

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														
	(£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													
Communications		(24,830)	(930)	-	35,000	-	-	-	-	-	-	-	(5,910)	3,330
Corporate Policy	£62,880 net movement om salary budget	62,880	-	-	(4,000)	-	-	-	-	-	-	-	-	58,880
Councillors	£8,200 net increase to Councillor allowances	-	-	-	8,200	-	-	-	-	-	-	-	-	8,200
	(£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													
Customer Info Centre		(44,580)	-	(1,400)	1,400	-	-	-	-	-	(26,020)	-	-	(70,600)
Democratic Process & Events	Immaterial movements	(2,120)	-	-	-	-	-	-	-	-	-	-	-	(2,120)
	(£51,120) net movement in salary budget. £110,000 - removal of transfer from reserves budget as only required in year of election.													
Elections		(51,120)	(280)	-	(450)	-	-	-	-	-	-	110,000	(90)	58,060
Mayoral Allow	Immaterial movements	1,170	-	-	640	-	-	-	-	-	-	-	-	1,810
	£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													
Personnel Services		67,240	-	-	-	-	-	-	-	-	(4,010)	-	900	64,130
Central Services Total		8,640	(1,210)	(1,400)	40,790	-	-	-	-	-	(30,030)	110,000	(5,100)	121,690
Chief Executive														
Councillors Community Grant	No Movement	-	-	-	-	-	-	-	-	-	-	-	-	-
	(£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 .													
Covid Management Grants		(43,560)	-	-	-	-	-	-	-	-	-	43,560	-	-
Chief Executive Total		(43,560)	-	-	-	-	-	-	-	-	-	43,560	-	-

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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	-	-
Development Control	(£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 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
Flood Defence	£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.	11,040	(45,000)	160	-	-	-	45,000	-	-	-	-	-	11,200
Local Land Charges	(£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	(600)	-	-	-	-	-	(150,000)	(90,000)	-	-	-	-	(240,600)
Planning Policy	£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
Pollution Monitoring	£17,740 net movement in salary budgets. £11,480 net movement in salary budgets. (£15,000) addittional 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

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
Health, Wellbeing and Public Protection														
Care & Repair	£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	22,670	-	(11,660)	9,280	-	(15,780)	(65,000)	(443,240)	-	-	-	(1,800)	(505,530)
Careline	£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 (£61,220) net movement in salary budgets. £26,700 increase to supplies and services of which £25k relates to the Active Norfolk Locality Officer function	(4,850)	-	3,560	75,500	-	50,870	(52,990)	(3,310)	-	-	(33,800)	-	34,980
Comm Safety & Nuisance	Immaterial movements	(61,220)	-	620	26,700	-	-	2,000	-	-	-	-	-	(31,900)
Community Transport	Immaterial movements	-	-	-	(710)	-	-	-	-	-	-	-	-	(710)
Corporate Health & Safety	Immaterial movements	-	-	-	-	-	-	-	-	-	-	-	30	30
Financial Assistance	(£10,140) net reduction expected following review of Service level agreements in 25/26	-	-	-	(10,140)	-	-	-	-	-	-	-	-	(10,140)
Food Hygiene	Immaterial movements	6,900	-	(1,510)	-	-	-	2,200	-	-	-	-	-	7,590
Housing Standards	Immaterial movements	9,310	-	1,860	(5,000)	-	-	1,020	-	-	-	-	-	7,190
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														
Legal Services	£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. £64,480 net movement in salary budget. (£63,010) additional income, of which (£60k) relates to taxi income following fee review.	81,360	334,350	(640)	(34,850)	-	-	-	-	-	-	(334,350)	-	45,870
Licenses	£56,290 + £7,050 recognise internal recharges following review (net nil movement corporately).	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

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
Leisure & Community Facilities														
Community Centres	(£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)
KLAC	Removal of "trading" budgets due to the premises closure expected Feb 2025	-	(32,550)	-	(2,580)	-	-	22,320	-	-	-	-	(23,620)	(36,430)
Leisure	(£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)
Management Fees	(£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
Pavillions & Grounds	Immaterial movements (£13,970) saving on utility budgets. £12,220 increase to staffing recharges from AWN due to NI/COL increase.	-	690	-	-	-	-	(3,350)	-	-	-	-	220	(2,440)
Town Hall, Stories of Lynn and Custom House		-	(13,970)	-	110	-	-	3,390	-	-	-	-	12,220	1,750
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)
Carparking King's Lynn & West Norfolk	£44,670 anticipated net movements to utilities budgets. £138,510 increase to supplies and services of which £96k relates to merchant fees for cashless parking and £25k relates to Tek fund - offset by penalty income. (£40k) derecognition of agency cost for cashless parking. (£230,370) net increase to parking income following Fees and charges review	4,170	44,670	1,490	138,510	(40,000)	2,660	(230,370)	-	-	-	-	-	(78,870)
Carparking Shared Services	£20,970 net movement in salary budget. (£62,000) of which £60k relates to income generated via agency agreements - these budgets were not previously recognised (£16,490) net movement in salary budgets. £30,000 reduction in income from external contracts - 1 reduction to external contract of c£100k and 1 increase to contract following relocation of c£70k	20,970	-	-	-	-	-	(62,000)	-	-	-	-	-	(41,030)
CCTV		(16,940)	(800)	250	-	-	(7,130)	30,000	-	-	-	-	(1,200)	4,180

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
Cleansing & Street Sweeping	<p>£62,800 net movement in salary budgets.</p> <p>£33,020 increase to supplies and services, of which £20k relates to increase in hazardous waste disposal of NOS canisters. £23,870 increase in unsupported borrowings charge. (£58,190) - £20k additional income generated from street sweeping contract, (£34k) on special expenses and remainder from increase to fees and charges on dog bins</p>	62,800	(9,840)	620	33,020	(1,220)	23,870	(58,190)	-	-	-	-	-	51,060
Crem & Cemeteries	<p>£13,610 net movement to salary budgets. (£12,020) anticipated reduction in utilities costs. (£142,450) increase in income following review of fees and charges and recognition of new income generation</p>	13,610	(12,020)	130	-	-	(2,410)	(142,130)	-	-	-	-	-	(142,820)
Depots	<p>Immaterial movements</p> <p>(£11,730) increase to recharge of costs for external event provider</p>	-	(360)	-	-	-	-	-	-	-	-	-	-	(360)
Events	<p>No movement</p>	-	-	-	(1,000)	-	-	(11,730)	-	-	-	-	-	(12,730)
General Markets		-	-	-	-	-	-	-	-	-	-	-	-	-
Parks,Sport Grounds & Open Spaces	<p>(£68,220) net movement in salary budgets. £26,840 on premises costs, of which £30k relates to increased tree surgery - offset via transfer from reserves of (£30,000). £47,770 increase to special events and materials budgets due to cost pressures - budget reallocations so contained within directorate. £30,830 increase in unsupported borrowings charge.</p>	(68,220)	26,840	1,490	47,770	-	30,830	(3,470)	-	-	-	(30,000)	13,970	19,210
Play Areas	<p>Immaterial movements</p>	220	280	-	-	-	-	1,100	-	-	-	-	-	600
Pontoons	<p>Immaterial movements</p>	-	40	-	-	-	-	-	-	-	-	-	-	40
Public Conveniences	<p>Immaterial movements</p> <p>£42,000 increase in supplies and services budgets and £456,760 contracted agency to cover additional waste processing cost - offset by (£2,216,950) EPR packaging grant income receivable</p>	-	1,980	-	-	-	-	20	-	-	-	-	-	2,000
Refuse & Recycling		2,710	-	(270)	42,000	456,760	10,380	(163,460)	(2,216,950)	-	-	(35,000)	-	(1,903,830)
Resort	<p>(£11,970) net movement in salary budgets. (£14,700) anticipated reduction in utilities budgets. (£14,000) reduction to grounds recharge due to lease not being renewed</p>	(11,970)	(14,700)	250	(1,000)	-	-	(4,550)	-	-	-	-	(14,000)	(45,970)
Section 106	<p>No movement</p>	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Centre Operations	<p>Immaterial movements</p>	1,690	-	-	3,000	-	-	-	-	-	-	-	-	4,690
Operations & Commercial Total		9,040	35,820	3,960	262,300	415,540	58,200	(647,150)	(2,216,950)	-	-	(65,000)	(1,230)	(2,145,470)

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
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 accomodation	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

Treasury Management	No Movement	-	-	-	-	-	-	-	-	-	-	-	-	-
Resources (\$151 Officer) Total		(269,070)	138,250	(19,820)	(97,830)	19,160	-	102,230	(2,171,970)	-	35,820	2,238,400	(15,570)	(40,400)
Financing Requirement														
Accounting Adjustments	Adjustment to minimum revenue provision following recalculation	-	-	-	-	-	-	-	-	-	-	-	(92,940)	(92,940)
Financing Adjustment	£437,330 REFCUS charge for Disabled Facilities Grant - offset under Care and Repair	-	-	-	-	-	437,330	-	-	-	-	-	-	437,330
Interest	Reduction to interest income due to decrease in investment rates	-	-	-	-	-	(4,940)	-	-	18,990	-	-	-	14,050
Interest receivable	No Movement	-	-	-	-	-	-	-	-	-	-	-	-	-
Financing Requirement Total		-	-	-	-	-	432,390	-	-	18,990	-	-	(92,940)	358,440
Internal Drainage Board		-	-	-	-	110,590	-	-	-	-	-	-	-	110,590
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		-	-	-	-	-	-	-	(1,147,680)	-	-	-	-	(1,147,680)
Business Rates (NNDR)		-	-	-	-	(31,800)	-	-	(1,098,790)	-	-	-	382,790	(747,800)
Council Tax		-	-	-	-	-	-	-	-	-	-	-	(401,700)	(401,700)
		-	-	-	-	(31,800)	-	-	(1,948,400)	-	-	-	(18,910)	(1,999,110)
Overall total movements		(170,970)	144,040	(42,870)	1,921,540	512,290	506,960	(2,129,470)	(7,377,730)	18,990	50,000	2,820,140	(274,200)	(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