

**Cotswold District Council - Revenue Budget Monitoring**

Q3 2020/21 - 1st April to 31st December 2020

Annex C

Service Area	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget		Q3 variance	Year End Forecast	Comments - Year End Forecast
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Total	Total	
Environmental & Regulatory Services	1,063,446	(649,890)	1,001,375	(440,220)	731,217	(327,593)	736,777	(358,866)	5,560	(31,274)	(25,714)	(10,000)	Lockdown is expected to reduce income from building control and licensing by year end.
Business Support - Finance, HR, Procurement	2,186,883	(1,280,102)	2,211,748	(1,304,967)	1,631,141	(935,311)	1,642,534	(932,229)	11,394	3,082	14,476	0	
Business Support - ICT, Change & Customer Services	1,896,807	(84,758)	1,881,772	(65,758)	1,458,496	(52,051)	1,426,911	(61,746)	(31,584)	(9,694)	(41,279)	(45,000)	Variance expected to continue to year end.
Assets, Land, Legal & Property	1,495,897	(833,037)	1,543,383	(805,972)	1,102,699	(625,393)	1,054,887	(635,871)	(47,811)	(10,478)	(58,289)	(20,000)	Additional cleaning costs and maintenance costs reducing underspend to the end of the year.
Chief Executive and Modernisation Costs	259,496	0	277,863	0	251,494	0	253,471	0	1,977	0	1,977	0	
Revenues & Housing Support	14,839,804	(14,589,841)	14,903,349	(14,424,841)	11,379,320	(10,148,095)	50,735,019	(49,535,374)	39,355,700	(39,387,279)	(31,579)	0	
Environmental Services	8,659,811	(4,988,154)	8,699,331	(3,086,830)	6,939,036	(2,314,369)	7,050,506	(2,753,703)	111,470	(439,334)	(327,863)	(200,000)	Income from car park fees, permits and fines expected to reduce in Q4.
Leisure & Communities	1,760,891	(103,269)	2,604,984	0	1,395,894	(54,559)	1,098,965	(91,243)	(296,929)	(36,684)	(333,613)	(390,000)	Variance expected to continue to year end.
Planning & Strategic Housing	2,414,757	(1,192,464)	2,409,512	(742,169)	1,790,869	(556,627)	2,732,977	(1,820,081)	942,108	(1,263,454)	(321,347)	(390,000)	Variance on planning income expected to continue to year end.
Democratic and Committee Services	983,119	(35,005)	938,250	(23,905)	675,236	(17,929)	742,112	(41,506)	66,876	(23,577)	43,299	15,000	Overspend in respect of modern.gov only.
Retained/Corporate Council Services	5,996,783	(5,540,901)	6,877,896	(8,227,018)	6,237,099	(2,763,324)	6,488,450	(2,829,324)	251,350	(66,001)	185,350	260,000	Includes impact of provision for bad debt in respect of commercial properties and continued overspend in respect of Ubico covid related charges.
<b>Cost of Services (Gross)</b>	<b>41,557,694</b>	<b>(29,297,421)</b>	<b>43,349,463</b>	<b>(29,121,680)</b>	<b>33,592,499</b>	<b>(17,795,250)</b>	<b>73,962,610</b>	<b>(59,059,942)</b>	<b>40,370,111</b>	<b>(41,264,692)</b>	<b>(894,582)</b>		
<b>Cost of Services (Net)</b>		<b>12,260,273</b>		<b>14,227,783</b>		<b>15,797,249</b>		<b>14,902,668</b>				<b>(780,000)</b>	
Council Tax income		(5,551,309)		(5,551,309)		0		0		0	0	0	
NNDR income and expenditure		(690,953)	12,522,440	(6,367,393)	0	0	0	0	(0)	0	(0)	0	This will depend upon outturn.
Section 31 grant income		(2,458,720)		(9,304,720)		(6,978,540)		(15,807,111)	0	(8,828,571)	(8,828,571)	(9,000,000)	Increase in S.31 NNDR grant income as business rate income falls. Surplus to be transferred to Business Rate smoothing reserve to fund deficit on Collection Fund in 2021/22.
New homes bonus		(3,169,266)		(3,169,266)		(2,376,950)		(2,376,950)	0	0	0	0	
Covid grant SFC compensation		0		(1,533,000)		(1,022,000)		(932,184)	0	89,816	89,816	259,816	Sales, fees and charges compensation is lower than budgeted to reflect lower income losses across year than budgeted.
Other government grants		(602,434)		(602,434)		(301,217)		(301,217)	0	0	0	0	
GF Budget Surplus/(deficit) [transfer (from)/to GF]	212,409			(222,101)	0	0	0	0	0	0	0	0	
Transfer to Business Rate Smoothing Reserve	0	0	0	0			8828571	0	8,828,571	0	8,828,571	9,000,000	Transfer surplus on Section 31 grant income to Business Rate Smoothing reserve to fund Cotswold District Council element of the Collection Fund deficit in 2021/22.
<b>(Under)/overspend against the budget:</b>		<b>0</b>		<b>0</b>		<b>5,118,543</b>		<b>4,313,777</b>	<b>49,198,681</b>	<b>(50,003,447)</b>	<b>(804,766)</b>	<b>(520,184)</b>	

**Environmental & Regulatory Services**

Q3 Budget Monitoring - 1st April 2020 to 31st December 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget		Comments - Q3 Variance		
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income			
BUC001	Building Control - Fee Earning Work	178,681	(360,000)	168,167	(230,000)	120,486	(172,500)	120,726	(183,525)	240	(11,025)	Building regulation fee income has recovered from September 2020	
BUC002	Building Control - Non Fee Earning Work	55,417		53,402		38,374	0	38,141	0	(233)	0		
BUC003	Dangerous Structures	2,500		2,500		1,875	0	0	0	(1,875)	0		
<b>Building Control total</b>		<b>236,598</b>	<b>(360,000)</b>	<b>224,069</b>	<b>(230,000)</b>	<b>160,735</b>	<b>(172,500)</b>	<b>158,867</b>	<b>(183,525)</b>	<b>(1,868)</b>	<b>(11,025)</b>		
EMP001	Emergency Planning	26,322		22,852		16,956	0	16,956	0	(0)	0		
ESM001	Environment - Service Management	105,598		103,098		77,324	0	77,324	0	0	0		
PSH002	Private Sector Housing - Condition of Dwellings	5,087		2,587		1,875	0	0	0	(1,875)	0		
PSH005	Home Energy Conservation	3,412		87		0	0	0	0	0	0		
REG002	Licensing	213,156	(230,080)	203,836	(180,720)	150,088	(131,092)	154,168	(149,005)	4,080	(17,912)		Licensing income achieved in excess of revised budget. Riding establishment £5k favourable variance, premises licences £12k more than budgeted and street trading is £4k favourable at end of Q3. Income from taxi licenses is £9k less than forecast due to impact of pandemic.
REG006	Caravan Sites - Itinerates	3,934		3,934		0	0	0	0	0	0		
REG007	Caravan Sites - Licensed	87		87		0	0	0	0	0	0		
REG009	Environmental Protection	229,539	(49,930)	184,179	(27,500)	135,513	(22,500)	145,436	(24,175)	9,923	(1,675)		
REG013	Pollution Control	106,760		117,300		86,777	0	85,244	0	(1,534)	0		
REG016	Food Safety	122,687	(2,000)	135,580	(2,000)	99,325	(1,500)	96,765	(1,286)	(2,560)	214		
REG021	Statutory Burials	1,639	(380)	3,639	0	2,625	0	2,019	0	(606)	0		
STC011	Abandoned Vehicles	8,627	(7,500)	127	0	0	0	0	(875)	0	(875)		
<b>Public Protection total</b>		<b>826,848</b>	<b>(289,890)</b>	<b>777,306</b>	<b>(210,220)</b>	<b>570,482</b>	<b>(155,093)</b>	<b>577,910</b>	<b>(175,341)</b>	<b>7,428</b>	<b>(20,249)</b>		
<b>Total</b>		<b>1,063,446</b>	<b>(649,890)</b>	<b>1,001,375</b>	<b>(440,220)</b>	<b>731,217</b>	<b>(327,593)</b>	<b>736,777</b>	<b>(358,866)</b>	<b>5,560</b>	<b>(31,274)</b>		

**Business Support Services - Finance, HR, Procurement**

Q3 2020/21 - 1st April to 31st December 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
SUP009 Accountancy	475,271	(141,169)	475,271	(141,169)	348,375	(105,877)	374,870	(89,694)	26,495	16,183
SUP011 Creditors	100,897	(59,533)	100,897	(59,533)	73,851	(44,650)	71,791	(46,232)	(2,060)	(1,583)
SUP012 Debtors	51,393	(12,951)	51,393	(12,951)	36,348	(9,713)	34,515	(9,497)	(1,833)	216
SUP035 Insurances	57,527	(51,969)	57,527	(51,969)	43,145	(38,977)	42,884	(33,508)	(262)	5,469
SUP042 Business World Support and Hosting	46,309	(36,000)	46,309	(36,000)	34,732	(36,000)	34,739	(42,770)	8	(6,770)
<b>Finance total</b>	<b>731,397</b>	<b>(301,622)</b>	<b>731,397</b>	<b>(301,622)</b>	<b>536,451</b>	<b>(235,217)</b>	<b>558,799</b>	<b>(221,701)</b>	<b>22,348</b>	<b>13,515</b>
SUP010 Internal Audit	107,302	(21,087)	107,302	(21,087)	80,476	(15,815)	80,177	(15,815)	(300)	0
SUP402 Glos. Counter Fraud Unit	406,671	(406,671)	431,536	(431,536)	321,102	(323,652)	307,388	(323,868)	(13,714)	(216)
SUP403 CDC Counter Fraud	52,925	(60,026)	52,925	(60,026)	41,915	(3,855)	49,798	0	7,883	3,855
<b>Audit and Counter Fraud</b>	<b>566,898</b>	<b>(487,784)</b>	<b>591,763</b>	<b>(512,649)</b>	<b>443,493</b>	<b>(343,322)</b>	<b>437,362</b>	<b>(339,683)</b>	<b>(6,131)</b>	<b>3,639</b>
SUP003 Human Resources	525,802	(267,224)	525,802	(267,224)	385,007	(200,418)	372,535	(201,255)	(12,471)	(837)
SUP019 Health & Safety	111,394	(83,677)	111,394	(83,677)	83,192	(62,758)	83,008	(64,904)	(183)	(2,146)
SUP020 Training & Development	94,786	(44,292)	94,786	(44,292)	68,139	(21,969)	75,438	(21,969)	7,299	0
SUP013 Payroll	99,538	(73,469)	99,538	(73,469)	72,491	(55,102)	70,055	(66,191)	(2,436)	(11,089)
<b>HR Support &amp; Payroll total</b>	<b>831,520</b>	<b>(468,662)</b>	<b>831,520</b>	<b>(468,662)</b>	<b>608,828</b>	<b>(340,247)</b>	<b>601,036</b>	<b>(354,319)</b>	<b>(7,792)</b>	<b>(14,072)</b>
SUP033 Central Purchasing / Procurement	57,068	(22,034)	57,068	(22,034)	42,369	(16,526)	45,338	(16,526)	2,969	0
<b>Procurement total</b>	<b>57,068</b>	<b>(22,034)</b>	<b>57,068</b>	<b>(22,034)</b>	<b>42,369</b>	<b>(16,526)</b>	<b>45,338</b>	<b>(16,526)</b>	<b>2,969</b>	<b>0</b>
<b>Total</b>	<b>2,186,883</b>	<b>(1,280,102)</b>	<b>2,211,748</b>	<b>(1,304,967)</b>	<b>1,631,141</b>	<b>(935,311)</b>	<b>1,642,534</b>	<b>(932,229)</b>	<b>11,394</b>	<b>3,082</b>

Comments - Q3 Variance
Includes expenditure for franking machine credits, actual postage charges to be recharged out across services. This will be showing as an underspend in the other services and has no overall impact upon the budget. £16k underachievement in 3rd party income.
Underspend on employee costs - this will reduce in quarter four as a new member of staff was appointed in January. Any surplus will be shared across partners.
General underspend in Supplies and Services.
Overachieved 3rd party income due to SLA changes.

**Business Support Services - Customer Services, ICT and Change**

Q2 Budget Monitoring - 1st April 2020 to 30th September 2020

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Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
SUP017 Business Improvement/Transformation	110,162		110,162		81,155	0	80,663	0	(492)	0
SUP021 Business Continuity Planning	20,944		20,944		13,087	0	13,007	0	(79)	0
SUP023 Freedom of Information Act	10,650		10,650	0	7,988	0	7,939	(3,000)	(48)	(3,000)
TMR001 Street Naming	30,522	(20,000)	30,522	(20,000)	22,538	(15,000)	4,779	(15,195)	(17,759)	(195)
<b>Change and modernisation</b>	<b>172,278</b>	<b>(20,000)</b>	<b>172,278</b>	<b>(20,000)</b>	<b>124,766</b>	<b>(15,000)</b>	<b>106,388</b>	<b>(18,195)</b>	<b>(18,379)</b>	<b>(3,195)</b>
ADB411 Moreton-in-Marsh, Offices	79,003	(55,092)	79,003	(36,092)	51,367	(30,684)	21,128	(36,000)	(30,239)	(5,316)
COM420 FOH - Moreton	110,917	(4,665)	103,847	(4,665)	74,529	(2,617)	72,773	(77)	(1,756)	2,540
SUP401 FOH - Trinity Road	517,364	(1)	509,399	(1)	378,705	0	376,648	(2,000)	(2,057)	(2,000)
<b>Customer services</b>	<b>707,284</b>	<b>(59,758)</b>	<b>692,249</b>	<b>(40,758)</b>	<b>504,601</b>	<b>(33,301)</b>	<b>470,549</b>	<b>(38,077)</b>	<b>(34,052)</b>	<b>(4,776)</b>
SUP005 ICT	896,465	(5,000)	896,465	(5,000)	708,349	(3,750)	712,260	(5,474)	3,911	(1,724)
SUP031 Application Support	120,780		120,780		120,780	0	137,715	0	16,935	0
<b>ICT and applications - total</b>	<b>1,017,245</b>	<b>(5,000)</b>	<b>1,017,245</b>	<b>(5,000)</b>	<b>829,129</b>	<b>(3,750)</b>	<b>849,975</b>	<b>(5,474)</b>	<b>20,846</b>	<b>(1,724)</b>
<b>Total</b>	<b>1,896,807</b>	<b>(84,758)</b>	<b>1,881,772</b>	<b>(65,758)</b>	<b>1,458,496</b>	<b>(52,051)</b>	<b>1,426,911</b>	<b>(61,746)</b>	<b>(31,584)</b>	<b>(9,694)</b>

Comments
No expenditure so far on new road signs due to Council response to Covid-19. Any underspend will be carried forward to next year to fund new Cotswold signs in the District.
Accommodation closed due to Covid-19 resulting in reduced operating costs.
Overspend of £15k in respect of maintenance agreements due to increased charges. This overspend is expected to not continue in 2021/22 as Revenues and Benefits system transferred from Civica to Northgate resulting in lower maintenance costs.

**Assets, Land, Legal & Property**

Q3 2020/21 - 1st April to 31st December 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget		Comments - Q3 Variance
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	
ADB401 Trinity Road, Offices	494,436	(343,268)	492,718	(359,527)	329,891	(301,656)	345,682	(305,011)	15,791	(3,355)	Underspends in the overall maintenance budget used to fund some refurbishment works in Trinity Road.
ADB402 Trinity Road improvement works	20,000		20,000		15,000	0	0	0	(15,000)	0	This is a one-off budget for lighting improvements at the Trinity Road offices and move to LED lighting. Works currently on hold whilst the Council consider property requirements.
ADB412 Moreton-in-Marsh, Offices - Maintenance	43,235		43,235		32,426	0	17,302	0	(15,125)	0	£15k underspend on premises related expenditure/programmed maintenance. In light of the current Covid situation only works relating to compliance and Health and Safety are currently being carried out.
CUL411 Corinium Museum - Maintenance	41,350		41,350	0	31,013	0	4,118	(7)	(26,894)	(7)	£27k underspend on programmed and reactive repairs as a result of covid lockdown and Museum project.
ENA401 Housing Enabling Properties	8,110	(17,800)	9,110	(23,476)	5,610	(21,295)	987	(21,475)	(4,623)	(180)	
FIE425 22/24 Ashcroft Road	22,764		33,764		16,115	0	13,469	0	(2,645)	0	
<b>Asset Management total</b>	<b>629,895</b>	<b>(361,068)</b>	<b>640,177</b>	<b>(383,003)</b>	<b>430,054</b>	<b>(322,951)</b>	<b>381,558</b>	<b>(326,493)</b>	<b>(48,496)</b>	<b>(3,542)</b>	
LLC001 Local Land Charges	109,775	(250,705)	109,775	(201,705)	78,385	(151,279)	72,152	(155,449)	(6,233)	(4,171)	
SUP004 Legal	436,647	(221,264)	481,356	(221,264)	368,268	(151,163)	374,806	(153,728)	6,538	(2,565)	
SUP025 Property Services	319,580	0	312,075	0	225,992	0	226,371	(200)	380	(200)	
<b>Land, Legal and Property</b>	<b>866,002</b>	<b>(471,969)</b>	<b>903,206</b>	<b>(422,969)</b>	<b>672,644</b>	<b>(302,442)</b>	<b>673,329</b>	<b>(309,378)</b>	<b>685</b>	<b>(6,936)</b>	
<b>Total</b>	<b>1,495,897</b>	<b>(833,037)</b>	<b>1,543,383</b>	<b>(805,972)</b>	<b>1,102,699</b>	<b>(625,393)</b>	<b>1,054,887</b>	<b>(635,871)</b>	<b>(47,811)</b>	<b>(10,478)</b>	

**Chief Executive and Modernisation**

Q2 Budget Monitoring - 1st April 2020 to 30th September 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
COR011 2020 Vision/Transformation	177,000	0	177,000	0	177,000	0	177,000	0	0	0
SUP026 Chief Executive	82,496	0	100,863	0	74,494	0	76,471	0	1,977	0
<b>Total</b>	<b>259,496</b>	<b>0</b>	<b>277,863</b>	<b>0</b>	<b>251,494</b>	<b>0</b>	<b>253,471</b>	<b>0</b>	<b>1,977</b>	<b>0</b>

Comments

**Revenues and Housing Support**

Q3 2020/21 - 1st April to 31st December 2020

Cost Centre		Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
HBP001	Rent Allowances	14,407,595	(14,187,365)	14,403,605	(14,069,365)	10,753,756	(10,095,770)	10,752,936	(10,094,616)	(819)	1,154
HBP005	Benefit Fraud Investigation	0	0	0	0	0	0	188	0	188	0
	<b>Benefits total</b>	<b>14,407,595</b>	<b>(14,187,365)</b>	<b>14,403,605</b>	<b>(14,069,365)</b>	<b>10,753,756</b>	<b>(10,095,770)</b>	<b>10,753,124</b>	<b>(10,094,616)</b>	<b>(631)</b>	<b>1,154</b>
HOM001	Homelessness	76,402	(29,266)	126,402	(29,266)	107,775	(21,949)	222,251	(223,065)	114,476	(201,115)
HOM005	Homelessness Hostel Accommodation	500	(35,500)	500	(35,500)	375	(26,625)	12,576	(15,992)	12,201	10,633
HOM406	Temporary Emergency Accommodation	0	0	0	0	0	0	10,528	(5,726)	10,528	(5,726)
PSH001	Private Sector Housing Grants	32,854	0	32,854	0	20,820	0	20,874	0	54	0
	<b>Housing Management total</b>	<b>109,756</b>	<b>(64,766)</b>	<b>159,756</b>	<b>(64,766)</b>	<b>128,970</b>	<b>(48,574)</b>	<b>266,228</b>	<b>(244,782)</b>	<b>137,259</b>	<b>(196,208)</b>
LTC001	Council Tax Collection	219,137	(143,808)	237,187	(105,808)	298,073	(3,750)	274,499	(1,445)	(23,574)	2,305
LTC002	Council Tax Support Administration	0	0	0	0	0	0	3,750	(2,087)	3,750	(2,087)
LTC011	NNDR Collection	51,618	(193,902)	51,618	(184,902)	161,864	0	39,402,653	(39,192,443)	39,240,789	(39,192,443)
PUT001	Concessionary Travel	15,392	0	15,392	0	10,981	0	8,618	0	(2,363)	0
SUP014	Cashiers	36,306	0	35,791	0	25,677	0	25,521	0	(156)	0
SUP028	Security Carriers	0	0	0	0	0	0	625	0	625	0
	<b>Revenues total</b>	<b>322,453</b>	<b>(337,710)</b>	<b>339,988</b>	<b>(290,710)</b>	<b>496,594</b>	<b>(3,750)</b>	<b>39,715,667</b>	<b>(39,195,975)</b>	<b>39,219,072</b>	<b>(39,192,225)</b>
	<b>Total</b>	<b>14,839,804</b>	<b>(14,589,841)</b>	<b>14,903,349</b>	<b>(14,424,841)</b>	<b>11,379,320</b>	<b>(10,148,095)</b>	<b>50,735,019</b>	<b>(49,535,374)</b>	<b>39,355,700</b>	<b>(39,387,279)</b>

**Comments - Q3 Variance**

£88k Preventing Homelessness Grant received, any surplus will be transferred to reserves at year end. Increase in Emergency Accommodation expenditure matched by increase in Housing Benefit payments.

During lockdowns we are not able to use Ashcroft Rd to full capacity due to social distancing requirements. Occupation has therefore been lower which is reflected in the reduction in housing benefit income. The expenditure is mostly related to the contract cleaning and reactive repairs to the property, for which there is no budget in 20/21. In a normal year with full occupancy the rental income should ensure the expenditure is recovered.

The expenditure is contract cleaning for the Barrel Store used as temporary emergency accommodation in the first lockdown to house Rough Sleepers. This cost centre is now where the new Tetbury accommodation is coded to.

Underspend in Postal charges of c£15k, this will be eradicated by Annual Billing at the end of Feb.

Includes all COVID Business support grants distributed by the Council, £37.464m grant funding provided and £37.544m paid. An additional £1.728m paid out for Tier 4 & National Lockdown to 31/12/20 funded by government grant income.

**Environmental Services**

Q3 2020/21 - 1st April to 31st December 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
CPK401 Car Parks	972,963	(2,751,545)	947,483	(1,089,221)	601,235	(668,526)	601,051	(875,933)	(185)	(207,407)
CPK402 Car Parks - Maintenance	35,725	0	35,725	0	26,794	0	28,190	0	1,396	0
CPK413 Car Parks - Tetbury The Chippings	39,075	(54,000)	39,075	(54,000)	29,306	(40,500)	8,276	(25,120)	(21,030)	15,380
CPK414 Car Parks - Chipping Campden	0	0	0	0	0	0	10,841	(10,841)	10,841	(10,841)
CPK499 Car Parking Reserve	0	0	0	0	96,893	0	96,893	0	0	0
<b>Car Parking total</b>	<b>1,047,763</b>	<b>(2,805,545)</b>	<b>1,022,283</b>	<b>(1,143,221)</b>	<b>754,228</b>	<b>(709,026)</b>	<b>745,251</b>	<b>(911,893)</b>	<b>(8,978)</b>	<b>(202,868)</b>
CCC001 Climate Change	93,792	0	93,792	0	70,317	0	64,192	0	(6,125)	0
<b>Climate change total</b>	<b>93,792</b>	<b>0</b>	<b>93,792</b>	<b>0</b>	<b>70,317</b>	<b>0</b>	<b>64,192</b>	<b>0</b>	<b>(6,125)</b>	<b>0</b>

**Comments - Q3 Variance**

Car park income from permits, fees and excess charging fees £201k higher than estimated in the revised budget.

Lower parking fees collected and corresponding reduced payments to the Feoffees of Tetbury.

Net variance of nil as parking income collected on behalf of Chipping Campden Town Trust



**Environmental Services (continued)**

Q2 Budget Monitoring - 1st April 2020 to 30th September 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
CCM001 Cemetery, Crematorium and Churchyards	208,042	(63,830)	208,042	(63,830)	166,623	(47,873)	168,595	(46,852)	1,972	1,020
CCM402 Cemeteries - Maintenance	16,275	0	16,275	0	12,206	0	2,913	0	(9,293)	0
HLD410 Waste - Cleansing	123	0	123	0	0	0	0	0	0	0
HLD411 Waste - Cemeteries	2,927	0	2,927	0	632	0	732	(7,270)	99	(7,270)
REG003 Animal Control	59,185	(32,505)	59,185	(32,505)	44,323	(21,304)	107,626	(21,699)	63,302	(395)
REG019 Public Conveniences	274,495	(84,030)	274,495	(84,030)	185,512	(63,023)	153,051	(38,092)	(32,461)	24,931
RYC001 Recycling	2,459,487	(999,964)	2,524,487	(839,964)	2,038,803	(571,059)	1,994,975	(567,439)	(43,828)	3,620
RYC002 Green Waste	942,667	(764,000)	942,667	(685,000)	782,208	(675,000)	787,794	(708,699)	5,586	(33,699)
RYC003 Refuse / Recycling Organic & Food Waste	747,461	0	747,461	0	622,884	0	755,642	(140,662)	132,758	(140,662)
STC001 Street Cleaning	1,089,621	0	1,089,621	0	905,049	0	906,345	0	1,296	0
WST001 Household Waste	1,536,191	(8,780)	1,536,191	(8,780)	1,236,927	(6,585)	1,233,393	(57,690)	(3,534)	(51,105)
WST004 Bulky Household Waste	40,907	(36,000)	40,907	(36,000)	30,680	(27,000)	57,437	(62,618)	26,757	(35,618)
WST401 Refuse-Stow Fair	11,206	0	11,206	0	10,617	0	1,756	0	(8,860)	0
WST402 South Cerney Depot, Packers Lease	33,467	(173,500)	33,467	(173,500)	7,500	(173,500)	3,737	(173,743)	(3,763)	(243)
<b>Environmental Services Client</b>	<b>7,422,054</b>	<b>(2,162,609)</b>	<b>7,487,054</b>	<b>(1,923,609)</b>	<b>6,043,965</b>	<b>(1,585,343)</b>	<b>6,173,996</b>	<b>(1,824,764)</b>	<b>130,031</b>	<b>(239,421)</b>
FLD401 Land Drainage	95,555	(20,000)	95,555	(20,000)	70,526	(20,000)	67,068	(17,045)	(3,458)	2,955
<b>Flooding total</b>	<b>95,555</b>	<b>(20,000)</b>	<b>95,555</b>	<b>(20,000)</b>	<b>70,526</b>	<b>(20,000)</b>	<b>67,068</b>	<b>(17,045)</b>	<b>(3,458)</b>	<b>2,955</b>
REG023 Environmental Strategy	647	0	647	0	0	0	0	0	0	0
<b>Waste and Recycling Policy</b>	<b>647</b>	<b>0</b>	<b>647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>8,659,811</b>	<b>(4,988,154)</b>	<b>8,699,331</b>	<b>(3,086,830)</b>	<b>6,939,036</b>	<b>(2,314,369)</b>	<b>7,050,506</b>	<b>(2,753,703)</b>	<b>111,470</b>	<b>(439,334)</b>

Comments - Q3 Variance
<p>£9k underspend on Programmed and Reactive repairs [part of BMF]. Will be used towards Cemeteries Memorial Repairs.</p>
<p>This expenditure requires further investigation with Ubico and West Oxfordshire District Council.</p> <p>Income from the use of Public Conveniences has been affected by the Covid19 lockdown this year. Whilst income is underachieved the operating costs on cash collection, electricity and water are also underspent.</p> <p>£20k underspend in relation to In-Cab licence costs. Original proposal would have seen procurement in November 2019. Due to project slippage procurement in 20/21, licence costs for the 1st year will be included in the Capital purchase. Revenue licence budget will be included in 21/22. £10k underspend on marketing. £14k underspend on contractors fees.</p> <p>£6k overspend on supplies and services. £54k overachieved on Green Waste annual subscriptions in comparison to revised budget. £19k unachieved in Ubico savings for fleet vehicle hire.</p> <p>The costs of the transfer of food waste flow through this cost centre. Thamesdown Recycling invoice the Council for transfer of Food Waste to Andigestion Ltd, this charge is then charged onto Gloucestershire County Council.</p> <p>Unbudgeted income £51,888 received from Publica for resource. Employee is paid through the Council which resulted in an overspend of £51,888 in expenditure but this overspend has been offset by other underspends within supplies and services, one of which being £45k for waste transfer to Purton.</p> <p>Increased demand of Bulky Waste collection due to Covid19 and corresponding increase in expenditure.</p> <p>Underspend on supplies and services, no Stow Fair due to Covid19.</p>

**Leisure & Communities**

Q3 2020/21 - 1st April to 31st December 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget		Comments - Q3 Variance
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	
COM401 Health Policy	25,642	0	25,642	0	18,928	(25,000)	17,093	(25,000)	(1,835)	0	<p>£39k underspend on Community Activity Support Grants. Scheme has been reviewed. Spacehive have been procured as a civic funding platform. £24k Annual licence fee of £24k paid in Q3.</p>
COM402 Community Liaison	95,090	0	95,090	0	79,709	0	77,045	0	(2,664)	0	
COM403 Youth Participation	92,863	0	92,863	0	69,491	0	29,958	0	(39,532)	0	
COM405 Health Development	41,413	0	41,413	0	32,939	0	31,417	0	(1,522)	0	
GBD001 Community Welfare Grants	165,352	0	165,352	0	152,132	0	151,794	0	(338)	0	
HLD401 Health & Wellbeing	0	0	0	0	0	0	0	0	0	0	
HLD403 Crime Prevention Initiatives	0	0	0	0	9,559	0	9,559	0	0	0	
<b>Community Liaison</b>	<b>420,360</b>	<b>0</b>	<b>420,360</b>	<b>0</b>	<b>362,757</b>	<b>(25,000)</b>	<b>316,865</b>	<b>(25,000)</b>	<b>(45,892)</b>	<b>0</b>	
CCR001 Community Safety (Crime Reduction)	68,150	0	68,150	0	50,588	(29,559)	38,653	(29,559)	(11,935)	0	
SUP002 Consultation, Policy & Research	86,842	0	86,842	0	63,414	0	66,149	0	2,735	0	
<b>Community Safety</b>	<b>154,992</b>	<b>0</b>	<b>154,992</b>	<b>0</b>	<b>114,002</b>	<b>(29,559)</b>	<b>104,802</b>	<b>(29,559)</b>	<b>(9,200)</b>	<b>0</b>	

**Leisure & Communities (continued)**

Q2 Budget Monitoring - 1st April 2020 to 30th September 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget		
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	
CUL410	Corinium Museum	98,980	0	98,980	0	0	0	5,080	0	5,080	0
CUL412	Collection Management	4,855	0	4,855	0	0	0	0	0	0	0
CUL413	Northleach Resouce Centre	8,850	0	8,850	0	6,638	0	0	0	(6,638)	0
CUL415	Corinium Museum - HLF Project	0	0	0	0	0	0	5,082	0	5,082	0
REC410	Cirencester Leisure Centre and SLM contract costs	671,527	(103,269)	1,473,398	0	692,978	0	456,262	(5,000)	(236,716)	(5,000)
REC413	Ciren - Dryside		0	0	0	0	0	0	(12,025)	0	(12,025)
REC419	Cirencester Leisure - Maintenance	32,850	0	32,850	0	24,638	0	41,219	0	16,581	0
REC430	C Campden - Centre Management	124,490	0	124,490	0	61,511	0	37,608	0	(23,903)	0
REC450	Bourton - Centre Management	147,697	0	147,697	0	0	0	0	0	0	0
REC459	Bourton - Maintenance	28,019	0	28,019	0	21,014	0	95	0	(20,919)	0
<b>Leisure Management</b>		<b>1,117,268</b>	<b>(103,269)</b>	<b>1,919,139</b>	<b>0</b>	<b>806,778</b>	<b>0</b>	<b>545,346</b>	<b>(17,025)</b>	<b>(261,432)</b>	<b>(17,025)</b>
TOU001	Tourism Strategy and Promotion	14,271	0	14,271	0	10,703	0	10,638	0	(65)	0
TOU402	Partnership Grants	54,000	0	54,000	0	54,000	0	54,000	0	0	0
TOU403	Cotswold Tourism Partnership	0	0	42,222	0	47,654	0	62,463	(14,809)	14,809	(14,809)
TOU404	Discover England Fund - Project	0	0	0	0	0	0	4,850	(4,850)	4,850	(4,850)
<b>Tourism Policy</b>		<b>68,271</b>	<b>0</b>	<b>110,493</b>	<b>0</b>	<b>112,357</b>	<b>0</b>	<b>131,951</b>	<b>(19,659)</b>	<b>19,594</b>	<b>(19,659)</b>
<b>Total</b>		<b>1,760,891</b>	<b>(103,269)</b>	<b>2,604,984</b>	<b>0</b>	<b>1,395,894</b>	<b>(54,559)</b>	<b>1,098,965</b>	<b>(91,243)</b>	<b>(296,929)</b>	<b>(36,684)</b>

Comments - Q3 Variance
Support payments made to external leisure provider SLM through 'open book process' were £235k lower than estimated in revised budget. Grant from Sport England of £5k used to fund consultancy costs in relation to options for leisure provision during pandemic.
Rental income due from physiotherapy and beauty at Cirencester Leisure).
Works to air conditioning system in the Cafe at Cirencester Leisure Centre as well as works to poolside steels. Funded from Building Maintenance Fund (BMF), any overspend will be covered by underspends in the BMF within other areas such as Bourton Maintenance.
Lower dual use charge paid to school due for community use of leisure facilities due to closure of facilities during pandemic.
Lower maintenance expenditure due to closure of facilities during pandemic.

**Planning & Strategic Housing**

Q3 2020/21 - 1st April to 31st December 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget		Comments - Q3 Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income		
DEV001	Development Management - Applications	850,681	(1,169,879)	850,681	(719,879)	624,238	(539,909)	602,801	(749,712)	(21,437)	(209,803)	Planning Income recovered more than revised budget estimated. No large appeal costs to date   Overspend on Publica contract. When CiL was implemented at CDC the resource costs were based on WODC coming on line with CiL and the resource being shared 50/50. WODC are still to go live with CiL.  Underachieved income for provision of copies of plans and ordnance survey fees.
DEV002	Development Management - Appeals	128,319	0	128,319	0	95,362	0	57,364	(11,350)	(37,999)	(11,350)	
DEV003	Development Management - Enforcement	184,169	0	184,169	0	135,779	0	134,955	0	(823)	0	
DEV004	Development Advice	327,953	0	327,953	0	242,163	0	240,695	0	(1,468)	0	
DEV401	Planning Advice For Land Charges	11,218	0	11,218	0	8,179	0	8,129	0	(50)	0	
DEV488	Planning - Section 106 Agreements	0	0	0	0	0	0	957,205	(957,205)	957,205	(957,205)	
DEV499	Development Services - Holding Account	0	0	0	0	11,787	0	11,787	0	0	0	
<b>Development Management</b>		<b>1,502,340</b>	<b>(1,169,879)</b>	<b>1,502,340</b>	<b>(719,879)</b>	<b>1,117,507</b>	<b>(539,909)</b>	<b>2,012,936</b>	<b>(1,718,268)</b>	<b>895,429</b>	<b>(1,178,358)</b>	
PLP005	Heritage & Design	196,822	0	196,822	0	146,981	0	142,252	0	(4,728)	0	
<b>Heritage &amp; Conservation</b>		<b>196,822</b>	<b>0</b>	<b>196,822</b>	<b>0</b>	<b>146,981</b>	<b>0</b>	<b>142,252</b>	<b>0</b>	<b>(4,728)</b>	<b>0</b>	
CIL001	Community Infrastructure Levy											
		10,000	(10,000)	10,000	(10,000)	7,500	(7,500)	59,188	(101,527)	51,688	(94,027)	
PLP002	Local Development Framework	250,055	(780)	250,055	(780)	182,352	(585)	182,167	(258)	(184)	327	
PLP401	Fwd Plan work for Development Management	16,360	0	16,360	0	12,022	0	11,949	0	(73)	0	
PLP499	Local Development Framework Reserve	0	0	0	0	3,012	0	3,012	0	0	0	
PSM001	Planning - Service Mgt. and Support Services	15,910	(11,510)	15,910	(11,510)	11,933	(8,633)	14,134	(29)	2,202	8,604	
<b>Planning Policy</b>		<b>292,325</b>	<b>(22,290)</b>	<b>292,325</b>	<b>(22,290)</b>	<b>216,818</b>	<b>(16,718)</b>	<b>270,451</b>	<b>(101,813)</b>	<b>53,633</b>	<b>(85,096)</b>	
HAD001	Housing Advice	276,290	0	271,795	0	202,090	0	200,354	0	(1,736)	0	
HOS001	Housing Strategy	92,562	(295)	91,812	0	67,079	0	66,697	0	(382)	0	
HOS002	Housing Partnerships	24,218	0	24,218	0	17,744	0	17,637	0	(108)	0	
HOS005	Community Led Housing	30,200	0	30,200	0	22,650	0	22,650	0	0	0	
<b>Strategic Housing</b>		<b>423,270</b>	<b>(295)</b>	<b>418,025</b>	<b>0</b>	<b>309,564</b>	<b>0</b>	<b>307,337</b>	<b>0</b>	<b>(2,226)</b>	<b>0</b>	
<b>Total</b>		<b>2,414,757</b>	<b>(1,192,464)</b>	<b>2,409,512</b>	<b>(742,169)</b>	<b>1,790,869</b>	<b>(556,627)</b>	<b>2,732,977</b>	<b>(1,820,081)</b>	<b>942,108</b>	<b>(1,263,454)</b>	

**Democratic and Committee Services**

Q3 2020/21 - 1st April to 31st December 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget	
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
DRM005 Committee Services	69,453	(11,100)	51,458	0	36,575	0	51,370	(3,635)	14,794	(3,635)
DRM008 Corporate Subscriptions	18,980	0	18,980	0	14,235	0	18,976	0	4,741	0
<b>Committee Services total</b>	<b>88,433</b>	<b>(11,100)</b>	<b>70,438</b>	<b>0</b>	<b>50,810</b>	<b>0</b>	<b>70,346</b>	<b>(3,635)</b>	<b>19,536</b>	<b>(3,635)</b>
ELE* Elections	138,934	(1,880)	138,934	(1,880)	86,850	(1,410)	133,743	(22,352)	46,893	(20,942)
<b>Elections total</b>	<b>138,934</b>	<b>(1,880)</b>	<b>138,934</b>	<b>(1,880)</b>	<b>86,850</b>	<b>(1,410)</b>	<b>133,743</b>	<b>(22,352)</b>	<b>46,893</b>	<b>(20,942)</b>
SUP018 Press & PR/Communications	55,686	0	55,686	0	41,014	0	33,210	0	(7,804)	0
SUP024 Postal Services	39,653	0	39,653	0	29,050	0	30,855	0	1,805	0
<b>Communications</b>	<b>95,339</b>	<b>0</b>	<b>95,339</b>	<b>0</b>	<b>70,064</b>	<b>0</b>	<b>64,065</b>	<b>0</b>	<b>(5,999)</b>	<b>0</b>
DRM001 Democratic Representation and Management	114,646	0	114,646	0	85,957	0	86,661	0	704	0
DRM003 Councillors Allowances	315,829	0	301,844	0	226,383	0	230,431	0	4,048	0
DRM004 Servicing Council	16,882	0	3,993	0	2,995	0	4,082	0	1,087	0
<b>Member Support total</b>	<b>447,357</b>	<b>0</b>	<b>420,483</b>	<b>0</b>	<b>315,335</b>	<b>0</b>	<b>321,174</b>	<b>0</b>	<b>5,839</b>	<b>0</b>
SUP022 Print & Design	213,056	(22,025)	213,056	(22,025)	152,177	(16,519)	152,784	(15,518)	608	1,001
<b>Print &amp; Design total</b>	<b>213,056</b>	<b>(22,025)</b>	<b>213,056</b>	<b>(22,025)</b>	<b>152,177</b>	<b>(16,519)</b>	<b>152,784</b>	<b>(15,518)</b>	<b>608</b>	<b>1,001</b>
<b>Total</b>	<b>983,119</b>	<b>(35,005)</b>	<b>938,250</b>	<b>(23,905)</b>	<b>675,236</b>	<b>(17,929)</b>	<b>742,112</b>	<b>(41,506)</b>	<b>66,876</b>	<b>(23,577)</b>

Comments - Q3 Variance
Expenditure variance relates to investment in <a href="#">Modern.Gov.</a>
Net overspend of £25,950 due to timing differences on receipt of outstanding funding from Electoral Claims Unit. A debtor will be included at the end of the year for any funds outstanding.

**Retained Services - Corporate Income & Expenditure, Investments, Corporate Management**

Q2 Budget Monitoring - 1st April 2020 to 30th September 2020

Cost Centre	Original Budget		Revised Budget		Profiled Q3 budget		Actual position Q3		Q3 (Under) / Over Budget		Comments
	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	
FIE030 Interest and Investment Income	0	(602,668)	0	(602,668)	0	(447,276)	11,950	(303,054)	11,950	144,222	During 2019/20 the Council purchased a large number of waste vehicles which have been leased to Ubico under a finance lease agreement, we have therefore exceeded the income target for finance lease interest by £20k, this has been corrected in the 21/22 draft budget. Interest received from investments - £169k, variance to profiled budget. Year end estimated position is £133k under budget due to impact of Covid pandemic on markets. Expenditure overspend relates to Treasury Management advisors fees which have previously been netted off investment income.
FIE010 Interest payable and Similar Charges	166,348	0	67,000	0	50,250	0	0	0	(50,250)	0	No interest due as no borrowing undertaken in 2019/20 or 2020/21 to date.
FIE410 Commercial Properties - General	10,630	(295)	10,630	39,705	7,815	(221)	15,448	(13,681)	7,633	(13,459)	Income exceeded budget due to income received from Gloucestershire One Public Estate for feasibility studies for Forum Car Park and Police station site.
FIE* Commercial Properties - summary	94,339	(582,801)	94,012	(582,832)	45,814	(647,469)	23,785	(637,044)	(22,029)	10,424	Underspend on programmed and reactive repairs due to Covid restrictions. Lower income due to requirement for tenants to vacate units at Abberley House whilst repairs on the roof undertaken.
HAV001 Housing Advances					0	0	0	0	0	0	
OEO100 Gains and losses on disposals				0		0		0	0	0	
<b>Corporate Income &amp; Expenditure total</b>	<b>271,317</b>	<b>(1,185,764)</b>	<b>171,642</b>	<b>(1,145,795)</b>	<b>103,879</b>	<b>(1,094,966)</b>	<b>51,182</b>	<b>(953,779)</b>	<b>(52,697)</b>	<b>141,187</b>	
NDC401 Discretionary Pension Payments	5,149,916		5,376,646		5,093,736	0	4,970,384	0	(123,352)	0	Lump sum payment in advance of pension contributions for next three years made in April 2020 to Gloucestershire Pension Fund of £4.9m £112k lower than budgeted. Underspend of £11k on other discretionary pension payments.
SUP032 Strategic Directors	451,252		498,446		382,425	0	349,003	(4,350)	(33,422)	(4,350)	Underspend of £15k on employee expenses due to reduction in travel during covid pandemic. Net Saving in year of £17.5k as a result of retirement of Head of Paid Service. Income variance relates to unbudgeted income received for shared CFO role continuing in Q1 of 2020/21 until new CFO appointed at West Oxfordshire DC.
COR005 Corporate Finance	98,547		98,547		102,721	0	156,315	(1,075)	53,594	(1,075)	Overspend on insurance due to charges not yet recharged across services. This will be showing as an underspend in the other services and has no overall impact upon the budget. This will be posted during Q.4.
COR007 External Audit Fees	55,830		55,830		25,917	0	19,168	0	(6,750)	0	
COR008 Bank Charges	61,065		61,065		45,799	0	44,685	(9)	(1,114)	(9)	
COR400 Savings and Growth Items	(91,144)		(70,144)		(52,608)	0	42,491	0	95,099	0	Savings target, annual sum of £112k against Ubico contract not achieved to date due to impact of Covid 19 on waste volumes presented by residents less contingency budgets for salary increases and utilities increases not utilised.
COR401 Publica Group	0		435,864	(435,864)	326,898	(436,358)	328,380	(436,852)	1,482	(494)	
COV019 Corona Virus	0		250,000	(1,232,000)	208,333	(1,232,000)	505,678	(1,433,245)	297,345	(201,245)	Covid related expenditure which includes additional Ubico Covid costs of £386k, £45k of community grants and £17k of test and trace self isolation payments. Covid grants received from government and from Gloucestershire County Council in excess of revised budget.
COV020 High Street Re-Opening	0		0		0	0	21,165	(14)	21,165	(14)	Expenditure in relation to reopening of high street post lockdown.
BAL100 Depreciation, trfs to/from Reserves, etc.		(4,355,137)		(5,413,359)		0		0	0	0	
<b>Corporate Management and Directors total</b>	<b>5,725,466</b>	<b>(4,355,137)</b>	<b>6,706,254</b>	<b>(7,081,223)</b>	<b>6,133,221</b>	<b>(1,668,358)</b>	<b>6,437,268</b>	<b>(1,875,545)</b>	<b>304,047</b>	<b>(207,187)</b>	
<b>Total</b>	<b>5,996,783</b>	<b>(5,540,901)</b>	<b>6,877,896</b>	<b>(8,227,018)</b>	<b>6,237,099</b>	<b>(2,763,324)</b>	<b>6,488,450</b>	<b>(2,829,324)</b>	<b>251,350</b>	<b>(66,001)</b>	