

CHERWELL DISTRICT COUNCIL
MANAGEMENT ACCOUNTS AS AT 30 SEPTEMBER 2017

SUMMARY BY SERVICE AREA

	Actual v Profile							Projected v Budget					
	Budget YTD £000's	Use of Reseves 2017/18 £000's	Revised Budget £000's	Actual YTD £000's	Commitment £000's	Variance (Under) / Over £000's	Concern Key	Budget £000's	Use of Reseves 2017/18 £000's	Revised Budget £000's	Projected £000's	Variance (Under) / Over £000's	Concern Key
Chief Executive	92	33	125	91	43	9	G	187	34	221	235	14	G
CHIEF EXECUTIVE TOTAL	92	33	125	91	43	9	G	187	34	221	235	14	G
Finance	753	75	828	677	163	12	G	1,104	100	1,204	1,219	15	G
Revenues & Benefits	95	200	295	206	104	15	G	190	242	432	419	(13)	G
Procurement	52	0	52	49	6	3	G	104	0	104	108	4	G
Assets and facilities Management	(246)	149	(97)	(225)	146	18	G	165	225	390	393	3	G
Commercial Dev't and Innovation	1,235	107	1,342	845	475	(22)	G	2,231	105	2,336	2,290	(46)	G
Business Support Unit	72	0	72	72	0	0	G	84	0	84	83	(1)	G
Housing and Regeneration	41	0	41	41	0	0	G	85	0	85	85	0	G
CHIEF FINANCE OFFICER TOTAL	2,002	531	2,533	1,665	894	26	G	3,963	672	4,635	4,597	(38)	G
Strategic Planning Economy	581	141	722	785	(62)	1	G	1,161	266	1,427	1,427	0	G
Development Management	277	162	439	(362)	805	4	G	552	303	855	857	2	G
Communications and Corporate Publications	159	0	159	146	13	0	G	317	0	317	317	0	G
Strategic Intelligence & Insight	136	0	136	127	17	8	G	272	0	272	274	2	G
Strategy and Commissioning	55	0	55	59	0	4	G	109	0	109	119	10	G
Governance	445	0	445	425	20	0	G	890	0	890	890	0	G
Legal Services	120	0	120	115	11	6	G	240	0	240	240	0	G
Bicester Regeneration Projects	640	138	778	450	328	0	G	1,190	160	1,350	1,350	0	G
STRATEGY AND COMMISSIONING TOTAL	2,413	441	2,854	1,745	1,132	23	G	4,731	729	5,460	5,474	14	G
Community Services	2,507	301	2,808	2,573	209	(26)	G	7,236	249	7,485	7,353	(132)	G
Environmental Services	2,422	0	2,422	2,585	(269)	(106)	A	5,454	0	5,454	5,339	(115)	G
OPERATIONS AND DELIVERY TOTAL	4,929	301	5,230	5,158	(60)	(132)	A	12,690	249	12,939	12,692	(247)	G
TOTAL DIRECTORATES	9,436	1,306	10,742	8,659	2,009	(74)	G	21,571	1,684	23,255	22,998	(257)	G

Concern Key

Overspent more than £20k and 2.5% of budget	R
Underspent more than £20k and 2.5% of budget	A
Overspent by £20k and between 1.5% and 2.5% of budget	A
Anything else	G

**CHERWELL DISTRICT COUNCIL
MANAGEMENT ACCOUNTS AS AT 30 SEPTEMBER 2017**

Chief Executive

	Actual v Profile							Projected v Budget					
	Budget YTD £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Actual YTD £000's	Commitment £000's	Variance (Under) / Over £000's	Concern Key	Budget £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Projected £000's	Variance (Under) / Over £000's	Concern Key
Chief Executive	92	33	125	91	43	9	G	187	34	221	235	14	G
Chief Executive Total	92	33	125	91	43	9	G	187	34	221	235	14	G
Actual													
Chief Executive	Savings in employee costs have been offset by costs relating to consultancy re Senior Management Working. The Council's response to Oxfordshire Local Government Reorganisation proposals has been funded by reserves.												
Projected													
Chief Executive	It is anticipated that the employee cost saving made to date will show an annual potential saving of at least £3k. However, the Consultancy costs in relation to Senior Staff Working will absorb this. The costs relating to the Oxfordshire Local Government Reorganisation proposals will need to be funded from Reserves as agreed by Executive. The salary budget requires reviewing now the new Chief Executive is in post.												

Concern Key (based on YTD budget)

Overspent more than £20k and 2.5% of budget	R
Underspent more than £20k and 2.5% of budget	A
Overspent by £20k and between 1.5% and 2.5% of budget	A
Anything else	G

**CHERWELL DISTRICT COUNCIL
MANAGEMENT ACCOUNTS AS AT 30 SEPTEMBER 2017**

CHIEF FINANCE OFFICER

	Actual v Profile							Projected v Budget					
	Budget YTD £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Actual YTD £000's	Commitment £000's	Variance (Under) / Over £000's	Concern Key	Budget £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Projected £000's	Variance (Under) / Over £000's	Concern Key
Finance	753	75	828	677	163	12	G	1,104	100	1,204	1,219	15	G
Revenues & Benefits	95	200	295	206	104	15	G	190	242	432	419	(13)	G
Procurement	52	0	52	49	6	3	G	104	0	104	108	4	G
Assets and facilities Management	(246)	149	(97)	(225)	146	18	G	165	225	390	393	3	G
Commercial Dev't and innovation	1,235	107	1,342	845	475	(22)	G	2,231	105	2,336	2,290	(46)	G
Business Support Unit	72	0	72	72	0	0	G	84	0	84	83	(1)	G
Housing and Regeneration	41	0	41	41	0	0	G	85	0	85	85	0	G
Chief Finance Officer Total	2,002	531	2,533	1,665	894	26	G	3,963	672	4,635	4,597	(38)	G

Actual

Finance
Costs of agency staff relating to changes in the team structure pending a wider organisational restructure have been charged to the Corporate Transformation Reserve.

Revenues & Benefits
The variance predominately relates to additional agency costs and additional staff costs over and above the amounts anticipated in the business case.
A delay in the receipt of Rent Allowance Subsidy payments of £3m has been adjusted for in the figures above and should be resolved by the year end.
There is a £200k adjustment relating to the capitalisation of IT Harmonisation costs included in the figures shown.
CSN costs are not included here.

Procurement
Assets & Facilities Management
A detailed investigation relating to commercial property income is being undertaken by the Property and Investment Team.
Additional employee/agency costs as a result of the reorganisation are covered by a transfer from Reserves.

Commercial Devt & Innovation
Business Support Unit
Housing and Regeneration
Potential variances relating to premises related costs and agency staff costs which should be capitalised are being investigated.

Projected

Finance

Revenues & Benefits

Procurement
Assets & Facilities Management
Commercial Devt & Innovation
Business Support Unit
Housing and Regeneration

Concern Key (based on YTD budget)

Overspent more than £20k and 2.5% of budget	R
Underspent more than £20k and 2.5% of budget	A
Overspent by £20k and between 1.5% and 2.5% of budget	A
Anything else	G

**CHERWELL DISTRICT COUNCIL
MANAGEMENT ACCOUNTS AS AT 30 SEPTEMBER 2017**

Strategy and Commissioning

	Actual v Profile							Projected v Budget					
	Budget YTD £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Actual YTD £000's	Commitment £000's	Variance (Under) / Over £000's	Comments	Budget £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Projected £000's	Variance (Under) / Over £000's	Comments
Strategic Planning Economy	581	141	722	785	(62)	1	G	1,161	266	1,427	1,427	0	G
Development Management	277	162	439	(362)	805	4	G	552	303	855	857	2	G
Communications and Corporate Publications	159	0	159	146	13	0	G	317	0	317	317	0	G
Strategic Intelligence & Insight	136	0	136	127	17	8	G	272	0	272	274	2	G
Strategy and Commissioning	55	0	55	59	0	4	G	109	0	109	119	10	G
Governance	445	0	445	425	20	0	G	890	0	890	890	0	G
Legal Services	120	0	120	115	11	6	G	240	0	240	240	0	G
Bicester Regeneration Projects	640	138	778	450	328	0	G	1,190	160	1,350	1,350	0	G
Strategy and Commissioning Total	2,413	441	2,854	1,745	1,132	23	G	4,731	729	5,460	5,474	14	G

Actual

Strategic Planning Economy

Development Management

Communications and Corporate Publications

Strategic Intelligence & Insight

Strategy and Commissioning

Governance

Legal Services

Bicester Regeneration Projects

Projected

Strategic Planning Economy

Development Management:

Communications

Strategic Intelligence & Insight

Strategy and Commissioning

Governance

Legal Services

Bicester Regeneration Projects

Concern Key (based on YTD budget)

Overspent more than £20k and 2.5% of budget	R
Underspent more than £20k and 2.5% of budget	A
Overspent by £20k and between 1.5% and 2.5% of budget	A
Anything else	G

**CHERWELL DISTRICT COUNCIL
MANAGEMENT ACCOUNTS AS AT 30 SEPTEMBER 2017**

Operational Delivery - Community

	Actual v Profile							Projected v Budget					
	Budget YTD £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Actual YTD £000's	Commitment £000's	Variance (Under) / Over £000's	Concern Key	Budget £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Projected £000's	Variance (Under) / Over £000's	Concern Key
Countryside and Community	268	206	474	438	39	3	G	554	209	763	769	6	G
Arts Tourism and Health	314	95	409	341	72	4	G	910	95	1,005	1,016	11	G
Customer Services	538	0	538	729	(194)	(3)	G	1,109	0	1,109	1,103	(6)	G
Parking Services	(540)	0	(540)	(527)	(44)	(31)	A	(1,043)	15	(1,028)	(1,091)	(63)	A
Recreation and Sports	71	0	71	139	(48)	20	R	141	0	141	173	32	R
Leisure Facilities Management	438	0	438	413	17	(8)	G	2,607	0	2,607	2,592	(15)	G
Public Protection	429	0	429	344	90	5	G	903	10	913	919	6	G
Joint Housing Services	989	0	989	696	277	(16)	G	2,055	(80)	1,975	1,872	(103)	A
Operational Delivery - Community Total	2,507	301	2,808	2,573	209	(26)	G	7,236	249	7,485	7,353	(132)	G

Actual

Countryside and Community
Arts Tourism and Health
Customer Services
Parking Services
Recreation and Sports
Leisure Facilities Management
Public Protection
Joint Housing Services

The new contract with APCOA to manage CDC's Car Parks is expected to give rise to savings from reduced costs compared to the management fee payable to APCOA. Increased fee income from the issue of more Excess Charge Notices due to wardens issuing more ECNs as a result of more efficient methods including better technology and the use of mopeds.
Salary costs relating to Business Support Assistant.

Projected

Countryside and Community
Arts Tourism and Health
Customer Services
Parking Services
Recreation and Sports
Leisure Facilities Management
Public Protection
Joint Housing Services

The new contract with APCOA to manage CDC's Car Parks is expected give rise to savings from reduced costs compared to the management fee payable to APCOA. Increased fee income from the issue of more Excess Charge Notices due to wardens issuing more ECNs as a result of more efficient methods including better technology and the use of mopeds.
Projection of Business Support Assistant costs to the year end.
The combined position for Housing is a forecast underspend. The main underspend is within Housing Needs where there is a saving against Supplies and Services in Housing Voluntary Sector Grant funding. This is because the payment of grants is a lot lower than anticipated. This is offset by an overspend within Private Sector Housing due to a new stock modelling survey taking place. There is a reserve in place to cover this cost but as Housing is forecasting an underspend it is not necessary to draw down on the HIA reserve.

Concern Key (based on YTD budget)

Overspent more than £20k and 2.5% of budget	R
Underspent more than £20k and 2.5% of budget	A
Overspent by £20k and between 1.5% and 2.5% of budget	A
Anything else	G

**CHERWELL DISTRICT COUNCIL
MANAGEMENT ACCOUNTS AS AT 30 SEPTEMBER 2017**

Operations and Delivery - Environmental Services

	Actual v Profile							Projected v Budget					
	Budget YTD £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Actual YTD £000's	Commitment £000's	Variance (Under) / Over £000's	Comments	Budget £000's	Use of Reserves 2017/18 £000's	Revised Budget £000's	Projected £000's	Variance (Under) / Over £000's	Comments
Environmental Services	25	0	25	50	(24)	1	G	50	0	50	54	4	G
Environmental Protection	129	0	129	137	(30)	(22)	A	257	0	257	212	(45)	A
Street Cleansing and Public Services	552	0	552	628	(104)	(28)	A	1,201	0	1,201	1,146	(55)	A
Vehicle Maintenance and MOTs	78	0	78	163	(70)	15	G	155	0	155	186	31	R
Waste and Recycling	1,135	0	1,135	1,281	(196)	(50)	A	2,702	0	2,702	2,626	(76)	A
Street Scene and Landscape Services	410	0	410	230	176	(4)	G	903	0	903	964	61	R
Service Development Environment	93	0	93	96	(21)	(18)	G	186	0	186	151	(35)	A
Operations and Delivery - Environmental Services Total	2,422	0	2,422	2,585	(269)	(106)	A	5,454	0	5,454	5,339	(115)	G

Actual	
Environmental Services	
Environmental Protection	Underspend mainly as a result of a long term vacancy within the team (£17k). The post is likely to be filled from January 2018. Reduced kennelling costs compared to budget due to a reduction in the number of stray dogs collected (£3k). A reduction in mileage and van usage has resulted in a saving of (£2k).
Street Cleansing and Public Services	The underspend within this area is mainly due to a reduction in overtime and a staff vacancy for part of the year (£10k). Reduced transport costs including Insurance contributes towards the underspend (£18k).
Vehicle Maintenance and MOTs	
Waste and Recycling	Should the current trend continue, there will be an underspend in Waste and recycling resulting from a reduction in employment costs of (£26k) insurance costs removed (£15k), a reduction in supplies, mainly bins of (£8k) and an increase in cost from OCC for disposal costs of £5k and an additional income of (£6k) due to increased recycling tonnages (credits and sale of materials) compared to budget.
Street Scene and Landscape Services	There is a potential overspend due to severe issues with the Grounds Maintenance Contract, engagement of alternative Grounds Maintenance Contractors has been required. This has given rise to a projected overspend in this area - the new contract does not come in to effect until September 2017. It is yet to be confirmed with Paul Almond how the additional costs will be distributed across the various services.
Service Development Environment	Lower than expected Staff costs as a result of a long term vacancy in the team (£13k). The post is likely to be filled from January 2018. Recharges to SNC and reduction in supplies increases the underspend by (£7k). Increase of mileage and vehicle maintenance costs of £2k.
Projected	
Environmental Services	
Environmental Protection	Underspend mainly as a result of a long term vacancy within the team (£34k). The post is likely to be filled from January 2018. Reduced kennelling costs compared to budget due to a reduction in the number of stray dogs collected (£7k). A reduction in mileage and van usage has resulted in a saving of (£4k).
Street Cleansing and Public Services	The underspend within this area is mainly due to a reduction in overtime and a staff vacancy for part of the year (£21k). Reduced transport costs including Insurance contributes towards the underspend (£37k). Monies received for use of public conveniences forecasting a reduction of £1k and external income for street cleansing reduced by £2k.
Vehicle Maintenance and MOTs	The main area of increased spend is within Supplies and additional transport costs purchases £24k. In addition to this, increased staffing levels and overtime costs contribute to the variance £4k, £3k additional repairs and services to vehicle workshop and MOT bay equipment.
Waste and Recycling	Should the current trend continue, there will be an underspend in Waste and recycling resulting from a reduction in employment costs of (£53k) insurance costs removed (£29k) fewer bin purchases (£16k) an increase in refuse disposal charges £11k and a reduction in income received as part of new recycling contract £11k for March 18. Tenders for the Dry Recycling Contract will be returned and an outcome known mid October 2017.
Street Scene and Landscape Services	There is a potential overspend due to severe issues with the Grounds Maintenance Contract, engagement of alternative Grounds Maintenance Contractors has been required. This has given rise to a projected overspend in this area £53k. It is yet to be confirmed with Paul Almond how the additional costs will be distributed across the various services. There is a (£3k) reduction in transport costs mainly mileage. Street Markets were insured in August 2017, a reduction in income received for Street Markets of £11k due to the delayed insourcing.
Service Development Environment	Lower than expected Staff costs as a result of a long term vacancy in the team (£26k). The post is likely to be filled from January 2018. Recharges to SNC and reduction in supplies increases the underspend by (£13k). These are offset by an increase of mileage and vehicle maintenance costs of £4k.

Concern Key (based on YTD budget)

Overspent more than £20k and 2.5% of budget	R
Underspent more than £20k and 2.5% of budget	A
Overspent by £20k and between 1.5% and 2.5% of budget	A
Anything else	G