

**APPENDIX 3**

<b>Latest Revenue Budget 2025/26 Analysis of Service Expenditure</b>	<b>Local or Central Risk</b>	<b>Original Budget 2024/25 £'000</b>	<b>Original Budget 2025/26 £'000</b>	<b>Movement Better/ (Worse) £'000</b>	<b>Para Ref</b>
<b>Expenditure</b>					
Employees	L	(17,443)	(18,258)	(815)	1
Premises Related Expenses	L	(5,598)	(5,441)	157	2(a-c)
Premises Related Expenses	C	(72)	0	72	2(b)
City Surveyor – Repairs & Maintenance	L	(352)	(2,780)	(2,428)	3
Transport Related Expenses	L	(31)	(30)	1	
Supplies & Services	L	(2,234)	(2,470)	(236)	4
Supplies & Services	C	(133)	(133)	0	
Third Party Payments	L	(3,614)	(3,659)	(45)	
Savings to be Applied	L	110	0	(110)	5
Transfer to Reserve	L	0	(41)	(41)	6
Transfer to Reserve	C	(10,355)	(9,959)	396	6
Capital Charges	C	(224)	0	224	7
<b>Total Expenditure</b>		<b>(39,946)</b>	<b>(42,771)</b>	<b>(2,825)</b>	
<b>Income</b>					
Grants, Reimbursements & Contributions	L	715	733	18	
Grants, Reimbursements & Contributions	C	224	0	(224)	7
Customer, Client Receipts	L	11,905	11,393	(512)	8
Customer, Client Receipts	C	13,919	14,937	1,018	9
Transfer from Reserves	L	600	3,619	3,019	10
Transfer from Reserves	C	3,445	891	(2,554)	10
Recharges to Capital Projects	L	2,312	2,481	169	11
Recharges to Capital Projects	C	869	958	89	11
<b>Total Income</b>		<b>33,989</b>	<b>35,012</b>	<b>1,023</b>	
<b>Total Expenditure/(Income)</b>		<b>(5,957)</b>	<b>(7,759)</b>	<b>(1,802)</b>	
<b>Recharges</b>					
Central Support & Capital Charges		(13,016)	(13,386)	(370)	
Recharges within Fund		971	1,297	326	
Recharges Across Funds		1,066	1,211	145	
<b>Total Recharges</b>		<b>(10,979)</b>	<b>(10,878)</b>	<b>101</b>	12
<b>TOTAL NET EXPENDITURE/(INCOME)</b>		<b>(16,936)</b>	<b>(18,637)</b>	<b>(1,701)</b>	

**Notes:**

1. Increase in staff costs relates to:
  - a) Provision for pay increases due to estimated July 2025 pay award and incremental career grade progression (£740,000), additional new Health & Safety post in the Directorate agreed by RASC (£75,000).

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2. Decrease in premises expenses relates to:
  - a) Reduction in energy costs £262,000.
  - b) Transfer of Lord Mayors Show Highways repairs & maintenance costs from central risk, £72,000, to local risk (£72,000).
  - c) Increase in car park rates (£33,000).
3. Changes to planned works and phasing of the CWP (£302,000), plus Off-Street Parking CWP additional works agreed at RASC to be funded from the On-Street Parking Reserve Account (£2.126m).
4. Increase in supplies & services expenses relates to:
  - a) Historic England SLA costs (£85,000).
  - b) Parking Ticket Office postage and fees & services costs (£40,000).
  - c) Highways software maintenance costs and licences (£38,000).
  - d) Town Planning GDO advertising costs (£34,000).
  - e) Other increases in subscriptions costs, computer licences, fees & services and expenses (£39,000).
5. Savings to be applied allocated to services as a result of additional savings achieved.
6. Net decrease in transfers to reserves due to increase in overall On-Street Parking net operating costs, (£355,000).
7. Decrease capital charges relates to reduced revenue expenditure funded from capital under statute, this is offset by reduction in matching contribution.
8. Net reduced local risk income from services:
  - a) Reduction in car park fees (£1,042,000).
  - b) Reduction in Planning Performance Agreement fees (£237,000)
  - c) Increase in Traffic Management fees £514,000, Planning Application fee income £178,000 and other fees £75,000.
9. Increased central risk income from On-Street Parking PCN's £918,000, suspension income £20,000, Planning pre-app advice fee £50,000, Land Charges income £20,000, and Minorities car park rental income £10,000.
10. Net increase in transfers from reserves due mainly to a reduction in Off-Street Parking income performance from car park fees, £465,000.
11. Increase in staff costs recharged to capital projects reflects the staff time allocations on local risk budgets for increases in direct salary costs and central risk increase in overhead costs, £258,000.
12. Net reduction in overall recharges due to increased cost of central support & capital charges, plus the Directorate costs which are offset by re-allocations over the Department. Recharges reflect 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.