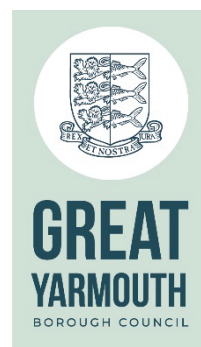


SCRUTINY COMMITTEE



URN: 23-137

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

Report to: Scrutiny

Date of meeting: 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 the Committee:

- 1) Note the content of the Cabinet report which was approved by Cabinet at its meeting on the 11 September 2023 and the revised forecast for the General Fund and Housing revenue Account for 2023/24, providing feedback and recommendations where appropriate.

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	

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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	

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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)	(1,950)	(1,951)	
Net Direct Expenditure/(Income) Total:	1	1	(1,950)	(1,951)	(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)	(1,951)	(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	

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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	
Net Direct Expenditure/(Income) Total:	52,682	52,682	3,933,153	42,482	(10,200)	Based on current benefits claims and forecasting the year end position based on these.
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)	

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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)	

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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	

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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	

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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)	Underspends on electricity costs as these are now being paid by the tenants. Also promotional costs have been lower than anticipated.
Gross Direct Income	(1,111,362)	(1,111,362)	(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 (Palmers / 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	(175,550)	0	
Capital Charges	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	
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	
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	
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	
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	
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	
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
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Gross Direct Expenditure:

Pay	1,353,357	1,355,872	250,914	1,355,872	0	£20k Operational Property Enforcement Group (OPEG) costs will be funded by the enforcement earmarked reserve.
Non-pay	849,264	849,264	303,157	875,564	26,300	

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
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Gross Direct Expenditure:

Pay	56,377	56,377	23,520	56,377	0	No significant variance.
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	
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
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Gross Direct Expenditure:

Pay	0	0	0	0	0	No significant variance.
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	
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
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Gross Direct Expenditure:

Pay	0	0	0	0	0	No significant variance.
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	
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
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Gross Direct Expenditure:

Pay	107,260	107,260	26,539	107,260	0	No significant variance.
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	
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
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Gross Direct Expenditure:

Pay	0	0	0	0	0	Maintenance of the new site at Diana Way funded by a transfer from earmarked reserves.
Non-pay	211,970	211,970	84,547	223,302	11,332	
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
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Gross Direct Expenditure:

Pay	0	0	0	0	0	No significant variance.
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	
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 0 disposal of Greyfriars, the timescale of this project will mean there will be 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 0 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)		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 0 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)		0 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.
Inward Investment	Updating the budget for the UKSPF	(89,757)	(64,000)	0		0 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.
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
TOTAL SAVINGS/INCOME		(1,107,737)	(1,426,102)	(1,387,705)	(163,600)	(901,307)

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

Services & Projects	2023/24 Budget £000						2023/24 Expenditure £000	2023/24 Financing - £000			
	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

Services & Projects	2023/24 Budget £000						2023/24 Expenditure £000	2023/24 Financing - £000			
	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	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	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	50	164	-	164	-	-	-	-	164
Equity Home Improvement Loans	569	36	36	605	-	605	-	-	-	-	605
HMOs /Guesthouse Purchase & Repair Scheme	1,093	77	77	1,170	-	1,170	3	1,170	-	-	-
Temporary Accommodation Decent Homes	50	-	-	50	-	50	-	-	-	50	-
Acquisition of property for transitional housing	799	25	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

Services & Projects	2023/24 Budget £000						2023/24 Expenditure £000	2023/24 Financing - £000			
	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
Hensby 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	585	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									
	Summary and Purpose of Reserve	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 £
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									
Summary and Purpose of Reserve									
		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
		£	£		£	£	£	£	£
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
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
Property Software System Renewal Costs for the year.					
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 £
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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 £
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Non - Dwelling Depreciation	179,415	179,415	0	179,415	
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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 £
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Dwelling revaluation losses/(gains) reversing prior year losses charged	0	0	0	0	0
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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 £
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Debt Management Costs	150,000	150,000	0	150,000	0
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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
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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 £
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Interest Payable and Similar Charges	3,156,251	3,156,251	(197,689)	3,156,251	0
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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