

CABINET



URN: 23-137

Report Title: 2023/24 Budget Monitoring Report – Period 6

Report to: Cabinet

Date of meeting: 13 November 2023

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

Responsible Director / Officer: Financial Services Manager

Is this a key decision? No

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

EXECUTIVE SUMMARY / INTRODUCTION FROM CABINET MEMBER

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

RECOMMENDATIONS:

That Cabinet:

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

1. INTRODUCTION

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

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

2. GENERAL FUND - OVERVIEW

- 2.1. The General Fund Summary at Appendix A shows the high-level forecast budget monitoring position on 30 September 2023 of a deficit position of £1,445k. The original budget has been revised to £753k which is a variance from the forecast of £692k.
- 2.2. Appendices A and B provide commentary on the more significant variances (£+/-£10,000 full year) identified from the budget monitoring process carried out between finance and services for the position at the end of period 6 and where there is anticipated yearend under/overspend. Appendix C provides a summary of the general fund service income and expenditure by type (e.g. employee costs).
- 2.3. The employee turnover report to the end of period 3 is 5.3% for employees in services within the General Fund (in period 3 this was 3.9% and in comparison, to period 6 in 2022/23 which was reported as 8.76%). Employee turnover is the total number of leavers as a percentage of the average head count of employees over the period. In financial terms turnover will result in underspends against direct employee related budget, for example pay, NI and pension when posts become vacant up to the point of recruitment. Turnover savings will also be accrued from restructuring and where there have been significant delays in-between a post becoming vacant and then being filled. Some of the in-year vacancy savings will be offset using agency and interim appointments. Overall, for the period to the end of September there is an underspend (£200k) of direct employee costs (per Appendix C) the detail of the more significant will have been reported in the detail included at appendix B.
- 2.4. Other factors which are not yet confirmed or quantified are the impact of external contract arrangements for the provision of services provided by GYN. These will continue to be monitored.

3. GENERAL FUND BUDGET MONITORING POSITION – REVENUE SUMMARY

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

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

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

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

4. GENERAL FUND BUDGET MONITORING POSITION – CAPITAL PROGRAMME

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

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

5. GENERAL FUND CONCLUSIONS

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

6. HOUSING REVENUE ACCOUNT- OVERVIEW

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

7. HOUSING REVENUE ACCOUNT BUDGET MONITORING POSITION - REVENUE

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

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

8. HOUSING REVENUE ACCOUNT BUDGET MONITORING POSITION – CAPITAL PROGRAMME

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

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

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

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

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

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

10. HOUSING REVENUE ACCOUNT CONCLUSION

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

11. FINANCIAL IMPLICATIONS

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

12. RISK IMPLICATIONS

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

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

13. OVERALL CONCLUSION FOR GENERAL FUND AND HOUSING REVENUE ACCOUNT

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

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

14. Background Papers

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

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

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

Appendix A - General Fund Summary Budget Monitoring 2023/2024

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

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24**Note 1 Significant variances requiring commentary:**

Significant variances of +/- £10,000 full year variances require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to vire budgets within their areas as required.

Note 2 Support Services Recharges:

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

Note 3 IAS19 Accounting Adjustment:

IAS19 requires services to recognise pension costs for employees as provided by the Council's Actuary. These IAS19 addition pension charges do not impact on the 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 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 765,640 | 765,640 | 357,040 | 765,640 | 0 | |
| Non-pay | 12,869 | 12,869 | 9,075 | 12,869 | 0 | |
| Gross Direct Income | 0 | 0 | (47) | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 778,509 | 778,509 | 366,068 | 778,509 | 0 | No significant variance. |
| Support Services Recharges | (487,700) | (789,070) | 0 | (789,070) | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 290,809 | (10,561) | 366,068 | (10,561) | 0 | |

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

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

| Equinox | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 64,708 | 64,708 | 34,084 | 64,708 | 0 | |
| Non-pay | 21,039 | 21,039 | (3,027) | 21,039 | 0 | |
| Gross Direct Income | (132,000) | (132,000) | (62,498) | (132,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | (46,253) | (46,253) | (31,441) | (46,253) | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | (46,253) | (46,253) | (31,441) | (46,253) | 0 | |

| GYBS company | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 30,636 | 30,636 | 56,963 | 30,636 | 0 | |
| Gross Direct Income | (470,000) | (470,000) | (28,400) | (470,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | (439,364) | (439,364) | 28,563 | (439,364) | 0 | No significant variance. |
| Support Services Recharges | 16,340 | 24,480 | 0 | 24,480 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | (423,024) | (414,884) | 28,563 | (414,884) | 0 | |

| Housing Repairs & Maintenance Company | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|------------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | 8,232 | 0 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 8,232 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 8,232 | 0 | 0 | |

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

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

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

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

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

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

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

| Human Resources | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|---------------------------------------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|----------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 495,211 | 495,211 | 248,601 | 521,211 | 26,000 | Variance reflects overlap of maternity and covering positions. |
| Non-pay | 131,937 | 131,937 | 137,485 | 131,937 | 0 | |
| Gross Direct Income | 0 | 0 | (372) | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 627,148 | 627,148 | 385,714 | 653,148 | 26,000 | |
| Support Services Recharges | (519,020) | (640,210) | 0 | (640,210) | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 108,128 | (13,062) | 385,714 | 12,938 | 26,000 | |
| Total Executive: | 900,029 | (160,721) | 1,713,423 | (137,221) | 23,729 | |
| Total Executive excluding capital charges and recharges: | 3,742,419 | 3,755,419 | 1,713,423 | 3,778,919 | 23,500 | |
| Total Executive excluding recharges: | 3,742,419 | 3,755,419 | 1,713,423 | 3,778,919 | 23,500 | |

Housing

| Housing Needs | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 1,377,918 | 1,377,918 | 575,139 | 1,377,918 | 0 | |
| Non-pay | 553,638 | 553,638 | 561,039 | 1,262,638 | 709,000 | These are demand led services, with B&B accommodation also being heavily subject to increased summer price rises. Increased demand has been received for this service, resulting in increased spend for increased accommodation charges. This is partly mitigated by an increase of income, including any outstanding demand being financed by homelessness grant funding, as reflected in the income below. |
| Gross Direct Income | (1,441,172) | (1,441,172) | (730,412) | (1,730,162) | (288,990) | |
| Net Direct Expenditure/(Income) Total: | 490,384 | 490,384 | 405,766 | 910,394 | 420,010 | |
| Support Services Recharges | 334,790 | 431,790 | 0 | 431,790 | 0 | |
| Capital Charges | 18,137 | 18,137 | 0 | 18,137 | 0 | |
| Total: | 843,311 | 940,311 | 405,766 | 1,360,321 | 420,010 | |

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

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

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

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

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

| Towns Fund | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | (1,654) | 27,800 | 27,800 | Town Deal Consultancy & legal project costs. |
| Gross Direct Income | 0 | 0 | 928 | (11,220) | (11,220) | Grant income to claim from Norfolk County Council to cover partial legal costs above. |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | (726) | 16,580 | 16,580 | |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | (726) | 16,580 | 16,580 | |

| Winter Programme - Different Light | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 45,000 | 45,000 | 0 | 45,000 | 0 | |
| Gross Direct Income | (45,000) | (45,000) | 33,135 | (45,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 33,135 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 33,135 | 0 | 0 | |

| Levelling Up | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | 250 | 79,910 | 79,910 | Forecasted expenditure on levelling up projects to funded from grant received in year and balance from prior year in earmarked reserves of £10k. |
| Gross Direct Income | 0 | 0 | (70,000) | (70,000) | (70,000) | Capability Funding received to fund levelling up projects as per expenditure above. |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | (69,750) | 9,910 | 9,910 | |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | (69,750) | 9,910 | 9,910 | |

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

| CCTV | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 114,476 | 114,476 | 61,990 | 114,476 | 0 | |
| Gross Direct Income | (4,000) | (4,000) | (4,000) | (4,000) | 0 | |
| Net Direct Expenditure/(Income) Total: | 110,476 | 110,476 | 57,990 | 110,476 | 0 | No significant variance. |
| Support Services Recharges | 21,470 | 25,140 | 0 | 25,140 | 0 | |
| Capital Charges | 35,967 | 35,967 | 0 | 35,967 | 0 | |
| Total: | 167,913 | 171,583 | 57,990 | 171,583 | 0 | |

| Culture and Leisure | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 86,264 | 37,626 | 86,264 | 0 | |
| Non-pay | 301,920 | 225,512 | 85,705 | 225,512 | 0 | |
| Gross Direct Income | (173,115) | (149,081) | (256,103) | (149,081) | 0 | |
| Net Direct Expenditure/(Income) Total: | 128,805 | 162,695 | (132,772) | 162,695 | 0 | No significant variance. |
| Support Services Recharges | 47,840 | 66,170 | 0 | 66,170 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 176,645 | 228,865 | (132,772) | 228,865 | 0 | |

| Indoor Leisure - Phoenix Pool & Marina Centre | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|--------------------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 60,552 | 60,552 | 24,020 | 60,552 | 0 | |
| Non-pay | 104,080 | 174,830 | (127,969) | 181,282 | 6,452 | |
| Gross Direct Income | (211,780) | (216,530) | 6,831 | (216,530) | 0 | |
| Net Direct Expenditure/(Income) Total: | (47,148) | 18,852 | (97,118) | 25,304 | 6,452 | No significant variance. |
| Support Services Recharges | 77,390 | 111,600 | 0 | 111,600 | 0 | |
| Capital Charges | 86,348 | 86,348 | 0 | 86,348 | 0 | |
| Total: | 116,590 | 216,800 | (97,118) | 223,252 | 6,452 | |

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

| Conservation | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 161,604 | 157,900 | 59,014 | 157,900 | 0 | |
| Non-pay | 211,261 | 705,039 | 452,577 | 730,039 | 25,000 | Consultancy costs for conservation projects, offset from income received on the below line. |
| Gross Direct Income | (106,718) | (576,387) | (82,128) | (634,942) | (58,555) | Additional income to be received in year from the secondment of the conservation manager to Great Yarmouth Preservation Trust. |
| Net Direct Expenditure/(Income) Total: | 266,147 | 286,552 | 429,463 | 252,997 | (33,555) | |
| Support Services Recharges | 32,840 | 44,490 | 0 | 44,490 | 0 | |
| Capital Charges | 25,408 | 25,408 | 0 | 25,408 | 0 | |
| Total: | 324,395 | 356,450 | 429,463 | 322,895 | (33,555) | |

| Economic Development | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 114,244 | 114,244 | 48,800 | 114,244 | 0 | |
| Non-pay | 1,604 | 1,604 | 594 | 1,604 | 0 | |
| Gross Direct Income | (117,022) | (117,022) | 0 | (117,022) | 0 | |
| Net Direct Expenditure/(Income) Total: | (1,174) | (1,174) | 49,394 | (1,174) | 0 | No significant variance. |
| Support Services Recharges | 106,040 | 128,710 | 0 | 128,710 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 104,866 | 127,536 | 49,394 | 127,536 | 0 | |

| Enterprise GY | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | |
| Pay | 0 | 0 | 0 | 0 | |
| Non-pay | 1 | 1 | 0 | (1) | |
| Gross Direct Income | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 1 | 1 | 0 | (1) | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | |
| Total: | 1 | 1 | 0 | (1) | |

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

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

Planning and Growth

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

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

| Development Control | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 660,847 | 703,518 | 321,027 | 703,518 | 0 | |
| Non-pay | 39,675 | 39,675 | 26,491 | 47,975 | 8,300 | |
| Gross Direct Income | (597,450) | (597,450) | (273,338) | (488,700) | 108,750 | Nationally there has been a reduction of 13% in the number of planning applications received at the started of 2023 when compared to the same period last year. (DLUHC) which is reflective of the trend we are seeing locally. We have a significant Planning Performance Agreement in the pipeline but not yet finalised so not assumed within the figures. The income from this will cover the costs for temporary resources to deal with this application, thereby ensuring the existing resources are not overwhelmed by this largescale proposal. |
| Net Direct Expenditure/(Income) Total: | 103,072 | 145,743 | 74,180 | 262,793 | 117,050 | |
| Support Services Recharges | 167,580 | 215,260 | 0 | 215,260 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 270,652 | 361,003 | 74,180 | 478,053 | 117,050 | |

| Land Charges | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 49,489 | 49,489 | 18,516 | 50,623 | 1,134 | |
| Gross Direct Income | (148,126) | (148,126) | (44,527) | (108,126) | 40,000 | Less searches requested as the housing market has slowed down since the interest rate increases, so income estimated to be similar levels to 2022/23. |
| Net Direct Expenditure/(Income) Total: | (98,637) | (98,637) | (26,011) | (57,503) | 41,134 | |
| Support Services Recharges | 29,250 | 33,340 | 0 | 33,340 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | (69,387) | (65,297) | (26,011) | (24,163) | 41,134 | |

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

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

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

| Benefits | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|----------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 607,054 | 607,054 | 282,443 | 605,554 | (1,500) | |
| Non-pay | 20,022,714 | 20,022,714 | 8,703,857 | 19,177,714 | (845,000) | |
| Gross Direct Income | (20,577,086) | (20,577,086) | (8,719,709) | (19,740,786) | 836,300 | Based on current benefits claims and forecasting the year end position based on these. |
| Net Direct Expenditure/(Income) Total: | 52,682 | 52,682 | 266,591 | 42,482 | (10,200) | |
| Support Services Recharges | 83,967 | 250,247 | 0 | 250,247 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 136,649 | 302,929 | 266,591 | 292,729 | (10,200) | |

| Crematorium and Cemeteries | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 229,942 | 229,942 | 115,668 | 229,942 | 0 | |
| Non-pay | 822,454 | 825,454 | 414,417 | 832,454 | 7,000 | |
| Gross Direct Income | (1,643,500) | (1,643,500) | (643,086) | (1,613,500) | 30,000 | Income currently forecasted based on current projections following lower demand than when the budget was set. This will continue to be monitored and the forecast revised as required. |
| Net Direct Expenditure/(Income) Total: | (591,104) | (588,104) | (113,001) | (551,104) | 37,000 | |
| Support Services Recharges | 161,370 | 207,500 | 0 | 207,500 | 0 | |
| Capital Charges | 70,543 | 70,543 | 0 | 70,543 | 0 | |
| Total: | (359,191) | (310,061) | (113,001) | (273,061) | 37,000 | |

| Customer Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|-----------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 655,134 | 655,134 | 309,703 | 642,134 | (13,000) | Variance due to vacancies within the service. |
| Non-pay | 12,180 | 12,180 | 15,559 | 12,180 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 667,314 | 667,314 | 325,262 | 654,314 | (13,000) | |
| Support Services Recharges | (222,680) | (698,580) | 0 | (698,580) | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 444,634 | (31,266) | 325,262 | (44,266) | (13,000) | |

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

| Support Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 166,515 | 166,515 | 77,475 | 171,515 | 5,000 | |
| Non-pay | 36,651 | 36,651 | 59,658 | 37,651 | 1,000 | |
| Gross Direct Income | 0 | 0 | 500 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 203,166 | 203,166 | 137,633 | 209,166 | 6,000 | No significant variance. |
| Support Services Recharges | (145,270) | (213,940) | 0 | (213,940) | 0 | |
| Capital Charges | 2,985 | 2,985 | 0 | 2,985 | 0 | |
| Total: | 60,881 | (7,789) | 137,633 | (1,789) | 6,000 | |

| Car Parks | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 442,590 | 442,590 | 223,121 | 439,090 | (3,500) | |
| Non-pay | 837,445 | 834,445 | 321,776 | 840,945 | 6,500 | |
| Gross Direct Income | (2,631,841) | (2,631,841) | (1,659,479) | (2,644,091) | (12,250) | Income is higher than anticipated when the budget was set, so improved position forecast for the year. |
| Net Direct Expenditure/(Income) Total: | (1,351,806) | (1,354,806) | (1,114,582) | (1,364,056) | (9,250) | |
| Support Services Recharges | 219,120 | 316,280 | 0 | 316,280 | 0 | |
| Capital Charges | 46,827 | 46,827 | 0 | 46,827 | 0 | |
| Total: | (1,085,859) | (991,699) | (1,114,582) | (1,000,949) | (9,250) | |

| Revenues | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|-----------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 815,921 | 815,921 | 374,750 | 790,921 | (25,000) | Variance due to vacancies within the service. |
| Non-pay | 243,311 | 243,311 | 126,796 | 243,311 | 0 | |
| Gross Direct Income | (596,408) | (596,408) | (10,120) | (596,408) | 0 | |
| Net Direct Expenditure/(Income) Total: | 462,824 | 462,824 | 491,426 | 437,824 | (25,000) | |
| Support Services Recharges | 71,810 | 528,290 | 0 | 528,290 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 534,634 | 991,114 | 491,426 | 966,114 | (25,000) | |

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

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

Property and Asset Management

| Public Toilets | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|------------------------------------------|-----------------------------------------|----------------------------------------|---------------------------------|-------------------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 249,094 | 249,094 | 154,666 | 251,399 | 2,305 | |
| Gross Direct Income | 0 | 0 | (2,305) | (2,305) | (2,305) | |
| Net Direct Expenditure/(Income) Total: | 249,094 | 249,094 | 152,361 | 249,094 | 0 | No significant variance. |
| Support Services Recharges | 27,110 | 39,360 | 0 | 39,360 | 0 | |
| Capital Charges | 153,447 | 153,447 | 0 | 153,447 | 0 | |
| Total: | 429,651 | 441,901 | 152,361 | 441,901 | 0 | |
| Repairs and Maintenance | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 10,589 | 10,589 | 10,906 | 10,589 | 0 | |
| Gross Direct Income | (97,572) | (97,572) | 254,661 | (97,572) | 0 | |
| Net Direct Expenditure/(Income) Total: | (86,983) | (86,983) | 265,567 | (86,983) | 0 | No significant variance. |
| Support Services Recharges | 58,200 | 85,710 | 0 | 85,710 | 0 | |
| Capital Charges | 205,389 | 205,389 | 0 | 205,389 | 0 | |
| Total: | 176,606 | 204,116 | 265,567 | 204,116 | 0 | |

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

| Footway Lighting | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 143,849 | 143,849 | 37,258 | 211,349 | 67,500 | Budget setting process for 2023/24 did not fully reflect the higher energy costs in the 2022/23 year, after allowance of the agreed saving in 2023/24. |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 143,849 | 143,849 | 37,258 | 211,349 | 67,500 | |
| Support Services Recharges | 63,120 | 93,100 | 0 | 93,100 | 0 | |
| Capital Charges | 69,718 | 69,718 | 0 | 69,718 | 0 | |
| Total: | 276,687 | 306,667 | 37,258 | 374,167 | 67,500 | |

| Coastal Protection | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 203,828 | 203,828 | 97,974 | 205,328 | 1,500 | |
| Non-pay | 115,882 | 115,882 | 14,111 | 118,882 | 3,000 | |
| Gross Direct Income | (154,853) | (154,853) | (74,903) | (159,353) | (4,500) | |
| Net Direct Expenditure/(Income) Total: | 164,857 | 164,857 | 37,182 | 164,857 | 0 | No significant variance. |
| Support Services Recharges | 56,480 | 76,070 | 0 | 76,070 | 0 | |
| Capital Charges | 362,693 | 362,693 | 0 | 362,693 | 0 | |
| Total: | 584,030 | 603,620 | 37,182 | 603,620 | 0 | |

| Community Centres | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 5,443 | 5,443 | 8,508 | 10,443 | 5,000 | |
| Gross Direct Income | (1,774) | (1,774) | (2,586) | (3,774) | (2,000) | |
| Net Direct Expenditure/(Income) Total: | 3,669 | 3,669 | 5,922 | 6,669 | 3,000 | No significant variance. |
| Support Services Recharges | 20,400 | 28,940 | 0 | 28,940 | 0 | |
| Capital Charges | 25,213 | 25,213 | 0 | 25,213 | 0 | |
| Total: | 49,282 | 57,822 | 5,922 | 60,822 | 3,000 | |

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

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

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

| Council Offices - Catalyst Centre | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 84,066 | 84,066 | 13,734 | 59,066 | (25,000) | Underspend on utilities (gas and electricity). |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 84,066 | 84,066 | 13,734 | 59,066 | (25,000) | |
| Support Services Recharges | (36,680) | (87,860) | 0 | (87,860) | 0 | |
| Capital Charges | 3,797 | 3,797 | 0 | 3,797 | 0 | |
| Total: | 51,183 | 3 | 13,734 | (24,997) | (25,000) | |

| Beach Huts | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 27,448 | 27,448 | 13,393 | 29,448 | 2,000 | |
| Non-pay | 13,711 | 13,711 | 3,489 | 10,661 | (3,050) | |
| Gross Direct Income | (79,335) | (79,335) | (84,568) | (76,285) | 3,050 | |
| Net Direct Expenditure/(Income) Total: | (38,176) | (38,176) | (67,686) | (36,176) | 2,000 | No significant variance. |
| Support Services Recharges | 29,860 | 41,930 | 0 | 41,930 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | (8,316) | 3,754 | (67,686) | 5,754 | 2,000 | |

| Easter Fayre | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 20,371 | 20,371 | 21,756 | 22,371 | 2,000 | |
| Gross Direct Income | (20,371) | (20,371) | (13,968) | (13,871) | 6,500 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 7,788 | 8,500 | 8,500 | No significant variance. |
| Support Services Recharges | 4,410 | 6,750 | 0 | 6,750 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 4,410 | 6,750 | 7,788 | 15,250 | 8,500 | |

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

| Markets | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 77,595 | 77,595 | 45,065 | 79,595 | 2,000 | |
| Non-pay | 235,734 | 235,734 | 123,692 | 234,557 | (1,177) | |
| Gross Direct Income | (185,769) | (185,769) | (144,369) | (174,769) | 11,000 | Income is lower than budgeted as a result of the delay in the delivery of the next phase of the capital project. Also this has impacted on the demand for two day and casual markets. |
| Net Direct Expenditure/(Income) Total: | 127,560 | 127,560 | 24,388 | 139,383 | 11,823 | |
| Support Services Recharges | 57,580 | 79,540 | 0 | 79,540 | 0 | |
| Capital Charges | 4,820 | 4,820 | 0 | 4,820 | 0 | |
| Total: | 189,960 | 211,920 | 24,388 | 223,743 | 11,823 | |

| Go Trade | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 0 | 0 | 4,302 | 0 | 0 | |
| Gross Direct Income | 0 | 0 | 3,953 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 0 | 0 | 8,255 | 0 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 0 | 0 | 8,255 | 0 | 0 | |

| Novus Centre | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|-------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 44,761 | 44,761 | 19,661 | 68,648 | 23,887 | Increase in energy costs and repairs and maintenance spend. |
| Gross Direct Income | (41,867) | (41,867) | 0 | (40,000) | 1,867 | |
| Net Direct Expenditure/(Income) Total: | 2,894 | 2,894 | 19,661 | 28,648 | 25,754 | |
| Support Services Recharges | 2,400 | 2,400 | 0 | 2,400 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 5,294 | 5,294 | 19,661 | 31,048 | 25,754 | |

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

| Bretts | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 56,125 | 56,125 | 8,868 | 56,125 | 0 | |
| Gross Direct Income | (52,101) | (52,101) | 30,861 | (52,101) | 0 | |
| Net Direct Expenditure/(Income) Total: | 4,024 | 4,024 | 39,729 | 4,024 | 0 | No significant variance. |
| Support Services Recharges | 8,700 | 11,350 | 0 | 11,350 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 12,724 | 15,374 | 39,729 | 15,374 | 0 | |

| Courts | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 20,093 | 20,093 | 5,735 | 20,093 | 0 | |
| Gross Direct Income | (14,300) | (14,300) | 18,945 | (14,300) | 0 | |
| Net Direct Expenditure/(Income) Total: | 5,793 | 5,793 | 24,680 | 5,793 | 0 | No significant variance. |
| Support Services Recharges | 11,080 | 15,270 | 0 | 15,270 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 16,873 | 21,063 | 24,680 | 21,063 | 0 | |

| South Denes Energy Park | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 5,455 | 5,455 | 3,435 | 5,455 | 0 | |
| Gross Direct Income | (8,004) | (8,004) | (4,669) | (8,004) | 0 | |
| Net Direct Expenditure/(Income) Total: | (2,549) | (2,549) | (1,234) | (2,549) | 0 | No significant variance. |
| Support Services Recharges | 24,970 | 35,990 | 0 | 35,990 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 22,421 | 33,441 | (1,234) | 33,441 | 0 | |

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

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

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

| Onians | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 1,480 | 1,480 | 500 | 1,480 | 0 | |
| Gross Direct Income | (9,900) | (9,900) | (2,400) | (5,400) | 4,500 | |
| Net Direct Expenditure/(Income) Total: | (8,420) | (8,420) | (1,900) | (3,920) | 4,500 | No significant variance. |
| Support Services Recharges | 8,960 | 11,960 | 0 | 11,960 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 540 | 3,540 | (1,900) | 8,040 | 4,500 | |

| Property Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 953,584 | 953,584 | 376,976 | 953,584 | 0 | |
| Non-pay | 52,062 | 52,062 | 28,456 | 52,062 | 0 | |
| Gross Direct Income | (293,317) | (293,317) | 537 | (293,317) | 0 | |
| Net Direct Expenditure/(Income) Total: | 712,329 | 712,329 | 405,969 | 712,329 | 0 | No significant variance. |
| Support Services Recharges | (494,480) | (739,540) | 0 | (739,540) | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 217,849 | (27,211) | 405,969 | (27,211) | 0 | |

| Beacon Park | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 236,900 | 236,900 | 59,697 | 194,400 | (42,500) | Underspends on electricity costs as these are now being paid by the tenants. Also promotional costs have been lower than anticipated. |
| Gross Direct Income | (1,111,362) | (1,111,362) | (829,996) | (1,068,862) | 42,500 | Relevant increase in costs (insurance, electricity etc) noted above not yet recharged to occupiers. |
| Net Direct Expenditure/(Income) Total: | (874,462) | (874,462) | (770,299) | (874,462) | 0 | |
| Support Services Recharges | 40,580 | 55,730 | 0 | 55,730 | 0 | |
| Capital Charges | 167,469 | 167,469 | 0 | 167,469 | 0 | |
| Total: | (666,413) | (651,263) | (770,299) | (651,263) | 0 | |

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

| 37-39 Market Place (Palmers / The Place) | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|---------------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 42,992 | 42,992 | 77,515 | 110,273 | 67,281 | Costs for business rates and utilities are being incurred whilst the site is under development. Business rates are under appeal with the VOA during the construction phase and therefore funded from earmarked reserves. Subsequently, any refund will then be transferred to back into earmarked reserves. |
| Gross Direct Income | 0 | 0 | (6,667) | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 42,992 | 42,992 | 70,848 | 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 | 70,848 | 117,953 | 67,281 | |

| Property Building Services | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 493,081 | 487,081 | 104,655 | 497,081 | 10,000 | Additional spend on children's play equipment funded by contributions. |
| Gross Direct Income | 0 | 0 | (5,298) | (10,000) | (10,000) | |
| Net Direct Expenditure/(Income) Total: | 493,081 | 487,081 | 99,357 | 487,081 | 0 | |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 493,081 | 487,081 | 99,357 | 487,081 | 0 | |

| Waterways | Original Budget 2022/23 £ | Current Budget 2022/23 £ | P4 YTD actual 2022/23 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 16,149 | 16,149 | 15,462 | 30,730 | 14,581 | Utility costs (electricity) and final payment to Trust managing the site. |
| Gross Direct Income | (1,000) | (1,000) | 0 | 0 | 1,000 | |
| Net Direct Expenditure/(Income) Total: | 15,149 | 15,149 | 15,462 | 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 | 15,462 | 56,570 | 15,581 | |

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

| Preliminary Densification Costs | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|-------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 86,000 | 86,000 | 7,000 | 7,000 | (79,000) | 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 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 13,720 | 13,720 | 7,957 | 14,720 | 1,000 | |
| Non-pay | 13,337 | 13,337 | 3,820 | 12,337 | (1,000) | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 27,057 | 27,057 | 11,777 | 27,057 | 0 | No significant variance. |
| Support Services Recharges | 8,730 | 10,830 | 0 | 10,830 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 35,787 | 37,887 | 11,777 | 37,887 | 0 | |

| | | | | | | |
|-----------------------------------------------------------------------------------------|------------------|------------------|-----------------|------------------|----------------|--|
| Total Property and Asset Management: | 512,137 | 440,787 | (23,132) | 868,251 | 427,464 | |
| Total Property and Asset Management excluding capital charges and recharges: | (667,545) | (673,545) | (23,132) | (246,081) | 427,464 | |
| Total Property and Asset Management excluding recharges: | 388,037 | 382,037 | (23,132) | 809,501 | 427,464 | |

Appendix B - General Fund Services - Budget monitoring and commentary 2023/24**IT, Communications, Marketing and Events**

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

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

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

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

| ICT | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 481,730 | 481,730 | 162,222 | 481,730 | 0 | |
| Non-pay | 861,540 | 861,540 | 282,873 | 858,971 | (2,569) | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 1,343,270 | 1,343,270 | 445,095 | 1,340,701 | (2,569) | No significant variance. |
| Support Services Recharges | (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) | 445,095 | (16,455) | (2,569) | |
| Total IT, Communications, Marketing and Events: | 620,355 | 367,005 | 751,052 | 369,404 | 2,399 | |
| Total IT, Communications, Marketing and Events excluding capital charges and recharges: | 1,849,601 | 1,850,601 | 751,052 | 1,853,000 | 2,399 | |
| Total IT, Communications, Marketing and Events excluding recharges: | 1,957,105 | 1,958,105 | 751,052 | 1,960,504 | 2,399 | |

Environmental Services

| Environmental Health | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 1,353,357 | 1,409,543 | 563,952 | 1,409,543 | 0 | |
| Non-pay | 849,264 | 928,442 | 459,124 | 968,766 | 40,324 | Operational Property Enforcement Group (OPEG) costs funded by the enforcement earmarked reserve and estimated legal costs for a case in November. |
| Gross Direct Income | (106,851) | (219,016) | (40,148) | (177,552) | 41,464 | Reduction in levels of funeral costs recovered as there has been a vacancy within the department. |
| Net Direct Expenditure/(Income) Total: | 2,095,770 | 2,118,969 | 982,928 | 2,200,757 | 81,788 | |
| Support Services Recharges | 265,910 | 363,230 | 0 | 363,230 | 0 | |
| Capital Charges | 10,168 | 10,168 | 0 | 10,168 | 0 | |
| Total: | 2,371,848 | 2,492,367 | 982,928 | 2,574,155 | 81,788 | |

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

| Selective Licensing | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 56,377 | 56,377 | 45,142 | 56,377 | 0 | |
| Non-pay | 5,821 | 5,821 | 306 | 5,821 | 0 | |
| Gross Direct Income | 0 | 0 | (53,143) | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 62,198 | 62,198 | (7,695) | 62,198 | 0 | No significant variance. |
| Support Services Recharges | 0 | 0 | 0 | 0 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 62,198 | 62,198 | (7,695) | 62,198 | 0 | |

| Grounds Maintenance | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 678,447 | 678,447 | 375,860 | 675,102 | (3,345) | |
| Gross Direct Income | (54,945) | (54,945) | (50) | (54,945) | 0 | |
| Net Direct Expenditure/(Income) Total: | 623,502 | 623,502 | 375,810 | 620,157 | (3,345) | No significant variance. |
| Support Services Recharges | 18,990 | 23,300 | 0 | 23,300 | 0 | |
| Capital Charges | 75,485 | 75,485 | 0 | 75,485 | 0 | |
| Total: | 717,977 | 722,287 | 375,810 | 718,942 | (3,345) | |

| Street Cleansing | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ | Commentary |
|----------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|--------------------------|
| Gross Direct Expenditure: | | | | | | |
| Pay | 0 | 0 | 0 | 0 | 0 | |
| Non-pay | 691,063 | 697,063 | 405,790 | 697,063 | 0 | |
| Gross Direct Income | 0 | 0 | 0 | 0 | 0 | |
| Net Direct Expenditure/(Income) Total: | 691,063 | 697,063 | 405,790 | 697,063 | 0 | No significant variance. |
| Support Services Recharges | 14,290 | 16,750 | 0 | 16,750 | 0 | |
| Capital Charges | 0 | 0 | 0 | 0 | 0 | |
| Total: | 705,353 | 713,813 | 405,790 | 713,813 | 0 | |

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

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

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

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

Health Integration and Communities (new)

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

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

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

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

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

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

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

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

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

| Service Area | Description | 2023/24 Original | In year update 2023/24 (period 6) | Period 6 Commentary | 2024/25 Update | 2025/26 Update |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| 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) | 0 | Cabinet approved in July the Building Rationalisation project which will see the disposal of Greyfriars, the timescale of this project will mean there will some slippage in the delivery of the saving and a revised saving target for future years. | (214,593) | (214,593) |
| Housing | Reduction to ongoing costs at Gapton hall site pending wider capital works | (8,500) | 0 | Business case considering options is being drafted. Action taken should ensure savings are achieved. | (26,000) | (26,000) |
| THEME - Sustainability Strategy | | | | | | |
| Property and Asset Mgt | Partial night switch off of footway lighting, would reduce carbon emissions also. | (94,000) | (47,000) | In progress. The partial night switch off has begun but was delayed slightly due to arranging for a supply of controllers. There has been some issues due to some of the old style lanterns not being compatible with the new controllers, although these lanterns are being replaced by LED lanterns. | (94,000) | (94,000) |
| THEME - Economic and Housing Growth | | | | | | |
| Planning | Proactively charging for planning performance agreements and using own Building Control Service. | (40,000) | 0 | Staff vacancies have reduced capacity within the team so no internal agreements have been carried out so far this year. | (40,000) | (40,000) |
| THEME - GYBC Operating Model | | | | | | |
| Finance/IT | Reduction to the Annual Internal Audit Plan | (9,000) | (9,000) | Internal audit plan budget updated | (9,000) | (9,000) |
| Housing | Home Improvement Agency income | (37,000) | 0 | Further review work required | (37,000) | (37,000) |
| Housing | Temporary accommodation reduction in costs | (45,000) | 0 | Current rise in demand and having to use bed and breakfast accomodation means this saving is unlikely to be achieved in 2023/24. Action is being taken to look to address this to mitigate the increased cost from using bed and breakfast accomodation and achieve savings in future years. | (53,120) | (69,360) |
| Inward Investment | Updating the budget for the UKSPF | (89,757) | (89,757) | On target to be delivered | (64,000) | 0 |
| Environmental Services | Removal of the GY in Bloom dedicated budget for the provision to become self funding. | (15,000) | (15,000) | Actioned for 2023/24 | (15,000) | (15,000) |
| 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) | (5,000) | On target - review underway for implementation | (185,000) | (185,000) |
| Environmental Services | Review of the pest control service and contribution paid. | (30,000) | (30,000) | On target | (30,000) | (30,000) |
| Neighbourhoods & Communities | Utilisation of external grant | (54,000) | (54,000) | On target | 0 | 0 |
| Customer Services - Revenues | Removal of 30 day council tax empty and unoccupied exemption | (19,327) | (19,327) | On target | (44,034) | (44,034) |
| Environmental Services | Review of the recycling gate fee. | (45,000) | (45,000) | On target | 0 | 0 |
| THEME - GYBC Operating Model - Contracts | | | | | | |

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

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

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

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

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

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

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

| 2023/24 Budget £000 | | | | | 2023/24 Expenditure £000 | | 2023/24 Financing - £000 | | | | |
|------------------------------------------------------------|--------------------------------------|---------------|---------------|----------------------|--------------------------|----------------|--------------------------|------------------------|-----------------------------|------------------|-------|
| Services & Projects | Budget approved by Cabinet July 2023 | Q1 Amendments | Q2 Amendments | Updated Budget 23/24 | Actuals to 30-09-23 | Forecast 23/24 | Borrowing | Grants & Contributions | Revenue/ Earmarked Reserves | Capital Receipts | |
| Euston Rd Public Toilet Refurbishment | 88 | | | 88 | - | 20 | 88 | - | - | - | |
| Footway Lighting | 323 | | | 323 | 89 | 323 | 323 | - | - | - | |
| External Redecoration & Repair of the Wellesley Grandstand | 40 | | | 40 | 34 | 36 | 40 | - | - | - | |
| Esplanade Resurfacing | 246 | | | 246 | 75 | 100 | 246 | - | - | - | |
| Gorleston Beach Huts | 53 | | | 53 | - | 53 | 53 | - | - | - | |
| Great Yarmouth Beach Huts | 192 | | | 192 | 113 | 192 | - | - | - | 192 | |
| Hemsby Rock Provision | 735 | | | 735 | 474 | 735 | 235 | 500 | - | - | |
| Changing Places | 38 | | | 38 | - | - | - | 38 | - | - | |
| Phoenix Pool & Gym car park extension | 94 | | | 94 | - | - | 94 | - | - | - | |
| Aspire Building & Mkt Row Boiler Replacement | 46 | | | 46 | - | - | 12 | 34 | - | - | |
| Peggotty Rd Community Centre Flooring | 32 | | | 32 | - | - | 32 | - | - | - | |
| Cemetery Flint Walls & Gates | 77 | | | 77 | - | 77 | 77 | - | - | - | |
| Gorleston Seafront Improvements | 77 | | | 77 | - | 77 | 77 | - | - | - | |
| Playgrounds | 305 | 117 | | 422 | 18 | 422 | 125 | 297 | - | - | |
| Office Accommodation | - | 225 | | 225 | - | 225 | 225 | - | - | - | |
| Beacon Park Projects | 796 | | | 796 | 8 | 796 | 676 | 120 | - | - | |
| Beacon Park Relocation & Improvement of Play Facilities | - | 400 | | 400 | - | 100 | - | - | - | 400 | |
| Energy Park - South Denes | 1,845 | | | 1,845 | - | 250 | 1,845 | - | - | - | |
| Total: Property & Asset Management | 4,988 | 742 | - | 5,730 | 812 | 3,406 | 4,149 | 989 | - | 592 | |
| Refuse Vehicle Purchases | 2,807 | 233 | | 3,040 | 1,097 | 3,040 | 456 | - | - | 2,584 | |
| Total: Environmental Health | 2,807 | 233 | | 3,040 | 1,097 | 3,040 | 456 | - | - | 2,584 | |
| Capital Contingency | 2,500 | - | 585 | 1,915 | - | - | - | - | - | 1,915 | |
| Match Funding Capital Allocation | 2,200 | - | 395 | 1,805 | - | - | 1,805 | - | - | - | |
| Projects requiring further approval before commencement | 1,128 | - | 303 | 825 | - | - | 825 | - | - | - | |
| Overall Total | 59,323 | 5,669 | - | 3,715 | 61,277 | 5,223 | 36,684 | 26,960 | 25,721 | 670 | 7,926 |

| General Fund Reserves Schedule - 2023/24 | | Opening Balance 01/04/23 | Budgeted Movement 2023/24 | Committed Expenditure 2023/24 | Actual Movement (inc forecast) 2023/24 | Updated Closing Balance 31/03/24 | Budgeted Movement 2024/25 | Updated Closing Balance 31/03/25 | Budgeted Movement 2025/26 | Updated Closing Balance 31/03/26 |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|-------------------------------------|-------------------------------------------------|-------------------------------------------|---------------------------------|-------------------------------------------|---------------------------------|-------------------------------------------|
| Summary and Purpose of Reserve | | £ | £ | | | £ | £ | £ | £ | £ |
| Planning Delivery Grant | The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Development Framework. | 112,891 | 0 | (36,121) | (76,770) | 36,121 | 0 | 36,121 | 0 | 36,121 |
| 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 | 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 | 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) | (205,965) | (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) | (426,167) | (49,747) | 1,475,141 | (25,047) | 1,450,094 | 0 | 1,450,094 |
| Specific budget | This reserve is utilised as expenditure is incurred. | 347,012 | (62,967) | (214,741) | (62,967) | 284,045 | (23,000) | 261,045 | (40,000) | 221,045 |
| Repairs and Maintenance | This reserve is utilised as expenditure is incurred. | 317,639 | 0 | 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) | 0 | (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 | 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) | 0 | (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 | 0 | (20,000) | 10,254 | (2,000) | 8,254 | (2,000) | 6,254 |
| 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) | (153,100) | (20,000) | 202,581 | 0 | 202,581 | 0 | 202,581 |
| Benefits/Revenues Reserve | Earmarking of grants and underspends to be used for the service and mitigation of subsidy impacts. | 217,895 | 0 | 0 | 0 | 217,895 | 0 | 217,895 | 0 | 217,895 |

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

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

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

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

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 full year variances require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to 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 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|-------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Dwelling Rents | (24,738,951) | (24,738,951) | (13,032,074) | (24,738,951) | 0 |
| Total: | (24,738,951) | (24,738,951) | (13,032,074) | (24,738,951) | 0 |
| Non Dwelling Rents | (295,498) | (295,498) | (148,396) | (295,498) | 0 |
| 0 | (295,498) | (295,498) | (148,396) | (295,498) | 0 |
| Contribution towards expenditure | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
| Contribution towards expenditure | (5,000) | (5,000) | (2,500) | (5,000) | 0 |
| Total: | (5,000) | (5,000) | (2,500) | (5,000) | 0 |
| Charges for Services and Facilities | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
| Day to Day Repairs & Voids | (15,000) | (15,000) | 20,571 | 0 | 15,000 |
| Housing Income | (310,456) | (310,456) | (154,030) | (310,456) | 0 |
| Environmental Services | (368,043) | (368,043) | (115,153) | (368,043) | 0 |
| Sheltered Support | (393,715) | (393,715) | (248,559) | (393,715) | 0 |
| Alarms | (302,864) | (302,864) | (140,782) | (302,864) | 0 |
| Total: | (1,390,078) | (1,390,078) | (637,952) | (1,375,078) | 15,000 |
| Total Income | (26,429,527) | (26,429,527) | (13,820,922) | (26,414,527) | 15,000 |

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

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

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 full year variances require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to 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 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|-----------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|--------------------------------------------------------------------------------------------------|
| Compliance | 2,282,010 | 2,282,010 | 765,594 | 2,353,765 | 71,755 Electrical Remedial work forecasted to overspend due to backlogged jobs. |
| Planned Cyclical | 2,563,488 | 2,806,488 | 759,327 | 2,806,488 | 0 |
| Efficiency Savings from GYN | (750,000) | (750,000) | 0 | (750,000) | 0 |
| Responsive Repairs | 2,754,316 | 2,754,316 | 1,178,286 | 2,578,513 | (175,803) Average cost lower per job, forecasted underspend to reflect the decrease in job spend |
| Voids | 1,260,350 | 1,260,350 | 595,409 | 1,403,467 | 143,117 Void work forecasted to overspend because of an increase in demand |
| Planned Large Repairs | 314,700 | 314,700 | 157,350 | 630,611 | 315,911 Planned Large Repairs forecasted to overspend because of an increase in demand |
| R&M Other | 1,248,531 | 1,248,531 | 501,538 | 1,264,345 | 15,814 Partnership Fee with Great Yarmouth Services Revised as per SLA agreement |
| Total: | 9,673,395 | 9,916,395 | 3,957,503 | 10,287,189 | 370,794 |

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

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

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

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 full year variances require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to 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 | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|-----------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Dwelling Depreciation | 3,747,646 | 3,747,646 | 0 | 3,747,646 | 0 |
| Total: | 3,747,646 | 3,747,646 | 0 | 3,747,646 | 0 |

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

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

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

Non Service Expenditure/Income

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

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

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

Note 1 Significant variances requiring commentary:

Significant variances of +/- £10,000 full year variances require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to 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 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------|----------------------------|
| Interest and investment income | (40,000) | (40,000) | 0 | (30,000) | 10,000 |
| Total: | (40,000) | (40,000) | 0 | (30,000) | 10,000 |
| Housing revenue account share of interest receivable on investments has been forecasted to be lower than budgeted. | | | | | |
| Capital Grants & Contributions receivable | Original Budget 2023/24 £ | Current Budget 2023/24 £ | P6 YTD actual 2023/24 £ | Full Year Forecast £ | Full Year Variance £ |
| Capital Grants & Contributions receivable | (336,000) | (1,336,000) | (59,273) | (1,336,000) | 0 |
| Total: | (336,000) | (1,336,000) | (59,273) | (1,336,000) | 0 |

Appendix I - Summary of HRA Income & Expenditure for Month 62023/24

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

Appendix J - HRA Capital Programme 2023/24

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