

Appendix 3 - Detailed explanation for movement from Original 2026/2027 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 Payable	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total	
Corporate Services	2026/2027 Original Budget														26,678,140	
Communications	Net budget movement on service area below £10k	8,200	(160)	-	(530)	-	-	10	-	-	-	(160)	-	-	7,360	
Corp Initiatives	No budget movement reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Employee costs reflect changes to National Insurance costs from April 2025 partially offset by government grant. Services cost reflects increase in Members Allowances in line with agreement at Council 30															
Councillors	January 2025.	57,000	(720)	(460)	71,310	-	-	-	-	-	-	(230)	-	40	126,940	
Councillors Community Grant	No budget movement reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Estimated salary increase in line with cost of living and performance related pay															
Customer Info Centre	Fixed Term Contract posts funded from Transformation Reserve	23,090	-	(600)	(50)	-	-	-	-	-	-	(60)	-	-	22,380	
ICT	Net budget movement on service area below £10k	105,450	(600)	(370)	(290)	-	-	20	-	-	-	(190)	100,000.00	90	4,110	
Mayoral Allow	Consolidation of cost of payroll processing budgets, following insourcing of AWN - this is offset against reduction in leisure services budget	400	-	(690)	1,570	-	-	-	-	-	-	-	(10)	-	1,270	
Personnel Services	services budget	13,850	(250)	(330)	18,730	-	-	-	-	-	-	(180)	-	30	31,850	
Corporate Services Total		207,990	(1,730)	(2,450)	90,740			30					(820)	100,000.00	150	193,910
Environment & Planning																
Back office	Net budget movement on service area below £10k	3,170	(3,000)	-	(540)	-	-	-	-	-	-	20	-	(80)	(430)	
CIL	Net budget movement on service area below £10k	1,290	-	(100)	(40,000)	-	-	168,000	-	-	-	-	(129,200)	-	(10)	
	Lower than forecast increase to planning income, based on estimate development data and current year demand.															
Development Control	Net budget movement on service area below £10k	1,350	-	(720)	(3,980)	-	-	64,320	-	-	-	(400)	(9,470)	(40)	51,060	
Emergency Planning	Net budget movement on service area below £10k	2,140	(40)	(100)	(2,050)	-	-	-	-	-	-	(20)	-	(50)	(120)	
Flood Defence	Net budget movement on service area below £10k	530	-	(110)	-	-	-	-	(6,200)	-	-	-	-	-	(5,780)	
Local Land Charges	Land Charge income budget aligned to income for current year and predicted demand.	510	-	-	(850)	-	-	(166,400)	-	-	-	(120)	-	(10)	(166,870)	
Planning Policy	Estimated costs for development of Local Plan, partially offset with contribution from reserves.	5,970	(100)	1,690	626,610	-	-	-	20,000	-	-	(230)	(473,920)	(30)	179,990	
Pollution Monitoring	Community Biodiversity Projects Ranger fixed term contract funded by grant and income.	55,470	(80)	(850)	9,910	-	-	-	-	-	-	(20)	(58,760)	(10)	5,660	
Street Naming & Numbering	Lower than forecast increase to income, based on estimate development data and current year demand.	710	(7,000)	(260)	-	-	-	22,900	-	-	-	(90)	-	-	16,260	
Environment & Planning Total		71,140	(10,220)	(450)	589,100			88,820	13,800				(860)	(671,350)	(220)	79,760

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Health, Wellbeing and Public Protection															
Care & Repair	Handyperson budgeted income (£40k) and associated costs £9k removed as project has ended. Continued and increased grant income for District Direct - Care and Repair service to fund posts.	63,000	-	(1,270)	(9,170)	-	-	40,000	(53,900)	-	-	(40)	-	90	38,710
Careline	Forecast increase in careline equipment rental income and increase in funding towards costs. Transfer of staff resource £25k from Food Hygiene to Environmental Protection. £22k temporary post funded by NCC grant- already included within the budget. Remaining employee movements in relation to inflationary increases	(3,110)	-	2,320	110,760	-	-	(54,320)	(225,000)	-	-	-	95,360	70	(73,920)
Comm Safety & Nuisance	84,320	-	(100)	230	-	-	-	-	-	-	-	(90)	-	40	84,400
Community Transport	Net budget movement on service area below £10k	-	-	-	(80)	-	-	-	-	-	-	-	-	-	(80)
Corporate Health & Safety	Net budget movement on service area below £10k Transfer of staff budget towards Community Safety. Increased laboratory costs and increase reflecting service demand.	-	-	-	(320)	-	-	-	-	-	-	-	-	(10)	(330)
Food Hygiene	(25,680)	-	1,070	11,570	-	-	(13,650)	-	-	-	-	(70)	-	(40)	(26,800)
Housing Standards	Net budget movement on service area below £10k	7,010	-	(1,350)	(50)	-	-	40	-	-	-	-	-	80	5,730
Health, Wellbeing and Public Protection Total		125,540	-	670	112,940	-	-	(27,930)	(278,900)	-	-	(200)	95,360	230	27,710
Legal, Governance and Licensing															
Corporate Policy	Employee budget transferred to Legal Services. Employee savings - vacant posts recruited at lower point in grade than previously appointed	(96,850)	-	(100)	(470)	-	-	-	-	-	-	(70)	-	50	(97,440)
Democratic Process & Events	Apprentice post budget. Increase in business rates cost.	(7,700)	(40)	(860)	(2,780)	-	-	-	-	-	-	(90)	-	70	(11,400)
Elections	Employee budget transferred from Corporate Policy, plus provision for two new lawyer posts	26,400	11,760	(340)	(360)	-	-	(150)	-	-	-	-	-	(20)	37,290
Legal Services	Net budget movement on service area below £10k	194,170	-	(50)	29,710	-	-	40	-	-	-	(80)	-	-	223,790
Licenses	Net budget movement on service area below £10k	10,360	-	(1,000)	(80)	-	-	(80)	-	-	-	(50)	-	50	9,200
Legal, Governance and Licensing Total		126,380	11,720	(2,350)	26,020	-	-	(190)	-	-	-	(290)	-	150	161,440
Leisure & Community Facilities															
Community and Sports Development	Community Sport Development Grant awarded. Net budget movement on service area below £10k	13,500	-	(40)	(190)	-	-	(8,730)	(150,000)	-	-	-	-	-	(145,460)
Community Centres	Net budget movement on service area below £10k	(13,290)	930	-	(320)	-	-	11,520	-	-	-	(60)	-	(70)	(1,290)
KLAC	Net budget movement on service area below £10k Costs and income incorporated into budget following return of service inhouse.	2,600	2,320	-	-	-	-	-	-	-	-	-	-	50	4,970
Leisure		3,020	299,460	(560)	(118,080)	-	-	(168,460)	-	-	-	-	-	30	15,410

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Leisure and culture management	Savings target updated to reflect £389k forecast for 2025/2026	(86,010)	-	(990)	36,940	-	-	(630)	-	-	-	(190)	-	60	(50,820)
Pavilions & Grounds	Net budget movement on service area below £10k	80	(1,220)	-	-	-	-	(80)	-	-	-	-	-	(20)	(1,240)
Town Hall, Stories of Lynn and Custom House	Increase budget to reflect actual cleaning costs.	14,770	400	(440)	(690)	-	-	(360)	-	-	-	-	-	(20)	13,660
Leisure & Community Facilities Total		(65,330)	301,890	(2,030)	(82,340)		0	(166,740)	(150,000)			(250)		30	(164,770)
Operations & Commercial															
Allotments	Net budget movement on service area below £10k	-	(560)	-	(400)	-	-	2,680	-	-	-	(30)	-	30	1,720
Carparking King's Lynn & West Norfo	income.	133,100	33,640	(630)	(1,210)	-	-	(46,870)	-	-	-	(10)	-	10	118,030
Carparking Shared Services	Redistribution of staffing costs within directorate. Inflationary increase on	(81,950)	-	(280)	(90)	-	-	30	-	-	-	-	-	20	(82,270)
CCTV	Reduction in contract provision with external client impacting income from clients.	18,050	(22,150)	(310)	6,970	-	-	13,870	-	-	-	(30)	(20)	60	16,440
Cleansing & Street Sweeping	Redistribution of staffing costs within directorate.	(118,720)	(380)	(1,190)	(620)	-	-	(1,270)	-	-	-	(300)	-	(60)	(122,540)
Crem & Cemeteries	Removal of budget error that overstated budget income in previous MTFS.	(1,220)	(990)	(1,300)	(550)	-	-	240,130	-	-	-	(180)	-	80	235,970
Depots	Net budget movement on service area below £10k	-	(2,190)	-	20	-	-	-	-	-	-	-	-	(20)	(2,190)
Events	Net budget movement on service area below £10k	-	(40)	(90)	(170)	-	-	40	-	-	-	-	-	50	(210)
General Markets	Net budget movement on service area below £10k	-	(130)	-	(110)	-	-	(510)	-	-	-	-	-	-	(750)
Parks, Sport Grounds & Open Spaces	Redistribution of staffing costs within directorate.	115,220	(2,000)	(1,380)	(1,350)	-	-	(1,070)	-	-	-	(440)	-	10	108,990
Play Areas	Net budget movement on service area below £10k	50	(1,050)	-	(40)	-	-	1,440	-	-	-	-	-	(120)	280
Pontoons	Net budget movement on service area below £10k	-	-	-	(50)	-	-	(50)	-	-	-	-	-	-	(100)
Public Conveniences	Reduced budget for water and drainage rates to reflect current actuals.	-	(28,990)	-	-	-	-	100	-	-	-	-	-	-	(28,890)
Refuse & Recycling	Reduction to Flytipping budget previously set (£117k). (£69k) Movement in estimated waste processing costs. (£35k) anticipated net increase in income following F&C increase and consideration for lost contracts. (£108k) expected in additional EPR grant, however decrease of £50k in waste collection credits	(11,390)	(50)	380	(121,320)	(69,810)	-	(35,880)	(51,490)	-	-	(90)	(45,000)	13,300	(321,350)
Resort	Redistribution of staffing costs within directorate.	(28,550)	(2,180)	(5,180)	(1,370)	-	-	(35,250)	-	-	-	-	-	100	(72,430)
Resort Investment Properties	Net budget movement on service area below £10k	-	-	-	-	-	-	(30)	-	-	-	-	-	-	(30)
Section 106	Net budget movement on service area below £10k	-	(510)	-	-	-	-	50	-	-	-	-	-	60	(400)

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Town Centre Operations	Redistribution of staffing costs within directorate.	12,260	-	(1,270)	(30)	-	-	-	-	-	-	(70)	-	20	10,910
Operations & Commercial Total		36,850	(27,580)	(11,250)	(120,320)	(69,810)	-	137,410	(51,490)	-	-	(1,150)	(45,020)	13,540	(138,820)
Programme and Project Delivery															
Corporate Projects	Review of budget allocations for project staff and capitalisation of salaries against capital projects	119,440	-	(160)	(50)	-	-	-	-	-	-	(40)	-	(123,640)	(4,450)
Housing Subsidiaries	Net budget movement on service area below £10k	-	(1,840)	-	-	-	-	(50)	-	-	-	-	-	1,810	(80)
Programme and Project Delivery Total		119,440	(1,840)	(160)	(50)	-	-	(50)	-	-	-	(40)	-	(121,830)	(4,530)
Property & Projects															
General Properties	Revised provision for statutory maintenance and inspection work to premises, partially offset budget from Offices cost centre.	-	48,660	-	(240)	-	-	-	-	-	-	-	-	50	48,470
Industrial Units	Net budget movement on service area below £10k	(9,480)	17,270	-	(490)	-	-	(620)	-	-	-	-	-	(16,510)	(9,830)
KLAC Rentals	Net budget movement on service area below £10k	-	840	-	-	-	-	-	-	-	-	-	-	10	850
KLIC	Net budget movement on service area below £10k	(200)	930	-	(330)	-	-	10	-	-	-	-	-	(60)	350
Offices	Budget combined into General Properties for statutory inspections and maintenance.	(4,670)	(39,550)	(710)	(790)	-	-	(80)	-	-	-	(160)	-	50	(45,910)
Property Services	Net budget movement on service area below £10k	51,900	(70)	(1,330)	(50)	-	-	(58,400)	-	-	-	(20)	-	(40)	(8,010)
Shops And Offices	Town Centre commercial tenants reduction in income.	-	6,670	-	-	-	-	51,850	-	-	-	-	(1,850)	120	56,790
Street Lighting	Net budget movement on service area below £10k	-	(4,210)	-	-	-	-	290	-	-	-	-	-	-	(3,920)
Property & Projects Total		37,550	30,540	(2,040)	(1,900)	-	-	(6,950)	-	-	-	(180)	(1,850)	(16,380)	38,790
Regeneration, Housing & Place															
Conservation & Heritage	Net budget movement on service area below £10k	-	(1,040)	-	-	-	-	-	-	-	-	-	-	(10)	(1,050)
Economic Regeneration	Additional budget for Economic Growth Officer and Part-time Support, which will be charged against grants, upon receipt that are not included in budget.	63,120	-	(230)	19,240	-	-	-	-	-	-	(30)	-	50	82,150
Guildhall & Arts	Guidhall Fundraiser role £60k, Insurance for Capital works both from a revenue budget of £735k allocated across this and future years approved at Council July 2025.	60,000	89,920	-	(10)	-	-	-	-	-	-	-	-	-	149,910
Housing Options	Transfer of budget from Housing Strategy to fund Housing Options additional support. Homechoice grant income increased.	81,050	-	3,740	(780)	-	-	(20)	(30,000)	-	-	(130)	-	-	53,860

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	Budget transferred to Housing Options. Grant moved to Other Government Grants following revised formula for Government Funding. Net budget movement on service area	(67,430)	(60)	(1,310)	150	-	-	98,070	-	-	-	-	98,110	127,530	
Housing Strategy															
King's Lynn & Downham Market Tics below £10k		-	-	-	-	-	-	-	-	-	-	-	(10)	(10)	
Museums	Net budget movement on service area below £10k	-	-	-	(60)	-	-	-	-	-	-	-	(50)	(110)	
Regeneration Projects	Net budget movement on service area below £10k	(2,050)	(20)	(110)	(60)	-	-	-	-	-	-	(30)	-	(30)	
Tourism	Net budget movement on service area below £10k	670	-	-	(1,270)	-	-	150	-	-	(20)	-	(20)	(490)	
Regeneration, Housing & Place Total		135,360	88,800	2,090	17,210	-	-	130	68,070	-	-	(210)	-	98,040	409,490
Resources (\$151 Officer)															
	Reduction in Secondary Pension Payment of (£741k). Increase in Bad Debt Provision £100k. Bank Charges increased £40k to reflect actual transaction levels. Cost of living contingency provision amended in line with estimates (£210k)	(955,160)	-	-	71,450	-	-	100,000	-	-	-	(180)	-	(30)	(783,920)
Corp Costs & Provs	CPI increase of income from recharged insurance	-	(50)	-	(30)	-	-	-	-	-	-	-	-	(58,400)	(58,480)
Corporate Insurance	Provision for Fixed Term Graduate contracts £99k and budget error of £50k shortfall in previous MTFS. Supplies and Services Financial savings target moved to Central Savings and Efficiency plan £100k for reporting purposes.	162,660	-	(3,040)	0	99,730.00	-	-	-	-	-	(90)	-	(30)	259,230
Corporate Mgmt. Team	Grants to Community projects kept at same levels as previous year.	-	-	-	(18,140)	-	-	(30)	-	-	-	-	-	-	(18,170)
Financial Assistance	Vacant posts budgeted at salary midpoint, with recruitments coming in higher up the grade reflecting the recruitment market.	56,290	-	-	(9,200)	-	-	-	-	-	-	70	-	(70)	47,090
Financial Services	Net budget movement on service area below £10k	(2,160)	-	(300)	(370)	-	-	-	-	-	-	(50)	-	(50)	(2,930)
Int Audit & Fraud	Increased gap between Housing Benefits paid and subsidy received for Temporary and Supported Accommodation.	(52,240)	-	(230)	(230)	(3,900,000)	-	(30)	4,500,000	-	-	(230)	-	-	547,040
Revenues & Benefits	Reduced cost of subsidisation by Council towards cost of services provided to UnParished areas, following increase in amounts collected from Council Tax and review of costs.	-	-	-	-	-	-	(35,680)	-	-	-	-	-	-	(35,680)
Special Expenses	Net budget movement on service area below £10k	-	-	-	(60)	-	-	-	-	-	-	-	-	-	(60)
Treasury Management															
Resources (\$151 Officer) Total		(790,610)	(50)	(3,570)	43,420	(3,800,270)	-	64,260	4,500,000	-	-	(480)	-	(58,580)	(45,880)
Financing Requirement															
Accounting Adjustments	Increase to Minimum Revenue Provision to reflect proposed Capital Programme.	-	-	-	-	-	-	-	-	-	-	-	-	499,800	499,800

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Interest	Provision for interest charges to reflect need for short term borrowing, while capital receipts slow down from housing.	-	-	-	-	-	(104,030)	-	-	1,000,000	-	-	-	-	895,970
Interest receivable	Net budget movement on service area below £10k	-	-	-	-	-	-	-	-	-	1,640	-	-	-	1,640
Financing Requirement Total		-	-	-	-	-	(104,030)	-	-	1,000,000	1,640	-	-	499,800	1,397,410
Internal Drainage Board															
Internal Drainage Board	Estimated increase to Drainage Board Levy moved from 2.4% to 5.5% following early budget engagement with Internal Drainage Boards.	-	-	-	51,291	-	-	-	-	-	-	-	-	-	51,291
Internal Drainage Board Total		-	-	-	51,291	-	-	-	-	-	-	-	-	-	51,291
Movement between original and revised budget															2,005,801
Borough Spend Total		4,310	391,530	(21,540)	726,111	(3,870,080)	(104,030)	88,790	4,101,480	1,000,000	1,640	(4,480)	(722,860)	414,930	28,683,941