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

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								
Environment & Planning	Planning - Professional Fees	20							20						
Environment & 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.	0				(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		**(144)**	**0**	**0**	**0**	**(1,012)**	**536**	**0**	**290**	**0**	**20**	**0**	**0**	**22**	**0**
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								
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	25							181						(156)

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Health, Wellbeing and Public Protection	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.	20	(79)			100		(20)	99					(80)	
Health, Wellbeing 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 Protection Total		**20**	**(89)**	**0**	**0**	**100**	**0**	**(20)**	**217**	**0**	**48**	**0**	**0**	**(80)**	**(156)**
Legal Services	Legal Services restructuring increrased cost to be recouped when service support from external contract ends.	185					185								
Legal Services	Legal Services - Professional Fees	75							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)									
Leisure & Community Facilities	Leisure Management Cost - reflecting reduced maintenance costs as a result of newer equipment in 2023/2024.	(20)													(20)
Leisure & Community Facilities Total		**129**	**0**	**0**	**0**	**49**	**0**	**(30)**	**130**	**0**	**0**	**0**	**0**	**0**	**(20)**

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Operations & Commercial	Parking Fees - income levels revised based on 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 & Commercial	Recycling composting - reduction in income reflecting cost of living impact on users	189				189									
Operations & Commercial	Refuse and recycling contracted services inflation of 12%	175	175												
Operations & Commercial	New budget provision for emptying litter bins included in waste collection contract	138							138						
Operations & Commercial	Recycling Compost - increase in costs as well as decrease in volumes Waste Collection Credits - less sales and total volume reduced	63	52								11				
Operations & Commercial	Tree Surgery - increase in budget provision based on spend in last couple of years	50						50							
Operations & Commercial	Parking - increase in repairs and maintenance costs being incurred	31							31						
Operations & Commercial	Land rents reduction - Industrial Units/Shops as per current portfolio	23				23									
Operations & Commercial	Resort Seafront - to cover costs of the 'MED PTS Ambulance Services' (private ambulance service) in support of organised events	17							17						
Operations & Commercial	Sunday Market - increase in casual market tolls but decrease of regular market tolls	12				12									
Operations & Commercial	Maintenance of fork lift trucks no budget provision and for repairs of older vehicles	9			9										
Operations & Commercial	Refuse and recycling monies realigned budgets within service	7	74			(16)			(51)						
Operations & Commercial	Mintlyn Crematorium - Increases to supplier costs other than utilities	7							7						
Operations & Commercial	Hazardous Waste Disposal - removal and disposal of asbestos fly tipped waste - no longer permitted to remove asbestos in house, have to use external contractor due to legislation	6	6												
Operations & Commercial	Food Waste - costs reduced based on recent reduction in actual volumes. Waste Collection Credits - based on volume	0	(6)								6				
Operations & Commercial	Refuse & Recycling - Environmental Improvement Plan	0				(50)								50	

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Operations & Commercial	CCTV - Contracted provision of services estimated increase based on Retail Prices index	(32)				(32)									
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	(142)				(156)			14						
Operations & Commercial	Trade Refuse - reduced disposal costs. Income - estimated 4.6% increase in trade collection	(177)	(110)			(67)									
Operations & Commercial Total		**857**	**124**	**0**	**9**	**431**	**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.	(33)	(85)			52									
Property & Projects Total		**(11)**	**(85)**	**0**	**0**	**72**	**0**	**10**	**35**	**0**	**0**	**0**	**0**	**(43)**	**0**
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)								7,188				

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Resources (S151 Officer)	Corporate Bank Charges - Anticipated spend based on current actuals. Some elements have recently gone out to tender.	42							42						
Resources (S151 Officer)	Kings Lynn BID - increase in projects offset by increase in income - net nil impact	0	217			(221)									4
Resources (S151 Officer)	Discretionary Housing Payment - 5% Year on Year reduction	0	(125)								125				
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 Officer)	Audit Fees budget reduced as cost charges actual rate is lower than budget	(5)	(5)												
Resources (S151 Officer)	Council Tax Support Admin - revised grant income moved to Revenue Supprt Grant	137									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)							
Resources (S151 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										(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)										(1,034)			
Resources (S151 Officer) Total		**(734)**	**(6,564)**	**63**	**0**	**(221)**	**(213)**	**(30)**	**42**	**(3)**	**7,425**	**(1,034)**	**0**	**(203)**	**4**
Various	Electricity - inflation increase 142% - based on figures from Crown Commercial Services and assumption of government relief for 2023-24 of 20%	1,345						1,345							
Various	Impact of higher than budgeted pay award in 2022/2023	826					826								
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	Other miscellaneous Supplies & Services	27							27						
Various	Variations from estimate of post gradings either following evaluation or recruitment.	181					181								

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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)											
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)								
Various Total		**2,473**	**0**	**(55)**	**18**	**0**	**1,073**	**1,707**	**27**	**0**	**0**	**0**	**161**	**(293)**	**(165)**
Grand Total		**2,524**	**(6,614)**	**8**	**27**	**(616)**	**1,726**	**1,687**	**1,009**	**(3)**	**7,007**	**(1,034)**	**161**	**(497)**	**(337)**
	New Budget projection	**24,929**													