

## Chief Executive & Chief Operating Officer Revenue Financial Monitoring

|                                  |                                       | Second Quarter           |                          |                          | Variance Budget v Actual |            |   |
|----------------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|---|
| Expenditure Items by Directorate | 22/23<br>Full Year<br>Budget<br>£'000 | 22/23<br>Budget<br>£'000 | 22/23<br>Actual<br>£'000 | 21/22<br>Actual<br>£'000 | 22/23<br>£'000           | 22/23<br>% | Reason for Variance   |
|                                  |                                       |                          |                          |                          |                          |            |   |
| Major Income Items:              |                                       |                          |                          |                          |                          |            |   |
| Investment Properties Rent       | (1,808)                               | (904)                    | (525)                    | (603)                    | 379                      | 42%        | Rent received from investment properties is lower than profiled budget at the end of quarter due to a void property at the Cambridge Science Park. This will be partially occupied during the next quarter. |
| Explained variances              | (1,808)                               | (904)                    | (525)                    | (603)                    | 379                      | 42%        |   |

## Head of Climate, Environment &amp; Waste Financial Monitoring

|   |                                       | Second Quarter           |                          |                          | Variance Budget v Actual |            |  |
|---|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|--|
| Expenditure Items by Directorate          | 22/23<br>Full Year<br>Budget<br>£'000 | 22/23<br>Budget<br>£'000 | 22/23<br>Actual<br>£'000 | 21/22<br>Actual<br>£'000 | 22/23<br>£'000           | 22/23<br>% | Reason for Variance  |
|   |                                       |                          |                          |                          |                          |            |  |
| Major Expenditure Items:                  |                                       |                          |                          |                          |                          |            |  |
| Greater Cambridge Shared Waste Operations | 3,918                                 | 1,734                    | 1,871                    | 1,798                    | 137                      | 8%         | The overspend at the end of quarter two relates to the operational running costs of the fleet which is impacted by the volatility of the current market. The increase in the fuel prices have substantially affected shared waste and will potentially be further exacerbated by the current cost of living crisis.  |
| Flood Defence and Land Drainage           | 128                                   | 66                       | 74                       | 19                       | 8                        | 12%        | A change in legislation which prohibits the use of red diesel fuel on any vehicles not used solely for agricultural use has led to a small increase in the actual comparative to budget to date at the end of quarter two.   |
| Green to the Core                         | 316                                   | 150                      | 53                       | 5                        | (97)                     | -65%       | 2022/23 has seen minimal spend in the first half of the year. A total of £114,000 of grants have been awarded which will be paid in October. The budget is expected to be fully spent by year end.   |
| Explained variances                       | 4,362                                 | 1,950                    | 1,998                    | 1,822                    | 48                       | 2%         |  |
|   |                                       |                          |                          |                          |                          |            |  |
| Major Income Items:                       |                                       |                          |                          |                          |                          |            |  |
| Greater Cambridge Shared Waste Operations | (5,714)                               | (3,351)                  | (3,676)                  | (3,037)                  | (325)                    | -10%       | <p>The Greater Cambridge Shared Waste Operations income has significantly fluctuated over the last few years by the ever-changing economic situation. However, 2022/23 is beginning to show signs of recovery by having generated additional income above the budget to date.</p> <p>The £325,000 additional income received in comparative to the budget at the end of quarter two includes £157,000 commercial waste income, £91,000 from the sale of recycled material passing through the materials recycling facility (MRF), £8,000 sales and service charges and £69,000 from the bulky waste collection and wheeled bin deliveries.</p> |
| Licensing: Taxi & Other                   | (381)                                 | (158)                    | (232)                    | (124)                    | (74)                     | -47%       | Taxi Licensing has seen an increase in fee income during the first half of 2022/23. Changes in the application process applied by Cambridge City Council (which are more stringent than South Cambs) has resulted in drivers and operators seeking licensing options within the district.  |
| Explained variances                       | (6,095)                               | (3,509)                  | (3,908)                  | (3,161)                  | (399)                    | -11%       |  |

## Head of Finance Revenue Financial Monitoring

|                                  |                                       | Second Quarter           |                          |                          | Variance Budget v Actual |            |  |
|----------------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|--|
| Expenditure Items by Directorate | 22/23<br>Full Year<br>Budget<br>£'000 | 22/23<br>Budget<br>£'000 | 22/23<br>Actual<br>£'000 | 21/22<br>Actual<br>£'000 | 22/23<br>£'000           | 22/23<br>% | Reason for Variance  |
|                                  |                                       |                          |                          |                          |                          |            |  |
| Major Expenditure Items:         |                                       |                          |                          |                          |                          |            |  |
| Rent Rebates (non HRA)           | 127                                   | 64                       | 75                       | 85                       | 11                       | 17%        | 2022/23 has seen an increase in the number of people placed in bed and breakfast. This is due to the rising demand for support as the effects of the cost of living crisis begins to impact the nation.  |
| Explained variances              | 127                                   | 64                       | 75                       | 85                       | 11                       | 17%        |  |
|                                  |                                       |                          |                          |                          |                          |            |  |
| Major Income Items:              |                                       |                          |                          |                          |                          |            |  |
| Investment Income - Interest     | (3,648)                               | (1,824)                  | (2,238)                  | (1,703)                  | (414)                    | -23%       | Interest income at the end of the second quarter of 2022/23 is above expectations, mainly due to cash holdings being higher than expected following the sale of one of the Councils commercial properties and additional interest income from Ermine Street Housing. The increase in interest rates has also had a positive effect on the income received to date. |
| Explained variances              | (3,648)                               | (1,824)                  | (2,238)                  | (1,703)                  | (414)                    | -23%       |  |

## Head of Housing Revenue Financial Monitoring

|                                  |                                       | Second Quarter           |                          |                          | Variance Budget v Actual |            |   |
|----------------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|---|
| Expenditure Items by Directorate | 22/23<br>Full Year<br>Budget<br>£'000 | 22/23<br>Budget<br>£'000 | 22/23<br>Actual<br>£'000 | 21/22<br>Actual<br>£'000 | 22/23<br>£'000           | 22/23<br>% | Reason for Variance   |
|                                  |                                       |                          |                          |                          |                          |            |   |
| Major Expenditure Items:         |                                       |                          |                          |                          |                          |            |   |
| Homelessness                     | 425                                   | 218                      | 195                      | 209                      | (23)                     | -10%       | The variance arises from a timing difference in the billing for the cost of Bed and Breakfast and Hostel accommodation. It is expected in the last two quarters of the financial year the actual and comparative will be on target. |
| Explained variances              | 425                                   | 218                      | 195                      | 209                      | (23)                     | -10%       |   |
|                                  |                                       |                          |                          |                          |                          |            |   |
| Major Income Items:              |                                       |                          |                          |                          |                          |            |   |
| Homelessness                     | (615)                                 | (566)                    | (612)                    | (630)                    | (46)                     | -8%        | The variance of £46,000 at the end of quarter two 2022/23 comprises of £37,000 additional grant received for Domestic Abuse Victim support and £9,000 for housing benefit receipts to cover Bed & Breakfast costs.                  |
| Improvement Grants               | (730)                                 | (730)                    | (730)                    | (730)                    | 0                        | 0%         | No significant variances.   |
| Community Lifeline Alarm Service | (205)                                 | (102)                    | (87)                     | (94)                     | 15                       | 15%        | The second quarter of 2022/23 has continued to see a reduction in the levels of fee income due to the increased competition the service is facing from other lifeline suppliers.  |
| Explained variances              | (1,550)                               | (1,398)                  | (1,428)                  | (1,454)                  | (31)                     | -2%        |   |

## Director of Greater Cambridge Shared Planning Revenue Financial Monitoring

|                              |                                       | Second Quarter           |                          |                          | Variance Budget v Actual |            |  |
|------------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|--|
|                              | 22/23<br>Full Year<br>Budget<br>£'000 | 22/23<br>Budget<br>£'000 | 22/23<br>Actual<br>£'000 | 21/22<br>Actual<br>£'000 | 22/23<br>£'000           | 22/23<br>% | Reason for Variance  |
|                              |                                       |                          |                          |                          |                          |            |  |
| Major Expenditure Items:     |                                       |                          |                          |                          |                          |            |  |
| Greater Cambridge Local Plan | 794                                   | 20                       | 20                       | 205                      | 0                        | 0%         | No significant variances.  |
| Explained variances          | 794                                   | 20                       | 20                       | 205                      | 0                        | 0%         |  |
|                              |                                       |                          |                          |                          |                          |            |  |
| Major Income Items:          |                                       |                          |                          |                          |                          |            |  |
| Development Management       | (2,489)                               | (1,185)                  | (1,112)                  | (1,406)                  | 73                       | 6%         | Development Management application fees have seen a decrease of £155,000 in comparative to the budget during the first half of 2022/23. Though this decline is offset by £37,000 additional pre assessment consultation fees and £45,000 recovered from HM Courts & Tribunal costs.  |
| Greater Cambridge Local Plan | (397)                                 | 0                        | 0                        | (7)                      | 0                        | 0%         | No variances.  |
| Strategic Sites              | (686)                                 | (454)                    | (522)                    | (455)                    | (68)                     | -15%       | Strategic Sites income has exceeded both the budget to date and the previous year actual due to number of planning applications received. The £68,000 additional income received at the end of quarter two includes £38,000 application related fees, £5,000 planning performance agreement (PPA) monies and £25,000 Section 106 (S106) contributions. The S106 contributions will offset the expenditure incurred for improvements at Waterbeach Station by Network Rail. |
| Built & Natural Environment  | (233)                                 | (111)                    | (164)                    | (75)                     | (53)                     | -48%       | Income generated by the Built and Natural Environment service has seen an increase at the end of quarter two 2022/23. £47,000 additional income has been received relating to planning performance agreement (PPA) and for Design Review Panel & Walking Tours in comparison to the budget.  |
| Land Charges                 | (620)                                 | (335)                    | (328)                    | (338)                    | 7                        | 2%         | No significant variances.  |
| Explained variances          | (4,425)                               | (2,085)                  | (2,126)                  | (2,281)                  | (41)                     | -2%        |  |

## Head of Transformation, HR &amp; Corporate Services Financial Monitoring

|                                  |                                       | Second Quarter           |                          |                          | Variance Budget v Actual |            |  |
|----------------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|--|
| Expenditure Items by Directorate | 22/23<br>Full Year<br>Budget<br>£'000 | 22/23<br>Budget<br>£'000 | 22/23<br>Actual<br>£'000 | 21/22<br>Actual<br>£'000 | 22/23<br>£'000           | 22/23<br>% | Reason for Variance  |
|                                  |                                       |                          |                          |                          |                          |            |  |
| Major Expenditure Items:         |                                       |                          |                          |                          |                          |            |  |
| ICT                              | 1,804                                 | 451                      | 415                      | 407                      | (36)                     | -8%        | The variance arises from a timing difference in the billing from 3CICT for all the ICT expenditure incurred until the end of quarter two . It is expected in quarter three the actual and comparative will be on target.   |
| Mobile Warden Scheme             | 224                                   | 39                       | 117                      | 113                      | 78                       | 200%       | Expenditure at the end of quarter two is higher than the profiled budget and previous year actual because of payments to Age UK (£58,000) and the Handyperson service (£20,000) which were expected to occur in October.   |
| Transformation                   | 600                                   | 0                        | 30                       | 32                       | 30                       | 100%       | The actual to date is in line with the previous year actual though budgets for 2022/23 have been profiled to the second half of the year as it was initially unknown how spend would occur under the transformation programme. It is envisaged that the budget to date will be aligned to the work that is planned and programmed. |
| Voluntary Sector Grants          | 143                                   | 97                       | 92                       | 99                       | (5)                      | -5%        | No significant variances.  |
| Cambourne Offices                | 1,253                                 | 649                      | 615                      | 657                      | (34)                     | -5%        | Expenditure fluctuates from year to year due to Cambourne Office works being determined by a planned programme which identifies and prioritises the works required for the year. Generally works are undertaken in the latter part of the year to allow for preparation work to take place initially.                              |
| Explained variances              | 4,024                                 | 1,236                    | 1,269                    | 1,308                    | 33                       | 3%         |  |

## Housing Revenue Account Financial Monitoring

|   |                              | Second Quarter     |                    |                    | Variance Budget v Actual |         |  |
|---|------------------------------|--------------------|--------------------|--------------------|--------------------------|---------|--|
| Expenditure and Income Items by Directorate | 22/23 Full Year Budget £'000 | 22/23 Budget £'000 | 22/23 Actual £'000 | 21/22 Actual £'000 | 22/23 £'000              | 22/23 % | Reason for Variance  |
| Housing Revenue Account - Expenditure       |                              |                    |                    |                    |                          |         |  |
| Housing Repairs Planned                     | 1,779                        | 889                | 780                | 665                | (109)                    | -12%    | The 2022/23 smoke alarm project as part of the annual planned cyclical works programme commenced with a slow start. It is expected that majority of the costs relating to this project will not occur until the latter part of the year.   |
| Housing Repairs Response                    | 3,423                        | 1,579              | 1,685              | 1,829              | 106                      | 7%      | This budget covers the responsive repairs programmes, including repairs on change of tenancy and maintenance of disabled adaptations as well as the responsive repairs contract. Expenditure generally fluctuates throughout the year due to a timing difference in the works carried out and the billing process, though it is expected this will be aligned before the year end. |
| Explained variances                         | 5,202                        | 2,468              | 2,465              | 2,494              | (3)                      | 0%      |  |
| Housing Revenue Account - Income            |                              |                    |                    |                    |                          |         |  |
| Non Rent of Dwellings                       | (490)                        | (233)              | (229)              | (231)              | 4                        | 2%      | No significant variances.  |
| Gross Rent of Dwellings                     | (31,668)                     | (15,871)           | (15,876)           | (14,939)           | (5)                      | 0%      | No significant variances.  |
| Explained variances                         | (32,158)                     | (16,104)           | (16,105)           | (15,170)           | (1)                      | 0%      |  |