

## General fund Subjective analysis

Subjective	Budget	Forecast	Variance	Comments
<b>Net service expenditure</b>	<b>6,953</b>	<b>7,516</b>	<b>563</b>	
Employee Related Expenditure	12,308	12,188	(120)	177k overachieved on vacancy factor. In digital services, finance, assets, parking & Planning
Premises Related Expenditure	2,849	2,794	(55)	Savings on utility bills (186k), new contract started 2023. Increases in service charges (90k) and water (31k)
Transport Related Expenditure	1,129	1,081	(48)	Fuel prices have reduced since budget representing 67k savings but vehicle insurance costs have increased.
Supplies & Services	3,553	3,930	377	General insurance increased by 135k, software increases of 69k, 21k Golf course comp , 100k for other fees and services
Professional fees	924	952	28	Small increase on expenditure for consultancy fees
Third Party Payments	438	438	0	
Contracted services	2,908	2,899	(9)	
Internal Contribs/Approps	(446)	(235)	211	Not fully drawing down on services reserves as budgeted
Other External Payments	70	70	0	
Rent Allowances & Rebates	8,433	8,501	68	Small variation in the rent allowances.
Benefit Subsidy	(8,393)	(8,393)	0	
Fees & Charges	(6,575)	(6,171)	404	Unachieved income by 123k in Waste management, 115k in parking, 102k in building control, 31k land charges, 30k sports venues
HRA Recharge income	(1,943)	(1,943)	0	
Other Grants	(1,493)	(1,910)	(417)	147k increase for council tax collection, 90k for Communities, 89k for Economic dev, 54k waste and 36k Homelessness
Other reimbursements	(313)	(420)	(107)	Insurance claims recover
Rental income	(5,192)	(5,306)	(114)	Increase predicted for strategic assets
SAIL Recharges	(406)	(150)	256	SAIL recharge no longer justifiable
Sponsorship/donations	(87)	(11)	76	
Other Grants & Reimbursements	(811)	(798)	13	
<b>Net Non-Service Expenditure</b>	<b>3,576</b>	<b>2,876</b>	<b>(700)</b>	
Employee Related Expenditure	48	48	(0)	
Premises Related Expenditure	30	31	1	
Supplies & Services	112	112	0	
Professional fees	0	9	9	Expenditure on investment properties
Council Tax - Parish	681	681	0	
Interest payable	3,845	3,845	0	
MRP	1,791	1,791	0	
Interest Receivable	(2,451)	(3,163)	(712)	Investing surplus cash at 5%
Investment properties	(480)	(478)	2	
<b>Appropriations</b>	<b>(110)</b>	<b>26</b>	<b>136</b>	Not drawing down on corporate services as budgeted.
<b>Funded By</b>	<b>(10,308)</b>	<b>(10,419)</b>	<b>(111)</b>	
Business Rates	(1,535)	(1,535)	0	
Business Rates Retention	0	0	0	
Collection fund surplus/deficit	(195)	(306)	(111)	Small additional surplus for NNDR collection fund
Council Tax	(6,930)	(6,930)	0	
Council Tax - Parish	(681)	(681)	(0)	
New Homes Bonus Grant	(450)	(450)	0	
Other Grants	(517)	(517)	0	
<b>Total</b>	<b>111</b>	<b>(0)</b>	<b>(111)</b>	

### HRA Subjective analysis

Subjective	Budget	Forecast	Variance	Comments
Employee Related Expenditure	1,657	1,667	10	
Premises Related Expenditure	4,230	3,586	(644)	£423k utility bills, 157k for council tax bills, 123k on fixtures and fittings R&M. There is a 37k overspent in relation to premises insurance premiums. There are also some smaller overspends on maintenance of grounds and building repairs.
Transport Related Expenditure	15	18	3	
Supplies & Services	612	627	15	
Professional fees	598	588	(10)	
Contracted services	180	194	13	
GF Charge	1,990	1,990	0	
Depreciation & Imp Losses	2,941	2,941	0	
Fees & Charges	(966)	(942)	23	
Internal Contribs/Approps	2	0	0	
Other Grants	0	0	0	
Other reimbursements	(10)	(23)	(13)	
Rent income	(13,470)	(13,514)	(45)	
<b>Total</b>	<b>(2,299)</b>	<b>(2,990)</b>	<b>(691)</b>	