

Appendix 1 - Revenue Monitoring Commentary Outturn 2022/23

Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	2022/23 Outturn Variance Over / (Under) £000	Outturn Variance Analysis
<b>Detailed Analysis of Budgets for Leader of Council</b>							
P04	Leader of Council	1018	Heritage Services	(5,062)	(5,717)	(656)	Visitors to the Roman Baths were ahead of budget through the second half of the year. This was driven by the return of international tourists, in particular US tourists. The strong visitor numbers translated to income through admissions and retail. Private hire income performed well, with demand for weddings remaining high and also leading to an over-achievement of income.
P04	Leader of Council	1109	World Heritage	161	156	(5)	Not a material variance
P04	Leader of Council	1121	Events and Active Lifestyles	492	528	36	Events have an unbudgeted pressure on expenditure which has been reduced, due to savings on staffing and a slight increase in events income.
P04	Leader of Council	1126	Visit Bath	114	113	(1)	Not a material variance
P04	Leader of Council	1136	External Affairs & Partnerships	170	180	9	Not a material variance
<b>P04</b>	<b>Leader of Council</b>			<b>(4,124)</b>	<b>(4,740)</b>	<b>(616)</b>	
<b>Detailed Analysis of Budgets for Resources</b>							
P26	Resources	1032	Information Technology	5,912	5,369	(544)	Under budget position due to holding vacancies, contract savings realised in year and service supported borrowing (SSB) savings. The 2023/24 budget has incorporated the recurrent impact of the SSB saving.
P26	Resources	1037	Property Services	577	582	5	Not a material variance
P26	Resources	1038	Corporate Estate Including R&M	4,906	5,336	430	The main overspends are holding costs for Culverhay and Lewis House, with lower income than projected, and higher repairs and maintenance costs across the Commercial Estate. This has been offset against underspends on staffing in the Corporate Estate team because of vacancies held while the team is restructured.
P26	Resources	1039	Traded Services	0	(0)	(0)	Not a material variance
P26	Resources	1040	Finance	2,488	2,417	(71)	Vacant posts in Capital Team and Corporate Finance
P26	Resources	1041	Revenues & Benefits	1,557	1,221	(336)	Underspend relates to Department for Work and Pension (DWP) funding in relation to administering the Housing Support Funds and Test and Trace schemes
P26	Resources	1042	Risk & Assurance Services	1,340	1,323	(17)	Some underspends in discretionary spend categories
P26	Resources	1047	Human Resources & Organisational Development	2,702	2,647	(54)	Underspend due to staff vacancy savings in the Health, Safety and Wellbeing team.
P26	Resources	1053	Council Solicitor & Democratic Services	2,648	2,691	43	Limited staff turnover throughout the year meant the staff turnover budget was not met
P26	Resources	1054	Hsg / Council Tax Benefits Subsidy	(195)	284	479	Overspend is due in part to pressures from high cost temporary accommodation need through the year which has been negated as far as possible through the creation of additional provision for rough sleepers.
P26	Resources	1055	Capital Financing / Interest	4,171	1,368	(2,803)	There was a £500k underspend against the budget for MRP (Minimum Revenue Provision), following the final calculation of the 2022/23 charge. In addition, there was an additional £950k of investment interest income earned due to the increase in interest rates since the budget was set, along with the temporary high levels of cash balances held following the advance payment of grants and the profiling of capital expenditure. The remainder of the favourable outturn position related to lower borrowing costs due to the associated delay in borrowing requirements.
P26	Resources	1056	Unfunded Pensions	1,488	1,404	(84)	There were lower than budgeted costs in respect of historic pension liabilities.
P26	Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(14,539)	(15,924)	(1,385)	The outturn position includes £480k of unused revenue contingency budget, a £415k favourable position on pension deficit contributions, £270k of unbudgeted income received during the year and £345k income above budget for the Bath Spa profit share (including the release of some bad debt provisions). This was partially offset against smaller overspends in E-Transaction costs and Apprenticeship Levy payments.
P26	Resources	1058	Magistrates	12	7	(5)	A minor year end underspend.
P26	Resources	1059	Coroners	370	450	80	There were unavoidable on-going cost pressures of £40k, which have been addressed in the 2023/24 budget, along with one-off pressures of £40k as a result of the backlog of jury inquests that were previously delayed due to Covid-19.
P26	Resources	1060	Environment Agency	254	254	(0)	Not a material variance
P26	Resources	1061	West of England Combined Authority Levy	5,194	5,194	0	Not a material variance
P26	Resources	1081	Commercial Estate	(10,812)	(10,732)	80	The end of year financial position for the whole commercial estate cash limit was an unfavourable £80k, against a budgeted income target of £14.8million. The key reasons for the unfavourable position was a contractual rent free in a lease, and outstanding rental settlement, which has been accrued to the following year.
P26	Resources	1112	Housing Delivery Vehicle	(1,321)	(1,321)	0	Not a material variance
P26	Resources	1118	Procurement & Commissioning	345	280	(66)	Vacant post due to retirement and reduction in stationery spend
P26	Resources	1130	Corporate Governance	1,764	1,815	51	Limited staff turnover throughout the year meant the staff turnover budget was not met
P26	Resources	1131	Corporate Strategy and Communications	(2,294)	(2,421)	(128)	Underspend due to officer time recharge on grant funded Homes for Ukraine scheme
P26	Resources	1132	Business Change	938	938	(0)	Not a material variance
<b>P26</b>	<b>Resources Total</b>			<b>7,506</b>	<b>3,181</b>	<b>(4,325)</b>	

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<b>Detailed Analysis of Budgets for Economic Development, Regeneration and Growth</b>							
P31	Economic Development, Regeneration and Growth	1052	Regeneration	381	466	86	Bath Quays South revenue pressure of £93k, including £60k capital reversion confirmed late at year end. Plus £21k Regeneration options study with no project budget to cover it which is offset with small favourable movements in staffing.
P31	Economic Development, Regeneration and Growth	1128	Business & Skills	422	397	(25)	Not a material variance
<b>P31</b>	<b>Economic Development, Regeneration and Growth Total</b>			<b>803</b>	<b>864</b>	<b>60</b>	
<b>Detailed Analysis of Budgets for Climate and Sustainable Travel</b>							
P27	Climate and Sustainable Travel	1127	Environmental Monitoring (Air Pollution)	189	61	(128)	A favourable variance across service due to vacancies and staff recharges.
P27	Climate and Sustainable Travel	1129	Clean Air Zone	0	0	0	Income levels are slightly exceeding budgeted levels with entry charge income slightly down on original budgets but remaining fairly consistent, offset by increased levels of penalty charge notice income and recoveries through debt enforcement. Future budgets assume continuing trends, which at this point seem to be aligning close to forecast levels. Any overall shortfall should be covered by the New Burdens Principle.
P27	Climate and Sustainable Travel	1135	Transport Planning, Policy and Sustainable Transport	358	319	(39)	Not a material variance
P27	Climate and Sustainable Travel	1137	Green Transformation	815	739	(75)	Overall favourable position achieved through underspend on salaries (natural lag in recruitment to vacancies, plus intentional freeze; partially offset by small underperformance on income targets) plus deferral of planned contract spend.
<b>P27</b>	<b>Climate and Sustainable Travel Total</b>			<b>1,362</b>	<b>1,120</b>	<b>(242)</b>	
<b>Detailed Analysis of Budgets for Adult Services and Council House Building</b>							
P28	Adult Services and Council House Building	1029	Housing	1,346	1,204	(142)	Domestic Abuse expenditure for the year can now be covered by grant income, which has resulted in a saving against general fund budget of £97k. Small expenditure underspends make up the remainder of the variance.
P28	Adult Services and Council House Building	1073	Adults & Older People-Mental Health Commissioning	8,423	7,750	(672)	Actual savings from reviewing joint package higher than anticipated. Demand for long term support from the council was lower than previously seen and has resulted in a favourable outturn
P28	Adult Services and Council House Building	1086	Adult Care Commissioning	1,205	1,283	78	Project Spend resulted in an adverse outturn variance
P28	Adult Services and Council House Building	1088	Older People & Physically Disabled Purchasing	12,477	11,299	(1,178)	Whilst Hospital discharge pathways remained very busy, the number of people needing long term support from the Council was below estimates. Reablement interventions and signposting has helped to manage demand for Council services.
P28	Adult Services and Council House Building	1091	Learning Disabilities Commissioning	19,209	20,075	866	Children with higher costs/ more complex needs have transitioned to Adults during the last year resulting in an adverse variance on the Pooled Funding arrangements.
P28	Adult Services and Council House Building	1093	Physical Disability, Hearing & Vision	3,367	2,823	(544)	Demand for long term support from the Council was below estimates expected for the year, resulting in a favourable variance.
P28	Adult Services and Council House Building	1110	Better Care Fund	9,227	9,521	294	Initial costs from the community transformation are reflected and offset by underspends in other areas within the Adult Social Care Budgets.
P28	Adult Services and Council House Building	1113	CCG B&NES CHC and FNC Payments	0	0	0	Not a material variance
P28	Adult Services and Council House Building	1114	Community Equipment	220	220	(0)	The pressures linked to insourcing of the Community Equipment Store have been covered by the ICB and Council in line with the agreed contribution split of 70%/30%, resulting in a balanced position.
P28	Adult Services and Council House Building	1123	Safeguarding Adults	2,387	2,185	(203)	Lower demand for Best Interest Assessors and advocates below expectations and staffing vacancies have resulted in a favourable outturn variance.
P28	Adult Services and Council House Building	1124	Community Resource Centres & Extra Care Income	7,144	8,987	1,843	The difficulties in recruiting and retaining skilled staff resulted in a need for the use of agency staff to safely run the service. The cost of agency can be up to twice that of a Council employee and the necessary long term use has resulted in an adverse variance outturn.
<b>P28</b>	<b>Adult Services and Council House Building Total</b>			<b>65,006</b>	<b>65,349</b>	<b>343</b>	

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<b>Detailed Analysis of Budgets for Children and Young People, and Communities</b>							
P29	Children and Young People, and Communities	1019	Leisure	672	971	299	One off costs linked to Entry Hill cycle park as project will not now be progressed, a rent review and a lower management fee income have resulted in an adverse variance at outturn.
P29	Children and Young People, and Communities	1036	Adults Substance Misuse (DAT)	193	193	(0)	Not a material variance
P29	Children and Young People, and Communities	1076	Children, Young People & Families	18,995	22,472	3,478	£2.7m of the forecast pressure is due to demand led budgets. These include Joint Agency Panel (JAP), Residential, Disabled Children (DCT), Children in Care (CIC), Staying Put placements, Care Leavers, Foster Carers and all other client expenditure across Children's Services. Pressure in this area continues from 2021/22 due to the increased demand and packages of care and support costs needed as a direct result of accommodating additional needs. New pressures from supporting unaccompanied asylum seeker children is included in this total of £0.3m. The transformation projects produced cashable savings in 22/23 of £0.6m within the demand led budgets, which left a pressure of £0.6m from cost avoidance savings achieved that will become cashable in future years. Across all salary areas there is a pressure of £1.4m as a result of the cost of covering vacancies in teams whilst also responding to increasing demand and complexity of need. There is £1.2m of one-off in year mitigation from additional health funding and use of Covid reserves.
P29	Children and Young People, and Communities	1077	Inclusion & Prevention	2,086	1,933	(153)	Carry Forward requests of £0.06m not reflected. £0.03m savings delivered across Children's Centres. Balance of £0.06m savings across cashlimit including departmental reductions in spend.
P29	Children and Young People, and Communities	1078	Education Transformation	9,113	10,872	1,759	£1.2m pressure from ongoing market forces cost pressure when procuring Home To School Transport, net of one-off funding of £0.3m. £0.2m staffing pressures across SEN and Psychology, some from agency use to cover vacancies. £0.2m pressure from Early Years Inclusion Support costs.
P29	Children and Young People, and Communities	1079	Schools Budgets	(1,435)	(1,435)	0	Although shown on budget, the Dedicated Schools Grant (DSG) carried forward a deficit balance of £13.44m into 2022/23. This deficit is held on the balance sheet in line with Government guidance. A further increase to this deficit of £7.70m occurred during 2022/23, increasing the deficit to £21.13m, this excludes the Safety Value Programme funding received in year. These pressures are in relation to SEND costs.
P29	Children and Young People, and Communities	1089	Community Safety	194	199	6	No material variance
P29	Children and Young People, and Communities	1094	Public Health	2,516	2,516	(0)	Not a material variance
P29	Children and Young People, and Communities	1116	Integrated Commissioning - CYP	2,574	2,619	45	Increased charges for equipment purchase have caused an adverse variance at outturn.
P29	Children and Young People, and Communities	1117	Safeguarding - CYP	84	78	(6)	Small favourable variance due to underspends across the service.
P29	Children and Young People, and Communities	1122	Customer Services (Including Libraries)	2,461	2,477	16	Vacancy saving not fully achieved
<b>P29</b>	<b>Children and Young People, and Communities</b>			<b>37,452</b>	<b>42,896</b>	<b>5,444</b>	
<b>Detailed Analysis of Budgets for Neighbourhood Services</b>							
P05	Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	18,445	18,902	456	Across waste services we have seen pressures on staffing and fleet budgets. This has been partly mitigated by an increase in both recycling and garden waste income, combined with savings across general expenditure, and reduced treatment and disposal contracts costs.
P05	Neighbourhood Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	1,594	2,049	455	Bereavement Services have had a reduction in income this financial year, due to the main crematorium chapel closing between April and October 2022 for major capital improvement works. The Parks service have had unbudgeted pressures across staffing. These have been the main drivers for the adverse position.
P05	Neighbourhood Services	1115	Registrars Service	(30)	(140)	(110)	Income exceeded budget for ceremonies, certificates and citizenship ceremonies
P05	Neighbourhood Services	1134	Highway Maintenance	6,865	6,771	(95)	Vacancies across the service and savings on expenditure combined and a slight increase in income
<b>P05</b>	<b>Neighbourhood Services Total</b>			<b>26,875</b>	<b>27,581</b>	<b>706</b>	

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<b>Detailed Analysis of Budgets for Transport</b>							
P25	Transport	1103	Transport & Parking Services - Parking	(7,454)	(8,312)	(858)	A strong year for Parking with the service seeing improved parking income, due to an increase in visitors to Bath, along with the implementation of new parking charges, this combined with savings on expenditure across the service has resulted in a favourable position at year end.
P25	Transport	1104	Public & Passenger Transport	520	125	(395)	Passenger Transport have a favourable variance across service due to vacancies, reduced fleet and facilities costs, and increased income. Public Transport have seen a reduction in expenditure.
P25	Transport	1119	Emergency Planning	699	718	19	Slight pressures on staffing budgets
P25	Transport	1133	Network & Traffic Management	1,130	519	(611)	Vacancies across the service and an increase in income largely from Streetworks and Traffic Management.
<b>P25</b>	<b>Transport Total</b>			<b>(5,104)</b>	<b>(6,949)</b>	<b>(1,844)</b>	
<b>Detailed Analysis of Budgets for Planning and Licensing</b>							
P30	Planning and Licensing	1005	Building Control & Public Protection	1,118	1,141	23	During the year we have seen pressures on Building Control, Land Charges and Licencing income, this has been reduced by a favourable variance across the service due to vacancies.
P30	Planning and Licensing	1106	Development Management	1,260	1,491	231	The adverse variance is due to an underachievement of planning income from both discretionary and statutory planning fees. Planning income is down across the country compared to the previous year. The adverse variance has been substantially offset with a net favourable variance in the staffing budget from vacancy management.
<b>P30</b>	<b>Planning and Licensing Total</b>			<b>2,378</b>	<b>2,633</b>	<b>254</b>	
<b>Council Total (before carry forward requests)</b>			<b>132,152</b>	<b>131,934</b>	<b>(218)</b>		
<i>Carry Forward Requests</i>					<b>158</b>		
<b>Council Total (after carry forward requests)</b>					<b>(60)</b>		