

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 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. | 137 |

| 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 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. | (160) |

| 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 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. | (2) |