

Appendix A - Quarter 2 budget report

Chief Executive

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	285,069	345,191	(60,122)	1
Transport	0	30	(30)	
Supplies & Services	9,460	8,794	666	
TOTAL	294,529	354,015	(59,486)	

1) Adverse variance caused by transitional arrangements for Borough Solicitor's post prior to restructure.

People Culture and Performance

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	210,488	210,488	0	
Supplies & Services	62,472	61,730	742	
Payments to Third Parties	155,097	122,303	32,794	2
Income	0	(1,000)	1,000	
TOTAL	428,057	393,521	34,536	

2) Savings due to 4 vacant Apprenticeship posts.

Transformation

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	885,128	860,928	24,200	3
Transport	0	34	(34)	
Supplies & Services	138,747	132,065	6,682	
Payments to Third Parties	67,000	70,100	(3,100)	
Income	(2,400)	(2,400)	0	
TOTAL	1,088,475	1,060,727	27,748	

3) Savings on various posts in Customer Services & Communications.

Executive Director of Place

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	118,997	59,454	59,543	4
Supplies & Services	90	2,515	(2,425)	
TOTAL	119,087	61,969	57,118	

4) Favourable variance is due to this post being vacant for the first half of the year.

Communities

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	2,282,530	2,241,604	40,926	5
Premises	55,710	45,554	10,156	6
Transport	0	595	(595)	
Supplies & Services	254,126	254,978	(852)	
Payments to Third Parties	6,700,534	6,747,826	(47,292)	7
Ringfenced Projects and Funding	0	45,089	(45,089)	8
Income	(2,834,940)	(2,800,431)	(34,509)	9
TOTAL	6,457,960	6,535,215	(77,255)	

5) Savings due to vacant posts within Community & Economic Development and within Housing Services, in addition to this there is a resource saving from the cessation of the trade waste service. This saving has been reduced by the Flood Risk Engineer post which is currently estimated to be £30k overspent.

6) Reduction in utility costs at the tourist information centres.

7) Adverse variance of £47k is mainly due to the following: MRF gate fee is £233k overbudget, this is due to an increase in the rate per tonne which is affected by the declining value of materials and increase in energy prices, the rate has increased from £38 to £69 per tonne, a one off charge was also incurred for additional power. This adverse variance is reduced by a saving of £82k from ceasing the trade waste service in December and £128k saving in running costs for the Swindon Road Depot.

8) £52.5k asylum seekers grant to be transferred to reserves as no expenditure anticipated this year. £189k of housing benefits, associated with emergency accommodation, cannot be reclaimed as housing subsidy, this can be partially funded from the homelessness prevention grant but the remainder will need to be funded from the general fund or reserves.

9) Adverse variance of £35k is mainly due to the loss of income from the cessation of the trade waste service of £138k, this has been reduced by the increased income generated from licensing of £75k.

Planning

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	1,679,866	1,838,866	(159,000)	10
Transport	1,239	523	716	
Supplies & Services	101,857	156,717	(54,860)	11
Payments to Third Parties	257,000	259,159	(2,159)	
Central Recharges	10,000	10,000	0	
Ringfenced Projects and Funding	220,000	220,000	0	
Income	(1,300,624)	(1,347,761)	47,137	12
TOTAL	969,338	1,137,504	(168,166)	

10) Additional expenditure incurred through transitional arrangements for new management structure. In addition, cost being incurred for additional staff to meet PPA requirements which is matched by additional income

11) Projected overspend due to higher than anticipated refunds of planning fees.

12) Favourable variance due to higher than target income from planning performance agreements but this saving has been used to fund the increase in employment costs.

Executive Director of Resources

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £
Employees	126,038	134,030	(7,992)
Supplies & Services	4,440	3,736	704
Payments to Third Parties	111,439	111,439	0
TOTAL	241,917	249,205	(7,288)

Corporate Resources

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	2,145,300	2,041,595	103,705	13
Premises	642,100	691,795	(49,695)	14
Transport	68,240	47,240	21,000	15
Supplies & Services	852,764	847,102	5,662	
Payments to Third Parties	296,641	325,310	(28,669)	16
Transfer Payments - Benefits Service	59,229	142,442	(83,213)	17
Income	(1,922,042)	(2,013,252)	91,210	18
TOTAL	2,142,232	2,082,232	60,000	

13) Three vacant posts in Democratic Services are expected to make a £78k saving. This is offset by some interim agency support.

£24k saving expected in Revenues & Benefits due to internal efficiencies and one post being vacant for some time.

14) £10k of this variance is for expected YE expenditure to maintain the homeless properties - some of this cost will be recovered through the rental charges. £7k for maintaining the council offices and £33k on maintenance of other assets, roof repairs, fences, vandalism etc..

15) Predicted saving from decreased mileage claims across the council and the use of fleet cars

16) This overspend relates to additional costs incurred to provide Monitoring Officer role.

17) This £83k variance is due to under recovery of housing benefit subsidy.

18) Total variance across Revenues & Benefits, Democratic and Asset Management income is a surplus of £88k.

This includes a £78k agreed reduction in the management fee paid by Tewkesbury Leisure Centre and £40k loss from empty office space vacated by Mole Valley.

Revenues have received £125k to administer a new grant support scheme. A policy has been approved. There are also a number of other small new burdens grants for Revenues and Benefits and Electoral Registrations grants, £114k in total.

Finance

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £
Employees	1,695,775	1,697,602	(1,827)
Supplies & Services	502,619	497,072	5,547
Payments to Third Parties	38,050	38,250	(200)
Income	(10,300)	(13,968)	3,668
TOTAL	2,226,144	2,218,957	7,187

IT and Cyber

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	485,662	476,078	9,584	
Supplies & Services	422,768	384,340	38,428	20
Payments to Third Parties	8,250	8,269	(19)	
Income	0	(33)	33	
TOTAL	916,680	868,654	48,026	

20) £22k saving on equipment. Fewer purchases on laptops and hybrid meeting equipment lower cost than anticipated. High volume of laptops will be required in the future and therefore a large amount of this saving will be transferred to reserves at year end.

One Legal

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	2,912,745	2,392,758	519,987	21
Transport	2,000	987	1,013	
Supplies & Services	113,235	115,597	(2,362)	
Payments to Third Parties	10,000	10,000	0	
Central Recharges	51,262	51,262	0	
Income	(2,710,617)	(2,212,887)	(497,730)	22
TOTAL	378,625	357,717	20,908	

21) There are currently 14 vacant posts in One Legal offset by a predicted annual costs of £339k for agency staff. Any year end surplus will be transferred to One Legal reserves.

22) Limited resources available to undertake additional work and increased internal demand from Partner Councils have had an impact on the ability to achieve the income targets. As a result, the actual income for 2023-24 is predicted to be below the budget as in previous years.