

Appendix A - Quarter 3 budget report

Chief Executive

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	285,069	346,563	(61,494)	1
Transport	0	300	(300)	
Supplies & Services	9,460	9,859	(399)	
TOTAL	294,529	356,722	(62,193)	

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

People Culture and Performan

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	260,488	261,364	(876)	
Supplies & Services	12,472	11,611	861	
Payments to Third Parties	155,097	110,452	44,645	2
Income	0	(2,000)	2,000	
TOTAL	428,057	381,427	46,630	

2) The majority of savings were due to four vacant apprenticeship posts for most of the year. All but one of these posts has now been filled. Also a small saving expected from the Occupational Health budget due to changing supplier this year.

Transformation

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	885,128	828,605	56,523	3
Transport	0	43	(43)	
Supplies & Services	138,747	128,141	10,606	4
Payments to Third Parties	67,000	35,806	31,194	5
Income	(2,400)	(2,400)	0	
TOTAL	1,088,475	990,195	98,280	

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

4) The majority of the savings were generated from annual computer licences but also a small saving on Tewkesbury Borough News.

5) Most savings were due to the timing of the Geographic Information System Project. Software licence commenced December 2023 but budget was for full year. Further savings were due to One Legals decision not to recharge the partner councils for the Data Protection Officer.

Executive Director of Place

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	118,997	94,647	24,350	6
Supplies & Services	90	2,425	(2,335)	
TOTAL	119,087	97,072	22,015	

6) 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	2,282,042	488	
Premises	55,710	58,236	(2,526)	
Transport	0	897	(897)	
Supplies & Services	254,126	239,107	15,019	7
Payments to Third Parties	6,700,534	6,847,675	(147,141)	8
Ringfenced Projects and Funding	0	(54,612)	54,612	9
Income	(2,834,940)	(2,909,768)	74,828	10
TOTAL	6,457,960	6,463,577	(5,617)	

7) Large majority of this saving is due to reduction in recycling advertisement costs.

8) Adverse variance of £147k is mainly due to the following: MRF gate fee is £234k 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 in the quarter, a one off charge was also incurred for additional power. It's anticipated that emergency accommodation for the homeless is going to be £151k over budget, around 82% will be recovered from housing benefit which is shown within income below. This adverse variance is reduced by a saving of £94k from ceasing the trade waste service in December and £108k saving on running costs for the Swindon Road Depot.

9) This ringfenced grant will be carried over at year-end to fund the international resettlement housing officer post

10) Favourable variance of £75k is mainly due to increased income generated from licensing of £96k and £110k of recovery of boarding charges due to the increased placements in emergency accommodation. This income has been reduced by the loss of income from the cessation of the trade waste service of £135k.

Planning

	Full Year Budget	Projected Outturn	Savings / (Deficit)	
	£	£	£	
Employees	1,679,866	1,843,102	(163,236)	11
Transport	1,239	826	413	
Supplies & Services	101,857	151,591	(49,734)	12
Payments to Third Parties	257,000	396,157	(139,157)	13
Central Recharges	10,000	10,000	0	
Ringfenced Projects and Funding	220,000	220,000	0	
Income	(1,300,624)	(1,375,358)	74,734	14
TOTAL	969,338	1,246,318	(276,980)	

11) 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

12) Projected overspend due to higher than anticipated refunds of planning fees and computer licences.

13) Adverse variance is mainly due to Planning appeal consultancy and legal fees, costs of external consultants in relation to landscape, ecology and urban design services.

14) 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)
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	£	£	£
Employees	126,038	130,880	(4,842)
Supplies & Services	4,440	4,491	(51)
Payments to Third Parties	111,439	111,439	0
	241,917	246,810	(4,893)

Corporate Resources

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	2,138,400	2,185,414	(47,014)	15
Premises	642,100	701,985	(59,885)	16
Transport	68,240	45,576	22,664	17
Supplies & Services	859,664	847,197	12,467	18
Payments to Third Parties	296,641	313,714	(17,073)	19
Transfer Payments - Benefits Servic	59,229	77,442	(18,213)	20
Income	(1,922,042)	(2,131,286)	209,244	21
TOTAL	2,142,232	2,040,042	102,190	

15) The majority of the overspend relates to appointment of additional Internal Auditor. This was required to allow the internal audit function fulfil their annual plan.

16) The maintenance of the homelessness properties throughout the year has exceeded the budget by £34k. There are also some overspends on maintenance of other assets but some off this if offset by a saving in utilities.

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

18) Combination of various overspends mainly on postages, homeless properties and PDQ terminal in car parks outweighed by savings generated by Democratic services

19) Variety of savings across Corporate resources offset the unbudgeted cost of for Monitoring Officer role

20) Budget based on 99% recovery but mid year estimate suggests it will be more like 97%

21) £172k of additional grants received from central government mainly for the council tax support fund

£89k of additional recovery of housing benefits

Finance

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £
Employees	455,775	456,220	(445)
Supplies & Services	502,619	512,394	(9,775)
Payments to Third Parties	38,050	38,229	(179)
Income	(10,300)	(10,323)	23
TOTAL	986,144	996,520	(10,376)

IT and Cyber

	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	485,662	449,081	36,581	22
Supplies & Services	422,768	371,443	51,325	23
Payments to Third Parties	8,250	8,269	(19)	
Income	0	(33)	33	
TOTAL	916,680	828,760	87,920	

22) £37k saving due to the Associate Director post being vacant since mid September.

23) Anticipated savings from computer licences

One Legal	Full Year Budget £	Projected Outturn £	Savings / (Deficit) £	
Employees	2,912,745	2,495,454	423,904	24
Transport	2,000	857	1,143	
Supplies & Services	113,235	87,141	26,094	25
Payments to Third Parties	10,000	10,000	0	
Central Recharges	51,262	51,262	0	
Income	(2,710,617)	(2,266,088)	(444,529)	26
TOTAL	378,625	378,625	6,612	

24) There are currently 15 vacant posts in One Legal offset by a predicted annual costs of £455k for agency staff. Any year end surplus will be transferred to One Legal reserves.

25) Predicted saving on books & publications and computer software.

26) 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.