

Subject: 2018/19 Period 4 Budget Monitoring Report

to: Policy and Resources Committee

Report by: Director of Finance

SUBJECT MATTER/RECOMMENDATIONS

To consider the 2018/19 budget monitoring position.

1. Introduction

- 1.1 This report compares the actual expenditure and income position at the end of July 2018 to the updated budget for 2018/19. The Original Base Budget as agreed by Full Council in February 2018 has been updated for in-year virements and for 2017/18 year end budget carry forwards for planned expenditure in the now current financial year.
- 1.2 The Base Budget for 2018/19 as approved a surplus budget with a transfer to the general reserve of £5,066 for the year. This report gives the position for the year to date and forecast outturn against this target, adjusted for any in year approved budget movements from reserves.

2. Budget Monitoring Position – Revenue Services

- 2.1 The General Fund Summary at Appendix A shows the high level budget monitoring position at 31 July 2018 which shows an overspend to date of £407,224 compared to the profiled budget to date. The full year forecast shows a deficit against the budget of £123,298. Of this forecast overspend £355,299 is an overspend in relation to service variances which is mitigated by an underspend of (£232,001) in relation to the Non Service which allows for transfers from earmarked reserves.
- 2.2 Appendix A and Appendix B provide commentary on the more significant variances (£+/-£20,000 Year to date and +/- £10,000 full year) from the budget monitoring process carried out between finance and services for the position at the end of period 4 and where there is anticipated to be a full year under/overspend.

3. Budget Monitoring Position – Summary

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

Table – Summary of Full Year Effects 2018/19	Estimated Full Year Effect
Service Area	355,299
Non Service Areas	(232,001)
Use of/transfer to reserves	0
Total Deficit/ (Surplus)	123,298

- 3.2 Within the overall position there are some substantial variances including a significant shortfall of budgeted income from car parking and planning fee income which is flagged as a risk within the budget report in terms of the limited ability that the Council can influence demand for these services. Further analysis on the risk areas will be carried out and a report brought forward on mitigating the overall impact to the Council's budget.
- 3.3 The overall position will continue to be monitored in the current financial year and will be reported to Management Team and Members accordingly. Further review of variances will be carried out over the coming weeks as detailed work on the 2019/20 budget process starts.

4. Budget Monitoring Position – Capital

- 4.1 Actual spend until the end of July 2018 totals £0.7m as summarised under Appendix C. This is in line with expectations as capital spending tends to occur in the final quarters of the financial year.
- 4.2 The 2018/19 budget set the General Fund capital programme at £19.2m.
- 4.3 Details of the revised 2018/19 budget are provided under Appendix C and explanations for the changes are summarized below:
- The finalising of the 2018/19 capital spend resulted in an additional £3.4m approved spend being carried into the 2018/19 financial year.

- The Better Care Fund allocation was confirmed in April 2018 as £0.3m higher than estimated when the budget was set.
- The revised spend also includes an increase of £0.4m for the Gorleston splashpad which was approved after the 2018/19 capital programme was set.

4.4 In summary:

- A number of projects are held as part of the review of the services provided by GYB Services, they are:
 - Children's playground refurbishment
 - Public toilet refurbishment (except for works on the Ravine toilets)
 - Gorleston Hight Street car park resurfacing
 - Cobholm Rugby Club roadway
 - Yacht Station Improvements - welfare facilities
 - Footway lighting
 - Esplanade Resurfacing

Some spend on these projects is currently still forecast by the yearend.

- The Marina Centre project is on hold as the review of the service provision continues.
- The main contractors for the project, Blakedown, are now on site at the Waterway's.
- The Beach Hut project is at the tender stage.
- The Gorleston splashpad is now operational.
- The Beach Hut project is at the tender stage.

4.5 The forecast spend for 2018/19 on capital projects is estimated at £10m at the end of period 4.

5. Conclusion

5.1 The revenue budget is showing a forecast full year overspend of £123,298. The overall financial position will continue to be closely monitored and, where appropriate, the timing of the use of reserves in the year will be considered as part of consideration of the overall outturn position to be reported to members later in the year.

- 5.2 The capital budget has a revised forecast spend of £10m for the full year based on the expectation of capital expenditure increasing in the final quarters of the financial year. The position will continue to be monitored as projects progress.

6. Financial Implications and Risks

- 6.1 The detail within Appendix A and Appendix B of the report highlights the significant variances including those that are estimated to result in a full year impact.
- 6.2 The Council is dependent upon a number of income streams including business rates, car parking, crematorium and planning income which are subject to factors outside of the Council's control. The monitoring report has flagged a significant shortfall in car park income, and adverse variances on planning income and ICT service expenditure for the current year. The position on these areas are being reviewed and will be closely monitored. If required additional reports will be brought forward for consideration which will consider options to mitigate and reduce the shortfall in the current and future years.
- 6.3 Members will recall that the Norfolk authorities submitted an application for the business rates retention pilot for 2018/19 which was unsuccessful. Opportunities for 2019/20 are being explored with a deadline for applications of the 25th September. Officers from each of the Norfolk authorities are considering the process and potential benefit for 2019/20 with decisions on pool membership in advance of the September deadline.
- 6.4 The overall position for 2018/19 will continue to be monitored during the year and where applicable transfers to and from reserves will be made. In addition further review of the service budgets and savings targets will be considered as part of early work on the future financial strategy and budget work for 2019/20 to ensure that the implications of variances as flagged in this report are taken into consideration.

FINANCIAL IMPLICATIONS:

Included within the detail of the report

LEGAL IMPLICATIONS:

N/A

EXECUTIVE BOARD OR DIRECTOR CONSULTATION:

Management Team

Does this report raise any legal, financial, sustainability, equality, crime and disorder or human rights issues and, if so, have they been considered?	Issues	
	Legal	N/A
	Financial	Included within the detail of the report
	Risk	Included within the detail of the report
	Sustainability	N/A
	Equality	N/A
	Crime and Disorder	N/A
	Human Rights	N/A
	Every Child Matters	N/A

Appendix A - General Fund Summary Period 4 2018/2019

	Original Budget 2018/19 £	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Net Cost of Services								
Executive	435,712	552,482	573,287	590,389	17,102	535,982	(16,500)	See Appendix B for details of significant variances.
Housing	1,511,719	1,504,121	254,403	235,433	(18,970)	1,506,912	2,791	
Community Development and Regeneration	3,008,743	2,660,272	1,190,057	1,193,255	3,198	2,633,465	(26,807)	
Organisational Development	436,597	577,486	350,581	317,496	(33,085)	564,834	(12,652)	
Planning and Growth	1,038,355	1,100,268	173,398	217,610	44,212	1,192,235	91,967	
Customer Services	(372,186)	(508,775)	(438,212)	(211,827)	226,385	(314,986)	193,789	
Property and Asset Management	370,090	158,996	196,509	269,484	28,473	187,466	28,470	
IT, Communications and Marketing	6	(50,864)	315,978	394,769	78,791	29,664	80,528	
Environmental Services	4,158,517	4,977,333	3,692,369	3,651,436	(40,933)	4,991,046	13,713	
Finance	7	27,143	405,616	422,695	17,079	27,143	0	
Savings to be allocated to a service	(200,000)	(200,000)	0	0	0	(200,000)	0	
	10,387,560	10,798,462	6,713,986	7,080,742	322,253	11,153,761	355,299	
Non Service Expenditure/Income								
Loan Interest Payable	809,113	809,113	198,440	222,878	24,438	839,112	29,999	Interest payable costs are higher than budgeted for as borrowing has been greater than anticipated when the 2018/19 budget was set due to cashflow demands. The overspend also reflects the increase in brokerage fees incurred in setting up the new loans.
Interest Receivable	(64,315)	(64,315)	(5,960)	(5,963)	(3)	(64,315)	0	
Capital Charges Reversal	(1,230,134)	(1,230,134)	0	1,682	1,682	(1,230,134)	0	
Revenue Contribution to Capita	0	0	0	38	38	0	0	
Transfers To/From Earmarked Reserves	(921,258)	(1,482,210)	0	0	0	(1,482,210)	0	
Pension Back Funding	1,403,000	1,403,000	584,332	664,838	80,506	1,403,000	0	This overspend to date is mainly due to the pension element of exit packages being £34k higher than budget for. Monthly pension costs for added years have resulted in a further overspend of £44k. The forecast position will be reviewed as part of the quarter 2 budget monitoring to consider whether there will be any mitigating factors to offset the current overspend.
Contingency	0	0	0	0	0	0	0	
Parish Precepts & Concurrent Grants	411,663	411,663	411,663	411,664	1	411,663	0	
Provision for Load Repayment (MRP)	1,432,906	1,432,906	0	0	0	1,170,906	(262,000)	MRP forecast revised in line with the forecast capital expenditure as reported in Appendix C of this report, funded by borrowing, for the year being lower than expected when the 2018/19 budget was set.
Collection Fund Adjustments	0	0	0	0	0	0	0	
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	0	0	
Vacancy Management	(114,550)	35,500	11,834	5,657	(6,177)	35,500	0	
	1,726,425	1,315,523	1,200,309	1,300,794	100,485	1,083,522	(232,001)	
Income								
Council Tax - Parishes	(377,953)	(377,953)	(377,953)	(377,953)	0	(377,953)	0	
Council tax - Borough	(4,391,455)	(4,391,455)	(4,391,455)	(4,391,455)	0	(4,391,455)	0	
Business Rates	(4,145,833)	(4,145,833)	(1,381,944)	(1,381,944)	(0)	(4,145,833)	0	
Revenue Support Grant	(2,544,905)	(2,544,905)	(916,166)	(916,166)	0	(2,544,905)	0	
New Homes Bonus	(627,700)	(627,700)	(313,850)	(313,850)	0	(627,700)	0	
Other Grants	(31,199)	(31,199)	(10,400)	(25,914)	(15,514)	(31,199)	0	
	(12,119,045)	(12,119,045)	(7,391,768)	(7,407,282)	(15,514)	(12,119,045)	0	
(Surplus)/Deficit	(5,060)	(5,060)	522,527	974,254	407,224	118,238	123,298	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Note 1 Significant variances requiring commentary:

Significant variances of +/- £20,000 year-to-date or +/- £10,000 full year forecast variances only 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

Executive

Executive Team	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	650,978	219,025	226,053	7,028	650,978	0	
Gross Direct Income	(50,000)	(16,667)	(18,251)	(1,584)	(50,000)	0	
Support Services Recharges	(604,790)	0	0	0	(604,790)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(3,812)	202,358	207,802	5,444	(3,812)	0	No significant variances.

Legal	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	240,000	80,000	78,653	(1,347)	240,000	0	No significant variances.
Gross Direct Income	(30,000)	(13,333)	(31,677)	(18,344)	(46,500)	(16,500)	Income from recovery of court costs has been higher to date than was budgeted for. This increase in income is forecast to remain at yearend but no further increase has been assumed at this time.
Support Services Recharges	(210,010)	0	0	0	(210,010)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(10)	66,667	46,976	(19,692)	(16,510)	(16,500)	

Civic and Portering	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	195,793	68,600	74,909	6,309	195,793	0	
Gross Direct Income	(8,500)	(2,833)	(938)	1,895	(8,500)	0	
Support Services Recharges	(189,600)	0	0	0	(189,600)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(2,307)	65,767	73,971	8,204	(2,307)	0	No significant variances.

Mayor	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	7,051	2,349	3,379	1,030	7,051	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	7,051	2,349	3,379	1,030	7,051	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Events	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	7,798	1,716	10,478	8,762	7,798	0	
Gross Direct Income	(12,000)	(5,667)	(6,853)	(1,186)	(12,000)	0	
Support Services Recharges	101,540	0	0	0	101,540	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	97,338	(3,951)	3,624	7,575	97,338	0	No significant variances.

Equinox	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	0	0	(0)	(0)	0	0	
Gross Direct Income	0	0	(0)	(0)	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	0	0	(0)	(0)	0	0	No significant variances.

Town Centre Initiative	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	139,757	139,757	139,747	(10)	139,757	0	
Gross Direct Income	7,281	7,281	7,281	0	7,281	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	147,038	147,038	147,028	(10)	147,038	0	No significant variances.

Corporate Costs	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	121,126	55,915	62,187	6,272	121,126	0	
Gross Direct Income	0	0	(20)	(20)	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	121,126	55,915	62,167	6,252	121,126	0	No significant variances.

Projects and Programmes	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	149,298	37,144	45,443	8,299	149,298	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	36,760	0	0	0	36,760	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	186,058	37,144	45,443	8,299	186,058	0	No significant variances.

Total Executive:	552,482	573,287	590,389	17,102	535,982	(16,500)	
-------------------------	----------------	----------------	----------------	---------------	----------------	-----------------	--

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Housing

Housing Needs	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	780,971	259,285	335,539	76,255	780,971	0	
Gross Direct Income	(232,399)	(75,889)	(154,856)	(78,967)	(232,399)	0	
Support Services Recharges	316,160	0	0	0	316,160	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	18,515	0	0	0	18,515	0	
Total:	883,247	183,396	180,683	(2,713)	883,247	0	No significant variances.

Housing Strategy	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	123,142	41,158	53,777	12,618	123,142	0	
Gross Direct Income	0	0	(14,063)	(14,063)	0	0	
Support Services Recharges	73,400	0	0	0	73,400	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	24,437	0	0	0	24,437	0	
Total:	220,979	41,158	39,714	(1,444)	220,979	0	No significant variances.

Private Sector Housing	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	148,217	51,998	54,151	2,153	148,251	34	
Gross Direct Income	(37,400)	(12,467)	(23,005)	(10,538)	(37,400)	0	
Support Services Recharges	94,320	0	0	0	94,320	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	205,137	39,532	31,146	(8,385)	205,171	34	No significant variances.

Safe at Home	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	353,235	101,561	109,318	7,758	355,992	2,757	
Gross Direct Income	(276,727)	(111,243)	(125,429)	(14,186)	(276,727)	0	
Support Services Recharges	118,250	0	0	0	118,250	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	194,758	(9,682)	(16,111)	(6,428)	197,515	2,757	No significant variances.

Total Housing:	1,504,121	254,403	235,433	(18,970)	1,506,912	2,791	
-----------------------	------------------	----------------	----------------	-----------------	------------------	--------------	--

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Community Development and Regeneration

Parks and Outdoor spaces	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	181,717	177,096	179,173	2,077	181,717	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	27,720	0	0	0	27,720	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	3,367	0	0	0	3,367	0	
Total:	212,804	177,096	179,173	2,077	212,804	0	No significant variances.

Outdoor Sports	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	341,638	286,376	289,015	2,640	341,638	0	
Gross Direct Income	(112,726)	(53,781)	(50,633)	3,148	(112,726)	0	
Support Services Recharges	38,490	0	0	0	38,490	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	33,434	0	0	0	33,434	0	
Total:	300,836	232,595	238,382	5,788	300,836	0	No significant variances.

Tourism	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	553,222	207,367	214,915	7,548	540,417	(12,805)	Computer software costs have been forecast to be underspent by the yearend although this position is to be reconsidered as part of the wider review of the ICT service.
Gross Direct Income	(282,963)	(50,904)	(47,556)	3,348	(282,963)	0	No significant variances.
Support Services Recharges	241,190	0	0	0	241,190	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	511,449	156,463	167,359	10,896	498,644	(12,805)	

CCTV	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	147,153	145,728	145,516	(212)	147,153	0	
Gross Direct Income	(4,000)	(4,000)	(4,000)	0	(4,000)	0	
Support Services Recharges	22,410	0	0	0	22,410	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	1,500	0	0	0	1,500	0	
Total:	167,063	141,728	141,516	(212)	167,063	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Culture and Leisure	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	152,745	105,495	111,372	5,877	152,745	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	42,290	0	0	0	42,290	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	195,035	105,495	111,372	5,877	195,035	0	No significant variances.

Voluntary Sector Grants	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	93,500	93,500	92,956	(544)	93,500	0	
Gross Direct Income	(53,000)	(53,000)	(53,000)	0	(53,000)	0	
Support Services Recharges	22,760	0	0	0	22,760	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	63,260	40,500	39,956	(544)	63,260	0	No significant variances.

Indoor Leisure - Phoenix Pool & Marina Centre	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	172,809	64,741	64,384	(357)	172,809	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	26,460	0	0	0	26,460	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	392,415	0	0	0	392,415	0	
Total:	591,684	64,741	64,384	(357)	591,684	0	No significant variances.

Neighbourhood Management	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	1,266,868	466,665	444,587	(22,077)	1,252,866	(14,002)	Staff costs are underspent by (£28k) to date and forecast to be underspent by (£46k) at the year-end as a result of staff changes and maternity leave. The underspend is offset increased costs for agency staff cover of 31k year-to-date and £32k forecast for the year.
Gross Direct Income	(868,583)	(289,528)	(290,315)	(787)	(868,583)	0	No significant variances.
Support Services Recharges	(122,360)	0	0	0	(122,360)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	275,925	177,137	154,273	(22,864)	261,923	(14,002)	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Waterways	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	280,841	61,622	35,078	(26,544)	280,841	0	
Gross Direct Income	(235,109)	(58,777)	(35,058)	23,719	(235,109)	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	45,732	2,845	20	(2,825)	45,732	0	No significant variances.

Conservation	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	206,775	91,458	96,821	5,363	206,775	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	63,580	0	0	0	63,580	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	26,129	0	0	0	26,129	0	
Total:	296,484	91,458	96,821	5,363	296,484	0	No significant variances.

Total Community Development and Regeneration:	2,660,272	1,190,057	1,193,255	3,198	2,633,465	(26,807)	
--	------------------	------------------	------------------	--------------	------------------	-----------------	--

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Organisational Development

Corporate Strategy	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	81,289	27,096	27,490	394	81,289	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	(82,260)	0	0	0	(82,260)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(971)	27,096	27,490	394	(971)	0	No significant variances.

Elections	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	253,745	117,769	122,941	5,172	253,830	85	
Gross Direct Income	(19,700)	(233)	(1,558)	(1,325)	(19,700)	0	
Support Services Recharges	220,690	0	0	0	220,690	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	454,735	117,536	121,383	3,847	454,820	85	No significant variances.

Licensing	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	95,449	40,161	39,070	(1,091)	103,722	8,273	
Gross Direct Income	(276,013)	(132,996)	(136,903)	(3,907)	(276,013)	0	
Support Services Recharges	69,710	0	0	0	69,710	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(110,854)	(92,835)	(97,833)	(4,998)	(102,581)	8,273	No significant variances.

Member Services	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	423,639	146,808	128,559	(18,249)	413,278	(10,361)	An underspend has occurred as the budget anticipated 21 member allowances being paid for the year however as four members have dual Committee responsibilities they only receive one allowance, resulting in only 17 allowances are being paid.
Gross Direct Income	0	0	0	0	0	0	No significant variances.
Support Services Recharges	(328,610)	0	0	0	(328,610)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	95,029	146,808	128,559	(18,249)	84,668	(10,361)	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Human Resources	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	539,867	151,976	139,132	(12,844)	529,218	(10,649)	Two vacancies have resulted in an underspend of (£16k) to the end of period 4, however this has been offset by an increase in agency staff costs of £4k. This underspend has not been included in the forecast as the department is undertaking a restructure and any savings have been withheld until the financial effects of these changes are known. The full year underspend relates to an anticipated reduction in computer costs to be charged to the service.
Gross Direct Income	0	0	(1,236)	(1,236)	0	0	No significant variances.
Support Services Recharges	(400,320)	0	0	0	(400,320)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	139,547	151,976	137,896	(14,080)	128,898	(10,649)	
Total Organisational Development:	577,486	350,581	317,496	(33,085)	564,834	(12,652)	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Planning and Growth:

Building Control	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	268,566	77,488	85,001	7,513	263,719	(4,847)	
Gross Direct Income	(249,700)	(76,233)	(87,470)	(11,237)	(249,700)	0	
Support Services Recharges	100,920	0	0	0	100,920	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	119,786	1,255	(2,469)	(3,724)	114,939	(4,847)	No significant variances.
Development Control	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	540,902	177,495	176,310	(1,185)	552,140	11,238	No significant variances.
Gross Direct Income	(527,000)	(165,666)	(76,160)	89,506	(449,500)	77,500	Income for planning fees to date are £81k lower than expected when the budget was set. This position is forecast to improve due to some anticipated large applications but overall income is expected to remain £40k lower than budgeted for the year. Pre-application fees were expected to be implemented from April 2018 when the budget was set in February 2018, however implementation has been postponed until October 2018. This results in a £15k lower than budget year-to-date, and is forecast to be a £38k variance at the yearend.
Support Services Recharges	127,370	0	0	0	127,370	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	141,272	11,829	100,150	88,321	230,010	88,738	
Land Charges	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	83,736	25,816	22,965	(2,851)	83,736	0	No significant variances.
Gross Direct Income	(188,100)	(62,700)	(34,071)	28,629	(150,000)	38,100	Income for land charge fee searches is lower than expected due to the housing market being generally slow up to the end of period 4. The forecast reflects that the market is anticipated to improve over the year.
Support Services Recharges	62,930	0	0	0	62,930	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	1,746	0	0	0	1,746	0	
Total:	(39,688)	(36,884)	(11,106)	25,778	(1,588)	38,100	
Economic Development	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	222,725	33,342	25,246	(8,096)	222,725	0	
Gross Direct Income	(1,500)	(500)	0	500	(1,500)	0	
Support Services Recharges	90,920	0	0	0	90,920	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	312,145	32,842	25,246	(7,596)	312,145	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Enterprise GY	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	68,541	32,067	27,210	(4,857)	68,541	0	
Gross Direct Income	(13,400)	(2,520)	(1,233)	1,287	(13,400)	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	55,141	29,547	25,976	(3,571)	55,141	0	No significant variances.

Strategic Planning	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	411,907	135,875	110,220	(25,655)	411,883	(24)	(£18k) of the year to date underspend is due to a current vacancy. However, any underspend is currently expected to be utilised by the end of the year, any changes will be reflected in future budget monitoring reports. Further, costs relating to new burdens and the local plan have been (£9k) lower than budgeted for to date but are currently forecast to increase later in the year.
Gross Direct Income	(9,345)	(1,067)	(30,407)	(29,340)	(39,345)	(30,000)	The increase in income is due to the receipt of self and custom build new burdens grant of (£30k) which was not expected when the budget was set
Support Services Recharges	109,050	0	0	0	109,050	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	511,612	134,808	79,812	(54,995)	481,588	(30,024)	
Total Planning and Growth:	1,100,268	173,398	217,610	44,212	1,192,235	91,967	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Customer Services

Benefits	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	28,244,530	9,340,917	8,472,469	(868,448)	28,244,285	(245)	A change in expenditure is largely matched by the subsidy funding received from DWP as confirmed by the corresponding variance below on income.
Gross Direct Income	(28,454,106)	(9,712,702)	(8,839,404)	873,298	(28,454,106)	0	
Support Services Recharges	380,258	0	0	0	380,258	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	170,682	(371,785)	(366,935)	4,850	170,437	(245)	No significant variances.

Crematorium and Cemeteries	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	765,060	523,934	522,351	(1,583)	763,733	(1,327)	
Gross Direct Income	(1,423,607)	(457,856)	(472,630)	(14,774)	(1,423,607)	0	
Support Services Recharges	137,130	0	0	0	137,130	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	59,248	0	0	0	59,248	0	
Total:	(462,169)	66,078	49,721	(16,358)	(463,496)	(1,327)	No significant variances.

Customer Services	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	524,548	180,017	181,212	1,195	527,023	2,475	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	(632,740)	0	0	0	(632,740)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(108,192)	180,017	181,212	1,195	(105,717)	2,475	No significant variances.

Support Services	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	165,197	55,354	63,466	8,112	165,197	0	
Gross Direct Income	0	0	(1,275)	(1,275)	0	0	
Support Services Recharges	(168,690)	0	0	0	(168,690)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(3,493)	55,354	62,191	6,837	(3,493)	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Car Parks	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	1,640,416	696,922	711,262	14,340	1,640,416	0	No significant variances.
Gross Direct Income	(3,041,725)	(1,210,236)	(988,529)	221,707	(2,891,725)	150,000	Car park income is lower than expected (£222K) however the early indications are that August income will be particularly high due to the good weather and we expect to recover some of the shortfall on the year to date. Additionally the introduction of cashless payments has been a success and is expected to improve income collection, as previously income could not be collected when car park meters were full or faulty. The year-end forecast for car park income is a shortfall of £150k based upon our current projections. This position will be closely monitored going forward and action taken to improve the position where possible.
Support Services Recharges	396,090	0	0	0	396,090	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	25,036	0	0	0	25,036	0	
Total:	(980,183)	(513,314)	(277,267)	236,047	(830,183)	150,000	

Revenues	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	932,410	314,870	313,340	(1,530)	975,296	42,886	Computer software costs have been forecast to be overspent by the yearend although this position is to be reconsidered as part of the wider review of the ICT service.
Gross Direct Income	(500,200)	(169,433)	(174,088)	(4,655)	(500,200)	0	No significant variances.
Support Services Recharges	442,370	0	0	0	442,370	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	874,580	145,437	139,252	(6,185)	917,466	42,886	
Total Customer Services:	(508,775)	(438,212)	(211,827)	226,385	(314,986)	193,789	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Property and Asset Management

Public Toilets	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	323,544	266,126	269,722	3,596	323,544	0	
Gross Direct Income	(4,000)	(1,333)	0	1,333	(4,000)	0	
Support Services Recharges	29,620	0	0	0	29,620	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	89,287	0	0	0	89,287	0	
Total:	438,451	264,793	269,722	4,929	438,451	0	No significant variances.

Repairs and Maintenance	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	723,472	708,125	722,480	14,355	723,472	0	
Gross Direct Income	(249,000)	0	0	0	(249,000)	0	
Support Services Recharges	18,980	0	0	0	18,980	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	214,735	0	0	0	214,735	0	
Total:	708,187	708,125	722,480	14,355	708,187	0	No significant variances.

Footway Lighting	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	354,910	254,424	255,915	1,491	350,030	(4,880)	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	18,000	0	0	0	18,000	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	61,230	0	0	0	61,230	0	
Total:	434,140	254,424	255,915	1,491	429,260	(4,880)	No significant variances.

Coast Protection	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	115,940	32,314	375,887	343,573	458,940	343,000	
Gross Direct Income	(550)	0	(343,000)	(343,000)	(343,550)	(343,000)	
Support Services Recharges	23,550	0	0	0	23,550	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	332,393	0	0	0	332,393	0	
Total:	471,333	32,314	32,887	573	471,333	0	No significant variances.

Community Centres	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	8,788	7,498	9,431	1,933	8,788	0	
Gross Direct Income	(3,152)	(1,174)	(1,662)	(488)	(3,152)	0	
Support Services Recharges	10,700	0	0	0	10,700	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	18,932	0	0	0	18,932	0	
Total:	35,268	6,324	7,769	1,445	35,268	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Construction Services	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	227,223	67,531	58,242	(9,289)	225,834	(1,389)	
Gross Direct Income	(850)	(283)	0	283	(850)	0	
Support Services Recharges	(568,400)	0	0	0	(568,400)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	71,555	0	0	0	71,555	0	
Total:	(270,472)	67,248	58,242	(9,006)	(271,861)	(1,389)	No significant variances.

Council Offices - Town Hall	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	94,756	61,824	76,248	(18,508)	94,756	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	94,756	61,824	76,248	(18,508)	94,756	0	No significant variances.

Council Offices - Greyfriars	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	42,246	30,676	36,271	(5,975)	42,246	0	
Gross Direct Income	0	0	(537)	(537)	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	42,246	30,676	35,734	(6,512)	42,246	0	No significant variances.

Council Offices - Maritime House	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	15,480	10,680	13,802	3,122	15,480	0	
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	15,480	10,680	13,802	3,122	15,480	0	No significant variances.

Beach Huts	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	23,000	0	0	0	23,000	0	
Gross Direct Income	(24,500)	0	0	0	(24,500)	0	
Support Services Recharges	2,370	0	0	0	2,370	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	870	0	0	0	870	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Easter Fayre	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	22,000	22,000	25,218	3,218	25,279	3,279	
Gross Direct Income	(15,265)	(15,265)	(15,775)	(510)	(15,775)	(510)	
Support Services Recharges	9,680	0	0	0	9,680	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	16,415	6,735	9,443	2,708	19,184	2,769	No significant variances.

Markets	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	270,897	146,892	158,844	11,952	270,897	0	No significant variances.
Gross Direct Income	(318,621)	(251,802)	(219,497)	32,305	(289,621)	29,000	Income from two day market fees is currently £29k lower than budget for however this is forecast to a variance of £20k by year-end. The forecast also reflects a further £9k fall in income as the food and craft fairs are no longer occurring.
Support Services Recharges	86,430	0	0	0	86,430	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	4,495	0	0	0	4,495	0	
Total:	43,201	(104,910)	(60,653)	44,257	72,201	29,000	

Go Trade	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	73,019	24,339	18,335	(6,004)	73,019	0	
Gross Direct Income	(37,995)	(12,665)	(12,651)	14	(37,995)	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	35,024	11,674	5,684	(5,990)	35,024	0	No significant variances.

Bretts	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	28,782	9,594	9,248	(346)	28,782	0	
Gross Direct Income	(43,401)	(16,700)	(16,701)	(1)	(43,401)	0	
Support Services Recharges	9,250	0	0	0	9,250	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(5,369)	(7,106)	(7,453)	(347)	(5,369)	0	No significant variances.

Courts	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	11,555	4,881	3,475	(1,406)	11,555	0	
Gross Direct Income	(24,019)	(9,489)	(9,487)	2	(24,019)	0	
Support Services Recharges	12,420	0	0	0	12,420	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(44)	(4,608)	(6,012)	(1,404)	(44)	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

South Denes Energy Park	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	2,600	867	1,345	478	2,600	0	
Gross Direct Income	(2,600)	(867)	(867)	0	(2,600)	0	
Support Services Recharges	9,260	0	0	0	9,260	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	9,260	0	478	478	9,260	0	No significant variances.

Factory Units	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	59,382	27,646	23,898	(3,748)	54,382	(5,000)	No significant variances.
Gross Direct Income	(114,033)	(46,227)	(54,691)	(8,464)	(127,783)	(13,750)	Income is higher than budgeted for due to unexpected income identified for factory unit rentals for the year and also capturing prior year amounts not previously accounted for.
Support Services Recharges	19,920	0	0	0	19,920	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(34,731)	(18,581)	(30,793)	(12,212)	(53,481)	(18,750)	

Corporate Estates	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	374,144	258,604	312,719	54,115	416,039	41,895	Increased business rates costs of £40k have been incurred due to properties being empty. This is offset by a (£15k) reduction in insurance costs than were budget for. There has also been an overspend on the electricity charge of £16k for one property, however this is to be recovered from the occupier (and this is reflected in the income variance below).
Gross Direct Income	(2,426,499)	(1,335,172)	(1,329,315)	5,857	(2,399,699)	26,800	Income is lower than anticipated to date and forecast due to credit notes being issued for previous financial years not included in the budget of £26k and one lease where the lease charges are less than the budget set by £20k. This is offset, as noted above, by a recharge of electricity costs resulting in a (£16k) increase in income.
Support Services Recharges	472,590	0	0	0	472,590	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	7,124	0	0	0	7,124	0	
Total:	(1,572,641)	(1,076,568)	(1,016,597)	59,972	(1,503,946)	68,695	

Minerva House	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	76,863	59,818	59,648	(170)	76,863	0	
Gross Direct Income	(36,600)	(16,501)	(17,867)	(1,366)	(36,600)	0	
Support Services Recharges	22,670	0	0	0	22,670	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	62,933	43,317	41,781	(1,536)	62,933	0	No significant variances.

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Onians	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	2,825	941	163	(778)	2,825	0	
Gross Direct Income	(13,310)	(4,884)	(6,754)	(1,870)	(19,310)	(6,000)	
Support Services Recharges	10,670	0	0	0	10,670	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	185	(3,943)	(6,592)	(2,649)	(5,815)	(6,000)	No significant variances.

Property Services	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	502,937	171,545	172,649	1,104	506,651	3,714	
Gross Direct Income	(22,060)	(7,353)	(7,352)	1	(22,060)	0	
Support Services Recharges	(409,720)	0	0	0	(409,720)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	71,157	164,192	165,297	1,105	74,871	3,714	No significant variances.

Beacon Park	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	328,227	160,130	143,010	(17,120)	294,538	(33,689)	The underspend is due to a number of sites becoming occupied on the Beacon Park resulting in a fall in the costs being incurred by the Council, such as business rate costs, as these are now charges to the occupiers. No adjustment to the forecast has been made for this as the position will continue to be monitored.
Gross Direct Income	(919,844)	(410,231)	(440,909)	(30,678)	(930,844)	(11,000)	Revisions to rental agreements following the 2018/19 budget setting have resulted in increased income of (£7k) year-to-date, and are forecast to result in an increase in income of (£11k) by the yearend. The majority of costs, such as business rates, are recoverable from the Local Enterprise Partnership (LEP) if a eligible site is vacant. However, general costs (such as marketing, expenses and garden maintenance) are excluded from the agreement with the LEP. The period 4 position reflects additional income of (£24k) from the LEP year-to-date to recover the eligible costs. This position is liable to vary during the year so the forecast has not been altered at this time.
Support Services Recharges	28,900	0	0	0	28,900	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	126,064	0	0	0	126,064	0	
Total:	(436,653)	(250,101)	(297,899)	(47,798)	(481,342)	(44,689)	
Total Property and Asset Management:	158,996	196,509	269,484	28,473	187,466	28,470	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

IT, Communications and Marketing

ICT	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	1,140,851	216,123	304,778	88,655	1,221,379	80,528	Computer software costs have been forecast to be overspent by the yearend although this position is to be reconsidered as part of the wider review of the ICT service.
Gross Direct Income	0	0	0	0	0	0	No significant variances.
Support Services Recharges	(1,275,040)	0	0	0	(1,275,040)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	86,670	0	0	0	86,670	0	
Total:	(47,519)	216,123	304,778	88,655	33,009	80,528	

Communications	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	199,409	69,386	57,620	(11,766)	199,409	0	
Gross Direct Income	0	0	(60)	(60)	0	0	
Support Services Recharges	(202,000)	0	0	0	(202,000)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(2,591)	69,386	57,560	(11,826)	(2,591)	0	No significant variances.

Print and Design	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	103,906	34,635	34,172	(464)	103,906	0	
Gross Direct Income	(12,500)	(4,166)	(1,740)	2,426	(12,500)	0	
Support Services Recharges	(92,160)	0	0	0	(92,160)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(754)	30,469	32,431	1,962	(754)	0	No significant variances.

Total IT, Communications and Marketing:	(50,864)	315,978	394,769	78,791	29,664	80,528	
--	-----------------	----------------	----------------	---------------	---------------	---------------	--

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Environmental Services

Environmental Health	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	1,790,606	817,931	836,722	18,791	1,859,533	68,927	Vacancies have resulted in an underspend of (£48k) to date but these are not reflected in the forecast as the financial effects of the department restructure are not yet known. The balance of the cumulative underspend is mainly due to Waveney Yare Internal Drainage Board levy charge being (£9k) lower than budgeted for which is forecast to total (£17k) at year-end. Due to demolition costs at Hemsby £86k which were not budgeted for the service is showing an overall overspend at the end of period 4 and at yearend. Although as noted below the Council has Environment Agency funding of £70k to allocate to this spend.
Gross Direct Income	(112,624)	(40,351)	(104,512)	(64,161)	(182,624)	(70,000)	
Support Services Recharges	289,120	0	0	0	289,120	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	7,831	0	0	0	7,831	0	
Total:	1,974,933	777,580	732,211	(45,370)	1,973,860	(1,073)	As noted above funding from an Environment Agency grant of (£70k) has been received to contribute towards unexpected spend for the Hemsby demolition works.

Selective Licensing	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	90,549	28,018	26,176	(1,842)	90,549	0	No significant variances.
Gross Direct Income	(141,460)	0	0	0	(141,460)	0	
Support Services Recharges	50,911	0	0	0	50,911	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	0	28,018	26,176	(1,842)	0	0	

Grounds Maintenance	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	600,700	560,961	562,139	1,178	598,990	(1,710)	No significant variances.
Gross Direct Income	(38,950)	(12,983)	(3,314)	9,669	(32,450)	6,500	
Support Services Recharges	57,650	0	0	0	57,650	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	86,092	0	0	0	86,092	0	
Total:	705,492	547,978	558,825	10,847	710,282	4,790	

Street Cleansing	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	875,546	875,292	882,742	7,450	875,546	0	No significant variances.
Gross Direct Income	0	0	0	0	0	0	
Support Services Recharges	50,490	0	0	0	50,490	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	926,036	875,292	882,742	7,450	926,036	0	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Waste Management	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	2,509,552	2,142,618	2,154,816	12,198	2,554,552	45,000	
Gross Direct Income	(1,357,890)	(679,117)	(703,334)	(24,217)	(1,392,894)	(35,004)	
Support Services Recharges	83,310	0	0	0	83,310	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	135,900	0	0	0	135,900	0	
Total:	1,370,872	1,463,501	1,451,482	(12,018)	1,380,868	9,996	No significant variances.
Total Environmental Services:	4,977,333	3,692,369	3,651,436	(40,933)	4,991,046	13,713	

Appendix B - Directorate and Services - Budget monitoring and commentary Period 4 2018/2019

Finance

Finance	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure	888,313	405,616	422,695	17,079	888,313	0	
Gross Direct Income	(20,000)	0	0	0	(20,000)	0	
Support Services Recharges	(843,170)	0	0	0	(843,170)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	2,000	0	0	0	2,000	0	
Total:	27,143	405,616	422,695	17,079	27,143	0	No significant variances.
Total Finance:	27,143	405,616	422,695	17,079	27,143	0	
Grand Totals:	10,998,462	6,713,986	7,080,742	322,253	11,353,761	355,299	

Appendix C - General Fund Capital Programme - Detail - 2018/19 Period 4

Directorate & Projects	Expenditure £000				Financing - £000				
	Original Budget 1819	Revised Budget 1819	Actuals Period 4 2018/19	Variances	Forecast 2018/19	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Head of Community Development & Regeneration									
Childrens Playground Refurbishment	47	56	0	56	56	56	0	0	0
Cobholm Skate Park	100	100	0	100	100	75	0	0	25
Wellesley CCTV	0	15	0	15	15	15	0	0	0
Total: Head of Community Development & Regeneration	147	171	0	171	171	146	0	0	25
Head of Customer Services									
Rebuilding sections of Factory Rd/Belvedere Rd/Nth Denes Rd Gt									
Yarmouth Cemetery Wall	35	15	9	6	15	15	0	0	0
St Nicholas Minster West Boundary Wall	90	96	1	95	96	96	0	0	0
New cremators	0	40	0	40	40	40	0	0	0
Replacement P&D Machines	107	107	0	107	107	107	0	0	0
Parking Services - handheld devices (Rialto Civil enforcement)	0	21	0	21	10	21	0	0	0
Total: Head of Customer Services	232	279	10	269	268	279	0	0	0
Head of Inward Investment									
Marina Centre Refurbishment	5,739	5,730	0	5,730	0	5,730	0	0	0
The Waterways	1,888	2,108	98	2,010	1,800	509	1,599	0	0
Total: Head of Inward investment	7,626	7,839	98	7,741	1,800	6,239	1,599	0	0
Head of Housing									
Disabled Facilities Grant	800	1,114	342	771	1,114	0	1,114	0	0
Empty Homes	719	719	0	719	0	719	0	0	0
Homes for Health	400	400	27	373	100	0	0	400	0
Norfolk & Waveney Equity Loan Scheme	8	16	0	16	16	0	16	0	0
Emergency Home Improvement Loans	40	36	2	34	36	0	0	0	36
Total: Head of Housing	1,967	2,285	371	1,914	1,266	719	1,130	400	36
Head of IT, Communications & Marketing									
ICT Investment to deliver GYBC ICT Strategy	291	291	0	291	291	291	0	0	0
Postroom Scanners	0	2	4	(2)	2	2	0	0	0
Total: Head of IT, Communications & Marketing	291	292	4	288	292	292	0	0	0
Head of Property & Asset Management									
Public Toilet Refurbishment Programme	160	160	0	160	160	160	0	0	0
Gorleston High Street car park resurfacing	19	19	0	19	19	19	0	0	0
Cobholm Rugby Club roadway	20	20	0	20	20	20	0	0	0
Yacht Station Improvements - welfare facilities	12	12	0	12	12	12	0	0	0
Footway Lighting	100	103	0	103	103	103	0	0	0
Esplanade Resurfacing	336	336	0	336	0	336	0	0	0
Pops Meadow, Fiskes opening Gorleston CPO	0	5	0	5	5	5	0	0	0
Beach Huts	140	140	2	138	140	140	0	0	0
Gorleston Paddling Pool /Splash Pad	0	400	181	219	400	400	0	0	0
Beacon Park LATC - Phase 1/ Equinox	4,335	7,335	0	7,335	3,000	7,335	0	0	0
Beacon Park Projects	1,500	1,500	30	1,470	1,300	1,500	0	0	0
Energy Park - South Denes	2,274	2,320	37	2,283	1,000	684	1,636	0	0
Total: Head of Property & Asset Management	8,896	12,350	250	12,100	6,159	10,715	1,636	0	0
Overall Total	19,159	23,216	733	22,483	9,956	18,390	4,365	400	61