

	Original Budget 2021/22	Current (Revised) Budget 2021/22	Actual Expenditure	Variation to Revised	Analysis of variance	
					Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£	£
General Fund						
Local Pride & Community Engagement	862,500	881,200	754,542	(126,658)	(118,547)	(8,111)
Lifestyles, Health & Wellbeing	1,686,500	1,913,000	1,585,609	(327,391)	(320,710)	(6,682)
Environment	5,899,000	6,609,400	6,346,328	(263,072)	(122,086)	(140,986)
Sustainable Growth and Economy	1,387,200	1,580,400	2,297,408	717,008	(79,969)	796,977
Corporate Resources and Performance	2,965,600	3,123,900	611,519	(2,512,381)	(1,871,182)	(641,199)
General Fund	12,800,800	14,107,900	11,595,406	(2,512,494)	(2,512,494)	0
Transfer to/from Earmarked Reserves	(426,700)	(1,733,800)	565,061	2,298,861	2,298,861	0
Total	(426,700)	12,374,100	12,160,467	(213,633)	(213,633)	0

Local Pride & Community Engagement Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate 2021/22	Actual Expenditure	Variation to Estimate	Analysis of Variance	
				Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Local Pride & Community Engagement					
Comm Protection & Dog Control	604,700	546,017	(58,683)	(54,979)	(3,705)
Community Grants	276,500	208,525	(67,975)	(63,568)	(4,407)
Local Pride & Community Engagement	881,200	754,542	(126,658)	(118,547)	(8,111)
Transfer to/from Earmarked Reserves	(16,200)	(6,464)	9,736	9,736	0
Total	865,000	748,077	(116,923)	(108,811)	(8,111)

Total Controllable Variance for Portfolio of (£109K) underspend

Comm Protection & Dog Control - (£51.4k)

Neighbourhood Warden Vacancies (£87.8k), CCTV Control Room Operative (£10.3k) and Superannuation Fixed Recharge (£8.6k) plus Additional CCTV replacement expenditure incurred than planned, offset with a contribution from the CCTV reserve less overachievement due to receipt of the Sanctuary grant that was not budgeted for.

Community Grants - (£63.6k)

Variances mainly due to grants being received in year but not fully spent, these have been transferred to reserves (£60K). Also the OAP Support grant paid to Property Services was not required this year.

Transfer to / (from) Earmarked Reserves Analysis - £6.2K	
Excess CCTV expenditure funded through CCTV Replacement reserve	(59,214)
Under-utilised Cost of Living funded from Efficiency & Innovation reserve	348
Under-utilised Transformation Fund reserve	5,100
HAF (Holidays & Food) Project - grant received ongoing project	8,992
Community Food Fund - grant received ongoing project	13,726
Social Recovery Fund - grant received ongoing project	37,225
Sanctuary underspend to Community & Crime reserve	3,559
	<u><u>9,736</u></u>

Lifestyles, Health & Wellbeing Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate		Variation to Estimate	Analysis of Variance	
	2022/23	Actual Expenditure		Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Lifestyles, Health & Wellbeing					
Leisure Services Division	111,300	74,995	(36,305)	(36,395)	90
Calverton Leisure Centre	273,300	179,282	(94,018)	(93,089)	(929)
Carlton Forum Leisure Centre	234,200	152,650	(81,550)	(82,076)	526
Redhill Leisure Centre	308,800	230,081	(78,719)	(73,697)	(5,022)
Arnold Theatre	142,000	135,840	(6,160)	3,510	(9,670)
Arnold Leisure Centre	306,300	258,523	(47,777)	(50,822)	3,046
Richard Herrod Centre	408,300	462,966	54,666	47,706	6,959
The Arts & Tourism	55,900	55,304	(596)	(404)	(191)
Health & Wellbeing	7,600	(21,483)	(29,083)	(28,236)	(847)
Events	65,300	57,452	(7,848)	(7,205)	(643)
Lifestyles, Health & Wellbeing	1,913,000	1,585,609	(327,391)	(320,710)	(6,682)
Transfer to/from Earmarked Reserves	(112,100)	35,122	147,222	147,222	0
Total	1,800,900	1,620,730	(180,170)	(173,488)	(6,682)

Total Controllable Variance for Portfolio of (£173K) underspend

Leisure Services Division - (£36.4K)

Variance is mainly due to Play & Pitch strategy & Strategic review of Community facilities, these are ongoing, expenditure to date offset by contribution from reserve

Calverton Leisure Centre - (£93.1K)

Variances mainly due to vacancies and casuals not joining superannuation scheme and additional income from partial early delivery of 2023/24 efficiency of 2023-24 due to increase in swim lesson members, this is partially offsets Increased fuel oil costs. Underspends on Joint Use Maintenance are offset with a transfer to reserves future use.

Carlton Forum Leisure Centre - (£82.1K)

Variances mainly due to a saving on Instructor costs due to roles being filled by casuals, additional income from partial early delivery of 2023/24 efficiency due to increase in swim lesson members, and an increase in fitness members back to pre covid levels. Over spend on Joint Use maintenance and Big Wave Scheme met by contributions from reserves and additional income.

Redhill Leisure Centre - (£73.7K)

Variances mainly due to vacancies and casuals not joining superannuation scheme. Increase in income has been achieved due to additional teams using the All Weather Pitch and an increase in fitness members

Arnold Theatre - £3.5K

No Major Variances

Arnold Leisure Centre - (£50.8K)

Variances mainly due to vacancies and casuals not joining superannuation scheme, additional income from partial early delivery of 2023/24 efficiency due to increase in swim lesson members offsets an Increases in utility costs. Big Wave Scheme project costs are covered by an increase in income.

Richard Herrod Centre - £47.7K

Variances mainly due to vacancies and casuals not joining superannuation scheme offset by Increased utility costs, also additional security costs incurred. Reduction on income due to a lower rental income that originally budgeted.

The Arts & Tourism - (£0.4K)

No Major Variances

Health & Wellbeing - (£28.2K)

Variance mainly due to grant funding Community Development Co-ordinator project, offset by contribution to reserve.

Events - (£7.2K)

Variances mainly due to lower spend on Children's events and Remembrance events. Variances in other areas offset by income received and movements to reserves.

Transfer to / (from) Earmarked Reserves Analysis - £147.2K

Community Events - programme changes reserve not required	3,000
Cinderpath works - Safer Streets contribution	1,900
Community Development Co-ordinator project	34,800
Community groups growth fund	(3,900)
Play & Pitch strategy - ongoing, not fully complete in year	8,868
Strategic Review – Community Facilities - ongoing, not fully complete in year	27,590
Joint use Maintenance - CLC	23,972
VAT changes - additional income - CLC	8,681

Joint use Maintenance - CFLC	(15,794)
VAT changes - additional income - CFLC	31,937
CFLC - Insurance Claim excess	(360)
Joint use Maintenance - RLC	1,520
VAT changes - additional income - RLC	14,273
VAT changes - additional income - ALC	7,133
VAT changes - additional income - RHC	267
Cost Of Living payments lower due to vacant posts	3,335
	<u>147,222</u>

Environment Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate 2022/23		Variation to Estimate	Analysis of Variance		
	£	Actual Expenditure £		£	Controllable Budget Variance	Non Controllable Recharge Variance
					£	£
Environment						
Taxi Licencing	191,700	12,216	(179,484)	(154,274)	(25,210)	
Other Licencing	59,000	50,411	(8,589)	(14,188)	5,599	
Environmental Protection	358,000	379,240	21,240	10,966	10,274	
Food, Health & Safety	278,400	304,245	25,845	26,666	(821)	
External Grant Schemes	0	0	0	0	0	
Waste Other	(102,400)	(89,801)	12,599	(1,829)	14,428	
Waste Recycling	1,266,900	1,205,418	(61,482)	(59,765)	(1,717)	
Waste Residual	1,315,100	1,329,140	14,040	24,367	(10,327)	
Waste Services	(30,800)	35,250	66,050	40,342	25,708	
Street Care	1,153,800	1,213,016	59,216	55,381	3,835	
Environment Service Support	8,100	4,507	(3,593)	23,046	(26,639)	
Fleet Management	79,500	1,500	(78,000)	23,848	(101,848)	
Selective Licencing	(42,800)	(129,274)	(86,474)	(87,485)	1,011	
Parks	1,942,400	1,910,828	(31,572)	(1,803)	(29,768)	
Parks - External Works	107,600	125,070	17,470	17,308	161	
Cemeteries	24,900	(5,438)	(30,338)	(22,865)	(7,473)	
Environment	6,609,400	6,346,328	(263,072)	(122,086)	(142,786)	
Transfer to/from Earmarked Reserves	(166,900)	113,109	280,009	280,009	0	
Total	6,442,500	6,459,437	16,937	37,637	(142,786)	

Total Controllable Variance for Portfolio of £38K overspend

Taxi Licencing - (£154.3k)

Variance mainly due to Taxi licence refunds offset with a contribution to reserves for payment in 2023/24.

Other Licencing - (£14.2k)

Variance due to addition licencing income.

Environmental Protection - £10.9k

Variance due to staffing costs offset with a contribution from contain funding reserve on private sector housing

Food, Health & Safety - £26.7k

This overspend is offset by a contribution from the contained funding reserve on private sector housing

External Grant Schemes - £Nil

No Major Variances

Waste Other - (£1.8k)

No Major Variances

Waste Recycling - (£59.8k)

Underspends on non contractual overtime, bank holiday payments, and agency costs, plus additional recycling credits

Waste Residual - £24.4k

Overspends on agency and superannuation due to additional staff joining the scheme. Overspends on trade bin issues, additional insurance excess payments, domestic waste protective clothing, domestic waste bin issues, domestic waste equipment repairs, partially offset by additional income and an underspend on trade waste disposal costs.

Waste Services - £40.3k

Overspend due to honoraria payments for driver retention offset by a contribution from the community & crime reserve, additional agency costs and training. expenditure on the Waste Management System offset by a contribution from reserves.

Street Care - £55.4k

Overspend due to additional Agency staff budget and additional maintenance and repairs to Parks Pavilions

Environment Service Support - £23.0k

Variance due to overspend on unbudgeted posts and casual staff. Waste Management Project Officer costs offset with a contribution from reserves.

Fleet Management - £12.9k

Variance mainly due to overspends on Vehicle Licences, Tyres, Large Worksop and vehicle parts partially offset by additional income from sale of scrap and underspends on agency costs.

Selective Licencing - (£87.5k)

Variance due to the delayed commencement of Phase 2, this scheme is wholly funded by income held in earmarked reserves. This variance is offset with a contribution from reserves to ensure a zero net expenditure

Parks - (£1.8k)

No Major Variances

Parks - External Works - £19.6k

Overspend a result of additional Administration costs, additional costs to the Pet Cremation Service for Fuel and stock partially offset by additional Pet Cremation income and additional income from the Calverton Parish contract.

Cemeteries - (£22.9k)

Underspend on staffing partially offset by reduced cemetery income

Transfer to / (from) Earmarked Reserves Analysis - £280.0k	
Selective Licencing reserves adjustment	(54,400)
Selective Licencing reserves adjustment	137,926
Hackney Carriage Taxi Refunds	150,000
Lower than estimated Cost of Living Payment impact from Efficiency and Innovation reserve	(20,292)
Insurance reserve but budgeted for	(8,545)
Unutilised Apprentice reserve	7,500
Miscellaneous	51
Transfer of Parks Donations to reserve to be spent in 2023-24	25,000
Unspent contributions for Oose Dyke repair works	6,495
Stocking farm S106 maintenance contribution not received as transfer agreement incomplete	23,771
Unbudgeted contribution from Insurance Reserve	(10,472)
Unspent plastic clever budget	15,200
Parks & Street Care - Cost of Living payments	1,905
Transfer of Gedling Country Park visitor donations to reserve	5,871
	280,009

Sustainable Growth and Economy Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate		Variation to Estimate	Analysis of Variance	
	2022/23	Actual Expenditure		Controllable Budget Variance	Non Controllable Recharge Variance
	£	£		£	£
Sustainable Growth and Economy					
Development Service Support	4,100	249	(3,851)	(2,639)	(1,212)
Development Management	158,800	366,351	207,551	202,929	4,622
Planning Policy	499,300	366,300	(133,000)	(128,617)	(4,383)
Building Control Account	65,900	59,767	(6,133)	(1,781)	(4,352)
Building Control Fee Earning Account	(1,200)	(1,165)	35	(500)	535
Land Charges	(10,100)	(14,998)	(4,898)	(1,415)	(3,482)
Economic Development	488,600	441,646	(46,954)	(46,599)	(354)
Private Sector Housing	301,300	1,016,319	715,019	(90,853)	805,872
Housing Strategy	73,700	62,938	(10,762)	(10,494)	(268)
Sustainable Growth and Economy	1,580,400	2,297,408	717,008	(79,969)	796,977
Transfer to/from Earmarked Reserves	(177,700)	36,561	214,261	214,261	0
Total	1,402,700	2,333,970	931,270	134,292	796,977

Total Controllable Variance for Portfolio of £134K overspend

Development Service Support - (£2.6k)

No Major Variances

Development Management - £202.9k

Variance relates to a shortfall in Planning Application income, Pre-Application Advice and Reduced CIL administration receipts. In addition an overspend in Planning Advertisement.

Planning Policy - (£128.6k)

Variance due to ongoing grant funded Design Code Pathfinder work offset by a contribution to Reserves

Building Control Account (£1.8k)

No Major Variances

Building Control Fee Earning Account - (£0.5k)

No Major Variances

Land Charges - (£1.4k)

No Major Variances

Economic Development - (£46.6k)

Variance relates to works on the Cinderpath offset by contribution from Reserves, re-scheduled UKSPF Project Work offset by grant funding. Underspend on Burton/Station Road Capacity Funded works offset by Grant and deferred to 2023/24. In addition underspend on LUF Bid submission £14.5k.

Private Sector Housing - (£90.9k)

Variance due to underspends on posts funded by reserves, this is offset by a lower than expected contribution from reserves. In addition

Housing Strategy - (£10.5k)

Variance relates to previously vacant post in service

Transfer to / (from) Earmarked Reserves Analysis - £214.3k

Contribution from Earmarked Reserve for works on Cinderpath project	(22,658) B0956
Lower than anticipated spend on Pathfinder project, project to continue in 2023-24	124,364 B0954
Following Economic Development restructure market supplement no longer required	7,400 B0966
Under-utilised contain funding in private sector housing, balance to be carried forward	31,300 B0956
Lower than estimated Cost of Living Payment impact from Efficiency and Innovation reserve	356 B0952
Provision for Agency Cover in 2023-24	30,000 B0956
Carryover unspent UKSPF year 1 allocation	27,300 B0956
Transfer of vacancy savings to fund project management works in 2023-24	16,200 B0966

214,262

Corporate Resources and Performance Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate		Variation to Estimate	Analysis of Variance	
	2022/23	Actual Expenditure		Budget Variance	Non Controllable Recharge Variance
	£	£		£	£
Corporate Resources and Performance					
HR, Performance and Service Planning	600	505	(95)	(10,825)	10,731
Democratic Mgt & Representation	676,500	605,769	(70,731)	(10,937)	(59,794)
Corporate Management	774,500	807,737	33,237	(2,070)	35,306
Health & Safety and Emergency Planning	33,300	33,308	8	6,928	(6,920)
Committee Services	0	264	264	264	0
Legal Services	22,400	162	(22,238)	31,095	(53,332)
Central Print Room	(2,400)	(2,935)	(535)	(3,172)	2,637
Postages	0	0	0	12,868	(12,868)
Registration Of Electors	204,900	196,949	(7,951)	(6,296)	(1,654)
Elections	8,700	12,157	3,457	2,949	508
Estates & Valuation	16,000	3,650	(12,350)	17,119	(29,469)
Public Land & Buildings	119,100	121,120	2,020	(31,053)	33,073
Information Technology	25,700	(133,762)	(159,462)	(201,803)	42,340
Communications & Publicity	23,200	625	(22,575)	(3,620)	(18,955)
Corporate Officers	21,900	11,563	(10,337)	7,209	(17,546)
Business Units	(8,500)	(8,969)	(469)	(1,089)	619
Public Conveniences	22,400	27,004	4,604	(3,998)	8,602
Building Services	(2,300)	(22,500)	(20,200)	(26,209)	6,009
Car Parks	129,200	143,933	14,733	42,744	(28,011)
Public Offices	(35,000)	16,728	51,728	35,748	15,980
Housing Needs	477,900	412,349	(65,551)	(78,711)	13,160
Community Centres	170,600	177,013	6,413	3,297	3,116
Corporate Administration	0	0	0	0	0
Financial Services	87,500	66,669	(20,831)	14,663	(35,494)
Customer Services	51,500	3,890	(47,610)	(57,047)	9,437
Insurance Premiums	(6,800)	17,479	24,279	11,416	12,863
Revenues-Local Taxation	738,000	6,818	(731,182)	(720,096)	(11,086)
Central Provisions Account	(26,200)	(58,858)	(32,658)	(32,582)	(76)
Non Distributed Costs	120,200	111,132	(9,068)	(9,240)	172
Council Tax Benefits	(4,000)	(1,784)	2,216	2,066	150
Rent Allowances	100,900	(3,377)	(104,277)	(108,038)	3,761
Housing Benefit Administration	301,500	223,989	(77,511)	(61,633)	(15,878)
Rent Rebates	2,800	9,721	6,921	2,608	4,313
Corporate Income & Expenditure	114,000	(171,158)	(285,158)	(164,801)	(120,357)
Movement in Reserves (MiRs)	(1,034,200)	(1,995,672)	(961,472)	(528,936)	(432,536)
Corporate Resources and Performance	3,123,900	611,519	(2,512,381)	(1,871,182)	(641,199)
Transfer to/from Earmarked Reserves	(1,260,900)	386,733	1,647,633	1,647,633	0
Total	1,863,000	998,252	(864,748)	(223,549)	(641,199)

Total Controllable Variance for Portfolio of (£224K) underspend

HR, Performance and Service Planning - (£10.8k)

Variance mainly due to vacant posts and savings on employee conference.

Democratic Mgt & Representation - (£11.0k)

Variance mainly due to salary saving on Executive Support, offset by additional spend in Legal Services as per restructure review

Corporate Management - (£2.1k)

Variance mainly due to salary saving on Executive Support, offset by additional spend in Legal Services as per restructure review. Also income from the Gedling Lotto offset with a transfer to reserve.

Health & Safety and Emergency Planning - £6.9k

Variance mainly due to balance of Flood repairs grant funded by the reserve.

Committee Services - £0.2k

No major variances

Legal Services - £31.1k

Variances mainly due to additional staffing costs following restructure, offset by savings in Democratic Services and Corporate Management (as per report). Also delays in court proceedings resulting in lower court fee income.

Central Print Room - (£3.2k)

No Major Variances

Postages - £12.9k

Overspend on stationery costs mainly due to increase in postage costs and stationary and more hard copy mailings opposed to electronic communications.

Registration of Electors - (£6.3k)

No Major Variances

Elections - £2.9k

No Major Variances

Estates & Valuation - £17.1k

Variance relates to overspend on Staffing budget along with overspend on Consultancy budget due to Maternity Leave cover and external valuations.

Public Land & Buildings - (£31.1k)

Additional income from the AMP due to securing tenants quicker than expected partially offset with increased NDR and Electricity costs on council owned Temporary Accommodation. A saving due to an over accrual of the Market Charter and consultancy budget for sale of Killisick fields deferred to 2023/24 offset with a contribution to reserves.

Information Technology - (£201.8k)

Variance due to an underspend on IT Replacement due to significant spend in 2021/23 on agile resulting in lower spend in 2022/23, an underspend on Digital Agenda deferred to 2023/24 offset with a contribution to reserves, and lower than expected expenditure on

Communications & Publicity - (£3.6k)

No major variances

Corporate Offices - £7.2k

No major variances

Business Units - (£1.1k)

No major variances

Public Conveniences - (£4.0k)

No major variances

Building Services - (£26.2k)

Variance relates to vacancy savings against Building Services post offset by a contribution to Earmarked Reserves

Car Parks - £42.7k

Variance relates to lower income in Parking Enforcement Fines partially offset by lower parking enforcement costs. In addition lower income than anticipated has been received for Pay & Display and Long Stay Permits.

Public Offices - £35.7k

Variance due to increased Electricity and Maintenance costs, along with void rentals and reduced Hire of Civic Centre. These are partially offset by overtime savings and underspends on supplies and services.

Housing Needs (£78.8k)

Temporary Accommodation has resulted in a considerable overspend relating to Bed & Breakfast, this is partially offset with increased Housing Benefits income along with vacancy savings within service.

Community Centres - £3.3k

No Major Variances

Corporate Administration - £Nil

No Major Variances

Financial Services - £14.7k

Variance mainly due to vacant posts being covered by agency staff

Customer Services - (£57.0k)

Variance mainly due to vacancies across the service

Insurance Premiums - £11.4k

No Major Variances

Revenues - Local Taxation - (£720.1k)

Additional New Burdens income offset by contribution to Earmarked Reserves. In addition overspend on Council Tax Hardship payments and Postage costs relating to Energy Rebate grants. Also surplus NNDR transferred to Pool reserve

Central Provisions Account - (£32.6k)

Variance mainly due to lower drawdown from reserves for 2022/23 pay award which has been partially funded by vacancies across service areas, and a reduction in bad debt provision.

Non Distributed Costs - (£9.2k)

No Major variances

Council Tax Benefits - £2.6k

No major variance

Rent Allowances - (£108.0k)

Most Rent Allowance expenditure is subsidised at 100%, however some categories of benefit attract a lower rate and this results in a cost to the General Fund. Overall, the cost of these items in 2223 was £55k lower than the current approved estimate. In addition, the reduction in the Bad Debt Provisions required for Housing Benefits was higher than anticipated. Outstanding debt was lower than predicted, and after allowing for a slightly higher proportion of provision to reflect the ageing debt, the benefit to the General Fund was £53k

Housing Benefit Administration (£61.6k)

Variance due to vacancy savings and additional New Burdens funding offset with a contribution to reserves

Rent Rebates - £2.6k

No major variances

Corporate Income & Expenditure - (£164.8k)

Variance mainly due to additional interest on investments arising from increased interest rates over 2022/23, and an end of year reduction in valuation in the property fund investment which is offset in Movement in Reserves below.

Movement in Reserves (MiRs) - (£529.0k)

Variance due to reduced Direct Revenue Financing of the Capital Programme 2022/23 due to schemes deferred to 2023/24 offset with associated contributions from reserves, and an offsetting entry with Corporate income and Expenditure above for an end of year reduction in the property fund valuation.

Transfer to / (from) Earmarked Reserves Analysis - £1,647.6k

Digital Agenda SOCITM	50,000
Transfer to ARG reserve	14,045
Vacancy savings transferred to fund Economic Regeneration projects in 23-24	23,000
Housing Needs grants received for future projects	131,900
New Burdens transfer to reserves	156,299
Gedling Lotto income	12,967
Car park surplus lower - less transfer to AMF	(5,718)
NNDR Pool Reserve - surplus transferred to reserve	607,983
Professional fees for Land Sales	(35,000)
Under-utilised Cost of Living funded from Efficiency & Innovation reserve	21,783
Under-utilised Transformation Fund reserve	4,697
Under-utilised IT Replacement reserve due to last years agile programme	87,700
The AMP deficit lower than expected due to improved income levels	37,200
Pay Award provision not needed due to vacancy savings	105,200
Consultancy for Sale of Killisick Fields deferred to 2023-24	45,000
Deferral of Capital Projects including Carlton Service Yard	40,431
Twinning visit	1,000
H&S staffing made permanent	9,673
Housing Needs B&B funding	8,773
Insurance excess payments	(14,134)
Abavus DRF	20,000
IT Hybrid meeting rooms	2,000
Personnel Licensing one off	4,700
Car parks works	3,000
Amendments to DRF budget	288,360
Council Tax grants	900
Apprentice reserve not required	9,300
Business Rates Property Inspector & R V Finder not implemented	25,399
Legal restructure	2,000
Flood Resilience grant repaid	(10,769)
	(56)
	1,647,633