

Income and expenditure - year end outturn against budget - March 2021

Appendix F

	Year end Actual	Annual budget	Year end (positive) or negative variance	Income, expenditure or reserves (positive) or negative net-off	Net (positive) or negative variance	Impact attributable to COVID-19	COVID-19 Sales, fees and charges compensation and Arts Council funding	Local Authority Support grant usage within net position	Variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	£	£	£	£	£	
Benefits - transfer payments.	30,890,023	27,316,254	3,573,769	0	<b>3,573,769</b>	470,479	0	0	<b>Expenditure higher than budgeted.</b> Rent allowance payments higher than budgeted offset by additional government subsidy income. COVID-19 pressure relates to increase in temporary housing rent rebates which only attracts around 50 per cent subsidy.
Benefits - Government grants outside Aggregate External Funding (AEF).	(30,086,472)	(26,802,622)	(3,283,850)	0	<b>(3,283,850)</b>	(339,724)	0	0	<b>Income higher than budgeted.</b> Additional government subsidy in relation to rent allowance expenditure above. COVID-19 pressure relates to increase in temporary housing rent rebates which only attracts around 50 per cent subsidy.
Benefits - overpayments recovered.	(325,996)	(513,632)	187,636	0	<b>187,636</b>	0	0	0	<b>Income lower than budgeted.</b> Reduced caseload as a result of the move to universal credit and government data cleansing exercise. This change has been reflected in the 2021 to 2022 budget level.
<b>Totals for Benefits:</b>	<b>477,555</b>	<b>0</b>	<b>477,555</b>	<b>0</b>	<b>477,555</b>	<b>130,755</b>	<b>0</b>	<b>0</b>	
Income from Business Rates.	(20,150,708)	(3,733,427)	(16,417,281)	16,417,281	<b>0</b>	0	0	0	<b>On budget.</b> <b>Income, expenditure, reserves net-off comprises:</b> £439,000 pool levy payable lower than budgeted £15,104,000 Section 31 grant compensation higher than budgeted £389,000 Suffolk Pool income higher than budgeted £485,000 Tax Income Guarantee scheme grant not budgeted.  Overall (£16,417,000) benefit transferred to the Business Rates Retention Reserve (see reserves below) and will be used to offset the Collection Fund deficit resulting from the COVID-19 expanded Business Rate reliefs.
Income from Council Tax.	(9,943,251)	(9,943,251)	0	0	<b>0</b>	0	0	0	<b>On budget.</b> Demand from Collection Fund in year is confirmed. Impact of COVID-19 to be seen in year end Collection Fund position.
<b>Grant income:</b>									
Income from Formula Grant - Business Rate Retention Scheme.	(4,523,743)	(4,523,743)	0	0	<b>0</b>	0	0	0	<b>On budget.</b> Demand from Collection Fund in year is confirmed. Impact of COVID-19 to be seen in year end Collection Fund position.
Income from New Homes Bonus grant.	(1,811,238)	(1,811,238)	0	(1,200,001)	<b>(1,200,001)</b>	0	0	0	<b>Income higher than budgeted.</b> Reduction in the amount of New Homes Bonus transferred to reserve in order to part mitigate the overall budget position.

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Income from other grants.	(15,919,264)	(8,787,832)	(7,131,432)	1,389,785	<b>(5,741,647)</b>	(192,968)	460,171	0	<p><b>Income higher than budgeted.</b>  <b>Income, expenditure, reserves net-off comprises:</b>            £85,000 New Burdens funding transferred to Anglia Revenues Partnership, see also Third Party Payments below;            £1,305,000 in respect of various COVID-19 grants received which are fully offset with expenditure.  <b>Income above budget as a result of COVID-19 comprises:</b>            Please note: all of the items below are offset with additional costs or responsibilities            (£3,841,000) COVID-19 Sales, Fees and Charges Compensation grant            (£387,000) COVID-19 Culture Recovery grant            (£193,000) COVID-19 Job Retention Scheme grant            (£175,000) COVID-19 Next Steps Accommodation Programme (NSAP) funding            (£380,000) COVID-19 Clinically Extremely Vulnerable (CEV) funding            (£118,000) COVID-19 Home But Not Alone (HBNA) funding            (£7,000) COVID-19 Council Tax Compensation Grant  <b>Income higher than budgeted comprises:</b>            (£29,000) in relation to the administration grants relating to Housing Benefits and Local Council Tax Reduction scheme.</p>
	(52,348,204)	(28,799,491)	(23,548,713)	16,607,065	<b>(6,941,648)</b>	(192,968)	460,171	0	
<b>Contributions:</b>									
Income - contributions from Suffolk County Council (SCC).	(445,870)	(359,846)	(86,024)	0	<b>(86,024)</b>	0	0	0	<p><b>Income higher than budgeted comprises:</b>            £43,000 reduction in refuse gate fee incomes            (£107,000) higher Civil Parking Enforcement income            (£15,000) higher income from Multi-bank recycling sites            (£12,000) relating to funding for Council Tax discretionary reliefs.</p>
Income - contributions from other organisations.	(1,065,424)	(399,925)	(665,499)	644,041	<b>(21,458)</b>	0	0	0	<p><b>Income higher than budgeted.</b>  <b>Income, expenditure, reserves net-off comprises:</b>            £40,000 SCC Contribution to Haverhill 'One Step Closer' project, see also Supplies and Services.            £18,000 Planning Policy contribution to Newmarket NPR Elections, see also Supplies and Services.            £586,000 Section 106 and commuted sum monies in Parks &amp; Play provision, transferred to reserves.  <b>Additional income above budget comprises:</b>            (£16,000) Abbey Gardens English Heritage management fees            (£5,000) East Town Park additional contributions.</p>

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Income - other contributions.	(680,527)	(455,985)	(224,542)	103,659	(120,883)	(163,294)	0	0	<p><b>Income higher than budgeted.</b>  <b>Income, expenditure, reserves net-off comprises:</b>                      (£37,000) project efficiencies in respect of Mildenhall Hub, offset with interest and minimum revenue provision.                      £141,000 S106 monies received contributed to reserves.  <b>Income above budget as a result of COVID-19 comprises:</b>                      (£164,000) Housing Benefit contributions to bed and breakfast higher than budgeted, due to increase in temporary accommodation as a result of COVID-19.  <b>Income below budget as a result of COVID-19 comprises:</b>                      £32,000 Sponsorship monies in respect of Bury Festival and Christmas Fayre                      £13,000 Employee contributions for leased cars relating to reduction in number of leased cars compared to budget.</p>
<b>Reimbursement income:</b>	(2,191,821)	(1,215,756)	(976,065)	747,700	(228,365)	(163,294)	0	0	
Income from Service Level Agreements (SLAs).	(951,365)	(838,124)	(113,241)	51,000	(62,241)	0	0	0	<p><b>Income higher than budgeted.</b>  <b>Income, expenditure, reserves net-off comprises:</b>                      £51,000 SCC Share of additional National Health Service (NHS) income as referenced below in Other Reimbursements.  <b>Income above budget comprises:</b>                      (£53,000) West Suffolk House, £103,000 additional income from NHS moving in from mid June 2020, 50 per cent of which is due to SCC.                      (£9,000) additional ICT income;                      (£8,000) additional income from Human Resources and Payroll.  <b>Income below budget comprises:</b>                      £9,000 less Internal Audit income.</p>

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Income from other reimbursements.	(2,572,707)	(2,823,668)	250,961	(183,182)	67,779	202,000	0	0	<p><b>Income lower than budgeted.</b>  <b>Income, expenditure, reserves net-off comprises:</b>                      (£51,000) SCC Share of additional income for West Suffolk House                      (£237,000) Housing development and strategy due to project timings                      £101,000 Historic England contributions relating to Queensbury Lodge offset by additional professional fees                      £4,000 ARP reductions in enforcement income, increased costs related to COVID-19, offset with savings in Partnership running costs.  <b>Income below budget as a result of COVID-19 comprises:</b>                      £136,000 reduced costs reimbursed in respect of offices, offset by lower expenditure                      £34,000 Families and Communities                      £6,000 Legal Services                      £5,000 West Suffolk Operational Hub                      £6,000 Arts, Heritage and Cultural Services                      £71,000 net reimbursement of utility costs                      £42,000 Anglia Revenues Partnership - reductions in enforcement income, increased costs related to COVID-19, offset with savings in Partnership running costs.  <b>Income above budget includes:</b>                      (£75,000) income above budget from Babergh Mid Suffolk for parking enforcement                      (£79,000) Off Street Car Parks                      (£28,000) CCTV                      (£16,000) College Heath Road                      (£20,000) Housing Options - Private Sector Rented Fund                      (£8,000) Housing Options - Temporary Accommodation.</p>
	(3,524,072)	(3,661,792)	137,720	(132,182)	5,538	202,000	0	0	
<b>Sales:</b>									
Income - ticket sales.	(22,558)	(1,428,233)	1,405,675	(1,060,500)	345,175	345,175	(83,956)	0	<p><b>Income lower than budgeted.</b>  <b>Income, expenditure, reserves net-off comprises:</b>                      (£964,000) The Apex; and                      (£97,000) Bury Festival - reduced artistes fees.  <b>Income below Budget as a result of COVID-19 comprises:</b>                      £1,308,000 The Apex;                      £93k Bury Festival;                      £4k Mayoralty &amp; Civic Functions.                      All are attributable to event cancellation due to COVID-19.</p>

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Income - Planning Fees.	(1,430,693)	(1,741,000)	310,307	0	310,307	374,554	(193,889)	0	<b>Income below Budget as a result of COVID-19:</b> There was a slight reduction in application numbers and enquiries coming through in April compared to March. This is considered to be attributable to COVID-19 when many firms shut down as an initial reaction. Although we did see a continued stream of smaller scale applications, which we suspect was agents working through their existing commissions. May saw a rise in applications and inspection requests as many builders got back to work and sites began to open up again with June and July seeing similar numbers of applications to previous years. As a general trend for 2020 calendar year it is worth noting that application submissions month on month compared to the previous 2 years are about 10% down - this could be attributable to an uncertain market relating to Brexit. We have seen an increase in applications from September onwards compared to the 2 previous years but this has been predominantly minor applications relating to household developments. The year end position has improved slightly from the third quarter forecast as a result of a large application received in January.
Income - Building Regulation Fees.	(331,073)	(352,800)	21,727	0	21,727	21,727	(525)	0	<b>Income below Budget as a result of COVID-19:</b> Reduced activity over the year.
Income - Refuse collection and disposal fees.	(3,735,499)	(4,350,021)	614,522	0	614,522	614,522	(235,696)	0	<b>Income lower than budgeted.</b> <b>Income below Budget as a result of COVID-19:</b> £358,000 Trade Waste (cancelled subscriptions) £178,000 Garden Waste (cancellations and rebased timings) £17,000 Street Cleansing £97,000 Corporate additional collection targets (linked to Trade and Garden Waste, unlikely to be achieved in the current business climate). <b>Income higher than budgeted:</b> (£14,000) Black and Blue Bins (£21,000) Bulky and Clinical/Hazardous Waste.
Income - car parking fees.	(3,395,513)	(7,761,782)	4,366,269	0	4,366,269	4,336,269	(2,999,549)	0	<b>Income lower than budgeted.</b> <b>Income below Budget as a result of COVID-19:</b> £4,250,000 shortfall on off-street parking, based on 3 month's free parking, removal of price increase assumption, and reduction in volumes as a result of general market recovery being lower than pre-COVID-19 levels. £133,000 shortfall on on-street parking £39,000 overall shortfall on parks (primarily Hardwick Heath) £30,000 shortfall on Bury Christmas Fayre Park and Ride. <b>Income higher than budgeted:</b> (£77,000) Civil Parking Enforcement.
Income - Investing in our Growth.	0	(1,449,300)	1,449,300	(1,449,300)	0	0	0	0	<b>On budget.</b> <b>Income, expenditure, reserves net-off comprises:</b> Reduced forecast in respect of borrowing costs, Minimum Revenue Provision and contributions to/from reserves as a result of project timings.

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Income - other sales.	(4,686,953)	(5,833,264)	1,146,311	85,164	1,231,475	1,285,355	(714,883)	0	<p><b>Income lower than budgeted.</b>  <b>Income, expenditure, reserves net-off comprises:</b>            £17,000 Professional fees recharged to Barley Homes (supplies and services);            £68,000 Electoral Registration income including bank balances transferred to Elections Reserve.  <b>Income below budget as a result of COVID-19 comprises:</b>            £51,000 General sales, advertising, scrap materials            £279,000 Leisure commission, booking fees and memberships            £59,000 Licensing fees            £334,000 Leisure Services Fees, including £171,000 Apex            £193,000 Market income            £135,000 Christmas Fayre (fully offset with reduced expenditure)            £174,000 Grounds maintenance and Grasscutting            £149,000 Vehicle workshops            £61,000 Tree maintenance            £82,000 Council Tax administration.  <b>Other Income below budget includes:</b>            £51,000 Feed-in tariffs            £227k Solar Income variance, partly as a result of a lower unit rate from auction process, offset to an extent by increased generation over the first 3 months of the financial year, plus an improved rate following August auction. Additional reduction in generation towards the end of July due to a broken transformer which is now operational again.  <b>Partly offset with income above budget:</b>            (£380,000) Housing Options - Temporary Accommodation            (£181,000) Housing Options - Advice and Prevention, Outreach Services, Private Rented Sector Fund and so on.</p>
<b>Income from rentals:</b>	(13,602,289)	(22,916,400)	9,314,111	(2,424,636)	6,889,475	6,977,602	(4,228,498)	0	
Income from industrial unit rents.	(2,598,100)	(2,542,448)	(55,652)	0	(55,652)	0	0	0	<p><b>Income higher than budgeted.</b>  <b>Income below budget arising from COVID-19 comprises:</b>            Reduction in rental income due to a number of tenants exiting premises. This includes two companies which have entered administration.  <b>Offset by other income above budget:</b>            Arising from the temporary letting of the former DHL Warehouse, Olding Road, to offset property holding costs while plans for the Western Way Development are being progressed (£166k).</p>
Income from shop rents.	(1,647,987)	(1,803,276)	155,289	0	155,289	155,289	0	0	<p><b>Income below budget arising from COVID-19:</b>            The reduction in rental income from retail assets is partly due to the leasing arrangements where the council receives a percentage of the rents collected by the intermediate landlord which are being negatively impacted by COVID-19.</p>
Income from land rents.	(938,050)	(969,170)	31,120	0	31,120	31,120	0	0	<p><b>Income below budget arising from COVID-19 comprises:</b>            Lower rental forecasted as a result of one of our customer's tenants paying less rent.</p>

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Income from other rentals.	(814,961)	(650,860)	(164,101)	0	(164,101)	29,514	0	0	<b>Income higher than budgeted.</b> <b>Income below budget arising from COVID-19 comprises:</b> £38,000 Housing Options temporary accommodations £4,000 Nowton Park £3,000 Haverhill House <b>Other Income above budget comprises:</b> (£15,000) College Heath Road as a result of NHS occupation (£77,000) 'Lease break' payment in respect of Robert Bobby Way Car Park, offset with lower parking income (£112,000) Office rents higher than budgeted as a result of delayed lease surrender.
	(5,999,098)	(5,965,754)	(33,344)	0	(33,344)	215,923	0	0	
Income from investment interest and dividends received.	(585,394)	(431,500)	(153,894)	95,887	(58,007)	0	0	0	<b>Income higher than budgeted.</b> <b>Income, expenditure, reserves net-off comprises:</b> Investment interest currently anticipated to be slightly lower than budgeted, no Verse dividend expected, offset with slightly lower and contribution to reserves. <b>Other income above budget comprises:</b> (£58,000) higher than budgeted loan income (£162,000) share revaluations.
<b>Total income (excluding benefits):</b>	<b>(78,250,878)</b>	<b>(62,990,693)</b>	<b>(15,260,185)</b>	<b>14,893,834</b>	<b>(366,351)</b>	<b>7,039,263</b>	<b>(3,768,327)</b>	<b>0</b>	
Expenditure - total cost of employment.	27,598,718	28,559,494	(960,776)	592,217	(368,559)	308,547	0	(180,000)	<b>Expenditure lower than budgeted.</b> <b>Income, expenditure, reserves net-off comprises:</b> £592,000 transfer to reserves in respect of employers pension credit from Suffolk County Council <b>Additional Spend due to COVID-19 includes:</b> £10,000 Overtime £170,000 Agency staff £128,000 Agency costs relating to Surge Enforcement, Test and Trace, Local Outbreak Control, and Safer Places. All fully funded by grant income. <b>Other Spend above budget includes:</b> £128,000 Salary capitalisation not achieved as a result of timings of capital projects coming to fruition £275,000 impact of 2.75 per cent payrise assumption (2 per cent budgeted)
Percentage of total spend	35%	45%	-6%	-4%	-773%				Underspends are offset by overall underspends on basic pay and

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Expenditure - premises costs.	5,627,274	5,089,552	537,722	0	537,722	0	0	0	<b>Expenditure higher than budgeted.</b> <b>Additional spend above budget includes:</b> £46,000 repair and maintenance of plant and equipment, play areas and rechargeable work £95,000 grounds maintenance contract £35,000 grounds maintenance additional works £42,000 industrial unit service charges, offset with increased income reimbursements £91,000 contract cleaning across a number of areas £460,000 reduced contribution from Premises Reserve arising as a result of reduced spend on repairs and maintenance, plus a general review of asset management funding requirements going forward. <b>Expenditure lower than budget includes:</b> (£88,000) net repair and maintenance of buildings (£155,000) Utility costs lower than budgeted as a result of lower premises occupancy.
Percentage of total spend	7%	8%	4%	0%	1127%				
Expenditure - transport and related costs.	1,319,910	1,375,147	(55,237)	0	(55,237)	0	0	0	<b>Expenditure lower than budget.</b> <b>Spend above budget comprises:</b> £125,000 Vehicle costs, including £44,000 parts, £31,000 maintenance contract, £47,000 hire of plant and a number of smaller variances. <b>Spend below budget comprises:</b> (£180,000) underspend on vehicle fuel.
Percentage of total spend	2%	2%	0%	0%	-116%				
Expenditure - supplies and services costs.	14,399,770	13,778,257	621,513	39,914	661,427	2,310,967	(73,077)	(1,743,062)	<b>Expenditure higher than budgeted.</b> <b>Income/expenditure net-off comprises:</b> (£40,000) 'One Step Closer' spend funded by SCC (£1,200,000) various COVID-19 expenditure funded from government grants £50,000 Local Plan Fees offset with reserve contributions (£19,000) Professional fees reimbursed by Barley Homes £1,060,000 Artistes fees offset with ticket sales £433,000 Housing Development and Strategy resulting from Barley Homes project timings, offset by reduced reimbursements and reserves (£229,000) ICT Hardware costs re homeworking funded from reserve and ARP reimbursement. <b>Additional Spend above budget due to COVID-19 and funded from COVID-19 grant monies:</b> £324,000 Additional support to Abbeycroft Leisure £32,000 increase in Locality Budgets £1,129,000 Accommodation & prevention costs for Homelessness £550,000 increase in provision for bad debts Plus various other miscellaneous items including PPE and additional ICT costs across all cost centres. <b>Other spend above budget includes:</b> £40,000 External Audit fees £18,000 Bank charges. <b>Spend below budget includes:</b> (£115,000) various reductions in seminar costs, printing and general supplies as a result of homeworking (£436,000) reduction in fees and charges and special events at leisure sites and car parks (offset with reductions in income).
Percentage of total spend	18%	22%	4%	0%	1387%				



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Expenditure - third Party Payments, for example provision of services by other organisations that could be performed in-house.	1,856,077	2,195,010	(338,933)	(85,223)	<b>(424,156)</b>	(129,902)	0	0	<b>Expenditure lower than budgeted.</b> <b>Income, expenditure, reserves net-off comprises:</b> £85,000 New Burdens grant, see Government Grants above. <b>Reduced spend below budget as a result of COVID-19 comprises:</b> (£218,000) lower waste tipping charges as a result of reduced income; (£80,000) Christmas Fayre/Apex/Athenaeum - event security; (£35,000) Christmas Fayre - traffic management. <b>Expenditure above budget includes:</b> £49k West Suffolk Operational Hub CCTV.
Percentage of total spend	2%	3%	-2%	1%	-889%	-5%			
Expenditure - capital costs, for example interest on borrowing, Minimum Revenue Provision (MRP).	703,930	3,341,724	(2,637,794)	2,637,794	<b>0</b>	0	0	0	<b>On budget.</b> <b>Income, expenditure, reserves net-off comprises:</b> £1,362,000 Interest on borrowing; £1,276,000 Minimum Revenue Provision. Final outturn spend below budget as a result of no borrowing required in the year. Contributed to the Capital Financing Reserve - as one off benefit and to offset future borrowing rate risk. Also offset with reduced growth income assumptions.
Percentage of total spend	1%	5%	-19%	-19%	0%	0%			
Net expenditure - contributions to or (from) reserves (excluding employee-related contributions which are included under the total cost of employment)	26,426,552	8,651,510	17,775,042	(18,078,536)	<b>(303,494)</b>	0	0	0	<b>Income, expenditure, reserves net-off comprises:</b> (£1,005,000) Borrowing interest and Minimum Revenue Provision; (£16,417,000) Business Rates in respect of Section 31 grants, extended reliefs as a result of COVID-19, reduced Levy payments and so on, see Business Rates above; (£145,000) Council Tax hardship funding carried forward; (£586,000) Parks and Play Provision Section 106 monies received; (£100,000) ICT government grant received; (£141,000) Project feasibility monies carried forward; (£41,000) Reduced Local Plan contributions; (£112k) Net reduced contributions in respect of project timings; (£592,000) Pension backfunding credit contributed to reserve; (£546,000) COVID-19 New Burdens Grant funding; (£68,000) Electoral Registration £1,200,000 lower contribution to reserves in respect of New Homes Bonus. <b>Higher net contribution from reserves comprises:</b> £180,000 grant monies carried forward to 2021/22; £79,000 contributions carried forward to 2021/22 for scheduled car park works; £191,000 contributions in respect of carry forward expenditure delayed as a result of COVID-19; (£1,081,000) utilisation of the COVID-19 Local Authority Support Grant. Remainder of variance relates to net overall COVID-19 funding for budget pressures.
Percentage of total spend	34%	14%	119%	121%	-636%				
<b>Total expenditure (excluding Benefits):</b>	<b>77,932,231</b>	<b>62,990,694</b>	<b>14,941,537</b>	<b>(14,893,834)</b>	<b>47,703</b>	<b>2,489,612</b>	<b>(73,077)</b>	<b>(1,923,062)</b>	
<b>Net (surplus) or deficit:</b>	<b>158,908</b>	<b>1</b>	<b>158,907</b>	<b>0</b>	<b>158,907</b>	<b>9,659,630</b>	<b>(3,841,404)</b>	<b>(1,923,062)</b>	