

SCRUTINY



URN: 23-137
Report Title: 2023/24 Budget Monitoring Report – Period 6

Report to: Cabinet
Scrutiny

Date of meeting: 13 November 2023
28 November 2023

Responsible Cabinet Member: Cllr Carl Smith, Portfolio Holder for Governance, Finance and Major Projects

Responsible Director / Officer: Financial Services Manager

Is this a key decision? No

Date added to Forward Plan of Key Decisions if a Key Decision: N/A

EXECUTIVE SUMMARY / INTRODUCTION FROM CABINET MEMBER

This report presents the month 6 budget monitoring position for financial year 2023/24 for both the General Fund and Housing Revenue Account (HRA) including the respective capital programmes and financing. It includes explanations for significant variances to the budgets currently forecast for the full year.

RECOMMENDATIONS:

That Committee:

Note the contents of the Cabinet report which was approved by Cabinet at its meeting on the 13 November 2023, Cabinet agreed to :

- 1) Note the revised forecast for the General Fund and Housing revenue Account for 2023/24.
- 2) Approve the updated General Fund capital programme (Appendix E)
- 3) Approve additional HRA capital budget of £104,000 to be financed from HRA revenue reserves to fund the digital upgrade of the sheltered alarm system.

1. INTRODUCTION

- 1.1. This report presents the budget monitoring forecast position for the General Fund and Housing Revenue Account and their respective capital programmes for the financial year 2023/24 as at September 2023. This report compares the actual expenditure and income position at the end of September 2023 to the general fund budget for 2023/24 and presents a forecast position for the current year.
- 1.2. The original base budgets for 2023/24 were approved by Council in February 2023 and assumed a transfer from the general fund reserves of £1,143,503 and a transfer of £1,945,006 from the housing revenue account. This was alongside setting the capital programmes for both the General Fund and the Housing Revenue Account. This report

provides an updated forecast for the current year compared to this position and will be used to inform the outturn position for 2023/24.

2. GENERAL FUND - OVERVIEW

- 2.1. The General Fund Summary at Appendix A shows the high-level forecast budget monitoring position on 30 September 2023 of a deficit position of £1,445k. The original budget has been revised to £753k which is a variance from the forecast of £692k.
- 2.2. Appendices A and B provide commentary on the more significant variances (£+/-£10,000 full year) identified from the budget monitoring process carried out between finance and services for the position at the end of period 6 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 employee turnover report to the end of period 3 is 5.3% for employees in services within the General Fund (in period 3 this was 3.9% and in comparison, to period 6 in 2022/23 which was reported as 8.76%). 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 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 September there is an underspend (£200k) of direct employee costs (per Appendix C) the detail of the more significant will have been reported in the detail included at appendix B.
- 2.4. Other factors which are not yet confirmed or quantified are the impact of external contract arrangements for the provision of services provided by GYN. These will continue to be monitored.

3. GENERAL FUND BUDGET MONITORING POSITION – REVENUE SUMMARY

- 3.1. The following table provides a summary of the full year projections for 2023/24, these are based on the actuals at the end of period three and informed by known pressures on the revenue account.

Budget Area	Full Year Current Budget £'000	Full Year Forecast £'000	Total Estimated Full Year Effect £'000
Service Area	14,607	15,600	993
Non-Service Areas	2,880	2,679	(201)
Use of Reserves	(1,436)	(1,1535)	(99)
Income	(15,297)	(15,297)	0
Total (Surplus)/Deficit	753	1,445	692

- 3.2. The overall position will continue to be monitored in the current financial year and will be reported to Management Team and used to inform the budget setting for 2024/25.

- 3.3. There are several income areas which are forecast to be less than the budget set in February 2023, these include demand led services for example Crematorium and Planning income. In addition, there is a reduction in income against budget areas within Property services, including where previous savings proposals for example concessions have not yet been achieved. The Interim Head of Property and Asset Management is undertaking a full review of the services income projections to consider options to address the adverse variances seen on income forecasted in comparison to the budget set for 2023/24 and will bring forward proposals to mitigate these impacts for the future budget setting timetable.
- 3.4. Further, a significant overspend of £420k is currently forecast on the housing needs service. The forecast overspend is due to the increased demand in homelessness placements above the amount budgeted. This is exacerbated by the need to use costly bed & breakfast accommodation to meet the increased demand at short notice. The service is currently looking at options to lease or purchase accommodation which are more cost effective than using bed and breakfast accommodation. A report will be presented to Council in December to consider these options which should reduce the forecast position.
- 3.5. Other options to mitigate the forecast position are also being considered by Extended Leadership Team and action to be taken will be reported at month 6 as required.

4. GENERAL FUND BUDGET MONITORING POSITION – CAPITAL PROGRAMME

- 4.1. Actual spend until the end of September 2023 totals £5.2m as summarised under Appendix E.
- 4.2. Since reporting at the end of June, there have been some amendments to the capital programme for Town Deal and Future High Street Projects. Under freedoms and flexibilities delegated to the Council's S151 Officer and to meet the spend deadlines for the grant funding, financing of the projects has been rearranged to prioritise the use of grant funding before the Council's own resources.
- 4.3. In addition to the changes in financing, project adjustment requests were submitted to the Department for Levelling Up, Housing and Communities (DLUHC) to reallocate funding between interventions. These requests have recently been approved and as a result £3.5m of Town Deal funding has been reallocated from the Incubator Unit project to the Learning Centre and Wintergardens and £1.9m of Future High Street funding has been diverted from the Densification and Digital projects to the Learning Centre and Market Realm. Adjustments have been made to the budgets in the capital programme for these amendments, but some of these span several financial years and therefore cannot all be seen in the 23-24 programme.
- 4.4. A loan to the Great Yarmouth Preservation Trust for the purchase of 145 King Street was approved at Policy and Resources Committee in September 2020. Conditions for this loan have now been met and £72,000 has been included in the capital programme.
- 4.5. The Homes Upgrade Grant 1 (HUG1) and Sustainable Warmth LAD3 projects contained in the capital programme are now complete, however, there has been no spend to date as the Council's delivery agent is finalising figures before invoicing. An underspend on the total amount of grant received has been identified and this will need to be repaid to the Department of Energy Security and Net Zero. The total amount to be repaid is still being finalised and will be reported in future budget monitoring reports.

- 4.6. The revised General Fund Capital Programme for 2023/24 is £61.3m. Of this, £36.7m is currently forecast to be spent in 2023/24. The remaining budget will be spent in future years as the budget includes approved projects that will span financial years.

5. GENERAL FUND CONCLUSIONS

- 5.1. The General Fund revenue budget is showing a forecast full year overspend of £692k (£301k in comparison to the original budget). The position will continue to be monitored during the financial year and consideration of required action to mitigate any adverse budget variances will be given by budget holders and the Executive Leadership Team.
- 5.2. The General Fund capital 2023/24 budget stands at £61.3m as at month 6, any unspent capital budgets for ongoing capital projects at the end of March 2024 will mainly be carried forward to 2024/25. The position will continue to be monitored as projects progress.

6. HOUSING REVENUE ACCOUNT- OVERVIEW

- 6.1. There is a statutory requirement to maintain a Housing Revenue Account (HRA) and that account must not show a deficit. The HRA is a separate (ring fenced) account of the Council covering income and expenditure relating to its role as landlord. Under the self-financing arrangements for local authorities, the HRA records the costs of management and maintenance of the Council's dwellings and the related income from rents and other charges. The Government provides guidance on what should be included in the HRA to protect Council tenants.
- 6.2. Although there is not a requirement for a similar separation of capital expenditure, the capital programme as it relates to the HRA is separately monitored. This report outlines the estimated forecasts for the full financial year 2023/24 as well as showing the position of the HRA as at the end of period 6.
- 6.3. The regular review and monthly monitoring of the HRA budgets provides a sound basis for the preparation of estimates for 2023/24 and of the HRA Business Plan.

7. HOUSING REVENUE ACCOUNT BUDGET MONITORING POSITION - REVENUE

- 7.1. For budget monitoring purposes, the actual expenditure and income to the end of period 6 is reviewed to produce estimated forecasts, compared against original budgets, for the 2023/24 financial year. Key variations are identified and explained within Appendices H & I for Revenue and Appendix J for Capital.
- 7.2. To prepare updated forecasts, detailed analysis has been undertaken of actual figures and any further changes identified from the budget monitoring process, completed alongside services via review work. Updated forecasts are set out in appendices G & J.
- 7.3. The Housing Revenue Account summary in appendix G shows a revised 2023/24 budget forecast deficit of £5.331m, from a currently budgeted deficit of £4.716m, resulting in an unfavorable movement of £0.615m. Original HRA budgets have been updated to reflect the 2022/23 HRA capital and revenue carried forward budgets approved by cabinet in July 2023.
- 7.4. The forecast changes incorporated within appendix G are explained in detail on appendix H and relate to Job evaluations increases, partnership Service Level Agreement increases, repairs and maintenance increases and increased IT software costs.

- 7.5. HRA employee turnover for 2023/24, to the end of quarter 2 is currently 5.95%. 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. Overall, for the period to the end of September 2023, there is a total spend of £1.768m for direct employee costs and forecasted vacancy savings of £0.363m. Some of the in-year vacancy savings will be offset using agency and interim appointments. There is an influx of agency staff being employed to cover roles prior to them being filled in permanent roles by recruitment.
- 7.6. The forecast budget for supervision and management has increased by £68k overall. There has been an overspend on additional IT software licenses in year of £200k for the current housing IT system as well as the implementation of the new housing system. However, the vacancies in year forecasted at £363k will also offset some of these costs.
- 7.7. Repairs and maintenance budgets currently reflect an overall overspend of £0.371m. Within the planned cyclical area and revenue voids areas, there has been an increase in larger repairs jobs including expenditure to address damp and mould. Work is ongoing with the asset team, to understand and determine the level of demand for the future in this area of repairs, which will help set budgets in 2024/25.
- 7.8. Efficiency savings with Great Yarmouth Norse Ltd are beginning to take effect on repairs and maintenance costs. A recent responsive repair job costing exercise has confirmed that the average responsive repair job cost has gone down over the year (from April to September 2022/2023 the average cost of a repair was £141.95 and from April to September 2023/24, it is now £134.81). This has resulted in an initial forecast underspend of £175k on the responsive repairs budget line despite there being an increase in repair demand in the year. There are potentially more savings to be identified and the forecast will be updated accordingly in future reports.

8. HOUSING REVENUE ACCOUNT BUDGET MONITORING POSITION – CAPITAL PROGRAMME

- 8.1. The Housing Revenue Account originally set a major capital works budget of £10.5m for 2023/24. The 2023/24 capital programme has been updated for £4.83m carried forward budgets agreed in the 2022/23 outturn report by Cabinet in July 2023 giving a revised budget of £15.4m. The current forecast for spend on the HRA Capital programme is £15.2m, due to an underspend anticipated on the additional housing budget.
- 8.2. 2023/24 capital programme spend to the end of Period 6 is showing as £1.8m in appendix J, however there is currently outstanding invoices of £1.1m, including £1m from the Social Housing Decarbonisation Fund project (SHDF), that are still due to be paid from the prior financial year. The actual capital programme spend for the year to date is £3m.
- 8.3. Capital programmes are progressing with areas of work mobilising and revisions to work plans being reviewed and prioritised as needed. Over £4m of expenditure has been committed to date on capital programmes of works including kitchens and bathrooms, roofing works and major voids. Major voids works are continuing to address some of the Council's most demanding vacant properties.

- 8.4. Due to the national telephony upgrade, where all analogue phone lines will be switched off, there is a business need to enhance our current existing hardware to switch the analogue lines to digital. The cost of this upgrade is £104k and a budget will need to be funded via revenue reserves to be able to fund this enhancement project. Approval is being asked from Cabinet to approve this additional budget of £104k in the 2023/24 HRA Capital programme.
- 8.5. The Council was successful in bidding and securing £1.6m of grant funding under the Social Housing Decarbonisation Fund (SHDF) and the project was granted an extension to continue and complete works into the first half of 2023/24. Works aim to provide the needed fabric improvements, improving the energy performance of the buildings, as well as improving the quality of life for the tenants. Works have completed and Invoices are awaiting to be received from the contractor. The match funding for the grant is funded as part of the capital programme.
- 8.6. The Council was also previously successful in securing both Homes England and Brownfield land release grant funding, to support the development of 18 new one-bedroom affordable homes at Jubilee Court, Great Yarmouth. This project is budgeted at £3.4m and was completed within budget. It has been funded using both grant and Right to Buy receipts, providing some valuable additions to the Great Yarmouth's affordable housing stock. Final invoices for this project are being received and all the new properties are tenanted.
- 8.7. The additional housing capital budget is on track to spend £2.4m budget in year. Six properties have been approved to be purchased, committing £1.4m of this budget. Two of these properties have been purchased to period 6, with four progressing to completion by the end of the financial year. A further seven properties have been identified as potential purchases to spend the full budget. This budget is financed by borrowing and the use of Right to Buy receipts and is being monitored to ensure the council doesn't payback any receipts to central government.
- 8.8. The HRA business plan continues to operate under the assumptions that only affordable and additional housing plans should use further borrowing, with the remaining capital financing being met from revenue. The Council has continued to take a prudent approach following the removal of the debt cap and with no further guidance being provided around the repayment of debt. To ensure the sustainability of the HRA, future modelling may incorporate a blended approach of both revenue funding capital and further borrowing, aiming to increase the affordability of the HRA over the long term, managing its reserves.

9. HOUSING REVENUE ACCOUNT – RIGHT TO BUY (RTB) SUMMARY 2023/24

- 9.1. The following table provides the number of the RTB sales year to date at period 6 against our anticipated budgeted sales for 2023/24. This shows that currently sales are in line with budget expectations.

2023/24	Estimated Sales	Actual Sales
Qtr. 1	4	4
Qtr. 2	4	4
Qtr. 3	6	0
Qtr. 4	6	0
Total	20	8

- 9.2. Right to Buy capital receipts will support the capital programme in 2023/24, to support the development of affordable and additional housing.

10. HOUSING REVENUE ACCOUNT CONCLUSION

- 10.1. The Housing Revenue Account currently shows a revised 2023/24 forecast deficit of £5.331m, from an originally budgeted deficit of £4.716m, resulting in an unfavorable movement of £0.615m. The Income and expenditure position will continue to be monitored going forward.
- 10.2. Major Capital Major Capital spend to the end of Period 6 totals £3m, with over £4m committed budget to date by purchase orders. Spend will increase in later periods as areas of works are fully mobilised. A capital budget totalling £15.2m is currently forecast to be delivered within 2023/24.
- 10.3. The detail within the report highlights the significant variances, including estimated forecasts of the full year impact to the HRA revenue and capital budgets. The report has flagged a couple of factors that are continuing to place financial pressure on Local Authorities, in particular the pay award and rising utility costs. The cost-of-living crisis will continue to be monitored to inform the update to the current budget and future financial forecast.
- 10.4. The income and expenditure will continue to be monitored in detail during the year, including additional reviews of the HRA 40-year business plan throughout the year.
- 10.5. The HRA is dependent mainly on the rental income stream of the social housing rents, and we have a dedicated team monitoring tenant arrears on a regular basis.

11. FINANCIAL IMPLICATIONS

- 11.1. The detail within the report highlights the significant variances for the 2023/24 financial year for both the general fund and HRA, including a full year review of the respective capital budgets.
- 11.2. The forecast position is subject to change as the year progresses and as highlighted in section 3 of this report action to mitigate adverse variances will need to be considered and will be updated as part of the month 6 monitoring.

12. RISK IMPLICATIONS

- 12.1. The continued high levels of Consumer Price Inflation again present risks, and whilst the budgets for 2023/24 did allow for high levels these were not assumed to remain high in the long term, these estimates will be reviewed as part of the updated budget review.
- 12.2. Funding for local government continues to be a risk and the continued uncertainty around timing of funding reforms is uncertain and whilst it is unlikely in the short term (2024/25) the medium-term picture is less certain and the impacts of the business rates reset and transitional funding is not known.
- 12.3. Reserves held by the Council continue to provide a cushion in the short-term but these are not a medium to long term solution for producing a balanced budget.
- 12.4. The pressures on demand led services for example demand for temporary and homelessness housing and insufficient external funding continues to be a risk for the council with increasing pressure to the general fund, whilst there is an earmarked reserve that can be used in the short term to mitigate the impact, this is not sustainable.

12.5. The revenue budget is reliant upon fees and charges income from a number of demand led services, for example car parking, planning and building control and crematorium. The actual achievement of income levels will be influenced by factors outside of the Councils control and whilst a prudent approach was taken for the setting of these budgets the actual performance will be subject to in year fluctuation. These will need to be closely monitored closely to allow corrective actions to be taken as required to mitigate the overall impact to the general fund.

13. OVERALL CONCLUSION FOR GENERAL FUND AND HOUSING REVENUE ACCOUNT

13.1. The report has highlighted financial pressures for both the Housing Revenue Account and the General Fund in the year which will be closely monitored and where applicable corrective action taken.

13.2. Work on the 2024/25 has already commenced and will include critical review of all expenditure and income lines and commitments against all reserves to mitigate the impact in the short term. The use of the reserves is not a long-term sustainable option and therefore options will be brought forward as part of the medium-term financial strategy work.

14. Background Papers

14.1. Budget Setting Reports for the General Fund and the Housing Revenue Account 2023/24 – February 2023.

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

Consultations	Comment
Monitoring Officer Consultation:	Consultation with ELT
Section 151 Officer Consultation:	Report Author
Existing Council Policies:	
Equality Issues/EQIA assessment:	

Appendix A - General Fund Summary Budget Monitoring 2023/2024

	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Comments
Net Cost of Services						
Executive	3,742,419	3,755,419	1,713,423	3,778,919	23,500	See Appendix B for details of significant variances.
Housing	805,921	805,921	421,371	1,225,931	420,010	
Inward Investment	659,678	887,052	605,202	886,438	(614)	
Planning and Growth	616,713	646,392	287,510	856,076	209,684	
Customer Services	(408,122)	(408,122)	22,098	(416,572)	(8,450)	
Property and Asset Management	388,037	382,037	(23,132)	809,501	427,464	
IT, Communications, Marketing and Events	1,957,105	1,958,105	751,052	1,960,504	2,399	
Environmental Services	6,181,183	6,210,382	2,936,124	6,306,176	95,794	
Health Integration and Communities (new)	370,154	370,154	(623,013)	192,654	(177,500)	
	14,313,088	14,607,340	6,090,635	15,599,627	992,287	
Non Service Expenditure/Income						
Recharge to the Housing Revenue Account	(1,701,263)	(2,093,813)	0	(2,093,813)	0	Review of recharging calculation following outturn has revised the estimated overall recharge between General Fund service and the Housing Revenue Account.
Loan Interest Payable	1,821,000	1,821,000	850,524	1,586,000	(235,000)	External borrowing has been lower than anticipated reducing the interest charges incurred. The Council has been able to secure lower short term borrowing rates than original budgeted for that has also improved the forecast position. Also slippage in the capital programme has reduced the amount of borrowing required.
Interest Receivable	(474,906)	(474,906)	(182,199)	(344,906)	130,000	Due to the delay in issuing borrowing to Equinox Enterprises Limited the amount of interest due from the subsidiary is anticipated to be lower than budgeted for.
Capital Charges Reversal	(1,506,384)	(1,506,384)	(1,506,384)	(1,506,384)	0	
Revenue Contribution to Capital	50,000	50,000	0	50,000	0	
Transfers to/(from) Earmarked Reserves	(1,144,674)	(1,436,411)	0	(1,534,743)	(98,332)	Forecast transfer from Earmarked Reserves not yet included within current budget as awaiting final confirmation of amount required.
Pension Back Funding	2,224,021	2,224,021	1,136,400	2,224,021	0	
Parish Precepts	671,572	671,572	335,786	671,572	0	
Provision for Loan Repayment (MRP)	2,129,843	2,129,843	0	2,032,856	(96,987)	MRP charge forecast updated following 2022/23 capital outturn.
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	
Apprenticeship Levy	58,539	58,539	17,332	58,539	0	
	2,127,748	1,443,461	651,459	1,143,142	(300,319)	
Income						
Council Tax - Parishes	(671,572)	(671,572)	(402,943)	(671,572)	0	
Council tax - Borough	(5,417,359)	(5,417,359)	(3,250,415)	(5,417,359)	0	
Business Rates	(6,065,000)	(6,065,000)	(2,426,000)	(6,065,000)	0	
Revenue Support Grant	(2,537,824)	(2,537,824)	(1,091,264)	(2,537,824)	0	
New Homes Bonus	(187,081)	(187,081)	(93,541)	(187,081)	0	
Other Grants and contributions	(418,496)	(418,496)	(189,994)	(418,496)	0	
	(15,297,332)	(15,297,332)	(7,454,158)	(15,297,332)	0	
(Surplus)/Deficit	1,143,504	753,469	(712,064)	1,445,437	691,968	Actuals for period 6 includes accruals that have not been offset to date in the financial year. In comparison to the original budget set the overspend currently predicted is £301k.

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 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.

Note 3 IAS19 Accounting Adjustment:

IAS19 requires services to recognise pension costs for employees as provided by the Council's Actuary. These IAS19 addition pension charges do not impact on the year end position as they are reversed under Appendix A as part of the Pension Back Funding line at year end.

Note 4 Period Actuals:

The year to date actuals show not only in year transactions but also the prior year accruals made at the end of the last financial year. In many instances the actual costs have not yet been paid or income not been received.

Executive

Executive Team	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	765,640	765,640	357,040	765,640	0	
Non-pay	12,869	12,869	9,075	12,869	0	
Gross Direct Income	0	0	(47)	0	0	
Net Direct Expenditure/(Income) Total:	778,509	778,509	366,068	778,509	0	No significant variance.
Support Services Recharges	(487,700)	(789,070)	0	(789,070)	0	
Capital Charges	0	0	0	0	0	
Total:	290,809	(10,561)	366,068	(10,561)	0	

Legal	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	546,819	546,819	139,479	546,819	0	
Gross Direct Income	(35,000)	(35,000)	(26,527)	(35,000)	0	
Net Direct Expenditure/(Income) Total:	511,819	511,819	112,952	511,819	0	No significant variance.
Support Services Recharges	(495,390)	(511,820)	0	(511,820)	0	
Capital Charges	0	0	0	0	0	
Total:	16,429	(1)	112,952	(1)	0	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Equinox	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	64,708	64,708	34,084	64,708	0	
Non-pay	21,039	21,039	(3,027)	21,039	0	
Gross Direct Income	(132,000)	(132,000)	(62,498)	(132,000)	0	
Net Direct Expenditure/(Income) Total:	(46,253)	(46,253)	(31,441)	(46,253)	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	(46,253)	(46,253)	(31,441)	(46,253)	0	
GYBS company						
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	30,636	30,636	56,963	30,636	0	
Gross Direct Income	(470,000)	(470,000)	(28,400)	(470,000)	0	
Net Direct Expenditure/(Income) Total:	(439,364)	(439,364)	28,563	(439,364)	0	No significant variance.
Support Services Recharges	16,340	24,480	0	24,480	0	
Capital Charges	0	0	0	0	0	
Total:	(423,024)	(414,884)	28,563	(414,884)	0	
Housing Repairs & Maintenance Company						
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	0	0	8,232	0	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	0	0	8,232	0	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	8,232	0	0	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Corporate Costs	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	196,150	196,150	(200,657)	196,150	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	196,150	196,150	(200,657)	196,150	0	No significant variance.
Support Services Recharges	(61,960)	(196,130)	0	(196,130)	0	
Capital Charges	0	0	0	0	0	
Total:	134,190	20	(200,657)	20	0	

Emergency Response	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	6,070	0	0	
Non-pay	0	0	2,925	0	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	0	0	8,995	0	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	8,995	0	0	

Finance	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	816,818	816,818	374,511	816,818	0	
Non-pay	384,408	384,408	114,110	384,408	0	
Gross Direct Income	(7,500)	(7,500)	(557)	(7,500)	0	
Net Direct Expenditure/(Income) Total:	1,193,726	1,193,726	488,064	1,193,726	0	No significant variance.
Support Services Recharges	(786,560)	(1,219,490)	0	(1,219,490)	0	
Capital Charges	0	0	0	0	0	
Total:	407,166	(25,764)	488,064	(25,764)	0	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Member Services	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	182,570	195,570	98,488	195,570	0	
Non-pay	345,766	345,766	199,200	345,766	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	528,336	541,336	297,688	541,336	0	No significant variance.
Support Services Recharges	(473,850)	(533,890)	0	(533,890)	0	
Capital Charges	0	0	0	0	0	
Total:	54,486	7,446	297,688	7,446	0	
Corporate Strategy	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	100,203	100,203	43,145	100,203	0	
Non-pay	4,533	4,533	68	4,533	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	104,736	104,736	43,213	104,736	0	No significant variance.
Support Services Recharges	(78,200)	(108,910)	0	(108,910)	0	
Capital Charges	0	0	0	0	0	
Total:	26,536	(4,174)	43,213	(4,174)	0	
Elections	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	169,029	169,029	110,419	172,029	3,000	
Non-pay	143,794	143,794	125,885	143,794	0	
Gross Direct Income	(25,211)	(25,211)	(30,501)	(30,711)	(5,500)	
Net Direct Expenditure/(Income) Total:	287,612	287,612	205,803	285,112	(2,500)	No significant variance.
Support Services Recharges	43,950	58,900	0	58,900	0	
Capital Charges	0	0	0	0	0	
Total:	331,562	346,512	205,803	344,012	(2,500)	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Human Resources	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	495,211	495,211	248,601	521,211	26,000	Variance reflects overlap of maternity and covering positions.
Non-pay	131,937	131,937	137,485	131,937	0	
Gross Direct Income	0	0	(372)	0	0	
Net Direct Expenditure/(Income) Total:	627,148	627,148	385,714	653,148	26,000	
Support Services Recharges	(519,020)	(640,210)	0	(640,210)	0	
Capital Charges	0	0	0	0	0	
Total:	108,128	(13,062)	385,714	12,938	26,000	
Total Executive:	900,029	(160,721)	1,713,423	(137,221)	23,729	
Total Executive excluding capital charges and recharges:	3,742,419	3,755,419	1,713,423	3,778,919	23,500	
Total Executive excluding recharges:	3,742,419	3,755,419	1,713,423	3,778,919	23,500	
Housing						
Housing Needs	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	1,377,918	1,377,918	575,139	1,377,918	0	
Non-pay	553,638	553,638	561,039	1,262,638	709,000	These are demand led services, with B&B accommodation also being heavily subject to increased summer price rises. Increased demand has been received for this service, resulting in increased spend for increased accommodation charges. 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.
Gross Direct Income	(1,441,172)	(1,441,172)	(730,412)	(1,730,162)	(288,990)	Increased income recovery forecast from B&B and temporary accommodation due to increase in service demand as per above.
Net Direct Expenditure/(Income) Total:	490,384	490,384	405,766	910,394	420,010	
Support Services Recharges	334,790	431,790	0	431,790	0	
Capital Charges	18,137	18,137	0	18,137	0	
Total:	843,311	940,311	405,766	1,360,321	420,010	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Housing Strategy	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	184,935	184,935	57,835	184,935	0	
Non-pay	4,700	4,700	676	4,700	0	
Gross Direct Income	0	0	(256)	0	0	
Net Direct Expenditure/(Income) Total:	189,635	189,635	58,255	189,635	0	No significant variance.
Support Services Recharges	62,720	85,360	0	85,360	0	
Capital Charges	23,859	23,859	0	23,859	0	
Total:	276,214	298,854	58,255	298,854	0	
Traveller's Site/Gapton Hall	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	68,657	68,657	16,727	68,657	0	
Non-pay	138,732	138,732	57,066	138,732	0	
Gross Direct Income	(123,483)	(123,483)	(119,953)	(123,483)	0	
Net Direct Expenditure/(Income) Total:	83,906	83,906	(46,160)	83,906	0	No significant variance.
Support Services Recharges	62,980	80,740	0	80,740	0	
Capital Charges	0	0	0	0	0	
Total:	146,886	164,646	(46,160)	164,646	0	
Refugees	Original Budget 2019/20 £	Current Budget 2019/20 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	0	0	3,510	0	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	0	0	3,510	0	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	3,510	0	0	
Total Housing:	1,266,411	1,403,811	421,371	1,823,821	420,010	
Total Housing excluding capital charges and recharges:	763,925	763,925	421,371	1,183,935	420,010	
Total Housing excluding recharges:	805,921	805,921	421,371	1,225,931	420,010	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Inward Investment

Project Management Office	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	76,806	183,885	78,022	183,885	0	
Non-pay	1,802	1,802	25,675	1,802	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	78,608	185,687	103,697	185,687	0	No significant variance.
Support Services Recharges	64,760	83,140	0	83,140	0	
Capital Charges	0	0	0	0	0	
Total:	143,368	268,827	103,697	268,827	0	
Projects and Programmes	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	106,357	106,357	68,999	106,357	0	
Non-pay	3,092	3,092	864	3,092	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	109,449	109,449	69,863	109,449	0	No significant variance.
Support Services Recharges	187,680	325,890	0	325,890	0	
Capital Charges	0	0	0	0	0	
Total:	297,129	435,339	69,863	435,339	0	
Offshore Wind Project	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	53,692	53,692	24,931	53,692	0	
Non-pay	44,919	44,919	28,158	44,919	0	
Gross Direct Income	(100,000)	(100,000)	101,937	(100,000)	0	
Net Direct Expenditure/(Income) Total:	(1,389)	(1,389)	155,026	(1,389)	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	(1,389)	(1,389)	155,026	(1,389)	0	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Towns Fund	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	0	0	(1,654)	27,800	27,800	
Gross Direct Income	0	0	928	(11,220)	(11,220)	Town Deal Consultancy & legal project costs. Grant income to claim from Norfolk County Council to cover partial legal costs above.
Net Direct Expenditure/(Income) Total:	0	0	(726)	16,580	16,580	
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	(726)	16,580	16,580	
Winter Programme - Different Light	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	45,000	45,000	0	45,000	0	
Gross Direct Income	(45,000)	(45,000)	33,135	(45,000)	0	
Net Direct Expenditure/(Income) Total:	0	0	33,135	0	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	33,135	0	0	
Levelling Up	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	0	0	250	79,910	79,910	Forecasted expenditure on levelling up projects to funded from grant received in year and balance from prior year in earmarked reserves of £10k.
Gross Direct Income	0	0	(70,000)	(70,000)	(70,000)	Capability Funding received to fund levelling up projects as per expenditure above.
Net Direct Expenditure/(Income) Total:	0	0	(69,750)	9,910	9,910	
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	(69,750)	9,910	9,910	

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CCTV	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	114,476	114,476	61,990	114,476	0	
Gross Direct Income	(4,000)	(4,000)	(4,000)	(4,000)	0	
Net Direct Expenditure/(Income) Total:	110,476	110,476	57,990	110,476	0	No significant variance.
Support Services Recharges	21,470	25,140	0	25,140	0	
Capital Charges	35,967	35,967	0	35,967	0	
Total:	167,913	171,583	57,990	171,583	0	
Culture and Leisure	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	86,264	37,626	86,264	0	
Non-pay	301,920	225,512	85,705	225,512	0	
Gross Direct Income	(173,115)	(149,081)	(256,103)	(149,081)	0	
Net Direct Expenditure/(Income) Total:	128,805	162,695	(132,772)	162,695	0	No significant variance.
Support Services Recharges	47,840	66,170	0	66,170	0	
Capital Charges	0	0	0	0	0	
Total:	176,645	228,865	(132,772)	228,865	0	
Indoor Leisure - Phoenix Pool & Marina Centre	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	60,552	60,552	24,020	60,552	0	
Non-pay	104,080	174,830	(127,969)	181,282	6,452	
Gross Direct Income	(211,780)	(216,530)	6,831	(216,530)	0	
Net Direct Expenditure/(Income) Total:	(47,148)	18,852	(97,118)	25,304	6,452	No significant variance.
Support Services Recharges	77,390	111,600	0	111,600	0	
Capital Charges	86,348	86,348	0	86,348	0	
Total:	116,590	216,800	(97,118)	223,252	6,452	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Conservation	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	161,604	157,900	59,014	157,900	0	
Non-pay	211,261	705,039	452,577	730,039	25,000	Consultancy costs for conservation projects, offset from income received on the below line.
Gross Direct Income	(106,718)	(576,387)	(82,128)	(634,942)	(58,555)	Additional income to be received in year from the secondment of the conservation manager to Great Yarmouth Preservation Trust.
Net Direct Expenditure/(Income) Total:	266,147	286,552	429,463	252,997	(33,555)	
Support Services Recharges	32,840	44,490	0	44,490	0	
Capital Charges	25,408	25,408	0	25,408	0	
Total:	324,395	356,450	429,463	322,895	(33,555)	
Economic Development	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	114,244	114,244	48,800	114,244	0	
Non-pay	1,604	1,604	594	1,604	0	
Gross Direct Income	(117,022)	(117,022)	0	(117,022)	0	
Net Direct Expenditure/(Income) Total:	(1,174)	(1,174)	49,394	(1,174)	0	No significant variance.
Support Services Recharges	106,040	128,710	0	128,710	0	
Capital Charges	0	0	0	0	0	
Total:	104,866	127,536	49,394	127,536	0	
Enterprise GY	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	1	1	0	0	(1)	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	1	1	0	0	(1)	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	1	1	0	0	(1)	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Enterprise Zone	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	648,180	648,180	7,000	648,180	0	
Gross Direct Income	(780,000)	(780,000)	0	(780,000)	0	
Net Direct Expenditure/(Income) Total:	(131,820)	(131,820)	7,000	(131,820)	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	(131,820)	(131,820)	7,000	(131,820)	0	
Total Inward Investment:	1,197,698	1,672,192	605,202	1,671,578	(614)	
Total Inward Investment excluding capital charges and recharges:	511,955	739,329	605,202	738,715	(614)	
Total Inward Investment excluding recharges:	659,678	887,052	605,202	886,438	(614)	

Planning and Growth

Building Control	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	260,240	260,240	78,426	209,040	(51,200)	Variance reflects vacancies within the service.
Non-pay	41,627	41,627	19,611	96,827	55,200	Department management is currently being overseen by East Suffolk Council due to a vacancy.
Gross Direct Income	(248,100)	(248,100)	(77,741)	(187,600)	60,500	Problems with filling vacancies is impacting on the departments ability to complete works to gain income, as well as works being lost to external inspectors and the downturn in the construction industry.
Net Direct Expenditure/(Income) Total:	53,767	53,767	20,296	118,267	64,500	
Support Services Recharges	69,290	83,180	0	83,180	0	
Capital Charges	0	0	0	0	0	
Total:	123,057	136,947	20,296	201,447	64,500	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Development Control	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	660,847	703,518	321,027	703,518	0	
Non-pay	39,675	39,675	26,491	47,975	8,300	
Gross Direct Income	(597,450)	(597,450)	(273,338)	(488,700)	108,750	Nationally there has been a reduction of 13% in the number of planning applications received at the started of 2023 when compared to the same period last year. (DLUHC) which is reflective of the trend we are seeing locally. We have a significant Planning Performance Agreement in the pipeline but not yet finalised so not assumed within the figures. The income from this will cover the costs for temporary resources to deal with this application, thereby ensuring the existing resources are not overwhelmed by this largescale proposal.
Net Direct Expenditure/(Income) Total:	103,072	145,743	74,180	262,793	117,050	
Support Services Recharges	167,580	215,260	0	215,260	0	
Capital Charges	0	0	0	0	0	
Total:	270,652	361,003	74,180	478,053	117,050	
Land Charges	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	49,489	49,489	18,516	50,623	1,134	
Gross Direct Income	(148,126)	(148,126)	(44,527)	(108,126)	40,000	Less searches requested as the housing market has slowed down since the interest rate increases, so income estimated to be similar levels to 2022/23.
Net Direct Expenditure/(Income) Total:	(98,637)	(98,637)	(26,011)	(57,503)	41,134	
Support Services Recharges	29,250	33,340	0	33,340	0	
Capital Charges	0	0	0	0	0	
Total:	(69,387)	(65,297)	(26,011)	(24,163)	41,134	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Planning business support	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	146,400	108,420	53,045	108,420	0	
Non-pay	0	0	3	0	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	146,400	108,420	53,048	108,420	0	No significant variance.
Support Services Recharges	51,420	59,140	0	59,140	0	
Capital Charges	0	0	0	0	0	
Total:	197,820	167,560	53,048	167,560	0	
Strategic Planning	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	313,185	333,173	143,518	329,173	(4,000)	
Non-pay	119,644	124,644	56,261	115,644	(9,000)	
Gross Direct Income	(22,300)	(22,300)	(33,782)	(22,300)	0	
Net Direct Expenditure/(Income) Total:	410,529	435,517	165,997	422,517	(13,000)	No significant variance.
Support Services Recharges	72,190	88,030	0	88,030	0	
Capital Charges	1,582	1,582	0	1,582	0	
Total:	484,301	525,129	165,997	512,129	(13,000)	
Total Planning and Growth:	1,006,443	1,125,342	287,510	1,335,026	209,684	
Total Planning and Growth excluding capital charges and recharges:	615,131	644,810	287,510	854,494	209,684	
Total Planning and Growth excluding recharges:	616,713	646,392	287,510	856,076	209,684	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Customer Services

Benefits	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	607,054	607,054	282,443	605,554	(1,500)	
Non-pay	20,022,714	20,022,714	8,703,857	19,177,714	(845,000)	
Gross Direct Income	(20,577,086)	(20,577,086)	(8,719,709)	(19,740,786)	836,300	Based on current benefits claims and forecasting the year end position based on these.
Net Direct Expenditure/(Income) Total:	52,682	52,682	266,591	42,482	(10,200)	
Support Services Recharges	83,967	250,247	0	250,247	0	
Capital Charges	0	0	0	0	0	
Total:	136,649	302,929	266,591	292,729	(10,200)	
Crematorium and Cemeteries	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	229,942	229,942	115,668	229,942	0	
Non-pay	822,454	825,454	414,417	832,454	7,000	
Gross Direct Income	(1,643,500)	(1,643,500)	(643,086)	(1,613,500)	30,000	Income currently forecasted based on current projections following lower demand than when the budget was set. This will continue to be monitored and the forecast revised as required.
Net Direct Expenditure/(Income) Total:	(591,104)	(588,104)	(113,001)	(551,104)	37,000	
Support Services Recharges	161,370	207,500	0	207,500	0	
Capital Charges	70,543	70,543	0	70,543	0	
Total:	(359,191)	(310,061)	(113,001)	(273,061)	37,000	
Customer Services	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	655,134	655,134	309,703	642,134	(13,000)	Variance due to vacancies within the service.
Non-pay	12,180	12,180	15,559	12,180	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	667,314	667,314	325,262	654,314	(13,000)	
Support Services Recharges	(222,680)	(698,580)	0	(698,580)	0	
Capital Charges	0	0	0	0	0	
Total:	444,634	(31,266)	325,262	(44,266)	(13,000)	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Support Services	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	166,515	166,515	77,475	171,515	5,000	
Non-pay	36,651	36,651	59,658	37,651	1,000	
Gross Direct Income	0	0	500	0	0	
Net Direct Expenditure/(Income) Total:	203,166	203,166	137,633	209,166	6,000	No significant variance.
Support Services Recharges	(145,270)	(213,940)	0	(213,940)	0	
Capital Charges	2,985	2,985	0	2,985	0	
Total:	60,881	(7,789)	137,633	(1,789)	6,000	
Car Parks	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	442,590	442,590	223,121	439,090	(3,500)	
Non-pay	837,445	834,445	321,776	840,945	6,500	
Gross Direct Income	(2,631,841)	(2,631,841)	(1,659,479)	(2,644,091)	(12,250)	Income is higher than anticipated when the budget was set, so improved position forecast for the year.
Net Direct Expenditure/(Income) Total:	(1,351,806)	(1,354,806)	(1,114,582)	(1,364,056)	(9,250)	
Support Services Recharges	219,120	316,280	0	316,280	0	
Capital Charges	46,827	46,827	0	46,827	0	
Total:	(1,085,859)	(991,699)	(1,114,582)	(1,000,949)	(9,250)	
Revenues	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	815,921	815,921	374,750	790,921	(25,000)	Variance due to vacancies within the service.
Non-pay	243,311	243,311	126,796	243,311	0	
Gross Direct Income	(596,408)	(596,408)	(10,120)	(596,408)	0	
Net Direct Expenditure/(Income) Total:	462,824	462,824	491,426	437,824	(25,000)	
Support Services Recharges	71,810	528,290	0	528,290	0	
Capital Charges	0	0	0	0	0	
Total:	534,634	991,114	491,426	966,114	(25,000)	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Tearooms	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	64,641	64,641	34,796	70,641	6,000	
Non-pay	46,352	46,352	12,216	24,252	(22,100)	
Gross Direct Income	(113,882)	(113,882)	(18,243)	(91,782)	22,100	Offset of income and costs of sales variances.
Net Direct Expenditure/(Income) Total:	(2,889)	(2,889)	28,769	3,111	6,000	
Support Services Recharges	49,290	62,050	0	62,050	0	
Capital Charges	31,336	31,336	0	31,336	0	
Total:	77,737	90,497	28,769	96,497	6,000	
Total Customer Services:	(190,515)	43,725	22,098	35,275	(8,450)	
Total Customer Services excluding capital charges and recharges:	(559,813)	(559,813)	22,098	(568,263)	(8,450)	
	(408,122)	(408,122)	22,098	(416,572)	(8,450)	

Public Toilets	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	249,094	249,094	154,666	251,399	2,305	
Gross Direct Income	0	0	(2,305)	(2,305)	(2,305)	
Net Direct Expenditure/(Income) Total:	249,094	249,094	152,361	249,094	0	No significant variance.
Support Services Recharges	27,110	39,360	0	39,360	0	
Capital Charges	153,447	153,447	0	153,447	0	
Total:	429,651	441,901	152,361	441,901	0	

Repairs and Maintenance	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	10,589	10,589	10,906	10,589	0	
Gross Direct Income	(97,572)	(97,572)	254,661	(97,572)	0	
Net Direct Expenditure/(Income) Total:	(86,983)	(86,983)	265,567	(86,983)	0	No significant variance.
Support Services Recharges	58,200	85,710	0	85,710	0	
Capital Charges	205,389	205,389	0	205,389	0	
Total:	176,606	204,116	265,567	204,116	0	

Property and Asset Management

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Footway Lighting	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	143,849	143,849	37,258	211,349	67,500	Budget setting process for 2023/24 did not fully reflect the higher energy costs in the 2022/23 year, after allowance of the agreed saving in 2023/24.
Gross Direct Income						
Net Direct Expenditure/(Income) Total:	143,849	143,849	37,258	211,349	67,500	
Support Services Recharges	63,120	93,100	0	93,100	0	
Capital Charges	69,718	69,718	0	69,718	0	
Total:	276,687	306,667	37,258	374,167	67,500	
Coastal Protection	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	203,828	203,828	97,974	205,328	1,500	
Non-pay	115,882	115,882	14,111	118,882	3,000	
Gross Direct Income	(154,853)	(154,853)	(74,903)	(159,353)	(4,500)	
Net Direct Expenditure/(Income) Total:	164,857	164,857	37,182	164,857	0	No significant variance.
Support Services Recharges	56,480	76,070	0	76,070	0	
Capital Charges	362,693	362,693	0	362,693	0	
Total:	584,030	603,620	37,182	603,620	0	
Community Centres	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	5,443	5,443	8,508	10,443	5,000	
Gross Direct Income	(1,774)	(1,774)	(2,586)	(3,774)	(2,000)	
Net Direct Expenditure/(Income) Total:	3,669	3,669	5,922	6,669	3,000	No significant variance.
Support Services Recharges	20,400	28,940	0	28,940	0	
Capital Charges	25,213	25,213	0	25,213	0	
Total:	49,282	57,822	5,922	60,822	3,000	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Council Offices - Town Hall	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	252,456	252,456	120,364	252,456	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	252,456	252,456	120,364	252,456	0	No significant variance.
Support Services Recharges	(209,290)	(268,280)	0	(268,280)	0	
Capital Charges	15,821	15,821	0	15,821	0	
Total:	58,987	(3)	120,364	(3)	0	
Council Offices - Greyfriars	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	157,707	157,707	53,132	142,707	(15,000)	Underspend on utilities (gas).
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	157,707	157,707	53,132	142,707	(15,000)	
Support Services Recharges	(117,810)	(165,410)	0	(165,410)	0	
Capital Charges	7,710	7,710	0	7,710	0	
Total:	47,607	7	53,132	(14,993)	(15,000)	
Council Offices - Maritime House	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	26,765	26,765	19,175	29,765	3,000	
Gross Direct Income	(4,000)	(4,000)	0	0	4,000	
Net Direct Expenditure/(Income) Total:	22,765	22,765	19,175	29,765	7,000	No significant variance.
Support Services Recharges	10,430	14,570	0	14,570	0	
Capital Charges	4,560	4,560	0	4,560	0	
Total:	37,755	41,895	19,175	48,895	7,000	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Council Offices - Catalyst Centre	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	84,066	84,066	13,734	59,066	(25,000)	Underspend on utilities (gas and electricity).
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	84,066	84,066	13,734	59,066	(25,000)	
Support Services Recharges	(36,680)	(87,860)	0	(87,860)	0	
Capital Charges	3,797	3,797	0	3,797	0	
Total:	51,183	3	13,734	(24,997)	(25,000)	
Beach Huts						
Gross Direct Expenditure:						
Pay	27,448	27,448	13,393	29,448	2,000	
Non-pay	13,711	13,711	3,489	10,661	(3,050)	
Gross Direct Income	(79,335)	(79,335)	(84,568)	(76,285)	3,050	
Net Direct Expenditure/(Income) Total:	(38,176)	(38,176)	(67,686)	(36,176)	2,000	No significant variance.
Support Services Recharges	29,860	41,930	0	41,930	0	
Capital Charges	0	0	0	0	0	
Total:	(8,316)	3,754	(67,686)	5,754	2,000	
Easter Fayre						
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	20,371	20,371	21,756	22,371	2,000	
Gross Direct Income	(20,371)	(20,371)	(13,968)	(13,871)	6,500	
Net Direct Expenditure/(Income) Total:	0	0	7,788	8,500	8,500	No significant variance.
Support Services Recharges	4,410	6,750	0	6,750	0	
Capital Charges	0	0	0	0	0	
Total:	4,410	6,750	7,788	15,250	8,500	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Markets	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	77,595	77,595	45,065	79,595	2,000	
Non-pay	235,734	235,734	123,692	234,557	(1,177)	
Gross Direct Income	(185,769)	(185,769)	(144,369)	(174,769)	11,000	Income is lower than budgeted as a result of the delay in the delivery of the next phase of the capital project. Also this has impacted on the demand for two day and casual markets.
Net Direct Expenditure/(Income) Total:	127,560	127,560	24,388	139,383	11,823	
Support Services Recharges	57,580	79,540	0	79,540	0	
Capital Charges	4,820	4,820	0	4,820	0	
Total:	189,960	211,920	24,388	223,743	11,823	
Go Trade	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	0	0	4,302	0	0	
Gross Direct Income	0	0	3,953	0	0	
Net Direct Expenditure/(Income) Total:	0	0	8,255	0	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	8,255	0	0	
Novus Centre	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	44,761	44,761	19,661	68,648	23,887	Increase in energy costs and repairs and maintenance spend.
Gross Direct Income	(41,867)	(41,867)	0	(40,000)	1,867	
Net Direct Expenditure/(Income) Total:	2,894	2,894	19,661	28,648	25,754	
Support Services Recharges	2,400	2,400	0	2,400	0	
Capital Charges	0	0	0	0	0	
Total:	5,294	5,294	19,661	31,048	25,754	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Bretts	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	56,125	56,125	8,868	56,125	0	
Gross Direct Income	(52,101)	(52,101)	30,861	(52,101)	0	
Net Direct Expenditure/(Income) Total:	4,024	4,024	39,729	4,024	0	No significant variance.
Support Services Recharges	8,700	11,350	0	11,350	0	
Capital Charges	0	0	0	0	0	
Total:	12,724	15,374	39,729	15,374	0	
Courts	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	20,093	20,093	5,735	20,093	0	
Gross Direct Income	(14,300)	(14,300)	18,945	(14,300)	0	
Net Direct Expenditure/(Income) Total:	5,793	5,793	24,680	5,793	0	No significant variance.
Support Services Recharges	11,080	15,270	0	15,270	0	
Capital Charges	0	0	0	0	0	
Total:	16,873	21,063	24,680	21,063	0	
South Denes Energy Park	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	5,455	5,455	3,435	5,455	0	
Gross Direct Income	(8,004)	(8,004)	(4,669)	(8,004)	0	
Net Direct Expenditure/(Income) Total:	(2,549)	(2,549)	(1,234)	(2,549)	0	No significant variance.
Support Services Recharges	24,970	35,990	0	35,990	0	
Capital Charges	0	0	0	0	0	
Total:	22,421	33,441	(1,234)	33,441	0	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Factory Units	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	19,965	19,965	24,319	26,465	6,500	
Gross Direct Income	(113,337)	(113,337)	(63,226)	(106,687)	6,650	
Net Direct Expenditure/(Income) Total:	(93,372)	(93,372)	(38,907)	(80,222)	13,150	No significant variance.
Support Services Recharges	23,470	28,930	0	28,930	0	
Capital Charges	0	0	0	0	0	
Total:	(69,902)	(64,442)	(38,907)	(51,292)	13,150	
Minerva House						
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	11,094	11,094	4,428	11,094	0	
Gross Direct Income	(66,118)	(66,118)	(58,000)	(86,743)	(20,625)	Full rental of Minerva House, stepped rent increase not budgeted for.
Net Direct Expenditure/(Income) Total:	(55,024)	(55,024)	(53,572)	(75,649)	(20,625)	
Support Services Recharges	5,970	7,810	0	7,810	0	
Capital Charges	0	0	0	0	0	
Total:	(49,054)	(47,214)	(53,572)	(67,839)	(20,625)	
Corporate Estates						
Gross Direct Expenditure:						
Pay	10	10	30	10	0	
Non-pay	482,992	482,992	380,307	482,992	0	
Gross Direct Income	(2,500,903)	(2,500,903)	(909,486)	(2,245,903)	255,000	Various rental income targets are not being achieved, due to a variety of reasons (empty properties, requiring repairs, lack of interest etc). Further investigation is ongoing to these variances and action is being taken in the year to look to mitigate this shortfall.
Net Direct Expenditure/(Income) Total:	(2,017,901)	(2,017,901)	(529,149)	(1,762,901)	255,000	
Support Services Recharges	493,510	637,680	0	637,680	0	
Capital Charges	34,945	34,945	0	34,945	0	
Total:	(1,489,446)	(1,345,276)	(529,149)	(1,090,276)	255,000	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Onians	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	1,480	1,480	500	1,480	0	
Gross Direct Income	(9,900)	(9,900)	(2,400)	(5,400)	4,500	
Net Direct Expenditure/(Income) Total:	(8,420)	(8,420)	(1,900)	(3,920)	4,500	No significant variance.
Support Services Recharges	8,960	11,960	0	11,960	0	
Capital Charges	0	0	0	0	0	
Total:	540	3,540	(1,900)	8,040	4,500	
Property Services	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	953,584	953,584	376,976	953,584	0	
Non-pay	52,062	52,062	28,456	52,062	0	
Gross Direct Income	(293,317)	(293,317)	537	(293,317)	0	
Net Direct Expenditure/(Income) Total:	712,329	712,329	405,969	712,329	0	No significant variance.
Support Services Recharges	(494,480)	(739,540)	0	(739,540)	0	
Capital Charges	0	0	0	0	0	
Total:	217,849	(27,211)	405,969	(27,211)	0	
Beacon Park	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	236,900	236,900	59,697	194,400	(42,500)	Underspends on electricity costs as these are now being paid by the tenants. Also promotional costs have been lower than anticipated.
Gross Direct Income	(1,111,362)	(1,111,362)	(829,996)	(1,068,862)	42,500	Relevant increase in costs (insurance, electricity etc) noted above not yet recharged to occupiers.
Net Direct Expenditure/(Income) Total:	(874,462)	(874,462)	(770,299)	(874,462)	0	
Support Services Recharges	40,580	55,730	0	55,730	0	
Capital Charges	167,469	167,469	0	167,469	0	
Total:	(666,413)	(651,263)	(770,299)	(651,263)	0	

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37-39 Market Place (Palmers / The Place)	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	42,992	42,992	77,515	110,273	67,281	Costs for business rates and utilities are being incurred whilst the site is under development. Business rates are under appeal with the VOA during the construction phase and therefore funded from earmarked reserves. Subsequently, any refund will then be transferred to back into earmarked reserves.
Gross Direct Income						
Net Direct Expenditure/(Income) Total:	0	0	(6,667)	0	0	
Support Services Recharges	5,960	7,680	0	7,680	0	
Capital Charges	0	0	0	0	0	
Total:	48,952	50,672	70,848	117,953	67,281	
Property Building Services	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	493,081	487,081	104,655	497,081	10,000	Additional spend on children's play equipment funded by contributions.
Gross Direct Income						
Net Direct Expenditure/(Income) Total:	493,081	487,081	99,357	487,081	0	
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	493,081	487,081	99,357	487,081	0	
Waterways	Original Budget 2022/23 £	Current Budget 2022/23 £	P4 YTD actual 2022/23 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	16,149	16,149	15,462	30,730	14,581	Utility costs (electricity) and final payment to Trust managing the site.
Gross Direct Income						
Net Direct Expenditure/(Income) Total:	(1,000)	(1,000)	0	0	1,000	
Support Services Recharges	15,149	15,149	15,462	30,730	15,581	
Capital Charges	18,040	25,840	0	25,840	0	
Total:	33,189	40,989	15,462	56,570	15,581	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Preliminary Densification Costs	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	86,000	86,000	7,000	7,000	(79,000)	
Gross Direct Income	(86,000)	(86,000)	0	0	86,000	
Net Direct Expenditure/(Income) Total:	0	0	7,000	7,000	7,000	Costs anticipated to be recovered from funding.
Support Services Recharges	2,400	2,400	0	2,400	0	
Capital Charges	0	0	0	0	0	
Total:	2,400	2,400	7,000	9,400	7,000	
Gorleston Splash Pad						
Gross Direct Expenditure:						
Pay	13,720	13,720	7,957	14,720	1,000	
Non-pay	13,337	13,337	3,820	12,337	(1,000)	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	27,057	27,057	11,777	27,057	0	No significant variance.
Support Services Recharges	8,730	10,830	0	10,830	0	
Capital Charges	0	0	0	0	0	
Total:	35,787	37,887	11,777	37,887	0	
Total Property and Asset Management:	512,137	440,787	(23,132)	868,251	427,464	
Total Property and Asset Management excluding capital charges and recharges:	(667,545)	(673,545)	(23,132)	(246,081)	427,464	
Total Property and Asset Management excluding recharges:	388,037	382,037	(23,132)	809,501	427,464	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

IT, Communications, Marketing and Events

Communications	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	181,732	181,732	86,335	181,732	0	
Non-pay	15,170	15,170	16,313	20,670	5,500	
Gross Direct Income	(25,520)	(25,520)	(197)	(25,520)	0	
Net Direct Expenditure/(Income) Total:	171,382	171,382	102,451	176,882	5,500	No significant variance.
Support Services Recharges	(147,990)	(175,550)	0	(175,550)	0	
Capital Charges	0	0	0	0	0	
Total:	23,392	(4,168)	102,451	1,332	5,500	
Print and Design	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	103,618	103,618	89,261	103,618	0	
Non-pay	16,030	16,030	34,943	16,030	0	
Gross Direct Income	(7,700)	(7,700)	(27,203)	(7,700)	0	
Net Direct Expenditure/(Income) Total:	111,948	111,948	97,001	111,948	0	No significant variance.
Support Services Recharges	(139,850)	(214,620)	0	(214,620)	0	
Capital Charges	0	0	0	0	0	
Total:	(27,902)	(102,672)	97,001	(102,672)	0	
Tourism	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	1,468	0	0	
Non-pay	14,366	14,366	9,391	14,366	0	
Gross Direct Income	0	0	1,952	0	0	
Net Direct Expenditure/(Income) Total:	14,366	14,366	12,811	14,366	0	No significant variance.
Support Services Recharges	264,510	299,920	0	299,920	0	
Capital Charges	0	0	0	0	0	
Total:	278,876	314,286	12,811	314,286	0	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Civic and Portering	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	172,714	172,714	59,223	172,714	0	
Non-pay	32,552	32,552	15,961	32,552	0	
Gross Direct Income	(3,000)	(3,000)	0	(3,000)	0	
Net Direct Expenditure/(Income) Total:	202,266	202,266	75,184	202,266	0	No significant variance.
Support Services Recharges	(66,860)	(209,050)	0	(209,050)	0	
Capital Charges	0	0	0	0	0	
Total:	135,406	(6,784)	75,184	(6,784)	0	
Mayor	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	11,076	11,076	2,996	10,544	(532)	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	11,076	11,076	2,996	10,544	(532)	No significant variance.
Support Services Recharges	14,390	15,340	0	15,340	0	
Capital Charges	0	0	0	0	0	
Total:	25,466	26,416	2,996	25,884	(532)	
Events	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	34,744	34,744	37,605	34,744	0	
Non-pay	78,522	79,522	31,980	79,522	0	
Gross Direct Income	(117,973)	(117,973)	(54,071)	(117,973)	0	
Net Direct Expenditure/(Income) Total:	(4,707)	(3,707)	15,514	(3,707)	0	No significant variance.
Support Services Recharges	78,720	157,520	0	157,520	0	
Capital Charges	0	0	0	0	0	
Total:	74,013	153,813	15,514	153,813	0	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

ICT	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	481,730	481,730	162,222	481,730	0	
Non-pay	861,540	861,540	282,873	858,971	(2,569)	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	1,343,270	1,343,270	445,095	1,340,701	(2,569)	No significant variance.
Support Services Recharges						
Capital Charges	(1,339,670)	(1,464,660)	0	(1,464,660)	0	
	107,504	107,504	0	107,504	0	
Total:	111,104	(13,886)	445,095	(16,455)	(2,569)	
Total IT, Communications, Marketing and Events:	620,355	367,005	751,052	369,404	2,399	
Total IT, Communications, Marketing and Events excluding capital charges and recharges:	1,849,601	1,850,601	751,052	1,853,000	2,399	
Total IT, Communications, Marketing and Events excluding recharges:	1,957,105	1,958,105	751,052	1,960,504	2,399	
<u>Environmental Services</u>						
Environmental Health	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	1,353,357	1,409,543	563,952	1,409,543	0	
Non-pay	849,264	928,442	459,124	968,766	40,324	Operational Property Enforcement Group (OPEG) costs funded by the enforcement earmarked reserve and estimated legal costs for a case in November.
Gross Direct Income	(106,851)	(219,016)	(40,148)	(177,552)	41,464	Reduction in levels of funeral costs recovered as there has been a vacancy within the department.
Net Direct Expenditure/(Income) Total:	2,095,770	2,118,969	982,928	2,200,757	81,788	
Support Services Recharges						
Capital Charges	265,910	363,230	0	363,230	0	
	10,168	10,168	0	10,168	0	
Total:	2,371,848	2,492,367	982,928	2,574,155	81,788	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Selective Licensing	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	56,377	56,377	45,142	56,377	0	
Non-pay	5,821	5,821	306	5,821	0	
Gross Direct Income	0	0	(53,143)	0	0	
Net Direct Expenditure/(Income) Total:	62,198	62,198	(7,695)	62,198	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	62,198	62,198	(7,695)	62,198	0	
Grounds Maintenance	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	678,447	678,447	375,860	675,102	(3,345)	
Gross Direct Income	(54,945)	(54,945)	(50)	(54,945)	0	
Net Direct Expenditure/(Income) Total:	623,502	623,502	375,810	620,157	(3,345)	No significant variance.
Support Services Recharges	18,990	23,300	0	23,300	0	
Capital Charges	75,485	75,485	0	75,485	0	
Total:	717,977	722,287	375,810	718,942	(3,345)	
Street Cleansing	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	691,063	697,063	405,790	697,063	0	
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	691,063	697,063	405,790	697,063	0	No significant variance.
Support Services Recharges	14,290	16,750	0	16,750	0	
Capital Charges	0	0	0	0	0	
Total:	705,353	713,813	405,790	713,813	0	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Waste Management	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	107,260	107,260	54,624	107,260	0	
Non-pay	3,394,684	3,394,684	1,987,499	3,507,584	112,900	Variable gate fees are higher than estimated in the budget. This is offset by additional income from recycling credits.
Gross Direct Income	(1,492,246)	(1,492,246)	(1,124,424)	(1,608,646)	(116,400)	
Net Direct Expenditure/(Income) Total:	2,009,698	2,009,698	917,699	2,006,198	(3,500)	Recycling rates are higher than expected.
Support Services Recharges	122,900	149,250	0	149,250	0	
Capital Charges	20,050	20,050	0	20,050	0	
Total:	2,152,648	2,178,998	917,699	2,175,498	(3,500)	
Parks and Outdoor spaces	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	211,970	211,970	128,915	222,228	10,258	Maintenance of the new site at Diana Way funded by a transfer from earmarked reserves.
Gross Direct Income	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	211,970	211,970	128,915	222,228	10,258	
Support Services Recharges	26,900	35,390	0	35,390	0	
Capital Charges	3,411	3,411	0	3,411	0	
Total:	242,281	250,771	128,915	261,029	10,258	
Outdoor Sports	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	0	0	0	0	
Non-pay	483,520	483,520	311,674	487,363	3,843	
Gross Direct Income	(102,166)	(102,166)	(73,368)	(97,416)	4,750	
Net Direct Expenditure/(Income) Total:	381,354	381,354	238,306	389,947	8,593	No significant variance.
Support Services Recharges	36,740	49,270	0	49,270	0	
Capital Charges	62,458	62,458	0	62,458	0	
Total:	480,552	493,082	238,306	501,675	8,593	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Licensing	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	202,550	202,550	93,441	203,550	1,000	
Non-pay	42,736	42,736	40,348	43,736	1,000	
Gross Direct Income	(311,230)	(311,230)	(239,418)	(311,230)	0	
Net Direct Expenditure/(Income) Total:	(65,944)	(65,944)	(105,629)	(63,944)	2,000	No significant variance.
Support Services Recharges	182,150	213,730	0	213,730	0	
Capital Charges	0	0	0	0	0	
Total:	116,206	147,786	(105,629)	149,786	2,000	
Total Environmental Services:	6,849,063	7,061,302	2,936,124	7,157,096	95,794	
Total Environmental Services excluding capital charges and recharges:	6,009,611	6,038,810	2,936,124	6,134,604	95,794	
Total Environmental Services excluding recharges:	6,181,183	6,210,382	2,936,124	6,306,176	95,794	

Health Integration and Communities (new)

Health Integration (previously COVID-19 costs)	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	0	420,222	182,579	420,222	0	
Non-pay	0	654,685	132,266	654,685	0	
Gross Direct Income	0	(1,074,907)	(896,917)	(1,074,907)	0	
Net Direct Expenditure/(Income) Total:	0	0	(582,072)	0	0	No significant variance.
Support Services Recharges	0	0	0	0	0	
Capital Charges	0	0	0	0	0	
Total:	0	0	(582,072)	0	0	

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24

Neighbourhood Management	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	424,046	424,046	165,936	274,046	(150,000)	Positions covered by funding from current and previous years. Balances at yearend will be transferred to earmarked reserves.
Non-pay	199,967	199,967	42,760	254,467	54,500	Additional costs funded by funding held in earmarked reserves and additional in year funding received as per below.
Gross Direct Income	(316,675)	(316,675)	(227,488)	(398,675)	(82,000)	Additional funding streams above original budget.
Net Direct Expenditure/(Income) Total:	307,338	307,338	(18,792)	129,838	(177,500)	
Support Services Recharges	47,080	66,190	0	66,190	0	
Capital Charges	0	0	0	0	0	
Total:	354,418	373,528	(18,792)	196,028	(177,500)	
Better Care Fund	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	128,159	128,159	47,451	128,159	0	
Non-pay	22,364	22,364	1,173	22,364	0	
Gross Direct Income	(157,019)	(157,019)	(119,423)	(157,019)	0	
Net Direct Expenditure/(Income) Total:	(6,496)	(6,496)	(70,799)	(6,496)	0	No significant variance.
Support Services Recharges	39,370	47,660	0	47,660	0	
Capital Charges	0	0	0	0	0	
Total:	32,874	41,164	(70,799)	41,164	0	
Safe at Home	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Commentary
Gross Direct Expenditure:						
Pay	273,910	273,910	97,400	273,910	0	
Non-pay	53,649	53,649	14,346	53,649	0	
Gross Direct Income	(258,247)	(258,247)	(63,096)	(258,247)	0	
Net Direct Expenditure/(Income) Total:	69,312	69,312	48,650	69,312	0	No significant variance.
Support Services Recharges	63,600	76,080	0	76,080	0	
Capital Charges	0	0	0	0	0	
Total:	132,912	145,392	48,650	145,392	0	

Appendix B – General Fund Services - Budget monitoring and commentary 2023/24

Total Health Integration and Communities Services:	520,204	560,084	(623,013)	382,584	(177,500)
Total Health Integration and Communities Services excluding capital charges and recharges:	370,154	370,154	(623,013)	192,654	(177,500)
Total Health Integration and Communities Services excluding recharges:	370,154	370,154	(623,013)	192,654	(177,500)

Total for Services:	12,681,825	12,513,527	6,090,635	13,505,814	992,516
Total for Services excluding capital charges and recharges:	12,635,438	12,929,690	6,090,635	13,921,977	992,287
Total for Services excluding recharges:	14,313,088	14,607,340	6,090,635	15,599,627	992,287

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Month 6 2023/24

	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Employee	13,960,310	14,661,521	6,505,477	14,460,821	(200,700)
Premises	6,398,586	6,438,979	3,363,585	6,682,285	243,306
Transport	131,348	139,529	73,410	143,492	3,963
Supplies & Services	5,583,964	6,697,373	3,201,229	7,546,287	848,914
Third Party Payments	3,840,527	3,840,527	1,762,175	3,846,027	5,500
Transfer Payments	20,734,367	20,800,367	8,692,415	20,012,035	(788,332)
Support Services	135,000	135,000	53,220	135,000	0
Capital Charges	1,677,650	1,677,650	0	1,677,650	0
Support Services - Recharges Out	(9,383,503)	(12,516,183)	0	(12,516,183)	0
Support Services - Recharges In	9,383,503	12,516,183	0	12,516,183	0
Income	(38,146,149)	(39,783,606)	(17,560,876)	(38,903,970)	879,636
	14,315,603	14,607,340	6,090,635	15,599,627	992,287

Appendix D – 2023/24 Budget Process - Additional income and savings proposals

Service Area	Description	2023/24 Original	In year update 2023/24 (period 6)	Period 6 Commentary	2024/25 Update	2025/26 Update
Finance/IT	Review of the desktop printer provision	(15,000)	(15,000)	On target - contract being reviewed.	(5,000)	(5,000)
Finance/IT	Review provision of mobile device/sim cards no longer used/required where wifi provision available	(15,000)	(15,000)	In progress, all devices under review and unused sim cards being removed/turned off.	(15,000)	(15,000)
THEME - GYBC Operating Model - Efficiencies						
Finance/IT	Review various corporate budget lines in line with prior years spend	(37,000)	(37,000)	Implemented for the 2023/24 budget	(37,000)	(37,000)
Environmental Services	Removal of the recycling promotion budget to be funded via invest to save.	(20,000)	(20,000)	Implemented for the 2023/24 budget	(20,000)	(20,000)
Various	Various smaller savings to be delivered across services.	(20,879)	(20,879)	Implemented for the 2023/24 budget	(20,879)	(20,879)
Various	Vacant posts across a number of service areas to be reviewed	(164,053)	(164,053)	Implemented for the 2023/24 budget	(166,933)	(169,921)
THEME - GYBC Operating Model - Fees and Charges						
Customer Services - Revenues	Extended opening of Great Yarmouth Long Stay Car Parks operating times	(11,400)	(11,400)	On target, no significant variance on car parking income to Q6.	(11,400)	(11,400)
Customer Services - Revenues	Review of the car parking enforcement provision	(17,630)	(11,700)	On target, no significant variance on car parking income to Q6.	(29,725)	(30,200)
Customer Services - Revenues	Increases to the Seafront Long Stay fees and charges	(81,591)	(81,591)	On target, no significant variance on car parking income to Q6 following summer season.	(81,591)	(81,591)
		(944,137)	(690,707)		(1,257,102)	(1,212,805)
Various	Savings/Costs to be allocated to services, subject to business cases to be delivered in the year	(163,600)	(163,600)	Further review required, whilst no variance currently identified, some is being met by other vacancies.	(169,000)	(174,900)
TOTAL SAVINGS/INCOME		(1,107,737)	(163,600)		(169,000)	(174,900)
			(854,307)		(1,426,102)	(1,387,705)

Appendix E - General Fund Capital Programme - Detail - 2023/24

2023/24 Budget £000					2023/24 Expenditure £000		2023/24 Financing - £000				
Services & Projects	Budget approved by Cabinet July 2023		Q1 Amendments	Q2 Amendments	Updated Budget 23/24	Actuals to 30-09-23	Forecast 23/24	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Capital Loans & Company Financing	13,182	328	72		13,582	888	2,800	13,082	-	-	500
Total: Executive	13,182	328	72		13,582	888	2,800	13,082	-	-	500
Wellesley 3G Pitch & Tennis Pavilion	72				72	45	80	59	13	-	-
Gorleston Tennis Courts Refurbishment	14				14	20	14	-	14	-	-
Refurbishment of Park at Diana Way, Caister	126				126	4	126	-	126	-	-
UK Prosperity Fund	40				40	-	40	-	40	-	-
Rural England Prosperity Fund	-	160			160	-	160	-	160	-	-
Total: Communities	252	160			412	69	420	59	352	-	-
St Nicholas Minster West Boundary Wall	67				67	-	67	67	-	-	-
St Nicholas car park north Boundary Wall	25				25	-	25	25	-	-	-
Height Barriers for Seafront Short Stay Car Parks	13				13	13	13	13	-	-	-
Crematorium Main Roof Works	60				60	-	60	60	-	-	-
Crematorium Tearooms	31				31	-	31	31	-	-	-
Total: Customer Services	196	-			196	13	196	196	-	-	-
Town Deal - O&M	1,500		-		1,500	-	1,500	1,500	-	-	-
Town Deal - Incubator Units	485	-	409		76	42	76	-	76	-	-
Town Deal - North Quay	1,455	3,561	395		5,410	121	5,410	395	5,016	-	-
Town Deal - Wintergardens	300		-		300	-	-	-	300	-	-
Town Deal - Restoration of Vacant Historic Buildings	224		-		224	60	224	-	224	-	-
Town Deal - Restoration & Adaptation of the Ice House	500		-		500	280	456	-	450	50	-
Town Deal - Connectivity & Public Wayfinding	30		-		30	-	30	-	30	-	-
Town Deal - Train Station Improvements	202	-	202		-	-	-	-	-	-	-
Town Deal & Future High Street - Learning Centre	4,115		700		4,815	368	4,815	219	4,596	-	-
Town Deal & Future High Street - Digital Connectivity	428	-	159		269	-	269	-	269	-	-
Future High Street Fund - Market Place - 6 Day	1,221		-		1,221	879	1,221	0	1,221	-	-
Future High Street Fund - Market Place - Realm	4,114		1,198		5,311	30	2,000	1,175	3,551	-	585
Future High Streets - Conge South	331		-		331	90	331	116	214	-	-
Future High Streets - Conge North	-		210		210	-	210	-	210	-	-
Future High Streets - Densification	4,839	-	4,822		18	17	18	-	18	-	-
Heritage Action Zone (HAZ)	51		-		51	-	51	-	51	-	-
Total: Inward Investment	19,796	3,561	-	3,090	20,266	1,886	16,611	3,405	16,226	50	585

Appendix E - General Fund Capital Programme - Detail - 2023/24

2023/24 Budget £000					2023/24 Expenditure £000		2023/24 Financing - £000			
Services & Projects	Budget approved by Cabinet July 2023	Q1 Amendments	Q2 Amendments	Updated Budget 23/24	Actuals to 30-09-23	Forecast 23/24	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Disabled Facilities Grants	2,673			2,673	422	1,200	-	2,673	-	-
Better Care Fund Projects	-			-	3	-	-	-	-	-
Norfolk & Waveney Equity Loan Scheme	164			164	-	50	-	-	-	164
Equity Home Improvement Loans	605			605	-	50	-	-	-	605
Empty Homes	510			510	-	510	482	-	-	28
HMOs /Guesthouse Purchase & Repair Scheme	1,170			1,170	10	1,170	1,170	-	-	-
Temporary Accommodation Decent Homes	50			50	-	50	-	-	50	-
Acquisition of property for transitional housing	823			823	7	823	626	165	-	33
Sustainable Warmth - LAD 3	727			727	-	727	-	727	-	-
Homes Upgrade Grants (HUG 1)	1,363			1,363	-	777	-	1,363	-	-
Homes Upgrade Grants (HUG 2)	2,700			2,700	-	2,475	-	2,700	-	-
LAHF Funded Temporary Accommodation	-	1,230		1,230	-	1,230	704	526	-	-
Community Housing Fund	540			540	-	200	-	-	540	-
Total: Housing	11,326	1,230		12,556	442	9,262	2,982	8,154	590	830
ICT Investment to deliver GYBC ICT Strategy	950			950	15	950	-	-	30	920
Total: IT, Communications & Marketing	950	-		950	15	950	-	-	30	920

Appendix E - General Fund Capital Programme - Detail - 2023/24

2023/24 Budget £000					2023/24 Expenditure £000		2023/24 Financing - £000			
Services & Projects	Budget approved by Cabinet July 2023	Q1 Amendments	Q2 Amendments	Updated Budget 23/24	Actuals to 30-09-23	Forecast 23/24	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Euston Rd Public Toilet Refurbishment	88			88	-	20	88	-	-	-
Footway Lighting	323			323	89	323	323	-	-	-
External Redecoration & Repair of the Wellesley Grandstand	40			40	34	36	40	-	-	-
Esplanade Resurfacing	246			246	75	100	246	-	-	-
Gorleston Beach Huts	53			53	-	53	53	-	-	-
Great Yarmouth Beach Huts	192			192	113	192	-	-	-	192
Hemsby Rock Provision	735			735	474	735	235	500	-	-
Changing Places	38			38	-	-	-	38	-	-
Phoenix Pool & Gym car park extension	94			94	-	-	94	-	-	-
Aspire Building & Mkt Row Boiler Replacement	46			46	-	-	12	34	-	-
Peggotty Rd Community Centre Flooring	32			32	-	-	32	-	-	-
Cemetery Flint Walls & Gates	77			77	-	77	77	-	-	-
Gorleston Seafront Improvements	77			77	-	77	77	-	-	-
Playgrounds	305	117		422	18	422	125	297	-	-
Office Accommodation	-	225		225	-	-	225	-	-	-
Beacon Park Projects	796			796	8	796	676	120	-	-
Beacon Park Relocation & Improvement of Play Facilities	-	400		400	-	100	-	-	-	400
Energy Park - South Denes	1,845			1,845	-	250	1,845	-	-	-
Total: Property & Asset Management	4,988	742	-	5,730	812	3,406	4,149	989	-	592
Refuse Vehicle Purchases	2,807	233		3,040	1,097	3,040	456	-	-	2,584
Total: Environmental Health	2,807	233		3,040	1,097	3,040	456	-	-	2,584
Capital Contingency	2,500	-		1,915	-	-	-	-	-	1,915
Match Funding Capital Allocation	2,200	-	395	1,805	-	-	1,805	-	-	-
Projects requiring further approval before commencement	1,128	-	303	825	-	-	825	-	-	-
Overall Total	59,323	5,669	3,715	61,277	5,223	36,684	26,960	25,721	670	7,926

General Fund Reserves Schedule - 2023/24									
	Summary and Purpose of Reserve								
	Opening Balance 01/04/23	Budgeted Movement 2023/24	Committed Expenditure 2023/24	Actual Movement (inc forecast) 2023/24	Updated Closing Balance 31/03/24	Budgeted Movement 2024/25	Updated Closing Balance 31/03/25	Budgeted Movement 2025/26	Updated Closing Balance 31/03/26
	£	£			£	£	£	£	£
Planning Delivery Grant									
	112,891	0	(36,121)	(76,770)	36,121	0	36,121	0	36,121
	The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Development Framework.								
Insurance Fund									
	421,056	0	0	0	421,056	0	421,056	0	421,056
	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.								
DFG top-up capital loans and grant fund									
	400,000	0	0	0	400,000	0	400,000	0	400,000
	The Council will utilise this funding for capital expenditure incurred in the Wellesley Rd, Sandown Rd, Euston Rd & Paget Rd areas.								
Restricted use grant									
	529,263	(62,000)	(205,965)	(57,000)	472,263	(22,000)	450,263	(20,000)	430,263
	This reserve holds unspent grants received for specific purposes for which the spend has not yet been incurred.								
Invest to Save									
	1,524,888	(49,747)	(426,167)	(49,747)	1,475,141	(25,047)	1,450,094	0	1,450,094
	To be used to fund one-off costs associated with projects that will deliver future efficiencies and savings including costs associated with restructures.								
Specific budget									
	347,012	(62,967)	(214,741)	(62,967)	284,045	(23,000)	261,045	(40,000)	221,045
	This reserve is utilised as expenditure is incurred.								
Repairs and Maintenance									
	317,639	0	0	0	317,639	0	317,639	0	317,639
	This reserve is utilised as expenditure is incurred.								
Waste Management									
	2,420	(2,420)	0	(2,420)	(0)	0	(0)	0	(0)
	This reserve is utilised as expenditure is incurred in relation to the service.								
Collection Fund (Business Rates)									
	376,810	0	0	0	376,810	0	376,810	0	376,810
	Earmarked to mitigate the fluctuations in business rate income between years.								
Community Housing Fund									
	551,242	(30,000)	0	(30,000)	521,242	(30,000)	491,242	0	491,242
	This represents grants previously received to assist with the delivery of Community Housing.								
Enforcement									
	30,254	0	0	(20,000)	10,254	(2,000)	8,254	(2,000)	6,254
	Earmarked for enforcement related works to address issues and bring properties back into use.								
Special Project Reserve									
	222,581	(35,000)	(153,100)	(20,000)	202,581	0	202,581	0	202,581
	Earmarked for projects and for use as matched funding as appropriate to access external funding. Includes capital and revenue projects.								
Benefits/Revenues Reserve									
	217,895	0	0	0	217,895	0	217,895	0	217,895
	Earmarking of grants and underspends to be used for the service and mitigation of subsidv impacts								

General Fund Reserves Schedule - 2023/24										
Summary and Purpose of Reserve										
		Opening Balance 01/04/23	Budgeted Movement 2023/24	Committed Expenditure 2023/24	Actual Movement (inc forecast) 2023/24	Updated Closing Balance 31/03/24	Budgeted Movement 2024/25	Updated Closing Balance 31/03/25	Budgeted Movement 2025/26	Updated Closing Balance 31/03/26
		£	£			£	£	£	£	£
Homelessness	Utilised for service expenditure from previous grant allocations	659,311	(642,323)	0	(642,323)	16,988	(16,988)	0	0	0
Treasury Management reserve	Used to mitigate fluctuations in investment income received.	200,000	0	0	0	200,000	0	200,000	0	200,000
Asset Management reserve	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.	1,460,336	(247,745)	(227,080)	(380,745)	1,079,591	(289,692)	789,899	(289,692)	500,207
Coast Protection	Held for match funding and mitigate one-off costs in relation to coast protection.	141,841	0	(34,275)	0	141,841	0	141,841	0	141,841
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	0	100,000
Community projects	Balance of community projects funding held prior to draw down against spend areas.	522,395	0	(163,606)	0	522,395	(150,000)	372,395	(150,000)	222,395
Collection fund income compensation	To be utilised to fund deficit in collection fund. Significant movement in 2020/21 reflects the collection fund adjustment account in respect of Covid to be utilised in 2021/22.	2,320,590	0	(1,645,932)	0	2,320,590	(50,000)	2,270,590	0	2,270,590
Other Reserves	These Reserves are budget carry forwards to be used in future years.	2,553,814	(22,472)	(379,358)	(192,771)	2,361,043	(625,775)	1,735,268	0	1,735,268
Total GF Earmarked Reserves		13,012,237	(1,144,674)	(3,486,345)	(1,534,743)	11,477,494	(1,234,502)	10,242,993	(501,692)	9,741,301
General Fund Reserve	Current recommended balance of £3.5 million	4,645,889	(1,143,250)	0	(1,445,437)	3,200,452	0	3,200,452	0	3,200,452
Total GF Reserves		17,658,126	(2,287,924)	(3,486,345)	(2,980,180)	14,677,946	(1,234,502)	13,443,445	(501,692)	12,941,753

Appendix G - Summary of HRA Income & Expenditure for Month 6 2023/24

	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £	Comments
Income						
Dwelling Rents	(24,738,951)	(24,738,951)	(13,032,074)	(24,738,951)	0	
Non Dwelling Rents	(295,498)	(295,498)	(148,396)	(295,498)	0	
Charges for Services and Facilities	(1,390,078)	(1,390,078)	(637,952)	(1,375,078)	15,000	The budgeted income for recharged repairs has reduced due to prior year debts written off in year.
Contribution towards expenditure	(5,000)	(5,000)	(2,500)	(5,000)	0	
Total Income	(26,429,527)	(26,429,527)	(13,820,922)	(26,414,527)	15,000	See Appendix H for details of significant variances.
Expenditure						
Repairs And Maintenance	9,673,395	9,916,395	3,957,503	10,287,189	370,794	There is an increase in demand for repairs and maintenance works in year. A further breakdown is in appendix H.
Supervision and Management	6,961,472	7,354,022	2,479,897	7,422,947	68,925	Increases in property software system renewal costs and agency staff costs are partly offset by vacancies savings in year.
Rents, Rates, Taxes and Other Charges	457,501	457,501	347,301	457,501	0	
Dwelling Depreciation	3,747,646	3,747,646	0	3,747,646	0	
Dwelling revaluation losses/(gains) reversing prior year losses charged	0	0	0	0	0	
Non - Dwelling Depreciation	179,415	179,415	0	179,415	0	
Debt Management Costs	150,000	150,000	0	150,000	0	
Total Expenditure	21,169,429	21,804,979	6,784,701	22,244,698	439,719	See Appendix H for details of significant variances.
Non Service Expenditure/Income						
(Gain) / Loss on Sale of HRA non-current Assets	0	0	0	0	0	
Changes in fair value of HRA investment properties	0	0	0	0	0	
Interest Payable and Similar Charges	3,156,251	3,156,251	139,391	3,306,251	150,000	Higher interest rates have increased HRA interest payments and lower
Interest and Investment Income	(40,000)	(40,000)	0	(30,000)	10,000	returns on investments in year are forecast.
Pension interest cost and expected return on pensions assets	0	0	0	0	0	
revenue grants and contributions receivable	0	0	0	0	0	
Capital Grants & Contributions receivable	(336,000)	(1,336,000)	(59,273)	(1,336,000)	0	
In Year Pension Adjustments	24,578	24,578	0	24,578	0	
Capital Expenditure funded by Revenue (including Grants)	4,343,981	7,479,981	0	7,479,981	0	
Net Charges made for Retirement Benefits in accordance with IAS 19	(647,681)	(647,681)	0	(647,681)	0	
Employer's Contributions Payable to or from Norfolk County.	703,975	703,975	47,634	703,975	0	
Non Service Expenditure/Income	7,205,104	9,341,104	127,752	9,501,104	160,000	
Deficit/(Surplus) for the year on HRA Services.	1,945,006	4,716,556	(6,908,468)	5,331,275	614,719	

Appendix H - HRA - Budget monitoring and commentary 2023/24

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 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 viro 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.

Income

Dwelling Rents	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Dwelling Rents	(24,738,951)	(24,738,951)	(13,032,074)	(24,738,951)	0
Total:	(24,738,951)	(24,738,951)	(13,032,074)	(24,738,951)	0
Non Dwelling Rents	(295,498)	(295,498)	(148,396)	(295,498)	0
0	(295,498)	(295,498)	(148,396)	(295,498)	0
Contribution towards expenditure	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Contribution towards expenditure	(5,000)	(5,000)	(2,500)	(5,000)	0
Total:	(5,000)	(5,000)	(2,500)	(5,000)	0
Charges for Services and Facilities	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Day to Day Repairs & Voids	(15,000)	(15,000)	20,571	0	15,000
Housing Income	(310,456)	(310,456)	(154,030)	(310,456)	0
Environmental Services	(368,043)	(368,043)	(115,153)	(368,043)	0
Sheltered Support	(393,715)	(393,715)	(248,559)	(393,715)	0
Alarms	(302,864)	(302,864)	(140,782)	(302,864)	0
Total:	(1,390,078)	(1,390,078)	(637,952)	(1,375,078)	15,000
Total Income	(26,429,527)	(26,429,527)	(13,820,922)	(26,414,527)	15,000

15,000 Recharges for repairs works in prior years which have not been able to be recovered have been written off in this financial year, reducing the income budget in 2023/24.

Appendix H – HRA – Budget monitoring and commentary 2023/24

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 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 viro 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.

Expenditure

Repairs And Maintenance	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Compliance	2,282,010	2,282,010	765,594	2,353,765	71,755
Planned Cyclical	2,563,488	2,806,488	759,327	2,806,488	0
Efficiency Savings from GYN	(750,000)	(750,000)	0	(750,000)	0
Responsive Repairs	2,754,316	2,754,316	1,178,286	2,578,513	(175,803)
					Average cost lower per job, forecasted underspend to reflect the decrease in job spend
Voids	1,260,350	1,260,350	595,409	1,403,467	143,117
Planned Large Repairs	314,700	314,700	157,350	630,611	315,911
R&M Other	1,248,531	1,248,531	501,538	1,264,345	15,814
					Void work forecasted to overspend because of an increase in demand
					Planned Large Repair's forecasted to overspend because of an increase in demand
					Partnership Fee with Great Yarmouth Services Revised as per SLA agreement
Total:	9,673,395	9,916,395	3,957,503	10,287,189	370,794

Supervision and Management	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Income	(315,370)	(315,370)	(40,800)	(315,370)	0
Staff Pay	3,870,274	3,870,274	1,520,143	3,506,323	(363,951)
Agency Costs	68,111	68,111	191,792	242,270	174,159
Premises Costs	363,552	363,552	132,129	363,552	0
Transport Costs	30,712	30,712	18,818	30,712	0
Supplies and Services	838,105	838,105	641,699	1,096,822	258,717
Support Services	1,677,850	2,070,400	6,744	2,070,400	0
S&M Other	428,238	428,238	9,371	428,238	0
					Property Software System Renewal Costs for the year.
Total:	6,961,472	7,354,022	2,479,897	7,422,947	68,925

Rents, Rates, Taxes and Other Charges	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Rents, Rates, Taxes and Other Charges	457,501	457,501	347,301	457,501	0
Total:	457,501	457,501	347,301	457,501	0

Appendix H - HRA - Budget monitoring and commentary 2023/24

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 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 viro 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.

Dwelling Depreciation	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Dwelling Depreciation	3,747,646	3,747,646	0	3,747,646	0
Total:	3,747,646	3,747,646	0	3,747,646	0

Non - Dwelling Depreciation	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Non - Dwelling Depreciation	179,415	179,415	0	179,415	0
Total:	179,415	179,415	0	179,415	0

Dwelling revaluation losses/(gains) reversing prior year losses charged	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Dwelling revaluation losses/(gains) reversing prior year losses charged	0	0	0	0	0
Total:	0	0	0	0	0

Debt Management Costs	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Debt Management Costs	150,000	150,000	0	150,000	0
Total:	150,000	150,000	0	150,000	0

Non Service Expenditure/Income

Interest Payable and Similar Charges	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Interest Payable and Similar Charges	3,156,251	3,156,251	139,391	3,306,251	150,000
Total:	3,156,251	3,156,251	139,391	3,306,251	150,000

Housing revenue account share of interest on borrowing for the council cashflow and HRA capital programme has increased due to rising interest rates.

Appendix H – HRA – Budget monitoring and commentary 2023/24

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 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 viro 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.

Interest and investment income	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Interest and investment income	(40,000)	(40,000)	0	(30,000)	10,000
Total: (40,000) (40,000) 0 (30,000) 10,000					
Capital Grants & Contributions receivable	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Forecast £	Full Year Variance £
Capital Grants & Contributions receivable	(336,000)	(1,336,000)	(59,273)	(1,336,000)	0
Total:	(336,000)	(1,336,000)	(59,273)	(1,336,000)	0

Housing revenue account share of interest receivable on investments has been forecasted to be lower than budgeted.

Appendix I - Summary of HRA Income & Expenditure for Month 6/2023/24

	Original Budget 2023/24 £	Current Budget 2023/24 £	P6 YTD actual 2023/24 £	Full Year Variance £	Full Year Forecast £
Employee	4,447,495	4,447,495	1,768,745	(189,792)	4,257,703
Premises	8,940,341	9,183,341	3,649,712	370,794	9,554,135
Transport	30,712	30,712	18,831	0	30,712
Supplies & Services	2,316,714	2,316,714	1,307,491	233,667	2,550,381
Third Party Payments	0	0	0	0	0
Transfer Payments	54,950	54,950	50,050	25,050	80,000
Support Services	1,627,076	2,099,740	5,434	0	2,099,740
Capital Charges	11,597,841	14,733,841	210,953	150,000	14,883,841
Income	(27,070,123)	(28,150,237)	(13,919,684)	25,000	(28,125,237)
	1,945,006	4,716,556	(6,908,468)	614,719	5,331,275

Appendix J - HRA Capital Programme 2023/24

HRA Capital Programme	Original Budget 2023/24	Current Budget 2023/24	P6 YTD actual 2023/24	Full Year Forecast	Full Year Variance £	Comments
CAPITAL ASSETS PROGRAMME						
Boiler Service and Maintenance	0	120,000	59,035	120,000	0	
Decent Home Yearly Programme	3,900,000	3,976,907	145,684	3,976,907	0	
Decarb / Energy Efficiency	791,700	3,284,030	(949,811)	3,284,030	0	
Capital Improvements Works	1,000,000	1,500,000	653,981	1,500,000	0	
Specific Planned Projects	250,000	300,000	69,417	300,000	0	
Voids (Capital works)	1,341,000	1,495,000	619,242	1,495,000	0	
Improvement windows & doors	453,000	453,000	31,159	453,000	0	
Planned Maintenance	225,000	225,000	147,791	225,000	0	
AFFORDABLE HOUSING PROGRAMME						
Additional Housing	1,485,000	2,470,000	375,324	2,470,000	0	Final forecast spend for affordable new build projects is predicted to be under budget.
New Affordable Housing	1,000,000	1,301,887	659,869	1,151,887	(150,000)	
OTHER HRA CAPITAL PROGRAMMES						
Non Dwelling	0	0	(1,000)	0	0	
Housing Transformation Budget	0	276,442	63,068	276,442	0	
Capital Programme Total	10,445,700	15,402,266	1,873,759	15,252,266	(150,000)	