Appendix A - Balanced Scorecard

Quarter 3 - year to 31 December 2020

West Suffolk Council

Budget monitoring - over/(under) spend (all figures are in £ thousands)

Revenue	**£000s**
Income year-end variance	666
Expenditure year-end variance	736
Net year-end variance to budget before use of General Fund:	1,402
Utilisation of General Fund balance	(1,402)
Net year-end forecast variance to budget	**0**
Capital	
Net year-end underspend variance to budget (allowing for carry forward)	(1,336)
Reserves	
Net year-end under utilisation variance to budget (excluding Section 31 grants)	1,071

Key performance indicators

	Value	Target	Trend
Families and Communities			
Number of households in temporary accommodation (as at last day of month).	74	55	
Number of households in bed and breakfast accommodation (as at last day of month).	39	15	
Day to day			
Total amount of debt over 90 days (£).	658,588	250,000	
Percentage rate of return on investments.	0.38%	0.65%	
Car park income (£)	1,596,378	4,629,267	
Income from Waste & Street Scene services (£)	2,168,526	2,525,085	
Overall Apex budget (£)	1,077,124	482,343	
% of contacts - online/email	35.00%	30.00%	
Income from entire property portfolio (£).	4,259,223	4,376,885	
Percentage of void properties.	5.42%	6.90%	

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Commentary

As with the first two quarters, the third quarter's performance has been overshadowed by the COVID-19 outbreak and resultant lockdown from 23rd March 2020. This triggered the business continuity plans across all services at West Suffolk Council to meet the challenges presented by the outbreak. The announcement of a second and third lockdown through November and January has required an additional set of solutions.

Financial performance - The shortfall against budget is driven by a combination of loss of income and additional costs incurred as a result of dealing with COVID-19 and the lockdowns (inclusive of November).

The key drops in our revenue streams are driven by:
- reduced usage and suspension (following the need to redeploy staff) of charging in our car parks during the first lockdown.
- the closure of the Apex and cancellation of events.
- trade waste income dropping as businesses cancel or postpone collections.
- the suspension of brown bin collection during the first lockdown.
- the much reduced markets offering.
- significantly reduced activity in the smaller income areas (leisure services, grounds maintenance, vehicle maintenance etc.)

Planning Application income is also below budget but this may be a timing issue connected to when planning applications come forward rather than a COVID-19 specific impact.

Costs have been driven up primarily by provision of accommodation for homelessness following government instruction to find space for all homeless individuals during lockdown.

There are also increased costs for cleaning, personal protective equipment (PPE) and information technology hardware for home-working.

The earmarked reserve balance at the year end is currently forecasted to be £1.07 million higher than budgeted, further details on individual reserves are available in appendix H. Central Government provided Section 31 Grants upfront (£15 million) to cover the expanded rate reliefs introduced to combat the impact of COVID-19. These reserves will be required as those reliefs are foregone through into 2021 to 2022.

Number of households in temporary accommodation - In order to respond to the governmental instruction to provide accommodation during the COVID-19 outbreak more places have been found and funded. This position has continued through the lock-down period.

Number of households in bed and breakfast accommodation - Strategic choice to move vulnerable people out of bed and breakfast accommodations into the increased provision of temporary accommodation (see above). This position has continued through the lock-down period.

Debt over 90 days - The underlying position is worsening with commercial property and trade waste debt increasing during this volatile period of supply and income certainty. The council is taking a pragmatic approach and is working with tenants regarding payment profiles as a result of COVID-19.

Car parking - Parking charges were suspended in April and May and underlying car park usage was very low. The recommencement of charging in June and increased usage have improved the position income, however town centre footfall and subsequent car park usage, although on the increase, are still lower than previous years. The January lockdown is expected to have a further effect on the income as footfall in the town centres reduces.

Property income - This still remains strong in the third quarter but there is an accompanying increase in our bad debt provision as the uncertainty of income causes this aged debt position to increase. We are anticipating significant impacts on these metrics in the remainder of 2020 to 2021 as tenants seek to offset the lost income caused by the COVID-19 lockdown.