
REPORT TO:	FINANCE AND MANAGEMENT COMMITTEE	AGENDA ITEM: 8
DATE OF MEETING:	24 NOVEMBER 2022	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 30 September 2022 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 August, the budgeted deficit was increased to

£1,463,429 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 include additional provision for the 2022/23 pay award (£482,304), reduction in the Councils Insurance premiums (£146,500), and the favourable interest rates received on investment income (£275,000). Overall, the estimated deficit has now been increased to £1,487,213.

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 £5.1 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 £1.1m 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 assumed that the tenant of a major industrial site, would not renew their lease after March 2023. Following negotiations, the tenant has confirmed that they are willing to continue their occupation for a further three years. As there is a break clause which could be exercised in March 2025, additional rent of £210,000 per year has been built back into the MTFP for 2023/24 and 2024/25 only.

3.6 In addition, the Council recently retendered its insurance services and new suppliers were approved at the Committee on the 25th August 2022. As detailed in the report the Council will make significant savings on its insurance premiums over the life of the contract. The impact of the savings has been added to the financial plan, and they will be included in the base budgets from 2023/24.

3.7 As detailed in the Treasury Management report, the recent investment activity of the Council will yield a much higher than anticipated return on funds. The reduction in the investment income has been removed from the MTFP in anticipation that the rates will level off and start to come down over the next two years but are not predicted to go back to the low levels we saw during the pandemic.

3.8 The biggest pressure on the General Fund is the increase to the pay award for 2022/23. Negotiations have concluded, with the agreed increase above the Councils prediction of 5%. Having awarded a flat rate over all pay scales the average increase is 7.74%. This has added nearly £1/2 million into the Base Budget.

3.9 There is current uncertainty around the Government's plans for future Public Sector pay increases. In anticipation of announcements from Government it is prudent to not make any adjustments to the 3.5% increases provided for over the medium term.

3.10 Uncertainty remains over future Government funding and further details are awaited ahead of the financial settlement for 2023/24. In the meantime, the MTFP continues to assume that the Council's core funding will reduce over the medium-term.

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

Proposed Budget	Projection	Projection	Projection	Projection	Projection
£	£	£	£	£	£

	2022.23	2023.24	2024.25	2025.26	2026.27	2027.28
RESERVE BALANCE B/FWD	-14,477,000	-12,159,399	-9,343,599	-6,297,622	-2,664,425	1,126,797
NET SERVICE EXPENDITURE	14,218,106	14,794,546	15,185,251	15,599,923	16,042,803	16,546,059
CONTINGENT SUMS	1,060,530	1,019,404	836,418	1,084,227	1,100,011	1,148,781
TOTAL PROJECTED SPENDING	15,278,636	15,813,951	16,021,669	16,684,150	17,142,815	17,694,840
TOTAL FINANCING	-13,791,424	-13,514,151	-13,490,692	-13,572,453	-13,879,592	-14,195,973
CAPITAL CONTRIBUTIONS	830,388	516,000	515,000	521,500	528,000	521,500
DEFICIT FOR THE YEAR	2,317,601	2,815,800	3,045,977	3,633,197	3,791,222	4,020,367
RESERVE BALANCE C/FWD	-12,159,399	-9,343,599	-6,297,622	-2,664,425	1,126,797	5,147,164

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

Contingent sums

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
EDI Temporary Officer post	14,973
Potential pay award	774,143
Administration of Childcare Vouchers	1,750
Potential Cost of New Waste Disposal Site	47,560
Pension Earmarked Reserve Drawdown	-43,589
Provision for Employer's NIC on "off-payroll" payments	10,000
Contingent Sum - Growth	160,000
Waste and Recycling	50,000
Investment Income	-275,000
Insurance Tender	-146,500

1,060,530

Position as at September 2022

3.13 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 - BUDGET MONITORING SEPTEMBER 2022

Summary by Policy Committee

REVENUE	ANNUAL			RESERVES	
	Full Year Budget	Projected Actual	Projected Variance	Earmarked	Net effect on GF
	£	£	£	£	£
Environmental and Development Services	6,225,154	6,529,616	-304,462	66,835	-371,297
Housing and Community Services	2,801,603	2,326,270	475,333	373,303	102,030
Finance and Management	6,264,523	6,494,186	-229,662	-693,138	463,476

TOTAL	15,291,280	15,350,072	-58,792	-253,000	194,208
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3.14 The above table shows that net expenditure is expected to be £58,792 more than budget. However, transfers from Earmarked Reserves of £253,000 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.

3.15 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 £194,208.

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

COMMITTEE SUMMARY - BUDGET MONITORING SEPTEMBER 2022

Summary by Service Area

REVENUE	ANNUAL			RESERVES	
	Full Year Budget £	Projected Actual £	Projected Variance £	Earmarked £	Net effect on GF £
Economic Development	353,227	393,019	-39,791	-69,767	29,976
Environmental Services	793,064	940,303	-147,239	-16,198	-131,041
Highways & Parking	55,996	71,079	-15,083	0	-15,083
Licensing & Land Charges	13,933	57,385	-43,452	0	-43,452
Planning	643,446	625,196	18,250	-10,200	28,450
Street Scene	1,228,446	1,192,817	35,628	0	35,628
Waste & Transport	3,137,042	3,249,818	-112,776	163,000	-275,776
Community Development & Support	713,055	717,443	-4,388	-38,884	34,496
Recreational Activities	174,124	182,313	-8,188	0	-8,188
Leisure Centres & Community Facilities	759,040	422,185	336,855	340,092	-3,237
Parks & Open Spaces	645,149	679,888	-34,738	-84,603	49,865
Private Sector Housing	510,234	324,442	185,792	156,698	29,094
Central Support Services	4,229,903	4,411,770	-181,866	-226,330	44,464
Corporate & Democratic Costs	564,444	556,041	8,403	0	8,403
Elections & Registration	224,586	193,575	31,011	0	31,011
Parishes, Interest, S106 Receipts & Provisions	797,961	1,070,334	-272,373	-546,698	274,325
Estate Management	-245,651	-286,002	40,351	0	40,351
Revenues & Benefits	693,280	548,470	144,811	79,890	64,921
	15,291,280	15,350,072	-58,792	-253,000	194,208

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

GENERAL FUND VARIANCE TO BUDGET September 2022

	£'000
Salary savings (vacancies, maternity etc.) - E&D	647
Salary savings (vacancies, maternity etc.) - F&M	300
Salary savings (vacancies, maternity etc.) - H&C	88

Total Employee

1035

Investment income	275
Vehicle Hire	143
Derbyshire County Council Contributions	97
Additional Trade Waste Income	68
Professional Fees	55
Industrial Unit Rental Income	28
Repairs	25
Benefits Processing	24
Grants	18
Printing	14
Fees	14
Other Variances (Net)	12
Training	11
Tools & Equipment	9
Turnover Rent	7
Service Charges	7
Maintenance	7
Subscriptions	5
Additional Test and Trace Admin Funding	5
Contributions	5

Total Favourable Variances 1,864

Agency	-782
Spare Parts	-230
Fuel	-178
Kennelling	-140
Recruitment Fees	-102
Gulley Hire	-54
Oil/Grease	-36
Utilities	-33
Postage	-26
Waste Collection	-22
Events	-16
Professional Fees	-15
Computing (Maintenance Agreements)	-14
Tools /Materials/Equipment Hire	-14
Contract Cleaning	-8

Total Adverse Variances -1,670

TOTAL - OVERALL PROJECTED VARIANCE 194

3.18 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	148	-280	-132
Street Scene	135	-33	102

Planning	30		30
Direct Services Administration and Management	135	-105	30
Legal	45	-17	28
Land Charges	62	-95	-33
Revenues and Customer Services	61	-52	9
Economic Development	49	-25	24
Waste and Transport	51	-139	-88
Property and Public Buildings	6		6
Democratic	30	-32	-2
Organisational Development	26		26
Rosliston	18		18
Caretaking	15		15
Environmental	30		30
Community Centres	32	-5	27
Licensing	8		8
Business Change & Digital	30		30
ICT	3		3
Senior Management	51		51
Finance	14		14
Election	20		20
Grant Administration	3		3
Events Management	5		5
Private Housing	29		29
	1,035	-782	253

Favourable Variances

- 3.19 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 £275K favourable variance. Further information is detailed in the Treasury Monitoring Report.
- 3.20 Savings on vehicle hire in recycling, due to the procurement of used vehicles is providing a favourable variance of £267K which is currently offsetting the costs being incurred in Household Waste due to two broken vehicles (£132k). The two vehicles are scheduled to be replaced in 2023 with the new hydrogen vehicles currently on order.
- 3.21 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 2 tonnages to the previous year. It is considered prudent to alter the prediction to the preceding quarters.
- 3.22 Income from Trade Waste collections (£68K) and the letting of industrial units (£28K) 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.
- 3.23 The favourable variance on professional fees (£55k) is now shown separately and not offsetting the adverse variance. There has been a review of the fees resulting in a greater saving than anticipated.
- 3.24 Due to the lease negotiations at Rosliston Forestry Centre the repairs budgets are not being utilised, there are also a number of small savings in other service areas.

- 3.25 The favourable variance on Benefits Processing (£24k) 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.
- 3.26 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

- 3.27 Fuel and Oil costs are difficult to predict. The adverse variance (£178k) is based on fuel prices remaining high 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.
- 3.28 Spare part costs are predicted to have an adverse variance of £230K by the year end, the costs have increased from quarter one due to labour charges incurred from Dennis Eagle (£56.5k) to cover HGV Mechanic sickness. Although savings are being met on vehicle hire from the purchase of the used recycling vehicles it has in turn resulted in higher repair costs.
- 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 £102k provides for costs for the recruitment of the Chief Executive and the Strategic Director (Corporate Resources).
- 3.30 Kennelling fees were expected to fall in the second quarter, however a large seizure of 40 dogs has resulted in additional expenditure of £52k. Possession permits are reducing the time scales for rehoming animals, but these costs remain vulnerable to large seizures.
- 3.31 A new Gully Cleaner has now been delivered; the adverse variance remains at (£54K) due to the hire of a sweeper.
- 3.32 The overspend on utilities (£33k) is the result of a water leak at Rosliston and the additional of the Innovation Centre. The tariffs for gas and electricity supplies were fixed before the recent price hikes and will remain fixed until November 2024 (Gas) and September 2023 (Electric). Variations from budget in year will be linked to consumption.
- 3.33 Computer maintenance adverse variance has reduced by £15k due to a reduction in Microsoft 365 licences, following a licence cleansing exercise.
- 3.34 The Events adverse variance (£16k) has reduced slightly since the previous quarter due to additional income being received. The costs are still expected to be over budget due to the Jubilee Celebrations, however saving on equipment and additional income are being sought to reduce this.

Risk Areas

Recycling Contract

- 3.35 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 2	Tonnes	£
Mixed papers	611.38	-79,729
Aluminium cans	25.59	-28,489
Steel cans	64.36	-9,027
Clear blue PET	66.87	-44,552
HDPE natural	2871.10	-19,999
Other plastics (PTT)	93.26	-11,350
Plastic Film	6.20	38
Hard Plastics	5.06	-363
Mixed Glass	765.27	-3,328
General waste	208.39	24,385
Net Recycling Income Generation		<u>-172,413</u>

As seen above, income on materials for the second 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 January/February 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	39,894
Sofphone Licences for Home Working	11568
Cleaning of Public Buildings	5,080
Cleaners Overtime for Cleaning Regime	3,633
New Software for CARF Scheme	2,000
Hygiene Screens at Rosliston	1,199
Committee Sound System and Chairs	560
CO2 Detectors	520
Public Notices	160
Vehicle Hire	-152
Agency	-1,461
Total Spending to 30th September 2022	63,000
Remaining Funding	-45,145

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	13,791,424

- 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 NOVEMBER 2022**

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

Environmental & Development	6,225,153	6,559,856	6,751,498	6,947,120	7,150,331	7,364,841
Housing & Community	2,801,603	2,907,865	2,961,905	3,016,535	3,087,789	3,180,423
Finance & Management	6,264,523	6,406,984	6,577,630	6,750,127	6,924,723	7,132,465
Net Service Expenditure	15,291,279	15,874,705	16,291,033	16,713,783	17,162,843	17,677,729

Accounting Adjustments

Reverse out Depreciation	-1,268,382	-1,268,382	-1,268,382	-1,268,382	-1,268,382	-1,268,382
Minimum Revenue Provision (MRP)	174,654	167,668	160,962	154,523	148,342	136,712
Voluntary Revenue Provision (VRP - Recycling Bins & Grove Active Zone)	20,556	20,556	1,639	0	0	0
	14,218,106	14,794,546	15,185,251	15,599,923	16,042,803	16,546,059

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	2,229	2,273	2,319	2,365	2,412
Operating Licence Inspection Pit	60,000	0	0	0	0	0
Parish Concurrent Functions and Grants to Voluntary Bodies	0	10,661	10,874	11,092	11,314	11,540
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
EDI Temporary Officer post	14,973	23,527	0	0	0	0
Potential pay award	774,143	457,181	473,182	489,744	506,885	524,626
Incremental Salary Increases	0	18,425	6,671	2,253	0	0
Investment Income	-275,000	0	0	0	0	0
Administration of Childcare Vouchers	1,750	1,750	1,750	1,750	1,750	1,750
Potential Cost of New Waste Disposal Site	47,560	49,938	52,435	55,057	57,809	60,700
Potential Loss of Industrial Unit Income	0	0	0	210,000	210,000	210,000
Pension Earmarked Reserve Drawdown	-43,589	-6,783	0	0	0	0

Insurance Tender	-146,500	-134,780	-129,388	-125,507	-121,741	-118,089
District Election May 2023	0	125,000	0	0	0	0
TOTAL ESTIMATED SPENDING	15,058,636	15,646,451	15,813,415	16,471,006	16,954,671	17,506,695

GENERAL FUND MEDIUM TERM FINANCIAL PLAN BUDGET & PROJECTION NOVEMBER 2022

	Proposed Budget £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
Provisions						
Provision for Employer's NIC on "off-payroll" payments	10,000	10,000	10,000	10,000	10,000	10,000
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	15,278,636	15,813,951	16,021,669	16,684,150	17,142,815	17,694,840

FINANCING

Business Rates Retention	-3,795,025	-3,795,025	-3,795,025	-3,795,025	-3,795,025	-3,795,025
Services Grant Allocation	-173,984	0	0	0	0	0
Lower Tier Services Grant Allocation	-291,393	-3,045,089	-2,740,580	-2,524,205	-2,524,205	-2,524,205
New Homes Bonus	-3,018,486	0	0	0	0	0
Council Tax Income	-6,346,143	-6,619,037	-6,900,088	-7,198,224	-7,505,363	-7,821,743
Core Spending Power	-13,625,031	-13,459,151	-13,435,692	-13,517,453	-13,824,592	-14,140,973
Add Estimated Collection Fund Surplus - Council Tax	-166,393	-55,000	-55,000	-55,000	-55,000	-55,000
TOTAL FINANCING	-13,791,424	-13,514,151	-13,490,692	-13,572,453	-13,879,592	-14,195,973

Revenue Surplus (-) / Deficit

	1,487,213	2,299,800	2,530,977	3,111,697	3,263,222	3,498,867
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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

	2,317,601	2,815,800	3,045,977	3,633,197	3,791,222	4,020,367
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GENERAL FUND RESERVE BALANCE

Balance b/fwd	-14,477,000	-12,159,399	-9,343,599	-6,297,622	-2,664,425	1,126,797
Revenue Surplus (-) / Deficit	1,487,213	2,299,800	2,530,977	3,111,697	3,263,222	3,498,867
Capital Contributions	830,388	516,000	515,000	521,500	528,000	521,500
Balance c/fwd	-12,159,399	-9,343,599	-6,297,622	-2,664,425	1,126,797	5,147,164

ENVIRONMENTAL & DEVELOPMENT SERVICES - BUDGET MONITORING SEPTEMBER 2022

SUMMARY OF PERFORMANCE

	Full Year			RESERVES		
	Budget	Projected Actual	Variance	Earmarked	General Fund	
	£	£	£	£	£	
Tourism Policy, Marketing & Development	73,838	134,105	-60,267	-60,267	-0	
Promotion and Marketing of the Area	269,390	239,414	29,976		29,976	Fav pay £48.8k, printing £9.5k; Adv agency £24.7k, Event spending £3.7k
Community Development	10,000	19,500	-9,500	-9,500	-0	
	353,227	393,019	-39,791	-69,767	29,976	
Food Safety	65,986	90,520	-24,533		-24,533	Adv £5k salaries, £20k income fees
Pollution Reduction	391,906	373,651	18,256		18,256	Fav £19k salaries, £3k fees income, adv £4k training
Pest Control	16,378	11,379	5,000		5,000	Fav £6k salaries, adv £1k income
Public Health	0	-0	0		0	
Public Conveniences	25,113	24,877	236		236	
Community Safety (Safety Services)	192,964	322,963	-130,000		-130,000	Fav £10k salaries, Adv £140k professional fees re Kennelling
Environmental Education	98,916	115,113	-16,198	-16,198	0	
Welfare Services	1,800	1,800	0		0	
	793,064	940,303	-147,239	-16,198	-131,041	
Environmental Maintenance (Other Roads)	-70,557	-70,557	0		0	
Public Transport	29,302	34,302	-5,000		-5,000	Adv £5k shelter maintenance and repairs
Off-Street Parking	97,251	107,334	-10,083		-10,083	Adv professional fees £6.5k, utilities £3.5k
	55,996	71,079	-15,083	0	-15,083	

Local Land Charges	1,104	34,267	-33,163
Licensing	12,829	23,118	-10,289

13,933 57,385 -43,452

Emergency Planning and Works	16,000	16,000	-0
Building Regulations	35,200	35,200	-0
Dealing with Development Control Applications	289,346	299,546	-10,200
Structure and Local Planning	309,335	280,885	28,450
Street Name & Numbering	-6,435	-6,435	0

643,446 625,196 18,250

Grounds Maintenance	689,722	641,722	48,000
Street Cleansing (not chargeable to highways)	538,724	551,095	-12,372

1,228,446 1,192,817 35,628

Household Waste Collection	1,600,066	1,744,460	-144,394
Trade Waste Collection	-98,559	-135,946	37387.6
Recycling	438,201	54,217	383,984
Direct Services Central Admin	352,455	322,209	30,247
Transport Services	844,878	1,264,879	-420,000

3,137,042 3,249,818 -112,776

6,225,154 6,529,616 -304,462

	-33,163	Fav pay £61.5k; Adv agency £94.5k
	-10,289	Fav pay £8.3k, mileage £1k, Prof fees £3.7k, Computing maintenance £1.7k; Adv fees £25.5k

0 -43,452

	-0	
	-0	
	-10,200	Fav Sals £123k, Scanning £4k, Income £335k, Adv Agency £421k, Advertising (jobs) £3k, Non staff advertising £3k
	28,450	Fav sals £30k, Adv advertising £2k
	0	

-10,200 28,450

	48,000	Fav £58k salaries, £2k agency, adv £2k grass cutting fees, £10k equipment
	-12,372	Fav £77k salaries, adv £35k agency, £54k sweeper & gulley hire

0 35,628

	-144,394	£42k salaries, £14k fees, £62k recycling disbursements, Adv £130k agency £132k hire of vehicle
	37,388	Fav £64k income, Adv £22k waste collections, £5k recycling disbursements
225,000	158,984	Fav £148k salaries, £275k hire of vehicles, £17k waste management, Adv £280k agency, £1.5k parking
	30,247	Fav £135k salaries, adv £105k agency
-62,000	-358,000	Fav £9k salaries, adv £9k agency, £2k petrol, £176k diesel, £12k oil grease, £230k spare parts

163,000 -275,776

66,835 -371,297

HOUSING & COMMUNITY SERVICES - BUDGET MONITORING SEPTEMBER 2022

SUMMARY OF PERFORMANCE

	Full Year		
	Budget	Projected Actual	Variance
	£	£	£
General Grants, Bequests & Donations	311,647	305,475	6,172
Community Centres	209,495	182,421	27,073
Community Safety (Crime Reduction)	132,948	171,831	-38,884
Defences Against Flooding	56,828	56,387	440
Market Undertakings	2,138	1,328	810
	713,055	717,443	-4,388

RESERVES		
Earmarked	General Fund	
£	£	
	6,172	Fav pay £3.5k, grants 2.5k
	27,073	Fav pay £32k (HOS vacant), car Allowances £1k, Utilities £1k, Training £0.5; Adv agency £5k, Fee income £2.5k
-38,884	0	
	440	
	810	Fav utilities £657, Fees £304; Adv prof fees £150
-38,884	34,496	

Arts Development & Support	15,040	13,029	2,012
Events Management	117,841	128,305	-10,464
Midway Community Centre	34,256	34,733	-477
Stenson Fields Community Centre	6,988	6,246	742
	174,124	182,313	-8,188

	2,012	Fav room hire £1.2k, tools & Equip £750, Prof Fees £4.3k, Printing £100; Adv income £2k, Equipment hire £1.7k, Advertising £650
	-10,464	Fav pay £5k, prof fees £1.4k; Adv tools & equipment £5.1k, civic functions £2k, sponsorship income £2.6k, fees £6.7k
	-477	Fav fee income £1.3k; Adv utilities £1.5k
	742	Fav fee income £2.5k, Cleaning £600, Licences £300; Adv trade waste £800k (extra bin), alarm maintenance £1.2k, utilities £700
0	-8,188	

Melbourne Assembly Rooms	32,460	32,421	38
Get Active in the Forest	31,977	28,421	3,556
Sports Development & Community Recreation	175,176	-98,714	273,890
Indoor Sports & Recreation Facilities	497,336	500,611	-3,275
Outdoor Sports & Recreation Facilities (SSP)	1,812	-54,712	56,524
Play schemes	20,278	14,157	6,122
	759,040	422,185	336,855

	38	
3,556	-0	
273,890	0	
	-3,275	Contributions £4.9k; Adv professional Fees £6.2k, TPP £1.9k
56,524	0	
6,122	-0	
340,092	-3,237	

Allotments	-799	1,173	-1,972
Rosliston Forestry Centre	298,611	261,980	36,631
Cemeteries	17,772	2,566	15,206
Closed Churchyards	7,608	7,608	-0
Parks and Open Spaces	321,958	406,561	-84,603

645,149 679,888 -34,738

Housing Standards	95,809	95,809	-0
Housing Strategy	97,443	68,349	29,094
Administration of Renovation & Improvement Grants	54,036	54,037	-0
Bed / Breakfast Accomodation	6,500	-1,211	7,711
Pre-tenancy Services	221,716	72,729	148,987
Other Housing Support Costs (GF)	34,730	34,730	-0

510,234 324,442 185,792

2,801,603 2,326,270 475,333

	-1,972		Adv £2k Grounds maintenance
	36,631		Fav pay £18.k (dep manager), Repairs £24k (lease negotiations - minimal repairs), Refuse £1.6k, Tools & Equipment £4.1k, Car park Mach Maintenance £4k, Fees £30k; Adv £23.6k oil, £11k utilities, Contract Cleaning £9.2k
	15,206		Fav fees
	-0		
	-84,603	0	

-84,603 49,865

	-0		
	29,094		Fav Sal £29k
	-0		
	7,711	0	Fav Income £27k, Adv Accommodation costs £20k
	148,987	0	Fav Sal £22k, Subs, £3, Gov Grants £200k, Adv Agency £70k, advertising £1k, Grants £5k
	-0		

156,698 29,094

373,303 102,030

SUMMARY OF PERFORMANCE

	Full Year			RESERVES		
	Budget £	Projected Actual £	Variance £	Earmarked £	General Fund £	
Business Change	104,155	86,761	17,394		17,394	Fav pay £15.5k, training £1.5k, materials £500
Digital Services	170,721	149,362	21,358		21,358	Fav pay £14.2k, Computing £1k, Advertising £1k, printing £4.6k
Caretaking	141,382	124,625	16,757		16,757	Fav pay £14.6k, DCC service Charge £6.8k; Adv car allowances £3.2k (not budgeted), void cleaning £600, advertising £600
Senior Management	458,875	494,876	-36,000		-36,000	Fav £51k salaries, £2k TPP, Adv £87k recruitment fees covering Head of Operational Services and Head of Cultural Services, Strategic Directors and Chief Exec, £2k for Head of Customer Services advertisement
Financial Services	397,668	317,667	80,000		80,000	Fav £14k salaries due to vacancies, £5k training, £4k subscriptions, £70k professional fees, adv £13k recruitment fees
Internal Audit	113,373	116,161	-2,788		-2,788	Adv £3k professional fees re CMAP Partnership Contribution
Merchant Banking Services	68,075	68,075	-0		-0	
ICT Support	758,293	749,266	9,026		9,026	Fav pay £2.8k, computing £4.5k, software £10k; Adv training £1k, Phones £7.6k
Legal Services	271,157	233,529	37,628		37,628	Fav pay £44.6k, Fees £6k, Training £2.5 Pro fees £700; Adv agency £16.8k
Performance & Policy	37,342	36,342	1,000		1,000	Fav training £1k
Personnel/HR	362,533	380,772	-18,239	-2,100	-16,139	Fav pay £18.3k; Adv Computer licences £28.5k, Medical fees £6.8k
Communications	79,545	74,696	4,849		4,848	Fav pay £3.8, General licences £1k
Customer Services	503,472	582,958	-79,485	-10,202	-69,283	Fav pay £7.9k, Computing £9.5k, Stationery £1.4k; Agency £52k, Postages £34.5k, Tools £1.3k
Health & Safety	57,776	64,878	-7,101		-7,101	Fav pay £4.3k; Adv prof fees £11.3k
Admin Offices & Depot	663,379	889,644	-226,265	-214,028	-12,237	Fav H&S £4k; Adv Utilities £13k, pay £2k, vehicle hire £800, Refuse £600
Protective Clothing	29,809	29,809	-0		-0	
Procurement	12,349	12,349	0		0	
	4,229,903	4,411,770	-181,866	-226,330	44,464	

Democratic Representation & Management	86,899	86,388	511
Corporate Management	65,951	65,951	-0
Corporate Finance Management	37,969	35,915	2,054
Elected Members	373,625	367,786	5,839
	564,444	556,041	8,403

	511	Fav pay £30.2, refreshments £1.2k, subscriptions £1k; Adv agency £32k
	-0	
	2,054	Fav £7k Edgington Turnover Rent, Adv £5k audit fees
	5,839	Fav tools & equip £2k, mileage £2.5k, public transport £500, refreshments £500
	0	8,403

Registration of Electors	44,271	37,378	6,893
Conducting Elections	180,315	156,197	24,118
	224,586	193,575	31,011

	6,893	Fav printing/stationery due to Canvas reform
	24,118	Fav pay £20.2k, Tools R&M £4.3k; Adv maintenance agreements £500
	0	31,011

Funded Pension Schemes	280,298	144,298	136,000
Increase/Decrease in Provision for Bad or Doubtful Debts (GF)	175,000	175,000	-0
Planning Agreements	0	726,325	-726,325
Parish Councils	434,765	434,765	0
Interest & Investment Income (GF)	-136,229	-411,155	274,926
IAS19 Pensions Adjustment (GF)	0	0	0
External Interest Payable (GF)	500	1,100	-600
	754,334	1,070,334	-316,000

	136,000	-0	Fav £136k enhanced pension - recharge lower than budget
		-0	
	-726,325	0	
		0	
		274,926	Fav £275k investment income
		0	
		-600	
	-590,325	274,325	

Estate Management	-245,651	-286,002	40,351
	-245,651	-286,002	40,351

	40,351	Fav salaries £8k, Training £6.5k H&S £2k, Fees £28k; Adv utilities £5k
	0	40,351

Council Tax Collection	123,070	91,078	31,992
Non Domestic Rates Collection	-87,500	-86,223	-1,277
Revenues & Benefits Support & Management	347,343	355,083	-7,740
Rent Allowances Paid	37,005	37,005	0
Net cost of Rent Rebates Paid	80,882	80,882	0
Corporate Fraud	48,150	48,150	0
Housing Benefits Administration	153,931	32,096	121,836
Concessionary Fares	-9,600	-9,600	0
	693,280	548,470	144,811
	6,220,896	6,494,186	-273,289

	20,254	11,738	Fav sals £11k, New burdens £500
		-1,277	Fav computing £1k; Adv professional £2.2k
	-25,900	18,160	Fav salaries £26k vacant HOS, T&T Grant income £7k; Adv computing £13.6k, training £1.1k
		0	
		0	
		0	
	85,536	36,300	Fav pay £16.8k (lower hours), benefits processing £24k (utilised towards restructure costs), £1.2k essential user; Adv Professional fees £6k
		0	
	79,890	64,921	
	-693,138	463,476	

