Appendix 3 - Detailed analysis of movement from 2023/2024 Original to Proposed Budget

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Assistant Director	Analysis of Movement between proposed budget 2023/2024 and Original 2023/2024 estimate at February 2022	Total	Agency and Benefit Payments £k	Central Support Services £k	Transport £k	Customer & Client Receipts £k	Employees £k	Premises £k	Supplies and Services £k	Capital Financing £k	Grants and Contributions £k	Interest £k	Internal Drainage Boards £k	Transfers to and from reserves £k	Recharge to Services £k
	Original Budget projection in February 2022	22,407													
Central Services	Increased contribution to election reserves due to increase costs of delivering elections	50												50	
Central Services	Councillor Allowances and Expenses	37							37						
Central Services	Print Room - contracts not achieving levels of income targeted	25				25									
Central Services Total		112	0	0	0	25	0	0	37	0	0	0	0	50	0
Environment & Planning	Approved new posts in Development Control (funded by increased Planning Fee income)	536					536								
Health, Wellbeing and Public Protection	Grant funded temporary posts in Careline and Community Safety - Careline Visiting Officer £28k, Admin Assistant £26k, Support Officer £28k, Admin & Enquiry Assistant £27k	110					110								
Environment & Planning	Planning - Professional Fees	20							20						
Planning Planning	Habitat Regulations - BC now collect a revised fee of £185.93 - 100% of which will be sent to NCC. The 'old' fee rate of £55 to be retained by BC. NCC fee income needs to be moved to reserve, as does any excess of the BC fee, but reserve amounts need to be separate. NCC and BC are still working out the details of how often funds will be sent to NCC plus monitoring of projects.					(90)								90	
Environment & Planning	Neighbourhood Planning Grant - reduction plus reduction of transfer to reserves for Neighbourhood planning grant	(7)									20			(27)	
Environment & Planning	Land Charges -2023/2024 - sometime during this financial year LLC work will migrate to the Land Registry, which will mean a substantial loss of income. LO not yet sure of impact on staffing levels. Once collaboration agreement signed there will be a payment made to BC of £22.5k and a further £52.5k if milestones met. Assume £22.5k received in 23/24 and the £52.5k received the following year.	(22)				(22)									
Environment & Planning	CIL - Payments to Parishes and Small Projects, Increase draw down from reserves for CIL	(83)							270					(353)	
Environment & Planning	Development Control - Planning Fees - As per Cabinet report - income expected to be £2m. 20% of this will go to reserves as ring-fenced for planning purposes.	(588)				(900)								312	
Environment & Planning Total		(34)	0	0	0	(1,012)	646	0	290	0	20	0	0	22	0
Health, Wellbeing and Public Protection	Lily Service - budget for maintenance internally of website now deemed to be required annually at this level.	28							28						
Health, Wellbeing and Public Protection	Handyperson Scheme - Contractor costs increased this also reflects increased income from contributions								181						(156)

Director	Analysis of Movement between proposed budget 2023/2024 and Original 2023/2024 estimate at February 2022	Total	Agency and Benefit Payments £k	Central Support Services £k	Transport £k	Customer & Client Receipts £k	Employees £k	Premises £k	Supplies and Services £k	Capital Financing £k	Grants and Contributions £k	Interest £k	Internal Drainage Boards £k	Transfers to and from reserves £k	Recharge to Services £k
	Careline - Budget transfer from "Agency" and "Premises" to "Supplies and Service". Current downward trend in equipment rental income due to reduction in customers either using alternative solutions or no longer requiring services eg moving into care homes. Removed contribution to reserves for Careline due to the recent decrease in income.														
Line Inde NAZellie ete e		20	(79)			100		(20)	99					(80)	
and Public Protection	Care & Repair - Fenland - adjustment of budget to reconcile to cost of service	2									2				
Health, Wellbeing and Public Protection	Home Improvement Agency - realignment of budget in relation Care and Repair payments, £42k to contribution towards Breckland offset by NCC Grant income for District Direct Funding £48k														
		(5)	(10)						10		(5)				
Health, Wellbeing and Public Protection	Continued Grant Funding of LILY service	(50)							(101)		51				
Health, Wellbeing and Public		20	(89)	0	0	100	0	(20)	217	0	48	0	0	(80)	(156)
Protection Total Legal Services	Legal Services restructuring increrased cost to be recouped when service support from external contract ends.	185	(00)				185	(23)						(66)	(133)
Legal Services	Legal Services - Professional Fees	75					100		75						
Legal Services	Licencing Animal Welfare income increase	(40)				(40)									
Legal Services Total		220	0	0	0	(40)	185	0	75	0	0	0	0	0	0
Leisure & Community Facilities	Tourism - reduction of income from brochures, website advertising and pamphlets	36				36									
Leisure & Community Facilities	Community Centres/Pavilions - previously budgeted for use as Vaccination centre and income for use by Borough Council. These income streams are now removed.	28				28									
Leisure & Community Facilities	Guildhall & Art - restructure of budgets in order to fund promotional activities at the Guildhall	0						(30)	30						
Leisure & Community Facilities	Provision towards Holiday Activites Summer 2023	100							100						
Leisure & Community Facilities	Town Hall/Stories of Lynn - Increased venue hire income	(15)				(15)			100						
Leisure & Community Facilities	Leisure Management Cost - reflecting reduced maintenance costs as a result of newer equipment in 2023/2024.	(20)				(10)									(20)
Leisure & Community Facilities Total		129	0	0	0	49	0	(30)	130	0	0	0	0	0	(20)

Assistant	Analysis of Movement between proposed budget		Agency and Benefit	Central Support		Customer & Client			Supplies and	Capital	Grants and		Internal Drainage	Transfers to and from	Recharge to
Director	2023/2024 and Original 2023/2024 estimate at February 2022	Total	Payments £k	Services £k	Transport £k	Receipts £k	Employees £k	Premises £k	Services £k	Financing £k	Contributions £k	Interest £k	Boards £k	reserves £k	Services £k
Operations &	Parking Fees - income levels revised based on														
Commercial	previous actuals and 2022-23 forecast - Burnham Market (£6k) ,														
	- Parking Permits corporate customer £19k,														
	- Kings Lynn Pay & Display £606k,														
	- St James £180k,														
	- Hunstanton (£232k),														
	- Heacham (£37k),														
	- Bus Shelters (£2k)	528				528	,								
Operations &	Recycling composting - reduction in income reflecting cost of living impact on users	189				189									
Commercial Operations &	Refuse and recycling contracted services inflation of	109				109									
Commercial	12%														
Commercial	1279	175	175												
Operations &	New budget provision for emptying litter bins														
Commercial	included in waste collection contract														
		138							138						
Operations & Commercial	Recycling Compost - increase in costs as well as decrease in volumes														
Commercial	Waste Collection Credits - less sales and total														
	volume reduced														
		63	52								11				
Operations &	Tree Surgery - increase in budget provision based														
Commercial	on spend in last couple of years	50						50							
Operations &	Parking - increase in repairs and maintenance costs	50					-	50							
Commercial	being incurred	31							31						
Operations &	Land rents reduction - Industrial Units/Shops as per								-						
Commercial	current portfolio														
		23				23									
Operations &	Resort Seafront - to cover costs of the 'MED PTS	23				23									
Commercial	Ambulance Services' (private ambulance service) in														
	support of organised events														
	On the Market State of the Add to	17							17						
Operations &	Sunday Market - increase in casual market tolls but decrease of regular market tolls														
Commercial	decrease of regular market tolls	12				12									
Operations &	Maintenance of fork lift trucks no budget provision														
Commercial	and for repairs of older vehicles	9			9										
Operations &	Refuse and recycling monies realigned budgets	_				(40)			(= 4)						
Commercial	Within service	7	74			(16)			(51)						
Operations & Commercial	Mintlyn Crematorium - Increases to supplier costs other than utilities														
Commercial	otion than dames	7							7						
Operations &	Hazardous Waste Disposal - removal and disposal							İ							
Commercial	of asbestos fly tipped waste - no longer permitted to														
	remove asbestos in house, have to use external	6	6												
Operations &	contractor due to legislation Food Waste - costs reduced based on recent	6	6												
Commercial	reduction in actual volumes. Waste Collection														
Commercial	Credits - based on volume														
		0	(6)								6				
Operations &	Refuse & Recycling - Environmental Improvement														
Commercial	Plan														
		0				(50)								50	
Operations &	CCTV - Contracted provision of services estimated	<u> </u>				(50)	1							30	
Commercial	increase based on Retail Prices index														
		(32)				(32)									

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Operations & Commercial	Dry Box Collection Scheme - net reduction in cost smoothing mechanism following change in gate fee and volumes processed.  Grants - Waste Collection Credits reduced, based on current volumes.	(47)	(67)								20				
Operations & Commercial	Crematorium & Cemeteries - Income target increased to reflect inflation and offset increased running costs to the Council. Webcasts - Budget recalculation based on last years and this years actuals	(153)	,			(167)			14						
Operations & Commercial Operations &	Trade Refuse - reduced disposal costs. Income - estimated 4.6% increase in trade collection	(177)	(110)			(67)									
Commercial Total		846	124	0	9	420	0	50	156	0	37	0	0	50	0
Programme & Project Delivery	Procurement restructuring/succession planning	35					35								
Programme & Project Delivery	Contract for provision of procurement services to Boston Borough Council to end March 24. Income not previously budgeted for.	(20)				(20)									
Programme & Project Delivery	West Norfolk Property Ltd - Agency Payments Received - updated to match lease payment - based on 70% of rent receivable (subject to housing developments going ahead)	(523)									(523)				
Programme & Project Delivery Total		(508)	0	0	0	(20)	35	0	0	0	(523)	0	0	0	0
Property & Projects	Ditches & dykes contract for clearance and maintenance, always well overspent, contract has been issued at £107,144 over 3 yrs	35							35						
Property & Projects	Tenant has vacated. Property being held vacant pending further redevelopment in the Southgates area. Immediate plans include interim use as a Food Bank.	20				20									
Property & Projects	Bridge Inspection - draw down from reserves and increase in spend	0						10						(10)	
Property & Projects	Budget for rent deposits not required as receipts now held in reserves.	(33)												(33)	
Property & Projects	Innovation Centre - realignment of budgets due to change in operations, reduction in letting rent £9k by (£4k) industrial rent for KL Festival. Reduction in room hirings since the pandemic.														
Property & Projects		(33)	(85)	0	0	52 <b>72</b>		10	35	0	0	0	0	(43)	0
Total Resources (S151 Officer)	Benefit Payments - Rent Allowances - revised and 5% year on year reduction forecast reflecting continuing transition of claimants to Universal Credit. Benefits Subsidy - revised and 5% year on year reduction	212	(6,976)	U	U	12	0	10	35	U	<b>7</b> ,188	0	0	(43)	U
Resources (S151 Officer)	Corporate Bank Charges - Anticipated spend based on current actuals. Some elements have recently gone out to tender.	42	(5,570)						42		.,100				
Resources (S151 Officer)	Kings Lynn BID - increase in projects offset by increase in income - net nil impact	0	217			(221)			42						4
Resources (S151 Officer)	Discretionary Housing Payment - 5% Year on Year reduction	0	(125)								125				

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Resources (S151 Officer)	The budget movement reflects the proposed capital programme for 2023/2024. Therefore a small reduction in unsupported borrowing	(3)								(3)					
Resources (S151	Audit Fees budget reduced as cost charges actual rate is lower than budget	(5)	(5)							` '					
Officer) Resources (S151 Officer)	Council Tax Support Admin - revised grant income moved to Revenue Supprt Grant	137	(3)								137				
Resources (S151 Officer)	Council Tax Support Payments funded by Other Government Grant	325	325												
Resources (S151 Officer)	Cost of Collection - Ctax - NCC grant income not in budget	(25)									(25)				
Resources (S151 Officer)	Insurance - reduction in premium	(30)						(30)			, ,				
Officer) Officer)	ICT - hardware and software maintenance, increase due to inflation including Microsoft Enterprise agreement plus increase to cover Microsoft projects licence within Corporate Projects. Additional licencing costs to be funded from ICT reserve over 3 years	(140)		63				(00)						(203)	
Resources (S151 Officer)	Decrease in lump sum pension payment following actuarial review (£96k) and early payment discount (£117k)	(213)					(213)								
Resources (S151 Officer)	Net increase in projected income from investment and capital loan interest receivable.	(1,034)					<u> </u>					(1,034)			
Resources (S151	and depited four interest receivable.	(734)	(6,564)	63	0	(221)	(213)	(30)	42	(3)	7,425	(1,034)		(203)	,
Officer) Total Various	Electricity - inflation increase 142% - based on figures from Crown Commercial Services and assumption of government relief for 2023-24 of 20%	1,345	(6,364)	63	0	(221)	(213)	1,345	42	(3)	1,425	(1,034)	0	(203)	4
Various	Impact of higher than budgeted pay award in 2022/2023	826					826	1,343							
Various	Pay award estimate for 2023/24 from 2.5% to 5%	503					503								
Various	Gas - inflation increase 72% - based on figures from Crown Commercial Services and assumption of government relief for 2023-24 of 42%	246						246							
Various	Drainage Board Levies - estimated increase	161											161		
Various Various	Other miscellaneous Supplies & Services  Variations from estimate of post gradings either following evaluation or recruitment.	181					181		27						
Various	Impact of 2022/2023 inflation on budgets for non- contract wages, for example overtime and seasonal employment	99					99								
Various	Water - £60k increase to base budget to reflect usage plus 15% inflation increase £30k	90						90							
Various	Re-aligning grading, review of grades in light of recruitment challenges	50					50								
Various	Other miscellaneous premises cost changes	26						26							
Various	Fuel - increase in costs by CPI 9.6%	24			24										
Various	Various changes in contributions to reserves	7												7	
Various	Other miscellaneous Central Support costs	(5)		(5)											

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Various	Realignment of travel budgets, staff travel claims and essential users lump sum	(6)			(6)										
Various	Removal of Health & Social Care Levy cost	(136)					(136)								
Various	Capitalisation of salaries	(215)		(50)											(165)
Various	One year freeze on contributions to reserves as follows - Borough Car Park (£119k) - CCTV Renewal (£36k) - Lynnsport Repairs (£48k) - Offices Repairs (£14k) - Pools General Repairs (£15k) - Grounds Maintenance and Street Cleaning (£20k) - Theft Insurance (£10) - Community Safety & Nuisance (£10k) - Finance System Development (£10k) - Corn Exchange Repairs (£14k) - Cemeteries Repairs (£4)	(300)												(300)	
Various	Increase to turnover saving target for 2023/2024	(450)					(450)							Ì	
Various Total		2,473	0	(55)	18	0	1,073	1,707	27	0	0	0	161	(293)	(165)
Grand Total		2,513	(6,614)	8	27	(627)	1,726	1,687	1,009	(3)	7,007	(1,034)	161	(497)	(337)
	New Budget projection	24,920													