

Appendix 1 - 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	140,629	177,730	(37,101)	(26)	
Employees	233,545	174,890	175,043	(153)	(0.1)	
Premises	0	0	0	0	0.0	
Transport	2,099	1,577	1,771	(194)	(12.3)	
Supplies & Services	4,680	4,011	916	3,095	77.2	
Payments to Third Parties	2,000	1,000	0	1,000	100.0	
Support Services	(187,864)	0	0	0	0.0	
Income	(54,460)	(40,849)	0	(40,849)	100.0	1

1) A savings plan target of £54k included in the income budget has not yet been realised. A management restructure, resulting in the deletion of one head of Service post, was agreed at Council in September 2016. The restructure will be completed by Summer 2017

Corporate Services	609,282	968,990	913,331	55,659	6	
Employees	861,515	646,904	609,668	37,236	5.8	2
Premises	0	0	0	0	0.0	
Transport	5,827	4,374	4,670	(296)	(6.8)	
Supplies & Services	402,803	290,110	283,393	6,717	2.3	
Payments to Third Parties	64,064	30,752	21,030	9,722	31.6	
Support Services	(764,144)	0	0	0	0.0	
Depreciation	43,717	0	0	0	0.0	
Income	(4,500)	(3,150)	(5,430)	2,280	(72.4)	

2) The variance on employee costs is as a result of time lag to fill vacant posts and maternity leave savings within the policy and communications team.

Democratic Services	1,613,572	529,843	457,589	72,254	14	
Employees	231,677	173,841	133,217	40,624	23.4	3
Premises	0	0	659	(659)	0.0	
Transport	17,752	13,319	11,891	1,428	10.7	
Supplies & Services	442,121	323,683	316,585	7,098	2.2	
Payments to Third Parties	36,700	19,378	15,652	3,726	19.2	
Support Services	884,354	0	0	0	0.0	
Depreciation	1,468	0	0	0	0.0	
Income	(500)	(378)	(20,415)	20,037	(5,300.7)	4

3) Staff employed on a casual basis to cover peak workloads such as elections, annual canvass etc. in order to obtain maximum flexibility from budget to meet the needs of the service.

4) Additional funding received from the Government following the registration difficulties experienced during the referendum with the government website crashing and the subsequent extension of the registration deadline causing significant additional work.

Deputy Chief Executive	0	88,153	88,491	(338)	(0)	
Employees	112,217	84,177	84,177	0	0.0	
Premises	0	0	0	0	0.0	
Transport	2,012	1,511	1,745	(234)	(15.5)	
Supplies & Services	2,750	2,465	2,569	(104)	(4.2)	
Support Services	(116,979)	0	0	0	0.0	
Income	0	0	0	0	0.0	

Development Services	1,278,741	680,849	635,545	45,304	7	
Employees	1,501,187	1,125,643	1,023,991	101,652	9.0	5
Premises	41,470	7,928	10,747	(2,819)	(35.6)	
Transport	46,735	35,066	29,428	5,638	16.1	
Supplies & Services	320,359	245,297	244,735	562	0.2	
Payments to Third Parties	301,850	271,849	301,519	(29,670)	(10.9)	6
Support Services	406,220	0	0	0	0.0	
Depreciation	37,761	0	0	0	0.0	
Income	(1,376,841)	(1,004,934)	(974,876)	(30,058)	3.0	7

5) Employee Costs are showing an underspend due to staff turnover and changes in employment patterns in the quarter. A recruitment process is underway and some appointments have been made.

6) The deficit is due to a reduction in income of the Joint Building Control Service which is managed by Cheltenham Borough Council. Work will be undertaken to review the budget position with Cheltenham.

7) Planning income is ahead of the projected budget target; however Q3 included a payment to Cheltenham Borough Council of £93,000 as part of a cross boundary arrangement on the NW Cheltenham planning application

Environmental and Housing	3,897,379	2,620,793	2,711,930	(91,137)	(3)	
Employees	914,515	687,183	752,910	(65,727)	(9.6)	8
Premises	3,500	1,962	638	1,324	67.5	

Transport	29,432	20,881	21,894	(1,013)	(4.9)	
Supplies & Services	138,823	111,164	118,758	(7,594)	(6.8)	
Payments to Third Parties	3,946,671	3,211,107	3,272,701	(61,594)	(1.9)	9
Support Services	503,327	0	0	0	0.0	
Depreciation	95,481	0	0	0	0.0	
Income	(1,734,370)	(1,411,504)	(1,454,972)	43,468	(3.1)	10

8) Employee costs overspend relate to the use of agency cover during a period that operationally critical staff have been on long-term sick. Recently there has been positive moments with some returning to work albeit on a managed return.

9) Overspend on UBICO contract of £52k with additional cost of insurance on vehicles which was under budgeted at the start of the year and cost of delivering the garden waste as demand means use of additional vehicle.

10) Income is better than budget in relation to recycling credits received during the period and also licencing fees.

Finance and Asset	1,673,930	1,544,962	1,513,633	31,329	2	
Employees	2,361,371	1,655,712	1,629,712	26,000	1.6	11
Premises	488,046	401,084	370,470	30,614	7.6	12
Transport	9,237	6,948	9,443	(2,495)	(35.9)	
Supplies & Services	491,408	254,594	253,594	1,000	0.4	
Payments to Third Parties	480,185	272,004	259,474	12,530	4.6	13
Support Services	(868,022)	0	0	0	0.0	
Depreciation	282,832	0	0	0	0.0	
Income	(1,571,127)	(1,045,380)	(1,009,061)	(36,319)	3.5	14
Treasury Mg Activity	0	0	0	0	0.0	

11) Savings made on vacancies within both Financial Services and Asset Management. Both teams are now running at full capacity. Savings also generated on Cascades staffing prior to the transfer to the new leisure centre.

12) Savings have been made on utilities across the property portfolio. In addition, successful business rate appeals in respect of car parks and the public offices have reduced the council's liability in this area.

13) Part year savings across a range of service areas including the public service centre, car parks and Cascades pre transfer.

14) Strong income in a number of areas including car parks and cemeteries but overall position is affected by the delay in securing the property investment and the failure to secure a paying tenant for the top floor of the offices.

One Legal	0	813,504	803,910	9,594	1	
Employees	1,185,751	893,764	868,227	25,537	2.9	
Premises	0	0	0	0	0.0	
Transport	22,368	16,902	11,360	5,542	32.8	
Supplies & Services	94,511	65,743	166,135	(100,392)	(152.7)	15
Payments to Third Parties	10,660	7,845	2,814	5,031	64.1	
Support Services	(270,237)	0	0	0	0.0	
Depreciation	0	0	0	0	0.0	
Income	(1,043,053)	(170,750)	(244,626)	73,876	(43.3)	16

15 & 16) Costs incurred in the quarter are higher than budgeted as additional work has been undertaken for clients, however this is being offset by increased income through the period. This has led to a overall position of being on budget.

Revenues and Benefits	1,016,490	1,104,856	972,630	132,226	12	
Employees	803,273	602,537	590,444	12,093	2.0	
Transport	9,967	7,479	8,058	(579)	(7.7)	
Supplies & Services	134,406	104,536	95,107	9,429	9.0	
Payments to Third Parties	26,750	14,397	15,319	(922)	(6.4)	
Transfer Payments - Benefits Service	18,989,000	14,598,744	14,523,528	75,216	0.5	17
Support Services	413,345	0	0	0	0.0	
Depreciation	9,247	0	0	0	0.0	
Income	(19,369,498)	(14,222,837)	(14,259,826)	36,989	(0.3)	18

17) Changes in benefit payments in the quarter, including being up to date on caseload has meant that the position against budget on Housing Benefits is better than budgeted.

18) The service has benefited from additional government grants and other income which were not in the budget. The collection rates on certain income streams are currently also showing to be slightly ahead of budget.