

Period 9 Budget Monitoring - Detailed budget summary by division\service

Division: Citizen Services

Services provided by Citizen Services

Citizen Service comprises our corporate contact centre, customer relation team and citizen service points. It also contains our revenues and benefits teams, regulatory services (e.g. licensing) and Safer Bristol.

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
133	Safer Bristol (Crime & Substance Misuse)	3,582	3,472	3,430	(42)	(121)	3,551
231	Revenue, Benefits & Rent	5,229	4,973	5,050	77	(653)	5,704
232	Customer Service Operations	3,961	3,836	3,684	(151)	266	3,419
333	Regulatory Services	371	310	716	406	72	644
Total Citizen Services		13,143	12,591	12,880	290	(436)	13,317

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
1	Employees	16,526	16,504	16,453	(50)	(32)	16,485
2	Premises-Related Expenditure	7	9	10	0	(1)	11
3	Transport-Related Expenditure	92	78	81	3	(3)	84
4	Supplies & Services	3,888	3,412	3,607	195	(161)	3,768
5	Third Party Payments	12,923	12,804	13,325	521	42	13,283
6	Transfer Payments	189,008	189,008	187,557	(1,452)	(1)	187,557
7	Support Services	567	545	640	96	35	605
Expenditure		223,012	222,360	221,673	(687)	(121)	221,794
9	Income	(209,407)	(209,362)	(208,396)	966	(381)	(208,015)
Income		(209,407)	(209,362)	(208,396)	966	(381)	(208,015)
N	Income & Expenditure outside of Net Cost of Service	(462)	(407)	(396)	11	66	(462)
Transfer to \ from reserves		(462)	(407)	(396)	11	66	(462)
NET Expenditure		13,143	12,591	12,880	290	(436)	13,317

Notes

Citizen Services: £0.3m overspend

The overall overspend in Citizen Services reduced by (£0.2m) since Period 7 Monitoring for the following reasons: the Local Crisis Prevention Fund is forecasting that it will underspend by (£86k) to help offset pressures elsewhere; there has been a saving on salaries throughout the division of (£150k) as posts are not filled: these savings have offset additional pressures within Regulatory Services of £79k, consisting of reduced income in Pest Control (£20k) and Trading Standards (£9k); additional temporary staff not previously included in the forecast of £30k; and additional money that needs to be set aside to a ring fenced reserve: £21k. There are also movements within Revenues, some of which are offsetting, which result in a net reduction in pressures of (£78k).

The other reasons for variances in Citizen Services are:

Payments: the pressure relating to Temporary Accommodation Housing Benefits payments has previously been reported. Work has recently been undertaken in this service area to better acknowledge and quantify an issue which has been developing over the last year, namely the cost of Housing Benefits paid on temporary accommodation, which is only around 60% covered by subsidy received from the Department of Works and Pensions.

Although in previous years there was sufficient budget for this growing pressure to be contained, we are currently forecasting an amount of £550k as a pressure in this service area. Unfortunately there is not sufficient reserve to offset all of this and only £270k can be covered, leaving a pressure of £280k.

Another issue to note is that there is an income target of £2m relating to repayment of overpaid Housing Benefit within Citizen Services and although this budget is currently forecast at breakeven there is the possibility of a shortfall. In December 2016 a decision was made to increase the weekly amount collected per tenant from £3 to around £11 and it is anticipated that this will remove any risk of a shortfall (estimated to be in the region of up to £0.2m based on a straight line projection).

Lastly, there is a budget of £450k relating to Bad Debt Allowance which is also forecast to budget. Work is currently underway within Corporate Finance to confirm this forecast.

Benefits Administration:

There is a forecast underspend of (£243k) against this budget which is mostly the result of forecast additional forecast grant of (£406k), which has increased from a forecast underspend of (£73k) as at period 7. Significant savings have been made in this area but there is still an ongoing structural pressure on this budget as there may not be enough reserve to cover this year's (and future years') grant reduction.

Revenues: within Revenues is a budget of £1.6m relating to court summons income. Our collection rates of council tax and business rates in cash terms have significantly improved this year which has resulted in less court action for non-payment and hence a reduction in summons income from courts summons fines, which is projected at £78k under budget for the year. In addition there has been £175k set aside for the cost of providing for bad debt (increased from £140k at period 7), related specifically to court summons income not recovered. There are also higher than budgeted court costs that we are due to pay from prior years amounting to £82k. These pressures are offset by additional income as mentioned above of £55k and staff savings of £104k due to delays in filling vacancies.

Customer Services Operations: there are forecast underspends of (£99k) in the Customer Service centre and (£47k) in the Customer Service Points, mostly due to salary savings, partly offset by other costs (£34k).

Other: in addition there are forecast underspends in the Local Crisis and Prevention Fund of (-£86k) and the Hardship Fund of (-£61k)

Regulatory Services: there are pressures due to errors in budgeting for income in Pest control (£105k), Trading standards (£100k) and Health & Safety (£46k) which have increased from amounts of (£86k), (£58k) and (£46k) respectively as at period 7. These are offset by a one-off contribution from (£130k) HRA income to Pollution control and Animal welfare, which was agreed in order to fund a bespoke service for dealing with Housing nuisance complaints. Most of the remaining overspend relates to Licensing where a pressure of £283k has arisen through providing for income that will need to be used to support licensing, which is currently being reviewed.

Period 9 Budget Monitoring - Detailed budget summary by division\service
Division: Waste

Services provided by Waste

This includes the management of our key contract with the Bristol Waste Company and the administration for associated services, e.g. bulky waste and garden waste collections.

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
311	Waste	27,548	27,423	26,531	(892)	(133)	26,664
Total Waste		27,548	27,423	26,531	(892)	(133)	26,664

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
1	Employees	1,259	1,226	1,067	(159)	(241)	1,309
2	Premises-Related Expenditure	191	225	259	34	107	152
3	Transport-Related Expenditure	189	184	427	243	44	382
4	Supplies & Services	457	399	98	(300)	(199)	297
5	Third Party Payments	29,753	43,920	32,792	(11,128)	(1,478)	34,270
7	Support Services	917	937	723	(214)	(135)	858
Expenditure		32,766	46,890	35,366	(11,524)	(1,902)	37,269
9	Income	(5,217)	(19,467)	(7,654)	11,813	1,384	(9,038)
Income		(5,217)	(19,467)	(7,654)	11,813	1,384	(9,038)
N	Income & Expenditure outside of Net Cost of Service	0	0	(1,182)	(1,182)	386	(1,567)
Transfer to \ from reserves		0	0	(1,182)	(1,182)	386	(1,567)
NET Expenditure		27,548	27,423	26,531	(892)	(133)	26,664

Notes

Waste: £(0.9)M underspend

Waste Disposal is forecasting an underspend of (£0.9m), mainly due to one-off accrued expenditure from the previous year (£1.0m) which is no longer required. The underspend has increased by (£0.2m) since period 7.

Period 9 Budget Monitoring - Detailed budget summary by division\service

Division: Housing Services - Housing Revenue Account (HRA)

Services provided by Housing Services - Housing Revenue Account (HRA)

Responsibilities for Council housing, including the management of our responsive and planned maintenance, estate management and our business planning function, including asset management and new build programme.

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
321	Strategy, Planning & Governance	(103,803)	(106,623)	(107,972)	(1,349)	(511)	(107,461)
322	Responsive Repairs	30,113	30,040	30,588	547	0	30,588
323	Planned Programmes	16,965	16,703	14,702	(2,001)	221	14,481
324	Estate Management	11,031	14,187	13,808	(379)	(185)	13,993
Total Housing Services - HRA		(45,693)	(45,693)	(48,875)	(3,182)	(476)	(48,399)

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
1	Employees	24,911	28,426	27,400	(1,026)	(110)	27,509
2	Premises-Related Expenditure	39,699	39,712	36,813	(2,899)	(16)	36,829
3	Transport-Related Expenditure	129	140	117	(23)	2	115
4	Supplies & Services	9,395	8,676	8,788	112	(22)	8,810
5	Third Party Payments	11,549	8,331	8,192	(140)	7	8,185
6	Transfer Payments	0	0	0	0	0	0
7	Support Services	20,616	20,958	22,170	1,212	54	22,116
8	Depreciation and Impairment Losses	33	33	33	0	0	33
X	Capital Financing Costs	74	74	74	0	0	74
Expenditure		106,405	106,351	103,587	(2,764)	(84)	103,671
9	Income	(152,280)	(152,226)	(152,643)	(418)	(391)	(152,252)
Income		(152,280)	(152,226)	(152,643)	(418)	(391)	(152,252)
N	Income & Expenditure outside of Net Cost of Service	182	182	182	0	0	182
Transfer to \ from reserves		182	182	182	0	0	182
NET Expenditure		(45,693)	(45,693)	(48,875)	(3,182)	(476)	(48,399)

Notes

Housing Revenue Account (HRA)

There is currently a forecast underspend within the HRA of (£3.2m), which has increased by (£0.5m) since period 7. This is the result of the following:

- Savings released in Strategy, Planning and Governance and Estate Management through employee reductions and review of training and stationery budgets;
- Identification of a further (£0.4m) income from energy efficiency schemes
- The Investment Review Plan (in response to imposed rent reductions planned for the HRA) has changed the paint programme in planned programmes resulting in a (£1.9m) saving against budget, although it should be noted that contractor issues have led to some delays which account for some of the underspend. A housing procurement specialist is being recruited who, when in post, should significantly reduce the risk of procurement delays and enhance contract management generally.

There is a pressure of £0.5m in Responsive Repairs due to greater than budgeted cost of relets repairs, however, contractor spends are being reviewed so this pressure is expected to reduce.

Any under or overspend at the year-end will increase or decrease the HRA Reserve and therefore this does not impact on the General Fund. However, the HRA Business Plan has been recalibrated to take account of the impact of the 1% rent reduction and other proposed government changes and to reflect what is likely to be a very financially challenging future.

Period 9 Budget Monitoring - Detailed budget summary by division\service
Division: Neighbourhoods & Communities

Services provided by Neighbourhoods & Communities

Neighbourhood and Communities comprises: Neighbourhood Management, which includes Neighbourhood Partnerships and VCS infrastructure, Library Services and Parks and Green Spaces, including a number of traded services e.g cemeteries and crematoria.

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
331	Neighbourhood Management	5,776	5,723	5,203	(520)	(451)	5,654
332	Library Services	4,656	4,688	4,540	(148)	5	4,536
334	Stronger Communities	0	96	96	(0)	0	96
335	Parks and Green Spaces	3,887	3,950	3,632	(318)	288	3,343
Total Neighbourhoods & Communities		14,319	14,457	13,472	(986)	(158)	13,629

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
1	Employees	14,474	14,411	14,765	354	614	14,151
2	Premises-Related Expenditure	1,643	1,884	1,600	(284)	(153)	1,752
3	Transport-Related Expenditure	357	350	152	(198)	(131)	282
4	Supplies & Services	3,022	3,140	2,988	(152)	(1)	2,988
5	Third Party Payments	4,926	5,437	4,224	(1,213)	(425)	4,649
7	Support Services	979	979	2,092	1,113	258	1,833
Expenditure		25,401	26,200	25,820	(380)	163	25,657
9	Income	(11,081)	(11,743)	(12,648)	(905)	(621)	(12,027)
Income		(11,081)	(11,743)	(12,648)	(905)	(621)	(12,027)
N	Income & Expenditure outside of Net Cost of Service	0	0	300	300	300	0
Transfer to \ from reserves		0	0	300	300	300	0
NET Expenditure		14,319	14,457	13,472	(986)	(158)	13,629

Notes

Neighbourhoods & Communities: (£1.0m) underspend

The forecast underspend in Neighbourhoods and Communities has increased by (£0.7m) since period 7.

Neighbourhood management:
This Service is forecasting an underspend of (£220k), mostly due to underspends in the NH ABS team (£70k) due to higher than expected funding from Public Health; Stapleton road project (£74k) and Community Development operations (£47k). The effect of the current spending freeze on Neighbourhood Partnerships (£298k) is balanced out by a planned transfer of these funds into Reserves of £298k. This underspend has increased by (£150k) since period 7.

Parks and Green Spaces.
This Service is forecasting an underspend of (£617k), partly (£220k) due to increased income at Cemeteries and Crematoria and partly due to reductions in planned expenditure as a result of the current spending freeze.

Libraries.
This Service is forecasting an underspend of (£148k), due to the delayed installation of 'extended access', which is a one-off saving for this year. The predicted underspend has not increased due to the spending freeze as the only discretionary spend is on books and the book fund has already been allocated this year.

Period 9 Budget Monitoring - Detailed budget summary by division\service
Division: Public Health

Services provided by Public Health

Public Health comprises health protection and sexual health protection, mental health and social inclusion, services for adults and older people, children and young people and core support provided to the CCG.

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
341	Public Health	29	29	29	0	0	29
Total Public Health		29	29	29	0	0	29

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
1	Employees	4,364	4,364	4,137	(227)	47	4,090
2	Premises-Related Expenditure	77	77	122	45	(15)	137
3	Transport-Related Expenditure	0	0	13	13	1	12
4	Supplies & Services	12,553	12,553	17,371	4,819	(205)	17,577
5	Third Party Payments	5,785	5,785	2,440	(3,345)	(33)	2,472
7	Support Services	12,246	12,246	12,413	167	(9)	12,422
Expenditure		35,025	35,025	36,496	1,471	(215)	36,710
9	Income	(34,995)	(34,995)	(34,926)	69	(5)	(34,921)
Income		(34,995)	(34,995)	(34,926)	69	(5)	(34,921)
N	Income & Expenditure outside of Net Cost of Service	0	0	(1,540)	(1,540)	220	(1,760)
Transfer to \ from reserves		0	0	(1,540)	(1,540)	220	(1,760)
NET Expenditure		29	29	29	0	(0)	29

Notes

Public Health

The ring-fenced Public Health service is currently forecasting an overspend of £1.54m. This is mainly due to a government in year cut of the grant of 7.6% in year during 2015/16 and further 2% cut to the grant this year. As a reduction in the grant was anticipated, Public Health are managing this overspend to prevent impact on service delivery through the Public Health reserves built up for this purpose. The reserve currently has a balance of £4.8m and is as a result of underspends in previous years. Therefore, there is no impact on the general fund of this overspend in this financial year, however the service is currently undertaking a thorough financial review to ensure that delivery is brought within the new budget envelope, reflecting key priorities.

Period 9 Budget Monitoring - Detailed budget summary by division\service

Division: Women's Commission

Services provided by Women's Commission

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
352	Women's Commission	5	5	5	0	0	5
Total Women's Commission		5	5	5	0	0	5

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
2	Premises-Related Expenditure	0	0	0	0	0	0
4	Supplies & Services	5	5	5	0	0	5
Expenditure		5	5	5	0	0	5
NET Expenditure		5	5	5	0	0	5

Notes

Period 9 Budget Monitoring - Detailed budget summary by division\service
Division: Public Health - General Fund

Services provided by Public Health - General Fund

Public Health activity enabled by the general fund includes the management of our sports strategy, city-wide leisure contracts and sports and physical activity development

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
342	Public Health - Non PHE Funded	2,474	1,940	1,673	(267)	(593)	2,266
Total Public Health - General Fund		2,474	1,940	1,673	(267)	(593)	2,266

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
1	Employees	922	523	438	(85)	(339)	777
2	Premises-Related Expenditure	95	30	30	0	(65)	95
3	Transport-Related Expenditure	3	2	2	0	0	2
4	Supplies & Services	177	66	147	81	(111)	258
5	Third Party Payments	5,249	5,249	5,196	(52)	(120)	5,316
7	Support Services	280	280	90	(190)	0	90
X	Capital Financing Costs	160	160	220	60	0	220
Expenditure		6,885	6,309	6,123	(186)	(634)	6,757
9	Income	(4,411)	(4,370)	(3,270)	1,100	42	(3,311)
Income		(4,411)	(4,370)	(3,270)	1,100	42	(3,311)
N	Income & Expenditure outside of Net Cost of Service	0	0	(1,181)	(1,181)	0	(1,181)
Transfer to \ from reserves		0	0	(1,181)	(1,181)	0	(1,181)
NET Expenditure		2,474	1,940	1,673	(267)	(593)	2,266

Notes

Public Health - General Fund: (£0.3m) underspend

The Service is (£267k) underspent of which (£190k) relates to charges for repayment of prudential borrowing relating firstly to Easton and Kingsdown leisure centres: (£100k) and secondly to Imperials Sports: (£90k); (£119k) underspend on feasibility work related to strategic need for new sports provision. These underspends are all offset by a £60k pressure relating to Hengrove leisure centre.

Period 9 Budget Monitoring - Detailed budget summary by division\service**Division: Housing Services - General Fund****Services provided by Housing Services - General Fund**

Housing Services includes our management of work within the private housing sector and accessible homes, e.g. housing adaptations

Summary by Service		2016/17 - Full Year				Period 7 Forecast	
Service		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
131	Housing Options	11,451	10,967	10,898	(70)	(460)	11,357
132	GF - Private Housing & Accessible Homes	1,749	1,480	1,389	(91)	77	1,312
135	Housing Solutions	530	257	182	(75)	(353)	535
Total Housing Services - General Fund		13,730	12,704	12,469	(235)	(735)	13,204

Summary by CIPFA group (Account Type)		2016/17 - Full Year				Period 7 Forecast	
CIPFA description		Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s				£000s	
1	Employees	7,699	7,263	7,433	170	(421)	7,854
2	Premises-Related Expenditure	169	169	289	120	(9)	298
3	Transport-Related Expenditure	69	46	47	1	0	47
4	Supplies & Services	720	645	687	42	(191)	878
5	Third Party Payments	14,581	14,758	16,437	1,679	(123)	16,559
6	Transfer Payments	0	0	0	0	(0)	0
7	Support Services	122	102	152	51	28	124
Expenditure		23,361	22,983	25,046	2,063	(715)	25,761
9	Income	(9,631)	(10,279)	(12,117)	(1,838)	(20)	(12,097)
Income		(9,631)	(10,279)	(12,117)	(1,838)	(20)	(12,097)
N	Income & Expenditure outside of Net Cost of Service	0	0	(460)	(460)	0	(460)
Transfer to \ from reserves		0	0	(460)	(460)	0	(460)
NET Expenditure		13,730	12,704	12,469	(235)	(735)	13,204

Notes**Housing Options: (£0.3m) underspend**

Rising demand for emergency accommodation is contributing to a £0.4m forecast overspend, although this is offset by new income from service and accommodation recharges and additional one-off savings on salaries and payments. The position has improved since period 7 due to a reduction in the forecast cost of emergency accommodation (£90k); savings in staff costs (£70k); increased forecast income (£70k) and savings in the expected cost of an upgrade to the Arbitras system (£37k).

Private Housing and Accessible Homes are forecasting a (£0.1m) underspend due to additional income and some salary savings, which has not changed since period 7.

Within Housing Solutions there has been savings of (£75k) found in the Housing programme since period 7.