

Appendix 1 - Revenue Monitoring Commentary Quarter 2 2022/23

Portfolio Number and Description	Cashlimit Number and Description	Current Budget £000	Actuals to date £000	Quarter 1 Published Forecast £000	2023/24 Outturn Variance Over / (Under) £000	Outturn Variance Analysis	Outturn Recovery Plan		
<b>Detailed Analysis of Budgets for Leader of Council</b>									
P04	Leader of Council	1112	Housing Delivery Vehicle	(1,000)	0	(1,000)	0	No variance reported	Not applicable
P04	Leader of Council	1119	Emergency Planning	581	140	592	12	Pressures on staffing budgets across the service	Staffing levels being closely monitored and any savings will be forecast
P04	Leader of Council	1136	External Affairs & Partnerships	0	23	0	0	No variance reported	Not applicable
<b>P04</b>	<b>Leader of Council</b>			<b>(419)</b>	<b>163</b>	<b>(408)</b>	<b>12</b>		
<b>Detailed Analysis of Budgets for Climate Emergency and Sustainable Travel</b>									
P27	Climate Emergency and Sustainable Travel	1127	Environmental Monitoring (Air Pollution)	191	23	84	(107)	Favourable staffing variance due to vacancies and recovery of staff time charged to projects	Not applicable
P27	Climate and Sustainable Travel	1135	Transport Planning, Policy and Sustainable Transport	381	729	381	0	No variance reported	Not applicable
P27	Climate and Sustainable Travel	1137	Green Transformation	760	386	760	0	No variance reported	Not applicable
<b>P27</b>	<b>Climate Emergency and Sustainable Travel Total</b>			<b>1,333</b>	<b>1,139</b>	<b>1,226</b>	<b>(107)</b>		
<b>Detailed Analysis of Budgets for Council Priorities and Delivery</b>									
P32	Council Priorities and Delivery	1047	Human Resources & Organisational Development	2,192	973	2,227	35	Staff turnover savings partially offset by net vacancy saving in Health & Safety team	Both staffing and running costs will be monitored closely throughout the year to establish any opportunities to mitigate the current adverse variance forecast
P32	Council Priorities and Delivery	1130	Corporate Governance	1,769	343	1,809	40	Vacancy saving not expected to be delivered	Both staffing and running costs will be monitored closely throughout the year to establish any opportunities to mitigate the current adverse variance forecast
P32	Council Priorities and Delivery	1131	Corporate Strategy and Communications	4,249	857	4,212	(37)	Underspend due to recharging of officer time to Homes For Ukraine Grant	Not applicable
P32	Council Priorities and Delivery	1132	Business Change	821	182	821	0	No material variance	Not applicable
<b>P32</b>	<b>Council Priorities and Delivery Total</b>			<b>9,031</b>	<b>2,354</b>	<b>9,068</b>	<b>37</b>		
<b>Detailed Analysis of Budgets for Resources</b>									
P19	Resources	1032	Information Technology	5,434	1,822	5,475	41	Over budget position due to contract inflation, partially mitigated through holding vacancies.	Not applicable
P19	Resources	1040	Finance	2,181	149	2,268	88	Adverse variance due to revised timetable for efficiency savings with delivery in Quarter 4.	Recurrent savings to be delivered in Q4.
P19	Resources	1041	Revenues & Benefits	1,879	1,097	1,875	(5)	No material variance	Not applicable
P19	Resources	1042	Risk & Assurance Services	1,284	68	1,284	0	No variance reported	Not applicable
P19	Resources	1053	Council Solicitor & Democratic Services	2,655	543	2,853	198	Unmet savings target in Legal and Democratic Services and vacancy savings target. This projected overspend will be mitigated over the year by a reduction in external legal spend costs across Council services	Projected overspend will be mitigated over the year by a reduction in external legal spend costs across Council services
P19	Resources	1054	Hsg / Council Tax Benefits Subsidy	(195)	2,559	255	450	Ongoing budget pressure due to temporary accommodation being provided at a cost higher than the claimable subsidy.	Cost management actions to be implemented by Housing team to bring placement costs in line with subsidy.
P19	Resources	1055	Capital Financing / Interest	4,789	1,042	4,079	(710)	There is a £500k underbudget forecast on borrowing costs, mainly due to reprofiling of borrowing requirements throughout the year. Income from investment interest is currently forecast to be £200k in excess of budgeted levels due to the further increases in interest rates since the budget was set. There is also a small under budget position on the Ex-Avon Debt repayments.	Not applicable
P19	Resources	1056	Unfunded Pensions	1,388	0	1,388	0	No variance reported	Not applicable
P19	Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(2,779)	5,008	(2,779)	0	No variance reported	Not applicable
P19	Resources	1058	Magistrates	12	2	12	0	No variance reported	Not applicable
P19	Resources	1059	Coroners	450	331	450	0	No variance reported	Not applicable
P19	Resources	1060	Environment Agency	258	129	258	0	No variance reported	Not applicable
P19	Resources	1061	West of England Combined Authority Levy	5,194	1,558	5,194	0	No variance reported	Not applicable
P19	Resources	1081	Commercial Estate	(12,650)	(2,735)	(12,625)	24	No material variance	Not applicable
P19	Resources	1118	Procurement & Commissioning	313	687	316	3	No material variance	Not applicable
<b>P19</b>	<b>Resources Total</b>			<b>10,211</b>	<b>12,261</b>	<b>10,302</b>	<b>90</b>		

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<b>Detailed Analysis of Budgets for Economic And Cultural Sustainable Development</b>									
P33	Economic And Cultural Sustainable Development	1018	Heritage Services	(8,233)	(543)	(8,874)	(641)	Strong start to the year reflected in outturn forecast, headroom in winter budget, due to the budget being set ahead of last winter (where performance was stronger than budget). Additional income forecast partially offset by pay pressure, the weighting of grade 1-7 staff in the service means pay award is higher than budgeted).	Not applicable
P33	Economic And Cultural Sustainable Development	1037	Property Services	580	13	594	14	No material variance	Not applicable
P33	Economic And Cultural Sustainable Development	1038	Corporate Estate Including R&M	4,789	2,719	5,733	944	Ongoing un-let buildings along with an ongoing target to reduce costs of £500k result in an adverse financial position being reported. Plans to reduce costs have yet to be finalised and therefore we are declaring the risk that this will not happen in this financial year.	Work is ongoing to identify potential opportunities to reduce running costs and also to attract prospective tenants into our estate.
P33	Economic And Cultural Sustainable Development	1039	Traded Services	0	23	0	0	No variance reported	Not applicable
P33	Economic And Cultural Sustainable Development	1052	Regeneration	(33)	711	(28)	5	No material variance	Not applicable
P33	Economic And Cultural Sustainable Development	1109	World Heritage	120	49	120	0	No variance reported	Not applicable
P33	Economic And Cultural Sustainable Development	1121	Events and Active Lifestyles	273	42	278	5	Pressures on staffing budgets across the service	Staffing levels being closely monitored and any savings will be forecast
P33	Economic And Cultural Sustainable Development	1126	Visit Bath	76	0	76	0	No variance reported	Not applicable
P33	Economic And Cultural Sustainable Development	1128	Business & Skills	385	213	392	7	No material variance	Not applicable
<b>P33</b>	<b>Economic And Cultural Sustainable Development Total</b>			<b>(2,043)</b>	<b>3,228</b>	<b>(1,709)</b>	<b>334</b>		
<b>Detailed Analysis of Budgets for Adult Services</b>									
P20	Adult Services	1019	Leisure	342	125	511	169	Management fee income forecast below budget	The Council is exploring ways of reducing energy bills (energy efficiency measures etc) and increasing income on GLL contract.
P20	Adult Services	1036	Adults Substance Misuse (DAT)	64	(176)	64	0	No variance reported	Not applicable
P20	Adult Services	1073	Adults & Older People-Mental Health Commissioning	9,009	2,174	8,481	(528)	Projected future self-funding contributions have resulted in favourable projected outturn position Closed Residential packages from 2022/23 have increased this favourable variance (budget set on 2022/23 position) Staff recruitment actively being advertised	Not applicable
P20	Adult Services	1086	Adult Care Commissioning	1,197	271	1,197	0	No variance reported	Not applicable
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	12,405	1,783	12,389	(16)	Fee income recovery has been better than forecast and is now expected to exceed 2022-23 levels. This increase in income has fully funded the budget pressure identified on homecare and allowed a small saving to be shown.	Not applicable
P20	Adult Services	1091	Learning Disabilities Commissioning	15,312	3,154	15,608	296	The variance reflects increase in cost of care packages (c.£0.8m uplifts on Supported Living) Opportunities for cost avoidance are being explored Commissioning are using CareCubed (Cost control IT package) in their drive to control costs	Supported Living schemes (with effect from January 2024) are being progressed with aim to offset expensive spot purchase packages
P20	Adult Services	1093	Physical Disability, Hearing & Vision	3,499	668	3,717	218	Adverse variance reflects 2 new residential placements that have transferred to the service.	Commissioners to run packages through Care Cubed with aim to negotiate reduced package
P20	Adult Services	1094	Public Health	0	(555)	0	0	No variance reported	Not applicable
P20	Adult Services	1110	Better Care Fund	6,781	19,106	6,784	2	No material variance	Not applicable
P20	Adult Services	1113	CCG B&NES CHC and FNC Payments	0	788	0	0	No variance reported	Not applicable
P20	Adult Services	1114	Community Equipment	237	268	237	0	No variance reported	Not applicable
P20	Adult Services	1123	Safeguarding Adults	2,497	380	2,485	(12)	Demand for Best Interest Assessors is below forecast and budget provision	Not applicable
P20	Adult Services	1124	Community Resource Centres & Extra Care Income	8,356	1,359	8,396	40	Demand for agency to maintain safe staffing levels is creating a budget pressure. Management are taking action to mitigate this demand and cover internally wherever possible.	Management are working with HR to improve and streamline recruitment processes. Strict monitoring and controls are in place to limit use of agency.
<b>P20</b>	<b>Adult Services Total</b>			<b>59,699</b>	<b>29,345</b>	<b>59,868</b>	<b>169</b>		

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<b>Detailed Analysis of Budgets for Children's Services</b>									
P21	Children's Services	1076	Children, Young People & Families	17,020	19,060	19,369	2,349	£2.3m pressure across the demand led budget areas. The majority of this pressure resulting from the cost of supporting Children and Young People in Residential care, Disabled Children and Unaccompanied Asylum Seeker Children (UASC). £1.9m demand led budget pressures, continuing from 22/23, due to ongoing increased demand and complexity of supporting our children and young people.	Detailed monitoring of UASC numbers and costs. Continued monitoring and scrutiny of High Risk Areas, predominantly demand led Budgets and Savings Targets.
P21	Children's Services	1077	Inclusion & Prevention	2,522	305	2,498	(25)	Salary savings.	Not applicable
P21	Children's Services	1078	Education Transformation	11,131	576	11,953	822	Main pressure £770,000 on Home to School Transport; primarily due to inflationary increases.	HTST process is being reviewed from end to end to ensure the most efficient and effective delivery of our statutory responsibility in a challenging market place; new Routing software being introduced. Longer term cost savings will be achieved when additional more local education placements are available as part of the Safety Value Project (SEN Recovery Plan).
P21	Children's Services	1079	Schools Budgets	(1,767)	(4,377)	(1,767)	0	Schools DSG (£ 6.9m over budget, plus an overspend of £13.45m carried forward from 2022/23) The DSG has a forecast overspend of £6.9m in 23/24 made up of significant pressures on SEND. The SEND pressures are estimated based on current pupils identified with Education, Health and Care (EHC) Plans of £8m however mitigating actions have identified £1.1m of savings. The local Authority has agreed with the DFE a Safety Valve Programme plan that will provide additional support and funding to the Local Authority to eradicate the deficit over a number of years. In 2022-23 the DFE provided an additional £7.68m of DSG funding to support the pressures in SEN and have committed to providing a further £11.54m over the next 6 years including £1.65m in 2023-24. Further work on opening the provision of local SEND places at schools in the area will help reduce the pressure and extensive analysis of the specific cost pressures is being conducted to look to reduce the overspend. Capital Bids for new free schools as part of a DFE programme have been successful for a new Special School and funding towards a new residential special school has also been agreed. A further bid for an Alternative provision school is in the pipeline and an outcome to this bid is expected shortly. These capital projects will result in significant additional provision locally that will ease the financial burden of utilising independent specialist provision. Any overspend on the DSG is currently ringfenced to the grant allocation and the Department for Education (DFE) have issued guidance to restrict the supporting of the pressures from council revenue funding. This ring fence has been extended by the DFE and the DCLG until March 2026.	Recovery Plan via Safety Valve Project, being monitored by Department for Education, alongside B&NES.
P21	Children's Services	1116	Integrated Commissioning - CYP	2,662	2,097	2,807	145	Increased contract costs to ensure statutory services are provided.	Review of all contract and departmental costs ongoing.
P21	Children's Services	1117	Safeguarding - CYP	85	(15)	84	(1)	No material variance	Not applicable
<b>P21 Children's Services Total</b>				<b>31,654</b>	<b>17,647</b>	<b>34,944</b>	<b>3,290</b>		
<b>Detailed Analysis of Budgets for Highways</b>									
P34	Highways	1103	Transport & Parking Services - Parking	(8,668)	(953)	(9,296)	(627)	Income levels for on street and off street parking are exceeding budget across the majority of locations (£417k). Combined with a number of vacancies within the service has led to a favourable movement.	Not applicable
P34	Highways	1104	Public & Passenger Transport	216	578	233	17	Pressures on staffing budgets across the service	Staffing levels being closely monitored and any savings will be forecast
P34	Highways	1129	Clean Air Zone	0	(1,072)	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.	Not applicable
P34	Highways	1133	Network & Traffic Management	750	386	702	(48)	Favourable movement across the service due to staff vacancies.	Not applicable
P34	Highways	1134	Highway Maintenance	6,394	406	6,428	34	Pressures on staffing budgets across the service.	Staffing levels being closely monitored and any savings will be forecast
<b>P34 Highways Total</b>				<b>(1,308)</b>	<b>(655)</b>	<b>(1,933)</b>	<b>(624)</b>		

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<b>Detailed Analysis of Budgets for Neighbourhood Services</b>									
P05	Neighbourhood Services	1089	Community Safety	194	277	200	6	No material variance	Not applicable
P05	Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	19,105	(146,185)	19,365	259	Pressures on staffing budgets across the service (£165k) Pressures on recycle income sales due to current market conditions.	Staffing levels being closely monitored and any savings will be forecast
P05	Neighbourhood Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	1,575	502	1,702	127	Pressures on staffing budgets across the service (£127k)	Staffing levels being closely monitored and any savings will be forecast
P05	Neighbourhood Services	1115	Registrars Service	(98)	(254)	(97)	1	No material variance	Not applicable
P05	Neighbourhood Services	1122	Customer Services (Including Libraries)	2,405	464	2,476	71	Vacancy saving not expected to be delivered	Both staffing and running costs will be monitored closely throughout the year to establish any opportunities to mitigate the current adverse variance forecast
P05	Neighbourhood Services	1139	Public Protection	1,107	118	1,111	5	No material variance	Not applicable
<b>P05</b>	<b>Neighbourhood Services Total</b>			<b>24,289</b>	<b>(145,079)</b>	<b>24,756</b>	<b>468</b>		
<b>Detailed Analysis of Budgets for Built Environment and Sustainable Development</b>									
P35	Built Environment and Sustainable Development	1029	Housing	1,441	(154)	1,462	21	No material variance	Not applicable
P35	Built Environment and Sustainable Development	1106	Development Management	1,208	1,706	1,321	113	Potential adverse position in 23/24 due to predicted underachievement of Planning income if this year follows the same pattern as last year.	To help recover the financial position, in year mitigations are planned including new income streams and vacancy management and an expected national increase to planning fees in the autumn.
P35	Built Environment and Sustainable Development	1138	Building Control	(39)	(46)	117	156	Pressures on Building Control and Land charges income due to current market conditions, slightly reduced due to a vacant post.	Limited scope to find savings within the service
<b>P35</b>	<b>Built Environment and Sustainable Development Total</b>			<b>2,611</b>	<b>1,506</b>	<b>2,900</b>	<b>289</b>		
<b>Council Total</b>				<b>135,056</b>	<b>(78,092)</b>	<b>139,014</b>	<b>3,957</b>		