

April 2019 - July 2019 Revenue Monitoring Portfolio by Cashlimit - Appendix 1

								Director Narrative	
Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals £000	Published Forecast £000	2019/20 Outturn Variance Over / (Under) £000	Outturn Narrative	Outturn Recovery Plan
Detailed Analysis of Budgets for the Leader									
P04	Leader	1112	Housing Delivery Vehicle	(730)	11	(924)	(194)	Aequus group Council returns are forecast to be £194k ahead of the Council target for 2019/20. ADL is ahead by £40k however this will depend on the actual transfers of residential properties for refurbishment being in-line with the current forecasted position. ACL is ahead by £154k primarily due to the interest for the approved Sladebrook Road Development Loan now being included.	
P04	Leader	1126	Visit Bath	366	367	516	150	This adverse variance is due slippage in delivering the destination management savings target which should be on target for delivery from 2020/21.	The Visit Bath Board is part way through implementing a cost recovery plan that is reducing operating costs whilst maintaining sales income which will improve the company's financial performance.
P04	Leader Total			(364)	377	(408)	(44)		
Detailed Analysis of Budgets for Resources and Deputy Leader									
P19	Resources and Deputy Leader	1032	Information Technology	4,789	2,283	4,710	(79)	Underspend is due to a number of unfilled staff vacancies due to difficulty in recruiting specialist or technical skills and additional contract savings which have been unexpectedly achieved in year	
P19	Resources and Deputy Leader	1037	Property Services	670	879	651	(19)	Underspend due to current staff vacancies. Plan to fill posts in October	
P19	Resources and Deputy Leader	1038	Corporate Estate Including R&M	3,562	2,961	3,851	289	This cash limit includes a corporate office accommodation savings target of £300k originally set for Lewis House rental of floors. An increased floor plate will be offered to the Police but this will not meet this savings target. The holding costs for the former BCA site are also unbudgeted.	Progress plans to rationalise and improve corporate office accommodation as part of the Improving How We Work programme. Guildhall retained as a seat of governance for elected members and ceremonial functions, St Martins will be programmed for closure and we will maximise Keynsham Civic centre as the main business base for the council and a fully flexible working environment for all staff and Lewis House, Hollies for staff delivering a service in that area
P19	Resources and Deputy Leader	1039	Traded Services	33	4	33	()	On Budget	
P19	Resources and Deputy Leader	1040	Finance	2,436	998	2,437		Forecast on budget	

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P19	Resources and Deputy Leader	1041	Revenues & Benefits	993	368	964	(29)	See Customer services and Libraries cashlimit commentary.	
P19	Resources and Deputy Leader	1042	Risk & Assurance Services	961	456	777	(184)	Underspend mainly from salary budgets.	
P19	Resources and Deputy Leader	1045	Strategy & Performance	2,476	658	3,155	679	£650k Digital Programme savings will not be delivered this financial year as originally planned due to slow pace of engagement and delivery of core capabilities for the organisation.	Now part of the Improving How We Work Programme which has not yet been fully engaged with or mobilised is being mitigated through the planned use of smoothing reserves with savings to be realised from alternative ways such as centralisation of printing & postage budgets, further IT centralisation of budgets, centralisation of business support functions, harvesting of in year discretionary budgets, possible recruitment & training freezes in full towards the end of the financial year.
P19	Resources and Deputy Leader	1047	Human Resources	1,202	478	1,384	182	After training budgets were centralised and the savings of £350k deducted the balancing total was £5k. This is budget is required to fund mandatory and essential statutory training for 2,100 staff across the council. Based on April-July spend we are forecasting a total spend on training and development of around £180k, most of which will be an overspend due to the centralisation. There is a further forecast overspend of £20k on Occupational Health and EAP.	Now re-based as part of the Improving How We Work Programme which has not yet been fully engaged with or mobilised is being mitigated through the planned use of smoothing reserves with savings to be realised from alternative ways such as centralisation of printing & postage budgets, further IT centralisation of budgets, centralisation of business support functions, harvesting of in year discretionary budgets, possible recruitment & training freezes in full towards the end of the financial year.
P19	Resources and Deputy Leader	1053	Council Solicitor & Democratic Services	2,686	1,272	2,936	250	The forecast reflects unachievement of historic savings and adjustments relating to unachievable external income targets (mainly s106 agreements). The increase in childcare cases have required further temporary legal capacity in the Legal Childcare Team.	Plans relating to the previous year's savings are being progressed, and as far as possible, the vacancy savings will be absorbed into the existing Budgets.
P19	Resources and Deputy Leader	1054	Hsg / Council Tax Benefits	(195)	2,097	(195)		Forecast on budget	
P19	Resources and Deputy Leader	1055	Capital Financing / Interest	6,718	2,520	6,718		Forecast on budget	
P19	Resources and Deputy Leader	1056	Unfunded Pensions	1,598	574	1,588	(10)	Small underspend forecast based on current spend to date.	

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P19	Resources and Deputy Leader	1057	Corporate Budgets including Capital, Audit and Bank Charges	(8,041)	(2,308)	(8,186)	(145)	There is a £100k underspend forecast on Pension Deficit Contributions, mainly due to reduced Council liabilities following transfer of staff to Academy Schools, and a £35k underspend on forecast on Apprenticeship Levy contributions as a result of a reduced Council pay bill. There are also some minor over and underspends forecast in external audit fees and bank & credit card transaction costs.	
P19	Resources and Deputy Leader	1058	Magistrates	12	5	12		Forecast on budget	
P19	Resources and Deputy Leader	1059	Coroners	335	(86)	335		Forecast on budget	
P19	Resources and Deputy Leader	1061	West of England Combined	4,259	2,130	4,104	(155)	One-off underspend in year due to overpayment of Levy in 2018/19. Proposed that this forecast underspend is vired to Concessionary Fares budget for 2019/20 only. This virement is included for approval by Cabinet in Appendix 3 (ref LOG19#01).	
P19	Resources and Deputy Leader	1081	Commercial Estate	(16,223)	(4,817)	(15,207)	1,016	Portfolio variances are mainly attributable to a £1m shortfall on Commercial Estate income; this is due to a slowing down of retail income resulting from a UK wide structural change in the retail economy that has impacted on the delivery of the annual savings target. This has been recognised as an ongoing risk and incorporated into the 2020/21 budget planning assumptions as an unavoidable pressure.	To off-set this, a re-balancing of the commercial estate is taking place into other sectors, capacity will be increased to more rapidly return voids to the market and the performance of commercial estate income will continue to be closely monitored.
P19	Resources and Deputy Leader	1118	Procurement & Commission	218	1,356	209	(9)		
P19	Resources and Deputy Leader	1125	Improving The Way we work	(460)		(260)	200	Programme not yet fully engaged with or mobilised so further resources will be required so position will change	Improving How We Work Programme has not yet been corporately engaged with or mobilised the savings not delivered are being mitigated through the planned use of smoothing reserves with savings to be realised from alternative ways such as centralisation of printing & postage budgets, further IT centralisation of budgets, centralisation of business support functions, harvesting of in year discretionary budgets, possible recruitment & training freezes in full towards the end of the financial year.
P19	Resources and Deputy Leader Total			8,028	11,826	10,015	1,987		

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Detailed Analysis of Budgets for Adult Care Health and Wellbeing									
P20	Adult Services	1027	CRC & Community Equipment contracts	88	(18)	88			
P20	Adult Services	1036	Adults Substance Misuse (DAT)	514	879	514			
P20	Adult Services	1073	Adults & Older People- Mental Health Commissioning	10,256	4,243	10,256	()	Adverse Variances are being seen in the commissioned purchasing budgets reflecting increased placement costs for this area. These are being offset by increased contribution income and underspends in service areas outside the purchasing budgets.	The forecast overspend will be mitigated by the planned use of the Adult Social Care reserve.
P20	Adult Services	1086	Adult Care Commissioning	2,171	352	2,638	467	Variances are being seen in the non purchasing budgets.	Vacancy levels are to be reviewed against budgets to ensure the correct establishment is reflected. Recruitment is underway in the commissioning area and would hope to be appointed to in the second half of the year.
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	12,931	3,958	12,931	()	Adverse Variances are being seen in the commissioned purchasing budgets reflecting increased placement costs for this area. These are being offset by increased contribution income.	
P20	Adult Services	1091	Learning Disabilities Commissioning	17,168	4,840	17,168	()	The forecast reflects changes to packages in the purchasing budgets which are across new clients, existing clients and transitional costs. These are being offset by increased contribution income and underspends in service areas outside the purchasing budgets.	The forecast overspend will be mitigated by the planned use of the Adult Social Care reserve.
P20	Adult Services	1093	Physical Disability, Hearing & Vision	4,293	1,272	4,293	()	Adverse Variances are being seen in the commissioned purchasing budgets reflecting increased placement costs for this area. These are being offset by increased contribution income .	The forecast overspend will be mitigated by the planned use of the Adult Social Care reserve.
P20	Adult Services	1094	Public Health	(175)	(1,203)	(175)			
P20	Adult Services	1110	Better Care Fund	15,012	36,197	15,012	()		

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P20	Adult Services	1113	CCG B&NES CHC and FNC Payments		1,599				
P20	Adult Services	1114	Community Equipment	203	425	203			
P20	Adult Services	1123	Safeguarding Adults	1,722	1,115	1,255	(467)		
P20	Adult Services	1124	Community Resource Centres & Extra Care Income	(1,733)	(293)	(1,733)		The current budget was maintained at the same level as the previous year and despite a forecast to exceed, the current occupancy levels are below expectations.	The forecast income collection will be used to offset the underlying overall budget position alongside the planned use of the Adult social Care reserve.
P20	Adult Services Total			62,449	53,366	62,449	()		
Detailed Analysis of Budgets for Childrens Services									
P21	Childrens Services	1076	Children, Young People & Families	15,574	11,479	16,608	1,034	Spend in JAP pooled budget vs last year (LY) up £524k. Due to 5 additional children, plus annualised costs of further 10 children who's packages started mid-way through 2018/19. These are our children with the highest need, who also require the most complex care packages of those that we support. Residential Placement spend up £400k vs LY due to increase in support packages needed to keep children safe. Permanence costs have increased vs LY by £44k. Unaccompanied Asylum Seeker Children costs exceed budget by £80k, this is due to the shortfall in funding from Central Government for these children.	Enhanced review of the 6 most recent complex cases at JAP completed July 2019. Review of all other placements due to be completed August 2019.
P21	Childrens Services	1077	Learning & Inclusion	5,930	167	3,580	(2,350)	The £2.35m under budget position shown offsets the £2.35m over budget position in the schools budget cash limit. The 19/20 budget allowed for a contingency reserve that may be utilised to fund any overspends at year end once all other options including underspends within other DSG Blocks and the contribution from schools have been utilised. The Council can therefore plan over time to reduce the contribution from its General Fund	

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P21	Childrens Services	1078	Health, Commissioning & Planning	6,356	2,497	6,356			
P21	Childrens Services	1079	Schools Budgets	(2,166)	(7,666)	184	2,350	SEND over budget position £4.6m, due to increased demand and lack of local provision, requiring independent specialist provision which is expensive. This is partially offset by £2.1m of one-off funding for 2019/20. The £2.35m under budget position in the Learning and Inclusion cash limit offsets this £2.35m pressure, via use of a contingency reserve created in the 19/20 budget which may be used for SEND pressures. There remains a pressure on the Dedicated School Grant of £117k.	Planned local provision expansion through a capital strategy and lobbying of government for additional resources for schools and high needs
P21	Childrens Services	1116	Integrated Commissioning - CYP	2,305	2,990	2,305			
P21	Childrens Services	1117	Safeguarding - CYP	708	206	708			
P21	Childrens Services Total			28,707	9,673	29,741	1,034		
Detailed Analysis of Budgets for Climate Emergency & Neighbourhood Services									
P22	Climate Emergency & Neighbourhood Services	1060	Environment Agency	236	117	236		Forecast on budget	
P22	Climate Emergency & Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	15,207	3,534	15,207		No material variances showing at this early stage of the year, but prices for recycled materials appear to be falling. Trends not likely to start showing till Aug-Sep.	
P22	Climate Emergency & Neighbourhood Services	1120	Sustainability	285	128	300	15		
P22	Climate Emergency & Neighbourhood Services	1127	Air Pollution	197	66	188	(9)	Minor variances on all types of expenditure including salaries.	
P22	Climate Emergency & Neighbourhood Services Total			15,925	3,845	15,931	6		
Detailed Analysis of Budgets for Housing, Planning & Economic Development									
P23	Housing, Planning & Economic Culture	1029	Housing	1,207	16	1,170	(36)	The majority of this underspend is due to staff members not being part of the B&NES Pension scheme. Budget is still needed in case of staff turnover.	

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P23	Housing, Planning & Economic Culture	1052	Regeneration	289	342	242	(46)	Residual arts budget not yet aligned to forecast expenditure.	
P23	Housing, Planning & Economic Culture	1106	Development Management	1,295	(119)	1,298	4	£40k VAT historic adjustment needed re incorrect posting on receipt of Planning Income, £15k consultants fees and small shortfall on expected Planning income, predominantly being offset by staff budget savings, leaves small £3.8k adverse variance which is not considered material.	
P23	Housing, Planning & Economic Culture	1108	Economy and Culture	478	195	476	(1)	Small variance - not material	
P23	Housing, Planning & Economic Culture Total			3,268	434	3,187	(81)		
Detailed Analysis of Budgets for Community Services									
P24	Community Services	1005	Building Control & Land Charges	823	49	833	11	The Land Charges income - Housing market is still quiet and unlikely to change any time soon therefore lower than expected income	As far as is possible, these will be absorbed into the existing budgets of the service or offset with other portfolio underspend.
P24	Community Services	1018	Heritage	(8,782)	(4,287)	(9,127)	(345)	Strong visitor performance over Q1, particularly Easter. Admission income and retail both forecast to overachieve target. Due to delays in recruiting staff and the number of staff who have opted out of the pension scheme there is a forecast underspend of £90k (1.7%) on staff costs.	Resistance to price will be closely monitored through the June - August peak price period.
P24	Community Services	1019	Public Protection & Health Improvement - Leisure	689	51	689		On budget	
P24	Community Services	1089	Community Safety	41	36	41			
P24	Community Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	1,018	519	1,018		On budget	
P24	Community Services	1109	World Heritage	152	61	153	1	Small variance - not material	
P24	Community Services	1115	Registrars Service	(85)	(177)	(90)	(4)		
P24	Community Services	1121	Events & Active Lifestyles	271	56	271		On budget	
P24	Community Services	1122	Customer Services (Including Libraries)	2,000	882	1,926	(75)	£75k salary savings due to recruitment delay	
P24	Community Services Total			(3,874)	(2,811)	(4,286)	(412)		

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Detailed Analysis of Budgets for Transport Services									
P25	Transport Services	1006	Highways & Traffic Management	7,188	1,604	7,188		Shown on budget at this early stage, review in progress to deliver existing savings targets	
P25	Transport Services	1103	Transport & Parking Services - Parking	(7,771)	(1,956)	(7,493)	278	Behaviour changes following the price increase is having a negative impact on income, it's also raising some uncertainty around future income, but reducing the number of car journeys into the car parks. Bus gate income lower than forecast, PCN income reduced but offset by CEO vacancies.	
P25	Transport Services	1104	Transport & Parking Services - Public & Passenger Transport	(250)	138	(95)	155	£155k adv bus support funded by corresponding underspend on WECA levy (cashlim 1061)	
P25	Transport Services	1119	Emergency Planning	258	136	414	157	CCTV income target not achieved	
P25	Transport Services Total			(575)	(78)	15	590		
			Financial Planning Reserve			(1,400)	(1,400)	Use of reserve for phased implementation of savings.	For information, revenue budget will be adjusted for reserve drawdown at year end.
Council Total				113,564	76,632	115,244	1,680		