

Significant Items of Variance from Working Budget
General Fund Budget 2017/18 - Major Variances from Budget

Service Grouping	Reason for Outturn Variance	Cross reference to Performance report	Cross reference to Strategic Risk Register (4Risk)	Actual (Favourable) / Adverse Variance £	Proposed Roll Over £
	Not blank				
Leader Portfolio					
Voluntary Sector Grants	Positive variance is made up of £5k grants underspend and £1k saving on vacancies.			(6,757)	
Community Chest Grants	Variance below threshold for investigation			3,579	
Sustainability	Variance below threshold for investigation			(5,895)	
Community Safety	The key driver for the saving is £19k underspend on projects in the year.			(8,987)	
Other net variances				0	
Total variance for Portfolio				(19,560)	0
	Not blank				
Finance and Staffing Portfolio					
Council Tax Support	The variance is created by £70k staff savings due to the 4 vacancies in the team, some staff reducing their hours and also some staff not paying the pension contributions and use of an outsourced service, which is cheaper than agency staff.			(68,496)	
Rent Allowances	The variance on the Rent Allowances, Rent Rebates, Council Tax support etc is due to a combination of factors. The main Government Admin Grant was forecast to be £364,112, actual received was £403,740 due to higher than expected Local Council Tax Scheme grant by £14k and a Universal Credit grant of £25k	FS112 - Average number of days to process new HB/CTS claims FS113 - Average number of days to process HB/CTS change events SF740 - % Discretionary housing grant paid	STR5 - Welfare Reform	(144,423)	
Rent Rebates	The total admin costs came in £136,225 less than forecast, mainly due to receipts of miscellaneous small grants from DWP totalling nearly £106k. In short, the admin costs of the Benefits Service was £175,854 less than forecast. We also recovered nearly £37k extra in overpayments than we forecast.			(73,658)	
Corporate Management	The variance is due to a number of factors: savings on vacancies and recharges for external secondments partially offset by the variance to the budgeted staff pensions costs and recruitment at higher than budgeted grades.	CC303 - % total calls to the Contact Centre handled CC307 - Average call answer time (seconds) CC305 - % of formal complaint responses sent within timescale (all SCDC) FS116 - Staff sickness days per FTE FS117 - Staff turnover	STR11 - Business Improvement & Efficiency, Development Control Improvement, Working Smarter and Commercialisation Programmes STR13 - Recruitment & Retention	(197,921)	
Treasury Management	Variance below threshold for investigation	FS109 - % invoices paid in 30 days	STR4 - Medium Term Financial Strategy	(2,229)	
Cost of NNDR Collection	The underspend is made up of £38k saving on vacancies, recharges saving of £12k due to lower than budgeted headcount and other small savings of £4k total.	FS104 - YTD % NNDR collected		(54,025)	
Discretionary NNDR Relief				0	
Cost of Council Tax Collection	The bulk of the underspend is due to receipt of £70k government grant for family annexes Council Tax exemption, not included in the budget.	FS105 - YTD % Council Tax collected		(75,895)	
3C SharedServicesProgramme Hub	Variance below threshold for investigation		STR12 - Shared Services Initiatives with other authorities	2,628	
Miscellaneous	Variance below threshold for investigation			592	
Other net variances				0	
Total variance for Portfolio				(613,427)	0
	Not blank				
Business and Customer Services Portfolio					
Land Charges	Variance below threshold for investigation			314	
Elections	Variance below threshold for investigation			2,986	
Register of Electors	The variance is driven by the £23k savings on the cost of postage for year to date.			(16,736)	
Democratic Representation	The positive variance is due to £15k saving on unfilled vacancies in the team, £15k saving on consultancy costs, a further £15k saving on members allowances and £40k recharge for SCDC time spent on GCP work. This is offset by higher than budgeted recharges costs, including £20k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			(25,814)	
Policy & Performance	The positive variance arises from £61k staff savings due a number of unfilled vacancies in the team.		STR1 - Consultation and Engagement	(61,429)	
Street Naming & Numbering	£12k saving on materials is offset by £7k unbudgeted cost of building contract			(6,693)	
Communications	The adverse variance is due to the staff costs exceeding budget by £39k for the year, this is due to recruitment of a web developer, funded from the saving made on the CEO vacancy earlier in the year, and higher than budgeted recharges costs, including £21k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			52,015	
Economic Development	The saving is made up of £38k underspend on Consultancy, £14k income raised from staff costs recharges to Cambridge City Council and £13k vacancy savings. This is partially offset by £7k spend on agency staff and £9k unbudgeted cost of recharges, including £6.5k accoung adjustment.			(50,443)	
Tourism Initiatives	The savings is mainly due to £7.5k underspend on Visit Cambridge funding			(8,604)	

Other net variances				0	
Total variance for Portfolio				(114,406)	0
	Not blank				
Health and Environmental Services Portfolio					
Awarded Watercourses	Variance driven by depreciation cost being higher than budgeted by £10k			7,308	
Footway Lighting	The adverse variance is predominanetely due to the LED pilot which was agreed by cabinet. The installation of new lights (£16k) and the purchase of new equipment (£10k) account for the majority of this variance. This variance also includes 2k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			30,971	
Single Shared Waste Service	This adverse variance is caused be a number of reasons. An increase in monitoring and tighter controls at Amey, of contaminated material has led to an increase in the MRFcontract costs (£129k). As a consequence of the tighter controls the level of income due from Recycling credits has also reduced, resulting in an adverse variance of £189k. The income and costs associated with the collection of paper has fallen following the change of service in December, resulting in an adverse variance (£128k). Depreciation cost was £65k above budget, this is due to insufficient budget allocated to the service. These adverse variances are offset by favourable variance within the fleet costs - mainly fuel. This is due the cost of fuel being lower than budgeted (9p per litre) and less fuel consumption by nearly 35k litres from 16/17. A favourable variance within Overhead recharges (£70k) has also reduced this adverse variance. This variance also includes 354kk unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure, and the transfer to reserves for future capital funding £337k.	ES418 - YTD % of household waste sent for reuse, recycling and composting ES408 - % of bins collected on schedule		622,859	
Envirocrime Enfmen't Strategy	Variance includes £4k depreciation costs above budget and £3k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			8,314	
Food Safety	Variance below threshold for investigation			5,307	
Environmental Health General	Other than staffing costs saving of (£81k), this service has seen an increase of income (£15k) generated from the licence fee that is set for administering houses of multiple occupations. This variance also includes 26k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.	ES406 - % major non-compliances resolved (in rolling eyar)		(84,714)	
Environmental Protection	The service has re-embedded itself following the return to work of 2 contaminated land officers from maternity leave and the fairly recent appointment of the scientific officer (air quality). While the service was getting back up-to-speed it was decided to continue using the specialist services of EPS to in effect backfill these roles and offer additional specialist advice on planning matters etc. This service level agreement cost £3,000 pcm and was not budgeted for within the service. The arrangement ceased at the end of June which meant that the financial pressure on the service is £9k. EPS have also provided specialist advice and undertook an environmental assessment on a potential contaminated land site at Whittlesford. This advice on contaminated land investigations has cost £9k against an annual budget provision of £7k – a £2k adverse variance. The income attained from the issuing of Local Authority Pollution Prevention Control licences has been on a downward trend in recent years and this has continued this year. The shortfall of income was £4k. Depreciation cost was £1.5k lower than budgeted. Total variance also includes 7k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			40,976	
Emergency Planning	Variance not significant, therefore not investigated			(1,451)	
Licences	This favourable Year End variance is partially driven by a salary saving (£16k) due to posts being vacant during the year. The other main contributor to the variance is higher than expected license fee income (£11k). This variance also includes 9k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.	ES401 - % business satisfaction with regulation service		(23,542)	
Taxi Licensing Service	There has been an exponential increase in taxi licence fee income in recent years which has continued in this financial year. The charge imposed for the licence fee was not increased this year which has meant that this increase has been generated from the volume of licences issued alone. This has of course impacted on the staff resources required to administer this service. As the service received more money than it has spent it has resulted in £80k being transferred to reserves. With any surplus of income generated through the licence fee having to be re-invested (or the licence fee reduced), it has been approved for a further resource officer to be recruited to, funded completely from this additional taxi licence income. This variance is due to 6k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			6,097	
Action on Dogs	Variance below threshold for investigation			3,267	

Miscellaneous env	Variance below threshold for investigation			7,074	
Localism	From the £35k base budget in place to support patch-based working within the district, £30k has been earmarked for utilising on community projects such as Timebanking (£20k), the provision of a faith audit (£3k), the setting up of the Northstowe Community Hub by providing furniture etc. (£5k) and running the community awards ceremony. A delay in getting Cabinet approval has resulted in only £10k of the budget being spent on the Timebank project, remaining £10k are subject to a rollover request. The remainder of this budget (£20k) will be rolled over to 2018/19. In addition to the project budgets, there is a £8k saving on staffing costs, due to a post being vacant all year. This variance also includes 8k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			(18,544)	10,000
Other net variances				0	
Total variance for Portfolio				603,922	10,000
	Not blank				
Health and Wellbeing Portfolio					
Children, YoungPeople&Families	Expenditure under this heading is made in conjunction with Cambridge City Council through the South Cambridgeshire and Cambridge City Children and Young Peoples Area Partnership, administered by Cambridgeshire County Council. SCDC provides finance support for this partnership and as such the funds are held within SCDC's statement of accounts. The current balance in this fund stands at nearly £75k.			(9,408)	
Health and Wellbeing	Variance below threshold for investigation		STR6 - Demands on services from an ageing polulation	(4,288)	
Northstowe, Healthy New Town	This variance includes 4k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.		STR14 - Access to Primary Care in Growth Areas	13,702	
Mobile Warden Schemes				(6,777)	
Other net variances				0	
Total variance for Portfolio				(6,770)	0
	Not blank				
Housing (General Fund) Portfolio					
Loans for House Purchase etc				0	
Housing Association Support	£6k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure. £42k funding of Capital Expenditure, reimbursed from Earmarked Reserve			50,511	
Homelessness	Private Renting Service - (46,884) favourable : The majority of 17/18 deposits to private landlords was covered by providing bonds rather than paying cash deposits and there was a (9,000) favourable adjustment to correct a prior year entry. Sub-Regional Single Homelessness Service - (12,500) favourable. Cambridge City Council did not invoice budgeted fee for 2017/18 as they were able to utilise other funding streams.	AH203 - Number of households in temporary accommodation, AH208 - Number of households helped to prevent homelssness, AH212 - YND £s spent on Bed and Breakfast accommodation	STR10 - Inrease in cost of managing homelessness	(58,846)	
Letting & Advisory Service	£26k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			31,549	
Private Sector Leasing Scheme	Favourable variance is due to the delay in timing of the service, with Q1 and Q2 spent on business set-up/prepatory work for Shire Homes Lettings Limited, with first property rented in October 2017			(81,671)	25,530
Strategic Housing	Due diligence work approved by Cabinet, which was not included in the original 2017/18 estimate: Orchard Park £36,265 , Cambourne High Street £15,710 (Total spend approved of £50k for each project).			47,142	48,025
Sub-Regional Homelink Service	Overspend caused by £6k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			6,204	
Equality & Diversity	This favourable variance is due to a post which became vacant during the year which was not filled (£8k) which subsequently affected the allocation of overhead recharges (£9k).			(15,019)	
Travellers Sites	£199k cost of depreciation for the New Farm site has not been included in the budget. This is offset by favourable variance due to a vacant post (£34k) which has been unfilled all year. Additional income from rent and water charges from both Whaddon (£1,409) and Milton (£5,241) have also contributed to reduce the adverse effect of the depreciation charge.			159,926	
Improvement Grants	This is a capital charge not provided for in the budgets. This is a notional charge and is reversed out on the GF summary and therefore will not impact on the overall financial position.			61,173	
GF Sheltered Properties	Depreciation of approx £120k to be posted			(116,290)	
Recharges from/to HRA	Favourable variance of £70k - Visiting Support Service did not require the budgeted funding from general fund in year due to reduced staffing costs and use of available reserves. Favourable variance of £55k arising from reduced expenditure in Community Lifelines Service. £15k adverse variance Grounds Maintenance due to increased activity in 2017/18			(108,907)	
Other net variances				0	
Total variance for Portfolio				(24,228)	73,555
	Not blank				

Planning Portfolio					
Development Control	The service made £324k saving on staff costs, and £31k saving on Legal costs for Appeals. This is offset by £136k overspend on Planning Consultancy, of which £13K was incorrectly coded and should have been allocated again the Legal costs for Appeals budget, £26K was incorrectly coded and should have been coded to Agency Staff budget, an additional cost of £45K which relates to the Planning Shared service for the recruitment of Phase 1 - of which no budget was allocated for in 17/18, therefore leaving an overspend of £18K against budget of £35K. £247k is shortfall in charges income. Recharges cost to the service is £272k higher than budgeted, of which £132k is unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure. Transfer to reserves represents S106 income received in the year, intended to be used on future activities.		STR25 - Risk of Designation as Poorly Performing Planning Authority	230,521	
Planning Policy	The variance is made up of underspends in a number of areas on consultancy budgets due to the delays with the Local Plan. Underspend on the Local Plan related work comes to £365k, of which £344k were transferred into the Planning Policy Earmarked Reserve, approved by the Council in February. These funds will be used in the future years, when the Local Plan work takes place. Additional work load in the year resulted in £22k staff costs overspend.		STR3 - Failure to meet Housing Need	5,168	
Building Control Service	This is a shared service led by Cambridge City Council			(13,271)	
Open Space Agreement				0	
Conservation	Underspends in the service are due to £10k underspend on Garden maintenance, which was being kept aside to use on disused Churchyards and grounds maintenance at Landbeach Tithe Barn, but haven't been spent in the year. £12k of budgeted grants for Wildlife Enhancement haven't been distributed in the year. A further £11k of funds were transferred back to the service following decision not to renovate the Sawston Tannery barn. This is offset by £5k overspend on staff costs and £10k of additional consultancy expenditure. Of the £8k adverse variance on recharges, £5k is unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			(5,132)	
Museums	Variance not significant, therefore not investigated			56	
Enforcement Issues	Saving of £46k on Legal services is offset by £9k staff costs overspend, additional £5k cost of recharges and £11k smaller than expected transfer from reserves. Funds transferred from reserves are raised from Proceeds of Crime service and are allocated to be used for specific equipment purchases.		STR2 - Gypsy and Travellers and those not meeting new definition	(20,939)	
Illegal Encampments	Variance not significant, therefore not investigated			(2,560)	
Other net variances				0	
Total variance for Portfolio				193,844	0
	Not blank				
Strategic Planning and Infrastructure Portfolio					
Growth Agenda/Northstowe	The service shows £400k saving on staff costs and £40k saving on Legal. Additional income was raised from £110k salary recharge to Cambridge City Council and £293k additional Pre-App income. Recharges are also £11k lower than budgeted, due to the smaller than budgeted staff numbers. These savings are offset by £120k additional Consultancy costs and £8k shortfall in Charges income. £143k transfer to reserve is Capacity Funding received from DCLG in 2015-16, this is to be used 2018-19 to fulfil the grant's objectives and further £202k is transferred to reserves in relation to PPA income received in advance.			(355,482)	
Transport Initiatives & Policy	The service raised £7k from salary recharges to Cambridge City Council and £13k budgeted costs for community rail partnership project have not been spent this year due to delays with the project. This is offset by £3k staff costs overspend and additional £6k cost of recharges. This variance also includes 4k unbudgeted accounting adjustment which should be disregarded for the purposes of evaluating service expenditure.			(9,712)	
Other net variances				0	
Total variance for Portfolio				(365,195)	0
	Not blank				
	Not blank				
Total for General Fund Revenue				(345,820)	83,555