

Report to: Policy and Resources Committee 20 September 2022

Subject: 2022/23 Period 4 Budget Monitoring Report

Report by: Financial Services Manager

RECOMMENDATIONS

- 1. It is recommended that Policy and Resources Committee note the content of the report and the revised forecast for the General Fund for 2022/23; and**
- 2. That Committee recommend to Council to approve the updated Capital programme as outlined in the report at paragraphs 4.4 to 4.6 in relation to the Market and Operations and Maintenance project contributions.**

1. INTRODUCTION

- 1.1. This report compares the actual expenditure and income position at the end of July 2022 to the general fund budget for 2022/23 and presents a forecast position for the current year.
- 1.2. The original base budget for 2022/23 was approved by Council in February 2022 and assumed a transfer from the general reserves of £208,205. This report provides an updated forecast for the current year compared to this position.
- 1.3. This report gives the position for the year to the end of July 2022 and forecast outturn against the budget.

2. BUDGET MONITORING POSITION – REVENUE

- 2.1. The General Fund Summary at Appendix A shows the high level budget monitoring position at 31 July 2022 of a deficit position of £421k (a deficit of £213k against the budget of £208k). However there are further in-year budget pressures that have not yet been allocated at a service level, namely the outstanding agreement of the 2022/23 pay award and the impact of increases to energy and transport costs. The impact of these are outlined in more detail at paragraphs 2.6 onwards. After allowing for these this will increase the forecast gap in the current year to £605,000.
- 2.2. Appendices A and B provide commentary on the more significant variances (£+/-£20,000 full year) identified from the budget monitoring process carried out between finance and services for the position at the end of period 4 and where there is anticipated yearend under/overspend. Appendix C provides a summary of the general fund service income and expenditure by type (e.g. employee costs).

- 2.3. The forecast position shows a movement on the non service budget headings, namely interest payable and receivable and the revenue impact of financing the capital programme from borrowing (minimum revenue provision (MRP)).
- 2.4. Interest - Increases in interest rates have been reflected in the forecasts for 2022/23. This has increased the interest payable by £100k but conversely increased interest receivable by £36k. The Public Work Loan Board (PWLb) loans interest rate is up 1.5% from the rate for new annuity loans at the end of July 2022 for the same month last year. Currently the Council is able to obtain loans at a lower rate than PWLB from other sources, such as other local authorities but if this source was to end (as local authorities face the same pressures on their budgets) then the Council would need to revert to higher rate sources such as PWLB.
- 2.5. Minimum Revenue Provision (MRP) – This represents the annual cost to the revenue account of borrowing decisions to finance the capital programme. The budget provision has been reviewed following the outturn for the 2021/22 being confirmed and due to some of the slippage in the capital programme, this has resulted in an updated forecast for the 2022/23 financial year of £1.56m, an underspend of £170k.
- 2.6. The employee turnover report to the end of period 4 is 4.34% (in comparison to period 4 which was reported in 2021/22 of 4.86%). Employee turnover is the total number of leavers as a percentage of the average head count of employees over the period. In financial terms turnover will result in underspends against direct employee related budget, for example pay, NI and pension when posts become vacant up to the point of recruitment. Turnover savings will be also be accrued from restructuring and where there have been significant delays in-between a post becoming vacant and then being filled. Some of the in-year vacancy savings will be offset using agency and interim appointments. Overall, for the period to the end of July there is an underspend of (£91k) of direct employee costs (per Appendix C) the detail of the more significant will have been reported in the detail included at appendix B.
- 2.7. The pay claim for 2022/23 is still to be finalised but are anticipated to be higher than the 2% pay increase allowed for within the budget for the year. If an additional 1% was agreed above the assumption factored into the base budget for 2022/23 this would result in an increased pay cost of approximately £140k for the current year, whilst there has been some turnover saving in the year to date, it would be prudent to allow for an additional cost in the current year.
- 2.8. Like others, the Council is facing increasing pressures on costs for example energy and transport costs and interest rate rises. Whilst some increase in utility costs were allowed for within the budget, increases of the level currently foreseen for the financial year could not have been envisaged.
- 2.9. Further analysis of the impact to the current and future years budgets is underway and at this time it would be prudent to allow for an increased cost in the current year, the summary position below allows for an impact in the current year of £90,000 however this position will continue to be monitored.
- 2.10. Other factors which are not yet confirmed or quantified are the impact of external contract arrangements for the provision of services, for example services provided by GYBS and GYN. These will continue to be monitored.

3. BUDGET MONITORING POSITION – SUMMARY

- 3.1. The following table provides a summary of the full year projections for the service areas along with an update use of reserves figure where applicable

Budget Area	Full Year Current Budget £'000	Full Year Forecast £'000	Total Estimated Full Year Effect £'000
Service Area	15,798	16,017	217
Non-Service Areas	(344)	(450)	(106)
Use of Reserves	(1,399)	(1,345)	54
Income	(13,847)	(13,847)	0
Utility Impact	0	90	90
Pay Award Impact	0	140	140
Total (Surplus)/Deficit	208	605	395

- 3.2. The overall position will continue to be monitored in the current financial year and will be reported to Management Team and Members accordingly, proactive work that is underway in the current year includes review of vacant posts and the impact on services where these continue to held vacant, in addition a review of the reserves is in progress to inform the update to the Medium Term Financial Strategy.

4. BUDGET MONITORING POSITION – CAPITAL PROGRAMME

- 4.1. Actual spend until the end of July 2022 totals £4.7m as summarised under Appendix E. This is in line with expectations as capital spending tends to occur in the final quarters of the financial year.
- 4.2. The 2022/23 budget set the General Fund Capital Programme at £52.5m. Approved budgets totalling £5m were rolled forward from 2021/22 and £8.5m additions were made as part of the 2021/22 outturn report, approved at Policy and Resources Committee on 12th July 2022. A further £4m was approved at Council on the 23rd June and 21st July 2022 for company loans and financing in relation to the Council's subsidiaries, resulting in a revised budget of £70.5m.
- 4.3. Details of the revised 2022/23 budget are provided under Appendix E. The revised programme has been amended further to incorporate changes to the following project budgets:
- £4.1m has been included to ensure that the Council has made adequate provision for Capital loans and investment required in its wholly owned companies.
 - Wellesley 3G Pitch & Tennis Pavilion – budget has been increased by £60k to reflect additional funding received by the Football Foundation.
 - Town Deal & Future High Streets – as details of projects are developing, some budgets have been amended to reflect changes in the funding profile of projects. The largest change was a reduction of £2.76m relating to the Conge project. Borrowing had initially been included for this project but following the appointment of a strategic partner the budget has been reduced down to the Future High Street funding plus £220k borrowing as approved at Policy and Resources Committee on 12th July 2022.
 - Transitional Housing – budget increased by £330k to facilitate a new approved scheme and to incorporate external funding secured. This budget will be subject to further change as new schemes are being developed.

- Phoenix Pool Solar Panels – a budget of £44k has been included. This is to be funded by a 50% contribution from Freedom Leisure.
 - A Match Funding Capital Allocation of £2.2m has been included, as approved by Policy Resources Committee on 12th July 2022 for the Levelling Up Fund bid. Use of this allocation will be subject to external funding being confirmed.
 - £0.3m was approved as part of prior year budget setting for ICT projects for the year which has been added in.
- 4.4. Further to the report to Policy and Resources in July with regard to the Future High Street Fund intervention for the Marketplace the capital programme should be updated to reflect the additional £1.5m allocation from the FHSF along with transfer of £375,000 from capital contingency. In addition, the remaining contingency of the Marina Project budget is being recommended to be re-allocated to address some of the further risks that were itemised in the previous report to Members, for example unforeseen services and utilities. In addition, a requirement of £40,000 is required for the provision of the toilet facilities which will be needed to be allowed for within the updates to the capital programme.
- 4.5. Council in July 2020 approved the joint working arrangements with Norfolk County Council for the delivery of the proposed Great Yarmouth Operations and Maintenance Campus in South Denes. As part of the approval of the £18 million project (led by NCC), the Borough Council allocated £1million (matched by Norfolk County Council) towards the project. The original balance of the project funding is from “Getting Building Fund” government grant of £6million, Norfolk Business Rates pool £1.0 million and prudential borrowing to be repaid from Pot B Enterprise Zone Business Rates funding of £9million. Project work that has been completed to date includes the detailed design, in-river site investigation, demotion and dredging in preparation of the marine constructions works.
- 4.6. There has been delays to the project due to unforeseen issues as part of the procurement process which has been prolonged, along with increased materials and inflation which has lead to an increase in the overall project budget required of £3.4m. In order for the project budget to be updated, both the Borough Council and the County Council are being asked to make additional contributions of £500,000 with the remaining budget being funded by additional borrowing (by NCC to be funded from pot B, Enterprise zone). This report is therefore recommending the increase in the capital programme of £500,000 for the Council’s contribution to the project. This will be funded from borrowing within the Council’s capital programme.
- 4.7. This report is recommending the update of the capital programme be approved by Council to reflect the additions and updates detailed above.
- 4.8. The forecast spend for 2022/23 on capital projects is estimated at £60.2m at the end of period 4, recognising that a number of the large projects will span financial years.
- 4.9. The Council is currently experiencing increased construction & materials costs across its capital projects, mainly due to inflationary pressures. Whilst committed capital projects are potentially at less risk (depending on the contract), those projects at the planning development stage are at greater risk of not being delivered within their approved budgets.
- 4.10. To partially mitigate this risk a £2.5m centralised major capital projects contingency had already been approved. However, the Capital Programme will need to be constantly reviewed during

the year and projects may need to be reconsidered and/or reprioritised according to funding available.

5. CONCLUSIONS

- 5.1. The revenue budget is showing a forecast full year overspend of £213k. The overall financial position will continue to be closely monitored and where appropriate, the timing of the use of reserves in the year will be considered as part of the consideration of the overall outturn position reported to members later in the year.
- 5.2. The capital 2022/23 budget stands at £70.5m as at month 4. Spend is anticipated to increase in as the year progresses and currently the forecast spend is £60.2m with £10.3m to be carried forward into future years. The position will continue to be monitored as projects progress.

6. FINANCIAL IMPLICATIONS AND RISKS

- 6.1. The details within Appendices A and B to this report highlight the significant service variances including those that are estimated to result in a full year impact that have been identified for the current year. In addition, the wider impact of uncertainty of future inflationary impacts on cost budgets including utility and contract costs as well as the uncertainty of the outcomes of the pay award for 2022/23 is still not yet known. Further work on these and the impact to the budget will be considered as part of the MTFS work.
- 6.2. The overall position for 2022/23 will continue to be monitored during the year and will be reported to Management team and Members accordingly.

Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?

Area for consideration	Comment
Monitoring Officer Consultation:	N/A
Section 151 Officer Consultation:	Included within the detail of the report
Existing Council Policies:	N/A
Financial Implications (including VAT and tax):	Included within the detail of the report
Legal Implications (including human rights):	N/A
Risk Implications:	Included within the detail of the report
Equality Issues/EQIA assessment:	N/A
Crime & Disorder:	N/A
Every Child Matters:	N/A

Appendix A - General Fund Summary Budget Monitoring 2022/2023

	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £	Comments
Net Cost of Services						
Executive	5,104,344	5,541,007	1,702,389	5,475,226	(65,781)	See Appendix B for details of significant variances.
Housing	992,425	992,425	266,415	923,080	(69,345)	
Inward Investment	3,567,740	3,696,452	871,215	3,628,452	(68,000)	
Planning and Growth	401,887	436,887	280,764	486,887	50,000	
Customer Services	(785,055)	(785,055)	154,356	(710,123)	74,932	
Property and Asset Management	(132,776)	(144,736)	(334,991)	136,400	281,136	
Communications, Marketing and Events	719,914	740,897	359,793	765,890	24,993	
Environmental Services	5,283,737	5,321,858	4,223,065	5,358,947	37,089	
	15,152,216	15,799,735	7,523,007	16,064,759	265,024	
Non Service Expenditure/Income						
Recharge to HRA	(2,036,804)	(2,046,674)	0	(2,046,674)	0	
Loan Interest Payable	902,592	902,592	201,591	1,002,592	100,000	Increase in interest rates on loans is forecast to impact on the amount due for the year.
Interest Receivable	(82,086)	(82,086)	(80,870)	(118,258)	(36,172)	Forecast updated for improved interest rates not anticipated when the budget was set. Forecast based on current interest rates remaining the same until the end of the financial year.
Capital Charges Reversal	(3,790,627)	(3,790,627)	(13,296,591)	(3,790,627)	0	Yearend capital accounting adjustment will remove the £8m capital grant for Town Deal projects and £3m for Housing Heating projects from the revenue general fund hence no impact on the reserve forecasted.
Revenue Contribution to Capital	0	0	0	0	0	
Transfers to/(from) Earmarked Reserves	(761,062)	(1,398,711)	0	(1,345,211)	53,500	
Transfers to /(from) Collection fund compensation reserve (for impact between years)	0	0	0	0	0	
Transfers to/(from) General Reserve	0	0	0	0	0	
Pension Back Funding	2,270,129	2,270,129	752,095	2,270,129	0	
Contingency	0	0	0	0	0	
Parish Precepts & Concurrent Grants	621,033	621,033	310,517	621,033	0	
Provision for Loan Repayment (MRP)	1,730,112	1,730,112	0	1,560,214	(169,898)	Forecast updated for the final capital outturn of 2122.
Collection Fund Adjustments	0	0	0	0	0	
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	
Vacancy Management & Apprenticeship Levy	51,767	51,767	16,602	51,767	0	
	(1,094,946)	(1,742,465)	(12,096,656)	(1,795,035)	(52,570)	
Income						
Council Tax - Parishes	(596,030)	(596,030)	(596,030)	(596,030)	0	
Council tax - Borough	(5,085,693)	(5,085,693)	596,030	(5,085,693)	0	
Business Rates	(5,092,629)	(5,092,629)	718,769	(5,092,629)	0	
Revenue Support Grant	(2,136,919)	(2,136,919)	(769,291)	(2,136,919)	0	
New Homes Bonus	(495,249)	(495,249)	(247,625)	(495,249)	0	
Other Grants and contributions	(440,467)	(440,467)	(146,816)	(440,467)	0	
	(13,846,987)	(13,846,987)	(444,963)	(13,846,987)	0	
(Surplus)/Deficit	210,283	210,283	(5,018,612)	422,737	212,454	

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Note 1 Significant variances requiring commentary:

Significant variances of +/- £20,000 full year variances require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to vire budgets within their areas as required.

Note 2 Support Services Recharges:

Support Services Recharge variances are driven by the variances in direct costs and income identified under those services recharged across the Council at year end and therefore there will be variances reported during the year.

Executive

Executive Team	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	700,904	700,904	246,895	717,904	17,000
Non-pay	13,242	13,242	10,078	16,942	3,700
Gross Direct Income	0	0	(58)	(1,600)	(1,600)
Net Direct Expenditure/(Income) Total:	714,146	714,146	256,914	733,246	19,100
Support Services Recharges	(722,880)	(722,880)	0	(722,880)	0
Capital Charges	0	0	0	0	0
Total:	(8,734)	(8,734)	256,914	10,366	19,100

Overspend from using agency staff to fill a vacancy. Position now filled at rate higher than originally budgeted for.

Legal	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	489,846	489,846	124,287	492,846	3,000
Gross Direct Income	(35,000)	(35,000)	112,701	(29,000)	6,000
Net Direct Expenditure/(Income) Total:	454,846	454,846	236,988	463,846	9,000
Support Services Recharges	(454,840)	(454,840)	0	(454,840)	0
Capital Charges	0	0	0	0	0
Total:	6	6	236,988	9,006	9,000

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Equinox	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	58,370	58,370	22,786	58,370	0
Non-pay	25,000	25,000	(497)	25,000	0
Gross Direct Income	(129,000)	(129,000)	125	(129,000)	0
Net Direct Expenditure/(Income) Total:	(45,630)	(45,630)	22,414	(45,630)	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	(45,630)	(45,630)	22,414	(45,630)	0

No significant variance.

GYBS company	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	67,236	67,236	0	67,236	0
Non-pay	34,616	34,616	26,089	34,616	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	101,852	101,852	26,089	101,852	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	101,852	101,852	26,089	101,852	0

No significant variance.

Corporate Costs	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	148,108	148,108	(88,241)	142,608	(5,500)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	148,108	148,108	(88,241)	142,608	(5,500)
Support Services Recharges	(148,080)	(148,080)	0	(148,080)	0
Capital Charges	0	0	0	0	0
Total:	28	28	(88,241)	(5,472)	(5,500)

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

COVID-19 costs	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	1,086,384	193,529	1,086,384	0
Non-pay	0	316,354	160,302	316,354	0
Gross Direct Income	0	(971,684)	(433,056)	(971,684)	0
Net Direct Expenditure/(Income) Total:	0	431,054	(79,225)	431,054	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	431,054	(79,225)	431,054	0

No significant variance.

Finance	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	631,806	631,806	234,562	636,528	4,722
Non-pay	387,978	387,978	130,271	388,759	781
Gross Direct Income	(5,000)	(5,000)	0	(3,000)	2,000
Net Direct Expenditure/(Income) Total:	1,014,784	1,014,784	364,833	1,022,287	7,503
Support Services Recharges	(1,033,060)	(1,033,060)	0	(1,033,060)	0
Capital Charges	0	0	0	0	0
Total:	(18,276)	(18,276)	364,833	(10,773)	7,503

No significant variance.

North Quay/Conge Project	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	0	12,364	10,250	10,250
Gross Direct Income	0	0	(104)	0	0
Net Direct Expenditure/(Income) Total:	0	0	12,260	10,250	10,250
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	12,260	10,250	10,250

Final costs for the revenue side of the project which is now moved on to the capital phase of the project.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

ICT	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	447,374	447,374	116,131	390,442	(56,932)
Non-pay	839,502	839,502	315,639	864,502	25,000
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	1,286,876	1,286,876	431,770	1,254,944	(31,932)
Support Services Recharges	(1,405,850)	(1,405,850)	0	(1,405,850)	0
Capital Charges	107,504	107,504	0	107,504	0
Total:	(11,470)	(11,470)	431,770	(43,402)	(31,932)

Variance reflects vacancies within the service.
Microsoft licenses have significantly increased in cost above the level budgeted for.

Member Services	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	183,541	183,541	40,749	167,541	(16,000)
Non-pay	374,044	374,044	118,368	362,244	(11,800)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	557,585	557,585	159,118	529,785	(27,800)
Support Services Recharges	(523,420)	(523,420)	0	(523,420)	0
Capital Charges	0	0	0	0	0
Total:	34,165	34,165	159,118	6,365	(27,800)

Variance reflects vacancies within the service.
Underspend on Special Responsibilities Allowance.

Corporate Strategy	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	90,405	90,405	21,118	73,905	(16,500)
Non-pay	3,952	3,952	1,146	3,952	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	94,357	94,357	22,264	77,857	(16,500)
Support Services Recharges	(96,660)	(96,660)	0	(96,660)	0
Capital Charges	0	0	0	0	0
Total:	(2,303)	(2,303)	22,264	(18,803)	(16,500)

Variance reflects vacancies within the service.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Elections	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	114,197	114,197	44,220	105,447	(8,750)
Non-pay	74,472	74,472	27,003	73,472	(1,000)
Gross Direct Income	(700)	(700)	13,442	(700)	0
Net Direct Expenditure/(Income) Total:	187,969	187,969	84,664	178,219	(9,750)
Support Services Recharges	38,310	38,310	0	38,310	0
Capital Charges	0	0	0	0	0
Total:	226,279	226,279	84,664	216,529	(9,750)

No significant variances.

Human Resources	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	406,263	411,872	187,963	397,888	(13,984)
Non-pay	75,684	75,684	73,382	78,684	3,000
Gross Direct Income	0	0	(8,805)	(9,168)	(9,168)
Net Direct Expenditure/(Income) Total:	481,947	487,556	252,540	467,404	(20,152)
Support Services Recharges	(493,570)	(493,570)	0	(493,570)	0
Capital Charges	0	0	0	0	0
Total:	(11,623)	(6,014)	252,540	(26,166)	(20,152)

No significant variances.

Total Executive:	264,294	700,957	1,702,389	635,176	(65,781)
Total Executive excluding capital charges and recharges:	4,996,840	5,433,503	1,702,389	5,367,722	(65,781)
Total Executive excluding recharges:	5,104,344	5,541,007	1,702,389	5,475,226	(65,781)

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Housing

Housing Needs	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	930,061	930,061	372,864	1,080,435	150,374
Non-pay	465,993	465,993	307,084	570,993	105,000
Gross Direct Income	(744,103)	(744,103)	(442,867)	(1,047,697)	(303,594)
Net Direct Expenditure/(Income) Total:	651,951	651,951	237,082	603,731	(48,220)
Support Services Recharges	420,790	420,790	0	420,790	0
Capital Charges	18,137	18,137	0	18,137	0
Total:	1,090,878	1,090,878	237,082	1,042,658	(48,220)

Housing Strategy	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	136,798	136,798	40,997	136,798	0
Non-pay	31,513	31,513	(80,105)	32,638	1,125
Gross Direct Income	0	0	4,888	(5,000)	(5,000)
Net Direct Expenditure/(Income) Total:	168,311	168,311	(34,220)	164,436	(3,875)
Support Services Recharges	83,740	83,740	0	83,740	0
Capital Charges	23,859	23,859	0	23,859	0
Total:	275,910	275,910	(34,220)	272,035	(3,875)

Increased temporary staffing levels to reach the current service demand. Pay increased costs are supported from Homelessness grant funding (approx £170k) as reflected in the increased income below.

Overall Bed & Breakfast expenditure year to date totals £153k. This is a demand led service, which is also heavily subjected to increased summer accommodation price rises. Increased demand has been received for this service, resulting in an increased budget forecast of £120k. This is partly mitigated by an increase of income, including any outstanding demand being financed by homelessness grant funding, as reflected in the income below.

Increased income recovery forecast from B&B of £40k, in line with increased service demand as per above. Increased grant monies received of £284k forecast to aid expenditure relating to homelessness and to support increased staffing levels as forecast above within the cost increases.

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Traveller's Site/Gapton Hall	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	60,244	60,244	20,988	60,244	0
Non-pay	69,969	69,969	32,128	96,969	27,000
Gross Direct Income	(87,250)	(87,250)	(33,846)	(131,500)	(44,250)
Net Direct Expenditure/(Income) Total:	42,963	42,963	19,270	25,713	(17,250)
Support Services Recharges	50,310	50,310	0	50,310	0
Capital Charges	0	0	0	0	0
Total:	93,273	93,273	19,270	76,023	(17,250)

Utility price increases year to date have resulted in an increased forecast of £9k. Ongoing maintenance of the site is exceeding budgeted provisions by £20k, increasing the forecast.
Increased rental income collected year to date. Rental forecasts have been updated to reflect the increased revenue.

Refugees	Original Budget 2019/20 £	Current Budget 2019/20 £	P4 YTD actual 2019/20 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	40,000	7,979	40,000	0
Gross Direct Income	0	(40,000)	(40,000)	(40,000)	0
Net Direct Expenditure/(Income) Total:	0	0	(32,021)	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	(32,021)	0	0

No significant variance.

Better Care Fund (NEW)	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	99,669	99,669	30,921	99,669	0
Non-pay	24,244	24,244	589	24,244	0
Gross Direct Income	(145,216)	(145,216)	0	(145,216)	0
Net Direct Expenditure/(Income) Total:	(21,303)	(21,303)	31,509	(21,303)	0
Support Services Recharges	59,690	59,690	0	59,690	0
Capital Charges	0	0	0	0	0
Total:	38,387	38,387	31,509	38,387	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Safe at Home	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	274,455	274,455	76,907	274,455	0
Non-pay	55,299	55,299	12,029	55,299	0
Gross Direct Income	(221,247)	(221,247)	(44,141)	(221,247)	0
Net Direct Expenditure/(Income) Total:	108,507	108,507	44,794	108,507	0
Support Services Recharges	89,210	89,210	0	89,210	0
Capital Charges	0	0	0	0	0
Total:	197,717	197,717	44,794	197,717	0
Total Housing:	1,696,165	1,696,165	266,415	1,626,820	(69,345)
Total Housing excluding capital charges and recharges:	950,429	950,429	266,415	881,084	(69,345)
Total Housing excluding recharges:	992,425	992,425	266,415	923,080	(69,345)

No significant variance.

Inward Investment

Project Management Office	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	124,188	124,188	53,132	124,188	0
Non-pay	1,802	1,802	1,187	1,802	0
Gross Direct Income	0	0	8,623	0	0
Net Direct Expenditure/(Income) Total:	125,990	125,990	62,943	125,990	0
Support Services Recharges	45,200	45,200	0	45,200	0
Capital Charges	0	0	0	0	0
Total:	171,190	171,190	62,943	171,190	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Projects and Programmes	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	152,080	152,080	27,586	152,080	0
Non-pay	3,040	3,040	63,464	3,040	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	155,120	155,120	91,050	155,120	0
Support Services Recharges	437,060	437,060	0	437,060	0
Capital Charges	0	0	0	0	0
Total:	592,180	592,180	91,050	592,180	0

No significant variance.

Future High Street Fund	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	0	(965)	0	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	(965)	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	(965)	0	0

No significant variance.

Offshore Wind Project	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	49,268	49,268	16,764	49,268	0
Non-pay	155,000	155,000	113,230	155,000	0
Gross Direct Income	(205,416)	(205,416)	47,095	(205,416)	0
Net Direct Expenditure/(Income) Total:	(1,148)	(1,148)	177,089	(1,148)	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	(1,148)	(1,148)	177,089	(1,148)	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Inclusion Project (ESF)	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	0	90	0	0
Gross Direct Income	0	0	(4,608)	0	0
Net Direct Expenditure/(Income) Total:	0	0	(4,518)	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	(4,518)	0	0

No significant variance.

Towns Fund	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	248,054	65,547	248,054	0
Gross Direct Income	0	(248,054)	(160,654)	(248,054)	0
Net Direct Expenditure/(Income) Total:	0	0	(95,107)	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	1,000,000	1,000,000	0	1,000,000	0
Total:	1,000,000	1,000,000	(95,107)	1,000,000	0

No significant variance.

Winter Programme - Different Light	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	33,430	6,861	33,430	0
Gross Direct Income	0	(33,430)	19,895	(33,430)	0
Net Direct Expenditure/(Income) Total:	0	0	26,756	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	26,756	0	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Levelling Up	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	125,000	49,604	125,000	0
Gross Direct Income	0	(125,000)	0	(125,000)	0
Net Direct Expenditure/(Income) Total:	0	0	49,604	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	49,604	0	0

No significant variance.

CCTV	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	101,021	101,021	90,784	103,021	2,000
Gross Direct Income	(4,000)	(4,000)	(165,723)	(4,000)	0
Net Direct Expenditure/(Income) Total:	97,021	97,021	(74,939)	99,021	2,000
Support Services Recharges	31,340	31,340	0	31,340	0
Capital Charges	35,967	35,967	0	35,967	0
Total:	164,328	164,328	(74,939)	166,328	2,000

No significant variance.

Culture and Leisure	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	130,944	130,944	60,052	130,944	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	130,944	130,944	60,052	130,944	0
Support Services Recharges	30,750	30,750	0	30,750	0
Capital Charges	0	0	0	0	0
Total:	161,694	161,694	60,052	161,694	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Indoor Leisure - Phoenix Pool & Marina Centre	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	55,883	55,883	0	55,883	0
Non-pay	207,970	233,970	209,669	233,970	0
Gross Direct Income	0	0	11,581	0	0
Net Direct Expenditure/(Income) Total:	263,853	289,853	221,250	289,853	0
Support Services Recharges	83,450	83,450	0	83,450	0
Capital Charges	86,348	86,348	0	86,348	0
Total:	433,651	459,651	221,250	459,651	0

No significant variance.

Neighbourhood Management	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	298,815	298,815	53,178	298,815	0
Non-pay	296,019	354,010	46,469	104,010	(250,000)
Gross Direct Income	(236,000)	(236,000)	(56,000)	(56,000)	180,000
Net Direct Expenditure/(Income) Total:	358,834	416,825	43,647	346,825	(70,000)
Support Services Recharges	(43,910)	(43,910)	0	(43,910)	0
Capital Charges	0	0	0	0	0
Total:	314,924	372,915	43,647	302,915	(70,000)

Budget reflected projects anticipated to be undertaken in 2022/23. Presently the forecast reflects those projects that have had funding secured and are underway, such as the Community Champions and Early Help Hub.

Conservation	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	150,100	175,100	50,075	175,100	0
Non-pay	683,155	1,085,473	796,206	1,085,473	0
Gross Direct Income	(625,740)	(1,008,337)	9,382	(1,008,337)	0
Net Direct Expenditure/(Income) Total:	207,515	252,236	855,663	252,236	0
Support Services Recharges	41,960	41,960	0	41,960	0
Capital Charges	1,160,660	1,160,660	0	1,160,660	0
Total:	1,410,135	1,454,856	855,663	1,454,856	0

No significant variance.

Economic Development	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
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Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Gross Direct Expenditure:

Pay	66,313	131,476	35,727	131,476	0
Non-pay	1,502	34,502	2,657	34,502	0
Gross Direct Income	0	(98,163)	9,998	(98,163)	0
Net Direct Expenditure/(Income) Total:	67,815	67,815	48,381	67,815	0
Support Services Recharges	111,990	111,990	0	111,990	0
Capital Charges	0	0	0	0	0
Total:	179,805	179,805	48,381	179,805	0

No significant variance.

Enterprise GY	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0	0
Non-pay	0	0	11,655	0	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	11,655	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	11,655	0	0

No significant variance.

Enterprise Zone	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0	0
Non-pay	1,140,612	1,140,612	(601,345)	1,140,612	0
Gross Direct Income	(1,261,791)	(1,261,791)	0	(1,261,791)	0
Net Direct Expenditure/(Income) Total:	(121,179)	(121,179)	(601,345)	(121,179)	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	(121,179)	(121,179)	(601,345)	(121,179)	0

No significant variance.

Total Inward Investment:	4,305,580	4,434,292	871,215	4,366,292	(68,000)
Total Inward Investment excluding capital charges and recharges:	1,284,765	1,413,477	871,215	1,345,477	(68,000)
Total Inward Investment excluding recharges:	3,567,740	3,696,452	871,215	3,628,452	(68,000)

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23**Planning and Growth**

Building Control	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	248,196	222,810	78,219	222,810	0
Non-pay	29,666	29,666	22,639	29,666	0
Gross Direct Income	(308,377)	(308,377)	(75,441)	(283,377)	25,000
Net Direct Expenditure/(Income) Total:	(30,515)	(55,901)	25,417	(30,901)	25,000
Support Services Recharges	88,740	88,740	0	88,740	0
Capital Charges	0	0	0	0	0
Total:	58,225	32,839	25,417	57,839	25,000

Problems in filling vacancies is impacting on the departments ability to complete works to gain income, and is also losing work to external inspectors.

Development Control	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	656,583	621,321	210,704	621,321	0
Non-pay	39,719	39,719	24,337	39,719	0
Gross Direct Income	(591,597)	(591,597)	(149,102)	(566,597)	25,000
Net Direct Expenditure/(Income) Total:	104,705	69,443	85,940	94,443	25,000
Support Services Recharges	268,790	268,790	0	268,790	0
Capital Charges	0	0	0	0	0
Total:	373,495	338,233	85,940	363,233	25,000

Inflationary pressures & downturn in construction industry has lead to reduced planning applications.

Land Charges	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	48,476	(1)	0	(1)	0
Non-pay	44,901	44,901	18,542	44,901	0
Gross Direct Income	(144,923)	(144,923)	(31,512)	(144,923)	0
Net Direct Expenditure/(Income) Total:	(51,546)	(100,023)	(12,970)	(100,023)	0
Support Services Recharges	48,230	48,230	0	48,230	0
Capital Charges	0	0	0	0	0
Total:	(3,316)	(51,793)	(12,970)	(51,793)	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Planning business support	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	144,125	53,486	144,125	0
Non-pay	0	0	0	0	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	144,125	53,486	144,125	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	144,125	53,486	144,125	0

Strategic Planning	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	279,621	279,621	93,847	279,621	0
Non-pay	120,890	120,890	48,426	120,890	0
Gross Direct Income	(22,850)	(22,850)	(13,381)	(22,850)	0
Net Direct Expenditure/(Income) Total:	377,661	377,661	128,892	377,661	0
Support Services Recharges	89,820	89,820	0	89,820	0
Capital Charges	1,582	1,582	0	1,582	0
Total:	469,063	469,063	128,892	469,063	0

Total Planning and Growth:	897,467	932,467	280,764	982,467	50,000
Total Planning and Growth excluding capital charges and recharges:	400,305	435,305	280,764	485,305	50,000
Total Planning and Growth excluding recharges:	401,887	436,887	280,764	486,887	50,000

No significant variance.

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Customer Services

Benefits	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	593,108	593,108	193,785	595,108	2,000
Non-pay	20,508,685	20,508,685	6,175,509	19,062,650	(1,446,035)
Gross Direct Income	(21,243,980)	(21,243,980)	(6,742,730)	(19,804,394)	1,439,586
Net Direct Expenditure/(Income) Total:	(142,187)	(142,187)	(373,437)	(146,636)	(4,449)
Support Services Recharges	172,576	172,576	0	172,576	0
Capital Charges	0	0	0	0	0
Total:	30,389	30,389	(373,437)	25,940	(4,449)

Currently benefit claims expenditure has been lower than budgeted for. The subsidy income received to cover the benefits cost will therefore also be lower. The forecast allows expected under recovery of benefit payments, most should be covered by final year end claim.

Crematorium and Cemeteries	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	200,415	200,415	74,146	209,479	9,064
Non-pay	663,890	663,890	563,191	707,472	43,582
Gross Direct Income	(1,620,150)	(1,620,150)	(404,499)	(1,574,500)	45,650
Net Direct Expenditure/(Income) Total:	(755,845)	(755,845)	232,839	(657,549)	98,296
Support Services Recharges	231,420	231,420	0	231,420	0
Capital Charges	70,543	70,543	0	70,543	0
Total:	(453,882)	(453,882)	232,839	(355,586)	98,296

£28k unexpected costs for rebuild of a cremator following a major failure. The forecast reflects an estimated £10k overspend on gas charges as a result of the raising utilities costs that could not have been foreseen when the budget was set.

Demand for services lower than anticipated to date so forecast amended to reflect this.

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Customer Services	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	615,244	615,244	204,676	592,244	(23,000)
Non-pay	12,229	12,229	7,758	5,047	(7,182)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	627,473	627,473	212,434	597,291	(30,182)
Support Services Recharges	(651,500)	(651,500)	0	(651,500)	0
Capital Charges	0	0	0	0	0
Total:	(24,027)	(24,027)	212,434	(54,209)	(30,182)

Variance reflects vacancies within the service.

Support Services	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	153,429	153,429	47,418	153,429	0
Non-pay	44,257	44,257	55,545	45,257	1,000
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	197,686	197,686	102,963	198,686	1,000
Support Services Recharges	(207,170)	(207,170)	0	(207,170)	0
Capital Charges	2,985	2,985	0	2,985	0
Total:	(6,499)	(6,499)	102,963	(5,499)	1,000

No significant variance.

Car Parks	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	432,242	432,242	144,679	432,342	100
Non-pay	890,007	890,007	461,332	868,842	(21,165)
Gross Direct Income	(2,501,473)	(2,501,473)	(678,688)	(2,459,973)	41,500
Net Direct Expenditure/(Income) Total:	(1,179,224)	(1,179,224)	(72,677)	(1,158,789)	20,435
Support Services Recharges	356,060	356,060	0	356,060	0
Capital Charges	46,827	46,827	0	46,827	0
Total:	(776,337)	(776,337)	(72,677)	(755,902)	20,435

Payment transfers of income to partners for relevant car parks is lower due to a fall in the income as per below.

Income collection has been lower than anticipated.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Revenues	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	718,651	718,651	250,499	737,651	19,000
Non-pay	224,788	224,788	122,777	213,288	(11,500)
Gross Direct Income	(596,752)	(596,752)	(321,042)	(614,420)	(17,668)
Net Direct Expenditure/(Income) Total:	346,687	346,687	52,234	336,519	(10,168)
Support Services Recharges	447,610	447,610	0	447,610	0
Capital Charges	0	0	0	0	0
Total:	794,297	794,297	52,234	784,129	(10,168)
Total Customer Services:	(436,059)	(436,059)	154,356	(361,127)	74,932
Total Customer Services excluding capital charges and recharges:	(905,410)	(905,410)	154,356	(830,478)	74,932
Total Customer Services excluding recharges:	(785,055)	(785,055)	154,356	(710,123)	74,932

Increased costs on establishment partially covered by grant funding and contribution from Norfolk County Council.

Increased grant and contributions from Norfolk County Council to cover increased costs as per above.

Property and Asset Management

Public Toilets	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	200,778	200,778	174,986	200,778	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	200,778	200,778	174,986	200,778	0
Support Services Recharges	25,740	25,740	0	25,740	0
Capital Charges	153,447	153,447	0	153,447	0
Total:	379,965	379,965	174,986	379,965	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Repairs and Maintenance	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	25,074	25,074	13,563	25,074	0
Gross Direct Income	(97,572)	(97,572)	0	(97,572)	0
Net Direct Expenditure/(Income) Total:	(72,498)	(72,498)	13,563	(72,498)	0
Support Services Recharges	61,530	61,530	0	61,530	0
Capital Charges	205,389	205,389	0	205,389	0
Total:	194,421	194,421	13,563	194,421	0

No significant variance.

Footway Lighting	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	183,321	183,321	90,243	183,321	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	183,321	183,321	90,243	183,321	0
Support Services Recharges	64,400	64,400	0	64,400	0
Capital Charges	69,718	69,718	0	69,718	0
Total:	317,439	317,439	90,243	317,439	0

No significant variance.

Coastal Protection	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	178,435	178,435	15,933	134,435	(44,000)
Non-pay	112,324	128,284	23,363	128,284	0
Gross Direct Income	(135,309)	(188,835)	(53,526)	(144,835)	44,000
Net Direct Expenditure/(Income) Total:	155,450	117,884	(14,230)	117,884	0
Support Services Recharges	60,040	60,040	0	60,040	0
Capital Charges	362,693	362,693	0	362,693	0
Total:	578,183	540,617	(14,230)	540,617	0

This underspend is due to vacancies held during the first part of the year. These positions should be filled by yearend.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Community Centres	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	2,056	2,056	3,015	2,056	0
Gross Direct Income	(3,774)	(3,774)	747	(3,774)	0
Net Direct Expenditure/(Income) Total:	(1,718)	(1,718)	3,762	(1,718)	0
Support Services Recharges	35,390	35,390	0	35,390	0
Capital Charges	25,213	25,213	0	25,213	0
Total:	58,885	58,885	3,762	58,885	0

No significant variance.

Council Offices - Town Hall	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	168,966	168,966	120,444	182,716	13,750
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	168,966	168,966	120,444	182,716	13,750
Support Services Recharges	(184,790)	(184,790)	0	(184,790)	0
Capital Charges	15,821	15,821	0	15,821	0
Total:	(3)	(3)	120,444	13,747	13,750

No significant variance.

Council Offices - Greyfriars	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	112,303	112,303	66,411	112,303	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	112,303	112,303	66,411	112,303	0
Support Services Recharges	(120,010)	(120,010)	0	(120,010)	0
Capital Charges	7,710	7,710	0	7,710	0
Total:	3	3	66,411	3	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Council Offices - Maritime House	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	23,739	31,739	21,038	31,739	0
Gross Direct Income	0	(8,000)	0	(8,000)	0
Net Direct Expenditure/(Income) Total:	23,739	23,739	21,038	23,739	0
Support Services Recharges	14,470	14,470	0	14,470	0
Capital Charges	4,560	4,560	0	4,560	0
Total:	42,769	42,769	21,038	42,769	0

No significant variance.

Council Offices - Catalyst Centre	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	49,934	49,934	24,454	49,934	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	49,934	49,934	24,454	49,934	0
Support Services Recharges	(53,730)	(53,730)	0	(53,730)	0
Capital Charges	3,797	3,797	0	3,797	0
Total:	1	1	24,454	1	0

No significant variance.

Beach Huts	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	29,456	29,456	7,404	29,456	0
Non-pay	15,358	15,358	3,799	15,358	0
Gross Direct Income	(63,438)	(63,438)	(35,260)	(47,259)	16,179
Net Direct Expenditure/(Income) Total:	(18,624)	(18,624)	(24,057)	(2,445)	16,179
Support Services Recharges	29,960	29,960	0	29,960	0
Capital Charges	0	0	0	0	0
Total:	11,336	11,336	(24,057)	27,515	16,179

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Easter Fayre	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	2,000	2,000	0	2,000	0
Non-pay	20,686	20,686	18,965	20,686	0
Gross Direct Income	(15,265)	(15,265)	(19,226)	(15,265)	0
Net Direct Expenditure/(Income) Total:	7,421	7,421	(262)	7,421	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	7,421	7,421	(262)	7,421	0

No significant variance.

Markets	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	69,411	69,411	24,055	69,411	0
Non-pay	225,041	225,041	182,663	225,041	0
Gross Direct Income	(157,974)	(157,974)	(99,760)	(116,299)	41,675
Net Direct Expenditure/(Income) Total:	136,478	136,478	106,958	178,153	41,675
Support Services Recharges	64,400	64,400	0	64,400	0
Capital Charges	4,820	4,820	0	4,820	0
Total:	205,698	205,698	106,958	247,373	41,675

The forecast impact is a result of the delay in the delivery of the next phase of the capital project and also the impact on the demand for two day and casual markets.

Go Trade	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	5,736	4,205	5,736	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	5,736	4,205	5,736	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	5,736	4,205	5,736	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Bretts	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	145,693	145,693	12,743	145,693	0
Gross Direct Income	(131,387)	(131,387)	(18,000)	(131,387)	0
Net Direct Expenditure/(Income) Total:	14,306	14,306	(5,257)	14,306	0
Support Services Recharges	12,330	12,330	0	12,330	0
Capital Charges	0	0	0	0	0
Total:	26,636	26,636	(5,257)	26,636	0

No significant variance.

Courts	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	7,290	7,290	4,332	7,290	0
Gross Direct Income	(14,670)	(14,670)	(2,071)	(14,670)	0
Net Direct Expenditure/(Income) Total:	(7,380)	(7,380)	2,262	(7,380)	0
Support Services Recharges	11,500	11,500	0	11,500	0
Capital Charges	0	0	0	0	0
Total:	4,120	4,120	2,262	4,120	0

No significant variance.

South Denes Energy Park	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	2,878	2,878	3,131	2,878	0
Gross Direct Income	(8,004)	(8,004)	(3,335)	(8,004)	0
Net Direct Expenditure/(Income) Total:	(5,126)	(5,126)	(204)	(5,126)	0
Support Services Recharges	24,110	24,110	0	24,110	0
Capital Charges	0	0	0	0	0
Total:	18,984	18,984	(204)	18,984	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Factory Units	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	13,658	13,658	20,188	13,658	0
Gross Direct Income	(100,651)	(100,651)	(47,056)	(100,651)	0
Net Direct Expenditure/(Income) Total:	(86,993)	(86,993)	(26,868)	(86,993)	0
Support Services Recharges	28,410	28,410	0	28,410	0
Capital Charges	0	0	0	0	0
Total:	(58,583)	(58,583)	(26,868)	(58,583)	0

No significant variance.

Minerva House	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	8,451	8,451	3,848	8,451	0
Gross Direct Income	(65,626)	(65,626)	(38,201)	(79,905)	(14,279)
Net Direct Expenditure/(Income) Total:	(57,175)	(57,175)	(34,353)	(71,454)	(14,279)
Support Services Recharges	9,870	9,870	0	9,870	0
Capital Charges	0	0	0	0	0
Total:	(47,305)	(47,305)	(34,353)	(61,584)	(14,279)

No significant variance.

Corporate Estates	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	20	20	25	20	0
Non-pay	439,390	439,390	477,624	479,249	39,859
Gross Direct Income	(2,481,633)	(2,481,633)	(1,293,402)	(2,321,729)	159,904
Net Direct Expenditure/(Income) Total:	(2,042,223)	(2,042,223)	(815,753)	(1,842,460)	199,763
Support Services Recharges	401,660	401,660	0	401,660	0
Capital Charges	34,945	34,945	0	34,945	0
Total:	(1,605,618)	(1,605,618)	(815,753)	(1,405,855)	199,763

Electricity costs forecast to be overspent by £17.2k at yearend and business rates by £22.7k due to two void properties.

Changes in leases such as new leases and voids have a net impact of a reduction in income of £31k. Income planned of £129k for new concessions, such as those on the upper and lower promenade at Gorleston, have not progressed so the forecast reflects the shortfall anticipated.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Onians	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	1,273	1,273	705	1,273	0
Gross Direct Income	(9,900)	(9,900)	(3,675)	(9,900)	0
Net Direct Expenditure/(Income) Total:	(8,627)	(8,627)	(2,970)	(8,627)	0
Support Services Recharges	10,160	10,160	0	10,160	0
Capital Charges	0	0	0	0	0
Total:	1,533	1,533	(2,970)	1,533	0

No significant variance.

Property Services	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	871,817	881,817	247,744	831,817	(50,000)
Non-pay	51,959	51,959	18,640	51,959	0
Gross Direct Income	(287,605)	(287,605)	(50,195)	(237,605)	50,000
Net Direct Expenditure/(Income) Total:	636,171	646,171	216,189	646,171	0
Support Services Recharges	(659,410)	(659,410)	0	(659,410)	0
Capital Charges	0	0	0	0	0
Total:	(23,239)	(13,239)	216,189	(13,239)	0

Underspend from vacancies held during the year however this is offset by the resulting fall in income from recharging staff to the Housing Revenue Account or capital projects, as per below.

As noted above.

Beacon Park	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	202,637	202,637	89,663	202,637	0
Gross Direct Income	(1,100,232)	(1,100,232)	(561,782)	(1,100,232)	0
Net Direct Expenditure/(Income) Total:	(897,595)	(897,595)	(472,119)	(897,595)	0
Support Services Recharges	51,820	51,820	0	51,820	0
Capital Charges	167,469	167,469	0	167,469	0
Total:	(678,306)	(678,306)	(472,119)	(678,306)	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

37-39 Market Place (Palmers)	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	0	23,403	24,048	24,048
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	23,403	24,048	24,048
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	23,403	24,048	24,048

This overspend is due to increased insurance costs of £15k and utility costs of £9k.

Property Building Services	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	473,541	473,541	167,132	473,541	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	473,541	473,541	167,132	473,541	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	473,541	473,541	167,132	473,541	0

No significant variance.

Waterways	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	29,010	29,010	34,872	29,010	0
Gross Direct Income	(1,000)	(1,000)	(8,840)	(1,000)	0
Net Direct Expenditure/(Income) Total:	28,010	28,010	26,032	28,010	0
Support Services Recharges	15,340	15,340	0	15,340	0
Capital Charges	0	0	0	0	0
Total:	43,350	43,350	26,032	43,350	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Housing Asset Team	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	625,404	625,404	199,415	570,404	(55,000)
Non-pay	30,000	30,000	3,999	79,800	49,800
Gross Direct Income	(836,221)	(836,221)	(203,414)	(831,021)	5,200
Net Direct Expenditure/(Income) Total:	(180,817)	(180,817)	0	(180,817)	0
Support Services Recharges	165,200	165,200	0	165,200	0
Capital Charges	0	0	0	0	0
Total:	(15,617)	(15,617)	0	(15,617)	0
Total Property and Asset Management:	(64,386)	(86,216)	(334,991)	194,920	281,136
Total Property and Asset Management excluding capital charges and recharges:	(1,188,358)	(1,210,188)	(334,991)	(929,052)	281,136
Total Property and Asset Management excluding recharges:	(132,776)	(154,606)	(334,991)	126,530	281,136

Underspend on vacancies are offset by increased agency costs to cover the vacant posts, and also reduced income from recharges to the Housing Revenue Account.

Communications, Marketing and Events

Communications	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	166,270	166,270	57,069	174,553	8,283
Non-pay	16,193	16,193	12,318	16,193	0
Gross Direct Income	(5,345)	(5,345)	(369)	(5,345)	0
Net Direct Expenditure/(Income) Total:	177,118	177,118	69,019	185,401	8,283
Support Services Recharges	(180,550)	(180,550)	0	(180,550)	0
Capital Charges	0	0	0	0	0
Total:	(3,432)	(3,432)	69,019	4,851	8,283

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Print and Design	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	188,014	188,014	60,019	188,014	0
Non-pay	57,244	60,431	33,027	60,431	0
Gross Direct Income	(25,122)	(25,122)	(2,896)	(25,122)	0
Net Direct Expenditure/(Income) Total:	220,136	223,323	90,149	223,323	0
Support Services Recharges	(226,490)	(226,490)	0	(226,490)	0
Capital Charges	0	0	0	0	0
Total:	(6,354)	(3,167)	90,149	(3,167)	0

No significant variance.

Tourism	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	66,727	66,727	11,589	52,727	(14,000)
Non-pay	173,896	179,692	98,311	179,692	0
Gross Direct Income	(117,256)	(117,256)	(10,333)	(108,993)	8,263
Net Direct Expenditure/(Income) Total:	123,367	129,163	99,567	123,426	(5,737)
Support Services Recharges	217,380	217,380	0	217,380	0
Capital Charges	0	0	0	0	0
Total:	340,747	346,543	99,567	340,806	(5,737)

No significant variance.

Civic and Portering	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	157,537	157,537	49,226	157,754	217
Non-pay	31,677	43,677	27,821	43,677	0
Gross Direct Income	(3,000)	(3,000)	(2,050)	(3,000)	0
Net Direct Expenditure/(Income) Total:	186,214	198,214	74,997	198,431	217
Support Services Recharges	(191,830)	(191,830)	0	(191,830)	0
Capital Charges	0	0	0	0	0
Total:	(5,616)	6,384	74,997	6,601	217

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Mayor	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	7,974	7,974	3,770	7,974	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	7,974	7,974	3,770	7,974	0
Support Services Recharges	16,020	16,020	0	16,020	0
Capital Charges	0	0	0	0	0
Total:	23,994	23,994	3,770	23,994	0

No significant variance.

Events	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	42,220	42,220	12,071	40,220	(2,000)
Non-pay	10,226	10,226	9,021	24,826	14,600
Gross Direct Income	(35,920)	(35,920)	(13,786)	(58,420)	(22,500)
Net Direct Expenditure/(Income) Total:	16,526	16,526	7,306	6,626	(9,900)
Support Services Recharges	106,210	106,210	0	106,210	0
Capital Charges	0	0	0	0	0
Total:	122,736	122,736	7,306	112,836	(9,900)

Forecast reflects estimated costs for Town Hall events and weddings, which is offset by income based on bookings.

Tearooms	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	47,298	47,298	3,533	35,298	(12,000)
Non-pay	34,078	34,078	11,453	28,208	(5,870)
Gross Direct Income	(101,857)	(101,857)	0	(51,857)	50,000
Net Direct Expenditure/(Income) Total:	(20,481)	(20,481)	14,986	11,649	32,130
Support Services Recharges	0	0	0	0	0
Capital Charges	9,060	9,060	0	9,060	0
Total:	(11,421)	(11,421)	14,986	20,709	32,130

Lost income from first quarter of the year following delayed opening.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Total Communications, Marketing and Events:	460,654	481,637	359,793	506,630	24,993
Total Communications, Marketing and Events excluding capital charges and recharges:	1,508,793	1,539,503	441,324	1,645,152	24,993
Total Communications, Marketing and Events excluding recharges:	719,914	740,897	359,793	765,890	24,993

Environmental Services

Environmental Health	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	1,163,920	1,185,587	459,456	1,195,642	10,055
Non-pay	834,468	834,468	563,262	852,578	18,110
Gross Direct Income	(116,012)	(106,285)	(28,629)	(106,285)	0
Net Direct Expenditure/(Income) Total:	1,882,376	1,913,770	994,088	1,941,935	28,165
Support Services Recharges	309,640	309,640	0	309,640	0
Capital Charges	10,168	10,168	0	10,168	0
Total:	2,202,184	2,233,578	994,088	2,261,743	28,165

Net overspend is mainly due to estimated barrister costs for a legal trial to be held later this year of £30k, which is partially offset by the drainage board levy being £14k under budget for the year.

Selective Licensing	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	59,244	59,244	33,673	59,244	0
Non-pay	8,799	8,799	8,128	8,799	0
Gross Direct Income	(10,000)	(10,000)	(41,645)	(10,000)	0
Net Direct Expenditure/(Income) Total:	58,043	58,043	156	58,043	0
Support Services Recharges	6,480	6,480	0	6,480	0
Capital Charges	0	0	0	0	0
Total:	64,523	64,523	156	64,523	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Grounds Maintenance	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	625,688	625,688	574,310	614,180	(11,508)
Gross Direct Income	(54,450)	(54,450)	(1,509)	(55,909)	(1,459)
Net Direct Expenditure/(Income) Total:	571,238	571,238	572,801	558,271	(12,967)
Support Services Recharges	27,550	27,550	0	27,550	0
Capital Charges	75,485	75,485	0	75,485	0
Total:	674,273	674,273	572,801	661,306	(12,967)

No significant variance.

Street Cleansing	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	664,534	664,534	694,062	694,158	29,624
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	664,534	664,534	694,062	694,158	29,624
Support Services Recharges	14,710	14,710	0	14,710	0
Capital Charges	0	0	0	0	0
Total:	679,244	679,244	694,062	708,868	29,624

Overspend is due to contractual inflation omitted from budget workings.

Waste Management	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	101,160	101,160	33,982	101,160	0
Non-pay	3,096,252	3,112,706	2,509,233	3,112,467	(239)
Gross Direct Income	(1,741,994)	(1,741,994)	(975,080)	(1,741,994)	0
Net Direct Expenditure/(Income) Total:	1,455,418	1,471,872	1,568,135	1,471,633	(239)
Support Services Recharges	146,030	146,030	0	146,030	0
Capital Charges	20,050	20,050	0	20,050	0
Total:	1,621,498	1,637,952	1,568,135	1,637,713	(239)

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Parks and Outdoor spaces	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	202,417	202,417	151,511	196,586	(5,831)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	202,417	202,417	151,511	196,586	(5,831)
Support Services Recharges	35,940	35,940	0	35,940	0
Capital Charges	3,411	3,411	0	3,411	0
Total:	241,768	241,768	151,511	235,937	(5,831)

No significant variance.

Outdoor Sports	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	429,669	429,669	417,110	428,006	(1,663)
Gross Direct Income	(95,590)	(95,590)	(48,020)	(95,590)	0
Net Direct Expenditure/(Income) Total:	334,079	334,079	369,089	332,416	(1,663)
Support Services Recharges	38,230	38,230	0	38,230	0
Capital Charges	62,458	62,458	0	62,458	0
Total:	434,767	434,767	369,089	433,104	(1,663)

No significant variance.

Licensing	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	183,128	183,128	45,938	183,128	0
Non-pay	31,873	31,873	25,554	31,873	0
Gross Direct Income	(270,941)	(280,668)	(150,802)	(280,668)	0
Net Direct Expenditure/(Income) Total:	(55,940)	(65,667)	(79,311)	(65,667)	0
Support Services Recharges	129,380	129,380	0	129,380	0
Capital Charges	0	0	0	0	0
Total:	73,440	63,713	(79,311)	63,713	0

No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary 2022/23

Norfolk Waste Partnership	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £
Gross Direct Expenditure:					
Pay	72,370	72,370	15,371	72,370	0
Non-pay	299,932	299,932	3,648	299,932	0
Gross Direct Income	(372,302)	(372,302)	(66,486)	(372,302)	0
Net Direct Expenditure/(Income) Total:	0	0	(47,467)	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	(47,467)	0	0
Total Environmental Services:	5,991,697	6,029,818	4,223,065	6,066,907	37,089
Total Environmental Services excluding capital charges and recharges:	5,112,165	5,150,286	4,223,065	5,187,375	37,089
Total Environmental Services excluding recharges:	5,283,737	5,321,858	4,223,065	5,358,947	37,089
Total for Services:	13,115,412	13,753,061	7,523,007	14,018,085	265,024
Total for Services excluding capital charges and recharges:	12,159,529	12,806,905	7,604,538	13,152,585	265,024
Total for Services excluding recharges:	15,152,216	15,789,865	7,523,007	16,054,889	265,024

No significant variance.

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Month 4 2022/23

	Original Budget 2022/23 £	Current Budget 2022/23 £	Forecast 2022/23 £	Variance £
Employee	13,066,288	14,315,111	14,223,760	(91,351)
Premises	5,550,118	5,704,971	5,862,251	157,280
Transport	134,972	146,092	139,092	(7,000)
Supplies & Services	6,723,036	7,848,352	8,055,598	207,246
Third Party Payments	3,471,893	3,471,893	3,466,154	(5,739)
Transfer Payments	21,463,820	21,521,811	19,804,960	(1,716,851)
Support Services	140,000	140,000	141,000	1,000
Capital Charges	3,790,626	3,790,626	3,790,626	0
Support Services - Recharges Out	(12,049,774)	(12,049,774)	(12,049,774)	0
Support Services - Recharges In	12,051,852	12,061,722	12,061,722	0
Income	(39,190,615)	(41,151,069)	(39,430,630)	1,720,439
	15,152,216	15,799,735	16,064,759	265,024

General Fund Reserves Schedule - 2022/23 MONITORING		Opening Balance 01/04/22	Budgeted Movement 2022/23	Committed Expenditure 2022/23	Actual Movement (inc forecast) 2022/23	Updated Closing Balance 31/03/23	Budgeted Movement 2023/24	Updated Closing Balance 31/03/24	Budgeted Movement 2024/25	Updated Closing Balance 31/03/25	
Summary and Purpose of Reserve		£	£	£	£	£	£	£	£	£	Comments
Planning Delivery Grant	The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Development Framework.	136,389	0	0	(25,000)	111,389	0	111,389	0	111,389	Earmark for planning services development and one off for system improvements
Insurance Fund	The Council budgets for a level of excess being charged to the Service Accounts annually. Any under provision is met from the Insurance Fund, and any surplus is transferred to the fund.	382,990	0	0	0	382,990	0	382,990	0	382,990	Moving forward this is a reserve that will need to be added to in respect of the Marina building
DFG top-up capital loans and grant fund	The Council will utilise this funding for capital expenditure incurred in the Wellesley Rd, Sandown Rd, Euston Rd & Paget Rd areas.	400,000	0	0	0	400,000		400,000		400,000	
Restricted use grant	This reserve holds unspent grants received for specific purposes for which the spend has not yet been incurred.	564,981	(54,000)	(205,965)	(54,000)	305,016	(40,515)	264,501	(20,000)	244,501	Budgeted movement is for annual Local Plan costs and studies
Invest to Save	To be used to fund one-off costs associated with projects that will deliver future efficiencies and savings including costs associated with restructures.	1,553,339	0	(292,960)	(41,406)	1,218,973	0	1,218,973	0	1,218,973	
Specific budget	This reserve is utilised as expenditure is incurred.	264,722	(59,142)	0	(59,142)	205,580	(47,590)	157,990		157,990	Budgeted movement is for the self funded Selective Licensing scheme which is due to end Nov 2023
Repairs and Maintenance	This reserve is utilised as expenditure is incurred.	317,638	0	0	0	317,638	0	317,638		317,638	
Waste Management	This reserve is utilised as expenditure is incurred in relation to the service.	13,795	(11,375)	0	(11,375)	2,420	(2,250)	170		170	FACET project contribution to NCC over 3 years
Collection Fund (Business Rates)	Earmarked to mitigate the fluctuations in business rate income between years.	1,976,810	(93,000)	0	(93,000)	1,883,810	0	1,883,810		1,883,810	
Community Housing Fund	This represents grants previously received to assist with the delivery of Community Housing.	551,242	(10,000)	0	(10,000)	541,242	(30,000)	511,242	(30,000)	481,242	GF Grants
Enforcement	Earmarked for enforcement related works to address issues and bring properties back into use.	33,302	0	(4,822)	0	28,480	0	28,480		28,480	
Special Project Reserve	Earmarked for projects and for use as matched funding as appropriate to access external funding, Includes capital and revenue projects.	429,043	(182,978)	(175,000)	(182,978)	71,065	(25,900)	45,165		45,165	Commitments: £150k GYS set up
Benefits/Revenues Reserve	This reserve is held to mitigate year on year fluctuations of investment income received.	267,895	0	0	0	267,895	0	267,895		267,895	
Homelessness	This reserve is held to mitigate the impact of fluctuations between financial years from income received from Council assets and properties, in addition it includes re-allocation from other reserves to be used for investments in Council assets including current and future asset enhancements.	842,451	(95,000)	0	(95,000)	747,451	0	747,451		747,451	
Treasury Management reserve	Earmarking of grants and underspends to be used for the service and mitigation of subsidy impacts.	200,000	0	0	0	200,000	0	200,000		200,000	
Asset Management reserve	To be utilised for service expenditure for the reduction in homelessness.	1,872,198	(230,825)	(1,190,079)	(236,621)	445,499	(204,753)	240,746		240,746	Commitments: £227k Winter Gardens; £917k Marina centre (over 3 years); £20k North West Tower
Coast Protection	Established as part of the 2019/20 budget process for match funding and mitigate one-off costs in relation to coast protection.	104,275	0	(34,275)	37,566	107,566	0	107,566		107,566	
Empty Business Property Incentive Fund	Earmarking of funds to be used for incentivising bringing properties back into use.	100,000	0	0	0	100,000	0	100,000		100,000	Commitments: £34k for Hemsby coastal

Appendix E - General Fund Capital Programme - Detail - 2022/23

Services & Projects	Budget Expenditure £000			2022/23 Expenditure £000			22/23 Financing - £000			
	Revised Budget as reported for 21-22 Outturn	Further amendments/ additions	Revised 22/23 Budget	Actuals to 31-07-22	Forecast 22/23	Budget remaining to date	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Capital Loans & Company Financing	4,000	4,100	8,100	120	8,100	7,980	7,450	-	-	650
Total: Executive	4,000	4,100	8,100	120	8,100	7,980	7,450	-	-	650
Wellesley 3G Pitch & Tennis Pavilion	942	60	1,002	9	1,002	993	255	747	-	-
Total: Communities	942	60	1,002	9	1,002	993	255	747	-	-
St Nicholas Minster West Boundary Wall	85		85	13	-	73	85	-	-	-
St Nicholas car park north Boundary Wall	25		25	-	-	25	25	-	-	-
Crematorium Main Roof Works	60		60	-	60	60	60	-	-	-
Crematorium Tearooms	217		217	162	217	55	217	-	-	-
Total: Customer Services	387	-	387	175	277	213	387	-	-	-
Health and Leisure (Marina) Centre	3,779		3,779	2,976	3,779	804	2,921	858	-	-
Health and Fitness Centre - South Car Park	290		290	-	290	290	290	-	-	-
The Waterways	4		4	-	4	4	-	4	-	-
Phoenix Pool & Gym car park extension	94		94	-	94	94	94	-	-	-
Town Deal - Incubator Units	2,236		2,236	13	2,236	2,223	421	1,816	-	-
Town Deal - North Quay	3,451		3,451	-	3,451	3,451	2,351	1,100	-	-
Town Deal - Wintergardens	1,138		1,138	-	1,138	1,138	864	58	215	-
Town Deal - Other Projects*	10,402	15	10,387	20	10,387	10,367	1,000	9,367	20	-
Future High Street Fund - Market Place - 6 Day	1,636		1,636	514	1,636	1,121	1,119	516	-	-
Future High Street Fund - Market Place - Realm	3,165		3,165	16	3,165	3,149	-	3,165	-	-
Future High Streets - Library Relocation	2,606		2,606	162	2,606	2,444	-	2,606	-	-
Future High Street Fund - Other Projects*	10,888	2,760	8,127	-	8,127	8,127	3,942	4,185	-	-
Heritage Action Zone (HAZ)	96		96	-	96	96	-	96	-	-
Different Light	43		43	10	43	33	-	43	-	-
Total: Inward Investment	39,829	-	2,775	3,711	37,053	33,342	13,002	23,816	235	-
Disabled Facilities Grants	2,652		2,652	320	1,348	2,332	-	2,569	-	82
Better Care Fund Projects	4		4	0	4	3	-	4	-	-
Empty Homes	510		510	-	510	510	482	-	-	28
DFG Top-up Grants	250		250	-	-	250	-	-	250	-
DFG Top-up Loans	150		150	-	-	150	-	-	150	-
Norfolk & Waveney Equity Loan Scheme	164		164	-	50	164	-	-	-	164
Equity Home Improvement Loans	619		619	3	100	616	-	-	-	619
HMOs /Guesthouse Purchase & Repair Scheme	1,193		1,193	8	500	1,184	1,193	-	-	-
Housing First Scheme	284		284	153	284	131	209	76	-	-
Acquisition of property for transitional housing	819	330	1,149	3	688	1,146	753	330	-	65
Sustainable Warmth - LAD funding	1,655		1,655	5	1,655	1,649	-	1,655	-	-

Appendix E - General Fund Capital Programme - Detail - 2022/23

Services & Projects	Budget Expenditure £000			2022/23 Expenditure £000			22/23 Financing - £000			
	Revised Budget as reported for 21-22 Outturn	Further amendments/ additions	Revised 22/23 Budget	Actuals to 31-07-22	Forecast 22/23	Budget remaining to date	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Homes Upgrade Grants (HUG)	2,577		2,577		2,577	2,577	-	2,577	-	-
Community Housing Fund	540		540	-	540	540	-	-	540	-
Total: Housing	11,416	330	11,747	493	8,256	11,254	2,637	7,210	940	959
ICT Investment to deliver GYBC ICT Strategy	968	279	1,247	105	1,247	1,142	1,217	-	30	-
Total: IT, Communications & Marketing	968	279	1,247	105	1,247	1,142	1,217	-	30	-
Euston Rd Public Toilet Refurbishment	88		88	-	88	88	88	-	-	-
Footway Lighting	515		515	15	515	500	515	-	-	-
External Redecoration & Repair of the Wellesley Grandstand	74		74	-	74	74	74	-	-	-
Esplanade Resurfacing	246		246	-	246	246	246	-	-	-
Gorleston Beach Huts	172		172	2	172	170	150	-	-	22
Council Chamber relocation	60		60	-	60	60	60	-	-	-
Claydon Pavilion	289		289	162	289	127	10	279	-	-
Phoenix Pool Solar Panels	-	44	44	22	44	22	-	22	22	-
Aspire Building & Mkt Row Boiler Replacement	46		46	-	46	46	12	34	-	-
Peggotty Rd Community Centre Flooring	34		34	-	34	34	34	-	-	-
Seafront Shelters Landau Station & Britannia Bowls refurb	44		44	0	44	43	44	-	-	-
Replacement Lighting in the Assembly Rooms	-		-	-	-	-	-	-	-	-
Beacon Park Projects	800		800	-	800	800	680	120	-	-
Energy Park - South Denes	1,845		1,845	-	1,845	1,845	1,845	-	-	-
Total: Property & Asset Management	4,213	44	4,257	200	4,257	4,056	3,757	455	22	22
Mobile CCTV	15		15	15	15	-	15	-	-	-
Total: Environmental Health	15		15	15	15	-	15	-	-	-
Capital Contingency	2,500		2,500		-	2,500	-	-	-	2,500
Match Funding Capital Allocation	-	2,200	2,200		-	2,200	2,200	-	-	-
Projects requiring further approval before commencement	2,015		2,015		-	2,015	1,565	-	-	450
Overall Total	66,285	4,238	70,523	4,829	60,208	65,694	32,486	32,229	1,227	4,581

*Budgets have been included for all Town Deal & Future High Street Projects, but some of these are still in development. Projects will therefore be listed separately on commencement.