# COMMITTEE REPORT

SALISBURY CITY COUNCIL

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| ***Subject:*** | *Budget Monitoring Report for 2026/27 to the end of June* |
| ***Committee:*** | *The Finance Committee* |
| ***Item Number:*** | *8* |
| ***Date:*** | *7 September 2026* |
| ***Author:*** | *Steve Bishop, Responsible Finance Officer (RFO)* |
| ***Report status:*** | *Noting* |
| ***Confidential / Exempt:*** | *No* |

## 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 first quarter to the end of June 2026. 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 financial position at the end of June.

## 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 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 revenue budget monitoring position for all 55 Council cost centres.

3.6 **Appendix C** provides the equivalent high level budget monitoring information for the small number of project cost centres (prefixed with 'Z') which are 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. 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 latest reserves position, taking into account the funding of projects in **Appendix C** and all other movements.

## 4. Explanation of <u>Finance Committee</u> 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 June-end results for the Finance Committee cost centres, which overspent by almost £93k. There were two significant variances which are explained below:

<u>Insurance Premiums (FIN GEN 29001)</u>

4.4 The Council's total insurance requirements cost approximately £200k annually. Service-specific policies such as fleet cover, event cover and specialist historic building cover are charged direct to the respective service cost centre, but £94k general insurance costs are still centralised in the Finance cost centre.

4.5 As indicated in **Appendix A**, by the end of June this £94k budget appears to be £26k overspent. However, this 27% overspend is due to the annual premiums covering some of the 2027/28 financial year, which will be adjusted at outturn. The RFO is confident that this budget will not overspend by year-end.

Accrued Income (FIN GEN 73001)

4.6 **Appendix A** shows a £60k overspend on this income code which is due to an error made by the RFO when producing the 2025/26 year-end accounts. This £60k amount represents the Council's 2025/26 Quarter 4 car park income which was owed by Wiltshire Council. The RFO accrued for this income believing the Council would not be able to invoice Wiltshire before the final transaction deadline. However, the invoice was raised in time and therefore the accrual was unnecessary.

4.7 The effect of both invoicing and accruing for the same amount is that income was double-counted in the 2025/26 accounts, requiring an adjustment to this year's accounts, which this is. As it was not budgeted for, it will create an overspend variance all year, to offset last year's artificial underspend. This variance initially appeared in the CAR Car Parks cost centre, but given this was an RFO error it has been transferred to the Finance cost centre for accountability.

Public Works Loans Board loans

4.8 The PWL cost centre covers the repayment of principal and interest on the various historic loans which the Council has traditionally used to fund major investment and repairs. There is no variance requiring explanation. However, it is worth noting that one of the loans – for Victoria Park – has finally been repaid after ten years.

## 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 delivered by the Environment or Business departments.

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

6.1. **Appendix B** sets out the June-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**.

Salaries (Councilwide – **Appendix Di**)

6.2. The Council's salaries budget underspent by £54k as set out in **Appendix Di**. When associated variances for employer's national insurance and pension contributions are added, the total underspend was £72k which represent 6.94% variance. The Council now applies a 'managed vacancy savings' (MVS) factor of 7.12% to reduce salary budgets and which must be achieved in order to avoid an overspend.

6.3. The slight under-achievement of the MVS is not a significant concern at this time but will need careful monitoring by the Chief Executive and SMT. The 2026/27 national pay award and annual increments (payable in October) are yet to take effect. The £200k casual staff budgets have assumed even spend but this may not be realistic and cause pressure later.

Car Parking Income (CAR ENV 73001) – **Appendix Dii**

6.4 The £29k under-achievement of income is partly due to this year's budget being increased by £41k as part of the cost improvement plan and partly due to an unrealistic budget profile. This has now been rectified for P4 monitoring onwards.

Cremation Income (CRM BUS 72009) – **Appendix Diii**

6.5 The Crematorium was on budget at the end of June, as indicated in **Appendix B**. This position reflects a combination of several variances and one larger overspend, as set out in the detailed report at **Appendix Diii**. Income was 8% below target at the end of June, which may represent an early warning indicator. Officers will analyse this position further when planning future pricing. Activity levels within the Crematorium during July and August have increased and are expected to reduce the budget underachievement. This will be reflected in the next set of budget accounts produced for Month 4.

## 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 no significant budget variances in any of the projects at this early stage of the year.

## 8. Financial Summary

8.1. The Council's 2026/27 revenue budget is overspent by almost £46k at the end of June, with a further £4k overspent on those projects which have commenced. Whilst an overspend position is unwelcome, the scale is manageable. Officers will use every effort to deliver services within budget. Even if this trend continues to year-end, the Council's General Reserve in **Appendix E**, is sufficiently healthy to absorb an outturn loss.

8.2. The 2025/26 and 2026/27 'Cost Improvement Plans' have resulted in £350k annual recurring budget savings being made. This is a contributory factor in the obvious swing from the year-end outturn underspend position to this June-end overspend. SMT are working with budget holders to assess and address this year's budget pressures ahead of 2027/28 budget-setting.

## 9. Implications

| Implication Area | Impact | Comments / Mitigation |
|---|---|---|
| **Financial** | Medium | The Council's financial 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 impact services delivered to residents, prevent planned activities, lead to |

| | | |
|---|---|---|
| | | liquidity problems, service cuts and even insolvency. |
| **Legal** | Low | Significant budget overspends and losses can only be met from general reserves which, if seriously depleted can result in unlawful expenditure. |
| **Risk** | Medium | Financial discipline (or lack thereof) is a major factor in the success or failure of the Council's medium term financial plan and its service delivery objectives. Effective budget monitoring should give early warnings, enabling corrective action to be taken to keep plans on-track. |
| **Personnel** | Low | The recent Job Evaluation exercise has updated officer job descriptions and, where applicable, clarified financial responsibilities within roles. Where managers identify areas for development, clarification, or support, these should be raised with Finance so that any gaps in budget understanding, monitoring or forecasting can be addressed. |
| **Environmental Impact** | Low | The approved annual budget and medium-term financial plan presume that services are delivered in compliance with the Council's environmental objectives. Annual budget bids, in-year virements and other mechanisms are available to address any changes in environmental conditions. |
| **Equalities Impact Statement** | None | No known impacts at this time. |
| **Community / Public Impact** | Medium | Budgets are tools to assist the Council to deliver its planned services. The purpose of this report is to highlight potential problems area sufficiently early to enable corrective action to be taken to avoid adverse impacts on service delivery to communities and the public. |
| **Procurement / Contractual** | Medium | The approved annual budget and medium-term financial plan presume that the financial impact of any contract changes have been factored in. (Low impact)<br>Annual budget bids, in-year virements and other mechanisms are available to address the financial impact of procurement and contract decisions. |
| **Property / Asset** | Low | The approved annual budget and medium-term financial plan presume that teams have sufficient resources, including the necessary property/assets to deliver their services.<br>Annual budget bids, in-year virements and other mechanisms are available to address any property/asset requirements. |
| **Data Protection** | None | Not relevant |

## 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 statement

10.3 Appendix C – summary council-wide Projects budget statement

10.4 Appendix D - detailed budget monitoring reports for other cost centres with variances

10.5 Appendix E – 30 June 2026 Reserves position

# Appendix A

## Salisbury City Council Budget Monitoring 2026/27 Period 3

### FIN - Finance Department

| Cost Centre | Dept | Code | Description | FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS | PROFILED BUDGET TO JUNE | ACTUAL EXPENDITURE / (INCOME) | VARIANCE £ | VARIANCE % |
|---|---|---|---|---|---|---|---|---|
| FIN | GEN | 10001 | Salary Costs | 128,955 | 32,239 | 31,943 | (296 ) | (1%) |
| FIN | GEN | 10003 | Employers NI | 15,462 | 3,866 | 4,010 | 144 | 4% |
| FIN | GEN | 10004 | Employers Pension | 19,100 | 4,775 | 4,982 | 207 | 4% |
| FIN | GEN | 10005 | Travel & Subsistence | | | 526 | 526 | |
| FIN | GEN | 11003 | Staff Development | | | 350 | 350 | |
| FIN | GEN | 29001 | Insurance Premiums | 94,820 | 94,820 | 120,745 | 25,925 | 27% |
| FIN | GEN | 40001 | Equipment Purchase | | | 9 | 9 | |
| FIN | GEN | 44002 | IT Support Contract | | | 238 | 238 | |
| FIN | GEN | 44005 | Software Licences | 10,000 | | | | |
| FIN | GEN | 44007 | Specialist Equipment | | | 5,903 | 5,903 | |
| FIN | GEN | 45017 | Hire of Consultant, Professional, Artist | 25,000 | 2,000 | 1,793 | (207 ) | (10%) |
| FIN | GEN | 51001 | Bank Charges & Cash Courier | 10,000 | 2,500 | 1,187 | (1,313 ) | (53%) |
| FIN | GEN | 52001 | NNDR | 24,535 | | | | |
| FIN | GEN | 52999 | Irrecoverable VAT | 95,000 | | | | |
| FIN | GEN | 53003 | Audit Fees | 25,000 | 250 | 325 | 75 | 30% |
| FIN | GEN | 53020 | Provision for Bad Debts | 3,000 | | | | |
| | | | | 450,872 | 140,449 | 172,010 | 31,561 | |
| FIN | GEN | 73001 | Accrued income - error | | | 60,231 | 60,231 | |
| FIN | GEN | 75001 | Bank Interest & Treasury Management Returns | (121,290 ) | (9,703 ) | (8,579 ) | 1,125 | 12% |
| FIN | GEN | 75002 | Bank/Cash unders & overs | | | (1 ) | (1 ) | |
| | | | | (121,290 ) | (9,703 ) | 51,651 | 61,355 | |
| | | | Surplus/Deficit | 329,582 | 130,746 | 223,661 | 92,915 | |

### PWL - Public Works Loans

| Cost Centre | Dept | Code | Description | FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS | PROFILED BUDGET TO JUNE | ACTUAL EXPENDITURE / (INCOME) | VARIANCE £ | VARIANCE % |
|---|---|---|---|---|---|---|---|---|
| PWL | GEN | 51002 | Loan Interest - Crematorium | 6,070 | | | | |
| PWL | GEN | 51003 | Loan Principal - Crematorium | 113,830 | | | | |
| PWL | GEN | 51004 | Loan Interest - Guildhall Roof | 8,700 | 2,725 | 2,722 | (3 ) | (0%) |
| PWL | GEN | 51005 | Loan Principal - Guildhall Roof | 65,010 | 21,645 | 21,646 | 1 | 0% |
| PWL | GEN | 51008 | Loan Interest - New Depot | 48,090 | | | | |
| PWL | GEN | 51009 | Loan Principal - New Depot | 32,780 | | | | |
| | | | Total Expenditure | **274,480** | | **24,368** | **(2)** | |

# Appendix B

## Salisbury City Council Budget Monitoring 2026/27 Period 3 June

| Department | Cost Centre | | FULL YEAR BUDGET BEFORE ADJUSTMENTS | FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS | PROFILED BUDGET | ACTUAL NET EXPENDITURE / (INCOME) | VARIANCE £ |
|---|---|---|---|---|---|---|---|
| General | EST | Establishment | (6,227,742) | (6,099,460) | (3,113,269) | (3,113,131) | 138 |
| | 800 | Salisbury 800 | 0 | 15,000 | 3,750 | 2,875 | (875) |
| | 801 | Salisbury 800 (Contributions) | 0 | 0 | 0 | 0 | 0 |
| | HRP | Human Resources & Payroll | 271,217 | 278,550 | 56,265 | 57,404 | 1,139 |
| | FIN | Finance | 344,977 | 329,582 | 130,746 | 223,661 | 92,915 |
| | PWL | Public Works Loans | 274,480 | 274,480 | 24,370 | 24,368 | (2) |
| | | | (5,337,068) | (5,201,848) | (2,898,138) | (2,804,823) | 93,315 |
| Corporate | DEM | Corporate - Councillors | 81,645 | 81,645 | 22,811 | 18,067 | (4,744) |
| | CMC | Civic & Mayoral | 43,748 | 28,648 | 8,615 | 13,011 | 4,396 |
| | ITT | Information Technology & Telephony | 349,812 | 256,250 | 60,813 | 58,047 | (2,766) |
| | ITP | IT Projects | 0 | 45,000 | 11,250 | 6,738 | (4,512) |
| | OFF | Corporate - Officers | 235,979 | 271,155 | 67,789 | 65,294 | (2,494) |
| | | | 711,184 | 682,698 | 171,278 | 161,157 | (10,121) |
| Environmental | CRP | Investment Properties | (101,495) | (220,427) | (23,556) | (27,822) | (4,266) |
| | CTV | Closed Circuit Television | 130,347 | 138,660 | 34,665 | 39,342 | 4,677 |
| | FAC | Facilities | 470,522 | 451,211 | 56,984 | 47,984 | (9,000) |
| | LBT | Lower Bemerton Trust | 6,435 | 6,435 | 4,907 | 17,646 | 12,739 |
| | POS | Parks & Open Spaces | 1,496,978 | 1,514,255 | 368,194 | 333,538 | (34,656) |
| | ALL | Allotments | 7,036 | 1,722 | 431 | 18,148 | 17,717 |
| | PWC | Public Conveniences | 160,789 | 166,000 | 42,237 | 57,664 | 15,427 |
| | SSS | Street Scene | 1,223,723 | 1,211,139 | 329,894 | 345,209 | 15,315 |
| | CAR | Car Parks | (182,409) | (217,022) | (65,173) | (35,658) | 29,515 |
| | CCC | Camping & Caravan Club | (83,116) | (68,829) | (86,207) | (80,607) | 5,600 |
| | PAV | Pavilions | 63,015 | 55,654 | 17,646 | 13,232 | (4,414) |
| | DEP | Depot | 151,430 | 176,365 | 52,381 | 51,296 | (1,084) |
| | | | 3,343,255 | 3,215,163 | 732,401 | 779,971 | 47,570 |
| Communities | BHC | Communities | 290,169 | 320,228 | 80,976 | 64,209 | (16,767) |
| | YOU | Communities - Youth | 23,370 | 19,619 | 4,905 | 3,516 | (1,389) |
| | EVE | Communities - Events | 13,482 | 11,332 | 2,833 | 2,350 | (483) |
| | SPO | Communities - Sports | 2,230 | 1,730 | 433 | 1,420 | 988 |
| | PRO | Communities - Projects | 39,002 | 39,329 | 9,832 | 8,826 | (1,006) |
| | AOP | Adults & Older People | 37,165 | 38,142 | 9,536 | 9,486 | (50) |
| | FAM | Families & Children | 4,850 | 4,350 | 1,088 | 7,533 | 6,446 |
| | FRI | Friary | 9,661 | 13,817 | 3,509 | 2,464 | (1,045) |
| | PAN | The Pantry | 75,414 | 95,892 | 23,973 | 17,159 | (6,814) |
| | LUN | Lunch Clubs | 5,009 | 1,309 | 327 | (239) | (566) |
| | MEL | Events - Mela | 6,450 | 5,250 | 2,625 | 24 | (2,601) |
| | ANT | Grants | 138,000 | 154,000 | 57,250 | 63,400 | 6,150 |
| | | | 644,802 | 704,998 | 197,286 | 180,148 | (17,137) |
| Business | GUI | Guildhall | 171,286 | 260,268 | 103,885 | 61,627 | (42,258) |
| | CRM | Crematorium | (644,961) | (660,606) | (156,786) | (156,916) | (130) |
| | CSR | Information Centre | 157,384 | 144,840 | 38,408 | 30,209 | (8,198) |
| | SHO | Shopmobility | 144,995 | 143,207 | 39,381 | 44,133 | 4,752 |
| | MEV | Markets & Advertising | 154,548 | 165,855 | 51,988 | 41,355 | (10,633) |
| | COM | Communications | 49,702 | 53,494 | 13,374 | 10,049 | (3,325) |
| | SGD | Events - St Georges Day | 7,585 | 8,145 | 8,145 | 5,608 | (2,537) |
| | FOT | Events - Fair on the Square | 4,636 | 4,636 | 1,854 | (13,652) | (15,506) |
| | AFD | Events - Armed Forces Day | 6,154 | 5,214 | 4,032 | 5,185 | 1,154 |
| | MIS | Events - Miscellaneous | 1,480 | (20) | (5) | (1,539) | (1,534) |
| | LAR | Events - Land Rental | (37,195) | (39,853) | (9,963) | (9,544) | 419 |
| | FUT | Future Salisbury | 497 | (3,553) | (888) | 0 | 888 |
| | TRV | Travel Trade | (500) | (500) | (125) | 0 | 125 |
| | WLT | Wiltshire Towns | 29,503 | 19,923 | 0 | 5,000 | 5,000 |
| | CHF | Events - Charter Fair | (20,613) | (21,173) | 484 | 1,420 | 936 |
| | CID | Events - City Decoration | 30,000 | 30,450 | 0 | 0 | 0 |
| | CHB | Events - Christmas Begins | 14,220 | 13,420 | 484 | 760 | 276 |
| | GRO | Events - Grotto | 18,484 | 10,924 | 0 | 0 | 0 |
| | COT | Events - Christmas on the Square | (1,423) | 4,577 | 0 | 2,750 | 2,750 |
| | FOS | Events - Foodie Sunday | (2,000) | (2,000) | 0 | 0 | 0 |
| | | | 83,782 | 137,248 | 94,266 | 26,445 | (67,821) |
| **Total revenue cost centres** | | | **(554,045)** | **(461,741)** | **(1,702,908)** | **(1,657,102)** | **45,806** |
| 'Z' cost centres funded from revenue | | | 612,740 | 582,500 | 10,000 | 14,235 | 4,235 |
| **Total revenue position** | | | **58,695** | **120,759** | **(1,692,908)** | **(1,642,867)** | **50,041** |

# Appendix C

| Cost Centre | Dept | | ORIGINAL BUDGET BEFORE ADJUSTMENTS | REVISED BUDGET AFTER ADJUSTMENTS | PROFILED BUDGET | ACTUAL EXPENDITURE / (INCOME) | VARIANCE £ | VARIANCE % | Governance |
|---|---|---|---|---|---|---|---|---|---|
| **Salisbury City Council Budget Monitoring 2026/27 Period 3 June** | | | | | | | | | |
| **RECURRING** | | | | | | | | | |
| Z12 | ENV | Urban Tree Challenge | 30,240 | - | | | - | | |
| **PROJECTS - B/F FROM 2025/26** | | | | | | | | | |
| Z16 | ENV | Depot De-watering bay (cap) | | 133,515 | 45,000 | 47,373 | 2,373 | 5% | Jan 25 MTFP cell F60; bid 10.25 |
| Z17 | ENV | Depot De-watering bay (s106) | | 140,000 | | | - | | Full Council special delegated decision 16/4/26 |
| Z32 | ENV | Rowbarrow s.106 | | 25,733 | | 3,761 | 3,761 | | Jan 24 Cap Prog |
| Z57 | ENV | River Park tractor | | 75,000 | | | - | | 26/5/26 Full Council minute 17.1 |
| Z13 | ENV | Wyndham Park Wall | | 85,000 | | | - | | Jan 25 MTFP cell F45 |
| **PROJECTS - NEW** | | | | | | | | | |
| Z14/Z60 | BUS | Guildhall Banqueting Hall | 202,500 | 202,500 | 10,000 | 13,600 | 3,600 | 36% | Jan 26 MTFP cell F39 |
| Z45 | ENV | Poultry Cross | | | | | 0 | | |
| Z63 | ENV | Market Place Toilet refurbishment | 270,000 | 270,000 | | 635 | 635 | | Jan 26 MTFP cell F22; bid 1.18 |
| Z64 | ENV | Central Toilets refurbishment | 40,000 | 40,000 | | | - | | Jan 26 MTFP cell F22; bid 1.29 |
| Z61 | BUS | Car-free days pilot | 40,000 | 40,000 | | | - | | 12/1/26 Full Council minute 14.3 |
| Z62 | ENV | Depot Solar & Battery Storage (rev) | 30,000 | 30,000 | | | - | | 12/1/26 Full Council minute 14.7 |
| Z59 | ENV | QE Gardens Bridges s.106 | | 39,830 | | | - | | 26/5/26 Full Council minute 18.1 |
| Z15 | ENV | Depot Solar & Battery Storage (s106) | 119,562 | 119,562 | | | | | Jan 25 MTFP cell H60; bid 10.23/Jan 26 MTFP cell F58 |
| | | | 732,302 | 1,201,140 | 55,000 | 65,369 | 10,369 | | |
| | | Funded from Capital receipts pot | 119,562 | 253,077 | 45,000 | 47,373 | 2,373 | | |
| | | Funded from S.106 pot | 0 | 280,563 | 0 | 3,761 | 3,761 | | |
| | | Funded from CIL pot | 0 | 85,000 | 0 | 0 | 0 | | |
| | | Funded from Revenue | 612,740 | 582,500 | 10,000 | 14,235 | 4,235 | | |

# Appendix Di

## Salisbury City Council Budget Monitoring 2026/27 Period 3

### 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 | 85,386 | 21,347 | 25,854 | 4,507 | 21% |
| HRP | Human Resources & Payroll | 110,247 | 27,562 | 29,397 | 1,835 | 7% |
| FIN | Finance | 128,955 | 32,239 | 31,943 | (296 ) | (1%) |
| ITT | Information Technology & Telephony | 41,654 | 10,414 | 7,140 | (3,274 ) | (31%) |
| OFF | Corporate - Officers | 167,892 | 41,973 | 41,498 | (475 ) | (1%) |
| FAC | Facilities | 127,011 | 31,753 | 31,542 | (211 ) | (1%) |
| POS | Parks & Open Spaces | 728,881 | 182,220 | 169,707 | (12,513 ) | (7%) |
| SSS | Street Scene | 602,214 | 150,554 | 153,337 | 2,784 | 2% |
| CTV | Closed Circuit Television | 69,528 | 17,382 | 13,580 | (3,802 ) | (22%) |
| ALL | Allotments | 16,700 | 4,175 | 4,320 | 145 | 3% |
| CRM | Crematorium | 156,499 | 39,125 | 40,046 | 921 | 2% |
| GUI | Guildhall | 158,557 | 39,639 | 27,017 | (12,622 ) | (32%) |
| CSR | Info Centre | 129,168 | 32,292 | 26,221 | (6,071 ) | (19%) |
| MEV | Markets & Advertising | 300,913 | 75,228 | 58,069 | (17,159 ) | (23%) |
| SHO | Shopmobility | 90,574 | 22,644 | 24,744 | 2,101 | 9% |
| COM | Communications | 29,837 | 7,459 | 7,630 | 171 | 2% |
| AOP | Adult & Older People | 25,125 | 6,281 | 7,124 | 843 | 13% |
| BHC | Communties | 220,034 | 55,009 | 42,120 | (12,889 ) | (23%) |
| FAM | Families & Children | | | 5,343 | 5,343 | |
| PAN | Pantry | 34,051 | 8,513 | 5,745 | (2,767 ) | (33%) |
| PRO | Communities - Projects | 27,484 | 6,871 | 6,055 | (816 ) | (12%) |
| YOU | Communities - Youth | 9,213 | 2,303 | 2,383 | 80 | 3% |
| | | 3,259,923 | 814,981 | 760,815 | (54,166) | |

| | |
|---|---|
| Salaries underspend | (54,166) |
| NI underspend | (5,345) |
| Pensions underspend | (12,563) |
| **Total payroll underspend (for Mgd Vac)** | (72,074) |
| % | (6.94%) |
| Required Mgd Vac Savings | (7.12%) |

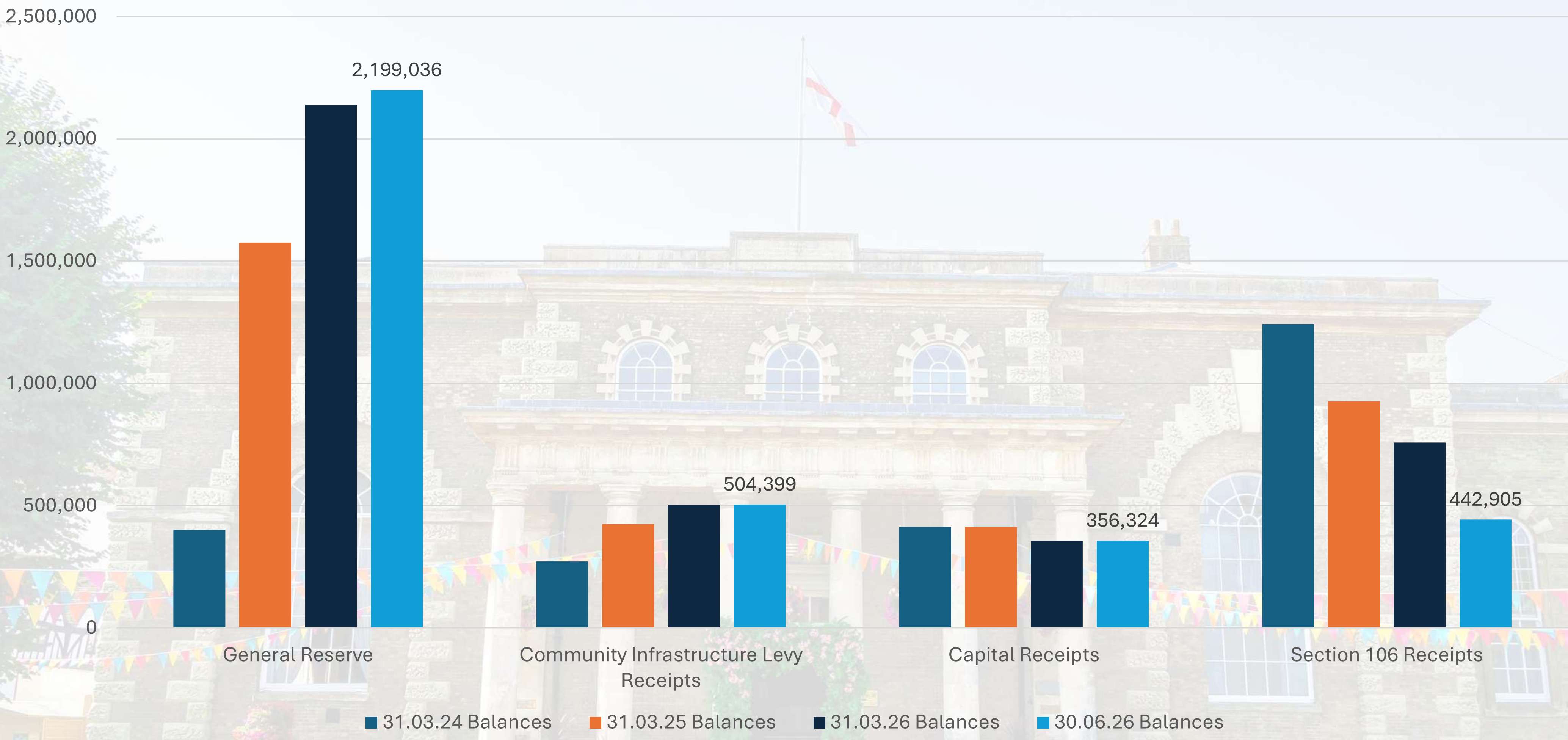
# Appendix Dii

| Salisbury City Council Budget Monitoring 2026/27 Period 3 June | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **CAR - Car Parks** | | | | | | | | | | |
| Cost Centre | Dept | Code | Description | Budget Holder | FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS | PROFILED BUDGET | ACTUAL EXPENDITURE / (INCOME) | VARIANCE £ | VARIANCE % | Exceptional budget profile ? |
| CAR | ENV | 20001 | R&M - REACTIVE | Sean | 3,900 | 975 | 906 | (69) | (7%) | |
| CAR | ENV | 20021 | R&M Pre Planned Routine | Sean | 1,100 | 458 | 183 | (275) | (60%) | |
| CAR | ENV | 52001 | Business Rates | Steve | 48,978 | 14,693 | 14,693 | (1) | (0%) | 10% April - January |
| | | | Total Expenditure | | 53,978 | 16,127 | 15,781 | (345) | | |
| CAR | ENV | 73001 | Parking Income | Sean | (271,000) | (81,300) | (51,440) | 29,860 | (37%) | Received quarterly |
| | | | Total Income | | (271,000) | (81,300) | (51,440) | 29,860 | | |
| | | | Surplus/Deficit | | **(217,022)** | **(65,173)** | **(35,658)** | **29,515** | | |

| Salisbury City Council Budget Monitoring 2026/27 Period 3 June | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **CRM - Crematorium & Cemeteries** | | | | | | | | | | |
| Cost Centre | Dept | Code | Description | Corporate budget Holder | FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS | PROFILED BUDGET | ACTUAL EXPENDITURE / (INCOME) | VARIANCE £ | VARIANCE % | Exceptional budget profile ? |
| CRM | BUS | 10001 | Salary Costs | Matt | 156,499 | 39,125 | 40,046 | 921 | 2% | |
| CRM | BUS | 10003 | Employers NI | Matt | 19,295 | 4,824 | 4,888 | 64 | 1% | |
| CRM | BUS | 10004 | Employers Pension | Matt | 24,570 | 6,143 | 5,087 | (1,055) | (17%) | |
| CRM | BUS | 10005 | Travel & Subsistence | Tracy | | 0 | 39 | 39 | #DIV/0! | |
| CRM | BUS | 11012 | Health & Safety | Sean | 300 | 75 | | (75) | (100%) | |
| CRM | BUS | 20001 | Repairs & Maintenance - RESPONSIVE | Sean | 20,000 | 6,500 | 4,998 | (1,502) | (23%) | P1 £3.5k; P2-12 £1.5k |
| CRM | BUS | 20007 | Lock Repairs & Keys | Sean | 1,400 | 350 | | (350) | (100%) | |
| CRM | BUS | 20011 | R&M PRE-PLANNED PROJECTS | Mostyn | 0 | 0 | 169 | 169 | #DIV/0! | Sept |
| CRM | BUS | 20021 | R&M - PREPLANNED ROUTINE | Sean | 15,902 | 3,976 | 2,650 | (1,325) | (33%) | |
| CRM | BUS | 21001 | Electricity | Sean | 33,825 | 8,456 | 7,807 | (649) | (8%) | |
| CRM | BUS | 21002 | Gas | Sean | 87,125 | 21,781 | 11,950 | (9,831) | (45%) | |
| CRM | BUS | 21003 | Water & Sewerage | Sean | 2,200 | 550 | 922 | 372 | 68% | |
| CRM | BUS | 22004 | Land / Property Lease | Sean | 2,500 | 625 | 467 | (158) | (25%) | Quarterly (which months ?) |
| CRM | BUS | 25001 | Fire Safety | Sean | 3,000 | 750 | | (750) | (100%) | |
| CRM | BUS | 25002 | Security | Sean | 1,000 | 250 | 1,012 | 762 | 305% | Payable in April |
| CRM | BUS | 27002 | Cleaning Contract | Sean | 16,000 | 4,000 | 2,745 | (1,255) | (31%) | |
| CRM | BUS | 27004 | Waste Disposal | Sean | 1,900 | 475 | 630 | 155 | 33% | |
| CRM | BUS | 28010 | Pest Control | Neil | | 0 | 10 | 10 | #DIV/0! | |
| CRM | BUS | 29001 | Insurance | Steve | 3,579 | 3,579 | 4,167 | 588 | 16% | Payable in June |
| CRM | BUS | 40001 | Equipment Purchase | Neil | 2,500 | 625 | | (625) | (100%) | |
| CRM | BUS | 40002 | Equipment Maintenance | Neil | 105,910 | 26,478 | 22,853 | (3,625) | (14%) | Quarterly (which months ?) |
| CRM | BUS | 40004 | Goods & Materials | Neil | 6,500 | 1,625 | 76 | (1,549) | (95%) | |
| CRM | BUS | 40010 | Memorial Goods (Resale) | Neil | 3,500 | 875 | 174 | (701) | (80%) | |
| CRM | BUS | 40011 | Memorial Book of Remembrance | Neil | 4,500 | 1,125 | 34 | (1,091) | (97%) | Quarterly (which months ?) |
| CRM | BUS | 41001 | Clothing & Uniform Purchase | Neil | 2,000 | 500 | | (500) | (100%) | Payable in April |
| CRM | BUS | 42001 | Office Equipment | Neil | 1,000 | 250 | | (250) | (100%) | |
| CRM | BUS | 42003 | Advertising, Printing & Marketing | Neil | 1,000 | 250 | 42 | (208) | (83%) | |
| CRM | BUS | 44002 | IT Support & Maintenance | Jeremy | 5,000 | 1,250 | | (1,250) | (100%) | Payable in May |
| CRM | BUS | 44004 | Internet Connection | Jeremy | 2,648 | 662 | | (662) | (100%) | |
| CRM | BUS | 44005 | Software Licences | Jeremy | 14,000 | 3,500 | 7,875 | 4,375 | 125% | |
| CRM | BUS | 44007 | Specialist Equipment | Neil | 13,000 | 3,250 | 2,272 | (978) | (30%) | |
| CRM | BUS | 44009 | Social Media & Online Support Costs | Neil | 15,000 | 3,750 | 10,408 | 6,658 | 178% | |
| CRM | BUS | 45006 | Statutory & Property Fees | Sean | 510 | 128 | | (128) | (100%) | P1 ? |
| CRM | BUS | 45012 | Corporate Subscriptions | Neil | 2,000 | 500 | 1,046 | 546 | 109% | Payable when ? |
| CRM | BUS | 45019 | Removals/Hire of other Trades | Neil | | 0 | 3,374 | 3,374 | #DIV/0! | |
| CRM | BUS | 51001 | Bank Charges | Steve | | 0 | 69 | 69 | #DIV/0! | |
| CRM | BUS | 52001 | Business Rates | Steve | 83,627 | 25,088 | 25,086 | (2) | (0%) | 10% April - January |
| CRM | BUS | 52999 | Irrecoverable VAT | Steve | 90,000 | 22,500 | 14,684 | (7,816) | (35%) | |
| CRM | BUS | 53002 | Cremation Fees | Neil | 27,000 | 6,750 | | (6,750) | (100%) | Half-yearly in April & October ? |
| CRM | BUS | 53004 | Cemetery Fees | Neil | 20,000 | 5,000 | 3,363 | (1,637) | (33%) | |
| | | | Total Expenditure | | 788,790 | 205,563 | 178,944 | (26,619) | | |
| CRM | BUS | 71001 | Cremation Income | Neil | (1,312,747) | (328,187) | (302,656) | 25,531 | (8%) | |
| CRM | BUS | 71002 | Cemetery Burial Rights & Interment Income | Neil | (35,956) | (8,989) | (10,881) | (1,892) | 21% | |
| CRM | BUS | 71003 | Memorial Services Income | Neil | (40,584) | (10,146) | (10,234) | (88) | 1% | |
| CRM | BUS | 71004 | Remembrance Income | Neil | (5,228) | (1,307) | (425) | 882 | (67%) | |
| CRM | BUS | 71005 | Use of Chapel | Neil | (7,000) | (1,750) | (2,550) | (800) | 46% | |
| CRM | BUS | 71006 | Burial Rights | Neil | (36,593) | (9,148) | (1,735) | 7,413 | (81%) | |
| CRM | BUS | 71007 | Mercury Abatement | Neil | (3,060) | (765) | | 765 | (100%) | |
| CRM | BUS | 71008 | Avenue Cemetery Fees | Neil | (5,228) | (1,307) | | 1,307 | (100%) | |
| CRM | BUS | 71009 | Other Crematorium Income | Neil | (3,000) | (750) | (1,377) | (627) | 84% | |
| CRM | BUS | 71010 | Other Cemetery Income | Neil | | 0 | (268) | (268) | #DIV/0! | |
| CRM | BUS | 71011 | Cemetery Headstones Income | Neil | | 0 | (461) | (461) | #DIV/0! | |
| CRM | BUS | 72016 | Contribution from partner organization | Neil | | 0 | (5,274) | (5,274) | #DIV/0! | |
| | | | Total Income | | (1,449,396) | (362,349) | (335,860) | 26,489 | | |
| | | | Surplus/Deficit | | **(660,606)** | **(156,786)** | **(156,916)** | **(130)** | | |

Appendix E

# Salisbury City Council Reserves




30 June 2026