

Subject: 2019/20 Period 4 Budget Monitoring

Report to: Policy and Resources Committee 2nd September 2019

Report by: Capital Projects and Senior Accountant

SUBJECT MATTER/RECOMMENDATIONS

To consider the 2019/20 budget monitoring position.

To recommend a £15,000 contribution is made to the Scratby Steps scheme to be funded from the coastal fund earmarked reserve.

1. Introduction

- 1.1 This report compares the actual expenditure and income position at the end of July 2019 to the updated budget for 2019/20. The Original Base Budget as agreed by Full Council in February 2019 has been updated for in-year virements and for 2018/19 year end budget carry forwards for planned expenditure in the now current financial year.
- 1.2 The Base Budget for 2019/20 as approved a surplus budget with a transfer from the general reserve of £87,137 for the year. This report gives the position for the year to date and forecast outturn against this target, adjusted for any in year approved budget movements from reserves.

2. Budget Monitoring Position – Revenue Services

- 2.1 The General Fund Summary at Appendix A shows the high level budget monitoring position at 31 July 2019 which shows an underspend to date of (£187,995) compared to the profiled budget to date. The full year forecast shows a surplus against the budget of (£15,770). The forecast is made of a (£13,286) underspend in relation to service variances, £15,000 additional transfer from earmarked reserves for the Scratby Step Scheme, and a further underspend of (£17,484) in relation to the Non Service expenditure and income.
- 2.2 Appendix A and Appendix B provide commentary on the more significant variances (£+/- £20,000 year to date and +/- £10,000 full year) from the budget monitoring process

carried out between finance and services for the position at the end of period 4 and where there is anticipated to be a full year under/overspend. Appendix C provides a summary of the general fund service income and expenditure by type (e.g. employee costs).

- 2.3 The employee turnover reported to the end of period 4 is 5.91% (as provided by Human Resources. 2018/19 in comparison was 14.09%). Employee turnover is the total number of leavers as a percentage of the average head count of employees over the period. The median average turnover reported by Councils for 2015/16 was 13.2% per cent (latest available data). In financial terms turnover will result in underspends against direct employee related budget, for example pay, NI and pension when posts become vacant up to the point of recruitment. Turnover savings will also be accrued from restructuring and where there have been significant delays in-between a post becoming vacant and then being filled. Some of the in-year vacancy savings will be offset by the use of agency and interim appointments. Overall for the period to the end of July there is an underspend of (£240,094) of direct employee costs (per Appendix C) the detail of the more significant will have been reported in the detail included at appendix B.

3. Budget Monitoring Position – Summary

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

Table – Summary of Full Year Effects 2019/20	Estimated Full Year Effect
Service Area	(13,286)
Non Service Areas	(17,484)
Use of/transfer to reserves	15,000
Total Deficit/ (Surplus)	(15,770)

- 3.2 This report is requesting that the Committee recommends that Great Yarmouth Borough Council contributes £15,000 towards the Scratby Steps scheme, to be funded from the coastal fund reserve, to support a wider project which Scratby Parish Council are running. The budget monitoring report for period 4 (Appendices A to C) reflects the budget position should the contribution be agreed.

- 3.3 There is a forecast overspend on the GYBS contract of £71,728 split across service areas for 2019/20, with a year to date variance of £34,416.
- 3.4 The overall position will continue to be monitored in the current financial year and will be reported to Management Team and Members accordingly.

4. Budget Monitoring Position – Capital

- 4.1 Actual spend until the end of July 2019 totals £0.9m as summarised under Appendix D. This is in line with expectations as capital spending tends to occur in the final quarters of the financial year.
- 4.2 The original 2019/20 budget set the General Fund capital programme at £1.9m.
- 4.3 Details of the revised 2019/20 budget are provided under Appendix D and the revised programme is largely due to approval of the following projects after the budget was set:
- £25.9m on a new Health and Fitness Centre:
 - £2.5m for capital works in the North Quay area:
 - £2.0m HMO's/Guesthouse Purchase and Repair scheme;
 - £1.2m Market Place Redevelopment.

The remaining balance £2.7m change reflects roll forwards than those predicted when the 2019/20 budget was set following the 2018/19 outturn being finalised.

- 4.4 The forecast spend for 2019/20 on capital projects is estimated at £11.5m at the end of period 4, recognising that a number of the large projects (as flagged under paragraph 4.3) will span financial years.

5. Conclusion

- 5.1 The revenue budget is showing a forecast full year underspend of (£15,770). The overall financial position will continue to be closely monitored and where appropriate, the timing of the use of reserves in the year will be considered as part of consideration

of the overall outturn position to the reported to members later in the year.

- 5.2 The capital budget has a revised forecast spend of £11.5m for the full year based on the expectation of capital expenditure increasing in the final quarter of the financial year. The position will continue to be monitored as projects progress.

6. Financial Implications and Risks

- 6.1 The detail within Appendices A and B of the report highlight the significant variances including those that are estimated to result in a full year impact.
- 6.2 The overall position for 2019/20 will continue to be monitored during the year and further review of the service budgets and savings targets will be considered as part of the preparatory work on the budget for 2020/21 to ensure that the implications of variances flagged in the report are taken into consideration.

EXECUTIVE BOARD OR DIRECTOR CONSULTATION:

Management Team

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 4 2019/2020

	Original Budget 2019/20 £	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Net Cost of Services								
Executive	248,207	262,390	354,394	348,614	(5,780)	262,390	0	See Appendix B for details of significant variances.
Housing	1,137,657	1,114,845	278,604	312,344	33,739	1,175,804	60,959	
Inward Investment	2,619,317	3,138,012	1,233,156	1,262,571	29,415	3,138,012	0	
Organisational Development	355,223	574,006	464,621	426,000	(38,622)	523,189	(50,817)	
Planning and Growth	936,827	938,753	89,692	50,260	(39,432)	923,696	(15,057)	
Customer Services	(650,104)	(680,712)	(150,702)	(190,156)	(39,454)	(682,344)	(1,632)	
Property and Asset Management	503,263	468,358	(117,949)	(86,472)	31,477	494,395	26,037	
IT, Communications and Marketing	668,796	718,619	571,746	494,006	(77,740)	666,119	(52,500)	
Environmental Services	4,771,286	4,564,572	3,323,328	3,256,971	(66,357)	4,594,017	29,445	
Finance	163,146	258,122	526,217	510,975	(15,242)	248,401	(9,721)	
	10,753,618	11,356,965	6,573,107	6,385,112	(187,995)	11,343,679	(13,286)	
Non Service Expenditure/Income								
Loan Interest Payable	859,299	859,299	201,076	217,628	16,552	859,299	0	
Interest Receivable	(401,013)	(401,013)	(29,199)	(35,981)	(6,782)	(401,013)	0	
Capital Charges Reversal	(1,931,389)	(1,931,389)	0	(11,374)	(11,374)	(1,931,389)	0	
Revenue Contribution to Capital	0	0	0	0	0	0	0	
Transfers to/(from) Earmarked Reserves	(525,728)	(1,584,321)	0	0	0	(1,569,321)	15,000	£15,000 contribution to Scratby Steps scheme from the coastal fund earmarked reserves. Recommended for approval as part of this budget monitoring report.
Pension Back Funding	1,690,232	1,704,276	577,454	575,781	(1,673)	1,704,276	0	
Contingency	0	0	0	0	0	0	0	
Parish Precepts & Concurrent Grants	459,403	459,403	229,702	229,906	204	459,403	0	
Provision for Load Repayment (MRP)	1,196,495	1,196,495	0	0	0	1,196,495	0	
Collection Fund Adjustments	0	0	0	0	0	0	0	
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	0	0	
Vacancy Management & Apprenticeship Levy	(169,367)	30,633	10,211	11,626	1,415	30,633	0	
	1,177,932	333,383	989,243	987,585	(1,658)	348,383	15,000	
Income								
Council Tax - Parishes	(459,403)	(459,403)	(459,403)	(459,403)	0	(459,403)	0	
Council tax - Borough	(4,581,789)	(4,581,789)	(4,581,789)	(4,581,789)	0	(4,581,789)	0	
Business Rates	(4,347,457)	(6,376,580)	(576,168)	(576,145)	23	(6,376,580)	0	
Revenue Support Grant	(2,029,123)	0	(0)	0	0	0	0	Funding now part of business rates retained.
New Homes Bonus	(426,641)	(426,641)	(213,320)	(213,321)	(1)	(426,641)	0	
Other Grants	0	0	0	(17,484)	(17,484)	(17,484)	(17,484)	EU exit funding.
	(11,844,413)	(11,844,413)	(5,830,680)	(5,848,142)	(17,462)	(11,861,897)	(17,484)	
(Surplus)/Deficit	87,137	(154,065)	1,731,670	1,524,555	(207,115)	(169,835)	(15,770)	

Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

Note 1 Significant variances requiring commentary:

Significant variances of +/- £20,000 year-to-date or +/- £10,000 full year forecast variances only require commentary. This is based on the total variance for the service line level for the services as Heads of Service are able to vire budgets within their areas as required.

Note 2 Support Services Recharges:

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

Note 3 IAS19 Accounting Adjustment:

IAS19 requires services to recognise pension costs for employees as provided by the Council's Actuary. These IAS19 addition pension charges do not impact on the year-end position as they are reversed under Appendix A as part of the Pension Back Funding line at year end

Executive

Executive Team	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	634,513	218,016	215,862	(2,154)	634,513	0	
Non-pay	22,522	4,758	4,594	(164)	22,522	0	
Gross Direct Income	0	0	(35)	(35)	0	0	
Net Direct Expenditure/(Income) Total:	657,035	222,774	220,421	(2,353)	657,035	0	
Support Services Recharges	(650,736)	0	0	0	(650,736)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	6,299	222,774	220,421	(2,353)	6,299	0	No significant variance.

Legal	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	245,760	80,056	80,056	0	245,760	0	
Gross Direct Income	(35,000)	(8,333)	(13,543)	(5,210)	(35,000)	0	
Net Direct Expenditure/(Income) Total:	210,760	71,723	66,513	(5,210)	210,760	0	
Support Services Recharges	(208,028)	0	0	0	(208,028)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	2,732	71,723	66,513	(5,210)	2,732	0	No significant variance.

Equinox	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	30,177	0	5,217	5,217	30,177	0	
Gross Direct Income	(39,862)	(13,287)	(18,504)	(5,217)	(39,862)	0	
Net Direct Expenditure/(Income) Total:	(9,685)	(13,287)	(13,287)	(0)	(9,685)	0	
Support Services Recharges	79,110	0	0	0	79,110	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	69,425	(13,287)	(13,287)	(0)	69,425	0	No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

Town Centre Initiative	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	16,189	8,094	8,094	0	16,189	0	
Non-pay	13,781	13,781	13,781	(0)	13,781	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	29,970	21,875	21,876	1	29,970	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	29,970	21,875	21,876	1	29,970	0	No significant variance.

Corporate Costs	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	152,564	51,309	53,092	1,783	152,564	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	152,564	51,309	53,092	1,783	152,564	0	
Support Services Recharges	1,400	0	0	0	1,400	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	153,964	51,309	53,092	1,783	153,964	0	No significant variance.

Total Executive:	262,390	354,394	348,614	(5,780)	262,390	0	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

Housing

Housing Needs	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	679,828	230,844	232,600	1,756	679,828	0	
Non-pay	309,214	103,584	180,683	77,100	437,214	128,000	B&B and rent payable costs overspent by a cumulative £74k. These are demand led services which have received increased requests year to date and are subject to increased summer accommodation price rises. Income recovery figures have also increased to partly offset the overspend as per below.
Gross Direct Income	(452,879)	(132,534)	(186,966)	(54,432)	(532,879)	(80,000)	Increased income recovery from B&B and rent payable in line with increased service demand as per above.
Net Direct Expenditure/(Income) Total:	536,163	201,894	226,318	24,424	584,163	48,000	
Support Services Recharges	217,880	0	0	0	217,880	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	11,806	0	0	0	11,806	0	
Total:	765,849	201,894	226,318	24,424	813,849	48,000	

Housing Strategy	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	80,124	27,387	34,440	7,053	91,083	10,959	
Non-pay	44,028	17,745	14,387	(3,358)	44,028	0	
Gross Direct Income	(15,000)	0	0	0	(15,000)	0	
Net Direct Expenditure/(Income) Total:	109,152	45,132	48,828	3,696	120,111	10,959	
Support Services Recharges	76,190	0	0	0	76,190	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	23,215	0	0	0	23,215	0	
Total:	208,557	45,132	48,828	3,696	219,516	10,959	No significant variance.

Traveller's Site/Gapton Hall	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	18,000	6,000	9,957	3,957	18,000	0	
Gross Direct Income	(20,000)	(6,667)	(7,846)	(1,179)	(20,000)	0	
Net Direct Expenditure/(Income) Total:	(2,000)	(667)	2,111	2,778	(2,000)	0	
Support Services Recharges	14,950	0	0	0	14,950	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	12,950	(667)	2,111	2,778	12,950	0	No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

Better Care Fund (NEW)	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	58,665	19,877	22,879	3,002	60,665	2,000	
Non-pay	26,450	1,632	1,362	(270)	26,450	0	
Gross Direct Income	(87,080)	(9,600)	(10,009)	(409)	(87,080)	0	
Net Direct Expenditure/(Income) Total:	(1,965)	11,909	14,232	2,323	35	2,000	
Support Services Recharges	28,860	0	0	0	28,860	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	26,895	11,909	14,232	2,323	28,895	2,000	No significant variance.

Safe at Home	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	226,581	75,716	76,098	382	226,581	0	
Non-pay	75,711	12,336	11,509	(827)	75,711	0	
Gross Direct Income	(319,318)	(67,715)	(66,752)	963	(319,318)	0	
Net Direct Expenditure/(Income) Total:	(17,026)	20,337	20,855	518	(17,026)	0	
Support Services Recharges	117,620	0	0	0	117,620	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	100,594	20,337	20,855	518	100,594	0	No significant variance.

Total Housing:	1,114,845	278,604	312,344	33,739	1,175,804	60,959	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

Inward Investment

Projects and Programmes	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	397,187	108,444	74,297	(34,146)	397,187	0	
Non-pay	(44,207)	(14,735)	1,238	15,973	(44,207)	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	352,980	93,709	75,536	(18,173)	352,980	0	
Support Services Recharges	193,320	0	0	0	193,320	0	
IAS19 Accounting Adjustment	(1,671)	(557)	0	557	(1,671)	0	
Capital Charges	0	0	0	0	0	0	
Total:	544,629	93,152	75,536	(17,616)	544,629	0	No significant variance.

Inclusion Project (ESF)	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	15,857	15,857	0	0	
Non-pay	0	0	46,496	46,496	0	0	
Gross Direct Income	0	0	(62,354)	(62,354)	0	0	
Net Direct Expenditure/(Income) Total:	0	0	(0)	(0)	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	0	0	(0)	(0)	0	0	No significant variance.

Parks and Outdoor spaces	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	191,860	163,982	164,947	965	191,860	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	191,860	163,982	164,947	965	191,860	0	
Support Services Recharges	14,180	0	0	0	14,180	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	3,522	0	0	0	3,522	0	
Total:	209,562	163,982	164,947	965	209,562	0	No significant variance.

Outdoor Sports	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	440,803	400,030	400,460	430	440,803	0	
Gross Direct Income	(122,755)	(46,995)	(46,841)	154	(122,755)	0	
Net Direct Expenditure/(Income) Total:	318,048	353,035	353,619	584	318,048	0	
Support Services Recharges	26,330	0	0	0	26,330	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	36,997	0	0	0	36,997	0	
Total:	381,375	353,035	353,619	584	381,375	0	No significant variance.

Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

CCTV	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	147,153	75,970	71,591	(4,379)	147,153	0	
Gross Direct Income	(4,000)	(4,000)	(4,000)	0	(4,000)	0	
Net Direct Expenditure/(Income) Total:	143,153	71,970	67,591	(4,379)	143,153	0	
Support Services Recharges	16,560	0	0	0	16,560	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	159,713	71,970	67,591	(4,379)	159,713	0	No significant variance.

Culture and Leisure	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	128,705	35,620	34,475	(1,145)	128,705	0	
Gross Direct Income	0	0	1,825	1,825	0	0	
Net Direct Expenditure/(Income) Total:	128,705	35,620	36,300	680	128,705	0	
Support Services Recharges	50,470	0	0	0	50,470	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	179,175	35,620	36,300	680	179,175	0	No significant variance.

Voluntary Sector Grants	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	93,500	54,500	35,228	(19,272)	93,500	0	
Gross Direct Income	(53,000)	(41,333)	(17,000)	24,333	(53,000)	0	
Net Direct Expenditure/(Income) Total:	40,500	13,167	18,228	5,061	40,500	0	
Support Services Recharges	17,580	0	0	0	17,580	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	58,080	13,167	18,228	5,061	58,080	0	No significant variance.

Indoor Leisure - Phoenix Pool & Marina Centre	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	187,721	39,364	41,067	1,704	187,721	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	187,721	39,364	41,067	1,704	187,721	0	
Support Services Recharges	35,800	0	0	0	35,800	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	386,500	0	0	0	386,500	0	
Total:	610,021	39,364	41,067	1,704	610,021	0	No significant variance.

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Neighbourhood Management	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	318,821	85,748	78,759	(6,989)	318,821	0	
Non-pay	766,107	139,473	133,896	(5,577)	766,107	0	
Gross Direct Income	(776,518)	(29,398)	(25,658)	3,740	(776,518)	0	
Net Direct Expenditure/(Income) Total:	308,410	195,823	186,997	(8,826)	308,410	0	
Support Services Recharges	(94,140)	0	0	0	(94,140)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	214,270	195,823	186,997	(8,826)	214,270	0	No significant variance.

Waterways	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	184,643	61,548	41,241	(20,308)	184,643	0	
Non-pay	192,488	112,829	84,670	(28,159)	192,488	0	
Gross Direct Income	(184,124)	(61,375)	40,777	102,152	(184,124)	0	Awaiting receipt of funding.
Net Direct Expenditure/(Income) Total:	193,007	113,002	166,687	53,685	193,007	0	
Support Services Recharges	63,310	0	0	0	63,310	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	256,317	113,002	166,687	53,685	256,317	0	

Conservation	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	110,767	36,922	37,260	338	110,767	0	
Non-pay	116,291	92,120	99,969	7,849	116,291	0	
Gross Direct Income	(30,000)	0	(6,852)	(6,852)	(30,000)	0	
Net Direct Expenditure/(Income) Total:	197,058	129,042	130,377	1,335	197,058	0	
Support Services Recharges	47,780	0	0	0	47,780	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	26,904	0	0	0	26,904	0	
Total:	271,742	129,042	130,377	1,335	271,742	0	No significant variance.

Economic Development	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	93,929	24,349	20,505	(3,844)	93,929	0	
Non-pay	30,081	628	1,566	938	30,081	0	
Gross Direct Income	0	0	(322)	(322)	0	0	
Net Direct Expenditure/(Income) Total:	124,010	24,977	21,749	(3,228)	124,010	0	
Support Services Recharges	129,050	0	0	0	129,050	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	253,060	24,977	21,749	(3,228)	253,060	0	No significant variance.

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Enterprise GY	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	68	23	7,273	7,250	68	0	
Gross Direct Income	0	0	(7,800)	(7,800)	0	0	
Net Direct Expenditure/(Income) Total:	68	23	(527)	(550)	68	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	68	23	(527)	(550)	68	0	No significant variance.

Enterprise Zone	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	0	0	(477,527)	(477,527)	0	0	
Gross Direct Income	0	0	477,527	477,527	0	0	
Net Direct Expenditure/(Income) Total:	0	0	0	0	0	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	0	0	0	0	0	0	No significant variance.

Total Inward Investment:	3,138,012	1,233,156	1,262,571	29,415	3,138,012	0	
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Organisational Development

Corporate Strategy	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	121,911	67,637	60,842	(6,795)	121,911	0	
Non-pay	7,250	5,289	5,058	(231)	7,250	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	129,161	72,926	65,900	(7,026)	129,161	0	
Support Services Recharges	(76,148)	0	0	0	(76,148)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	53,013	72,926	65,900	(7,026)	53,013	0	No significant variance.

Elections	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	186,479	109,829	124,334	14,505	199,179	12,700	
Non-pay	122,854	71,726	109,640	37,914	161,254	38,400	
Gross Direct Income	(19,700)	(233)	(50,658)	(50,425)	(70,800)	(51,100)	
Net Direct Expenditure/(Income) Total:	289,633	181,322	183,316	1,995	289,633	0	
Support Services Recharges	185,290	0	0	0	185,290	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	474,923	181,322	183,316	1,995	474,923	0	No significant variance.

Licensing	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	70,030	23,342	20,938	(2,405)	70,030	0	
Non-pay	28,623	5,488	6,486	998	28,623	0	
Gross Direct Income	(276,013)	(133,250)	(141,435)	(8,185)	(276,013)	0	
Net Direct Expenditure/(Income) Total:	(177,360)	(104,420)	(114,011)	(9,591)	(177,360)	0	
Support Services Recharges	91,060	0	0	0	91,060	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(86,300)	(104,420)	(114,011)	(9,591)	(86,300)	0	No significant variance.

Member Services	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	186,440	57,691	40,889	(16,802)	173,440	(13,000)	A vacancy has been held by the department to date but this is now being advertised.
Non-pay	313,039	120,004	120,416	412	301,339	(11,700)	An underspend has occurred as the budget anticipated 21 member allowances being paid for the year however as three members have dual Committee responsibilities they only receive one allowance, so only 18 allowances have been paid. This has resulted in a cumulative savina of (£4.4k) with a full year forecast of (£11.7k).
Gross Direct Income	0	0	(111)	(111)	0	0	
Net Direct Expenditure/(Income) Total:	499,479	177,695	161,194	(16,502)	474,779	(24,700)	
Support Services Recharges	(415,952)	0	0	0	(415,952)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	83,527	177,695	161,194	(16,502)	58,827	(24,700)	

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Human Resources	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	379,496	115,883	109,664	(6,219)	350,879	(28,617)	The underspend reflects an element of the vacancy of the Head of Service post which is partly 'off-set' by agency & consultancy costs.
Non-pay	93,105	21,215	19,936	(1,279)	95,605	2,500	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	472,601	137,098	129,600	(7,498)	446,484	(26,117)	
Support Services Recharges	(423,758)	0	0	0	(423,758)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	48,843	137,098	129,600	(7,498)	22,726	(26,117)	
Total Organisational Development:	574,006	464,621	426,000	(38,622)	523,189	(50,817)	

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Planning and Growth:

Building Control	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	240,393	79,831	80,917	1,086	240,868	475	
Non-pay	41,857	7,384	10,324	2,940	45,717	3,860	
Gross Direct Income	(268,500)	(107,700)	(115,633)	(7,933)	(268,500)	0	
Net Direct Expenditure/(Income) Total:	13,750	(20,485)	(24,392)	(3,907)	18,085	4,335	
Support Services Recharges	97,630	0	0	0	97,630	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	111,380	(20,485)	(24,392)	(3,907)	115,715	4,335	No significant variance.
Development Control	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	572,768	189,810	176,260	(13,550)	557,460	(15,308)	Staff vacancies have resulted in a (£37k) underspend year-to-date, which is forecast to be (£47k) by the year end. This is partially offset by employing temporary cover, forecast to cost £32k for the year.
Non-pay	46,682	10,821	16,913	6,092	56,431	9,749	
Gross Direct Income	(474,900)	(210,566)	(220,166)	(9,600)	(479,900)	(5,000)	
Net Direct Expenditure/(Income) Total:	144,550	(9,935)	(26,994)	(17,058)	133,991	(10,559)	
Support Services Recharges	108,480	0	0	0	108,480	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	253,030	(9,935)	(26,994)	(17,058)	242,471	(10,559)	
Land Charges	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	46,951	15,651	16,062	411	46,822	(129)	
Non-pay	37,217	10,317	8,873	(1,444)	37,217	0	
Gross Direct Income	(123,000)	(41,000)	(47,440)	(6,440)	(123,000)	0	
Net Direct Expenditure/(Income) Total:	(38,832)	(15,032)	(22,505)	(7,473)	(38,961)	(129)	
Support Services Recharges	46,010	0	0	0	46,010	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	7,178	(15,032)	(22,505)	(7,473)	7,049	(129)	No significant variance.
Strategic Planning	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	355,394	118,465	109,560	(8,905)	346,690	(8,704)	
Non-pay	103,237	20,080	74,817	54,737	162,009	58,772	
Gross Direct Income	(16,495)	(3,400)	(60,226)	(56,826)	(75,267)	(58,772)	
Net Direct Expenditure/(Income) Total:	442,136	135,145	124,150	(10,994)	433,432	(8,704)	
Support Services Recharges	125,029	0	0	0	125,029	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	567,165	135,145	124,150	(10,994)	558,461	(8,704)	No significant variance.
Total Planning and Growth:	938,753	89,692	50,260	(39,432)	923,696	(15,057)	

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Customer Services

Benefits	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	608,082	204,474	198,356	(6,118)	608,082	0	
Non-pay	27,545,524	9,148,015	7,690,439	(1,457,576)	27,545,524	0	
Gross Direct Income	(28,394,487)	(9,643,433)	(8,180,402)	1,463,031	(28,394,487)	0	
Net Direct Expenditure/(Income) Total:	(240,881)	(290,944)	(291,607)	(663)	(240,881)	0	
Support Services Recharges	470,873	0	0	0	470,873	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	229,992	(290,944)	(291,607)	(663)	229,992	0	No significant variance.

Crematorium and Cemeteries	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	212,439	70,812	62,601	(8,211)	212,439	0	
Non-pay	611,652	445,755	473,564	27,809	610,020	(1,632)	
Gross Direct Income	(1,569,987)	(504,380)	(518,253)	(13,873)	(1,569,987)	0	
Net Direct Expenditure/(Income) Total:	(745,896)	12,187	17,912	5,725	(747,528)	(1,632)	
Support Services Recharges	144,370	0	0	0	144,370	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	58,540	0	0	0	58,540	0	
Total:	(542,986)	12,187	17,912	5,725	(544,618)	(1,632)	No significant variance.

Customer Services	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	659,112	218,891	203,305	(15,586)	659,112	0	
Non-pay	2,923	4,017	998	(3,019)	2,923	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	662,035	222,908	204,303	(18,605)	662,035	0	
Support Services Recharges	(501,860)	0	0	0	(501,860)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	160,175	222,908	204,303	(18,605)	160,175	0	No significant variance.

Support Services	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	178,705	59,568	59,918	350	178,705	0	
Non-pay	5,678	1,893	1,344	(549)	5,678	0	
Gross Direct Income	0	0	(2,063)	(2,063)	0	0	
Net Direct Expenditure/(Income) Total:	184,383	61,461	59,199	(2,263)	184,383	0	
Support Services Recharges	(179,306)	0	0	0	(179,306)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	2,063	0	0	0	2,063	0	
Total:	7,140	61,461	59,199	(2,263)	7,140	0	No significant variance.

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Car Parks	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	394,996	131,157	139,984	8,827	394,996	0	
Non-pay	1,269,845	590,118	529,116	(61,001)	1,269,845	0	
Gross Direct Income	(3,022,403)	(1,026,163)	(965,008)	61,155	(3,022,403)	0	
Net Direct Expenditure/(Income) Total:	(1,357,562)	(304,888)	(295,907)	8,981	(1,357,562)	0	
Support Services Recharges	273,770	0	0	0	273,770	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	54,325	0	0	0	54,325	0	
Total:	(1,029,467)	(304,888)	(295,907)	8,981	(1,029,467)	0	No significant variance.

Revenues	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	682,616	228,281	228,474	193	682,616	0	
Non-pay	296,515	95,301	97,103	1,802	296,515	0	
Gross Direct Income	(516,925)	(175,008)	(209,632)	(34,624)	(516,925)	0	Summons income is (£39.5k) ahead of budget at period 4 but this assumed to be a timing issue so no variance is expected by the yearend.
Net Direct Expenditure/(Income) Total:	462,206	148,574	115,945	(32,629)	462,206	0	
Support Services Recharges	32,228	0	0	0	32,228	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	494,434	148,574	115,945	(32,629)	494,434	0	

Total Customer Services:	(680,712)	(150,702)	(190,156)	(39,454)	(682,344)	(1,632)	
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Property and Asset Management

Public Toilets	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	240,060	198,731	199,604	873	240,060	0	
Gross Direct Income	(4,000)	(1,333)	0	1,333	(4,000)	0	
Net Direct Expenditure/(Income) Total:	236,060	197,398	199,604	2,206	236,060	0	
Support Services Recharges	64,650	0	0	0	64,650	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	99,016	0	0	0	99,016	0	
Total:	399,726	197,398	199,604	2,206	399,726	0	No significant variance.

Repairs and Maintenance	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	24,154	5,147	6,841	1,694	24,154	0	
Gross Direct Income	(209,000)	0	0	0	(209,000)	0	
Net Direct Expenditure/(Income) Total:	(184,846)	5,147	6,841	1,694	(184,846)	0	
Support Services Recharges	61,050	0	0	0	61,050	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	260,003	0	0	0	260,003	0	
Total:	136,207	5,147	6,841	1,694	136,207	0	No significant variance.

Footway Lighting	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	315,605	57,955	55,141	(2,814)	315,605	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	315,605	57,955	55,141	(2,814)	315,605	0	
Support Services Recharges	59,990	0	0	0	59,990	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	66,260	0	0	0	66,260	0	
Total:	441,855	57,955	55,141	(2,814)	441,855	0	No significant variance.

Coast Protection	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	52,704	17,566	18,023	457	52,704	0	
Non-pay	112,156	23,601	31,939	8,338	112,156	0	The current budget & forecast include the £15,000 contribution to the Scratby Steps scheme. Recommended for approval as part of this budget monitoring report.
Gross Direct Income	(550)	0	0	0	(550)	0	
Net Direct Expenditure/(Income) Total:	164,310	41,167	49,962	8,795	164,310	0	
Support Services Recharges	61,160	0	0	0	61,160	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	362,692	0	0	0	362,692	0	
Total:	588,162	41,167	49,962	8,795	588,162	0	No significant variance.

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Community Centres	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	8,652	7,242	7,944	702	8,652	0	
Gross Direct Income	(3,152)	(1,340)	(1,342)	(2)	(3,152)	0	
Net Direct Expenditure/(Income) Total:	5,500	5,902	6,602	700	5,500	0	
Support Services Recharges	6,790	0	0	0	6,790	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	18,932	0	0	0	18,932	0	
Total:	31,222	5,902	6,602	700	31,222	0	No significant variance.

Council Offices - Town Hall	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	201,517	111,899	124,199	12,300	201,517	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	201,517	111,899	124,199	12,300	201,517	0	
Support Services Recharges	(184,382)	0	0	0	(184,382)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	17,135	111,899	124,199	12,300	17,135	0	No significant variance.

Council Offices - Greyfriars	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	114,640	73,781	79,423	5,642	114,640	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	114,640	73,781	79,423	5,642	114,640	0	
Support Services Recharges	(113,300)	0	0	0	(113,300)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	7,710	0	0	0	7,710	0	
Total:	9,050	73,781	79,423	5,642	9,050	0	No significant variance.

Council Offices - Maritime House	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	47,176	28,033	35,140	7,107	47,176	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	47,176	28,033	35,140	7,107	47,176	0	
Support Services Recharges	(42,030)	0	0	0	(42,030)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	4,560	0	0	0	4,560	0	
Total:	9,706	28,033	35,140	7,107	9,706	0	No significant variance.

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Council Offices - Catalyst Centre	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	36,509	21,648	28,708	7,060	36,509	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	36,509	21,648	28,708	7,060	36,509	0	
Support Services Recharges	(36,040)	0	0	0	(36,040)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	4,783	0	0	0	4,783	0	
Total:	5,252	21,648	28,708	7,060	5,252	0	No significant variance.

Beach Huts	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	16,000	5,332	0	(5,332)	4,000	(12,000)	Low take-up of permanent sales and rentals has resulted in both low costs and income to date which has also influenced the estimated full year forecast.
Non-pay	7,000	2,332	0	(2,332)	2,000	(5,000)	
Gross Direct Income	(24,500)	(8,168)	0	8,168	(6,000)	18,500	
Net Direct Expenditure/(Income) Total:	(1,500)	(504)	0	504	0	1,500	
Support Services Recharges	15,760	0	0	0	15,760	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	14,260	(504)	0	504	15,760	1,500	

Easter Fayre	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	2,000	2,000	1,812	(188)	2,000	0	
Non-pay	20,000	20,000	18,438	(1,562)	20,000	0	
Gross Direct Income	(15,265)	(15,265)	(15,072)	193	(15,265)	0	
Net Direct Expenditure/(Income) Total:	6,735	6,735	5,177	(1,558)	6,735	0	
Support Services Recharges	6,000	0	0	0	6,000	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	12,735	6,735	5,177	(1,558)	12,735	0	No significant variance.

Markets	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	68,052	22,683	23,125	442	68,052	0	
Non-pay	288,049	205,293	210,691	5,398	297,230	9,181	
Gross Direct Income	(298,361)	(221,969)	(225,835)	(3,866)	(274,361)	24,000	£20k of the forecast reduction in income is due to two day markets occupancy being lower than budgeted for.
Net Direct Expenditure/(Income) Total:	57,740	6,007	7,981	1,974	90,921	33,181	
Support Services Recharges	106,150	0	0	0	106,150	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	4,820	0	0	0	4,820	0	
Total:	168,710	6,007	7,981	1,974	201,891	33,181	

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Go Trade	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	22,232	7,411	6,038	(1,373)	22,232	0	
Non-pay	29,067	9,689	2,814	(6,875)	29,067	0	
Gross Direct Income	(35,396)	(11,799)	(7,308)	4,491	(35,396)	0	
Net Direct Expenditure/(Income) Total:	15,903	5,301	1,544	(3,757)	15,903	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	15,903	5,301	1,544	(3,757)	15,903	0	No significant variance.

Bretts	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	28,867	9,623	37,645	28,022	57,974	29,107	Overspends have been incurred as actual charges received were higher than the estimated accrual made at the end of the previous financial year. These are partly off-set by higher income recovery from the lessee for these service charges.
Gross Direct Income	(43,401)	(16,700)	(39,196)	(22,496)	(65,877)	(22,476)	
Net Direct Expenditure/(Income) Total:	(14,534)	(7,077)	(1,551)	5,526	(7,903)	6,631	
Support Services Recharges	11,030	0	0	0	11,030	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(3,504)	(7,077)	(1,551)	5,526	3,127	6,631	

Courts	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	11,616	4,902	6,416	1,514	11,616	0	
Gross Direct Income	(15,819)	(5,271)	2,874	8,145	(10,461)	5,358	
Net Direct Expenditure/(Income) Total:	(4,203)	(369)	9,289	9,658	1,155	5,358	
Support Services Recharges	12,660	0	0	0	12,660	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	8,457	(369)	9,289	9,658	13,815	5,358	No significant variance.

South Denes Energy Park	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	7,078	5,316	150	(5,166)	7,078	0	
Gross Direct Income	0	0	(65)	(65)	0	0	
Net Direct Expenditure/(Income) Total:	7,078	5,316	85	(5,231)	7,078	0	
Support Services Recharges	80,930	0	0	0	80,930	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	88,008	5,316	85	(5,231)	88,008	0	No significant variance.

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Factory Units	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	45,055	21,378	33,155	11,777	54,922	9,867	
Gross Direct Income	(130,481)	(56,755)	(70,351)	(13,596)	(137,981)	(7,500)	
Net Direct Expenditure/(Income) Total:	(85,426)	(35,377)	(37,195)	(1,818)	(83,059)	2,367	
Support Services Recharges	29,460	0	0	0	29,460	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(55,966)	(35,377)	(37,195)	(1,818)	(53,599)	2,367	No significant variance.

Corporate Estates	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	22	7	0	(7)	22	0	
Non-pay	381,476	336,819	347,177	10,358	392,476	11,000	This mainly relates to additional utility costs incurred. Some of these are recoverable from the lessee as reflected below.
Gross Direct Income	(2,486,410)	(1,237,914)	(1,238,146)	(232)	(2,490,410)	(4,000)	
Net Direct Expenditure/(Income) Total:	(2,104,912)	(901,088)	(890,969)	10,119	(2,097,912)	7,000	
Support Services Recharges	628,300	0	0	0	628,300	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	76,562	0	0	0	76,562	0	
Total:	(1,400,050)	(901,088)	(890,969)	10,119	(1,393,050)	7,000	

Minerva House	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	74,379	47,913	51,622	3,709	74,379	0	
Gross Direct Income	(36,600)	(15,067)	(11,012)	4,055	(36,600)	0	
Net Direct Expenditure/(Income) Total:	37,779	32,846	40,610	7,764	37,779	0	
Support Services Recharges	20,400	0	0	0	20,400	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	58,179	32,846	40,610	7,764	58,179	0	No significant variance.

Onians	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	2,825	941	830	(111)	2,825	0	
Gross Direct Income	(13,310)	(4,890)	(4,807)	83	(13,310)	0	
Net Direct Expenditure/(Income) Total:	(10,485)	(3,949)	(3,977)	(28)	(10,485)	0	
Support Services Recharges	8,000	0	0	0	8,000	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(2,485)	(3,949)	(3,977)	(28)	(2,485)	0	No significant variance.

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Property Services	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	917,581	305,858	262,756	(43,103)	872,581	(45,000)	The department has held three vacancies during the first four months which have created an underspend. The forecast current assumes that these vacancies will not continue.
Non-pay	63,204	13,411	18,798	5,387	63,204	0	
Gross Direct Income	(222,660)	(71,967)	(29,501)	42,466	(177,660)	45,000	The vacancies held however has reduced the work undertaken for both the Housing Revenue Account and capital projects which has resulted in reduced income from the recharges by the service.
Net Direct Expenditure/(Income) Total:	758,125	247,302	252,053	4,750	758,125	0	
Support Services Recharges	(884,076)	0	0	0	(884,076)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(125,951)	247,302	252,053	4,750	(125,951)	0	

Beacon Park	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	This underspend relates to business rate costs no longer incurred as two properties have now been leased which was not assumed when the budget was set.
Non-pay	379,349	217,465	184,550	(32,915)	349,349	(30,000)	
Gross Direct Income	(1,022,033)	(391,569)	(397,703)	(6,134)	(1,022,033)	0	
Net Direct Expenditure/(Income) Total:	(642,684)	(174,104)	(213,152)	(39,048)	(672,684)	(30,000)	
Support Services Recharges	83,990	0	0	0	83,990	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	129,221	0	0	0	129,221	0	
Total:	(429,473)	(174,104)	(213,152)	(39,048)	(459,473)	(30,000)	

Property Building Services	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	481,220	158,082	158,013	(69)	481,220	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	481,220	158,082	158,013	(69)	481,220	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	481,220	158,082	158,013	(69)	481,220	0	No significant variance.

Total Property and Asset Management:	468,358	(117,949)	(86,472)	31,477	494,395	26,037	
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IT, Communications & Marketing

ICT	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	352,353	118,191	107,567	(10,624)	352,353	0	
Non-pay	1,026,485	155,680	105,740	(49,940)	954,401	(72,084)	As the invoice for the 2018/19 Shared Service agreement was not received until July 2019, following protracted negotiations, the cost accrued at the end of 2018/19 was prudently estimated in line with the 2018/19 budget. This accrual was higher than the final invoice resulting in the saving in 2019/20 of (£52.5k).
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	1,378,838	273,871	213,307	(60,565)	1,306,754	(72,084)	
Support Services Recharges	(1,502,261)	0	0	0	(1,502,261)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	110,268	0	0	0	110,268	0	
Total:	(13,155)	273,871	213,307	(60,565)	(85,239)	(72,084)	

Communications	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	184,059	43,056	38,813	(4,243)	203,643	19,584	
Non-pay	5,986	2,245	4,551	2,306	5,986	0	
Gross Direct Income	0	0	(5,697)	(5,697)	0	0	
Net Direct Expenditure/(Income) Total:	190,045	45,301	37,667	(7,634)	209,629	19,584	
Support Services Recharges	(168,042)	0	0	0	(168,042)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	22,003	45,301	37,667	(7,634)	41,587	19,584	No significant variance.

Print and Design	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	42,933	14,312	14,499	187	42,933	0	
Non-pay	60,449	20,149	17,501	(2,648)	60,449	0	
Gross Direct Income	(15,000)	(5,000)	(2,539)	2,461	(15,000)	0	
Net Direct Expenditure/(Income) Total:	88,382	29,461	29,461	(0)	88,382	0	
Support Services Recharges	(91,295)	0	0	0	(91,295)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(2,913)	29,461	29,461	(0)	(2,913)	0	No significant variance.

Tourism	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	96,221	38,459	37,869	(590)	96,221	0	
Non-pay	386,903	170,780	159,827	(10,953)	386,903	0	
Gross Direct Income	(245,963)	(55,961)	(49,084)	6,877	(245,963)	0	
Net Direct Expenditure/(Income) Total:	237,161	153,278	148,612	(4,666)	237,161	0	
Support Services Recharges	297,010	0	0	0	297,010	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	534,171	153,278	148,612	(4,666)	534,171	0	No significant variance.

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Civic and Portering	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	179,028	59,675	50,101	(9,574)	179,028	0	
Non-pay	36,237	11,277	18,887	7,610	36,237	0	
Gross Direct Income	(1,500)	(500)	(853)	(353)	(1,500)	0	
Net Direct Expenditure/(Income) Total:	213,765	70,452	68,135	(2,317)	213,765	0	
Support Services Recharges	(148,790)	0	0	0	(148,790)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	64,975	70,452	68,135	(2,317)	64,975	0	No significant variance.

Mayor	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	0	0	1,833	1,833	0	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	0	0	1,833	1,833	0	0	
Support Services Recharges	12,900	0	0	0	12,900	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	12,900	0	1,833	1,833	12,900	0	No significant variance.

Events	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	63	63	0	0	
Non-pay	37,798	4,216	3,010	(1,206)	37,798	0	
Gross Direct Income	(14,500)	(4,834)	(8,082)	(3,249)	(14,500)	0	
Net Direct Expenditure/(Income) Total:	23,298	(618)	(5,009)	(4,392)	23,298	0	
Support Services Recharges	77,340	0	0	0	77,340	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	100,638	(618)	(5,009)	(4,392)	100,638	0	No significant variance.

Total IT, Communications and Marketing:	718,619	571,746	494,006	(77,740)	666,119	(52,500)	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

Environmental Services

Environmental Health	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	993,222	331,073	253,914	(77,159)	944,392	(48,830)	Staff vacancies have resulted in a (£88k) underspend year-to-date, which is forecast to be (£124k) by the year end. This is partially offset by employing temporary cover, forecast to cost £66k during the year.
Non-pay	805,851	482,855	490,898	8,043	823,439	17,588	
Gross Direct Income	(117,817)	(45,565)	(42,991)	2,575	(119,981)	(2,164)	
Net Direct Expenditure/(Income) Total:	1,681,256	768,363	701,822	(66,541)	1,647,850	(33,406)	
Support Services Recharges	221,190	0	0	0	221,190	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	9,340	0	0	0	9,340	0	
Total:	1,911,786	768,363	701,822	(66,541)	1,878,380	(33,406)	

Selective Licensing	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	47,612	15,871	36,064	20,194	58,995	11,383	
Non-pay	1,900	633	1,614	981	1,900	0	
Gross Direct Income	(25,000)	(8,333)	(37,678)	(29,345)	(36,383)	(11,383)	
Net Direct Expenditure/(Income) Total:	24,512	8,171	0	(8,171)	24,512	0	
Support Services Recharges	22,740	0	0	0	22,740	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	47,252	8,171	0	(8,171)	47,252	0	No significant variance.

Grounds Maintenance	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:	0	0					
Pay	0	0	0	0	0	0	
Non-pay	567,440	502,587	519,233	16,646	573,580	6,140	
Gross Direct Income	(32,450)	(4,864)	(3,314)	1,550	(32,450)	0	
Net Direct Expenditure/(Income) Total:	534,990	497,723	515,919	18,196	541,130	6,140	
Support Services Recharges	49,080	0	0	0	49,080	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	88,142	0	0	0	88,142	0	
Total:	672,212	497,723	515,919	18,196	678,352	6,140	No significant variance.

Street Cleansing	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	644,716	644,462	649,126	4,664	649,519	4,803	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	644,716	644,462	649,126	4,664	649,519	4,803	
Support Services Recharges	18,220	0	0	0	18,220	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	662,936	644,462	649,126	4,664	667,739	4,803	No significant variance.

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Waste Management	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	2,489,009	2,114,589	2,141,136	26,547	2,540,917	51,908	The forecast overspend of £52k is due to the GYBS joint venture, with a year-to-date variance of £14k. The overall GYBS overspend across the council is £72k, split across various service areas. An increase in gate fees of £12k is offset by additional income from recycling credits.
Gross Direct Income	(1,327,592)	(709,980)	(751,033)	(41,053)	(1,327,592)	0	Income from garden waste collection has a favourable variance year-to-date of (£11k) however the forecast has not been changed as bin sales are seasonal. Bulky waste collection has (£7k) additional income year-to-date and there is an increase in recycling credits of (£20k), although offset by an increase in gate fees of £12k noted above.
Net Direct Expenditure/(Income) Total:	1,161,417	1,404,609	1,390,103	(14,506)	1,213,325	51,908	
Support Services Recharges	91,300	0	0	0	91,300	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	17,669	0	0	0	17,669	0	
Total:	1,270,386	1,404,609	1,390,103	(14,506)	1,322,294	51,908	
Total Environmental Services:	4,564,572	3,323,328	3,256,971	(66,357)	4,594,017	29,445	

Appendix B - General Fund Services - Budget monitoring and commentary Period 4 2019/2020

Finance

Finance	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	591,439	191,693	180,164	(11,529)	581,499	(9,940)	
Non-pay	389,302	241,419	226,706	(14,713)	389,521	219	
Gross Direct Income	(60,195)	(45,195)	(45,195)	0	(60,195)	0	
Net Direct Expenditure/(Income) Total:	920,546	387,917	361,675	(26,242)	910,825	(9,721)	
Support Services Recharges	(800,724)	0	0	0	(800,724)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	119,822	387,917	361,675	(26,242)	110,101	(9,721)	No significant variance.

North Quay/Conge Project	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	138,300	138,300	149,300	11,000	138,300	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	138,300	138,300	149,300	11,000	138,300	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	138,300	138,300	149,300	11,000	138,300	0	No significant variance.

Total Finance:	258,122	526,217	510,975	(15,242)	248,401	(9,721)	
Grand Totals:	11,356,965	6,573,107	6,385,112	(187,995)	11,343,679	(13,286)	

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Period 4 2019/2020

	Original Budget 2019/20 £	Current Budget 2019/20 £	P4 YTD Budget 2019/20 £	P4 YTD actual 2019/20 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Employee	11,036,848	11,260,846	3,760,897	3,520,804	(240,094)	11,116,835	(144,011)
Premises	5,402,641	5,410,836	4,126,682	4,236,527	109,845	5,538,431	127,595
Transport	139,051	139,851	51,761	49,192	(2,569)	139,851	0
Supplies & Services	4,441,187	5,039,704	1,957,823	1,723,576	(234,247)	5,218,460	178,756
Third Party Payments	3,272,711	3,278,403	2,181,690	2,132,110	(49,579)	3,240,325	(38,078)
Transfer Payments	29,159,811	29,159,811	9,644,917	8,125,498	(1,519,419)	29,171,800	11,989
Support Services	134,861	134,861	55,947	46,714	(9,233)	134,861	0
Capital Charges	1,891,192	1,910,192	0	0	0	1,910,192	0
Support Services - Recharges Out	(10,694,338)	(10,694,338)	0	0	0	(10,694,338)	0
Support Services - Recharges In	8,924,700	8,924,700	0	0	0	8,924,700	0
Income	(42,955,046)	(43,222,901)	(15,206,609)	(13,449,309)	1,757,300	(43,372,438)	(149,537)
	10,753,618	11,341,965	6,573,107	6,385,112	(187,995)	11,328,679	(13,286)

Appendix D - General Fund Capital Programme - Detail - Updated 2019/20 Budget

Services & Projects	Expenditure £000					Revised Budget 1920 Financing - £000				
	Original Budget 1920	Revised Budget 1920	Actuals 2019/20	Variances	Forecast 2019/20	Borrowing	Grants & Contributions	Reveue/ Earmarked Reserves	Capital Receipts	
Equinox Enterprises Limited Share Capital	£0	£1,058	£525	(£533)	£1,058	£1,058	£0	£0	£0	£0
North Quay Redevelopment	£0	£2,500	£0	(£2,500)	£1,000	£2,500	£0	£0	£0	£0
Total: Executive	£0	£3,558	£525	(£3,033)	£2,058	£3,558	£0	£0	£0	£0
Childrens Playground Refurbishment	£40	£87	£0	(£87)	£87	£87	£0	£0	£0	£0
Cobholm Skate Park	£0	£99	£0	(£99)	£99	£74	£25	£0	£0	£0
Wellesley CCTV	£0	£15	£0	(£15)	£15	£15	£0	£0	£0	£0
Total: Neighbourhood Management	£40	£201	£0	(£201)	£201	£176	£25	£0	£0	£0
Rebuilding sections of Factory Rd/Belvedere Rd/Nth Denes Rd Gt										
Yarmouth Cemetery Wall	£0	£25	£0	(£25)	£25	£25	£0	£0	£0	£0
St Nicholas Minster West Boundary Wall	£0	£95	£0	(£95)	£95	£95	£0	£0	£0	£0
St Nicholas car park North Boundary Wall	£25	£25	£0	(£25)	£25	£25	£0	£0	£0	£0
Rebuilding sections of Great yarmouth Cemetry Wall - East Road	£25	£25	£0	(£25)	£25	£25	£0	£0	£0	£0
Replacement P&D Machines	£0	£107	£0	(£107)	£107	£107	£0	£0	£0	£0
King Street car parking spaces/ sub-station works	£19	£19	£0	(£19)	£19	£19	£0	£0	£0	£0
Total: Customer Services	£69	£296	£0	(£296)	£296	£296	£0	£0	£0	£0
Health and Fitness Centre	£0	£25,893	£0	(£25,893)	£5,893	£20,886	£3,750	£1,257	£0	£0
The Waterways	£0	£400	£160	(£240)	£400	£94	£306	£0	£0	£1
Total: Inward Investment	£0	£26,293	£160	(£26,133)	£6,293	£20,980	£4,056	£1,257	£1	£1
Disabled Facilities Grant	£1,000	£1,188	£394	(£794)	£1,188	£0	£1,188	£0	£0	£0
Empty Homes	£0	£718	£38	(£679)	£200	£690	£0	£0	£0	£28
DFG Top-up Grants	£0	£250	£0	(£250)	£10	£0	£0	£250	£0	£0
DFG Top-up Loans	£0	£150	£0	(£150)	£50	£0	£0	£150	£0	£0
Norfolk & Waveney Equity Loan Scheme	£0	£72	£40	(£32)	£72	£0	£0	£0	£0	£72
Equity Home Improvement Loans	£0	£544	£6	(£538)	£100	£0	£0	£0	£0	£544
Total: Housing	£1,000	£2,921	£478	(£2,443)	£1,620	£690	£1,188	£400	£644	£644
ICT Investment to deliver GYBC ICT Strategy	£365	£620	£0	(£620)	£288	£590	£0	£30	£0	£0
Total: IT, Communications & Marketing	£365	£620	£0	(£620)	£288	£590	£0	£30	£0	£0
Public Toilet Refurbishment Programme	£155	£265	£63	(£202)	£265	£265	£0	£0	£0	£0
Footway Lighting	£100	£156	£15	(£141)	£156	£156	£0	£0	£0	£0
Gorleston High Street car park resurfacing	£0	£19	£13	(£6)	£19	£19	£0	£0	£0	£0
Cobholm Rugby Club roadway	£0	£20	£10	(£10)	£20	£20	£0	£0	£0	£0
Yacht Station Improvements - welfare facilities	£0	£2	£0	(£2)	£2	£2	£0	£0	£0	£0
Esplande Resurfacing	£0	£331	£0	(£331)	£331	£331	£0	£0	£0	£0
GY Flood Defence Scheme Epoch 2	£50	£50	£0	(£50)	£50	£50	£0	£0	£0	£0
Beach Huts	£145	£178	£103	(£75)	£178	£178	£0	£0	£0	£0
Cycle Sheds & Grey Friars Shower Facility	£0	£37	£15	(£22)	£37	£0	£0	£37	£0	£0
Gorleston Paddling Pool /Splash Pad	£0	£10	£0	(£10)	£10	£10	£0	£0	£0	£0
Beacon Park Projects	£0	£500	£0	(£500)	£200	£500	£0	£0	£0	£0
Market Place Redevelopment	£0	£1,200	£0	(£1,200)	£500	£1,200	£0	£0	£0	£0
HMOs /Guesthouse Purchase & Repair Scheme	£0	£2,000	£0	(£2,000)	£500	£2,000	£0	£0	£0	£0
Energy Park - South Denes	£0	£1,908	£64	(£1,845)	£600	£1,908	£0	£0	£0	£0
Total: Property & Asset Management	£450	£6,677	£283	(£6,394)	£2,869	£6,640	£0	£37	£0	£0
Overall Total	£1,924	£37,008	£921	(£36,087)	£11,566	£29,372	£5,269	£1,724	£645	£645