

Appendix A

2023/24 General Fund Revenue Significant Variance Analysis

Corporate						
Service Area	Current Expenditure Budget	Current Income Budget	2023/24 Current Budget	2023/24 Forecast Outturn	Forecast Variance	Forecast Variance
	£	£	£	£	£	%
Centralised & Business Support	481,700	(3,200)	478,500	481,900	3,400	0.7%
Communications	335,544	(4,300)	331,244	337,227	5,983	1.8%
Corporate Management	494,300	(1,750)	492,550	502,750	10,200	2.1%
Human Resources	446,160	(7,100)	439,060	450,460	11,400	2.6%
Legal & Democratic	2,093,541	(389,191)	1,704,350	1,815,700	111,350	6.5%
Ops & Public Protection Management	125,600	0	125,600	126,800	1,200	1.0%
Organisation & Transformation	799,500	(140,400)	659,100	670,500	11,400	1.7%
Public Protection	1,705,900	(392,000)	1,313,900	1,339,320	25,420	1.9%
Waste & Recycling	5,689,950	(2,307,600)	3,382,350	3,294,318	(88,032)	(2.6%)
Total	12,172,195	(3,245,541)	8,926,654	9,018,975	92,321	1.0%

Explanation of Significant Variances	£'000
Legal & Democratic Land Charges - Additional search fee costs together with an increase in non-chargeable personal searches and significant reduction in official searches based on previous years has resulted in a forecast overspend of £80k.	111
Waste & Recycling Commercial Waste - (net additional income £86k) additional income of £166k has been forecast because of in year price increases and continued growth in the customer base since the budget was set. Customer base has now stabilised with little capacity for further growth without additional investment in the service. Garden Waste - Additional income of (£24k) has been received with 30,144 households renewing their subscription for 2023/24 (29,526 at this point last year) and 634 new households joining the service.	(88)

Finance						
Service Area	Current Expenditure Budget	Current Income Budget	2023/24 Current Budget	2023/24 Forecast Outturn	Forecast Variance	Forecast Variance
	£	£	£	£	£	%
Finance	1,798,043	(171,250)	1,626,793	1,678,307	51,514	3.2%
Finance Management	253,192	(16,850)	236,342	237,442	1,100	0.5%
ICT Services	1,873,309	(41,750)	1,831,559	1,842,959	11,400	0.6%
Revenues, Benefits & Customer Services	18,796,200	(18,127,050)	669,150	806,510	137,360	20.5%
TOTAL	22,720,744	(18,356,900)	4,363,844	4,565,218	201,374	4.6%

Explanation of Significant Variances	£'000
Revenues, Benefits & Customer Services	137
The number of summonses being issued has reduced and the summons cost the Council is able to charge has been reduced by Government which have resulted in a net forecast reduction in court cost income of £66k.	
The cost of collection allowance provides billing authorities with income to help meet the cost of administering the rating system. The award for 2023/24 is £25k less than budgeted.	

Growth & Culture						
Service Area	Current Expenditure Budget	Current Income Budget	2023/24 Current Budget	2023/24 Forecast Outturn	Forecast Variance	Forecast Variance
	£	£	£	£	£	%
Arts & Culture	2,709,316	(933,050)	1,776,266	1,690,500	(85,766)	(4.8%)
Building Control	1,018,600	(859,400)	159,200	134,433	(24,767)	(15.6%)
Community Engagement	346,600	(19,000)	327,600	336,500	8,900	2.7%
Culture & Leisure Mgmt	309,334	0	309,334	286,165	(23,169)	(7.0%)
Development & Policy	1,936,566	(1,453,100)	483,466	486,466	3,000	0.6%
Economic Development	1,466,329	(535,429)	930,900	933,000	2,100	0.2%
Growth Management	241,700	0	241,700	252,300	10,600	4.4%
Leisure	2,919,100	(131,350)	2,787,750	2,794,600	6,850	0.2%
Parks & Open Spaces	604,450	(121,450)	483,000	466,400	(16,600)	(3.4%)
Street Scene	1,965,630	(54,500)	1,911,130	1,735,150	(175,980)	(9.2%)
TOTAL	13,517,625	(4,107,279)	9,410,346	9,115,514	(294,832)	(3.0%)

Explanation of Significant Variances		£'000
Street Scene		(160)
In accordance with the report presented to Cabinet in February 2023, £160k of establishment savings have been identified from the integration of the Grounds Maintenance and Street Cleansing teams. Further work will be undertaken to identify additional efficiency savings of £192k from service costs such as fuel and vehicle running costs and office accommodation.		

Housing & Property						
Service Area	Current Expenditure Budget	Current Income Budget	2023/24 Current Budget	2023/24 Forecast Outturn	Forecast Variance	Forecast Variance
	£	£	£	£	£	%
Health & Safety	127,000	0	127,000	126,600	(400)	(0.3%)
Housing Services	1,430,607	(1,106,860)	323,747	321,790	(1,957)	(0.6%)
Property Services	5,863,008	(2,791,485)	3,071,523	2,516,470	(555,053)*	(18.1%)
Waste Depot	270,000	0	270,000	270,000	0	0.0%
TOTAL	7,690,615	(3,898,345)	3,792,270	3,234,860	(557,410)	(14.7%)

* variance explanation included in table 3 of the report

Explanation of Significant Variances	£'000
Housing Services	(2)
Homelessness – An increase in the usage of emergency accommodation combined with health and safety works required on SKDC homelessness units has resulted in a forecast pressure of £200k in 2023/24. Whilst additional FSHG has been received in year as this is a demand led service it is not clear whether this one-off funding will be sufficient to respond to ongoing demand which is currently at unprecedented levels. Budgets will be reviewed as part of budget setting as it is likely to continue to be a pressure in future years.	