SALISBURY CITY COUNCIL

Report

Subject: Budget Monitoring Report for 2025/26 to the end of September
Committee: Finance Committee
Date: 24 November 2025
Author: Steve Bishop, Responsible Finance Officer (RFO)

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1. **Report Summary**

1.1. This report provides the Committee with a statement of income and expenditure, comparing actual expenditure and income against that budgeted for April to September. Any budget heading showing variances over £50,000 are discussed in the report.

1.2. Budget monitoring reports will be presented to every committee meeting using the latest available monthly budget monitoring information in accordance with Financial Regulation 4.8 and the resolution of Full Council at its meeting on 4 March 2024.

1.3. At its last meeting this Committee resolved to consider detailed financial reports, including full council variance explanations and forecasts.

2. **Policy Considerations**

2.1. Financial Regulations are an integral part of the Council's systems of internal control and governance which ensure sound financial stewardship of public money. Regular monitoring of the Council's financial performance is good business practice and aids timely decision-making. Analysis of the variances during 2025/26 helps officers to take corrective action to keep within budgetary limits. Better understanding of this year's financial performance will also aid 2026/27 budget-setting and medium-term planning.

3. **Background Information**

<u>Report format</u>

3.1. The budget monitoring report for the Finance Committee is appended to this report – see **Appendix D**.

3.2. The report uses the following conventions:

In the Budget and Actual columns
- Expenditure is shown as **black numbers**
- Income is shown as **(red numbers in brackets)**

In the Variance columns
- 'Bad' variances (over-spends) are shown as **black numbers**
- 'Good' variances (under-spends) are shown as **(red numbers in brackets)**

Whole Council budgets

3.3. In accordance with the resolutions passed at its last meeting in September the following budget monitoring reports are appended

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3.4. **Appendix A** sets out the full council-wide September-end revenue budget monitoring position for all 52 cost centres which comprise the Council. This was also considered at the Full Council meeting on 10 November.

3.5. **Appendix B** provides the equivalent for the small number of project cost centres which will be funded from revenue and non-revenue sources.

3.6. **Appendix C** provides detailed September-end budget monitoring information at account level for the two cost centres allocated to this Committee. These reports are examples of the most detailed budget monitoring information provided to officers. There are 50 other cost centres with equivalent reports. All are listed in **Appendix A**.

3.7. **Appendix D** also provides detailed budget monitoring reports for those cost centres displaying the largest variances in **Appendix A**. The Committee is invited to consider these examples, ask questions about the format and make any comments about this approach for future reports. For example, the Committee might wish to continue this exception reporting approach, or, may prefer to review a whole department at each meeting ?

4. Changes to Cost Centres and Fuller Service Costing for 2025/26

4.1. As part of our continuous improvements of financial reporting the RFO has worked with budget holders to revise the cost centre structure. The current full list of service cost centres is provided in **Appendix A**, which also allocates each to the most appropriate service committee.

4.2. The main changes from last year are:

- Additional 5 cost centres in Environmental Services to provide greater detail (Allotments, Car Parks, Camping and Caravan site, Depot, Pavilions)
- Additional 3 cost centres for Commercial Services (Shopmobility, Communications, Mela event)
- Additional cost centre for Communities Services (Friary)
- Discontinue historic ‘PRK’ Parks cost centre and ‘GIF’ Gift Fair cost centre.

4.3. The RFO and budget holders are also splitting corporate costs in order to provide fuller costing information. So, for example, payroll costs are posted to service cost centres rather than aggregating them centrally. Utility costs, business rates and insurance premiums, among other costs, are similarly posted to the most appropriate cost centre now.

4.4. The changes made so far in 2025/26 provide better costing and budget monitoring information, but further improvements will follow – within the limitations of the Council’s basic financial system.

5. **Explanation of Finance Committee revenue variances over £50,000**

5.1. Budget holders are expected to scrutinise their regular budget monitoring reports throughout the year, taking corrective action as necessary and being able to explain any variances.

5.2. Financial Regulation 4.8 requires all budget holders to explain any material variances over £50,000. In addition budget holders are also invited to explain any other large variances up to £50,000 if considered of particular corporate importance.

5.3. **Appendix C** sets out the September-end results for the Finance Committee cost centres, showing variance from approved budget.

5.4. The report covers the first half of the financial year. There is one large variance due to accounting conventions, which is explained below.

Irrecoverable VAT[1] (FIN GEN 52999)

5.5. This underspending variance of £99k is entirely due to accounting adjustments and timing. During 2024/25 the RFO found that the Council has been over-claiming for input[4] VAT arising on purchase invoices relating to its VAT-exempt services, most notably the Crematorium. As soon as this was detected and quantified the RFO alerted councillors and made a voluntary disclosure to HMRC. The Crematorium invoice-paying process was corrected to prevent a recurrence and the over-claimed amounts for 2022/23 and 2023/24 were repaid to HMRC.

5.6. The over-claimed amount for 2024/25 up to the change of process in December 2024 was estimated to be £99,150 and was accrued[2] for i.e. charged through 2024/25 accounts. Following proper accounting procedures this accrual[2] remains in 2025/26 budget monitoring until it is cleared by repayment to HMRC. As at the end of September this remained unpaid as we were waiting for an external VAT expert to verify the debt whilst performing the year-end VAT partial exemption[3] calculation, hence causing the variance. This work is expected to be completed by the end of November.

5.7. The £99k accrual[2] will absorb up to that amount of the final amount owing and payable to HMRC. There is additional annual budget of £130k which represents the increased base cost to the Council of not being able to routinely reclaim input[4] VAT relating to exempt services. This will be re-allocated to the affected services (Crematorium, Markets, Communities room hire, etc) later this year.

6. **Explanation of Finance Committee project variances over £50,000**

6.1. In addition to the annual revenue budgets for providing everyday services, the Council also annually approves 'Projects' budgets (previously referred to as the 'capital programme'). These are reported in **Appendix B**. There are no Finance-specific projects; they are all environmental in nature.

7. Explanation of Council-wide Revenue variances over £50,000

7.1. Budget holders are expected to scrutinise their regular budget monitoring reports throughout the year, taking corrective action as necessary and being able to explain any variances.

7.2. Financial Regulation 4.8 requires all budget holders to explain any material variances over £50,000. In addition budget holders are also invited to explain any other large variances up to £50,000 if considered of particular corporate importance.

7.3. **Appendix C** sets out the September-end budget variances over £50,000 which are explained below.

Caravan Site Income (CCC ENV 73007)

7.4. The £88k apparent under-achievement of Camping and Caravan Site income is due to late receipt of 2024/25 profit share from the Camping and Caravan Club which was accrued[2] for at year-end. Officers can confirm that this has now been received in October.

Cremation Income (CRM ENV 71001)

7.5. The Crematorium is currently performing marginally below target. To safeguard income performance and mitigate the risk of further slippage, the planned adjustment to fees and charges was implemented in September, one month earlier than originally scheduled. Income is still £68k down at the half-year but this is expected to improve in the 2nd half of the year.

Equipment Maintenance (CRM ENV 40002)

7.6. The final uninvoiced payment for 2024/25 equipment maintenance was not accrued[2] for due to an officer error, resulting in the cost having to be charged to the first quarter of 2025/26, causing the £39k overspend. This has been noted, and measures are being taken to ensure that a similar oversight does not occur in future periods.

Dilapidations (FAC ENV 20005 & MEV BUS 20005)

7.7. The budget for residual dilapidation liabilities associated with the Council's exit from the former depot remained unspent, pending the conclusion of negotiations between the respective surveyors as at the end of September. Officers can report that this dispute has now been resolved and the £150k assumed liability has dissolved.

Ticket Sales (CSR BUS 45016)

7.8. As reported at outturn last year, the Council is temporarily holding ticket sales income due to a bus company whilst the correct VAT treatment is being determined. The cumulative income covers an 18 month period, including an accrual[2] for 2024/25, which causes this variance. Officers have continued to chase the bus company and agreement in principle was reached in November which will be reflected in the following month's Budget Monitoring report.

Tree Surgery

7.9. The tree surgery budget appears underspent in the appendix but is in fact on track to be fully used by the year-end. The 'variance' reflects an uneven spend profile over the year holding back budget ahead of the potential winter bad weather, which officers will rectify in time for next report.

Reactive Repairs & Maintenance (FAC ENV 20001)

7.10. The cumulative repairs and maintenance budgets are sufficient to cover the Council's priority needs and will be fully spent by the year-end. The temporary 'variance' reported in the appendix is due to timing differences, which officers will rectify by the next report to full Council.

8. Explanation of Council-wide Project variances over £50,000

8.1. In addition to the annual revenue budgets for providing everyday services, the Council also annually approves 'Projects' budgets (previously referred to as the 'capital programme'). These are reported in **Appendix B** and **Appendix C**. There is one project with a variance over £50,000 which is explained below:

Rowbarrow s.106

8.2. The project has been concluded, except for final elements such as planting and seating. Several coding discrepancies were identified, and the remaining budget will be reallocated to machinery to support ongoing site maintenance.

9. Year-end Forecast

9.1. This budget monitoring report covers the first half of the year, which includes several 2024/25 year-end accruals[2] that have yet to 'unwind' (such as the Irrecoverable VAT variance explained in paragraph 5.5 above) and therefore distort the true position.

9.2. The £740k council-wide underspend for the half-year in **Appendix A** is welcome although is distorted by the delayed resolution of several year-end accrual adjustments. A more realistic operational underspend forecast once these accounting adjustments are factored out is £500k.

9.3. This level of forecast underspend is still higher than expected when compared with last year's revenue outturn underspend of £520k. Whilst the base budget for this year is substantially identical to last year, the savings achieved last year were largely due to urgent economising and cost-cutting interventions, which are not expected to be repeated this year. The officers have also reduced in-year budgets by over £80k this year which is 80% completion of this year's £100k Cost Improvement Plan required saving set in the Council budget. All indications are that this year will also return a large underspend, although lower than last year. The RFO and CEO predict an operational underspend in the region of £250k.

9.4. Unfortunately, in order to rectify the VAT discrepancies explained in paragraphs 5.6 – 5.7 above, the RFO anticipates that the liability to the HMRC will utilise most of this year's underspend. Full details will be reported to the Finance Committee once the work has been completed.

10. **Recommendations:**

10.1. The Committee notes the financial position at the end of September and officers' explanation for the variances over £50,000.

11. **Background Papers:**

None.

12. **Implications:**

. Financial: As shown in this report
. Legal: Significant budget overspends and year-end losses can only be met from general reserves which, if seriously depleted can result in unlawful expenditure.
. Personnel: Nil in relation to this report
. Environmental Impact: Nil in relation to this report
. Equalities Impact Statement: Nil in relation to this

13. **Glossary:**

13.1 'Irrecoverable VAT': Most suppliers are VAT-registered and are required to add VAT to their invoices. The Council is required to pay the total invoice and for most services can recover the VAT element from HMRC. However, for any 'VAT-exempt' services which the Council delivers, we are prohibited from reclaiming the VAT from associated expenditure and should classify the VAT element of such invoices as 'irrecoverable VAT' instead in the accounts. Due to an oversight in the Finance team the Council has recovered VAT on all invoices for the past three years. The proportion relating to our exempt services has to be quantified, disclosed to HMRC and repaid.

13.2 'Accrual' and 'accrued': Accounting principles require income and expenditure to be accurately charged to the correct accounting period. The correct accounting period is that in which the benefit of that transaction (goods or services) is received. For any goods or services received in 2024/25 which are yet to be invoiced and paid, we need to make an accounting adjustment to charge 2024/25 accounts with the correct amount. Similarly for any benefits such as annual insurance cover which straddle the year-end, we need to proportionately split the cost across the two financial years.

13.3 'Partial exemption': For any VAT-registered organisation such as the Council, which delivers a mixture of standard VAT rated and VAT-exempt services, there is usually some expenditure which relates to both types. Examples are corporate subscriptions. VAT rules allow us to recover a proportion of such paid VAT. The 'Partial Exemption' calculation quantifies that proportion.

13.4 'Input VAT': It is important to accurately account for VAT by not mixing up VAT paid out and VAT received. Consistent terminology helps and therefore the following conventions are used:

- **Input** VAT = paid to suppliers on purchase invoices regarding goods/services **in**
- **Output** VAT = charged to customers on sales invoices regarding goods/services **out**

Salisbury City Council Budget Monitoring Period 6 (end of September)
Revenue cost centres

Department	Cost Centre		FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL NET EXPENDITURE / (INCOME)	VARIANCE £
General	EST	Establishment	(5,682,005)	(5,607,831)	(5,838,299)	(5,862,955)	(24,657)
	HRP	Human Resources & Payroll	289,749	261,542	114,666	118,019	3,353
	FIN	Finance	830,685	334,258	210,261	74,573	(135,688)
	PWL	Public Works Loans	313,500	313,500	156,460	156,206	(254)
			(4,248,071)	(4,698,531)	(5,356,912)	(5,514,157)	(157,245)
Corporate	DEM	Corporate - Councillors	130,500	132,375	87,188	81,652	(5,536)
	CMC	Civic & Mayoral	15,487	18,677	10,684	10,028	(656)
	ITT	Information Technology & Telephony	303,421	301,018	150,509	139,591	(10,918)
	OFF	Corporate - Officers	160,939	215,439	107,720	90,558	(17,162)
			610,347	667,509	356,100	321,829	(34,271)
Environmental	CRM	Crematorium	(856,297)	(536,897)	(253,134)	(188,134)	65,000
	CRP	Investment Properties	(472,685)	(310)	4,085	(34,143)	(38,228)
	CTV	Closed Circuit Television	99,716	106,126	(28,817)	(14,664)	14,153
	FAC	Facilities	1,074,382	384,579	181,196	(70,451)	(251,647)
	LBT	Lower Bemerton Trust	5,100	6,360	9,373	902	(8,471)
	POS	Parks & Open Spaces	1,218,919	1,372,814	693,407	521,012	(172,395)
	ALL	Allotments	0	6,065	28,658	14,515	(14,143)
	PWC	Public Conveniences	116,075	160,210	81,820	49,203	(32,617)
	SSS	Street Scene	1,112,828	1,210,152	513,097	559,965	46,868
	CAR	Car Parks	0	(182,409)	(86,945)	(114,709)	(27,764)
	CCC	Camping & Caravan Club	0	(83,491)	4,255	90,767	86,513
	PAV	Pavilions	0	62,695	43,764	41,369	(2,395)
	DEP	Depot	0	152,369	85,786	88,699	2,913
	~~PRK~~	~~Environmental~~	242,660	0			
			2,540,698	2,658,263	1,276,543	944,331	(332,212)
Communities	BHC	Communities	175,227	217,565	110,176	101,846	(7,805)
	YOU	Communities - Youth	24,433	24,551	12,276	6,880	(5,396)
	EVE	Communities - Events	2,150	12,800	6,400	8,343	1,943
	SPO	Communities - Sports	3,730	3,730	1,865	2,571	706
	PRO	Communities - Projects	29,364	32,281	16,141	17,958	1,818
	AOP	Adults & Older People	35,254	35,854	17,927	17,555	(372)
	FAM	Families & Children	26,845	26,845	13,423	11,658	(1,765)
	FRI	Friary	0	13,198	6,719	5,750	(969)
	PAN	The Pantry	31,350	45,949	22,975	23,828	854
	LUN	Lunch Clubs	5,550	5,050	2,525	(455)	(2,980)
	ANT	Grants	88,000	88,000	63,000	66,000	3,000
			421,903	505,823	273,425	261,934	(10,966)
Business	GUI	Guildhall	20,437	260,053	172,052	107,068	(64,984)
	CSR	Information Centre & ShopMobility	203,965	114,621	59,182	(12,723)	(71,905)
	SHO	Shopmobility	0	140,223	72,510	67,872	(4,638)
	MEV	Markets & Advertising	147,255	136,294	76,677	31,588	(45,089)
	COM	Communications	0	47,928	23,964	23,009	(955)
	MEL	Events - Mela	0	6,450	6,450	5,934	(516)
	SGD	Events - St Georges Day	4,462	5,842	5,842	5,790	(52)
	FOT	Events - Fair on the Square	(7,051)	15,263	15,263	18,677	3,414
	AFD	Events - Armed Forces Day	4,425	6,161	6,161	2,778	(3,383)
	MIS	Events - Miscellaneous	27,050	30,050	15,025	5,561	(9,464)
	LAR	Events - Land Rental	(29,743)	(29,085)	(14,477)	(17,344)	(2,867)
	FUT	Future Salisbury	49,250	24,747	12,374	0	(12,374)
	TRV	Travel Trade	(500)	(500)	(250)	0	250
	WLT	Wiltshire Towns	0	34,503	(21,099)	(2,234)	18,865
	CHF	Events - Charter Fair	(21,575)	(17,535)	(5,532)	2,176	6,708
	CID	Events - City Decoration *	28,000	28,000	5,600	0	(5,600)
	CHB	Events - Christmas Begins *	9,437	11,457	3,217	470	(2,359)
	GRO	Events - Grotto *	25,487	32,787	6,557	3,588	(2,969)
	COT	Events - Christmas on the Square *	(5,263)	(1,668)	(334)	6,232	5,190
	~~FOS~~	~~Events - Foodie Sunday~~	(100)	0	0	0	0
	~~GIF~~	~~Gift Fair~~	(2,025)	0			
			453,511	845,591	439,182	248,442	(192,729)
Total revenue cost centres			**(221,612)**	**(21,346)**	**(3,011,662)**	**(3,737,621)**	**(727,422)**
'Z' cost centres funded from revenue			0	30,000	30,000	17,416	(12,584)
Total revenue position (SoRP)			**(221,612)**	**8,655**	**(2,981,662)**	**(3,720,205)**	**(740,006)**

* Events not yet delivered

NOTE:	CIL income received in year (70005)	**(67,689)**
	S.106 income received in year (70003)	**0**
	Capital receipts in year (73009)	**(2,250)**
	Total balance sheet income	**(69,939)**

RECONCILIATION	Total revenue cost centres	**(3,737,621)**
	Total balance sheet income	**(69,939)**
	Total project cost centres	**174,084**
	Total reported	**(3,633,476)**
	Total ledger 10001 - 79999	**(3,633,477)**
	Difference	**1**

Appendix B

Salisbury City Council Budget Monitoring Period 6 (end of September)

Projects (previously called 'Capital Programme')

Cost Centre	Dept		FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
RECURRING								
Z12	ENV	Urban Tree Challenge		-		8,000	8,000	
PROJECTS - B/F FROM 2024/25								
Z32	ENV	Rowbarrow s.106		171,065	171,065	114,235	(56,830)	(33%)
Z55	ENV	Crematorium Wall		49,381	49,381	31,773	(17,608)	(36%)
PROJECTS - NEW								
Z13	ENV	Wyndham Park Wall	85,000	85,000			0	
Z16	ENV	Depot De-watering bay	150,000	150,000	-	7,160	7,160	
Z45	ENV	Poultry Cross urgent renovation		30,000	30,000	9,416	(20,584)	(69%)
Z59	ENV	QE Gardens Bridges s.106				3,500	3,500	
Z57	ENV	River Park tractor		75,000	0		0	
							0	
			235,000	560,446	250,446	174,084	(76,362)	
		Funded from Capital receipts pot	150,000	199,381	49,381	38,933	(10,448)	
		Funded from S.106 pot	0	246,065	171,065	117,735	(53,330)	
		Funded from CIL pot	85,000	85,000	0	0	0	
		Funded from Revenue	0	30,000	30,000	17,416	(12,584)	

Appendix Ci

Salisbury City Council Budget Monitoring Period 6 (end of September)

FIN - Finance Department

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
FIN	GEN	10001	Salary Costs	137,226	137,226	68,613	65,905	(2,708)	(4%)
FIN	GEN	10003	Employers NI	17,584	17,584	8,792	7,313	(1,479)	(17%)
FIN	GEN	10004	Employers Pension	18,800	18,800	9,400	9,029	(371)	(4%)
FIN	GEN	11003	Staff Development		1,250	625		(625)	(100%)
FIN	GEN	11010	Professional Subscriptions			-			#DIV/0!
FIN	GEN	20001	Repairs & Maintenance			-			#DIV/0!
FIN	GEN	29001	Insurance Premiums	195,700	92,058	92,058	104,486	12,428	14%
FIN	GEN	42005	Books & Stationery			-	6	6	#DIV/0!
FIN	GEN	44002	IT Support Contract			-	300	300	#DIV/0!
FIN	GEN	44003	IT Purchases			-	785	785	#DIV/0!
FIN	GEN	44005	Software Licences	10,000	10,000	5,000	2,295	(2,705)	(54%)
FIN	GEN	45017	Hire of Consultant, Professional, Artist	25,000	40,000	40,000	45,103	5,103	13%
FIN	GEN	51001	Bank Charges & Cash Courier	10,000	10,000	5,000	3,600	(1,400)	(28%)
FIN	GEN	52001	NNDR	314,000	15,795	-			#DIV/0!
FIN	GEN	52999	Irrecoverable VAT	130,000	30,000	-	(99,150)	(99,150)	#DIV/0!
FIN	GEN	53003	Audit Fees	65,000	65,000	32,500	904	(31,596)	(97%)
FIN	GEN	53020	Provision for Bad Debts	3,000	3,000	1,500		(1,500)	(100%)
				926,310	440,713	263,488	140,576	(122,912)	
FIN	GEN	75001	Bank Interest & Treasury Management Returns	(95,625)	(106,455)	(53,228)	(66,003)	(12,776)	24%
				(95,625)	(106,455)	(53,228)	(66,003)	(12,776)	
			Surplus/Deficit	**830,685**	**334,258**	**210,261**	**74,573**	**(135,688)**	

Appendix Cii

Salisbury City Council Budget Monitoring Period 6 (end of September)

PWL - Public Works Loans

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
PWL	GEN	51002	Loan Interest - Crematorium	16,000	16,000	5,100	5,104	4	0%
PWL	GEN	51003	Loan Principal - Crematorium	106,000	106,000	55,900	55,825	(75)	(0%)
PWL	GEN	51004	Loan Interest - Guildhall Roof	12,500	12,500	4,870	4,864	(6)	(0%)
PWL	GEN	51005	Loan Principal - Guildhall Roof	60,000	60,000	31,490	31,485	(5)	(0%)
PWL	GEN	51006	Loan Interest - Victoria Park	2,000	2,000	400	406	6	2%
PWL	GEN	51007	Loan Principal - Victoria Park	35,000	35,000	18,000	18,094	94	1%
PWL	GEN	51008	Loan Interest - New Depot	30,000	30,000	25,000	24,731	(269)	(1%)
PWL	GEN	51009	Loan Principal - New Depot	52,000	52,000	15,700	15,697	(3)	(0%)
			Total Expenditure	**313,500**	**313,500**	**156,460**	**156,206**	**(254)**	

Appendix Di

Salisbury City Council Budget Monitoring Period 6 (end of September)

Revenue Budget Variances over £50,000

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
CCC	ENV	73007	Caravan Site Income		(92,000)	0	88,672	88,672	
CRM	ENV	71001	Cremation Income	(1,166,235)	(1,250,235)	(625,118)	(556,874)	68,244	(11%)
CRM	ENV	40002	Equipment Maintenance	125,000	147,000	73,500	113,037	39,537	54%
FAC	ENV	20005	Dilapidations				(150,000)	(150,000)	
FIN	GEN	52999	Irrecoverable VAT	130,000	30,000	-	(99,150)	(99,150)	
CSR	BUS	45016	Ticket Sales		50,000	25,000	(26,592)	(51,592)	(206%)
POS	ENV	28002	Tree Surgery	180,000	180,000	90,000	47,637	(42,363)	(47%)
FAC	ENV	20001	Repairs and Maintenance - REACTIVE	200,300	58,600	29,300	(11,442)	(40,742)	(139%)

Project Budget Variances over £50,000

Cost Centre	Dept	Budget Holder	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
Z32	ENV	Rowbarrow s.106	171,065	171,065	114,235	(56,830)	(33%)

Appendix Dii

Salisbury City Council Budget Monitoring Period 6 (end of September)

CCC - Camping & Caravan Club

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
CCC	ENV	20001	Repairs & Maintenance - REACTIVE		20,000	10,000	11,945	1,945	19%
CCC	ENV	20007	Lock Repairs & Keys			0		0	#DIV/0!
CCC	ENV	20011	Repairs & Maintenance - PREPLANNED		12,509	6,255		(6,255)	(100%)
CCC	ENV	21001	Electricity		10,000	5,000		(5,000)	(100%)
CCC	ENV	21002	Gas			0	4,365	4,365	#DIV/0!
CCC	ENV	21003	Water & Sewerage		5,000	2,500	1,788	(712)	(28%)
CCC	ENV	28010	Pest Control			0	424	424	#DIV/0!
			Total Expenditure	**0**	**47,509**	**23,755**	**18,522**	**(5,233)**	
CCC	ENV	73007	Caravan Site Income		(92,000)	0	88,672	88,672	#DIV/0!
CCC	ENV	73008	Tenancy Recharges		(39,000)	(19,500)	(16,427)	3,073	(16%)
			Total Income	**0**	**(131,000)**	**(19,500)**	**72,245**	**91,745**	
			Surplus/Deficit	**0**	**(83,491)**	**4,255**	**90,767**	**86,513**	

Salisbury City Council Budget Monitoring Period 6 (end of September)

CRM - Crematorium & Cemeteries

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
CRM	ENV	10001	Salary Costs	152,915	152,915	76,458	74,421	(2,037)	(3%)
CRM	ENV	10003	Employers NI	18,437	18,437	9,219	8,929	(290)	(3%)
CRM	ENV	10004	Employers Pension	20,949	20,949	10,475	9,378	(1,097)	(10%)
CRM	ENV	10005	Travel & Subsistence			0	19	19	#DIV/0!
CRM	ENV	11003	Staff Training		485	243		(243)	(100%)
CRM	ENV	11012	Health & Safety		300	150		(150)	(100%)
CRM	ENV	20001	Repairs & Maintenance - RESPONSIVE		20,000	10,000	24,485	14,485	145%
CRM	ENV	20007	Lock Repairs & Keys		1,400	700	15	(685)	(98%)
CRM	ENV	20011	Repairs & Maintenance PRE-PLANNED		1,157	579	1,950	1,372	237%
CRM	ENV	21001	Electricity		32,000	16,000	14,123	(1,877)	(12%)
CRM	ENV	21002	Gas		85,000	42,500	40,337	(2,163)	(5%)
CRM	ENV	21003	Water & Sewerage		750	375	462	87	23%
CRM	ENV	22004	Land / Property Lease	2,500	2,500	1,250	934	(316)	(25%)
CRM	ENV	25001	Fire Safety		8,000	4,000	2,946	(1,054)	(26%)
CRM	ENV	25002	Security			0	1,034	1,034	#DIV/0!
CRM	ENV	27001	Window Cleaning			0	(1,165)	(1,165)	#DIV/0!
CRM	ENV	27002	Cleaning Contract		19,500	9,750	9,311	(439)	(5%)
CRM	ENV	27004	Waste Disposal		850	425	527	102	24%
CRM	ENV	29001	Insurance		3,475	3,475	3,475	0	
CRM	ENV	40001	Equipment Purchase	2,500	2,500	1,250		(1,250)	(100%)
CRM	ENV	40002	Equipment Maintenance	125,000	147,000	73,500	113,037	39,537	54%
CRM	ENV	40004	Goods & Materials	6,500	6,500	3,250	896	(2,354)	(72%)
CRM	ENV	40010	Memorial Goods (Resale)	3,500	3,500	1,750	779	(971)	(55%)
CRM	ENV	40011	Memorial Book of Remembrance	4,500	4,500	2,250	1,961	(289)	(13%)
CRM	ENV	41001	Clothing & Uniform Purchase	1,000	3,000	3,000	1,871	(1,129)	(38%)
CRM	ENV	42001	Office Equipment	1,000	1,000	500	191	(309)	(62%)
CRM	ENV	42003	Advertising, Printing & Marketing	1,000	1,000	500	695	195	39%
CRM	ENV	42004	Postage & Stamps		200	100		(100)	(100%)
CRM	ENV	44001	Telephony			0	755	755	#DIV/0!
CRM	ENV	44002	IT Support & Maintenance	10,000	5,000	5,000	8,025	3,025	61%
CRM	ENV	44007	Specialist Equipment		13,000	6,500	2,168	(4,332)	(67%)
CRM	ENV	44009	Social Media & Online Support Costs		15,000	7,500	13,101	5,601	75%
CRM	ENV	45002	Hospitality & Catering			0	200	200	#DIV/0!
CRM	ENV	45006	Statutory & Property Fees		510	255	510	255	100%
CRM	ENV	45010	Annual Permits				1,161	1,161	#DIV/0!
CRM	ENV	45012	Corporate Subscriptions	2,000	2,000	1,000	1,406	406	41%
CRM	ENV	45017	Hire of Consultant, Professional, Artist			0	231	231	#DIV/0!
CRM	ENV	51001	Bank Charges			0	103	103	#DIV/0!
CRM	ENV	52001	Business Rates		95,773	57,464	57,465	1	0%
CRM	ENV	52999	Irrecoverable VAT		100,000	50,000	44,772	(5,228)	(10%)
CRM	ENV	53002	Cremation Fees	58,000	25,000	12,500	11,488	(1,012)	(8%)
CRM	ENV	53004	Cemetery Fees		20,000	10,000	16,845	6,845	68%
			Total Expenditure	**409,801**	**813,201**	**421,915**	**468,841**	**46,926**	
CRM	ENV	71001	Cremation Income	(1,166,235)	(1,250,235)	(625,118)	(556,874)	68,244	(11%)
CRM	ENV	71002	Interment Income	(21,525)	(21,525)	(10,763)	(30,368)	(19,606)	182%
CRM	ENV	71003	Memorial Services Income	(29,213)	(29,213)	(14,607)	(25,369)	(10,763)	74%
CRM	ENV	71004	Remembrance Income	(5,125)	(5,125)	(2,563)	(1,505)	1,058	(41%)
CRM	ENV	71005	Use of Chapel			0	(5,186)	(5,186)	#DIV/0!
CRM	ENV	71006	Burial Rights	(35,875)	(35,875)	(17,938)	(23,911)	(5,974)	33%
CRM	ENV	71007	Mercury Abatement	(3,000)	(3,000)	(1,500)		1,500	(100%)
CRM	ENV	71008	Avenue Cemetery Fees	(5,125)	(5,125)	(2,563)	(5,122)	(2,560)	100%
CRM	ENV	71009	Other Crematorium Income			0	(1,916)	(1,916)	#DIV/0!
CRM	ENV	72003	Activity Income			0	(86)	(86)	#DIV/0!
CRM	ENV	73014	Insurance claim			0	(6,513)	(6,513)	#DIV/0!
CRM	ENV	74013	Memorial Income			0	(125)	(125)	#DIV/0!
			Total Income	**(1,266,098)**	**(1,350,098)**	**(675,049)**	**(656,975)**	**18,074**	
			Surplus/Deficit	(856,297)	(536,897)	(253,134)	(188,134)	65,000	

Salisbury City Council Budget Monitoring Period 6 (end of September)

FAC - Facilities

Cost Centre	Dept	Code	Description	Corporate budget Holder	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %	Exceptional budget profile ?
FAC	ENV	10001	Salary Costs	Marc	116,397	116,397	58,199	56,734	(1,465)	(3%)	
FAC	ENV	10003	Employer's NI	Marc	14,460	14,460	7,230	7,216	(14)	(0%)	
FAC	ENV	10003	Employer's Pension	Marc	15,946	15,946	7,973	7,961	(12)	(0%)	
FAC	ENV	10005	Travel & Subsistence	Tracy				616	616	#DIV/0!	
FAC	ENV	11003	Staff Development	Tracy		11,554	5,777	4,014	(1,763)	(31%)	
FAC	ENV	11012	Health & Safety	Sean		17,490	8,745	85	(8,660)	(99%)	
FAC	ENV	20001	Repairs and Maintenance - REACTIVE	Sean	200,300	58,600	29,300	(11,442)	(40,742)	(139%)	
FAC	ENV	20005	Dilapidations	Sean				(150,000)	(150,000)	#DIV/0!	Y/E accrual legal dispute
FAC	ENV	20007	Lock Repairs & Keys	Sean				578	578	#DIV/0!	
FAC	ENV	20011	Repairs and Maintenance - PREPLANNED	Mostyn	200,000	3,912	626	1,727	1,101	176%	P8 77%, P10 11%, P12 12%
FAC	ENV	21001	Electricity	Sean	164,367	29,767	14,884	(19,670)	(34,554)	(232%)	
FAC	ENV	21002	Gas	Sean	171,717	40,117	20,059	163	(19,896)	(99%)	
FAC	ENV	21003	Water & Sewerage	Sean	56,700	3,536	1,768	2,633	865	49%	
FAC	ENV	25001	Fire Alarms	Sean	8,000	850	425	193	(232)	(55%)	
FAC	ENV	25002	Security Systems	Sean	3,500	6,500	3,250	4,736	1,486	46%	
FAC	ENV	27002	Cleaning Contract & Staffing	Sean	118,595	15,000	7,500	2,331	(5,169)	(69%)	
FAC	ENV	27004	Waste Disposal	Sean		1,350	675	700	25	4%	
FAC	ENV	28010	Pest Control	Sean	4,400	4,400	2,200	828	(1,372)	(62%)	
FAC	ENV	29001	Insurance Premiums	Steve				(1,750)	(1,750)	#DIV/0!	
FAC	ENV	40001	Equipment Purchase	Sean				72	72	#DIV/0!	
FAC	ENV	40002	Equipment Maintenance	Sean				187	187	#DIV/0!	
FAC	ENV	40004	Goods & Materials	Sean		1,500	750	1,239	489	65%	
FAC	ENV	41001	Clothing & Uniform	Tracy				136	136	#DIV/0!	
FAC	ENV	42003	Advertising	Charlotte				175	175	#DIV/0!	
FAC	ENV	42005	Books & Stationery	Sean				54	54	#DIV/0!	
FAC	ENV	44001	Telephony	Andy H				103	103	#DIV/0!	
FAC	ENV	45002	Hospitality & Catering	Sean				11	11	#DIV/0!	
FAC	ENV	45010	Annual Permits	Sean						#DIV/0!	
FAC	ENV	45017	Hire of Consultant Professional Artist	Sean		43,200	11,837	20,896	9,059	77%	P5 21%, P6 4%, P7 7%, P8 7%, P9 9%, P12 52%
FAC	ENV	52001	Business Rates	Steve						#DIV/0!	
			Total Expenditure		**1,074,382**	**384,579**	**181,196**	**(69,474)**	**(250,670)**		
FAC	ENV	72003	Activity Income	Sean				(220)	(220)	#DIV/0!	
FAC	ENV	73008	Tenancy Recharges	Sean				(750)	(750)	#DIV/0!	
FAC	ENV	73014	Insurance Claim	Steve				(7)	(7)	#DIV/0!	
										#DIV/0!	
			Total Income		**0**	**0**	**0**	(977)	(977)		
			Surplus/Deficit		1,074,382	384,579	181,196	(70,451)	(251,647)		

Salisbury City Council Budget Monitoring Period 6 (end of September)

CSR - Customer Services Information Centre

Cost Centre	Dept	Code	Description	Corporate budget Holder	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %	Exceptional budget profile ?
CSR	BUS	10001	Salary Costs	Matt	179,654	91,577	45,789	45,300	(489)	(1%)	
CSR	BUS	10003	Employers NI	Matt	20,198	10,099	5,050	5,270	221	4%	
CSR	BUS	10004	Employers Pension	Matt	24,613	12,306	6,153	4,742	(1,411)	(23%)	
CSR	BUS	10005	Travel & Subsistence	Vicky				32	32	#DIV/0!	
CSR	BUS	10010	Volunteer Expenses	Vicky				77	77	#DIV/0!	
CSR	BUS	11002	DBS Checks	Tracy				39	39	#DIV/0!	
CSR	BUS	11003	Staff Training	Tracy		2,000	1,000		(1,000)	(100%)	
CSR	BUS	20001	Repairs & Maintenance - RESPONSIVE	Sean	0	5,000	2,500	330	(2,170)	(87%)	
CSR	BUS	20011	Repairs & Maintenance PRE-PLANNED	Mostyn				280	280	#DIV/0!	
CSR	BUS	21001	Electricity	Sean	0	0				#DIV/0!	
CSR	BUS	25001	Fire Safety	Sean	0	1,550	775	1,012	237	31%	
CSR	BUS	27001	Window Cleaning	Vicky						#DIV/0!	
CSR	BUS	27002	Cleaning Contract	Sean		0				#DIV/0!	
CSR	BUS	40001	Equipment Purchase	Vicky	2,000	2,800	1,400	187	(1,213)	(87%)	
CSR	BUS	40002	Equipment Maintenance	Vicky	7,000	0				#DIV/0!	
CSR	BUS	40003	Equipment Hire	Vicky		700	350		(350)	(100%)	
CSR	BUS	40004	Goods & Materials	Vicky	1,000	500	250		(250)	(100%)	
CSR	BUS	40005	Resalable Goods	Vicky	23,500	25,950	14,298	10,950	(3,348)	(23%)	£2383 pm Apr-Dec; £1501 pm Jan-Mar
CSR	BUS	41001	Clothing & Uniform Purchase	Vicky	500	250	125	28	(97)	(78%)	
CSR	BUS	42003	Advertising, Printing & Marketing	Vicky	1,000	500	250		(250)	(100%)	
CSR	BUS	44002	IT Support Contract	Jeremy				320	320	#DIV/0!	
CSR	BUS	45002	Hospitality & Catering	Vicky				22	22	#DIV/0!	
CSR	BUS	45016	Ticket Sales	Vicky		50,000	25,000	(26,592)	(51,592)	(206%)	
CSR	BUS	51001	Bank Charges & Card Processing Fees	Vicky		400	200	2,159	1,959	980%	
CSR	BUS	52001	Business Rates	Steve		5,489	3,293	3,293	(0)	(0%)	10% April - January
			Total Expenditure		**269,465**	**209,121**	**106,432**	**47,449**	**(58,983)**		
CSR	BUS	72009	GH Hire of Indoor Areas	Vicky	(500)	(500)	(250)		250	(100%)	
CSR	BUS	72016	Contributions from Partner Organisations	Vicky			0	(4,000)	(4,000)	#DIV/0!	
CSR	BUS	74001	Vatable Income	Vicky	(16,375)	(16,375)	(8,188)	(11,581)	(3,394)	41%	
CSR	BUS	74002	Non-VATable Income	Vicky	(25,625)	(25,625)	(12,813)	(7,318)	5,495	(43%)	
CSR	BUS	74003	Commission Income	Vicky	(2,000)	(2,000)	(1,000)	(382)	618	(62%)	
CSR	BUS	74004	Ticket Sales	Vicky		(50,000)	(25,000)	(36,896)	(11,896)	48%	
CSR	BUS	75002	Bank/Cash unders & overs	Vicky			0	5	5	#DIV/0!	
			Total Income		**(65,500)**	**(94,500)**	**(47,250)**	(60,172)	**(12,922)**		
			Surplus/Deficit		203,965	114,621	59,182	(12,723)	(71,905)		

Salisbury City Council Budget Monitoring Period 6 (end of September)

POS - Parks & Open Spaces

Cost Centre	Dept	Code	Description	Corporate budget Holder	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %	Exceptional budget profile ?
POS	ENV	10001	Salary Costs	Marc	640,455	655,902	327,951	291,380	(36,571)	(11%)	
POS	ENV	10003	Employers NI	Marc	75,818	79,846	39,923	33,358	(6,565)	(16%)	
POS	ENV	10004	Employers Pension	Marc	87,742	91,349	45,675	36,844	(8,831)	(19%)	
POS	ENV	10005	Travel & Subsistence	Tracy			-	217	217	#DIV/0!	
POS	ENV	10007	Agency Staff	Asa		1,000	500		(500)	(100%)	
POS	ENV	10010	Volunteer Expenses	Graham			-			#DIV/0!	
POS	ENV	10100	Honoraria	Graham		140	70		(70)	(100%)	
POS	ENV	11001	Recruitment Costs	Sarah P		500	250		(250)	(100%)	
POS	ENV	11002	DBS Checks	Tracy		117	59		(59)	(100%)	
POS	ENV	11003	Staff Development	Tracy		12,786	6,393	2,778	(3,615)	(57%)	
POS	ENV	11011	Occupational Health	Sarah P		720	360	654	294	82%	
POS	ENV	11012	Health & Safety	Sean		100	50		(50)	(100%)	
POS	ENV	20001	Repairs and Maintenance - RESPONSIVE	Graham	29,030	32,186	16,093	23,709	7,616	47%	Spend all P8
POS	ENV	20006	Accessibility Audit Work	Graham		40,856	20,428		(20,428)	(100%)	
POS	ENV	20007	Lock Repairs & Keys	Graham			-			#DIV/0!	
POS	ENV	20011	Repairs and Maintenance - PREPLANNED	Mostyn		480	240	1,044	804	335%	
POS	ENV	21001	Electricity	Sean			-			#DIV/0!	
POS	ENV	21002	Gas	Sean			-			#DIV/0!	
POS	ENV	21003	Water & Sewerage	Sean		-	-			#DIV/0!	
POS	ENV	22004	Land / Property Lease	Sean			-	94	94	#DIV/0!	
POS	ENV	24001	Allotment Maintenance	Graham	9,000	-	-			#DIV/0!	
POS	ENV	24005	Ringroad Cleansing	Graham	6,000	6,000	3,000		(3,000)	(100%)	
POS	ENV	25001	Fire Safety	Sean		200	100		(100)	(100%)	
POS	ENV	27002	Cleaning Contract	Sean			-			#DIV/0!	
POS	ENV	27004	Waste Disposal	Graham	64,500	30,846	15,423	2,957	(12,466)	(81%)	
POS	ENV	28001	Tree Planting	Graham			-	18	18	#DIV/0!	
POS	ENV	28002	Tree Surgery	Graham	180,000	180,000	90,000	47,637	(42,363)	(47%)	
POS	ENV	28003	Floral Displays & Maintainance	Graham	20,000	16,987	8,494	1,163	(7,331)	(86%)	
POS	ENV	28006	Memorial Plaques	Graham	1,000	1,000	500	1,100	600	120%	
POS	ENV	28007	Additional Planting of Trees (Funded by cremations)	Graham	23,514	57,514	28,757		(28,757)	(100%)	
POS	ENV	28008	Street Weeding	Graham			-			#DIV/0!	
POS	ENV	28010	Pest Control	Graham	4,400	1,218	609	1,691	1,082	178%	
POS	ENV	29001	Insurance Premiums	Graham		14,000	14,000	13,899	(101)	(1%)	Payable in June
POS	ENV	30001	Road Tax	Graham		3,200	1,600	348	(1,252)	(78%)	
POS	ENV	30002	Vehicle servicing & repair	Graham	7,750	17,750	8,875	12,566	3,691	42%	
POS	ENV	30003	Fuel & Oil	Graham	30,000	30,000	15,000	11,582	(3,418)	(23%)	
POS	ENV	30004	Vehicle Leasing	Graham	65,000	71,970	35,985	46,971	10,986	31%	
POS	ENV	40001	Equipment Purchase	Graham	5,250	18,250	9,125	736	(8,389)	(92%)	
POS	ENV	40002	Equipment Maintenance	Graham	24,000	4,000	2,000	764	(1,236)	(62%)	
POS	ENV	40003	Equipment Hire	Graham	1,250	1,250	625		(625)	(100%)	
POS	ENV	40004	Goods & Materials	Graham	15,750	15,750	7,875	2,647	(5,228)	(66%)	
POS	ENV	40005	Resaleable Goods	Graham		19,500	9,750	15,750	6,000	62%	
POS	ENV	40010	Memorial Goods (Resale)	Graham			-			#DIV/0!	
POS	ENV	40022	Sign Maintenance	Graham	4,500	4,500	2,250	195	(2,055)	(91%)	
POS	ENV	41001	Clothing & Uniform Purchase	Graham	6,500	6,500	3,250	1,192	(2,058)	(63%)	
POS	ENV	42004	Postage	Andy		400	200	46	(154)	(77%)	
POS	ENV	42005	Books & Stationery	Andy			-	148	148	#DIV/0!	
POS	ENV	44006	Other Licences	Graham			-	135	135	#DIV/0!	
POS	ENV	45002	Hospitality & Catering	Graham			-	11	11	#DIV/0!	
POS	ENV	45006	Statutory & Property Fees	Graham		383	192	411	220	115%	
POS	ENV	45012	Corporate Subscriptions	Graham			-			#DIV/0!	
POS	ENV	45017	Hire of Consultant Professional Artist	Graham		7,404	3,702	6,899	3,197	86%	P7 22%, P8 30%, P9 48%
POS	ENV	45040	Supporting Volunteer Groups	Graham	1,000	1,000	500	288	(212)	(42%)	
POS	ENV	46000	Compensation / Reimbursement to Claimant	Steve			-	106	106	#DIV/0!	
POS	ENV	52001	Business Rates	Steve			-	30	30	#DIV/0!	
POS	ENV	52999	Irrecoverable VAT	Steve			-			#DIV/0!	
POS	ENV	53001	Property Consultant Fees	Graham			-	56	56	#DIV/0!	
POS	ENV	53020	Provision for Bad Debts	Steve			-			#DIV/0!	
			Total Expenditure		**1,302,459**	**1,425,604**	**719,802**	**559,424**	**(160,378)**		
POS	ENV	70002	Grant Receivable (urban tree challenge)	Graham	(30,240)	(30,240)	(15,120)	(36,756)	(21,636)	143%	Error - profile for y/e & solve by virement ?
POS	ENV	70003	S.106 Income	Steve						#DIV/0!	
POS	ENV	72003	Activity Income	Graham				(375)	(375)	#DIV/0!	
POS	ENV	72016	Contributions from Partner Organisations	Graham				(500)	(500)	#DIV/0!	
POS	ENV	73002	Land Rental	Graham						#DIV/0!	
POS	ENV	73006	Allotments Rental	Graham	(51,250)			(221)	(221)	#DIV/0!	
POS	ENV	73013	Crematorium Trees Income	Graham		(20,500)	(10,250)		10,250	(100%)	
POS	ENV	73014	Insurance Claim	Steve						#DIV/0!	
POS	ENV	74012	Memorial Tree Income	Graham	(2,050)	(2,050)	(1,025)	(465)	560	(55%)	
POS	ENV	74013	Memorial Income	Graham				(95)	(95)	#DIV/0!	
POS	ENV	76000	Inter departmental recharge income	Steve						#DIV/0!	
POS	ENV	79001	Miscellaneous Income	Graham						#DIV/0!	
			Total Income		**(83,540)**	**(52,790)**	**(26,395)**	**(38,412)**	**(12,017)**		
			Surplus/Deficit		1,218,919	1,372,814	693,407	521,012	(172,395)		