

WREXHAM COUNTY BOROUGH COUNCIL

2019/20 BUDGET

This document is available in Welsh

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(i)

WREXHAM COUNTY BOROUGH COUNCIL
2019/20 BUDGET

**Report of
Head of Finance**

BACKGROUND

1. The local authority budget planning process in Wrexham, as elsewhere, requires an early view to be taken about the Council's budget prospects based on national economic indicators and government planning totals for local authority spending.
2. The budget planning process and timetable for 2019/20 was outlined to members in an information report in April 2018. At an all member budget workshop on 23 April 2018 members were informed of an estimated budget shortfall of around £11.7m over the next two years of which £3.9m related to the 2019/20 financial year (after savings of £4.6m identified as part of the 2018/19 budget process).
3. Additional savings proposals for the 2019/20 financial year were formulated during the summer and a public consultation was undertaken in the autumn. Various processes were used in the consultation including an online survey, using social media and a face to face presence at a market stall event. The results of 3,350 people's views that were gathered as part of this Difficult Decisions discussion were considered by Members before Christmas.
4. The Council's medium term financial plans have been developed using the following parameters:
 - An assumed decrease in grant funding of 0.1% in 2019-20 followed by 0% for 2020/21 and 2021/22.
 - Estimated inflation assumptions:
 - average pay awards of 2.8% for 2019/20, 2.5% for 2020/21 and 2021/22.
 - general price increases of 0% for 2019/20 and 2% for 2020/21 and 2021/22.
 - Known unavoidable commitments
 - preliminary estimates of council tax increases of 5.5% for 2020/21 and 2021/22.
5. The medium term financial plan will be reviewed on a periodic basis.

Review of the Current Year 2018/19

6. The budget for the year is cash limited at £232,871,963
7. The budget has been closely monitored and controlled during the year in accordance with the procedures approved by Council. A number of service pressures and increased costs have been identified in the financial year and it has been agreed that action should be taken by officers to control spending and to keep service spending within the approved cash limited budget totals.

(ii)

8. All budgets will continue to be carefully scrutinised in accordance with the agreed procedures and the actual outturn will be reported in the summer. In accordance with the rules of cash limited budgeting, any over or underspending may be carried forward to 2019/20.

Welsh Government (WG) Revenue Settlement

9. The grant allocation for individual authorities is dependant on the standard spending assessment (SSA) formula. For 2019-20 there were no significant changes to the formula.
10. The WG announced its final revenue settlement details for local authorities on 19 December 2018. The settlement gave local authorities in Wales on average a 0.2% grant increase (after taking into account of transfers of grants) and Wrexham's share was a decrease of 0.1%.
11. The Local Government Finance Act 1992 gives the Cabinet Secretary for Finance and Local Government, power to limit or cap the budget requirement of any local authority, which he considers to be excessive. No announcement has been made relating to assumptions about the Council's spending level for 2019/20. The Council's standard spending assessment, the notional assessment for grant distribution purposes of the Council's need to spend on its services, totalled £242,950,741.

2019/20 Budget

12. The budget for next year as outlined in Page (vi) has been built up in accordance with the framework agreed by Council. The budget in the current year (i.e. the cash limited budget amended for the transfers of grants into the Revenue Support grant) has been adjusted for the cost of inflation, unavoidable commitments and savings.
13. The total net revenue expenditure is estimated at £236,853,291.
14. It is a requirement of the Local Government Act 2003 that I should report to members on the robustness of the estimates made for the purpose of calculating the net budget requirement. I should therefore draw your attention to a number of key risk areas that I have identified in the budget and how these may be managed. These are outlined in Page 12 to 15. Issues relating to these key risks will be reported to members during the forthcoming year as necessary as part of the budget monitoring and control procedures.

Reserves and Balances

15. A local authority requires a prudent level of working balances to maintain adequate cash flow, especially during the first part of the financial year prior to the receipt of council tax income, and to meet unforeseen expenditure.
16. There are no planned contributions to balances for 2019/20. However, I am satisfied that the level of balances and reserves is adequate for the forthcoming financial year and the authority's medium term financial strategy.
17. There is still uncertainty on the impact of pay and other inflation costs and the reduction in specific grants on the Council's budget.

(iii)

18. An analysis of the Council's key estimated earmarked reserves and balances for the year ahead is as follows:

	Actual Balance at 1 April 2018 £k	Estimated Balance at 1 April 2019 £k	Movement in year £k	Estimated Balance at 31 March 2020 £k
Council Fund balance	7,018	7,018	0	7,018
School Balances	2,012	164	0	164
Service Reserves	1,054	665	(351)	314
Other Earmarked Reserves (including grant reserves)	15,769	9,967	(2,645)	7,322
Total Balances and Reserves	25,853	17,814	(2,996)	14,818

19. The estimated balances at 1 April 2019 in the table above are based on the best estimates available at the time of writing the report. The movement in the Council Fund balance includes the reported position in the current year. The reported position will change following the closure of the 2018/19 accounts and will be reported to members after the end of the financial year. Of the 2019/20 in year planned movement on service reserves of £351k none will be used to fund recurrent expenditure.

20. In accordance with the Council's Reserve Strategy, Other Earmarked reserves will be reviewed to ensure they continue to be held according to an agreed plan or returned to the Council Fund balance for more appropriate allocation.

Income

WG Grant Funding

21. **Revenue Support Grant** – The County Borough's share of the final Revenue Support Grant has been set at £132,327,762.

22. **Business Rates** – the business rate poundage for 2019/20 has been set at 52.6p in the £. The County Borough's share of national non-domestic rate income in 2019/20 is £42,924,171.

23. In total the Council will receive general grants from WG of £175,251,933.

Council Tax

24. After taking account of the general grants and contribution from balances, the balance of net expenditure totalling £61,601,358 remains to be funded by council taxpayers.

25. It is proposed to charge as a special expense part of the cost of footway lighting to the four community areas within the town (£4.98 at band D), the community of Llangollen Rural (£16.46 at band D), Chirk (£10.81 at band D) and Glyntraian (£12.75 at band D).

26. After adjusting for special expenses of £119,254 the balance to be found as general expenses from council taxpayers is £61,482,104.

(iv)

27. The council tax base calculation for 2019/20, is 53,421 band D equivalent properties after allowing for:

- band reductions for the disabled
- exempt properties
- single occupier discounts
- double discounts on unoccupied properties
- premium for properties classified as either long term empty or a second home
- factors to reflect the relative charge at different bands
- the estimated collection rate
- contributions in lieu from Ministry of Defence

The overall tax base is built up from the same calculations for each of the 34 community areas and the “band D equivalents” are shown in Page (vii).

28. Dividing the balance of net expenditure (£61,482,104) by the tax base of 53,421 will give a £1,150.90 charge to be borne by a full-paying household whose home is valued at band D. For band A property the charge is six ninths of this figure through to band I properties where the charge is twenty one ninths of the band D figure. In many cases these figures will be adjusted for disabled and other discounts and, of course, for council tax benefit.

29. Page (vii) sets out the council tax rate for the band D taxpayer for each community council area and shows that when the police authority’s precept is included, the total average council tax at band D for 2019/20 is £1,480.63.

CONCLUSION

30. Although there has been a slight decrease of 0.1% in the financial settlement for 2019/20 every effort has been made to prioritise schools and the most vulnerable.

31. The Local Government Act 2003 requires the Council to monitor its budget and to take appropriate action. The budget will therefore require close monitoring and control during the year and the financial position will need to be kept continuously under review.

32. Finally, I remain very grateful to all Members and Officers for their assistance, cooperation and hard work in helping to prepare this budget.

M S OWEN
HEAD OF FINANCE

RECASTING OF CASH LIMITED BUDGETS

1. The cash limited budgets on page (vi) have been recast in order to reflect the total cost of services to include support costs.
2. Departmental support costs have been fully recharged to the services which they support; this includes an element which has been reallocated to Corporate and Central Expenditure. This is reflected in column J on page (vi) and in the body of the budget pages.
3. It can be recognised from the summary page (vi) and the individual budget pages that the Chief Executive, Finance, Governance & Customer Services and Repairs & Maintenance all have had their Cash Limited Budgets recharged across the other services; this reallocation of cost is based upon matrices that have been identified as appropriate.
4. As part of the Code, the central costs have been re-arranged into:
 - Corporate & Democratic Core (including Democratic Representation & Management and Corporate Management)
 - Non Distributed Costs (including Past Service Costs and costs associated with unused shares of IT facilities)
 - Central Services to the Public (including Council Tax collection costs, Coroners, Electoral Registration etc.)
 - Other Operating Income & Expenditure (including levies from other bodies and capital financing).
5. Whilst these are significant adjustments for accounting purposes the underlying spending power of service remains exactly as approved by Council.
6. The Cash Limited Budgets for 2018-19 on individual pages for those services impacted by the management restructure reflect the reallocation in Column C of the summary on page (vi).

(vi)

2019/20 Revenue Budget Summary

	2018/19										2019/20	
	Cash Limited Budget	Management Restructure Changes	Management Restructure Changes	Management Restructure Changes	Government Functional Changes	Pay Inflation	Other Inflation	Unavoidable Commitments	Service Savings	Cash Limited Budget	Recast Budget	
	A	B	C	D	E	F	G	H	I	J		
	£	£	£	£	£	£	£	£	£	£	£	
Environment & Planning / Environment & Technical Planning & Regulatory	33,837,521	(2,288,784)	31,548,737	0	281,117	522,315	0	(123,000)	32,229,169	36,587,382		
Adult Social Care / Social Care	0	2,288,784	2,288,784	0	87,151	0	0	(98,000)	2,277,935	2,924,368		
Schools	41,929,245	14,775,670	56,704,915	0	534,111	883,287	787,847	(1,899,000)	57,011,160	63,531,596		
Education / Education & Early Intervention	80,718,997	0	80,718,997	343,826	1,879,028	0	1,506,014	(952,000)	83,495,865	83,495,865		
Children's Social Care	5,611,805	356,476	5,968,281	0	324,833	0	141,583	(384,000)	6,050,697	22,216,963		
Housing & Economy	15,132,146	(15,132,146)	0	0	0	0	0	0	0	0		
Finance	6,659,181	0	6,659,181	0	241,274	0	0	(824,000)	6,076,455	10,704,202		
Corporate & Customer Services / Governance & Customer	5,017,432	1,449,551	6,466,983	0	163,153	0	172,000	(330,000)	6,472,136	0		
Repairs & Maintenance	8,028,360	(4,537,115)	3,491,245	0	91,484	0	0	(34,000)	3,548,729	0		
Chief Executive	1,904,975	0	1,904,975	0	0	0	250,000	0	2,154,975	0		
Total Net Service Expenditure	198,839,662	637,030	199,476,692	343,826	3,700,084	1,405,602	2,857,444	(5,086,000)	202,697,648	219,460,376		
Corporate and Central Expenditure:												
General	16,992,488	(637,030)	16,355,458	197,147	6,112	0	368,076	(461,000)	16,465,793	(296,935)		
Fire Levy	6,654,623	0	6,654,623	0	0	0	361,001	0	7,015,624	7,015,624		
Council Tax Reduction Scheme	10,385,190	0	10,385,190	0	0	547,677	0	(258,641)	10,674,226	10,674,226		
TOTAL NET EXPENDITURE	232,871,963	0	232,871,963	540,973	3,706,196	1,953,279	3,586,521	(5,805,641)	236,853,291	236,853,291		
Funded by:												
Welsh Government Funding	174,636,390										175,251,933	
Council Tax Income	58,235,573										61,601,358	
TOTAL INCOME	232,871,963										236,853,291	

WREXHAM COUNTY BOROUGH COUNCIL**COUNCIL TAX INFORMATION 2019/20**

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	N Wales Police Precept	Community Precepts	TOTAL
496	Abenbury	1,150.90		278.10	25.20	1,454.20
5,720	Acton	1,150.90	4.98	278.10	25.96	1,459.94
591	Bangor Isycoed	1,150.90		278.10	31.30	1,460.30
650	Bronington	1,150.90		278.10	29.23	1,458.23
2,831	Broughton	1,150.90		278.10	50.34	1,479.34
1,945	Brymbo	1,150.90		278.10	51.25	1,480.25
3,795	Caia Park	1,150.90	4.98	278.10	58.24	1,492.22
2,260	Cefn	1,150.90		278.10	67.56	1,496.56
161	Ceiriog Ucha	1,150.90		278.10	12.42	1,441.42
1,672	Chirk	1,150.90	10.81	278.10	67.50	1,507.31
1,711	Coedpoeth	1,150.90		278.10	108.71	1,537.71
223	Erbistock	1,150.90		278.10	5.31	1,434.31
1,421	Esclusham	1,150.90		278.10	65.25	1,494.25
383	Glyntraian	1,150.90	12.75	278.10	49.35	1,491.10
2,640	Gresford	1,150.90		278.10	33.71	1,462.71
3,895	Gwersyllt	1,150.90		278.10	56.28	1,485.28
371	Hanmer	1,150.90		278.10	22.24	1,451.24
843	Holt	1,150.90		278.10	36.77	1,465.77
226	Isycoed	1,150.90		278.10	54.42	1,483.42
865	Llangollen Rural	1,150.90	16.46	278.10	64.84	1,510.30
478	Llansantffraid Glyn Ceiriog	1,150.90		278.10	62.76	1,491.76
1,763	Llay	1,150.90		278.10	42.96	1,471.96
699	Maelor South	1,150.90		278.10	26.04	1,455.04
590	Marchwiel	1,150.90		278.10	54.24	1,483.24
705	Minera	1,150.90		278.10	59.14	1,488.14
4,208	Offa	1,150.90	4.98	278.10	43.96	1,477.94
696	Overton	1,150.90		278.10	74.01	1,503.01
1,127	Pen-y-cae	1,150.90		278.10	62.34	1,491.34
2,757	Rhosddu	1,150.90	4.98	278.10	29.74	1,463.72
3,276	Rhosllanerchrugog	1,150.90		278.10	76.27	1,505.27
1,810	Rossett	1,150.90		278.10	36.08	1,465.08
1,799	Ruabon	1,150.90		278.10	44.47	1,473.47
320	Sesswick	1,150.90		278.10	9.38	1,438.38
494	Willington / Worthenbury	1,150.90		278.10	21.04	1,450.04
53,421	Total / Average	1,150.90	2.23	278.10	49.40	1,480.63

NOTE: Tax Base = Band "D" Equivalent for a full Council Taxpayer

Description of Codes and Headings used in the Budget Book

<u>Description</u>	<u>Includes</u>
Employee Costs	
Total Pay	Management & Administration, Teachers, Caretakers, Cleaners etc Gross Pay, Overtime, Employer's Contribution, N.I. & Superannuation
Other Employee Costs	Training Costs, Expenses, Contributions, Advertising, Detriment etc
Premises Costs	
Repairs & Maintenance	Building Repairs & Maintenance Grounds Maintenance
Housing Repairs	Painting etc
Energy Costs	Electric, Gas, Oil, Fuel etc
Rent and Rates	Rent, NNDR & Council Tax
Water Services	Water Rates, Sewerage etc
Fixtures & Fittings	Purchases, Rentals & Leases
Operational Expenditure	Premises Costs - Security etc
Cleaning Expenditure	Building & Window Cleaning Cleaning Contractors, Supplies - Chemicals etc Waste Removal, Skip Hire, Pest Control
Transport Costs	
Direct Vehicle Costs	Vehicle/Plant Purchase or Lease Costs Vehicle/Plant Repairs & Maintenance Contract Hire MOT Tests, Licences, Parts, Running Costs - Petrol, Oil etc
Transport Recharges	Vehicle/Plant Recharges
Hire & Operational Leases	Hire/Leasing Costs Excess Charges
Car Allowances	Casual User Costs
Transport Insurance	Transport Insurance & Insurance Excess

Description of Codes and Headings used in the Budget Book**Supplies & Services**

Equipment & Materials	Equipment Purchase & Leasing Equipment Repairs & Maintenance General Materials including First Aid supplies, floral decorations and other specialist items depending on the service
Catering Expenditure	Catering Supplies, Services & Groceries Bar Supplies Vending Supplies
Clothing/Laundry Expenses	Protective Clothing & Uniforms Laundry
Office Expenses	Printing Photocopying Stationery - General and Specialist Books, Periodicals, General Publications etc Microfilm/Microfiche
Professional Fees & Services	Consultancy Fees Legal Fees Licence Fees Other Professional Fees Exam/Course Fees General Hire Fees
Communications & Computing	Postage Costs Phone Costs - Central, Mobile, Pager etc Computer Purchase/Maintenance/Recharges Software/Hardware Costs Computer Stationery/Consumables CCTV Costs
Expenses & Subsistence	General Subsistence Travelling Expenses Credit Card Recharges Child Minding Fees
Grants & Subscriptions	Grants & Subscriptions
Financial Provisions	Provisions - Bad Debts, Losses etc
Miscellaneous	Insurance Costs Advertising/Marketing Costs Hospitality Costs Bank Charges, Audit Fees & Cash Collection

(x)

Description of Codes and Headings used in the Budget Book

3rd Party Payments

Other Authority Charges	Other Authorities, Community Councils, Joint Agreements
Health Charges	Betsi Cadwaladr University Health Board
Voluntary Organisations	Payments under Service Level Agreements
Private Contractors	Payments under Contracts
Other Agencies	Staff Agencies Other Agencies Engineers Fees

Transfer Payments

Rent Allowances	Benefit Payments & Scholarships
Council Tax Benefit	Housing Benefit Rent Allowances

Support Services

Central Support Services	Finance/ICT Recharges Human Resources Recharges Legal Recharges Property Design Recharges Public Offices' Recharges Central Training & Translation Recharges Security Recharges, Insurance Repairs & Maintenance Recharges
Departmental Support Services	Departmental Administration Recharges
Outside General Fund Recharges	Recharges from Outside General Fund

Capital Financing

Capital Finance Charge	Depreciation, Impairment
Debt Charges	Interest Payments Minimum Revenue Provision
Premiums	Premiums on Debt Restructuring

Description of Codes and Headings used in the Budget Book**Income**

Government Grants	Central Government Grants Welsh Government Grants European Grants
Other Grants & Contributions	Other Grants Other Contributions Recharges - Outside Bodies, Other Services, Public, Departmental etc
Customer Receipts	General Sales Catering/Bar Sales Commission Miscellaneous Income
Fees & Charges	General Fees Fines & Court Costs Admissions etc Car Park Income Membership Fees Home/Day Care Charges Cremation Fees
Rent & Lettings	Rent Sporting Rights Facility Hire Storage Hire
Interest Received	Interest Received
Recharges	Central Support Recovery Departmental Support Recovery School Support Recovery
Corporate & Central Expenditure	Recharges to Corporate and Democratic Core Non Distributed Costs Central Services to the Public Advice to Members

Environment & Technical

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	CEMETERIES & CREMATORIA	-759,361	-671,058	-510,323
	REFUSE COLLECTION & DISPOSAL	20,000,257	20,238,371	23,495,289
	OTHER CLEANSING	1,119,747	1,450,668	1,771,597
	PARKS & OPEN SPACES	2,244,780	2,279,410	2,505,668
	INTEGRATED TRANSPORT	4,898,024	4,891,379	1,941,574
	CAR PARKING & ENFORCEMENT	-558,190	-551,862	-466,310
	ROAD SAFETY & SCHOOL CROSSING PATROLS	114,321	125,373	236,438
	HIGHWAYS MAINTENANCE	3,984,669	4,093,225	7,613,449
	DEPARTMENTAL SUPPORT	504,490	373,663	0
	TOTAL BUDGET	31,548,737	32,229,169	36,587,382

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	11,041,678	11,472,532	11,974,108
PREMISES COSTS	1,617,476	1,695,224	1,695,224
TRANSPORT COSTS	7,850,492	7,856,492	7,856,492
SUPPLIES & SERVICES	1,154,503	1,121,472	1,121,472
3RD PARTY PAYMENTS	23,161,987	23,545,004	23,545,004
SUPPORT SERVICES	0	0	3,905,272
CAPITAL FINANCING	352,109	352,109	6,753,697
TOTAL EXPENDITURE	45,178,245	46,042,833	56,851,269
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-9,968,694	-10,132,850	-10,132,850
FEES, CHARGES & OTHER INCOME	-3,471,841	-3,491,841	-3,491,841
RECHARGES	-188,973	-188,973	-6,639,196
TOTAL INCOME	-13,629,508	-13,813,664	-20,263,887
TOTAL BUDGET	31,548,737	32,229,169	36,587,382

Planning & Regulatory

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	DEVELOPMENT MANAGEMENT & PLANNING POLICY	353,984	367,934	976,867
	DEPARTMENTAL SUPPORT	445,144	449,478	0
	EMERGENCY PLANNING	123,000	123,000	0
	LOCAL LAND CHARGES	-66,032	-64,364	0
	FOOD / HEALTH & SAFETY	508,345	500,426	686,251
	ENVIRONMENTAL PROTECTION & CONTROL	625,465	620,334	809,084
	LICENSING / TRADING STANDARDS	298,878	281,127	452,166
	TOTAL BUDGET	2,288,784	2,277,935	2,924,368

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	3,463,595	3,503,850	3,624,125
PREMISES COSTS	98,795	28,295	28,295
TRANSPORT COSTS	95,587	95,629	95,629
SUPPLIES & SERVICES	161,268	174,268	174,268
3RD PARTY PAYMENTS	215,428	215,428	215,428
SUPPORT SERVICES	17,671	18,025	1,176,944
CAPITAL FINANCING	0	0	75,711
TOTAL EXPENDITURE	4,052,344	4,035,495	5,390,400
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-194,757	-187,757	-543,163
FEES, CHARGES & OTHER INCOME	-1,568,803	-1,569,803	-1,569,803
RECHARGES	0	0	-353,066
TOTAL INCOME	-1,763,560	-1,757,560	-2,466,032
TOTAL BUDGET	2,288,784	2,277,935	2,924,368

Social Care

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	OLDER PEOPLE	18,991,466	19,819,040	22,454,927
	PHYSICAL DISABILITY & SENSORY IMPAIRMENT	5,418,068	5,128,535	4,907,265
	GENERIC SERVICES	-1,245,909	-1,778,978	-396,632
	MENTAL ILLNESS	2,954,612	3,039,485	2,855,788
	LEARNING DISABILITIES	14,178,696	13,599,832	16,292,099
	CHILDRENS SOCIAL CARE	14,775,670	15,536,148	17,411,182
	SENIOR MANAGEMENT / SUPPORT SERVICES	1,632,312	1,667,098	6,967
	TOTAL BUDGET	56,704,915	57,011,160	63,531,596

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	21,743,720	21,975,245	22,961,930
PREMISES COSTS	236,795	221,109	221,109
TRANSPORT COSTS	632,527	622,540	622,540
SUPPLIES & SERVICES	1,862,072	1,746,378	1,746,378
3RD PARTY PAYMENTS	39,223,257	40,127,191	40,127,191
TRANSFER PAYMENTS	8,174,883	8,160,790	8,160,790
SUPPORT SERVICES	6,533	6,533	13,791,205
CAPITAL FINANCING	0	0	255,175
TOTAL EXPENDITURE	71,879,787	72,859,786	87,886,318
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-7,104,245	-7,728,599	-7,728,599
FEES, CHARGES & OTHER INCOME	-7,907,477	-7,956,877	-7,956,877
RECHARGES	-163,150	-163,150	-8,669,246
TOTAL INCOME	-15,174,872	-15,848,626	-24,354,722
TOTAL BUDGET	56,704,915	57,011,160	63,531,596

Education & Early Intervention

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	DELEGATED SCHOOL BUDGETS	80,718,997	83,495,865	83,495,865
	TOTAL FOR SCHOOLS	80,718,997	83,495,865	83,495,865
	EDUCATION ENRICHMENT AND INTERVENTION	1,841,053	1,856,769	2,572,995
	EARLY YEARS EDUCATION	628,787	631,879	713,246
	SUPPORTING ACHIEVEMENT	3,498,441	3,562,049	18,930,722
	TOTAL FOR NON SCHOOLS	5,968,281	6,050,697	22,216,963
	TOTAL BUDGET	86,687,278	89,546,562	105,712,828

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	86,769,755	90,472,451	91,883,291
PREMISES COSTS	5,392,048	4,883,430	4,889,505
TRANSPORT COSTS	263,300	255,559	255,559
SUPPLIES & SERVICES	9,072,713	8,616,077	8,616,077
3RD PARTY PAYMENTS	2,865,901	2,853,901	2,853,901
TRANSFER PAYMENTS	32,733	32,733	32,733
SUPPORT SERVICES	1,141,145	1,141,145	13,452,042
CAPITAL FINANCING	120,000	120,000	5,000,229
TOTAL EXPENDITURE	105,657,595	108,375,296	126,983,337
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-14,476,852	-14,476,852	-14,476,852
FEES, CHARGES & OTHER INCOME	-154,644	-13,061	-13,061
RECHARGES	-4,338,821	-4,338,821	-6,780,596
TOTAL INCOME	-18,970,317	-18,828,734	-21,270,509
TOTAL BUDGET	86,687,278	89,546,562	105,712,828

Housing and Economy

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	BUSINESS & INVESTMENT	914,774	931,084	2,054,996
	STRATEGY & DEVELOPMENT	626,636	521,028	800,588
	HERITAGE & ARCHIVES	597,551	551,458	983,131
	STRATEGIC ASSETS	443,819	202,540	708,007
	FACILITIES MANAGEMENT AND DESIGN	708,218	696,951	411,706
	CATERING SERVICE	393,268	415,999	635,549
	DEPARTMENTAL SUPPORT	313,070	309,082	0
	LIBRARY SERVICES	1,449,719	1,317,009	2,177,402
	ARTS SERVICE	208,786	209,044	1,011,715
	HOUSING BENEFIT	-566,617	-566,617	140,305
	PRIVATE SECTOR HOUSING	56,679	64,821	120,704
	HOUSING OPTIONS	1,513,278	1,424,056	1,660,099
	TOTAL BUDGET	6,659,181	6,076,455	10,704,202

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	9,737,484	10,155,338	10,584,673
PREMISES COSTS	3,775,720	3,415,131	3,415,131
TRANSPORT COSTS	92,767	99,767	99,767
SUPPLIES & SERVICES	3,578,025	3,211,554	3,211,554
3RD PARTY PAYMENTS	2,636,924	2,961,823	2,961,823
TRANSFER PAYMENTS	37,851,134	37,667,232	37,667,232
SUPPORT SERVICES	214,458	208,660	6,614,397
CAPITAL FINANCING	0	0	2,883,234
TOTAL EXPENDITURE	57,886,512	57,719,505	67,437,811
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-43,261,344	-43,573,597	-43,573,597
FEES, CHARGES & OTHER INCOME	-5,240,152	-5,329,808	-5,329,808
RECHARGES	-2,725,835	-2,739,645	-7,830,204
TOTAL INCOME	-51,227,331	-51,643,050	-56,733,609
TOTAL BUDGET	6,659,181	6,076,455	10,704,202

Housing Revenue Account

BUDGET SUMMARY	REVISED	BUDGET
DESCRIPTION	2018/19	2019/20
SUMMARY HOUSING REVENUE ACCOUNT		
	£	£
INCOME		
DWELLING RENTS	49,325,000	52,036,000
NON-DWELLING RENTS	1,017,000	999,000
CHARGES FOR SERVICES AND FACILITIES	400,000	400,000
INCOME FROM SOLAR PV FEED IN TARIFF	1,500,000	1,500,000
AFFORDABLE HOUSING GRANT	97,000	167,000
INTEREST	25,000	25,000
TOTAL INCOME	52,364,000	55,127,000
EXPENDITURE		
SUPERVISION AND MANAGEMENT COSTS	5,338,000	6,441,000
SPECIAL EXPENSES (GROUND MAINTENANCE ETC)	620,000	632,000
SHELTERED HOUSING - LANDLORD COSTS	620,000	634,000
REPAIRS AND MAINTENANCE	17,868,000	19,229,000
CAPITAL CHARGES	17,674,000	19,300,000
PROVISION FOR BAD AND DOUBTFUL DEBTS	764,000	1,073,000
CONTRIBUTION TO CAPITAL PROGRAMME (CERA)	9,490,000	7,815,000
TOTAL EXPENDITURE	52,374,000	55,124,000
NET SURPLUS / DEFICIT FOR THE YEAR	10,000	-3,000
BALANCE BROUGHT FORWARD	5,030,236	5,020,236
BALANCE CARRIED FORWARD	5,020,236	5,023,236

Finance

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
FINANCE		3,716,854	3,603,145	0
ICT		2,750,129	2,868,991	0
TOTAL BUDGET		6,466,983	6,472,136	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	6,490,088	6,536,232	6,732,720
PREMISES COSTS	19,820	19,820	19,820
TRANSPORT COSTS	25,300	23,302	23,302
SUPPLIES & SERVICES	1,917,404	2,006,342	2,006,342
SUPPORT SERVICES	60,919	60,919	4,018,885
CAPITAL FINANCING	0	0	238,985
TOTAL EXPENDITURE	8,513,531	8,646,615	13,040,054
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-570,483	-573,483	-573,483
FEES, CHARGES & OTHER INCOME	-524,106	-624,106	-624,106
RECHARGES	-951,959	-976,890	-11,842,465
TOTAL INCOME	-2,046,548	-2,174,479	-13,040,054
TOTAL BUDGET	6,466,983	6,472,136	0

Governance & Customer

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	LEGAL SERVICES	870,348	854,863	0
	DEMOCRATIC & REGISTRATION SERVICE	617,844	631,086	0
	COMMUNICATIONS & SOCIAL MEDIA	2,003,053	2,062,780	0
	TOTAL BUDGET	3,491,245	3,548,729	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	3,622,691	3,714,449	3,857,553
PREMISES COSTS	500	500	500
TRANSPORT COSTS	8,814	8,814	8,814
SUPPLIES & SERVICES	685,463	685,189	685,189
SUPPORT SERVICES	0	0	2,339,885
TOTAL EXPENDITURE	4,317,468	4,408,952	6,891,941
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-242,413	-242,413	-242,413
FEES, CHARGES & OTHER INCOME	-360,939	-394,939	-394,939
RECHARGES	-222,871	-222,871	-6,254,589
TOTAL INCOME	-826,223	-860,223	-6,891,941
TOTAL BUDGET	3,491,245	3,548,729	0

Repairs & Maintenance

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	REPAIRS & MAINTENANCE	1,904,975	2,154,975	0
	TOTAL BUDGET	1,904,975	2,154,975	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
PREMISES COSTS	2,021,071	2,271,071	2,271,071
SUPPORT SERVICES	69,347	69,347	114,793
TOTAL EXPENDITURE	2,090,418	2,340,418	2,385,864
INCOME			
RECHARGES	-185,443	-185,443	-2,385,864
TOTAL INCOME	-185,443	-185,443	-2,385,864
TOTAL BUDGET	1,904,975	2,154,975	0

Chief Executive

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	CHIEF EXECUTIVE & SUPPORT	637,030	497,910	0
	PERFORMANCE, IMPROVEMENT & PARTNERSHIPS	1,167,926	1,004,759	0
	HUMAN RESOURCES	1,315,204	1,353,176	0
	WORKFORCE DEVELOPMENT & TRAINING	604,434	524,682	0
	TOTAL BUDGET	3,724,594	3,380,527	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	3,912,403	3,555,581	3,630,424
PREMISES COSTS	21,877	21,877	21,877
TRANSPORT COSTS	18,963	16,370	16,370
SUPPLIES & SERVICES	290,354	392,744	392,744
3RD PARTY PAYMENTS	223,150	153,150	153,150
SUPPORT SERVICES	0	0	1,406,995
TOTAL EXPENDITURE	4,466,747	4,139,722	5,621,560
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-635,276	-652,318	-652,318
FEES, CHARGES & OTHER INCOME	-6,000	-6,000	-6,000
RECHARGES	-100,877	-100,877	-4,963,242
TOTAL INCOME	-742,153	-759,195	-5,621,560
TOTAL BUDGET	3,724,594	3,380,527	0

Corporate & Central

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2018/2019	2019/2020	2019/2020
Net Cost by Service				
		£	£	£
	CORPORATE & DEMOCRATIC CORE	1,750,675	1,750,675	3,908,023
	NON DISTRIBUTED COSTS	2,909,383	3,343,520	3,351,352
	CENTRAL SERVICES TO THE PUBLIC	10,767,291	11,445,479	12,618,199
	OTHER OPERATING INCOME & EXPENDITURE	17,967,922	17,615,969	1,440,211
	MOVEMENT IN PENSION RESERVE	0	0	-3,924,870
	TOTAL BUDGET	33,395,271	34,155,643	17,392,915

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	232,271	206,616	222,904
PREMISES COSTS	117,853	117,853	117,853
TRANSPORT COSTS	11,452	11,452	11,452
SUPPLIES & SERVICES	4,255,724	4,884,475	1,024,733
3RD PARTY PAYMENTS	14,772,428	14,900,681	14,900,681
TRANSFER PAYMENTS	10,548,840	10,933,876	10,933,876
SUPPORT SERVICES	0	0	3,424,786
CAPITAL FINANCING	9,024,660	8,669,629	9,537,246
TOTAL EXPENDITURE	38,963,228	39,724,582	40,173,531
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-4,935,506	-4,936,488	-4,936,488
FEES, CHARGES & OTHER INCOME	-362,000	-362,000	-362,000
RECHARGES	-270,451	-270,451	-17,482,128
TOTAL INCOME	-5,567,957	-5,568,939	-22,780,616
TOTAL BUDGET	33,395,271	34,155,643	17,392,915

Management of Key Risks

Budget Assumption	Risk	Management
Inflation and interest rates	<p>a) No general inflation provision has been included in the budget. CPI is currently 2.1% (December 2018).</p> <p>b) Future interest rate movements will impact on the level of investment income.</p>	Through the Council's budget monitoring and control arrangements.
Financial Funding / Prospects	UK leaving the European Union	Through the Council's budget monitoring and control arrangements.
<p>Service Savings:</p> <p>a) Trade Waste - Revise the charging strategy to maximise efficiency and equalise costs between internal (Council) and external customers.</p> <p>b) Install energy-saving LEDs on Council streetlights (the Council currently has 2300 of its 11,000 columns with LEDs) to save on future energy and maintenance costs. Energy costs are increasing and this invest-to-save proposal will help to cover the increased cost.</p> <p>c) Consider future arrangements of Super loo at Bellvue with the Community</p> <p>d) Public Offices - Consider the future of town centre accommodation requirements and identify surplus space.</p> <p>f) Income Maximisation Unit - Income generation and review service levels.</p>	<p>Increasing this charge is an increased cost to other internal services. Some internal customers may choose to use external services instead.</p> <p>High capital cost of installation (loan) will need to be repaid. While this action will reduce energy usage, the cost of that energy is increasing significantly.</p> <p>Contractual matter with the Superloo provider</p> <p>Possibility of increased demand for space. Agile working may not reduce demand for space sufficiently and capital funding may not be available.</p> <p>Options still being formulated</p>	<p>Through the Council's budget monitoring and control arrangements.</p> <p>Through the Council's budget monitoring and control arrangements.</p> <p>Through the Council's budget monitoring and control arrangements.</p> <p>Review office accommodation strategy. Complete the design options and secure cost estimates. Identify capital funding and continue the roll out of agile working.</p> <p>Through the Council's budget monitoring and control arrangements.</p>

Management of Key Risks

<p>g) Collaboration with neighbouring authorities in respect of legal posts</p>	<ul style="list-style-type: none"> - May cost more as other authorities pay rates are higher - Not reaching agreement to collaborate within timescales or at all. - Demands of client departments make collaboration unworkable. 	<p>If full savings cannot be achieved then the department will need to identify an alternative saving.</p>
<p>h) ICT Alternative delivery models - to review alternative options to enhance the efficiency and sustainability of the ICT service</p>	<p>Early reviews suggest limited savings but also significant investment</p>	<p>If full savings cannot be achieved then the department will need to identify an alternative saving.</p>
<p><i>Social Care Savings:</i></p> <p>i) Phase 3 of the Review of Day and Work Opportunities to determine the future requirements and model for specialist day services.</p>	<p>Statutory duty to provide services. Cost and availability of alternative services not yet known. Risk of challenge and complaints delaying any remodelling work.</p>	<p>Comprehensive review and options appraisal to be completed and full engagement and consultation with people affected. Soft market testing to assess market interest and readiness to deliver alternative services.</p>
<p>j) Continuation of the review of Project Work Support to ensure appropriate levels of service are provided and a range of cost effective service options developed to release domiciliary care capacity. For example increasing the availability and use of Shared Lives and Direct Payments.</p>	<p>True level of reduction will not be known until individual reviews have been completed with service users and availability / cost of alternative provision known. High risk of complaints from service users. Capacity of teams to complete reviews and challenge of recruiting additional temporary social workers</p>	<p>Clear communication and person centred approach to provide as much choice as possible. Recruit additional temporary social worker to increase capacity to undertake reviews if required. Dependent on outcome of individual reviews.</p>
<p>k) - Review and recommission Direct Payments (DP) support service - joint work with Flintshire – include service user reps</p> <ul style="list-style-type: none"> - Work to increase availability of Personal Assistants (PAs) - Development of 	<p>Increased acceptance of direct payments and availability of PAs will not be known until this work is completed</p>	<p>Improved procedures, support, and information for DP recipients. Training and support for social care staff to increase confidence in promoting direct payments. Development of a prepayment card model.</p>

Management of Key Risks

<p>prepayment card</p> <p>l) Continue with work already underway to support people back into Wrexham from out of County placements, review high cost placements and increase the use of supported living as an alternative to placements</p> <p>m) Effective application of CHC eligibility criteria.</p> <p>n) Full cost recovery model</p> <p>o) Identify opportunities to rationalise level of services provided:</p> <ul style="list-style-type: none"> • Report to establish people in placement with additional services • Review levels of services being provided • Prioritise reviews <p>p) - ASC to better manage voids within</p>	<p>Availability of alternative provision and risk of challenge and complaints from service users who do not want to move which could delay implementation of any change. Capacity of social work teams to undertake reviews. Risk of lack of cooperation from BCUHB.</p> <p>BCUHB not cooperating with the process and not being compliant with the CHC framework for example length of time for assessment, panel process and not enabling ASC to formally enter into dispute. Risk due to BCUHB financial position leading to further inappropriate cost avoidance and transfer to ASC. Risk challenge from BCUHB and service users.</p> <p>Risk of complaints from affected service users and negative financial impact on affected service users</p> <p>Risk of challenge and complaints that could delay the implementation of any changes. Capacity of social work teams to complete reviews.</p> <p>Risk of challenge. Assumes suitable</p>	<p>Clear strategy and policies in place. Developing new models of PA recruitment and coordination.</p> <p>Comprehensive programme of reviews adopting a person centred approach with clear communication with those affected. Identification of suitable alternative resources. Reviews accepted as a priority for the CMHT.Partnership approach with the BCUHB including shared project plan.</p> <p>Additional investment in legal support for the ASC department required to pursue the identified cases with BCUHB. Additional social work capacity also required. Clear communication with affected service users.</p> <p>Welfare rights support to ensure people are accessing all benefits they are entitled to. Clear communication and consultation with people affected</p> <p>Clear communication and person centred approach to provide as much choice as possible. Recruit additional temporary social worker to increase capacity to undertake reviews if required. Dependent on outcome of individual reviews.</p> <p>Clear communication and consultation with</p>
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Management of Key Risks

<p>supported living houses - Review the level of need met through supported living and identify alternative services for people whose needs exceed that level to ensure fair allocation of resources to meet needs.</p> <p>q) Reduce Council Tax Reduction Scheme Budget in line with current year's expenditure</p>	<p>alternative accommodation is available. Assumes we can reduce voids</p> <p>Significant increase in takeup of Council Tax Reduction Scheme (e.g. major employer leaving area/going into liquidation) could increase caseload, which in turn could increase spend and therefore cost</p>	<p>individuals affected. Person centred approach to provide as much choice as possible. Recruit additional temporary social worker.</p> <p>Through the Council's budget monitoring and control arrangements.</p>
<p>Service Pressures:</p> <p>Sufficient provision has not been made to cover the changes in demand for all services.</p>	<p>Demand for these services may continue to exceed level of funding available.</p>	<p>Re-prioritise and implement demand management measures.</p>
<p>Capital Financing costs</p>	<p>The level of borrowing is based on level and timing of other sources of funding e.g. capital receipts and grants. These may be subject to change.</p>	<p>Through the member/officer working group consideration and recommendation to the Board.</p>