

URN: 21-045

Report to: Policy and Resources Committee 23 March 2021

Subject: 2021/22 Period 10 Budget Monitoring Report

Report by: Financial Services Manager

RECOMMENDATIONS

It is recommended that Committee note the content of the report and the revised forecast for 2020/21.

1. INTRODUCTION

- 1.1. This report compares the actual expenditure and income position at the end of January 2021 to the general fund budget for 2020/21 and presents a forecast position for the current year. The forecast has been informed by the impact of Covid-19 on the Council's budget, most significantly where the Council has incurred additional spend in response to the pandemic and also where demand led services have seen a shortfall income collected or due to be collected in the current financial year, for example car parking income. More details on the impact of Covid 19 are detailed later in the report.
- 1.2. The original base budget for 2020/21 was approved by Council in February 2020 and assumed a transfer from the general reserves of £189,458, since then the base budget has been updated to reflect in year budget virements resulting in a £149,329 requirement from reserves. This provides an updated forecast for the current year compared to this position.
- 1.3. This report gives the position for the year to the end of January 2021 and forecast outturn against this, adjusted for in year approved budget movements from reserves. The position also reflects the latest forecast of the financial impact of Covid-19 in the current financial year.

2. BUDGET MONITORING POSITION – REVENUE

- 2.1. The General Fund Summary at Appendix A shows the high-level budget monitoring position at 31 January 2021. This shows an underspend to date of (£4,805k) compared to the profiled budget. The underspend reflects a number of variances, including the increased income from Section 31 grants, recognised as part of business rates income within Appendix A. Section 31 grants have been paid 100% upfront to Councils to assist with their response to Covid-19 by supporting potential cashflow pressures. This equates to a variance of (£2,963k) at month 10. Secondly, the month 10 variance to budget includes (£3,442k) of income for Covid-19 Business Grants that is still to be paid out with any funds not utilised having to be returned to the Government by the yearend. This variance is captured with the Executive service area.

- 2.2. In summary, the full year forecast shows a surplus position of £131k (a surplus of £280k against the updated budget of £149k). The forecast is made up of several variances at the service level and non-service areas including the overall forecasted impact of Covid 19. Further details on the financial impact of covid in the year are included at section 3. In summary, the current full year impact of Covid-19 is expected to be in the region of £283k, this is after allowing for the funding that has been allocated including the expected reimbursement of income losses from the sales, fees and charges scheme. The overall impact in the year has been mitigated by proactive work including the deferring of making appointments to posts that have become vacant. Overall direct employee costs are forecast to be underspent by (£868k) by the yearend, as shown in Appendix C, however the potential ongoing impact of delaying some of these recruitments on non-Covid-19 priorities are as yet unknown.
- 2.3. The car park income has been significantly impacted by Covid-19 as reflected within Appendix B. This loss of income as a result of Covid-19 has been captured within the Council's Sales, Fees and Charges return. Currently the Council is estimated that of the £1.1m forecast loss for the year £0.8m will be recoverable from the Government sales, fees and charges with the remaining impact to be funded from the other Covid-19 funding in the year.
- 2.4. One variance to highlight, as it impacts across the services, is the change in the pay scale increase from the 2% estimated increase used when the budget was set, and the final agreed pay scales increase of 2.75%. The pay scale increase for 2020/21 was finalised in August 2020 and was backdated to the start of the financial year. This change of 0.75% in the pay scale increased cost of £103,000 within the service expenditure section of the budget although this has been mitigated by underspends on employee costs due to turnover and vacant posts that have not yet been recruited to in the year as noted above.
- 2.5. Appendices A and B provide commentary on the more significant variances (£+/-£20,000 year to date and +/- £10,000 full year) identified from the budget monitoring process carried out between finance and services for the position at the end of period four 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).
- 2.6. The service forecasts included at Appendix A and B include estimates of the impact to the service budgets of Covid-19. These will include additional spend in response to Covid-19 along with reduced income and rental streams.
- 2.7. The employee turnover report to the end of period 10 is 7.6% (in comparison to period 10 which was reported in 2019/20 of 12.8%). 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 be 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 by the cost of using agency and interim appointments. As noted previously, overall, for the period to the end of January there is an underspend of (£868k) of direct employee costs (per Appendix C) the detail of the more significant will have been reported in the detail included at appendix B.
- 2.8. The position as report at Appendix A shows a forecast shortfall in income from business rates in the year Of £0.9m. This is predominately due to the need to increase the appeals provision based on the increased number of appeals submitted to Valuation Office Agency for the

borough used to calculate the provision required. It also recognises the increase that has been made to the bad debt provision in recognition of debt collection rates being anticipated to fall as a result of the Covid-19 pandemic. The final business rate income position will be finalised as part of the outturn report.

- 2.9. The Norfolk business rates pool has operated since the introduction of business rates retention. The pooling of business rates enables the growth from business rates generated in a financial year by the participating authorities to be retained in Norfolk as opposed to being paid over to the government had a pool arrangement not been in operation. The risks of pooling are that should any authority that is in the pool find themselves in a Safety Net position (i.e. they have had a significant reduction in the business rates collected locally) this would need to be funded from the pool. All Norfolk Authorities had previously planned to continue the pool arrangements for 2021/22.
- 2.10. However, following further review of the overall business rates position for 2021/22 it was concluded that in light of the significant uncertainty and risks around the business rates position for next year, it was agreed to revoke the Norfolk pool for 2021/22. The impact of no pooling arrangements for 2021/22 mean that should any authority fall below the safety net position for the year, the government would fund the safety net payment. If there is growth above the baseline for business rates the share will be payable to the government as opposed to the local pool.

3. COVID 19 – FINANCIAL IMPACT

- 3.1. Members will be familiar with the Covid-19 funding that has been allocated to local authorities and this includes allocations of funding for the provision of grants for businesses (small business, retail hospitality and discretionary grants), council tax hardship fund, business rate relief funding and Covid-19 emergency funding. The following provides a summary of the amounts received for each of these areas:

Funding Allocated	Amount £
A) Business Grants – for payments to eligible (business) rated properties - Small business, retail hospitality and LRSG	56,350,000
B) Discretionary Grant Scheme – Locally set discretionary grant scheme and the Additional Restrictions Grant	4,579,127
C) Hardship Fund – Relief package for individuals suffering hardship administered through the council tax system.	1,305,536
D) Business Rate Relief – Support package for businesses in the form of business rate relief for eligible retail, hospitality and leisure properties and nursery relief.	1,770,028
E) Covid-19 Emergency Funding – To assist Local Authorities with the costs associated with responding to the emergency (tranche funding of which £68k received in 1920)	2,185,898

- 3.2. In early July the government announced a further package of financial support to local government in the form of a co-payment scheme that would compensate local authorities for irrecoverable losses from sales, fees and charges in financial year 2020/21. Further guidance on the scheme was subsequently issued and returns have been regularly submitted throughout the year. The following outlines the main principles of the scheme and what is and isn't covered:

- Principle one: The income is transactional income from customer and client receipts (excluding commercial and residential rents and investment income), which is generated from the delivery of goods and services and which was budgeted for in 2020/21. Impact for GYBC – property rentals and income from lease arrangements would not be covered.
 - Principle two: As a result of Covid-19, and consequent reductions in economic activity, this income has been unavoidably lost and will not be recovered in this financial year. For example, where there have been reductions in economic activity because of lockdown and social distancing restrictions which have directly lead to lost revenues. Voluntary decisions made locally, and which were not aligned to the relevant government guidance are not covered.
 - Principle three: Compensation will be based on net losses. Where a local authority has been able to reduce expenditure, or has received other compensation, compensation will only be provided for the residual loss.
 - Income losses outside the scope of the scheme:
 - Investment Income from the treasury management function
 - Other commercial income including advertising
 - Rental income
 - Compensation paid to third parties for loss of revenue – for example for the operation of leisure facilities.
 - Income losses that were not included in the general fund budget for 2020/21
 - Income that can reasonably be covered in a later financial year, for example where rent holidays/deferrals have been agreed
 - Income losses that can be mitigated by reductions in expenditure or have been compensated by other government funding.
 - The scheme covers the 2021 financial year.
 - The payments will be made to local authorities during the year based on a series of returns to government.
 - The scheme allows for a 5% deductible rate whereby these losses will need to be absorbed by the Council, beyond this the sales, fees and charges compensation will be 75p in every pound.
- 3.3. The income losses not covered by the scheme along with the 5% deductible and the 25p in every pound will need to be funded by the Council either from existing resources or general reserves. The period 10 monitoring position has assumed a level of funding from this scheme of £1m which will mitigate some of the income losses, this will be subject to the acceptance.
- 3.4. The overall financial impact of Covid-19 continues to be monitored on a monthly basis and used to inform the monthly returns to MHCLG capturing the impact to the Council's financial position. Where known, the impact has been included in the budget monitoring position as detailed in the appendices to the report. The following provides a summary.

- 3.5. It is only the Covid-19 emergency funding and sales, fees and charges funding that are retained by the Borough Council to mitigate the direct impact to the Council.

4. BUDGET MONITORING POSITION – SUMMARY

- 4.1. The following table provides a summary of the full year projections for the service areas along with an update use of reserves figure where applicable. The table below shows the split between the variances identified as due to the impact of Covid-19 and those unrelated to COVID-19.

Budget Area	COVID Budget Variances £'000	Non-COVID Budget Variances £'000	Total Estimated Full Year Effect £'000
Service Area: Exc. Covid-19 funding for indirect costs	1,658	(607)	1,051
Service Area: Covid- 19 funding for indirect costs	(2,392)	0	(2,392)
Service Area	(734)	(607)	(1,341)
Non-Service Areas	1,017	0	1,017
Use of Reserves	0	44	44
Total (Surplus)/Deficit	283	(563)	(280)

- 4.2. The full details of these variances are covered within Appendices A and B that follow this report. The overall impact of Covid-19 in the year has been partly mitigated by service underspends, whilst this mitigates the impact in the short term where some of the service underspends would have previously been earmarked for ongoing and future projects, the use in the current year reduces this resource moving forward. The overall position will continue to be monitored in the current financial year and will be reported to Management Team and Members accordingly.

5. BUDGET MONITORING POSITION – CAPITAL PROGRAMME

- 5.1. The capital programme budget as at 31st January 2021 is £44.2m. This does not included all of the projects or funding in relation to the £34m Towns Deal scheme and Future High Street Funding as final funding allocations and spend for the separate projects have not yet been finalised. Some projects that are part of this significant project, such as the market place redevelopment and the North Quay development, have commenced and so the current details of these are captured with Appendix D.
- 5.2. Not all of the capital programme budget of £44.2m will be spent at the financial yearend as a number of the budgets included are established to fund projects across financial years. The forecast capital spend for 2020/21 at the end of month 10 is £9.7m, with the remaining £34.5m to be utilised in 2021/22 and future years. Budgets that cover several financial years includes the following budgets:
- Health and Leisure Centre Redevelopment of £24.5m;
 - HMO's/Guesthouse Purchase & Repair Scheme of £1.9m;
 - Market place Redevelopment of £4.5m;

- North Quay development of £2.4m, and;
 - South Denes Energy Park of £1.8m.
- 5.3. Actual spend up to the end of January 2021 totals £4m as summarised under Appendix D the re-profiling of the budgets for these projects will be updated as part of the 2020/21 outturn report.
- 5.4. Furthermore, Covid-19 has impacted on the delivery of some capital projects to date. For example, the crematorium tea rooms project and the Health and Leisure Centre development project have been delayed at least in part due to the Covid-19 pandemic. Also, on projects such as the disabled facilities grants and the home improvement loans Covid-19 postponed works being completed due to access restrictions to eligible homes.
- 5.5. As part of the 2020/21 budget setting several capital projects were approved in principal in that they were supported but required more detail ahead of releasing the funding within the capital programme.

6. CONCLUSIONS

- 6.1. The revenue budget is showing a current forecast full year underspend of (£280,291) this takes account of the impact of the vacancy savings in the year which has mitigated the forecast impact of Covid-19 in the current financial year. It should be noted that any unutilised Covid-19 funding may need to be carried forward for use in 2021/22. Further, at the yearend carry forward of unspent budgets, such as those from vacancies savings, may be permitted once we have the full outturn position. Therefore any underspend in 2020/21 will be need to be carried forward to 2021/22 to continue mitigation of Covid-19 financial impacts.
- 6.2. 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 the consideration of the overall outturn position reported to members later in the year.
- 6.3. The capital 2020/21 budget stands at £44.2m as at month 10. Currently the forecast spend is £9.7m with £34.5m to be carried forward into future years. The position will continue to be monitored as projects progress.

7. FINANCIAL IMPLICATIONS AND RISKS

- 7.1. The details within Appendices A and B to this report highlight the significant variances including those that are estimated to result in a full year impact.
- 7.2. The overall position for 2020/21 will continue to be monitored during the year and will be reported to Management team and Members accordingly. In particular the impact of Covid-19 and funding allocations will be closely examined.

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

Area for consideration	Comment
Monitoring Officer Consultation:	N/A
Section 151 Officer Consultation:	Included within the detail of the report
Existing Council Policies:	N/A
Financial Implications (including VAT and tax):	Included within the detail of the report
Legal Implications (including human rights):	N/A
Risk Implications:	Included within the detail of the report
Equality Issues/EQIA assessment:	N/A
Crime & Disorder:	N/A
Every Child Matters:	N/A

Appendix A - General Fund Summary Period 10 2020/2021

	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Net Cost of Services								
Executive	4,702,122	4,690,964	3,264,049	788,922	(2,475,127)	1,826,765	(2,864,199)	See Appendix B for details of significant variances.
Housing	784,607	757,549	645,813	881,853	236,040	985,586	228,037	
Inward Investment	2,566,498	2,636,575	1,932,917	2,251,173	318,257	2,619,556	(17,019)	
Planning and Growth	473,767	447,826	322,826	296,674	(26,152)	413,438	(34,388)	
Customer Services	(815,896)	(785,452)	(444,347)	(87,481)	356,866	165,529	950,981	
Property and Asset Management	144,575	200,481	(1,175,055)	(833,015)	342,040	648,525	448,044	
Communications, Marketing and Events	745,126	734,983	608,013	533,559	(74,454)	683,314	(51,669)	
Environmental Services	4,337,382	4,271,378	3,897,842	3,810,591	(87,251)	4,269,672	(1,706)	
	12,938,181	12,954,304	9,052,057	7,642,276	(1,409,781)	11,612,385	(1,341,919)	
Non Service Expenditure/Income								
Recharge to HRA	(1,727,451)	(1,727,451)	0	0	0	(1,727,451)	0	
Loan Interest Payable	1,278,393	1,278,393	967,232	531,418	(435,814)	1,298,393	20,000	
Interest Receivable	(296,541)	(296,541)	(257,208)	(240,019)	17,189	(186,541)	110,000	Based on current estimates interest income is anticipated to be below budget due to very low Bank of England rates.
Capital Charges Reversal	(1,979,258)	(1,979,258)	0	(0)	(0)	(1,979,258)	0	
Revenue Contribution to Capital	0	0	0	0	0	0	0	
Transfers to/(from) Earmarked Reserves	(823,984)	(1,157,144)	0	0	0	(1,112,752)	44,392	
Transfers to General Reserve	0	0	0	0	0	0	0	
Pension Back Funding	2,014,894	2,014,894	1,679,078	1,668,454	(10,624)	1,994,894	(20,000)	
Parish Precepts & Concurrent Grants	504,131	504,131	504,131	504,140	9	504,131	0	
Provision for Loan Repayment (MRP)	1,514,000	1,514,000	0	0	0	1,514,000	0	
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	0	0	
Vacancy Management & Apprenticeship Levy	(244,422)	32,551	27,126	29,591	2,465	32,551	0	
	239,762	183,575	2,920,359	2,493,584	(426,776)	337,967	154,392	
Income								
Council Tax - Parishes	(479,131)	(479,131)	0	0	0	(479,131)	0	
Council tax - Borough	(4,835,911)	(4,835,911)	0	(2,418)	(2,418)	(4,835,911)	0	
Business Rates	(5,238,750)	(5,238,750)	(1,770,028)	(4,732,926)	(2,962,898)	(4,331,514)	907,236	A number of business have put in appeals in the year against the 2017 valuation list to challenge the rateable value of their premises. This has increased the appeals provision required which needs to account for against our income for business rates contributing to the adverse variance seen. The bad debt provision for 2021 has also been increased to reflect that debts outstanding may not be paid as a result of the impact of COVID-19 on the economy. The high variance showing in year reflects that the Government, to aid with cashflows, have paid 100% retail relief in advance to support Council's in their response to COVID-19. This additional income will be offset by a reduction in business rates retained when this is calculated at the end of March 2021 and hence will not remain at yearend.
Revenue Support Grant	(2,062,184)	(2,062,184)	(1,732,235)	(1,732,235)	0	(2,062,184)	0	
New Homes Bonus	(372,510)	(372,510)	(372,510)	(373,572)	(1,062)	(372,510)	0	
Other Grants	0	0	0	(2,196)	(2,196)	0	0	
	(12,988,486)	(12,988,486)	(3,874,773)	(6,843,347)	(2,968,574)	(12,081,250)	907,236	
(Surplus)/Deficit	189,457	149,393	8,097,644	3,292,513	(4,805,131)	(130,898)	(280,291)	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21**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 vary 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	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	647,907	640,754	533,962	520,349	(13,614)	621,254	(19,500)
Non-pay	19,817	19,817	14,249	12,480	(1,769)	10,567	(9,250)
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	667,724	660,571	548,211	532,829	(15,382)	631,821	(28,750)
Support Services Recharges	(667,750)	(667,750)	0	0	0	(667,750)	0
Capital Charges	0	0	0	0	0	0	0
Total:	(26)	(7,179)	548,211	532,829	(15,382)	(35,929)	(28,750)

Vacancy Saving expected to be achieved at end of year

Legal	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	352,641	352,641	293,868	279,132	(14,736)	355,965	3,324
Gross Direct Income	(35,000)	(35,000)	(25,833)	(52,984)	(27,151)	(58,000)	(23,000)
Net Direct Expenditure/(Income) Total:	317,641	317,641	268,035	226,147	(41,888)	297,965	(19,676)
Support Services Recharges	(317,640)	(317,640)	0	0	0	(317,640)	0
Capital Charges	0	0	0	0	0	0	0
Total:	1	1	268,035	226,147	(41,888)	(19,675)	(19,676)

Court Recovery higher than budgeted

Town Centre Initiative	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	0	0	0	1	1	0	0
Gross Direct Income	0	0	0	(13,646)	(13,646)	0	0
Net Direct Expenditure/(Income) Total:	0	0	0	(13,645)	(13,645)	0	0
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	0	0	(13,645)	(13,645)	0	0

No major variances

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21

Equinox	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	39,862	39,862	19,931	6,646	(13,285)	65,000	25,138
Gross Direct Income	(39,862)	(39,862)	(33,218)	(56,774)	(23,556)	(65,000)	(25,138)
Net Direct Expenditure/(Income) Total:	0	0	(13,287)	(50,128)	(36,841)	0	0
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	0	(13,287)	(50,128)	(36,841)	0	0

No major variances

Corporate Costs	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	132,512	132,512	94,292	113,484	19,192	126,807	(5,705)
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	132,512	132,512	94,292	113,484	19,192	126,807	(5,705)
Support Services Recharges	(132,510)	(132,510)	0	0	0	(132,510)	0
Capital Charges	0	0	0	0	0	0	0
Total:	2	2	94,292	113,484	19,192	(5,703)	(5,705)

COVID-19 costs	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	56,637	56,637	140,161	140,161
Non-pay	0	6,193	6,193	44,566,488	44,560,295	63,739,286	63,733,093
Gross Direct Income	0	0	0	(46,694,728)	(46,694,728)	(66,265,305)	(66,265,305)
Net Direct Expenditure/(Income) Total:	0	6,193	6,193	(2,071,603)	(2,077,796)	(2,385,858)	(2,392,051)
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	6,193	6,193	(2,071,603)	(2,077,796)	(2,385,858)	(2,392,051)

Payments of the covid business grants schemes made to date and assumes repayment of unused grants to government. Also includes direct covid expenditure incurred to date and forecast for the full year, eg equipment, PPE, housing rough sleepers, postage etc.

Covid related funding received in the year, including retail, hospitality and leisure and discretionary grant funding which has been paid to eligible businesses. Also assumed level of sales, fees and charges income expected in line with the national support scheme.

Net position of grant that will be used to offset impact of income that has not been received due to covid and also any impact of Covid at the service or non service level.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21

Finance	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	617,062	600,022	500,848	462,152	(38,696)	554,723	(45,299)	Underspend as a result of staff vacancies
Non-pay	323,954	323,954	234,666	205,932	(28,734)	335,760	11,806	A number of variances including an underspend on Internal Audit due to the plan not being completed in the year, which is offset by additional computer contract costs and insurance costs.
Gross Direct Income	(10,000)	(10,000)	(5,000)	(4,441)	559	(95,000)	(85,000)	Insurance Fund income higher than budgeted
Net Direct Expenditure/(Income) Total:	931,016	913,976	730,514	663,644	(66,871)	795,483	(118,493)	
Support Services Recharges	(946,560)	(946,560)	0	0	0	(946,560)	0	
Capital Charges	15,561	15,561	0	0	0	15,561	0	
Total:	17	(17,023)	730,514	663,644	(66,871)	(135,516)	(118,493)	

North Quay/Conge Project	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	0	0	0	0	0	0	0	
Non-pay	0	0	0	8,784	8,784	0	0	
Gross Direct Income	0	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	0	0	0	8,784	8,784	0	0	
Support Services Recharges	0	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	0	0	0	8,784	8,784	0	0	No major variances

ICT	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	441,737	431,036	359,697	242,750	(116,947)	302,596	(128,440)	Vacant posts within the department anticipated to continue until the end of the year.
Non-pay	825,845	825,845	241,321	233,383	(7,938)	779,868	(45,977)	Reduction in telephony costs as this is now though Teams software and reallocation on software maintenance costs to other service areas.
Gross Direct Income	0	0	0	(545)	(545)	0	0	
Net Direct Expenditure/(Income) Total:	1,267,582	1,256,881	601,018	475,588	(125,430)	1,082,464	(174,417)	
Support Services Recharges	(1,393,910)	(1,393,910)	0	0	0	(1,393,910)	0	
Capital Charges	126,329	126,329	0	0	0	126,329	0	
Total:	1	(10,700)	601,018	475,588	(125,430)	(185,117)	(174,417)	

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Member Services	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	179,903	176,143	145,119	141,750	(3,369)	173,643	(2,500)
Non-pay	337,151	337,151	273,099	262,822	(10,278)	318,415	(18,736)
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	517,054	513,294	418,218	404,572	(13,646)	492,058	(21,236)
Support Services Recharges	(478,060)	(478,060)	0	0	0	(478,060)	0
Capital Charges	0	0	0	0	0	0	0
Total:	38,994	35,234	418,218	404,572	(13,646)	13,998	(21,236)

Savings on Members Allowances and areas in relation to restriction of movement due to COVID-19

Corporate Strategy	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	85,001	82,868	69,058	45,084	(23,973)	54,136	(28,732)
Non-pay	943	943	785	4,025	3,240	4,868	3,925
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	85,944	83,811	69,843	49,109	(20,733)	59,004	(24,807)
Support Services Recharges	(85,950)	(85,950)	0	0	0	(85,950)	0
Capital Charges	0	0	0	0	0	0	0
Total:	(6)	(2,139)	69,843	49,109	(20,733)	(26,946)	(24,807)

Underspend due to Corporate Policy & Performance Officer vacancy.

Elections	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	176,130	146,057	98,881	68,594	(30,287)	81,445	(64,612)
Non-pay	122,525	122,525	68,271	64,144	(4,127)	92,795	(29,730)
Gross Direct Income	(114,700)	(114,700)	(57,583)	(18,879)	38,704	(18,900)	95,800
Net Direct Expenditure/(Income) Total:	183,955	153,882	109,569	113,859	4,290	155,340	1,458
Support Services Recharges	40,700	40,700	0	0	0	40,700	0
Capital Charges	0	0	0	0	0	0	0
Total:	224,655	194,582	109,569	113,859	4,290	196,040	1,458

With elections postponed until May 2021 only individual electoral registration (IER) is likely to occur this year. Establishment is on budget and any loss of income is expected to be offset by a reduction in expenses given the nature of elections.

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Human Resources	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	406,564	424,574	357,978	302,341	(55,637)	376,582	(47,992)
Non-pay	50,239	85,739	73,466	34,122	(39,345)	53,209	(32,530)
							Staff vacancies for part of the year resulting in underspend Budget still available for new payroll system and corporate training programme
Gross Direct Income	0	0	0	(179)	(179)	0	0
Net Direct Expenditure/(Income) Total:	456,803	510,313	431,444	336,284	(95,160)	429,791	(80,522)
Support Services Recharges	(456,810)	(456,810)	0	0	0	(456,810)	0
Capital Charges	0	0	0	0	0	0	0
Total:	(7)	53,503	431,444	336,284	(95,160)	(27,019)	(80,522)
Total Executive:	263,631	252,474	3,264,049	788,922	(2,475,127)	(2,611,725)	(2,864,199)
Total Executive excluding capital charges and recharges:	4,560,231	4,549,074	3,264,049	788,922	(2,475,127)	1,684,875	(2,864,199)
Total Executive excluding recharges:	4,702,121	4,690,964	3,264,049	788,922	(2,475,127)	1,826,765	(2,864,199)

Housing

Housing Needs	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	610,187	594,423	495,036	584,721	89,685	697,263	102,840
							Increased temporary staffing levels in order to manage demand during COVID-19. Pay costs are being met from the Homelessness reserve.
Non-pay	484,665	485,165	344,141	332,570	(11,571)	469,858	(15,307)
Gross Direct Income	(612,372)	(612,372)	(375,156)	(357,342)	17,814	(624,594)	(12,222)
Net Direct Expenditure/(Income) Total:	482,480	467,216	464,022	559,950	95,928	542,527	75,311
Support Services Recharges	370,350	370,350	0	0	0	370,350	0
Capital Charges	11,769	11,769	0	0	0	11,769	0
Total:	864,599	849,335	464,022	559,950	95,928	924,646	75,311

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Housing Strategy	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	174,821	172,146	143,456	137,719	(5,736)	172,146	0
Non-pay	43,685	43,685	36,085	33,449	(2,636)	46,685	3,000
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	218,506	215,831	179,540	171,168	(8,372)	218,831	3,000
Support Services Recharges	84,700	84,700	0	0	0	84,700	0
Capital Charges	22,603	22,603	0	0	0	22,603	0
Total:	325,809	323,134	179,540	171,168	(8,372)	326,134	3,000

No major variances

Traveller's Site/Gapton Hall	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	62,306	62,306	51,922	60,422	8,500	67,306	5,000
Gross Direct Income	(100,331)	(100,331)	(72,576)	(20,000)	52,576	(47,000)	53,331
Net Direct Expenditure/(Income) Total:	(38,025)	(38,025)	(20,654)	40,422	61,076	20,306	58,331
Support Services Recharges	18,030	18,030	0	0	0	18,030	0
Capital Charges	0	0	0	0	0	0	0
Total:	(19,995)	(19,995)	(20,654)	40,422	61,076	38,336	58,331

Gapton Hall site was previously part managed by Norfolk County Council.
From 1 February 2021 management of the site will be brought back to GYBC.
Income is reduced as a result of the service handover.

Better Care Fund (NEW)	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	94,756	92,278	76,398	74,385	(2,013)	92,028	(250)
Non-pay	26,079	26,079	15,732	1,081	(14,650)	7,936	(18,143)
Gross Direct Income	(149,069)	(149,069)	(149,069)	(145,216)	3,853	(149,069)	0
Net Direct Expenditure/(Income) Total:	(28,234)	(30,712)	(56,940)	(69,749)	(12,810)	(49,105)	(18,393)
Support Services Recharges	65,760	65,760	0	0	0	65,760	0
Capital Charges	0	0	0	0	0	0	0
Total:	37,526	35,048	(56,940)	(69,749)	(12,810)	16,655	(18,393)

No major variances

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Safe at Home	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	275,017	268,377	223,279	231,658	8,379	268,377	0
Non-pay	66,308	66,308	34,456	13,165	(21,292)	61,766	(4,542)
Gross Direct Income	(225,818)	(225,818)	(177,890)	(64,761)	113,129	(111,488)	114,330
Net Direct Expenditure/(Income) Total:	115,507	108,867	79,845	180,062	100,217	218,655	109,788
Support Services Recharges	108,950	108,950	0	0	0	108,950	0
Capital Charges	0	0	0	0	0	0	0
Total:	224,457	217,817	79,845	180,062	100,217	327,605	109,788
Total Housing:	1,432,396	1,405,339	645,813	881,853	236,040	1,633,376	228,037
Total Housing excluding capital charges and recharges:	750,234	723,177	645,813	881,853	236,040	951,214	228,037
Total Housing excluding recharges:	784,606	757,549	645,813	881,853	236,040	985,586	228,037

As a result of COVID 19, reduced adaptation referrals have been received.
Overall forecast fee income loss of approximately 65% for the financial year.

Inward Investment

Projects and Programmes	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	290,199	233,465	193,962	177,829	(16,133)	163,465	(70,000)
Non-pay	4,702	4,702	3,919	253,780	249,861	254,702	250,000
Gross Direct Income	(42,807)	(3)	(2)	0	2	(250,003)	(250,000)
Net Direct Expenditure/(Income) Total:	252,094	238,164	197,879	431,609	233,730	168,164	(70,000)
Support Services Recharges	221,100	221,100	0	0	0	221,100	0
Capital Charges	0	0	0	0	0	0	0
Total:	473,194	459,264	197,879	431,609	233,730	389,264	(70,000)

Staff Vacancies given rise to savings in employee costs in year.

Project expenditure for LCWIP and Learning Hub.

Grant income received to offset expenditure for LCWIP and Learning Hub projects.

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Future High Street Fund	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	0	61,687	61,687	62,758	1,071	61,687	0
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	61,687	61,687	62,758	1,071	61,687	0
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	61,687	61,687	62,758	1,071	61,687	0

No major variances

Offshore Wind Project	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	48,708	40,590	41,094	504	48,708	0
Non-pay	0	0	0	21,045	21,045	21,045	21,045
Gross Direct Income	0	(42,804)	(35,670)	(29,633)	6,037	(69,753)	(26,949)
Net Direct Expenditure/(Income) Total:	0	5,904	4,920	32,506	27,586	0	(5,904)
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	5,904	4,920	32,506	27,586	0	(5,904)

Marketing and branding expenditure relating to Offshore wind project in 2021.
Grant Funding received to cover employee, marketing and branding expenditure in 2021.

Inclusion Project (ESF)	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	61,624	60,286	50,239	21,692	(28,547)	29,353	(30,933)
Non-pay	75,694	75,694	39,542	27,448	(12,094)	75,854	160
Gross Direct Income	(93,469)	(93,469)	0	18,444	18,444	(82,700)	10,769
Net Direct Expenditure/(Income) Total:	43,849	42,511	89,781	67,583	(22,198)	22,507	(20,004)
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	43,849	42,511	89,781	67,583	(22,198)	22,507	(20,004)

Staff vacancies giving rise to underspend.
ESF Project grant claim 7 & 8 received for expenditure spent up to December 2019, which offsets expected income accrual made in 2019/20. Further ESF grant funding to be received for expenditure up to 31st March 2021.
Reduction in expected funding forecast in line with reduction in spend on employee costs.

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Towns Fund	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	0	12,250	12,250	15,251	3,001	12,250	0
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	12,250	12,250	15,251	3,001	12,250	0
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	12,250	12,250	15,251	3,001	12,250	0

No major variances

Winter Programme	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	0	0	0	1,134	1,134	0	0
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	0	1,134	1,134	0	0
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	0	0	1,134	1,134	0	0

No major variances

Parks and Outdoor spaces	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	193,205	193,205	193,193	194,953	1,760	194,519	1,314
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	193,205	193,205	193,193	194,953	1,760	194,519	1,314
Support Services Recharges	33,050	33,050	0	0	0	33,050	0
Capital Charges	3,522	3,522	0	0	0	3,522	0
Total:	229,777	229,777	193,193	194,953	1,760	231,091	1,314

No major variances

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Outdoor Sports	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	440,960	442,971	443,495	403,042	(40,453)	399,779	(43,192)
Gross Direct Income	(98,974)	(98,974)	(90,759)	(68,656)	22,103	(72,784)	26,190
Net Direct Expenditure/(Income) Total:	341,986	343,997	352,736	334,386	(18,350)	326,995	(17,002)
Support Services Recharges	26,110	26,110	0	0	0	26,110	0
Capital Charges	50,385	50,385	0	0	0	50,385	0
Total:	418,481	420,492	352,736	334,386	(18,350)	403,490	(17,002)

Managing outdoor sports facilities is now part of the GYBS contract but budget was not removed.
Income is reduced due to COVID 19 closures and restrictions throughout the year.

CCTV	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	146,800	146,800	75,995	77,449	1,454	146,800	0
Gross Direct Income	(4,000)	(4,000)	(4,000)	(24,000)	(20,000)	(4,000)	0
Net Direct Expenditure/(Income) Total:	142,800	142,800	71,995	53,449	(18,546)	142,800	0
Support Services Recharges	19,420	19,420	0	0	0	19,420	0
Capital Charges	0	0	0	0	0	0	0
Total:	162,220	162,220	71,995	53,449	(18,546)	162,220	0

No major variances

Culture and Leisure	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	18,891	18,529	15,441	15,600	159	18,529	0
Non-pay	136,274	136,274	107,947	122,099	14,152	128,913	(7,361)
Gross Direct Income	(20,000)	(20,000)	(10,000)	6,650	16,650	(1,253)	18,747
Net Direct Expenditure/(Income) Total:	135,165	134,803	113,388	144,348	30,961	146,189	11,386
Support Services Recharges	36,490	36,490	0	0	0	36,490	0
Capital Charges	0	0	0	0	0	0	0
Total:	171,655	171,293	113,388	144,348	30,961	182,679	11,386

Cash grant from Active Norfolk is replaced by matched In kind funding. Active Norfolk will invest in a full time Physical Locality Development Officer for the Borough.

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Voluntary Sector Grants	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	54,500	54,500	54,500	60,000	5,500	54,500	0
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	54,500	54,500	54,500	60,000	5,500	54,500	0
Support Services Recharges	19,590	19,590	0	0	0	19,590	0
Capital Charges	0	0	0	0	0	0	0
Total:	74,090	74,090	54,500	60,000	5,500	74,090	0

No major variances

Indoor Leisure - Phoenix Pool & Marina Centre	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	266,499	266,499	217,433	144,376	(73,057)	267,287	788
Gross Direct Income	0	(40,064)	(30,048)	9,995	40,043	0	40,064
Net Direct Expenditure/(Income) Total:	266,499	226,435	187,385	154,371	(33,014)	267,287	40,852
Support Services Recharges	51,340	51,340	0	0	0	51,340	0
Capital Charges	379,843	379,843	0	0	0	379,843	0
Total:	697,682	657,618	187,385	154,371	(33,014)	698,470	40,852

Due to COVID 19 closure restrictions no profit income is expected in 2021.

Neighbourhood Management	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	289,118	281,948	234,791	205,937	(28,854)	244,563	(37,385)
Non-pay	663,753	663,753	494,452	404,728	(89,724)	451,265	(212,488)
Gross Direct Income	(656,796)	(656,796)	(547,330)	(346,536)	200,794	(345,796)	311,000
Net Direct Expenditure/(Income) Total:	296,075	288,905	181,913	264,130	82,217	350,032	61,127
Support Services Recharges	(7,260)	(7,260)	0	0	0	(7,260)	0
Capital Charges	0	0	0	0	0	0	0
Total:	288,815	281,645	181,913	264,130	82,217	342,772	61,127

Staff vacancies held reflect a £28k underspend year to date. These vacancies are forecast to continue for the remainder of 2021.

All projects have now come to an end, all that remains is the Early Help Hub and associated costs - Community Champions will commence before year end

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21

Waterways	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	36,686	34,011	28,342	34,282	5,940	33,886	(125)
Non-pay	56,648	56,648	46,923	40,652	(6,271)	32,076	(24,572)
Gross Direct Income	(31,725)	(31,725)	(31,725)	(46,737)	(15,012)	(42,172)	(10,447)
Net Direct Expenditure/(Income) Total:	61,609	58,934	43,540	28,197	(15,344)	23,790	(35,144)
Support Services Recharges	39,230	39,230	0	0	0	39,230	0
Capital Charges	8,000	8,000	0	0	0	8,000	0
Total:	108,839	106,164	43,540	28,197	(15,344)	71,020	(35,144)

The budgeted spend has largely not occurred in this financial year due to impact of COVID on the ability to plan & delivery events at the site. Any underspend on budget will be rolled forward into 2122 to be hopefully used in the following financial year for events etc.

Funding for this project is lower in line with the reduced spend highlighted above. The funding will be claimed in 2122 in line with the spend.

Conservation	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	122,138	119,969	99,974	105,250	5,276	129,199	9,230
Non-pay	111,134	171,134	159,745	226,078	66,333	291,511	120,377
Gross Direct Income	(30,000)	(30,000)	0	(6,363)	(6,363)	(129,748)	(99,748)
Net Direct Expenditure/(Income) Total:	203,272	261,103	259,719	324,966	65,246	290,962	29,859
Support Services Recharges	24,400	24,400	0	0	0	24,400	0
Capital Charges	25,408	25,408	21,173	0	(21,173)	25,408	0
Total:	253,080	310,911	280,893	324,966	44,073	340,770	29,859

HAZ Officer costs to the financial year end offset by grant income received in year.

£51k Forecast added for HAZ expenditure to 31st March 2021. A further £60k expenditure is forecast for Winter Garden Application costs in year which is offset by Grant Funding. £9k has been spent on a Nelson Monument model and a grant to the Nelson Museum.

Grant income for Town Wall Funding expected in 2021 reduced due to advanced payment of funding being used in prior year. £60k Grant Funding for Winter Garden Application works offsets expenditure in year. £60k HAZ grant funding offsets in expenditure in 2021 financial year.

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Economic Development	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	103,957	100,390	83,659	73,367	(10,292)	86,711	(13,679)
Non-pay	2,501	2,001	1,752	424	(1,328)	2,177	176
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	106,458	102,391	85,411	73,791	(11,619)	88,888	(13,503)
Support Services Recharges	200,010	200,010	0	0	0	200,010	0
Capital Charges	0	0	0	0	0	0	0
Total:	306,468	302,401	85,411	73,791	(11,619)	288,898	(13,503)

Staff vacancies at the beginning of 2020/21 giving rise to underspend at year end.

Enterprise GY	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	1,828	1,828	1,448	24,033	22,585	1,828	0
Gross Direct Income	0	0	0	3,280	3,280	0	0
Net Direct Expenditure/(Income) Total:	1,828	1,828	1,448	27,313	25,865	1,828	0
Support Services Recharges	8,060	8,060	0	0	0	8,060	0
Capital Charges	0	0	0	0	0	0	0
Total:	9,888	9,888	1,448	27,313	25,865	9,888	0

No major variances

Enterprise Zone	Original Budget 2019/20 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	1,085,143	1,085,143	0	218,561	218,561	1,085,143	0
Gross Direct Income	(1,085,143)	(1,085,143)	0	(238,131)	(238,131)	(1,085,143)	0
Net Direct Expenditure/(Income) Total:	0	0	0	(19,570)	(19,570)	0	0
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	0	0	0	(19,570)	(19,570)	0	0

No major variances

Total Inward Investment:	3,238,038	3,308,115	1,932,917	2,251,173	318,257	3,291,096	(17,019)
Total Inward Investment excluding capital charges and recharges:	2,099,340	2,169,417	1,911,744	2,251,173	339,430	2,152,398	(17,019)
Total Inward Investment excluding recharges:	2,566,498	2,636,575	1,932,917	2,251,173	318,257	2,619,556	(17,019)

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21**Planning and Growth**

Building Control	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	247,905	242,530	202,110	177,980	(24,130)	217,530	(25,000)	Vacancy held throughout the year
Non-pay	37,939	37,939	30,358	25,848	(4,510)	29,629	(8,310)	
Gross Direct Income	(295,500)	(295,500)	(242,583)	(181,274)	61,309	(232,500)	63,000	Lower than budgeted demand for services due to the COVID 19 pandemic.

Net Direct Expenditure/(Income) Total:	(9,656)	(15,031)	(10,115)	22,554	32,669	14,659	29,690	
Support Services Recharges	93,610	93,610	0	0	0	93,610	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	83,954	78,579	(10,115)	22,554	32,669	108,269	29,690	

Development Control	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	654,439	641,008	528,007	471,329	(56,677)	576,008	(65,000)	Vacancies held during the year (£127k) are off-set by agency costs of £62k for the same period. These vacancies have all now been filled and agency costs have finished.
Non-pay	56,884	56,884	45,224	34,157	(11,067)	48,152	(8,732)	
Gross Direct Income	(534,150)	(534,150)	(445,128)	(430,615)	14,513	(524,150)	10,000	Lower than budgeted demand for services due to the COVID 19 pandemic.

Net Direct Expenditure/(Income) Total:	177,173	163,742	128,103	74,871	(53,232)	100,010	(63,732)	
Support Services Recharges	159,970	159,970	0	0	0	159,970	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	337,143	323,712	128,103	74,871	(53,232)	259,980	(63,732)	

Land Charges	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	49,324	47,540	39,617	31,799	(7,818)	40,040	(7,500)	A vacancy held in the first part of the year has now been filled.
Non-pay	50,061	50,061	40,913	33,388	(7,525)	42,003	(8,058)	
Gross Direct Income	(126,000)	(126,000)	(105,000)	(90,919)	14,081	(105,000)	21,000	Lower than budgeted demand for services due to the COVID 19 pandemic

Net Direct Expenditure/(Income) Total:	(26,615)	(28,399)	(24,470)	(25,732)	(1,262)	(22,957)	5,442	
Support Services Recharges	50,940	50,940	0	0	0	50,940	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	24,325	22,541	(24,470)	(25,732)	(1,262)	27,983	5,442	

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Strategic Planning	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	270,995	265,644	220,547	211,203	(9,344)	253,644	(12,000)	This underspend is due to an unfilled vacancy.
Non-pay	83,165	83,165	24,309	27,539	3,230	86,877	3,712	
Gross Direct Income	(21,295)	(21,295)	(15,548)	(13,761)	1,787	(18,795)	2,500	Lower than budgeted demand for services due to the COVID 19 pandemic.
Net Direct Expenditure/(Income) Total:	332,865	327,514	229,308	224,981	(4,327)	321,726	(5,788)	
Support Services Recharges	133,880	133,880	0	0	0	133,880	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	466,745	461,394	229,308	224,981	(4,327)	455,606	(5,788)	
Total Planning and Growth:	912,167	886,226	322,826	296,674	(26,152)	851,838	(34,388)	
Total Planning and Growth excluding capital charges and recharges:	473,767	447,826	322,826	296,674	(26,152)	413,438	(34,388)	
Total Planning and Growth excluding recharges:	473,767	447,826	322,826	296,674	(26,152)	413,438	(34,388)	

Customer Services

Benefits	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	569,645	552,328	460,280	495,821	35,540	589,338	37,010	This department is showing an overspend however this service is undergoing a restructure with the revenues department and this is forecast to result in a combined underspend across the two departments at yearend.
Non-pay	23,087,037	23,087,037	19,243,697	17,845,713	(1,397,984)	21,469,370	(1,617,667)	Benefits payments lower than budgeted therefore income also expected to be lower, as income is from Government subsidy to cover the housing benefit claims paid out.
Gross Direct Income	(23,810,053)	(23,810,053)	(19,661,931)	(18,657,736)	1,004,195	(22,322,672)	1,487,381	
Net Direct Expenditure/(Income) Total:	(153,371)	(170,688)	42,046	(316,202)	(358,248)	(263,964)	(93,276)	
Support Services Recharges	322,346	322,346	0	0	0	322,346	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	168,975	151,658	42,046	(316,202)	(358,248)	58,382	(93,276)	

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Crematorium and Cemeteries	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	213,757	207,720	173,094	173,896	802	205,991	(1,729)
Non-pay	611,614	611,614	578,600	594,925	16,325	631,937	20,323
Gross Direct Income	(1,602,487)	(1,602,487)	(1,335,406)	(1,255,688)	79,718	(1,505,166)	97,321
Net Direct Expenditure/(Income) Total:	(777,116)	(783,153)	(583,712)	(486,867)	96,845	(667,238)	115,915
Support Services Recharges	188,550	188,550	0	0	0	188,550	0
Capital Charges	71,394	71,394	0	0	0	71,394	0
Total:	(517,172)	(523,209)	(583,712)	(486,867)	96,845	(407,294)	115,915

Funeral Expenses linked to income and Burden Sharing costs higher than budgeted
Income forecast to be reduced due to loss of pall bearing income and rental income - February and March expected to be income yielding in comparison to prior years

Customer Services	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	651,716	633,724	527,769	517,728	(10,041)	621,191	(12,533)
Non-pay	12,790	12,790	9,826	8,397	(1,429)	8,139	(4,651)
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	664,506	646,514	537,595	526,125	(11,470)	629,330	(17,184)
Support Services Recharges	(700,810)	(700,810)	0	0	0	(700,810)	0
Capital Charges	0	0	0	0	0	0	0
Total:	(36,304)	(54,296)	537,595	526,125	(11,470)	(71,480)	(17,184)

Staff vacancies for part of the year giving rise to underspend.

Support Services	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	187,687	181,421	151,185	126,591	(24,594)	151,812	(29,609)
Non-pay	21,268	21,268	17,724	104,126	86,402	62,343	41,075
Gross Direct Income	0	0	0	(545)	(545)	0	0
Net Direct Expenditure/(Income) Total:	208,955	202,689	168,909	230,172	61,263	214,155	11,466
Support Services Recharges	(210,940)	(210,940)	0	0	0	(210,940)	0
Capital Charges	1,977	1,977	0	0	0	1,977	0
Total:	(8)	(6,274)	168,909	230,172	61,263	5,192	11,466

Staff vacancies for part of the year giving rise to underspend.
Year to date variance reflects postage costs and new computer support service contract, both will be reallocated to council wide departments at year end

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Car Parks	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	454,689	442,620	368,333	311,084	(57,248)	377,560	(65,060)	Staff vacancies giving rise to underspend.
Non-pay	1,054,011	1,054,011	925,278	608,394	(316,884)	893,953	(160,058)	
Gross Direct Income	(2,748,917)	(2,748,917)	(2,290,762)	(1,294,140)	996,622	(1,641,917)	1,107,000	Car Park income has suffered significantly due to COVID 19 resulting in income being lower than expected. Further, impact in the profit shares to managed car parks and on-street are also reduced resulting in a cost saving which is offset by less income. Some of this is expected to be mitigated by the COVID Sales, Fees and Charges funding support to be confirmed later in the year.
Net Direct Expenditure/(Income) Total:	(1,240,217)	(1,252,286)	(997,152)	(374,662)	622,490	(370,404)	881,882	Overall impact - some of this will be mitigated by the sales, fees and charges income which is being claimed through the governments support scheme.
Support Services Recharges	375,360	375,360	0	0	0	375,360	0	
Capital Charges	47,873	47,873	0	0	0	47,873	0	
Total:	(816,984)	(829,053)	(997,152)	(374,662)	622,490	52,829	881,882	

Revenues	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	713,157	695,282	580,522	521,930	(58,592)	633,907	(61,375)	Staff vacancies have resulted in a underspend at month 10 which is anticipated to be reduced by the yearend. A restructure of this department with the Benefits department means that this underspend when combined with this underspend will result in a combined underspend of (£30k).
Non-pay	274,144	382,144	332,811	134,877	(197,934)	307,128	(75,016)	Computer contract costs are shared with benefits (CCBE), elements are COVID specific £52k
Gross Direct Income	(627,198)	(627,198)	(525,366)	(322,854)	202,512	(438,629)	188,569	Due to COVID 19, enforcement, debt collection and court proceedings were not undertaken. Courts returned in November 2020 and catch up has begun.
Net Direct Expenditure/(Income) Total:	360,103	450,228	387,967	333,953	(54,014)	502,406	52,178	
Support Services Recharges	486,400	486,400	0	0	0	486,400	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	846,503	936,628	387,967	333,953	(54,014)	988,806	52,178	

Total Customer Services:	(354,990)	(324,546)	(444,347)	(87,481)	356,866	626,435	950,981	
Total Customer Services excluding capital charges and recharges:	(937,140)	(906,696)	(444,347)	(87,481)	356,866	44,285	950,981	
Total Customer Services excluding recharges:	(815,896)	(785,452)	(444,347)	(87,481)	356,866	165,529	950,981	

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Property and Asset Management

Public Toilets	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	227,069	212,069	203,789	191,688	(12,101)	202,069	(10,000)
Gross Direct Income	(4,000)	(4,000)	(3,333)	(1,093)	2,240	(4,000)	0
Net Direct Expenditure/(Income) Total:	223,069	208,069	200,456	190,595	(9,861)	198,069	(10,000)
Support Services Recharges	40,530	40,530	0	0	0	40,530	0
Capital Charges	158,788	158,788	0	0	0	158,788	0
Total:	422,387	407,387	200,456	190,595	(9,861)	397,387	(10,000)

Underspend is due to lower than expected charges for water and sewerage against budget.

Repairs and Maintenance	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	22,261	22,261	22,219	24,456	2,237	22,261	0
Gross Direct Income	(209,000)	(209,000)	(174,170)	(17,417)	156,753	(52,200)	156,800
Net Direct Expenditure/(Income) Total:	(186,739)	(186,739)	(151,951)	7,039	158,990	(29,939)	156,800
Support Services Recharges	55,630	55,630	0	0	0	55,630	0
Capital Charges	267,594	267,594	0	0	0	267,594	0
Total:	136,485	136,485	(151,951)	7,039	158,990	293,285	156,800

Due to the COVID 19 pandemic the profit share income is projected to be significantly less than the budgeted level.

Footway Lighting	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	189,599	209,283	178,812	208,447	29,636	234,283	25,000
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	189,599	209,283	178,812	208,447	29,636	234,283	25,000
Support Services Recharges	54,120	54,120	0	0	0	54,120	0
Capital Charges	68,187	68,187	0	0	0	68,187	0
Total:	311,906	331,590	178,812	208,447	29,636	356,590	25,000

Overspend due to the delayed replacement programme of old energy inefficient light bulbs due to COVID-19.

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Coastal Protection	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	55,166	54,274	45,229	46,303	1,074	54,274	0	
Non-pay	101,237	141,962	99,721	96,131	(3,590)	141,962	0	
Gross Direct Income	(550)	(550)	(550)	175	725	(550)	0	
Net Direct Expenditure/(Income) Total:	155,853	195,686	144,400	142,609	(1,791)	195,686	0	
Support Services Recharges	42,870	42,870	0	0	0	42,870	0	
Capital Charges	362,692	362,692	0	0	0	362,692	0	
Total:	561,415	601,248	144,400	142,609	(1,791)	601,248	0	No major variances

Community Centres	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	0	0	0	0	0	0	0	
Non-pay	13,374	11,626	11,031	24,815	13,784	29,626	18,000	Costs incurred due to a fire at a pavilion which have been reimbursed by an insurance claim.
Gross Direct Income	(2,632)	(2,632)	(2,275)	(19,282)	(17,007)	(20,632)	(18,000)	
Net Direct Expenditure/(Income) Total:	10,742	8,994	8,756	5,533	(3,223)	8,994	0	
Support Services Recharges	14,650	14,650	0	0	0	14,650	0	
Capital Charges	27,142	27,142	0	0	0	27,142	0	
Total:	52,534	50,786	8,756	5,533	(3,223)	50,786	0	

Council Offices - Town Hall	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	0	0	0	0	0	0	0	
Non-pay	160,376	158,376	144,247	125,372	(18,875)	148,376	(10,000)	Underspend is due to lower than expected charges for electricity against budget.
Gross Direct Income	0	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	160,376	158,376	144,247	125,372	(18,875)	148,376	(10,000)	
Support Services Recharges	(203,290)	(203,290)	0	0	0	(203,290)	0	
Capital Charges	42,910	42,910	0	0	0	42,910	0	
Total:	(4)	(2,004)	144,247	125,372	(18,875)	(12,004)	(10,000)	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21

Council Offices - Greyfriars	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	120,529	120,029	107,274	77,962	(29,312)	98,029	(22,000)
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	120,529	120,029	107,274	77,962	(29,312)	98,029	(22,000)
Support Services Recharges	(128,230)	(128,230)	0	0	0	(128,230)	0
Capital Charges	7,710	7,710	0	0	0	7,710	0
Total:	9	(491)	107,274	77,962	(29,312)	(22,491)	(22,000)

Underspend is due to lower than expected charges for electricity (£12k) and repairs & maintenance (£10k) against the respective budgets.

Council Offices - Maritime House	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	52,026	64,876	58,663	39,952	(18,711)	52,876	(12,000)
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	52,026	64,876	58,663	39,952	(18,711)	52,876	(12,000)
Support Services Recharges	(56,590)	(56,590)	0	0	0	(56,590)	0
Capital Charges	4,560	4,560	0	0	0	4,560	0
Total:	(4)	12,846	58,663	39,952	(18,711)	846	(12,000)

Underspend is due to lower than expected charges for electricity against budget.

Council Offices - Catalyst Centre	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	46,109	45,609	39,326	34,126	(5,200)	45,609	0
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	46,109	45,609	39,326	34,126	(5,200)	45,609	0
Support Services Recharges	(50,800)	(50,800)	0	0	0	(50,800)	0
Capital Charges	4,684	4,684	0	0	0	4,684	0
Total:	(7)	(507)	39,326	34,126	(5,200)	(507)	0

No major variances

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Beach Huts	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	36,000	36,000	0	110	110	36,000	0
Non-pay	2,000	2,000	1,660	1,600	(60)	2,000	0
Gross Direct Income	(60,500)	(60,500)	(54,414)	(17,207)	37,207	(18,500)	42,000
Net Direct Expenditure/(Income) Total:	(22,500)	(22,500)	(52,754)	(15,498)	37,256	19,500	42,000
Support Services Recharges	16,080	16,080	0	0	0	16,080	0
Capital Charges	0	0	0	0	0	0	0
Total:	(6,420)	(6,420)	(52,754)	(15,498)	37,256	35,580	42,000

The budget is based upon 70 huts although there are 20 on site. The income received is proportionally equal to this total.

Easter Fayre	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	2,000	2,000	2,000	0	(2,000)	0	(2,000)
Non-pay	20,000	20,000	20,000	0	(20,000)	0	(20,000)
Gross Direct Income	(15,265)	(15,265)	(15,265)	0	15,265	0	15,265
Net Direct Expenditure/(Income) Total:	6,735	6,735	6,735	0	(6,735)	0	(6,735)
Support Services Recharges	7,120	7,120	0	0	0	7,120	0
Capital Charges	0	0	0	0	0	0	0
Total:	13,855	13,855	6,735	0	(6,735)	7,120	(6,735)

Easter Fayre was not held this year due to the COVID-19 pandemic so no costs were incurred or income generated from the event.

Markets	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	69,926	68,142	56,818	56,827	9	68,142	0
Non-pay	296,267	295,267	249,165	238,144	(11,021)	285,267	(10,000)
Gross Direct Income	(259,759)	(259,759)	(253,661)	(211,696)	41,965	(215,609)	44,150
Net Direct Expenditure/(Income) Total:	106,434	103,650	52,322	83,275	30,953	137,800	34,150
Support Services Recharges	75,220	75,220	0	0	0	75,220	0
Capital Charges	4,820	4,820	0	0	0	4,820	0
Total:	186,474	183,690	52,322	83,275	30,953	217,840	34,150

Underspend is due to lower than expected charges for repairs & maintenance against budget.

Lower than budgeted demand for rentals due to the COVID-19 pandemic.

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Go Trade	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	17,550	17,550	14,625	18,774	4,149	17,550	0
Non-pay	17,464	17,464	14,553	16,094	1,541	17,464	0
Gross Direct Income	(24,160)	(24,160)	(20,133)	(25,682)	(5,549)	(24,160)	0
Net Direct Expenditure/(Income) Total:	10,854	10,854	9,045	9,186	141	10,854	0
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	10,854	10,854	9,045	9,186	141	10,854	0

No major variances

Bretts	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	28,884	28,884	24,287	22,988	(1,299)	28,884	0
Gross Direct Income	(43,732)	(43,732)	(39,927)	(35,595)	4,332	(43,732)	0
Net Direct Expenditure/(Income) Total:	(14,848)	(14,848)	(15,640)	(12,607)	3,033	(14,848)	0
Support Services Recharges	11,690	11,690	0	0	0	11,690	0
Capital Charges	0	0	0	0	0	0	0
Total:	(3,158)	(3,158)	(15,640)	(12,607)	3,033	(3,158)	0

No major variances

Courts	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	7,544	7,544	6,626	5,515	(1,111)	7,544	0
Gross Direct Income	(21,569)	(21,569)	(19,163)	(9,463)	9,700	(11,569)	10,000
Net Direct Expenditure/(Income) Total:	(14,025)	(14,025)	(12,537)	(3,949)	8,588	(4,025)	10,000
Support Services Recharges	12,580	12,580	0	0	0	12,580	0
Capital Charges	0	0	0	0	0	0	0
Total:	(1,445)	(1,445)	(12,537)	(3,949)	8,588	8,555	10,000

Service charges not expected to be as high as previous years as one shop has been empty during the year.

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South Denes Energy Park	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	7,397	9,512	9,079	4,708	(4,371)	9,512	0
Gross Direct Income	(8,004)	(8,004)	(7,337)	(7,337)	0	(8,004)	0
Net Direct Expenditure/(Income) Total:	(607)	1,508	1,742	(2,629)	(4,371)	1,508	0
Support Services Recharges	82,900	82,900	0	0	0	82,900	0
Capital Charges	0	0	0	0	0	0	0
Total:	82,293	84,408	1,742	(2,629)	(4,371)	84,408	0

No major variances

Factory Units	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	43,573	43,373	37,462	36,702	(760)	43,373	0
Gross Direct Income	(136,866)	(136,866)	(126,415)	(129,496)	(3,081)	(136,866)	0
Net Direct Expenditure/(Income) Total:	(93,293)	(93,493)	(88,953)	(92,793)	(3,840)	(93,493)	0
Support Services Recharges	24,880	24,880	0	0	0	24,880	0
Capital Charges	0	0	0	0	0	0	0
Total:	(68,413)	(68,613)	(88,953)	(92,793)	(3,840)	(68,613)	0

No major variances

Corporate Estates	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	19	19	19	241	222	19	0
Non-pay	415,279	391,630	378,955	465,623	86,668	476,649	85,019
Gross Direct Income	(2,478,510)	(2,478,510)	(2,398,103)	(2,244,745)	153,358	(2,304,953)	173,557
Net Direct Expenditure/(Income) Total:	(2,063,212)	(2,086,861)	(2,019,129)	(1,778,881)	240,248	(1,828,285)	258,576
Support Services Recharges	590,850	590,850	0	0	0	590,850	0
Capital Charges	14,030	14,030	0	0	0	14,030	0
Total:	(1,458,332)	(1,481,981)	(2,019,129)	(1,778,881)	240,248	(1,223,405)	258,576

Overspend is due to higher than expected charges for rates £7k, insurance £10k, repairs & maintenance £35k - including £9k which was reimbursed by an insurance claim, water £14k and electricity £19k. The electricity and water costs will however be recharged to third parties, and these are reflected in the income below.

This overall position is due to the combination of (a) changes in existing leases due to new and periodic increases and terminations £124k, (b) insurance reimbursements (£9k), (c) loss of advertising & events income and beach concessions due to the COVID-19 pandemic £91k and (d) the recharge of electricity & water (£33k) as noted above.

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Minerva House	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	75,146	75,146	67,159	1,691	(65,468)	16,699	(58,447)
Gross Direct Income	(36,600)	(36,600)	(36,233)	(36,272)	(39)	(36,600)	0
Net Direct Expenditure/(Income) Total:	38,546	38,546	30,926	(34,581)	(65,507)	(19,901)	(58,447)
Support Services Recharges	16,870	16,870	0	0	0	16,870	0
Capital Charges	0	0	0	0	0	0	0
Total:	55,416	55,416	30,926	(34,581)	(65,507)	(3,031)	(58,447)

A change in tenancy since budgets were calculated has resulted in these costs being charged direct to the new occupant of the premises. This has resulted in large under spends for rates (£35k), electricity (£15k) and repairs & maintenance (£8k).

Onians	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	3,346	3,346	2,788	1,880	(908)	3,346	0
Gross Direct Income	(13,310)	(13,310)	(11,093)	(10,021)	1,072	(13,310)	0
Net Direct Expenditure/(Income) Total:	(9,964)	(9,964)	(8,305)	(8,141)	164	(9,964)	0
Support Services Recharges	9,420	9,420	0	0	0	9,420	0
Capital Charges	0	0	0	0	0	0	0
Total:	(544)	(544)	(8,305)	(8,141)	164	(544)	0

No major variances

Property Services	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	983,062	963,666	803,056	648,254	(154,802)	778,666	(185,000)
Non-pay	41,907	41,907	35,070	25,770	(9,301)	41,907	0
Gross Direct Income	(287,449)	(287,449)	(234,336)	(7,713)	226,623	(12,449)	275,000
Net Direct Expenditure/(Income) Total:	737,520	718,124	603,790	666,311	62,521	808,124	90,000
Support Services Recharges	(737,527)	(737,527)	0	0	0	(737,527)	0
Capital Charges	0	0	0	0	0	0	0
Total:	(7)	(19,403)	603,790	666,311	62,521	70,597	90,000

Four vacancies have been held throughout the year and although this has created an under spend in pay costs this together with COVID-19 has resulted in less work being undertaken for planned HRA and capital projects resulting in reduced rechargeable income.

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Beacon Park	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0	0	0	0
Non-pay	229,613	229,613	199,553	156,024	(43,529)	194,313	(35,300)

This is due to a combination of (a) overspends: costs relating to landscape gardening for 2019/20 which were not accrued or budgeted £65k and consultancy £15k less (b) underspends: electricity (£21k), scheme promotion (£35k), rates (£24k), repairs & maintenance (£25k) and water & sewerage (£10k) i.e. costs which are mostly now charged direct to the tenants of the units.

Gross Direct Income	(1,060,514)	(1,060,514)	(1,004,014)	(1,007,969)	(3,955)	(1,059,514)	1,000
Net Direct Expenditure/(Income) Total:	(830,901)	(830,901)	(804,461)	(851,945)	(47,484)	(865,201)	(34,300)
Support Services Recharges	72,000	72,000	0	0	0	72,000	0
Capital Charges	139,220	139,220	0	0	0	139,220	0
Total:	(619,681)	(619,681)	(804,461)	(851,945)	(47,484)	(653,981)	(34,300)

Property Building Services	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	0	0	0	0	0	0	0
Non-pay	419,936	467,136	392,181	377,599	(14,582)	452,136	(15,000)

Underspend is due to lower than expected charges for repairs & maintenance against budget.

Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	419,936	467,136	392,181	377,599	(14,582)	452,136	(15,000)
Support Services Recharges	0	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0	0
Total:	419,936	467,136	392,181	377,599	(14,582)	452,136	(15,000)

Total Property and Asset Management:	95,549	151,454	(1,175,055)	(833,015)	342,040	599,498	448,044
Total Property and Asset Management excluding capital charges and recharges:	(957,761)	(901,856)	(1,175,055)	(833,015)	342,040	(453,812)	448,044
Total Property and Asset Management excluding recharges:	144,576	200,481	(1,175,055)	(833,015)	342,040	648,525	448,044

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21**Communications, Marketing and Events**

Communications	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	251,828	183,615	153,013	167,713	14,700	203,590	19,975
Non-pay	10,632	10,632	9,327	9,674	347	11,132	500
Gross Direct Income	(10,000)	(10,000)	(10,000)	(4,464)	5,536	(4,500)	5,500
Net Direct Expenditure/(Income) Total:	252,460	184,247	152,340	172,923	20,583	210,222	25,975
Support Services Recharges	(232,460)	(232,460)	0	0	0	(232,460)	0
Capital Charges	0	0	0	0	0	0	0
Total:	20,000	(48,213)	152,340	172,923	20,583	(22,238)	25,975

Delay in implementing restructure.

Print and Design	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	105,892	152,797	127,331	66,634	(60,696)	80,005	(72,792)
Non-pay	55,492	55,492	46,304	37,514	(8,790)	46,659	(8,833)
Gross Direct Income	(17,500)	(17,500)	(14,583)	(1,062)	13,521	(1,000)	16,500
Net Direct Expenditure/(Income) Total:	143,884	190,789	159,052	103,086	(55,966)	125,664	(65,125)
Support Services Recharges	(143,880)	(143,880)	0	0	0	(143,880)	0
Capital Charges	0	0	0	0	0	0	0
Total:	4	46,909	159,052	103,086	(55,966)	(18,216)	(65,125)

Delay in implementing restructure and vacant posts.

Advertising of printing services externally have been put on hold due to COVID-19.

Tourism	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	90,686	75,860	67,003	65,031	(1,972)	87,965	12,105
Non-pay	236,319	238,819	192,585	62,627	(129,958)	130,034	(108,785)
Gross Direct Income	(170,060)	(170,060)	(137,305)	7,422	144,727	(23,482)	146,578
Net Direct Expenditure/(Income) Total:	156,945	144,619	122,283	135,081	12,798	194,517	49,898
Support Services Recharges	334,690	334,690	0	0	0	334,690	0
Capital Charges	0	0	0	0	0	0	0
Total:	491,635	479,309	122,283	135,081	12,798	529,207	49,898

Delay in implementing restructure.

Events had to be cancelled due to COVID-19, including the Wheels Festival. The Tourist Information Centre will remain closed for the year so no costs from tickets purchased to be resold.

Events had to be cancelled due to COVID-19, including the Wheels Festival. The Tourist Information Centre will remain closed for the year so no income from ticket sales.

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Civic and Pottering	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	155,086	175,506	146,254	106,992	(39,262)	130,189	(45,317)	Delay in implementing restructure and vacant posts.
Non-pay	34,332	34,332	22,363	4,914	(17,449)	10,691	(23,641)	No events held this year due to COVID-19 restrictions.
Gross Direct Income	(7,000)	(7,000)	(5,833)	(1,220)	4,613	(1,500)	5,500	
Net Direct Expenditure/(Income) Total:	182,418	202,838	162,783	110,686	(52,097)	139,380	(63,458)	
Support Services Recharges	(182,420)	(182,420)	0	0	0	(182,420)	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	(2)	20,418	162,783	110,686	(52,097)	(43,040)	(63,458)	

Mayor	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	0	0	0	0	0	0	0	
Non-pay	9,453	9,453	8,518	6,094	(2,424)	7,044	(2,409)	
Gross Direct Income	0	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	9,453	9,453	8,518	6,094	(2,424)	7,044	(2,409)	
Support Services Recharges	15,110	15,110	0	0	0	15,110	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	24,563	24,563	8,518	6,094	(2,424)	22,154	(2,409)	No major variances

Events	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	0	0	0	0	0	0	0	
Non-pay	6,064	9,137	9,137	5,954	(3,183)	6,487	(2,650)	
Gross Direct Income	(6,100)	(6,100)	(6,100)	(265)	5,835	0	6,100	
Net Direct Expenditure/(Income) Total:	(36)	3,037	3,037	5,689	2,652	6,487	3,450	
Support Services Recharges	85,310	85,310	0	0	0	85,310	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	85,274	88,347	3,037	5,689	2,652	91,797	3,450	No major variances

Total Communications, Marketing and Events:	621,474	611,333	608,013	533,559	(74,454)	559,664	(51,669)	
Total Communications, Marketing and Events excluding capital charges and recharges:	638,967	628,826	614,113	469,274	(144,839)	571,057	(57,769)	
Total Communications, Marketing and Events excluding recharges:	745,124	734,983	608,013	533,559	(74,454)	683,314	(51,669)	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21**Environmental Services**

Environmental Health	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	1,167,035	1,072,873	897,635	801,356	(96,279)	978,527	(94,346)
Non-pay	808,002	813,002	768,200	708,848	(59,352)	774,003	(38,999)
Gross Direct Income	(121,175)	(121,175)	(106,996)	(86,780)	20,216	(97,467)	23,708
Net Direct Expenditure/(Income) Total:	1,853,862	1,764,700	1,558,839	1,423,424	(135,415)	1,655,063	(109,637)
Support Services Recharges	337,460	337,460	0	0	0	337,460	0
Capital Charges	9,340	9,340	0	0	0	9,340	0
Total:	2,200,662	2,111,500	1,558,839	1,423,424	(135,415)	2,001,863	(109,637)

Underspend due to staff vacancies. £45k of the forecast underspend has been recognised as being transferred to earmarked reserves at the yearend to cover fixed term contracts following a delay in positions being filled.

Reduction of beach patrols due to COVID-19 restrictions at the start of the season (£15k). Reduction in dog warden fees of (£13k) but is offset by a reduction in income. IT software licensing costs reduced by (£8k).

Inspections and premises searches stopped due to COVID-19 restrictions and only limited service resumed during non-lockdown periods, resulting in a reduction in income of £21k.

Selective Licensing	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	73,453	71,669	59,724	68,123	8,399	82,769	11,100
Non-pay	1,746	1,746	1,454	1,605	151	1,746	0
Gross Direct Income	(50,000)	(50,000)	(50,000)	(69,806)	(19,806)	(61,100)	(11,100)
Net Direct Expenditure/(Income) Total:	25,199	23,415	11,178	(78)	(11,256)	23,415	0
Support Services Recharges	52,460	52,460	0	0	0	52,460	0
Capital Charges	0	0	0	0	0	0	0
Total:	77,659	75,875	11,178	(78)	(11,256)	75,875	0

No major variances.

Grounds Maintenance	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	571,645	571,645	568,246	553,363	(14,883)	564,287	(7,358)
Gross Direct Income	(44,950)	(44,950)	(42,675)	(58,648)	(15,973)	(60,620)	(15,670)
Net Direct Expenditure/(Income) Total:	526,695	526,695	525,571	494,715	(30,856)	503,667	(23,028)
Support Services Recharges	24,240	24,240	0	0	0	24,240	0
Capital Charges	84,906	84,906	0	0	0	84,906	0
Total:	635,841	635,841	525,571	494,715	(30,856)	612,813	(23,028)

Additional verge cutting recharged.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21

Street Cleansing	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	0
Non-pay	651,499	651,499	651,499	651,764	265	651,499	0
Gross Direct Income	0	0	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	651,499	651,499	651,499	651,764	265	651,499	0
Support Services Recharges	19,580	19,580	0	0	0	19,580	0
Capital Charges	0	0	0	0	0	0	0
Total:	671,079	671,079	651,499	651,764	265	671,079	0

No major variances.

Waste Management	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:							
Pay	97,030	149,597	120,519	87,691	(32,828)	117,323	(32,274)
Non-pay	2,719,473	2,800,883	2,586,181	2,702,865	116,684	2,936,647	135,764
Gross Direct Income	(1,479,388)	(1,614,257)	(1,415,122)	(1,413,598)	1,525	(1,587,057)	27,200
Net Direct Expenditure/(Income) Total:	1,337,115	1,336,223	1,291,578	1,376,958	85,380	1,466,913	130,690
Support Services Recharges	169,300	169,300	0	0	0	169,300	0
Capital Charges	18,011	18,011	0	0	0	18,011	0
Total:	1,524,426	1,523,534	1,291,578	1,376,958	85,380	1,654,224	130,690

GYBS Operations Director commenced August 2020.

GYBS management contract was extended to October 2020 to allow for vacancy cover and a handover period.

Garden and bulky waste collection was suspended for 6 weeks due to COVID-19. The full impact of this reduction in income will be at the end of the year when renewals are due.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2020/21

Licensing	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	
Gross Direct Expenditure:								
Pay	68,794	94,625	78,854	79,126	272	94,814	189	
Non-pay	39,077	39,077	32,972	16,892	(16,080)	24,107	(14,970)	Reduction in IT software maintenance costs of (£10k) as the budget was estimated too high.
Gross Direct Income	(277,113)	(277,113)	(252,649)	(232,210)	20,439	(262,063)	15,050	Reduction in license fee income due to COVID-19, predominately premises licenses of £12k.
Net Direct Expenditure/(Income) Total:	(169,242)	(143,411)	(140,823)	(136,192)	4,631	(143,142)	269	
Support Services Recharges	62,040	62,040	0	0	0	62,040	0	
Capital Charges	0	0	0	0	0	0	0	
Total:	(107,202)	(81,371)	(140,823)	(136,192)	4,631	(81,102)	269	
Total Environmental Services:	5,002,465	4,936,458	3,897,842	3,810,591	(87,251)	4,934,752	(1,706)	
Total Environmental Services excluding capital charges and recharges:	4,225,128	4,159,121	3,897,842	3,810,591	(87,251)	4,157,415	(1,706)	
Total Environmental Services excluding recharges:	4,337,385	4,271,378	3,897,842	3,810,591	(87,251)	4,269,672	(1,706)	
Total for Services:	11,210,730	11,226,853	9,052,057	7,642,276	(1,409,781)	9,884,934	(1,341,919)	
Total for Services excluding capital charges and recharges:	10,852,766	10,868,889	9,036,984	7,577,991	(1,458,993)	9,520,870	(1,348,019)	
Total for Services excluding recharges:	12,938,181	12,954,304	9,052,057	7,642,276	(1,409,781)	11,612,385	(1,341,919)	

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Period 10 2020/21

	Original Budget 2020/21 £	Current Budget 2020/21 £	P10 YTD Budget 2020/21 £	P10 YTD actual 2020/21 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Employee	11,818,539	11,553,994	9,574,250	8,795,726	(778,524)	10,685,622	(868,372)
Premises	5,264,131	5,347,111	5,009,562	4,934,506	(75,056)	5,339,539	(7,572)
Transport	147,903	147,903	122,570	91,429	(31,141)	133,993	(13,910)
Supplies & Services	5,527,671	5,900,292	3,616,285	48,301,451	44,685,166	69,602,674	63,702,382
Third Party Payments	3,527,277	3,527,277	2,894,885	2,757,998	(136,887)	3,442,204	(85,073)
Transfer Payments	24,487,643	24,487,643	20,389,956	18,711,011	(1,678,945)	22,686,163	(1,801,480)
Support Services	147,131	147,131	132,645	90,365	(42,281)	110,906	(36,225)
Capital Charges	1,979,258	1,979,258	21,173	0	(21,173)	1,979,258	0
Support Services - Recharges Out	(11,067,301)	(11,067,301)	0	0	0	(11,067,301)	0
Support Services - Recharges In	9,339,850	9,339,850	0	0	0	9,339,850	0
Income	(39,961,372)	(40,136,305)	(32,709,269)	(76,040,210)	(43,330,941)	(102,367,974)	(62,231,669)
	11,210,730	11,226,853	9,052,057	7,642,276	(1,409,781)	9,884,934	(1,341,919)

Appendix D - General Fund Capital Programme - Detail - 2020/21

Services & Projects	Budget Expenditure £000	2020/21 Expenditure £000		2021 Budget Financing - £000				2021/22 Onwards
	Updated 20/21 Budget	Actuals 20/21 at Period 10	Forecast 20/21	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	(Roll forward from 20/21)
Childrens Playground Refurbishment	87	-	-	87	-	-	-	87
Cobholm Skate Park	99	94	98	74	-	-	25	-
Wellesley CCTV	15	-	-	15	-	-	-	15
Total: Neighbourhood Management	200	94	98	175	-	-	25	102
Rebuilding sections of Factory Rd/Belvedere Rd/Nth Denes Rd Gt Yarmouth Cemetery Wall	19	19	19	19	-	-	-	-
St Nicholas Minster West Boundary Wall	95	-	-	95	-	-	-	95
St Nicholas car park North Boundary Wall	25	-	-	25	-	-	-	25
Rebuilding sections of Great Yarmouth Cemetry Wall - East Road	9	0	9	9	-	-	-	-
Crematorium Roof Works	22	-	21	22	-	-	-	-
Crematorium Tearooms	444	8	50	444	-	-	-	394
Total: Customer Services	614	28	99	614	-	-	-	514
Health and Fitness Centre	24,509	1,955	4,500	20,759	3,750	-	-	20,009
The Waterways	33	29	33	-	33	-	-	-
Phoenix Pool & Gym car park extension	130	-	130	130	-	-	-	-
Town Deal	TBC							
Future High Street Fund	TBC							
Winter Programme	905	97	100	-	905	-	-	805
Great Yarmouth Preservation Trust Loans	340	340	340	340	-	-	-	-
Total: Inward Investment	25,917	2,420	5,103	21,229	4,688	-	-	20,814

Appendix D - General Fund Capital Programme - Detail - 2020/21

Services & Projects	Budget Expenditure £000	2020/21 Expenditure £000		2021 Budget Financing - £000				2021/22 Onwards
	Updated 20/21 Budget	Actuals 20/21 at Period 10	Forecast 20/21	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	(Roll forward from 20/21)
Disabled Facilities Grants	1,385	371	692	0	1,362	-	22	692
Better Care Fund Projects	53	43	53	-	53	-	-	-
Empty Homes	511	0	250	483	-	-	28	261
DFG Top-up Grants	250	-	20	-	-	250	-	230
DFG Top-up Loans	150	-	20	-	-	150	-	130
Norfolk & Waveney Equity Loan Scheme	36	-	32	-	-	-	36	4
Equity Home Improvement Loans	545	-	50	-	-	-	545	495
HMOs /Guesthouse Purchase & Repair Scheme	1,912	129	225	1,912	-	-	-	1,687
Acquisition of property for transisional housing	260	-	260	260	-	-	-	-
Community Housing Fund Loans	540	-	20	-	-	540	-	520
Total: Housing	5,641	542	1,622	2,655	1,415	940	632	4,019
ICT Investment to deliver GYBC ICT Strategy	779	314	500	779	-	-	-	279
Total: IT, Communications & Marketing	779	314	500	779	-	-	-	279

Appendix D - General Fund Capital Programme - Detail - 2020/21

Services & Projects	Budget Expenditure £000	2020/21 Expenditure £000		2021 Budget Financing - £000				2021/22 Onwards
	Updated 20/21 Budget	Actuals 20/21 at Period 10	Forecast 20/21	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	(Roll forward from 20/21)
Public Toilet Refurbishment Programme	45	0	45	45	-	-	-	0
Footway Lighting	382	123	382	382	-	-	-	0
Gorleston High Street car park resurfacing	6	-	-	6	-	-	-	-
Esplande Resurfacing	296	-	-	296	-	-	-	296
GY Flood Defence Scheme Epoch 2	50	50	50	50	-	-	-	-
Beach Huts	86	23	86	86	-	-	-	0
Council Chamber relocation	122	4	122	122	-	-	-	0
Gorleston Paddling Pool /Splash Pad	10	-	10	10	-	-	-	-
Beacon Park Projects	500	27	10	380	120	-	-	490
Market Place Redevelopment	4,477	335	500	3,377	1,100	-	-	3,977
North Quay Redevelopment	2,361	10	500	2,361	-	-	-	1,861
Winter Gardens	907	43	500	807	-	100	-	407
Hopton Section 106 funded playground works	-	-	-	-	-	-	-	-
Energy Park - South Denes	1,845	4	100	1,845	-	-	-	1,745
Total: Property & Asset Management	11,088	619	2,305	9,768	1,220	100	-	8,777
Overall Total	44,240	4,018	9,727	35,220	7,323	1,040	657	34,506