

Q3 Forecast 2023/24 - Revenue

Head of Service Summary

Head of Service	Year to Date			Full Year				Contribution To /(From) Reserves	Over/ (Under) Spend	Comments
	Actual £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget c/fwd £000	Current Budget £000			
Corporate Resources										
Income	(5,528)	(3,970)	(1,558)	(7,845)	(5,543)	-	(5,543)	760	(1,542)	Higher interest receipts, and higher than budgeted audit fees and IDB levies. Vacancy savings from 2 posts in Finance, increased Legal charges. Reduced canvasser fees, reduced election postage fees, reduced staffing in Land Charges, but extra costs for streaming committee meetings. Commercial estates income is reduced on key properties, offset by reduced maintenance costs, utilities and business rates and vacant posts. Significant savings in Facilities Management including on electricity, gas, business rates and a vacant post, offset marginally by increased maintenance costs at Pathfinder House. Also savings in insurance premiums.
Expenses	7,563	7,946	(383)	13,008	13,421	51	13,472	-	(464)	
Net	2,035	3,976	(1,941)	5,163	7,878	51	7,929	760	(2,006)	
Chief Operating Officer										
Income	(19,661)	(19,074)	(587)	(26,736)	(26,102)	-	(26,102)	50	(584)	There are underspends in the following service areas, Building Control; Communities due to extra grants received; Environmental Health due to salary savings; Licencing because of extra taxi licence income, debt chasing, and salary savings; Council Tax increased government funding; Housing Needs increased grant funding; Customer Services due to staff turnover with a full establishment now in place. There are overspends in the following service areas, Mobile Home Park due to utility bill refunds; Housing Benefits due to a shortfall in benefit subsidy;.
Expenses	23,878	23,614	264	31,805	31,415	36	31,451	-	354	
Net	4,217	4,540	(323)	5,069	5,313	36	5,349	50	(230)	
Economic Development										
Income	(2)	-	(2)	(9)	(6)	-	(6)	-	(3)	
Expenses	159	158	1	216	213	-	213	-	3	
Net	157	158	(1)	207	207	-	207	-	-	
Housing Strategy										
Income	-	-	-	(157)	(157)	-	(157)	-	-	
Expenses	263	260	3	358	357	-	357	-	1	
Net	263	260	3	201	200	-	200	-	1	
Corporate Leadership										
Expenses	527	537	(10)	1,284	1,295	-	1,295	-	(11)	Savings offset by recruitment costs.
Net	527	537	(10)	1,284	1,295	-	1,295	-	(11)	

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Chief Planning Officer										
Income	(1,677)	(1,592)	(85)	(1,893)	(1,931)	-	(1,931)	-	38	Staff vacancies, extra PPA income and BNG funding. Downturn in planning application fees, but there are staff vacancies and extra grant from DLUHC.
Expenses	1,828	2,026	(198)	2,931	2,920	128	3,048	-	(117)	
Net	151	434	(283)	1,038	989	128	1,117	-	(79)	
Strategic Insight and Delivery										
Income	(2,428)	(2,507)	79	(3,411)	(3,578)	-	(3,578)	-	167	Reduced market income. Car parks income lower than expected, including lower than expected December income, and also parking permits income low. Upgrades to pay and display machines due to phase out of 3G, also over accrual of income in previous years. Parks sub-contractor lower than expected and grant received for Home Energy staff costs. Income at HCP higher than expected although food costs have risen. Saving from Sports Development post vacancy, but higher salary than budgeted for head of service post.
Expenses	2,831	2,864	(33)	3,909	3,695	16	3,711	(197)	1	
Net	403	357	46	498	117	16	133	(197)	168	
Operations										
Income	(2,049)	(1,592)	(457)	(3,058)	(2,522)	-	(2,522)	-	(536)	Increased CCTV income, increased grounds maintenance income. Street Cleansing loss of income from Places for People, and difficulties meeting budget savings. Extra income from recycling contract, and saving in vehicle parts by workshop. Costs of implementation of green waste subscription service (£848k) have been charged to 2023/24.
Expenses	5,767	5,561	206	8,966	7,674	-	7,674	-	1,292	
Net	3,718	3,969	(251)	5,908	5,152	-	5,152	-	756	
Leisure and Health										
Income	(4,398)	(4,435)	37	(6,086)	(6,107)	-	(6,107)	-	21	See separate comments paragraph.
Expenses	4,779	4,751	27	6,514	6,411	-	6,411	-	103	
Net	380	316	64	428	304	-	304	-	124	
ICT										
Income	(2,715)	(2,552)	(163)	(5,271)	(5,092)	-	(5,092)	-	(179)	Savings from consolidation of contracts via Eastnet, and termination of contracts early.
Expenses	6,675	6,630	45	7,893	7,750	-	7,750	(67)	76	
Net	3,960	4,078	(118)	2,622	2,658	-	2,658	(67)	(103)	
Total	15,811	18,625	(2,814)	22,417	24,113	231	24,344	546	(1,381)	

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Service Detail

Monitoring Report - Service Grouping

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		Actuals £000	Current Budget £000	Over/(Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards £000	Current Budget £000			
Corporate Resources	Head of Resources										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	86	86	-	114	114	-	114	-	-	
	Net Impact	86	86	-	114	114	-	114	-	-	
	Corporate Finance										
	Income	(1,914)	(204)	(1,710)	(2,880)	(436)	-	(436)	750	(1,694)	Higher interest rates have resulted in increased income from short term investments
	Expenses	2,920	2,839	81	6,098	6,041	-	6,041	-	57	Higher than budgeted audit fees and internal drainage board levy payments
	Net Impact	1,006	2,635	(1,629)	3,218	5,605	-	5,605	750	(1,637)	
	Finance										
	Income	(1)	-	(1)	(1)	-	-	-	-	(1)	Underspend due to savings from 2 roles being vacant for part of the year
	Expenses	476	509	(33)	646	673	-	673	-	(27)	
	Net Impact	475	509	(34)	645	673	-	673	-	(28)	
	Risk Management										
	Expenses	90	89	1	153	147	-	147	-	6	
	Net Impact	90	89	1	153	147	-	147	-	6	
	Legal										
	Income	(2)	-	(2)	(2)	-	-	-	-	(2)	Increased cost of client contract with 3C Shared Service
	Expenses	3	-	3	285	259	-	259	-	26	
	Net Impact	1	-	1	283	259	-	259	-	24	
	Energy & Sustainability Management										
	Expenses	30	32	(2)	41	43	-	43	-	(2)	
Net Impact	30	32	(2)	41	43	-	43	-	(2)		
Public Conveniences											
Expenses	2	-	2	5	-	-	-	-	5		
Net Impact	2	-	2	5	-	-	-	-	5		
Facilities Management											
Income	(385)	(381)	(4)	(530)	(530)	-	(530)	-	-	Under spend relates to utility bills being lower than forecast initially: Electricity (£158k) & Gas (£101k) Vacant Facilities Manager Role (£20k) plus savings in business rates (£141k), offset by maintenance costs at PFH (£44k)	
Expenses	919	1,234	(315)	1,399	1,747	10	1,757	-	(358)		
Net Impact	534	853	(319)	869	1,217	10	1,227	-	(358)		
Democratic & Elections											
Income	(177)	(146)	(31)	(251)	(198)	-	(198)	10	(43)	£11k less on Canvasser Fees than anticipated following actuals being posted in Q3. £11k reduction in expected postage costs. Unbudgeted expenditure to provide a service to stream statutory councillor meetings.	
Expenses	782	782	-	1,127	1,118	-	1,118	-	9	SRAs lower than budget and budget not utilised to date for any Code of Conduct investigations. Drop in resources in Land Charges staffing and underspend with temporary resource to cover Democratic Services.	
Net Impact	605	636	(31)	876	920	-	920	10	(34)		

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		Actuals £000	Current Budget £000	Over/(Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards £000	Current Budget £000			
Corporate Resources	Human Resources										The underspend relates to a number of areas within the budget but the main one relates to staff recruitment costs that are recharged to hiring departments and a saving in salary budget. Savings on insurance premiums Income has been impacted by significant lease events on certain key properties, this partially offset by underspends within building maintenance, utilities and business rates. There are also a couple of vacant posts which with one post expected to be filled part way through the year and other posts to be vacant for the year.
	Income	(1)	-	(1)	(1)	-	-	-	-	(1)	
	Expenses	515	521	(6)	659	679	-	679	-	(20)	
	Net Impact	514	521	(7)	658	679	-	679	-	(21)	
	Risks & Control										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	667	708	(41)	700	762	8	770	-	(70)	
	Net Impact	667	708	(41)	700	762	8	770	-	(70)	
	Commercial Estates										
	Income	(3,048)	(3,239)	191	(4,180)	(4,379)	-	(4,379)	-	199	
	Expenses	1,073	1,146	(73)	1,781	1,838	33	1,871	-	(90)	
	Net Impact	(1,975)	(2,093)	118	(2,399)	(2,541)	33	(2,508)	-	109	
	HoS Total	2,035	3,976	(1,941)	5,163	7,878	51	7,929	760	(2,006)	

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Chief Operating Officer	Building Control										
	Income	(1)	-	(1)	(6)	-	-	-	-	(6)	This is a shared service. The lead partner, Cambridge City Council's Q3 forecast indicates a significant underspend for the year.
	Expenses	-	-	-	176	250	-	250	-	(74)	
	Net Impact	(1)	-	(1)	170	250	-	250	-	(80)	
	Community Resilience										
	Income	(135)	(171)	36	(220)	(209)	-	(209)	50	39	Mobile home park utility bills are being reviewed and a proportion of the budget will need to be returned to residents to comply with legislation. To provide resilience for the future, income from the sales of mobile homes is placed in a reserve for future improvements and projects Pest control has seen a reduction in treatment types due to seasonal differences, leading to reduced income
	Expenses	191	290	(99)	420	406	-	406	-	14	
	Net Impact	56	119	(63)	200	197	-	197	50	53	
	Communities										
	Income	(138)	(102)	(36)	(232)	(226)	-	(226)	-	(6)	Funding received to help respond to the additional burdens in relation to domestic abuse which in turn will help the District Council receive the DAHA accreditation, funding can only be used for this purpose and therefore any underspend must be ringfenced in a separate reserve. £12k overspend on removal services relating to DFG's. The team have worked with residents to move home as opposed to only be able to make moderate adaptations to their existing home due to the maximum award being £30k. On occasion, it is in the interest of the resident to move to a more suitable property than to try and make it suitable for someone with disabilities.
	Expenses	445	452	(7)	572	586	36	622	-	(50)	
	Net Impact	307	350	(43)	340	360	36	396	-	(56)	
	Environmental Health Services										
	Income	(73)	(46)	(27)	(84)	(59)	-	(59)	-	(25)	Variance in employment due to recruitment at lower grade than previous post holder and a vacant post, COMF funding forecasted following update guidance given by Head of Service. Environmental Health salary savings,
	Expenses	493	566	(73)	683	761	-	761	-	(78)	
	Net Impact	420	520	(100)	599	702	-	702	-	(103)	
	Environmental Health Administration										
Expenses	95	99	(4)	129	134	-	134	-	(5)		
Net Impact	95	99	(4)	129	134	-	134	-	(5)		
Licencing											
Income	(374)	(356)	(18)	(405)	(370)	-	(370)	-	(35)	Underspend within staff due to the licensing manager role being partly covered with a shared service in place. We are also experiencing an increase in Taxi driver application, possibly linked to the new PH Operator Panther who took over from Steve's Taxi. Outstanding invoices for premises licenses are being actively chased and therefore generating additional income.	
Expenses	153	201	(48)	221	268	-	268	-	(47)		
Net Impact	(221)	(155)	(66)	(184)	(102)	-	(102)	-	(82)		

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Chief Operating Officer	Council Tax Support										
	Income	(183)	(120)	(63)	(182)	(122)	-	(122)	-	(60)	Changes to the way in which grants are allocated by Central Government meant that funding received for CTS Administration Grant also included a sum for CT Family Annexes c£60k
	Expenses	(1)	-	(1)	-	-	-	-	-	-	
		(184)	(120)	(64)	(182)	(122)	-	(122)	-	(60)	
	Net Impact										
	Local Tax Collection										
	Income	(6)	-	(6)	(254)	(250)	-	(250)	-	(4)	
	Expenses	4	-	4	6	-	-	-	-	6	
	Net Impact	(2)	-	(2)	(248)	(250)	-	(250)	-	2	
	Housing Benefits										
	Income	(17,447)	(17,374)	(73)	(23,892)	(23,817)	-	(23,817)	-	(75)	A shortfall in HB subsidy for non-HRA expenditure accounts for most of the variance. The Housing Needs team have provided additional funding to support DHP from the homelessness prevention grant. Increases to postage costs have been included from October. Two vacant posts undergoing review prior to recruitment.
	Expenses	19,914	19,575	339	26,106	25,725	-	25,725	-	381	
	Net Impact	2,467	2,201	266	2,214	1,908	-	1,908	-	306	
	Housing Needs										
	Income	(1,304)	(905)	(399)	(1,461)	(1,049)	-	(1,049)	-	(412)	Additional in year allocation of £305k Homeless Prevention Grant (HPG), but £132k of this will be allocated to the Discretionary Housing Payments (DHP) expenditure, but not transferred to Revs & Bens.
	Expenses	1,755	1,547	208	2,373	2,090	-	2,090	-	283	
	Net Impact	451	642	(191)	912	1,041	-	1,041	-	(129)	
	Customer Services										
	Expenses	612	674	(62)	831	911	-	911	-	(80)	Savings from staff turnover with full establishment now in place
	Net Impact	612	674	(62)	831	911	-	911	-	(80)	
Document Centre											
Expenses	135	128	7	179	175	-	175	-	4		
Net Impact	135	128	7	179	175	-	175	-	4		
Chief Operating Officer											
Expenses	82	82	-	109	109	-	109	-	-		
Net Impact	82	82	-	109	109	-	109	-	-		
HoS Total	4,217	4,540	(323)	5,069	5,313	36	5,349	50	(230)		

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Economic Development	Economic Development										
	Income	(2)	-	(2)	(9)	(6)	-	(6)	-	(3)	
	Expenses	159	158	1	216	213	-	213	-	3	
	Net Impact	157	158	(1)	207	207	-	207	-	-	
	HoS Total	157	158	(1)	207	207	-	207	-	-	
Housing Strategy	Housing Strategy										
	Expenses	144	141	3	199	198	-	198	-	1	
	Net Impact	144	141	3	199	198	-	198	-	1	
	Market Towns										
	Income	-	-	-	(157)	(157)	-	(157)	-	-	
	Expenses	119	119	-	159	159	-	159	-	-	
	Net Impact	119	119	-	2	2	-	2	-	-	
	HoS Total	263	260	3	201	200	-	200	-	1	
Corporate Leadership	Directors										
	Expenses	409	418	(9)	1,108	1,122	-	1,122	-	(14)	
	Net Impact	409	418	(9)	1,108	1,122	-	1,122	-	(14)	
	Executive Support & Business Planning										
	Expenses	118	119	(1)	176	173	-	173	-	3	
	Net Impact	118	119	(1)	176	173	-	173	-	3	
	HoS Total	527	537	(10)	1,284	1,295	-	1,295	-	(11)	

Salary savings offset by recruitment costs, memberships & consultancy

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Chief Planning Officer	Head of Service: Chief Planning Officer										
	Planning Policy										
	Income	(245)	(161)	(84)	(549)	(429)	-	(429)	-	(120)	CIL £62,660 underspend - net effect of staff savings due to vacancies £10K additional PPA income £16k net effect of BNG funding, we can use funding to fund activities which are already in our base budget. £35k – staff savings due to vacancy in strategic team.
	Expenses	683	763	(80)	1,288	1,202	89	1,291	-	(3)	
	Net Impact	438	602	(164)	739	773	89	862	-	(123)	
	Development Management										
	Income	(1,432)	(1,431)	(1)	(1,344)	(1,502)	-	(1,502)	-	158	- Pre-application income remains on track. However, there is a downturn in planning application fee income due to a range of economic-led external factors. - The backlog project is a 2-3yr project, however, the backlog reduction is ahead of target and accruals have therefore been reduced by 40% in the last year. - Staff resource underspend £110K - DHLUC Planning Backlog fund award of £100K
Expenses	1,145	1,263	(118)	1,643	1,718	39	1,757	-	(114)		
Net Impact	(287)	(168)	(119)	299	216	39	255	-	44		
HoS Total		151	434	(283)	1,038	989	128	1,117	-	(79)	

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Strategic Insight & Delivery	Head of Service: Strategic Insight & Delivery Markets										
	Income	(72)	(123)	51	(106)	(163)	-	(163)	-	57	Have worked to maximise available space for trader pitches however with the current scale of charges and discount schemes, the budgeted income is unachievable. The service is going to discuss the fees and charges with the portfolio holder and the net position/value of the market which will feature as a service plan item in the coming year.
	Expenses	111	106	5	144	132	-	132	-	12	
	Net Impact	39	(17)	56	38	(31)	-	(31)	-	69	
	Car Parks - Off Street										
	Income	(1,908)	(2,121)	213	(2,548)	(2,835)	-	(2,835)	-	287	Anticipated income not achieved which includes December lower than expected + Parking permits income low. Unplanned expenditure for P&D machine internal upgrades to move over to 4G due to 3G being phased out (uncertainty around operability of card transactions via 2G) Historic invoicing due (forecast) where payable by service but POs had been closed by other service area.
	Expenses	1,155	1,231	(76)	1,467	1,535	16	1,551	-	(84)	
	Net Impact	(753)	(890)	137	(1,081)	(1,300)	16	(1,284)	-	203	
	Transformation										
	Income	-	-	-	(214)	(215)	-	(215)	-	1	Accrued too much grant payments from prior years to be paid over to County. This is because for several years on street parking was not charged.
	Expenses	317	317	-	420	420	-	420	-	-	
	Net Impact	317	317	-	206	205	-	205	-	1	
	Car Park - On Street										
	Income	(7)	-	(7)	(8)	-	-	-	-	(8)	Accrued too much grant payments from prior years to be paid over to County. This is because for several years on street parking was not charged.
	Expenses	(25)	-	(25)	(25)	-	-	-	-	(25)	
	Net Impact	(32)	-	(32)	(33)	-	-	-	-	(33)	
	Projects and Programmes										
	Expenses	-	-	-	102	-	-	-	(102)	-	
	Net Impact	-	-	-	102	-	-	-	(102)	-	
	Parks and Open Spaces										
Income	(54)	(36)	(18)	(95)	(46)	-	(46)	-	(49)	Lower than expected subcontractor costs associated with the climate program, additional grant of £30k to cover Home Energy program temporary staff	
Expenses	460	446	14	726	605	-	605	(95)	26		
Net Impact	406	410	(4)	631	559	-	559	(95)	(23)		
Service Group: Countryside											
Income	(360)	(196)	(164)	(405)	(277)	-	(277)	-	(128)	Income across the counter higher than previous years (£55k generated more than budget), however food costs unavoidably rising, but is being monitored (£16k more than budget)	
Expenses	590	522	68	766	677	-	677	-	89		
Net Impact	230	326	(96)	361	400	-	400	-	(39)		

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Strategic Insight & Delivery	Service Group: Strategic Insight & Delivery										
	Income	(4)	-	(4)	(3)	-	-	-	-	(3)	Difference between a head of service post and an assistant director post
	Expenses	159	147	12	212	196	-	196	-	16	
	Net Impact	155	147	8	209	196	-	196	-	13	
	Service Group: Sports Development										
	Income	(23)	(31)	8	(32)	(42)	-	(42)	-	10	Underspend due to current Vacancy of Sports Development Manager, to be recruited in March.
	Expenses	64	95	(31)	97	130	-	130	-	(33)	
	Net Impact	41	64	(23)	65	88	-	88	-	(23)	
	HoS Total		403	357	46	498	117	16	133	(197)	168

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Monitoring Report - Service Grouping

Head of Service	Service Grouping	Year To Date			Full Year				Contribution To/(From) Reserves £000	Over/(Under) Spend £000	Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/(Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards £000	Current Budget £000			
Operations	Head of Service: Operations										
	CCTV										
	Income	(114)	(115)	1	(109)	(115)	-	(115)	-	6	
	Expenses	3	-	3	-	-	-	-	-	-	
	Net Impact	(111)	(115)	4	(109)	(115)	-	(115)	-	6	
	CCTV Shared Service										
	Income	(257)	(13)	(244)	(692)	(338)	-	(338)	-	(354)	Currently tracking a £61k underspend this is due to income on Safer streets 5 and 10% income value on projects being achieved
	Expenses	616	473	143	921	628	-	628	-	293	
	Net Impact	359	460	(101)	229	290	-	290	-	(61)	
	Service Group: Head of Operations										
	Expenses	16	22	(6)	145	151	-	151	-	(6)	
	Net Impact	16	22	(6)	145	151	-	151	-	(6)	
	Service Group: Green Spaces										
	Income	(190)	(142)	(48)	(406)	(306)	-	(306)	-	(100)	(£125k) Income Improvements, Predominantly GM increased sales. £24k Market supplement not in budget (£11k) Sewer / Ditches with no claims identified to date being the main contributors.
	Expenses	740	727	13	998	977	-	977	-	21	
	Net Impact	550	585	(35)	592	671	-	671	-	(79)	
	Service Group: Street Cleansing										
	Income	(41)	(48)	7	(46)	(80)	-	(80)	-	34	Overspend due to loss of income due to Places for People taking the work back in house (£67K). Agency staff overspend not totally balanced off by staff vacancies. Struggle to meet standards whilst achieving £80K savings target from SLT.
	Expenses	770	743	27	1,044	982	-	982	-	62	
	Net Impact	729	695	34	998	902	-	902	-	96	
Service Group: Waste Management											
Income	(1,447)	(1,271)	(176)	(1,773)	(1,644)	-	(1,644)	-	(129)	Underspend due to over recovery of recycling contract	
Expenses	3,420	3,351	69	4,691	4,594	-	4,594	-	97		
Net Impact	1,973	2,080	(107)	2,918	2,950	-	2,950	-	(32)		
Fleet Management											
Income	-	(3)	3	(32)	(39)	-	(39)	-	7	Forecasting to spend less on buying parts and tools within the workshop by extending their life rather than purchasing replacements.	
Expenses	202	245	(43)	319	342	-	342	-	(23)		
Net Impact	202	242	(40)	287	303	-	303	-	(16)		
Garden Waste Subscription Service											
Income	-	-	-	-	-	-	-	-	-	It has been decided to expense the implementation costs of the new garden waste subscription service in 2023/24 to protect future years' revenue budgets. This is being funded from the excess interest receivable.	
Expenses	-	-	-	848	-	-	-	-	848		
Net Impact	-	-	-	848	-	-	-	-	848		
HoS Total	3,718	3,969	(251)	5,908	5,152	-	5,152	-	756		

Q3 Forecast 2023/24 - Revenue

Service Detail

Monitoring Report - Service Grouping

Head of Service	Service Grouping	Year To Date			Full Year				Contribution To/(From) Reserves £000	Over/(Under) Spend £000	Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/(Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards £000	Current Budget £000			
Leisure & Health	Head of Service: Leisure & Health Leisure & Health Facilities										See separate paragraph below for comments
	Income	(4,186)	(4,303)	117	(5,760)	(5,895)	-	(5,895)	-	135	
	Expenses	4,508	4,554	(47)	6,133	6,139	-	6,139	-	(6)	
	Net Impact	321	251	70	373	244	-	244	-	129	
	One Leisure Active Lifestyles										
	Income	(212)	(132)	(80)	(326)	(212)	-	(212)	-	(114)	
	Expenses	271	197	74	381	272	-	272	-	109	
Net Impact	59	65	(6)	55	60	-	60	-	(5)		
HoS Total	380	316	64	428	304	-	304	-	124		
3CICT Shared Service	Head of Service: 3CICT Shared Service ICT Shared Service										The variation for Q3 is a continuation of the areas highlighted in Q2 – namely a combination of cancelled network lines and links that have been consolidated from old contracts to other types of services offered through the current EastNet framework and also a terminated contract for telephony services where the supplier has ceased billing early ahead of the expected notice period. In addition some of the funds allocated to Vulnerability Scanning and SIEM revenue budgets are yet to be spent due to a change in scope of work following the NCSC changing direction and technology for a centralised logging tool. This work is now continuing and the funds are expected to be spent in Q4, instead of the planned Q3.
	Income	(2,715)	(2,552)	(163)	(5,271)	(5,092)	-	(5,092)	-	(179)	
	Expenses	6,675	6,630	45	7,893	7,750	-	7,750	(67)	76	
	Net Impact	3,960	4,078	(118)	2,622	2,658	-	2,658	(67)	(103)	
HoS Total	3,960	4,078	(118)	2,622	2,658	-	2,658	(67)	(103)		
Total	15,811	18,625	(2,814)	22,417	24,113	231	24,344	546	(1,381)		

Q3 Forecast 2023/24 - Revenue

Service Detail

Monitoring Report - Service Grouping

Head of Service	Service Grouping	Year To Date			Full Year					Commentary On Underspend/Overspend	
		Actuals £000	Current Budget £000	Over/(Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards £000	Current Budget £000	Contribution To/(From) Reserves £000		Over/(Under) Spend £000

One Leisure Comments:

Income – Whilst income versus budget remains stable albeit £20,556 off budget it worsened month on month by £31k (Notes below)

Expenditure – This has improved month on month by (£42k) but is £102k off budget target (Notes below)

Income:

- We are unable to drill down due to an income coding of PDQ revenue following the recent migration to Gladstone 360.
- This error will be rectified for January actuals, although for November and December we only have total amounts accounted for, thus this does not enable for a detailed breakdown of under and overs by code for these two periods.
- This negative variance is a calculation of 20% of the total income which we believe relates to VAT. We also believe that this will be lower than forecast once it has been concluded by finance. Therefore, will show a better position than presented.

Expenditure:

- We received a £14k credit for electricity at St Ives Indoor Leisure Centre
- A further credit for water was received at Ramsey for £6k.
- There is an additional £5k saving across all utilities lines versus the previous month's forecast.
- The remaining improvement in expenditure is across multiple codes and is made up of small amounts. A full review will be undertaken by the Business & Operations Manager in January 2024 for quarter 4 preparation.