

Wrexham County Borough Council 2024/25 Budget

Report of Chief Officer, Finance and ICT

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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 Council's medium term financial plans have been developed using the following parameters:
 - An increase in grant funding of 3.2% in 2024/25 followed by 1.5% for both 2025/26 and 2026/27.
 - An increase in Council Tax at Band D of 9.9% for 2024/25 and preliminary estimates of 6% for both 2025/26 and 2026/27 (note the actual level of Council Tax is ultimately a decision for elected members annually).
 - Estimated inflation assumptions:
 - non teachers' pay provision of 5% for 2024/25 and 3% for both 2025/26 and 2026/27.
 - teachers' pay provision of 5% for 2024/25 and 3% for both 2025/26 and 2026/27.
 - higher inflation is provided for specific areas including Energy (7.5%) and Social Care Providers (ranging from 5-10%), PFI (4%) and food costs (3%) in 2024/25
 - no provision has been made in other areas in 2024/25, however this will be kept under review
 - Known commitments and emerging pressures
 - Service Savings/Cuts
3. The medium term financial plan will be reviewed on a periodic basis.

Review of the Current Year 2023/24

4. The budget for the year is cash limited at £303,116,859.
5. The budget has been closely monitored and controlled during the year in accordance with the procedures approved by Council. The economic environment within which the council operates has changed drastically over the last 18 months and this has impacted the council's budget planning assumptions, both in respect of funding and costs. Demand pressures have also grown significantly, particularly in respect of specialist care provision for children. Service demands, complexity and expectations post-pandemic in specialist children's social care and educational provisions has increased significantly in the last two years. This impacts in respect of direct provision costs and in associated costs, such as home to school transport.

6. An early forecast was reported at Q1, highlighting a potential in-year pressure of £23.8m, if mitigating actions were not taken. Significant work was completed over the summer of 2023 and has continued throughout the year. This has resulted in the forecast steadily reducing, with the latest Q3 forecast reporting a pressure of £5.4m. It is anticipated that the final position will be a balanced position, without the unplanned use of reserves.
7. All budgets will continue to be carefully scrutinised in accordance with the agreed procedures and the actual outturn will be reported in June 2024.

Welsh Government (WG) Revenue Settlement

8. The distribution of the settlement to individual authorities is dependent on the standard spending assessment (SSA) formula. For 2024/25 there were no significant changes to the formula.
9. The WG announced its provisional revenue settlement details for local authorities on 20 December 2023. The settlement provided local authorities in Wales with an average 3.1% settlement increase and Wrexham's share was an increase of 3.2%. The final settlement will be published on 27 February 2024. It should be noted that 2024/25 is the final year of the current spending review period. Funding estimates beyond 2024/25 are uncertain. The estimates in the MTFP are extrapolated from current OBR estimates of public sector spending and government fiscal rules. However, these will likely change following the next formal UK spending review – a point noted in the OBR's own forecasts.

2024/25 Budget

10. The budget for next year as outlined on page 9 has been built up in accordance with the framework agreed by Council. The budget is built up on an incremental basis, starting with the current year's budget and adjusting for inflation, commitments, pressures and savings, within the total level of Aggregate External Finance (the total of the revenue settlement from Welsh Government) and the funding collected locally through Council Tax).
11. The total net revenue expenditure is estimated at **£318,669,885**.
12. 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. The risk profile of council budgets nationally has markedly increased over the last 12-18 months and this is reflected in the details outlined in page 16. Updates 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

13. 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.
14. The 2024/25 budget plan does not include a budgeted contribution to or from general balances. However, in setting the budget and as a mitigation to help manage risk, a budget mitigation reserve will be established. The purpose is to help to manage risk in 2024/25 – whether that be unavoidable demand pressures, pay inflation, delivery of savings, etc.
15. An analysis of the Council’s key estimated earmarked reserves and balances is as follows:

	Actual Balance at 1 April 2023 £k	Estimated Balance at 1 April 2024 £k
Council Fund Balance	8,433	8,433
School Balances	10,517	3,480
Service Reserves	2,174	1,281
Other Earmarked Reserves (including grant reserves)	16,591	13,397
Total Balances and Reserves	61,536	39,452

16. The estimated balances at 1 April 2024 in the table above are based on the best estimates available at the time of writing the report. The reported position will change following the closure of the 2023/24 accounts and will be reported to members after the end of the financial year.
17. 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 - Aggregate External Finance (AEF)

18. Revenue Support Grant – The County Borough’s share of the final Revenue Support Grant has been set at £183,282,554.

19. Business Rates – the business rate poundage for 2024/25 has been set at 53.5p in the £. The County Borough’s share of national non-domestic rate income in 2024/25 is £48,680,035.
20. In total, AEF from Welsh Government will be £231,962,589 in 2024/25.

Council Tax

21. After taking account of the general grants and contribution from balances, the balance of net expenditure totalling £86,707,296 remains to be funded by council taxpayers.
22. It is proposed to charge as a special expense part of the cost of footway lighting to the four community areas within the town (£7.16 at band D), the community of Llangollen Rural (£24.46 at band D), Chirk (£16.05 at band D) and Glyntraian (£18.62 at band D).
23. After adjusting for special expenses of £176,300 the balance to be found as general expenses from council taxpayers is £86,530,996.
24. The Council Tax base calculation for 2024/25, is 54,260 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 11.

25. Dividing the balance to be found as general expenses from council taxpayers (£86,530,996) by the tax base of 54,260 will give a £1,594.75 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.
26. Page 11 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 2024/25 is £2,013.95.

Conclusion

27. The financial year 2024/25 is the last year of the current spending review period. Therefore, funding forecasts beyond 2024/25 are based on analysis of existing statistical data and analysis and national government fiscal rules and spending policies. The forecasts by the Office of Budget Responsibility paint a bleak picture in respect of public finances, though they themselves note that their forecasts will change following the next comprehensive spending review. Data from Wales Fiscal Analysis extrapolates a possible level of council funding in Wales and forecasts for 2025/26 and 2026/27 take account of these forecasts. Their analysis also concludes that the majority of growth in council spending power over the next few years will likely be from Council Tax, rather than increased government funding.
28. Based on current assessments of national public funding scenarios and forecasts the outlook for the following two years also looks very difficult. The position may change when the next Government brings forward a spending review but on current forecasts and government fiscal rules, the position looks very difficult.
29. With that context in mind, the Council is developing a significant change programme that will bring forward options to consider as part of the budget strategy and service delivery strategy over the next 2-3 years.
30. 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.
31. Finally, I remain very grateful to all Members and Officers for their assistance, cooperation and hard work in helping to prepare this budget.

Richard Weigh

Chief Officer, Finance & ICT

Recasting of Cash Limited Budgets

1. The cash limited budgets on page 9 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 9 and in the body of the budget pages.
3. It can be recognised from the summary page 9 and the individual budget pages that the Chief Executive, Finance & ICT, Governance & Customer 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 Reduction scheme and 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.

2024/25 Revenue Budget Summary

	2023/24 Cash Limited Budget (£)	Pay Inflation (£)	Other Inflation (£)	Commitments & Emerging Pressures (£)	Service Savings/Cuts (£)	Savings/Cuts To Be Identified (£)	2024/25 Cash Limited Budget (£)
Environment and Technical	39,812,121	1,158,321	1,304,476	1,450,000	(840,000)	0	42,884,918
Economy and Planning	7,347,127	604,444	(39,230)	0	(1,135,000)	0	6,777,341
Social Care #	85,191,566	2,314,873	5,773,519	7,100,000	0	0	100,379,958
Education and Early Intervention	7,750,147	905,031	8,211	0	(70,000)	0	8,593,389
Schools	102,171,206	5,209,505	540,643	668,000	(5,396,066)	0	103,193,288
Housing and Assets	5,153,638	862,990	(88,024)	400,000	(865,000)	0	5,463,604
Finance and ICT	8,505,241	616,839	(31,693)	0	(605,000)	0	8,485,387
Governance and Customer	3,742,806	288,871	(21,313)	0	(378,000)	0	3,632,364
Repairs and Maintenance	2,857,858	0	(5,563)	0	(300,000)	0	2,552,295
Chief Executive	3,443,177	253,354	(586)	0	(353,000)	0	3,342,945
Total Net Service Expenditure	265,974,887	12,214,228	7,440,440	9,618,000	(9,942,066)	0	285,305,489

Includes all specialist placements – care and education provision

Corporate and Central Expenditure:

	2023/24 Cash Limited Budget (£)	Pay Inflation (£)	Other Inflation (£)	Commitments & Emerging Pressures (£)	Service Savings/ Cuts (£)	Savings/ Cuts To Be Identified (£)	2024/25 Cash Limited Budget (£)
General	15,639,247	10,421	24,572	150,000	(2,798,000)	(1,771,757)	11,254,483
Fire Levy	8,599,536	0	0	907,188	0	0	9,506,724
Council Tax Reduction Scheme	12,903,189	0	0	0	(300,000)	0	12,603,189
Total Net Expenditure	303,116,859	12,224,649	7,465,012	10,675,188	(13,040,066)	(1,771,757)	318,669,885

Funded by:	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Welsh Government Funding	224,836,836	231,962,589
Council Tax Income	78,280,023	86,707,296
Total Income	303,116,859	318,669,885

Council Tax Information 2024/25

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

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	North Wales Police	Community Precepts	Total
315	Abenbury	1,594.75	0	349.65	41.68	1,986.08
5,691	Acton	1,594.75	7.16	349.65	39.69	1,991.25
591	Bangor Isycoed	1,594.75	0	349.65	34.51	1,978.91
664	Bronington	1,594.75	0	349.65	36.37	1,980.77
2,825	Broughton	1,594.75	0	349.65	61.08	2,005.48
1,941	Brymbo	1,594.75	0	349.65	59.69	2,004.09
3,999	Caia Park	1,594.75	7.16	349.65	68.00	2,019.56
2,302	Cefn	1,594.75	0	349.65	73.30	2,017.70
157	Ceiriog Ucha	1,594.75	0	349.65	63.69	2,008.09
1,666	Chirk	1,594.75	16.05	349.65	85.80	2,046.25
1,732	Coedpoeth	1,594.75	0	349.65	138.38	2,082.78
216	Erbistock	1,594.75	0	349.65	7.87	1,952.27
1,441	Esclusham	1,594.75	0	349.65	82.05	2,026.45
388	Glyntraian	1,594.75	18.62	349.65	67.01	2,030.03
2,652	Gresford	1,594.75	0	349.65	41.86	1,986.26

Council Tax Information 2024/25

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

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	North Wales Police	Community Precepts	Total
3,925	Gwersyllt	1,594.75	0	349.65	97.04	2,041.44
373	Hanmer	1,594.75	0	349.65	36.95	1,981.35
867	Holt	1,594.75	0	349.65	41.79	1,986.19
233	Isycoed	1,594.75	0	349.65	81.72	2,026.12
861	Llangollen Rural	1,594.75	24.46	349.65	63.97	2,032.83
487	Llansantffraid Glyn Ceriog	1,594.75	0	349.65	82.14	2,026.54
2,101	Llay	1,594.75	7.16	349.65	67.27	2,011.67
741	Maelor South	1,594.75	0	349.65	32.52	1,976.92
598	Marchwiel	1,594.75	0	349.65	83.61	2,028.01
705	Minera	1,594.75	0	349.65	64.50	2,008.90
4,307	Offa	1,594.75	7.16	349.65	48.76	2,000.32
685	Overton	1,594.75	0	349.65	106.98	2,051.38
1,136	Penycae	1,594.75	0	349.65	71.26	2,015.66
2,953	Rhosddu	1,594.75	7.16	349.65	67.73	2,019.29
3,286	Rhosllanerchrugog	1,594.75	0	349.65	96.18	2,040.58

Council Tax Information 2024/25

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

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	North Wales Police	Community Precepts	Total
1,798	Rossett	1,594.75	0	349.65	44.41	1,988.81
1,809	Ruabon	1,594.75	0	349.65	81.01	2,025.41
320	Sesswick	1,594.75	0	349.65	9.38	1,953.78
495	Wellington/ Worthenbury	1,594.75	0	349.65	39.39	1,983.79
54,260	Total / Average	1,594.75	3.25	349.65	66.30	2,013.95

Environment and Technical	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Emergency Planning	126,188	126,188
Road Safety & School Crossing Patrols	40,863	61,617
Highways Maintenance	6,177,144	6,036,079
Departmental Support – Environment	646,333	705,059
PFI	19,137,224	20,380,217
Cemeteries and Crematoria	(516,322)	(516,322)
Refuse Collection and Disposal	4,509,510	4,891,222
Other Cleaning	1,541,235	1,827,233
Parks and Open Spaces	1,595,166	2,129,807
Integrated Transport	6,736,010	7,553,755
Car Parks and Decriminalised Parking	(181,230)	(209,106)
Total Environment and Technical	39,812,121	42,884,918

Planning and Regulatory	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Food/ Health and Safety	660,428	690,222
Environmental Protection and Control	710,740	742,393
Licensing/ Trading Standards	327,059	121,860
Development Management and Planning Policy	537,786	297,912
Local Land Charges	(77,176)	(78,122)
Departmental Support – Public Protection	166,368	174,871
Departmental Support – Planning	383,432	404,873
Total Planning and Regulatory	2,708,637	2,354,009

Economy	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Regeneration and Business	1,144,132	996,968
Public Conveniences	84,661	85,744
Town Centre Markets and Events	615,711	576,786
Libraries and Resource Centres	1,711,031	1,621,923
Arts, Culture and Heritage	1,000,056	1,079,516
Departmental Support	82,899	62,395
Total Economy	4,638,490	4,423,332

Social Care	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Adult Direct Payments	4,812,105	5,124,389
Older People	21,911,295	26,631,333
Disability	13,672,084	16,093,784
EDT	377,977	429,709
Safeguarding and Mental Illness	4,877,499	6,006,267
Adult Registered Services	8,549,834	9,903,116
Senior Management and Support	(881,080)	(464,315)
Total Adult Social Care	53,319,714	2,354,009
Senior Management and Support	1,446,816	1,542,871
Prevention and Safeguarding	2,446,280	2,665,494
Families First, Childcare and Play	592,013	722,981
Corporate Parenting	5,367,432	6,267,202
Childrens Placements	16,995,769	19,677,898
Care and Support	3,439,221	3,603,070
Childrens Registered Services	1,409,300	1,996,022
Childrens Direct Payments	175,021	180,137
Total Children's Social Care	31,871,852	36,655,675
Total Social Care	85,191,566	100,379,958

Education and Early Intervention	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Delegated School Budgets	102,171,206	103,193,288
Total Schools	102,171,206	103,193,288
Education Enrichment and Intervention	1,804,012	2,037,482
Sports Development	287,408	405,916
Early Years Education	703,727	703,557
Supporting Achievement	4,955,000	5,446,434
Total Non-Schools	7,750,147	8,593,389
Total Education and Early Intervention	109,921,353	111,786,677

Housing and Assets	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Commercial Estates	(463,270)	(565,005)
Asset Management	1,163,191	1,219,596
Design Services	(48,952)	(39,214)
Facilities Management	1,130,299	1,242,210
Catering Service	899,573	1,054,546
Department Support	183,434	200,072
Housing Strategy Incl. Affordable Housing	272,828	282,593
Housing Benefit	(365,050)	(365,050)
Private Sector Housing	79,356	85,884
Homelessness	1,829,477	1,897,977
Local Land Agency	106,353	102,608
Travellers Sites	128,500	136,615
Supporting People	237,899	210,772
Total Housing and Assets	5,153,638	5,463,604

Housing Revenue Account	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Housing Revenue Account	(4,000)	(170,000)
Total Housing Revenue Account	(4,000)	(170,000)

Finance and ICT	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Finance	4,253,471	4,282,913
ICT	4,251,770	4,202,474
Total Finance and ICT	8,505,241	8,485,387

Governance and Customer	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Legal Services	966,643	737,885
Democratic and Registration Services	698,187	723,921
Customer and Cymreig	1,422,740	1,474,183
Digital Services	655,236	696,375
Total Governance and Customer	3,742,806	3,632,364

Repairs and Maintenance	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Repairs and Maintenance	2,857,858	2,552,295
Total Repairs and Maintenance	39,812,121	42,884,918

Chief Executive	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Chief Executive and Support	288,334	299,535
Performance, Improvements and Partnerships	1,049,883	922,462
Human Resources	1,526,178	1,589,060
Workforce Development and Training	578,782	531,888
Total Chief Executive	3,443,177	3,342,945

Corporate and Central Expenditure	2023/24 Cash Limited Budget (£)	2024/25 Cash Limited Budget (£)
Corporate and Democratic Core	2,145,518	2,359,862
Non-Distributed Costs	1,861,643	(706,781)
Central Services to the Public	13,423,542	13,173,542
Fire Levy	8,620,632	9,506,724
Capital Financing	8,307,464	6,297,464
Leisure Services	829,073	829,073
Other Operating Income and Expenditure	1,954,098	1,904,512
Total Corporate and Central Expenditure	37,141,970	33,364,396

Management of Key Risks

Inflation and interest rates – additional pressure

Risk:

- Teachers and non-Teachers pay award has not been agreed. 5% provision has been included in the budget. Pay awards above this level will create additional financial pressure
- Other inflation increase over and above that provided for in the budget (e.g. utilities).
- Future interest rate movements may impact on the level of investment income if rates reduce or increase borrowing costs if rates increase.

Management:

- Through the Council's budget monitoring and control arrangements. Consideration of budget mitigation reserve potentially in respect of pay, if the awards continue to exceed what is affordable.
- Through regular reporting of the treasury management position and capital financing costs

Financial funding/ prospects

Risk:

- Latest forecasts suggest that government funding will be at much lower levels than in recent years – though this will not be confirmed until there is a new spending review. The ultimate position could be better or worse than the current central case assumption.

Management:

- Through the Council's budget planning and monitoring and control arrangements. A two-year change programme is being developed to mitigate the financial impact.

Service Pressures:

- Sufficient provision has not been made to cover the increases in demand for all services, in particular statutory and demand-led provision.
- Financial contributions from the health sector are not sufficiently meeting obligations to fund care packages for children and adults.

Risk:

- Demand and cost for services – such as social care specialist children's placements, specialist educational placements, home to school transport, homelessness and care for older people, may continue to exceed level of funding available.
- Increases financial pressure by shunting health costs to the local authority.

Management:

- Continuation of Task & Finish Groups supporting Social Care and Environment.
- Regular reporting of forecasts, risks and mitigations. Consideration of application of budget mitigation reserve if significant increase in demand is becoming evident in forecasts.
- Through the Council's budget monitoring and control arrangements.

School budgets

Risk:

- Funding position results in an increase in schools applying for a licensed deficit approval.

Management:

- Support from local authority (Education, Finance and HR) to deliver recovery plans.
- Revisions to Licensed Deficit Process
- Budget Monitoring & Control Framework

Complexity of needs

Risk:

- Linked to the two points above, the nature of presentations of need for children has changed in recent years, where requirements and complexity of needs have increased significantly. The changes are happening much faster than is recognised in funding formulas nationally and within budgets locally. A continuation of this level of growth will add to pressure on social care, school transport, schools and education.

Management:

- Through the Council's budget monitoring and control arrangements.

Capital financing costs

Risk:

- 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.

Management:

- Through regular monitoring and recommendation to the Board.

Delivery of savings plans

Risk:

- Specific saving proposals assumed in the budget cannot be delivered or delivered to the extent assumed.
- Savings targets cannot be delivered as expected. The risk in this category is higher than where specific saving proposals have been identified.
- Proposals to deliver the “savings as yet unidentified” are not identified and implemented in sufficient time during 2024/25. This would create an in-year pressure and increase budget pressures in 2025/26.
- Measures to manage costs and demand through efficiency and procurement in specific areas (Social Care and school transport) are not effective.

Management:

- Regular monitoring of measures agreed. Consideration of application of budget mitigation reserve.

SCAPE (Teachers’ pension increase)

Risk:

- The increases in employer costs are not fully funded (as expected) by national government, thus adding to pressures already recognised.

Management:

- Regular monitoring of measures agreed. Consideration of application of budget mitigation reserve.