

Appendix 3 - Detailed explanation for movement from Original 2025/2026 budget to Proposed budget

Service	Notes	Employees *	Premises	Transport	Supplies and Services	Govt and Other LA Transactions	Financing costs	Customer and Client Receipts	Grants and Contributions	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total
Central Services														
Communications	(£24,830) net movement on salary budget - (£40k) saving on Vacant post removal £35,000 increase to professional fees due to correction identified in 24/25	(24,830)	(930)	-	35,000	-	-	-	-	-	-	-	(5,910)	3,330
Corporate Policy	£42,880 - of which (£20k) relates to proposed saving on apprenticeship scheme, remaining £62,880 due to net movement of salary budget	42,880	-	-	(4,000)	-	-	-	-	-	-	-	-	38,880
Councillors	£8,200 net increase to Councillor allowances	-	-	-	8,200	-	-	-	-	-	-	-	-	8,200
Customer Info Centre	(£44,580) net movement in salary budgets - of which (£36k) relates to proposed savings identified from CIC investment. (£26,020) increase to internal recharges following review - net nil movement corporately	(44,580)	-	(1,400)	1,400	-	-	-	-	-	(26,020)	-	-	(70,600)
Democratic Process & Events	Immaterial movements	(2,120)	-	-	-	-	-	-	-	-	-	-	-	(2,120)
Elections	(£51,120) net movement in salary budget. £110,000 - removal of transfer from reserves budget as only required in year of election.	(51,120)	(280)	-	(450)	-	-	-	-	-	-	110,000	(90)	58,060
Mayoral Allow	Immaterial movements	1,170	-	-	640	-	-	-	-	-	-	-	-	1,810
Personnel Services	£67,240 increase on employee costs, of which £20k increase in corporate training budget and £50k increase for training/mentoring of senior managers. Remaining (£2,760) net movement on salary budget	67,240	-	-	-	-	-	-	-	-	(4,010)	-	900	64,130
Central Services Total		(11,360)	(1,210)	(1,400)	40,790	-	-	-	-	-	(30,030)	110,000	(5,100)	101,690
Chief Executive														
Councillors Community Grant	No Movement	-	-	-	-	-	-	-	-	-	-	-	-	-
Covid Management Grants	(£43,560) removal of salary budget due to staff being fixed term, and removal of subsequent transfer from reserves to cover staff cost £43,560 .	(43,560)	-	-	-	-	-	-	-	-	-	43,560	-	-
Chief Executive Total		(43,560)	-	-	-	-	-	-	-	-	-	43,560	-	-
Environment & Planning														
Back office	(£11,000) recognition of internal recharge following review - net nil movement corporately	9,180	-	-	(30)	-	-	-	-	-	(11,000)	-	5,780	3,930
CIL	£400,000 increase made up of £100k additional payment to parishes and £300k for small projects cost. (£1,158,000) net increase to Community Infrastructure levy fund. £749,200 net movement in reserves transfers to bring CIL fund to net nil position	8,800	-	-	400,000	-	-	(1,158,000)	-	-	-	749,200	-	-

	(£169,490) net movement in salary budgets. (£11,710) reduction to leased car charges followin review. (£30,800) anticipated cost of consultants fees if major appeals/public enquiries were to happen. £283,000 net decrease in planning income generated. Additional income sources have been recognised and built in, however with planning income being behind budget for 24/25 a contingency for reduced income for 25/26 has also been built in. £53,660													
Development Control	movement in reserves - 20% planning income allocations and Section 106 contributions	(169,490)	-	(11,710)	30,800	-	-	283,000	-	-	-	53,660	-	186,260
Emergency Planning	£11,890 net movement in salary budgets	11,890	-	160	-	-	-	-	-	-	-	-	-	12,050
	£11,040 net movemeny in salary budgets. (£45,000) reduction to repairs and maintenance costs and £45,000 reduction to income for Wash East Coast CIC.													
Flood Defence		11,040	(45,000)	160	-	-	-	45,000	-	-	-	-	-	11,200
	(£150,000) anticipated additional income from proposal to revise Local land charge fees. (£90,000) grant income expected to be received for the migration of the Land charges function to the Land registry													
Local Land Charges		(600)	-	-	-	-	-	(150,000)	(90,000)	-	-	-	-	(240,600)
	£60,680 net movement to salary budgets. £136,760 increase to supplies and services of which £150k relates to anticipated professional costs associated with the Local plan. £75,000 anticipated reduction in income for Habitat regulations based on County not having new administrative arrangements in place. (£60,000) Neighbourhood planning grant anticipated to be received	60,680	-	450	136,760	-	-	75,000	(60,000)	-	-	(1,760)	-	211,130
Planning Policy														
Pollution Monitoring	£17,740 net movement in salary budgets. £11,480 net movement in salary budgets. (£15,000) additional income anticipated following fees and charges review	17,740	(60)	(2,380)	6,000	-	-	(1,200)	-	-	-	(6,000)	-	14,100
Street Naming & Numbering		11,480	-	140	-	-	-	(15,000)	-	-	-	-	-	(3,380)
Environment & Planning Total		(39,280)	(45,060)	(13,180)	573,530	-	-	(921,200)	(150,000)	-	(11,000)	795,100	5,780	194,690
Health, Wellbeing and Public Protection														
	£22,670 net movement in salary budgets. (£11,660) anticipated saving on vehicle fuel and repair costs. (£15,780) reduction to internal unsupported borrowings. (£65,000) increase in income generated, of which (£40k) relates to the introduction of the Handyperson service fee. (£443,240) of which £437,330 relates to REFCUS charge for Disabled Facilities Grant - offset under financing requirement													
Care & Repair		22,670	-	(11,660)	9,280	-	(15,780)	(65,000)	(443,240)	-	-	-	(1,800)	(505,530)
	£75,500 increase in careline service cost. £50,870 increase to internal unsupported borrowings cost. (£52,990) additional income generated by increase to fees and charges. (£33,800) transfer from reserves to cover funded employee post													
Careline		(4,850)	-	3,560	75,500	-	50,870	(52,990)	(3,310)	-	-	(33,800)	-	34,980

	(£61,220) net movement in salary budgets.													
	£26,700 increase to supplies and services of which £25k relates to the Active Norfolk													
Comm Safety & Nuisance	Locality Officer function	(61,220)	-	620	26,700	-	-	2,000	-	-	-	-	(31,900)	
Community Transport	Immaterial movements	-	-	-	(710)	-	-	-	-	-	-	-	(710)	
Corporate Health & Safety	Immaterial movements	-	-	-	-	-	-	-	-	-	-	30	30	
	(£10,140) net reduction expected following review of Service level agreements in 25/26	-	-	-	(10,140)	-	-	-	-	-	-	-	(10,140)	
Financial Assistance	Immaterial movements	6,900	-	(1,510)	-	-	-	2,200	-	-	-	-	7,590	
Food Hygiene	Immaterial movements	9,310	-	1,860	(5,000)	-	-	1,020	-	-	-	-	7,190	
Housing Standards	Immaterial movements													
Health, Wellbeing and Public Protection Total		(27,190)	-	(7,130)	95,630	-	35,090	(112,770)	(446,550)	-	-	(33,800)	(1,770)	(498,490)

Legal, Governance and Licensing

	<p>£81,360 net movement in salary budget (£34,850) on supplies of which (£35k) was from AD proposed savings on external legal fees. £334,350 cost and (£334,350) transfer from reserves to recognise Climate Change proposed project pipeline.</p>													
Legal Services		81,360	334,350	(640)	(34,850)	-	-	-	-	-	(334,350)	-	45,870	
	<p>£64,480 net movement in salary budget. (£63,010) additional income, of which (£60k) relates to taxi income following fee review.</p>													
Licenses	<p>£56,290 + £7,050 recognise internal recharges following review (net nil movement corporately).</p>	64,480	-	840	(230)	-	-	(63,010)	-	-	56,290	-	7,050	65,420
Legal, Governance and Licensing Total		145,840	334,350	200	(35,080)	-	-	(63,010)	-	-	56,290	(334,350)	7,050	111,290

Leisure & Community Facilities

	(£21,720) additional income due from increased hirings, of which (£24k) relates to the Eye Screening clinic at Fairstead, which led to the removal of the special expenses charge of £7,950	-	2,020	-	-	-	-	(21,720)	-	-	-	-	40	(19,660)
Community Centres														
KLAC	Removal of "trading" budgets due to the premises closure expected Feb 2025	-	(32,550)	-	(2,580)	-	-	22,320	-	-	-	-	(23,620)	(36,430)
	(£289,070) forecast savings on utility budgets across all sites. (£18,720) expected reduction to unsupported borrowings charge. (£10,600) reduction to reserves transfer due to removal of St James annual contribution due to uncertainty of pool future. £86,210 increase in recharges - related to maintenance of which £84k offset under management fees.	-	(289,070)	-	-	-	(18,720)	-	-	-	-	(10,600)	86,210	(232,180)
	(£262,000) savings on supplies and services made up of (£412k) savings to be achieved from AWN due to removal of mgmt fee and £150k cost for the provision of the Holiday activity programme put on by Alive. £412,000 reduction in contributions due to the removal of AWN mgmt fee. (£84,400) maintenance budget re-allocated at site level under leisure	-	-	-	(262,000)	-	-	-	412,000	-	-	-	(84,400)	65,600
Management Fees														
Pavillions & Grounds	Immaterial movements	-	690	-	-	-	-	(3,350)	-	-	-	-	220	(2,440)
	(£13,970) saving on utility budgets. £12,220 increase to staffing recharges from AWN due to NI/COL increase.	-	(13,970)	-	110	-	-	3,390	-	-	-	-	12,220	1,750
Town Hall, Stores of Lynn and Custom House														
Leisure & Community Facilities Total		-	(332,880)	-	(264,470)	-	(18,720)	640	412,000	-	-	(10,600)	(9,330)	(223,360)

Operations & Commercial

Allotments	Immaterial movements	-	(270)	-	-	-	-	(170)	-	-	-	-	-	(440)
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Programme and Project Delivery														
Corporate Projects	(£79,710) increase on recharges to services, of which (£80,060) relates to increased staff capitalisation costs.	(1,200)	-	-	-	-	-	-	-	-	(1,080)	-	(79,710)	(81,990)
Housing Subsidiaries	£16,730 recognition of utility budgets - offset under recharges to services as recharged to WNH. (£52,650) increase in recharges to services income, of which (£16,730) relates to the utility recharge (above), (£13,620) relates to the increase in SLA income from WNP and (£22,300) increase in SLA income from WNH.	-	16,730	-	-	-	-	(3,780)	-	-	-	-	(52,650)	(39,700)
Programme and Project Delivery Total		(1,200)	16,730	-	-	-	-	(3,780)	-	(1,080)	-	-	(132,360)	(121,690)
Property & Projects														
General Properties	(£48,190) increase to income - (£30k) generated from new land rent and (£18k) generated from increases on existing rents	-	850	-	-	-	-	(48,190)	-	-	-	(90)	-	(47,430)
General Properties Investments	No movement	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Units	(£10,390) anticipated savings across utilities	1,460	(10,390)	-	-	-	-	-	-	-	-	-	-	(8,930)
KLAC Rentals	Immaterial movements	-	5,820	-	-	-	-	-	-	-	-	-	-	5,820
KLIC	Immaterial movements	1,800	(9,010)	-	-	-	-	-	-	-	-	-	-	(7,210)
Offices	£36,750 net movement in salary budgets. £30,700 transfer to reserves to cover sinking fund contribution for Kings Court office accommodation	36,750	(1,410)	-	-	-	-	(2,590)	-	-	-	30,700	(3,710)	59,740
Property Services	Immaterial movements	(3,320)	(230)	(1,220)	200	-	-	-	-	-	-	-	-	(4,570)
Shops And Offices	£13,020 reduction to rental income due to vacant properties	-	6,610	-	-	-	-	13,020	-	-	-	1,850	-	21,480
Street Lighting	(£11,200) movement of repairs budgets under premises costs	-	12,050	-	(11,200)	-	-	(450)	-	-	-	-	-	400
Property & Projects Total		36,690	4,290	(1,220)	(11,000)	-	-	(38,210)	-	-	-	32,460	(3,710)	19,300
Regeneration, Housing & Place														
Conservation & Heritage	Immaterial movements	-	(340)	-	-	-	-	-	-	-	-	-	-	(340)
Economic Regeneration	£106,840 net movement in salary budgets	106,840	-	(1,240)	-	-	-	-	(7,450)	-	-	-	-	98,150
Guildhall & Arts	(£76,030) net movement in salary budgets	(76,030)	-	-	(30)	-	-	-	-	-	-	-	-	(76,060)
Housing Options	(£57,880) net movement in salary budgets, of which (£43,240) relates to legacy budget for employee funded by reserves - offset but £43,240 movement in reserves. £538,400 increase in supplies and services of which £450k is recognition of temporary accommodation costs for homelessness prevention - offset by (£450,000) recognition of housing benefit received on temporary accommodation. (£90,190) internal recharge of grant from Housing Strategy	(57,880)	-	(4,280)	538,400	(1,200)	-	(450,000)	51,120	-	-	43,240	(90,190)	29,210
Housing Strategy	£58,080 net movement in salary budgets. £820,660 increase to supplies and services budget to reflect homelessness prevention costs, offset by recognition of Homelessness prevention grant of (£868,760). £90,190 internal recharge of grant to housing options	58,010	-	1,240	820,660	-	-	-	(895,750)	-	-	1,130	90,190	75,480
Museums	No movement	-	-	-	-	-	-	-	-	-	-	-	-	-
Regeneration Projects	£12,680 net movement in salary budgets	12,680	(5,910)	-	(100)	-	-	-	-	-	-	-	(5,080)	1,590
Tourism	(£34,500) net movement in salary budgets	(34,500)	-	-	(1,260)	-	-	-	-	-	-	-	(1,030)	(36,790)

New Homes Bonus	-	-	-	-	-	-	-	(293,360)	-	-	-	-	(293,360)
Rural Services Delivery Grant	-	-	-	-	-	-	-	628,540	-	-	-	-	628,540
Revenue Support Grant	-	-	-	-	-	-	-	(37,110)	-	-	-	-	(37,110)
Other Government grants	-	-	-	-	-	-	-	(1,157,050)	-	-	-	-	(1,157,050)
Business Rates (NNDR)	-	-	-	-	(31,800)	-	-	(1,202,790)	-	-	-	295,500	(939,090)
Council Tax	-	-	-	-	-	-	-	-	-	-	-	(401,700)	(401,700)
	-	-	-	-	(31,800)	-	-	(2,061,770)	-	-	-	(106,200)	(2,199,770)
Overall total movements	(190,970)	144,040	(42,870)	1,921,540	512,290	506,960	(2,129,470)	(7,447,460)	18,990	50,000	2,997,160	(361,490)	(4,021,280)

* Salary budgets have been amended to reflect the following changes:

Cost of living increase of 2.5%

Increase to Employer National Insurance rate and threshold

Removal of Fixed term and Temporary posts budgets past contract expiry date

Movements of employee budget between directorate/service area following changes to structure

Savings/efficiencies identified following AD review