

Somerset West and Taunton Council

SWT Executive – 18 September 2019

Financial Monitoring – 2019/20 as at 31 July 2019

This matter is the responsibility of Cllr Ross Henley, Portfolio Holder for Corporate Resources

Report Author: Emily Collacott (Finance Business Partner)

1 Executive Summary

- 1.1 This report provides an update on the projected outturn financial position of the Council for the financial year 2019/20 (as at 31 July 2019).
- 1.2 Monitoring the budget is an important part of the Council's performance management framework.
- 1.3 The current revenue forecast outturn for the financial year 2019/20 is as follows, these are the best estimates based on information currently available:
 - a) The General Fund (GF) revenue outturn is forecasting a net underspend of £268k. However, there are some potentially significant risks identified within this report (section 7) which are currently being reviewed with a view to controlling action being implemented. Worst case, if cost pressures materialise this predicted underspend will significantly reduce and potentially result in a net overspend for the year.
 - b) The Housing Revenue Account (HRA) revenue outturn is forecasting a small net overspend of £17k at this stage. However, as with the General Fund, there is a risk of additional cost pressures that exacerbate the reported overspend position.
- 1.4 The current capital forecast position for 2019/20 is as follows:
 - (a) The GF current capital programme budget was £69.215m of which £51.441m is rolled forward from the previous year and £17.774m is new approved budget for 2019/20. Following Council's decision to remove the Firepool Hotel Scheme the capital programme budget is now £53.503m. No overspends have currently been identified.
 - (b) The HRA approved capital programme for 2019/20 is £23.093m.

The capital programmes are shown in Appendices A & B.
- 1.5 The General Fund reserves forecast balance as at 31 March 2020 is projected to be £3.407m (subject to risks identified). The balance remains above the current recommended minimum reserves level approved in the Council's Budget Strategy (£2.4m).

- 1.6 The General Fund earmarked reserves balance at the beginning of the year was £18.242m. The net movement in year is currently an increase of £4.721m, mainly contributions to the New Homes Bonus and Business Rates Smoothing earmarked reserves.
- 1.7 The Housing Revenue Account (HRA) general reserve forecast balance as at 31 March 2020 is £2.609m (subject to risks identified), which is above the current recommended minimum level (£1.8m) set within the Council's Budget Strategy and HRA Business Plan, providing a comfortable level of resilience in light of the significant contractual risk in relation to North Taunton.
- 1.8 The HRA earmarked reserves balance at the beginning of the year was £2.719m, with £1.379m committed to be spent within the next three years and the remaining £1.340m for the Social Housing Development Fund will be used as required to fund social housing development feasibility studies.

2 Recommendations

- 2.1 It is recommended that Executive notes the Council's forecast financial performance for 2019/20 financial year as at 31 July 2019.
- 2.2 It is recommended that Executive request Full Council to approve the Housing Director / Head of Function, in consultation with the Housing Portfolio Holder, to have delegated authority to approve changes to the budgeted spend for all of the HRA capital schemes, whilst remaining within the approved capital programme for 2019/20. The reason for this is help address flexible delivery of the programme in year.

3 Risk Assessment

Risk Matrix

Description	Likelihood	Impact	Overall
That the Authority overspends against the approved budget	3	4	12
<i>Mitigated by - Regular budget monitoring reports are produced and managers actively manage the budgets under their responsibility</i>	1	4	4

Risk Scoring Matrix

Likelihood	5	Almost Certain	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	4	Likely	Low (4)	Medium (8)	Medium (12)	High (16)	Very High (20)
	3	Possible	Low (3)	Low (6)	Medium (9)	Medium (12)	High (15)
	2	Unlikely	Low (2)	Low (4)	Low (6)	Medium (8)	Medium (10)
	1	Rare	Low (1)	Low (2)	Low (3)	Low (4)	Low (5)
			1	2	3	4	5
			Negligible	Minor	Moderate	Major	Catastrophic
			Impact				

Likelihood of risk occurring	Indicator	Description (chance of occurrence)
1. Very Unlikely	May occur in exceptional circumstances	< 10%
2. Slight	Is unlikely to, but could occur at some time	10 – 25%
3. Feasible	Fairly likely to occur at same time	25 – 50%
4. Likely	Likely to occur within the next 1-2 years, or occurs occasionally	50 – 75%
5. Very Likely	Regular occurrence (daily / weekly / monthly)	> 75%

4 Background and Full details of the Report

- 4.1 This report provides the Council's forecast end of year financial position for revenue and capital expenditure as at 31 July 2019 for the Council's General Fund (GF) and Housing Revenue Account (HRA).
- 4.2 The regular monitoring of financial information is a key element in the Council's Performance Management Framework. Crucially it enables remedial action to be taken in response to significant budget variances, some of which may be unavoidable. It also provides the opportunity to assess any consequent impact on reserves and the Council's Medium Term Financial Plan.
- 4.3 Members will be aware from previous experience that the position can change between 'in-year' projections and the final outturn position, mainly due to demand-led service costs and income levels. The budget monitoring process involves a detailed review of the more volatile budgets and a proportionate review of low risk/low volatility budget areas.
- 4.4 Budget Holders, with support and advice from their accountants, regularly review the position and update their forecasts based on currently available information and knowledge of service requirements for the remainder of the year. As with any forecast there is always a risk that some unforeseen changes could influence the position at the year-end, and a number of risks and uncertainties are highlighted within this report. However, the following forecast is considered to be reasonable based on current information.

5 General Fund (GF) 2019/20 Forecast Outturn

General Fund Revenue Account – 2019/20 Forecast as at 31 July 2019

- 5.1 The Council is currently forecasting an overall net underspend of £268k (1.2% of net budget). This is a small variance compared to the Net Budget of £22.3m.

Table 1 General Fund Revenue Outturn Summary 2019/20

	Current Budget	Outturn	Variance	
	£'000	£'000	£'000	%
Performance and Governance	10,713	10,523	-190	-0.9%
Communication and Engagement	563	563	0	0.0%
Customer	931	1,012	81	0.4%
Localities	3,032	3,155	123	0.6%
Commercial Investment	2,015	2,015	0	0.0%
Strategy	662	662	0	0.0%
Net Cost of Services	17,916	17,930	14	0.1%

	Current Budget	Outturn	Variance	
	£'000	£'000	£'000	%
Interest and Investment Income	-969	-1,251	-282	-1.3%
Transfers from Earmarked Reserves	6,921	6,921	0	0.0%
Transfers from General Reserves	-65	-65	0	0.0%
Capital and Other Adjustments	-1,471	-1,471	0	0.0%
Net Budget	22,332	22,064	-268	-1.2%
Funding	-22,332	-22,332	0	0.0%
Variance	0	-268	-268	-1.2%

5.2 The table below provides more detail on the significant variance forecast for the year.

Table 2 - Summary of Significant Forecast Variances for the Year

	Staffing	Other Expenditure	Income	Total
	£'000	£'000	£'000	£'000
Bereavement Services	n/a	0	44	44
Members allowances	n/a	21	0	21
Interest Receivable	n/a	0	15	15
Interest Payable	n/a	-297	0	-297
Operational and DHL Rota	16	0	0	16
Operation Clean Sweep	n/a	50	0	50
Phase 2 Information Project	n/a	20	0	20
B&B/Homelessness	n/a	65	0	65
Performance & Governance	n/a	50	0	50
Pest Control	n/a	-17	46	29
Insurance	n/a	-281	0	-281
TOTAL – over / (under) spend	16	-389	105	-268

5.3 The main variances to budget are explained as follows:

- a) **Bereavement Services:** Bereavement services is a demand led service and usage decreased in the first 2 months of the year. Assuming usage stays the same as last year for the rest of the year, income will be £44k below budget. Assuming this level of usage, expenditure for medical fees and purchases of memorials etc for resale is expected to be on budget.
- b) **Members Allowances:** The allowance scheme and executive arrangements approved by Members is projected to cost £21k more than the original budget estimate set by the Shadow Council in February 2019.
- c) **Interest Receivable:** This is forecast to be £15k below budget. Due to the formation of the new council there were delays in setting up the new fund accounts and cash was hence invested in the debt management office (DMO) at a lower rate of return. In addition there has been a reduction in interest rates across the funds.

- d) **Interest Payable:** The General Fund only has one short-term loan with interest payable of £10.9k and no other external borrowings are currently forecast, giving a projected significant underspend in financing costs. It should be noted that if the Council needs to externalise debt then this could have a significant impact on the interest payable forecast.
- e) **Operational and Deane Helpline (DHL) Rota:** An increase in the standby payments has been applied to ensure that we have the necessary skills and resources available. The payment had not be altered for some time and had fallen behind what is reasonable for the commitment required when undertaking this role.
- f) **Operation Clean Sweep:** Additional costs associated with an intensive clean up, repair and refurbishment of Taunton's street scene and wider public areas, carried out during Spring 2019. The intensive cleaning equipment used as part of this work has also been deployed in other parts of the district.
- g) **Phase 2 Information Project:** This work is required for GDPR compliance and will cost an additional £20k.
- h) **B&B Homelessness:** Cost of Bed and Breakfast expenditure is forecast to exceed the budget by £65k. The council has a statutory duty to house people who find themselves homeless. The numbers of homeless increased in 2018/19 compared to 2017/18 and we expect this increase to still be the case for 2019/20. In April 2018 the Homelessness Reduction Act placed extra duties on the Council to house the homeless until accommodation can be provided whereas in 2017/18 councils only had a duty to house the homeless for 28 days.
- i) **Performance & Governance:** A budget error has been identified that will be corrected for 2020/21 base position but results in a variance this year.
- j) **Pest Control:** This discretionary chargeable service is no longer provided and therefore the net surplus of £29k will not be achieved.
- k) **Insurance:** Following an authority wide re-tender exercise for insurance premiums, the new authority has been successful at significantly reducing the annual premiums. The total savings against budget across both the HRA and the General fund is £408k. A provisional assumption has been made that the General fund will benefit from 65% of the savings against the budget. This amounts to £281k.

6 General Fund (GF) Reserves

General Fund Reserves

- 6.1 Table 4 below summarises the movement on the GF Reserves Balance to 31 July 2019. The forecast balance as at 31 March 2020 is £3.407m, this would be £1.007m above the recommended minimum balance of £2.4m. The balance is only a forecast and can change which means it must be caveated at this stage.

Table 3 - General Reserve Balance

	£000
Balance Brought Forward 1 April 2019	3,204
Approved Transfers to date	-65
2019/20 Projected Outturn Variance – M4 Forecast	268
Projected Balance 31 March 2020	3,407
Recommended Minimum Balance	2,400
Projected Balance above recommended minimum	1,007

- 6.2 Prudent advice is to maintain reserves above the recommended minimum, to provide some resilience for emerging costs and to provide some flexibility to support measures to address ongoing financial sustainability. It should also be noted that the above forecast is indicative only at this stage with significant risks identified within this report.

Earmarked Reserves

- 6.3 The Total GF Revenue Earmarked Reserves brought forward balance for 2019/20 is £18.242m. In-year movements to date amount to an additional £4.721m, which included the recent approvals for the 4 new directors and the park and ride scheme. This brings the current balance as at 31 July to £22.963m.
- 6.4 The following table details those reserves with balances greater than £500,000.

Table 4 – GF Earmarked Reserves

	Opening Balance £'000	Transfers To/From £'000	Closing Balance £'000
New Homes Bonus	6,168	2,974	9,142
Business Rates Smoothing	3,547	2,869	6,416
General Funds General Carry Forwards	1,135	0	1,135
Garden Town	944	-20	924
Transformation	728	0	728
Transition	648	0	648
Strategic Housing Market Assessment	576	0	576
Revenue Reserves held for Capital Projects	888	0	888
Other; with an individual balance less than £500k	3,608	-1,102	2,506
TOTAL	18,242	4,721	22,963

- 6.5 Earmarked reserves are reviewed during the year. This is in order to confirm they align to current priorities and identify any surplus balances that can be redirected to mitigate in-year financial risks.

7 General Fund - Risk and Uncertainty

- 7.1 Budgets and forecasts are based on known information and the best estimates of the Council's future spending and income. Income and expenditure over the 2019/20 financial year is estimated by budget holders and then reported through the budget monitoring process. During this process risks and uncertainties are identified which could impact on the

financial projections, but for which the likelihood, and/or amount are uncertain.

7.2 The following general risks and uncertainties have been identified:

- a) **Fluctuation in demand for services:** We operate a number of demand-led services and the levels of demand do not always follow a recognisable trend. We therefore have to caveat the forecasts in these areas to account for fluctuations.
- b) **General Spend:** It is conceivable that, whilst budget holders are optimistic that they will spend all of their budget, we could see underspends of £50k-£100k by year-end caused by the cumulative effect of minor underspends in a number of service areas.
- c) **Year-end Adjustments:** Certain items are not determined or finalised until the financial year-end. For example, the final assessment of provisions required for bad debts, and final allocations of support service recharges. These can result in potentially significant differences to current forecasts.
- d) **Business Rates:** There are inherent risks and uncertainties within the Business Rates Retention system. The Council's share of business rates funding is directly linked to the total amount of business rates due and collected in the area. The figures are subject to volatility. Forecasts have to reflect this uncertainty.
- e) The Council carries protection against risk and uncertainty in a number of ways, such as insurances and maintaining reserves. This is a prudent approach and helps to mitigate unforeseen pressures.

7.3 The following specific risks have been identified for the current financial year:

- a) **Staffing:** There is a high risk that the staffing budget may be overspent in 2019/20. Based on current projections there is a possible cost pressure of £250k-£400k for the General Fund and £70k-£150k for the HRA. However the leadership team are taking action aimed at managing and reducing this cost pressure, and will update members in the next report once the costs have been reviewed in September.
- b) **Recruitment costs:** There is a risk of no savings within salary budgets to take into account these costs – these costs are normally covered by vacancy savings in-year.
- c) **Interest receivable:** This has been forecast on the basis that interest rates will remain as they are currently. However, interest rates are unpredictable and there is a risk that interest rates could decrease further.

8 General Fund Capital Programme

8.1 No potential overspends have been identified. The current capital programme budget is £69.2m of which £51.4m is rolled forward from the previous year and £17.8m is new approved budget for 19/20. The Council is supporting this investment through the use of Capital Grants and Contributions, Capital Receipts, Revenue Funding, Reserves and Borrowing.

- 8.2 The major growth and regeneration projects account for £52.041m of the total capital budget. Of this, Budget Holders are projecting that £11.573m will be spent during 2019/20 with the remainder due to be spent in future years.
- 8.3 Within this, the largest projects are: Firepool Hotel (now cancelled), Coal Orchard regeneration, Great Western Railway development loan, Seaward Way, Employment Site Enabling, and Major Transport Schemes. There is also an amount of up to £7m identified in respect of planned loans to Somerset Waste Partnership.
- 8.4 Regarding the Firepool Hotel, on the 18 June the Executive (subsequently approved by Full Council) agreed to cease the previous Council investment plans and cancel the existing budget approval, and instead to seek a development partner/investor to deliver this scheme as an alternative to the previously approved Council development, and on a different part of the site. A specialist property adviser will be appointed to undertake a thorough hard marketing exercise.
- 8.5 Other large projects are Grants to RSLs and DFGs Private Sector.

Table 5 – GF Capital Programme Summary

	Approved Budget 19/20	TDBC Slippage	WS Slippage	Budget Return	Total
	£'000	£'000	£'000	£'000	£'000
Growth Programme	2,027	4,190	0		6,217
IT Projects	154	544	354		1,052
Major Projects	7,500	31,963	6,362	-15,713	30,112
Housing	1,695	2,703	567		4,965
Other Projects	398	486	463		1,347
S106 – GF			271		271
S106 –Hinkley Funded			3,539		3,539
CIL Funded Projects	6,000				6,000
TOTAL	17,774	39,886	11,556	-15,713	53,503

9 Housing Revenue Account (HRA)

- 9.1 The HRA is a ring-fenced account used to manage the Council's housing stock of some 5,700 properties, with the Council acting as the Landlord.
- 9.2 Since April 2012, under the Localism Act 2011, the HRA has been a 'self-financing' account. This enables the Council to retain all rental income to meet the costs of managing and maintaining the housing stock, as well as meeting the interest payments and voluntary repayment of one-off debt of £85.12m incurred to become a 'self-financing' authority.
- 9.3 The HRA budget for 2019/20 is budgeted to break-even (net of approved transfers to/from HRA Reserves).
- 9.4 The current year-end forecast outturn position for the Housing Revenue Account for 2019/20

is a small net overspend of £17,000 and is summarised in **Table 7** below.

Table 6: HRA Outturn Summary

	Budget	Forecast	Variance	
	£'000	£'000	£'000	%
Gross Income	-26,217	-26,217	0	0.0%
Service Expenditure	13,844	13,791	-53	-0.4%
Other Operating Costs and Income	9,381	9,451	70	0.7%
Un-earmarked Reserve Transfers	-	-	-	0.0%
Capital Financing and Debt Repayment	2,992	2,992	-	0.0%
Total	-	17	17	0.1%

9.5 The variances forecasted for the year are described below.

- a) **Interest Receivable:** the actual interest receivable in 2018/19 was nil due to internal borrowings exceeding investments. The expectation is that this situation will arise again and therefore a variance of £70k is now being reported.
- b) **Right To Buy:** the original budget estimated that 46 properties would be sold to existing tenants under the RTB scheme. However the current forecast is that there will be only 36 RTB sales (34 sales in 2018-19; 53 sales in 2017-18). Therefore an under-recovery of RTB admin fee grant income is being reported of £13k.
- c) **Insurance:** following an authority wide re-tender exercise for insurance premiums the new authority has been successful at significantly reducing their annual premiums. Whilst a provisional saving against budget of £66k is being reported. Officers are working through the premiums to identify the actual savings against budget to be realised by the HRA.

10 HRA Risks and Uncertainty

- 10.1 Budgets and forecasts are based on known information and the best estimates of the Council's future income and expenditure activity. Income and expenditure over the financial year is estimated by budget holders and then reported through the budget monitoring process. During this process any risks and uncertainties are identified which could impact financial projections, but for which the likelihood and/or amount are uncertain.
- 10.2 There are also a number of areas where the financial impact is not known until the end of the financial year such as depreciation charges and change in provision for bad debt.
- 10.3 The service is in discovery mode and the 2019/20 budgets are still being reviewed for accuracy in relation to the new Somerset West and Taunton operating model and staffing structure. This could result in variances being identified and reported in future reporting cycles.
- 10.4 The current areas of risk and uncertainty being reported include:
 - a) **Repairs & Maintenance:** Overall this is a very demand led and reactive service based

on the needs of the tenants. There are also a number of uncontrollable variables associated with this service such as the weather (e.g. cold winters causing burst pipes), condition of properties when returned (e.g. void refurbishments), consumer demand on minor internal / external repairs (e.g. broken door or fence) and the type of repair work required.

- b) **Tenancy Management:** The current year spend to date is low against budget due to the embedding of a new team in a new operating model. There may be an underspend but this will not be known with certainty until later in the year to allow the service time to explore the demands of this service against current budget provision.
- c) **Dwelling Rental Income:** There may be a reduction in general needs dwelling rental income due to the impact of additional voids resulting from the decants in relation to the North Taunton Regeneration scheme. Officers are currently working through the time-tabling of activities to identify when and financially how much this will impact the service.
- d) **Interest Payable:** There is a risk that the HRA may need to externalise its internal borrowings from the general fund if the general fund needs to borrow internally from itself for any major schemes. The HRA may also need to take on more borrowing to finance capital schemes such as buybacks. As a consequence the interest payable may increase on any additional loans taken.
- e) **Staffing:** There is a high risk that the staffing budget may be overspent in 2019/20. Based on current projections there is a possible cost pressure of £250k-£400k for the General Fund and £70k-£150k for the HRA. However the leadership team are taking action aimed at managing and reducing this cost pressure, and will update members in the next report once the costs have been reviewed in September.

11 HRA Capital Programme

- 11.1 The HRA approved Capital Programme is £23.093m. This consists of £9.586m of new schemes approved for 2019/20 plus £13.507m carried forward from prior years. The Capital Programme relates to schemes which will be completed over the next five years.
- 11.2 The Council is supporting this investment through the use of the Major Repairs Reserve, Capital Receipts, Revenue Funding and Borrowing.
- 11.3 **Appendix B** provides a breakdown of the HRA Capital Programme projected outturn by scheme and the actual spend incurred within the first four months of the year.
- 11.4 **Delegated Authority:** In response to the implementation of the new Housing Director and to enable the team to address the delivery of the programme with greater flexibility in-year, it is requested that the Housing Director / Head of Function in consultation with the Housing Portfolio Holder is granted delegated authority to make changes to the profile of budgeted spend for all of the HRA capital schemes, whilst remaining within the approved Capital Programme for 2019-20. Any virements will be reported as part of Appendix B to SLT on a bi-monthly basis and to Members on a 4-monthly basis.
- 11.5 The capital programme can be split into three distinct areas:

- 11.6 **Major Works:** The original budget of £7.322m is funded by the Major Repairs Reserve and relates to spend on major works on existing dwellings such as kitchens, bathrooms, heating systems, roofs, doors and windows.
- 11.7 **Improvements:** The original budget of £2.710m is funded by the Major Repairs Reserve and relates to spend on improvements such as disabled facilities adaptations, asbestos removal and environmental improvements.
- 11.8 Due to timing of spend it is feasible that part of the approved budget will roll forward into 2020/21 for Major and Improvement Works at the end of the current financial year. This is due to the substantial disruption caused by transformation – implementing a new staffing and operational model – and also due to the number of significant contracts for works coming to the end of their contract period during 2019/20 making it is necessary to review the delivery of capital works and improvements schemes in the future as part of the HRA Business Plan review.
- 11.9 **Housing Development:** The remaining budget of £13.061m is for the provision of new housing through schemes such as North Taunton Regeneration, Weavers Arms and other buybacks to increase the Council’s housing stock.

12 **HRA Earmarked Reserves**

- 12.1 The HRA Earmarked Reserves (EMR) at the beginning of 2019/20 were £2.719m (see **Table 7** below). Of this, half the funds have been specifically committed to be spent within the next three financial years. The other half relates to the Social Housing Development Fund which will be used as required to fund social housing development feasibility studies and usage approved through the Housing Programme Board.

Table 7: Balance of HRA EMR held at 1 April 2019

Description	Balance b/f
	£'000
HRA Carry Forwards	186
HRA Electrical Testing	474
HRA Employment and Skills Dev	102
HRA One Teams	50
Leasehold Schemes HRA Advanced Payments	9
Social Housing Development Fund	1,340
HRA Contribution to Transformation	380
HRA Contribution to Transition	178
HRA Total	2,719

13 **HRA General Reserves**

- 13.1 The HRA reserves at the start of the year were £2.718m. This is £918k above the minimum recommended reserve level of £1.8m, providing a level of resilience in light of the significant contractual risk in relation to North Taunton and other risks identified in this report.

- 13.2 **Approved In-Year Transfers** - On the 30 July 2019 Full Council approved a Structural Change to the Senior Leadership Team and one-off additional funding of £26k from HRA general balances for 2019/20.
- 13.3 **Forecast Outturn** - The current outturn position is forecast to be an overspend of £17k. If this is the position at year-end then this will be funded from general balances.

Table 9: HRA Reserve Balance

	£000
Balance Brought Forward 1 April 2019	2,718
Approved In-Year Transfers	-26
Forecast Outturn 2019/20 (as at 31 July 2019)	-17
Forecast Balance Carried Forward 31 March 2019	2,675
Recommended Minimum Balance	1,800
Forecast Balance above recommended minimum	875

14 Links to Corporate Aims / Priorities

- 14.1 The financial performance of the Council underpins the delivery of corporate priorities and therefore all Corporate Aims.

15 Finance / Resource Implications

- 15.1 Contained within the body of the report.

16 Legal Implications

- 11.1 There are no legal implications associated with this report.

17 Environmental Impact Implications

- 17.1 None for the purpose of this report.

18 Safeguarding and/or Community Safety Implications

- 18.1 None for the purpose of this report.

19 Equality and Diversity Implications

- 19.1 None for the purpose of this report.

20 Social Value Implications

- 20.1 None for the purpose of this report.

21 Partnership Implications

- 21.1 A wide range of Council services are provided through partnership arrangements e.g. SLM for leisure services and Somerset Waste Partnership for Waste and Recycling services. The cost of these services is reflected in the Council's financial outturn position for the year.

22 Health and Wellbeing Implications

22.1 None for the purpose of this report.

23 Asset Management Implications

23.1 None for the purpose of this report.

24 Consultation Implications

24.1 None for the purpose of this report.

25 Scrutiny Comments / Recommendation(s)

25.1 During the discussion of this item Members made comments, statements and asked question on a number of areas. These will be included within the minutes of the Scrutiny Committee. The main Scrutiny comments are:

- a) An increase in the members allowances budget was considered.
- b) An increase in the Deane Helpline service was due to the increased levels of pay for those on standby.
- c) An overspend for the homelessness services was considered.
- d) Concerns were expressed over a loss of pest control provision, further clarification was requested over if this was a Councillor decision.
- e) A comparison was requested over previous quarters and years in future reports.
- f) Activity in the Capital Programme was considered, budget changes above £50k would be included for transparency.

Democratic Path:

- **Scrutiny – 4 September 2019**
- **Executive – 18 September 2019**
- **Full Council – 8 October 2019**

Reporting Frequency: 4 Monthly

List of Appendices

Appendix A	General Fund Capital Programme
Appendix B	Housing Revenue Account Capital Programme

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