

Appendix 1 - Revenue Monitoring Commentary Quarter 2 2021/22

Portfolio Number and Description	Cashlimit Number and Description	Current Budget £000	Actuals to date £000	Quarter 1 Published Forecast £000	2022/23 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	1121	Events and Active Lifestyles	209	(132)	211	1	No material variance reported	Not applicable
P04	Leader of Council	1109	World Heritage	159	37	159	0	No variance reported.	Not applicable
P04	Leader of Council	1136	External Affairs & Partnerships	0	33	0	0	No variance reported.	Not applicable
<b>P04</b>	<b>Leader of Council</b>	<b>369</b>		<b>(63)</b>	<b>370</b>	<b>1</b>			
<b>Detailed Analysis of Budgets for Economic Development and Resources</b>									
P26	Economic Development and Resources	1018	Heritage Services	(5,725)	(322)	(5,725)	0	The visitor figures over the first two and half months have been on budget. Retail, catering and room hire are all ahead of budget. This over delivery of income is mitigating some cost pressures which have emerged, particularly in relation to the exit of the Assembly Rooms.	Not applicable
P26	Economic Development and Resources	1032	Information Technology	6,004	1,453	5,860	(144)	Under budget position due to recruitment challenges causing a higher level of vacancies.	Not applicable
P26	Economic Development and Resources	1037	Property Services	557	133	563	6	No material variance reported	Not applicable
P26	Economic Development and Resources	1038	Corporate Estate Including R&M	4,490	1,157	4,584	95	The main driver for the adverse forecast position is unbudgeted expenditure for the former school site at Culverhay. Plans are currently being developed to utilise the site for SEN which in the long term should reduce the Councils liabilities.	Plans are currently being developed to utilise the site for SEN which in the long term should reduce the Councils liabilities.
P26	Economic Development and Resources	1039	Traded Services	0	0	0	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1040	Finance	2,314	25	2,314	(0)	No material variance reported	Not applicable
P26	Economic Development and Resources	1041	Revenues & Benefits	1,520	1,175	1,520	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1042	Risk & Assurance Services	1,203	21	1,203	(0)	No variance reported.	Not applicable
P26	Economic Development and Resources	1047	Human Resources & Organisational Development	2,084	585	2,135	51	Professional registration fees savings target has not been implemented	Not applicable
P26	Economic Development and Resources	1052	Regeneration	163	434	154	(9)	No material variance reported	Not applicable
P26	Economic Development and Resources	1053	Council Solicitor & Democratic Services	2,563	445	2,625	62	Risk around legal external spend which is being monitored and mitigations are being taken as far as possible	Ongoing review of external spend and savings being identified where feasible
P26	Economic Development and Resources	1054	Hsg / Council Tax Benefits Subsidy	(195)	1,400	(45)	150	Budget pressures from increased demand for temporary accommodation - high cost B&B placements are above subsidy levels.	Options to reduce high cost placements are being reviewed and taken where feasible
P26	Economic Development and Resources	1055	Capital Financing / Interest	5,212	1,265	4,962	(250)	There is additional £250k of investment interest income forecast due to both the increase in interest rates since the budget was set, along with the temporary high levels of cash balances currently held following the advance payment of grants and the profiling of capital expenditure.	Not applicable
P26	Economic Development and Resources	1056	Unfunded Pensions	1,488	170	1,438	(50)	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	(7,357)	(21,526)	(7,347)	10	No material variance reported	Not applicable
P26	Economic Development and Resources	1058	Magistrates	12	2	12	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1059	Coroners	370	264	425	55	There is an unavoidable on-going pressure of £25k due to increased overhead recharges from Bristol City Council, along with £5k additional one-off expenditure relating to the Coroner IT database systems. In addition, there is a £25k one-off pressure relating to the clearing of the backlog of jury inquests that were delayed due to Covid-19.	These costs are unavoidable.
P26	Economic Development and Resources	1060	Environment Agency	254	64	254	0	No variance reported.	Not applicable

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P26	Economic Development and Resources	1061	West of England Combined Authority Levy	5,194	1,558	5,194	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1081	Commercial Estate	(11,173)	(3,107)	(11,099)	73	The forecast for the Commercial Estate income is on target at £14.8m as the market recovers and we negotiate new lettings with varying terms. This on target position takes this into account along with the uncertainty of the market. The adverse position relates to a recharge of staff into the commercial estate to resource it effectively, which is part mitigated by unbudgeted income received.	Focus is on new opportunities for lettings as the market recovers which will enhance the financial position over a period of time.
P26	Economic Development and Resources	1112	Housing Delivery Vehicle	(1,000)	0	(1,000)	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1118	Procurement & Commissioning	286	648	286	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1126	Visit Bath	76	4	76	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1128	Business & Skills	415	73	366	(49)	A mixture of in year one off savings and forecast underspend in the budget for fees relating to property of £20k.	Not applicable
P26	Economic Development and Resources	1130	Corporate Governance	1,669	336	1,699	30	Above budget position from challenges in meeting 2% staffing turnover target as salary budgets are at full establishment and top of grade.	Staffing levels will be monitored closely and any turnover during the year will be forecast accordingly
P26	Economic Development and Resources	1131	Corporate Strategy and Communications	958	8	958	0	No variance reported.	Not applicable
P26	Economic Development and Resources	1132	Business Change	127	52	130	3	No material variance reported	Not applicable
<b>P26</b>	<b>Economic Development and Resources Total</b>			<b>11,509</b>	<b>(13,683)</b>	<b>11,542</b>	<b>33</b>		
<b>Detailed Analysis of Budgets for Climate and Sustainable Travel</b>									
P27	Climate and Sustainable Travel	1127	Environmental Monitoring (Air Pollution)	179	29	181	2	No material variance reported	Not applicable
P27	Climate and Sustainable Travel	1129	Clean Air Zone	0	(923)	0	0	Clean Air Zone income levels are currently exceeding budgeted levels with entry charge income slightly down on original budgets but remaining fairly consistent. This is offset by increased levels of penalty charge notice income and recoveries through debt enforcement. Both income streams are forecast to reduce in current modelling, and whilst vehicle compliance rates continue to improve, the total income received remains above budgeted levels. Expenditure budgets are currently being covered by income received. In the short-term, future budgets assume continuing trends, which at this point seem to be aligning close to forecast levels. Any overall shortfall would be covered by the New Burdens Principle.	Not applicable
P27	Climate and Sustainable Travel	1135	Transport Planning, Policy and Sustainable Transport	334	236	335	1	No material variance reported	Not applicable
P27	Climate and Sustainable Travel	1137	Green Transformation	741	201	762	21	A mixture of staff changes result in the £21k adverse position. This is mainly due to non achievement of income recharges relating to staff.	Not applicable
<b>P27</b>	<b>Climate and Sustainable Travel Total</b>			<b>1,254</b>	<b>(457)</b>	<b>1,278</b>	<b>24</b>		

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<b>Detailed Analysis of Budgets for Adult Services and Council House Building</b>									
P28	Adult Services and Council House Building	1029	Housing	1,414	(396)	1,385	(29)	Staffing budget underspends are generating a favourable variance for the service.	Not applicable
P28	Adult Services and Council House Building	1073	Adults & Older People-Mental Health Commissioning	8,347	1,668	7,770	(577)	The impact of packages joint funded with health has reduced Social Care spend and continues to be monitored. The funding impacts of the Transforming Care Agenda on Social Care budgets are increasing for expensive and complex packages, monitored via panel process. Risk reflected for activity backlogs, cost/staff pressures impacted by Covid.	Close monitoring of all care funding for service users receiving NHS Covid Funding. Pressure continues in high cost placements but reviewed by commissioners through panel processes, contract monitoring, and continued work on savings plans. There has been an increase in joint Health & Social Care funding reviewed in the panel process and NHS funding remains for discharged patients requiring Social Care support. Staff vacancies and waiting lists reviewed regularly.
P28	Adult Services and Council House Building	1086	Adult Care Commissioning	1,183	286	1,183	0	No variance reported.	Not applicable
P28	Adult Services and Council House Building	1088	Older People & Physically Disabled Purchasing	12,477	(32)	12,064	(413)	Health partners are funding care and support for first 6 weeks of hospital discharge for whole of 2022-23.	Not applicable
P28	Adult Services and Council House Building	1091	Learning Disabilities Commissioning	19,201	200	19,461	259	There are high cost adults transitioning from Children's services with higher provider costs than anticipated, delay in HCRG Transitions Social Worker appointment. Complex and high cost cases are being closely monitored and assessed for NHS Continuing Health Care funding by commissioning managers. Close working with partners organisations despite staff vacancies in commissioning.	Pressure continues in high cost placements/transitions (children reaching 18). Reviews continue via panel process, contract monitoring, close working with Children's Services in Transitions, savings plans, filling voids, utilising blocks, Health & Social care Funding splits, and reducing spend Out of Area. Recruitment of Transitions Social Worker plus review of transitions pathway is key priority. Ensure commissioning staff vacancies filled.
P28	Adult Services and Council House Building	1093	Physical Disability, Hearing & Vision	3,367	(108)	3,695	328	Increase in forecast reflects increased value of packages being agreed at panel and updates made post current delays in social workers posting packages.	Commissioners continue to review this budget area through the panel process, contract re-negotiation, contract monitoring, and continued work on savings plans. Budget for '22-'23 was reduced following favourable outturn '21-'22.
P28	Adult Services and Council House Building	1110	Better Care Fund	7,430	(842)	7,430	0	No variance reported.	Not applicable
P28	Adult Services and Council House Building	1113	CCG B&NES CHC and FNC Payments	0	1,328	0	0	No variance reported.	Not applicable
P28	Adult Services and Council House Building	1114	Community Equipment	203	262	203	(0)	Community Equipment store will transfer back to Council on 1st Oct 2022. This may create additional cost pressures but these will be funded from ASC reserves.	Not applicable
P28	Adult Services and Council House Building	1123	Safeguarding Adults	2,009	423	2,009	0	No variance reported.	Not applicable
P28	Adult Services and Council House Building	1124	Community Resource Centres & Extra Care Income	6,640	920	7,043	403	A strong regime of covid testing and isolation remains in place in the CRCs. High agency usage to backfill sickness and vacancies is creating a budget pressure. If this continues at current rate, it will create a significant budget pressure at year end.	Staff and residents have and are being given covid vaccinations in line with government recommendations. Recruitment drive in place to fill vacancies.
<b>P28</b>	<b>Adult Services and Council House Building Total</b>			<b>62,272</b>	<b>3,710</b>	<b>62,243</b>	<b>(29)</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	1036	Adults Substance Misuse (DAT)	158	(64)	158	0	No variance reported.	Not applicable
P29	Children and Young People, and Communities	1076	Children, Young People & Families	16,582	15,841	18,468	1,885	£1,465k 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 increased packages of care and support costs needed as a direct result of accommodating additional needs due to Covid during 2021/22. New pressures from supporting unaccompanied asylum seeker children are also included totalling £128k. The transformation projects are forecast to produce savings in 22/23 of £1,206k within the demand led budgets. Across all salary areas there is a pressure of £404k as a result of the cost of covering absence in teams whilst also responding to increasing demand and complexity of need.	The Transformation Program is progressing at pace to realise any savings as quickly as possible. Financial recovery plans are premised on the future availability of lower cost suitable placements being enabled through the Transformation Program.
P29	Children and Young People, and Communities	1077	Inclusion & Prevention	2,223	(1,123)	2,289	66	Over budget position due to multiple smaller pressures across the cash limit.	Continuing financial scrutiny and review.
P29	Children and Young People, and Communities	1078	Education Transformation	8,638	(2,442)	9,013	375	The £375k pressure is made up of multiple smaller pressures across the cash limit and £95k pressure from supporting asylum seeker children into education.	Continuing financial scrutiny and review.
P29	Children and Young People, and Communities	1079	Schools Budgets	(1,767)	2,529	(1,767)	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 £5.69m is forecast to occur during 2022/23, increasing the deficit to £19.13m. This pressure is in relation to SEND costs.	A recovery plan to bring spending in line with budget over the next 5 years has been completed and is being reviewed by the DFE. The DFE will look to enter a Safety Valve Agreement (a process set up to support Local Authorities with DSG deficits) with the Local Authority (LA), whereby the LA will show its ability to ensure that spending is controlled within the DSG and the DFE will look to support the accumulated overspend. Initial discussions have been held and further work on the agreement will be made in 2022/23 with a planned agreement in place for 2023/24.
P29	Children and Young People, and Communities	1089	Community Safety	192	172	197	5	No material variance reported	Not applicable
P29	Children and Young People, and Communities	1094	Public Health	0	(1,040)	0	0	No variance reported.	Not applicable
P29	Children and Young People, and Communities	1116	Integrated Commissioning - CYP	2,587	1,971	2,600	13	Small staffing variance.	Continuing financial scrutiny and review.
P29	Children and Young People, and Communities	1117	Safeguarding - CYP	79	(7)	59	(20)	Staffing savings.	Not applicable
P29	Children and Young People, and Communities	1122	Customer Services (Including Libraries)	2,234	248	2,313	79	No vacancies within the service at present and therefore staffing turnover factor forecast to be unachieved.	Staffing levels will be monitored closely and any turnover during the year will be forecast accordingly
<b>P29</b>	<b>Children and Young People, and Communities</b>			<b>30,928</b>	<b>16,085</b>	<b>33,331</b>	<b>2,403</b>		

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<b>Detailed Analysis of Budgets for Neighbourhood Services</b>									
P05	Neighbourhood Services	1019	Leisure	485	199	485	0	The restructuring of the Leisure model needed to manage Leisure services through covid will result in a budget pressure of £173k in 2022/23. A drawdown from reserves has been approved of £173k in 2022/23 and £38k in 2023/24 to balance the revenue budget. The management fee is anticipated to exceed budget provision in 2024/25 and onwards and the surplus can be used to refresh the reserves.	Not applicable
P05	Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	17,027	5,796	17,194	168	Waste are unable to hold front line roles vacant due to the impact on service delivery and therefore budgeted staff turnover savings unlikely to be achieved.	Staffing levels will be monitored closely and any turnover during the year will be forecast accordingly
P05	Neighbourhood Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	1,015	448	1,261	246	Bereavement Services - the main crematorium chapel is closed between April and August for major capital improvement works. As a result there is a significant reduction in cremations and memorial sales.	Plans are being developed to promote memorial sales once the Crematorium Chapel reopens
P05	Neighbourhood Services	1115	Registrars Service	(48)	(220)	(30)	18	Small staffing variance	Limited staff turnover is expected therefore this saving is highly unlikely to be achieved.
P05	Neighbourhood Services	1134	Highway Maintenance	5,945	765	5,945	(0)	No variance reported.	Not applicable
<b>P05</b>	<b>Neighbourhood Services Total</b>			<b>24,425</b>	<b>6,989</b>	<b>24,856</b>	<b>431</b>		
<b>Detailed Analysis of Budgets for Transport</b>									
P25	Transport	1103	Transport & Parking Services - Parking	(7,698)	(1,488)	(7,720)	(22)	Income £395k adverse, which includes the four month partial shutdown of Avon Street Car Park, and a reduction in PCN income. This is offset by staff vacancies largely within the Civil Enforcement Team.	Not applicable
P25	Transport	1104	Public & Passenger Transport	126	135	126	0	No variance reported.	Not applicable
P25	Transport	1119	Emergency Planning	528	131	535	6	No material variance reported	Not applicable
P25	Transport	1133	Network & Traffic Management	966	270	966	(0)	No variance reported.	Not applicable
<b>P25</b>	<b>Transport Total</b>			<b>(6,078)</b>	<b>(952)</b>	<b>(6,093)</b>	<b>(15)</b>		
<b>Detailed Analysis of Budgets for Planning and Licensing</b>									
P30	Planning and Licensing	1005	Building Control & Public Protection	1,084	38	1,047	(38)	Favourable variance across service due to a high number of vacancies.	Not applicable
P30	Planning and Licensing	1106	Development Management	1,101	(151)	915	(186)	This favourable position is mainly due to staff underspends. The service is committed to a review of staffing levels in 2022 in light of the results of monitoring of workloads which may reduce the forecast underspend. This has offset an unfavourable position on the income budget due to less planning applications which has had an adverse impact on the forecast of £67k.	Not applicable
<b>P30</b>	<b>Planning and Licensing Total</b>			<b>2,185</b>	<b>(113)</b>	<b>1,962</b>	<b>(223)</b>		
<b>Council Total</b>				<b>126,864</b>	<b>11,516</b>	<b>129,489</b>	<b>2,625</b>		