

Subject: 2018/19 Period 6 Budget Monitoring Report

to: Policy and Resources Committee

Report by: Capital Projects and Senior Accountant

SUBJECT MATTER/RECOMMENDATIONS

To consider the 2018/19 budget monitoring position.

1. Introduction

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

2. Budget Monitoring Position – Revenue Services

- 2.1 The General Fund Summary at Appendix A shows the high level budget monitoring position at 30 September 2018 which shows an overspend to date of £107,724 compared to the profiled budget to date. The full year forecast shows a deficit against the budget of £104,625. The forecast is made of a £402,699 overspend in relation to service variances, which is mitigated by an underspend of (£298,074) in relation to the Non Service which allows for transfers from earmarked reserves.
- 2.2 The service overspend of £402,699 is largely due to actual income received being less than budget for car parking of £125,000 and planning fees of £117,500 from pre-application fees not being implemented as originally planned and lower than expected number of planning applications, while there is anticipated to be some larger planning

applications this has been reflected in the forecast position.

- 2.3 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 6 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).
- 2.4 The employee turnover reported to the end of period 6 is 8.6% (as provided by Human Resources). 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 be also be accrued from restructuring and where there has been difficulty in recruiting to hard to fill post, for example planning, finance and more recently to the Head of Housing post. 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 September there is an underspend of (£152,257) 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 2018/19	Estimated Full Year Effect
Service Area	402,699
Non Service Areas	(298,074)
Use of/transfer to reserves	0
Total Deficit/ (Surplus)	104,625

- 3.2 Within the overall position there are some substantial variances including a significant

shortfall of budgeted income from car parking and planning fee income which is flagged as a risk within the budget report in terms of the limited ability that the Council can influence demand for these services.

- 3.3 The overall position will continue to be monitored in the current financial year and will be reported to Management Team and Members accordingly, further review of variances will be carried out over the coming weeks as detailed work on the 2019/20 budget process starts. Section 2.5 detailed the current turnover for employee costs. This will only pick up the more significant turnover variances, there will be other underspends that are forecast to result in a full year underspend and therefore reduce the overall forecast deficit for the year.

4. Budget Monitoring Position – Capital

- 4.1 Actual spend until the end of September 2018 totals £2.4 m 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 2018/19 General Fund capital programme budget was £19.2m and has been updated to reflect the following:

- The roll forward of £3.4m from the 2017/18 capital programme;
- The Better Care Fund allocation for Disabled Facility Grants (DFG) was confirmed in April 2018 as £0.3m higher than estimated when the budget was set;
- The inclusion of £400k for the Gorleston splashpad as approved by Policy and Resources Committee in March 2018;
- A further capital budget of £130,000 for the Beach Huts as approved at the July Policy and Resource Committee to cover the provision of an amenity block and additional costs in relation to the beach hut structures.

- 4.3 There are a number of other capital projects which had not commenced at the end of period although these will be monitored and if necessary capital budgets will be carried forward at the end of the financial year. The impact of delays to the capital spend in the year will result in delays to the associated costs of borrowing being charged to the revenue account including the minimum revenue provision.

- 4.4 The forecast spend for 2018/19 on capital projects is estimated at £10.2m at the end of period 6. Any unspent capital budgets for schemes that are not yet complete will be carried forward to 2019/20.

5. Conclusion

- 5.1 The revenue budget is showing a forecast full year overspend of £104,625. The overall financial position will continue to be closely monitored.
- 5.2 The capital budget has a revised forecast spend of £10.2m for the full year based on the expectation of capital expenditure increasing in the final quarters of the financial year. The position will continue to be monitored as projects progress.

6. Financial Implications and Risks

- 6.1 The detail within 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 Council is dependent upon a number of income streams including business rates, car parking, crematorium and planning income which are subject to factors outside of the Council's control. The monitoring report has flagged a shortfall in car park income and planning income for the current year and this and other information contained in the report will be taken into account when preparing the 2019/20 budgets.
- 6.3 The overall position for 2018/19 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 2019/20 to ensure that the implications of variances flagged in the report are taken into consideration.

FINANCIAL IMPLICATIONS:
Included within the detail of the report

LEGAL IMPLICATIONS:

N/A

EXECUTIVE BOARD OR DIRECTOR CONSULTATION:

Management Team

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

Appendix A - General Fund Summary Period 6 2018/2019

	Original Budget 2018/19 £	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Net Cost of Services								
Executive	114,115	305,420	621,527	633,163	11,636	326,544	21,124	See Appendix B for details of significant variances.
Housing	1,511,719	1,504,121	385,641	401,341	15,700	1,524,912	20,791	
Inward Investment	3,026,364	2,688,229	1,305,431	1,401,505	96,075	2,707,263	19,034	
Organisational Development	436,597	577,486	443,923	372,584	(71,339)	566,486	(11,000)	
Planning and Growth	723,979	789,012	202,185	189,203	(12,982)	820,763	31,751	
Customer Services	(372,186)	(508,775)	(895,390)	(781,175)	114,215	(309,782)	198,993	
Property and Asset Management	370,090	175,206	(116,862)	(106,354)	10,508	246,337	71,131	
IT, Communications and Marketing	618,358	565,667	720,532	776,708	56,176	622,695	57,028	
Environmental Services	4,158,517	4,977,333	3,813,242	3,758,523	(54,719)	4,971,180	(6,153)	
Finance	7	27,143	551,042	563,594	12,553	27,143	0	
Savings to be allocated to a service	(200,000)	(200,000)						
	10,387,560	10,900,842	7,031,271	7,209,093	177,822	11,503,541	402,699	
Non Service Expenditure/Income								
Loan Interest Payable	809,113	809,113	351,108	321,178	(29,930)	809,113	0	There is a current underspend on loan interest payable due to part of the cost now being recharged to the HRA which was not anticipated when the budget was set.
Interest Receivable	(64,315)	(64,315)	(13,433)	(47,887)	(34,454)	(100,389)	(36,074)	Additional interest receivable secured in year from new agreements.
Capital Charges Reversal	(1,230,134)	(1,530,134)	0	0	0	(1,530,134)	0	
Revenue Contribution to Capital	0	0	0	0	0	0	0	
Transfers To/From Earmarked Reserves	(921,258)	(1,284,590)	0	0	0	(1,284,590)	0	
Pension Back Funding	1,403,000	1,403,000	876,498	987,467	110,969	1,403,000	0	Additional costs in the year reflect internal restructuring in the year, where applicable these will be funded from the restructuring and invest to save reserve at the yearend.
Contingency	0	0	0	0	0	0	0	
Parish Precepts & Concurrent Grants	411,663	411,663	411,663	313,282	(98,381)	411,663	0	
Provision for Load Repayment (MRP)	1,432,906	1,432,906	0	0	0	1,170,906	(262,000)	MRP forecast revised in line with the forecast capital expenditure as reported in Appendix D of this report, funded by borrowing, for the year being lower than expected when the 2018/19 budget was set.
Collection Fund Adjustments	0	0	0	0	0	0	0	
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	0	0	
Vacancy Management & Apprenticeship Levy	(114,550)	35,500	17,750	16,905	(845)	35,500	0	
	1,726,425	1,213,143	1,643,586	1,590,945	(52,641)	915,069	(298,074)	
Income								
Council Tax - Parishes	(411,663)	(411,663)	(411,663)	(411,663)	0	(411,663)	0	
Council tax - Borough	(4,357,745)	(4,357,745)	(4,357,745)	(4,357,745)	0	(4,357,745)	0	
Business Rates	(4,145,833)	(4,145,833)	(2,072,916)	(2,072,916)	(0)	(4,145,833)	0	
Revenue Support Grant	(2,544,905)	(2,544,905)	(1,323,351)	(1,323,351)	0	(2,544,905)	0	
New Homes Bonus	(627,700)	(627,700)	(313,850)	(313,850)	0	(627,700)	0	
Other Grants	(31,199)	(31,199)	(15,599)	(33,056)	(17,457)	(31,199)	0	
	(12,119,045)	(12,119,045)	(8,495,124)	(8,512,581)	(17,457)	(12,119,045)	0	
(Surplus)/Deficit	(5,060)	(5,060)	179,733	287,457	107,724	299,565	104,625	

Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Note 1 Significant variances requiring commentary:

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

Note 2 Support Services Recharges:

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

Note 3 IAS19 Accounting Adjustment:

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

Executive

Executive Team	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	633,792	316,895	325,719	8,824	655,092	21,300	The budget did not include directors incremental pay increases for 18-19 which will result in an overspend at yearend of £15k. Further, increased staff hours will equate to an overspend of £6k at yearend, this has not been funded and is therefore regarded as growth.
Non-pay	17,186	10,119	13,969	3,850	17,186	0	
Gross Direct Income	(50,000)	(50,000)	(51,626)	(1,626)	(50,000)	0	
Net Direct Expenditure/(Income) Total:	600,978	277,014	288,062	11,048	622,278	21,300	
Support Services Recharges	(604,790)	0	0	0	(604,790)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(3,812)	277,014	288,062	11,048	17,488	21,300	

Legal	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	An invoice has been received relating to March 17 which was not accrued in the previous financial year.
Non-pay	240,000	120,000	138,124	18,124	258,124	18,124	
Gross Direct Income	(30,000)	(17,500)	(38,179)	(20,679)	(48,300)	(18,300)	Income from recovery of court costs has been higher to date than was budgeted for. This increase in income is forecast to remain at yearend but not to forecast to increase in the last two quarters of this financial year.
Net Direct Expenditure/(Income) Total:	210,000	102,500	99,946	(2,554)	209,824	(176)	
Support Services Recharges	(210,010)	0	0	0	(210,010)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(10)	102,500	99,946	(2,554)	(186)	(176)	

Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Equinox	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 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	(284,977)	(284,977)	0	0	
Gross Direct Income	0	0	284,977	284,977	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 variances.

Town Centre Initiative	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	9,986	9,986	9,985	(1)	9,986	0	
Non-pay	171,173	152,888	152,888	0	171,173	0	
Gross Direct Income	6,957	6,957	6,957	(0)	6,957	0	
Net Direct Expenditure/(Income) Total:	188,116	169,831	169,830	(1)	188,116	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:	188,116	169,831	169,830	(1)	188,116	0	No significant variances.

Corporate Costs	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	121,126	72,182	75,345	3,163	121,126	0	
Gross Direct Income	0	0	(20)	(20)	0	0	
Net Direct Expenditure/(Income) Total:	121,126	72,182	75,325	3,143	121,126	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	121,126	72,182	75,325	3,143	121,126	0	No significant variances.

Total Executive:	305,420	621,527	633,163	11,636	326,544	21,124	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Housing

Housing Needs	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	479,779	238,315	319,087	80,772	479,779	0	
Non-pay	301,192	138,851	203,331	64,480	381,192	80,000	New Burdens & Homelessness project expenditure offset by increased funding as per below.
Gross Direct Income	(232,399)	(113,833)	(275,533)	(161,700)	(312,399)	(80,000)	Increased funding for New Burdens & Homelessness projects to be completed this year.
Net Direct Expenditure/(Income) Total:	548,572	263,333	246,884	(16,448)	548,572	0	
Support Services Recharges	316,160	0	0	0	316,160	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	18,515	0	0	0	18,515	0	
Total:	883,247	263,333	246,884	(16,448)	883,247	0	

Housing Strategy	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	73,869	36,935	43,719	6,784	73,869	0	
Non-pay	49,273	24,639	20,621	(4,018)	49,273	0	
Gross Direct Income	0	0	(15,000)	(15,000)	0	0	
Net Direct Expenditure/(Income) Total:	123,142	61,574	49,340	(12,234)	123,142	0	
Support Services Recharges	73,400	0	0	0	73,400	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	24,437	0	0	0	24,437	0	
Total:	220,979	61,574	49,340	(12,234)	220,979	0	No significant variances.

Traveller's Site/ Gapton Hall (NEW)	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 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	38,972	38,972	40,000	40,000	This is a new service area. Unbudgeted sewage works were required at the site at a total cost of £15k. Also the overspend reflects increased utility fees for the site of £13k.
Gross Direct Income	0	0	(10,177)	(10,177)	(22,000)	(22,000)	Forecast includes estimated funding of (£10k) to cover some of the increased costs highlighted above.
Net Direct Expenditure/(Income) Total:	0	0	28,795	28,795	18,000	18,000	
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	28,795	28,795	18,000	18,000	

Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Syrian Refugees (NEW)	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 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	2,404	2,404	0	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	0	0	2,404	2,404	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	2,404	2,404	0	0	No significant variances.

Private Sector Housing	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	80,590	40,296	43,672	3,376	80,590	0	
Non-pay	67,627	27,760	39,761	12,002	67,661	34	
Gross Direct Income	(37,400)	(18,700)	(26,009)	(7,309)	(37,400)	0	
Net Direct Expenditure/(Income) Total:	110,817	49,356	57,424	8,069	110,851	34	
Support Services Recharges	94,320	0	0	0	94,320	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	205,137	49,356	57,424	8,069	205,171	34	No significant variances.

Safe at Home	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	307,952	146,284	134,081	(12,203)	307,952	0	
Non-pay	45,283	17,708	27,243	9,535	48,040	2,757	
Gross Direct Income	(276,727)	(152,613)	(144,831)	7,782	(276,727)	0	
Net Direct Expenditure/(Income) Total:	76,508	11,379	16,493	5,114	79,265	2,757	
Support Services Recharges	118,250	0	0	0	118,250	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	194,758	11,379	16,493	5,114	197,515	2,757	No significant variances.

Total Housing:	1,504,121	385,641	401,341	15,700	1,524,912	20,791	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Inward Investment

Projects and Programmes	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	144,698	63,060	78,366	15,306	152,093	7,395	
Non-pay	4,600	2,300	3,628	1,328	4,600	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	149,298	65,360	81,994	16,634	156,693	7,395	
Support Services Recharges	36,760	0	0	0	36,760	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	186,058	65,360	81,994	16,634	193,453	7,395	No significant variances.

Parks and Outdoor spaces	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	181,717	177,213	179,224	2,011	183,463	1,746	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	181,717	177,213	179,224	2,011	183,463	1,746	
Support Services Recharges	27,720	0	0	0	27,720	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	3,367	0	0	0	3,367	0	
Total:	212,804	177,213	179,224	2,011	214,550	1,746	No significant variances.

Outdoor Sports	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	342,638	326,712	322,828	(3,884)	344,752	2,114	
Gross Direct Income	(112,726)	(89,082)	(79,893)	9,189	(112,726)	0	
Net Direct Expenditure/(Income) Total:	229,912	237,630	242,935	5,305	232,026	2,114	
Support Services Recharges	38,490	0	0	0	38,490	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	33,434	0	0	0	33,434	0	
Total:	301,836	237,630	242,935	5,305	303,950	2,114	No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

CCTV	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 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	146,835	146,723	(112)	147,153	0	
Gross Direct Income	(4,000)	(4,000)	(4,000)	0	(4,000)	0	
Net Direct Expenditure/(Income) Total:	143,153	142,835	142,723	(112)	143,153	0	
Support Services Recharges	22,410	0	0	0	22,410	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	1,500	0	0	0	1,500	0	
Total:	167,063	142,835	142,723	(112)	167,063	0	No significant variances.

Culture and Leisure	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	21,001	21,343	21,468	125	21,001	0	
Non-pay	156,744	120,850	126,940	6,090	156,744	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	177,745	142,193	148,408	6,215	177,745	0	
Support Services Recharges	42,290	0	0	0	42,290	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	220,035	142,193	148,408	6,215	220,035	0	No significant variances.

Voluntary Sector Grants	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 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	93,500	96,223	2,723	93,500	0	
Gross Direct Income	(53,000)	(53,000)	(53,000)	0	(53,000)	0	
Net Direct Expenditure/(Income) Total:	40,500	40,500	43,223	2,723	40,500	0	
Support Services Recharges	22,760	0	0	0	22,760	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	63,260	40,500	43,223	2,723	63,260	0	No significant variances.

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Indoor Leisure - Phoenix Pool & Marina Centre	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	172,809	89,317	138,417	49,100	197,809	25,000	The majority of the overspend to date reflects costs incurred in respect of the living wage which has been invoiced to date. This matter is still to be resolved and therefore the forecast allows for an element of this for the current financial year.
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	172,809	89,317	138,417	49,100	197,809	25,000	
Support Services Recharges	26,460	0	0	0	26,460	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	392,415	0	0	0	392,415	0	
Total:	591,684	89,317	138,417	49,100	616,684	25,000	

Neighbourhood Management	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	360,942	214,371	206,163	(8,207)	346,682	(14,260)	
Non-pay	905,926	448,873	475,099	26,226	906,184	258	£30k expenditure on "Social Prescribing" offset by matching grant income from Norfolk County Council.
Gross Direct Income	(868,583)	(434,291)	(464,968)	(30,677)	(868,583)	0	As above.
Net Direct Expenditure/(Income) Total:	398,285	228,953	216,295	(12,658)	384,283	(14,002)	
Support Services Recharges	(122,360)	0	0	0	(122,360)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	275,925	228,953	216,295	(12,658)	261,923	(14,002)	

Waterways	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	155,979	30,000	25,996	(4,004)	155,979	0	
Non-pay	124,862	62,431	36,717	(25,714)	124,862	0	
Gross Direct Income	(235,109)	(117,554)	(44,315)	73,239	(235,109)	0	
Net Direct Expenditure/(Income) Total:	45,732	(25,123)	18,398	43,521	45,732	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	45,732	(25,123)	18,398	43,521	45,732	0	

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Conservation	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	109,930	54,966	49,287	(5,679)	104,930	(5,000)	
Non-pay	96,845	75,324	99,306	23,982	128,626	31,781	
							Additional £30k costs which are being match funded by Historic England for Town Wall repairs, reflected in income variance below.
Gross Direct Income	0	0	(24,300)	(24,300)	(30,000)	(30,000)	As above.
Net Direct Expenditure/(Income) Total:	206,775	130,290	124,293	(5,997)	203,556	(3,219)	
Support Services Recharges	63,580	0	0	0	63,580	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	26,129	0	0	0	26,129	0	
Total:	296,484	130,290	124,293	(5,997)	293,265	(3,219)	

Economic Development	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	143,988	26,837	22,719	(4,118)	143,988	0	
Non-pay	38,799	12,050	14,017	1,967	38,799	0	
Gross Direct Income	(1,500)	(750)	0	750	(1,500)	0	
Net Direct Expenditure/(Income) Total:	181,287	38,137	36,737	(1,400)	181,287	0	
Support Services Recharges	90,920	0	0	0	90,920	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	272,207	38,137	36,737	(1,400)	272,207	0	No significant variances.

Enterprise GY	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	46,823	27,598	18,512	(9,086)	46,823	0	
Non-pay	21,718	14,309	19,082	4,773	21,718	0	
Gross Direct Income	(13,400)	(3,780)	(8,733)	(4,953)	(13,400)	0	
Net Direct Expenditure/(Income) Total:	55,141	38,127	28,860	(9,266)	55,141	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	55,141	38,127	28,860	(9,266)	55,141	0	No significant variances.

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Enterprise Zone	Current Budget 2018/19 £	P4 YTD Budget 2018/19 £	P4 YTD actual 2018/19 £	P4 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	0	0	0	0	0	0	
Gross Direct Income	0	0	0	0	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 variances.
Total Inward Investment:	2,688,229	1,305,431	1,401,505	96,075	2,707,263	19,034	

Organisational Development

Corporate Strategy	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:	0	0	0	0	0	0	
Pay	80,039	40,020	40,645	625	80,039	0	
Non-pay	1,250	625	489	(136)	1,250	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	81,289	40,645	41,134	489	81,289	0	
Support Services Recharges	(82,260)	0	0	0	(82,260)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(971)	40,645	41,134	489	(971)	0	No significant variances.

Elections	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	148,344	80,170	82,184	2,014	148,344	0	
Non-pay	105,401	54,625	57,964	3,339	117,901	12,500	Additional costs matched fy funding as detailed below.
Gross Direct Income	(19,700)	(19,350)	(33,240)	(13,890)	(32,200)	(12,500)	Increased funding in relation to the Individual Electoral Register has been received. This is likely to be offset by increased expenditure by the yearend but these cost are not quantifiable at this time.
Net Direct Expenditure/(Income) Total:	234,045	115,445	106,907	(8,538)	234,045	0	
Support Services Recharges	220,690	0	0	0	220,690	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	454,735	115,445	106,907	(8,538)	454,735	0	

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Licensing	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	67,953	33,977	32,565	(1,412)	67,953	0	
Non-pay	27,496	22,047	23,143	1,096	27,496	0	
Gross Direct Income	(276,013)	(208,357)	(225,392)	(17,035)	(276,013)	0	Various small balances for licensing income at month 6 which are expected to reduce back to budget by yearend.
Net Direct Expenditure/(Income) Total:	(180,564)	(152,333)	(169,685)	(17,352)	(180,564)	0	
Support Services Recharges	69,710	0	0	0	69,710	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(110,854)	(152,333)	(169,685)	(17,352)	(110,854)	0	

Member Services	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	124,817	57,756	33,988	(23,768)	103,817	(21,000)	Pay is underspent due to a vacancy held all year (£16k) plus the reduction in hours for one member of staff (£6k) and overtime being less than budget (£4k).
Non-pay	298,822	153,160	157,337	4,177	308,822	10,000	An underspend has occurred as the budget anticipated 21 member allowances being paid for the year however as four members have dual Committee responsibilities they only receive one allowance, so only 17 allowances are being paid. This has resulted in cumulative underspends of (£5.5k) and full year (£11k). This is offset by £21k cost for an interim to cover the vacancy noted above.
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	423,639	210,916	191,324	(19,592)	412,639	(11,000)	
Support Services Recharges	(328,610)	0	0	0	(328,610)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	95,029	210,916	191,324	(19,592)	84,029	(11,000)	

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Human Resources	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	437,529	191,016	172,555	(18,461)	437,529	0	0 The HR team have just gone through a restructure so they have had two vacancies resulting in an underspend of (£28k) to the end of period 6. To cover posts whilst the restructure took place and minimize the risk of any redundancies, there was an increase in agency staff costs of £3k. This underspend has not been included in the forecast due to the restructure and any savings have been withheld until the financial effects of these changes are known.
Non-pay	102,338	38,234	31,585	(6,650)	102,338	0	
Gross Direct Income	0	0	(1,236)	(1,236)	0	0	
Net Direct Expenditure/(Income) Total:	539,867	229,250	202,903	(26,347)	539,867	0	
Support Services Recharges	(400,320)	0	0	0	(400,320)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	139,547	229,250	202,903	(26,347)	139,547	0	
Total Organisational Development:	577,486	443,923	372,584	(71,339)	566,486	(11,000)	

Planning and Growth:

Building Control	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	233,286	116,643	119,499	2,856	236,371	3,085	Income for building fees are (£23k) more than expected when the budget was set. This is forecast to be on target by the end of the year as historically inspections are less in Winter months.
Non-pay	35,280	15,157	8,037	(7,120)	24,205	(11,075)	
Gross Direct Income	(249,700)	(114,350)	(138,881)	(24,531)	(249,700)	0	
Net Direct Expenditure/(Income) Total:	18,866	17,450	(11,344)	(28,794)	10,876	(7,990)	
Support Services Recharges	100,920	0	0	0	100,920	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	119,786	17,450	(11,344)	(28,794)	111,796	(7,990)	

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Development Control	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	534,046	257,165	232,265	(24,900)	489,642	(44,404)	Two staff vacancies during the year has resulted in an estimated income for planning fees to date are £81k lower than expected when the budget was set. This position is forecast to improve due to some anticipated large applications in the year, but will remain with income £80k lower than budgeted for the year. Pre-application fees were expected to be implemented from April 2018 when the budget was set in February, but this has been postponed until October 2018. This results in a £15k lower income than budgeted year-to-date and is forecast to be a £38k variance at the end of the year.
Non-pay	37,948	15,800	24,064	8,264	48,186	10,238	
Gross Direct Income	(527,000)	(243,500)	(178,455)	65,045	(409,500)	117,500	
Net Direct Expenditure/(Income) Total:	44,994	29,465	77,874	48,409	128,328	83,334	
Support Services Recharges	127,370	0	0	0	127,370	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	172,364	29,465	77,874	48,409	255,698	83,334	

Land Charges	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	42,558	21,280	23,236	1,956	44,022	1,464	Income for land charge fee searches is lower than expected due to the housing market being generally slow so far this year. The forecast reflects that the market is anticipated to slow further during the Winter months.
Non-pay	41,178	17,445	16,075	(1,370)	41,178	0	
Gross Direct Income	(188,100)	(94,050)	(72,592)	21,458	(150,000)	38,100	
Net Direct Expenditure/(Income) Total:	(104,364)	(55,325)	(33,280)	22,045	(64,800)	39,564	
Support Services Recharges	62,930	0	0	0	62,930	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	1,746	0	0	0	1,746	0	
Total:	(39,688)	(55,325)	(33,280)	22,045	(124)	39,564	

Strategic Planning	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	345,984	163,009	138,741	(24,268)	296,501	(49,483)	The underspend and reduced forecast is due to a current vacancy. The increase in income is due to the receipt of self and custom build new burdens grant of (£30k) which was not expected when the budget was set.
Non-pay	90,861	49,186	47,900	(1,286)	87,187	(3,674)	
Gross Direct Income	(9,345)	(1,600)	(30,688)	(29,088)	(39,345)	(30,000)	
Net Direct Expenditure/(Income) Total:	427,500	210,595	155,954	(54,641)	344,343	(83,157)	
Support Services Recharges	109,050	0	0	0	109,050	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	536,550	210,595	155,954	(54,641)	453,393	(83,157)	
Total Planning and Growth:	789,012	202,185	189,203	(12,982)	820,763	31,751	

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Customer Services

Benefits	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	663,015	297,563	281,512	(16,051)	663,015	0	
Non-pay	27,581,515	13,747,509	12,258,394	(1,489,115)	27,585,918	4,403	
Gross Direct Income	(28,454,106)	(14,398,054)	(12,981,034)	1,417,019	(28,454,106)	0	} Additional New Burdens payment of (£13.7k) and additional Admin grant of (£41.1k) received.
Net Direct Expenditure/(Income) Total:	(209,576)	(352,981)	(441,128)	(88,147)	(205,173)	4,403	
Support Services Recharges	380,258	0	0	0	380,258	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	170,682	(352,981)	(441,128)	(88,147)	175,085	4,403	

Crematorium and Cemeteries	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	181,502	90,753	90,617	(136)	181,502	0	
Non-pay	583,558	492,576	486,996	(5,579)	584,371	813	
Gross Direct Income	(1,423,607)	(690,967)	(680,421)	10,546	(1,423,607)	0	
Net Direct Expenditure/(Income) Total:	(658,547)	(107,639)	(102,808)	4,831	(657,734)	813	
Support Services Recharges	137,130	0	0	0	137,130	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	59,248	0	0	0	59,248	0	
Total:	(462,169)	(107,639)	(102,808)	4,831	(461,356)	813	No significant variances.

Customer Services	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	521,237	260,618	267,694	7,076	521,237	0	
Non-pay	3,311	9,227	567	(8,660)	5,786	2,475	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	524,548	269,845	268,260	(1,585)	527,023	2,475	
Support Services Recharges	(632,740)	0	0	0	(632,740)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(108,192)	269,845	268,260	(1,585)	(105,717)	2,475	No significant variances.

Support Services	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	159,538	79,770	88,156	8,386	159,538	0	
Non-pay	5,659	3,046	36,099	33,053	19,791	14,132	
Gross Direct Income	0	0	(6,075)	(6,075)	0	0	
Net Direct Expenditure/(Income) Total:	165,197	82,816	118,180	35,364	179,329	14,132	
Support Services Recharges	(168,690)	0	0	0	(168,690)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(3,493)	82,816	118,180	35,364	10,639	14,132	No significant variances.

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Car Parks	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	458,929	228,714	205,556	(23,158)	458,929	0	
Non-pay	1,181,487	701,349	704,281	2,932	1,190,771	9,284	
Gross Direct Income	(3,041,725)	(1,945,252)	(1,736,467)	208,785	(2,916,725)	125,000	Car park income is lower than expected at £146K below budget, an improvement on the figures last reported. We expect the shortfall at year end to be £125k a favourable reduction against the £150k previously forecast . This position will be closely monitored going forward and action taken to improve the position where possible.
Net Direct Expenditure/(Income) Total:	(1,401,309)	(1,015,189)	(826,630)	188,559	(1,267,025)	134,284	
Support Services Recharges	396,090	0	0	0	396,090	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	25,036	0	0	0	25,036	0	
Total:	(980,183)	(1,015,189)	(826,630)	188,559	(845,899)	134,284	

Revenues	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	661,518	330,761	326,781	(3,980)	661,518	0	
Non-pay	270,892	147,097	133,738	(13,359)	313,778	42,886	Computer software costs across the business are currently forecast as an overspend at yearend. This position is under review as part of the wider review of the ICT services.
Gross Direct Income	(500,200)	(250,100)	(257,568)	(7,468)	(500,200)	0	
Net Direct Expenditure/(Income) Total:	432,210	227,758	202,950	(24,808)	475,096	42,886	
Support Services Recharges	442,370	0	0	0	442,370	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	874,580	227,758	202,950	(24,808)	917,466	42,886	

Total Customer Services:	(508,775)	(895,390)	(781,175)	114,215	(309,782)	198,993	
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Property and Asset Management

Public Toilets	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	323,544	280,245	282,320	2,075	325,333	1,789	
Gross Direct Income	(4,000)	(2,000)	(2,181)	(181)	(4,000)	0	
Net Direct Expenditure/(Income) Total:	319,544	278,245	280,139	1,894	321,333	1,789	
Support Services Recharges	29,620	0	0	0	29,620	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	89,287	0	0	0	89,287	0	
Total:	438,451	278,245	280,139	1,894	440,240	1,789	No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Repairs and Maintenance	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	723,472	716,320	722,573	6,253	729,365	5,893	
Gross Direct Income	(249,000)	0	(987)	(987)	(209,000)	40,000	2018-19 GYBS Profit Sharing Income will not be received as budgeted.
Net Direct Expenditure/(Income) Total:	474,472	716,320	721,585	5,265	520,365	45,893	
Support Services Recharges	18,980	0	0	0	18,980	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	214,735	0	0	0	214,735	0	
Total:	708,187	716,320	721,585	5,265	754,080	45,893	No significant variances.

Footway Lighting	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	354,910	279,546	278,430	(1,116)	351,748	(3,162)	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	354,910	279,546	278,430	(1,116)	351,748	(3,162)	
Support Services Recharges	18,000	0	0	0	18,000	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	61,230	0	0	0	61,230	0	
Total:	434,140	279,546	278,430	(1,116)	430,978	(3,162)	No significant variances.

Coast Protection	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	55,645	27,824	26,509	(1,315)	55,645	0	
Non-pay	60,295	18,064	358,998	340,934	403,295	343,000	Unbudgeted costs incurred for repair work at Scratby and a Hemsby option appraisal.
Gross Direct Income	(550)	0	(343,000)	(343,000)	(343,550)	(343,000)	Recovery of above costs from the Environment Agency.
Net Direct Expenditure/(Income) Total:	115,390	45,888	42,508	(3,380)	115,390	0	
Support Services Recharges	23,550	0	0	0	23,550	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	332,393	0	0	0	332,393	0	
Total:	471,333	45,888	42,508	(3,380)	471,333	0	

Community Centres	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	11,683	10,653	9,044	(1,609)	11,683	0	
Gross Direct Income	(3,152)	(2,069)	(2,474)	(405)	(3,152)	0	
Net Direct Expenditure/(Income) Total:	8,531	8,584	6,570	(2,014)	8,531	0	
Support Services Recharges	10,700	0	0	0	10,700	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	18,932	0	0	0	18,932	0	
Total:	38,163	8,584	6,570	(2,014)	38,163	0	No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Construction Services	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	445	223	96	(127)	445	0	
Non-pay	53,766	17,880	23,900	6,020	52,377	(1,389)	
Gross Direct Income	(850)	(425)	0	425	(850)	0	
Net Direct Expenditure/(Income) Total:	53,361	17,678	23,995	6,317	51,972	(1,389)	
Support Services Recharges	(568,400)	0	0	0	(568,400)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	71,555	0	0	0	71,555	0	
Total:	(443,484)	17,678	23,995	6,317	(444,873)	(1,389)	No significant variances.

Council Offices - Town Hall	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	166,856	106,112	106,471	359	166,856	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	166,856	106,112	106,471	359	166,856	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:	166,856	106,112	106,471	359	166,856	0	No significant variances.

Council Offices - Greyfriars	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	92,696	58,796	59,776	980	92,696	0	
Gross Direct Income	0	0	(537)	(537)	0	0	
Net Direct Expenditure/(Income) Total:	92,696	58,796	59,239	443	92,696	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:	92,696	58,796	59,239	443	92,696	0	No significant variances.

Council Offices - Maritime House	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	45,706	26,988	26,899	(89)	45,706	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	45,706	26,988	26,899	(89)	45,706	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	45,706	26,988	26,899	(89)	45,706	0	No significant variances.

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Council Offices - Catalyst Centre	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	14,500	0	0	0	14,500	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	14,500	0	0	0	14,500	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:	14,500	0	0	0	14,500	0	No significant variances.

Beach Huts	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	16,000	0	0	0	16,000	0	
Non-pay	7,000	0	0	0	7,000	0	
Gross Direct Income	(24,500)	0	0	0	(24,500)	0	
Net Direct Expenditure/(Income) Total:	(1,500)	0	0	0	(1,500)	0	
Support Services Recharges	2,370	0	0	0	2,370	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	870	0	0	0	870	0	No significant variances.

Easter Fayre	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	2,000	2,000	2,695	695	2,695	695	
Non-pay	20,000	20,000	22,523	2,523	22,584	2,584	
Gross Direct Income	(15,265)	(15,265)	(15,775)	(510)	(15,775)	(510)	
Net Direct Expenditure/(Income) Total:	6,735	6,735	9,443	2,708	9,504	2,769	
Support Services Recharges	9,680	0	0	0	9,680	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	16,415	6,735	9,443	2,708	19,184	2,769	No significant variances.

Markets	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	60,578	30,287	31,085	798	60,578	0	
Non-pay	197,734	139,021	146,945	7,924	198,308	574	
Gross Direct Income	(282,721)	(248,386)	(229,773)	18,613	(261,621)	21,100	Income from two day market fees is currently £16k lower than budget and further investigation is required to establish the causes for this. The cumulative position and forecasts reflect a further £4.5k fall in income as the food and craft fairs will no longer take place.
Net Direct Expenditure/(Income) Total:	(24,409)	(79,078)	(51,743)	27,335	(2,735)	21,674	
Support Services Recharges	86,430	0	0	0	86,430	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	4,495	0	0	0	4,495	0	
Total:	66,516	(79,078)	(51,743)	27,335	88,190	21,674	

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Go Trade	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	32,413	16,207	14,901	(1,306)	32,413	0	
Non-pay	30,606	15,305	18,221	2,916	30,606	0	
Gross Direct Income	(37,995)	(18,997)	(25,264)	(6,267)	(37,995)	0	
Net Direct Expenditure/(Income) Total:	25,024	12,515	7,859	(4,656)	25,024	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:	25,024	12,515	7,859	(4,656)	25,024	0	No significant variances.

Bretts	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	28,782	14,392	13,456	(936)	28,782	0	
Gross Direct Income	(43,401)	(24,612)	(24,613)	(1)	(43,401)	0	
Net Direct Expenditure/(Income) Total:	(14,619)	(10,220)	(11,157)	(937)	(14,619)	0	
Support Services Recharges	9,250	0	0	0	9,250	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(5,369)	(10,220)	(11,157)	(937)	(5,369)	0	No significant variances.

Courts	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	11,555	6,552	12,064	5,512	11,555	0	
Gross Direct Income	(24,019)	(13,492)	(11,677)	1,815	(24,019)	0	
Net Direct Expenditure/(Income) Total:	(12,464)	(6,940)	387	7,327	(12,464)	0	
Support Services Recharges	12,420	0	0	0	12,420	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(44)	(6,940)	387	7,327	(44)	0	No significant variances.

South Denes Energy Park	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	2,600	1,300	2,754	1,454	2,600	0	
Gross Direct Income	(2,600)	(1,300)	(4,054)	(2,754)	(2,600)	0	
Net Direct Expenditure/(Income) Total:	0	0	(1,300)	(1,300)	0	0	
Support Services Recharges	9,260	0	0	0	9,260	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	9,260	0	(1,300)	(1,300)	9,260	0	No significant variances.

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Factory Units	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	59,382	32,584	25,911	(6,673)	54,382	(5,000)	
Gross Direct Income	(114,033)	(65,965)	(112,229)	(46,264)	(160,783)	(46,750)	The higher income, both to date and forecast, is due to rentals for prior year being invoice in the current financial year which were not included in the 2017-18 accounts.
Net Direct Expenditure/(Income) Total:	(54,651)	(33,381)	(86,317)	(52,936)	(106,401)	(51,750)	
Support Services Recharges	19,920	0	0	0	19,920	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(34,731)	(33,381)	(86,317)	(52,936)	(86,481)	(51,750)	

Corporate Estates	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	19	10	10	(0)	19	0	
Non-pay	375,293	285,639	341,921	56,282	434,089	58,796	Increased business rates costs of £40k have been incurred due to properties being empty. This is offset by a (£15k) reduction in insurance costs than anticipated when the budget was set. There has also been an overspend on both electricity £21k and water £10k which relates to one particular property, however this is recoverable from the occupier (and this is reflected in the income variance below).
Gross Direct Income	(2,426,499)	(1,672,168)	(1,695,949)	(23,781)	(2,415,299)	11,200	Income is lower than anticipated to date and forecast due to credit notes being issued for previous financial years not included in the budget of £26k and one lease where the lease charges are less than budgeted for by £20k. This is offset, as noted above, by a recharge of electricity and water costs of (£31k).
Net Direct Expenditure/(Income) Total:	(2,051,187)	(1,386,519)	(1,354,018)	32,501	(1,981,191)	69,996	
Support Services Recharges	472,590	0	0	0	472,590	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	7,124	0	0	0	7,124	0	
Total:	(1,571,473)	(1,386,519)	(1,354,018)	32,501	(1,501,477)	69,996	

Minerva House	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	76,863	64,081	66,098	2,017	76,863	0	
Gross Direct Income	(36,600)	(22,601)	(24,585)	(1,984)	(36,600)	0	
Net Direct Expenditure/(Income) Total:	40,263	41,480	41,513	33	40,263	0	
Support Services Recharges	22,670	0	0	0	22,670	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	62,933	41,480	41,513	33	62,933	0	No significant variances.

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Onians	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 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	1,413	193	(1,220)	2,825	0	
Gross Direct Income	(13,310)	(8,170)	(6,762)	1,408	(13,310)	0	
Net Direct Expenditure/(Income) Total:	(10,485)	(6,757)	(6,569)	188	(10,485)	0	
Support Services Recharges	10,670	0	0	0	10,670	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	185	(6,757)	(6,569)	188	185	0	No significant variances.

Property Services	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	490,762	245,383	248,793	3,410	490,762	0	
Non-pay	16,743	10,976	11,398	422	16,743	0	
Gross Direct Income	(22,060)	(11,030)	(11,030)	0	(22,060)	0	
Net Direct Expenditure/(Income) Total:	485,445	245,329	249,161	3,832	485,445	0	
Support Services Recharges	(409,720)	0	0	0	(409,720)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	75,725	245,329	249,161	3,832	75,725	0	No significant variances.

Beacon Park	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	1,239	1,239	0	0	
Non-pay	328,227	194,956	186,189	(8,766)	324,538	(3,689)	Both the year-to-date and forecast variances relate firstly to business rate underspends of (£34k) following as the properties are now occupied so the Council is no longer liable for the rates. Secondly, consultancy costs are overspent by £30k year-to-date, and this is expected to remain at this level at yearend, as this was not budget for.
Gross Direct Income	(919,844)	(633,139)	(636,878)	(3,739)	(930,844)	(11,000)	Income is higher than expected principally due to one lease being agreed at a higher rental fee after the budget was set.
Net Direct Expenditure/(Income) Total:	(591,617)	(438,183)	(449,449)	(11,266)	(606,306)	(14,689)	
Support Services Recharges	28,900	0	0	0	28,900	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	126,064	0	0	0	126,064	0	
Total:	(436,653)	(438,183)	(449,449)	(11,266)	(451,342)	(14,689)	

Total Property and Asset Management:	175,206	(116,862)	(106,354)	10,508	246,337	71,131	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

IT, Communications & Marketing

ICT	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
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Gross Direct Expenditure:

Pay	291,653	145,828	134,698	(11,130)	271,653	(20,000)	Vacancy saving forecast to total (£20k) by the yearend. Computer software costs across the business are currently forecast as an overspend at yearend. This position is under review as part of the wider review of the ICT services. The remaining overspend is £18k agency costs to cover staff vacancy, as noted above.
Non-pay	849,198	163,396	247,749	84,353	937,226	88,028	

Gross Direct Income	0	0	(269)	(269)	0	0
Net Direct Expenditure/(Income) Total:	1,140,851	309,224	382,178	72,954	1,208,879	68,028
Support Services Recharges	(1,275,040)	0	0	0	(1,275,040)	0
IAS19 Accounting Adjustment	0	0	0	0	0	0
Capital Charges	86,670	0	0	0	86,670	0
Total:	(47,519)	309,224	382,178	72,954	20,509	68,028

Communications	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
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Gross Direct Expenditure:

Pay	177,423	88,212	66,898	(21,314)	159,423	(18,000)	Staff vacancies & a secondment have resulted in a (£21k) saving which is forecast to be (£30k) by the year end.
Non-pay	21,986	10,994	11,426	432	21,986	0	

Gross Direct Income	0	0	(150)	(150)	0	0
Net Direct Expenditure/(Income) Total:	199,409	99,206	78,174	(21,032)	181,409	(18,000)
Support Services Recharges	(202,000)	0	0	0	(202,000)	0
IAS19 Accounting Adjustment	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	(2,591)	99,206	78,174	(21,032)	(20,591)	(18,000)

Print and Design	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
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Gross Direct Expenditure:

Pay	41,459	20,729	20,909	180	41,459	0
Non-pay	62,447	31,224	25,840	(5,384)	62,447	0
Gross Direct Income	(12,500)	(6,250)	(3,628)	2,622	(12,500)	0
Net Direct Expenditure/(Income) Total:	91,406	45,703	43,120	(2,583)	91,406	0
Support Services Recharges	(92,160)	0	0	0	(92,160)	0
IAS19 Accounting Adjustment	0	0	0	0	0	0
Capital Charges	0	0	0	0	0	0
Total:	(754)	45,703	43,120	(2,583)	(754)	0

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 6 2018/2019

Tourism	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	175,458	95,421	94,183	(1,239)	175,458	0	
Non-pay	380,764	204,560	212,202	7,642	380,764	0	
Gross Direct Income	(282,963)	(126,980)	(134,641)	(7,661)	(275,963)	7,000	
Net Direct Expenditure/(Income) Total:	273,259	173,001	171,743	(1,258)	280,259	7,000	
Support Services Recharges	241,190	0	0	0	241,190	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	514,449	173,001	171,743	(1,258)	521,449	7,000	No significant variances.
Civic and Portering	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	147,052	73,728	62,886	(10,842)	147,052	0	
Non-pay	48,741	27,496	37,097	9,601	48,741	0	
Gross Direct Income	(8,500)	(4,250)	(1,668)	2,582	(8,500)	0	
Net Direct Expenditure/(Income) Total:	187,293	96,974	98,314	1,340	187,293	0	
Support Services Recharges	(189,600)	0	0	0	(189,600)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	(2,307)	96,974	98,314	1,340	(2,307)	0	No significant variances.
Mayor	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	7,051	3,524	3,543	19	7,051	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	7,051	3,524	3,543	19	7,051	0	
Support Services Recharges	0	0	0	0	0	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	7,051	3,524	3,543	19	7,051	0	No significant variances.
Events	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	435	435	0	0	
Non-pay	7,798	3,900	9,427	5,527	7,798	0	
Gross Direct Income	(12,000)	(11,000)	(10,225)	775	(12,000)	0	
Net Direct Expenditure/(Income) Total:	(4,202)	(7,100)	(364)	6,736	(4,202)	0	
Support Services Recharges	101,540	0	0	0	101,540	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	97,338	(7,100)	(364)	6,736	97,338	0	No significant variances.
Total IT, Communications and Marketing:	565,667	720,532	776,708	56,176	622,695	57,028	

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Environmental Services

Environmental Health	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	1,053,728	547,338	482,136	(65,202)	986,716	(67,012)	Vacancies have resulted in an underspend of (£65k) to date. Only current vacant posts reflected in the forecast underspend of (£76k) as the full year financial effects of the department restructure are not yet quantified.
Non-pay	736,878	506,495	563,656	57,161	828,016	91,138	The overspend is mainly due to demolition costs at Hemsby of £86k, as at period 6 and remaining at yearend, although the majority of this has been funded from the Environment Agency grant funding as highlighted below.
Gross Direct Income	(112,624)	(57,370)	(115,003)	(57,633)	(187,409)	(74,785)	Environment Agency grant balance of (£70k) to contribute to the demolition costs at Hemsby as highlighted above.
Net Direct Expenditure/(Income) Total:	1,677,982	996,464	930,789	(65,674)	1,627,323	(50,659)	
Support Services Recharges	289,120	0	0	0	289,120	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	7,831	0	0	0	7,831	0	
Total:	1,974,933	996,464	930,789	(65,674)	1,924,274	(50,659)	

Selective Licensing	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	76,746	26,156	21,301	(4,855)	76,746	0	
Non-pay	13,803	11,851	9,562	(2,289)	13,803	0	
Gross Direct Income	(141,460)	0	0	0	(141,460)	0	
Net Direct Expenditure/(Income) Total:	(50,911)	38,007	30,863	(7,144)	(50,911)	0	
Support Services Recharges	50,911	0	0	0	50,911	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	0	38,007	30,863	(7,144)	0	0	No significant variances.

Grounds Maintenance	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:	0	0	0	0	0	0	
Pay	0	0	0	0	0	0	
Non-pay	600,700	571,736	571,021	(715)	603,309	2,609	
Gross Direct Income	(38,950)	(19,475)	(7,367)	12,108	(32,450)	6,500	
Net Direct Expenditure/(Income) Total:	561,750	552,261	563,653	11,393	570,859	9,109	
Support Services Recharges	57,650	0	0	0	57,650	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	86,092	0	0	0	86,092	0	
Total:	705,492	552,261	563,653	11,393	714,601	9,109	No significant variances.

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Street Cleansing	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	875,546	875,356	882,742	7,386	882,908	7,362	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	875,546	875,356	882,742	7,386	882,908	7,362	
Support Services Recharges	50,490	0	0	0	50,490	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	926,036	875,356	882,742	7,386	933,398	7,362	No significant variances.

Waste Management	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	37,589	22,652	21,869	(783)	33,745	(3,844)	
Non-pay	2,471,963	2,184,678	2,190,539	5,862	2,538,846	66,883	The forecast variance is due to increased costs in relation to the Social Blooms social enterprise project at St George's Park which was not included in the budget equating to £18k to date and £45k full year. Recycling officers have been extended a further 4 months resulting in a £6k overspend by the end of the year.
Gross Direct Income	(1,357,890)	(856,174)	(861,932)	(5,758)	(1,392,894)	(35,004)	The forecast variance reflects an increase in bulk waste collection income of (£11k) year-to-date, which is forecast to be a (£35k) for the full year.
Net Direct Expenditure/(Income) Total:	1,151,662	1,351,156	1,350,476	(680)	1,179,697	28,035	
Support Services Recharges	83,310	0	0	0	83,310	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	135,900	0	0	0	135,900	0	
Total:	1,370,872	1,351,156	1,350,476	(680)	1,398,907	28,035	

Total Environmental Services:	4,977,333	3,813,242	3,758,523	(54,719)	4,971,180	(6,153)	
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Finance

Finance	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	515,419	263,114	263,547	433	515,419	0	
Non-pay	372,894	287,928	299,993	12,065	372,894	0	
Gross Direct Income	(20,000)	0	54	54	(20,000)	0	
Net Direct Expenditure/(Income) Total:	868,313	551,042	563,594	12,553	868,313	0	
Support Services Recharges	(843,170)	0	0	0	(843,170)	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	2,000	0	0	0	2,000	0	
Total:	27,143	551,042	563,594	12,553	27,143	0	No significant variances.

Total Finance:	27,143	551,042	563,594	12,553	27,143	0	
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Grand Totals:	11,100,842	7,031,271	7,209,093	177,822	11,503,541	402,699	
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Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Period 6 2018/2019

	Original Budget 2018/19 £	Current Budget 2018/19 £	P6 YTD Budget 2018/19 £	P6 YTD actual 2018/19 £	P6 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Employee	10,225,701	10,404,013	5,081,211	4,928,954	(152,257)	10,194,949	(209,064)
Premises	5,882,037	5,635,683	4,970,501	5,483,543	513,042	6,142,500	506,817
Transport	148,941	150,244	79,841	76,046	(3,795)	154,344	4,100
Supplies & Services	4,392,400	4,726,487	2,658,745	3,565,307	906,561	5,008,574	282,087
Third Party Payments	2,874,252	3,203,338	2,373,072	2,433,592	60,521	3,284,169	80,831
Transfer Payments	29,269,822	29,269,822	14,634,543	13,159,469	(1,475,074)	29,255,199	(14,623)
Support Services	136,400	136,400	68,200	65,052	(3,148)	136,400	0
Capital Charges	1,830,135	1,830,135	0	0	0	1,830,135	0
Support Services - Recharges Out	(9,555,412)	(9,555,412)	0	0	0	(9,555,412)	0
Support Services - Recharges In	8,049,160	8,100,071	0	0	0	8,100,071	0
Income	(42,665,876)	(42,799,939)	(22,834,843)	(22,502,871)	331,971	(43,047,388)	(247,449)
	10,587,560	11,100,842	7,031,271	7,209,093	177,822	11,503,541	402,699

Appendix D - General Fund Capital Programme - Detail - 2018/19 Period 6

Services & Projects	Expenditure £000				Revised 1819 Financing - £000				
	Original Budget 1819	Revised Budget 1819	Actuals Period 6 2018/19	Variances	Forecast 2018/19	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts
Head of Community Development & Regeneration									
Childrens Playground Refurbishment	47	56	0	(£56)	56	56	0	0	0
Cobholm Skate Park	100	100	0	(£100)	100	75	0	0	25
Wellesley CCTV	0	15	0	(£15)	15	15	0	0	0
Total: Head of Community Development & Regeneration	147	171	0	(£171)	171	146	0	0	25
Head of Customer Services									
Rebuilding sections of Factory Rd/Belvedere Rd/Nth Denes Rd Gt									
Yarmouth Cemetery Wall	35	15	9	(£6)	15	15	0	0	0
St Nicholas Minster West Boundary Wall	90	96	1	(£95)	96	96	0	0	0
New cremators	0	40	1	(£39)	40	40	0	0	0
Replacement P&D Machines	107	107	0	(£107)	107	107	0	0	0
Parking Services - handheld devices (Rialto Civil enforcement)	0	21	7	(£14)	10	21	0	0	0
Total: Head of Customer Services	232	279	18	(£261)	268	279	0	0	0
Head of Inward Investment									
Marina Centre Refurbishment	5,739	5,730	3	(£5,727)	123	5,730	0	0	0
The Waterways	1,888	2,108	260	(£1,849)	1,800	509	1,599	0	0
Total: Head of Inward investment	7,626	7,839	263	(£7,576)	1,923	6,239	1,599	0	0
Head of Housing									
Disabled Facilities Grant	800	1,114	544	(£570)	1,114	0	1,114	0	0
Empty Homes	719	719	0	(£719)	0	719	0	0	0
Homes for Health	400	400	27	(£373)	100	0	0	400	0
Norfolk & Waveney Equity Loan Scheme	8	16	0	(£16)	16	0	16	0	0
Emergency Home Improvement Loans	40	36	13	(£23)	36	0	0	0	36
Total: Head of Housing	1,967	2,285	584	(£1,701)	1,266	719	1,130	400	36
Head of IT, Communications & Marketing									
ICT Investment to deliver GYBC ICT Strategy	291	291	0	(£291)	291	291	0	0	0
Postroom Scanners	0	2	4	£2	2	2	0	0	0
Total: Head of IT, Communications & Marketing	291	292	4	(£288)	292	292	0	0	0
Head of Property & Asset Management									
Public Toilet Refurbishment Programme	160	160	0	(£160)	160	160	0	0	0
Gorleston High Street car park resurfacing	19	19	0	(£19)	19	19	0	0	0
Cobholm Rugby Club roadway	20	20	0	(£20)	20	20	0	0	0
Yacht Station Improvements - welfare facilities	12	12	0	(£12)	12	12	0	0	0
Footway Lighting	100	103	14	(£90)	103	103	0	0	0
Esplanade Resurfacing	336	336	0	(£336)	0	336	0	0	0
Pops Meadow, Fiskes opening Gorleston CPO	0	5	0	(£5)	5	5	0	0	0
Beach Huts	140	270	11	(£259)	270	270	0	0	0
Gorleston Paddling Pool /Splash Pad	0	400	311	(£89)	400	400	0	0	0
Beacon Park LATC - Phase 1/ Equinox	4,335	7,335	1,000	(£6,335)	3,000	7,335	0	0	0
Beacon Park Projects	1,500	1,500	90	(£1,410)	1,300	1,500	0	0	0
Energy Park - South Denes	2,274	2,320	77	(£2,243)	1,000	684	1,636	0	0
Total: Head of Property & Asset Management	8,896	12,480	1,503	(£10,977)	6,289	10,845	1,636	0	0
Overall Total	19,159	23,346	2,372	(£20,974)	10,209	18,520	4,365	400	61