

COMMITTEE REPORT

Subject:	<i>Budget Monitoring Outturn Report for 2025/26 to the year-end</i>
Committee:	<i>The Finance Committee</i>
Item Number:	<i>9</i>
Date:	<i>22 June 2026</i>
Author:	<i>Steve Bishop, Responsible Finance Officer (RFO)</i>
Report status:	<i>Noting</i>
Confidential / Exempt:	<i>No</i>

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 the whole of the financial year 2025/26. 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. The Finance Committee receives budget monitoring reports covering the whole Council in accordance with the resolution made at its September 2025 meeting.

2. Recommendations

It is recommended that the Committee:

- 2.1 Notes the outturn financial position at the year-end.

3. Background

- 3.1 The budget monitoring report for the Finance Committee is appended to this report – see **Appendices A - E**.
- 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 year-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 year-end outturn 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 were funded from revenue and non-revenue sources (previously called the 'capital programme').
- 3.7 **Appendix D** provides detailed budget monitoring reports for those cost centres displaying the largest variances over £50k. 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.
- 3.8 **Appendix E** provides the year-end reserves position, taking into account the funding of projects in **Appendix C** and all other movements in the year.

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 large variances up to £50,000 if considered of particular corporate importance.
- 4.3 **Appendix A** sets out the year-end results for the Finance Committee cost centres, which overspent by £264k. There were two variances over £50k which are explained below:

Penalties & Settlements (FIN GEN 53000)

- 4.4 The RFO has previously reported errors in accounting for VAT to the Committee. The RFO made a voluntary declaration to HMRC which resulted in a liability settlement totalling over £0.5m for overclaimed VAT in the past four financial years (2021/22 – 2024/25), including

interest. Some of this had previously been budgeted for, resulting in a net unbudgeted overspend of £435k at year-end.

- 4.5 There will be one final liability in respect of 2025/26 prior to implementing new procedures which is expected to be less than £50k. The RFO will keep the Committee updated.

Audit Fees (FIN GEN 53003)

- 4.6 **Appendix B** shows a £63k underspend on Audit Fees due to the failure of the Public Sector Audit Appointments (PSAA) to appoint an external auditor in 2025/26 for the 2024/25 accounts.
- 4.7 During 2025/26 the Council was redesignated a 'smaller authority' and returned to the Smaller Authority Audit Appointment (SAAA)'s regime. The SAAA has re-appointed our previous external auditor for the 2025/26 accounts audit. The SAAA has advised that, subject to the Government passing secondary legislation, the Council might be retrospectively redesignated a 'smaller authority' for 2024/25. The RFO will keep councillors updated.

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

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

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

- 6.1. **Appendix B** sets out the year-end outturn 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**.

Salaries (Councilwide – **Appendix Di**)

- 6.2. The Council's salaries budget underspent by £174k as set out in **Appendix Di**. When outturn variances for employer's national insurance and pension contributions are added, the total underspend was £214k which represent 5.6% variance.

Parks & Open Spaces (POS – **Appendix Dii**)

- 6.3. The Parks and Open Spaces team underspent its £1.3m by £125k (9.5%) due to several factors including salary underspends, software license underspend and staff training underspend none of which exceeded £50k.

Dilapidations (FAC ENV 20005 – **Appendix Diii**)

- 6.4. **Appendix Diii** shows that the Facilities (FAC) cost centre achieved a £184k underspend at the year-end. The reversal of 2024/25's accrued costs for the expected residual dilapidation liabilities associated with the Council's exit from the former depot would have matched the payment last year. However, this liability did not materialise, resulting in over-accrued costs in the previous year's accounts, which has now been offset by the equal sized underspend in the 2025/26 accounts.

Commercial Properties Land Rental Income (CRP ENV 73002) – Appendix Div

- 6.5. The £43k favourable variance compared with the £9k budget is largely due to exceeding the income target. This will be updated in the 2026/27 Cost Improvement Plan, where the income target will be reviewed and set at a more realistic level. In total this cost centre over-achieved its income targets by £71k, but overspent its expenditure budgets by £11k, resulting in the £60k net outturn.

Car Parking Income (CAR ENV 73001) – Appendix Dv

- 6.6 The £93k over-achievement of income represents a positive outcome, particularly given the earlier VAT issue highlighted by our RFO. The income target for 2026/27 has been increased by £41k as part of the cost improvement plan.

Cremation Income (CRM ENV 72009) – Appendix Dvi

- 6.7 The Crematorium's main income stream performed marginally below target, which together with an expenditure budget overspend produced the £69k net deficit stated in **Appendix Dvi**. The number of memorial services was slightly lower than anticipated.

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 were three projects with variances over £50,000 at year-end, which are explained below:

Wyndham Park Wall

- 7.2. This project, funded from Community Infrastructure Levy (CIL) receipts, was delayed whilst various stakeholders have been consulted before finalizing the scheme. The project will carry over to 2026/27.

Depot De-Watering Bay

- 7.3. This project, funded from Capital receipts, was delayed whilst the design was finalized and permissions were obtained. The project carried over to 2026/27 and has now commenced, with an anticipated completion date of 1st September 2026.

River Park Tractor

- 7.4. This project, funded from S.106 receipts, was delayed whilst due diligence checks and authorisations were completed. The project carried over to 2026/27.

8. Financial Summary

- 8.1. The Council's original 2025/26 revenue budget, approved in January 2025, estimated achieving £220k surplus. By January 2026, officers revised this to a £400k surplus. The actual outturn was £415k, indicated in Appendix B. The surplus has bolstered the Council's General Reserve, which now stands at £2.1m as per **Appendix E**.
- 8.2. This outturn result was achieved after settling an unbudgeted HMRC VAT liability of £435k (**Appendix A**). Without this the Council would have achieved £0.8m surplus, which is comparable with the £1m surplus achieved in 2024/25.
- 8.3. When CIL receipts, s.106 receipts and the VAT settlement are all excluded the net surpluses for 2024/25 and 2025/26 were £810k and £286k respectively, as illustrated in the ten year graph in **Appendix F**.
- 8.4. This result, whilst positive, suggests further savings can be made by the Senior Management Team. Not only will £250k annually recurring budget savings be made in line with the Cost Improvement Plan (CIP) target, but identified excess budgets will be offered up as part of the 2027/28 budget-setting exercise.

9. Implications

Implication Area	Impact	Comments / Mitigation
Financial	Medium	The Council's financial outturn position directly impacts upon its available funds and the achievability of its medium term financial plan objectives. Significant over-spends or under-achievement of planned surpluses could prevent planned activities, lead to liquidity problems, service cuts and even insolvency.
Legal	Low	Significant budget overspends and year-end losses can only be met from general reserves which, if seriously depleted can result in unlawful expenditure.
Personnel	Low	The recent Job Evaluation exercise has updated every officer's job description and re-graded posts to recognise their financial responsibilities where applicable. SMT is looking into introducing more robust appraisals and performance management which will improve accountability and should strengthen financial grip.

10. Appendices / Background Papers

- 10.1 Appendix A – detailed budget monitoring reports for Finance cost centre
- 10.2 Appendix B – summary council-wide Revenue budget outturn statement
- 10.3 Appendix C – summary council-wide Projects budget outturn statement
- 10.4 Appendix D - detailed budget monitoring reports for other cost centres with variances
- 10.5 Appendix E – 31 March 2026 Reserves position
- 10.6 Appendix F – Outturn results 2016/17 – 2025/26

Appendix A

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn							
FIN - Finance Department							
Cost Centre	Dept	Code	Description	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
FIN	GEN	10001	Salary Costs	137,226	130,260	(6,966)	(5%)
FIN	GEN	10003	Employers NI	17,584	15,137	(2,447)	(14%)
FIN	GEN	10004	Employers Pension	18,800	17,949	(851)	(5%)
FIN	GEN	10005	Travel & Subsistence		195	195	
FIN	GEN	11003	Staff Development	1,250		(1,250)	(100%)
FIN	GEN	11010	Professional Subscriptions		721	721	
FIN	GEN	29001	Insurance Premiums	92,058	75,154	(16,904)	(18%)
FIN	GEN	42005	Books & Stationery		6	6	
FIN	GEN	44002	IT Support Contract		709	709	
FIN	GEN	44003	IT Purchases		785	785	
FIN	GEN	44005	Software Licences	10,000	3,039	(6,961)	(70%)
FIN	GEN	44007	Specialist Equipment		935	935	
FIN	GEN	45017	Hire of Consultant, Professional, Artist	40,000	52,496	12,496	31%
FIN	GEN	51001	Bank Charges & Cash Courier	10,000	5,894	(4,106)	(41%)
FIN	GEN	52001	NNDR	15,795		(15,795)	(100%)
FIN	GEN	52999	Irrecoverable VAT	30,000		(30,000)	(100%)
FIN	GEN	53000	Penalties & settlements (e.g. HMRC)		435,129	435,129	
FIN	GEN	53003	Audit Fees	65,000	1,402	(63,598)	(98%)
FIN	GEN	53020	Provision for Bad Debts	3,000		(3,000)	
				440,713	739,811	299,098	
FIN	GEN	75001	Bank Interest & Treasury Management Returns	(106,455)	(141,546)	(35,091)	(33%)
				(106,455)	(141,546)	(35,091)	
			Surplus/Deficit	334,258	598,264	264,006	

PWL - Public Works Loans							
Cost Centre	Dept	Code	Description	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
PWL	GEN	51002	Loan Interest - Crematorium	16,000	9,388	(6,612)	(41%)
PWL	GEN	51003	Loan Principal - Crematorium	106,000	112,470	6,470	6%
PWL	GEN	51004	Loan Interest - Guildhall Roof	12,500	9,326	(3,174)	(25%)
PWL	GEN	51005	Loan Principal - Guildhall Roof	60,000	63,372	3,372	6%
PWL	GEN	51006	Loan Interest - Victoria Park	2,000	610	(1,390)	(70%)
PWL	GEN	51007	Loan Principal - Victoria Park	35,000	36,389	1,389	4%
PWL	GEN	51008	Loan Interest - New Depot	30,000	49,190	19,190	64%
PWL	GEN	51009	Loan Principal - New Depot	52,000	31,666	(20,334)	(39%)
			Total Expenditure	313,500	312,412	(1,088)	

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

Department	Cost Centre	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL NET EXPENDITURE / (INCOME)	VARIANCE £
<u>General</u>	EST Establishment	(5,682,005)	(5,637,720)	(5,637,720)	(5,792,880)	(155,160)
	HRP Human Resources & Payroll	289,749	256,244	256,244	227,841	(28,403)
	FIN Finance	830,685	334,258	334,258	598,264	264,006
	PWL Public Works Loans	313,500	313,500	313,500	312,412	(1,088)
		(4,248,071)	(4,733,718)	(4,733,718)	(4,654,363)	79,355
<u>Corporate</u>	DEM Corporate - Councillors	130,500	130,145	130,145	105,337	(24,808)
	CMC Civic & Mayoral	15,488	19,577	19,577	19,215	(362)
	ITT Information Technology & Telephony	303,421	301,018	301,018	309,014	7,996
	OFF Corporate - Officers	160,939	227,067	227,067	244,340	17,273
		610,348	677,807	677,807	677,906	99
<u>Environmental</u>	CRP Investment Properties	(472,685)	(16,520)	(16,520)	(77,205)	(60,685)
	CRM Crematorium	(856,297)	(543,727)	(543,727)	(501,288)	42,439
	CTV Closed Circuit Television	99,717	96,126	96,126	93,475	(2,651)
	FAC Facilities	1,074,382	291,145	291,145	106,979	(184,166)
	LBT Lower Bemerton Trust	5,100	6,360	6,360	(0)	(6,360)
	POS Parks & Open Spaces	1,218,919	1,319,294	1,319,294	1,194,045	(125,249)
	ALL Allotments	0	8,194	8,194	9,820	1,626
	PWC Public Conveniences	116,075	173,810	173,810	129,409	(44,401)
	SSS Street Scene	1,112,828	1,221,236	1,221,236	1,185,100	(36,136)
	CAR Car Parks	0	(180,909)	(180,909)	(264,810)	(83,901)
	CCC Camping & Caravan Club	0	(56,941)	(56,941)	(15,219)	41,722
	PAV Pavilions	0	86,608	86,608	74,170	(12,438)
	DEP Depot	0	176,434	176,434	172,436	(3,998)
	PRK Environmental	242,660	0			
		2,540,699	2,581,110	2,581,110	2,106,911	(474,199)
<u>Communities</u>	BHC Communities	175,227	235,291	235,291	230,802	(4,489)
	YOU Communities - Youth	24,433	24,533	24,533	17,162	(7,371)
	EVE Communities - Events	12,800	12,800	12,800	8,358	(4,442)
	SPO Communities - Sports	3,730	3,730	3,730	4,501	771
	PRO Communities - Projects	29,364	32,214	32,214	33,095	881
	AOP Adults & Older People	35,254	35,854	35,854	37,561	1,706
	FAM Families & Children	26,845	26,845	26,845	25,956	(889)
	FRI Friary	0	17,318	17,318	13,264	(4,054)
	PAN The Pantry	31,350	36,713	36,713	48,526	11,813
	LUN Lunch Clubs	5,550	2,450	2,450	(814)	(3,264)
	ANT Grants	88,000	78,000	78,000	72,000	(6,000)
		432,553	505,748	505,748	490,409	(15,339)
<u>Business</u>	GUI Guildhall	17,937	281,089	281,089	259,939	(21,150)
	CSR Information Centre	203,965	110,781	110,781	107,429	(3,352)
	SHO Shopmobility	0	138,779	138,779	140,382	1,603
	MEV Markets & Advertising	147,255	159,116	159,116	161,789	2,673
	COM Communications	0	53,908	53,908	57,981	4,073
	MEL Events - Mela	0	7,573	7,573	6,040	(1,533)
	SGD Events - St Georges Day	4,463	5,261	5,261	6,079	818
	FOT Events - Fair on the Square	(7,050)	27,498	27,498	35,661	8,163
	AFD Events - Armed Forces Day	4,425	4,169	4,169	2,940	(1,229)
	MIS Events - Miscellaneous	27,050	19,732	19,732	14,277	(5,455)
	LAR Events - Land Rental	(29,743)	(29,085)	(29,085)	(28,234)	851
	FUT Future Salisbury	49,250	21,247	21,247	5,180	(16,067)
	TRV Travel Trade	(500)	(500)	(500)	0	500
	WLT Wiltshire Towns	0	34,503	34,503	25,166	(9,337)
	CHF Events - Charter Fair	(21,575)	(17,859)	(17,859)	(17,566)	293
	CID Events - City Decoration	28,000	28,000	28,000	26,560	(1,440)
	CHB Events - Christmas Begins	9,437	9,957	9,957	7,223	(2,734)
	GRO Events - Grotto	25,487	23,249	23,249	20,703	(2,546)
	COT Events - Christmas on the Square	(5,263)	8,225	8,225	12,895	4,670
	FOS Events - Foodie Sunday	(100)	0	0	0	0
	GF Fair	(2,025)	0			
		451,013	885,643	885,643	844,444	(41,198)
Total revenue cost centres		(213,458)	(83,411)	(83,411)	(534,693)	(452,318)
'Z' cost centres funded from revenue		0	30,000	30,000	37,038	7,038
Total revenue position (SoRP)		(213,458)	(53,411)	(53,411)	(497,655)	(445,280)

NOTE:	CIL income received in year (70005)	(129,817)
	S.106 income received in year (70003)	0
	Capital receipts in year (73009)	(2,746)
	Total balance sheet income	(132,563)

RECONCILIATION	Total revenue cost centres	(534,693)
	Total balance sheet income	(132,563)
	Total project cost centres	251,374
	Total reported	(415,881)
	Total ledger 10001 - 79999	(415,880)
	Difference	(1)

Appendix C

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

Cost Centre	Dept		FULL YEAR BUDGET AFTER ADJUSTMENTS	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	151,587	(19,478)	(11%)
Z55	ENV	Crematorium Wall	49,381	31,773	(17,608)	(36%)
PROJECTS - NEW						
Z13	ENV	Wyndham Park Wall	85,000	0	(85,000)	(100%)
Z16	ENV	Depot De-watering bay	150,000	27,131	(122,869)	(82%)
Z45	ENV	Poultry Cross urgent renovation	30,000	25,386	(4,614)	(15%)
Z59	ENV	QE Gardens Bridges s.106		3,845	3,845	
Z57	ENV	River Park tractor	75,000	0	(£75,000)	(100%)
Z14	ENV	Guildhall Ceiling		3,652	3,652	
			<hr/>	<hr/>	<hr/>	
			560,446	251,374	(309,072)	
Funded from Capital receipts pot			199,381	58,904	(140,477)	(70%)
Funded from S.106 pot			246,065	155,432	(90,633)	(37%)
Funded from CIL pot			85,000	0	(£85,000)	(100%)
Funded from Revenue			<hr/>	<hr/>	<hr/>	
			30,000	37,038	7,038	

Appendix Di

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

Salaries (10001) - RE-ASSEMBLED

Cost Centre	Name	ADJUSTED BUDGET AFTER CARRY FORWARDS & VIREMENTS	PROFILED BUDGET TO YEAR-END	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
EST	Establishment	97,691	97,691	89,081	(8,610)	(9%)
CTV	Closed Circuit Television	57,058	57,058	63,837	6,779	12%
HRP	Human Resources & Payroll	116,802	116,802	115,864	(938)	(1%)
FIN	Finance	137,226	137,226	130,260	(6,966)	(5%)
ITT	Information Technology & Telephony	36,846	36,846	40,060	3,214	9%
OFF	Corporate - Officers	162,688	162,688	131,081	(31,607)	(19%)
FAC	Facilities	116,397	116,397	122,680	6,283	5%
POS	Parks & Open Spaces	649,742	649,742	618,947	(30,795)	(5%)
SSS	Street Scene	608,330	608,330	615,238	6,908	1%
ALL	Allotments	17,000	17,000	16,615	(385)	(2%)
CRM	Crematorium	152,915	152,915	157,143	4,228	3%
GUI	Guildhall	107,701	107,701	117,868	10,167	9%
CSR	Info Centre	91,577	91,577	91,730	153	0%
MEV	Markets & Advertising	259,282	259,282	227,299	(31,983)	(12%)
SHO	Shopmobility	88,077	88,077	95,827	7,750	9%
COM	Communications	27,372	27,372	29,928	2,556	9%
AOP	Adult & Older People	23,779	23,779	24,402	623	3%
BHC	Communities	147,403	147,403	151,660	4,257	3%
FAM	Families & Children	17,557	17,557	17,836	279	2%
PAN	Pantry	17,755	17,755	24,486	6,731	38%
PRO	Communities - Projects	17,571	17,571	19,998	2,427	14%
YOU	Communities - Youth	10,422	10,422	9,826	(596)	(6%)
		125,000	125,000		(125,000)	(100%)

	3,086,191	3,086,191	2,911,668	(174,523)
Salaries underspend				(174,523)
NI underspend				2,841
Pensions underspend				(42,669)
Total payroll underspend (for Mgd Vac)				(214,352)
%				(5.6%)

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

POS - Parks & Open Spaces

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFIED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
POS	ENV	10001	Salary Costs	640,455	649,742	649,742	618,947	(30,795)	(5%)
POS	ENV	10003	Employers NI	75,818	79,113	79,113	72,611	(6,502)	(8%)
POS	ENV	10004	Employers Pension	87,742	90,614	90,614	79,088	(11,526)	(13%)
POS	ENV	10005	Travel & Subsistence	-	-	-	431	431	
POS	ENV	10100	Honoraria	-	140	140	-	(140)	(100%)
POS	ENV	11001	Recruitment Costs	-	500	500	-	(500)	(100%)
POS	ENV	11002	DBS Checks	-	-	-	316	316	
POS	ENV	11003	Staff Development	-	12,786	12,786	6,257	(6,529)	(51%)
POS	ENV	11011	Occupational Health	-	720	720	2,277	1,557	216%
POS	ENV	11012	Health & Safety	-	100	100	-	(100)	(100%)
POS	ENV	20001	Repairs and Maintenance - RESPONSIVE	29,030	37,631	37,631	41,710	4,079	11%
POS	ENV	20002	Building Works	-	-	-	565	565	
POS	ENV	20006	Accessibility Audit Work	-	40,856	40,856	41,625	769	2%
POS	ENV	20007	Lock repairs & Keys	-	-	-	166	166	
POS	ENV	20011	Repairs and Maintenance - PREPLANNED	-	480	480	480		
POS	ENV	21003	Water & Sewerage	-	-	-	1	1	
POS	ENV	22004	Land / Property Lease	-	-	-	94	94	
POS	ENV	24001	Allotment Maintenance	9,000	-	-	-	-	
POS	ENV	24005	Ringroad Cleansing	6,000	2,400	2,400	2,400		
POS	ENV	25001	Fire Safety	-	200	200	-	(200)	(100%)
POS	ENV	27004	Waste Disposal	64,500	18,762	18,762	11,149	(7,613)	(41%)
POS	ENV	28001	Tree Planting	-	-	-	17	17	
POS	ENV	28002	Tree Surgery	180,000	180,000	180,000	178,385	(1,615)	(1%)
POS	ENV	28003	Floral Displays & Maintenance	20,000	1,463	1,463	2,646	1,183	81%
POS	ENV	28006	Memorial Plaques	1,000	1,000	1,000	4,110	3,110	311%
POS	ENV	28007	Additional Planting of Trees (Funded by cremations)	23,514	29,924	29,924	37,468	7,544	25%
POS	ENV	28010	Pest Control	4,400	2,067	2,067	1,691	(376)	(18%)
POS	ENV	29001	Insurance Premiums	-	14,000	14,000	13,979	(21)	(0%)
POS	ENV	30001	Road Tax	-	3,200	3,200	1,383	(1,818)	(57%)
POS	ENV	30002	Vehicle servicing & repair	7,750	31,191	31,191	22,933	(8,258)	(26%)
POS	ENV	30003	Fuel & Oil	30,000	30,000	30,000	24,397	(5,603)	(19%)
POS	ENV	30004	Vehicle Leasing	65,000	71,970	71,970	72,167	197	0%
POS	ENV	40001	Equipment Purchase	5,250	13,449	13,449	10,753	(2,696)	(20%)
POS	ENV	40002	Equipment Maintenance	24,000	2,155	2,155	893	(1,262)	(59%)
POS	ENV	40003	Equipment Hire	1,250	401	401	401	0	0%
POS	ENV	40004	Goods & Materials	15,750	15,750	15,750	6,072	(9,678)	(61%)
POS	ENV	40005	Resaleable Goods	-	-	-	15,750	15,750	
POS	ENV	40022	Sign Maintenance	4,500	4,500	4,500	925	(3,575)	(79%)
POS	ENV	41001	Clothing & Uniform Purchase	6,500	6,500	6,500	2,840	(3,660)	(56%)
POS	ENV	42004	Postage	-	100	100	45	(55)	(55%)
POS	ENV	42005	Books & Stationery	-	-	-	277	277	
POS	ENV	44005	Software Licences	-	19,500	19,500	750	(18,750)	(96%)
POS	ENV	44006	Other Licences	-	-	-	135	135	
POS	ENV	45002	Hospitality & Catering	-	-	-	149	149	
POS	ENV	45006	Statutory & Property Fees	-	383	383	917	534	139%
POS	ENV	45017	Hire of Consultant Professional Artist	-	9,487	9,487	15,306	5,819	61%
POS	ENV	45040	Supporting Volunteer Groups	1,000	1,000	1,000	936	(64)	(6%)
POS	ENV	46000	Compensation / Reimbursement to Claimant	-	-	-	283	283	
POS	ENV	51001	Bank and card payment charges	-	-	-	26	26	
POS	ENV	52001	Business Rates	-	-	-	30	30	
POS	ENV	52999	Irrecoverable VAT	-	-	-	1	1	
POS	ENV	53001	Property Consultant Fees	-	-	-	56	56	
			Total Expenditure	1,302,459	1,372,084	1,372,084	1,293,839	(78,245)	
POS	ENV	70002	Grant Receivable (urban tree challenge)	(30,240)	(30,240)	(30,240)	(66,996)	(36,756)	122%
POS	ENV	72003	Activity Income	-	-	-	(1,295)	(1,295)	
POS	ENV	72016	Contributions from Partner Organisations	-	-	-	(700)	(700)	
POS	ENV	73006	Allotments Rental	(51,250)	-	-	(175)	(175)	
POS	ENV	73013	Crematorium Trees Income	-	(20,500)	(20,500)	(16,580)	3,920	(19%)
POS	ENV	73014	Insurance Claim	-	-	-	(5,424)	(5,424)	
POS	ENV	74012	Memorial Tree Income	(2,050)	(2,050)	(2,050)	(4,090)	(2,040)	100%
POS	ENV	74013	Memorial Income	-	-	-	(2,925)	(2,925)	
POS	ENV	76000	Inter departmental recharge income	-	-	-	(1,611)	(1,611)	
			Total Income	(83,540)	(52,790)	(52,790)	(99,794)	(47,004)	
			Surplus/Deficit	1,218,919	1,319,294	1,319,294	1,194,045	(125,249)	(9.5%)

Appendix Diii

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

FAC - Facilities

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
FAC	ENV	10001	Salary Costs	116,397	116,397	116,397	122,680	6,283	5%
FAC	ENV	10003	Employer's NI	14,460	14,460	14,460	15,856	1,396	10%
FAC	ENV	10004	Employer's Pension	15,946	15,946	15,946	17,204	1,258	8%
FAC	ENV	10005	Travel & Subsistence				1,027	1,027	
FAC	ENV	11003	Staff Development		11,554	11,554	9,118	(2,436)	(21%)
FAC	ENV	11012	Health & Safety		23,276	23,276	18,517	(4,759)	(20%)
FAC	ENV	20001	Repairs and Maintenance - REACTIVE	200,300	2,600	2,600	614	(1,986)	(76%)
FAC	ENV	20005	Dilapidations				(150,000)	(150,000)	
FAC	ENV	20007	Lock Repairs & Keys		700	700	589	(111)	(16%)
FAC	ENV	20011	Repairs and Maintenance - PREPLANNED	200,000	3,912	3,912	3,887	(25)	(1%)
FAC	ENV	21001	Electricity	164,367	14,047	14,047	(19,670)	(33,717)	(240%)
FAC	ENV	21002	Gas	171,717	167	167	163	(4)	(3%)
FAC	ENV	21003	Water & Sewerage	56,700	27,986	27,986	21,225	(6,761)	(24%)
FAC	ENV	25001	Fire Alarms	8,000	850	850	193	(657)	(77%)
FAC	ENV	25002	Security Systems	3,500	8,400	8,400	4,986	(3,414)	(41%)
FAC	ENV	27002	Cleaning Contract & Staffing	118,595	3,500	3,500	2,331	(1,169)	(33%)
FAC	ENV	27004	Waste Disposal		1,350	1,350	764	(586)	(43%)
FAC	ENV	28010	Pest Control	4,400	900	900	828	(72)	(8%)
FAC	ENV	29001	Insurance Premiums				(1,750)	(1,750)	
FAC	ENV	40001	Equipment Purchase		100	100	72	(28)	(28%)
FAC	ENV	40002	Equipment Maintenance		200	200	187	(13)	(7%)
FAC	ENV	40004	Goods & Materials		1,500	1,500	1,243	(257)	(17%)
FAC	ENV	41001	Clothing & Uniform				137	137	
FAC	ENV	42005	Books & Stationery		100	100	92	(8)	(8%)
FAC	ENV	42007	Printing				175	175	
FAC	ENV	44001	Telephony				607	607	
FAC	ENV	45002	Hospitality & Catering				21	21	
FAC	ENV	45017	Hire of Consultant Professional Artist		43,200	43,200	55,881	12,681	29%
FAC	ENV	52999	Irrecoverable VAT				988	988	
			Total Expenditure	1,074,382	291,145	291,145	107,966	(183,179)	
FAC	ENV	72003	Activity Income			0	(220)	(220)	
FAC	ENV	73008	Tenancy Recharges			0	(750)	(750)	
FAC	ENV	73014	Insurance Claim				(17)	(17)	
			Total Income	0	0	0	(987)	(987)	
			Surplus/Deficit	1,074,382	291,145	291,145	106,979	(184,166)	

Appendix Div

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

CRP - Commercial & Residential (Investment) Properties

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
CRP	ENV	11012	Health & Safety		220	220	220	0	
CRP	ENV	20001	R&M - RESPONSIVE	60,000	55,000	55,000	74,587	19,587	36%
CRP	ENV	20007	Lock Repairs & Keys		600	600	266	(334)	(56%)
CRP	ENV	20011	R&M - PREPLANNED PROJECTS		23,132	23,132	22,412	(720)	(3%)
CRP	ENV	21001	Electricity	37,000	7,000	7,000	6,860	(140)	(2%)
CRP	ENV	21002	Gas	5,775	775	775	198	(577)	(74%)
CRP	ENV	21003	Water & Sewerage	17,325	12,000	12,000	15,489	3,489	29%
CRP	ENV	25001	Fire Safety		2,100	2,100	1,303	(797)	(38%)
CRP	ENV	25002	Security			0		0	
CRP	ENV	27002	Cleaning Contract & Staffing		170	170	166	(4)	(2%)
CRP	ENV	28010	Pest Control			0		0	
CRP	ENV	28002	Tree Surgery				863	863	
CRP	ENV	29001	Insurance		8,480	8,480	8,473	(7)	(0%)
CRP	ENV	45003	Management Fees			0		0	
CRP	ENV	45017	Hire of Consultant, Professional, Artist		21,788	21,788	9,190	(12,598)	(58%)
CRP	ENV	51001	Bank Charges			0	29	29	
CRP	ENV	52001	Business Rates			0		0	
CRP	ENV	52999	Irrecoverable VAT			0	1,908	1,908	
CRP	ENV	53001	Property Consultant Fees			0	(150)	(150)	
			Total Expenditure	120,100	131,265	131,265	141,813	10,548	
CRP	ENV	72003	Activity Income			0	(1,555)	(1,555)	
CRP	ENV	73001	Parking Income	(266,000)	0	0		0	
CRP	ENV	73002	Land Rental	(8,610)	(8,610)	(8,610)	(51,597)	(42,987)	499%
CRP	ENV	73003	Property Rental	(115,500)	(115,500)	(115,500)	(120,082)	(4,582)	4%
CRP	ENV	73004	Garage Rental	(17,425)	(15,425)	(15,425)	(17,374)	(1,949)	13%
CRP	ENV	73005	Licences Income	(10,250)	(8,250)	(8,250)	(4,587)	3,663	(44%)
CRP	ENV	73007	Caravan Site Income	(175,000)		0		0	
CRP	ENV	73008	Tenancy Recharges			0	(23,813)	(23,813)	
CRP	ENV	75003	Interest on late payments			0	(8)	(8)	
			Total Income	(592,785)	(147,785)	(147,785)	(219,018)	(71,233)	
			Surplus/Deficit	(472,685)	(16,520)	(16,520)	(77,205)	(60,685)	

Appendix Dv

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

CAR - Car Parks

Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %
CAR	ENV	20001	R&M - REACTIVE		6,500	6,500	3,940	(2,560)	(39%)
CAR	ENV	45003	Management Fees				12,000	12,000	
CAR	ENV	52001	Business Rates		42,591	42,591	42,590	(1)	(0%)
			Total Expenditure	0	49,091	49,091	58,530	9,439	
CAR	ENV	73001	Parking Income		(230,000)	(230,000)	(323,340)	(93,340)	41%
			Total Income	0	(230,000)	(230,000)	(323,340)	(93,340)	
			Surplus/Deficit	0	(180,909)	(180,909)	(264,810)	(83,901)	

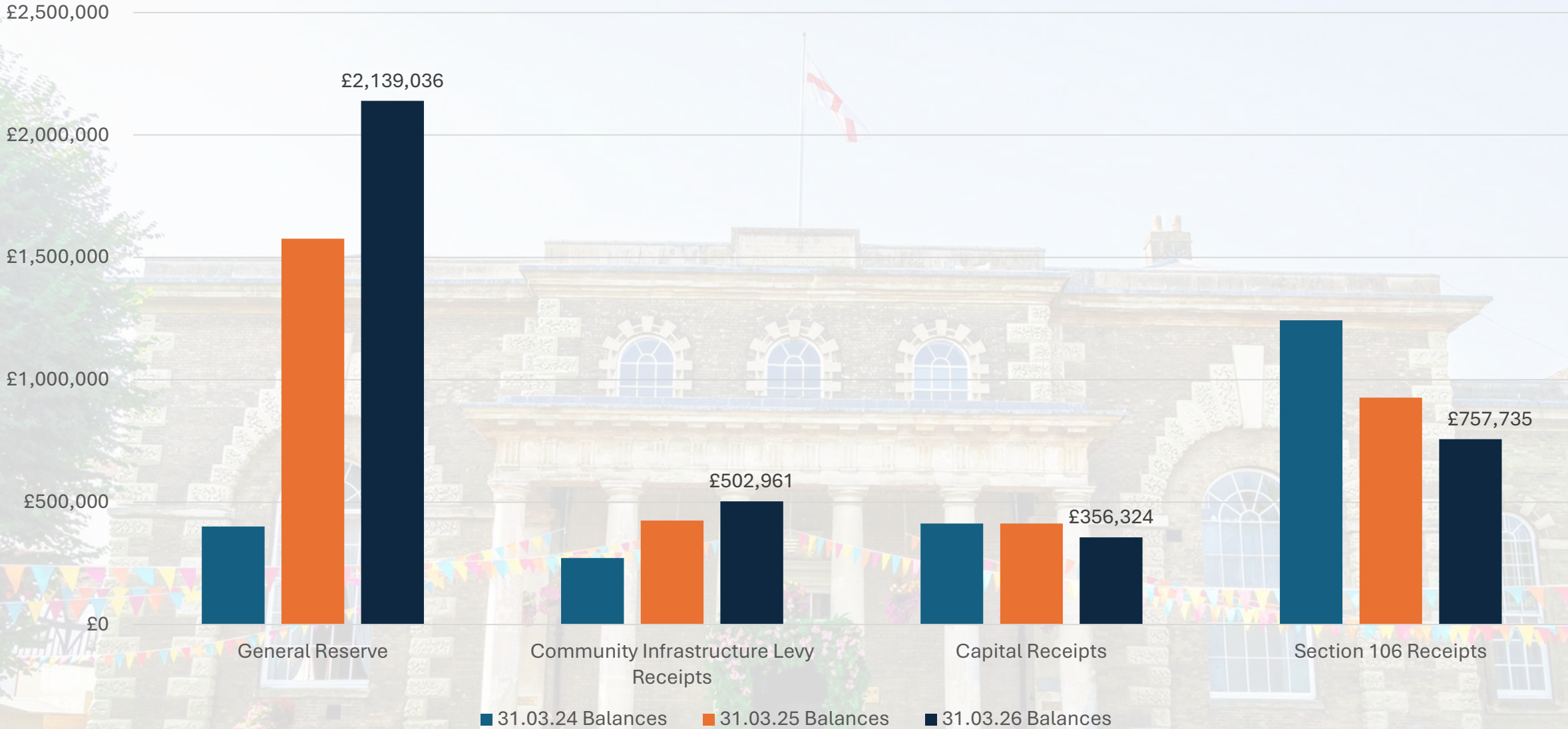
Appendix Dvi

Salisbury City Council Budget Monitoring 2025/26 Period 12 Outturn

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	152,915	157,143	4,228	3%
CRM	ENV	10003	Employers NI	18,437	18,437	18,437	19,121	684	4%
CRM	ENV	10004	Employers Pension	20,949	20,949	20,949	18,620	(2,329)	(11%)
CRM	ENV	10005	Travel & Subsistence			0	19	19	
CRM	ENV	11003	Staff Training		485	485		(485)	(100%)
CRM	ENV	11012	Health & Safety		520	520	531	11	2%
CRM	ENV	20001	Repairs & Maintenance - RESPONSIVE		16,670	16,670	24,718	8,048	48%
CRM	ENV	20007	Lock Repairs & Keys		1,400	1,400	250	(1,150)	(82%)
CRM	ENV	20011	R&M PRE-PLANNED PROJECTS		1,157	1,157	1,516	359	31%
CRM	ENV	20021	R&M - PREPLANNED ROUTINE		3,330	3,330	753	(2,577)	(77%)
CRM	ENV	21001	Electricity		28,000	28,000	30,353	2,353	8%
CRM	ENV	21002	Gas		79,000	79,000	81,887	2,887	4%
CRM	ENV	21003	Water & Sewerage		2,200	2,200	2,685	485	22%
CRM	ENV	22004	Land / Property Lease	2,500	2,500	2,500	1,868	(632)	(25%)
CRM	ENV	25001	Fire Safety		8,000	8,000	5,718	(2,282)	(29%)
CRM	ENV	25002	Security		2,000	2,000	1,952	(48)	(2%)
CRM	ENV	27002	Cleaning Contract		18,500	18,500	14,558	(3,942)	(21%)
CRM	ENV	27004	Waste Disposal		1,898	1,898	1,917	19	1%
CRM	ENV	28002	Tree Surgery			0	2,015	2,015	
CRM	ENV	29001	Insurance		3,475	3,475	3,475	0	
CRM	ENV	40001	Equipment Purchase	2,500	2,152	2,152		(2,152)	(100%)
CRM	ENV	40002	Equipment Maintenance	125,000	147,000	147,000	174,204	27,204	19%
CRM	ENV	40004	Goods & Materials	6,500	5,339	5,339	808	(4,531)	(85%)
CRM	ENV	40010	Memorial Goods (Resale)	3,500	3,500	3,500	434	(3,066)	(88%)
CRM	ENV	40011	Memorial Book of Remembrance	4,500	4,500	4,500	2,865	(1,635)	(36%)
CRM	ENV	40022	Sign Purchases/Maintenance			0	30	30	
CRM	ENV	41001	Clothing & Uniform Purchase	1,000	3,000	3,000	2,898	(102)	(3%)
CRM	ENV	42001	Office Equipment	1,000	1,000	1,000	400	(600)	(60%)
CRM	ENV	42003	Advertising, Printing & Marketing	1,000	1,000	1,000	695	(305)	(31%)
CRM	ENV	42005	Books & Stationery			0	7	7	
CRM	ENV	44001	Telephony			0	755	755	
CRM	ENV	44002	IT Support & Maintenance	10,000	5,000	5,000	8,025	3,025	61%
CRM	ENV	44005	Software Licences			0	2,625	2,625	
CRM	ENV	44007	Specialist Equipment		13,000	13,000	6,210	(6,790)	(52%)
CRM	ENV	44009	Social Media & Online Support Costs		15,000	15,000	26,411	11,411	76%
CRM	ENV	45002	Hospitality & Catering			0	221	221	
CRM	ENV	45006	Statutory & Property Fees		510	510	510	()	(0%)
CRM	ENV	45010	Annual Permits		1,161	1,161	1,161	0	
CRM	ENV	45012	Corporate Subscriptions	2,000	2,000	2,000	1,718	(282)	(14%)
CRM	ENV	45017	Hire of Consultant, Professional, Artist			0	18,965	18,965	
CRM	ENV	46000	Compensation / Reimbursement to Claimant			0	21	21	
CRM	ENV	51001	Bank Charges			0	214	214	
CRM	ENV	52001	Business Rates		95,773	95,773	95,773	()	(0%)
CRM	ENV	52999	Irrecoverable VAT		100,000	100,000	84,992	(15,008)	(15%)
CRM	ENV	53002	Cremation Fees	58,000	25,000	25,000	24,753	(247)	(1%)
CRM	ENV	53004	Cemetery Fees		20,000	20,000	27,628	7,628	38%
			Total Expenditure	409,801	806,371	806,371	851,423	45,052	
CRM	ENV	71001	Cremation Income	(1,166,235)	(1,250,235)	(1,250,235)	(1,181,414)	68,821	(6%)
CRM	ENV	71002	Cemetery Burial Rights & Interment Income	(21,525)	(21,525)	(21,525)	(47,224)	(25,699)	119%
CRM	ENV	71003	Memorial Services Income	(29,213)	(29,213)	(29,213)	(50,177)	(20,964)	72%
CRM	ENV	71004	Remembrance Income	(5,125)	(5,125)	(5,125)	(3,155)	1,970	(38%)
CRM	ENV	71005	Use of Chapel			0	(11,791)	(11,791)	
CRM	ENV	71006	Burial Rights	(35,875)	(35,875)	(35,875)	(40,291)	(4,416)	12%
CRM	ENV	71007	Mercury Abatement	(3,000)	(3,000)	(3,000)	(1,901)	1,099	(37%)
CRM	ENV	71008	Avenue Cemetery Fees	(5,125)	(5,125)	(5,125)	(5,122)	3	(0%)
CRM	ENV	71009	Other Crematorium Income			0	(4,733)	(4,733)	
CRM	ENV	71010	Other Cemetery Income			0	(390)	(390)	
CRM	ENV	73014	Insurance claim			0	(6,512)	(6,512)	
			Total Income	(1,266,098)	(1,350,098)	(1,350,098)	(1,352,710)	(2,612)	
			Surplus/Deficit	(856,297)	(543,727)	(543,727)	(501,288)	42,439	

Appendix E
Salisbury City Council Reserves (AGAR)



31 March 2026

Appendix F

