

BRISTOL CITY COUNCIL
RESOURCES SCRUTINY COMMISSION

22 February 2013

Report of: Peter Robinson – Service Director, Finance

Title: Fourth Revenue Budget Monitor 2012/13

Ward: City Wide

Officer Presenting Report: Peter Robinson – Service Director, Finance

Contact Telephone Number: (0117) 9222419

Purpose of the report: To present the results of the latest monitor of the Revenue Budget, based on expenditure to the end of November 2012.

RECOMMENDATION:

1. That the spending projections for all Directorates based on expenditure to the end of November 2012 is noted;
2. That the need to continue action to contain spending within budgets is endorsed.

Summary

3. The period 4 monitor of the revenue budget has been completed. This is based on expenditure to the end of November and currently projects an underspend of £1.8m, made up as follows,

Projected Outturn	P3 Variance Over/(Under) £m	P4 Variance Over/(Under) £m
Children & Young People’s Services	0.8	0.3
Corporate Services	(0.4)	(0.2)
Health and Social Care	0.4	0.1
Neighbourhood & City Development	0.0	0.0
Capital financing costs	(0.3)	(0.3)
VAT Refunds	(0.5)	(0.5)
Corporate Contingency not required	(0.5)	(1.2)
Projected (under) / overspend	(0.5)	(1.8)

4. The projected year-end out-turn is after the use of one off resources and reserves and includes £4.8m of recurring spending pressures which will impact on both this and future financial years. In respect of 2012/13, these pressures will be substantially offset by a combination of one-off under-spends and use of reserves.

Spending Pressures

Directorate	Detail	P3 Variance Over/(Under) £m	P4 Variance Over/(Under) £m
CYPS	Safeguarding & Specialist Services - arising from the increasing number of children in care.	3.0	2.8
	Change Programme - risk and uncertainty about the achievement of some MTFP savings.	1.4	1.4
Corporate Services	Corporate Estate – loss of rental income due to downturn in the market.	0.4	0.4
	One Council Communications –loss of advertising income.	0.2	0.2
Sub-Total	Underlying Budget Pressures	5.0	4.8

Use of Reserves/One-off Savings or Costs

Directorate	Detail	P3 Variance Over/(Under) £m	P4 Variance Over/(Under) £m
CYPS	One-off under-spends	(1.3)	(1.6)
	Reserves and one off provisions	(2.3)	(2.3)
Corporate Services	Mayoral Election	0.4	0.4
	Reserves	(0.8)	(0.8)
	One-off under-spends	(0.6)	(0.4)
Health and Social Care	One-off overspends	0.4	0.1
Neighbour hoods/ City D.Ment	One-off under-spends	0.0	0.0
Capital Financing	Increased benefit from changes in the funding of the Housing Revenue Account	(0.3)	(0.3)
VAT	VAT Refunds	(0.5)	(0.5)
Corporate Contingency not required	Primarily contingency for inflation not required	(0.5)	(1.2)
Sub-Total	Use of reserves/one off savings	(5.5)	(6.6)
Total		(0.5)	(1.8)

More details for each directorate are set out in Appendix 2. These show the projected outturn against budget for individual areas within directorates.

Housing Revenue Account

5. The 3rd quarter monitor for the Housing Revenue Account (HRA) is attached at Appendix 3. There is currently a projected surplus of £3.3m (2nd quarter projection £2.8m surplus) which will be carried forward to fund future years spending on improvements. The main reasons for the surplus include a saving of £0.7m on interest payable on loan balances and slippage in the capital programme of £2.6m.

Other risks and pressures

6. In addition to the pressures identified in the projections above, there remain significant financial risks in respect of the following:

De-regulated tenancies (DRT's - Corporate Services) - this issue was highlighted as a pressure in 2010/11 and relates to claims made by tenants of certain charitable providers for 'care, support and supervision' (ie exempt accommodation).

The current forecast includes allowance for all DRT's currently in payment. There is, however, a risk associated with cases not yet in payment.

Reserves

7. The total of earmarked reserves, e.g. capital programme, PFI etc at 31 March 2012 amounted to £69 m, excluding general fund balances as per appendix 4. It is projected that this will reduce to £50m by 31 March 2013.

Proposal

8. The report is noted

Consultation and scrutiny input:

- a. **Internal consultation:**
Strategic Directors, Service Directors and directorate finance teams.
- b. **External consultation:**
Not applicable

Other options considered:

No other options are considered prudent at the present time.

Risk management / assessment:

The key risks around the 2012/13 budget were set out in the report to Council in February, the most significant of which are the budgeted savings, £21m, equivalent to 6% of the net budget, some of which require decisions to be made. In addition, social care placements (children and adults) and de-regulated tenancies are demand-led budgets that the council has limited control over. These have been monitored throughout the year and pressures identified contained within Directorate budgets.

Public sector equality duties:

There are no proposals in this report which require either a statement as to the relevance of public sector equality duties or an Equalities Impact Assessment.

Environmental checklist / eco impact assessment

Not applicable.

Resource and legal implications:

- a. Finance
As set out in the report.
- b. Legal implications:
None sought.
- c. Land / property implications:
Not applicable.
- d. Human resources implications:
Not applicable.

Appendices:

- Appendix 1 – Budget adjustments since start of the year
- Appendix 2 – Directorate budget monitoring statements
- Appendix 3 – Housing Revenue Account 3rd Quarter monitor
- Appendix 4 – Reserves – forecast position 31.3.13

Access to information (background papers):

Relevant working paper files in Finance Division.

SUMMARY OF NET REVENUE BUDGET AND OTHER EXPENDITURE 2012/13

Directorate	Original Budget 2012/13 excl. capital charges	Additional allocations	Virements	Latest Budget 2012/13 excl. capital charges
	£000	£000	£000	£000
Children and Young People's Services	67,194	1,619	(139)	68,674
Corporate Services	17,884	2,041	1,092	21,017
Health and Social Care	126,661	119	(753)	126,027
Neighbourhoods and City Development	117,159	(723)	(200)	116,236
	328,898	3,056	0	331,954
Other budgets:				
Unapportionable Central Overheads	3,910	-	-	3,910
Capital:				
Net capital financing/dividends	14,899	-	-	14,899
RCCO	4,180	-	-	4,180
Levies (including Downs)	1,098	-	-	1,098
Contingency and Provisions	5,500	(2,952)	-	2,548
Implementation of Change Programmes One-off Costs	9,523	(104)		9,419
	368,008	0	-	368,008
Less net transfer from reserves and balances	(2,223)	-	-	(2,223)
Budget 2011/12	365,785			365,785
Revenue Support Grant	(3,343)			(3,343)
Council Tax Freeze Grant	(4,589)			(4,589)
Redistributed Non-Domestic Rates	(172,439)			(172,439)
Collection Fund Deficit	(1,859)			(1,859)
Amount to be met by Council Tax payers	183,555			183,555

The changes from the original approved budget included in the above table includes are largely agreed virements between directorates. The principal virements between directorates include:

- reallocation of budgeted MTFP savings from Corporate Services to all directorates
- budget for the Independent Living Service transferred from H&SC to Neighbourhoods & City Development
- budgeted running costs of vacated buildings transferred to New Ways of Working (Corporate Services)
- reallocation of Central Charge budgets

In addition, allocations from the central contingency have been made in respect of demographic growth in CYPS, Green Volunteers in Corporate Services, Ashton Court Car Parking in CD/NH and Ultrafast Broadband in Corporate Services.

CHILDREN & YOUNG PEOPLE'S SERVICES - Period 4 revenue monitor to 30 Nov 2012

	Latest Budget	Forecast Outturn	Variance		Narrative
			Schools Budget	Local Authority Budget	
	£'000	£'000	£'000	£'000	
Individual Schools Budget	179,159	179,159	0		
Director's Office	251	251		0	
- Change Programme	(1,440)			1,440	
Children & Young people	46,280	49,134	0	2,854	Placements £900K, Parent & Baby Unit £630K, Legal £1M, Staffing £900K
Education	41,007	40,335	(422)	(250)	Early Years EIG (£250K)
Resource Planning and Performance	18,650	17,744	(140)	(766)	Home to School transport (£500K) Youth & Play (£300K)
Strategic Commissioning	3,369	3,304	0	(65)	
Finance and Central Budgets	12,731	12,731	0	0	
Funding - DSG, EFA, EIG	(231,333)	(231,133)	200	0	
Sub - Total	68,674	71,525	(362)	3,213	
Best case scenario additional savings		-550		-550	Savings from Early years / HTST included above (£450K), additional savings from BYL
Maximum use of one off funding sources		-2,320		-2,320	
Directorate Total	68,674	68,655	-362	343	

COPORATE SERVICES P4 - BUDGET MONITOR 2012-13

P4 Apr-Nov

Activity	Latest Budget P4 Apr-Nov	Projected Outturn P4 Apr-Nov	Variations Net Over/ (Under) Spends	Planned Use of Reserves	Variance after use of Reserves	Notes
CHIEF EXECUTIVE	£000	£000	£000	£000	£000	
CHIEF EXECUTIVE						
Chief Executive's Office	871	962	91	(80)	11	Project to be reviewed by Elected Mayor, therefore delay in spending
Bristol Partnership	130	78	(52)		(52)	
Graduate Trainees	122	126	4	2	6	
	1,123	1,166	43	(78)	(35)	
Less recharged to other Services and Departments	(1,020)	(1,025)	(5)		(5)	
Other Income	(105)	(65)	40		40	
Budget net of recharges	(2)	76	78	(78)	(0)	
One Council Communications						
Arts, Events & Festivals	1,797	1,923	126	(90)	36	
Lord Mayors Office / Chapel	494	513	19		19	
Communications	4,533	4,698	165	(93)	72	
	6,824	7,134	310	(184)	127	
Less recharged to other Services and Departments	(3,790)	(3,837)	(47)		(47)	Advertising & Sponsorship income not achievable £217k, Lord Mayor Traded income shortfall £62k
Other Income	(1,065)	(803)	262		262	
Budget net of recharges	1,969	2,494	525	(184)	342	
Bristol Futures						
Service Director: Bristol Futures (incl ELENA)	204	224	20		20	
Digital 20:20	579	655	76	(50)	26	
CX Projects	639	725	86	(41)	45	
International (incl Future City Team)	476	156	(320)	300	(20)	
Regeneration	1,436	2,075	639	(679)	(41)	
Sustainable City Group	968	988	20		20	
	4,303	4,823	520	(470)	50	
Less recharged to other Services and Departments	(105)	(120)	(15)		(15)	
Other Income	(480)	(511)	(31)		(31)	
	3,718	4,192	475	(470)	4	
Chief Executive Sub-Total	5,685	6,762	1,077	(732)	346	

COPORATE SERVICES P4 - BUDGET MONITOR 2012-13

P4 Apr-Nov

Activity	Latest Budget P4 Apr-Nov	Projected Outturn P4 Apr-Nov	Variations Net Over/ (Under) Spends	Planned Use of Reserves	Variance after use of Reserves	Notes
	£000	£000	£000	£000	£000	
CORPORATE SERVICES						
Strategic Director: Corporate Services						
Strategic Director: Corporate Services	227	258	31		31	
Procurement	1,498	1,699	201	(110)	91	One off costs covered by income, including a contribution to Bristol Fair-trade event £18k, contribution to Sustainable City Team £25k
	1,725	1,957	232	(110)	122	
Less recharged to other Services and Departments	(1,265)	(1,304)	(39)		(39)	
Other Income	(502)	(588)	(86)	32	(54)	
Budget net of recharges	(42)	65	107	(78)	29	
Strategic HR and Shared Transactional Services						
Service Director: Strategic HR & STS	116	164	48		48	
Strategic and STS HR	7,140	7,125	(15)	(205)	(220)	
Organisation & Learning Development	2,747	2,318	(429)		(429)	Delays in Training provision £300k, delayed recruitment £97k
Shared Transactional Service - Finance	2,923	3,066	143	(150)	(7)	
Facilities	7,546	7,776	230	(156)	74	Markets £51k
Fleet	5,225	5,207	(18)	(30)	(48)	
Cleaning	2,961	2,767	(194)		(194)	
Buildings	10,872	10,572	(300)	135	(165)	Lower premises costs
	39,530	38,995	(535)	(406)	(941)	
Less recharged to other Services and Departments	(36,600)	(36,811)	(211)		(211)	
Other Income	(2,648)	(2,504)	144		144	Markets Licence income shortfall £165k and Facilities lower recharged costs
Budget net of recharges	282	(320)	(602)	(406)	(1,008)	
Information & Communication Technology & Changing Bristol						
Information & Communication Technology	16,537	16,845	308	(90)	218	Competency Centre and redundancies funded from reserves
Changing Bristol	769	1,515	746		746	Staff brought in from other services and consultants funded by increased income
	17,306	18,360	1,054	(90)	964	
Less recharged to other Services and Departments	(16,777)	(17,954)	(1,177)		(1,177)	Increased recharges offset costs as above
	529	406	(123)	(90)	(213)	

COPORATE SERVICES P4 - BUDGET MONITOR 2012-13

P4 Apr-Nov

Activity	Latest Budget P4 Apr-Nov	Projected Outturn P4 Apr-Nov	Variations Net Over/ (Under) Spends	Planned Use of Reserves	Variance after use of Reserves	Notes
	£000	£000	£000	£000	£000	
Finance						
Service Director: Finance	145	178	33		33	
Directorate Finance Teams	11,030	11,216	186	0	186	Staff costs off set by recharges to projects and other income
Corporate Property	2,088	2,346	258		258	Includes £131k cost of property sale offset by income
Internal Audit	1,586	1,609	23		23	
Performance and Improvement Team	238	220	(18)		(18)	
	15,087	15,569	482	0	482	
Less recharged to other Services and Departments	(8,853)	(9,007)	(154)		(154)	Higher recharges to projects
Other Income	(269)	(515)	(246)	60	(186)	£131k to be received from property sale
Budget net of recharges	5,965	6,047	82	60	142	
Property						
Commercial Property Services						
Commercial Trading Estate	1,612	1,135	(477)		(477)	Repair and maintenance savings
Miscellaneous Properties	818	933	115		115	Spending of £178k on Old Station Building grant
Non- operational Property	1,014	1,031	17		17	
	3,444	3,099	(345)	0	(345)	
Income	(11,864)	(11,462)	402	(300)	102	Impact of economic downturn
Net Total Property	(8,420)	(8,363)	57	(300)	(243)	
Legal Services						
Service Director: Legal	108	231	123	(100)	23	
Democratic Services	1,177	1,280	103	(144)	(41)	
Members Support	529	509	(20)		(20)	
Legal Teams	4,961	5,048	87	(268)	(181)	Salary savings
	6,775	7,068	293	(512)	(219)	
Less recharged to other Services and Departments	(7,487)	(7,000)	487		487	Shortfall in rechargeable income Legal Trading
Other Income	(433)	(442)	(9)		(9)	
Budget net of recharges	(1,145)	(374)	771	(512)	259	

COPORATE SERVICES P4 - BUDGET MONITOR 2012-13

P4 Apr-Nov

Activity	Latest Budget P4 Apr-Nov	Projected Outturn P4 Apr-Nov	Variations Net Over/ (Under) Spends	Planned Use of Reserves	Variance after use of Reserves	Notes
	£000	£000	£000	£000	£000	
Statutory Services						
Local Land Charges	525	555	30		30	Includes unbudgeted cost of elections and electoral service improvements funded from reserves
Electoral Services	982	1,531	549	(145)	404	
Registrar - Births, Deaths & Marriages	1,289	1,286	(3)	(20)	(23)	
	2,796	3,372	576	(165)	411	
Income	(1,489)	(1,601)	(112)		(112)	Additional income from registrars
Total Statutory Services	1,307	1,771	464	(165)	299	
Coroner	664	646	(18)	(58)	(76)	
Integrated Customer Services						
ICS Service Directors Office	170	170	0		0	Salary overspend and property charges for security Grant claim adjustment
ICS Customer Service	6,686	6,970	284		284	
Welfare Benefits - Payments	3,125	2,894	(231)		(231)	
Welfare Benefits - Administration	3,202	3,738	536	(536)	0	
Local Tax	5,578	5,808	230	(225)	5	
	18,761	19,580	819	(761)	58	
Less recharged to other Services and Departments	(6,973)	(6,981)	(8)		(8)	
Other Income	(2,293)	(2,298)	(5)		(5)	
Budget net of recharges	9,495	10,301	806	(761)	45	
Changing Bristol Programmes						
ICT Infrastructure Programme	3,915	4,128	213	(213)	0	
People Programme	0	185	185	(97)	88	
New Ways of Working	1,603	1,603	0		0	
Budget net of recharges	5,518	5,916	398	(310)	88	

COPORATE SERVICES P4 - BUDGET MONITOR 2012-13

P4 Apr-Nov

Activity	Latest Budget P4 Apr-Nov	Projected Outturn P4 Apr-Nov	Variations Net Over/ (Under) Spends	Planned Use of Reserves	Variance after use of Reserves	Notes
	£000	£000	£000	£000	£000	
Corporate Expenses						
Corporate Management and Strategy	8,785	8,900	115	0	115	
Members Allowances	1,510	1,537	27		27	
Financing Transactions and General Expenses	369	233	(136)		(136)	Lower subscriptions, membership fees and bank charges
Discretionary Rate Relief	216	406	190		190	
Asbestos removal	505	505	0		0	
					0	
Corporate Services Sub-Total	25,538	27,676	2,138	(2,620)	(482)	
<u>PUBLIC HEALTH</u>						
Public Health Sub-Total	618	647	29	0	29	
<u>Miscellaneous Corporate Savings</u>						
Terms & Conditions	(336)	(402)	(66)		(66)	
Miscellaneous Corporate Savings Sub-Total	(336)	(402)	(66)	0	(66)	
Corporate Directorate Sub-Total before reserves	31,505	34,683	3,178	(3,352)	(173)	

DIRECTORATE Health & Social Care November 2012

Activity	Latest Budget	Projected Outturn	Variations Net Over/ (Under) Spends	Notes
	£000	£000	£000	
<u>CARE MANAGEMENT (MH)</u>				
1. Localities and Care Direct				
1a Locality Assessment Teams	18,467	18,324	(143)	Nursing Care +£269k; Home Care (£54k); Direct Payments +£43k; Employees +£84k; Interim Beds +£65k; Res Care (£39k); Voids (£232k), Winter Pressures funding (£257k); Respite Care (£51k); Other +£29k
1b Care Direct	533	613	80	
1c ECH	2,929	3,398	470	
1d Other costs	195	645	450	
Sub Total	22,124	22,980	857	
2. Hospitals, Safeguarding and Deprivation of Liberty				
2a Hospitals	9,196	9,184	(12)	Care Costs +£499k; NHS Reimbursement (£29k). MTFP Saving +£288k; Employees +£162k.
2b Other	431	336	(95)	
Sub Total	9,627	9,520	(107)	
3. PSI, Asylum, Transitions, Carers, Care Brokerage				
3a Physical and Sensory Impairment	10,345	10,544	199	Nursing Care (£109k); Residential Care (£35k); Home Care +£322k; Direct Payments +£127k; Employees (£108k); Community Support Services +£125k; The Bristol Contract (£84k); Other income (£93k); Other +£54k
3b Transitions	1,792	2,812	1,020	
3c Asylum Seekers	773	723	(50)	
3d Carers	1,496	1,487	(9)	
3e Other	722	739	17	
Sub Total	15,128	16,305	1,177	
4. Property Income & Other				
	(1,393)	(1,393)	0	Recharges from CYPs +£450k, Residential Care +£253k, Community Support Services +£216k, Direct Payments +£58k, Respite +£46k; Other (£3k)
	(1,393)	(1,393)	0	

DIRECTORATE Health & Social Care November 2012

Activity	Latest Budget	Projected Outturn	Variations Net Over/ (Under) Spends	Notes
	£000	£000	£000	
5. Learning Difficulties				
5a Locality Teams LD	33,622	35,065	1,443	Employees (£161k), Nursing Care (£252k), Income recovery (£101k), Home Care (£41k), Community Support Services +£1000k, Residential Care +£197k, Direct payments +£338k, Respite +£394k, Day Care +£70k, Accommodation based Support +£36k, Payments to OLAs (£37k). LD and Health Reform Grant (£692k) and interest (£26k)
5b LD Other	(16,297)	(17,015)	(718)	
Sub Total	17,325	18,050	725	
6. Mental Health AWP				
6a Mental Health Adults of Working Age	9,408	9,567	158	Residential Care +£425k, Home Care +£71k; Community Support Services (£76k), Employees (£289k); Other +£27k Residential Care +£73k, Home Care +£18k; Nursing Care (£79k), Daycare (£42k) Employees (£128k), Other (£30k)
6b Mental Health Older People	5,746	5,558	(188)	
Sub Total	15,154	15,125	(30)	
Divisional Total	77,965	80,587	2,622	
<u>CARE SERVICES (VB)</u>				
7. Dementia & SART				
7a Dementia	1,925	1,829	(96)	
	1,925	1,829	(96)	
8. Residential/Longer Term Services				
8a Residential Unit - School Rd	470	423	(47)	Employees (£370k). CHC income (£159k). Other +£11k Employees +£62k, service user contribution +£19k, other +£22k Employees (£143k), Meals Income (£68k), Other (£55k)
8b Residential Unit - Concord	922	909	(13)	
8c LD Day Centres	4,108	3,590	(518)	
8d Older People Day Centres	1,417	1,520	103	
8e Contracts and Catering	889	623	(266)	
8e Longer Term Other	97	106	9	
Sub Total	7,903	7,171	(732)	
9. Supporting People, Shared Lives & Stop				
9a Supporting People	118	33	(85)	Employees (£141k). Other (£16k)
9b Independent Living Service	2,078	1,921	(157)	
	2,196	1,954	(242)	

DIRECTORATE Health & Social Care November 2012

Activity	Latest Budget	Projected Outturn	Variations Net Over/ (Under) Spends	Notes
	£000	£000	£000	
10. Intermediate Care & Reablement				
10a Intermediate Care & Reablement	6,810	6,412	(398)	Employees (£316k), Supplies & Services (£36k), Transport (£26k), Recharges to PCT (£14k). Other (£6k)
Sub Total	6,810	6,412	(398)	
11. EPH's & Operations				
11a In House EPH/PWD Homes	9,044	9,412	368	Employees (£297k), Catering Supplies (£147k), Reduced SUC +£722k, MTFP +£78k. Other+£12k
11b EPH Other	332	370	38	
11c SART & Emas	120	120		
Sub Total	9,496	9,902	406	
Divisional Total	28,329	27,267	(1,062)	
<u>STRATEGIC PLANNING AND COMMISSIONING (NM)</u>				
1. Commissioning Manager Longer Term Services	153	192	39	
2. Strategic Commissioning Manager Reablement	590	585	(5)	
3. Strategic Commissioning Manager Prevention				
3a Supporting People	11,883	10,508	(1,375)	Payments to external providers (£1,208k), Income received (£73k), Other (£94k)
3b Other	328	355	26	
4. Strategic Commissioning Manager MH/PLD	1,740	1,743	3	
5. Strategic Planning Manager	510	504	(5)	
6. Performance and Standards Manager	357	265	(93)	
Divisional Total	15,561	14,151	(1,410)	

DIRECTORATE Health & Social Care November 2012

Activity	Latest Budget	Projected Outturn	Variations Net Over/ (Under) Spends	Notes
	£000	£000	£000	
<u>Other Services</u>				
1. The Director	604	625	21	
2 Finance	2,230	2,233	3	
3. Business Support	4,785	4,655	(130)	Premises (£67k); General office expenses (£68k), Other +£5k
4. ICT	2,022	1,979	(43)	
5. Legal Services	163	161	(2)	
6. Other Services	(5,937)	(5,819)	118	Interest shortfall +£84k, other +£34k
7. Transformation	187	187	0	
Divisional Total	4,053	4,021	(32)	
TOTAL - excluding capital charges	125,908	126,027	119	

DIRECTORATE - N&CD Revenue Monitor to 30 November 2012

Activity	Latest Budget	Projected Outturn	Variations Net Over/ (Under) Spends	Notes
	£000	£000	£000	
Support Services				
N&CD Management	756	756	0	
N&CD Support Services	(627)	(627)	0	
Bristol Music Trust Grant	1,176	1,176	0	
Museums	3,774	3,789	15	
Transfers to / from reserves	(300)	(230)	70	Reduced budgeted funding for FIP project - see below
Capital charges	7,685	7,685	0	
Sub-Total	12,464	12,549	85	
Major Projects				
Sustainable Projects	105	105	0	
Building Practice (inc EMU)	0	0	0	
Construction (Non HRA)	0	0	0	
Property Budget Holding Account	(162)	(162)	0	
Engineering Services	(380)	(380)	0	
Technical Services	0	0	0	
Docks	1,227	1,227	0	
Special Projects	196	196	0	
Major Projects 3	57	57	0	
Major Projects Team - Transport	(15)	(15)	0	
Sub-Total	1,028	1,028	0	
Planning & Sustainable Development				
Service Director - Planning	133	133	0	
WEPO	204	204	0	
City Design Group	1,011	1,011	0	
Development Services	1,282	1,282	0	
Strategic Planning	746	746	0	
Sub-Total	3,376	3,376	0	

DIRECTORATE - N&CD Revenue Monitor to 30 November 2012

Activity	Latest Budget	Projected Outturn	Variations Net Over/ (Under) Spends	Notes
	£000	£000	£000	
Transport				
Service Director - Transport	108	199	91	£72k Corporate top slice not yet absorbed across division (timing issue)
Highways & Traffic	11,111	11,163	52	
City Transport	3,013	3,052	39	
Parking Services	(4,632)	(4,628)	4	
Passenger Transport	13,753	13,567	(186)	Concessionary fares underspend (£241k) partially offset by CT Commissioning Project costs (£150k). Park & Ride shortfall in income (103k) offset by Passenger Services rent saving (£84k), EMA project £200k less salary savings £86k.
Sub-Total	23,353	23,353	0	
Strategic Housing				
Housing Solutions	3,476	3,488	12	
Private Housing & Adaptions	2,673	2,673	0	
Rehousing	191	191	0	
Housing Strategy & Commissioning	10,453	10,441	(12)	
Tenant Support Services	(6)	(6)	0	
HMO Licensing	0	0	0	
Travellers	136	136	0	
Sub-Total	16,923	16,923	0	
Safer Bristol				
Community Confidence	927	857	(70)	reduced call on Reserves to fund FIP project as above
Crime Reduction	813	813	0	
Substance Misuse Strategy	2,439	2,439	0	
Emergency Control Centre	475	475	0	
Neighbourhood Enforcement	1,370	1,370	0	
Regulatory Compliance	852	852	0	
Crime & Substance Misuse General	2,304	2,304	0	
Youth Offending Team	1,673	1,673	0	
Policy Co-ordination Unit	150	150	0	

DIRECTORATE - N&CD Revenue Monitor to 30 November 2012

Activity	Latest Budget	Projected Outturn	Variations Net Over/ (Under) Spends	Notes
	£000	£000	£000	
Civil Protection Unit	317	317	0	
Sub-Total	11,320	11,250	(70)	
Environment & Leisure				
Parks Grounds Maintenance	5,380	5,380	0	
Parks Horticulture	1,276	1,276	0	
Parks, Estates, Crems & Cems	1,085	1,145	60	Prudential borrowing for Golf / Café hub pressure funded from S,P&P budget as below
Public Protection	1,728	1,728	0	
Sports	4,510	4,510	0	
Environment & Leisure Projects	304	304	0	
Neighbourhood Engagement	507	507	0	
Strategy, Performance & Planning	(36)	(96)	(60)	Year end variance to fund prudential borrowing for Golf / Café hub as above
Waste Services	28,429	28,429	0	
Sub-Total	43,183	43,183	0	
Neighbourhoods & Communities				
Service Director - N&C	513	491	(22)	
Community Development	857	866	9	
Equalities & Social Inclusion	512	504	(8)	
Equalities Recharge	(271)	(271)	0	
Investment Grants	2,391	2,391	0	
Neighbourhood Partnerships	839	839	0	
Libraries	7,433	7,439	6	
Sub-Total	12,274	12,259	(15)	
Sub Total	123,921	123,921	0	
TOTAL - excluding capital charges	116,236	116,236	0	

Landlord Services (HRA) - Neighbourhoods & City Development

APPENDIX 3

Activity	Latest Budget	Projected Outturn as at the end of September 2012	Variations Net Over/ (Under) Spends	Notes (Variances greater than £250k)
	£000	£000	£000	
INCOME				
Dwelling rents	(102,367)	(102,613)	(246)	
Voids	821	991	170	
Non-dwelling rents	(1,010)	(975)	35	
Tenants' leaseholders' and other charges for services and facilities	(7,595)	(7,595)	(1)	
Contributions towards expenditure	(54)	(54)	-	
Interest on investments credited direct to the HRA	(124)	(436)	(312)	The budget for interest on investments is forecasting additional interest of £312k due to the HRA holding larger balances and forecasting more favourable interest rates than when setting the budget.
TOTAL HRA INCOME	(110,329)	(110,682)	(354)	
EXPENDITURE				
Total Repairs & Maintenance	27,676	28,039	363	Due to the delay of the Landlord Transformation Project (LTP) tranche 1 go-live the full year realisation benefits for 12/13 have been delayed, resulting in a pressure of £388k.
Total Supervision & Management	32,124	32,266	142	
Rents, rates, taxes and other charges	28	25	(3)	
Other Expenditure				
Interest payable and similar charges	13,486	12,740	(746)	The budget for interest payable on loan balances is forecasting to make saving of £746k due to the HRA holding smaller balances than anticipated when setting the budget.
Depreciation	28,848	28,848	-	
HRA - Capital expenditure charged to the GF Revenue Account (CERA)	2,745	-	(2,745)	The funding of the capital programme is forecast to reduce by £2.7m
Debt management costs	100	100	-	
HRA - Provision for bad debts (+/-)	934	934	-	
Total Other expenditure	46,113	42,622	(3,491)	
TOTAL HRA EXPENDITURE	105,941	102,952	(2,989)	
SURPLUS OR DEFICIT FOR THE YEAR ON HRA SERVICES	(4,388)	(7,731)	(3,342)	
Housing Revenue Account (HRA) Surplus / (Deficit) B/F	(31,835)	(31,835)	-	
Forecast Balance Total HRA Surplus / (Deficit) C/F	(36,224)	(39,566)	(3,342)	

RESERVES

APPENDIX 4

RESERVES	PURPOSE	31/3/12	31/3/13
		Actual £'000	Projection £'000
Prudential Balance		6,000	6,000
General Fund Balance		5,710	5,280
EARMARKED RESERVES			
1 Investment in the Port Company	Book value of the City Council's shareholding	2,500	2,500
2 Capital Reserve	Accumulated receipts, grants etc allocated to projects in the capital programme but not yet spent.	21,071	15,000
3 Business Transformation	Funds set aside to "pump prime" the transformation programme to improve services, reduce costs and wastage and improve productivity.	2,089	1,400
4 Restructuring Costs	Reserve held to cover severance and redeployment costs arising from corporately driven restructurings. Calculated on the basis of a risk assessment of planned restructuring.	2,019	2,000
5 Supporting People	Comprises underspend of grant from previous years held to meet notified reductions in grant and forecast deficits against planned spend in the future.	6,821	6,800
7 Commercial Properties	Accumulated surpluses on the trading account held against future income shortfalls due to economic downturn.	455	100
8 IT Replacement Fund	To finance the replacement & renewal of the ICT infrastructure. Annual contributions are set aside from the revenue budget.	3,480	0
9 Asbestos Removal	Identification & removal of asbestos in Council owned buildings.	300	0
10 Regeneration Projects	Match funding for on-going regeneration schemes.	862	250
11 Schools Absence Scheme	Funding from schools to meet the cost of supply cover (schools budget).	1,052	1,050
12 Early Years Reserves	For the development of statutory early years funding reforms on 10/11 & provision of transitional funding for nursery schools & early years settings.	1,430	0
14 Education Standards Fund	DfE grant carried forward on behalf of schools (mostly schools budget).	1,584	0
15 Housing Benefit Issues	To cover potential clawback of benefit subsidy. Calculated on the basis of a risk assessment of outstanding subsidy claims.	970	400
16 Education PFI Smoothing Fund	Sinking fund to equalise the phasing of government grant and expenditure in respect of schools schemes (interest bearing).	982	0
17 Hengrove PFI Credit Sinking Fund	Sinking fund to equalise the phasing of government grant and expenditure in respect of Hengrove PFI (interest bearing).	1,045	1,000
18 Grounds Maintenance	To fund maintenance costs associated with former HRA green space appropriated to the general fund.	537	350
18 Waste Issues	Held for risks associated with reductions in recycle income prices and one off costs arising from procurement of new waste service contracts.	2,152	2,700
19 Residential Futures	To fund the re-provision of residential services for older people in Bristol in response to an increasing population and changes in needs and preferences.	1,413	1,400
20 Health & Social Care Transformation	To fund the modernisation and rationalisation of services provided in-house and to increase efficiency and effective commissioning of services provided by external providers.	1,036	1,000
21 Schools Funding Reform	To provide funding for transitional effects of the National Schools Funding Formula	2,000	2,000
23 Stoke Park Dowry	For the renovation of a historic, listed wall within Stoke Park, and for the on-going upkeep and maintenance of the whole park for future years.	1,466	1,200
24 Housing Support	To provide for homelessness issues	1,000	1,000
25 Exempt Accommodation	Benefit claims re exempt accommodation (de-regulated tenancies) denied and potentially subject to appeal.	2,103	2,100
26 Other Earmarked Reserves	Individual items under £500K.	10,734	8,100
TOTAL EARMARKED RESERVES		69,101	50,350