

There are a number of immaterial variances between the MTFs and detailed budget due to presentational differences. These will be resolved in the final version presented to Full Council on the 21st February 2024.

ANNEX G

SUMMARY REVENUE EXPENDITURE 2023/24 & 2024/25

By Service Area	2023/24 Budget		2024/25 Budget	
	£		£	
	Expenditure	Income	Expenditure	Income
Environmental Services	10,927,630	(6,097,586)	11,292,731	(6,777,544)
Leisure & Communities	1,941,973	(24,021)	2,222,312	(24,846)
Planning & Strategic Housing	2,908,345	(961,795)	2,718,671	(1,042,977)
Democratic Services	1,120,507	(25,905)	1,208,811	(3,880)
Corporate Services	2,820,830	(1,504,180)	2,611,278	(1,910,634)
Environmental & Regulatory Services (ERS)	1,113,820	(628,920)	1,168,743	(538,920)
Business Support Services - Finance, HR, Procurement	2,429,664	(1,293,912)	2,755,530	(1,335,727)
ICT, Change & Customer Services	2,436,053	(77,526)	2,517,275	(74,526)
Land, Legal & Property	1,751,668	(806,859)	1,818,956	(757,573)
Revenues & Housing Support	13,212,035	(12,597,116)	13,210,929	(12,254,718)
Publica CEX	131,136	0	140,206	0
Savings and Contingency	(368,287)	0	(490,560)	
Total Cost of Service	40,425,374	(24,017,821)	41,174,882	(24,721,346)
Total Cost of Service (Net)		16,407,553		16,453,536
Plus				
Capital charges reversals		(1,635,591)		(1,697,453)
Capital expenditure funded from revenue and MRP		216,607		11,607
Movement to/(from) Reserves		(625,102)		(770,690)
Net Budget Requirement		14,363,467		13,997,000

By subjective	2022/23 Budget	2023/24 Budget
	£	£
Employees	2,913,054	2,845,640
Premises-Related Expenditure	1,738,859	1,621,885
Transport-Related Expenditure	16,375	7,655
Supplies & Services	2,804,260	3,016,648
Housing Benefit Payments	11,965,426	11,485,426
Major Contract Payments	19,113,460	20,400,174
Revenue Grants	99,000	91,000
Depreciation, Interest and Impairment Losses	1,796,938	1,706,453
Total Cost	40,447,372	41,174,882
Income	(24,039,820)	(24,721,346)
Total Cost of Service	16,407,553	16,453,536
Plus		
Reversal of capital charges	(1,635,591)	(1,697,453)
Capital expenditure funded from revenue and MRP	216,607	11,607
Movement to/(from) Earmarked Reserves	(625,102)	(770,690)
Net Budget Requirement	14,363,467	13,997,000

SUMMARY REVENUE EXPENDITURE 2023/24 & 2024/25

	2023/24 Budget	2024/25 Budget
<u>Financing:</u>	<u>£</u>	<u>£</u>
NNDR net income	(3,998,000)	(4,500,490)
Revenue Support Grant	(134,648)	(143,567)
Rural Services Delivery Grant	(706,558)	(706,558)
Services Grant	(75,967)	(11,953)
New Homes Bonus	(290,188)	(287,485)
Funding Guarantee	(1,988,274)	(2,225,584)
Collection Fund Deficit/(Surplus) - Council Tax	2,000	(28,396)
GF Budget Surplus/(deficit) [transfer (from)/to GF]	(861,037)	503,846
	<u>6,310,795</u>	<u>6,596,813</u>
Council Tax Base	42,374.24	42,855.93
Band D Council Tax	148.93	153.93
	6,310,796	6,596,813

Budget Summary by Service Groups by Cost Centres

ENVIRONMENTAL SERVICES	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
CCC001 Climate Change	119,264	0	136,990	0
CCM001 Cemetery, Crematorium and Churchyards	177,941	(136,830)	200,351	(145,830)
CCM402 Cemeteries - Maintenance	26,520	0	22,520	0
CPK401 Car Parks	994,206	(2,990,972)	1,000,327	(3,474,672)
CPK402 Car Parks - Maintenance	35,700	0	41,700	0
CPK413 Car Parks - Tetbury The Chippings	39,075	(54,000)	45,200	(62,000)
CPK414 Car Parks - Chipping Campden	0	0	0	0
CPK415 Bourton on the Water Tourism Levy	50,000	(50,000)	51,744	(50,000)
FLD401 Land Drainage	122,619	(22,660)	128,816	(23,453)
HLD410 Waste - Cleansing	(1)	0	(1)	0
HLD411 Waste - Cemeteries	0	0	0	0
REG003 Animal Control	49,287	(17,505)	25,847	(1,000)
REG019 Public Conveniences	282,397	(88,055)	288,822	(110,025)
REG023 Environmental Strategy	100,417	0	0	0
RYC001 Recycling	3,243,553	(949,783)	3,397,083	(949,783)
RYC002 Green Waste	1,359,603	(1,301,000)	1,466,603	(1,470,000)
RYC003 Food Waste	841,351	(156,000)	816,707	(156,000)
STC001 Street Cleaning	1,506,055	0	1,609,940	0
WST001 Household Waste	1,789,781	(23,780)	1,883,525	(25,780)
WST004 Bulky Household Waste	72,537	(78,537)	72,537	(78,537)
WST401 Refuse-Stow Fair	11,553	0	11,742	0
WST402 South Cerney Depot, Packers Lease	105,772	(228,466)	92,278	(230,466)
ENVIRONMENTAL SERVICES	10,927,630	(6,097,586)	11,292,731	(6,777,544)

	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	3		3	
Premises	728,500		716,568	
Transport	0		0	
Supplies & Services	397,788		313,144	
Major contract payments	9,296,250		9,758,209	
Transfer Payments	0		0	
Depreciation & Amortisation	505,089		504,807	
External Income		(6,097,586)		(6,777,544)
ENVIRONMENTAL SERVICES	10,927,630	(6,097,586)	11,292,731	(6,777,544)

LEISURE & COMMUNITIES	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
CCR001 Community Safety (Crime Reduction)	25,203	0	26,790	0
COM401 Health Policy	28,426	0	30,179	0
COM402 Community Liaison	113,151	0	112,440	0
COM403 Youth Participation	128,646	0	92,075	0
COM404 Falls Prevention	0	0	0	0
COM405 Health Development	56,994	0	111,405	0
CUL410 Corinium Museum	284,621	0	349,997	(435)
CUL412 Collection Management	8,102	0	8,102	0
CUL413 Northleach Resouce Centre	19,953	0	19,908	0
GBD001 Community Welfare Grants	173,019	0	177,207	0
REC410 Ciren - Centre Management	561,975	0	787,815	0
REC413 Ciren - Dryside Areas	12,021	(24,021)	12,021	(24,411)
REC419 Cirencester Leisure - Maintenance	33,000	0	43,000	0
REC430 C Campden - Centre Management	114,231	0	128,583	0
REC450 Bourton - Centre Management	142,108	0	141,986	0
REC459 Bourton - Maintenance	43,000	0	43,000	0
SUP002 Consultation, Policy & Research	98,103	0	85,286	0
TOU001 Tourism Strategy and Promotion	16,376	(0)	17,518	(0)
TOU402 Partnership Grants	27,000	0	0	0
TOU403 Cotswold Tourism Partnership	56,044	0	35,000	0
LEISURE & COMMUNITIES	1,941,973	(24,021)	2,222,312	(24,846)

	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	1		1	
Premises	128,719		127,939	
Transport	0		0	
Supplies & Services	174,099		118,820	
Major contract payments	750,326		1,096,724	
Transfer Payments	95,000		85,000	
Depreciation & Amortisation	793,828		793,828	
External Income		(24,021)		(24,846)
LEISURE & COMMUNITIES	1,941,973	(24,021)	2,222,312	(24,846)

PLANNING & STRATEGIC HOUSING	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
CIL001 Community Infrastructure Levy	72,824	(40,000)	77,707	(40,000)
DEV001 Development Management - Applications	980,451	(894,877)	1,053,228	(1,001,877)
DEV002 Development Management - Appeals	94,119	0	97,493	0
DEV003 Development Management - Enforcement	209,750	(0)	224,242	(0)
DEV004 Development Advice	373,591	0	399,437	0
DEV401 Planning Advice For Land Charges	12,714	0	13,587	0
HAD001 Housing Advice	308,614	0	0	0
HOS001 Housing Strategy	166,843	0	119,725	0
HOS002 Housing Partnerships	27,506	0	29,400	0
HOS005 Community-Led Housing	0	0	0	0
PLP002 Local Development Framework	374,723	(100)	392,181	(100)
PLP005 Heritage & Design	246,394	(25,818)	268,459	0
PLP401 Fwd Plan work for Dev Con	18,606	0	19,889	0
PSM001 Planning - Service Management and Support S	22,209	(1,000)	23,322	(1,000)
PLANNING & STRATEGIC HOUSING	2,908,345	(961,795)	2,718,671	(1,042,977)

	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	0		0	
Premises	20,830		20,830	
Transport	0		0	
Supplies & Services	158,781		185,584	
Major contract payments	2,689,718		2,472,739	
Transfer Payments	4,000		6,000	
Depreciation & Amortisation	35,015		33,517	
External Income		(961,795)		(1,042,977)
PLANNING & STRATEGIC HOUSING	2,908,345	(961,795)	2,718,671	(1,042,977)

DEMOCRATIC SERVICES	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
DRM001 Democratic Representation and Management	131,537	(0)	140,711	(0)
DRM003 Councillors Allowances	333,185	0	368,048	0
DRM004 Servicing Council	4,360	0	4,560	0
DRM005 Committee Services	124,185	0	140,621	0
DRM008 Corporate Subscriptions	21,980	0	26,670	0
ELE001 Registration of Electors	17,000	0	35,320	0
ELE002 District Elections	0	0	0	0
ELE003 Elections Support/Overheads	152,923	(1,880)	140,504	(1,880)
ELE004 Parliamentary Elections	0	0	0	0
ELE005 Parish Elections	5,000	(2,000)	5,000	(2,000)
SUP018 Press & PR/Communications	61,729	0	287,261	0
SUP022 Printing Services	223,571	(22,025)	31,979	0
SUP024 Postal Services	45,036	0	28,137	0
DEMOCRATIC SERVICES	1,120,507	(25,905)	1,208,811	(3,880)
<u>Subjective analysis:</u>				
Employees	14,120		18,014	
Premises	710		0	
Transport	3,820		3,820	
Supplies & Services	456,403		489,443	
Major contract payments	592,936		645,017	
Transfer Payments	0		0	
Depreciation & Amortisation	52,518		52,518	
External Income		(25,905)		(3,880)
DEMOCRATIC SERVICES	1,120,507	(25,905)	1,208,811	(3,880)

CORPORATE & RETAINED SERVICES	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
COR005 Corporate Finance	115,123	0	139,350	0
COR007 External Audit Fees	96,368	0	136,941	0
COR008 Bank Charges	61,065	0	61,065	0
FIE010 Interest Payable and Similar Charges	99,485	0	9,000	0
FIE030 Interest and Investment Income	13,000	(830,316)	13,000	(1,346,405)
FIE410 Commercial Properties - General	15,468	(160)	15,466	(160)
FIE411 Old Memorial Hospital (inc Cottages)	17,887	(7,265)	14,611	(7,265)
FIE412 Cotswold Club	0	0	0	0
FIE413 Dyer Street	0	(120,000)	0	(120,000)
FIE415 Old Station	21,571	0	21,316	0
FIE416 Brewery Court, Arts & Niccol Centre	294	(56,142)	279	(56,142)
FIE417 GCC Depot, Chesterton Lane	1,053	(2,015)	996	(2,015)
FIE418 Abberley House/44 Black Jack St.	30,580	(87,339)	22,769	(87,339)
FIE419 Compton House	1,500	(14,626)	1,500	(14,626)
FIE423 1st Floor Church Rms, Bourton-on-the-Water	120	(4,570)	114	(4,570)
FIE424 Bourton VIC	1,567	(8,000)	1,567	(8,000)
FIE426 Wilkinson's West Bromich	6,006	(89,635)	5,945	0
FIE427 Superdrug Hereford	652	(62,155)	617	(62,155)
FIE428 Tesco's Seaford	1,098	(93,180)	1,039	(73,180)
FIE429 27 - 27a Dyer Street	21,421	(128,777)	21,344	(128,777)
NDC401 Discretionary Pension Payments	1,632,916	0	1,450,916	0
SUP032 Strategic Directors	661,417	0	693,442	0
COV019 Coronavirus	22,238	0	0	0
CORPORATE SERVICES	2,820,830	(1,504,180)	2,611,278	(1,910,634)

	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	2,032,666		1,864,616	
Premises	72,481		60,827	
Transport	0		0	
Supplies & Services	300,377		364,033	
Major contract payments	297,746		294,727	
Transfer Payments	0		0	
Depreciation & Amortisation & Int Payable	117,560		27,075	
External Income		(1,504,180)		(1,910,634)
CORPORATE SERVICES	2,820,830	(1,504,180)	2,611,278	(1,910,634)

ENVIRONMENTAL & REGULATORY SERVICES	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
BUC001 Building Control - Fee Earning Work	189,206	(360,000)	201,726	(260,000)
BUC002 Building Control - Non Fee Earning Work	60,144	0	64,240	0
BUC003 Dangerous Structures	2,500	0	2,500	0
EMP001 Emergency Planning	24,904	0	20,915	0
ESM001 Environment - Service Mgt and Support	108,961	0	111,213	0
PSH002 Private Sector Housing - Condition of Dwell	191	0	191	0
PSH005 Home Energy Conservation	135	0	0	0
REG002 Licensing	231,751	(213,920)	245,345	(220,920)
REG006 Caravan Sites - Itinerates	0	0	0	0
REG007 Caravan Sites - Licensed	0	0	0	0
REG009 Environmental Protection	214,368	(53,000)	222,376	(55,000)
REG013 Pollution Control	142,043	0	150,768	0
REG016 Food Safety	137,944	(2,000)	146,796	(3,000)
REG021 Statutory Burials	1,591	0	2,591	0
STC011 Abandoned Vehicles	82	0	82	0

ENVIRONMENTAL & REGULATORY SERVICES	1,113,820	(628,920)	1,168,743	(538,920)
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	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	0		0	
Premises	0		0	
Transport	1,000		0	
Supplies & Services	61,549		38,019	
Major contract payments	1,031,707		1,110,878	
Transfer Payments	0		0	
Depreciation & Amortisation	19,564		19,846	
External Income		(628,920)		(538,920)

ENVIRONMENTAL & REGULATORY SERVICES	1,113,820	(628,920)	1,168,743	(538,920)
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BUSINESS SUPPORT SERVICES - FINANCE, HR, PROC.	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
SUP003 Human Resources	618,281	(298,760)	657,497	(298,760)
SUP009 Accountancy	438,382	(39,120)	536,475	(39,120)
SUP010 Internal Audit	93,120	(22,217)	99,487	(23,262)
SUP011 Creditors	119,143	(63,580)	129,709	(68,797)
SUP012 Debtors	60,711	(15,480)	62,234	(15,480)
SUP013 Payroll	105,807	(63,750)	112,238	(63,750)
SUP019 Health & Safety	37,906	0	39,623	0
SUP020 Training & Development	141,210	(61,580)	149,708	(61,580)
SUP033 Central Purchasing	66,721	(23,803)	71,375	(23,803)
SUP035 Insurances	67,856	(53,690)	72,590	(53,690)
SUP042 ABW Support and Hosting	63,219	(50,360)	65,453	(50,694)
SUP403 Counter Fraud - CDC	104,124	(88,389)	122,348	(0)
SUP402 Glos. Counter Fraud Unit	513,182	(513,182)	636,791	(636,791)

BUSINESS SUPPORT SERVICES - FINANCE, HR, PROC.	2,429,663	(1,293,912)	2,755,530	(1,335,727)
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	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
<u>Subjective analysis:</u>				
Employees	535,191		617,689	
Premises	0		0	
Transport	3,600		3,600	
Supplies & Services	307,989		300,791	
Major contract payments	1,572,349		1,822,915	
Transfer Payments	0		0	
Depreciation & Amortisation	10,534		10,534	
External Income		(1,293,912)		(1,335,727)

BUSINESS SUPPORT SERVICES - FINANCE, HR, PROC.	2,429,663	(1,293,912)	2,755,530	(1,335,727)
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ICT, CHANGE & CUSTOMER SERVICES	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
ADB411 Moreton-in-Marsh, Offices	95,605	(29,861)	81,978	(29,861)
COM420 FOH - Moreton	116,656	(3,665)	124,470	(3,665)
SUP005 ICT	1,318,774	(19,000)	1,401,734	(14,000)
SUP017 Business Improvement/Transformation	125,419	0	134,081	0
SUP021 Business Continuity Planning	22,277	0	23,674	0
SUP023 Freedom of Information Act	12,221	0	13,073	0
SUP031 Application Support	110,726	0	110,726	0
SUP401 FOH - Trinity Road	624,023	0	617,187	0
TMR001 Street Naming	10,352	(25,000)	10,352	(27,000)
ICT, CHANGE & CUSTOMER SERVICES	2,436,053	(77,526)	2,517,275	(74,526)
<u>Subjective analysis:</u>				
Employees	0		0	
Premises	65,339		50,511	
Transport	0		0	
Supplies & Services	684,462		679,462	
Major contract payments	1,658,763		1,759,813	
Transfer Payments	0		0	
Internal Recharges / Indirect Cost	0		0	
Depreciation & Amortisation	27,489		27,489	
External Income		(77,526)		(74,526)
ICT, CHANGE & CUSTOMER SERVICES	2,436,053	(77,526)	2,517,275	(74,526)

LAND, LEGAL & PROPERTY SERVICES	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
ADB401 Trinity Road, Offices	645,376	(368,692)	599,432	(333,505)
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	8,004	(22,481)	7,976	(22,541)
FIE425 22/24 Ashcroft Road	10,500	0	8,500	0
LLC001 Local Land Charges	124,530	(248,705)	128,143	(188,705)
SUP004 Legal	394,108	(166,982)	489,785	(212,823)
SUP025 Property Services	502,493	0	518,463	0
LAND, LEGAL & PROPERTY SERVICES	1,751,668	(806,859)	1,818,956	(757,573)

Subjective analysis:

Employees	284,877		344,817	
Premises	595,432		545,364	
Transport	7,955		235	
Supplies & Services	171,396		212,988	
Major contract payments	581,739		605,283	
Transfer Payments	0		0	
Internal Recharges / Indirect Cost	0		0	
Depreciation & Amortisation	110,269		110,269	
External Income		(806,859)		(757,573)
LAND, LEGAL & PROPERTY SERVICES	1,751,668	(806,859)	1,818,956	(757,573)

REVENUES & HOUSING SUPPORT	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
HBP001 Rent Allowances	12,530,146	(12,105,831)	12,036,466	(11,624,966)
HOM001 Homelessness	115,634	(76,266)	585,239	(213,400)
HOM004	19,129	(19,129)	20,463	(20,463)
HOM005 Homelessness Hostels	29,062	(35,500)	29,949	(35,500)
HOM406 Temporary Emergency Accommodation	107,584	(62,856)	107,170	(62,856)
LTC001 Council Tax Collection	295,021	(89,000)	309,675	(89,000)
LTC011 NNDR Collection	66,836	(208,533)	70,231	(208,533)
PSH001 Private Sector Housing Grants	31,855	0	34,077	0
PUT001 Concessionary Travel	16,767	0	17,659	0
REVENUES & HOUSING SUPPORT	13,212,034	(12,597,115)	13,210,929	(12,254,718)

Subjective analysis:

Employees	0		500	
Premises	59,075		59,548	
Transport	0		0	
Supplies & Services	182,858		314,243	
Major contract payments	880,593		1,225,632	
Transfer Payments	11,965,426		11,485,426	
Depreciation & Amortisation	124,082		125,580	
External Income		(12,597,115)		(12,254,718)
REVENUES & HOUSING SUPPORT	13,212,034	(12,597,115)	13,210,929	(12,254,718)

PUBLICA CEX	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £
SUP026 Chief Executive	131,136	0	140,206	0
PUBLICA CEX	131,136	0	140,206	0

Subjective analysis:

Employees	(0)		(0)	
Premises	0		0	
Transport	0		0	
Supplies & Services	120		120	
Third Party Payments	130,027		139,097	
Transfer Payments	0		0	
Depreciation & Amortisation	989		989	
External Income		0		0
PUBLICA CEX	131,136	0	140,206	0

OTHER	Budget 23/24		Budget 24/25	
	Gross Expenditure £	Gross Income £	Gross Expenditure £	Gross Income £

Savings and Contingency	(368,287)		(490,560)	
Capital charges reversals		(1,635,591)		(1,697,453)
Capital expenditure funded from revenue	216,607		11,607	
Movement to/(from) Reserves		(625,102)		(770,690)
Net Budget Requirement	40,641,979 14,363,467	26,278,513	41,186,489 13,997,000	(27,189,489)