

Appendix 3 - Analysis of Budget by Group Manager Unit

	Full Year Budget	Q3 Budget Position	Q3 Actual Position	Budget Under / (over) spend	Budget Variance %	Notes
Chief Executive	0	177,804	175,924	1,880	1	
Employees	233,103	174,935	170,610	4,325	2.5	
Premises	0	0	60	(60)	0.0	
Transport	2,280	1,712	1,997	(285)	(16.6)	
Supplies & Services	1,600	1,157	3,258	(2,101)	(181.6)	
Payments to Third Parties	0	0	0	0	0.0	
Support Services	(236,983)	0	0	0	0.0	
Income	0	0	0	0	0.0	
Deputy Chief Executive	0	86,739	86,661	78	0	
Employees	109,508	82,144	82,197	(53)	(0.1)	
Premises	0	0	0	0	0.0	
Transport	2,450	1,838	1,812	26	1.4	
Supplies & Services	3,300	2,757	2,652	105	3.8	
Support Services	(115,258)	0	0	0	0.0	
Income	0	0	0	0	0.0	
One Legal	0	813,772	796,636	17,136	2	
Employees	1,088,669	817,780	845,407	(27,627)	(3.4)	1
Premises	0	0	0	0	0.0	
Transport	26,280	18,600	8,993	9,607	51.7	
Supplies & Services	95,088	70,912	150,042	(79,130)	(111.6)	2
Payments to Third Parties	10,160	7,845	4,604	3,241	41.3	
Support Services	(270,279)	0	0	0	0.0	
Income	(949,918)	(101,365)	(212,410)	111,045	(109.5)	3
<p>1) The overspend on employees is due to continuing to have unfilled vacancies in the section and therefore using locums to cover these vacancies. However this overspend is then being offset from additional income being recovered from third parties.</p> <p>2) The overspend on Supplies and Services is related to disbursements, which is additional work that One Legal have undertaken in the first 9 months of the year. All of these additional costs are being recovered through Income, as costs are recharged back to the various clients. These leaves an overspend mainly on books and publications of £6k making up the remained, although it is expected that the budget for books will not overspend on the full year budget.</p> <p>3) After taking account of the additional income on disbursements, the remaining additional income against budget relates to additional work that One legal has done for UBICO, Cheltenham Borough Homes and Worcestershire County Council.</p>						
Democratic Services	1,686,891	659,579	573,258	86,321	13	
Employees	224,000	225,235	212,894	12,341	5.5	4
Premises	0	5,107	5,107	0	0.0	
Transport	18,610	13,960	15,647	(1,687)	(12.1)	
Supplies & Services	549,519	380,241	344,329	35,911	9.4	5
Payments to Third Parties	30,106	37,590	21,559	16,030	42.6	6
Support Services	862,297	0	0	0	0.0	
Depreciation	2,609	0	0	0	0.0	
Income	(250)	(2,554)	(26,279)	23,726	(929.0)	7
<p>4) This is due to Temporary staff employed to cover peak times only whilst the on-going impact of IER (Individual Electoral Registration) is assessed to provide the optimum flexibility to meet the statutory requirements of the service</p> <p>5) Supplies and Services are underspent due to flexible use of staff during the elections resulted in an underspend of £24,000 on the election fees budget.</p> <p>6) Canvasser Payments in excess of £15,000 usually paid in the 3rd quarter will now be paid in the 4th quarter.</p> <p>7) A Gov't grant relating to Individual Electoral Registration (£22,828) has been received which had not been included in the budget.</p>						
Corporate Services	494,834	960,166	870,219	89,947	9	
Employees	844,510	633,206	570,162	63,044	10.0	5
Premises	0	0	0	0	0.0	
Transport	8,610	6,462	4,459	2,003	31.0	
Supplies & Services	389,343	287,019	286,462	557	0.2	
Payments to Third Parties	47,700	36,629	21,145	15,484	42.3	6
Support Services	(836,598)	0	0	0	0.0	
Depreciation	45,769	0	0	0	0.0	
Income	(4,500)	(3,150)	(12,008)	8,858	(281.2)	
<p>5) As members will now be aware, Corporate Services is the new group which combined the Business Transformation and Policy and Performance Teams. Savings in staff costs have been recognised as the budget was set assuming there would be two group managers in 2015/16. Other staff vacancies within the group e.g. Web Development and Internal Audit posts have also contributed to the saving.</p> <p>6) This mainly relates to the recoup of monies as a result of apprentices successfully being appointed to post.</p>						
Environmental and Housing	3,876,850	2,525,234	2,479,969	45,265	2	
Employees	937,190	702,991	723,943	(20,952)	(3.0)	7
Premises	3,595	1,968	128	1,840	93.5	
Transport	37,100	27,834	25,736	2,098	7.5	
Supplies & Services	139,126	77,332	77,356	(24)	(0.0)	
Payments to Third Parties	3,737,739	3,139,361	3,162,622	(23,262)	(0.7)	8
Support Services	591,530	0	0	0	0.0	
Depreciation	72,410	0	0	0	0.0	

Income	(1,641,840)	(1,424,252)	(1,509,816)	85,564	(6.0)	9
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7) Underspend on staff costs relates to savings from staff on maternity leave and holding vacancies on staff posts. Some of the savings have been used to pay contractors to cover the vacancies, but the overall position continues to show a surplus.

8) Payments to Third Parties principally relates to the contract with UBICO for the provision of waste and recycling services. The overspend relates to additional costs incurred during the year as a result of additional hire of a vehicle and extra crew.

9) Income is up on garden waste, private hire licensing and also incentive grants for recycling from Gloucestershire CC. Positive positions in all these areas of income against budget is helping contribute to a reasonable surplus at the end of Q3

Finance and Asset	1,266,678	1,205,229	1,260,705	(55,477)	(5)	
Employees	2,519,754	1,783,786	1,757,440	26,346	1.5	10
Premises	621,213	446,742	426,182	20,560	4.6	11
Transport	10,580	7,943	8,746	(803)	(10.1)	
Supplies & Services	648,948	359,435	330,176	29,259	8.1	12
Payments to Third Parties	161,450	122,435	139,682	(17,247)	(14.1)	13
Support Services	(780,172)	0	0	0	0.0	
Depreciation	273,946	0	0	0	0.0	
Income	(2,000,206)	(1,397,486)	(1,302,347)	(95,139)	6.8	14
Treasury Mgt Activity	(188,835)	(117,626)	(99,174)	(18,452)	15.7	15

10) Staff savings have been achieved principally at Cascades, where staff levels are matched to demand. Reduced demand at the swimming pool has resulted in reduced staffing levels required and consequently this is offset against a reduced amount of income received. (see point 13). In addition, vacancies and maternity are covered by existing staff rather than reappointing.

11) Savings have been made on responses maintenance requirements on a number of assets, as well as savings on utility costs in the first 6 months against budget

12) Small underspends across a variety of expenditure types such as equipment, goods for resale and postages have resulted in an overall saving to date.

13) Additional expenditure on Burial services has been incurred, but also offset against income. Additional expenditure was also incurred on receiving specialist advice from consultants on undertaking out bank tender.

14) As noted in 8 above income is down on cascades to reflect less demand from users, which has been offset against staff costs, to ensure that overall there is no impact on budget overall for this service. Whilst the council is receiving surplus from car parking and cemeteries (also linked to 11 above), there is a deficit on budget income targets from property investments.

15) Treasury Mgt activity is showing a negative position against the budget. The main reason for this is the reduced investment income from treasury activities as anticipated following £10.7m refund to Virgin Media. An equalisation reserve has been established to balance the budget.

Revenues and Benefits	829,395	610,316	667,679	(57,363)	(9)	
Employees	794,528	595,978	576,815	19,163	3.2	16
Transport	11,610	8,711	8,293	418	4.8	
Supplies & Services	135,092	82,685	94,661	(11,976)	(14.5)	17
Payments to Third Parties	26,750	6,398	7,790	(1,392)	(21.8)	
Transfer Payments - Benefits Service	19,665,790	14,749,343	14,924,000	(174,658)	(1.2)	18
Support Services	426,099	0	0	0	0.0	
Depreciation	9,247	0	0	0	0.0	
Income	(20,239,721)	(14,832,799)	(14,943,881)	111,082	(0.7)	19

16) Savings have been made on employee costs through the first 9 months of the year as there are currently 2 vacant posts in the group and we have not replacing staff as they leave

17) Increase in Bailiff costs carrying out more enforcement against non-payment of local taxes. In addition, we have arranged training for key staff to cover important aspects of revenues and benefits going forward..

18) Demand for benefits has risen slightly over the anticipated budget. Benefit claims are very much demand led. However the impact of welfare reform will mean that Benefit Payments will fall in the longer term.

19) The income covering the cost of the increased payments noted above, has increased to cover the additional benefit payments being made. The additional income received from Central Government does not cover the full increase in payments being made.

Development Services	1,292,867	603,301	(46,097)	649,398	108	
Employees	1,336,035	997,592	970,560	27,032	2.7	20
Premises	41,586	8,061	9,480	(1,419)	(8.9)	
Transport	48,870	35,013	30,175	4,838	16.7	
Supplies & Services	366,707	245,977	179,829	66,148	(6.4)	21
Payments to Third Parties	215,410	122,465	143,553	(21,088)	10.9	22
Support Services	359,364	0	0	0	0.0	
Depreciation	39,897	0	0	0	0.0	
Income	(1,115,002)	(805,807)	(1,379,694)	573,887	(0.6)	23

20) Employee Costs are showing an underspend due to staff turnover and changes in employment patterns in the quarter.