

Resources Base Budget 2025/26

Assistant Director Finance Assets and Revenues

Service	Base Budget 2024/25 £	Base Budget 2025/26 £	Movement £	Variance Explanation
Ad Finance, Assets and Revenues				
Employee Costs	81,418	94,103	12,685	£4,681 Inflation, £7,894 Growth related to training, Golden Hello payment and Deputy S151 supplement.
Transport Related	1,219	1,219	0	No variances.
Supplies and Services	110	160	50	Subsistence inflation.
	82,747	95,482	12,735	
Admin Buildings				
Premises Costs	530,115	559,572	29,457	£26,235 Utilities, £3,903 Business Rates, £2,219 Contract & Window Cleaning, £4,500 Tree works/maintenance, and (£7,630) Reduction in insurance premiums.
Supplies and Services	29,315	35,764	6,449	£8,763 Telephone Rental & Maintenance. Transfers of budget £3,534 Engineering insurance from Property Services. (£5,000) Savings bid RES06.
Transfer Payments	154,957	149,849	(5,108)	Reduction in Internal Service Charges (NNDC share of running costs for Fakenham, Cromer and North Walsham).
Capital Financing Income	30,487 (452,007)	30,487 (467,356)	0 (15,349)	No variances. See Note A Below:
	292,867	308,316	15,449	
Note A: (£14,270) Recharge increase to tenants for Electricity, Gas, Water and Insurance. £2,500 Reduction of rental income. Saving bid offered (£8,679) RES06. Transfers of budget £5,108 Reduction in Internal Service Charges (NNDC share of running costs for Fakenham, Cromer and North Walsham).				
Amenity Lighting				
Premises Costs	61,221	43,221	(18,000)	(£8,000) Savings bid RES07. (£10,000) Other savings.
	61,221	43,221	(18,000)	
Benefits Subsidy				
Transfer Payments	18,544,784	20,021,089	1,476,305	Based on mid year estimate of expenditure - subsidy based on 100% including recoverable overpayments.
Income	(18,544,784)	(20,021,089)	(1,476,305)	Based on mid year estimate of expenditure - subsidy based on 100% including recoverable overpayments.
	0	0	0	
Car Parking				
Premises Costs	759,706	771,170	11,464	£5,000 R&M Plant Service Contract, £9,425 Business Rates, £4,729 Electricity, £1,500 tree works/maintenance. (£10,000) Savings bid RES07.
Supplies and Services	350,925	362,425	11,500	£10,600 Management Fee inflation.
Capital Financing Income	55,829	55,829	0	No variances.
Internal Income	(3,156,799) (20,000)	(3,851,874) (10,000)	(695,075) 10,000	See Note A Below: Market income transfer reduced to match charge agreed.
	(2,010,339)	(2,672,450)	(662,111)	
Note A: Growth £79,000 prior year saving (Meadow Road expansion) not achievable as capital funds not available. (£20,000) Additional income in relation to Revenue Contribution to Capital Outturn (Weybourne). (£733,000) Savings bids CORP02/CORP03 . Transfer of budget (£21,075) from Other Lettings to increase rental income.				
Central Costs				
Employee Costs	35,500	35,500	0	No variances.
Supplies and Services	15,500	15,500	0	No variances.
	51,000	51,000	0	

	Base Budget 2024/25	Base Budget 2025/26	Movement	Variance Explanation
Service	£	£	£	
Chalets/Beach Huts				
Premises Costs	35,758	37,158	1,400	Increase in utility costs.
Supplies and Services	18,700	20,200	1,500	Other professional fees and Marketing increases.
Capital Financing	4,530	4,530	0	No variances.
Income	(323,570)	(332,000)	(8,430)	£8,570 Removal of recharge for Insurance. (£17,000) Rental Income.
	(264,582)	(270,112)	(5,530)	
Community Centres				
Premises Costs	12,670	11,280	(1,390)	Premises insurance decrease.
Capital Financing	1,460	1,460	0	No variances.
	14,130	12,740	(1,390)	
Corporate & Democratic Core				
Employee Costs	0	437	437	Reception cover for full council.
Transport Related	100	100	0	No variances.
Supplies and Services	635,035	491,415	(143,620)	(£150,000) Saving Audit Fees. £6,380 Consultancy and Bank Charges.
	635,135	491,952	(143,183)	
Corporate Finance				
Employee Costs	552,808	581,559	28,751	£33,339 Employee Inflation. (£3,991) Superannuation saving.
Transport Related	1,044	1,044	0	No variances.
Supplies and Services	28,423	32,008	3,585	Budget Transfer £2,261 in relation to Subscriptions from Property Services. Other minor inflation.
Capital Financing	13,631	13,631	0	No variances.
	595,906	628,242	32,336	
Cromer Pier				
Premises Costs	172,000	155,590	(16,410)	(£6,410) Premises Insurance decrease and (£10,000) Savings bid RES07.
Supplies and Services	4,000	21,000	17,000	Growth in relation to Condition Surveys.
Capital Financing	72,849	72,849	0	No variances.
	248,849	249,439	590	
Estates				
Employee Costs	244,102	250,040	5,938	£9,190 Employee Inflation. (£3,252) Pension adjustments.
Premises Costs	6,660	5,840	(820)	Premises insurance.
Transport Related	4,000	4,000	0	No variances.
Supplies and Services	26,000	25,600	(400)	Savings bid RES06.
Income	0	(2,780)	(2,780)	Shared Equity Insurance recharges to tenants.
Capital Salaries	(11,714)	(1,800)	9,914	Reduction in Employee costs charged to Capital Projects.
	269,048	280,900	11,852	
Industrial Estates				
Premises Costs	29,126	34,519	5,393	£3,630 Premises Insurance increase. £1,500 tree works/maintenance.
Supplies and Services	0	0	0	No variances.
Capital Financing	24,189	24,189	0	No variances.
Income	(218,006)	(236,353)	(18,347)	(£7,500) Rental income, (£3,352) Increased recharges to tenants for insurance and (£7,445) Savings bid RES06.
	(164,691)	(177,645)	(12,954)	

	Base Budget 2024/25	Base Budget 2025/26	Movement	Variance Explanation
Service	£	£	£	
Insurance & Risk Management				
Employee Costs	50,350	58,150	7,800	£5,880 Employers Liability and £1,550 Fidelity Guarantee increased costs.
Premises Costs	310	0	(310)	Removal of Premises Insurance - Consequential Loss
Transport Related	9,210	11,670	2,460	Vehicle Insurance increase.
Supplies and Services	143,070	154,010	10,940	£13,680 Public Liability increase, (£2,070) All Risks Insurance decrease.
	202,940	223,830	20,890	
Internal Audit				
Supplies and Services	88,200	90,846	2,646	Audit Fee increase.
	88,200	90,846	2,646	
Investment Properties				
Premises Costs	211,321	216,396	5,075	See Note A Below:
Supplies and Services	2,219	2,079	(140)	Budget Transfers in relation to: (£700) to Premises costs and £464 Engineering insurance from Property Services. Minor inflation.
Capital Financing	111,696	111,696	0	No variances.
Income	(289,799)	(221,927)	67,872	See Note B Below:
	35,437	108,244	72,807	
Note A: £10,153 Electricity, £1,500 tree works/maintenance, Premises Insurance (£9,780) decrease, Other minor inflation £2,708 and (£206) Savings bid RES06 . Budget Transfer of £700 from Supplies and Services.				
Note B: Transfer of budget £21,075 to Car Parking rental income (in-line with where actuals are being posted). £32,528 Service Charge Income reduced for Rocket House (25/26 only) due to repair works. £8,663 Permanent Growth in relation to Rental Income. (£2,133) Increase in Internal Service Charges (NNDC share of running costs for Public Conveniences). £9,290 Decreased insurance charges to tenants and (£1,551) increased service charge income.				
Non Distributed Costs				
Employee Costs	268,000	276,280	8,280	3% increase.
IAS 19 Adjustment	(268,000)	(276,280)	(8,280)	Pension adjustment.
	0	0	0	
Playgrounds				
Premises Costs	29,660	31,450	1,790	£1,500 tree works/maintenance. Minor inflation in relation to Grounds Maintenance and Premises Insurance.
Supplies and Services	63,500	63,237	(263)	Savings bid RES08.
	93,160	94,687	1,527	
Poppyfields				
Premises Costs	3,425	3,425	0	No variances.
Supplies and Services	20,100	20,100	0	No variances.
	23,525	23,525	0	
Property Services				
Employee Costs	638,005	597,381	(40,624)	See Note A Below:
Premises Costs	1,820	2,040	220	Insurance Inflation.
Transport Related	28,342	29,850	1,508	(£4,434) Permanent savings identified in 2024/25. £5,942 Car Lease payment.
Supplies and Services	34,131	20,261	(13,870)	(£8,840) Engineering Insurance transferred to various budgets. (£2,261) Subscription budget transferred to Accountancy. (£3,000) Savings bid RES08.
Capital Financing	16,354	16,354	0	No variances.
	718,652	665,886	(52,766)	

Note A: (£49,762) Permanent savings identified in 2024/25. (£4,532) Savings standby payments. (£8,600) Savings bid RES08. £25,542 Employee Inflation. (£3,272) Pension adjustment.

Service	Base Budget 2024/25 £	Base Budget 2025/26 £	Movement £	Variance Explanation
Public Conveniences				
Premises Costs	759,501	757,590	(1,911)	See Note A Below:
Supplies and Services	41,000	41,100	100	Cleansing Contract Inflation.
Transfer Payments	15,091	17,224	2,133	Increase in Internal Service Charges to Rocket House toilets.
Capital Financing	139,989	139,989	0	No variances.
Income	(8,000)	0	8,000	One off additional income for 24/25 removed for future years.
	947,581	955,903	8,322	
Note A:	£34,080 Rent/Hire of Buildings (Weybourne toilets), £12,340 Electricity, £5,715 Contract Cleaning, (£4,770) reduction in Insurance Premiums. (£50,000) Savings bids RES07/RES13.			
Revenue Services				
Employee Costs	946,779	1,014,776	67,997	See Note A Below:
Transport Related	900	1,844	944	Lump sum travelling allowance.
Supplies and Services	176,573	183,173	6,600	Inflation in relation to: £4,500 Postage Direct Costs and £2,000 Annual Billing.
Income	(454,130)	(454,130)	0	No variances.
	670,122	745,663	75,541	
Note A:	£60,961 Employee Inflation. £40,007 Permanent Growth as a result of Empty Homes & Revenue Generation Officer post being made permanent in 24/25. (£35,980) Net movement of posts funded by reserves. £3,009 Pension adjustment.			
Surveyors Allotments				
Premises Costs	5,000	6,500	1,500	Growth in relation to tree works/maintenance.
Income	(50)	(50)	0	No variances.
	4,950	6,450	1,500	
Total Finance, Assets and Revenues	2,595,858	1,956,119	(639,739)	

Resources Base Budget 2025/26

Assistant Director Legal and Governance

Service	Base Budget 2024/25 £	Base Budget 2025/26 £	Movement £	Variance Explanation
Ad Legal and Governance				
Employee Costs	102,287	104,960	2,673	Employee Inflation. £251 Pension adjustment.
Transport Related	2,194	2,194	0	No variances.
Supplies and Services	800	800	0	No variances.
	105,281	107,954	2,673	
It - Support Services				
Employee Costs	1,122,986	1,100,848	(22,138)	See Note A Below:
Transport Related	800	800	0	No variances.
Supplies and Services	1,039,761	1,018,634	(21,127)	See Note B Below:
Capital Financing	206,587	206,587	0	No variances.
	2,370,134	2,326,869	(43,265)	
Note A: £37,174 Employee Inflation. (£18,263) Net movement of posts funded by reserves. (£7,722) Reduction of costs in relation to Fixed Term Contracts. (£2,265) Pension adjustments. (£35,062) Savings bids RES03/RES04. Transfer of budget £4,000 from Supplies and Services.				
Note B: £34,933 Software. Transfer of budget (£4,000) to Employee Costs. £2,500 Growth in relation to unachievable saving in 24/25 due to statutory requirements. (£55,200) Savings bids RES05/RES10/RES12.				
Legal Services				
Employee Costs	470,954	565,582	94,628	£24,711 Employee Inflation. £1,986 Supplements payable. £56,460 One off Growth for fixed term Local Government Lawyer. £4,579 Fixed Term post funded by reserves. £6,892 Pension adjustment.
Transport Related	3,588	3,588	0	No variances.
Supplies and Services	79,810	79,810	0	No variances.
Income	(50,000)	(55,000)	(5,000)	Savings bid RES01.
	504,352	593,980	89,628	
Members Services				
Employee Costs	191,420	223,125	31,705	£33,527 Employee Inflation. (£2,500) Savings bid RES02. £678 Pension adjustment.
Transport Related	7,981	7,981	0	No variances.
Supplies and Services	409,805	406,967	(2,838)	£4,162 Members Basis Allowance. (£6,500) Savings bids RES02 and (£500) PL13.
	609,206	638,073	28,867	
Total Legal and Governance	3,588,973	3,666,876	77,903	
Total Resources	6,184,831	5,622,995	(561,836)	