

## Appendix 1

### Board Summary Budget – by Risk and Chief Officer

Analysis of Service Expenditure	Local or Central Risk	Actual  2023/24 £'000	Original Budget (OR) 2024/25 £'000	Latest Budget  2024/25 £'000	Original Budget (OR) 2025/26 £'000	Movement 24/25 OR to 25/26 OR £'000	Notes
<b>EXPENDITURE</b>							
Employees	L	(2,736)	(3,432)	(3,621)	(3,596)	(164)	1
Employees	C	(23)	(50)	(50)	(30)	20	
Premises Related Expenses	L	(297)	(287)	(257)	(268)	19	
City Surveyor - All Services	L	(259)	(306)	(550)	(167)	139	2
Transport Related Expenses	L	(63)	(69)	(69)	(54)	15	
Supplies & Services	L	(417)	(339)	(400)	(353)	(14)	
Supplies & Services	C	(97)	(20)	(22)	(20)	0	
Third Party Payments	L	(35)	(43)	(43)	(43)	0	
Contingencies	L	0	(245)	(160)	(133)	112	3
Unidentified Savings	L	0	30	0	0	(30)	4
Transfers to Reserves (Grant Income)	L	(16)	0	0	0	0	
Transfers to Reserves (Grant Income)	C	(68)	0	0	0	0	
<b>Total Expenditure</b>		<b>(4,011)</b>	<b>(4,761)</b>	<b>(5,172)</b>	<b>(4,664)</b>	<b>97</b>	
<b>INCOME</b>							
Government Grants	C	100	50	50	30	(20)	
Other Grants, Reimbursements & Cont. Customer, Client Receipts	L	272	417	417	224	(193)	5
Transfer from Reserves (OSPR)	L	578	521	521	507	(14)	
	L	40	0	200	240	240	6
<b>Total Income</b>		<b>990</b>	<b>988</b>	<b>1,188</b>	<b>1,001</b>	<b>13</b>	
<b>TOTAL NET INC/(EXP) BEFORE SUPPORT SERVICES &amp; RECHARGES</b>		<b>(3,021)</b>	<b>(3,773)</b>	<b>(3,984)</b>	<b>(3,663)</b>	<b>110</b>	
<b>SUPPORT SERVICES &amp; RECHARGES</b>							
Central Support and Capital Charges		(616)	(772)	(772)	(702)	70	7
Recharges Within Fund		2,143	2,896	2,927	2,855	(41)	8
Recharges Across Funds		(844)	(838)	(857)	(966)	(128)	9
<b>Total Support Services</b>		<b>683</b>	<b>1,286</b>	<b>1,298</b>	<b>1,187</b>	<b>(99)</b>	
<b>TOTAL NET INCOME/(EXPENDITURE)</b>		<b>(2,338)</b>	<b>(2,487)</b>	<b>(2,686)</b>	<b>(2,476)</b>	<b>11</b>	

#### Notes:

1. (£164k) increase in employment costs explained by cost of living and incremental pay progression increases as well as additional staffing posts at City Gardens funded from the On Street Parking Reserve (OSPR).
2. £140k reduced expenditure on Cyclical Works Programme (CWP) projects managed by the City Surveyor as a result of a rephasing of projects at both City Gardens and Bunhill Fields. This is partly offset by a (£1k) increase in the corporate building repairs and maintenance contract at City Gardens.
3. £112k reduction in the Natural Environment Directorate's contingency budget to fund an additional business services post as well as grounds maintenance costs at West Wickham and Coulsdon Commons.
4. (£30k) unidentified savings from 2024/25 achieved by reductions in energy costs managed by the Highways Division at City Gardens.
5. (£193k) reduction in income from grants and contributions due to self-funded posts no longer being budgeted for following implementation of a staffing restructure within the Natural Environment Division.
6. £240k transfers from reserves comprises £200k annual contribution from the OSPR to fund maintenance costs at City Gardens as well as £40k from the OSPR to cover establishment maintenance costs at Aldgate Square.
7. £70k projected saving in recharges from corporate departments to reflect the attribution and cost of central departments following a review of recharges during 2023/24. This resulted in the method of apportionment being updated to reflect the latest up to date corporate information.
8. (£41k) net reduction in net income explained by (£49k) additional gross expenditure incurred on recharges from the Environment Department Directorate following an increase in the number of Full Time Equivalent (FTE) posts at City Gardens. This is in addition to (£15k) extra expenditure relating to recharges from the

Cleansing section following an increase in central recharges as well as a one-off transfer from reserves taking place in 2024/25. The net income reduction is partly offset by £23k additional income generated relating to recharges from the Directorate and Learning Team to other sections of the Natural Environment Division.

9. (£128k) increased recharges from the Environment Department Directorate to the Natural Environment Division following increased staffing and inflationary cost increases.