

APPENDIX 1 - Financial Monitoring Statement (Revenue): All Portfolios at Cashlimit level

REVENUE SPENDING For the Period APRIL 2018 to MARCH 2019	YEAR END ACTUAL			DIRECTOR NARRATIVE
	Annual Current Budget £000	Net Actual £000	Outturn Variance Over / (Under) £000	Notes on main areas of variance to budget

Detailed Analysis of Budgets for the Leader

Council Solicitor & Democratic Services	2,283	2,295	12	The variance is related to the phasing of the proposed savings with planned implementation in 2019/20 offset by additional income and other service underspends.
Leader Total	2,283	2,295	12	

Detailed Analysis of Budgets for Finance and Efficiency

Information Technology	4,654	4,500	(154)	Budget variances including salary underspend relating to on-going recruitment, reduction in borrowing charges following amended phasing of IT investment projects during the year, underspend on Infrastructure budgets relating to telephones, data lines, software support, server maintenance and additional fees & charges. Additional one-off income from providing services to other organisations.
Property Services	2,118	2,191	73	Additional security staff at the Guildhall. This is an insurance requirement. There is also a shortfall in recoveries from projects due to income generating staff being diverted to non recoverable activities.
Corporate Estate Including R&M	2,278	2,259	(19)	Increased corporate estate holding costs offset by additional income and lower than anticipated R&M spend
Traded Services	216	485	269	Shortfall in income within Print Services due to decreasing demand, but desire to keep team to manage print requirements for the local elections in May 2019. Under recovery of income in Catering prior to service closure in August 2018.
Finance	2,271	2,308	37	Delay in achievement of management savings (£93k) mitigated by service underspends and agreed service recharges and recovery from reserves

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Risk & Assurance Services	1,154	1,079	(75)	One West underspend (£32k) due to increased income opportunities; not be wholly sustainable in 2019-20. Materially mitigated by a revised staffing structure. Forecast underspend will not now be transferred to Audit Partnership Reserve. Procurement overspend £9k results from additional resource to drive through Council's overall Procurement savings. Forecast reflects Centralised Stationery saving to offset pressure in achieving Agency levy
Human Resources	1,097	951	(146)	Favourable forecast due to some temporary staffing vacancies (about to be filled) and reduction in staffing contracted hours. HR and Finance have now rebased the budget to reflect the recent HR restructure.
Hsg / Council Tax Benefits Subsidy	(195)	(254)	(59)	
Capital Financing / Interest	3,716	2,974	(741)	Underspend mainly due to lower than forecast borrowing cost arising from revision to capital spending profiles and the removal of some schemes following the capital programme review that was undertaken during the year.
Unfunded Pensions	1,679	1,564	(116)	Lower than forecast costs in respect of historic pensions liabilities.
Corporate Budgets including Capital, Audit and Bank Charges	(7,473)	(7,776)	(303)	Main variances relate to £155k underspend on pension deficit contribution reflecting transfer of academies, £120k additional income from Spa profit share agreement, £30k underspend on Apprenticeship Levy payments due to reduced paybill, and £30k underspend in bank charges. These are partially offset by a £45k pressure on E-transaction costs due to increased volumes and removal of charges for payments by credit card following changes to legislation.
Magistrates	17	11	(5)	
Coroners	305	297	(7)	
Environment Agency	231	229	(2)	
West of England Combined Authority Levy	3,873	4,011	138	Increase in Levy charge to reflect actual 2017/18 outturn costs of concessionary fares

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Property Rechargeable Works		55	55	Accounting error at 2017-18 year end. Debtors schedule entered but no income due
Commercial Estate	(16,293)	(15,407)	886	In line with changes to statutory guidance, a review of further acquisitions was undertaken. As a result several planned purchases did not proceed, however the consequential reduction in targeted revenue was partially offset by lower in year borrowing costs on previous acquisitions
Strategic Director - Resources	432	299	(134)	Release of management savings
Corporate Items	(309)	(165)	144	Process now in place for holding posts, however we need to adopt a simple way of capturing the corresponding savings.
People Services	309	285	(25)	Forecast underspend due to managed salary saving
Housing Delivery Vehicle	(450)	(205)	245	ADL transfers are progressing steadily. Cashlimit is behind budget due to slippage on some complex development sites resulting in delays to transfers to ADL. 2019/20 is expected to show progress as sales at Riverside View in Keynsham commence
Finance and Efficiency Total	(369)	(311)	58	

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Detailed Analysis of Budgets for Adult Care Health and Wellbeing

CRC & Community Equipment contracts	6,557	6,604	47	Variance relates to nursing and is covered by FNC income collected .
Adults Substance Misuse (DAT)	513	513		On budget. Service in process of being restructured within Public Health management.to be introduced from April 2019
Adults & Older People-Mental Health Commissioning	9,858	10,518	660	£660k over budget, Staff vacancies are partially mitigating the over spend across all purchase care areas.
Supporting People & Communities Commissioning	1,104	1,098	(6)	Salary savings and changes in Community Meal provision.
Adult Care Commissioning	784	934	150	Staff savings and other service savings will be achieved; mitigating additional temporary managerial resource
Older People & Physically Disabled Purchasing	13,298	13,121	(176)	£447k Underspend is a result of reduction in purchased care expenditure versus budget, with a positive underlying shift in spend towards Homecare from Residential and nursing, due to keeping more people at home.
CRC's and Extra Care	(1,733)	(2,270)	(537)	£537k additional income above budget target.
Learning Disabilities Commissioning	16,983	16,910	(73)	At outturn, an underspend was seen on the pooled budget spend and this reflects the council share in line with the S75 agreement and percentage split contained within (23.36% CCG/76.64% LA). This reflects the continued management of costs pressures seen within the pool throughout 2018/19.

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Physical Disability, Hearing & Vision	4,601	4,326	(275)	Reduction in forecast spend due to the impact reclassification of people based on needs, mainly into Mental Health.
Public Health	(96)	(95)	1	No variances identified; service fully identified and delivered all in year management savings.
Better Care Fund	8,401	7,727	(673)	Due to delays in projects within the BCF it has been identified that £804k can be released in year for the protection of social care. This is non recurrent for 2018-19 only
Safeguarding, MCA and DOLS support	1,247	1,150	(98)	Salary savings in Safeguarding Adults teams delivered in excess of management savings target.
Community Equipment	203	203	()	The final pool budget is reported as balanced.
Adult Care Health and Wellbeing Total	61,718	60,738	(980)	

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Detailed Analysis of Budgets for Children & Young People

Children, Young People & Families	15,195	16,917	1,723	The Key budgets (placements & adoption) over budget £91k, (in addition to in year £860k virement). Rise in placement costs relate to increase in complexity of need, including risks associated with very young children, as well as adolescent placements due to exploitation and risk of offending. Parent and baby unit higher costs due to significant rise in court applications for very young children, as well as the complex needs and/or high risks. Increased use of Special Guardianship placements provide a cost avoidance for both in house fostering and independent sector placements. Disabled children's provision over budget £423k, (increase in demand for family support/packages of care). These children have complex needs linked to disability, although this has led to increased spend, this has enabled the majority of these children to remain at home in their families and communities, and not come into care. Inter-agency adoption fees over budget £281k. The Children in Need and ART client budgets are over budget by £275k, this is due to package costs. Legal costs for court processes have outstripped budget by £196k. Directorate savings targets not achievable over budget £285k. Cases with no recourse to public funds are over budget by £79k. Children Leaving Care over budget £33k, (demand). Youth Offending Service over budget £21k.
Learning & Inclusion	3,208	3,109	(99)	The changes made to the Children Centre service has resulted in a under budget year end position of £131k, due to vacancies and cost control. CHIF costs were under budget by £35k due to less demand than anticipated. Children missing education ended over budget by £73k, this was due to a contribution not being transferred into this service area from another Children's Service area in error.

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Health, Commissioning & Planning	8,220	8,408	187	The Home to school Transport budget has overspent in 2018-19 mainly due to the increasing demands of SEND pupils. This overspend amounted to £643k. The Education service team budgets (including School Improvement, finance, governors support) have saved £418k and a further one off saving from income and grants has saved £92k.
Schools Budgets	(438)	(438)		Schools Budgets are allocated to each school through a funding formula and any under or overspends are carried forward in the schools accounts
Integrated Commissioning - CYP	2,290	2,227	(63)	Net staffing underspend due to Director change and backfill arrangements.
Safeguarding - CYP	725	738	13	Cash limit overall balances as Local Safeguarding Children's Board operates on a multi agency pooled basis; any surplus is retained within this arrangement
Children & Young People Total	29,200	30,961	1,761	

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Detailed Analysis of Budgets for Development & Neighbourhoods

Building Control & Land Charges	(55)	(11)	44	Unachievable savings target of £68k aligned with Water Monitoring, offset by one-off savings and other minor variances
Place Overheads	57	57	()	All budgets vired out, residual costs covered by reserves
Public Protection & Health Improvement - Regulatory & Active Lifestyles	1,438	1,376	(63)	£87k Casino income now confirmed and included in forecast plus small underspends across all budgets identified
Public Protection & Health Improvement - Leisure	879	879		On budget
Community Safety	41	44	3	
Neighbourhoods & Environment - Waste & Fleet Services	14,655	14,655		Recovery plans for previous adverse forecast are delivering savings in non-essential spend by delaying projects, combined with a significant reduction in waste disposal tonnages and an increase in recycle.
Neighbourhoods & Environment - Parks & Bereavement Services	1,125	1,222	97	A restructuring of service supported borrowing and the appointment of a permanent Bereavement Services Manager in Q4 will ensure that these variances are not repeated.
Development Management	1,030	997	(34)	Review of income and salary budgets has resulted in them being set more realistically next year so these variances should not be repeated.
Development & Neighbourhoods	19,171	19,219	48	

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Detailed Analysis of Budgets for Economic & Community Regeneration

Heritage	(7,782)	(8,538)	(755)	<p>The total budget overachievement of £755k is mainly driven by the following:</p> <ul style="list-style-type: none"> - Admission income £170k (1%) - Staff cost underspend £150k (3%) - Contingency released £140k (47%) - Supplies and Services £130k (9%) - Backdated rent £100k - Investment £86k (6%) - Debt Charges £50k (9%) - Adverse catering concession income (£115k) (14%)
Housing	1,124	906	(218)	<p>£60k favourable from Supported Lodgings u/spends from salaries, supplies & services and additional income along with £123k from Housing Options & Homeseach staff u/spends and overachievement of income. An o/spend in central housing costs due to parking expenditure miscoding not able to be reclaimed and minor changes totals £32k adverse. The H.M.O licensing team has an amount set aside of £52k for corporate overheads. £10k minor changes elsewhere make up the total underspend for Housing.</p>
Project Delivery	79	79		
Regeneration	353	327	(26)	£20k salary savings and £13k OHs recharged on Capital income plus other small variance
Economy and Culture	1,154	1,112	(41)	The cessation of the Arts Service has resulted in a £101k underspend within Economy and Culture. This has been off-set by overspends in other areas.
World Heritage	153	143	(10)	On budget
Economic & Community	(4,920)	(5,970)	(1,050)	

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Detailed Analysis of Budgets for Transformation & Customer Services

Customer Services	2,279	2,378	99	CCTV income target not achieved. A review of CCTV provision has commenced. Slight underachievement of management savings offset by £90k additional income from DWP and £60k release of bad debt provision no longer needed.
Libraries & Information	1,433	1,495	62	
Strategy & Performance	2,199	2,288	90	This saving will not be achieved in 2019/20. This is due to the scope of the work being reduced and redefined from when the original target was agreed. This work is now being consumed into the larger "Improving how we work" project and will be reviewed during 2019/20 once phases 2 and 3 of the consolidation commence. Phase 1 of the project commenced in April 2019
Registrars Service	(86)	(76)	10	
Transformation & Customer	5,825	6,085	260	

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Detailed Analysis of Budgets for Transport & Environment

Highways & Traffic Management	6,920	6,901	(19)	There are two unachieved savings targets £145k carried forward from 2017/18 and current year target of £125k. There are also budget pressures in this service area as a result of service growth including increased energy costs, deferred restructuring and the need to use consultants in hard to recruit areas (transport planning). We have continued to review the highway maintenance and transportation programme to defer work and this is helping to mitigate some of these pressures.
Transport & Parking Services - Parking	(7,521)	(7,470)	51	Revised income targets are challenging and possible behaviour change may be contributing towards drop in income. PCN income reduced. Snow event caused a larger than anticipated drop in income, partially offset by staff savings and a reduction in spend.
Transport & Parking Services - Public & Passenger Transport	(773)	8	781	Savings achieved, however demand growth off-set savings due to an increase in SEND transport costs (£409k). Baseline budget gap for concessionary fares (£176k) and baseline budget gap on income (£130k). Budget growth agreed for 19/20 to address these issues.
Transport & Environment Total	(1,374)	(561)	813	
Council Total	111,533	112,456	923	