Appendix 1

3.1

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Corporate Services							
Corporate Initiatives	45,000	0	0	0	45,000	0	
Project Management Office	205,700	102,780	65,359	(37,421)	205,700	0	
ICT	1,756,500	649,160	471,390	(177,770)	1,756,500	0	IT software and hardware maintenance actuals to date, is below budget due to the timing of annual renewals not being reflected within the budget profile.
HR & OD	780,500	436,920	439,604	2,684	780,500	0	
Total	**2,787,700**	**1,188,860**	**976,354**	**(212,506)**	**2,787,700**	**0**	

3.2

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Chief Executive							
Corporate Management Team	1,837,400	902,840	826,224	(76,616)	1,837,400	0	Underspend to date on direct salaries, with backfill costs currently charged to corporate costs. This is monitored in turnover savings.
Guildhall & Arts	176,100	132,960	82,104	(50,856)	176,100	0	Cost to date do not reflect Insurance costs not yet allocated.
Corporate Communications	521,400	283,820	261,495	(22,325)	521,400	0	Under budget on professional fees, more work being undertaken in-house.
Total	**2,534,900**	**1,319,620**	**1,169,823**	**(149,797)**	**2,534,900**	**0**	

3.3

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Environment and Planning							
Back Office	267,500	139,470	106,361	(33,109)	267,500	0	
Community Infrastructure Levy	(10)	733,480	733,480	0	(10)	0	
Development Control	278,370	367,550	97,720	(269,830)	24,897	(253,473)	Planning fees income is ahead of profile budget. The forecast considers historic trend for rest of the year.
Emergency Planning	127,900	59,660	52,114	(7,546)	127,900	0	
Flood Defence	145,900	76,720	144,528	67,808	145,900	0	Hunstanton Promenade repairs. Utilising earmarked reserves where appropriate. No change to forecast required.
Local Land Charges	(360,502)	(112,200)	(112,157)	43	(360,502)	0	Land charges income is predicted to be at similar levels to last year, with costs supporting forecast at budgeted levels.
Planning Policy	712,800	561,150	578,531	17,381	712,800	0	
Pollution Monitoring	510,740	281,990	246,831	(35,159)	510,740	0	
Street Naming & Numbering	58,200	25,880	16,331	(9,549)	58,200	0	
Licensing	144,100	66,280	33,251	(33,029)	144,100	0	
Total	**1,884,998**	**2,199,980**	**1,896,989**	**(302,991)**	**1,631,525**	**(253,473)**	

3.4

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Health, Wellbeing and Public Protection							
Care & Repair	(1,737,620)	(833,610)	(855,329)	(21,719)	(1,737,620)	0	Winter Pressures grant income received, spend is profiled for later in financial year.
Careline	(134,480)	(595,020)	(608,157)	(13,137)	(134,480)	0	Income on target, will be offset by costs during the year for purchases of Pearl Advanced pendant with built in fall detection.
Community Safety & Nuisance	1,007,180	475,100	456,896	(18,204)	1,007,180	0	Out of Hours costs currently below budget, this may change before year end.
Community Transport	115,100	58,690	63,911	5,221	115,100	0	
Corporate Health & Safety	4,200	1,220	(2,364)	(3,584)	4,200	0	
Food Hygiene	729,000	358,230	348,308	(9,922)	729,000	0	
Housing Standards	573,100	279,090	216,019	(63,071)	573,100	0	Govt grant income received, will need to be aligned to costs and treated as grant received in advance if underspent.
Total	**556,480**	**(256,300)**	**(380,716)**	**(124,416)**	**556,480**	**0**	

Appendix 1

3.5

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Corporate Governance & Compliance							
Corporate Governance	446,800	213,450	231,117	17,667	446,800	0	Interim staffing costs expected to be above budget whilst recruitment takes place. That spend is expected to be offset by wider staff turnover savings.
Councillor Community Grant	55,000	27,480	15,152	(12,328)	55,000	0	The underspend to date reflects the use of the funds to date. £55k is still anticipated to be fully utilised.
Councillors	889,700	399,900	410,243	10,343	889,700	0	
Mayoral Allowances	51,500	25,740	22,149	(3,591)	51,500	0	
Democratic Process & Events	437,600	213,960	187,130	(26,830)	437,600	0	Underspend on salaries to date contributes to turnover savings target,
Elections	501,400	221,200	146,583	(74,617)	501,400	0	Costs expected to align to budget after accounting for recharges for PCC elections.
Legal Services	603,600	262,790	295,101	32,311	653,600	50,000	Legal Fees for various defence and appeals work. Forecast reflects higher than budgeted. This is estimated and will be monitored throughout the year.
Total	**2,985,600**	**1,364,520**	**1,307,474**	**(57,046)**	**3,035,600**	**50,000**	

3.6

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Leisure and Culture							
Community Centres	(1,000)	22,880	(3,264)	(26,144)	(29,810)	(28,810)	Fairstead Room Hirings better than budgeted.
Community and Sports Development	(139,200)	(111,160)	(10,691)	100,469	(84,390)	54,810	Margin between costs and income/grants for Activity Club less favourable than budgeted.
Leisure and Culture	1,471,070	572,820	957,762	384,942	1,725,909	254,839	Income from Leisure below that budgeted and forecast revised by £178k. Culture services income forecast revised downwards along with an increase of staff costs to ensure service cover.
KL Arts Centre	101,400	43,660	29,652	(14,008)	101,400	0	Salary savings contribute to wider turnover savings target. Utility costs costs are currently reduced below budget and accruals are likely to lead to a reduced forecast for spend at Q3.
Town Hall, Stories of Lynn and Custom House	418,400	150,910	157,297	6,387	373,501	(44,899)	Income from events and lettings improved over that budgeted.
Pavilions & Grounds	300	19,020	27,632	8,612	8,680	8,380	Repairs & Maintenance - plumbing and heating compliance
Total	**1,850,970**	**698,130**	**1,158,387**	**460,257**	**2,095,290**	**244,320**	

Appendix 1

3.7

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Operations and Commercial							
Allotments	(7,800)	660	(3,769)	(4,429)	(17,123)	(9,323)	Proactive management of letting changes is keeping costs within budget and income improving above budget.
Carparking King's Lynn & West Norfolk	(2,880,200)	(1,729,190)	(1,761,168)	(31,978)	(3,283,963)	(403,763)	Additional income above budget, dry summer has aided this.
Carparking Shared Services	(480,800)	(568,740)	(870,219)	(301,479)	(480,800)	0	Spend to date does not yet include overheads and recharges.
CCTV	(184,210)	(166,720)	(159,683)	7,037	(184,210)	0	
Cleansing & Street Sweeping	2,201,460	1,023,770	949,548	(74,222)	2,201,460	0	The figures to date do not yet reflect revenue funding of capital spend, which remains in the capital programme.
Crematorium & Cemeteries	(1,132,600)	(501,400)	(504,881)	(3,481)	(902,978)	229,622	Cremation fees (standard charge) income is behind plan. Cremator maintenance costs unbudgeted for, £48k.
Depots	119,600	99,000	146,862	47,862	119,600	0	Costs will align with plan as the year progresses.
Events	139,000	69,480	213,068	143,588	139,000	0	Festival Too costs. Rental of crowd protection barriers & Stage/Stage inspection/Trailer stage rental Security services. Costs expected to be absorbed within budget.
General Markets	(7,300)	(3,540)	1,437	4,977	(7,300)	0	
Parks,Sport Grounds & Open Spaces	1,232,080	1,012,340	921,981	(90,359)	1,089,529	(142,551)	Exceptionally dry conditions are impacting the work of the ground's maintenance services, reducing the need for grass cutting, increasing need for flower bed maintenance.
Play Areas	100	34,020	30,607	(3,413)	100	0	
Pontoons	26,700	19,070	25,516	6,446	26,700	0	
Public Conveniences	353,700	191,140	270,950	79,810	353,700	0	Charges for repairs to be considered for capitalisation or contained with underspends elsewhere on Repairs and maintenance.
Refuse & Recycling	275,230	(172,160)	(583,036)	(410,876)	275,230	0	Composting credits high to this point of the year, seasonal impact expected to reduce in second half of year, Q3 will provide certainty following invoicing and receipt accruals from Q2.
Resort	23,800	(19,290)	160,210	179,500	23,800	0	The costs to date do not yet include lease and parking income which is profiled for later in the year.
Resort Investment Properties	(6,900)	(5,930)	(5,058)	872	(6,900)	0	
Section 106	(400)	(23,740)	(23,740)	0	(400)	0	
Town Centre Operations	102,900	37,290	53,231	15,941	102,900	0	Salary underspend, will be captured in the turnover savings target.
Total	**(225,640)**	**(703,940)**	**(1,138,145)**	**(434,205)**	**(551,655)**	**(326,015)**	

3.8

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Property Services							
General Properties	(160,320)	(67,070)	(108,606)	(41,536)	(160,320)	0	Actual to date is favourable, which reflects the lease and rental income tending to be raised in the early part of the year.
General Properties Investments	(218,800)	(1,920)	(2,200)	(280)	(218,800)	0	
Industrial Units	(1,410,300)	(679,470)	(422,493)	256,977	(1,312,970)	97,330	Business rates on empty units and those occupied by the Council, various locations. Asset use review underway to reduce liability.
KL Innovation Centre	(203,560)	(132,970)	(113,590)	19,380	(203,560)	0	Income from meeting room hire is favourable £13k to date. It may be prudent to transfer any surplus achieved to a maintenance reserve.
KL Art Centre Rentals	12,400	5,360	8,018	2,658	12,400	0	
Offices	(229,960)	(225,630)	(5,269)	220,361	(229,960)	0	Air Conditioning repairs and maintenance at Kings Court
Property Services	724,000	330,960	390,688	59,728	724,000	0	Interim staffing costs expected to be above budget whilst recruitment takes place. That spend is expected to be offset by wider staff turnover savings.
Shops and Offices	(148,500)	(75,480)	(75,629)	(149)	(148,500)	0	Income above plan, but forecast to be reviewed, as sector is increasingly uncertain as high street behaviours continue to change and retailer overheads increase.
Street Lighting	118,890	46,910	31,259	(15,651)	118,890	0	Revenue funding of the capital programme has not yet been included in the actuals to date.
Total	**(1,516,150)**	**(799,310)**	**(297,822)**	**501,488**	**(1,418,820)**	**97,330**	

Appendix 1

3.9

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Regeneration Housing & Place							
Conservation & Heritage	23,580	8,200	5,315	(2,885)	23,580	0	
Economic Regeneration	380,800	197,450	147,890	(49,560)	380,800	0	Grant income has not yet been offset against Pride in Place spend. Any unspent grant may be treated as receipt in advance in year and therefore the forecast will net to nil variation.
Housing Options	753,800	364,680	305,177	(59,503)	753,800	0	Housing options had vacant posts early in the year, this savings will be captured in the turnover savings target
Housing Strategy	448,300	228,260	108,337	(119,923)	448,300	0	Actuals to date do not yet reflect changes to rental and lease income forecasted from Housing Subsidiaries.
Museums	37,400	18,660	15,240	(3,420)	37,400	0	
Corporate Projects	120,400	57,330	264,266	206,936	120,400	0	To date figures do not yet include credits from internal recharges.
Regeneration Projects	37,300	44,940	95,458	50,518	37,300	0	Savings target for capitalisation of salaries not actioned in spend to date figures.
Tourism	121,900	67,790	55,333	(12,457)	121,900	0	
Housing Subsidiaries	(1,171,260)	(65,090)	90,556	155,646	(1,171,260)	0	Business planning and property leases/acquisitions under review with Boards and Shareholder committee.
Total	**752,220**	**922,220**	**1,087,571**	**165,351**	**752,220**	**0**	

3.10

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Finance							
Corporate Costs & Provisions	2,738,260	1,924,990	1,563,179	(361,811)	2,738,260	0	The spend to date has not actioned spend towards Local Government Re-organisation. At the time of writing announcement and impact of those announcement is not adjusted for in this cost area.
Corporate Insurance	148,800	518,140	696,328	178,188	148,800	0	Insurance cover period commences in January each year. Costs to date will be updated for new Policy period later in the year.
Financial Assistance	772,100	373,500	217,258	(156,242)	772,100	0	Spend to date does not yet reflect Councillor Community Grants expected spend for the year. That will follow the Cabinet meeting in November.
Financial Services	1,185,200	564,780	685,522	120,742	1,185,200	0	Cost to date reflect spend on overtime and interim staff to support the statement of Accounts at the beginning of the year.
Internal Audit & Fraud	186,350	85,030	64,486	(20,544)	186,350	0	
Procurement	130,400	77,560	79,958	2,398	130,400	0	
Customer information Centre	806,900	432,270	378,659	(53,611)	806,900	0	The underspend to date reflects turnover in staff and that saving is reflected in the turnover savings target
Revenues & Benefits	2,567,940	1,103,880	1,175,435	71,555	2,210,830	(357,110)	Housing Benefit expenditure is forecast to deliver a £357k favourable variance, primarily due to reduced use of higher-cost hotel accommodation and the provision of more cost-effective temporary and supported accommodation.
Special Expenses	64,000	1,060	0	(1,060)	64,000	0	
Treasury Management	12,000	6,000	(10)	(6,010)	12,000	0	
Total	**8,611,950**	**5,087,210**	**4,860,817**	**(226,393)**	**8,254,840**	**(357,110)**	

3.11

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Financing Requirement							
Interest Payable on Balances	10,000	0	0	0	10,000	0	
Interest Payable on Borrowing	1,382,000	0	0	0	1,382,000	0	The Council reprofiled its long term loan at the end of 205/2026. The resultant saving, can be discounted back to the Revenue budget over a 10 year period. This will be updated for quarter 3 to follow the mid year treasury review.
Interest Receivable - Capital Loans	(174,510)	0	0	0	(174,510)	0	
Interest Receivable - Other	(5,910)	0	0	0	(5,910)	0	
Interest Receivable -Treasury Investments	(368,620)	0	0	0	(368,620)	0	
Minimum Revenue Provision	936,800	0	0	0	936,800	0	
REFCUS	2,212,170	0	0	0	2,212,170	0	
Unsupported Borrowing	(430,470)	0	0	0	(430,470)	0	
Total	**3,561,460**	**0**	**0**	**0**	**3,561,460**	**0**	

Appendix 1

3.12

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	Notes
Internal Drainage Boards							
Internal Drainage Boards	3,870,591	1,934,520	1,909,761	(24,760)	3,821,072	(49,519)	The actual Internal Drainage Board Levies once notified to the Council were set at a lower level than that estimated.
Total	**3,870,591**	**1,934,520**	**1,909,761**	**(24,760)**	**3,821,072**	**(49,519)**	

Forecast Outturn Position	Approved Budget £	Budget to Date £	Actual to Date £	Variance to Date £	Forecast £	Forecast Variance £	
Total Borough Spend	27,655,079	12,955,510	12,550,492	(405,018)	27,060,612	(594,467)	