

## 2024/25 Original Budget to Proposed 2025/26 Original Budget

Provisional Revenue Budgets 2025/26	Original Budget (OR) 2024/25 £'000	Original Budget (OR) 2025/26 £'000	Movement OR to OR Better / (Worse) £'000	Para Ref (Table 5)
<b>LOCAL RISK</b>				
<b>Expenditure</b>				
Employees	(15,165)	(18,789)	(3,624)	2, 3a, 5b
Premises Related Expenses	(1,583)	(1,816)	(233)	3b
Premises Related Expenses: City Surveyor	(443)	(3,841)	(3,398)	7
Transport Related Expenses	(479)	(472)	7	
Supplies and Services	(2,129)	(2,508)	(379)	3c, 5c
Third Party Payments	(9,254)	(10,629)	(1,375)	4a, 4c, 5d
Savings to be Applied	1,086	998	(88)	4b, 5e, 8
<b>TOTAL Expenditure</b>	<b>(27,967)</b>	<b>(37,057)</b>	<b>(9,090)</b>	
<b>Income</b>				
Government Grants	127	0	(127)	3d
Other Grants, Reimbursements and Contributions	527	808	281	6
Customer, Client Receipts	16,368	20,246	3,878	3e, 6
Transfer from Reserves	810	2,273	1,463	1, 5a
<b>TOTAL Income</b>	<b>17,832</b>	<b>23,327</b>	<b>5,495</b>	
<b>TOTAL LOCAL RISK</b>	<b>(10,135)</b>	<b>(13,730)</b>	<b>(3,595)</b>	
<b>CENTRAL RISK</b>				
<b>Expenditure</b>				
Employees	(18)	(18)	0	
Supplies and Services	(31)	(32)	(1)	
Third Party Payments	(39)	(40)	(1)	
<b>TOTAL Expenditure</b>	<b>(88)</b>	<b>(90)</b>	<b>(2)</b>	
<b>Income</b>				
Transfer from Reserves	80	82	2	
<b>TOTAL Income</b>	<b>80</b>	<b>82</b>	<b>2</b>	
<b>TOTAL CENTRAL RISK</b>	<b>(8)</b>	<b>(8)</b>	<b>0</b>	
<b>TOTAL LOCAL &amp; CENTRAL RISK</b>	<b>(10,143)</b>	<b>(13,738)</b>	<b>(3,595)</b>	
<b>RECHARGES</b>				
Central Recharges	(4,305)	(4,358)	(53)	
Recharges within Fund	(2,135)	(2,542)	(407)	
<b>TOTAL RECHARGES</b>	<b>(6,440)</b>	<b>(6,900)</b>	<b>(460)</b>	
<b>TOTAL NET EXPENDITURE</b>	<b>(16,583)</b>	<b>(20,638)</b>	<b>(4,055)</b>	

The significant movements in the local and central risk budgets are explained in Table 5 below.

<b>Table 5 Movements between 2024/25 Original Budget and 2025/26 Original Budget</b>			
<b>Reason for Variance</b>	<b>Movement Original Budget 2024/25 to Original Budget 2025/26</b>		
	<b>Expenditure £'000</b>	<b>Income £'000</b>	<b>Net Movement £'000</b>
One-off items:			
1) Transfers from Reserves:			
a. Landfill Allowance Trading Scheme		50	50
2) An increase in employee costs due to provision for pay increases due to estimated July 2025 pay award, incremental and career grade progression.	(731)		(731)
3) Impact of the Ports Border TOM:			
a. Employee Costs	(2,831)		(2,831)
b. Premises Related Expenses	(238)		(238)
c. Supplies and Services	(268)		(268)
d. Government Grants		(127)	(127)
e. Customer, Client Receipts		3,464	3,464
4) Cleansing contract inflation uplifts for 2025/26:			
a. Estimated waste collection & street cleansing inflation uplift;	(371)		(371)
b. offset by Savings to be Applied pending approval of a bid in progress for OSPR funding for 2025/26 inflation in excess of 2%	245		245
c. Estimated waste disposal uplift.	(54)		(54)
5) Approved funding from the On-Street Parking Reserve (OSPR) additional resources together with contract inflation uplift for 2024/25 on the waste collection & street cleansing contract:			
a. Transfer from Reserves		1,413	1,413
b. Employee Costs	(62)		(62)
c. Supplies and Services	(45)		(45)
d. Third Party Payments	(950)		(950)
e. Savings to be Applied	(356)		(356)
6) Increases in income from:			
a. City Environmental Health		204	201
b. Animal Health & Welfare Services		241	241
c. Cemetery and Crematorium		135	135
d. All Cleansing services		115	115

## Appendix 3

7) Allocation of repairs and maintenance budgets as part of the agreed £133m five-year Cyclical Works Programme (CWP) to clear the backlog of repairs works across the City. A summary breakdown of these items is given in Appendix 4.	(3,388)		(3,388)
8) Increase in Savings to be Applied after taking into account all other changes in local risk income and expenditure:	23		23
Minor variations	(64)	0	(64)
<b>Total Movement Local and Central Risk</b>	<b>(9,090)</b>	<b>5,495</b>	<b>(3,595)</b>

The increase of £460,000 in support services and capital charge expenditure reflects changes in the attribution and cost of central departments. All support services are based on time spent or use of services and were reviewed during 2023/24 with the method of apportionment updated to reflect the latest up-to-date corporate information.