
REPORT TO:	FINANCE AND MANAGEMENT COMMITTEE	AGENDA ITEM: 8
DATE OF MEETING:	16 MARCH 2023	CATEGORY: DELEGATED
REPORT FROM:	STRATEGIC DIRECTOR (CORPORATE RESOURCES)	OPEN
MEMBERS' CONTACT POINT:	CHARLOTTE JACKSON Charlotte.jackson@southderbyshire.gov.uk	DOC: s/finance/committee/2022-23/November
SUBJECT:	REVENUE FINANCIAL MONITORING 2022-23	
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: FM08

1.0 Recommendations

- 1.1 That the latest revenue financial position for 2022/23 as detailed in the report is considered and approved.
- 1.2 The updated Medium Term Financial Plan is considered and approved.

2.0 Purpose of the Report

- 2.1 To provide an update on performance against budget for 2022/23.
- 2.2 The report details performance up to 31 January 2023 unless otherwise stated and is an update of income and expenditure for 2022/23.
- 2.3 The report covers both General Fund income and expenditure, an update to the MTFP.
- 2.4 To provide an update on the Council's additional costs due to the COVID-19 pandemic.

3.0 Detail

GENERAL FUND

- 3.1 Apart from Council housing, day-to-day revenue income and expenditure for Council services is accounted for through the General Fund. The net expenditure is financed through the Council's Core Spending Power which includes:

- General Government Grant
- Council Tax
- Retained Business Rates
- New Homes Bonus

3.2 The Base Budget for 2022/23 approved in February 2022 estimated a budget deficit of £972,130. As reported in November, the budgeted deficit was increased to £1,487,213 due to a review of contingent sums and in particular additional provision set-aside for the 2022/23 pay increase. A further update has now been made to exclude previous provisions for Child Care Vouchers (£1,750) Potential Cost of new waste disposal site (£47,560) and Off-Payroll payments (£10,000). Overall, the estimated deficit has now decreased to £1,418,316.

Medium-Term Financial Plan

3.3 An update to the Council's medium-term financial position as a result of these changes and the estimated General Fund outturn for 2022/23 is listed within the MTFP in **Appendix 1**. This shows that the General Reserve Balance is now projected to be in deficit of £5.6 million by 2027/28, assuming annual budget deficits will be financed from General Reserves between 2022 and 2027.

3.4 The changes to the MTFP have the reserve balance falling into a negative position in 2026/27, to £1.37m which is clearly below the minimum requirement of £1.5 million (surplus). Based on these projections the medium-term financial position needs to be kept under review.

Main Changes to the MTFP

3.5 Previously, the MTFP had contingent sums set aside for the administration of childcare vouchers, these costs have been removed as they are absorbed within service budgets.

3.6 A provision had been set aside for a number of years for the potential costs of a new waste disposal site, as yet this has not come to fruition and no details of when it will be known therefore this provision has been removed.

3.7 In addition, the Council allocated funds for off-payroll payments. The process for establishing liability in regard to off-payroll payments is full immersed within Council policies, therefore a contingency for unforeseen charges is no longer required.

3.8 The financial settlement details for 2023/24 are updated as reported to Finance and Management Committee on the 9th February 2023.

3.9 A summary of the current MTFP position is listed in the following table.

	Proposed Budget £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
RESERVE BALANCE B/FWD	-14,477,000	-12,228,296	-9,714,732	-6,403,144	-2,571,754	1,377,696
NET SERVICE EXPENDITURE	14,997,635	14,998,222	15,434,159	15,871,367	16,320,887	16,818,788
CONTINGENT SUMS	212,104	1,031,809	992,884	1,150,948	1,155,292	1,317,303
TOTAL PROJECTED SPENDING	15,209,739	16,030,031	16,427,043	17,022,316	17,476,179	18,136,091
TOTAL FINANCING	-13,791,424	-14,032,466	-13,630,455	-13,712,426	-14,054,729	-14,407,641
CAPITAL CONTRIBUTIONS	830,388	516,000	515,000	521,500	528,000	521,500
DEFICIT FOR THE YEAR	2,248,704	2,513,564	3,311,588	3,831,390	3,949,450	4,249,950
RESERVE BALANCE C/FWD	-12,228,296	-9,714,732	-6,403,144	-2,571,754	1,377,696	5,627,645

3.10 Contingent sums held within the MTFP for 2022/23 are detailed in the following table.

Operational Services Growth	146,652
Land Charges Service Review Provision	116,000
Public Sector Audit Appointments - Additional External Audit Fees	20,000
Drakelow Concurrent Functions	2,185
Operating Licence Inspection Pit	60,000
Driver and Mechanic Incentive Payment	47,722
Route Optimisation Potential Project Delay	59,634
Local Plan Review	15,000
Pension Earmarked Reserve Drawdown	-43,589
Investment Income	-275,000
Insurance Tender	-146,500
	2,104

Position as at January 2023

3.11 A summary of the financial position for the year 2022/23 compared to the Base Budget for each Policy Committee is shown in the following table.

COMMITTEE SUMMARY

Summary by Policy Committee

REVENUE	ANNUAL			RESERVES	
	Full Year Budget £	Projected Actual £	Projected Variance £	Earmarked £	Net effect on GF £
Environmental and Development Services	6,650,036	7,097,610	-447,574	49,180	-496,754
Housing and Community Services	2,896,360	2,680,665	215,695	62,040	153,655
Finance and Management	6,524,412	3,481,638	2,999,147	2,443,178	555,969
TOTAL	16,070,808	13,259,913	2,767,268	2,554,398	212,870

3.12 The above table shows that net expenditure is expected to be £2,767,268 less than budget. However, transfers to Earmarked Reserves of £2,554,398 due to grant and recycling income, together with external contributions in Community Services for projects and capital schemes which stretch beyond the current financial year, are required. This funding is transferred to specific reserves and drawn down to finance expenditure when it is incurred.

3.13 The figures are also adjusted for income and expenditure associated with Section 106 contributions. Excluding transfers to specific reserves, the above table shows that based on current spending, there is a projected decrease in overall expenditure across General Fund services of approximately £212,870.

3.14 An analysis by the main service areas is shown in the following table.

COMMITTEE SUMMARY - BUDGET MONITORING JANUARY 2023

Summary by Service Area

REVENUE	ANNUAL			RESERVES	
	Full Year	Projected	Projected	Earmarked	Net effect on GF
	Budget	Actual	Variance		
£	£	£	£	£	
Economic Development	367,555	388,445	-20,890	-63,311	42,421
Environmental Services	842,838	1,027,991	-185,154	-23,947	-161,207
Highways & Parking	55,996	70,413	-14,417	0	-14,417
Licensing & Land Charges	27,849	35,380	-7,530	0	-7,530
Planning	697,909	771,646	-73,738	-132,562	58,824
Street Scene	1,345,355	1,261,876	83,480	0	83,480
Waste & Transport	3,312,534	3,541,858	-229,324	269,000	-498,324
Community Development & Support	730,919	716,429	14,490	-32,885	47,375
Recreational Activities	180,581	181,408	-827	0	-827
Leisure Centres & Community Facilities	771,453	736,221	35,232	67,327	-32,095
Parks & Open Spaces	668,433	804,651	-136,218	-200,924	64,706
Private Sector Housing	544,974	241,956	303,018	228,522	74,496
Central Support Services	4,418,636	4,441,063	-22,426	-116,276	93,849
Corporate & Democratic Costs	569,395	542,798	26,597	0	26,597
Elections & Registration	232,013	154,764	77,248	0	77,248
Parishes, Interest, S106 Receipts & Provisions	797,961	-1,917,831	2,715,792	2,432,938	282,854
Estate Management	-238,225	-295,957	57,732	45,500	12,232
Revenues & Benefits	744,632	600,428	144,204	81,015	63,189
	16,070,808	13,303,540	2,767,268	2,554,398	212,871

3.15 The main reasons for the projected variance are summarised in the following table and detailed in the commentary.

GENERAL FUND VARIANCE TO BUDGET January 2023

	£'000
Salary savings (vacancies, maternity etc.) - E&D	891
Salary savings (vacancies, maternity etc.) - F&M	422
Salary savings (vacancies, maternity etc.) - H&C	103
Total Employee	1416
Investment income	285
Vehicle Hire	143
Additional Trade Waste Income	85
Fees	55
Derbyshire County Council Contributions	49
Training	35
Benefits Processing	23
Grants	21
Elections	20
Tools & Equipment	14
Printing	11

Maintenance	11
Annual Canvas	8
Turnover Rent	7
Service Charges	7
Additional Test and Trace Admin Funding	7
Other Variances (Net)	6
Subscriptions	4

Total Favourable Variances **2,205**

Agency	-918
Spare Parts	-381
Fuel	-142
Kennelling	-176
Recruitment Fees	-120
Gulley Hire	-70
Tools /Materials/Equipment Hire	-41
Oil/Grease	-33
Utilities	-23
Waste Collection	-38
Prof Fees	-12
Repairs	-8
Events	-14
Postage	-10
Contract Cleaning	-7

Total Adverse Variances **-1,992**

TOTAL - OVERALL PROJECTED VARIANCE **213**

3.16 Salary savings in year relate to vacancies but these savings are being offset by agency and consultancy to support services. The following table shows the expected costs and savings on staffing in year.

	Employee £'000	Agency £'000	Variance £'000
Recycling	177	-315	-138
Street Scene	275	-74	201
Planning	45	-2	43
Direct Services Administration and Management	145	-97	48
Legal	55	-15	40
Land Charges	67	-67	-1
Revenues and Customer Services	68	-59	9
Economic Development	53	-24	29
Waste and Transport	73	-212	-139
Property and Public Buildings	38		38
Democratic	18	-13	5
Organisational Development	38		38

Rosliston	17		17
Caretaking	21	-3	18
Environmental	49	-25	24
Community Centres	31	-5	27
Licensing	8		8
Business Change & Digital	54		54
Senior Management	58	-7	51
Finance	25		25
Election	48		48
Grant Administration	4		4
Events Management	9		9
Private Housing	42		42
	1,416	-918	498

Favourable Variances

- 3.17 Investment income continues to perform well due to the increases in the Bank of England base rate. Temporary loan percentages have at least doubled in recent months, as previously dealt temporary loans repay, new market rates offered for reinvestment are producing a significantly higher yield. The outturn prediction is prudently based on interest rates levelling off and is has potential to exceed the £285K favourable variance. Further information is detailed in the Treasury Monitoring Report.
- 3.18 Savings on vehicle hire in recycling, due to the procurement of used vehicles is providing a favourable variance of £275K which is currently offsetting the costs being incurred in Household Waste and due to a number of broken-down vehicles (£381k).
- 3.19 Contributions from Derbyshire County Council are higher than budget on waste disposal due to higher levels of green waste and recycling. The favourable variance has been reduced due to a reduction in the quarter 3 tonnages to the previous year. It is considered prudent to alter the prediction to the preceding quarters.
- 3.20 Income from Trade Waste collections (£85K) is exceeding budget. This is not expected to alter at this stage but is being kept under review considering potential business failures due to the economic downturn and the possibility of a recession.
- 3.21 Fee income has performed better than budget in several service areas increasing the overall variance by (£41k) from the previous quarter. The main services achieving higher incomes are Cemeteries and Pollution reduction.
- 3.22 Training budgets previously expected to be fully spent are now identified as savings (£35k) in various service areas. Vacant posts remaining unfilled have accounted for scheduled training not taking place.
- 3.23 The favourable variance on Benefits Processing (£23k) is due to the approval of the Customer Services restructure in August 2022. The savings will fund the additional staff in Customer Services with benefit processing costs being funded from reserves.
- 3.24 It is highly unlikely that a Bi-election will occur before year end therefore a saving of £20k has been identified as a saving.
- 3.25 Printing is continuing to show a favourable variance, with introduction of flexible working and the Councils commitment to achieve zero carbon this is not expected to change.

Adverse Variances

- 3.26 Fuel and Oil costs are difficult to predict. The adverse variance has reduced by £37k from the previous quarter due to a drop in prices. The variance is based on fuel prices remaining at this level for the remainder of the year. There is a provision within the MTFP for the additional costs from the Route Optimisation Project delay, however the adverse variance reflects estimated costs due to the volatile market conditions. This will be reviewed throughout the year, with updates to changes in the expected outturn reported to Committee.
- 3.27 Spare part costs are predicted to have an adverse variance of £381K by the year end, the costs have increased from quarter two due expensive repairs to bin lifts and labour charges incurred from Dennis Eagle, covering the HGV Mechanic vacancy and sickness. Although these costs are offset by vehicle hire as detailed in 3.18 an overall adverse variance of £106k is predicted.
- 3.28 The age of the fleet and in particular the pre-owned vehicles are contributing to the increase costs of spare parts. Also, due to the recruitment and retention issues relating to vehicle mechanics additional costs for the skilled labour are being incurred. Mitigation plans are in place, with options to hire vehicles rather than repair older ones and recruitment options are being explored to fill vacant positions.
- 3.29 Recruitment fees are projected to be overspent due to the specialist recruitment of the Leadership team and previous Head of Service roles earlier in the year. The variance of £120k provides for costs for the recruitment of the Chief Executive and the Strategic Director (Corporate Resources).
- 3.30 Kennelling fees have declined however they are continuing to be above budget, additional expenditure in the last quarter of £36k, relates to a large seizure of puppies incurring vets fees and the need to be housed until they were 8 weeks old. Many animals are now being fostered reducing kennelling fees and time scales for rehoming, but these costs remain unstable,
- 3.31 Following the arrival of the new Gully Cleaner the adverse variance of £54k was expected to remain static, due to a recent breakdown we now predict the cost will increase by £16k due to the hire of a sweeper.
- 3.32 The overspend on utilities has reduced by £10k from the previous quarter due to actual meter readings from the Civic Offices and the Depot being lower than anticipated.
- 3.33 Repairs have moved from a favourable variance to adverse variance (£8k) due to emergency repairs at Rosliston, and repairs to the swimming pool at Etwall.

Risk Areas

Recycling Contract

- 3.34 Although the recycling contract performed well in 2021/22 past performance in no guarantee of future performance, but it is hoped that the continued growth in performance in recycling will remain and result in a benefit longer-term to the General Fund. The earmarked reserve of £500k has been set aside as future protection against a fall in prices. An additional £50,000 provision is within the MTFP.

Quarter 3	Tonnes	£
Mixed papers	630.24	-34,788
Aluminium cans	23.38	-23,580
Steel cans	71.13	-9,114
Clear blue PET	64.09	-29,715
HDPE natural	2482.26	-18,250
Other plastics (PTT)	95.75	-3,079
Plastic Film	6.77	70
Hard Plastics	3.54	-355
Mixed Glass	817.67	-6,541
General waste	221.68	25,686
Lets Recycle Income Generation		-99,668

3.35 As seen above, income on materials for the third quarter of 2022/23 performed well although from September there has been reduction in prices relating to plastics, but paper and cans have increased compensating for the reduction. General waste costs have increased, methods of decreasing contaminated waste are being investigated to reduce these costs. To ensure the recycling costs are kept within the approved budget of £920k, an income of approximately £400k needs to be generated in the year. The income shown above is counting towards the target of £400k, future income generation relies on the rates per tonne staying consistent this is closely monitored for fluctuations in the market.

3.36 It is intended to update the Committee each quarter with details of the recycling contract identifying any risks and potential benefits.

Vacancies

3.37 As can be seen at the table in 3.16, there are a significant number of vacant posts within the General Fund. Whilst a number of these are in the process of being recruited, there are areas where significant costs in the form of agency staff are being incurred to support services.

3.38 The main financial risk to note is that due to the current economic climate, there are vacant roles within service areas that may be difficult to recruit into due either to a shortage of candidates or market salary levels being greater than the Council's core evaluated pay structure.

3.39 This is an area being kept under review by the Leadership Team. Work on proposals to support recruitment and retention is in progress and a separate report will be presented to the Committee in 2023.

COVID-19 Funding

3.40 The Government are not due to issue any more additional funding to assist with additional expenditure due to the Pandemic.

3.41 A carry forward of £181k into 2022/23 was approved as part of the outturn report in July 2022.

3.42 The following table shows the carry forward from 2021/22 and the expected expenditure during 2022/23.

COVID Spending	
	£
Bought Forward 2022/23	-180,867
Total Funding	-180,867
Discretionary Grant Awards (funds committed)	72,722
Total Funding to Spend	-108,145
ICT and Home Working	48,033
Agency	20,837
Sofphone Licences for Home Working	11,568
Cleaning of Public Buildings	7,415
Cleaners Overtime for Cleaning Regime	3,633
New Software for CARF Scheme	2,000
Hygiene Screens at Rosliston	1,199
Teams Room Setup	1,150
Committee Sound System and Chairs	560
CO2 Detectors	520
Public Notices	160
Vehicle Hire	-152
Total Spending to 31st January 2023	96,923
Remaining Funding	<u>-11,222</u>

3.43 Expenditure as noted above is a prediction of potential costs in 2022/23.

3.44 The cleaning regime currently in place in Public Buildings is expected to continue for the remainder of the year.

3.45 Following the introduction of the flexible working policy employees have required additional equipment to be set up to allow home working and office working, providing the same equipment for each workspace.

3.46 New equipment has been provided in Committee Rooms to allow for meetings to take place with the dial in facilities available.

3.47 CO2 detectors have been installed around the offices to detect areas where Co2 levels reach an unacceptable amount.

3.48 A credit amount for Recycling is now sitting within the summary table due to an over accrual at the year-end for the previous contract. This in effect was a bigger draw down than required in 2020/21 and is to be rectified in 2021/22. The same relates to the agency credit amount.

Core Grants and Funding

3.49 The Council's central funding, besides Business Rates, is fixed for the year and is shown in the following table:

Core Grants and Funding 2022/23	£
Council Tax	6,346,143
Retained Business Rates	3,795,025
Lower Tier Services Grant	291,393
New Homes Bonus	3,018,486
Service Grant Allocation	173,984
Collection Fund Surplus – Council Tax	166,393
Total Funding	<u>13,791,424</u>

3.50 The final amount retained for Business Rates will depend upon income and expenditure during the year, which includes provisions and any return from the Derbyshire Business Rates Pool.

3.51 Performance of the Pool is reported quarterly to all Derbyshire S151 Officers, but nothing has yet been reported on the second quarter performance.

4.0 Financial Implications

4.1 Detailed in the report.

5.0 Corporate Implications

Employment Implications

5.1 None.

Legal Implications

5.2 None.

Corporate Plan Implications

5.3 There are no specific targets within the Corporate Plan but ensuring sustainability of the Council's financial position enables services to deliver targets included in the Plan.

Risk Impact

5.4 Financial risks and service pressures are detailed in the report.

6.0 Community Impact

Consultation

6.1 None.

Equality and Diversity Impact

6.2 None.

Social Value Impact

6.3 None.

Environmental Sustainability

6.4 None.

7.0 Background Papers

7.1 None.

GENERAL FUND MEDIUM TERM FINANCIAL PLAN BUDGET & PROJECTION MARCH 2023

Proposed Budget	Projection	Projection	Projection	Projection	Projection
£	£	£	£	£	£
2022.23	2023.24	2024.25	2025.26	2026.27	2027.28

BASE BUDGET

Environmental & Development	6,650,036	6,789,905	7,008,047	7,218,291	7,432,356	7,666,486
Housing & Community	2,896,360	2,955,287	2,986,459	3,039,009	3,095,825	3,157,535
Finance & Management	6,524,412	6,429,329	6,641,575	6,824,067	7,008,887	7,216,881
Net Service Expenditure	16,070,808	16,174,521	16,636,081	17,081,367	17,537,068	18,040,902

Accounting Adjustments

Reverse out Depreciation	-1,268,382	-1,364,523	-1,364,523	-1,364,523	-1,364,523	-1,364,523
Minimum Revenue Provision (MRP)	174,654	167,668	160,962	154,523	148,342	142,408
Voluntary Revenue Provision (VRP - Recycling Bins & Grove Active Zone)	20,556	20,556	1,639	0	0	0
	14,997,635	14,998,222	15,434,159	15,871,367	16,320,887	16,818,788

Add: Known Variations

Vehicle Maintenance Plan (Tyres and Spare Parts)	0	25,000	30,000	40,000	55,000	75,000
Operational Services - Allocated Growth Excluded from Base Budget	146,652	382,329	160,367	164,376	168,486	172,698
Growth Provision Drawdown	0	-172,294	0	0	0	0
Land Charges Service Review Provision	116,000	0	0	0	0	0
Public Sector Audit Appointments - Additional External Audit Fees	20,000	20,000	20,000	20,000	20,000	20,000
Drakelow Concurrent Functions	2,185	0				
Operating Licence Inspection Pit	60,000	0	0	0	0	0
Parish Concurrent Functions and Grants to Voluntary Bodies	0	10,885	11,103	11,325	11,551	11,782
Driver and Mechanic Incentive Payment	47,722	34,722	0	0	0	0
Route Optimisation Potential Project Delay	59,634	0	0	0	0	0
Local Plan Review	15,000	15,000	0	0	0	0
Potential pay award	0	457,181	468,610	480,326	492,334	504,642
Members Pay award 2022/23	0	17,927	0	0	0	0
Incremental Salary Increases	0	18,425	6,671	2,253	0	0
Investment Income	-275,000	-150,000	-125,000	-100,000	-100,000	-100,000
Potential Loss of Industrial Unit Income	0	0	0	210,000	210,000	210,000
Increase in Electricity Tariff September 2023 to September 2024	0	74,000	74,000	0	0	0
Pension Valuation 2023/24	0	109,430	109,430	109,430	109,430	109,430
Legal & Democratic Restructure	0	38,487	39,449	10,095	10,347	10,606

Pension Earmarked Reserve Drawdown	-43,589	-6,783	0	0	0	0
Insurance Tender	-146,500	0	0	0	0	0
District Election May 2023	0	0	0	0	0	125,000
TOTAL ESTIMATED SPENDING	14,999,739	15,872,531	16,228,789	16,819,172	17,298,035	17,957,946

GENERAL FUND MEDIUM TERM FINANCIAL PLAN BUDGET & PROJECTION FEBRUARY 2023

	Proposed Budget £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
Provisions						
Contingent Sum - Growth	160,000	105,000	143,254	143,144	113,144	113,144
New Parishes - Concurrent Functions	0	2,500	5,000	10,000	15,000	15,001
Waste and Recycling	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL PROJECTED SPENDING	15,209,739	16,030,031	16,427,043	17,022,316	17,476,179	18,136,091

FINANCING

Business Rates Retention	-3,795,025	-4,000,000	-4,000,000	-3,750,000	-3,750,000	-3,750,000
Services Grant Allocation	-173,984	-100,000	0	0	0	0
Lower Tier Services Grant Allocation	-291,393	0	-2,700,000	-2,700,000	-2,700,000	-2,700,000
New Homes Bonus	-3,018,486	-1,500,000	0	0	0	0
Funding Guarantee	0	-1,800,000	0	0	0	0
Council Tax Income	-6,346,143	-6,577,466	-6,875,455	-7,207,426	-7,549,729	-7,902,641
Core Spending Power	-13,625,031	-13,977,466	-13,575,455	-13,657,426	-13,999,729	-14,352,641
Add Estimated Collection Fund Surplus - Council Tax	-166,393	-55,000	-55,000	-55,000	-55,000	-55,000
TOTAL FINANCING	-13,791,424	-14,032,466	-13,630,455	-13,712,426	-14,054,729	-14,407,641
Revenue Surplus (-) / Deficit	1,418,316	1,997,564	2,796,588	3,309,890	3,421,450	3,728,450

Capital Contributions

IT and Digital Strategy	160,000	160,000	160,000	166,500	173,000	166,500
Purchase of Town Centre Land	44,335	0	0	0	0	0
Community Partnership Scheme	219,053	0	0	0	0	0
Rosliston Forestry Centre - Play Project	50,000	0	0	0	0	0
Asset Replacement and Renewal Fund	357,000	356,000	355,000	355,000	355,000	355,000
TOTAL CAPITAL CONTRIBUTION	830,388	516,000	515,000	521,500	528,000	521,500

TOTAL GENERAL FUND DEFICIT**2,248,704 2,513,564 3,311,588 3,831,390 3,949,450 4,249,950****GENERAL FUND RESERVE BALANCE**

Balance b/fwd	- 14,477,000	- 12,228,296	- 9,714,732	- 6,403,144	- -2,571,754	1,377,696
Revenue Surplus (-) / Deficit	1,418,316	1,997,564	2,796,588	3,309,890	3,421,450	3,728,450
Capital Contributions	830,388	516,000	515,000	521,500	528,000	521,500
Balance c/fwd	-12,228,296	-9,714,732	-6,403,144	-2,571,754	1,377,696	5,627,645

ENVIRONMENTAL & DEVELOPMENT SERVICES - BUDGET MONITORING JANUARY 2023

SUMMARY OF PERFORMANCE

	Full Year			RESERVES		
	Budget	Projected Actual	Variance	Earmarked	General Fund	
	£	£	£	£	£	
Tourism Policy, Marketing & Development	78,263	137,574	-59,311	-59,311	-0	
Promotion and Marketing of the Area	279,292	236,871	42,421		42,421	Fav pay £52.7k, printing £8.6k, event spending £3.5k; Adv agency £23.6k
Community Development	10,000	14,000	-4,000	-4,000	0	
	367,555	388,445	-20,890	-63,311	42,421	
Food Safety	72,945	89,951	-17,006		-17,006	Adv £4k salaries, £13k income fees
Pollution Reduction	411,242	382,147	29,096		29,096	Fav £21k salaries, £10k fees income, adv £2k training
Pest Control	18,520	15,487	3,032		3,032	Fav £6.5k salaries, £1.5 materials, adv £5k income
Public Health	0	0	0		0	
Public Conveniences	25,113	26,941	-1,828		-1,828	Adv utilities
Community Safety (Safety Services)	202,866	377,366	-174,500		-174,500	Fav £25k salaries, £1.5k training, Adv £25k agency fees, £176k professional fees re Kennelling
Environmental Education	110,352	134,299	-23,947	-23,947	-0	
Welfare Services	1,800	1,800	0		0	
	842,838	1,027,991	-185,154	-23,947	-161,207	
Environmental Maintenance (Other Roads)	-70,557	-70,557	0		0	
Public Transport	29,302	36,402	-7,100		-7,100	Adv £12k shelter maintenance and repairs
Off-Street Parking	97,251	104,568	-7,318		-7,318	Adv professional fees

	55,996	70,413	-14,417
Local Land Charges	6,055	11,305	-5,250
Licensing	21,794	24,075	-2,281

27,849 35,380 -7,530

Emergency Planning and Works	16,000	16,000	-0
Building Regulations	35,200	35,200	-0
Dealing with Development Control Applications	328,955	461,518	-132,562
Structure and Local Planning	321,713	266,081	55,632
Street Name & Numbering	-3,959	-7,152	3,193

697,909 771,646 -73,738

Grounds Maintenance	769,777	694,797	74,979
Street Cleansing (not chargeable to highways)	575,579	567,079	8,500

1,345,355 1,261,876 83,480

Household Waste Collection	1,698,815	1,860,314	-161,500
Trade Waste Collection	-98,559	-123,559	25000.58
Recycling	482,762	72,086	410,675
Direct Services Central Admin	374,735	326,736	48,000
Transport Services	854,781	1,406,281	-551,500

3,312,534 3,541,858 -229,324

6,650,036 7,097,610 -447,574

	0	-14,417	
	-5,250		Fav pay £66.5; Adv agency £67.2k, Fees £4.3k
	-2,281		Fav pay £7.9k, mileage £1k, Prof fees £2.4k, Computing maintenance £1.2k, New burdens £4.2; Adv fees £19.5k

0 -7,530

	-0		
	-0		
	-132,562	-0	FAV Sal £135k, Training £1k, Microfilming £4k, Planning Apps £178k, ADV Agency £436k, Adv £6k, Non-staff Adv £3k, Computing £5k
		55,632	FAV Sal £45k, Gov Grants £12k, ADV Adv £2k
		3,193	Fav fees

-132,562 58,824

		74,979	Fav £118k salaries, £2k agency, adv £3k grass cutting fees, £40k equipment, £2k materials
		8,500	Fav £157k salaries, adv £72k agency, £70k sweeper & gulley hire, £1k tools and equip - hire (additional standpipe hire for Gulley), £5.5k materials (inc replacement brushes for sweeper)

0 83,480

		-161,500		Fav £59k salaries, £22.5k fees, £129k recycling disbursements, Adv £165k agency, £132k hire of vehicle, £75k DCC income
			25,001	Fav £68k income, Adv £38k waste collections, £5k recycling disbursements
	269,000		141,675	Fav £177k salaries, £275k hire of vehicles, £2k professional fees, £4k waste management Adv £315k agency, £1.5k parking,
			48,000	Fav £145k salaries, adv £97k agency
		-551,500		Fav £14k salaries, £17k transport recharge, adv £47k agency, £1.5k petrol, £140k diesel, £13k oil grease, £381k spare parts

269,000 -498,324

49,180 -496,754

SUMMARY OF PERFORMANCE

	Full Year		
	Budget £	Projected Actual £	Variance £
General Grants, Bequests & Donations	314,123	301,326	12,797
Community Centres	214,446	192,325	22,121
Community Safety (Crime Reduction)	140,910	162,994	-22,085
Defences Against Flooding	59,303	58,153	1,150
Market Undertakings	2,138	1,631	507
	730,919	716,429	14,490

	RESERVES	
	Earmarked £	General Fund £
		12,797 Fav pay £3.7k, grants 8.8k
	-10,800	32,921 Fav pay £31.4k (HOS vacant), car Allowances £0.7k, Training £0.5, Furniture £2.3k, Fees £1.3k; Adv agency £4.6k
	-22,085	0
		1,150 Fav car allowances £561, Prof fees £751
		507 Fav utilities £657, Fees £304; Adv prof fees £450
	-32,885	47,375

Arts Development & Support	15,040	12,319	2,721
Events Management	124,297	129,397	-5,100
Midway Community Centre	34,256	32,580	1,676
Stenson Fields Community Centre	6,988	7,113	-125
	180,581	181,408	-827

		2,721 Fav room hire £1.2k, tools & Equip £750, Prof Fees £5.4k, Printing £100; Adv income £2k, Equipment hire £1.7k, Advertising £650
	-5,100	Fav pay £8.8k, prof fees £1.4k, civic functions £0.7k; Adv tools & equipment £5.1k, sponsorship income £2.6k, fees £6.7k, xmas £1.2k
		1,676 Fav utilities £2.3k, cleaning £250; Adv R&M £1.3k
	-125	
	0	-827

Melbourne Assembly Rooms	32,460	32,453	6
Get Active in the Forest	34,453	10,424	24,029
Sports Development & Community Recreation	185,935	151,466	34,470
Indoor Sports & Recreation Facilities	497,336	554,837	-57,500
Outdoor Sports & Recreation Facilities (SSP)	0	-34,565	34,566
Play schemes	21,269	21,606	-338
	771,453	736,221	35,232

		6
	24,029	-0
	34,470	-0
	-25,400	-32,100
	34,566	-0
	-338	0
	67,327	-32,095

Allotments	-799	1,166	-1,965
Rosliston Forestry Centre	310,654	272,072	38,581
Cemeteries	20,247	-7,665	27,913
Closed Churchyards	7,608	7,431	177

	-1,965	Adv £2k Grounds maintenance
	38,581	Fav pay £17.2k (dep manager), Repairs £17k (lease negotiations - minimal repairs), grounds £5.8k, refuse £2.6k, tools £3.7k, prof fees £2.4k, fees £26k; Adv utilities £9.1k, oil £19.7k, contract cleaning £6.8k
	27,913	Fav fees, R&M/Grounds £5.5k
	177	

Parks and Open Spaces	330,723	531,647	-200,924
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-200,924	-0	
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668,433 804,651 -136,218

-200,924 64,706

Housing Standards	99,790	96,246	3,544
Housing Strategy	102,327	54,155	48,173
Administration of Renovation & Improvement Grants	61,466	56,580	4,886
Bed / Breakfast Accommodation	6,500	546	5,954
Pre-tenancy Services	239,321	16,753	222,568
Other Housing Support Costs (GF)	35,569	17,676	17,894

3,544	Fav £3.5k income from FPN's
48,173	Fav Sal £42k, Training £3.7k, Prof Fees £2.5k
4,886	Fav Recharge Architectural
5,954	0 Fav Income £77k, ADV Accommodation costs £57k, Temp acc. £14k
222,568	-0 FAV Sal £37.7k, Training £2k, Subs £3k, Gov grants Income £277k, ADV Agency £92k, Grants £5k
17,894	Fav Computing £13k, Income £4.7k

544,974 241,956 303,018

228,522 74,496

2,896,360 2,680,665 215,695

62,040 153,655

SUMMARY OF PERFORMANCE

	Full Year			RESERVES		
	Budget £	Projected Actual £	Variance £	Earmarked £	General Fund £	
Business Change	111,582	71,308	40,274		40,274	Fav pay £31.2k, training £1.5k, materials £500, computing £5k, training £2.4; Adv advertising £1k
Digital Services	180,623	208,606	-27,983	-54,026	26,043	Fav pay £23.2k, Computing £1k, Advertising £1k, printing £2.1k, training £1k; Adv prof fees £2.5k
Caretaking	156,303	134,358	21,945		21,945	Fav pay £20.9k, DCC service Charge £6.8k; Adv car allowances £2.1k (not budgeted), void cleaning £600, advertising £600, agency £3k
Senior Management	471,253	526,236	-54,983		-54,983	Fav £58k salaries, £2k TPP, Adv £106k recruitment fees covering Head of Operational Services and Head of Cultural Services, Strategic Directors and Chief Exec, £2k for Head of Customer Services advertisement, £7k agency (Heidi Secondment)
Financial Services	422,423	331,423	91,000	40,500	50,500	Fav £25k salaries due to vacancies, £6.5k training, £1k subscriptions, £70k professional fees, adv £12k recruitment fees
Internal Audit	113,373	116,395	-3,022		-3,022	Adv £3k professional fees re CMAP Partnership Contribution
Merchant Banking Services	68,075	68,075	-0		-0	
ICT Support	778,097	710,867	67,230	67,230	-0	Fav pay £6.9k, prof fees £57k, Phones £3.4k; Adv Computing £1.5k
Legal Services	283,535	233,378	50,157		50,157	Fav pay £54.9k, Fees £7k, Training £2.5 Pro fees £700; Adv agency £15.4k
Performance & Policy	39,817	39,126	692		692	Fav training £1k
Personnel/HR	396,375	424,000	-27,625	-10,250	-17,375	Fav pay £27.6k; Adv Computer licences £28.6k, Medical fees £6.1k, Pro fees £11k
Communications	84,496	78,338	6,158		6,158	Fav pay £5.2, General licences £0.8
Customer Services	536,993	603,316	-66,323	-22,576	-43,748	Fav pay £9.5k, Computing £18.3k, Stationery £1.4k; Agency £59k, Postages £10k, Tools £1.3k, prof fees £1.2k
Health & Safety	60,252	62,114	-1,862		-1,862	Fav pay £4.8k, Equipment £4k, training £1k; Adv prof fees £11.3k

Admin Offices & Depot	673,282	785,365	-112,083	-137,154	25,071	Fav salaries £24k, H&S £4k, Training £2k; Adv Utilities £4.3k
Protective Clothing	29,809	35,809	-6,000		-6,000	due to new starters along with specialist footwear
Procurement	12,349	12,349	0		0	
	4,418,636	4,441,063	-22,426	-116,276	93,849	

Democratic Representation & Management	91,850	72,890	18,961		18,961	Fav pay £27.1, refreshments £1.2k, subscriptions £1k, prof fees £2.6k; Adv agency £12.9k
Corporate Management	65,951	63,951	2,000		2,000	Fav £2k subscriptions
Corporate Finance Management	37,969	35,969	2,000		2,000	Fav £7k Edgington Turnover Rent, Adv £5k audit fees
Elected Members	373,625	369,988	3,637		3,637	Fav training £4k, tools £2k, adverts £2k, room hire £1.6k, car allowances £3k; Adv £5.5k allowances, £3.5k NI
	569,395	542,798	26,597	0	26,597	

Registration of Electors	44,271	26,290	17,981		17,981	Fav £10k wages, printing/stationery due to Canvas reform
Conducting Elections	187,742	128,474	59,267		59,267	Fav pay £37.9k, Tools R&M £4.3k, £26.8k election running costs; Adv maintenance agreements £500, periodicals £3k, reduced income from General Election £6.6k
	232,013	154,764	77,248	0	77,248	

Funded Pension Schemes	280,298	146,298	134,000	134,000	0	Fav £134k enhanced pension - recharge lower than budget
Increase/Decrease in Provision for Bad or Doubtful Debts (GF)	175,000	175,000	0		0	
Planning Agreements	0	-2,298,938	2,298,938	2,298,938	0	
Parish Councils	434,765	434,766	-0		-0	
Interest & Investment Income (GF)	-136,229	-420,828	284,599		284,599	
IAS19 Pensions Adjustment (GF)	0	0	0		0	
External Interest Payable (GF)	500	2,245	-1,745		-1,745	Parish Council & Music Trust Loan Interest Payable - prediction annual pay out at £2245 due to higher interest rate
	754,334	-1,961,458	2,715,792	2,432,938	282,854	

Estate Management	-238,225	-295,957	57,732	45,500	12,232	Fav salaries £13.8k, Training £6.5k H&S £2k; Adv utilities £11k
	-238,225	-295,957	57,732	45,500	12,232	

Council Tax Collection	144,212	105,565	38,647	20,254	18,393	Fav sals £12.5k, training £3.6k, advertising £1.5k New burdens £500
Non Domestic Rates Collection	-87,500	-86,223	-1,277		-1,277	Fav computing £1k; Adv professional £2.2k
Revenues & Benefits Support & Management	357,680	372,775	-15,095	-25,900	10,805	Fav salaries £28.2k vacant HOS, T&T Grant income £6.6k; Adv computing £12k, Prof fees £11k training £1.1k

Rent Allowances Paid	37,005	37,005	0
Net cost of Rent Rebates Paid	80,882	80,882	0
Corporate Fraud	48,150	49,609	-1,459
Housing Benefits Administration	173,803	50,965	122,838
Concessionary Fares	-9,600	-10,150	550

	0	
	0	
	-1,459	Adv prof fees £1.5k
86,661	36,176	Fav pay £16.3k (lower hours), benefits processing £22.6k (utilised towards restructure costs), £1.2k essential user; Adv Professional fees £3.7k
	550	

744,632	600,428	144,204
6,480,785	3,481,638	2,999,147

81,015	63,189
2,443,178	555,969

