

Appendix A Bristol City Council – Summary 2017/18 – Budget Monitor Report

SUMMARY HEADLINES

1. Overall Position and Movement

Forecast 2017 / 18 - Overspend £2.3m												
Revised Budget £365m	2017/18	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
		9.1	8.5	6.1	2.3	2.3						
		▲	▼	▼	▼	▶						
	2016/17		29.2	32.9	31.1	27.5	17.5	16.9	11.0	11.6		10.5
			▲	▲	▼	▼	▼	▼	▼	▲		▼

2. Revenue Position by Division

Budget Area	P6 Over/ (under) spend £m	P5 Over/ (under) spend £m	Movement in forecast since P5
People	6.5	6.5	0.0
Place	0.8	0.1	0.6
Neighbourhoods	-0.5	-0.9	0.4
Corporate	-2.0	-1.0	-1.0
Resources & City Director	-2.4	-2.4	0.0
Total	2.3	2.3	0.0

Latest Financial Position

The forecast revenue outturn shows an overspend of £2.3m, in line with P05 reporting. During P06 the forecast for Property has increased by £0.6m and Neighbourhoods by £0.4m – mainly in Citizen Services this has been offset by a £1m improvement in corporate budgets, £0.250m increase in port dividend, £0.250m reduction in capital financing costs and £0.5m delivery of senior management restructure saving reflected in Corporate budgets.

Overall, the main areas of pressure are still People £6.5m – due to the rising cost of adult care packages and Property £3.1m – mainly due to unachieved savings.

The savings tracker shows that £4.1m of savings are currently at risk of not being delivered in 2017/18. These pressures are mainly reflected in the forecast outturn figures.

Net Risks and Opportunities

The additional risks identified across the Council which are not reflected in the forecast outturn are £7.2m, and include: £3m – Clinical Commissioning Group turnaround plans and £2.6m Social Care savings not achieved.

Against these risks, £6.1m opportunities for greater than budgeted income generation or reduced costs have been identified. Hence the net risk (yellow bar on the corresponding graph) indicates a further net risk exposure of £1.1m as at P6, which has reduced by £1.1m since P5.

Capital

The level of slippage on capital programme has increased to £49.9m. The main areas of slippage are: Place – Arena, Transport, Energy, Strategy and Commissioning; and Neighbourhoods HRA.

3. Savings Delivery RAG Status

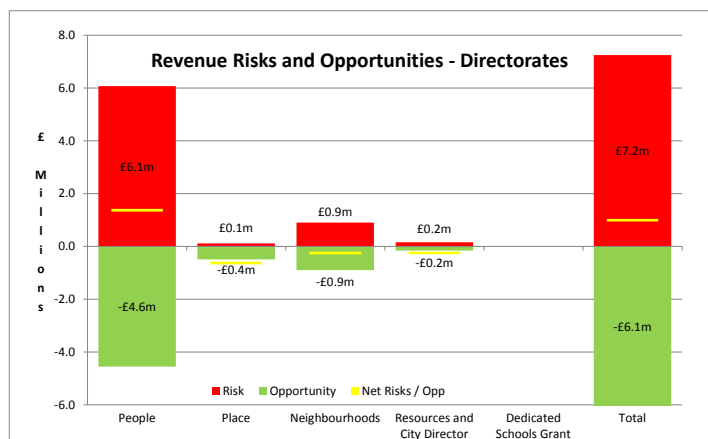
17/18	Total value of savings (£m)	Value at risk (£m)	Risk (%)
R No - savings are at risk	8.250	4.080	49%
G Yes - savings are safe	24.819	0.180	1%
Grand Total	33.069	4.260	13%

18/19	Total value of savings (£m)	Value at risk (£m)	Risk (%)
R No - no plan in place	1.767	1.517	86%
A Yes - plan in place but still to deliver	12.135	0.362	3%
G Yes - savings can be taken from budget	2.633	0.000	0%
Grand Total	16.535	1.879	11%

Top 5 largest savings at risk in 17/18 (ordered by size of saving at risk)		
ID - Name of Proposal	Value at Risk in (£m)	
FP04 - Re-commission community support services	1.350	
BE2 - Review our property services	0.750	
RS03 - Reshape Children's Centres' services	0.550	
FP10 - Increase Council Foster Carers	0.360	
FP18 More efficient home to school travel	0.225	

Top 5 largest savings at risk in 18/19 (ordered by size of saving at risk)		
ID - Name of Proposal	Value at Risk in (£m)	
BE3 - Restructure Admin and Business Support Teams	0.366	
FP14 - In-house enforcement	0.347	
BE1 -10 Restructuring support teams	0.274	
FP11 - Single city-wide Information, Advice and Guidance Service	0.250	
RS02 Reduce road maintenance budgets	0.250	

4. Revenue Risks and Opportunities - Directorates



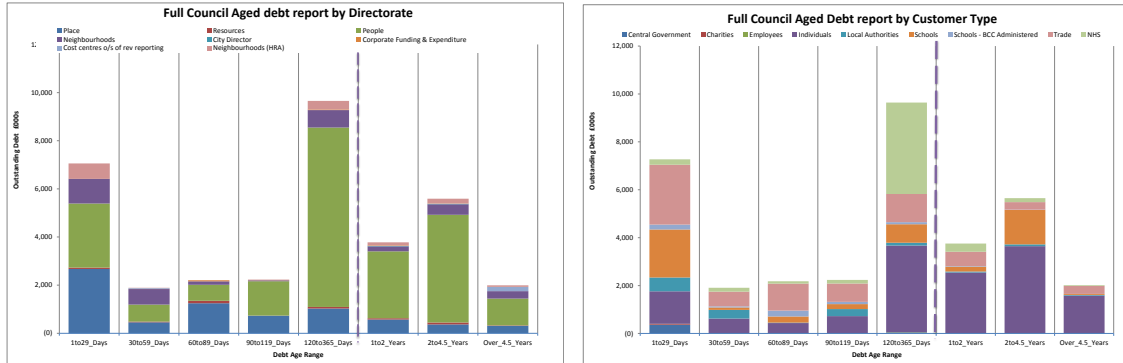
5. Capital Programme

Capital Budget Monitor Report for period 201706 - Summary by Programme

Gross expenditure by Programme	Current Year (FY2017)				Performance to budget		Scheme Total for Current Timeframe (FY2016 : FY2021)							Performance to budget				
	Budget	Expenditure to Date	Forecast	Variance	Expenditure to date	Forecast	Budget	Pro (2016) ABW	Agresso	Total Expenditure to Date	Commitments	Variance - Total budget vs actual + commitments	Current + Future forecast	Forecast (including prior years actuals)	Variance Total scheme budget vs total scheme forecast	Expenditure to date	Expenditure + Commitment to date	Forecast
	£000s																	
	%																	
People	34,637	9,934	30,318	(4,319)	29%	88%	195,590	0	44,329	44,329	4,779	(146,490)	160,524	194,919	(688)	23%	25%	100%
Resources	6,926	198	3,728	(3,200)	3%	54%	33,717	0	12,188	12,188	2,421	(20,107)	21,726	33,717	0	36%	46%	100%
Neighbourhoods	11,428	1,206	9,163	(2,269)	15%	80%	28,348	0	9,884	9,884	717	(18,244)	20,154	28,351	(151)	25%	27%	89%
Place	132,754	24,683	99,578	(33,176)	19%	75%	568,435	0	100,098	100,098	27,122	(441,215)	494,110	669,525	1,000	18%	22%	100%
Neighbourhoods (HRA)	42,076	10,929	34,350	(7,725)	26%	82%	270,544	0	59,698	59,698	2,433	(208,413)	214,050	262,819	(7,725)	22%	23%	97%
Corporate Funding & Expenditure	8,336	0	7,386	(750)	0%	91%	55,481	0	5,145	5,145	0	(50,336)	50,336	55,481	0	9%	9%	100%
Total Capital Expenditure	236,149	47,451	186,215	(49,929)	20%	79%	1,162,621	0	231,345	231,345	36,473	(894,805)	970,900	1,154,795	(7,826)	20%	23%	99%

6. Debt Management

At the end of P6, the Council had £34.6m of aged debt on ABW; £11.4m of which has been outstanding for more than a year. This does not include debt held on the Housing Northgate system. The majority of debt relates to Social Care. Provision for bad debts of £16.6m has been made against these outstanding amounts.



42% of debts are owed by individuals and these form the majority of the older debts. Trade debtors owe £7.4m (21%), Schools – including BCC administered, owe £5.7m (16%), the NHS owes £4.9m (14%) and Local Authorities owe £1.5m (4%).

Larger debtors are being prioritised for action, especially those that are also creditors, so that future potential payments can be held against outstanding debts.