

Appendix 1 - Revenue Monitoring Commentary Quarter 1 2021/22

Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	Quarter 1 Published Forecast £000	Quarter 1 Published Outturn Variance £000	Change from Previous Quarter Forecast Over / (Under) £000	2021/22 Quarter 1 Outturn Variance Over / (Under) £000	Outturn Variance Analysis	Outturn Recovery Plan
<b>Detailed Analysis of Budgets for Economic Development and Resources</b>											
P26	Economic Development and Resources	1018	Heritage Services	(5,447)	1,325	(3,548)	0	0	1,899	When the 21/22 budget was prepared the Jan-May lockdown was not anticipated. This meant the Roman Baths, Fashion Museum and Victoria Art Gallery were closed for Easter and the first May bank-holiday. The ongoing capacity restrictions are limiting revenue generation and current government support through the Sales, Fees & Charges grant is due to end at quarter 1, whilst capacity restrictions will continue beyond this date.	Some cost mitigations identified and Sales, Fees & Charges grant support covers much of the Quarter 1 loss however the losses through July and August are not containable in-Service.
P26	Economic Development and Resources	1032	Information Technology	5,314	2,336	5,515	0	0	201	Ongoing impacts from Covid and IT suppliers have resulted in financial & operational pressures, along with the new technology changes which continue to put pressure on all aspects of the service and its costs	A new Digital, Data & Technology Strategy is being finalised and part of this process is to re-prioritise activity, assess new operating models and areas for investment and attention over the remainder of 21/22
P26	Economic Development and Resources	1037	Property Services	559	259	561	0	0	2	Minor variance across service.	Not applicable
P26	Economic Development and Resources	1038	Corporate Estate Including R&M	3,447	2,293	4,117	0	0	670	The main pressure for this area is the unachieved income (£454k) from our accommodation target although the Preparing for the Future programme should partly offset this at some point in the year. The other major area of overspend is for the costs of our Bath Community Academy (BCA) site at Culverhay (£122k) which are unbudgeted. Other adverse variances relating to staff and recharge income make up the difference.	A service review is ongoing to identify areas of possible opportunities to make efficiencies on expenditure once staffing structures are embedded.
P26	Economic Development and Resources	1039	Traded Services	0	1	0	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1040	Finance	2,716	391	2,716	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1041	Revenues & Benefits	1,326	1,027	1,306	0	0	(20)	Staff Vacancy Savings in Q1	Not applicable
P26	Economic Development and Resources	1042	Risk & Assurance Services	1,196	339	1,196	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1047	Human Resources & Organisational Development	1,711	1,714	1,718	0	0	7	No material variance reported	Not applicable
P26	Economic Development and Resources	1052	Regeneration	254	1,022	196	0	0	(58)	Staff savings resulting from vacancies yet to be filled.	Not applicable
P26	Economic Development and Resources	1053	Council Solicitor & Democratic Services	2,553	916	2,654	0	0	101	Proposed savings to reduce external legal spend are not fully achievable. Options for alternative savings are currently being explored.	Alternative savings are currently being explored.
P26	Economic Development and Resources	1054	Hsg / Council Tax Benefits Subsidy	(195)	3,251	(195)	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1055	Capital Financing / Interest	6,830	1,987	6,830	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1056	Unfunded Pensions	1,588	246	1,513	0	0	(75)	Small underspend forecast based on current spend to date.	Not applicable
P26	Economic Development and Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(8,776)	(19,977)	(8,401)	0	0	375	The forecast overspend includes a £300k shortfall of income forecast from Bath Spa Profit Share due to the COVID-19 restrictions impacting turnover, a £40k pressure due to additional external audit fees and a £35k overspend forecast on the Apprenticeship Levy payments, mainly due to the increase Council payroll following the TUPE of staff.	As the income comes from a third party arrangement, the Council is limited in its recovery options. Possible reserves request to support Covid pressures.
P26	Economic Development and Resources	1058	Magistrates	12	2	12	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1059	Coroners	335	196	335	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1060	Environment Agency	251	62	251	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1061	West of England Combined Authority Levy	5,148	1,785	5,148	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1081	Commercial Estate	(10,172)	(3,623)	(10,172)	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1109	World Heritage	158	34	154	0	0	(3)	Minor variance across service.	Not applicable

Appendix 1 - Revenue Monitoring Commentary Quarter 1 2021/22

Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	Quarter 1 Published Forecast £000	Quarter 1 Published Outturn Variance £000	Change from Previous Quarter Forecast Over / (Under) £000	2021/22 Quarter 1 Outturn Variance Over / (Under) £000	Outturn Variance Analysis	Outturn Recovery Plan
P26	Economic Development and Resources	1112	Housing Delivery Vehicle	(1,000)	460	(882)	0	0	118	Lower than budgeted interest income based on current forecast of loans to the Councils Housing Company.	Review income budget in line with 2021/22 business plan and sales pipeline.
P26	Economic Development and Resources	1118	Procurement & Commissioning	240	38	259	0	0	19	Minor overspends across service	Not applicable
P26	Economic Development and Resources	1126	Visit Bath	76	49	76	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1130	Corporate Governance	1,459	237	1,695	0	0	235	The delivery of the senior management savings of £300k are on track following the completion of the Director level restructure. There is a residual pressure in the cashlimit from unachieved legacy strategy and performance savings, the deliverability of this target will be fully reviewed in the next quarter.	Finalise staffing structures across the organisation to understand short and long term resourcing requirement
P26	Economic Development and Resources	1131	Corporate Strategy and Communications	997	155	952	0	0	(45)	Staff Vacancy Savings	Not applicable
P26	Economic Development and Resources	1132	Business Change	1	135	0	0	0	(1)	No variance reported.	Not applicable
<b>P26</b>	<b>Economic Development and Resources Total</b>			<b>10,580</b>	<b>(3,339)</b>	<b>14,005</b>	<b>0</b>	<b>0</b>	<b>3,426</b>		
<b>Detailed Analysis of Budgets for Climate and Sustainable Travel</b>											
P27	Climate and Sustainable Travel	1120	Sustainability	647	64	648	0	0	1	Minor overspends across service	Not applicable
P27	Climate and Sustainable Travel	1127	Environmental Monitoring (Air Pollution)	211	43	179	0	0	(32)	Staffing savings.	Not applicable
P27	Climate and Sustainable Travel	1129	Clean Air Zone	0	(2,432)	0	0	0	0	CAZ expenditure is covered in full by the income generated, early indications show that income is around the budgeted level. But its too early to see trends developing. Any shortfall would be covered by the New Burdens Principal.	Not applicable
P27	Climate and Sustainable Travel	1135	Transport Planning, Policy and Sustainable Transport	371	367	470	0	0	98	Staffing pressures within the service, from increased volumes of work relating to the Joint Local Transport Plan	Currently looking at savings across the service to mitigate pressure
<b>P27</b>	<b>Climate and Sustainable Travel Total</b>			<b>1,229</b>	<b>(1,959)</b>	<b>1,296</b>	<b>0</b>	<b>0</b>	<b>67</b>		

Appendix 1 - Revenue Monitoring Commentary Quarter 1 2021/22

Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	Quarter 1 Published Forecast £000	Quarter 1 Published Outturn Variance £000	Change from Previous Quarter Forecast Over / (Under) £000	2021/22 Quarter 1 Outturn Variance Over / (Under) £000	Outturn Variance Analysis	Outturn Recovery Plan
<b>Detailed Analysis of Budgets for Adults and Council House Building</b>											
P28	Adults and Council House Building	1029	Housing	1,406	(376)	1,281	0	0	(125)	The Homelessness Prevention programme is still under development and is forecast to be delivered within available funding. Furthermore, underspends on staffing result in a favourable forecast position.	Not applicable
P28	Adults and Council House Building	1073	Adults & Older People-Mental Health Commissioning	9,958	2,178	9,958	0	0	0	The impact of packages joint funded with health has reduced Social Care spend and purchasing expenditure is further reduced by lower placement activity during the COVID pandemic still being seen. At this stage however the Mental Health budget is balanced as the funding impacts of Transforming Care Agenda on Social Care budgets are increasing for expensive and complex packages requested via the panel process.	New placements are being monitored closely when transferring from Covid Funding and service users with capital drops. Pressure continues in high cost placements but this continues to be reviewed by commissioners through panel processes, contract monitoring, and continued work on savings plans. There has been an increase in joint Health Fund funding for Section 117 service users which have been reviewed in the panel process and D2A funding remains at 6 weeks.
P28	Adults and Council House Building	1086	Adult Care Commissioning	1,507	239	1,496	0	0	(11)	Staff turnover has created a small one off savings	Review of commissioning staff structure bring completed.
P28	Adults and Council House Building	1088	Older People & Physically Disabled Purchasing	13,245	853	13,219	0	0	(26)	Health funding is still being provided for first 6 weeks of support to hospital discharge cases and this has generated a one off savings. Health support will be tapered down in Q2.	Commissioner and social workers are working together to reduce reliance on residential based care and deliver savings plans.
P28	Adults and Council House Building	1091	Learning Disabilities Commissioning	18,108	1,494	18,355	0	0	247	There are high cost adults transitioning from Children's services with higher provider costs than anticipated. These complex cases are being closely monitored and have been put forward for CHC assessment by commissioning managers. Most day care and respite providers have resumed services, some being delivered differently.	There is continued pressure in high cost placements particularly transition service users. Commissioners continue to review through the panel process, contract monitoring and working closely with Children's Services around Transitions. Work continues on savings plans to bring the spend in balance by the end of the year.
P28	Adults and Council House Building	1093	Physical Disability, Hearing & Vision	4,499	433	4,280	0	0	(219)	Activity in this service area's Purchased Care is reducing. Once the impact of the cessation of D2A funding budget re-alignment may be required.	Commissioners continue to review this budget area through the panel process, contract re-negotiation, contract monitoring, and continued work on savings plans. Budget underspend will offset overspends in other areas of Adult Social Care.
P28	Adults and Council House Building	1110	Better Care Fund	7,630	(2,722)	7,630	0	0	(0)	No variance reported.	Not applicable
P28	Adults and Council House Building	1113	CCG B&NES CHC and FNC Payments	0	914	0	0	0	0	No variance reported.	Not applicable
P28	Adults and Council House Building	1114	Community Equipment	203	574	203	0	0	0	Demand is being contained within budget. One off demand to support Paulton hospital adaptations was met from specific grant funding.	Contract for management of service being reviewed.
P28	Adults and Council House Building	1123	Safeguarding Adults	1,941	508	1,938	0	0	(2)	Staff turnover has created a small one off savings	Not applicable
P28	Adults and Council House Building	1124	Community Resource Centres & Extra Care Income	5,009	1,244	5,020	0	0	11	Additional staffing costs needed to manage covid sickness/isolation.	Commissioner and CRC Managers are working together to increase occupancy levels to increase fee income.
<b>P28</b>	<b>Adults and Council House Building Total</b>			<b>63,507</b>	<b>5,340</b>	<b>63,381</b>	<b>0</b>	<b>0</b>	<b>(125)</b>		
<b>Detailed Analysis of Budgets for Children &amp; Young People, Communities &amp; Culture</b>											
P29	Children & Young People, Communities & Culture	1036	Adults Substance Misuse (DAT)	157	227	157	0	0	(0)	Majority of spend is on fixed price contract arrangements. Insufficient data has been received on demand for medicines and drugs to forecast a variance to budget.	Not applicable
P29	Children & Young People, Communities & Culture	1076	Children, Young People & Families	18,046	9,030	17,982	0	0	(64)	This forecast includes £392k Covid costs. The small under budget position is the net result of the reduction of 2 Residential placements versus budget assumptions, reduced cost versus budget assumptions in Joint Agency Panel for an exceptionally expensive placement (due to the successful procurement of a more suitable lower cost placement) offsetting increased costs from 6 additional JAP placements versus budget assumptions.	Not applicable
P29	Children & Young People, Communities & Culture	1077	Inclusion & Prevention	3,109	(1,684)	3,202	0	0	93	Over budget due to Educational Psychology. This is a due to staffing pressures that were in existence during 20/21, but were met with one-off funding in 20/21. This pressure should reduce for 22/23.	The service is actively searching for ways to mitigate this cost in-year.

Appendix 1 - Revenue Monitoring Commentary Quarter 1 2021/22

Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	Quarter 1 Published Forecast £000	Quarter 1 Published Outturn Variance £000	Change from Previous Quarter Forecast Over / (Under) £000	2021/22 Quarter 1 Outturn Variance Over / (Under) £000	Outturn Variance Analysis	Outturn Recovery Plan
P29	Children & Young People, Communities & Culture	1078	Education Transformation	6,680	(2,310)	6,802	0	0	122	The pressure forecast is a result of two historical pressures, both reoccurring in 21/22 but not able to be offset by one-off Financial Recovery Savings as was achieved in 20/21. There is a £72k pressure from the unwinding of the Childcare Voucher scheme, as this service is now in decline due to the new Government Childcare Scheme offering. The remaining pressure relates to ongoing costs of previous capital investment.	The service is actively searching for ways to mitigate this cost in-year.
P29	Children & Young People, Communities & Culture	1079	Schools Budgets	(1,877)	1,512	(1,877)	0	0	0	Although shown on budget, any overspend in the DSG is held on the balance sheet. The carried forward balance into 21/22 is a £5.2m deficit, with significant increase to this deficit forecast to occur during 21/22. These pressures are in relation to SEND costs.	Recovery plan to reduce this deficit over the coming years is being drafted.
P29	Children & Young People, Communities & Culture	1089	Community Safety	193	207	193	0	0	0	No variance reported.	Not applicable
P29	Children & Young People, Communities & Culture	1094	Public Health	0	6,063	0	0	0	0	Public Health is fully funded by a ring fenced DHSC grant	Review of Leisure services and restructuring of contracts to maximise Public Health benefits.
P29	Children & Young People, Communities & Culture	1116	Integrated Commissioning - CYP	2,626	1,989	2,550	0	0	(76)	The under budget position is as a result of the continuation into a second year of an alternative funding source achieved during 20/21, as a Financial Recovery Saving.	Not applicable
P29	Children & Young People, Communities & Culture	1117	Safeguarding - CYP	77	(74)	77	0	0	0	No variance reported.	Not applicable
P29	Children & Young People, Communities & Culture	1121	Events & Active Lifestyles	181	(73)	258	0	0	77	Loss of income for Events 21/22, partially reduced following a reimbursement from the government's Sales, Fees and Charges Scheme. Staffing pressures for Recovery Plan work and within the events team.	Support from Sales, Fees & Charges grant in Quarter 1, however the service are expecting income losses in Quarter 2. Possible reserves request to support covid expenditure pressures.
P29	Children & Young People, Communities & Culture	1122	Customer Services (Including Libraries)	2,136	334	2,263	0	0	126	Proposed savings from the service are not achievable but options for alternative savings are currently being explored.	Savings plans are currently being developed
P29	Children & Young People, Communities & Culture	1128	Business & Skills	449	191	406	0	0	(43)	Economic, Enterprise and Business departmental staff savings from vacancies.	Not applicable
<b>P29</b>	<b>Children &amp; Young People, Communities &amp; Culture Total</b>			<b>31,779</b>	<b>15,413</b>	<b>32,013</b>	<b>0</b>	<b>0</b>	<b>234</b>		
<b>Detailed Analysis of Budgets for Neighbourhood Services</b>											
P05	Neighbourhood Services	1019	Leisure	517	149	717	0	0	200	Further financial Support has been provided to leisure operator GLL for this Financial year due to impacts of Covid-19 on the sector.	Possible reserves request to support covid expenditure pressures.
P05	Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	16,359	39,080	16,544	0	0	185	Small income pressure from reduced external income, partially supported in Q1 by the sales fees and charges scheme. Increases in staff costs, vehicle hire and electricity due to the collection and processing of increased waste tonnages.	Possible reserves request to support covid expenditure pressures.
P05	Neighbourhood Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	1,061	208	1,058	0	0	(3)	Parks and Bereavement Services both on target. Budget issue following restructure, budget to follow in Q2.	Budget to move in Q2 to bring cash limit on budget
P05	Neighbourhood Services	1115	Registrars Service	(66)	(265)	(68)	0	0	(2)	No material variances reported	Not applicable
P05	Neighbourhood Services	1134	Highway Maintenance	6,268	529	6,243	0	0	(25)	Staff Vacancy Savings in Q1 and Q2, Recruitment to take place shortly	Not applicable
<b>P05</b>	<b>Neighbourhood Services Total</b>			<b>24,139</b>	<b>39,702</b>	<b>24,494</b>	<b>0</b>	<b>0</b>	<b>355</b>		
<b>Detailed Analysis of Budgets for Transport Services</b>											
P25	Transport Services	1103	Transport & Parking Services - Parking	(4,463)	(1,034)	(5,206)	0	0	(743)	Budget was rebased as part of budget setting to allow for the loss of income this year. Income better than predicted in April and May, £593k recovered from Sales Fees and Charges Scheme. Limited data only based on 2 months income	Not applicable
P25	Transport Services	1104	Public & Passenger Transport	(36)	901	30	0	0	66	Pressure due to staff and vehicles supporting the councils covid response delivering PPE across the BANES area.	Possible reserves request to support covid expenditure pressures.
P25	Transport Services	1119	Emergency Planning	423	247	478	0	0	54	Increases in staff costs for additional cover due to long term sickness across the CCTV service.	Unable to mitigate the additional costs within the service
P25	Transport Services	1133	Network & Traffic Management	854	270	781	0	0	(73)	Staff Vacancy Savings in Q1 and Q2, Recruitment to take place shortly	Not applicable
<b>P25</b>	<b>Transport Services Total</b>			<b>(3,221)</b>	<b>384</b>	<b>(3,917)</b>	<b>0</b>	<b>0</b>	<b>(696)</b>		

Appendix 1 - Revenue Monitoring Commentary Quarter 1 2021/22

Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	Quarter 1 Published Forecast £000	Quarter 1 Published Outturn Variance £000	Change from Previous Quarter Forecast Over / (Under) £000	2021/22 Quarter 1 Outturn Variance Over / (Under) £000	Outturn Variance Analysis	Outturn Recovery Plan
<b>Detailed Analysis of Budgets for Planning</b>											
P30	Planning	1005	Building Control & Public Protection	754	13	1,019	0	0	264	We have forecast reduced Licensing income of approx. £90k across Q1&2 due to the effects of COVID along with a reduction in income on Street Trading Licenses of approx. £147k. Casino income (Schedule 9) of £121k is unachievable due to there being no casino operator. This is all partially offset by salary savings, mainly due to staff secondment and the Sales, Fees & Charges Grant Income.	Licensing income deficit may be offset by increased income in specific areas particularly if new businesses start being created after lockdown but that is difficult to forecast with any certainty at present.
P30	Planning	1106	Development Management	1,315	113	1,687	0	0	372	Reduced Planning Income due to COVID creating an expected pressure of £386k partially offset by some salary savings.	With such a volatile area, we have to wait and see if the easing of restrictions have an impact on applications. Applications are being monitored closely to provide to most accurate information for our forecast.
<b>P30</b>	<b>Planning Total</b>			<b>2,070</b>	<b>127</b>	<b>2,705</b>	<b>0</b>	<b>0</b>	<b>636</b>		
	<b>Council Total</b>			<b>130,081</b>	<b>55,668</b>	<b>133,978</b>	<b>0</b>	<b>0</b>	<b>3,897</b>		