

CABINET



URN: 23-137

Report Title: 2023/24 Budget Monitoring Report – Period 3

Report to: ELT / Cabinet / Scrutiny

Date of meeting: 23 August 2023 / 11 September 2023 / 19 September 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 3 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 Cabinet:

- 1) It is recommended that members note the content of the report and the revised forecast for the General Fund and Housing revenue Account for 2023/24.
- 2) approve the updated General Fund capital programme (Appendix E).

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 June 2023. This report compares the actual expenditure and income position at the end of June 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 June 2023 of a deficit position of £1,202k. The original budget has been revised to £895k which is a variance from the forecast of £307k.
- 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 3 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 3.9% (in comparison to period 3 in 2022/23 which was reported as 4.34%). 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 June there is an underspend (£158k) 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 | 14,574 | 15,064 | 490 |
| Non-Service Areas | 2,880 | 2,880 | 0 |
| Use of Reserves | (1,261) | (1,444) | (183) |
| Income | (15,297) | (15,297) | 0 |
| Total (Surplus)/Deficit | 895 | 1,202 | 307 |

- 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 a number of 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 the budget on a number of areas within the Property services area including where previous savings proposals for example concessions have not yet been achieved. The Interim Head of Property and Asset Management

is undertaken 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 be bring forward proposals to mitigate these impacts for the future budget setting timetable.

- 3.4. 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 June 2023 totals £1.4m as summarised under Appendix E. This is in line with expectations as capital spending tends to occur in the final quarters of the financial year.
- 4.2. The 2023/24 budget set the General Fund Capital Programme at £46.897m.
- 4.3. Approved budgets totalling £9.726m were rolled forward from 2022/23 and £2.7m additions were made as part of the 2022/23 outturn report, approved at Cabinet on 25th July 2023. The revised budget therefore totals £59,323m.
- 4.4. Details of the revised 2023/24 budget are provided under Appendix E. The revised programme has been amended further to incorporate the following changes:
- 4.5. The Council has been awarded £400k grant funding from the Department for Environment, Food and Rural Affairs (DEFRA). This is to be used to provide capital grants for small scale investment in micro and small enterprises in rural areas. It is intended to fund farm business diversification projects outside of agriculture (for example, creating rural leisure and tourism facilities).
- 4.6. A budget of £160k has been added to the Capital Programme for 2023-24 and £240k will be added for 2024-25 based on when the Council will receive the funding.
- 4.7. In January 2023 the council was awarded Levelling Up funding of £20m. The Council formally accepted this funding in April 2023. The funding has been added to the North Quay project already contained within the Capital Programme and will be spent over a number of financial years but has been profiled in line with the forecasted payments from central government.
- 4.8. For 23-24, a budget of £3.56m has been included. The budget profile may have to be adjusted in future as the project develops.
- 4.9. At Cabinet on 25th July 2023 the following budgets were approved and have therefore been added into the Capital Programme £1.23m for the purchase of 5 properties to be used for temporary accommodation, partially funded by the Local Authority Housing Fund (LAHF) scheme.
- 4.10. £296k capital S106 funds are to be used to make improvements to play areas within the borough. In addition to these funds, a capital contribution of £125k needs to be made to make all the improvements required to those playgrounds where no or limited S106 funds are available. A provisional budget of £304,750 had been included in the Capital Programme as part of the budget report that was approved by Council in February 2023, however, this was subject to further approval in line with the Council's play strategy. Following the approval of the use of the S106 funds and since the required borrowing of £125k is less than the £165k that was provisionally approved, the budget has been adjusted accordingly.

- 4.11. £225k has been included to facilitate the delivery of the Office Rationalisation project, funded from borrowing.
- 4.12. £400k has been included for the re-provision of play facilities at Beacon Park, to be funded from capital receipts.
- 4.13. £113k has been added to the refuse vehicle budget in the Capital Programme to allow the purchase of the six diesel and one electric refuse vehicles and associated infrastructure as agreed as part of the fleet strategy work. These costs will be passed onto GYS as part of the service level agreement around asset lease and replacement. This is in addition to £120k approved for the retrofit of six vehicles with emerging fuel technology as approved at Policy and Resources Committee in November 2022.
- 4.14. The Council is currently still experiencing increased construction & materials costs across its capital projects, mainly due to inflationary pressures. Whilst committed capital projects are potentially at less risk (depending on the contract), those projects still at the planning development stage are at greater risk of not being delivered within their approved budgets.
- 4.15. In order to partially mitigate this risk a centralised major capital projects contingency had already been approved; however, the Capital Programme will need to be constantly reviewed during the year and projects may need to be reconsidered and/or reprioritised according to funding available.
- 4.16. The capital contingency has been reduced by £585k to amend the financing on the Marketplace project. Please note that this is not additional budget for the Market project, but rather a reprofiling of the sources of finance. The amount comprises £375k approved at Policy and Resources Committee in July 2022, £160k for extra work on utilities, approved as part of the Period 4 Budget monitoring report at Policy and Resources Committee in September 2022 and £50k approved by ELT under delegation in October 2022.
- 4.17. The Homes Upgrade Grant 1 (HUG1) project contained in the capital programme is now complete, however, an underspend on the total amount of grant received has been identified. This underspend will need to be repaid to the Department of Energy Security and Net Zero. The total amount to be repaid is being finalised and will be reported in future budget monitoring reports. Current Council spend on HUG1 and Local Authority Delivery 3 (LAD3) is lower than the spend of the Council's delivery agent reflecting a time difference in the receipt of invoices.

5. GENERAL FUND CONCLUSIONS

- 5.1. The General Fund revenue budget is showing a forecast full year overspend of £515k. 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 £46.9m as at month 3, 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 3.
- 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 3 is reviewed to produce estimated forecasts, compared against original budgets, for the 2023/24 financial year. Key variations are identified and explained within Appendix 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 Appendix G & J.
- 7.3. The Housing Revenue Account summary, displayed within Appendix G, shows a 2023/24 forecast deficit of £2.426m, from a currently budgeted deficit of £2.338m, resulting in an unfavorable movement of £0.089m.
- 7.4. The forecast changes incorporated within Appendix G are explained in detail on Appendix H and relate to Job evaluations increases, property SLA increases and increased IT software costs.
- 7.5. The HRA employee turnover for 2023/24, to the end of Period 3 is currently 2.22%. 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. Some of the in-year vacancy savings will be offset using agency and interim appointments. Overall, for the period to the end of June 2023, there is a total spend of £824k for direct employee costs, there are vacancy savings of £28.5k and there has been a job revaluation of the income assistant role which has led to an increase in budget of £34.6k over the whole team. This has resulted in an overall increase of £6.1k, within supervision and management pay area.
- 7.6. Responsive & Void repair and maintenance budgets currently reflect an increase in revenue void spend, due to an increase in demand for the quarter. Although these services are currently reflecting an overspend, there is a likelihood of underspend within responsive repairs due to a lower demand currently within this area. Budgets will continue to be monitored going forward and forecasts will be adjusted to reflect any market changes.
- 7.7. Compliance budgets are currently reflecting a slight overspend due to some backlogged jobs but in general the budgets remain in line with budget, this will be closely monitored, and forecasts will be updated to reflect any key changes highlighted by the compliance manager.

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 budget will be updated from P4 to reflect all 2022/23 approved carry forward budgets from the 2022/23 Outturn report. There is no change to forecast budget at the end of Period 3.
- 8.2. Actual capital spend to the end of Period 3 totals (£0.077m), however this currently includes outstanding invoices of £1m, from the Social Housing Decarbonisation Fund (SHDF) that are still due to be paid from the prior financial year (summarised in Appendix J).
- 8.3. Capital programmes are progressing with areas of work mobilising and revisions to work plans being reviewed and prioritised as needed. £1.1m of expenditure has been committed to date on 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. The Council was successful in bidding and securing £1.6m of grant funding under the Social Housing Decarbonisation Fund (SHDF). 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. Budget provisions for works are currently categorised within Appendix J, under Decarbonisation.
- 8.5. The Council also successfully secured 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 is currently being delivered using both grant and Right to Buy receipts, providing some valuable additions to the Great Yarmouth's affordable housing stock. Jubilee court is on target to complete in Period 4 23/24.
- 8.6. 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 3 against our anticipated budgeted sales for 2023/24.

| | Estimated Sales | Actual Sales |
|--------------|-----------------|--------------|
| Qtr. 1 | 4 | 4 |
| Qtr. 2 | 4 | 0 |
| Qtr. 3 | 6 | 0 |
| Qtr. 4 | 6 | 0 |
| Total | 20 | 4 |

- 9.2. Right to Buy sales total four sales up to the end of period 3. This is currently in line with budget expectations.
- 9.3. Right to Buy capital receipts will support the capital programme in 2023/24, to support the development of Affordable Housing.

10. HOUSING REVENUE ACCOUNT CONCLUSION

- 10.1. The Housing Revenue Account currently shows a revised 2023/24 forecast deficit of £2.426m, from a current budgeted deficit of £2.338m, resulting in an unfavorable movement of £0.089m. The Income and expenditure position will continue to be monitored going forward.
- 10.2. Major Capital spend to the end of Period 3 totals (£0.077m). Spend will increase in later periods as areas of works are fully mobilised. A capital budget totaling £10.5m 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 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Comments |
|---|---------------------------------|-----------------------------------|----------------------------------|-------------------------|----------------------------|---|
| Net Cost of Services | | | | | | |
| Executive | 3,742,419 | 3,742,419 | 529,022 | 3,784,419 | 42,000 | See Appendix B for details of significant variances. |
| Housing | 868,737 | 868,737 | (491,976) | 982,897 | 114,160 | |
| Inward Investment | 659,678 | 659,678 | (126,271) | 725,384 | 65,706 | |
| Planning and Growth | 616,713 | 733,483 | 36,767 | 822,083 | 88,600 | |
| Customer Services | (408,122) | (266,947) | 4,100,810 | (376,572) | (109,625) | |
| Property and Asset Management | 388,037 | 388,037 | (1,094,217) | 815,501 | 427,464 | |
| IT, Communications, Marketing and Events | 1,957,105 | 1,957,105 | 32,015 | 1,957,105 | 0 | |
| Environmental Services | 6,181,183 | 6,183,698 | 861,419 | 6,223,330 | 39,632 | |
| Health Integration and Communities (new) | 307,338 | 307,338 | (495,486) | 129,838 | (177,500) | |
| | 14,313,088 | 14,573,548 | 3,352,083 | 15,063,985 | 490,437 | |
| Non Service Expenditure/Income | | | | | | |
| Recharge to the Housing Revenue Account | (1,701,263) | (2,093,813) | 244 | (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 | 54,501 | 1,821,000 | 0 | |
| Interest Receivable | (474,906) | (474,906) | (52,829) | (474,906) | 0 | |
| 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) | (1,261,444) | 0 | (1,444,276) | (182,832) | 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 | 416,141 | 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 | 2,129,843 | 0 | |
| Accounting Adjustments - soft loans, acc absences | 0 | 0 | 224,030 | 0 | 0 | |
| Apprenticeship Levy | 58,539 | 58,539 | 8,733 | 58,539 | 0 | |
| | 2,127,748 | 1,618,428 | (519,777) | 1,435,596 | (182,832) | |
| Income | | | | | | |
| Council Tax - Parishes | (671,572) | (671,572) | (596,030) | (671,572) | 0 | |
| Council tax - Borough | (5,417,359) | (5,417,359) | 595,909 | (5,417,359) | 0 | |
| Business Rates | (6,065,000) | (6,065,000) | (4,733,800) | (6,065,000) | 0 | |
| Revenue Support Grant | (2,537,824) | (2,537,824) | 0 | (2,537,824) | 0 | |
| New Homes Bonus | (187,081) | (187,081) | (46,770) | (187,081) | 0 | |
| Other Grants and contributions | (418,496) | (418,496) | (120,247) | (418,496) | 0 | |
| | (15,297,332) | (15,297,332) | (4,900,937) | (15,297,332) | 0 | |
| (Surplus)/Deficit | 1,143,504 | 894,644 | (2,068,631) | 1,202,249 | 307,605 | Forecast is a £58k increase from original budget. Actuals for period 3 includes accruals that have not been offset to date in the financial year. |

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 yearend 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 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 765,640 | 765,640 | 188,867 | 765,640 | 0 | |
| Non-pay | 12,869 | 12,869 | 6,455 | 12,869 | 0 | |
| Gross Direct Income | 0 | 0 | (30) | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 778,509 | 778,509 | 195,291 | 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) | 195,291 | (10,561) | 0 | |

| Legal | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | (209,096) | 546,819 | 0 | |
| Gross Direct Income | (35,000) | (35,000) | 81,741 | (35,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | 511,819 | 511,819 | (127,355) | 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) | (127,355) | (1) | 0 | |

| Equinox | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 64,708 | 64,708 | 16,513 | 64,708 | 0 | |
| Non-pay | 21,039 | 21,039 | (3,514) | 21,039 | 0 | |
| Gross Direct Income | (132,000) | (132,000) | (31,249) | (132,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | (46,253) | (46,253) | (18,250) | (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) | (18,250) | (46,253) | 0 | |

| GYBS company | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 30,636 | 30,636 | 37,761 | 30,636 | 0 | |
| Gross Direct Income | (470,000) | (470,000) | (28,400) | (470,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | (439,364) | (439,364) | 9,361 | (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) | 9,361 | (414,884) | 0 | |

| Housing Repairs & Maintenance Company | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | 0 | 0 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 0 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 0 | 0 | 0 | |

| Corporate Costs | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | (215,947) | 196,150 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 196,150 | 196,150 | (215,947) | 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 | (215,947) | 20 | 0 | |

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

| Emergency Response | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 83 | 0 | 0 | |
| Non-pay | 0 | 0 | 2,507 | 0 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 2,591 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 2,591 | 0 | 0 | |
| Finance | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 816,818 | 816,818 | 152,095 | 816,818 | 0 | |
| Non-pay | 384,408 | 384,408 | 28,606 | 384,408 | 0 | |
| Gross Direct Income | (7,500) | (7,500) | (538) | (7,500) | 0 | |
| Net Direct Expenditure/(Income) Total: | 1,193,726 | 1,193,726 | 180,163 | 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) | 180,163 | (25,764) | 0 | |
| Member Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 182,570 | 182,570 | 55,004 | 201,070 | 18,500 | Variance reflects additional position agreed to be funded by earmarked reserves. |
| Non-pay | 345,766 | 345,766 | 74,636 | 345,766 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 528,336 | 528,336 | 129,640 | 546,836 | 18,500 | |
| Support Services Recharges | (473,850) | (533,890) | 0 | (533,890) | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 54,486 | (5,554) | 129,640 | 12,946 | 18,500 | |
| Corporate Strategy | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 100,203 | 100,203 | 21,017 | 100,203 | 0 | |
| Non-pay | 4,533 | 4,533 | 41 | 4,533 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 104,736 | 104,736 | 21,058 | 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) | 21,058 | (4,174) | 0 | |
| Elections | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 169,029 | 169,029 | 86,331 | 172,029 | 3,000 | |
| Non-pay | 143,794 | 143,794 | 101,682 | 143,794 | 0 | |
| Gross Direct Income | (25,211) | (25,211) | (28,501) | (30,711) | (5,500) | |
| Net Direct Expenditure/(Income) Total: | 287,612 | 287,612 | 159,513 | 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 | 159,513 | 344,012 | (2,500) | |
| Human Resources | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 495,211 | 495,211 | 118,821 | 521,211 | 26,000 | Variance reflects overlap of maternity and covering positions. |
| Non-pay | 131,937 | 131,937 | 74,135 | 131,937 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 627,148 | 627,148 | 192,956 | 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) | 192,956 | 12,938 | 26,000 | |
| Total Executive: | 900,029 | (173,721) | 529,022 | (131,721) | 42,000 | |
| Total Executive excluding capital charges and recharges: | 3,742,419 | 3,742,419 | 529,022 | 3,784,419 | 42,000 | |
| Total Executive excluding recharges: | 3,742,419 | 3,742,419 | 529,022 | 3,784,419 | 42,000 | |

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

Housing

| Housing Needs | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--|
| Gross Direct Expenditure: | | | | | | |
| Pay | 1,377,918 | 1,377,918 | 266,460 | 1,377,918 | 0 | |
| Non-pay | 553,638 | 553,638 | 202,930 | 806,609 | 252,971 | 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) | (945,380) | (1,579,983) | (138,811) | 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 | (475,991) | 604,544 | 114,160 | |
| 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 | (475,991) | 1,054,471 | 114,160 | |

| Housing Strategy | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 184,935 | 184,935 | 29,214 | 184,935 | 0 | |
| Non-pay | 4,700 | 4,700 | (14,414) | 4,700 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 189,635 | 189,635 | 14,800 | 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 | 14,800 | 298,854 | 0 | |

| Traveller's Site/Gapton Hall | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 68,657 | 68,657 | 8,364 | 68,657 | 0 | |
| Non-pay | 138,732 | 138,732 | 21,824 | 138,732 | 0 | |
| Gross Direct Income | (123,483) | (123,483) | (25,034) | (123,483) | 0 | |
| Net Direct Expenditure/(Income) Total: | 83,906 | 83,906 | 5,153 | 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 | 5,153 | 164,646 | 0 | |

| Refugees | Original Budget 2019/20 £ | Current Budget 2019/20 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | 45 | 0 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 45 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 45 | 0 | 0 | |

| Better Care Fund | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 128,159 | 128,159 | 22,661 | 128,159 | 0 | |
| Non-pay | 22,364 | 22,364 | 774 | 22,364 | 0 | |
| Gross Direct Income | (157,019) | (157,019) | (104,093) | (157,019) | 0 | |
| Net Direct Expenditure/(Income) Total: | (6,496) | (6,496) | (80,659) | (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 | (80,659) | 41,164 | 0 | |

| Safe at Home | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 273,910 | 273,910 | 62,568 | 273,910 | 0 | |
| Non-pay | 53,649 | 53,649 | 4,653 | 53,649 | 0 | |
| Gross Direct Income | (258,247) | (258,247) | (22,611) | (258,247) | 0 | |
| Net Direct Expenditure/(Income) Total: | 69,312 | 69,312 | 44,610 | 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 | 44,610 | 145,392 | 0 | |

| | | | | | | |
|--|-----------|-----------|-----------|-----------|---------|--|
| Total Housing: | 1,432,197 | 1,590,367 | (491,976) | 1,704,527 | 114,160 | |
| Total Housing excluding capital charges and recharges: | 826,741 | 826,741 | (491,976) | 940,901 | 114,160 | |
| Total Housing excluding recharges: | 868,737 | 868,737 | (491,976) | 982,897 | 114,160 | |

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

Inward Investment

| Project Management Office | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 76,806 | 76,806 | 46,929 | 76,806 | 0 | |
| Non-pay | 1,802 | 1,802 | 805 | 1,802 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 78,608 | 78,608 | 47,735 | 78,608 | 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 | 161,748 | 47,735 | 161,748 | 0 | |
| Projects and Programmes | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 106,357 | 106,357 | 21,400 | 106,357 | 0 | |
| Non-pay | 3,092 | 3,092 | 455 | 3,092 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 109,449 | 109,449 | 21,855 | 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 | 21,855 | 435,339 | 0 | |
| Offshore Wind Project | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 53,692 | 53,692 | 11,832 | 53,692 | 0 | |
| Non-pay | 44,919 | 44,919 | 18,930 | 44,919 | 0 | |
| Gross Direct Income | (100,000) | (100,000) | 101,937 | (100,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | (1,389) | (1,389) | 132,699 | (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) | 132,699 | (1,389) | 0 | |
| Inclusion Project (ESF) | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | 0 | 0 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 0 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 0 | 0 | 0 | |
| Towns Fund | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | (12,060) | 0 | 0 | |
| Gross Direct Income | 0 | 0 | 928 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | (11,132) | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | (11,132) | 0 | 0 | |
| Winter Programme - Different Light | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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) | 53,430 | (45,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 53,430 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 53,430 | 0 | 0 | |
| CCTV | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 35,401 | 114,476 | 0 | |
| Gross Direct Income | (4,000) | (4,000) | (4,000) | (4,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | 110,476 | 110,476 | 31,401 | 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 | 31,401 | 171,583 | 0 | |

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

| Culture and Leisure | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 86,264 | 15,344 | 86,264 | 0 | |
| Non-pay | 301,920 | 215,656 | (19,625) | 215,656 | 0 | |
| Gross Direct Income | (173,115) | (173,115) | 10,000 | (173,115) | 0 | |
| Net Direct Expenditure/(Income) Total: | 128,805 | 128,805 | 5,719 | 128,805 | 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 | 194,975 | 5,719 | 194,975 | 0 | |
| Indoor Leisure - Phoenix Pool & Marina Centre | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 60,552 | 60,552 | 11,921 | 60,552 | 0 | |
| Non-pay | 104,080 | 104,080 | (184,626) | 169,787 | 65,707 | £65k for increased utility costs for the new leisure centre to be funded from the asset management earmarked reserve. |
| Gross Direct Income | (211,780) | (211,780) | 11,581 | (211,780) | 0 | |
| Net Direct Expenditure/(Income) Total: | (47,148) | (47,148) | (161,124) | 18,559 | 65,707 | |
| Support Services Recharges | 77,390 | 111,600 | 0 | 111,600 | 0 | |
| Capital Charges | 86,348 | 86,348 | 0 | 86,348 | 0 | |
| Total: | 116,590 | 150,800 | (161,124) | 216,507 | 65,707 | |
| Conservation | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 161,604 | 177,888 | 21,184 | 177,888 | 0 | |
| Non-pay | 211,261 | 664,646 | 97,578 | 664,646 | 0 | |
| Gross Direct Income | (106,718) | (576,387) | (18,200) | (576,387) | 0 | |
| Net Direct Expenditure/(Income) Total: | 266,147 | 266,147 | 100,561 | 266,147 | 0 | No significant variance. |
| Support Services Recharges | 32,840 | 44,490 | 0 | 44,490 | 0 | |
| Capital Charges | 25,408 | 25,408 | 0 | 25,408 | 0 | |
| Total: | 324,395 | 336,045 | 100,561 | 336,045 | 0 | |
| Economic Development | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 114,244 | 114,244 | 20,967 | 114,244 | 0 | |
| Non-pay | 1,604 | 1,604 | 555 | 1,604 | 0 | |
| Gross Direct Income | (117,022) | (117,022) | 0 | (117,022) | 0 | |
| Net Direct Expenditure/(Income) Total: | (1,174) | (1,174) | 21,522 | (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 | 21,522 | 127,536 | 0 | |
| Enterprise GY | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | (1,950) | 0 | (1,950) | |
| Net Direct Expenditure/(Income) Total: | 1 | 1 | (1,950) | 0 | (1,951) | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 1 | 1 | (1,950) | 0 | (1,951) | |
| Enterprise Zone | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | (366,987) | 648,180 | 0 | |
| Gross Direct Income | (780,000) | (780,000) | 0 | (780,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | (131,820) | (131,820) | (366,987) | (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) | (366,987) | (131,820) | 0 | |
| Total Inward Investment: | 1,197,698 | 1,444,818 | (126,271) | 1,510,524 | 63,756 | |
| Total Inward Investment excluding capital charges and recharges: | 511,955 | 511,955 | (126,271) | 577,661 | 65,706 | |
| Total Inward Investment excluding recharges: | 659,678 | 659,678 | (126,271) | 725,384 | 65,706 | |

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Planning and Growth

| Building Control | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---|
| Gross Direct Expenditure: | | | | | | |
| Pay | 260,240 | 260,240 | 30,728 | 234,540 | (25,700) | Variance reflects vacancies within the service. |
| Non-pay | 41,627 | 41,627 | 8,606 | 45,627 | 4,000 | |
| Gross Direct Income | (248,100) | (248,100) | (42,048) | (208,100) | 40,000 | 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 | (2,714) | 72,067 | 18,300 | |
| Support Services Recharges | 69,290 | 83,180 | 0 | 83,180 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 123,057 | 136,947 | (2,714) | 155,247 | 18,300 | |
| Development Control | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 660,847 | 810,597 | 128,744 | 810,597 | 0 | |
| Non-pay | 39,675 | 39,675 | (69,312) | 39,975 | 300 | |
| Gross Direct Income | (597,450) | (597,450) | (95,298) | (563,450) | 34,000 | 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 | 252,822 | (35,866) | 287,122 | 34,300 | |
| Support Services Recharges | 167,580 | 215,260 | 0 | 215,260 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 270,652 | 468,082 | (35,866) | 502,382 | 34,300 | |
| Land Charges | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 2,143 | 49,489 | 0 | |
| Gross Direct Income | (148,126) | (148,126) | (17,928) | (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) | (15,785) | (58,637) | 40,000 | |
| Support Services Recharges | 29,250 | 33,340 | 0 | 33,340 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | (69,387) | (65,297) | (15,785) | (25,297) | 40,000 | |
| Planning business support | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 146,400 | 108,420 | 26,117 | 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 | 26,120 | 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 | 26,120 | 167,560 | 0 | |
| Strategic Planning | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 313,185 | 313,185 | 69,494 | 309,185 | (4,000) | |
| Non-pay | 119,644 | 124,644 | 7,637 | 124,644 | 0 | |
| Gross Direct Income | (22,300) | (22,300) | (12,120) | (22,300) | 0 | |
| Net Direct Expenditure/(Income) Total: | 410,529 | 415,529 | 65,012 | 411,529 | (4,000) | 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 | 505,141 | 65,012 | 501,141 | (4,000) | |
| Total Planning and Growth: | 1,006,443 | 1,212,433 | 36,767 | 1,301,033 | 88,600 | |
| Total Planning and Growth excluding capital charges and recharges: | 615,131 | 731,901 | 36,767 | 820,501 | 88,600 | |
| Total Planning and Growth excluding recharges: | 616,713 | 733,483 | 36,767 | 822,083 | 88,600 | |

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

Customer Services

| Benefits | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|---|--|---|--|---------------------------------|-------------------------------------|--|
| Gross Direct Expenditure: | | | | | | |
| Pay | 607,054 | 607,054 | 135,714 | 605,554 | (1,500) | |
| Non-pay | 20,022,714 | 20,022,714 | 3,873,789 | 19,177,714 | (845,000) | |
| Gross Direct Income | (20,577,086) | (20,577,086) | (76,350) | (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 | 3,933,153 | 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 | 3,933,153 | 292,729 | (10,200) | |
| Crematorium and Cemeteries | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 229,942 | 229,942 | 56,014 | 229,942 | 0 | |
| Non-pay | 822,454 | 822,454 | 211,191 | 829,454 | 7,000 | |
| Gross Direct Income | (1,643,500) | (1,643,500) | (268,969) | (1,573,500) | 70,000 | 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) | (591,104) | (1,765) | (514,104) | 77,000 | |
| Support Services Recharges | 161,370 | 207,500 | 0 | 207,500 | 0 | |
| Capital Charges | 70,543 | 70,543 | 0 | 70,543 | 0 | |
| Total: | (359,191) | (313,061) | (1,765) | (236,061) | 77,000 | |
| Customer Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 655,134 | 655,134 | 152,012 | 642,134 | (13,000) | Variance due to vacancies within the service. |
| Non-pay | 12,180 | 12,180 | 5,209 | 12,180 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 667,314 | 667,314 | 157,222 | 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) | 157,222 | (44,266) | (13,000) | |
| Support Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 166,515 | 166,515 | 37,809 | 171,515 | 5,000 | |
| Non-pay | 36,651 | 36,651 | 33,792 | 37,651 | 1,000 | |
| Gross Direct Income | 0 | 0 | 500 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 203,166 | 203,166 | 72,101 | 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) | 72,101 | (1,789) | 6,000 | |
| Car Parks | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 442,590 | 442,590 | 110,240 | 439,090 | (3,500) | |
| Non-pay | 837,445 | 837,445 | 90,704 | 843,945 | 6,500 | |
| Gross Direct Income | (2,631,841) | (2,490,666) | (554,624) | (2,644,091) | (153,425) | 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) | (1,210,631) | (353,680) | (1,361,056) | (150,425) | |
| 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) | (847,524) | (353,680) | (997,949) | (150,425) | |
| Revenues | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 815,921 | 815,921 | 185,313 | 790,921 | (25,000) | Variance due to vacancies within the service. |
| Non-pay | 243,311 | 243,311 | 79,872 | 243,311 | 0 | |
| Gross Direct Income | (596,408) | (596,408) | 10,300 | (596,408) | 0 | |
| Net Direct Expenditure/(Income) Total: | 462,824 | 462,824 | 275,484 | 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 | 275,484 | 966,114 | (25,000) | |
| Tearooms | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 64,641 | 64,641 | 16,949 | 70,641 | 6,000 | |
| Non-pay | 46,352 | 46,352 | 8,239 | 24,252 | (22,100) | |
| Gross Direct Income | (113,882) | (113,882) | (6,893) | (91,782) | 22,100 | Offset of income and costs of sales variances. |
| Net Direct Expenditure/(Income) Total: | (2,889) | (2,889) | 18,295 | 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 | 18,295 | 96,497 | 6,000 | |
| Total Customer Services: | (190,515) | 184,900 | 4,100,810 | 75,275 | (109,625) | |
| Total Customer Services excluding capital charges and recharges: | (559,813) | (418,638) | 4,100,810 | (528,263) | (109,625) | |
| | (408,122) | (266,947) | 4,100,810 | (376,572) | (109,625) | |

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

Property and Asset Management

| Public Toilets | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 62,600 | 251,399 | 2,305 | |
| Gross Direct Income | 0 | 0 | 0 | (2,305) | (2,305) | |
| Net Direct Expenditure/(Income) Total: | 249,094 | 249,094 | 62,600 | 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 | 62,600 | 441,901 | 0 | |

| Repairs and Maintenance | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 213 | 10,589 | 0 | |
| Gross Direct Income | (97,572) | (97,572) | 254,661 | (97,572) | 0 | |
| Net Direct Expenditure/(Income) Total: | (86,983) | (86,983) | 254,874 | (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 | 254,874 | 204,116 | 0 | |

| Footway Lighting | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | (8,325) | 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 | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 143,849 | 143,849 | (8,325) | 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 | (8,325) | 374,167 | 67,500 | |

| Coastal Protection | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 203,828 | 203,828 | 47,808 | 205,328 | 1,500 | |
| Non-pay | 115,882 | 115,882 | 4,570 | 118,882 | 3,000 | |
| Gross Direct Income | (154,853) | (154,853) | 0 | (159,353) | (4,500) | |
| Net Direct Expenditure/(Income) Total: | 164,857 | 164,857 | 52,378 | 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 | 52,378 | 603,620 | 0 | |

| Community Centres | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 2,088 | 10,443 | 5,000 | |
| Gross Direct Income | (1,774) | (1,774) | (1,661) | (3,774) | (2,000) | |
| Net Direct Expenditure/(Income) Total: | 3,669 | 3,669 | 427 | 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 | 427 | 60,822 | 3,000 | |

| Council Offices - Town Hall | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 21,288 | 252,456 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 252,456 | 252,456 | 21,288 | 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) | 21,288 | (3) | 0 | |

| Council Offices - Greyfriars | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 6,517 | 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 | 6,517 | 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 | 6,517 | (14,993) | (15,000) | |

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

| Council Offices - Maritime House | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 1,327 | 29,765 | 3,000 | |
| Gross Direct Income | (4,000) | (4,000) | 0 | 0 | 4,000 | |
| Net Direct Expenditure/(Income) Total: | 22,765 | 22,765 | 1,327 | 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 | 1,327 | 48,895 | 7,000 | |
| Council Offices - Catalyst Centre | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 1,572 | 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 | 1,572 | 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 | 1,572 | (24,997) | (25,000) | |
| Beach Huts | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 27,448 | 27,448 | 8,159 | 29,448 | 2,000 | |
| Non-pay | 13,711 | 13,711 | 4,848 | 10,661 | (3,050) | |
| Gross Direct Income | (79,335) | (79,335) | (90,179) | (76,285) | 3,050 | |
| Net Direct Expenditure/(Income) Total: | (38,176) | (38,176) | (77,171) | (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 | (77,171) | 5,754 | 2,000 | |
| Easter Fayre | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| 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 | |
| Markets | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 77,595 | 77,595 | 55,831 | 79,595 | 2,000 | |
| Non-pay | 235,734 | 235,734 | 47,137 | 234,557 | (1,177) | |
| Gross Direct Income | (185,769) | (185,769) | (111,369) | (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 | (8,400) | 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 | (8,400) | 223,743 | 11,823 | |
| Go Trade | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 £ | P3 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 | 1,901 | 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 | 1,901 | 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 | 1,901 | 31,048 | 25,754 | |

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

| Bretts | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | (58,530) | 56,125 | 0 | |
| Gross Direct Income | (52,101) | (52,101) | 36,772 | (52,101) | 0 | |
| Net Direct Expenditure/(Income) Total: | 4,024 | 4,024 | (21,758) | 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 | (21,758) | 15,374 | 0 | |
| Courts | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 372 | 20,093 | 0 | |
| Gross Direct Income | (14,300) | (14,300) | 7,516 | (14,300) | 0 | |
| Net Direct Expenditure/(Income) Total: | 5,793 | 5,793 | 7,888 | 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 | 7,888 | 21,063 | 0 | |
| South Denes Energy Park | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 0 | 5,455 | 0 | |
| Gross Direct Income | (8,004) | (8,004) | (2,668) | (8,004) | 0 | |
| Net Direct Expenditure/(Income) Total: | (2,549) | (2,549) | (2,668) | (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 | (2,668) | 33,441 | 0 | |
| Factory Units | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 290 | 26,465 | 6,500 | |
| Gross Direct Income | (113,337) | (113,337) | (35,480) | (106,687) | 6,650 | |
| Net Direct Expenditure/(Income) Total: | (93,372) | (93,372) | (35,191) | (80,222) | 13,150 | No significant variance. |
| Support Services Recharges | 23,470 | 28,930 | 244 | 28,930 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | (69,902) | (64,442) | (34,946) | (51,292) | 13,150 | |
| Minerva House | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 11,094 | 11,094 | 0 | 11,094 | 0 | |
| Gross Direct Income | (66,118) | (66,118) | (34,375) | (86,743) | (20,625) | Full rental of Minerva House, stepped rent increase not budgeted for. |
| Net Direct Expenditure/(Income) Total: | (55,024) | (55,024) | (34,375) | (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) | (34,375) | (67,839) | (20,625) | |
| Corporate Estates | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 10 | 10 | 0 | 10 | 0 | |
| Non-pay | 482,992 | 482,992 | 95,930 | 482,992 | 0 | |
| Gross Direct Income | (2,500,903) | (2,500,903) | (1,150,339) | (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) | (1,054,409) | (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) | (1,054,409) | (1,090,276) | 255,000 | |
| Onians | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 262 | 1,480 | 0 | |
| Gross Direct Income | (9,900) | (9,900) | (1,200) | (5,400) | 4,500 | |
| Net Direct Expenditure/(Income) Total: | (8,420) | (8,420) | (938) | (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 | (938) | 8,040 | 4,500 | |

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

| Property Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|---|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---|
| Gross Direct Expenditure: | | | | | | |
| Pay | 953,584 | 953,584 | 174,492 | 953,584 | 0 | |
| Non-pay | 52,062 | 52,062 | 9,250 | 52,062 | 0 | |
| Gross Direct Income | (293,317) | (293,317) | 1,019 | (293,317) | 0 | |
| Net Direct Expenditure/(Income) Total: | 712,329 | 712,329 | 184,761 | 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) | 184,761 | (27,211) | 0 | |
| Beacon Park | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 12,069 | 194,400 | (42,500) | Underspend 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) | (549,437) | (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) | (537,369) | (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) | (537,369) | (651,263) | 0 | |
| 37-39 Market Place (Palmer's / The Place) | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 8,366 | 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 | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 42,992 | 42,992 | 8,366 | 110,273 | 67,281 | |
| Support Services Recharges | 5,960 | 7,680 | 0 | 7,680 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 48,952 | 50,672 | 8,366 | 117,953 | 67,281 | |
| Property Building Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 493,081 | 493,081 | 47,823 | 503,081 | 10,000 | Additional spend on children's play equipment funded by contributions. |
| Gross Direct Income | 0 | 0 | 0 | (10,000) | (10,000) | |
| Net Direct Expenditure/(Income) Total: | 493,081 | 493,081 | 47,823 | 493,081 | 0 | |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 493,081 | 493,081 | 47,823 | 493,081 | 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 | 9,700 | 30,730 | 14,581 | Utility costs (electricity) and final payment to Trust managing the site. |
| Gross Direct Income | (1,000) | (1,000) | 0 | 0 | 1,000 | |
| Net Direct Expenditure/(Income) Total: | 15,149 | 15,149 | 9,700 | 30,730 | 15,581 | |
| Support Services Recharges | 18,040 | 25,840 | 0 | 25,840 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 33,189 | 40,989 | 9,700 | 56,570 | 15,581 | |
| Preliminary Densification Costs | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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) | Costs anticipated to be recovered from funding. |
| Gross Direct Income | (86,000) | (86,000) | 0 | 0 | 86,000 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 7,000 | 7,000 | 7,000 | |
| 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 | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 13,720 | 13,720 | 1,309 | 14,720 | 1,000 | |
| Non-pay | 13,337 | 13,337 | 142 | 12,337 | (1,000) | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 27,057 | 27,057 | 1,450 | 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 | 1,450 | 37,887 | 0 | |
| Total Property and Asset Management: | 512,137 | 446,787 | (1,093,973) | 874,251 | 427,464 | |
| Total Property and Asset Management excluding capital charges and recharges: | (667,545) | (667,545) | (1,094,217) | (240,081) | 427,464 | |
| Total Property and Asset Management excluding recharges: | 388,037 | 388,037 | (1,094,217) | 815,501 | 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 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|---|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 181,732 | 181,732 | | 41,748 | 181,732 | 0 |
| Non-pay | 15,170 | 15,170 | | 7,353 | 15,170 | 0 |
| Gross Direct Income | (25,520) | (25,520) | | 0 | (25,520) | 0 |
| Net Direct Expenditure/(Income) Total: | 171,382 | 171,382 | 49,102 | 171,382 | 0 | No significant variance. |
| Support Services Recharges | (147,990) | (175,550) | 0 | 0 | (175,550) | 0 |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | 23,392 | (4,168) | 49,102 | (4,168) | 0 | |
| Print and Design | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 103,618 | 103,618 | | 43,402 | 103,618 | 0 |
| Non-pay | 16,030 | 16,030 | | 20,167 | 16,030 | 0 |
| Gross Direct Income | (7,700) | (7,700) | (3,495) | (7,700) | 0 | |
| Net Direct Expenditure/(Income) Total: | 111,948 | 111,948 | 60,074 | 111,948 | 0 | No significant variance. |
| Support Services Recharges | (139,850) | (214,620) | 0 | (214,620) | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | (27,902) | (102,672) | 60,074 | (102,672) | 0 | |
| Tourism | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | | 9,103 | 0 | 0 |
| Non-pay | 14,366 | 14,366 | | 12,653 | 14,366 | 0 |
| Gross Direct Income | 0 | 0 | | 3,054 | 0 | 0 |
| Net Direct Expenditure/(Income) Total: | 14,366 | 14,366 | 24,810 | 14,366 | 0 | No significant variance. |
| Support Services Recharges | 264,510 | 299,920 | 0 | 299,920 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | 278,876 | 314,286 | 24,810 | 314,286 | 0 | |
| Civic and Portering | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 172,714 | 172,714 | | 29,155 | 172,714 | 0 |
| Non-pay | 32,552 | 32,552 | | 6,214 | 32,552 | 0 |
| Gross Direct Income | (3,000) | (3,000) | | 0 | (3,000) | 0 |
| Net Direct Expenditure/(Income) Total: | 202,266 | 202,266 | 35,369 | 202,266 | 0 | No significant variance. |
| Support Services Recharges | (66,860) | (209,050) | 0 | (209,050) | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | 135,406 | (6,784) | 35,369 | (6,784) | 0 | |
| Mayor | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | | 2,059 | 11,076 | 0 |
| Gross Direct Income | 0 | 0 | | 0 | 0 | 0 |
| Net Direct Expenditure/(Income) Total: | 11,076 | 11,076 | 2,059 | 11,076 | 0 | No significant variance. |
| Support Services Recharges | 14,390 | 15,340 | 0 | 15,340 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | 25,466 | 26,416 | 2,059 | 26,416 | 0 | |
| Events | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 34,744 | 34,744 | | 7,698 | 34,744 | 0 |
| Non-pay | 78,522 | 78,522 | | 2,149 | 78,522 | 0 |
| Gross Direct Income | (117,973) | (117,973) | (13,001) | (117,973) | 0 | |
| Net Direct Expenditure/(Income) Total: | (4,707) | (4,707) | (3,154) | (4,707) | 0 | No significant variance. |
| Support Services Recharges | 78,720 | 157,520 | 0 | 157,520 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | 74,013 | 152,813 | (3,154) | 152,813 | 0 | |
| ICT | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 481,730 | 481,730 | | 75,733 | 481,730 | 0 |
| Non-pay | 861,540 | 861,540 | (211,978) | 861,540 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Direct Expenditure/(Income) Total: | 1,343,270 | 1,343,270 | (136,245) | 1,343,270 | 0 | No significant variance. |
| Support Services Recharges | (1,339,670) | (1,464,660) | 0 | (1,464,660) | 0 | |
| Capital Charges | 107,504 | 107,504 | 0 | 107,504 | 0 | |
| Total: | 111,104 | (13,886) | (136,245) | (13,886) | 0 | |
| Total IT, Communications, Marketing and Events: | 620,355 | 366,005 | 32,015 | 366,005 | 0 | |
| Total IT, Communications, Marketing and Events excluding capital charges and recharges: | 1,849,601 | 1,849,601 | 32,015 | 1,849,601 | 0 | |
| Total IT, Communications, Marketing and Events excluding recharges: | 1,957,105 | 1,957,105 | 32,015 | 1,957,105 | 0 | |

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

Environmental Services

| Environmental Health | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---|
| Gross Direct Expenditure: | | | | | | |
| Pay | 1,353,357 | 1,355,872 | 250,914 | 1,355,872 | 0 | |
| Non-pay | 849,264 | 849,264 | 303,157 | 875,564 | 26,300 | £20k Operational Property Enforcement Group (OPEG) costs will be funded by the enforcement earmarked reserve. |
| Gross Direct Income | (106,851) | (106,851) | (41,337) | (106,851) | 0 | |
| Net Direct Expenditure/(Income) Total: | 2,095,770 | 2,098,285 | 512,735 | 2,124,585 | 26,300 | |
| Support Services Recharges | 265,910 | 363,230 | 0 | 363,230 | 0 | |
| Capital Charges | 10,168 | 10,168 | 0 | 10,168 | 0 | |
| Total: | 2,371,848 | 2,471,683 | 512,735 | 2,497,983 | 26,300 | |

| Selective Licensing | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 56,377 | 56,377 | 23,520 | 56,377 | 0 | |
| Non-pay | 5,821 | 5,821 | 179 | 5,821 | 0 | |
| Gross Direct Income | 0 | 0 | (12,279) | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 62,198 | 62,198 | 11,421 | 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 | 11,421 | 62,198 | 0 | |

| Grounds Maintenance | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 152,574 | 678,447 | 0 | |
| Gross Direct Income | (54,945) | (54,945) | (50) | (54,945) | 0 | |
| Net Direct Expenditure/(Income) Total: | 623,502 | 623,502 | 152,524 | 623,502 | 0 | 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 | 152,524 | 722,287 | 0 | |

| Street Cleansing | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 691,063 | 691,063 | 171,329 | 691,063 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 691,063 | 691,063 | 171,329 | 691,063 | 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 | 707,813 | 171,329 | 707,813 | 0 | |

| Waste Management | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 107,260 | 107,260 | 26,539 | 107,260 | 0 | |
| Non-pay | 3,394,684 | 3,394,684 | 413,751 | 3,394,684 | 0 | |
| Gross Direct Income | (1,492,246) | (1,492,246) | (519,914) | (1,492,246) | 0 | |
| Net Direct Expenditure/(Income) Total: | 2,009,698 | 2,009,698 | (79,624) | 2,009,698 | 0 | No significant variance. |
| 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 | (79,624) | 2,178,998 | 0 | |

| Parks and Outdoor spaces | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 84,547 | 223,302 | 11,332 | 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 | 84,547 | 223,302 | 11,332 | |
| 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 | 84,547 | 262,103 | 11,332 | |

| Outdoor Sports | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 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 | 123,127 | 483,520 | 0 | |
| Gross Direct Income | (102,166) | (102,166) | (32,850) | (102,166) | 0 | |
| Net Direct Expenditure/(Income) Total: | 381,354 | 381,354 | 90,277 | 381,354 | 0 | 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 | 90,277 | 493,082 | 0 | |

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

| Licensing | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 202,550 | 202,550 | 56,287 | 202,550 | 0 | |
| Non-pay | 42,736 | 42,736 | 16,521 | 44,736 | 2,000 | |
| Gross Direct Income | (311,230) | (311,230) | (154,597) | (311,230) | 0 | |
| Net Direct Expenditure/(Income) Total: | (65,944) | (65,944) | (81,790) | (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 | (81,790) | 149,786 | 2,000 | |
| Total Environmental Services: | 6,849,063 | 7,034,618 | 861,419 | 7,074,250 | 39,632 | |
| Total Environmental Services excluding capital charges and recharges: | 6,009,611 | 6,012,126 | 861,419 | 6,051,758 | 39,632 | |
| Total Environmental Services excluding recharges: | 6,181,183 | 6,183,698 | 861,419 | 6,223,330 | 39,632 | |

Health Integration and Communities (new)

| Health Integration (previously COVID-19 costs) | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|---|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 420,222 | 86,757 | 420,222 | 0 | |
| Non-pay | 0 | 654,685 | 34,816 | 654,685 | 0 | |
| Gross Direct Income | 0 | (1,074,907) | (533,678) | (1,074,907) | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | (412,105) | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | (412,105) | 0 | 0 | |

| Neighbourhood Management | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|---|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---|
| Gross Direct Expenditure: | | | | | | |
| Pay | 424,046 | 424,046 | 98,854 | 274,046 | (150,000) | Positions covered by funding from current and previous years. |
| Non-pay | 199,967 | 199,967 | (410) | 254,467 | 54,500 | |
| Gross Direct Income | (316,675) | (316,675) | (181,825) | (398,675) | (82,000) | |
| Net Direct Expenditure/(Income) Total: | 307,338 | 307,338 | (83,380) | 129,838 | (177,500) | Additional funding streams above original budget. |
| Support Services Recharges | 47,080 | 66,190 | 0 | 66,190 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 354,418 | 373,528 | (83,380) | 196,028 | (177,500) | |
| Health Integration and Communities Services: | 354,418 | 373,528 | (495,486) | 196,028 | (177,500) | |
| Total Health Integration and Communities Services excluding capital charges and recharges: | 307,338 | 307,338 | (495,486) | 129,838 | (177,500) | |
| Total Health Integration and Communities Services excluding recharges: | 307,338 | 307,338 | (495,486) | 129,838 | (177,500) | |

| | | | | | | |
|--|-------------------|-------------------|------------------|-------------------|----------------|--|
| Total for Services: | 12,681,825 | 12,479,735 | 3,352,328 | 12,970,172 | 488,487 | |
| Total for Services excluding capital charges and recharges: | 12,635,438 | 12,895,898 | 3,352,083 | 13,386,335 | 490,437 | |
| Total for Services excluding recharges: | 14,313,088 | 14,573,548 | 3,352,083 | 15,063,985 | 490,437 | |

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Month 3 2023/24

| | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|----------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Employee | 13,960,310 | 14,594,850 | 3,164,021 | 14,437,150 | (157,700) |
| Premises | 6,398,586 | 6,398,586 | 792,406 | 6,487,124 | 88,538 |
| Transport | 131,348 | 138,848 | 31,768 | 142,811 | 3,963 |
| Supplies & Services | 5,583,964 | 6,603,270 | 711,314 | 6,868,797 | 265,527 |
| Third Party Payments | 3,840,527 | 3,840,527 | 15,650 | 3,840,527 | 0 |
| Transfer Payments | 20,734,367 | 20,734,367 | 3,814,627 | 20,012,035 | (722,332) |
| Support Services | 135,000 | 135,000 | 12,760 | 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) | 244 | (12,516,183) | 0 |
| Support Services - Recharges In | 9,383,503 | 12,516,183 | (244) | 12,516,183 | 0 |
| Income | (38,146,149) | (39,549,550) | (5,190,462) | (38,329,249) | 1,220,301 |
| | 14,315,603 | 14,573,548 | 3,352,083 | 15,271,845 | 698,297 |

2023/24 Budget Process - Additional income and savings proposals

| Service Area | Description | 2023/24 | 2024/25 | 2025/26 | In year update 2023/24 (period 3) | Period 3 Commentary |
|---|---|----------|-----------|-----------|---|--|
| THEME - Strategic Asset Management | | | | | | |
| Property and Asset Mgt | Review of building usage and occupancy and options for disposal, to deliver income and savings will require a project plan and options. | (70,000) | (272,420) | (272,420) | | Cabinet approved in July the Building Rationalisation project which will see the disposal of Greyfriars, the timescale of this project will mean there will some slippage in the delivery of the saving. |
| Housing | Reduction to ongoing costs at Gapton hall site pending wider capital works | (8,500) | (26,000) | (26,000) | | Business case considering options is being drafted. Action taken should ensure savings are achieved. |
| THEME - Sustainability Strategy | | | | | | |
| Property and Asset Mgt | Partial night switch off of footway lighting, would reduce carbon emissions also. | (94,000) | (94,000) | (94,000) | (94,000) | In progress, full benefit will not be realised due to increase in utility costs. |
| THEME - Economic and Housing Growth | | | | | | |
| Planning | Proactively charging for planning performance agreements and using own Building Control Service. | (40,000) | (40,000) | (40,000) | | Staff vacancies have reduced capacity within the team so no internal agreements have been carried out so far this year. |
| THEME - GYBC Operating Model | | | | | | |
| Finance/IT | Reduction to the Annual Internal Audit Plan | (9,000) | (9,000) | (9,000) | (9,000) | On target |
| Housing | Home Improvement Agency income | (37,000) | (37,000) | (37,000) | | Further review work required |
| Housing | Temporary accommodation reduction in costs | (45,000) | (53,120) | (69,360) | | Current rise in demand and having to use bed and breakfast accommodation means this saving is unlikely to be achieved in 2023/24. Action is being taken to look to address this to mitigate the increased cost from using bed and breakfast accommodation and achieve savings in future years. |
| Inward Investment | Updating the budget for the UKSPF | (89,757) | (64,000) | 0 | (89,757) | On target |
| Environmental Services | Removal of the GY in Bloom dedicated budget for the provision to become self funding. | (15,000) | (15,000) | (15,000) | (15,000) | On target |
| Environmental Services | Review of the communal bin rounds which in some residential centres is now collecting waste from locations 3-4 times per week. | (5,000) | (185,000) | (185,000) | (5,000) | On target |
| Environmental Services | Review of the pest control service and contribution paid. | (30,000) | (30,000) | (30,000) | (30,000) | On target |
| Neighbourhoods & Communities | Utilisation of external grant | (54,000) | 0 | 0 | (54,000) | On target |
| Customer Services - Revenues | Removal of 30 day council tax empty and unoccupied exemption | (19,327) | (44,034) | (44,034) | (19,327) | On target |
| Environmental Services | Review of the recycling gate fee. | (45,000) | 0 | 0 | (45,000) | On target |
| THEME - GYBC Operating Model - Contracts | | | | | | |
| Finance/IT | Review of the desktop printer provision | (15,000) | (5,000) | (5,000) | (15,000) | On target |

2023/24 Budget Process - Additional income and savings proposals

| Service Area | Description | 2023/24 | 2024/25 | 2025/26 | In year update 2023/24 (period 3) | Period 3 Commentary |
|--|--|--------------------|--------------------|--------------------|---|---|
| Finance/IT | Review provision of mobile device/sim cards no longer used/required where wifi provision available | (15,000) | (15,000) | (15,000) | (15,000) | On target |
| THEME - GYBC Operating Model - Efficiencies | | | | | | |
| Finance/IT | Review various corporate budget lines in line with prior years spend | (37,000) | (37,000) | (37,000) | (37,000) | On target |
| Environmental Services | Removal of the recycling promotion budget to be funded via invest to save. | (20,000) | (20,000) | (20,000) | (20,000) | On target |
| Various | Various smaller savings to be delivered across services. | (20,879) | (20,879) | (20,879) | (20,879) | On target |
| Various | Vacant posts across a number of service areas to be reviewed | (164,053) | (166,933) | (169,921) | (164,053) | On target |
| 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) | (11,400) | (11,400) | On target, no significant variance on car parking income to Q3. |
| Customer Services - Revenues | Review of the car parking enforcement provision | (17,630) | (29,725) | (30,200) | (11,700) | On target, no significant variance on car parking income to Q3. |
| Customer Services - Revenues | Increases to the Seafront Long Stay fees and charges | (81,591) | (81,591) | (81,591) | (81,591) | On target, no significant variance on car parking income to Q3. |
| | | (944,137) | (1,257,102) | (1,212,805) | (737,707) | |
| Various | Savings/Costs to be allocated to services, subject to business cases to be delivered in the year | (163,600) | (169,000) | (174,900) | (163,600) | Business cases still being worked on, still on target |
| | | (163,600) | (169,000) | (174,900) | (163,600) | |
| TOTAL SAVINGS/INCOME | | (1,107,737) | (1,426,102) | (1,387,705) | (901,307) | |

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

| | 2023/24 Budget £000 | | | | | | 2023/24 Expenditure £000 | 2023/24 Financing - £000 | | | |
|---|--------------------------|--|----------------------|---|------------------|-------------------------|--------------------------------|--------------------------|---------------------------|-----------------------------------|---------------------|
| Services & Projects | Approved 23/24 Budget | Additional Budget Rolled Forward From 22/23 | Further Additions | Budget approved by Cabinet July 2023 | Q1 Amendments | Updated Budget 23/24 | Actuals to 30-06-23 | Borrowing | Grants & Contributions | Revenue/ Earmarked Reserves | Capital Receipts |
| Capital Loans & Company Financing | 11,106 | 2,076 | | 13,182 | 328 | 13,510 | - | 13,010 | - | - | 500 |
| Total: Executive | 11,106 | 2,076 | - | 13,182 | 328 | 13,510 | - | 13,010 | - | - | 500 |
| Wellesley 3G Pitch & Tennis Pavilion | - | 72 | | 72 | | 72 | 20 | 59 | 13 | - | - |
| Gorleston Tennis Courts Refurbishment | - | 14 | | 14 | | 14 | 20 | - | 14 | - | - |
| Refurbishment of Park at Diana Way, Caister | - | 126 | | 126 | | 126 | - | - | 126 | - | - |
| UK Prosperity Fund | 40 | - | | 40 | | 40 | - | - | 40 | - | - |
| Rural England Prosperity Fund | - | - | | - | 160 | 160 | - | - | 160 | - | - |
| Total: Communities | 40 | 212 | - | 252 | 160 | 412 | 40 | 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 | - | - | - |
| Crematorium Main Roof Works | 60 | - | | 60 | | 60 | - | 60 | - | - | - |
| Crematorium Tearooms | - | 31 | | 31 | | 31 | - | 31 | - | - | - |
| Total: Customer Services | 73 | 123 | - | 196 | - | 196 | - | 196 | - | - | - |
| Phoenix Pool & Gym car park extension | 94 | - | | 94 | | 94 | - | 94 | - | - | - |
| Town Deal - O&M | - | 1,500 | | 1,500 | | 1,500 | - | 1,500 | - | - | - |
| Town Deal - Incubator Units | 440 | 45 | | 485 | | 485 | 5 | - | 485 | - | - |
| Town Deal - North Quay | 1,551 | 96 | | 1,455 | 3,561 | 5,016 | 8 | 0 | 5,016 | - | - |
| Town Deal - Learning Centre | 3,159 | - | | 3,159 | | 3,159 | - | - | 3,159 | - | - |
| Town Deal - Wintergardens | 300 | - | | 300 | | 300 | - | - | 300 | - | - |
| Town Deal - Restoration of Vacant Historic Buildings | 250 | 26 | | 224 | | 224 | 22 | - | 224 | - | - |
| Town Deal - Restoration & Adaptation of the Ice House | 390 | 110 | | 500 | | 500 | - | - | 450 | 50 | - |
| Town Deal - Connectivity & Public Wayfinding | 5 | 25 | | 30 | | 30 | - | - | 30 | - | - |
| Town Deal - Train Station Improvements | 202 | - | | 202 | | 202 | - | - | 202 | - | - |
| Town Deal - Digital Connectivity | 177 | - | | 177 | | 177 | - | - | 177 | - | - |

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

| | 2023/24 Budget £000 | | | | | | 2023/24 Expenditure £000 | 2023/24 Financing - £000 | | | |
|--|--------------------------|--|----------------------|---|------------------|-------------------------|--------------------------------|--------------------------|---------------------------|-----------------------------------|---------------------|
| Services & Projects | Approved 23/24 Budget | Additional Budget Rolled Forward From 22/23 | Further Additions | Budget approved by Cabinet July 2023 | Q1 Amendments | Updated Budget 23/24 | Actuals to 30-06-23 | Borrowing | Grants & Contributions | Revenue/ Earmarked Reserves | Capital Receipts |
| Future High Street Fund - Market Place - 6 Day | 1,677 | - | 456 | 1,221 | | 1,221 | 332 | 636 | - | - | 585 |
| Future High Street Fund - Market Place - Realm | 4,099 | 14 | | 4,114 | | 4,114 | 2 | - | 4,114 | - | - |
| Future High Streets - Library Relocation | 814 | 142 | | 956 | | 956 | 88 | - | 956 | - | - |
| Future High Streets - Low Carbon & Digital | 251 | - | | 251 | | 251 | - | - | 251 | - | - |
| Future High Streets - Conge | 308 | 23 | | 331 | | 331 | 71 | 116 | 214 | - | - |
| Future High Streets - Densification | 3,105 | 1,734 | | 4,839 | | 4,839 | 17 | 2,873 | 1,966 | - | - |
| Heritage Action Zone (HAZ) | 51 | - | | 51 | | 51 | - | - | 51 | - | - |
| Total: Inward Investment | 16,874 | 3,016 | - | 19,890 | 3,561 | 23,451 | 545 | 5,220 | 17,596 | 50 | 585 |
| Disabled Facilities Grants | 2,652 | 21 | | 2,673 | | 2,673 | 172 | - | 2,673 | - | - |
| Better Care Fund Projects | - | - | | - | | - | 2 | - | - | - | - |
| Empty Homes | 510 | - | | 510 | | 510 | - | 482 | - | - | 28 |
| Norfolk & Waveney Equity Loan Scheme | 114 | 50 | | 164 | | 164 | - | - | - | - | 164 |
| Equity Home Improvement Loans | 569 | 36 | | 605 | | 605 | - | - | - | - | 605 |
| HMOs /Guesthouse Purchase & Repair Scheme | 1,093 | 77 | | 1,170 | | 1,170 | 3 | 1,170 | - | - | - |
| Temporary Accommodation Decent Homes | 50 | - | | 50 | | 50 | - | - | - | 50 | - |
| Acquisition of property for transitional housing | 799 | 25 | | 823 | | 823 | 3 | 626 | 165 | - | 33 |
| Sustainable Warmth - LAD 3 | - | 727 | | 727 | | 727 | - | - | 727 | - | - |
| Homes Upgrade Grants (HUG 1) | - | 1,363 | | 1,363 | | 1,363 | - | - | 1,363 | - | - |
| Homes Upgrade Grants (HUG 2) | - | - | 2,700 | 2,700 | | 2,700 | - | - | 2,700 | - | - |
| LAHF Funded Temporary Accommodation | | | | - | 1,230 | 1,230 | - | 704 | 526 | - | - |
| Community Housing Fund | 540 | - | | 540 | | 540 | - | - | - | 540 | - |
| Total: Housing | 6,327 | 2,298 | 2,700 | 11,326 | 1,230 | 12,556 | 180 | 2,982 | 8,154 | 590 | 830 |
| ICT Investment to deliver GYBC ICT Strategy | 647 | 302 | | 950 | | 950 | 5 | - | - | 30 | 920 |
| Total: IT, Communications & Marketing | 647 | 302 | - | 950 | - | 950 | 5 | - | - | 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 | Approved 23/24 Budget | Additional Budget Rolled Forward From 22/23 | Further Additions | Budget approved by Cabinet July 2023 | Q1 Amendments | Updated Budget 23/24 | Actuals to 30-06-23 | Borrowing | Grants & Contributions | Revenue/ Earmarked Reserves | Capital Receipts |
| Euston Rd Public Toilet Refurbishment | - | 88 | | 88 | | 88 | - | 88 | - | - | - |
| Footway Lighting | 315 | 8 | | 323 | | 323 | 34 | 323 | - | - | - |
| External Redecoration & Repair of the Wellesley Grandstand | 14 | 26 | | 40 | | 40 | - | 40 | - | - | - |
| Esplanade Resurfacing | 176 | 70 | | 246 | | 246 | - | 246 | - | - | - |
| Gorleston Beach Huts | - | 53 | | 53 | | 53 | - | 53 | - | - | - |
| Great Yarmouth Beach Huts | - | 192 | | 192 | | 192 | 119 | - | - | - | 192 |
| Hemsby Rock Provision | 735 | - | | 735 | | 735 | 474 | 235 | 500 | - | - |
| Changing Places | - | 38 | | 38 | | 38 | - | - | 38 | - | - |
| Aspire Building & Mkt Row Boiler Replacement | 46 | - | | 46 | | 46 | - | 12 | 34 | - | - |
| Peggotty Rd Community Centre Flooring | - | 32 | | 32 | | 32 | - | 32 | - | - | - |
| Cemetery Flint Walls & Gates | 77 | - | | 77 | | 77 | - | 77 | - | - | - |
| Gorleston Seafront Improvements | 77 | - | | 77 | | 77 | - | 77 | - | - | - |
| Playgrounds | 305 | - | | 305 | 117 | 422 | - | 125 | 297 | - | - |
| Office Accommodation | - | - | | - | 225 | 225 | - | 225 | - | - | - |
| Beacon Park Projects | 700 | 96 | | 796 | | 796 | 2 | 676 | 120 | - | - |
| Beacon Park Relocation & Improvement of Play Facilities | - | - | | - | 400 | 400 | - | - | - | - | 400 |
| Energy Park - South Denes | 1,845 | - | | 1,845 | | 1,845 | - | 1,845 | - | - | - |
| Total: Property & Asset Management | 4,290 | 604 | - | 4,893 | 742 | 5,635 | 630 | 4,054 | 989 | - | 592 |
| Refuse Vehicle Purchases | 1,713 | 1,094 | | 2,807 | 233 | 3,040 | 0 | 456 | - | - | 2,584 |
| Total: Environmental Health | 1,713 | 1,094 | - | 2,807 | 233 | 3,040 | 0 | 456 | - | - | 2,584 |
| Capital Contingency | 2,500 | - | - | 2,500 | - | 1,915 | - | - | - | - | 1,915 |
| Match Funding Capital Allocation | 2,200 | - | - | 2,200 | - | 2,200 | - | 2,200 | - | - | - |
| Projects requiring further approval before commencement | 1,128 | - | - | 1,128 | - | 1,128 | - | 1,128 | - | - | - |
| Overall Total | 46,897 | 9,726 | 2,700 | 59,323 | 5,669 | 64,992 | 1,400 | 29,305 | 27,091 | 670 | 7,926 |

| General Fund Reserves Schedule - 2023/24 | | Opening Balance 01/04/23 | Budgeted Movement 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 |
|--|---|--------------------------------|---------------------------------|---|---|---------------------------------|---|---------------------------------|---|
| Summary and Purpose of Reserve | | £ | £ | | £ | £ | £ | £ | £ |
| Planning Delivery Grant | The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Development Framework. | 112,891 | 0 | 0 | 112,891 | 0 | 112,891 | 0 | 112,891 |
| Insurance Fund | The Council budgets for a level of excess being charged to the Service Accounts annually. Any under provision is met from the Insurance Fund, and any surplus is transferred to the fund. | 421,056 | 0 | 0 | 421,056 | 0 | 421,056 | 0 | 421,056 |
| DFG top-up capital loans and grant fund | The Council will utilise this funding for capital expenditure incurred in the Wellesley Rd, Sandown Rd, Euston Rd & Paget Rd areas. | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 | 0 | 400,000 |
| Restricted use grant | This reserve holds unspent grants received for specific purposes for which the spend has not yet been incurred. | 529,263 | (52,000) | (57,000) | 472,263 | (22,000) | 450,263 | (20,000) | 430,263 |
| Invest to Save | To be used to fund one-off costs associated with projects that will deliver future efficiencies and savings including costs associated with restructures. | 1,524,888 | (49,747) | (126,517) | 1,398,371 | (25,047) | 1,373,324 | 0 | 1,373,324 |
| Specific budget | This reserve is utilised as expenditure is incurred. | 347,012 | (62,967) | (97,967) | 249,045 | 0 | 249,045 | 0 | 249,045 |
| Repairs and Maintenance | This reserve is utilised as expenditure is incurred. | 317,639 | 0 | 0 | 317,639 | 0 | 317,639 | 0 | 317,639 |
| Waste Management | This reserve is utilised as expenditure is incurred in relation to the service. | 2,420 | (2,420) | (2,420) | (0) | 0 | (0) | 0 | (0) |
| Collection Fund (Business Rates) | Earmarked to mitigate the fluctuations in business rate income between years. | 376,810 | 0 | 0 | 376,810 | 0 | 376,810 | 0 | 376,810 |
| Community Housing Fund | This represents grants previously received to assist with the delivery of Community Housing. | 551,242 | (30,000) | (30,000) | 521,242 | (30,000) | 491,242 | 0 | 491,242 |
| Enforcement | Earmarked for enforcement related works to address issues and bring properties back into use. | 30,254 | 0 | (20,000) | 10,254 | 0 | 10,254 | 0 | 10,254 |
| Special Project Reserve | Earmarked for projects and for use as matched funding as appropriate to access external funding, Includes capital and revenue projects. | 222,581 | (35,000) | (35,000) | 187,581 | 0 | 187,581 | 0 | 187,581 |
| Benefits/Revenues Reserve | Earmarking of grants and underspends to be used for the service and mitigation of subsidy impacts. | 217,895 | 0 | 0 | 217,895 | 0 | 217,895 | 0 | 217,895 |

| General Fund Reserves Schedule - 2023/24 | | Opening Balance 01/04/23 | Budgeted Movement 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 |
|---|--|--------------------------------|---------------------------------|---|---|---------------------------------|---|---------------------------------|---|
| Summary and Purpose of Reserve | | £ | £ | | £ | £ | £ | £ | £ |
| Homelessness | Utilised for service expenditure from previous grant allocations | 659,311 | (642,323) | (392,077) | 267,234 | 0 | 267,234 | 0 | 267,234 |
| Treasury Management reserve | Used to mitigate fluctuations in investment income received. | 200,000 | 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) | (642,323) | 818,013 | (289,692) | 528,321 | (289,692) | 238,629 |
| Coast Protection | Held for match funding and mitigate one-off costs in relation to coast protection. | 141,841 | 0 | 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 | 100,000 | 0 | 100,000 | 0 | 100,000 |
| Community | Includes community grant funding held prior to draw down against spend areas, timescales to be determined. | 522,395 | 0 | 0 | 522,395 | 0 | 522,395 | 0 | 522,395 |
| 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 | 0 | 2,320,590 | 0 | 2,320,590 | 0 | 2,320,590 |
| Other Reserves | These Reserves are budget carry forwards to be used in future years. | 2,553,814 | (22,472) | (40,972) | 2,512,842 | (15,083) | 2,497,759 | 0 | 2,497,759 |
| Total GF Earmarked Reserves | | 13,012,237 | (1,144,674) | (1,444,276) | 11,567,961 | (381,822) | 11,186,139 | (309,692) | 10,876,447 |
| General Fund Reserve | Current recommended balance of £3.5 million | 4,645,889 | (1,143,250) | (1,410,108) | 3,235,781 | 0 | 3,235,781 | 0 | 3,235,781 |
| Total GF Reserves | | 17,658,126 | (2,287,924) | (2,854,384) | 14,803,742 | (381,822) | 14,421,920 | (309,692) | 14,112,228 |

Appendix G - Summary of HRA Income & Expenditure for Month 3 2023/24

| | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Comments |
|---|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---|
| Income | | | | | | |
| Dwelling Rents | (24,738,951) | (24,738,951) | (6,518,248) | (24,738,951) | 0 | |
| Non Dwelling Rents | (295,498) | (295,498) | (117,064) | (295,498) | 0 | |
| Charges for Services and Facilities | (1,390,078) | (1,390,078) | (366,895) | (1,390,078) | 0 | See Appendix H for details of significant variances. |
| Contribution towards expenditure | (5,000) | (5,000) | (105) | (5,000) | 0 | |
| Total Income | (26,429,527) | (26,429,527) | (7,002,311) | (26,429,527) | 0 | |
| Expenditure | | | | | | |
| Repairs And Maintenance | 9,673,395 | 9,673,395 | 1,056,842 | 9,737,284 | 63,889 | See Appendix H for details of significant variances. |
| Supervision and Management | 6,961,472 | 7,354,022 | 1,023,170 | 7,379,259 | 25,237 | See Appendix H for details of significant variances. Support services recharges between HRA and general fund have been revised following 22/23 outturn. |
| Rents, Rates, Taxes and Other Charges | 457,501 | 457,501 | 4,054 | 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 | 21,561,979 | 2,084,067 | 21,651,105 | 89,126 | |
| 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 | (197,689) | 3,156,251 | 0 | |
| Interest and investment income | (40,000) | (40,000) | 0 | (40,000) | 0 | |
| 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) | (336,000) | (11,533) | (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 | 4,343,981 | 0 | 4,343,981 | 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 | 7,205,104 | (161,588) | 7,205,104 | 0 | |
| Deficit/(Surplus) for the year on HRA Services. | 1,945,006 | 2,337,556 | (5,079,833) | 2,426,682 | 89,126 | |

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 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.

Income

| Dwelling Rents | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|-------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Dwelling Rents | (24,738,951) | (24,738,951) | (6,518,248) | (24,738,951) | 0 |
| Total: | (24,738,951) | (24,738,951) | (6,518,248) | (24,738,951) | 0 |
| Non Dwelling Rents | (295,498) | (295,498) | (117,064) | (295,498) | 0 |
| 0 | (295,498) | (295,498) | (117,064) | (295,498) | 0 |
| Contribution towards expenditure | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
| Contribution towards expenditure | (5,000) | (5,000) | (105) | (5,000) | 0 |
| Total: | (5,000) | (5,000) | (105) | (5,000) | 0 |
| Charges for Services and Facilities | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
| Day to Day Repairs & Voids | (15,000) | (15,000) | 30,528 | (15,000) | |
| Housing Income | (310,456) | (310,456) | (73,723) | (310,456) | |
| Environmental Services | (368,043) | (368,043) | (58,018) | (368,043) | |
| Sheltered Support | (393,715) | (393,715) | (125,332) | (393,715) | |
| Alarms | (302,864) | (302,864) | (140,350) | (302,864) | 0 |
| Total: | (1,390,078) | (1,390,078) | (366,895) | (1,390,078) | 0 |
| Total Income | (26,429,527) | (26,429,527) | (7,002,311) | (26,429,527) | |

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 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.

Expenditure

| Repairs And Maintenance | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|-----------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|--|
| Compliance | 2,282,010 | 2,282,010 | 120,229 | 2,282,010 | 0 |
| Planned Cyclical | 1,568,259 | 1,568,259 | 100,869 | 1,568,259 | 0 |
| Efficiency Savings from GYN | (750,000) | (750,000) | 0 | (750,000) | 0 |
| RR & Voids | 5,324,595 | 5,324,595 | 532,048 | 5,324,595 | 0 |
| R&M Other | 1,248,531 | 1,248,531 | 303,697 | 1,312,420 | 63,889 Partnership Fee with Great Yarmouth Services Revised as per SLA agreement |
| Total: | 9,673,395 | 9,673,395 | 1,056,842 | 9,737,284 | 63,889 |

| Supervision and Management | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|----------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|---|
| Income | (315,370) | (315,370) | (22,865) | (315,370) | 0 |
| Staff Pay | 3,870,274 | 3,870,274 | 741,170 | 3,876,389 | 6,115 |
| Agency Costs | 68,111 | 68,111 | 32,130 | 68,111 | 0 |
| Premises Costs | 363,552 | 363,552 | 27,506 | 363,552 | 0 |
| Transport Costs | 30,712 | 30,712 | 7,987 | 30,712 | 0 |
| Supplies and Services | 838,105 | 838,105 | 232,306 | 857,227 | 19,122 Property Software System Renewal Costs for the year. |
| Support Services | 1,677,850 | 2,070,400 | 2,062 | 2,070,400 | 0 |
| S&M Other | 428,238 | 428,238 | 2,873 | 428,238 | 0 |
| Total: | 6,961,472 | 7,354,022 | 1,023,170 | 7,379,259 | 25,237 |

| Rents, Rates, Taxes and Other Charges | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|---------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Rents, Rates, Taxes and Other Charges | 457,501 | 457,501 | 4,054 | 457,501 | 0 |
| Total: | 457,501 | 457,501 | 4,054 | 457,501 | 0 |

| Dwelling Depreciation | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|-----------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
|-----------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|

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 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.

| | | | | | |
|-----------------------|-----------|-----------|---|-----------|---|
| 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 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|-----------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Non - Dwelling Depreciation | 179,415 | 179,415 | 0 | 179,415 | |
| 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 £ | P3 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 £ | P3 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 |

| | | | | | |
|--------------------|------------|------------|-----------|------------|--------|
| Expenditure Totals | 21,169,429 | 21,561,979 | 2,084,067 | 21,651,105 | 89,126 |
|--------------------|------------|------------|-----------|------------|--------|

Non Service Expenditure/Income

| Interest Payable and Similar Charges | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|--------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Interest Payable and Similar Charges | 3,156,251 | 3,156,251 | (197,689) | 3,156,251 | 0 |
| Total: | 3,156,251 | 3,156,251 | (197,689) | 3,156,251 | 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 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.

| Interest and investment income | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|--------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Interest and investment income | (40,000) | (40,000) | 0 | (40,000) | 0 |
| Total: | (40,000) | (40,000) | 0 | (40,000) | 0 |

| Capital Grants & Contributions receivable | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|---|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Capital Grants & Contributions receivable | (336,000) | (336,000) | (11,533) | (336,000) | 0 |
| Total: | (336,000) | (336,000) | (11,533) | (336,000) | 0 |

Appendix I - Summary of HRA Income & Expenditure for Month 3 2023/24

| | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P3 YTD actual 2023/24 £ | Full Year Variance £ | Full Year Forecast £ |
|----------------------|---------------------------------|--------------------------------|-------------------------------|----------------------------|----------------------------|
| Employee | 4,447,495 | 4,447,495 | 824,074 | 6,115 | 4,453,610 |
| Premises | 8,940,341 | 8,940,341 | 1,040,271 | 63,889 | 9,004,230 |
| Transport | 30,712 | 30,712 | 7,987 | 0 | 30,712 |
| Supplies & Services | 2,316,714 | 2,316,714 | 222,139 | 19,122 | 2,335,836 |
| Third Party Payments | 0 | 0 | 0 | 0 | 0 |
| Transfer Payments | 54,950 | 54,950 | 20,450 | 0 | 54,950 |
| Support Services | 1,627,076 | 2,099,740 | 2,062 | 0 | 2,099,740 |
| Capital Charges | 11,597,841 | 11,597,841 | (160,043) | 0 | 11,597,841 |
| Income | (27,070,123) | (27,150,237) | (7,036,772) | 0 | (27,150,237) |
| | 1,945,006 | 2,337,556 | (5,079,833) | 89,126 | 2,426,682 |

Appendix J - HRA Capital Programme 2023/24

| HRA Capital Programme | Original Budget 2023/24 | Current Budget 2023/24 | P3 YTD actual 2023/24 | Full Year Forecast | Full Year Variance £ |
|-------------------------------------|----------------------------|---------------------------|--------------------------|--------------------|----------------------------|
| CAPITAL ASSETS PROGRAMME | | | | | |
| Boiler Service and Maintenance | 120,000 | 120,000 | (26,383) | 120,000 | 0 |
| Decent Home Yearly Programme | 3,900,000 | 3,900,000 | 0 | 3,900,000 | 0 |
| Decarb / Energy Efficiency | 791,700 | 791,700 | (1,016,186) | 791,700 | 0 |
| Capital Improvements Works | 1,000,000 | 1,000,000 | 327,027 | 1,000,000 | 0 |
| Specific Planned Projects | 250,000 | 250,000 | 0 | 250,000 | 0 |
| Voids (Capital works) | 1,341,000 | 1,341,000 | 192,836 | 1,341,000 | 0 |
| Improvement windows & doors | 453,000 | 453,000 | 28,937 | 453,000 | 0 |
| Planned Maintenance | 225,000 | 225,000 | 49,479 | 225,000 | 0 |
| AFFORDABLE HOUSING PROGRAMME | | | | | |
| Additional Housing | 1,485,000 | 1,485,000 | 0 | 1,485,000 | 0 |
| New Affordable Housing | 1,000,000 | 1,000,000 | 356,744 | 1,000,000 | 0 |
| OTHER HRA CAPITAL PROGRAMMES | | | | | |
| Non Dwelling | 0 | 0 | (1,735) | 0 | 0 |
| Housing Transformation Budget | 0 | 0 | 9,000 | 0 | 0 |
| Capital Programme Total | 10,565,700 | 10,565,700 | (77,822) | 10,565,700 | 0 |