

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 | | |