	461	454	-	(7)	
PBC2 HR Emp Serv	451	451	412	-	(39)	
PBC3 Business Chg Improv	322	322	321	-	(1)	
PBC3 Business Chg Improv (£292k) / PBC4 F	69	69	69	-	-	
PBC5 Com Cohesion	17	17	21	-	4	
PBC6 Partnership	523	523	421	-	(102)	The underspend is due to a delay in the Welsh Language Translation work
PBC7 Partnership & Policy	343	447	447	-	-	
PBC8 Health and Safety	143	154	154	-	-	
PBC9 Social Services	261	241	230	-	(11)	
PBC10 Digital	47	47	30	35	(17)	
PBC 11 Info Gov & Dev	182	182	136	-	(46)	There is a an underspend on staffing of £55k due to a vacant Digital & Information Governance Manager post offset with consultancy fees
	2,980	3,069	3,205	-	136	Additional pension cost from SRS of £25k, additional contract costs of £28k, £18k overspend on IT equipment and the remainder is for the phone bills that could not be recharged to SRS
PBC12 Shared Res Serv						
PBC13 Document Services	238	238	233	-	(5)	
PBC14 Spatial Data Unit / PBC15 Gazetteer &	203	204	210	-	6	

Summary Revenue Budget						
	Apr-17	Current	Out-turn	Proposed transfer	(Under)/Over	Notes
2017/2018	Approved Budget	Budget			Before proposed transfer	Explanation as required
	£'000	£'000	£'000	£'000	£'000	
<b>CHIEF EXECUTIVE</b>						
Law & Regeneration	6,493	6,524	6,318	-	(206)	
LAW1 Comms & Market	565	565	568	-	3	
LAW2 Registrars	73	98	93	-	(5)	
LAW3 Democratic Serv	532	535	495	-	(40)	Savings due to sickness, retirement, a vacant post and reduced spend which offsets the costs for agency staff and Webcasting. Restructure pending. Reduced spend on hospitality.
LAW4 Members Allowances	1,033	1,033	1,060	-	27	
LAW5 Electoral Reg	216	216	269	-	53	Staffing costs for Canvassers and increased spend on supplies.
LAW6 Legal	1,111	1,176	1,057	-	(119)	Savings on staffing due to Maternity Leave and vacant posts. £30K income not forecast as an award of costs by the Court is not guaranteed. There is also a delayed implementation of a restructure.
LAW7 Land Charges	(122)	(122)	(110)	-	12	
LAW8 Insurance	856	856	768	-	(88)	Savings on staffing and officer expenses due to a vacant post. Reduced Insurance Premiums and increase in income.
LAW9 Com Safety	675	571	622	-	51	Reduction in CCTV income based on confirmed contracts for 17/18. There has also been a reduction in fees income for the Wardens as a result of sickness which has been offset by staff savings.
LAW10 Environmental health	1,048	1,049	1,087	-	38	Extension of a Fixed Term EHO and Public Protection Manager. A vacant Licensing Officer post and an increase in fines income partly offsets a £6K reduction in Rent Smart Wales grant income.
LAW11 Trading Standards	679	694	686	-	(8)	
LAW12 Licensing	(173)	(147)	(277)	-	(130)	Increase in income based on trends and outturn in previous years. Additional £33K received in Feb/March.
	16,001	16,225	15,918	35	(307)	
<b>CAPITAL FINANCING COSTS &amp; INTEREST</b>						
Capital Financing Costs MRP	11,032	9,677	7,448	-	(2,229)	
Interest Payable	9,085	9,085	9,246	-	161	
Interest Receivable	(37)	(37)	(37)	-	-	
Investment Props	-	-	-	-	-	
PFI	8,315	8,315	8,315	-	-	
	28,395	27,040	24,972	-	(2,068)	
<b>SUB TOTAL - SERVICE/CAPITAL FINANCING</b>	<b>238,978</b>	<b>237,514</b>	<b>237,797</b>	<b>268</b>	<b>285</b>	

Summary Revenue Budget						
	Apr-17	Current	Out-turn	Proposed transfer	(Under)/Over	Notes
2017/2018	Approved Budget	Budget			Before proposed transfer	Explanation as required
	£'000	£'000	£'000	£'000	£'000	
<b>CONTINGENCY PROVISIONS</b>						
General Contingency	1,473	1,473	-		(1,473)	
Centralised Insurance Fund	570	570	570		-	
Non Departmental Costs	5	5	14		9	
Other Income & Expenditure	4,489	4,912	5,506	40	593	
	<b>6,537</b>	<b>6,960</b>	<b>6,090</b>	<b>40</b>	<b>(871)</b>	
<b>LEVIES / OTHER</b>						
Discontinued Operations - pensions	1,576	1,576	1,512	-	(64)	
Discontinued Operations - Ex Gratia Payments	2	2	3	-	1	
Levies - Drainage Board, Fire service etc	8,207	8,207	8,218	-	11	
CTAX Benefit Rebates	12,073	12,073	10,641	-	(1,432)	
	<b>21,858</b>	<b>21,858</b>	<b>20,374</b>	<b>-</b>	<b>(1,484)</b>	
<b>TRANSFERS TO/FROM RESERVES</b>						
Base budget - Planned Transfers to/(from) Reser	(1,001)	40	2,642	990	2,602	
Earmarked reserves: Transfer to/(from) Capital			0		0	
Earmarked reserves: Transfer to/(from) Schools			-974		-974	
Earmarked reserves: Transfer to/(from) Schools Redundancy			0		0	
Invest to Save Reserve			1,494		1,494	
Invest to Save Reserve (from)			-1,494		-1,494	
	<b>(1,001)</b>	<b>40</b>	<b>1,668</b>	<b>990</b>	<b>1,628</b>	
<b>TOTAL</b>	<b>266,372</b>	<b>266,372</b>	<b>265,930</b>	<b>1,299</b>	<b>(442)</b>	
<b>Funded by</b>						
WAG funding (RSG & NNDR)	(208,250)	(208,250)	(208,250)	-	-	
Council Tax	(58,122)	(58,122)	(58,122)	-	-	
Council Tax Surplus			(857)	-	(857)	
<b>TOTAL</b>	<b>(0)</b>	<b>0</b>	<b>(1,299)</b>	<b>1,299</b>	<b>(1,299)</b>	



### APPENDIX 3 – Summary of Significant Variances

2017/18 Outturn		Variance against budget	Key Messages
		£'000	
Outturn before proposed transfers		(1,299)	<b>Underspend of £1,299k</b>
SS External grants unexpected during 2017/18	(977)		These were unexpected additional grants from WG (which are either one-off or have been transferred into RSG in 18/19)
Bad Debt Provision	(296)		Reduced Bad Debt Provision. This is due to improved recovery of debts in mainly social services and RIH, now this has been adjusted it is unlikely to be recurring in future years
		(26)	<b>Underspend of £26k excluding unexpected grants and BDP</b>
<b>Other Significant variances against budget</b>			
Unused contingency budget	(1,473)		Unused contingency offsets the large overspend
Council Tax Reduction Scheme	(1,432)		This is likely to continue in future years (not to the same extent)
Council Tax surplus	(857)		Change in collection rate in 18/19 for budget purposes will vastly reduce this surplus in future years
Other non service	1,083		
SEN	1,166		
Childrens out of area residential placements	2,426		
Adults community care - external placements	1,018		
Adults residential care income	(1,138)		Gross overspend excluding the one off grant funding received in year This includes property income, but there has been an increase in clients paying which may continue
Streetscene non delivery of savings	426		Includes 16/17 savings
Waste income	(634)		This could be one off and is due to a single contract which is uncertain to continue

## APPENDIX 4 – School Balance Outturn Position

				Movement in Reserve	31/03/2018	Balance at 31/03/18	
	Sector	School	£	£	£	£	
10060	N	Fairoak Nursery School	26,845		-10,318	16,527	
10065	N	Kimberley Nursery School	-9,842		-5,280	-15,122	
		<b>Nursery Total</b>	<b>17,003</b>	<b>0</b>	<b>-15,597</b>	<b>1,405</b>	<b>0.04%</b>
10228	P	Alway Primary School	135,575		-86,210	49,365	
10237	P	Caerleon Lodge Hill Primary School	33,760		8,276	42,035	
10238	P	Charles Williams Church in Wales	72,122		62,014	134,136	
10203	P	Clytha Primary School	36,527		-9,314	27,213	
10204	P	Crindau Primary School	139,466		29,822	169,288	
10242	P	DUFFRYN INFANTS	89,281		-89,281	0	
10263	P	DUFFRYN JUNIOR	80,491		-80,491	0	
10205	P	Eveswell Primary School	237,714		17,216	254,930	
10201	P	Gaer Primary School	57,379		-27,134	30,244	
10231	P	Glan Usk Primary School	92,871		-45,607	47,265	
10206	P	Glasllwch Primary School	70,246		-5,143	65,103	
10207	P	High Cross Primary School	70,524		-39,069	31,456	
10250	P	Jubilee Park Primary School			46,499	46,499	
10208	P	Langstone Primary School	73,749		14,761	88,510	
10209	P	Llanmartin Primary School	43,530		794	44,324	
10233	P	Lliswerry Primary School	52,326		-3,443	48,883	
10210	P	Maesglas Primary School	42,405		-18,324	24,081	
10211	P	Maindee Primary School	29,215		5,886	35,101	
10246	P	MALPAS CHURCH IN WALES INFANTS	26,732		-26,732	0	
10267	P	MALPAS CHURCH IN WALES JUNIOR	102,435	-65,662.49	-36,772	0	
10248	P	Malpas Church Primary School		65,662.49	4,253	69,915	
10212	P	Malpas Court Primary School	56,038		18,030	74,068	
10213	P	Malpas Park Primary School	59,280		-3,477	55,804	
10214	P	Marshfield Primary School	63,076		14,705	77,780	
10230	P	Millbrook Primary School	67,547		27,651	95,198	
10247	P	MILTON INFANTS	47,746	-31,851.75	-15,894	0	
10269	P	MILTON JUNIOR	4,330		-4,330	0	
10249	P	Milton Primary School		31,851.75	-10,755	21,097	
10232	P	Monnow Primary School	141,293		4,460	145,753	
10215	P	Mount Pleasant Primary School	46,331		-24,196	22,136	
10216	P	Pentrepoeth Primary School	73,777		-24,018	49,759	
10217	P	Pillgwenlly Primary School	79,350		90,534	169,884	
10229	P	Ringland Primary School	22,604		-379	22,225	
10202	P	Rogerstone Primary School	73,101		-31,899	41,201	
10218	P	Somerton Primary School	54,362		-8,842	45,520	
10239	P	St Andrew's Primary School	39,612		-1,363	38,248	
10220	P	St David's Roman Catholic Primary	79,610		-7,501	72,110	
10221	P	St Gabriel's Roman Catholic Primary	30,001		6,761	36,762	
10222	P	St Joseph's Roman Catholic Primary	35,188		4,467	39,655	
10235	P	St Julian's Primary School	201,531		-17,984	183,548	
10223	P	St Mary's Roman Catholic Primary	89,292		-20,599	68,693	
10224	P	St Michael's Roman Catholic Primary	59,508		-38,906	20,602	
10225	P	St Patrick's Roman Catholic Primary	29,730		15,848	45,578	
10226	P	St Woolos Primary School	-6,408		13,208	6,800	
10243	P	Tredegar Park Primary School			76,756	76,756	
10236	P	Ysgol Gymraeg Bro Teyrnon	125,795		39,000	164,795	
10227	P	Ysgol Gymraeg Casnewydd	101,119		-7,512	93,607	
10234	P	Ysgol Gymraeg Ifor Hael	98,860		31,631	130,492	
		<b>Primary Schools Total</b>	<b>3,159,018</b>	<b>0</b>	<b>-152,600</b>	<b>3,006,418</b>	<b>77.82%</b>
10287	S	Bassaleg School	489,360		-171,510	317,850	
10281	S	Caerleon Comprehensive School	136,070		-245,100	-109,030	
10283	S	Llanwern High School	245,592		-106,761	138,830	
10284	S	Lliswerry High School	46,544		-302,105	-255,561	
10280	S	Newport High School	115,980		-100,569	15,410	
10285	S	St Joseph's Roman Catholic High School	246,619		-67,447	179,172	
10286	S	St Julian's School	276,436		-39,131	237,305	
10282	S	The John Frost School	81,940		-192	81,748	
10288	S	Ysgol Gyfun Gwent Is Coed	44,082		98,279	142,361	
		<b>Secondary Schools Total</b>	<b>1,682,623</b>	<b>0</b>	<b>-934,536</b>	<b>748,086</b>	<b>19.36%</b>
10405	Sp	Maes Ebbw	-21,337		7,344	-13,993	
10410	Sp	Ysgol Bryn Derw			121,524	121,524	
		<b>Special Schools Total</b>	<b>-21,337</b>	<b>0</b>	<b>128,869</b>	<b>107,532</b>	<b>2.78%</b>
		<b>Overall Total</b>	<b>4,837,307</b>	<b>0</b>	<b>-973,865</b>	<b>3,863,441</b>	<b>100.00%</b>

**APPENDIX 5 – 2017/18 Reserve Movements**

Reserve	Balance at 31-Mar-17	Agreed/budgeted transfers		Proposed transfers	Balance at 31-Mar-18
		Transfers Out	Transfers In	Transfers In	
	£'000	£'000	£'000	£'000	£'000
Council Fund:	(6,500)				(6,500)
Balances held by schools for future use	(4,831)	974			(3,857)
<b>Earmarked Reserves:</b>					
Music Service	(167)	43			(124)
Pay Reserve	(1,418)				(1,418)
Insurance Reserve	(1,706)	682	(570)		(1,594)
MMI Insurance Reserve	(602)				(602)
Health & Safety	(16)				(16)
Education Achievement Service	(92)				(92)
Schools Redundancies	(708)				(708)
Friars Walk	(9,985)	2,642	(1,061)		(8,404)
European Funding IZA & CFW	(79)	6	(100)		(173)
Metro Bus	(9)				(9)
NEW - GEMS Redundancies	-		(78)		(78)
<b>SUB TOTAL - RISK RESERVES</b>	<b>(19,181)</b>	<b>3,373</b>	<b>(1,809)</b>	<b>-</b>	<b>(13,218)</b>
Capital Expenditure	(5,817)	80	(24)		(5,761)
Invest to Save	(11,050)	1,493			(9,557)
Super Connected Cities	(670)	128	(12)		(554)
Landfill (fines reserve)	(345)				(345)
Christmas Lights	(15)	15			-
Usable Capital Receipts	(11,742)	4,865	(2,024)		(8,901)
NEW - Streetscene Manager Support	-			(200)	(200)
<b>SUB TOTAL - ENABLING RESERVES</b>	<b>(25,240)</b>	<b>6,581</b>	<b>(2,060)</b>	<b>(200)</b>	<b>(25,317)</b>
STEP School Computers	(473)	116			(357)
Municipal Elections	(154)	100			(54)
Local Development Plan	(572)		(27)		(599)
Glan Usk PFI	(1,499)		(106)		(1,605)
Southern Distributor Road PFI	(44,515)				(44,515)
NEW - Building Control	-		(48)		(48)
<b>SUB TOTAL - SMOOTHING RESERVES</b>	<b>(47,214)</b>	<b>216</b>	<b>(181)</b>	<b>-</b>	<b>(47,179)</b>

Reserve	Balance at 31-Mar-17	Agreed/budgeted transfers		Proposed transfers	Balance at 31-Mar-18
		Transfers Out	Transfers In	Transfers In	
	£'000	£'000	£'000	£'000	£'000
Works of art	(21)				(21)
School Works	(545)	223	(25)		(347)
Theatre & Arts Centre	(232)				(232)
Cymorth Income	(33)				(33)
Blaen Y Pant Remodelling	(60)				(60)
Chartist Commission	-				-
Gypsy and Traveller Site	(7)				(7)
Homelessness Prevention	(38)				(38)
Environmental Health - Improve Air Quality	(49)				(49)
Refurbishment of a Children / Older People Homes	(102)	74		(34)	(62)
Apprenticeship Scheme	(80)	36		(40)	(84)
City Economic Development Reserve	(90)				(90)
Welsh Language Standards	(240)	66			(174)
YS Dilapidation Costs Information Shop	(51)	10			(41)
School Reserve Other	(1,100)	176			(924)
Port Health	(3)		(5)		(8)
Customer Relationship Management (CRM) Project	(21)			(660)	(681)
Welsh Community Care Information System (WCCIS)	(54)	16			(38)
Investment Reserve	(1,500)	534			(966)
NEW - Events	-		(190)		(190)
NEW - MTFP Reserve	-		(2,400)	(315)	(2,715)
NEW - Development of Leisure Masterplan	-			(15)	(15)
NEW - Voluntary Sector Grants	-		(66)		(66)
NEW - Bus Wifi	-			(35)	(35)
<b>SUB TOTAL - OTHER RESERVES</b>	<b>(4,226)</b>	<b>1,135</b>	<b>(2,686)</b>	<b>(1,099)</b>	<b>(6,876)</b>
<b>RESERVES TOTAL</b>	<b>(107,191)</b>	<b>12,279</b>	<b>(6,736)</b>	<b>(1,299)</b>	<b>(102,947)</b>

## APPENDIX 6 – Delivery of MTFP Savings

### Financial Improvement Plan – May 2018 (Final sign off of 2017/18 savings)

Overall Summary	Education	Childrens	Adults	RIH	Streetscene	PBC	Finance	L&R	Non Service	Total 17/18
<b>2017/18 MTRP Target (£) Total</b>	£395,000	£930,000	£1,654,000	£409,000	£430,000	£357,000	£197,000	£180,000	£1,173,000	<b>£5,725,000</b>
<b>Total Savings Realised by Year End 2017/18</b>	£395,000	£873,000	£1,726,917	£303,000	£317,000	£357,000	£197,000	£162,000	£1,173,000	<b>£5,503,916</b>
<b>Variation to MTRP Target</b>	£0	-£57,000	£72,917	-£106,000	-£113,000	£0	£0	-£18,000	£0	-£221,084
<b>Variation % to MTRP Target</b>	0%	-6%	4%	-26%	-26%	0%	0%	-10%	0%	-4%
<b>Undelivered Savings from Previous Years</b>	£0	£0	£0	-£53,000	-£313,046	£0	£0	£0	£0	-£366,046

By Portfolio	People	Place	Corporate	Non Service	Total 17/18	Undelivered savings Previous Years
<b>2017/18 MTRP Target (£) Total</b>	£2,979,000	£839,000	£734,000	£1,173,000	£5,725,000	£908,680
<b>Total Savings Realised by Year End 2017/18</b>	£2,994,917	£620,000	£716,000	£1,173,000	£5,503,916	£542,634
<b>Variation to MTRP Target</b>	£15,917	-£219,000	-£18,000	£0	-£221,084	-£366,046
<b>Variation % to MTRP Target</b>	1%	-26%	-2%	0%	-4%	-40%