

ANNEX G

SUMMARY REVENUE EXPENDITURE 2024/25 & 2025/26

By Service Area	2024/25 Budget		2025/26 Budget	
	£		£	
	Expenditure	Income	Expenditure	Income
Environmental Services	11,272,881	(6,776,544)	11,672,946	(6,911,977)
Leisure & Communities	2,367,272	(24,846)	2,573,023	(214,374)
Planning & Strategic Housing	2,695,786	(1,042,977)	2,811,754	(1,130,216)
Democratic Services	1,180,078	(3,880)	1,369,735	(4,000)
Corporate Services	2,614,587	(1,910,634)	2,689,676	(1,808,750)
Environmental & Regulatory Services (ERS)	1,155,819	(535,920)	1,248,019	(553,500)
Business Support Services - Finance, HR, Procurement	2,743,384	(1,335,727)	2,724,417	(1,169,854)
ICT, Change & Customer Services	2,497,411	(74,526)	2,580,287	(78,400)
Land, Legal & Property	1,862,069	(757,573)	1,785,038	(663,251)
Revenues & Housing Support	13,184,579	(12,254,719)	13,468,260	(12,625,070)
Publica CEX	139,181	0	103,735	0
Savings, Growth and Contingency	(474,130)	0	672,159	
Total Cost of Service	41,238,917	(24,717,347)	43,699,049	(25,159,393)
Total Cost of Service (Net)		16,521,570		18,539,656
<u>Plus</u>				
Capital charges reversals		(1,778,287)		(1,986,737)
Capital expenditure funded from revenue and MRP		11,607		9,000
Movement to/(from) Reserves		306,437		(871,919)
Net Budget Requirement		15,061,327		15,690,000

By subjective	2024/25	2025/26
	Budget	Budget
	£	£
Employees	2,845,641	7,736,742
Premises-Related Expenditure	1,599,266	1,592,156
Transport-Related Expenditure	7,655	8,470
Supplies & Services	3,016,648	3,521,978
Housing Benefit Payments	11,485,426	11,475,115
Major Contract Payments	20,405,993	17,281,826
Revenue Grants	91,000	91,000
Depreciation, Interest and Impairment Losses	1,787,287	1,991,761
Total Cost	41,238,916	43,699,049
Income	(24,717,346)	(25,159,393)
Total Cost of Service	16,521,570	18,539,656
<u>Plus</u>		
Reversal of capital charges	(1,778,287)	(1,986,737)
Capital expenditure funded from revenue and MRP	11,607	9,000
Movement to/(from) Earmarked Reserves	306,437	(871,919)
Net Budget Requirement	15,061,327	15,690,000

SUMMARY REVENUE EXPENDITURE 2024/25 & 2025/26

	2024/25 Budget	2025/26 Budget
<u>Financing:</u>	<u>£</u>	<u>£</u>
NNDR net income	(5,014,198)	(4,308,025)
Revenue Support Grant	(143,567)	(163,829)
Rural Services Delivery Grant	(818,120)	0
Services Grant	(13,114)	0
New Homes Bonus	(287,485)	(819,987)
Funding Guarantee	(2,230,732)	(3,874,893)
Collection Fund Deficit/(Surplus) - Council Tax	(473,462)	(119,000)
GF Budget Surplus/(deficit) [transfer (from)/to GF]	516,072	661,152
	<u>(8,464,606)</u>	<u>(8,624,582)</u>
Council Tax Base	42,855.33	44,456.16
Band D Council Tax	153.93	158.93
Council Tax	(6,596,721)	(7,065,418)

Budget Summary by Service Groups by Cost Centres

	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
CCC001 Climate Change	136,458	0	117,601	(12,287)
CCM001 Cemetery, Crematorium and Churchyards	207,262	(145,830)	190,492	(145,830)
CCM402 Cemeteries - Maintenance	22,520	0	22,520	0
CPK401 Car Parks	1,007,235	(3,474,672)	1,207,259	(3,463,772)
CPK402 Car Parks - Maintenance	41,700	0	41,700	0
CPK413 Car Parks - Tetbury The Chippings	45,200	(62,000)	58,385	(75,185)
CPK414 Car Parks - Chipping Campden	0	0	38,000	(38,000)
CPK415 Bourton on the Water Tourism Levy	51,623	(50,000)	60,000	(60,000)
FLD401 Land Drainage	128,187	(23,453)	132,792	(23,453)
HLD410 Waste - Cleansing	0	0	0	0
HLD411 Waste - Cemeteries	0	0	0	0
REG003 Animal Control	25,645	0	25,951	0
REG019 Public Conveniences	347,732	(110,025)	358,964	(110,025)
REG023 Environmental Strategy	0	0	0	0
RYC001 Recycling	3,318,862	(949,783)	3,577,643	(931,783)
RYC002 Green Waste	1,460,696	(1,470,000)	1,354,063	(1,593,000)
RYC003 Food Waste	816,707	(156,000)	887,573	(156,000)
STC001 Street Cleaning	1,609,520	0	1,431,996	0
WST001 Household Waste	1,879,673	(25,780)	1,992,603	(3,000)
WST004 Bulky Household Waste	72,537	(78,537)	72,537	(78,537)
WST401 Refuse-Stow Fair	11,729	0	11,847	0
WST402 South Cerney Depot, Packers Lease	89,595	(230,466)	91,020	(221,107)
ENVIRONMENTAL SERVICES	11,272,881	(6,776,544)	11,672,946	(6,911,977)

	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	3		98,504	
Premises	716,568		709,979	
Transport	0		0	
Supplies & Services	313,144		370,012	
Major contract payments	9,755,430		9,819,586	
Transfer Payments	0		0	
Depreciation & Amortisation	487,736		674,864	
External Income		(6,776,544)		(6,911,977)
ENVIRONMENTAL SERVICES	11,272,881	(6,776,544)	11,672,946	(6,911,977)

LEISURE & COMMUNITIES	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
CCR001 Community Safety (Crime Reduction)	26,500	0	7,198	0
COM401 Health Policy	29,739	0	3,127	0
COM402 Community Liaison	111,671	0	111,443	0
COM403 Youth Participation	91,989	0	85,000	0
COM404 Falls Prevention	0	0	0	0
COM405 Health Development	110,744	0	297,492	(71,308)
CUL410 Corinium Museum	353,430	(435)	297,054	(435)
CUL412 Collection Management	5,862	0	14,823	0
CUL413 Northleach Resouce Centre	19,776	0	19,651	0
ECD001 Economic Development	0	0	66,545	0
ECD010 - SPF Communities and Place	0	0	9,137	(9,137)
ECD011 – SPF Supporting Local Businesses	0	0	9,137	(9,137)
GBD001 Community Welfare Grants	176,880	0	181,811	0
REC410 Ciren - Centre Management	849,607	0	757,197	0
REC413 Ciren - Dryside Areas	12,021	(24,411)	9,750	(19,500)
REC419 Cirencester Leisure - Maintenance	43,000	0	43,000	0
REC430 C Campden - Centre Management	119,171	0	128,250	0
REC450 Bourton - Centre Management	237,126	0	146,587	0
REC459 Bourton - Maintenance	43,000	0	43,000	0
SUP002 Consultation, Policy & Research	84,317	0	88,016	0
TOU001 Tourism Strategy and Promotion	17,439	(0)	(0)	(0)
TOU403 Cotswold Tourism Partnership	35,000	0	254,805	(104,857)
LEISURE & COMMUNITIES	2,367,272	(24,846)	2,573,023	(214,374)

	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	1		801,845	
Premises	127,939		125,668	
Transport	0		0	
Supplies & Services	118,820		118,820	
Major contract payments	1,094,387		504,488	
Transfer Payments	85,000		85,000	
Depreciation & Amortisation	941,125		937,203	
External Income		(24,846)		(214,374)
LEISURE & COMMUNITIES	2,367,272	(24,846)	2,573,023	(214,374)

PLANNING & STRATEGIC HOUSING	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
CIL001 Community Infrastructure Levy	77,370	(40,000)	71,112	(64,004)
DEV001 Development Management - Applications	1,045,533	(1,001,877)	1,333,321	(1,016,495)
DEV002 Development Management - Appeals	96,957	0	45,594	0
DEV003 Development Management - Enforcement	222,429	(0)	1,592	(0)
DEV004 Development Advice	396,408	0	2,440	0
DEV401 Planning Advice For Land Charges	13,447	0	(0)	0
HAD001 Housing Advice	0	0	0	0
HOS001 Housing Strategy	117,058	0	171,699	0
HOS002 Housing Partnerships	29,125	0	0	0
HOS005 Community-Led Housing	0	0	0	0
PLP002 Local Development Framework	389,203	(100)	546,581	(48,717)
PLP005 Heritage & Design	265,296	0	609,933	0
PLP401 Fwd Plan work for Dev Con	19,714	0	0	0
PLP499 Local Development Framework Reserve	0	0	0	0
PSM001 Planning - Service Management and Support S	23,245	(1,000)	29,481	(1,000)
PLANNING & STRATEGIC HOUSING	2,695,786	(1,042,977)	2,811,754	(1,130,216)

	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	0		2,515,134	
Premises	20,830		20,830	
Transport	0		0	
Supplies & Services	185,584		225,732	
Major contract payments	2,461,352		17,691	
Transfer Payments	6,000		6,000	
Depreciation & Amortisation	22,019		26,367	
External Income		(1,042,977)		(1,130,216)
PLANNING & STRATEGIC HOUSING	2,695,786	(1,042,977)	2,811,754	(1,130,216)

DEMOCRATIC SERVICES	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
DRM001 Democratic Representation and Management	140,068	(0)	(0)	(0)
DRM003 Councillors Allowances	368,021	0	372,660	0
DRM004 Servicing Council	4,546	0	1,500	0
DRM005 Committee Services	139,571	0	244,593	0
DRM008 Corporate Subscriptions	26,670	0	31,500	0
ELE001 Registration of Electors	35,320	0	72,350	0
ELE002 District Elections	0	0	0	0
ELE003 Elections Support/Overheads	139,654	(1,880)	199,821	(2,000)
ELE004 Parliamentary Elections	0	0	0	0
ELE005 Parish Elections	5,000	(2,000)	5,000	(2,000)
SUP018 Press & PR/Communications	285,929	0	404,764	0
SUP022 Printing Services	7,615	0	7,810	0
SUP024 Postal Services	27,684	0	29,737	0
DEMOCRATIC SERVICES	1,180,078	(3,880)	1,369,735	(4,000)
<u>Subjective analysis:</u>				
Employees	18,014		662,266	
Premises	0		0	
Transport	3,820		3,820	
Supplies & Services	489,443		626,796	
Major contract payments	642,101		49,271	
Transfer Payments	0		0	
Depreciation & Amortisation	26,701		27,582	
External Income		(3,880)		(4,000)
DEMOCRATIC SERVICES	1,180,078	(3,880)	1,369,735	(4,000)

CORPORATE & RETAINED SERVICES	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
COR005 Corporate Finance	139,271	0	152,431	0
COR007 External Audit Fees	136,941	0	188,941	0
COR008 Bank Charges	61,065	0	95,065	0
FIE010 Interest Payable and Similar Charges	9,000	0	5,000	0
FIE030 Interest and Investment Income	13,000	(1,346,405)	18,706	(1,321,493)
FIE410 Commercial Properties - General	15,466	(160)	15,466	(160)
FIE411 Old Memorial Hospital (inc Cottages)	14,451	(7,265)	0	0
FIE412 Cotswold Club	0	0	0	0
FIE413 Dyer Street	0	(120,000)	0	(114,117)
FIE415 Old Station	26,866	0	0	0
FIE416 Brewery Court, Arts & Niccol Centre	279	(56,142)	279	(2,952)
FIE417 GCC Depot, Chesterton Lane	996	(2,015)	996	(2,030)
FIE418 Abberley House/44 Black Jack St.	22,769	(87,339)	19,400	(90,201)
FIE419 Compton House	1,500	(14,626)	1,500	(15,064)
FIE423 1st Floor Church Rms, Bourton-on-the-Water	114	(4,570)	114	(4,570)
FIE424 Bourton VIC	1,575	(8,000)	0	0
FIE426 Wilkinson's West Bromich	5,945	0	5,945	(40,000)
FIE427 Superdrug Hereford	617	(62,155)	617	(32,155)
FIE428 Tesco's Seaford	1,039	(73,180)	1,389	(58,764)
FIE429 27 - 27a Dyer Street	21,344	(128,777)	21,344	(127,244)
NDC401 Discretionary Pension Payments	1,450,916	0	1,261,316	0
SUP032 Strategic Directors	691,432	0	901,167	0
COV019 Coronavirus	0	0	0	0
CORPORATE SERVICES	2,614,587	(1,910,634)	2,689,676	(1,808,750)

	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	1,864,616		1,959,218	
Premises	60,827		36,505	
Transport	0		300	
Supplies & Services	364,033		470,734	
Major contract payments	293,399		216,428	
Transfer Payments	0		0	
Depreciation & Amortisation & Int Payable	31,712		6,491	
External Income		(1,910,634)		(1,808,750)
CORPORATE SERVICES	2,614,587	(1,910,634)	2,689,676	(1,808,750)

ENVIRONMENTAL & REGULATORY SERVICES	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
BUC001 Building Control - Fee Earning Work	198,677	(260,000)	305,888	(260,000)
BUC002 Building Control - Non Fee Earning Work	63,379	0	1,133	0
BUC003 Dangerous Structures	2,500	0	2,500	0
EMP001 Emergency Planning	20,811	0	24,672	0
ESM001 Environment - Service Mgt and Support	110,712	0	115,244	0
PSH002 Private Sector Housing - Condition of Dwell	114	0	0	0
PSH005 Home Energy Conservation	0	0	0	0
REG002 Licensing	243,244	(217,920)	261,023	(232,500)
REG006 Caravan Sites - Itinerates	0	0	0	0
REG007 Caravan Sites - Licensed	0	0	0	0
REG009 Environmental Protection	218,782	(55,000)	228,381	(55,000)
REG013 Pollution Control	150,193	0	155,396	0
REG016 Food Safety	144,805	(3,000)	151,282	(3,000)
REG021 Statutory Burials	2,554	0	2,500	0
STC011 Abandoned Vehicles	48	0	0	(3,000)
ENVIRONMENTAL & REGULATORY SERVICES	1,155,819	(535,920)	1,248,019	(553,500)

ENVIRONMENTAL & REGULATORY SERVICES	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	0		249,302	
Premises	0		0	
Transport	0		0	
Supplies & Services	38,019		96,486	
Major contract payments	1,105,906		887,137	
Transfer Payments	0		0	
Depreciation & Amortisation	11,894		15,094	
External Income		(535,920)		(553,500)
ENVIRONMENTAL & REGULATORY SERVICES	1,155,819	(535,920)	1,248,019	(553,500)

BUSINESS SUPPORT SERVICES - FINANCE, HR, PROC.	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
SUP003 Human Resources	653,386	(298,760)	400,444	(22,057)
SUP009 Accountancy	532,580	(39,120)	607,487	(39,120)
SUP010 Internal Audit	99,487	(23,262)	101,854	(23,262)
SUP011 Creditors	129,167	(68,797)	139,185	(70,639)
SUP012 Debtors	61,973	(15,480)	67,332	(15,480)
SUP013 Payroll	111,755	(63,750)	119,805	(63,750)
SUP019 Health & Safety	39,320	0	40,936	0
SUP020 Training & Development	148,029	(61,580)	154,519	(61,580)
SUP033 Central Purchasing	71,054	(23,803)	74,763	(23,803)
SUP035 Insurances	72,263	(53,690)	75,221	(53,690)
SUP042 ABW Support and Hosting	65,321	(50,694)	30,174	(14,360)
SUP403 Counter Fraud - CDC	122,256	(0)	130,582	(0)
SUP402 Glos. Counter Fraud Unit	636,791	(636,791)	782,113	(782,113)
BUSINESS SUPPORT SERVICES - FINANCE, HR, PROC.	2,743,383	(1,335,727)	2,724,417	(1,169,854)

	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	617,689		1,053,301	
Premises	0		0	
Transport	3,600		3,600	
Supplies & Services	300,791		297,275	
Major contract payments	1,815,020		1,361,899	
Transfer Payments	0		0	
Depreciation & Amortisation	6,283		8,341	
External Income		(1,335,727)		(1,169,854)
BUSINESS SUPPORT SERVICES - FINANCE, HR, PROC.	2,743,383	(1,335,727)	2,724,417	(1,169,854)

ICT, CHANGE & CUSTOMER SERVICES	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
ADB411 Moreton-in-Marsh, Offices	74,072	(29,861)	69,905	(34,270)
COM420 FOH - Moreton	122,766	(3,665)	130,629	(3,130)
SUP005 ICT	1,397,903	(14,000)	1,355,232	(14,000)
SUP017 Business Improvement/Transformation	132,977	0	138,635	0
SUP021 Business Continuity Planning	22,667	0	23,981	0
SUP023 Freedom of Information Act	13,015	0	13,548	0
SUP031 Application Support	110,726	0	201,726	0
SUP401 FOH - Trinity Road	613,055	0	636,342	0
TMR001 Street Naming	10,230	(27,000)	10,289	(27,000)
ICT, CHANGE & CUSTOMER SERVICES	2,497,411	(74,526)	2,580,287	(78,400)
<u>Subjective analysis:</u>				
Employees	0		0	
Premises	50,511		40,518	
Transport	0		0	
Supplies & Services	679,462		693,680	
Major contract payments	1,751,625		1,823,332	
Transfer Payments	0		0	
Internal Recharges / Indirect Cost	0		0	
Depreciation & Amortisation	15,813		22,757	
External Income		(74,526)		(78,400)
ICT, CHANGE & CUSTOMER SERVICES	2,497,411	(74,526)	2,580,287	(78,400)

LAND, LEGAL & PROPERTY SERVICES	Budget 24/25		Budget 25/26	
	Gross Expenditure	Gross Income	Gross Expenditure	Gross Income
	£	£	£	£
ADB401 Trinity Road, Offices	650,671	(333,505)	624,946	(265,387)
ADB403 Trinity Road - Tenant Areas	0	0	0	(25,000)
ADB412 Moreton-in-Marsh, Offices - Maintenance	34,907	0	34,907	0
CUL411 Corinium Museum - Maintenance	31,750	0	31,750	0
ENA401 Housing Enabling Properties	7,976	(22,541)	8,588	(22,541)
FIE425 22/24 Ashcroft Road	8,500	0	0	0
LLC001 Local Land Charges	126,407	(188,705)	130,488	(196,847)
SUP004 Legal	488,433	(212,823)	437,459	(153,477)
SUP025 Property Services	513,425	0	516,899	0
LAND, LEGAL & PROPERTY SERVICES	1,862,069	(757,573)	1,785,038	(663,251)

Subjective analysis:

Employees	344,817		396,672	
Premises	563,044		511,019	
Transport	235		750	
Supplies & Services	212,988		108,991	
Major contract payments	602,565		605,834	
Transfer Payments	0		0	
Internal Recharges / Indirect Cost	0		0	
Depreciation & Amortisation	138,420		161,772	
External Income		(757,573)		(663,251)
LAND, LEGAL & PROPERTY SERVICES	1,862,069	(757,573)	1,785,038	(663,251)

REVENUES & HOUSING SUPPORT	Budget 24/25		Budget 25/26	
	Gross Expenditure	Gross Income	Gross Expenditure	Gross Income
	£	£	£	£
HBP001 Rent Allowances	12,030,822	(11,624,966)	12,051,831	(11,674,247)
HOM001 Homelessness	583,016	(213,400)	759,629	(508,637)
HOM004	20,371	(20,463)	21,205	(21,297)
HOM005 Homelessness Hostels	21,574	(35,500)	59,174	(35,500)
HOM406 Temporary Emergency Accommodation	101,724	(62,856)	113,612	(70,856)
LTC001 Council Tax Collection	306,476	(89,000)	346,749	(100,000)
LTC011 NNDR Collection	69,268	(208,533)	63,743	(214,533)
PSH001 Private Sector Housing Grants	33,924	0	35,313	0
PUT001 Concessionary Travel	17,403	0	15,804	0
REVENUES & HOUSING SUPPORT	13,184,578	(12,254,718)	13,468,260	(12,625,070)

Subjective analysis:

Employees	500		500	
Premises	59,548		99,001	
Transport	0		0	
Supplies & Services	314,243		513,331	
Major contract payments	1,219,868		1,269,807	
Transfer Payments	11,485,426		11,475,115	
Depreciation & Amortisation	104,993		110,506	
External Income		(12,254,718)		(12,625,070)
REVENUES & HOUSING SUPPORT	13,184,578	(12,254,718)	13,468,260	(12,625,070)

PUBLICA CEX	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
SUP026 Chief Executive	139,181	0	103,735	0
PUBLICA CEX	139,181	0	103,735	0

Subjective analysis:

Employees	(0)		(0)	
Premises	0		0	
Transport	0		0	
Supplies & Services	120		120	
Third Party Payments	138,471		102,832	
Transfer Payments	0		0	
Depreciation & Amortisation	590		783	
External Income		0		0
PUBLICA CEX	139,181	0	103,735	0

OTHER	Budget 24/25		Budget 25/26	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
Savings and Contingency	(474,130)		672,159	
Capital charges reversals		(1,778,287)		(1,986,737)
Capital expenditure funded from revenue	11,607		9,000	
Movement to/(from) Reserves		306,437		(871,919)
Net Budget Requirement	41,250,522	26,189,196	43,708,049	(28,018,049)
	15,061,327		15,690,000	