



Revenue Budget Monitor 2017/18

Quarter 3

Oct 2017 to
Dec 2017

Group Manager	Ref	Group	Team	Account	(28,851,790)	(20,748,498)	(11,197,393)	(21,178,298)	(40,808)	(35,158)	(373,498)	Comments
					Original Budget	Current Budget	Actuals	Quarter 3 Forecast	Quarter 3 Variance (Year end)	Quarter 2 Variance (Year end)	Quarter to Quarter Variance	
Sara Skirron	02	01CORP	Asset Management	Salaries and wages	205,760	205,760	117,113	165,300	(40,460)	(16,790)	(23,670)	P07 - Not saving, restructure incorporated so increases below offset; P08 - Adjustments as per restructure - timing of vacancies to be filled; P09 - Posts not going to be filled in January
	02	01CORP	Asset Management	Rent income	0	(13,520)	(11,429)	(27,000)	(13,480)	0	(13,480)	P08 - Forecast revised to include Priority Education Services Ltd car Park rental
	03	01CORP	B.I.S	Fees and hired services	22,890	22,890	15,344	11,980	(10,910)	0	(10,910)	P08 - 5CP - not identified reason for expenditure
	04	01CORP	Partnerships	Severance payments	0	0	0	0	0	16,030	(16,030)	P07 - This has already been covered in forecast by SLT
	04	01CORP	Partnerships	Salaries and wages	83,220	83,220	40,712	61,380	(21,840)	220	(22,060)	P07 - Not saving - offsets pressures in salaries above as part of restructure and new lines on budget monitor; P08 - Adjustments as per restructure - timing of vacancies to be filled; P09 - Performance & Improvement Officer not filled January
	04	01CORP	Performance Management	Fees and hired services	3,040	3,040	51,688	49,640	46,600	20,770	25,830	P07 - Marketing strategy - from contingency - possibly set up new cost centre - DM to advise
04	01CORP	Performance Management	Fees and hired services	25,320	25,320	10,520	13,000	(12,320)	0	(12,320)	P08 - Contract SCC ended August; P09 - SCC Contract ended but some expenditure required for business planning & risk refresh	
									(52,410)		(72,640)	
David Clark	06	02LAW	Democratic Services	Salaries and wages	35,370	35,370	2,815	4,020	(31,550)	(16,580)	(14,770)	P07 - Delay in vacancy being filled; P08 - Deputy Monitoring Officer post not anticipated to be filled this year; P09 - Minor salary forecast change
	07	02LAW	Electoral Services	Elections Casual	33,070	33,070	16,491	21,070	(12,000)	0	(12,000)	P09 - Revised forecast of spend on elections casual
	07	02LAW	Electoral Services	Printing	3,730	3,730	(6,560)	31,340	27,610	46,270	(18,660)	P08 - Forecast reduced to offset increase in 7702 3040; P09 - Revised forecast of printing and stationery requirements
	07	02LAW	Electoral Services	Government grants income	0	0	(19,279)	(19,280)	(19,280)	0	(19,280)	P07 - Reallocation of IER new burden income from 6300 to 6000
	07	02LAW	Electoral Services	Fees and charges income	0	0	0	0	0	(19,280)	19,280	P07 - Reallocation of IER new burden income from 6300 to 6000
	07	02LAW	Electoral Services	Reimbursements from other public sector	0	0	0	0	0	(46,000)	46,000	P07 - Correction of forecast income from South Somerset to 7730
	07	02LAW	Electoral Services	Government grants income	0	0	(165,629)	(153,840)	(153,840)	(168,020)	14,180	P07 - Revised claim in relation to postage costs; P09 - Election grant adjustment
	07	02LAW	Electoral Services	Reimbursements from local authorities	0	0	(46,402)	(58,190)	(58,190)	0	(58,190)	P07 - £11.7k Revised claim in relation to postage costs; £46k Correction - Income South Somerset (from 7702)
	09	02LAW	H.R.	Reimbursements other	0	0	0	(34,420)	(34,420)	0	(34,420)	P08 - HR staff costs to be recharged to Capita; P09 - Recharge of agency staff to Capita
	08	02LAW	Legal Services	Fees and hired services	104,170	104,170	109,264	134,050	29,880	10,520	19,360	P08 - Revised fee charge based on actual spend to date
	08	02LAW	Legal Services	Subscriptions	3,990	3,990	32,642	30,680	26,690	11,010	15,680	P07 - 2016/17 Accrual error. Forecast therefore increased for Lexis Nexus
	08	02LAW	Legal Services	Reimbursements other	0	0	(347)	(60,350)	(60,350)	0	(60,350)	P08 - Expected legal services cost recovery
	08	02LAW	Legal Services	Fees and charges income	(143,610)	(143,610)	(41,130)	(56,600)	67,010	0	67,010	P08 - Revised fee and charges income based on actual spend to date
	08	02LAW	Legal Services	Fees and hired services	20,830	20,830	44,243	63,270	42,440	8,030	34,410	P08 - Revised fee charge based on actual spend to date
	08	02LAW	Legal Services	Fees and hired services	16,800	16,800	21,684	33,330	16,530	0	16,530	P08 - Revised forecast based on actual spend to date projected forwards
	08	02LAW	Legal Services	Fees and charges income	(16,800)	(16,800)	(21,080)	(30,120)	(13,320)	0	(13,320)	P08 - Revised fee and charges income projection based on actuals received to date
08	02LAW	Legal Services	Fees and hired services	13,890	13,890	112,144	148,840	134,950	31,450	103,500	P08 - Revised fee charge based on actual spend to date	
08	02LAW	Legal Services	Subscriptions	11,980	11,980	0	0	(11,980)	0	(11,980)	P07 - Forecasting within Legal Services cost centre	
08	02LAW	Legal Services	Fees and charges income	0	0	(11,570)	(16,880)	(16,880)	0	(16,880)	P08 - Revised fee and charges income projection based on actuals received to date	
								(46,500)		96,100		
Liz Dawson	10	03NEI	Group Management (NEI)	Fees and hired services	0	0	59,407	85,910	85,910	74,180	11,730	P09 - Consultant last day 12/02/18
	11	03NEI	Contract Management	Maintenance of equipment	12,070	12,070	0	0	(12,070)	0	(12,070)	P09 - No expenditure to date or planned confirmed by Senior Asset Surveyor
	11	03NEI	Contract Management	Fees and hired services	40,000	40,000	1,275	15,000	(25,000)	0	(25,000)	P09 - Costs out of another budget - fly tipping IDVERDE Will be lower than previous years due to road closure in Frome
	11	03NEI	Contract Management	Fees and hired services	46,140	65,590	25,136	46,140	(19,450)	0	(19,450)	
	11	03NEI	Contract Management	Waste collection services	3,284,310	3,284,310	2,589,998	3,371,310	87,000	0	87,000	P09 - No longer selling old fleet
	11	03NEI	Contract Management	Fees and charges income	(450,000)	(450,000)	(552,277)	(511,000)	(61,000)	(40,000)	(21,000)	P08 - £552K received to date, £40k debt outstanding and likely to be written-off; P09 - All outstanding invoices written off - forecast £511k
	11	03NEI	Operational Services	Rep & maint (land/bldgs)	40,000	40,000	2,397	8,030	(31,970)	0	(31,970)	P09 - Budget not required for the remainder of this year
	11	03NEI	Operational Services	Fees and hired services	20,000	20,000	5,265	11,970	(8,030)	30,000	(38,030)	P09 - Budget not required for the remainder of this year
	14	03NEI	Community Protection	parking excess charge income	(25,200)	(25,200)	(39,410)	(50,600)	(25,400)	(13,310)	(12,090)	P07 - Revised forecast as per latest information received; P09 - Updated figures received 16/01/18
	14	03NEI	Community Protection	Non domestic rates	213,690	213,690	237,788	231,830	18,140	0	18,140	P09 - NDR rates extra pressure £26k
	14	03NEI	Community Protection	Fees and hired services	0	0	47,771	47,770	47,770	32,160	15,610	P09 - Liz checking with Ali - LMC Overseas Investments - Matt leave will be offset by car park increase in income
14	03NEI	Community Protection	Parking fees income	(630,680)	(630,680)	(529,242)	(683,410)	(52,730)	(41,620)	(11,110)	P07 - Revised forecast as per latest information received; P09 - Updated figures received 16/01/18	
14	03NEI	Community Protection	Parking fees income	(819,090)	(819,090)	(674,156)	(858,420)	(39,330)	(25,160)	(14,170)	P07 - Revised forecast as per latest information received; P09 - Updated figures received 16/01/18	
								(36,160)		(52,410)		
Claire Maccomson	16	04COMM	Environmental Protection	Fees and charges income	0	0	(19,178)	(19,180)	(19,180)	0	(19,180)	P09 - Licensing fees received
	17	04COMM	Public Protection	Agency staff	0	0	37,258	60,890	60,890	37,220	23,670	P07 - All agency back in Licensing forecast to year end; P09 - Agency forecast to year end to cover vacancies
								41,710		4,490		

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Group Manager	Ref	Group	Team	Account	Original Budget	Current Budget	Actuals	Quarter 3 Forecast	Quarter 3 Variance (Year end)	Quarter 2 Variance (Year end)	Quarter to Quarter Variance	Comments
Ian Bowen	20	05PLAN	Planning	Agency staff	0	0	14,815	52,800	52,800	33,750	19,050	P07 - Based on latest forecast : P08 - Additional agency staff required to cover sickness absence : P09 - Revised agency staff forecast at known rates and estimated mileage
	20	05PLAN	Planning	Agency staff	0	0	44,133	104,410	104,410	92,520	11,890	P07 - Based on latest forecast : P08 - Additional agency capacity for service improvement : P09 - Revised agency staff forecast based on agency staff in post
	20	05PLAN	Planning	Compensation to third parties	0	0	1,219	33,340	33,340	0	33,340	P07 - Appeal cost award - Nigel Salmon : P09 - Reallocation of cost award for North Wootton
	20	05PLAN	Planning	Fees and charges income	(836,690)	(836,690)	(678,224)	(972,000)	(135,310)	0	(135,310)	P08 - Uplift in planning income based on income received to date and inclusion of large residential application to be confirmed : P09 - Revised estimated planning income for the year
									55,240		(71,030)	
Jai Vick	23	06HOUS	Housing Options	Agency staff	0	0	67,862	77,040	77,040	106,130	(29,090)	P07 - Agency member no longer required from mid January to March : P08 - Posts offered to permanent staff, awaiting confirmation of start dates but likely to be February so reduced agency forecast : P09 - Two agency workers left Jan but offsets new employees started the same time
	23	06HOUS	Housing Options	Advances to Landlords	57,230	57,230	21,335	27,230	(30,000)	0	(30,000)	P09 - Offer as one off saving credit union not needed to top pot up any further
	23	06HOUS	Housing Options	Grant payments	105,100	105,100	5,600	15,230	(89,870)	(74,870)	(15,000)	P09 - Offer up £15k - P21 prevention officer started three quarters of way through financial year (Need full £50k in working paper & budget for 18/19)
	23	06HOUS	Housing Options	Government grants income	0	0	(126,075)	(82,069)	(82,069)	0	(82,069)	P07 - Planned spend to help deliver Homeless Reduction Act (expenditure forecasted in 3060)
									(124,899)		(156,159)	
Paul Deal	24	07CONT	Council Contract	Business support services	59,140	59,140	1,810	59,800	660	(55,930)	56,590	P09 - Realignment of BSS contract
	24	07CONT	Council Contract	Fees and hired services	0	0	280,088	375,400	375,400	316,430	58,970	P09 - Additional professional advice
	24	07CONT	Council Contract	5C Contract Services	2,967,830	2,967,830	4,971,268	3,044,630	76,800	0	76,800	P09 - £19.1k Capita share of DWP grants in Contract Management; Capita share of HB grants £57.7k
	24	07CONT	Council Contract	Licences	0	0	48,266	12,070	12,070	0	12,070	P09 - Microsoft licences January to March
	24	07CONT	Council Contract	Reimbursements from local authorities	0	0	84,270	(243,810)	(243,810)	(200,000)	(43,810)	P09 - Recharge of additional professional advice
	24	07CONT	Council Contract	Printing	0	0	(15,619)	0	0	(15,620)	15,620	P09 - Realignment of BSS contract
	24	07CONT	Council Contract	Business support services	765,320	765,320	896,059	765,320	0	67,680	(67,680)	P09 - Realignment of BSS contract
	24	07CONT	Council Contract	Postages	0	0	(34,403)	0	0	(26,110)	26,110	P09 - Realignment of BSS contract
	24	07CONT	Council Contract	Reimbursements other	0	0	(430)	(15,850)	(15,850)	(430)	(15,420)	P07 - Recharge credit for Services (postage)
	25	07CONT	Revs & Bens	Business support services	0	0	10,678	24,730	24,730	3,660	21,070	P07 - Budgeting for Benefit claimants - New Burdens Funding
	25	07CONT	Revs & Bens	Government grants income	0	0	(50,131)	(50,130)	(50,130)	0	(50,130)	P07 - New Burdens for Budgeting facility for benefits claimants - unused balance can be retained as corporate saving in year
	25	07CONT	Revs & Bens	Business support services	6,370	6,370	9,695	21,620	15,250	2,110	13,140	P07 - Additional July costs : P09 - Realignment of BSS contract
	25	07CONT	Revs & Bens	Grant payments	35,000	35,000	0	25,000	(10,000)	0	(10,000)	P09 - Reduced in line with actual profile
	25	07CONT	Revs & Bens	Postages	670	670	10,624	10,630	9,960	(620)	10,580	P07 - Capita cost to be recharged
	25	07CONT	Revs & Bens	Reimbursements other	(170,000)	(170,000)	(165,853)	(183,690)	(13,690)	0	(13,690)	P07 - Capita cost recharge (postage) : P08 - Capita cost recharge
25	07CONT	Revs & Bens	Business support services	15,790	15,790	1,514	19,200	3,410	(12,220)	15,630	P09 - Realignment of BSS contract	
25	07CONT	Revs & Bens	Discretionary housing payments	50,000	50,000	136,883	198,230	148,230	0	148,230	P09 - Grant funded DHP expenditure	
25	07CONT	Revs & Bens	Housing subsidy income	(28,032,790)	(28,032,790)	(17,850,317)	(28,181,020)	(148,230)	0	(148,230)	P09 - Grant funded DHP expenditure	
								184,800			105,850	
Paul Deal	26	08STRA	Chief Executive	Inter-service recharges - employees	0	0	(17,403)	(23,200)	(23,200)	0	(23,200)	P09 - Senior Management recharge to Law & Monitoring Officer role
	27	08STRA	Corporate Finance	Other expenses	0	0	0	42,560	42,560	0	42,560	P09 - Change in accounting treatment
	27	08STRA	Corporate Finance	Fees and hired services	0	0	16,506	16,500	16,500	0	16,500	P09 - Reorganisation - staff training and hired services
	27	08STRA	Corporate Finance	Bank charges	70,000	70,000	65,138	82,000	12,000	0	12,000	P09 - Adjusted to represent actual profile
	27	08STRA	Corporate Finance	Reimbursements other	0	0	(45,191)	(54,420)	(54,420)	(26,120)	(28,300)	P07 - Recharge to tenants for building insurance
								(6,560)			19,560	
Jai Vick	28	09MHC	MDC Housing Company	Fees and hired services	0	0	6,581	0	0	30,000	(30,000)	P09 - Will be recouped from Housing Company prior to year end
	28	09MHC	MDC Housing Company	Support service recharges	17,780	17,780	0	0	(17,780)	0	(17,780)	P09 - Will be recouped from Housing Company prior to year end
									(17,780)		(47,780)	
Jai Deal	31	10NON	Interest payable and similar charges	Interest payable	32,130	32,130	5,587	186,170	154,040	(20,130)	174,170	P07 - Interest payable on Chepstow & DFS : P08 - Revised interest payable for PWLB, SCC & M&G
	34	10NON	Inc. Exp & Changes in Fair Value of Investment Properties	Income relating to Investment Properties	(62,520)	(49,000)	(231,382)	(383,320)	(334,320)	0	(334,320)	P07 - £358k investment property income in respect of Chepstow & DFS replacing the £30k budget : P08 - Forecast income relating to Strategic Assets : P09 - Additional income relating to DFS, Chepstow £215.82k, DFS £148.5k; Wells and Abattoir £19k.
	40	10NON	Transfers To/From Earmarked Reserves	Transfers to earmarked reserves	1,974,620	1,974,620	0	2,112,450	137,830	0	137,830	P07 - Being the net interest on Chepstow & DFS : P09 - £5.5k Earmark additional investment property income from DFS for Transformation. (£11,350 & £9,820) release of earmarked reserve original budget.

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P. ref	40	10NON	Transfers To/From Earmarked Reserves	Transfers from earmarked reserves	(137,820)	(199,040)	(199,040)	(576,830)	(377,790)	(204,680)	(173,110)	P07 - Draw down from earmarked reserves commuted sum (directly offset by budget virement from EMR BATCH 955, therefore is not a pressure) ; P09 - (£74k) Reorganisation - drawdown from Corporate Capacity Reserve. (£89k) Agreed release of earmarked reserves by CMT. (£10k) release of EMR R191 agreed by CONT
	41	10NON	Transfers To/From Pension Reserve	Transfers to pension reserve	174,190	174,190	73,538	216,220	42,030	0	42,030	P08 - Being 12 months of unfunded pension liabilities at £12,800 per month ; P09 - Reorganisation - early retirement and pension strain costs
	60	10NON	Contingencies	Other expenses	100,000	46,040	0	0	(46,040)	0	(46,040)	P09 - Forecast spend no longer anticipated in 2017/18
									(424,250)		(199,440)	