



**BCP COUNCIL**  
**Budget Variances 2022/23**

Directorate / Service	Type	Description	£000 June Total Variance	£000 September update	£000 September Total	£000 October update	£000 October Total Variance
<b>Adult Social Care</b>							
<b>Adult Social Care - Services</b>	Cost of living and other service pressures	Third Party Payments Third Party Payments Various	1,800 1,729 149		1,800 1,729 149		1,800 1,729 149
	Savings, Efficiencies and Mitigations	Third Party Payments Third Party Payments Income Income Reserves Employee costs Review of earmarked reserves Review of earmarked reserves	(257) (587) (1,233) (364) (415) (365)		(257) (587) (1,233) (364) (415) (365)		(257) (587) (1,233) (364) (415) (365)
		Adjustment to the residential and homecare budget from Covid grants Care Cost for people with Learning Disabilities and Mental Health needs Estimated additional income from Health for Continuing Health Care eligible people and Section 117 Service user contributions Utilisation of earmarked reserves specific to the service Directorate unfilled vacancies Covid pressures Various others each less than £100k		(113) (235)	(113) (235)		(113) (235)
<b>Adult Social Care - Services Total</b>			457	(348)	109	-	109
<b>Commissioning Centre of Excellence &amp; Public Health</b>	Cost of living and other service pressures	Third Party Payments Various	171 52		171 52		171 52
	Savings, Efficiencies and Mitigations	Third Party Payments Employee costs	(171) (52)		(171) (52)		(171) (52)
<b>Commissioning Centre of Excellence &amp; Public Health Total</b>			-	-	-	-	-
<b>Adult Social Care Total</b>			457	(348)	109	-	109
<b>Children's Services</b>							
<b>Children's Services</b>	Cost of living and other service pressures	Third Party Contributions School Transport School Transport School Transport Electricity/Gas costs Staffing Staffing Care Care	1,483 750 1,250 (200) 182 1,960 630 211 708		1,483 750 1,250 (200) 182 1,960 630 211 708		1,483 750 1,250 (200) 182 1,074 - 211 708
	Savings, Efficiencies and Mitigations	Review of earmarked reserves		(635)	(635)		(635)
<b>Children's Services Total</b>			6,974	(635)	6,339	(1,934)	4,405
<b>Children's Services Total</b>			6,974	(635)	6,339	(1,934)	4,405
<b>Operations</b>							
<b>Housing</b>	Cost of living and other service pressures	Electricity/Gas costs Income pressure Expenditure pressure Expenditure pressure Service pressures	155 250 219 150 -		155 250 219 150 253		155 250 219 150 154
	Savings, Efficiencies and Mitigations	Service saving Service saving Service saving Service saving	(200) (100) (100) (347)	(168)	(200) (100) (100) (515)	122	(200) (100) (100) (393)
<b>Housing Total</b>			27	(69)	(42)	23	(19)
<b>Environment</b>	Cost of living and other service pressures	Income pressure Expenditure pressure Expenditure pressure Expenditure pressure	600 400 200 150		600 400 200 150		600 400 200 150
	Savings, Efficiencies and Mitigations	Service saving Service saving Service saving Service saving Service saving Service saving Service saving	(1,000) (930) (400) (100) (278)	(2,149)	(3,149) (930) (400) (100) (278)	49	(3,100) (930) (400) (100) (278)
		Capitalisation of neighbourhood highways costs less associated borrowing costs Defer move to HVO fuel across corporate fleet assets (cost avoidance) Sales of waste material from the Household Waste Recycling Centres Green Waste Income Miscellaneous saving less than £100k Bereavement Services pricing increase options Borrow to finance bin replacements		(25) (167)	(25) (167)	(347)	(25) (167) (347)
<b>Environment Total</b>			(1,358)	(2,341)	(3,699)	(298)	(3,997)

Directorate / Service	Type	Description	£000 June Total Variance	£000 September update	£000 September Total	£000 October update	£000 October Total Variance	
<b>Destination &amp; Culture</b>	Cost of living and other service pressures	Expenditure pressure	BH Live	436		436	436	
	Savings, Efficiencies and Mitigations	Service saving	Cultural Compact	(129)		(129)	(129)	
		Service saving	Festival Coast Live	(125)		(125)	(125)	
		Service saving	Cultural development and networking	(100)		(100)	(100)	
		Service saving	Income from BH Live	(200)		(200)	(200)	
	Review of earmarked reserves	SLM reserve		(560)	(560)	(560)		
<b>Destination &amp; Culture Total</b>			82	(760)	(678)	(678)		
<b>Coroners</b>	Cost of living and other service pressures	Expenditure pressure	Increased / complex caseload	100		100	100	
<b>Coroners Total</b>			100		100	100		
<b>Transport &amp; Engineering</b>	Cost of living and other service pressures	Expenditure pressure	Car Parks, rates increases, card charges and other expenditure items	852		852	75	
	Savings, Efficiencies and Mitigations	Service saving	Car park income increase to reflect previous year's performance	(691)		(691)	(572)	(1,263)
		Service saving	Beach car park tariffs increased	(359)		(359)		(359)
		Service saving	Remove seasonal concession for car parking		(150)	(150)		(150)
		Service saving	Street lighting (excluding utility pressure)	(132)		(132)		(132)
		Service saving	Recharging to capital schemes	(340)		(340)		(340)
		Service saving	FCERM one off surplus savings from reserve that was to be used for Hamworthy sea wall defences		(260)	(260)		(260)
		Service saving	Capitalisation of asset engineering		(125)	(125)		(125)
		Service saving	Various others savings each less than £100k		(119)	(119)		(119)
		Service saving	Additional income from capital recharges				(400)	(400)
<b>Transport &amp; Engineering Total</b>			(670)	(654)	(1,324)	(897)	(2,221)	
	Savings, Efficiencies and Mitigations	Service saving	Utilisation of the Community Prosecutions Earmarked Reserve	(105)		(105)	(105)	
		Service saving	Stopping allocation to development of VRN		(150)	(150)	(150)	
		Service saving	Recharge of community safety salaries to DA Grant			-	-	
		Service saving	Various others savings each less than £100k		(110)	(110)	(110)	
<b>Communities Total</b>			(105)	(260)	(365)		(365)	
<b>Operations Directorate General</b>	Cost of living and other service pressures	Electricity/Gas costs	Assumed price variations	3,106		3,106	3,106	
		Expenditure pressure	Other miscellaneous pressures (each less than £100k)	545		545	545	
	Savings, Efficiencies and Mitigations	Service saving	Other miscellaneous savings (each less than £100k)	(622)		(622)	(622)	
	Savings, Efficiencies and Mitigations	Service saving	Cleaner, Greener, Safer - Total	(388)		(388)	(388)	
<b>Operations Directorate General Total</b>			2,641		2,641		2,641	
<b>Operations Total</b>			717	(4,084)	(3,367)	(1,172)	(4,539)	
<b>Resources &amp; Transformation</b>								
<b>Customer &amp; Service Delivery</b>	Cost of living and other service pressures	Electricity/Gas costs	Facilities Management - Assumed price variations	485		485	485	
		Service pressures	Library PFI Contract inflationary clause	150		150	150	
		Service pressures	Other less than £100k	83		83	83	
<b>Customer &amp; Service Delivery Total</b>			718		718		718	
<b>Resources &amp; Transformation General</b>	Cost of living and other service pressures	Employee costs	Major projects team salaries pressure	135		135	135	
		Third Party Payments	Software contracts inflationary clause - resources	157		157	157	
		Third Party Payments	Software contracts inflationary clause - SVPP, dev, customer	14		14	14	
		Service pressures	Other miscellaneous variances (each less than £100k)	38		38	38	
		Transformation	Shortfall against transformation target	1,595		1,595	1,595	
<b>Resources &amp; Transformation General Total</b>			1,939		1,939		1,939	
<b>Resources &amp; Transformation Total</b>			2,657		2,657		2,657	
<b>Central Items</b>								
<b>Central Items</b>	Cost of living and other service pressures	Various	Other miscellaneous pressures (each less than £100k)	(34)		(34)	(34)	
		Employee costs	Assumption that the pay award will be above budget at 4% (May) / £1,925 per FTE (June)	4,139		4,139	4,139	
		Employee costs	Assumed 20% element of transformation related redundancy costs which cannot be funded from the FUCR in line with the regulatio	250		250	250	
		Interest	Assumed interest payable on capitalisation direction	436		436	436	
				-		-	-	
	Savings, Efficiencies and Mitigations	Income	Additional Treasury Management Income due to higher interest rates and the additional money made available to the council in adv	(1,320)	(100)	(1,420)	(531)	(1,951)
		Earmarked Reserve	Release Transformation Mitigation Earmarked Reserve not utilised as planned in 2021/22	(1,949)		(1,949)		(1,949)
		Earmarked Reserve	Release part of the additional 2021/22 surplus to support the impact of the cost-of-living crisis on the council - at June not needed	-		-		-
		Grant Income	Contain Outbreak Management Fund resources that the Council is able to carry forward into 2022/23 to fund previously planned ex	(1,437)		(1,437)		(1,437)
		Grant Income	Anticipation that the final reconciliation of the Covid 19 Sales, Fees and Charges grant claim will be approved by government	(1,402)		(1,402)		(1,402)
		Financial Services	Stour Valley and Poole Partnership Revenue and Benefits (SVPP) - release of the 2021/22 operational reserve	(435)		(435)		(435)
		Contingency	Contingency released to support in-year position	(2,256)	70	(2,186)		(2,186)
		Beach Huts	Beach hut income as not being transferred to a special purpose vehicle	(3,700)		(3,700)		(3,700)
		Corporate Provisions	Bournemouth Development Company (BDC) released portion of provision	(1,000)		(1,000)		(1,000)
		Minimum Revenue Provision	Winter Gardens finance loan		(304)	(304)		(304)
	Transformation	Remove 2022/23 share of redundancy costs that cannot be charged to transformation		(250)	(250)		(250)	
	Employee costs	Removal of 1.25% National Insurance Levy from November 2022		(583)	(583)		(583)	
Electricity/Gas costs	Utility Cost Forecast variation based on Government support package				(100)	(100)		
<b>Central Items Total</b>			(8,708)	(1,167)	(9,875)	(631)	(10,506)	
<b>Central Items Total</b>			(8,708)	(1,167)	(9,875)	(631)	(10,506)	
<b>Grand Total</b>			2,097	(6,234)	(4,137)	(3,737)	(7,874)	