

Report to: Policy and Resources Committee 22 March 2022

Subject: 2021/22 Period 10 Budget Monitoring Report

Report by: Financial Services Manager

RECOMMENDATIONS

It is recommended that Members note the content of the report and the revised forecast for 2021/22.

1. INTRODUCTION

- 1.1. This report compares the actual expenditure and income position at the end of January 2022 to the general fund budget for 2021/22 and presents a forecast position for the current year.
- 1.2. The original base budget for 2021/22 was approved by Council in February 2021 and assumed a transfer from the general reserves of £111,916, since then the base budget has been updated to reflect in year budget virements resulting in a £111,077 requirement from reserves. This provides an updated forecast for the current year compared to this position.
- 1.3. This report gives the position for the year to the end of January 2022 and forecast outturn against this, adjusted for in year approved budget movements from reserves. The position also reflects the latest forecast of the financial impact of Covid in the current financial year.

2. BUDGET MONITORING POSITION – REVENUE

- 2.1. The General Fund Summary at Appendix A shows the high level budget monitoring position at 31 January 2022. In summary, the full year forecast shows a surplus position of £249k (compared to the budgeted deficit of £112k), although this is prior to any requests for earmarking of year end underspends where for example there is no budget in the 2022/23, these requests will be considered as part of the outturn reporting position.
- 2.2. Appendices A and B provide commentary on the more significant variances (+/- £10,000 full year) identified from the budget monitoring process carried out between finance and services for the position at the end of period ten and where there is anticipated yearend under/overspend. Appendix C provides a summary of the general fund service income and expenditure by type (e.g. employee costs).
- 2.3. The service forecasts included at Appendix A and B include estimates of the impact to the service budgets of Covid. These will include additional spend in response to Covid along with reduced income and rental streams where applicable.

- 2.4. The employee turnover report to the end of period 10 is 16.04% (in comparison to period 4 which was reported as 10.93% and 2020/21 for the same period which was 7.6%. It should be noted that in 2020/21 there were 41 leavers and 64 employees have left to date in 2021/22). The leavers in the current year includes posts recruited to for the Covid response where post holders have returned to substantive employment. Employee turnover is the total number of leavers as a percentage of the average head count of employees over the period. In financial terms turnover will result in underspends against direct employee related budget, for example pay, NI and pension when posts become vacant up to the point of recruitment. Turnover savings will be also be accrued from restructuring and where there have been significant delays in-between a post becoming vacant and then being filled. Some of the in-year vacancy savings will be offset using agency and interim appointments. Overall, for the period to the end of January there is an underspend of (£486k) of direct employee costs (per Appendix C) although an element of this will be the impact of the pay award for the 2021/22 financial year which has only recently been confirmed at 1.75% and will be reflected in the outturn position for the year. The detail of the more significant pay variance will have been reported in the detail included at appendix B.
- 2.5. The Council forecast includes £25.5m costs in relation to Covid (as per detail in Appendix B) including £22.8m payments to businesses of additional restriction grants, restart grants and Omicron Hospitality and Leisure grants for the year. These payments are fully funded and are part of the forecast Covid income of £25.5m recognised in 2021/22. The £1m of Covid funding carried forward in earmarked reserves at the end of last year is largely forecast to be spent by the yearend.
- 2.6. The Council have continued to pay out Covid business grants and as of 28 February 2022 the following amounts had been paid out:

	Spend to date in 2122 (£)	Total Spend (£)
Local Restrictions Support Grants, excluding Restart Grants	1,140,819	16,914,237
Restart Grants	10,934,746	10,934,746
Omicron Business Grants	1,036,743	1,036,743
Additional Restriction Grants *	1,564,798	3,073,153

The funding and the costs in relation to the Additional Restriction Grants are reflected in the Council's income and expenditure as they are responsible for the awarding criteria for the grants. They are therefore included in Appendix A and B. Under accounting conventions, the Council acts as an agent of the Government in administering the other grants and so the income and expenditure is not recognised as that of the Councils so is not included.

- 2.7. The overall financial impact of Covid is being monitored monthly and is used to inform the returns to MHCLG on the impact to the financial position of the Council. Where known, the impact has been included in the budget monitoring position as detailed in the appendices to the report.

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 update use of reserves figure where applicable.

Budget Area	Full Year Current Budget £'000	Full Year Forecast £'000	Total Estimated Full Year Effect £'000
Service Area	13,764	13,267	(497)
Non-Service Areas	(11,205)	(11,182)	23
Use of Reserves	(2,448)	(2,334)	115
Total (Surplus)/Deficit	111	(249)	(360)

- 3.2. 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 PROGRAMME

- 4.1. The revised General Fund Capital Programme for 2021/22 is £48.3m as reported to Full Council on 22nd February 2022 and this is summarised under Appendix D. To the end of January 2022, expenditure totalling £17.484m had been incurred.

- 4.2. Not all of the Capital Programme budget of £48.3m will be spent by the end of the financial year as a number of the budgets included are established to fund projects across financial years. Budgets that cover several financial years include the following projects:

- Health and Leisure Centre Redevelopment
- Market place Redevelopment
- North Quay Development
- Winter Gardens
- South Denes Energy Park

- 4.3. The budget also includes provision for Town Deal and Future High Streets projects, some of which are still subject to full business cases being approved.

- 4.4. The forecast capital expenditure for 2021/22 at the end of month 10 is £24.9m, with the remaining £23.4m expected to be utilised in 2022/23 and future years.

5. CONCLUSIONS

- 5.1. The revenue budget is showing a forecast full year underspend of £249k although this is before the allowance of carry forward unspent budgets to 2022/23 for ongoing commitments. The overall financial position will continue to be closely monitored and will inform the outturn position for the year including any requests for the carry forward of budget underspends for current and ongoing commitments where appropriate. The timing of the use of reserves in the year will be considered as part of the consideration of the overall outturn position reported to members later in the year.

- 5.2. The capital 2021/22 budget stands at £48.3m as at month 10 and where capital project budget remain unspent at the year end, these will be carried forward to 2022/23.

6. FINANCIAL IMPLICATIONS AND RISKS

- 6.1. The details within Appendices A and B to this report highlight the significant variances including those that are estimated to result in a full year impact.

- 6.2. The continued rise in energy prices will put pressure on both revenue and capital budgets and the demand for services. Whilst the budgets are put together within a robust framework and capital budgets include an element of contingency, the level of contingency needs to remain under review, in order to mitigate any short term impact where applicable recommendations will be made as part of the outturn report.
- 6.3. The overall position for 2021/22 will continue to be monitored and the final budget monitoring report for the year will be reported to Management team and Members in July 2022.

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 2021/2022

	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £	Comments
Net Cost of Services						
Executive	4,108,536	5,018,978	(6,067,199)	4,643,572	(375,406)	See Appendix B for details of significant variances.
Housing	1,158,059	1,122,592	1,437,814	1,107,313	(15,279)	
Inward Investment	1,205,607	1,560,561	(3,805,142)	1,376,756	(183,805)	
Planning and Growth	427,075	468,238	500,446	549,938	81,700	
Customer Services	(545,453)	(623,761)	(580,190)	(664,293)	(40,532)	
Property and Asset Management	167,560	338,653	(832,078)	537,713	199,060	
Communications, Marketing and Events	777,164	764,835	651,807	761,839	(2,996)	
Environmental Services	5,063,126	5,114,194	4,405,569	4,953,967	(160,227)	
	12,361,674	13,764,290	(4,288,973)	13,266,805	(497,485)	
Non Service Expenditure/Income						
Recharge to HRA	(1,914,393)	(2,169,144)	0	(2,169,144)	0	
Loan Interest Payable	1,229,995	1,229,995	488,741	1,260,395	30,400	Increased broker fees due to volume of treasury management transactions due to use of short term loans.
Interest Receivable	(58,967)	(58,967)	(61,370)	(76,967)	(18,000)	
Capital Charges Reversal	(2,196,310)	(2,196,310)	(6,239,864)	(2,196,310)	0	
Revenue Contribution to Capital	0	26,000	0	26,000	0	
Transfers to/(from) Earmarked Reserves	(946,958)	(2,448,635)	497,250	(2,333,602)	115,033	
Transfers to Business Rates Reserve for Impact between years						
Transfers to General Reserve	0		0			
Pension Back Funding	2,126,769	2,126,769	1,780,632	2,126,769	0	
Parish Precepts & Concurrent Grants	539,586	539,586	544,510	549,434	9,848	
Provision for Loan Repayment (MRP)	1,558,000	1,558,000	0	1,558,000	0	
Accounting Adjustments - soft loans, acc absences	0	0	0	0	0	
Vacancy Management & Apprenticeship Levy	(279,222)	47,751	33,572	47,751	0	
	58,500	(1,344,955)	(2,956,530)	(1,207,674)	137,281	
Income						
Council Tax - Parishes	(519,506)	(519,506)	(519,506)	(519,506)	0	
Council tax - Borough	(4,865,925)	(4,865,925)	519,506	(4,865,925)	0	
Business Rates	(4,507,153)	(4,507,153)	(4,059,162)	(4,507,153)	0	
Revenue Support Grant	(2,073,588)	(2,073,588)	(1,741,814)	(2,073,588)	0	
New Homes Bonus	(38,766)	(38,766)	(38,766)	(38,766)	0	
Other Grants	(303,320)	(303,320)	(136,336)	(303,320)	0	
	(12,308,258)	(12,308,258)	(5,976,078)	(12,308,258)	0	
(Surplus)/Deficit	111,916	111,077	(13,221,582)	(249,127)	(360,204)	Before 2021/22 carry forward requests.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

Note 1 Significant variances requiring commentary:

Significant variances of +/- £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	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	669,143	661,124	548,875	664,624	3,500
Non-pay	19,298	19,298	10,210	13,298	(6,000)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	688,441	680,422	559,085	677,922	(2,500)
Support Services Recharges	(688,420)	(688,420)	0	(688,420)	0
Capital Charges	0	0	0	0	0
Total:	21	(7,998)	559,085	(10,498)	(2,500)

No significant variances.

Legal	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	470,805	470,805	392,338	510,805	40,000
Gross Direct Income	(35,000)	(35,000)	(12,938)	(13,000)	22,000
Net Direct Expenditure/(Income) Total:	435,805	435,805	379,400	497,805	62,000
Support Services Recharges	(435,810)	(435,810)	0	(435,810)	0
Capital Charges	0	0	0	0	0
Total:	(5)	(5)	379,400	61,995	62,000

Additional Legal Charges above contract value.
Expected income based on actuals at Q3.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

Equinox	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	26,757	38,450	38,450
Non-pay	92,620	92,620	41,323	44,978	(47,642)
Gross Direct Income	(92,620)	(92,620)	(94,496)	(124,541)	(31,921)
Net Direct Expenditure/(Income) Total:	0	0	(26,416)	(41,113)	(41,113)
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	(26,416)	(41,113)	(41,113)

Equinox Officer costs recovered from Equinox Enterprises Ltd in full. Budgets forecast revised to reflect expenditure in year relating to the company. Budget Forecast revised to reflect all income received in year. Income offsets expenditure recharged as per SLA agreement with Equinox Enterprises Ltd. Surplus income funds other officer time within the Council services as per the SLA.

Corporate Costs	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	181,801	190,371	177,074	185,191	(5,180)
Gross Direct Income	0	0	(4,820)	(4,820)	(4,820)
Net Direct Expenditure/(Income) Total:	181,801	190,371	172,253	180,371	(10,000)
Support Services Recharges	(181,810)	(181,810)	0	(181,810)	0
Capital Charges	0	0	0	0	0
Total:	(9)	8,561	172,253	(1,439)	(10,000)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

COVID-19 costs	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	764,953	643,315	957,397	192,444
Non-pay	50,000	23,755,448	14,738,316	24,616,321	860,873
Gross Direct Income	(745,722)	(24,271,123)	(24,834,555)	(25,521,134)	(1,250,011)
Net Direct Expenditure/(Income) Total:	(695,722)	249,278	(9,452,924)	52,584	(196,694)
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	(695,722)	249,278	(9,452,924)	52,584	(196,694)

Original budget did not include the continuation of the Additional Restriction Grants in 2122 , Restart Grants at £16m, Omicron Hospitality and Leisure grants at £4.8m and Test & Trace isolation payments at £638k, all to be spent by year end. In addition to this the original budget did not include £618k of 2122 Contain Outbreak Management Fund (COMF) spend, £212k of Welcome back expenditure and £222k of other covid related expenditure, all forecasted to year end. This is matched by income below. The costs also recognises spend against funds held in earmarked reserves.

As noted above the income includes £1.9m Additional Restriction Grant funding, £16m Restart Grants and £4.8m Omicron grants, which were not included within the original budget, £618k COMF funding, £195k New Burdens Funding, £224k Sales Fees and Charges Compensation forecast for quarter 1 of 2021/22 and £212k of Welcome Back funding claimed in arrears during 2122 financial year. The Income budget of £746k originally was based on Tranche 5 funding only.

Finance	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	652,895	631,700	493,815	600,300	(31,400)
Non-pay	370,816	370,816	283,657	345,374	(25,442)
Gross Direct Income	(5,000)	(5,000)	(13,353)	(13,500)	(8,500)
Net Direct Expenditure/(Income) Total:	1,018,711	997,516	764,119	932,174	(65,342)
Support Services Recharges	(1,018,710)	(1,018,710)	0	(1,018,710)	0
Capital Charges	0	0	0	0	0
Total:	1	(21,194)	764,119	(86,536)	(65,342)

Vacancies within the department including maternity leave
Underspend on Internal Audit Costs, partly due to re-profiling of audits.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

North Quay/Conge Project	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	0	51,174	0	0
Gross Direct Income	0	0	(54,685)	0	0
Net Direct Expenditure/(Income) Total:	0	0	(3,511)	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	(3,511)	0	0

ICT	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	417,018	405,926	272,930	349,321	(56,605)
Non-pay	778,791	778,791	346,040	801,996	23,205
Gross Direct Income	0	0	(545)	0	0
Net Direct Expenditure/(Income) Total:	1,195,809	1,184,717	618,425	1,151,317	(33,400)
Support Services Recharges	(1,238,710)	(1,238,710)	0	(1,238,710)	0
Capital Charges	42,896	42,896	0	42,896	0
Total:	(5)	(11,097)	618,425	(44,497)	(33,400)

Variance reflects vacancies within the department.
Microsoft licenses have significantly increased in cost above the level budgeted for.

Member Services	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	185,480	180,803	143,560	172,803	(8,000)
Non-pay	329,397	342,397	256,955	342,611	214
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	514,877	523,200	400,515	515,414	(7,786)
Support Services Recharges	(514,880)	(514,880)	0	(514,880)	0
Capital Charges	0	0	0	0	0
Total:	(3)	8,320	400,515	534	(7,786)

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

Corporate Strategy	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	89,656	87,003	38,766	47,003	(40,000)
Non-pay	4,420	4,420	1,248	4,420	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	94,076	91,423	40,015	51,423	(40,000)
Support Services Recharges	(94,070)	(94,070)	0	(94,070)	0
Capital Charges	0	0	0	0	0
Total:	6	(2,647)	40,015	(42,647)	(40,000)

A vacancy within the service since the start of the year which is expected to continue for full year pending review of role.

Elections	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	163,467	160,139	140,973	157,639	(2,500)
Non-pay	122,653	122,653	153,543	151,671	29,018
Gross Direct Income	(114,700)	(114,700)	(185,058)	(141,200)	(26,500)
Net Direct Expenditure/(Income) Total:	171,420	168,092	109,458	168,110	18
Support Services Recharges	30,960	30,960	0	30,960	0
Capital Charges	0	0	0	0	0
Total:	202,380	199,052	109,458	199,070	18

Spend occurred in first quarter of the year will be recovered from Cabinet Office once the claim is finalised. No over or under spend expected at year end.

Human Resources	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	411,525	406,362	349,837	371,862	(34,500)
Non-pay	48,896	48,896	38,715	42,807	(6,089)
Gross Direct Income	0	0	(16,181)	0	0
Net Direct Expenditure/(Income) Total:	460,421	455,258	372,371	414,669	(40,589)
Support Services Recharges	(460,420)	(460,420)	0	(460,420)	0
Capital Charges	0	0	0	0	0
Total:	1	(5,162)	372,371	(45,751)	(40,589)

HR Manager vacancy for most of current year plus turnover in the team.

Total Executive:	(493,335)	417,108	(6,067,199)	41,702	(375,406)
Total Executive excluding capital charges and recharges:	4,065,639	4,976,082	(6,067,199)	4,600,676	(375,406)
Total Executive excluding recharges:	4,108,535	5,018,978	(6,067,199)	4,643,572	(375,406)

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22**Housing**

Housing Needs	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	666,648	646,577	715,019	848,226	201,649
Non-pay	339,114	339,114	946,943	730,847	391,733
Gross Direct Income	(258,410)	(258,410)	(638,899)	(764,706)	(506,296)
Net Direct Expenditure/(Income) Total:	747,352	727,281	1,023,063	814,367	87,086
Support Services Recharges	321,700	321,700	0	321,700	0
Capital Charges	19,013	19,013	0	19,013	0
Total:	1,088,065	1,067,994	1,023,063	1,155,080	87,086

Increased temporary staffing levels to reach the current service demand. Pay costs are being met from the Homelessness reserve.

Bed & Breakfast and Temporary Accommodation spend is forecast to exceed the original budget allocation for 2021/22. These are demand led services, which have received increased requests year to date and have been subject to increased summer accommodation price rises. Income recovery figures have also increased to partly offset the overspend as per below.

Increased income recovery from B&B and temporary accommodation in line with increased service demand as per above. Increased grant monies received to aid expenditure relating to homelessness and to support increased staffing levels.

Housing Strategy	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	176,136	171,699	113,493	128,493	(43,206)
Non-pay	43,545	43,545	199,531	165,705	122,160
Gross Direct Income	0	0	0	(105,000)	(105,000)
Net Direct Expenditure/(Income) Total:	219,681	215,244	313,024	189,198	(26,046)
Support Services Recharges	88,170	88,170	0	88,170	0
Capital Charges	22,603	22,603	0	22,603	0
Total:	330,454	326,017	313,024	299,971	(26,046)

Reduced staff pay costs forecast, due to staff vacancies in year.

An increased non pay forecast as a result of Housing scheme abortive costs (£105k). Projects had been considered to increase homelessness accommodation, but were aborted due to being unfeasible. These abortive costs will be supported by the homelessness reserve. Further increase of £17k due of temporary agency staff being used to cover prior vacancies.

Homelessness grant funding used to support abortive costs as per the above.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

Traveller's Site/Gapton Hall	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	58,435	58,435	50,620	58,735	300
Non-pay	55,000	55,000	164,917	167,400	112,400
Gross Direct Income	(67,231)	(67,231)	(132,064)	(194,000)	(126,769)
Net Direct Expenditure/(Income) Total:	46,204	46,204	83,473	32,135	(14,069)
Support Services Recharges	37,140	37,140	0	37,140	0
Capital Charges	0	0	0	0	0
Total:	83,344	83,344	83,473	69,275	(14,069)

This site is now managed by GYBC. Costs are forecast to exceed original budget allocation due to increased maintenance costs year to date. Increased costs also as a result of increased investment into the site, such as the installation of CCTV, a new community cabin and landscaping improvements. Increased costs partly mitigated by Community Champions Funding below.

Increased rental income collection forecast for 2021/22. Grant funding of £92k received to support the development of the site, grant to offset increased non pay costs above.

Better Care Fund (NEW)	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	101,077	97,869	74,485	87,148	(10,721)
Non-pay	26,235	26,235	1,354	4,806	(21,429)
Gross Direct Income	(145,216)	(145,216)	(150,214)	(145,216)	0
Net Direct Expenditure/(Income) Total:	(17,904)	(21,112)	(74,375)	(53,262)	(32,150)
Support Services Recharges	55,620	55,620	0	55,620	0
Capital Charges	0	0	0	0	0
Total:	37,716	34,508	(74,375)	2,358	(32,150)

Reduced staff pay cost forecast due to staff vacancies in year.

Reduced non-pay costs forecast, due to reduced service demand following COVID-19. Budget underspends to be carried forward to support the future service need and utilise 2021/22 partner contributions.

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Safe at Home	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	279,548	271,798	193,739	231,865	(39,933)
Non-pay	67,638	67,638	33,821	43,571	(24,067)
Gross Direct Income	(226,077)	(226,077)	(134,036)	(192,177)	33,900
Net Direct Expenditure/(Income) Total:	121,109	113,359	93,523	83,259	(30,100)
Support Services Recharges	94,710	94,710	0	94,710	0
Capital Charges	0	0	0	0	0
Total:	215,819	208,069	93,523	177,969	(30,100)
Total Housing:	1,755,398	1,719,932	1,437,814	1,704,653	(15,279)
Total Housing excluding capital charges and recharges:	1,116,442	1,080,976	1,437,814	1,065,697	(15,279)
Total Housing excluding recharges:	1,158,058	1,122,592	1,437,814	1,107,313	(15,279)

Reduced staff pay cost forecast due to staff vacancies in year.
Reduced non-pay costs as a result of reduced staffing levels and reduced job completions. This is also reflected in reduced income received below.
Reduced estimated income following Covid-19 limitations reducing workflows. For example, contractor availability and delays in sourcing materials.

Inward Investment

Project Management Office	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	173,894	165,147	173,894	0
Non-pay	0	1,702	855	1,702	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	175,596	166,002	175,596	0
Support Services Recharges	0	89,551	0	89,551	0
Capital Charges	0	0	0	0	0
Total:	0	265,147	166,002	265,147	0

No significant variances.

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Projects and Programmes	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	259,445	150,005	128,054	150,005	0
Non-pay	4,159	2,457	56,926	58,657	56,200
Gross Direct Income	0	0	(56,200)	(56,200)	(56,200)
Net Direct Expenditure/(Income) Total:	263,604	152,462	128,780	152,462	0
Support Services Recharges	218,850	129,299	0	129,299	0
Capital Charges	0	0	0	0	0
Total:	482,454	281,761	128,780	281,761	0

Project expenditure for the Learning Hub, which was not within the original 2021/22 base budget, is fully recovered as per the line below.

Project income for the Learning Hub in 2122, has been added to the budget forecast as this covers expenses made on the above line.

Future High Street Fund	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	6,699	8,428	6,699	0
Gross Direct Income	0	0	(5,741,649)	0	0
Net Direct Expenditure/(Income) Total:	0	6,699	(5,733,221)	6,699	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	6,699	(5,733,221)	6,699	0

MHCLG grant income for Future high streets, will be used for capital.

Offshore Wind Project	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	50,069	50,069	40,887	49,150	(919)
Non-pay	0	0	76,500	63,100	63,100
Gross Direct Income	(50,069)	(50,069)	21,042	(112,250)	(62,181)
Net Direct Expenditure/(Income) Total:	0	0	138,429	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	138,429	0	0

Budget forecast has been revised as the Offshore marketing Manager position has been extended, post is funded by grant income below.

Budget forecast has been revised to show project marketing expenditure in year. All costs fully recovered as per the line below.

Income from the Innovation project and Enterprise Zone Pot B funding, which funds the pay and non pay costs above.

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Inclusion Project (ESF)	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	4,481	3,926	1,150	582	(3,344)
Non-pay	0	0	130	0	0
Gross Direct Income	0	0	71,687	0	0
Net Direct Expenditure/(Income) Total:	4,481	3,926	72,968	582	(3,344)
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	4,481	3,926	72,968	582	(3,344)

Grant claim 12 and 13 for this project will be paid by year end 2021/22 and clear the outstanding grant income due for this project.
No significant variances.

Towns Fund	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	108,785	108,785	108,785	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	108,785	108,785	108,785	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	108,785	108,785	108,785	0

No significant variances.

Winter Programme - Different Light	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	196,068	99,866	196,068	0
Gross Direct Income	0	(196,068)	(3,340)	(196,070)	(2)
Net Direct Expenditure/(Income) Total:	0	0	96,525	(2)	(2)
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	96,525	(2)	(2)

Different Light project expenditure profiled to be fully spent by the end of march 2022. All expenditure offset by grant income as per below.
Grant income received in year to offset expenditure above.

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Levelling Up	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	0	0	0	0
Gross Direct Income	0	0	(125,000)	0	0
Net Direct Expenditure/(Income) Total:	0	0	(125,000)	0	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	0	0	(125,000)	0	0

Grant income received in 2021/22 for capacity funding.

CCTV	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	91,992	91,992	83,416	98,336	6,344
Gross Direct Income	(4,000)	(4,000)	(4,000)	(4,000)	0
Net Direct Expenditure/(Income) Total:	87,992	87,992	79,416	94,336	6,344
Support Services Recharges	20,030	20,030	0	20,030	0
Capital Charges	0	0	0	0	0
Total:	108,022	108,022	79,416	114,366	6,344

No significant variances.

Culture and Leisure	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	(450)	884	(450)	0
Non-pay	133,944	133,944	113,769	133,944	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	133,944	133,494	114,654	133,494	0
Support Services Recharges	38,390	38,390	0	38,390	0
Capital Charges	0	0	0	0	0
Total:	172,334	171,884	114,654	171,884	0

No significant variances.

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Voluntary Sector Grants	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	0	0	0	0	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	0	0	0	0	0
Support Services Recharges	7,700	7,700	0	7,700	0
Capital Charges	0	0	0	0	0
Total:	7,700	7,700	0	7,700	0

No significant variances.

Indoor Leisure - Phoenix Pool & Marina Centre	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	163,710	242,860	392,825	381,400	138,540
Gross Direct Income	0	0	(124,416)	(124,416)	(124,416)
Net Direct Expenditure/(Income) Total:	163,710	242,860	268,409	256,984	14,124
Support Services Recharges	76,890	76,890	0	76,890	0
Capital Charges	33,291	33,291	0	33,291	0
Total:	273,891	353,041	268,409	367,165	14,124

The additional expenditure added to the forecast budget, relates to Covid leisure grants, paid over in year, to Great Yarmouth Borough Councils leisure provider.

Covid grant income received in year and paid out in year with no impact to the Council.

Neighbourhood Management	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	262,853	256,198	193,907	219,198	(37,000)
Non-pay	206,848	206,848	443,819	470,418	263,570
Gross Direct Income	(113,000)	(113,000)	(474,779)	(412,178)	(299,178)
Net Direct Expenditure/(Income) Total:	356,701	350,046	162,948	277,438	(72,608)
Support Services Recharges	1,050	1,050	0	1,050	0
Capital Charges	0	0	0	0	0
Total:	357,751	351,096	162,948	278,488	(72,608)

Establishment underspend due to reduction in staff which is expected to remain at year end whilst service delivery is under review.

Community Champions Funding covers spending and as well as covering an element of the pay costs above.

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Waterways	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	16,112	16,870	17,005	893
Non-pay	107,853	91,741	137,321	145,712	53,971
Gross Direct Income	(50,853)	(50,853)	(13,477)	(190,955)	(140,102)
Net Direct Expenditure/(Income) Total:	57,000	57,000	140,715	(28,238)	(85,238)
Support Services Recharges	12,870	12,870	0	12,870	0
Capital Charges	53,000	53,000	0	53,000	0
Total:	122,870	122,870	140,715	37,632	(85,238)

Spend is above for the first few months of the year but is forecast to be in line with budget at yearend.

Conservation	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	151,017	147,210	123,882	147,210	0
Non-pay	95,054	115,054	319,856	621,473	506,419
Gross Direct Income	(66,667)	(66,667)	(39,180)	(616,167)	(549,500)
Net Direct Expenditure/(Income) Total:	179,404	195,597	404,558	152,516	(43,081)
Support Services Recharges	61,120	61,120	0	61,120	0
Capital Charges	25,408	25,408	0	25,408	0
Total:	265,932	282,125	404,558	239,044	(43,081)

Wintergardens development stage expenditure, Heritage Action Zone (HAZ) and Trees for city expenditure forecast spend in 2122 added.
Wintergardens development stage grant funding, HAZ grant and Trees for city grant income offsets expenditure in year.
Town Wall Repairs budget won't be spent in 2021/22 due to covid and will requested to be carried forward to be spent in 2022/23

Economic Development	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	103,409	101,191	84,906	101,191	0
Non-pay	1,800	1,800	812	1,800	0
Gross Direct Income	(10,014)	(10,014)	6,088	(10,014)	0
Net Direct Expenditure/(Income) Total:	95,195	92,977	91,806	92,977	0
Support Services Recharges	154,410	154,410	0	154,410	0
Capital Charges	0	0	0	0	0
Total:	249,605	247,387	91,806	247,387	0

No significant variances.

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Enterprise GY	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	1,877	1,877	12,163	1,877	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	1,877	1,877	12,163	1,877	0
Support Services Recharges	7,700	7,700	0	7,700	0
Capital Charges	0	0	0	0	0
Total:	9,577	9,577	12,163	9,577	0

No significant variances.

Enterprise Zone	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	1,350,000	1,350,000	66,923	1,350,000	0
Gross Direct Income	(1,600,000)	(1,600,000)	0	(1,600,000)	0
Net Direct Expenditure/(Income) Total:	(250,000)	(250,000)	66,923	(250,000)	0
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	(250,000)	(250,000)	66,923	(250,000)	0

No significant variances.

Total Inward Investment:	1,804,617	2,070,020	(3,805,142)	1,886,215	(183,805)
Total Inward Investment excluding capital charges and recharges:	1,093,908	1,359,311	(3,805,142)	1,175,506	(183,805)
Total Inward Investment excluding recharges:	1,205,607	1,471,010	(3,805,142)	1,287,205	(183,805)

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22**Planning and Growth**

Building Control	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	254,661	252,701	226,612	277,701	25,000
Non-pay	30,236	30,236	29,244	30,236	0
Gross Direct Income	(302,976)	(302,976)	(203,492)	(250,976)	52,000
Net Direct Expenditure/(Income) Total:	(18,079)	(20,039)	52,364	56,961	77,000
Support Services Recharges	181,080	181,080	0	181,080	0
Capital Charges	0	0	0	0	0
Total:	163,001	161,041	52,364	238,041	77,000

Additional costs of casual workers incurred due to staff sickness, maternity cover and business need throughout the year. These costs will be funded in full from pay savings in other areas of the department.

Under recovery of income due to lower than budgeted fee income attributed to Covid and down turn in building construction £47k. Also loss of income due to fire risk assessments which are no longer undertaken by this department resulting in loss of income £5k.

Development Control	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	654,693	648,363	496,065	608,363	(40,000)
Non-pay	34,201	34,201	41,334	34,201	0
Gross Direct Income	(565,292)	(565,292)	(399,049)	(495,292)	70,000
Net Direct Expenditure/(Income) Total:	123,602	117,272	138,350	147,272	30,000
Support Services Recharges	168,630	168,630	0	168,630	0
Capital Charges	0	0	0	0	0
Total:	292,232	285,902	138,350	315,902	30,000

Post savings achieved during the year to be partly used to fund additional pay costs in other areas of the department. It is requested (£20k) of this underspend is carried forward to the next financial year to cover the continuation of casual staff usage.

Under recovery of income due to lower than budgeted fee income attributed to Covid and down turn in building construction.

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Land Charges	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	50,035	50,143	48,490	59,143	9,000
Non-pay	43,082	43,082	43,752	53,082	10,000
Gross Direct Income	(138,154)	(138,154)	(127,389)	(151,154)	(13,000)
Net Direct Expenditure/(Income) Total:	(45,037)	(44,929)	(35,147)	(38,929)	6,000
Support Services Recharges	47,760	47,760	0	47,760	0
Capital Charges	0	0	0	0	0
Total:	2,723	2,831	(35,147)	8,831	6,000

Strategic Planning	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	283,962	277,307	214,864	263,307	(14,000)
Non-pay	104,356	160,356	163,174	184,706	24,350
Gross Direct Income	(21,729)	(21,729)	(33,159)	(63,379)	(41,650)
Net Direct Expenditure/(Income) Total:	366,589	415,934	344,879	384,634	(31,300)
Support Services Recharges	116,690	116,690	0	116,690	0
Capital Charges	0	0	0	0	0
Total:	483,279	532,624	344,879	501,324	(31,300)

Total Planning and Growth:	941,235	982,398	500,446	1,064,098	81,700
Total Planning and Growth excluding capital charges and recharges:	427,075	468,238	500,446	549,938	81,700
Total Planning and Growth excluding recharges:	427,075	468,238	500,446	549,938	81,700

Additional costs of casual workers incurred due to staff sickness and business need throughout the year. These costs will be funded in full from pay savings in other areas of the department.

Increase in external search charges due to stamp duty demand.
Cumulative income above budgeted level attributed to increase demand before the end of stamp duty relief in early December.

One vacancy held in early part of year now filled to be used to fund additional pay costs in other areas of the department.
Neighbourhood Plan Costs

Neighbourhood Plan costs reclaimed by Grant plus charges to an external organisation for Local Housing Needs Assessment. It is requested that (£8.5k) of this underspend is carried forward to the next financial year for training.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22**Customer Services**

Benefits	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	593,279	574,407	494,474	591,407	17,000
Non-pay	22,538,189	22,538,189	17,010,164	20,304,053	(2,234,136)
Gross Direct Income	(23,223,212)	(23,223,212)	(17,692,909)	(21,256,212)	1,967,000
Net Direct Expenditure/(Income) Total:	(91,744)	(110,616)	(188,271)	(360,752)	(250,136)
Support Services Recharges	186,517	186,517	0	186,517	0
Capital Charges	0	0	0	0	0
Total:	94,773	75,901	(188,271)	(174,235)	(250,136)

£10k of the overspend is covered by funding from Verify Earnings and Pensions fund, included in income below. Remaining overspend is commitment to training.

Forecast based on actual housing benefit claim figures paid to date extrapolated for the remaining of the year. Payments out should be funded from housing subsidy received, as reflected in the income variance below.

Forecast reflects increased housing benefit subsidy anticipated for increased housing benefit claim payments as per above. Also includes £140k funding for new subsidy allocation for increase in demand due to Covid-19.

Crematorium and Cemeteries	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	225,337	217,647	188,094	224,647	7,000
Non-pay	600,229	600,229	566,825	641,265	41,036
Gross Direct Income	(1,601,739)	(1,601,739)	(1,196,596)	(1,415,239)	186,500
Net Direct Expenditure/(Income) Total:	(776,173)	(783,863)	(441,677)	(549,327)	234,536
Support Services Recharges	185,040	185,040	0	185,040	0
Capital Charges	72,149	72,149	0	72,149	0
Total:	(518,984)	(526,674)	(441,677)	(292,138)	234,536

Unbudgeted funeral expense costs, which are offset by elements within income.

Income is lower than anticipated when the budget was set.

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Customer Services	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	652,021	629,597	494,239	598,597	(31,000)
Non-pay	12,683	12,683	8,628	2,894	(9,789)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	664,704	642,280	502,867	601,491	(40,789)
Support Services Recharges	(664,700)	(664,700)	0	(664,700)	0
Capital Charges	0	0	0	0	0
Total:	4	(22,420)	502,867	(63,209)	(40,789)

Underspend due to vacancies in first quarter, however these positions are now filled which is reflected within the forecast.

Support Services	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	163,601	155,956	127,416	152,456	(3,500)
Non-pay	35,682	35,682	113,544	45,735	10,053
Gross Direct Income	0	0	(545)	0	0
Net Direct Expenditure/(Income) Total:	199,283	191,638	240,415	198,191	6,553
Support Services Recharges	(202,550)	(202,550)	0	(202,550)	0
Capital Charges	3,267	3,267	0	3,267	0
Total:	0	(7,645)	240,415	(1,092)	6,553

No significant variance.

Car Parks	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	436,269	422,059	337,088	408,059	(14,000)
Non-pay	975,685	993,085	897,030	925,078	(68,007)
Gross Direct Income	(2,511,826)	(2,511,826)	(2,244,588)	(2,419,826)	92,000
Net Direct Expenditure/(Income) Total:	(1,099,872)	(1,096,682)	(1,010,470)	(1,086,689)	9,993
Support Services Recharges	404,590	404,590	0	404,590	0
Capital Charges	44,213	44,213	0	44,213	0
Total:	(651,069)	(647,879)	(1,010,470)	(637,886)	9,993

Expected underspends on both On and Off Street parking teams.

Reduced income in first quarter due to steady relaxing of COVID restrictions, this also has reduced the profit share elements due to partners (roughly 50% of lost income).

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Revenues	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	730,541	705,674	595,428	721,674	16,000
Non-pay	310,104	310,104	210,459	226,490	(83,614)
Gross Direct Income	(601,925)	(601,925)	(488,940)	(535,000)	66,925
Net Direct Expenditure/(Income) Total:	438,720	413,853	316,947	413,164	(689)
Support Services Recharges	800,610	800,610	0	800,610	0
Capital Charges	0	0	0	0	0
Total:	1,239,330	1,214,463	316,947	1,213,774	(689)
Total Customer Services:	164,054	85,746	(580,190)	45,214	(40,532)
Total Customer Services excluding capital charges and recharges:	(665,082)	(743,390)	(580,190)	(783,922)	(40,532)
Total Customer Services excluding recharges:	(545,453)	(623,761)	(580,190)	(664,293)	(40,532)

Underspends on legal and recovery costs are due to an over accrual of costs for 2021.

Under-recovery of costs and miscellaneous income streams.

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Property and Asset Management

Public Toilets	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	195,620	195,620	200,123	210,620	15,000
Gross Direct Income	(4,000)	(4,000)	(3,599)	(4,000)	0
Net Direct Expenditure/(Income) Total:	191,620	191,620	196,525	206,620	15,000
Support Services Recharges	42,980	42,980	0	42,980	0
Capital Charges	163,129	163,129	0	163,129	0
Total:	397,729	397,729	196,525	412,729	15,000

Overspend due to increased costs for water & sewerage.

Repairs and Maintenance	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	24,580	24,580	19,235	24,580	0
Gross Direct Income	(97,572)	(97,572)	(128,259)	(144,521)	(46,949)
Net Direct Expenditure/(Income) Total:	(72,992)	(72,992)	(109,024)	(119,941)	(46,949)
Support Services Recharges	52,180	52,180	0	52,180	0
Capital Charges	253,632	253,632	0	253,632	0
Total:	232,820	232,820	(109,024)	185,871	(46,949)

Profit share income received for 20-21 was higher than year-end accrual.

Footway Lighting	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	193,273	193,273	166,641	197,273	4,000
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	193,273	193,273	166,641	197,273	4,000
Support Services Recharges	55,150	55,150	0	55,150	0
Capital Charges	74,179	74,179	0	74,179	0
Total:	322,602	322,602	166,641	326,602	4,000

No significant variances.

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Coastal Protection	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	56,620	55,511	34,738	55,511	0
Non-pay	101,445	101,445	72,051	101,445	0
Gross Direct Income	(550)	(550)	(550)	(550)	0
Net Direct Expenditure/(Income) Total:	157,515	156,406	106,239	156,406	0
Support Services Recharges	51,220	51,220	0	51,220	0
Capital Charges	362,692	362,692	0	362,692	0
Total:	571,427	570,318	106,239	570,318	0

No significant variances.

Community Centres	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	10,799	9,960	10,554	9,960	0
Gross Direct Income	(8,274)	(8,274)	(9,542)	(8,274)	0
Net Direct Expenditure/(Income) Total:	2,525	1,686	1,013	1,686	0
Support Services Recharges	9,580	9,580	0	9,580	0
Capital Charges	27,142	27,142	0	27,142	0
Total:	39,247	38,408	1,013	38,408	0

No significant variances.

Council Offices - Town Hall	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	165,529	168,565	174,206	188,565	20,000
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	165,529	168,565	174,206	188,565	20,000
Support Services Recharges	(214,540)	(214,540)	0	(214,540)	0
Capital Charges	49,010	49,010	0	49,010	0
Total:	(1)	3,035	174,206	23,035	20,000

Costs for R&M higher than budgeted.

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Council Offices - Greyfriars	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	110,112	110,112	77,830	90,112	(20,000)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	110,112	110,112	77,830	90,112	(20,000)
Support Services Recharges	(117,820)	(117,820)	0	(117,820)	0
Capital Charges	7,710	7,710	0	7,710	0
Total:	2	2	77,830	(19,998)	(20,000)

This combined underspend is due to electricity (£10k) and water & sewerage (£10k).

Council Offices - Maritime House	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	43,636	43,636	42,053	48,636	5,000
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	43,636	43,636	42,053	48,636	5,000
Support Services Recharges	(48,190)	(48,190)	0	(48,190)	0
Capital Charges	4,560	4,560	0	4,560	0
Total:	6	6	42,053	5,006	5,000

No significant variances.

Council Offices - Catalyst Centre	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	48,443	48,443	42,513	48,443	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	48,443	48,443	42,513	48,443	0
Support Services Recharges	(52,400)	(52,400)	0	(52,400)	0
Capital Charges	3,958	3,958	0	3,958	0
Total:	1	1	42,513	1	0

No significant variances.

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Beach Huts	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	0	0	280	0	0
Non-pay	45,919	45,919	1,151	45,919	0
Gross Direct Income	(61,940)	(61,940)	(150,124)	(151,940)	(90,000)

Receipts from sale of beach huts which were all under the capital threshold of £10k have generated with further income from rents of (£27k) against an overall full year budget.

Net Direct Expenditure/(Income) Total:	(16,021)	(16,021)	(148,693)	(106,021)	(90,000)
Support Services Recharges	21,950	21,950	0	21,950	0
Capital Charges	0	0	0	0	0
Total:	5,929	5,929	(148,693)	(84,071)	(90,000)

Markets	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	72,445	70,227	57,671	70,227	0
Non-pay	256,154	256,154	191,429	217,154	(39,000)

Savings in refuse collections (£16k), services general (£13k) and R&M (£10k)

Gross Direct Income	(259,759)	(259,759)	(149,440)	(114,759)	145,000
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Income expected to be lower than budget due to Covid and the redevelopment of the market site.

Net Direct Expenditure/(Income) Total:	68,840	66,622	99,661	172,622	106,000
Support Services Recharges	57,540	57,540	0	57,540	0
Capital Charges	4,820	4,820	0	4,820	0
Total:	131,200	128,982	99,661	234,982	106,000

Go Trade	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
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Gross Direct Expenditure:

Pay	20,161	20,161	11,376	20,161	0
Non-pay	36,588	36,588	30,316	36,588	0
Gross Direct Income	(39,154)	(39,154)	(40,294)	(48,691)	(9,537)

Net Direct Expenditure/(Income) Total:	17,595	17,595	1,397	8,058	(9,537)
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	17,595	17,595	1,397	8,058	(9,537)

No significant variances.

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Bretts	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	44,443	44,443	24,620	31,224	(13,219)
Gross Direct Income	(56,209)	(56,209)	(39,858)	(46,394)	9,815
Net Direct Expenditure/(Income) Total:	(11,766)	(11,766)	(15,238)	(15,170)	(3,404)
Support Services Recharges	7,160	7,160	0	7,160	0
Capital Charges	0	0	0	0	0
Total:	(4,606)	(4,606)	(15,238)	(8,010)	(3,404)

These variances relate to the 20-21 actual charges which were lower than the year-end accruals but in turn resulted in lower than expected recovery of income.

Courts	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	7,290	7,290	27,706	7,290	0
Gross Direct Income	(14,670)	(14,670)	4,328	4,330	19,000
Net Direct Expenditure/(Income) Total:	(7,380)	(7,380)	32,034	11,620	19,000
Support Services Recharges	7,880	7,880	0	7,880	0
Capital Charges	0	0	0	0	0
Total:	500	500	32,034	19,500	19,000

Both shops have become empty during the year which has resulted in loss of income.

South Denes Energy Park	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	2,869	9,981	7,482	9,981	0
Gross Direct Income	(8,004)	(8,004)	(7,337)	(8,004)	0
Net Direct Expenditure/(Income) Total:	(5,135)	1,977	145	1,977	0
Support Services Recharges	54,050	54,050	0	54,050	0
Capital Charges	0	0	0	0	0
Total:	48,915	56,027	145	56,027	0

No significant variances.

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Factory Units	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	42,207	42,207	111,647	115,210	73,003
Gross Direct Income	(134,451)	(134,451)	(98,895)	(105,801)	28,650
Net Direct Expenditure/(Income) Total:	(92,244)	(92,244)	12,752	9,409	101,653
Support Services Recharges	17,930	17,930	0	17,930	0
Capital Charges	0	0	0	0	0
Total:	(74,314)	(74,314)	12,752	27,339	101,653

Increase rates costs of £15.6k have been 'off-set' by savings gained by the end of the rental of Sinclair Court (£17.6k) however dilapidation costs of £75k are anticipated due to the surrender of this site.

Rental income has reduced due to the loss of Sinclair Court £21.3k and other void factory units £7.4k

Corporate Estates	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	20	20	10	20	0
Non-pay	432,695	435,999	567,998	592,499	156,500
Gross Direct Income	(2,302,177)	(2,302,177)	(2,234,343)	(2,411,677)	(109,500)
Net Direct Expenditure/(Income) Total:	(1,869,462)	(1,866,158)	(1,666,336)	(1,819,158)	47,000
Support Services Recharges	505,180	505,180	0	505,180	0
Capital Charges	13,869	13,869	0	13,869	0
Total:	(1,350,413)	(1,347,109)	(1,666,336)	(1,300,109)	47,000

This overspend is due to electricity £36k, rates £42k & water £20k where costs have increased due to void properties, R&M £20k and rents payable £23.5k which is recovered below in income.

This combined over recovery of income is due to new leases and increased charges on existing leases (£236k) less void properties £77k, advertising £10k, beach concessions £30k and events £10k which will not be achieved due to Covid.

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Minerva House	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	8,400	8,400	1,692	8,400	0
Gross Direct Income	(65,575)	(65,575)	(60,648)	(65,575)	0
Net Direct Expenditure/(Income) Total:	(57,175)	(57,175)	(58,956)	(57,175)	0
Support Services Recharges	8,840	8,840	0	8,840	0
Capital Charges	0	0	0	0	0
Total:	(48,335)	(48,335)	(58,956)	(48,335)	0

No significant variances.

Onians	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	1,492	1,492	4,105	1,492	0
Gross Direct Income	(10,800)	(10,800)	(8,625)	(10,800)	0
Net Direct Expenditure/(Income) Total:	(9,308)	(9,308)	(4,519)	(9,308)	0
Support Services Recharges	7,880	7,880	0	7,880	0
Capital Charges	0	0	0	0	0
Total:	(1,428)	(1,428)	(4,519)	(1,428)	0

No significant variances.

Property Services	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	1,011,788	998,742	638,531	768,742	(230,000)
Non-pay	40,407	37,371	42,655	37,371	0
Gross Direct Income	(293,281)	(293,281)	(35,140)	(53,281)	240,000
Net Direct Expenditure/(Income) Total:	758,914	742,832	646,045	752,832	10,000
Support Services Recharges	(758,910)	(758,910)	0	(758,910)	0
Capital Charges	0	0	0	0	0
Total:	4	(16,078)	646,045	(6,078)	10,000

Vacancies held during the year have resulted in pay underspends but has been mitigated by an under recovery of income, as per below, from the HRA & Capital.

As noted above.

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Beacon Park	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	236,458	236,458	237,104	272,906	36,448
Gross Direct Income	(1,143,589)	(1,143,589)	(1,147,442)	(1,193,889)	(50,300)
Net Direct Expenditure/(Income) Total:	(907,131)	(907,131)	(910,338)	(920,983)	(13,852)
Support Services Recharges	70,010	70,010	0	70,010	0
Capital Charges	167,536	167,536	0	167,536	0
Total:	(669,585)	(669,585)	(910,338)	(683,437)	(13,852)

Sale of remaining unit will create savings in electricity (£15k) and rates (£39k) but incur agency costs of £14k. Professional fee costs of £76.8k have also been incurred above budget which will be recharged and is reflected below.

This over recovery of income relates to the consultancy costs mentioned above (£74.5k) less service charges which are still to be raised £10.5k and loss of rent from void units of £13.7k.

Property Building Services	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	467,136	461,736	439,884	516,885	55,149
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	467,136	461,736	439,884	516,885	55,149
Support Services Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total:	467,136	461,736	439,884	516,885	55,149

This combined overspend is due to increased charges for the Public Works Team £46.5k, children's play costs £15k and sand management £13.6k less an underspend for street furniture of (£20k).

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Housing Asset Team	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	674,914	674,914	325,460	434,914	(240,000)
Non-pay	104,000	122,088	64,033	77,088	(45,000)
Gross Direct Income	(920,114)	(754,914)	(347,406)	(469,914)	285,000
Net Direct Expenditure/(Income) Total:	(141,200)	42,088	42,088	42,088	0
Support Services Recharges	0	(165,200)	0	(165,200)	0
Capital Charges	0	0	0	0	0
Total:	(141,200)	(123,112)	42,088	(123,112)	0
Total Property and Asset Management:	(54,769)	(48,877)	(832,078)	150,183	199,060
Total Property and Asset Management excluding capital charges and recharges:	(964,676)	(793,584)	(832,078)	(594,524)	199,060
Total Property and Asset Management excluding recharges:	167,561	338,653	(832,078)	537,713	199,060

Savings have been achieved due to vacancies and lower than budgeted non-pay expenditure but these in turn have reduced the recharges to the HRA.

Communications, Marketing and Events

Communications	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	195,145	195,817	142,556	158,516	(37,301)
Non-pay	11,924	11,924	17,339	16,666	4,742
Gross Direct Income	(5,000)	(5,000)	(228)	(500)	4,500
Net Direct Expenditure/(Income) Total:	202,069	202,741	159,667	174,682	(28,059)
Support Services Recharges	(202,070)	(202,070)	0	(202,070)	0
Capital Charges	0	0	0	0	0
Total:	(1)	671	159,667	(27,388)	(28,059)

Variance reflects vacancies within the department.

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Print and Design	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	164,100	159,064	131,825	158,624	(440)
Non-pay	56,774	63,774	44,185	58,734	(5,040)
Gross Direct Income	(23,500)	(23,500)	(10,147)	(11,452)	12,048
Net Direct Expenditure/(Income) Total:	197,374	199,338	165,864	205,906	6,568
Support Services Recharges	(197,370)	(197,370)	0	(197,370)	0
Capital Charges	0	0	0	0	0
Total:	4	1,968	165,864	8,536	6,568

External income losses due to Covid and regular businesses not requiring the usual levels of printing.

Tourism	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	90,116	85,139	88,205	94,875	9,736
Non-pay	235,527	231,527	56,702	91,253	(140,274)
Gross Direct Income	(170,960)	(170,960)	7,531	(19,320)	151,640
Net Direct Expenditure/(Income) Total:	154,683	145,706	152,438	166,808	21,102
Support Services Recharges	247,120	247,120	0	247,120	0
Capital Charges	0	0	0	0	0
Total:	401,803	392,826	152,438	413,928	21,102

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

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

Civic and Pottering	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	186,464	180,078	146,502	171,248	(8,830)
Non-pay	37,098	37,498	25,074	34,018	(3,480)
Gross Direct Income	(7,000)	(7,000)	0	1,500	8,500
Net Direct Expenditure/(Income) Total:	216,562	210,576	171,576	206,766	(3,810)
Support Services Recharges	(216,560)	(216,560)	0	(216,560)	0
Capital Charges	0	0	0	0	0
Total:	2	(5,984)	171,576	(9,794)	(3,810)

No significant variances.

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Mayor	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	7,299	7,299	3,882	4,899	(2,400)
Gross Direct Income	0	0	(50)	0	0
Net Direct Expenditure/(Income) Total:	7,299	7,299	3,832	4,899	(2,400)
Support Services Recharges	15,470	15,470	0	15,470	0
Capital Charges	0	0	0	0	0
Total:	22,769	22,769	3,832	20,369	(2,400)

No significant variances.

Events	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	1,196	1,600	1,600
Non-pay	5,875	5,875	11,336	14,878	9,003
Gross Direct Income	(6,700)	(6,700)	(14,102)	(13,700)	(7,000)
Net Direct Expenditure/(Income) Total:	(825)	(825)	(1,570)	2,778	3,603
Support Services Recharges	122,110	122,110	0	122,110	0
Capital Charges	0	0	0	0	0
Total:	121,285	121,285	(1,570)	124,888	3,603

No significant variances.

Total Communications, Marketing and Events:	545,862	533,535	651,807	530,539	(2,996)
Total Communications, Marketing and Events excluding capital charges and recharges:	1,033,994	935,921	1,752,651	976,057	(396)
Total Communications, Marketing and Events excluding recharges:	777,162	764,835	651,807	761,839	(2,996)

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

Environmental Services

Environmental Health	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	1,157,853	1,139,283	921,470	1,093,340	(45,943)
Non-pay	842,104	886,235	835,484	886,917	682
Gross Direct Income	(120,034)	(120,034)	(97,432)	(129,050)	(9,016)
Net Direct Expenditure/(Income) Total:	1,879,923	1,905,484	1,659,522	1,851,207	(54,277)
Support Services Recharges	303,460	303,460	0	303,460	0
Capital Charges	9,340	9,340	0	9,340	0
Total:	2,192,723	2,218,284	1,659,522	2,164,007	(54,277)

Variance reflects vacancies within the department.

Selective Licensing	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	45,474	44,365	20,060	10,765	(33,600)
Non-pay	3,010	3,010	4,494	11,010	8,000
Gross Direct Income	(50,000)	(50,000)	(124,588)	(50,000)	0
Net Direct Expenditure/(Income) Total:	(1,516)	(2,625)	(100,033)	(28,225)	(25,600)
Support Services Recharges	32,780	32,780	0	32,780	0
Capital Charges	0	0	0	0	0
Total:	31,264	30,155	(100,033)	4,555	(25,600)

Variance reflects vacancies within the department.

Grounds Maintenance	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	1,334	0	0
Non-pay	589,384	589,384	584,889	603,122	13,738
Gross Direct Income	(39,950)	(39,950)	(54,626)	(60,230)	(20,280)
Net Direct Expenditure/(Income) Total:	549,434	549,434	531,597	542,892	(6,542)
Support Services Recharges	23,200	23,200	0	23,200	0
Capital Charges	82,075	82,075	0	82,075	0
Total:	654,709	654,709	531,597	648,167	(6,542)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

Street Cleansing	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	664,521	664,521	664,459	664,521	0
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	664,521	664,521	664,459	664,521	0
Support Services Recharges	18,890	18,890	0	18,890	0
Capital Charges	0	0	0	0	0
Total:	683,411	683,411	664,459	683,411	0

No significant variances.

Waste Management	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	176,239	98,345	82,984	99,545	1,200
Non-pay	2,866,915	2,866,915	2,701,551	2,936,235	69,320
Gross Direct Income	(1,629,750)	(1,554,974)	(1,535,144)	(1,690,115)	(135,141)
Net Direct Expenditure/(Income) Total:	1,413,404	1,410,286	1,249,392	1,345,665	(64,621)
Support Services Recharges	141,620	141,620	0	141,620	0
Capital Charges	18,011	18,011	0	18,011	0
Total:	1,573,035	1,569,917	1,249,392	1,505,296	(64,621)

A change in gate fees from October 2021 as part of ongoing recycling contract negotiations, along with an increase in tonnage collected has an additional cost of £33k, which is offset by additional income from recycling. A net cost of £23k to GYBS for the Council's share of their financial loss incurred in 2020/21.

(£85k) additional income from recycling credits due to an increase in value offsets additional gate fees. Garden bin subscriptions have increased by (£45k) due to an increase in uptake of the service.

Parks and Outdoor spaces	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	197,411	197,411	192,939	193,011	(4,400)
Gross Direct Income	0	0	0	0	0
Net Direct Expenditure/(Income) Total:	197,411	197,411	192,939	193,011	(4,400)
Support Services Recharges	35,860	35,860	0	35,860	0
Capital Charges	3,522	3,522	0	3,522	0
Total:	236,793	236,793	192,939	232,393	(4,400)

No significant variances.

Appendix B - General Fund Services - Budget monitoring and commentary Period 10 2021/22

Outdoor Sports	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	0	0	0	0	0
Non-pay	410,059	442,173	433,876	439,323	(2,850)
Gross Direct Income	(89,684)	(89,684)	(76,833)	(95,284)	(5,600)
Net Direct Expenditure/(Income) Total:	320,375	352,489	357,043	344,039	(8,450)
Support Services Recharges	44,860	44,860	0	44,860	0
Capital Charges	55,285	55,285	0	55,285	0
Total:	420,520	452,634	357,043	444,184	(8,450)
Licensing	Original Budget 2021/22 £	Current Budget 2021/22 £	P10 YTD actual 2021/22 £	Full Year Forecast £	Full Year Forecast Variance £
Gross Direct Expenditure:					
Pay	111,385	109,002	79,043	105,681	(3,321)
Non-pay	29,833	29,833	20,852	26,817	(3,016)
Gross Direct Income	(269,874)	(269,874)	(249,245)	(259,874)	10,000
Net Direct Expenditure/(Income) Total:	(128,656)	(131,039)	(149,349)	(127,376)	3,663
Support Services Recharges	120,420	120,420	0	120,420	0
Capital Charges	0	0	0	0	0
Total:	(8,236)	(10,619)	(149,349)	(6,956)	3,663
Total Environmental Services:	5,784,219	5,835,284	4,405,569	5,675,057	(160,227)
Total Environmental Services excluding capital charges and recharges:	4,894,896	4,945,961	4,405,569	4,785,734	(160,227)
Total Environmental Services excluding recharges:	5,063,129	5,114,194	4,405,569	4,953,967	(160,227)
Total for Services:	10,447,281	11,595,146	(4,288,973)	11,097,661	(497,485)
Total for Services excluding capital charges and recharges:	11,002,196	12,229,515	(3,188,129)	11,775,162	(494,885)
Total for Services excluding recharges:	12,361,674	13,674,739	(4,288,973)	13,177,254	(497,485)

No significant variances.

No significant variances.

Appendix C - Summary of General Fund Services Income & Expenditure (detail within Appendix B) for Period 10 2021/22

	Original Budget 2021/22 £	Current Budget 2021/22 £	Forecast 2021/22 £	Variance £
Employee	12,709,425	13,207,065	12,720,774	(486,291)
Premises	5,244,049	5,381,254	6,111,972	730,718
Transport	140,032	140,032	123,067	(16,965)
Supplies & Services	6,136,567	30,296,280	31,674,282	1,378,002
Third Party Payments	3,370,226	3,370,226	3,542,912	172,686
Transfer Payments	23,411,668	23,411,668	21,544,324	(1,867,344)
Support Services	117,400	117,400	134,000	16,600
Capital Charges	1,616,310	1,616,310	1,616,310	0
Support Services - Recharges Out	(11,440,153)	(11,605,353)	(11,605,353)	0
Support Services - Recharges In	9,525,760	9,525,760	9,525,760	0
Income	(40,384,003)	(63,865,496)	(64,290,387)	(424,891)
	10,447,281	11,595,146	11,097,661	(497,485)

Appendix D - General Fund Capital Programme - Detail - 2021/22

Services & Projects	Budget Expenditure £000	2021/22 Expenditure £000		21/22 Budget Financing - £000				2022/23 Est. Carry Forward
	Updated 21/22 Budget	Actuals to 31- 01-22	Forecast 21/22	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	
Equinox Property Holdings	500	-	225	500	-	-	-	275
CCTV Upgrade - Town Centre	76	76	76	76	-	-	-	0
Safer Streets Round 2	111	0	111	15	96	-	-	-
Safer Streets Round 3	210	2	128	-	180	30	-	-
Human Resources Job Evaluation system	21	16	16	21	-	-	-	-
Total: Executive	918	94	556	612	276	30	-	275
Childrens Playground Refurbishment	86	97	101	86	-	-	-	-
Wellesley CCTV	-	-	-	-	-	-	-	-
Wellesley Track	59	33	59	59	-	-	-	0
Total: Communities	146	130	160	146	-	-	-	0
St Nicholas Minster West Boundary Wall	85	-	-	85	-	-	-	85
St Nicholas car park north Boundary Wall	25	-	-	25	-	-	-	25
Crematorium Office Roof Works	32	33	33	32	-	-	-	-
Crematorium Main Roof Works	60	-	-	60	-	-	-	60
Crematorium Tearooms	453	150	300	453	-	-	-	153
Total: Customer Services	655	182	333	655	-	-	-	323

Appendix D - General Fund Capital Programme - Detail - 2021/22

Services & Projects	Budget Expenditure £000	2021/22 Expenditure £000		21/22 Budget Financing - £000				2022/23 Est. Carry Forward
	Updated 21/22 Budget	Actuals to 31- 01-22	Forecast 21/22	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	
Health and Leisure (Marina) Centre	20,311	11,997	15,000	16,388	2,679	50	1,195	5,311
The Waterways	4	-	4	-	4	-	-	0
Phoenix Pool & Gym car park extension	130	-	-	130	-	-	-	130
Town Deal	1,070	7	400	-	1,050	20	-	670
Future High Street Fund	3,737	1,444	1,550	-	3,737	-	-	2,187
Heritage Action Zone (HAZ)	432	-	432	-	432	-	-	0
Different Light	635	362	635	-	635	-	-	0
Total: Inward Investment	26,320	13,810	18,021	16,518	8,537	70	1,195	8,299
Disabled Facilities Grants	2,257	652	800	-	2,175	-	82	1,457
Better Care Fund Projects	8	3	8	-	8	-	-	-
Empty Homes	510	-	-	482	-	-	28	510
DFG Top-up Grants	250	-	-	-	-	250	-	250
DFG Top-up Loans	150	-	-	-	-	150	-	150
Norfolk & Waveney Equity Loan Scheme	164	-	-	-	-	-	164	164
Equity Home Improvement Loans	631	7	15	-	-	-	631	616
HMOs /Guesthouse Purchase & Repair Scheme	1,239	40	100	1,239	-	-	-	1,139
Housing First Scheme	655	0	525	341	315	-	-	130
Acquisition of property for transitional housing	847	28	30	782	-	-	65	817
Community Housing Fund Loans	540	-	-	-	-	540	-	540
Total: Housing	7,251	730	1,478	2,844	2,497	940	970	5,774
ICT Investment to deliver GYBC ICT Strategy	1,430	390	750	1,400	-	30	-	680
Total: IT, Communications & Marketing	1,430	390	750	1,400	-	30	-	680

Appendix D - General Fund Capital Programme - Detail - 2021/22

Services & Projects	Budget Expenditure £000	2021/22 Expenditure £000		21/22 Budget Financing - £000				2022/23 Est. Carry Forward
	Updated 21/22 Budget	Actuals to 31- 01-22	Forecast 21/22	Borrowing	Grants & Contributions	Revenue/ Earmarked Reserves	Capital Receipts	
Public Toilet Refurbishment Programme	45	45	46	45	-	-	-	-
Footway Lighting	511	61	230	511	-	-	-	281
External Redecoration & Repair of the Wellesley Grandstand	74	-	-	74	-	-	-	74
Esplanade Resurfacing	246	-	-	246	-	-	-	246
Phoenix Pool car park soakaway	40	35	40	40	-	-	-	-
Beach Huts	209	162	209	0	-	-	209	0
Council Chamber relocation	153	83	153	153	-	-	-	0
Claydon Pavilion	393	24	393	10	363	20	-	0
Replacement Lighting in the Assembly Rooms	15	-	-	15	-	-	-	15
Beacon Park Projects	500	-	-	380	120	-	-	500
Market Place Redevelopment	4,132	1,728	2,400	1,262	2,850	20	-	1,732
North Quay Redevelopment	2,351	-	100	2,351	-	-	-	2,251
Winter Gardens	1,080	-	-	864	-	215	-	1,080
Energy Park - South Denes	1,845	-	-	1,845	-	-	-	1,845
Total: Property & Asset Management	11,593	2,138	3,571	7,796	3,333	255	209	8,023
Noise Meter Replacement	11	10	11	11	-	-	-	0
Mobile CCTV	15	-	15	15	-	-	-	-
Total: Environmental Health	26	10	26	26	-	-	-	0
Overall Total	48,338	17,484	24,895	29,995	14,643	1,325	2,374	23,373