

Subject: 2018/19 Period 10 Budget Monitoring

Report to: Policy and Resources Committee 19th March 2019

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 January 2019 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. This will be the final budget monitoring report presented to members for the current financial year and it will inform the 2018/19 outturn position.

2. Budget Monitoring Position – Revenue Services

- 2.1 The General Fund Summary at Appendix A shows the high level budget monitoring position at 31 January 2019 which shows an underspend to date of (£306,135) compared to the profiled budget to date. The full year forecast shows a deficit against the budget of £102,524. The forecast is made of a £592,898 overspend in relation to service variances, which is mitigated by an underspend of (£490,374) in relation to the Non Service which allows for transfers from earmarked reserves.
- 2.2 The full year service overspend of £592,898 is largely due to actual income received being less than budget for car parking of £200,000, £102,000 less brown bin income as subscriptions did not increase as anticipated from the 2 year recycling officer

initiative and planning fees of £87,500 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 10 is 10.15% (as provided by Human Resources. Period 6 in comparison was 8.6%). 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 have been significant delays inbetween 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 January there is an underspend of (£343,799) 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	592,898
Non Service Areas	(490,374)
Use of/transfer to reserves	0
Total Deficit/ (Surplus)	102,524

- 3.2 Within the overall position there are some substantial variances including a significant shortfall of budgeted income from car parking, brown bins 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.

4. Budget Monitoring Position – Capital

- 4.1 Actual spend until the end of January 2019 totals £4.3m 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;

- And £42,000 capital budget for cycle shed provision was approved in June 2018 by the Policy and Resource Committee. It is to be financed from the special projects reserve to fund these facility improvements for staff which will complement the cycle to work scheme and provide a further incentive to staff to cycle to work.
- 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 The forecast spend for 2018/19 on capital projects is estimated at £8.9m at the end of period 10.

4.4 Where capital budgets for the year remain unspent at the yearend, if the scheme is still to be completed then these budgets will be carried forward. The 2019/20 capital programme included a forecast roll forward of £17.6m which is the forecast position remaining at the end of period 10. Full details of these projects will be included in the outturn report to be presented in June when an updated programme for 2019/20 and future years will be agreed. 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.

5. Conclusion

5.1 The revenue budget is showing a forecast full year overspend of £102,524. The overall financial position will continue to be closely monitored.

5.2 The capital budget has a revised forecast spend of £8.9m 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 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, brown bin subscriptions and planning income for the current year.
- 6.3 The overall position for 2018/19 will continue to be monitored during the year.

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 10 2018/2019

	Original Budget 2018/19 £	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Net Cost of Services								
Executive	114,115	274,789	930,059	948,771	18,712	301,129	26,340	See Appendix B for details of significant variances.
Housing	1,511,719	1,504,121	680,251	679,052	(1,198)	1,515,119	10,998	
Inward Investment	3,026,364	2,752,229	1,811,002	1,892,330	81,328	2,856,007	103,778	
Organisational Development	436,597	582,413	785,878	678,538	(107,340)	545,113	(37,300)	
Planning and Growth	723,979	732,512	262,584	255,058	(7,527)	737,556	5,044	
Customer Services	(372,186)	(498,396)	(1,170,925)	(880,795)	290,130	(238,685)	259,711	
Property and Asset Management	370,090	225,483	(559,284)	(568,314)	(9,029)	257,736	32,253	
IT, Communications and Marketing	618,358	595,667	1,205,606	1,175,479	(30,126)	629,735	34,068	
Environmental Services	4,158,517	4,985,455	4,192,264	4,089,491	(102,773)	4,952,807	(32,648)	
Finance	7	37,143	782,632	790,099	7,468	27,797	(9,346)	Savings reflected within services above - for example savings in relation to the transfer of GYBS staff to the Council within the Property and Asset Management cost centres.
Savings to be allocated to a service	(200,000)	(200,000)	0	0	0	0	200,000	
	10,387,560	10,991,416	8,920,066	9,059,710	139,644	11,584,314	592,898	
Non Service Expenditure/Income								
Loan Interest Payable	809,113	809,113	656,444	583,963	(72,481)	806,113	(3,000)	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. Further short term borrowing is anticipated before the end of March.
Interest Receivable	(64,315)	(64,315)	(64,315)	(123,303)	(58,988)	(274,889)	(210,574)	Additional interest receivable secured in year from new agreements and Equinox.
Capital Charges Reversal	(1,230,134)	(1,530,134)	0	(522,138)	(522,138)	(1,530,134)	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.
Revenue Contribution to Capita	0	0	0	0	0	0	0	
Transfers To/From Earmarked Reserves	(921,258)	(1,462,139)	0	0	0	(1,462,139)	0	
Pension Back Funding	1,403,000	1,489,975	1,489,975	1,720,393	230,418	1,489,975	0	
Contingency	0	0	0	0	0	0	0	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.
Parish Precepts & Concurrent Grants	411,663	411,663	411,663	411,673	10	411,663	0	
Provision for Load Repayment (MRP)	1,432,906	1,432,906	0	0	0	1,169,961	(262,945)	
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 Lev	(114,550)	35,500	29,584	28,327	(1,257)	34,200	(1,300)	
	1,726,425	1,122,569	2,523,351	2,098,914	(424,437)	644,750	(477,819)	
Income								
Council Tax - Parishes	(411,663)	(411,663)	(411,663)	(411,663)	0	(411,663)	0	Property searches new burdens grant
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)	(3,454,861)	(3,454,861)	(0)	(4,145,833)	0	
Revenue Support Grant	(2,544,905)	(2,544,905)	(2,137,720)	(2,137,721)	(1)	(2,544,905)	0	
New Homes Bonus	(627,700)	(627,700)	(627,700)	(627,700)	0	(627,700)	0	
Other Grants	(31,199)	(31,199)	(25,999)	(47,340)	(21,341)	(43,754)	(12,555)	
	(12,119,045)	(12,119,045)	(11,015,688)	(11,037,030)	(21,342)	(12,131,600)	(12,555)	
(Surplus)/Deficit	(5,060)	(5,060)	427,729	121,595	(306,135)	97,464	102,524	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 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 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	633,792	528,159	541,774	13,615	649,992	16,200	The budget did not include all of the ELT incremental pay increases for 18-19 which will result in an overspend at yearend of £10.8k. Further, increased staff hours will equate to an overspend of £5.4k at yearend.
Non-pay	17,186	14,916	20,438	5,522	25,386	8,200	This relates to conference, travel & subsistence costs above base budgets.
Gross Direct Income	(50,000)	(50,000)	(51,695)	(1,695)	(50,000)	0	
Net Direct Expenditure/(Income) Total:	600,978	493,075	510,517	17,442	625,378	24,400	
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)	493,075	510,517	17,442	20,588	24,400	

Legal	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	240,000	200,000	216,771	16,771	258,124	18,124	An invoice has been received relating to the previous financial year which was not accrued in the previous financial year.
Gross Direct Income	(30,000)	(25,833)	(36,633)	(10,800)	(40,300)	(10,300)	Income received from the recovery of court costs has been higher than was budgeted for.
Net Direct Expenditure/(Income) Total:	210,000	174,167	180,138	5,971	217,824	7,824	
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)	174,167	180,138	5,971	7,814	7,824	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Equinox	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	(284,540)	(284,540)	0	0	
Gross Direct Income	0	0	284,540	284,540	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 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	17,541	17,541	17,541	(0)	17,541	0	
Non-pay	195,240	195,240	187,865	(7,375)	195,240	0	
Gross Direct Income	(49,246)	(49,246)	(40,173)	9,073	(47,549)	1,697	
Net Direct Expenditure/(Income) Total:	163,535	163,535	165,233	1,698	165,232	1,697	
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:	163,535	163,535	165,233	1,698	165,232	1,697	No significant variances.

Corporate Costs	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	115,076	99,282	92,943	(6,339)	107,495	(7,581)	
Gross Direct Income	0	0	(60)	(60)	0	0	
Net Direct Expenditure/(Income) Total:	115,076	99,282	92,883	(6,399)	107,495	(7,581)	
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:	115,076	99,282	92,883	(6,399)	107,495	(7,581)	No significant variances.

Total Executive:	274,789	930,059	948,771	18,712	301,129	26,340	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Housing

Housing Needs	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	479,779	403,332	529,860	126,528	611,188	131,409	Revised budget forecast following a housing restructure. This increase includes posts which assist the increase in homelessness and new burdens works offset by increased funding as per below.
Non-pay	301,192	235,701	336,144	100,443	345,207	44,015	B & B costs overpent by £44k. This is a demand led service which has received increased requests year to date. Income recovery figures have also increased to partly offset the overspend as per below.
Gross Direct Income	(227,669)	(189,725)	(399,981)	(210,256)	(368,439)	(140,770)	Cost recovery income has increased by £25k. Funding of £116k for New Burdens & Homelessness projects to be completed this year.
Net Direct Expenditure/(Income) Total:	553,302	449,308	466,023	16,715	587,956	34,654	
Support Services Recharges	311,430	0	0	0	311,430	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	18,515	0	0	0	18,515	0	
Total:	883,247	449,308	466,023	16,715	917,901	34,654	

Housing Strategy	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	73,869	62,172	63,408	1,236	94,158	20,289	
Non-pay	49,273	41,172	27,412	(13,760)	37,995	(11,278)	
Gross Direct Income	0	0	(15,000)	(15,000)	(15,000)	(15,000)	
Net Direct Expenditure/(Income) Total:	123,142	103,344	75,820	(27,524)	117,153	(5,989)	
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	103,344	75,820	(27,524)	214,990	(5,989)	No significant variances.

Traveller's Site/ Gapton Hall (NEW)	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	53,672	53,672	60,000	60,000	This is a new service area. Unbudgeted sewage works were required at the site at a total cost of £15k. The overspend also reflects increased utility fees, site maintenance and clearance charges.
Gross Direct Income	0	0	(15,556)	(15,556)	(20,000)	(20,000)	Forecast includes estimated rental income received from site to cover some of the increased costs highlighted above.
Net Direct Expenditure/(Income) Total:	0	0	38,116	38,116	40,000	40,000	
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	38,116	38,116	40,000	40,000	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Private Sector Housing	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	80,590	67,977	47,048	(20,929)	39,803	(40,787)	Revised budget forecast following a housing management restructure which mitigates costs included within Housing Needs.
Non-pay	67,627	44,743	35,974	(8,769)	67,661	34	
Gross Direct Income	(37,400)	(31,167)	(16,571)	14,596	(37,400)	0	
Net Direct Expenditure/(Income) Total:	110,817	81,553	66,451	(15,102)	70,064	(40,753)	
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	81,553	66,451	(15,102)	164,384	(40,753)	No significant variances.

Safe at Home	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	307,952	256,809	265,971	9,162	293,479	(14,473)	
Non-pay	45,283	24,592	34,361	9,769	42,842	(2,441)	
Gross Direct Income	(276,727)	(235,356)	(267,690)	(32,334)	(276,727)	0	
Net Direct Expenditure/(Income) Total:	76,508	46,045	32,642	(13,403)	59,594	(16,914)	
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	46,045	32,642	(13,403)	177,844	(16,914)	No significant variances.

Total Housing:	1,504,121	680,251	679,052	(1,198)	1,515,119	10,998	
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Inward Investment

Projects and Programmes	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	144,698	117,262	118,859	1,597	144,698	0	
Non-pay	4,600	3,834	6,184	2,350	4,600	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	149,298	121,096	125,043	3,947	149,298	0	
Support Services Recharges	36,760	0	0	0	36,760	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	186,058	121,096	125,043	3,947	186,058	0	No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Parks and Outdoor spaces	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	181,603	182,615	1,012	182,769	1,052	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	181,717	181,603	182,615	1,012	182,769	1,052	
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	181,603	182,615	1,012	213,856	1,052	No significant variances.

Outdoor Sports	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	339,129	333,021	(6,108)	342,638	0	
Gross Direct Income	(112,726)	(104,590)	(93,522)	11,068	(112,726)	0	
Net Direct Expenditure/(Income) Total:	229,912	234,539	239,500	4,961	229,912	0	
Support Services Recharges	38,490	0	0	0	38,490	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	33,434	0	0	0	33,434	0	
Total:	301,836	234,539	239,500	4,961	301,836	0	No significant variances.

CCTV	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	147,047	147,792	745	147,153	0	
Gross Direct Income	(4,000)	(4,000)	(4,000)	0	(4,000)	0	
Net Direct Expenditure/(Income) Total:	143,153	143,047	143,792	745	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	143,047	143,792	745	167,063	0	No significant variances.

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Culture and Leisure	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	21,001	21,115	35,831	14,716	37,948	16,947	The role of Cultural Lead has been extended to the end of February 2019 this was originally budgeted for to the end of September 2018. The overspend refers specifically to additional funding for St George's Theatre Trust as approved by Committee.
Non-pay	183,744	158,575	187,946	29,371	213,744	30,000	
Gross Direct Income	0	0	(441)	(441)	0	0	
Net Direct Expenditure/(Income) Total:	204,745	179,690	223,336	43,646	251,692	46,947	
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:	247,035	179,690	223,336	43,646	293,982	46,947	

Voluntary Sector Grants	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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.

Indoor Leisure - Phoenix Pool & Marina Centre	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	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.
Non-pay	172,809	148,234	205,116	56,882	247,809	75,000	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	172,809	148,234	205,116	56,882	247,809	75,000	
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	148,234	205,116	56,882	666,684	75,000	

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Neighbourhood Management	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	360,942	311,532	293,084	(18,448)	346,682	(14,260)	This variance is a result of Maternity leave offset by agency cover costs and a vacant post due to early retirement. £53.5k expenditure on "Social Prescribing" offset by matching grant income from Norfolk County Council. Agency costs of £29.9k were incurred to cover maternity leave
Non-pay	905,926	837,863	892,909	55,046	906,184	258	
Gross Direct Income	(868,583)	(723,819)	(803,291)	(79,472)	(868,583)	0	
Net Direct Expenditure/(Income) Total:	398,285	425,576	382,702	(42,874)	384,283	(14,002)	Additional income from Social Prescribing
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	425,576	382,702	(42,874)	261,923	(14,002)	

Waterways	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	155,979	113,986	80,594	(33,392)	155,979	0	Staff employed on the project started later than programmed.
Non-pay	161,862	104,053	29,020	(75,033)	161,862	0	Costs have not been incurred as originally programmed but are expected to be spent.
Gross Direct Income	(235,109)	(176,332)	(44,315)	132,017	(235,109)	0	Funding is claimed based on spending therefore the fall in costs noted above results in a fall in the income claimed.
Net Direct Expenditure/(Income) Total:	82,732	41,707	65,299	23,592	82,732	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:	82,732	41,707	65,299	23,592	82,732	0	

Conservation	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	109,930	91,609	83,117	(8,492)	102,930	(7,000)	Additional £30k costs which are being match funded by Historic England for Town Wall repairs, reflected in income variance below. Agency staff costs have been incurred to cover a vacant permanent post which has now been filled. As above.
Non-pay	96,845	96,339	143,380	47,041	128,626	31,781	
Gross Direct Income	0	0	(30,000)	(30,000)	(30,000)	(30,000)	
Net Direct Expenditure/(Income) Total:	206,775	187,948	196,498	8,550	201,556	(5,219)	
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	187,948	196,498	8,550	291,265	(5,219)	

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Economic Development	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	143,988	27,224	22,873	(4,351)	143,988	0	
Non-pay	38,799	27,247	15,024	(12,223)	38,799	0	
Gross Direct Income	(1,500)	(1,250)	0	1,250	(1,500)	0	
Net Direct Expenditure/(Income) Total:	181,287	53,221	37,898	(15,324)	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	53,221	37,898	(15,324)	272,207	0	No significant variances.

Enterprise GY	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	46,823	40,893	18,953	(21,940)	46,823	0	
Non-pay	21,718	19,248	43,161	23,913	21,718	0	
Gross Direct Income	(13,400)	(6,300)	(14,803)	(8,503)	(13,400)	0	
Net Direct Expenditure/(Income) Total:	55,141	53,841	47,310	(6,531)	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	53,841	47,310	(6,531)	55,141	0	No significant variances.

Enterprise Zone	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	62,355	62,355	0	0	
Gross Direct Income	0	0	(62,355)	(62,355)	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:	2,752,229	1,811,002	1,892,330	81,328	2,856,007	103,778	
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Organisational Development

Corporate Strategy	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	80,039	66,700	66,427	(273)	80,039	0	
Non-pay	1,250	1,041	823	(218)	1,250	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	81,289	67,741	67,250	(491)	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)	67,741	67,250	(491)	(971)	0	No significant variances.

Elections	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	148,344	117,948	128,040	10,092	154,344	6,000	
Non-pay	105,401	82,898	82,810	(88)	131,401	26,000	This full year forecast relates to an estimate of monies owed to HMRC in relation to VAT claimed twice in error for elections held in previous years.
Gross Direct Income	(19,700)	(19,583)	(34,022)	(14,439)	(32,200)	(12,500)	Increased funding in relation to the Individual Electoral Register has been received which has not been reflected by increased costs.
Net Direct Expenditure/(Income) Total:	234,045	181,263	176,827	(4,436)	253,545	19,500	
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	181,263	176,827	(4,436)	474,235	19,500	

Licensing	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	67,953	56,627	53,998	(2,629)	67,953	0	
Non-pay	27,496	27,040	24,604	(2,436)	27,496	0	
Gross Direct Income	(276,013)	(257,344)	(289,851)	(32,507)	(299,013)	(23,000)	Various small balances for licensing income above budgeted levels.
Net Direct Expenditure/(Income) Total:	(180,564)	(173,677)	(211,249)	(37,572)	(203,564)	(23,000)	
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)	(173,677)	(211,249)	(37,572)	(133,854)	(23,000)	

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Member Services	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	124,817	96,259	56,816	(39,443)	93,017	(31,800)	Pay is underspent due to a vacancy held all year (£27k) although this is 'off-set' by interim cover costs below. Further savings of (£9.5k) have been made due to the reduction in hours for one member of staff and (£6k) for overtime. The forecast has been reduced to reflect a carry forward of £12k to cover the 'over-lap' costs of the new Corporate Services Manager and current interim in April & May 2019.
Non-pay	300,272	250,987	263,647	12,660	317,072	16,800	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 (£14k) and full year of (£15k). This is offset by cumulative costs of £29k for an interim to cover the vacancy noted above, full year £32k.
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	425,089	347,246	320,463	(26,783)	410,089	(15,000)	
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:	96,479	347,246	320,463	(26,783)	81,479	(15,000)	
Human Resources	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	437,529	302,526	278,173	(24,353)	429,029	(8,500)	The HR team were restructured during the year and although vacancies and savings have been made for established posts these have been reduced by increased costs for agency staff.
Non-pay	105,815	60,779	48,310	(12,469)	95,515	(10,300)	This consists of (£10k) saving on computers as the Nimbus software was not renewed this year, (£8.8k) for DBS checks which although additional monies were allocated was not required and £8.5k for recruitment costs to support the restructure.
Gross Direct Income	0	0	(1,236)	(1,236)	0	0	
Net Direct Expenditure/(Income) Total:	543,344	363,305	325,246	(38,058)	524,544	(18,800)	
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:	143,024	363,305	325,246	(38,058)	124,224	(18,800)	
Total Organisational Development:	582,413	785,878	678,538	(107,340)	545,113	(37,300)	

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Planning and Growth:

Building Control	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	233,286	194,405	198,216	3,811	237,762	4,476	
Non-pay	35,280	21,110	14,541	(6,569)	24,070	(11,210)	
Gross Direct Income	(249,700)	(195,583)	(208,064)	(12,481)	(249,700)	0	
Net Direct Expenditure/(Income) Total:	18,866	19,932	4,694	(15,238)	12,132	(6,734)	
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	19,932	4,694	(15,238)	113,052	(6,734)	No significant variances.

Development Control	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	534,046	441,753	377,220	(64,533)	471,339	(62,707)	Two staff vacancies during the year has resulted in an estimated underspend. This is partial offset by interim agency costs as highlighted below.
Non-pay	37,948	24,888	33,085	8,197	53,186	15,238	Agency staff currently filling a vacant post.
Gross Direct Income	(527,000)	(439,166)	(370,853)	68,313	(439,500)	87,500	Income for planning fees to date are £35k 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 £50k lower than budgeted for the year. Pre-application fees were expected to be implemented from April 2018 when the budget was set in February 2018, but this has been postponed until October 2018. This results in a £33k lower income than budgeted year-to-date and is forecast to be a £38k variance at the end of the year.
Net Direct Expenditure/(Income) Total:	44,994	27,475	39,451	11,976	85,025	40,031	
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	27,475	39,451	11,976	212,395	40,031	

Land Charges	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	42,558	35,466	38,727	3,261	45,489	2,931	
Non-pay	41,178	29,165	22,703	(6,462)	33,174	(8,004)	
Gross Direct Income	(188,100)	(156,750)	(113,867)	42,883	(150,000)	38,100	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.
Net Direct Expenditure/(Income) Total:	(104,364)	(92,119)	(52,436)	39,683	(71,337)	33,027	
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)	(92,119)	(52,436)	39,683	(6,661)	33,027	

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Strategic Planning	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	345,984	284,993	255,538	(29,455)	309,128	(36,856)	The underspend and reduced forecast is due to a current vacancy. Local Plan consultation costs have been put back until 2019/20.
Non-pay	64,361	54,970	39,440	(15,530)	38,737	(25,624)	
Gross Direct Income	(39,345)	(32,667)	(31,630)	1,037	(38,145)	1,200	
Net Direct Expenditure/(Income) Total:	371,000	307,296	263,348	(43,948)	309,720	(61,280)	
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:	480,050	307,296	263,348	(43,948)	418,770	(61,280)	
Total Planning and Growth:	732,512	262,584	255,058	(7,527)	737,556	5,044	

Customer Services

Benefits	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	663,015	501,920	481,515	(20,405)	613,015	(50,000)	The forecast underspend is offset by under/over spends on Customer Services, Support Services and Revenues. } Additional New Burdens payment of (£13.7k) and additional Admin grant of (£41.1k) received.
Non-pay	27,586,705	22,917,704	20,331,272	(2,586,432)	27,591,108	4,403	
Gross Direct Income	(28,454,106)	(23,798,004)	(21,267,362)	2,530,641	(28,454,106)	0	
Net Direct Expenditure/(Income) Total:	(204,386)	(378,380)	(454,575)	(76,195)	(249,983)	(45,597)	
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:	175,872	(378,380)	(454,575)	(76,195)	130,275	(45,597)	

Crematorium and Cemeteries	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	181,502	151,053	153,731	2,678	181,502	0	
Non-pay	583,558	554,620	548,199	(6,421)	584,531	973	
Gross Direct Income	(1,423,607)	(1,165,571)	(1,152,723)	12,848	(1,423,607)	0	
Net Direct Expenditure/(Income) Total:	(658,547)	(459,898)	(450,793)	9,105	(657,574)	973	
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)	(459,898)	(450,793)	9,105	(461,196)	973	No significant variances.

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Customer Services	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	521,237	433,450	473,128	39,678	565,237	44,000	The forecast overspend is offset by under/over spends on Benefits, Support Services and Revenues.
Non-pay	3,311	13,211	13,053	(158)	5,786	2,475	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	524,548	446,661	486,181	39,520	571,023	46,475	
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)	446,661	486,181	39,520	(61,717)	46,475	No significant variances.

Support Services	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	159,538	132,948	146,107	13,159	170,538	11,000	The forecast overspend is offset by under/over spends on Customer Services, Benefits and Revenues.
Non-pay	5,659	4,788	4,362	(426)	5,659	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	165,197	137,736	150,469	12,733	176,197	11,000	
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)	137,736	150,469	12,733	7,507	11,000	No significant variances.

Car Parks	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	458,929	382,722	345,626	(37,096)	418,929	(40,000)	Staff costs re currently lower than budgeted due to the transfer of parking fines to Kings Lynn
Non-pay	1,181,487	1,022,794	862,507	(160,287)	1,000,720	(180,767)	
Gross Direct Income	(3,041,725)	(2,688,939)	(2,280,057)	408,882	(2,651,725)	390,000	
Net Direct Expenditure/(Income) Total:	(1,401,309)	(1,283,424)	(1,071,924)	211,499	(1,232,076)	169,233	The transfer of on street parking fines to Kings Lynn has resulted in a large reduction in the Profit Share payable to NCC of (£145k), this is forecast at (£190k) at year end Car park income is lower than expected at £408.9K below budget, £145k relates to NCC (see above) the remainder relates to GYBC car parks which is forecast to be £200k below budget at year end . This position will be closely monitored going forward and action taken to improve the position where possible.
Support Services Recharges	396,090	0	0	0	396,090	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	25,036	0	0	0	25,036	0	
Total:	(980,183)	(1,283,424)	(1,071,924)	211,499	(810,950)	169,233	

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Revenues	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	661,518	552,098	549,923	(2,175)	650,518	(11,000)	The forecast underspend is offset by under/over spends on Customer Services, Benefits and Support Services.
Non-pay	276,081	233,815	243,254	9,439	276,081	0	
Gross Direct Income	(500,200)	(419,533)	(333,330)	86,203	(411,573)	88,627	A review of bad debts and subsequent write off has resulted in an under recovery of summons income of £129.5k however this is expected to be offset by a similar reduction in the bad debt provision at year end. There is an increase in NNDR Admin income of (£40.9)k
Net Direct Expenditure/(Income) Total:	437,399	366,380	459,847	93,467	515,026	77,627	
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:	879,769	366,380	459,847	93,467	957,396	77,627	
Total Customer Services:	(498,396)	(1,170,925)	(880,795)	290,130	(238,685)	259,711	

Property and Asset Management

Public Toilets	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	309,425	312,244	2,819	323,544	0	
Gross Direct Income	(4,000)	(3,333)	(2,181)	1,152	(4,000)	0	
Net Direct Expenditure/(Income) Total:	319,544	306,092	310,063	3,971	319,544	0	
Support Services Recharges	29,620	0	0	0	29,620	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	89,287	0	0	0	89,287	0	
Total:	438,451	306,092	310,063	3,971	438,451	0	No significant variances.

Repairs and Maintenance	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	428,707	426,323	487,928	61,605	487,257	58,550	This variance relates to the GYBS Partnership transfer and the resulting changes in the allocation of costs/savings over other cost centres budgets to reflect this. For example footway lighting below. 2018-19 GYBS Profit Sharing Income will not be received as budgeted.
Gross Direct Income	(249,000)	0	(998)	(998)	(209,000)	40,000	
Net Direct Expenditure/(Income) Total:	179,707	426,323	486,931	60,608	278,257	98,550	
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:	413,422	426,323	486,931	60,608	511,972	98,550	

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Footway Lighting	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	329,789	270,769	(59,020)	297,836	(57,074)	This underspend relates to the GYBS Partnership transfer and the resulting changes in the allocation of costs/savings over other cost centres budgets to reflect this. For example repairs and maintenance above.
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	354,910	329,789	270,769	(59,020)	297,836	(57,074)	
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	329,789	270,769	(59,020)	377,066	(57,074)	

Coast Protection	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	55,645	46,371	44,182	(2,189)	55,645	0	
Non-pay	60,295	34,468	504,728	470,260	530,609	470,314	Unbudgeted costs incurred for repair work at Scratby and a Hemsby option appraisal which should be recoverable below. Recovery of above costs from the Environment Agency.
Gross Direct Income	(550)	0	(464,275)	(464,275)	(464,275)	(463,725)	
Net Direct Expenditure/(Income) Total:	115,390	80,839	84,635	3,796	121,979	6,589	
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	80,839	84,635	3,796	477,922	6,589	

Community Centres	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	11,423	10,289	(1,134)	11,683	0	
Gross Direct Income	(3,152)	(2,749)	(3,346)	(597)	(3,152)	0	
Net Direct Expenditure/(Income) Total:	8,531	8,674	6,943	(1,731)	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	8,674	6,943	(1,731)	38,163	0	No significant variances.

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Construction Services	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	445	371	202	(169)	445	0	
Non-pay	53,766	29,797	29,642	(155)	52,377	(1,389)	
Gross Direct Income	(850)	(708)	0	708	(850)	0	
Net Direct Expenditure/(Income) Total:	53,361	29,460	29,844	384	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)	29,460	29,844	384	(444,873)	(1,389)	No significant variances.

Council Offices - Town Hall	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	146,616	151,266	4,650	168,856	2,000	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	166,856	146,616	151,266	4,650	168,856	2,000	
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:	166,856	146,616	151,266	4,650	168,856	2,000	No significant variances.

Council Offices - Greyfriars	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	81,396	86,184	4,788	91,196	(1,500)	
Gross Direct Income	0	0	(1,012)	(1,012)	0	0	
Net Direct Expenditure/(Income) Total:	92,696	81,396	85,173	3,777	91,196	(1,500)	
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	81,396	85,173	3,777	91,196	(1,500)	No significant variances.

Council Offices - Maritime House	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	41,130	45,226	4,096	47,206	1,500	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	45,706	41,130	45,226	4,096	47,206	1,500	
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	41,130	45,226	4,096	47,206	1,500	No significant variances.

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Council Offices - Catalyst Centre	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	11,332	19,579	8,247	23,200	8,700	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	14,500	11,332	19,579	8,247	23,200	8,700	
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	11,332	19,579	8,247	23,200	8,700	No significant variances.

Beach Huts	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	16,000	0	0	0	0	(16,000)	
Non-pay	7,000	0	16	16	0	(7,000)	
Gross Direct Income	(24,500)	0	0	0	0	24,500	
Net Direct Expenditure/(Income) Total:	(1,500)	0	16	16	0	1,500	
Support Services Recharges	2,370	0	0	0	0	(2,370)	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	870	0	16	16	0	(870)	No significant variances.

Easter Fayre	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	22,529	2,529	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	9,450	2,715	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	9,450	2,715	19,184	2,769	No significant variances.

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Markets	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	60,578	50,477	53,991	3,514	60,578	0	
Non-pay	197,734	162,150	160,383	(1,767)	197,734	0	
Gross Direct Income	(261,869)	(256,001)	(243,068)	12,933	(245,169)	16,700	Income from two day market fees is currently £10k lower than budget which is projected to increase to £12k at year-end. A further £4.5k fall in income is due to the food and craft fairs which have not taken place and this will rise to £4.7k by year-end.
Net Direct Expenditure/(Income) Total:	(3,557)	(43,374)	(28,694)	14,680	13,143	16,700	
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:	87,368	(43,374)	(28,694)	14,680	104,068	16,700	

Go Trade	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	32,413	27,011	22,706	(4,305)	32,413	0	
Non-pay	25,606	21,343	36,906	15,563	25,606	0	
Gross Direct Income	(37,995)	(31,662)	(41,132)	(9,470)	(37,995)	0	
Net Direct Expenditure/(Income) Total:	20,024	16,692	18,480	1,788	20,024	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:	20,024	16,692	18,480	1,788	20,024	0	No significant variances.

Bretts	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	23,985	24,793	808	28,782	0	
Gross Direct Income	(43,401)	(38,400)	(39,589)	(1,189)	(43,401)	0	
Net Direct Expenditure/(Income) Total:	(14,619)	(14,415)	(14,796)	(381)	(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)	(14,415)	(14,796)	(381)	(5,369)	0	No significant variances.

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Courts	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	9,887	11,649	1,762	11,555	0	
Gross Direct Income	(24,019)	(21,499)	(17,034)	4,465	(19,719)	4,300	
Net Direct Expenditure/(Income) Total:	(12,464)	(11,612)	(5,384)	6,228	(8,164)	4,300	
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)	(11,612)	(5,384)	6,228	4,256	4,300	No significant variances.

South Denes Energy Park	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	2,167	3,553	1,386	3,553	953	
Gross Direct Income	(2,600)	(2,167)	35,802	37,969	33,146	35,746	This under recovery of income relates to the Norfolk Infrastructure funding previously anticipated in previous years which will not now be received.
Net Direct Expenditure/(Income) Total:	0	0	39,356	39,356	36,699	36,699	
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	39,356	39,356	45,959	36,699	

Factory Units	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	50,450	47,849	(2,601)	54,382	(5,000)	
Gross Direct Income	(114,033)	(100,111)	(149,893)	(49,782)	(163,033)	(49,000)	The higher income, both to date and forecast, is due to rentals for the prior year being invoiced in the current financial year which were not included in the 2017-18 accounts.
Net Direct Expenditure/(Income) Total:	(54,651)	(49,661)	(102,044)	(52,383)	(108,651)	(54,000)	
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)	(49,661)	(102,044)	(52,383)	(88,731)	(54,000)	

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Corporate Estates	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	19	16	20	4	19	0	
Non-pay	409,718	373,354	459,025	85,671	486,270	76,552	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 £32.7k and water £18k 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)	(2,298,946)	(2,380,613)	(81,667)	(2,449,499)	(23,000)	Recharges for electricity and water costs mentioned above equate to (£87k) which is partly due the recovery of 17-18 costs being higher than previously anticipated. This figure however is reduced by £56k due to previous year adjustments and void properties and a further £8k due to the non recovery of monies from asset sales under £10k.
Net Direct Expenditure/(Income) Total:	(2,016,762)	(1,925,576)	(1,921,567)	4,009	(1,963,210)	53,552	
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:	(1,537,048)	(1,925,576)	(1,921,567)	4,009	(1,483,496)	53,552	

Minerva House	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	72,602	73,253	651	76,863	0	
Gross Direct Income	(36,600)	(36,233)	(38,022)	(1,789)	(36,600)	0	
Net Direct Expenditure/(Income) Total:	40,263	36,369	35,232	(1,137)	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	36,369	35,232	(1,137)	62,933	0	No significant variances.

Onians	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	2,354	466	(1,888)	2,825	0	
Gross Direct Income	(13,310)	(12,883)	(8,528)	4,355	(13,310)	0	
Net Direct Expenditure/(Income) Total:	(10,485)	(10,529)	(8,063)	2,466	(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	(10,529)	(8,063)	2,466	185	0	No significant variances.

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Property Services	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	565,531	453,831	462,806	8,975	565,531	0	
Non-pay	18,190	14,841	17,621	2,780	18,190	0	
Gross Direct Income	(22,060)	(18,383)	13,038	31,421	9,361	31,421	This under recovery of income relates to the Norfolk Infrastructure funding previously anticipated in previous years which will not now be received.
Net Direct Expenditure/(Income) Total:	561,661	450,289	493,465	43,176	593,082	31,421	
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:	151,941	450,289	493,465	43,176	183,362	31,421	

Beacon Park	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	328,227	278,401	293,884	15,484	318,822	(9,405)	
Gross Direct Income	(919,844)	(885,384)	(961,546)	(76,162)	(994,134)	(74,290)	Both the cumulative and forecast figures are due to the combination of a number of factors. Firstly, the under recovery of Norfolk Infrastructure funding previously anticipated in previous years which will not now be received £12k. Secondly, as LEP funding is (£58.5k) which is (£40k) above previous years estimates and (£18.5k) above 18-19 budgets. Finally, two leases being agreed at a higher rental fee after the budgets were set (£27k).
Net Direct Expenditure/(Income) Total:	(591,617)	(606,983)	(667,662)	(60,678)	(675,312)	(83,695)	
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)	(606,983)	(667,662)	(60,678)	(520,348)	(83,695)	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Property Building Services	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	0	0	0	0	
Non-pay	218,549	131,130	93,470	(37,660)	186,550	(31,999)	This is a new cost centre created to reflect the orders raised by the transferees which were previously included under the GYBS Partnership. The underspend consists of (£12k) for the staff who transferred to Norse and (£20k) for repairs and maintenance.
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	218,549	131,130	93,470	(37,660)	186,550	(31,999)	
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:	218,549	131,130	93,470	(37,660)	186,550	(31,999)	
Total Property and Asset Management:	225,483	(559,284)	(568,314)	(9,029)	257,736	32,253	

IT, Communications & Marketing

ICT	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	291,653	243,045	224,825	(18,220)	277,653	(14,000)	Vacancy saving forecast to total (£14k) by the yearend partially offset by agency costs.
Non-pay	879,198	267,869	316,885	49,016	966,642	87,444	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.
Gross Direct Income	0	0	(1,347)	(1,347)	0	0	
Net Direct Expenditure/(Income) Total:	1,170,851	510,914	540,363	29,449	1,244,295	73,444	
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:	(17,519)	510,914	540,363	29,449	55,925	73,444	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Communications	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	177,423	148,020	117,100	(30,920)	147,007	(30,416)	Staff vacancies & a secondment have resulted in a (£11.3k) saving which is forecast to be (£30k) by the year end.
Non-pay	21,986	21,238	15,689	(5,549)	21,986	0	
Gross Direct Income	0	0	(1,868)	(1,868)	0	0	
Net Direct Expenditure/(Income) Total:	199,409	169,258	130,922	(38,336)	168,993	(30,416)	
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)	169,258	130,922	(38,336)	(33,007)	(30,416)	

Print and Design	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	41,459	34,549	34,816	267	41,459	0	There is a (£15k) underspend on computer equipment at P10 which is forecast to be (£10k) at year end.
Non-pay	62,447	52,039	29,957	(22,082)	52,447	(10,000)	
Gross Direct Income	(12,500)	(10,416)	(5,868)	4,548	(12,500)	0	
Net Direct Expenditure/(Income) Total:	91,406	76,172	58,906	(17,266)	81,406	(10,000)	
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)	76,172	58,906	(17,266)	(10,754)	(10,000)	

Tourism	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	175,458	148,426	137,715	(10,711)	160,458	(15,000)	Vacancy saving forecast to total (£15k) at year end
Non-pay	380,764	339,816	321,537	(18,279)	380,764	0	An underspend of (£14k) on advertising and (£13k) on tickets for resale and various other smaller savings are partially offset by a £25k overspend on events.
Gross Direct Income	(282,963)	(201,224)	(168,524)	32,700	(261,673)	21,290	The reimbursement of costs from GYTA is forecast to be down by £21.3k at the year end, currently this is £5.3k down against budget at P10. Advertising income is also £11.9k below budget at P10 along with ticket commission £4.7k and ticket sales £3.7k.
Net Direct Expenditure/(Income) Total:	273,259	287,018	290,728	3,710	279,549	6,290	
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	287,018	290,728	3,710	520,739	6,290	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Civic and Portering	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	147,052	122,678	106,152	(16,526)	125,052	(22,000)	Vacancy savings partially offset by agency costs below Agency costs incurred against vacancy saving above.
Non-pay	48,741	46,826	57,474	10,648	60,491	11,750	
Gross Direct Income	(8,500)	(7,083)	(1,702)	5,381	(3,500)	5,000	
Net Direct Expenditure/(Income) Total:	187,293	162,421	161,924	(497)	182,043	(5,250)	
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)	162,421	161,924	(497)	(7,557)	(5,250)	No significant variances.

Mayor	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	5,873	6,108	235	7,051	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	7,051	5,873	6,108	235	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	5,873	6,108	235	7,051	0	No significant variances.

Events	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	0	0	909	909	0	0	
Non-pay	7,798	5,616	3,564	(2,052)	7,798	0	
Gross Direct Income	(12,000)	(11,667)	(17,944)	(6,277)	(12,000)	0	
Net Direct Expenditure/(Income) Total:	(4,202)	(6,051)	(13,472)	(7,421)	(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	(6,051)	(13,472)	(7,421)	97,338	0	No significant variances.

Total IT, Communications and Marketing:	595,667	1,205,606	1,175,479	(30,126)	629,735	34,068	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Environmental Services

Environmental Health	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	1,053,728	884,933	767,369	(117,564)	928,259	(125,469)	Vacancies have resulted in an underspend of (£65k) to date which is forecast to be (£125k) at the year end.
Non-pay	736,878	697,333	742,311	44,979	794,027	57,149	The overspend is mainly due to demolition costs at Hemsby of £82k, although the majority of this has been funded from the Environment Agency grant funding as highlighted below. Statutory funeral costs are (£30k) underspent compared to the level budgeted.
Gross Direct Income	(112,624)	(96,765)	(143,757)	(46,992)	(179,979)	(67,355)	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	1,485,500	1,365,923	(119,578)	1,542,307	(135,675)	
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	1,485,500	1,365,923	(119,578)	1,839,258	(135,675)	

Selective Licensing	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	76,746	58,374	56,528	(1,846)	77,854	1,108	
Non-pay	13,803	13,152	15,604	2,452	16,363	2,560	
Gross Direct Income	(141,460)	(48,096)	(8,890)	39,206	(44,100)	97,360	Landlords license scheme was postponed until January 2019, so the majority of the fee income will now be received in 2019/20 to fund this service for the 5 years.
Net Direct Expenditure/(Income) Total:	(50,911)	23,429	63,242	39,813	50,117	101,028	
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	23,429	63,242	39,813	101,028	101,028	

Grounds Maintenance	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	560,700	555,405	559,667	4,262	573,903	13,203	Additional tree works £14k have been recharged to NCC as highlighted below.
Gross Direct Income	(38,950)	(32,458)	(60,075)	(27,617)	(62,350)	(23,400)	(£22k) for additional tree works and an extra grass cut have been charged to NCC.
Net Direct Expenditure/(Income) Total:	521,750	522,947	499,593	(23,354)	511,553	(10,197)	
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:	665,492	522,947	499,593	(23,354)	655,295	(10,197)	

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Street Cleansing	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 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	875,483	879,174	3,691	875,546	0	
Gross Direct Income	0	0	0	0	0	0	
Net Direct Expenditure/(Income) Total:	875,546	875,483	879,174	3,691	875,546	0	
Support Services Recharges	50,490	0	0	0	50,490	0	
IAS19 Accounting Adjustment	0	0	0	0	0	0	
Capital Charges	0	0	0	0	0	0	
Total:	926,036	875,483	879,174	3,691	926,036	0	No significant variances.

Waste Management	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	37,589	37,753	26,591	(11,162)	25,608	(11,981)	Recycling officer scheme ended earlier due to redeployment as part of departmental restructure resulting in a saving of (£11k).
Non-pay	2,520,085	2,444,442	2,407,799	(36,644)	2,431,619	(88,466)	Waste disposal costs have a favourable variance of (£25k) year to date and full year forecast of (£88k) as there is a decrease in tonnage being collected due to the national trend of product packaging reducing and the hot summer reducing the amount of garden waste collected. This is offset by a reduction in income as highlighted below.
Gross Direct Income	(1,357,890)	(1,197,291)	(1,152,830)	44,461	(1,245,247)	112,643	The forecast variance reflects an increase in bulk waste collection income of (£20k) year-to-date, which is forecast to be a (£25k) for the full year. The garden waste scheme has not increased as expected from the recycling officer initiative, resulting in an adverse variance of £57k to date and a full year forecast of £102k. Recycling credits are also £37k less than budget due to the reduction in tonnage collected.
Net Direct Expenditure/(Income) Total:	1,199,784	1,284,904	1,281,560	(3,344)	1,211,980	12,196	
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:	1,418,994	1,284,904	1,281,560	(3,344)	1,431,190	12,196	

Total Environmental Services:	4,985,455	4,192,264	4,089,491	(102,773)	4,952,807	(32,648)	
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Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2018/2019

Finance

Finance	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Gross Direct Expenditure:							
Pay	515,419	435,630	427,540	(8,090)	488,398	(27,021)	Staff vacancies have resulted in a (£8k) saving year-to-date, which is forecast to be (£27k) by the year end.
Non-pay	382,894	367,002	363,906	(3,096)	390,569	7,675	
Gross Direct Income	(20,000)	(20,000)	(1,347)	18,653	(10,000)	10,000	
Net Direct Expenditure/(Income) Total:	878,313	782,632	790,099	7,468	868,967	(9,346)	
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:	37,143	782,632	790,099	7,468	27,797	(9,346)	
Total Finance:	37,143	782,632	790,099	7,468	27,797	(9,346)	
Grand Totals:	11,191,416	8,920,066	9,059,710	139,644	11,584,314	392,898	

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Period 10 2018/2019

	Original Budget 2018/19 £	Current Budget 2018/19 £	P10 YTD Budget 2018/19 £	P10 YTD actual 2018/19 £	P10 YTD actual Variance £	Full Year Forecast £	Full Year Forecast Variance £
Employee	10,225,701	10,486,337	8,503,963	8,208,848	(295,116)	10,142,538	(343,799)
Premises	5,882,037	5,549,467	5,252,012	5,981,907	729,894	6,126,804	577,337
Transport	148,941	150,244	126,694	126,116	(578)	165,521	15,277
Supplies & Services	4,392,400	4,886,304	4,028,910	4,832,949	804,040	5,065,064	178,760
Third Party Payments	2,874,252	3,203,338	2,535,086	2,590,717	55,631	3,310,375	107,037
Transfer Payments	29,269,822	29,269,822	24,520,965	21,786,641	(2,734,324)	29,081,244	(188,578)
Support Services	136,400	136,400	124,917	114,420	(10,497)	132,400	(4,000)
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	8,097,701	(2,370)
Income	(42,665,876)	(42,865,290)	(36,172,481)	(34,581,887)	1,590,594	(42,812,056)	53,234
	10,587,560	11,191,416	8,920,066	9,059,710	139,644	11,584,314	392,898

Appendix D - General Fund Capital Programme - Detail - 2018/19 Period 10

Services & Projects	Expenditure £000					Revised 1819 Financing - £000			
	Original Budget 1819	Revised Budget 1819	Actuals Period 10 2018/19	Variances	Forecast 2018/19	Borrowing	Grants & Contributions	Reveue/ Earmarked Reserves	Capital Receipts
Neighbourhood Management									
Childrens Playground Refurbishment	£47	£56	£9	(£47)	£56	£56	£0	£0	£0
Cobholm Skate Park	£100	£100	£0	(£100)	£0	£75	£0	£0	£25
Wellesley CCTV	£0	£15	£0	(£15)	£0	£15	£0	£0	£0
Total: Neighbourhood Management	£147	£171	£9	(£162)	£56	£146	£0	£0	£25
Customer Services									
Rebuilding sections of Factory Rd/Belvedere Rd/Nth Denes Rd Gt Yarmouth Cemetery Wall	£35	£15	£9	(£6)	£9	£15	£0	£0	£0
St Nicholas Minster West Boundary Wall	£90	£96	£1	(£95)	£20	£96	£0	£0	£0
New cremators	£0	£40	£1	(£39)	£1	£40	£0	£0	£0
Replacement P&D Machines	£107	£107	£0	(£107)	£107	£107	£0	£0	£0
Parking Services - handheld devices (Rialto Civil enforcement)	£0	£21	£0	(£21)	£0	£21	£0	£0	£0
Total: Customer Services	£232	£279	£11	(£268)	£137	£279	£0	£0	£0
Inward Investment									
Marina Centre Refurbishment	£5,739	£5,730	£3	(£5,727)	£123	£5,730	£0	£0	£0
33 King Street - THI & Preservation Trust project (REFCUS)	£0	£400	£327	(£73)	£400	£41	£359	£0	£0
The Waterways	£1,888	£2,371	£1,295	(£1,076)	£2,000	£604	£1,767	£0	£0
Total: Inward Investment	£7,626	£8,501	£1,625	(£6,877)	£2,523	£6,375	£2,126	£0	£0
Housing									
Disabled Facilities Grant	£800	£1,107	£932	(£175)	£1,107	£0	£1,107	£0	£0
Better Care Fund	£0	£7	£0	(£7)	£7	£0	£7	£0	£0
Empty Homes	£719	£719	£0	(£719)	£0	£719	£0	£0	£0
Homes for Health	£400	£400	£0	(£400)	£0	£0	£0	£400	£0
Norfolk & Waveney Equity Loan Scheme	£8	£50	£40	(£10)	£50	£0	£50	£0	£0
Emergency Home Improvement Loans	£40	£36	£19	(£17)	£36	£0	£0	£0	£36
Total: Housing	£1,967	£2,319	£991	(£1,328)	£1,200	£719	£1,164	£400	£36
IT, Communications & Marketing									
ICT Investment to deliver GYBC ICT Strategy	£291	£291	£50	(£241)	£288	£291	£0	£0	£0
Postroom Scanners	£0	£2	£3	£1	£3	£2	£0	£0	£0
Total: IT, Communications & Marketing	£291	£292	£53	(£240)	£291	£292	£0	£0	£0
Property & Asset Management									
Public Toilet Refurbishment Programme	£160	£165	£26	(£139)	£165	£165	£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	£24	(£79)	£103	£103	£0	£0	£0
Esplande Resurfacing	£336	£331	£0	(£331)	£0	£331	£0	£0	£0
Pops Meadow, Fiskes opening Gorleston CPO	£0	£5	£1	(£3)	£5	£5	£0	£0	£0
Beach Huts	£140	£270	£38	(£232)	£125	£270	£0	£0	£0
Cycle Shed	£0	£42	£0	(£42)	£42	£0	£0	£42	£0
Gorleston Paddling Pool /Splash Pad	£0	£400	£322	(£78)	£400	£400	£0	£0	£0
Beacon Park LATC - Phase 1/ Equinox	£4,335	£7,335	£1,000	(£6,335)	£2,700	£7,335	£0	£0	£0
Beacon Park Projects	£1,500	£1,500	£95	(£1,405)	£500	£1,500	£0	£0	£0
Market Place Redevelopment	£0	£1,200	£0	(£1,200)	£0	£1,200	£0	£0	£0
Energy Park - South Denes	£2,274	£2,320	£143	(£2,178)	£600	£684	£1,636	£0	£0
Total: Property & Asset Management	£8,896	£13,722	£1,648	(£12,074)	£4,691	£12,045	£1,636	£42	£0
Overall Total	£19,159	£25,285	£4,337	(£20,948)	£8,897	£19,856	£4,926	£442	£61