

Appendix 1

Committee Summary Budget – by Risk and Chief Officer

Analysis of Service Expenditure	Local or Central Risk	Actual 2022/23 £'000	Original Budget (OR) 2023/24 £'000	Latest Budget 2023/24 £'000	Original Budget (OR) 2024/25 £'000	Movement 23/24 OR to 24/25 OR £'000	Notes
EXPENDITURE							
Employees	L	(2,330)	(2,115)	(2,555)	(3,432)	(1,317)	1
Employees	C	(247)	0	0	(50)	(50)	2
Premises Related Expenses	L	(236)	(251)	(256)	(287)	(36)	3
Premises Related Expenses	C	(12)	0	0	0	0	
City Surveyor - All Services	L	(278)	(85)	(82)	(306)	(221)	4
Transport Related Expenses	L	(65)	(67)	(67)	(69)	(2)	
Supplies & Services	L	(337)	(290)	(387)	(339)	(49)	5
Supplies & Services	C	(1)	(20)	(104)	(20)	0	
Third Party Payments	L	(27)	(48)	(48)	(43)	5	
Contingencies	L	0	(333)	(57)	(245)	88	6
Unidentified Savings	L	0	65	12	30	(35)	7
Total Expenditure		(3,533)	(3,144)	(3,544)	(4,761)	(1,617)	
INCOME							
Government Grants	C	0	0	0	50	50	2
Other Grants, Reimbursements & Cont.	L	50	104	415	417	313	8
Customer, Client Receipts	L	513	460	486	521	61	9
Transfer from Reserves	L	40	0	0	0	0	
Transfer from Reserves	C	12	0	0	0	0	
Total Income		615	564	901	988	424	
TOTAL NET INCOME/(EXPENDITURE) BEFORE SUPPORT SERVICES AND CAPITAL CHARGES		(2,918)	(2,580)	(2,643)	(3,773)	(1,193)	
SUPPORT SERVICES AND RECHARGES							
Central Support and Capital Charges		(806)	(653)	(629)	(772)	(119)	10
Recharges Within Fund		2,068	2,198	2,176	2,896	698	11
Recharges Across Funds		(683)	(796)	(816)	(838)	(42)	12
Total Support Services		579	749	731	1,286	537	
TOTAL NET INCOME/(EXPENDITURE)		(2,339)	(1,831)	(1,912)	(2,487)	(656)	

Notes:

- (£1.317m) increase in staffing costs due to the full year impact of the pay award effective from July 2023 as well as extra staffing resources being provided following implementation of the TOM2 staffing restructure within the Natural Environment Division. The increase is also attributable to administrative staff transferring to the Directorate from other teams within the Natural Environment Division effective from April 2024.
- (£50k) staffing costs estimated on central risk at City Gardens for 2024/25 to cover the costs of a Arboricultural Projects Officer post. These costs are funded by grant monies from the Woodland Creation Accelerator Fund.
- (£36k) increase in premises related costs largely related to additional energy costs projected to be incurred in relation to floodlighting at City Gardens.
- (£221k) increase in budgets managed by the City Surveyor. This primarily relates to the rephasing of projects falling under the CWP amounting to (£177k) at City Gardens and (£45k) at Bunhill Fields. There is also a £1k saving in building repairs and maintenance costs managed by the City Surveyor at City Gardens.
- (£49k) additional supplies and services costs largely attributable to an increase in internal legal fees required for the Directorate covering the whole Natural Environment Division. This is partly relating to additional legal fees being required in 2024/25 in relation to the review of Natural Environment charities.
- £88k reduction in the Directorate's contingency budget for 2024/25 to fund increased legal fees as well as meeting the shortfall on the local risk budget at Burnham Beeches which has occurred as a result of reductions in income from government grants and filming.
- (£35k) reduction in unidentified savings explained by a (£41k) decrease relating to the Learning Team which has been met from savings in the TOM2 restructure across the Natural Environment Division. This is partly offset by a £6k increase in unidentified savings at City Gardens which has arisen as a result of additional energy costs being incurred in relation to floodlighting.

8. £313k increase in income from contributions explained by income budgets being added for the Directorate and Learning Team to cover the costs of self-funded posts included with the Natural Environment TOM2 staffing restructure.
9. £61k increase explained by £54k increase in income at City Gardens as a result of additional income from rechargeable works and filming. This is in addition to a £7k increase in income from tuition fees generated by the Learning Team.
10. (£119k) in additional central support recharges attributable to an increase in the cost of corporate departments being recharged.
11. £698k increase in Recharges Within Fund explained by £904k in increased costs of the Directorate and Learning Team being recharged to other divisions within Natural Environment. This is partly offset by a (£206k) increase in recharges from the Environment Department Directorate and Cleansing section to City Gardens.
12. (£42k) increase in recharges from the Environment Department's Directorate to the Natural Environment Division.