

## Appendix 1

Area of underspend	Narrative
Salaries	These would not have been known at the time of budget setting as relate to staff retention and recruitment which is an unknown variable.
Increased CT sharing agreement allowance	Budget is revised after 2 known quarters, so there is an element of uncertainty over the performance for the remainder of the year, however budget could have potentially increased been increased.
Revenue Support Additional sum	Received in March, was not known about at time of setting revised budget.
NDR Surplus	Result of a budgeting error. Will be an overspend in 2017/18 as we pay it back.
IT	£15k of underspends are demand led budgets, these will be reviewed in more detail at budget stage to look at the historical trends. Some Disaster Recovery items for 2016/17 were not renewed as new ways of working are being identified, but this will be reviewed in the 2018 budget process. This had an underspend of £10k. £22k is committed to be spent in 2017/18. £5k of underspends had already been built into the 2017/18 budget.
New Burden Grants	Relate to planning (community housing / self build / brownfield new burdens Grants). These were not known about at the time of setting the budget and were received in March. They have been rolled forward in a reserve to cover expenditure in 2017/18.
Community Safety	These budget underspends relate to projects committed from an earmarked reserve, therefore the money has been returned to reserve for completion at a future time.
Community Safety	Additional funding received in the year which is for specific projects, so this has been put into an earmarked reserve for future spending.
Recycling Income	The budget is set based on the prior years profiling, however this profile shifted so that more recycling happened in the second half of the year, therefore wasn't known at the time the budget was set. Subscriptions to green waste also increased in the second half of the year.
Environment Protection	Budget Underspends relate to expenditure that was committed to at year end but will be occurring in 2017/18.
Planning income	
<b>General Service Underspends. The key movements are detailed below.</b>	
Chief Executive	£32k underspends committed to be spent in 2017/18. Remaining £3k variance relates to numerous insignificant variances

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Resources	<p>£84k committed at end of the financial year to be spent in 2017/18.</p> <p>£9k of the underspends have been identified as areas that could be reviewed in more detail for potential reduction as part of the 2018 budget process. The majority of this has been generated from training budgets.</p> <p>£6k saving as unable to recruit enough staff for canvassing.</p> <p>£3k budget for surveys that are only required biannually</p> <p>£5k already built into 2017/18</p> <p>No staff survey saved the Council £3k</p> <p>£5k of rate rebates for St Cedds</p> <p>£12k savings from demand led budgets. These are reviewed at revised and would be cut if a significant change, but some additional budget will be left in case of an increase in demand.</p>
Planning and Regulatory	<p>£67k committed at end of the financial year to be spent in 2017/18.</p> <p>£4k savings due to timings of agency cover</p> <p>£23k saving identified for 2017/18, but retained for 2016/17.</p> <p>£20k relates to a budget which overspent in 2015/16, therefore expenditure in 2016/17 was reduced, was not amended for at revised budget.</p>
Customer and Community	<p>£95k committed at end of the financial year to be spent in 2017/18.</p> <p>£23k increased car park income due to additional evening charges and increased visitors in off peak season.</p> <p>£4k additional work from parish councils</p> <p>(£27k overspend on housing benefits, this is totally demand led, £10k increase in CTax admin and collection).</p> <p>£3k from additional wharfage</p> <p>£5k contribution from Burnham TC was not known about at time of revised budget.</p> <p>£8k refund on water rates.</p> <p>£6k development in splash park ticketing that hasn't yet happened.</p> <p>£17k reductions already flagged in 2017/18 budget</p> <p>£17k underspend parks and open spaces</p> <p>£4k increase in animal welfare licenses in second half of the year.</p> <p>£10k increase in PCNs as more officers on patrol</p>