

## Appendix 3 - Analysis of Budget by Group Manager Unit

	Full Year Budget	Q1 Budget Position	Q1 Actual Position	Budget Under / (over) spend	Budget Variance %	Notes
<b>Chief Executive</b>	<b>0</b>	<b>59,154</b>	<b>57,731</b>	<b>1,423</b>	<b>2</b>	
Employees	233,683	58,219	56,905	1,314	2.3	
Premises	0	0	0	0	0.0	
Transport	2,280	258	226	32	12.4	
Supplies & Services	2,560	677	600	77	11.3	
Payments to Third Parties	0	0	0	0	0.0	
Support Services	(238,523)	0	0	0	0.0	
Income	0	0	0	0	0.0	
<b>Deputy Chief Executive</b>	<b>0</b>	<b>28,845</b>	<b>28,369</b>	<b>476</b>	<b>2</b>	
Employees	109,658	27,397	27,404	(7)	(0.0)	
Premises	0	0	0	0	0.0	
Transport	2,450	614	780	(166)	(27.1)	
Supplies & Services	3,540	834	185	650	77.9	
Support Services	(115,648)	0	0	0	0.0	
Income	0	0	0	0	0.0	
<b>One Legal</b>	<b>0</b>	<b>269,828</b>	<b>248,189</b>	<b>21,639</b>	<b>8</b>	
Employees	802,042	272,599	269,172	3,427	1.3	
Premises	0	0	0	0	0.0	
Transport	17,730	6,200	2,445	3,755	60.6	
Supplies & Services	66,487	13,869	17,071	(3,202)	(23.1)	
Payments to Third Parties	9,500	2,615	2,887	(272)	(10.4)	
Support Services	(300,249)	0	0	0	0.0	
Income	(595,510)	(25,455)	(43,386)	17,931	(70.4)	1)
1) One Legal have been undertaking additional works for third party, including UBICO and Cheltenham Borough Homes which has boosted the Quarter 1 income position above the expected income for the first quarter.						
<b>Democratic Services</b>	<b>1,687,302</b>	<b>175,334</b>	<b>194,006</b>	<b>(18,672)</b>	<b>(11)</b>	2)
Employees	229,360	55,989	65,045	(9,056)	(16.2)	
Premises	0	0	1,276	(1,276)	0.0	
Transport	18,610	4,656	3,978	678	14.6	
Supplies & Services	553,859	114,006	122,993	(8,987)	(7.9)	
Payments to Third Parties	30,106	746	1,983	(1,237)	(165.8)	
Support Services	853,008	0	0	0	0.0	
Depreciation	2,609	0	0	0	0.0	
Income	(250)	(63)	(1,269)	1,206	(1,914.3)	
2) At the end of Quarter 1 the budget position in Democratic services is showing a deficit of £19k with deficits in employee costs, supplies and services and other payments to third parties. This is all in relation to the Parliamentary, Borough and Parish elections held in May. Currently both Democratic services and Finance are processing payment requests and additional staff overtime costs in relation to the work undertaken for the elections. Returns to DCLG need to then be completed to recover these costs. It is expected that by Quarter 2 outturn the costs and recovery will be clarified and the budget position improved.						
<b>Corporate Services</b>	<b>515,264</b>	<b>312,954</b>	<b>287,006</b>	<b>25,948</b>	<b>8</b>	3)
Employees	843,110	210,037	187,243	22,794	10.9	
Premises	200	0	0	0	0.0	
Transport	8,610	2,156	1,247	909	42.1	
Supplies & Services	397,353	95,279	87,854	7,425	7.8	
Payments to Third Parties	57,700	6,607	10,740	(4,133)	(62.5)	
Support Services	(832,978)	0	0	0	0.0	
Depreciation	45,769	0	0	0	0.0	
Income	(4,500)	(1,125)	(78)	(1,047)	93.0	
3) Corporate services is the reorganised Group from Business Transformation and Policy and Performance. Savings in staff costs have been recognised as the budget was set assuming that there would be two group managers in 2015/16. Also other staff vacancies have contributed to a saving in Quarter 1. As posts in the new structure are being appointed, the total savings in staff costs over the remainder of the year is expected to reduce.						
<b>Environmental and Housing</b>	<b>3,857,961</b>	<b>828,902</b>	<b>789,454</b>	<b>39,447</b>	<b>5</b>	

Employees	991,673	244,303	223,804	20,499	8.4	4)
Premises	5,145	637	24	613	96.3	
Transport	51,970	9,969	9,372	597	6.0	
Supplies & Services	165,916	42,048	41,349	700	1.7	
Payments to Third Parties	3,696,676	1,200,178	1,206,785	(6,607)	(0.6)	
Support Services	516,011	0	0	0	0.0	
Depreciation	72,410	0	0	0	0.0	
Income	(1,641,840)	(668,234)	(691,879)	23,645	(3.5)	5)

4) Savings from vacant posts and maternity leave are helping the positive budget position in Environmental Health, which is completing a restructure of the team and are currently appointing to these posts.

5) Income from Trade and Garden Waste continue to show positive returns in line with previous years. A prudent estimate of income was put in the budget to take account of the move to UBICO from the 1st April, to give flexibility in the budget for the new arrangements between the Council, UBICO and customers to become embedded.

<b>Finance and Asset</b>	<b>1,265,928</b>	<b>487,255</b>	<b>503,568</b>	<b>(16,313)</b>	<b>(3)</b>	
Employees	2,520,734	528,520	519,111	9,409	1.8	
Premises	664,673	262,965	261,601	1,364	0.5	
Transport	10,580	2,653	2,912	(259)	(9.8)	
Supplies & Services	659,739	165,011	159,750	5,261	3.2	
Payments to Third Parties	161,450	39,408	47,294	(7,887)	(20.0)	
Support Services	(836,203)	0	0	0	0.0	
Depreciation	273,946	0	0	0	0.0	
Income	(2,000,156)	(464,093)	(458,202)	(5,891)	1.3	
Treasury Mgt Activity	(188,835)	(47,209)	(28,898)	(18,311)	38.8	6)

6) Treasury Mgt activity is showing a negative position against the budget. The main reason for this is the impact of the Virgin Media refund which has depleted cash balances held in investment funds. The impact is a significant reduction in the interest that the council has received from the investments held. This is a known variance and a reserve was set aside at the previous year end to cover the lost income.

<b>Revenues and Benefits</b>	<b>829,395</b>	<b>4,101,490</b>	<b>4,089,598</b>	<b>11,891</b>	<b>0</b>	
Employees	798,178	198,789	193,746	5,043	2.5	
Transport	11,610	2,904	2,482	422	14.5	
Supplies & Services	141,242	18,045	16,196	1,849	10.2	
Payments to Third Parties	26,750	82	215	(133)	(161.8)	
Transfer Payments - Benefits Service	19,665,790	4,040,177	4,039,317	860	0.0	
Support Services	416,299	0	0	0	0.0	
Depreciation	9,247	0	0	0	0.0	
Income	(20,239,721)	(158,507)	(162,357)	3,849	(2.4)	

<b>Development Services</b>	<b>1,264,095</b>	<b>(124,642)</b>	<b>(219,538)</b>	<b>94,896</b>	<b>(76)</b>	
Employees	1,331,697	319,832	315,921	3,911	2.7	
Premises	50,376	6,041	6,191	(150)	(8.9)	
Transport	45,720	11,439	9,156	2,283	16.7	
Supplies & Services	363,037	59,180	56,587	2,593	(6.4)	
Payments to Third Parties	215,410	7,782	5,252	2,530	10.9	
Support Services	352,782	0	0	0	0.0	
Depreciation	39,897	0	0	0	0.0	
Income	(1,134,824)	(528,916)	(612,644)	83,728	(0.6)	7)

7) Planning income from both standard applications and also from pre-planning advice is significantly above the budgeted income for the first quarter.