

Appendix B(1)

CHIEF EXECUTIVE and CHIEF OPERATING OFFICER

2020/21 Original Estimate	2020/21 Revised Estimate	2021/22 Original Estimate
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SERVICE SUMMARY

Corporate Management	759,828	854,100	876,330
NET EXPENDITURE TO GENERAL FUND SUMMARY	759,828	854,100	876,330



SUBJECTIVE ANALYSIS

EXPENDITURE

Staffing Costs	645,912	615,210	513,020
Premises Related Expenses	0	0	0
Transport Related Expenditure	600	50	100
Supplies and Services	47,050	51,590	43,050
Third Party Payments	84,000	84,000	84,000
Transfer Payments	0	0	0
Capital Financing Costs	0	0	0
Overhead and Internal Support Services	243,871	410,520	548,570
Service Accounting Adjustments	0	6,260	6,260
Gross Expenditure	1,021,433	1,167,630	1,195,000
Gross Income	(261,605)	(313,530)	(318,670)
Government Grants	0	0	0
Customer and Client Receipts	0	0	0
Recharges	(261,605)	(313,530)	(318,670)
	759,828	854,100	876,330

<p>Reduction in Staffing costs due to 2 members of staff transferring to Transformation. Income from Recharges is higher due to the increased proportion of costs recharged to HRA.</p>
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Appendix B(2)

HEAD OF FINANCE

	2020/21 Original Estimate	2020/21 Revised Estimate	2021/22 Original Estimate
<u>SERVICE SUMMARY</u>			
<i><u>Overheads and Support Services</u></i>			
Accountancy	884,329	1,074,030	1,081,561
Accounts Payable	51,994	133,400	134,697
Accounts Receivable	135,761	123,460	138,730
Cash Receipting	46,196	45,620	45,900
Procurement	56,911	89,840	166,450
Internal Audit	105,766	112,800	108,460
Anti-Fraud	0	106,926	156,921
Insurance and Risk Management	0	137,935	135,257
Corporate Services Directorate Support	35,194	0	0
NET EXPENDITURE ALLOCATED TO SERVICES	1,316,151	1,824,011	1,967,976
<i><u>Direct Service Provision</u></i>			
Housing and Council Tax Support	623,602	655,309	724,090
Rent Allowances	23,330	307,390	182,620
Rent Rebates	77,316	260,840	111,450
Treasury Management	26,407	54,257	79,775
Cost of NNDR Collection	361,862	383,170	413,504
Cost of Council Tax Collection	1,019,883	1,178,040	1,277,834
Investment Strategy	473,063	646,275	740,470
Miscellaneous	4,528	825,170	255,573
Cambridge Leisure	0	34,350	20,220
NET EXPENDITURE TO GENERAL FUND SUMMARY	2,609,991	4,344,801	3,805,536
TOTAL NET EXPENDITURE	3,926,142	6,168,812	5,773,512

SUBJECTIVE ANALYSIS - Overheads and Support Services

EXPENDITURE

Staffing Costs	1,020,525	1,295,290	1,371,580
Premises Related Expenses	0	0	0
Transport Related Expenditure	800	400	950
Supplies and Services	42,830	220,490	221,930
Third Party Payments	160,630	140,110	136,450
Transfer Payments	1,000	1,000	1,000
Capital Financing Costs	0	0	0
Overhead and Internal Support Services	360,426	410,416	490,483
Service Accounting Adjustments		50,110	50,110

Gross Expenditure	1,586,211	2,117,816	2,272,503
Gross Income	(14,900)	0	0

1,571,311	2,117,816	2,272,503
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Recharged to Other Support Services	(255,160)	(293,805)	(284,754)
Recharged To Services	(1,316,151)	(1,824,011)	(1,967,976)

SUBJECTIVE ANALYSIS - Direct Service Provision

EXPENDITURE

Staffing Costs	1,896,989	1,925,865	2,070,320
Premises Related Expenses	0	0	0
Transport Related Expenditure	0	880	6,260
Supplies and Services	595,780	1,486,080	961,650
Third Party Payments	39,680	41,310	40,480
Transfer Payments	19,071,805	22,715,908	22,596,370
Capital Financing Costs	0	0	0
Overhead and Internal Support Services	1,224,745	1,457,800	1,648,431
Service Accounting Adjustments	0	82,990	82,990
Gross Expenditure	22,828,999	27,710,833	27,406,501
Gross Income	(20,219,008)	(23,366,032)	(23,600,965)
Government Grants	(19,377,698)	(22,089,570)	(22,329,440)
Customer and Client Receipts	(816,810)	(653,914)	(730,440)
Recharges	(24,500)	(622,548)	(541,085)
	2,609,991	4,344,801	3,805,536

Overheads staffing costs increases are due to a number of staffing bids in Accountancy, Procurement, Accounts Payable and Anti-Fraud teams. This includes a number of Apprentices.
In the current year £100,000 additional insurance costs have been moved from overheads in HR to direct services in Finance and additional costs incurred on ICT equipment, licences and subscriptions.
There is an increase in the costs of direct service provision for the Investment Strategy and also managing Housing and Council Tax support, Costs of Council Tax and NNDR collection. The increased costs are both in staffing and supplies and services, such as ICT equipment, software licences, legal and audit costs. Additional government grants don't fully cover increases in costs of managing these areas due to the challenges of the pandemic. These costs are also causing increased spend in the year 20/21.

Appendix B(3)

HEAD OF HUMAN RESOURCES & CORPORATE SERVICES

	2020/21 Original Estimate	2020/21 Revised Estimate	2021/22 Original Estimate
<u>SERVICE SUMMARY</u>			
<i>Overheads and Support Services</i>			
Human Resources and Payroll	2,292,114	2,285,278	2,334,590
Cambourne Offices	1,347,904	1,424,760	1,404,090
Hub Offices	21,499	23,310	27,950
Central Expenses	240,368	128,310	130,600
Central Support Services	244,056	187,560	187,340
Health & Safety at Work	0	69,200	68,717
NET EXPENDITURE ALLOCATED TO SERVICES	4,145,941	4,118,418	4,153,287
<i>Direct Service Provision</i>			
Elections	0	4,570	3,469
Register of Electors	366,571	352,630	388,479
Democratic Representation	979,165	856,860	938,201
Emergency Planning	23,897	25,090	22,462
NET EXPENDITURE TO GENERAL FUND SUMMARY	1,369,633	1,239,150	1,352,611
TOTAL NET EXPENDITURE	5,515,574	5,357,568	5,505,898

SUBJECTIVE ANALYSIS - Overheads and Support Services

EXPENDITURE

Staffing Costs	2,479,653	2,633,380	2,614,200
Premises Related Expenses	862,350	777,710	862,750
Transport Related Expenditure	1,075	210	400
Supplies and Services	610,828	386,880	351,120
Third Party Payments	90,880	90,880	91,500
Transfer Payments	0	0	0
Capital Financing Costs	250,000	276,650	276,650
Overhead and Internal Support Services	483,207	520,657	566,486
Service Accounting Adjustments	0	36,020	36,020
Gross Expenditure	4,777,993	4,722,387	4,799,126
Gross Income	(88,750)	(90,190)	(88,750)

TOTAL NET EXPENDITURE **4,689,243** **4,632,197** **4,710,376**

Recharged to Other Support Services (543,302) (513,779) (557,089)
Recharged To Services (4,145,941) (4,118,418) (4,153,287)

SUBJECTIVE ANALYSIS - Direct Service Provision

EXPENDITURE

Staffing Costs	474,591	434,900	509,760
Premises Related Expenses	0	0	0
Transport Related Expenditure	2,080	870	2,080
Supplies and Services	545,320	484,540	534,610
Third Party Payments	21,390	21,960	22,200
Transfer Payments	77,270	0	0
Capital Financing Costs	0	0	0
Overhead and Internal Support Services	571,385	576,140	580,891
Service Accounting Adjustments	0	18,790	18,790
Gross Expenditure	1,692,036	1,537,200	1,668,331
Gross Income	(322,403)	(298,050)	(315,720)
Government Grants	0	(10,540)	0
Customer and Client Receipts	(2,980)	(4,590)	(2,980)
Recharge to the HRA	(319,423)	(282,920)	(312,740)
TOTAL NET EXPENDITURE	1,369,633	1,239,150	1,352,611

Staffing bid HR04 leads to £120,000 increased staff costs within Human Resources.

Reduction to Supplies & Services in 21/22 compared to 20/21 original due to 20/21 including a £150,000 HR bid and insurance costs of £100,000 now removed from Central Expenses to new Insurance & Risk Management cost centre.

Current year underspend is largely driven by the costs of the new HR system (a bid in 20/21) not being fully spent in the year. This will be rolled over into 21/22 as implementation of the new system is now moving ahead fast. Also less than anticipated spend on printing, stationery, catering and vending supplies.

Appendix B(4)

HEAD OF HOUSING (GENERAL FUND SERVICES)

	2020/21 Original Estimate	2020/21 Revised Estimate	2021/22 Original Estimate
SERVICE SUMMARY			
<i>Overheads and Support Services</i>			
Housing Management Support	62,737	53,360	57,530
NET EXPENDITURE ALLOCATED TO SERVICES	62,737	53,360	57,530
<i>Direct Service Provision</i>			
Housing Association Support	108,597	105,510	117,073
Homelessness	504,068	734,590	875,453
Letting & Advisory Service	120,945	142,640	146,920
Private Sector Leasing Scheme	270,887	314,780	314,702
Self-Build Vanguard	12,038	1,570	17,895
New Build Programme	0	31,430	63,366
Strategic Housing	174,173	184,090	201,145
Sub-Regional Homelink Service	5,926	9,160	3,128
Travellers Sites	88,387	225,700	315,172
Improvement Grants	74,411	71,549	87,416
Visiting Support Service	32,439	45,128	47,281
General fund Sheltered Properties	105,500	107,220	117,248
Housing Company	27,174	35,660	15,660
Community Lifeline Services	(30,926)	(26,744)	(17,816)
Recharges From/(To) HRA	122,303	128,400	143,102
Open Space Cherry Hinton	0	0	0
NET EXPENDITURE TO GENERAL FUND SUMMARY	1,615,922	2,110,683	2,447,745
TOTAL NET EXPENDITURE	1,678,659	2,164,043	2,505,275

SUBJECTIVE ANALYSIS - Overheads and Support Services

EXPENDITURE

Staffing Costs	3,300	12,560	6,000
Premises Related Expenses	0	0	0
Transport Related Expenditure	300	0	300
Supplies and Services	28,350	13,750	25,650
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Capital Financing Costs	0	0	0
Overhead and Internal Support Services	30,787	27,050	25,580
Service Accounting Adjustments	0	0	0

Gross Expenditure	62,737	53,360	57,530
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Gross Income	0	0	0
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Government Grants	0	0	0
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Customer and Client Receipts	0	0	0
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Recharges	0	0	0
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62,737	53,360	57,530
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SUBJECTIVE ANALYSIS - Direct Service Provision

EXPENDITURE

Staffing Costs	1,914,208	1,920,816	2,385,590
Premises Related Expenses	41,350	26,400	73,040
Transport Related Expenditure	31,190	20,260	31,190
Supplies and Services	1,341,845	1,522,470	1,463,775
Third Party Payments	48,300	47,460	49,600
Transfer Payments	135,734	271,976	328,964
Capital Financing Costs	97,500	301,750	311,750
Overhead and Internal Support Services	787,825	1,008,886	1,116,243
Service Accounting Adjustments	0	81,430	81,420
Gross Expenditure	4,397,952	5,201,448	5,841,572
Gross Income	(2,782,030)	(3,090,765)	(3,393,827)
Government Grants	(450,173)	(438,110)	(523,037)
Customer and Client Receipts	(2,003,127)	(2,343,840)	(2,499,920)
Recharge to the HRA	(328,730)	(308,815)	(370,870)
	1,615,922	2,110,683	2,447,745

Additional £400,000 costs relate to the bid for Money Advice Service, part of additional costs of managing homelessness, this cost is to be met from an earmarked reserve accumulated from Government funding.
Additional depreciation of £200,000 relate to Travellers Site.
There is a reduced recharge to HRA from Lettings and Advisory service as higher proportion of non-Council lets are managed by the service.
Increase in the costs of the New Build programme includes a previous year bid moved here from Community Services.

Appendix B(5)

HEAD OF SHARED WASTE & ENVIRONMENT

2020/21 Original Estimate	2020/21 Revised Estimate	2021/22 Original Estimate
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SERVICE SUMMARY

Overheads and Support Services

Waterbeach Depot	245,452	254,723	258,970
Environmental Business Support	325,423	208,965	211,411

NET EXPENDITURE ALLOCATED TO SERVICES	570,875	463,688	470,381
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Direct Service Provision

Greater Cambridge Shared Waste Service	3,929,657	4,821,207	4,784,868
Street Cleansing	938,953	838,023	907,033
Flood Defence and Land Drainage	371,107	329,116	445,399
Alcohol and Entertainment Licensing	17,511	50,644	70,093
Animal and Public Health	12,829	16,256	16,691
Environmental Protection	114,830	519,641	720,563
Noise and Nuisance Control	3,200	221,968	333,856
Envirocrime Enforcement	134,119	147,679	92,985
Environmental Health General	945,514	222,016	40,247
Business Hub	(30,000)	(30,000)	(30,000)
Food Safety	226,653	355,802	483,033
Health and Safety at Work	0	113,772	160,734
Housing Standards	0	49,206	102,338
Infectious Disease Control	0	226,483	83,180
Taxi Licensing	146,584	131,778	74,274
Miscellaneous Services	4,861	15,863	7,592
Footway Lighting	139,008	130,476	151,509
Renewable Energy	229,571	174,895	183,385
Sustainability (from Transformation)	69,024	81,319	118,361

NET EXPENDITURE TO GENERAL FUND SUMMARY	7,253,421	8,416,144	8,746,141
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TOTAL NET EXPENDITURE	7,824,296	8,879,832	9,216,522
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SUBJECTIVE ANALYSIS - Overheads and Support Services**EXPENDITURE**

Staffing Costs	135,491	123,210	116,100
Premises Related Expenses	219,910	225,150	228,200
Transport Related Expenditure	5,000	400	800
Supplies and Services	75,950	67,890	80,640
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Capital Financing Costs	5,720	15,070	15,070
Overhead and Internal Support Services	128,804	29,338	26,941
Service Accounting Adjustments	0	3,130	3,130
Gross Expenditure	570,875	464,188	470,881
Gross Income	0	(500)	(500)
Government Grants	0	0	0
Customer and Client Receipts	0	(500)	(500)
Recharges	0	0	0
	570,875	463,688	470,381

SUBJECTIVE ANALYSIS - Direct Service Provision**EXPENDITURE**

Staffing Costs	7,589,815	7,496,740	7,998,600
Premises Related Expenses	40,881	26,380	21,490
Transport Related Expenditure	1,683,690	1,684,620	1,680,540
Supplies and Services	893,930	963,150	840,850
Third Party Payments	1,937,500	1,712,640	2,015,280
Transfer Payments	16,320	0	0
Capital Financing Costs	448,570	815,370	969,430
Overhead and Internal Support Services	2,172,090	2,504,454	2,578,621
Service Accounting Adjustments	0	369,420	369,420
Gross Expenditure	14,782,796	15,572,774	16,474,231
Gross Income	(7,529,375)	(7,156,630)	(7,728,090)
Government Grants	0	(441,100)	
Customer and Client Receipts	(7,529,375)	(6,715,530)	(7,728,090)
	7,253,421	8,416,144	8,746,141

Additional RCV, including electric increase Capital Financing costs by £500,000.

Restructuring process resulted in costs moved between cost centres. £114,000 allocated to Environmental Business Support in 20/21 has been redistributed to other cost centres, while costs previously held under Environmental Health General are now in the new cost centres Health and Safety at Work, Housing Standards and Infectious Disease Control.

Appendix B(6)

HEAD OF TRANSFORMATION

	2020/21 Original Estimate	2020/21 Revised Estimate	2021/22 Original Estimate
<u>SERVICE SUMMARY</u>			
<i>Overheads and Support Services</i>			
3C ICT Shared Service	1,679,406	1,856,168	2,148,107
Contact Centre	907,061	785,020	899,159
Digital CRM - Customer Portal Transformation	0	463,980	613,004
	0	403,320	702,847
NET EXPENDITURE ALLOCATED TO SERVICES	2,586,467	3,508,488	4,363,117
<i>Direct Service Provision</i>			
Policy and Performance	267,974	324,000	592,829
Communications	302,884	491,950	424,862
Business Support & Economic Development	291,330	260,200	420,222
Tourism	35,146	35,014	35,006
Ageing Well	244,445	127,273	222,344
Transport Initiatives & Policy	45,514	27,643	42,227
Voluntary Sector Grants	146,010	140,533	140,476
Community Safety	66,473	83,462	78,212
Community Chest Grants	108,866	97,354	110,929
Northstowe - Healthy New Town	90,317	86,250	79,048
Localism	772,473	566,241	577,097
Health & Wellbeing	214,001	122,320	138,997
Museum Grants	8,500	8,500	8,500
Northstowe - Community Wing	0	0	0
NET EXPENDITURE TO GENERAL FUND SUMMARY	2,593,933	2,370,740	2,870,749
TOTAL NET EXPENDITURE	5,180,400	5,879,228	7,233,866

SUBJECTIVE ANALYSIS - Overheads and Support Services**EXPENDITURE**

Staffing Costs	1,115,908	1,141,910	1,517,560
Premises Related Expenses	0	0	0
Transport Related Expenditure	130	0	0
Supplies and Services	1,393,010	1,920,110	2,672,710
Third Party Payments	150,000	150,000	150,000
Transfer Payments	0	0	0
Capital Financing Costs	270,770	464,480	464,480
Overhead and Internal Support Services	333,692	649,682	919,532
Service Accounting Adjustments	0	57,930	57,930

Gross Expenditure	3,263,510	4,384,112	5,782,212
Gross Income	(106,380)	(31,610)	(245,610)

Net Cost of Services	3,157,130	4,352,502	5,536,602
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Recharged to Other Support Services	(570,663)	(844,014)	(1,173,485)
Recharged To Services	(2,586,467)	(3,508,488)	(4,363,117)

SUBJECTIVE ANALYSIS - Direct Service Provision**EXPENDITURE**

Staffing Costs	1,308,034	1,211,341	1,290,310
Premises Related Expenses	8,100	8,200	2,666
Transport Related Expenditure	4,740	520	3,950
Supplies and Services	1,001,093	733,462	970,236
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Capital Financing Costs	1,730	0	0
Overhead and Internal Support Services	501,455	618,881	761,018
Service Accounting Adjustments	0	48,550	48,550

Gross Expenditure	2,825,152	2,620,954	3,076,730
Gross Income	(231,219)	(250,214)	(205,981)

2,593,933	2,370,740	2,870,749
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A large increase in staffing costs within Transformation for work on the Transformation programme (£400,000), is offset by the movement of posts from Localism to Housing for the construction of buildings in Northstowe. The increase within Supplies & Services is mainly driven by the Transformation programme (£600,000).

There is also a number of smaller bids of up to £200,000, some are multi-year bids approved previously, with increased costs in 21-22 and some minor savings arise from movement of staff to Housing.

Appendix B(7)

DIRECTOR OF SHARED PLANNING

	2020/21 Original Estimate	2020/21 Revised Estimate	2021/22 Original Estimate
<u>SERVICE SUMMARY</u>			
<i>Direct Service Provision</i>			
Operations Management	1,150,458	1,224,588	842,824
Development Management	(901,286)	(156,362)	(705,068)
Land Charges	151,169	402,902	(260,397)
Planning Policy	1,939,710	2,008,012	2,163,040
Pre-Planning Application	(215,828)	(91,070)	0
Building Control Service	121,055	120,970	115,865
Open Space Cherry Hinton	3	805	0
Building New Environments	1,454,634	1,702,485	1,414,572
Enforcement Issues	430,225	371,032	530,933
Strategic Sites	(316,438)	(67,553)	549,454
CIL / S106 Office	170,516	212,240	179,660
Street Naming and Numbering	3,736	(1,590)	6,608
NET EXPENDITURE TO GENERAL FUND SUMMARY	3,987,954	5,726,459	4,837,491

SUBJECTIVE ANALYSIS

EXPENDITURE

Staffing Costs	6,244,348	6,889,505	6,043,703
Premises Related Expenses	29,350	20,010	23,210
Transport Related Expenditure	36,390	23,446	26,890
Supplies and Services	1,462,020	1,695,724	1,291,980
Third Party Payments	250,360	301,072	279,360
Transfer Payments	120,000	23,150	120,000
Capital Financing Costs	0	0	0
Overhead and Internal Support Services	1,702,887	1,981,297	2,225,293
Service Accounting Adjustments	0	238,010	238,010
Gross Expenditure	9,845,355	11,172,214	10,248,446
Gross Income	(5,857,401)	(5,445,755)	(5,410,955)
Government Grants	0	0	
Customer and Client Receipts	(5,857,401)	(5,445,755)	(5,410,955)
Recharges	0	0	
	3,987,954	5,726,459	4,837,491

A £400,000 savings proposal was submitted by Planning, which is reflected in reduction in staffing costs in 21/22. The saving is partially offset by the staffing bids submitted in Planning Enforcement. There is additional expenditure and lost income in the 2020/21 partly funded by government covid support funding and compensation for loss of income however some of this additional expenditure and income loss will need to be borne by the Council's General Fund.

Reduction in costs of supplies and services are based on lower projected external legal costs.

Planning fees income received in 20/21 has been significantly below budget due to the pandemic and this effect is expected to continue in 21/22