

SALISBURY CITY COUNCIL

Report

Subject: Budget Monitoring Report for 2025/26 to the end of October
Committee: Finance Committee
Date: 5 January 2026
Author: Steve Bishop, Responsible Finance Officer (RFO)

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 October. 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 September 2025 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 has also aided the preparation of 2026/27 budget proposals and medium-term planning.

3. Background Information

Report format

- 3.1. The budget monitoring report for the Finance Committee is appended to this report – see **Appendices A - 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)**

- 3.3. The following budget monitoring reports are appended and explained below:
- 3.4. **Appendix A** provides detailed October-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.
- 3.5. Similar detailed reports are provided to the budget holders and heads of service for other cost centres. All are listed in **Appendix B**, which sets out the full council-wide October-end revenue budget monitoring position for all 51 Council cost centres.
- 3.6. **Appendix C** provides the equivalent high level budget monitoring information for the small number of project cost centres which will be funded from revenue and non-revenue sources (previously called the 'capital programme').
- 3.7. **Appendix D** also provides detailed budget monitoring reports for those cost centres displaying the largest variances over £50,000. The Committee is invited to consider these reports, 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. **Explanation of Finance Committee revenue variances over £50,000**

- 4.1. 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.
- 4.2. 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.
- 4.3. **Appendix A** sets out the October-end results for the Finance Committee cost centres, showing variance from approved budget.
- 4.4. The report covers the first seven months of the financial year. There is one large variance due to accounting conventions, which is explained below.

Irrecoverable VAT (FIN GEN 52999)

- 4.5. This underspending variance of £99k is entirely due to accounting adjustments and timing. A detailed explanation has been provided previously. This variance will disappear once HMRC has examined the Council's voluntary disclosure of VAT errors and invoiced the Council before the year-end.

Audit Fees (FIN GEN 53003)

- 4.6. There is also a large £37k underspend of audit fees which will increase to £60k by the year-end due to the failure to appoint an external auditor for the 2024/25 audit year. This more than offsets the overspends on specialist consultancy fees, which have been required to assist the RFO with resolving VAT accounting problems.

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

- 5.1. There are no Finance-specific projects. All projects listed in Appendix C are being delivered by the Environmental Services department.

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

- 6.1. **Appendix B** sets out the October-end budget variances at cost centre level. Where individual budget line variances exceed £50,000 they are explained below and the full report is provided in **Appendix D**.

Equipment Maintenance (CRM ENV 40002 – **Appendix Di**)

- 6.2. The final uninvoiced payment for 2024/25 equipment maintenance was not accrued for due to an officer error, resulting in the cost having to be charged to the first quarter of 2025/26, causing the £50k overspend. This has been noted, and measures are being taken to ensure that a similar oversight does not occur in future periods.

Cremation Income (CRM ENV 71001 – **Appendix Di**)

- 6.3. 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 £50k down on profile but this is expected to improve in the 2nd half of the year.

Reactive Repairs & Maintenance (FAC ENV 20001 – **Appendix Dii**)

- 6.4. 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 £46k underspend 'variance' reported in the appendix is due to timing differences.

Dilapidations (MEV BUS 20005 & FAC ENV 20005 – **Appendix Dii**)

- 6.5. The dilapidations dispute with the owner of the former leased Council depot has been resolved satisfactorily, leaving the large £150k Facilities adjustment which will clear at year-end and £26k MEV liability which will clear once the Council has been invoiced.

Tree Surgery (POS ENV 28002 – **Appendix Diii**)

- 6.6. The tree surgery budget appears underspent in the appendix but is in fact on track to be fully used by the year-end. The £51k underspend 'variance' reflects timing delays between the Council placing works orders and receiving. The budget profile is being adjusted to better match the spend.

Ticket Sales (CSR BUS 45016 – **Appendix Div**)

- 6.7. The ticket sales dispute with the bus company has been resolved satisfactorily and this £53k underspend variance will disappear by the end of December when invoices have been paid.

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

- 7.1. 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 C**. There is one project with a variance over £50,000 which is explained below:

Rowbarrow s.106

- 7.2. 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.

8. **Year-end Forecast**

- 8.1. The £1.04m council-wide underspend for the first seven months in **Appendix B** is welcome although is distorted by several significant factors which were reported in detail to the last meeting of the Finance Committee.

- 8.2. The RFO and CEO previously reported that the aggregate effects of those factors resulted in predicting a year-end underspend of £250k. After an additional month's spend data, officers have increased this estimate to **£400k**, which has been shared with those political groups submitting 2026/27 budget proposals to this Committee meeting, considered separately on the agenda.

9. **Recommendations:**

- 9.1. The Committee notes the financial position at the end of October, officers' explanations for the variances over £50,000 and the predicted outturn underspend of £400k.

10. **Background Papers:**

None.

11. **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

Appendix A

Salisbury City Council Budget Monitoring Period 7 (end of October)								
FIN - Finance Department								
Cost Centre	Dept	Code	Description	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
FIN	GEN	10001	Salary Costs	137,226	80,049	76,889	(3,160)	(4%)
FIN	GEN	10003	Employers NI	17,584	10,257	8,532	(1,725)	(17%)
FIN	GEN	10004	Employers Pension	18,800	10,967	10,534	(433)	(4%)
FIN	GEN	10005	Travel & Subsistence			195	195	
FIN	GEN	11003	Staff Development	1,250	-			
FIN	GEN	11010	Professional Subscriptions		-			
FIN	GEN	20001	Repairs & Maintenance		-			
FIN	GEN	29001	Insurance Premiums	92,058	92,058	104,486	12,428	14%
FIN	GEN	42005	Books & Stationery		-	6	6	
FIN	GEN	44002	IT Support Contract		-	523	523	
FIN	GEN	44003	IT Purchases		-	785	785	
FIN	GEN	44005	Software Licences	10,000	5,833	2,295	(3,538)	(61%)
FIN	GEN	44007	Specialist Equipment			934	934	
FIN	GEN	45003	Finance Software		-			
FIN	GEN	45017	Hire of Consultant, Professional, Artist	40,000	40,000	48,902	8,902	22%
FIN	GEN	51001	Bank Charges & Cash Courier	10,000	5,833	4,002	(1,831)	(31%)
FIN	GEN	52001	NNDR	15,795	-			
FIN	GEN	52999	Irrecoverable VAT	30,000	-	(99,150)	(99,150)	
FIN	GEN	53003	Audit Fees	65,000	37,917	905	(37,012)	(98%)
FIN	GEN	53020	Provision for Bad Debts	3,000	1,750		(1,750)	(100%)
				440,713	284,664	159,838	(124,826)	
FIN	GEN	75001	Bank Interest & Treasury Management Returns	(106,455)	(62,099)	(76,859)	(14,760)	24%
				(106,455)	(62,099)	(76,859)	(14,760)	
			(Surplus)/Deficit	334,258	222,565	82,979	(139,586)	

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

Appendix B

Salisbury City Council Budget Monitoring Period 7 (end of October)						
Department	Cost Centre		FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL NET EXPENDITURE / (INCOME)	VARIANCE £
<u>General</u>	EST	Establishment	(5,593,701)	(5,812,478)	(5,852,370)	(39,892)
	HRP	Human Resources & Payroll	256,842	123,149	133,110	9,961
	FIN	Finance	334,258	222,565	82,979	(139,586)
	PWL	Public Works Loans	313,500	156,460	156,206	(254)
			(4,689,101)	(5,310,304)	(5,480,075)	(169,771)
<u>Corporate</u>	DEM	Corporate - Councillors	125,745	88,518	88,735	217
	CMC	Civic & Mayoral	18,677	12,016	11,905	(111)
	ITT	Information Technology & Telephony	301,018	175,594	172,427	(3,167)
	OFF	Corporate - Officers	215,939	102,631	105,194	2,563
			661,379	378,759	378,261	(498)
<u>Environmental</u>	CRM	Crematorium	(536,897)	(286,818)	(247,775)	39,042
	CRP	Investment Properties	(310)	3,352	(44,310)	(47,663)
	CTV	Closed Circuit Television	106,126	32,085	7,006	(25,079)
	FAC	Facilities	378,579	218,556	(51,473)	(270,029)
	LBT	Lower Bemerton Trust	6,360	10,870	1,037	(9,833)
	POS	Parks & Open Spaces	1,371,814	806,058	612,049	(194,009)
	ALL	Allotments	6,065	33,434	21,175	(12,259)
	PWC	Public Conveniences	160,210	94,060	60,066	(33,994)
	SSS	Street Scene	1,209,152	711,672	689,799	(21,873)
	CAR	Car Parks	(182,409)	(82,270)	(110,175)	(27,905)
	CCC	Camping & Caravan Club	(83,491)	8,214	4,752	(3,462)
	PAV	Pavilions	62,695	46,919	49,902	2,983
	DEP	Depot	152,369	102,202	100,869	(1,333)
			2,650,263	1,698,333	1,092,922	(605,412)
<u>Communities</u>	BHC	Communities	217,565	128,282	120,439	(7,231)
	YOU	Communities - Youth	24,551	14,321	7,202	(7,119)
	EVE	Communities - Events	12,800	7,467	8,343	876
	SPO	Communities - Sports	3,730	2,176	3,036	860
	PRO	Communities - Projects	32,281	18,831	20,153	1,322
	AOP	Adults & Older People	35,854	20,915	20,877	(38)
	FAM	Families & Children	26,845	15,660	14,743	(917)
	FRI	Friary	13,198	7,839	7,530	(309)
	PAN	The Pantry	45,949	26,804	28,980	2,176
	LUN	Lunch Clubs	5,050	2,946	(724)	(3,670)
	ANT	Grants	88,000	88,000	66,000	(22,000)
			505,823	333,239	296,579	(36,048)
<u>Business</u>	GUI	Guildhall	257,253	186,103	100,128	(85,975)
	CSR	Information Centre	114,531	68,994	(7,767)	(76,761)
	SHO	Shopmobility	140,313	84,014	79,171	(4,843)
	MEV	Markets & Advertising	143,794	92,098	56,972	(35,126)
	COM	Communications	47,928	27,958	28,156	198
	MEL	Events - Mela	6,450	6,450	5,934	(516)
	SGD	Events - St Georges Day	5,842	5,842	5,790	(52)
	FOT	Events - Fair on the Square	15,263	15,263	23,587	8,324
	AFD	Events - Armed Forces Day	6,161	6,161	2,778	(3,383)
	MIS	Events - Miscellaneous	30,050	17,529	5,837	(11,692)
	LAR	Events - Land Rental	(29,085)	(16,889)	(20,757)	(3,868)
	FUT	Future Salisbury	24,747	14,436	0	(14,436)
	TRV	Travel Trade	(500)	(292)	0	292
	WLT	Wiltshire Towns	34,503	(7,199)	9,193	16,392
	CHF	Events - Charter Fair	(17,535)	(11,533)	(19,307)	(7,840)
	CID	Events - City Decoration	28,000	11,200	0	(11,200)
	CHB	Events - Christmas Begins	11,457	5,729	2,003	(2,951)
	GRO	Events - Grotto	32,787	13,115	5,657	(7,458)
	COT	Events - Christmas on the Square	(1,668)	(667)	13,099	10,747
			850,291	518,311	290,474	(230,147)
Total revenue cost centres			(21,346)	(2,381,662)	(3,421,839)	(1,041,876)
'Z' cost centres funded from revenue			30,000	30,000	24,526	(5,474)
Total revenue position			8,655	(2,351,662)	(3,397,313)	(1,047,350)

Appendix C

Salisbury City Council Budget Monitoring Period 7 (end of October)

Cost Centre	Dept		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			0	
Z16	ENV	Depot De-watering bay	150,000	-	7,160	7,160	
Z45	ENV	Poultry Cross urgent renovation	30,000	30,000	16,526	(13,474)	(45%)
Z59	ENV	QE Gardens Bridges s.106			3,500	3,500	
Z57	ENV	River Park tractor	75,000	0		0	
			560,446	250,446	181,194	(69,252)	
Funded from Capital receipts pot			199,381	49,381	38,933	(10,448)	
Funded from S.106 pot			246,065	171,065	117,735	(53,330)	
Funded from CIL pot			85,000	0	0	0	
Funded from Revenue			30,000	30,000	24,526	(5,474)	

Appendix Di

Salisbury City Council Budget Monitoring Period 7 (end of October)

CRM - Crematorium & Cemeteries

Cost Centre	Dept	Code	Description	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
CRM	ENV	10001	Salary Costs	152,915	89,200	87,057	(2,143)	(2%)
CRM	ENV	10003	Employers NI	18,437	10,755	10,457	(298)	(3%)
CRM	ENV	10004	Employers Pension	20,949	12,220	10,804	(1,416)	(12%)
CRM	ENV	10005	Travel & Subsistence		0	19	19	
CRM	ENV	11003	Staff Training	485	283		(283)	(100%)
CRM	ENV	11012	Health & Safety	300	175		(175)	(100%)
CRM	ENV	20001	Repairs & Maintenance - RESPONSIVE	20,000	11,667	26,550	14,883	128%
CRM	ENV	20007	Lock Repairs & Keys	1,400	817	15	(802)	(98%)
CRM	ENV	20011	Repairs & Maintenance PRE-PLANNED	1,157	675	100	(575)	(85%)
CRM	ENV	21001	Electricity	32,000	18,667	14,123	(4,544)	(24%)
CRM	ENV	21002	Gas	85,000	49,583	40,337	(9,246)	(19%)
CRM	ENV	21003	Water & Sewerage	750	438	748	311	71%
CRM	ENV	22004	Land / Property Lease	2,500	1,458	934	(524)	(36%)
CRM	ENV	25001	Fire Safety	8,000	4,667	3,421	(1,246)	(27%)
CRM	ENV	25002	Security		0	1,034	1,033	
CRM	ENV	27001	Window Cleaning		0	(1,165)	(1,165)	
CRM	ENV	27002	Cleaning Contract	19,500	11,375	10,477	(898)	(8%)
CRM	ENV	27004	Waste Disposal	850	496	927	431	87%
CRM	ENV	29001	Insurance	3,475	3,475	3,475	0	
CRM	ENV	40001	Equipment Purchase	2,500	1,458		(1,458)	(100%)
CRM	ENV	40002	Equipment Maintenance	147,000	85,750	136,012	50,262	59%
CRM	ENV	40004	Goods & Materials	5,339	3,114	9,309	6,195	199%
CRM	ENV	40010	Memorial Goods (Resale)	3,500	2,042	779	(1,263)	(62%)
CRM	ENV	40011	Memorial Book of Remembrance	4,500	2,625	1,961	(664)	(25%)
CRM	ENV	41001	Clothing & Uniform Purchase	3,000	3,000	1,871	(1,129)	(38%)
CRM	ENV	42001	Office Equipment	1,000	583	244	(339)	(58%)
CRM	ENV	42003	Advertising, Printing & Marketing	1,000	583	695	112	19%
CRM	ENV	42004	Postage & Stamps	200	117		(117)	(100%)
CRM	ENV	44001	Telephony		0	755	755	
CRM	ENV	44002	IT Support & Maintenance	5,000	5,000	8,025	3,025	61%
CRM	ENV	44007	Specialist Equipment	13,000	7,583	2,168	(5,415)	(71%)
CRM	ENV	44009	Social Media & Online Support Costs	15,000	8,750	15,183	6,433	74%
CRM	ENV	45002	Hospitality & Catering		0	200	200	
CRM	ENV	45006	Statutory & Property Fees	510	298	510	213	71%
CRM	ENV	45010	Annual Permits	1,161	677	1,161	484	71%
CRM	ENV	45012	Corporate Subscriptions	2,000	1,167	1,406	239	21%
CRM	ENV	45017	Hire of Consultant, Professional, Artist		0	231	231	
CRM	ENV	51001	Bank Charges		0	139	139	
CRM	ENV	52001	Business Rates	95,773	67,041	67,042	1	0%
CRM	ENV	52999	Irrecoverable VAT	100,000	58,333	52,222	(6,111)	(10%)
CRM	ENV	53002	Cremation Fees	25,000	25,000	11,488	(13,512)	(54%)
CRM	ENV	53004	Cemetery Fees	20,000	11,667	19,187	7,520	64%
			Total Expenditure	813,201	500,739	539,901	39,161	
CRM	ENV	71001	Cremation Income	(1,250,235)	(729,304)	(673,224)	56,080	(8%)
CRM	ENV	71002	Interment Income	(21,525)	(12,556)	(34,143)	(21,587)	172%
CRM	ENV	71003	Memorial Services Income	(29,213)	(17,041)	(29,256)	(12,215)	72%
CRM	ENV	71004	Remembrance Income	(5,125)	(2,990)	(1,722)	1,268	(42%)
CRM	ENV	71005	Use of Chapel		0	(5,806)	(5,806)	
CRM	ENV	71006	Burial Rights	(35,875)	(20,927)	(29,221)	(8,294)	40%
CRM	ENV	71007	Mercury Abatement	(3,000)	(1,750)		1,750	(100%)
CRM	ENV	71008	Avenue Cemetery Fees	(5,125)	(2,990)	(5,122)	(2,132)	71%
CRM	ENV	71009	Other Crematorium Income		0	(2,458)	(2,458)	
CRM	ENV	72003	Activity Income		0	(86)	(86)	
CRM	ENV	73014	Insurance claim		0	(6,513)	(6,513)	
CRM	ENV	74013	Memorial Income		0	(125)	(125)	
			Total Income	(1,350,098)	(787,557)	(787,676)	(119)	
			Surplus/Deficit	(536,897)	(286,818)	(247,775)	39,042	

Appendix Dii

Salisbury City Council Budget Monitoring Period 7 (end of October)									
FAC - Facilities									
Cost Centre	Dept	Code	Description	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %	
FAC	ENV	10001	Salary Costs	116,397	67,898	66,235	(1,663)	(2%)	
FAC	ENV	10003	Employer's NI	14,460	8,435	8,443	8	0%	
FAC	ENV	10003	Employer's Pension	15,946	9,302	9,310	8	0%	
FAC	ENV	10005	Travel & Subsistence			640	640		
FAC	ENV	11003	Staff Development	11,554	6,740	4,014	(2,726)	(40%)	
FAC	ENV	11012	Health & Safety	17,490	10,203	1,485	(8,718)	(85%)	
FAC	ENV	20001	Repairs and Maintenance - REACTIVE	58,600	34,183	(11,442)	(45,625)	(133%)	
FAC	ENV	20005	Dilapidations			(150,000)	(150,000)		
FAC	ENV	20007	Lock Repairs & Keys			578	578		
FAC	ENV	20011	Repairs and Maintenance - PREPLANNED	3,912		1,907	1,907		
FAC	ENV	21001	Electricity	23,767	13,864	(19,670)	(33,534)	(242%)	
FAC	ENV	21002	Gas	40,117	23,402	163	(23,239)	(99%)	
FAC	ENV	21003	Water & Sewerage	3,536	2,063	4,079	2,016	98%	
FAC	ENV	25001	Fire Alarms	850	496	193	(303)	(61%)	
FAC	ENV	25002	Security Systems	6,500	3,792	4,736	944	25%	
FAC	ENV	27002	Cleaning Contract & Staffing	15,000	8,750	2,331	(6,419)	(73%)	
FAC	ENV	27004	Waste Disposal	1,350	788	700	(88)	(11%)	
FAC	ENV	28010	Pest Control	4,400	2,567	828	(1,739)	(68%)	
FAC	ENV	29001	Insurance Premiums			(1,750)	(1,750)		
FAC	ENV	40001	Equipment Purchase			72	72		
FAC	ENV	40002	Equipment Maintenance			187	187		
FAC	ENV	40004	Goods & Materials	1,500	875	1,239	364	42%	
FAC	ENV	41001	Clothing & Uniform			137	137		
FAC	ENV	42003	Advertising			175	175		
FAC	ENV	42005	Books & Stationery			54	54		
FAC	ENV	44001	Telephony			221	221		
FAC	ENV	45002	Hospitality & Catering			11	11		
FAC	ENV	45017	Hire of Consultant Professional Artist	43,200	25,200	24,628	(572)	(2%)	
			Total Expenditure	378,579	218,556	(50,496)	(269,052)		
FAC	ENV	72003	Activity Income		0	(220)	(220)		
FAC	ENV	73008	Tenancy Recharges		0	(750)	(750)		
FAC	ENV	73014	Insurance Claim			(7)	(7)		
			Total Income	0	0	(977)	(977)		
			Surplus/Deficit	378,579	218,556	(51,473)	(270,029)		

Appendix Diii

Salisbury City Council Budget Monitoring Period 7 (end of October)

POS - Parks & Open Spaces

Cost Centre	Dept	Code	Description	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
POS	ENV	10001	Salary Costs	655,902	382,610	342,774	(39,836)	(10%)
POS	ENV	10003	Employers NI	79,846	46,577	39,165	(7,412)	(16%)
POS	ENV	10004	Employers Pension	91,349	53,287	43,669	(9,618)	(18%)
POS	ENV	10005	Travel & Subsistence		-	253	253	
POS	ENV	10100	Honoraria	140	82		(82)	(100%)
POS	ENV	11001	Recruitment Costs	500	292		(292)	(100%)
POS	ENV	11002	DBS Checks	117	68		(68)	(100%)
POS	ENV	11003	Staff Development	12,786	7,459	4,192	(3,267)	(44%)
POS	ENV	11011	Occupational Health	720	420	654	234	56%
POS	ENV	11012	Health & Safety	100	58		(58)	(100%)
POS	ENV	20001	Repairs and Maintenance - RESPONSIVE	37,631	21,951	24,545	2,594	12%
POS	ENV	20006	Accessibility Audit Work	40,856	23,833		(23,833)	(100%)
POS	ENV	20007	Lock Repairs & Keys		-			
POS	ENV	20011	Repairs and Maintenance - PREPLANNED	480	280	1,044	764	273%
POS	ENV	22004	Land / Property Lease		-	94	94	
POS	ENV	24005	Ringroad Cleansing	2,400	1,400	2,400	1,000	71%
POS	ENV	25001	Fire Safety	200	117		(117)	(100%)
POS	ENV	27004	Waste Disposal	30,846	17,994	4,755	(13,239)	(74%)
POS	ENV	28001	Tree Planting		-	18	18	
POS	ENV	28002	Tree Surgery	180,000	105,000	54,028	(50,972)	(49%)
POS	ENV	28003	Floral Displays & Maintainance	14,904	8,694	1,463	(7,231)	(83%)
POS	ENV	28006	Memorial Plaques	1,000	583	1,820	1,237	212%
POS	ENV	28007	Additional Planting of Trees (Funded by cremations)	57,514	33,550		(33,550)	(100%)
POS	ENV	28010	Pest Control	1,218	711	1,691	981	138%
POS	ENV	29001	Insurance Premiums	14,000	14,000	13,899	(101)	(1%)
POS	ENV	30001	Road Tax	3,200	1,867	348	(1,519)	(81%)
POS	ENV	30002	Vehicle servicing & repair	17,750	10,354	13,555	3,201	31%
POS	ENV	30003	Fuel & Oil	30,000	17,500	15,863	(1,637)	(9%)
POS	ENV	30004	Vehicle Leasing	71,970	41,983	55,626	13,644	32%
POS	ENV	40001	Equipment Purchase	18,250	10,646	736	(9,910)	(93%)
POS	ENV	40002	Equipment Maintenance	2,155	1,257	764	(493)	(39%)
POS	ENV	40003	Equipment Hire	1,250	729	401	(328)	(45%)
POS	ENV	40004	Goods & Materials	15,750	9,188	4,340	(4,848)	(53%)
POS	ENV	40005	Resaleable Goods	19,500	11,375	15,750	4,375	38%
POS	ENV	40022	Sign Maintenance	4,500	2,625	195	(2,430)	(93%)
POS	ENV	41001	Clothing & Uniform Purchase	6,500	3,792	1,347	(2,445)	(64%)
POS	ENV	42004	Postage	400	233	45	(188)	(81%)
POS	ENV	42005	Books & Stationery		-	148	148	
POS	ENV	44006	Other Licences		-	135	135	
POS	ENV	45002	Hospitality & Catering		-	49	49	
POS	ENV	45006	Statutory & Property Fees	383	223	815	592	265%
POS	ENV	45017	Hire of Consultant Professional Artist	9,487	5,534	9,529	3,995	72%
POS	ENV	45040	Supporting Volunteer Groups	1,000	583	503	(80)	(14%)
POS	ENV	46000	Compensation / Reimbursement to Claimant		-	106	106	
POS	ENV	52001	Business Rates		-	30	30	
POS	ENV	53001	Property Consultant Fees		-	56	56	
Total Expenditure				1,424,604	836,852	656,805	(180,047)	
POS	ENV	70002	Grant Receivable (urban tree challenge)	(30,240)	(17,640)	(36,756)	(19,116)	108%
POS	ENV	72003	Activity Income			(1,295)	(1,295)	
POS	ENV	72016	Contributions from Partner Organisations			(500)	(500)	
POS	ENV	73006	Allotments Rental			(221)	(221)	
POS	ENV	73013	Crematorium Trees Income	(20,500)	(11,958)		11,958	(100%)
POS	ENV	73014	Insurance Claim			(5,424)	(5,424)	
POS	ENV	74012	Memorial Tree Income	(2,050)	(1,196)	(465)	731	(61%)
POS	ENV	74013	Memorial Income			(95)	(95)	
Total Income				(52,790)	(30,794)	(44,756)	(13,962)	
Surplus/Deficit				1,371,814	806,058	612,049	(194,009)	

Appendix Div

Salisbury City Council Budget Monitoring Period 7 (end of October)								
CSR - Customer Services Information Centre								
Cost Centre	Dept	Code	Description	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
CSR	BUS	10001	Salary Costs	91,577	53,420	52,468	(952)	(2%)
CSR	BUS	10003	Employers NI	10,099	5,891	6,090	199	3%
CSR	BUS	10004	Employers Pension	12,306	7,179	5,476	(1,703)	(24%)
CSR	BUS	10005	Travel & Subsistence			32	32	
CSR	BUS	10010	Volunteer Expenses			77	77	
CSR	BUS	11002	DBS Checks			39	39	
CSR	BUS	11003	Staff Training	2,000	1,167		(1,167)	(100%)
CSR	BUS	20001	Repairs & Maintenance - RESPONSIVE	5,000	2,917	527	(2,390)	(82%)
CSR	BUS	20011	Repairs & Maintenance PRE-PLANNED			280	280	
CSR	BUS	25001	Fire Safety	1,550	904	1,045	141	16%
CSR	BUS	27002	Cleaning Contract	0				
CSR	BUS	40001	Equipment Purchase	2,800	1,633	187	(1,446)	(89%)
CSR	BUS	40003	Equipment Hire	700	408		(408)	(100%)
CSR	BUS	40004	Goods & Materials	500	292		(292)	(100%)
CSR	BUS	40005	Resalable Goods	25,950	16,681	11,809	(4,872)	(29%)
CSR	BUS	41001	Clothing & Uniform Purchase	250	146	28	(118)	(81%)
CSR	BUS	42003	Advertising, Printing & Marketing	410	239		(239)	(100%)
CSR	BUS	44002	IT Support Contract			320	320	
CSR	BUS	45002	Hospitality & Catering			22	22	
CSR	BUS	45016	Ticket Sales	50,000	29,167	(24,261)	(53,428)	(183%)
CSR	BUS	51001	Bank Charges & Card Processing Fees	400	233	2,488	2,255	966%
CSR	BUS	52001	Business Rates	5,489	3,842	3,842	(0)	(0%)
			Total Expenditure	209,031	124,119	60,469	(63,650)	
CSR	BUS	72009	GH Hire of Indoor Areas	(500)	(292)		292	(100%)
CSR	BUS	72016	Contributions from Partner Organisations		0	(4,000)	(4,000)	
CSR	BUS	74001	Vatable Income	(16,375)	(9,552)	(13,282)	(3,730)	39%
CSR	BUS	74002	Non-VATable Income	(25,625)	(14,948)	(8,001)	6,947	(46%)
CSR	BUS	74003	Commission Income	(2,000)	(1,167)	(627)	540	(46%)
CSR	BUS	74004	Ticket Sales	(50,000)	(29,167)	(42,331)	(13,164)	45%
CSR	BUS	75002	Bank/Cash unders & overs		0	5	5	
			Total Income	(94,500)	(55,125)	(68,236)	(13,111)	
			Surplus/Deficit	114,531	68,994	(7,767)	(76,761)	