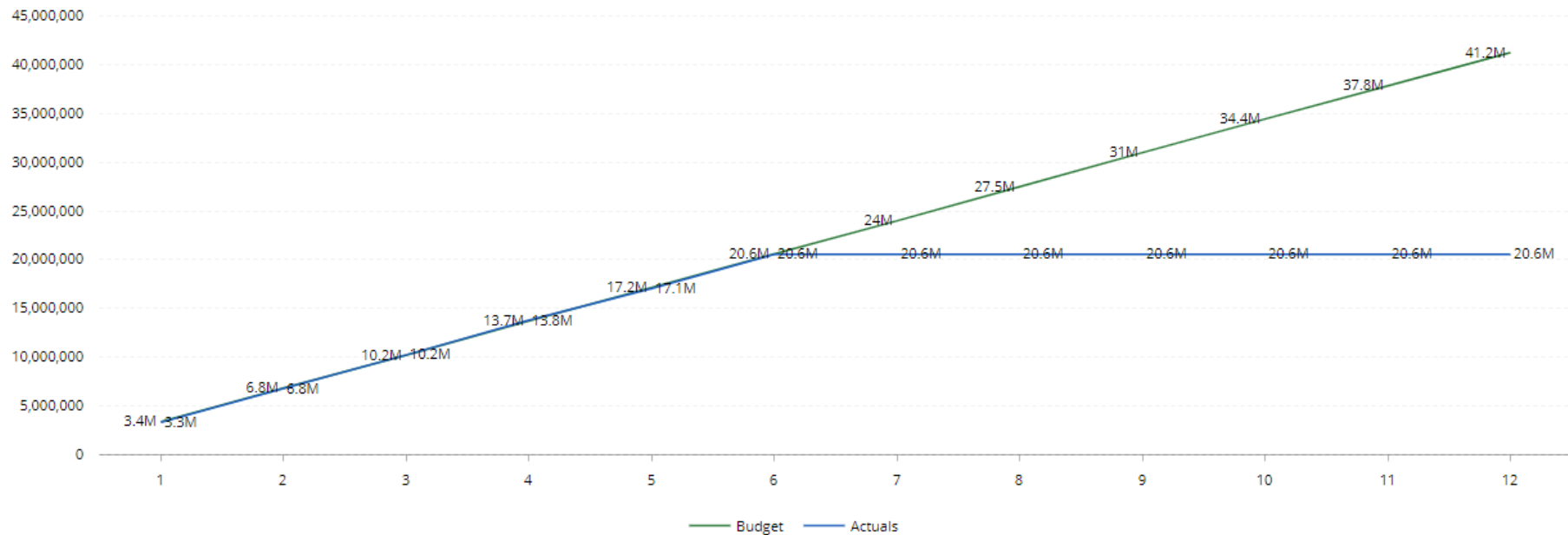


Major Expenditure Streams - September 24/25

All Employee Costs Combined (£'s)



All Employee Costs Combined - Comments

Employee budgets as a whole were overspent by £1.5m in 23/24, some of these additional costs have already been reflected in the 2024/25 budgets. Employee budgets as a whole for 24/25 total £41.2m.

Overall, employee budgets are currently expected to be £1.7m overspent by year end against the original budget, which is broadly explained as follows:

- £500k estimated overspend due to effect of 24/25 pay award

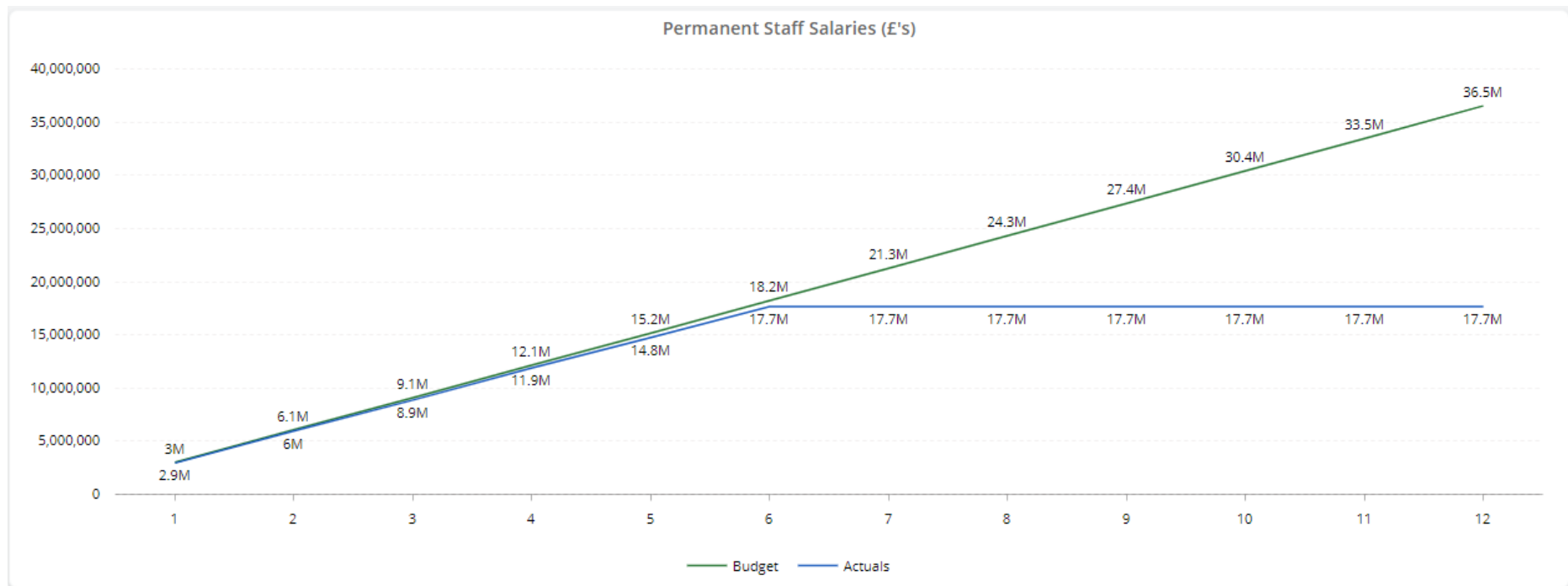
- £117k overspend on agency staff/contractors approved by supplementary estimate

- £500k overspend offset by additional income

- £221k overspend due to savings not being achieved

Leaving approximately £380k of additional spend unapproved

There is an upside risk on this projection if vacancies remain unfilled, with agency and overtime budgets also being hard to predict



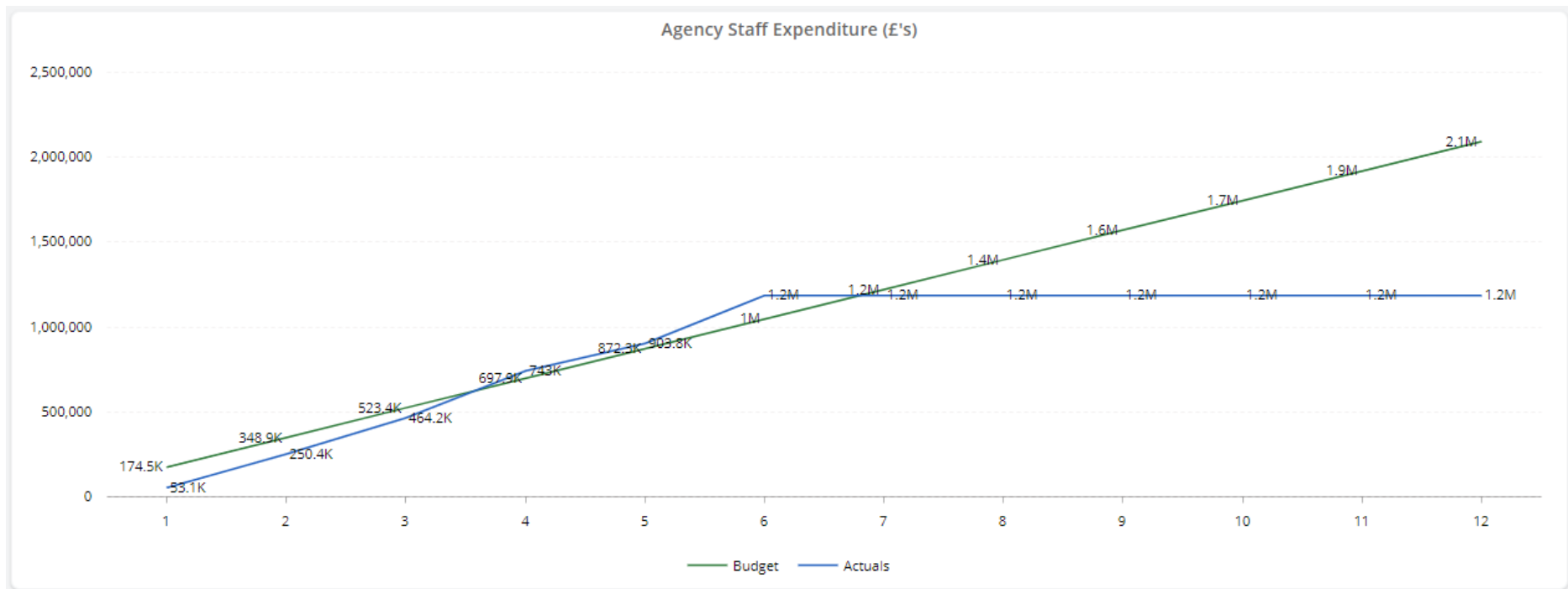
Permanent Staff Salaries - Comments

This graph is for salary expenditure for permanent staff. It excludes overtime, standby and any other staff payments for permanent staff.

Underspends are usually due to positions being vacant for periods of time before new recruitment.

There were significant savings added to the 24/25 budget relating to permanent staff budgets which are yet to be realised. There is a risk that some of these will not be achieved, but they will be monitored throughout the year during the quarterly revenue monitoring process.

The current underspend of £500k will be offset by the additional cost of the approved pay award of £500k over the 3% assumption held in the budget. The backdated element will appear in next months graphs.

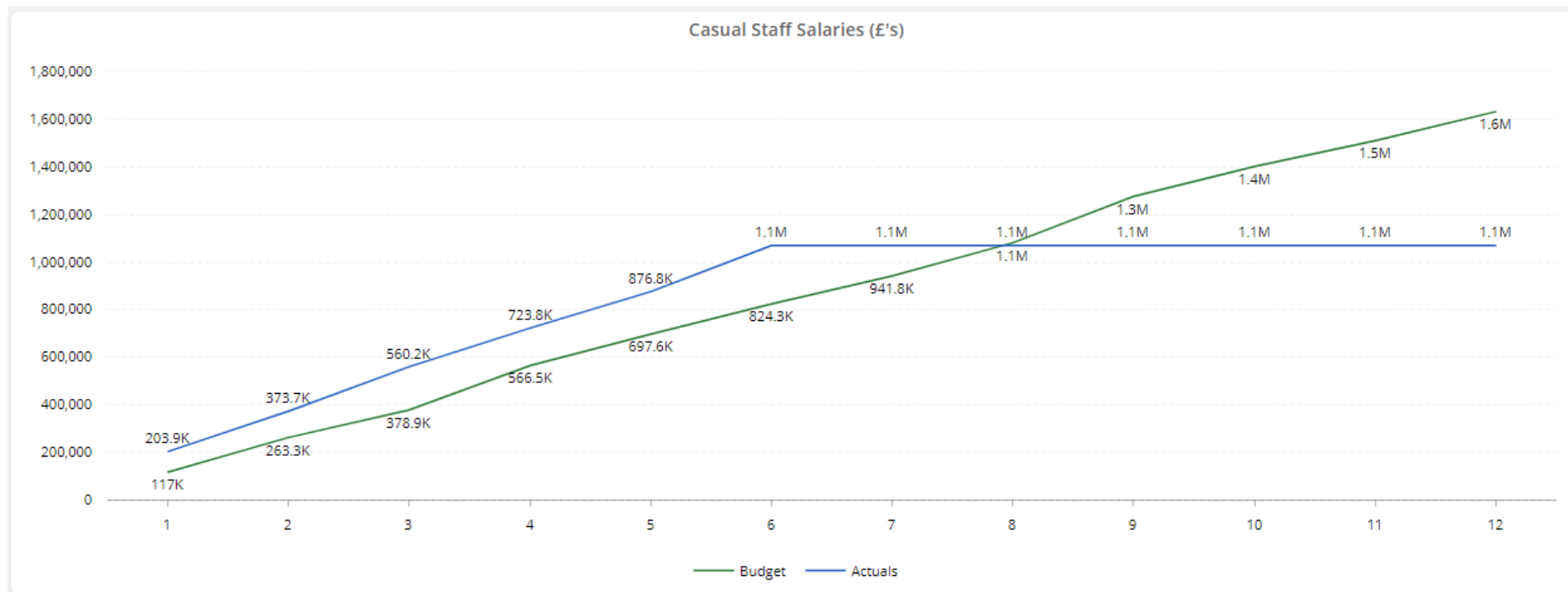


Agency Staff Expenditure - Comments

This graph is closely linked to the permanent staff salaries graph above. Often an overspend against agency will be matched with an underspend on permanent staff salaries as vacant posts are temporarily filled by agency staff cover in order to provide continued service provision.

Agency spend can also be higher than budgeted when posts prove to be difficult to recruit too or as a result of unexpected demand pressures on services.

Agency spend is expected to be above budget by year end, with £117k approved as supplementary estimates for Revenues and Benefits and Housing Standards.



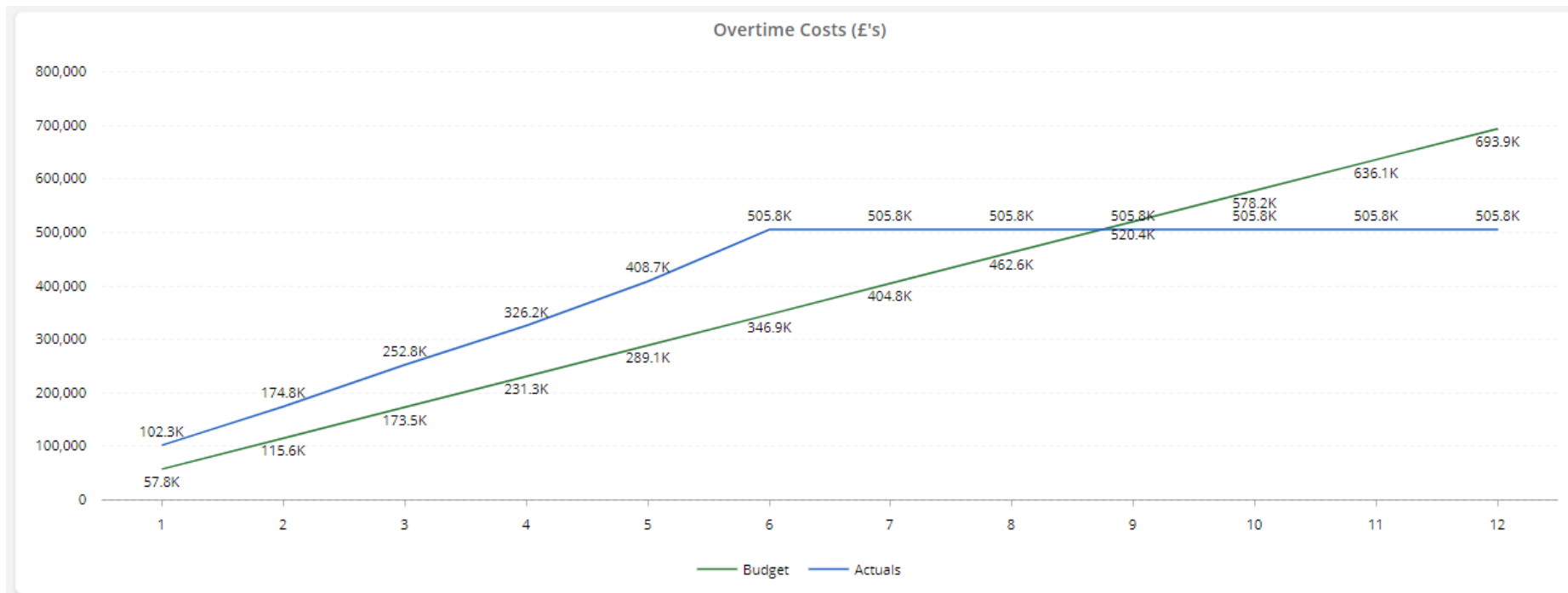
Casual Staff Salaries - Comments

This graph includes any expenditure on Casual Staff Salaries across the Council.

Casual staff spend varies across the year depending on events, shows and customer numbers.

A further review of additional income and higher casual staff costs is needed in 2024/25 as the two are linked. Accountancy think further increases are needed to both casual expenditure budgets and additional income to offset, it is expected the overall impact will be broadly neutral.

Finance have worked on an automated method of calculating casual staff costs for the 24/25 budget which will hopefully enable more accurate budgeting and in-year monitoring going forwards. Further work will be needed on this for 25/26 budgets to ensure this accuracy increases.

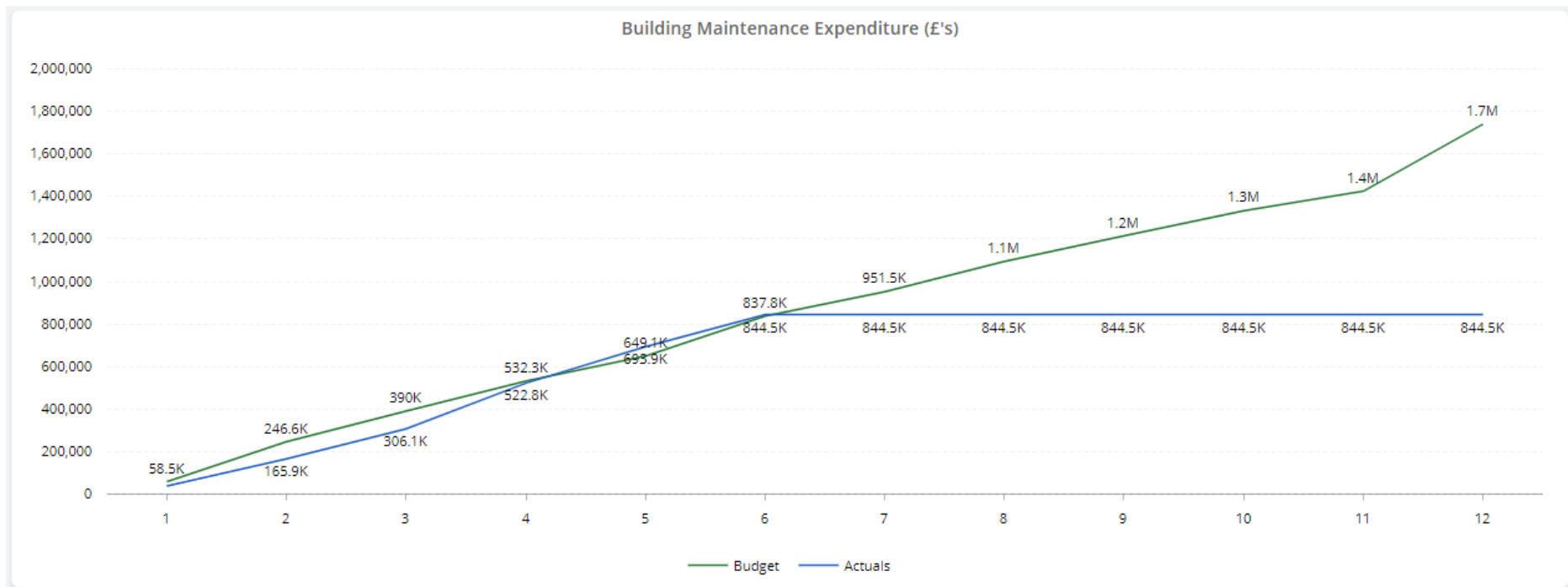


Overtime Costs - Comments

This is a new graph for 24/25 and highlights the expenditure on overtime across the Council. Often vacancies, sickness and demand pressures need to be managed by additional paid hours rather than agency or casual staff.

Some of the additional costs may be as a result of vacancies across the Council, but overtime budgets will need to be reviewed as part of the 25/26 budget process as a whole, with additional budget needing to be added in for some services.

The largest areas of additional spend are in Recycling and Waste, Public Health & Protection Services and Leisure. This spend is either offset by additional income or increases have been reflected in 25/26 proposed budgets.

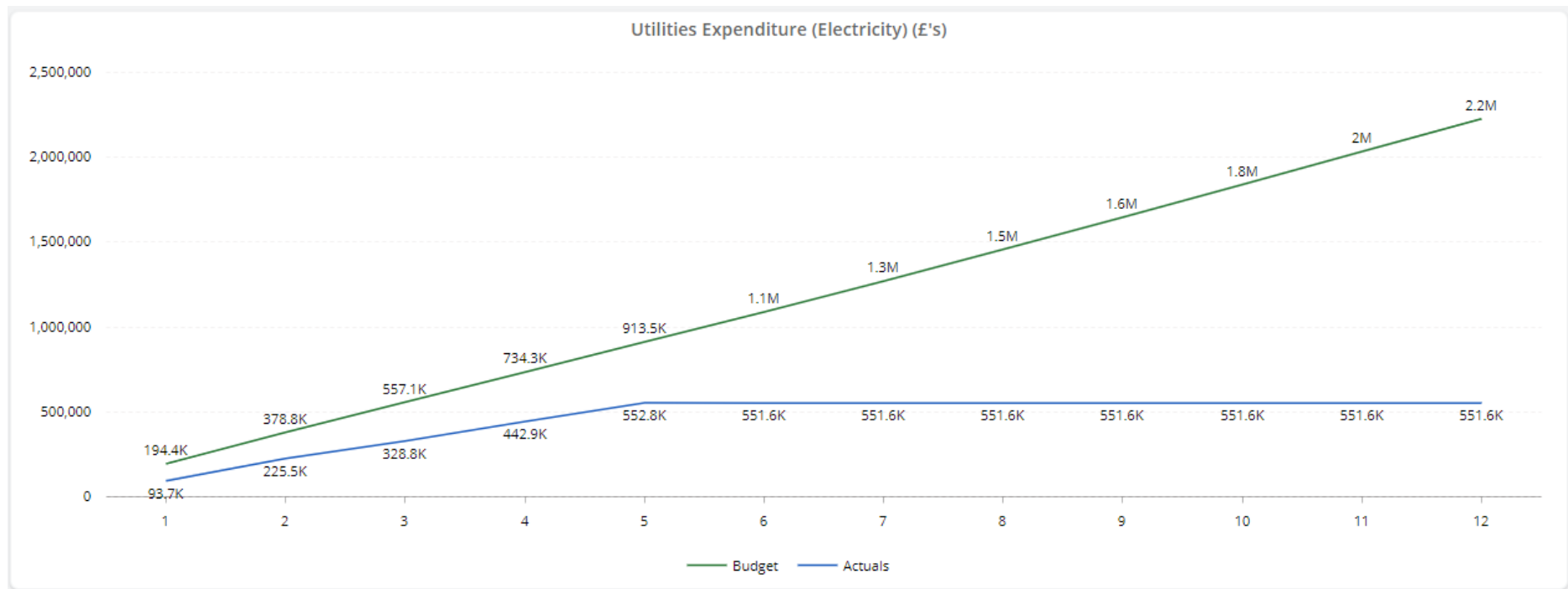


Building Maintenance Expenditure - Comments

This graph has been updated for 24/25 to include non centralised building maintenance budgets as well as the Building Services controlled budgets previously shown. Housing maintenance budgets have been excluded as shown in the cost of Temporary Accommodation charts below.

This will therefore show the expenditure relating to maintenance of all of the Council's buildings, and therefore gives a more complete picture of the cost of maintaining our buildings.

Actuals look lower in April due to accruals from prior year.

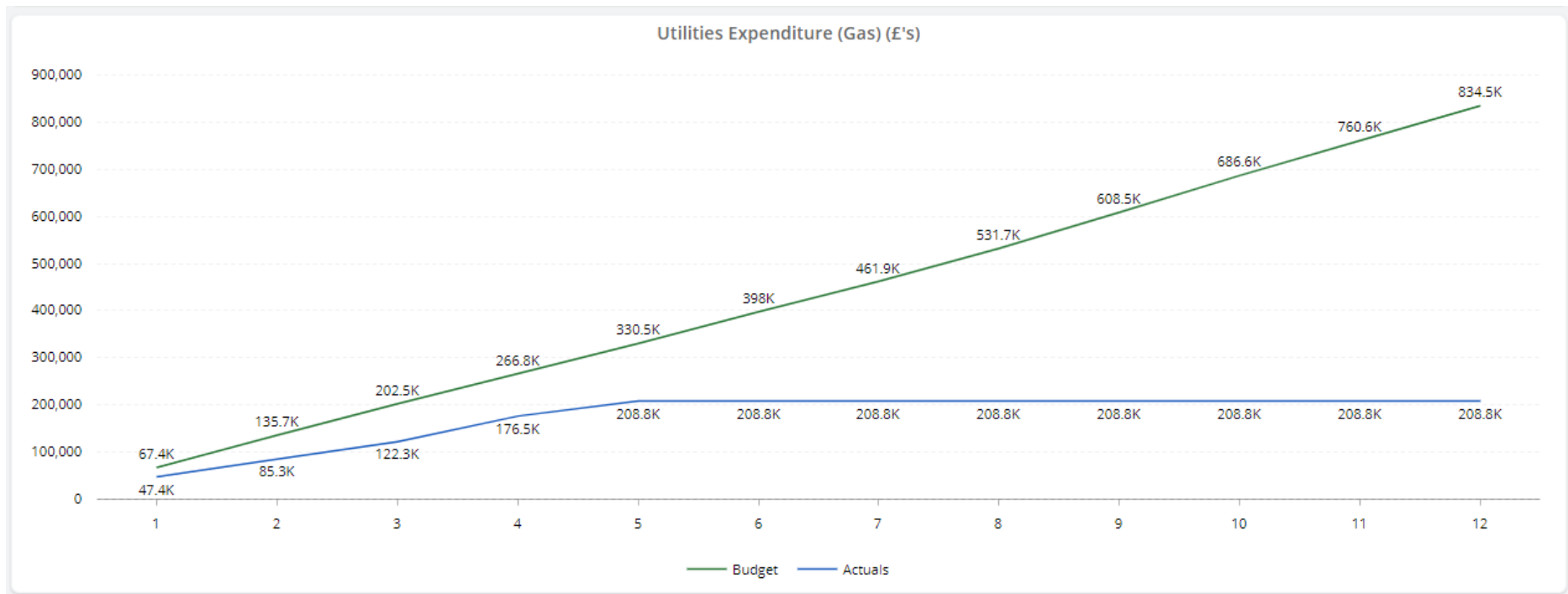


Utilities Expenditure (Electricity) - Comments

This graph outlines the expenditure on Electricity across the Council.

Electricity budgets are expected to underspend against the budget due to lower prices than initially forecasted. Due to price fluctuations much of this gain has already been covered off in reserves.

Electricity charges up to August have been loaded.

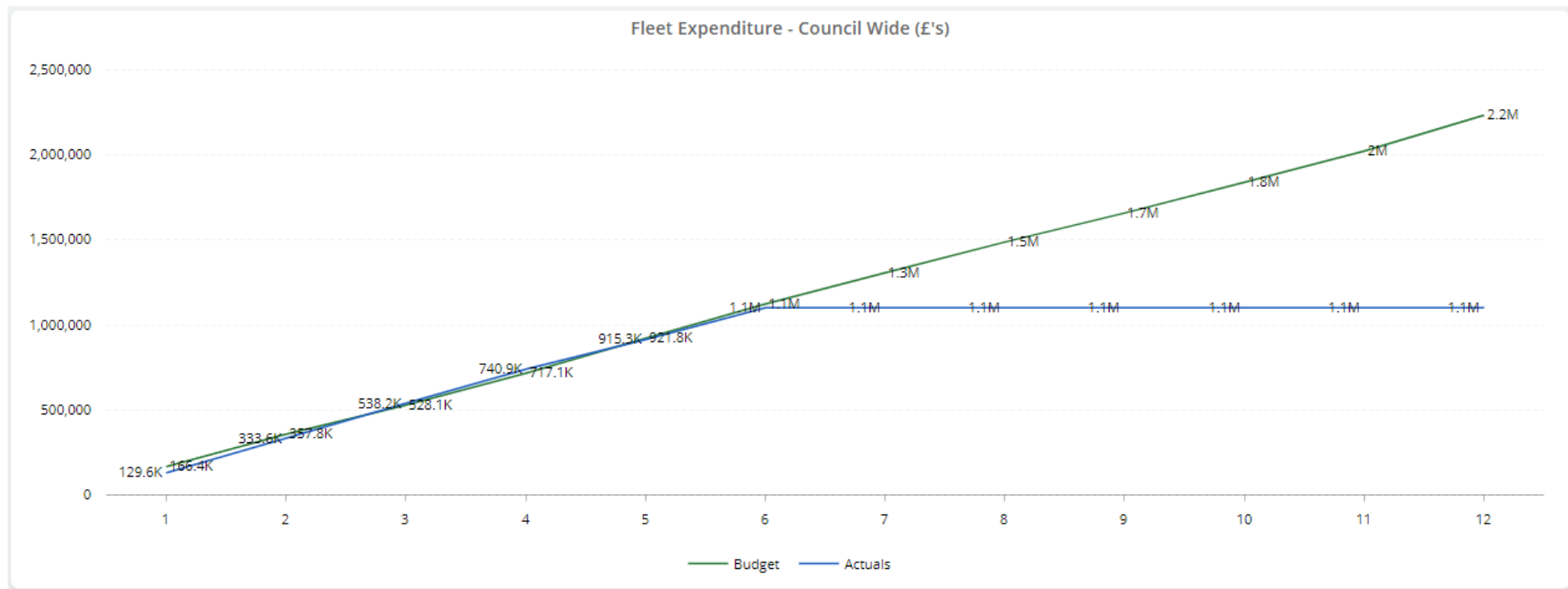


Utilities Expenditure - (Gas) Comments

This graph outlines the expenditure on Gas across the Council.

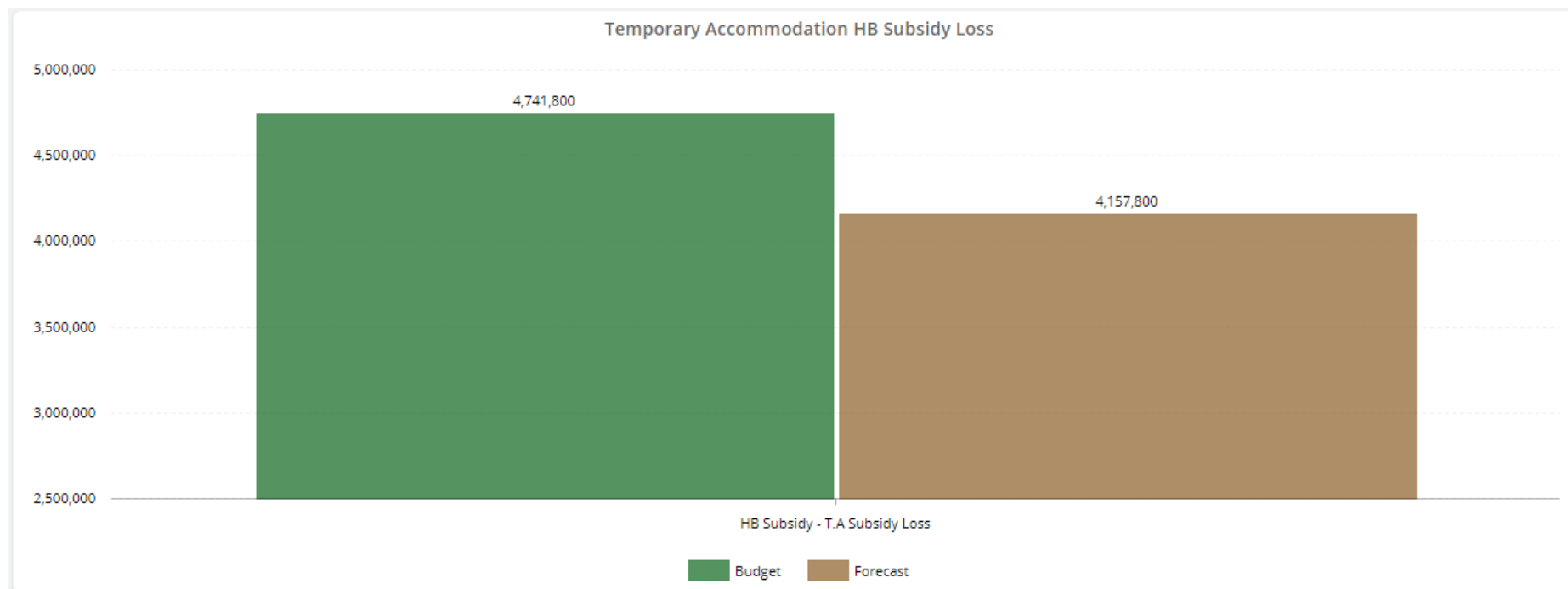
Gas budgets are expected to underspend against the budget due to lower prices than initially forecasted. Due to price fluctuations much of this gain has already been covered off in reserves.

Gas charges up to August have been loaded.



Fleet Expenditure - Comments

This graph is a comparison of the Council's vehicle fleet costs between budget and spend, and includes such things as, vehicle registration costs, repairs and fuel costs. It is expected that the fuel budget will be slightly underspent but this is offset by the increased cost of vehicle maintenance.



TA Subsidy Loss - Comments

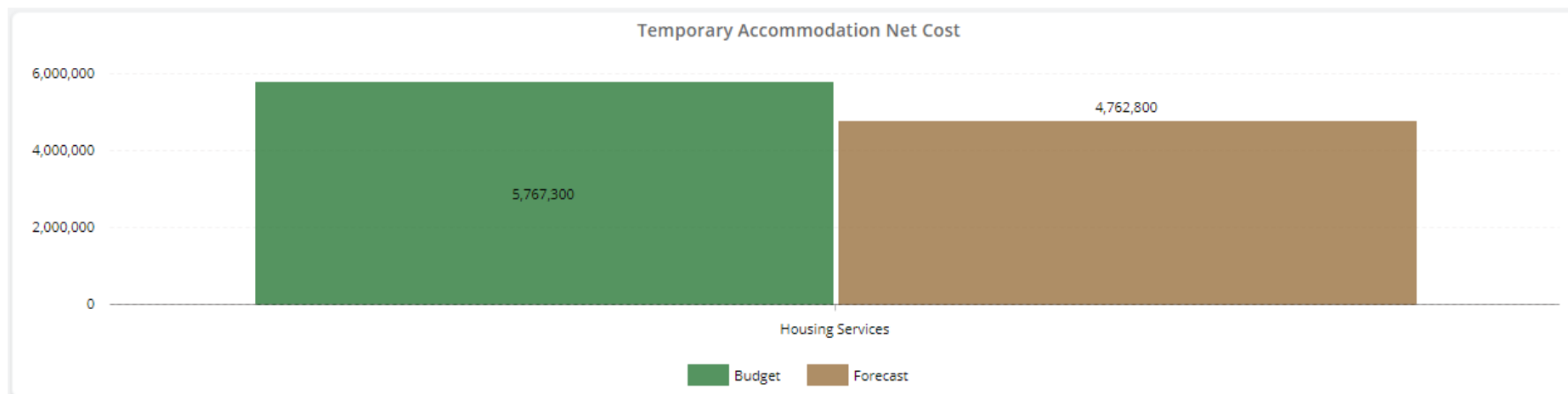
This graph outlines the budget and forecast for Temporary Accommodation HB Subsidy Loss.

Temporary Accommodation Subsidy Loss is the difference between what the Council pays out in Housing Benefit to homeless households and the amount received back from the government via HB Subsidy.

For every additional household who is placed in Temporary Accommodation that is not owned by the Council, there is an additional cost to the Council through Subsidy Loss.

The outturn position for TA Subsidy Loss in 23/24 was a £1.8m overspend, budgets for 24/25 were increased significantly by £3.2m.

TA caseload figures at the end of 23/24 and 24/25 are significantly lower than forecast during the 24/25 budget process, but to counteract this, the cost per case has risen for the most expensive households in TA to £13.4k at the start of 24/25.



Temporary Accommodation Net Cost - Comments

This graph outlines the net budget and forecast for all Temporary Accommodation costs and income, including TA HB Subsidy Loss as above, Rental Income and Expenditure, Repair Costs, Bad Debt Provision and Utilities.

This is a new graph for 24/25 and aims to show the complete picture and cost of the households housed within Temporary Accommodation by the Council.