

Appendix 1: Detailed Revenue Budget Outturn

Appendix 1: Detailed Revenue Budget Outturn							Director Narrative
Portfolio Number and Description		Cashlimit Number and Description		19/20 Budget £000	19/20 Actuals (including use of reserves) £000	2019/20 Outturn Variance Adverse / (Favourable) £000	Outturn Narrative
Detailed Analysis of Budgets for the Leader							
P04	Leader	1112	Housing Delivery Vehicle	(730)	(470)	260	A revised timetable for pipeline sites from the Council and a revised sales timeline for the Riverside development has resulted in the timing of the dividend payment from Aequus Group to the Council being reprofiled to 2020/21.
P04	Leader	1126	Visit Bath	367	540	173	The adverse variance is due to slippage in delivering the destination management savings target which should be on target for delivery from 2020/21.
P04	Leader Total			(363)	71	434	
Detailed Analysis of Budgets for Resources and Deputy Leader							
P19	Resources and Deputy Leader	1032	Information Technology	4,932	4,693	(239)	Underspend is due to various contract savings which have been achieved in year due to effective contract management.
P19	Resources and Deputy Leader	1037	Property Services	670	587	(84)	Underspend due to current staff vacancies. Plan was to fill posts in October but this has been delayed.
P19	Resources and Deputy Leader	1038	Corporate Estate Including R&M	3,721	3,762	41	The corporate office accommodation savings target of £300k originally set for Lewis House rental of floors. This has not been achieved but offset by underspends from various premises costs (including utilities, service charges, repairs and maintenance) and income from office spaces.
P19	Resources and Deputy Leader	1039	Traded Services	24	37	13	Minor overspend on premises costs.
P19	Resources and Deputy Leader	1040	Finance	2,839	2,799	(40)	Under-budget position resulting from vacancy management.
P19	Resources and Deputy Leader	1041	Revenues & Benefits	955	852	(103)	Salary savings due to delay in recruitment in Revenues team.
P19	Resources and Deputy Leader	1042	Risk & Assurance Services	1,108	1,108	0	On budget.
P19	Resources and Deputy Leader	1045	Strategy & Performance	1,489	2,487	998	£750k Digital Programme annd £250k procurement savings will not be delivered this financial year as originally planned due to challenges in establishing the delivery workstream due to skills and capacity gaps that are now being addressed.
P19	Resources and Deputy Leader	1047	Human Resources	1,276	1,432	156	The training element of this budget was centralised at the beginning of the year (including mandatory & essential statutory training) for 2,100 staff across the council. Training & Development spend in 19/20 did see a year on year reduction however, it did not deliver the full £350k of budgeted savings.
P19	Resources and Deputy Leader	1053	Council Solicitor & Democratic Services	2,708	2,843	135	The overspend reflects unachievable historic savings and required adjustments of historic external income targets for the 20/21 (mainly s106 agreements). The continuing increase in childcare cases have required further temporary legal capacity in the Legal Childcare Team.
P19	Resources and Deputy Leader	1054	Hsg / Council Tax Benefits Subsidy	(195)	(443)	(248)	Improved controls on claimant eligibility resulting in a reduction in overpayments.

Appendix 1: Detailed Revenue Budget Outturn

Appendix 1: Detailed Revenue Budget Outturn							Director Narrative
Portfolio Number and Description		Cashlimit Number and Description		19/20 Budget £000	19/20 Actuals (including use of reserves) £000	2019/20 Outturn Variance Adverse / (Favourable) £000	Outturn Narrative
P19	Resources and Deputy Leader	1055	Capital Financing / Interest	5,577	3,129	(2,447)	The overall underspend mainly relates to the reprofiling of capital spend to future years and lower than forecast borrowing interest rates, leading to lower than forecast borrowing costs.
P19	Resources and Deputy Leader	1056	Unfunded Pensions	1,598	1,547	(51)	Lower than budgeted costs in respect of historic pension liabilities.
P19	Resources and Deputy Leader	1057	Corporate Budgets including Capital, Audit and Bank Charges	(14,155)	(14,815)	(660)	There is a £400k one-off underspend for borrowing costs relating to the Waste Services Re-Design Project, due to the phasing of the project spend. In addition, there were other smaller underspends relating to Pension Deficit Contributions, apprenticeship levy contributions and external audit fees.
P19	Resources and Deputy Leader	1058	Magistrates	12	11	(1)	Minor underspend.
P19	Resources and Deputy Leader	1059	Coroners	287	287	0	On budget.
P19	Resources and Deputy Leader	1061	West of England Combined Authority Levy	4,104	4,104	0	On budget.
P19	Resources and Deputy Leader	1081	Commercial Estate	(16,224)	(15,419)	804	Over budget position, mainly attributable to a shortfall on Commercial Estate income. There has been slippage in identifying new and replacement assets that generate a return to the Council.
P19	Resources and Deputy Leader	1118	Procurement & Commissioning	729	681	(48)	Under-budget position resulting from salary underspends.
P19	Resources and Deputy Leader	1125	Improving The Way we work	(360)	150	510	Programme not yet fully engaged with or mobilised so further resources will be required and will be addressed during 20/21.
P19	Resources and Deputy Leader Total			1,094	(170)	(1,265)	

Appendix 1: Detailed Revenue Budget Outturn

Appendix 1: Detailed Revenue Budget Outturn							Director Narrative
Portfolio Number and Description		Cashlimit Number and Description		19/20 Budget £000	19/20 Actuals (including use of reserves) £000	2019/20 Outturn Variance Adverse / (Favourable) £000	Outturn Narrative
Detailed Analysis of Budgets for Adult Care Health and Wellbeing							
P20	Adult Services	1027	CRC & Community Equipment contracts	0	0	0	On budget.
P20	Adult Services	1036	Adults Substance Misuse (DAT)	523	508	(15)	Delivery of additional in year savings as agreed in corporate plan.
P20	Adult Services	1073	Adults & Older People- Mental Health Commissioning	10,346	10,949	603	Adverse variances in the commissioned purchasing budgets due to increased placement costs. The purchasing position was offset by increased contribution income and underspends in service areas outside the purchasing budgets. There was an increase in bad debt in month and timing of memo debt income/delayed probate.
P20	Adult Services	1086	Adult Care Commissioning	1,788	1,714	(74)	Vacancies in commissioning team not filled until end of the year.
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	13,063	13,076	13	Increasing demand for high cost placements. The timing of bad debt and delay in obtaining probate did not reverse the position in 19/20 but income should materialise in 20/21.
P20	Adult Services	1091	Learning Disabilities Commissioning	17,374	17,849	474	Increased demand for high cost placements, and backdated supplier invoices outside of the panel process. Commissioners are now reviewing the process.
P20	Adult Services	1093	Physical Disability, Hearing & Vision	4,323	4,099	(224)	Package movement between services resulted in an underspend on package purchasing costs.
P20	Adult Services	1094	Public Health	392	242	(150)	A pressure reagrdng Sexual Health provision and ad hoc projects has led to final outturn position requiring an actual drawdown from the earmarked Public Health reserve.
P20	Adult Services	1110	Better Care Fund	14,131	13,621	(510)	Schemes underspending in year due to delayed starts and resourcing.
P20	Adult Services	1113	CCG B&NES CHC and FNC Payments	0	0	0	On budget.
P20	Adult Services	1114	Community Equipment	203	203	0	Balance position at year end included use of Disabled Facilities Grant.
P20	Adult Services	1123	Safeguarding Adults	1,541	1,309	(231)	Underspends in consultant costs as requirement predicted was not needed in year.
P20	Adult Services	1124	Community Resource Centres & Extra Care Income	(1,733)	(2,016)	(283)	Increased nursing placements resulted in higher contribution income as the income included Funded Nursing Contributions that had not previously been forecast.
P20	Adult Services Total			61,951	61,555	(396)	

Appendix 1: Detailed Revenue Budget Outturn

Appendix 1: Detailed Revenue Budget Outturn							Director Narrative
Portfolio Number and Description		Cashlimit Number and Description		19/20 Budget £000	19/20 Actuals (including use of reserves) £000	2019/20 Outturn Variance Adverse / (Favourable) £000	Outturn Narrative
Detailed Analysis of Budgets for Childrens Services							
P21	Childrens Services	1076	Children, Young People & Families	15,855	17,999	2,144	Spend in Joint Area Panel (JAP) pooled budget vs last year (LY) up by £1,075k. This includes increased costs due to the closure of specialist residential care provider. Cost increases versus LY due to 6 additional children, plus annualised costs of further 10 children whose 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 £308k vs LY due to increase in support packages needed to keep children safe. Pressures from the other key placement budget areas are £200k, which means an over budget position for Key placement budgets of £1,560k. Numbers coming into care are increasing, which is a regional and national trend. The cost of respite and care packages for disabled children equates to a total pressure of £600k.
P21	Childrens Services	1077	Learning & Inclusion	3,517	3,876	359	Psychology costs over budget by £100k due to salary pressures as a result of one off events. Youth Prevention Services are over budget by £60k due to delayed implementation of planned savings proposals, that are now in place. Special Educational Needs and Disabilities (SEND) Team over budget by £150k mainly on staffing, due to increased demand for SEND provision.
P21	Childrens Services	1078	Health, Commissioning & Planning	6,304	6,249	(55)	Business Support teams for Early years and Schools under budget, mainly due to salary savings.
P21	Childrens Services	1079	Schools Budgets	(536)	(536)	0	The Dedicated Schools Grant (DSG) Outturn was £1.25m over spent. This is as a result of pressures on SEND spend due to increased demand and lack of local provision, requiring independent specialist provision which is expensive. The overspend represents a reduction on pressures from the previous financial year, as no council support of this pressure is allowed under new financial guidelines issued by the DFE. The overspend will be accommodated in a negative reserve and will be charged to the DSG in the next financial year.
P21	Childrens Services	1116	Integrated Commissioning - CYP	2,305	2,121	(184)	Salary underspends due to staff vacancies.
P21	Childrens Services	1117	Safeguarding - CYP	703	687	(16)	Salary underspends due to staff vacancies.
P21	Childrens Services Total			28,148	30,396	2,247	

Appendix 1: Detailed Revenue Budget Outturn

Appendix 1: Detailed Revenue Budget Outturn							Director Narrative
Portfolio Number and Description		Cashlimit Number and Description		19/20 Budget £000	19/20 Actuals (including use of reserves) £000	2019/20 Outturn Variance Adverse / (Favourable) £000	Outturn Narrative
Detailed Analysis of Budgets for Climate Emergency & Neighbourhood Services							
P22	Climate Emergency & Neighbourhood Services	1060	Environment Agency	236	234	(2)	Minor underspend.
P22	Climate Emergency & Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	15,733	15,920	187	Overspends due to volatility of prices and tonnages. These are constantly monitored and kept to a minimum. Increased spend in final quarter due to repair work at Ashmead Depot and purchase of bins for roll out of food waste collections in Bath city centre.
P22	Climate Emergency & Neighbourhood Services	1120	Sustainability	297	351	54	Our Power, which held this concession contract, ceased trading in January 2019. As a result no income has been possible from referral fees.
P22	Climate Emergency & Neighbourhood Services	1127	Air Pollution	199	155	(44)	Temporary salary savings and overachieved income.
P22	Climate Emergency & Neighbourhood Services Total			16,465	16,660	195	
Detailed Analysis of Budgets for Housing, Planning & Economic Development							
P23	Housing, Planning & Economic Development	1029	Housing	1,056	936	(120)	Over all elements of the Housing cashlimit, there is a net reduction in expenditure of £16k, increased income of £44.5k and staff vacancies £61k. Along with some other minor variances this results in the favourable financial position of £120k.
P23	Housing, Planning & Economic Development	1052	Regeneration	359	196	(163)	£94k overachievement of project income and staff savings, £20k reduction in budgeted expenditure and £53k Arts expenditure budget not spent which has been realigned in the 20/21 budget setting process.
P23	Housing, Planning & Economic Development	1106	Development Management	1,354	1,123	(232)	Although planning application fee Income has underachieved by £209k, this has been offset by an overachievement of income in other planning streams and an underspend on consultants fees. Staff vacancies and a £50k favourable position on planning policy due to unanticipated delays has resulted in the department's favourable position.
P23	Housing, Planning & Economic Development	1128	Business & Skills	517	430	(87)	£18k salary savings and £38k project underspend along with other minor adverse movements of £4k.
P23	Housing, Planning & Economic Development Total			3,286	2,685	(601)	

Appendix 1: Detailed Revenue Budget Outturn

Appendix 1: Detailed Revenue Budget Outturn							Director Narrative
Portfolio Number and Description		Cashlimit Number and Description		19/20 Budget £000	19/20 Actuals (including use of reserves) £000	2019/20 Outturn Variance Adverse / (Favourable) £000	Outturn Narrative
Detailed Analysis of Budgets for Community Services							
P24	Community Services	1005	Building Control & Land Charges	840	847	8	Unachieved income in Pest Control, Health & Safety Food and Land charges have been offset with underspends in salaries in Health & Safety Food and Licensing, resulting in a minor over budget outturn position.
P24	Community Services	1018	Heritage	(8,782)	(9,612)	(830)	2019/20 was Heritage Services' most profitable year, up £1m (13%) on prior year and £840k on budget. The key driver for this was the changes to our pricing strategy. Room hire also benefited significantly from filming at the Assembly Rooms during 2019. These achievements would have been greater had we not closed all sites to visitors from the 19th March, due to COVID-19. Despite the closure of the sites during March we came within 1.7% of the forecast, which was reduced at the end of February.
P24	Community Services	1019	Public Protection & Health Improvement - Leisure	1,246	1,246	0	On budget.
P24	Community Services	1089	Community Safety	41	19	(22)	Minor underspend.
P24	Community Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	1,114	1,218	104	Cremation income not achieved, and a reduction in Burial income in final two months of the year, due to demand.
P24	Community Services	1109	World Heritage	152	147	(5)	Minor underspend.
P24	Community Services	1115	Registrars Service	(85)	(123)	(37)	The increase is due to additional income from increased certificate fees (which are set by the government).
P24	Community Services	1121	Events & Active Lifestyles	153	154	1	Events income and wedding Income targets not achieved, offset by underspends on associated expenditure.
P24	Community Services	1122	Customer Services (Including Libraries)	2,605	2,620	15	Changes in Libraries West charging for all authorities resulting in increased charges to B&NES resulting in overspend.
P24	Community Services Total			(2,718)	(3,483)	(765)	
Detailed Analysis of Budgets for Transport Services							
P25	Transport Services	1006	Highways & Traffic Management	7,268	7,107	(161)	Increased Traffic Management income and capital recovery, along with reduced expenditure resulted in a favourable outturn position.
P25	Transport Services	1103	Transport & Parking Services - Parking	(7,771)	(7,631)	140	Income remains above 2018/19, but budgeted income target not achieved. Parking income is seasonal and weather dependant. One off debt recovery and filming income is offsetting under recovery of parking income. Reductions in income due to Covid-19 and parking charges suspended from 23rd March.
P25	Transport Services	1104	Transport & Parking Services - Public & Passenger Transport	205	(160)	(365)	One off debt recovery and staffing vacancies. One off drawdown from Reserves of £150k contributed to favourable outturn position.
P25	Transport Services	1119	Emergency Planning	275	464	188	CCTV income target not achieved, plus additional pressures due to responding to the Covid-19 pandemic.
P25	Transport Services Total			(22)	(220)	(198)	
	Council Total			107,841	107,492	(349)	