

## MID SUFFOLK DISTRICT COUNCIL

<b>COMMITTEE:</b> Cabinet	<b>REPORT NUMBER:</b> <b>MCa/21/17</b>
<b>FROM:</b> Councillor John Whitehead, Cabinet Member for Finance	<b>DATE OF MEETING:</b> 6 September 2021
<b>OFFICER:</b> Katherine Steel, Assistant Director, Corporate Resources	<b>KEY DECISION REF NO.</b> CAB272

### GENERAL FUND FINANCIAL MONITORING 2021/22 – QUARTER 1

#### 1. PURPOSE OF REPORT

- 1.1 This report considers the revenue and capital financial performance for the period April to June as well as the impact of COVID19 on the Council's finances and highlights significant variances expected for the financial year 2021/22. As at 30<sup>th</sup> June a surplus position of £103k is forecast.

#### 2. OPTIONS CONSIDERED

- 2.1 At this stage in the year, the financial position is for noting only

#### 3. RECOMMENDATIONS

- 3.1 That, subject to any further budget variations that arise during the rest of the financial year, the surplus position of £103k, referred to in section 6.6 and Appendix A of the report, be noted;
- 3.2 The revised 2021/22 Capital Programme referred to in Appendix E and section 6.14 be noted.

#### REASON FOR DECISION

**To ensure that Members are kept informed of the current budgetary position for both General Fund Revenue and Capital.**

#### 4. KEY INFORMATION

##### Strategic Context

- 4.1 In February 2021 Mid Suffolk District Council approved the General Fund Budget 2021/22 and Four-Year Outlook. The budget was prepared during one of the most challenging and uncertain times due to the impacts of COVID19 on the Council's finances, staff, residents, and local economy. Income streams were reviewed when setting the budget and revised where appropriate and any COVID19 related costs were assumed to be funded from the £862k in the COVID19 reserve.

- 4.2 The financial impact of COVID19 for 2021/22 and beyond remains difficult to predict, therefore regular monitoring and reporting to MHCLG of the financial impact is vital during this financial year.

#### Comprehensive Spending Review

- 4.3 The Government's three-year Comprehensive Spending Review (CSR) was planned to conclude in July 2020, however, on 24 March 2020 the Chancellor announced that the CSR would be delayed 'to enable the Government to remain focussed on responding to the public health and economic emergency'. On 21 October 2020, the Chancellor announced the decision to provide a one-year Spending Review (SR) to prioritise the response to COVID19 and focus on supporting jobs. Details of this SR20 were published on 25 November 2020.
- 4.4 At this stage there is no indication of what the spending review for 2022/23 will look like or how many years this will cover.

#### Business rates review and revaluation

- 4.5 The Fair Funding Review, Business Rates Review and business rates reset have been delayed. A fundamental review of the business rates system may be undertaken, and the Government is considering responses to the call for evidence. A final report with conclusions of this review is expected during 2021. A consultation on business rates revaluations concluded in August with the outcome awaited.

### 5. IMPACT OF COVID19

#### **Government support schemes**

- 5.1 The Council continues to administer the business restart and back to business grants as well as self-isolation payments in 2021/22
- 5.2 The table below shows the amount of grants that have been paid out in the first quarter of the year.

<b>COVID SUPPORT ADMINISTERED BY MID SUFFOLK</b>		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
	<b>Balance at 1 April 21</b>	<b>Received from Government</b>	<b>Paid out</b>	<b>Balance at 30 June 21</b>
<b>Business Grants</b>				
Local Restrictions Support Grant Funding (LRSG)	2,450		510	1,940
Additional Restrictions Funding (ARG), Restart and Back to Business Grants	1,610	(6,150)	7,111	649
	<b>4,060</b>	<b>(6,150)</b>	<b>7,621</b>	<b>2,589</b>
<b>Self isolation payments</b>				
MHCLG Self Isolation Funding payments	69		1	68
	<b>69</b>	<b>-</b>	<b>1</b>	<b>68</b>

### **Financial Impact for the Council**

- 5.3 The impacts of COVID19 for 2021/22 continue to remain a risk for the Council's finances as the pandemic continues to have an impact nationally and locally. The long-term effects and speed of recovery is still unknown at this stage.
- 5.4 As the Council did not use all of the £2.6m Government funding during 2020/21, it was able to top up the existing COVID19 reserve by £582k giving a total reserve balance of £862k to mitigate the financial impacts and support recovery in 2021/22 along with a further £438k of COVID funding received in 2021/22.
- 5.5 The main areas where support is currently anticipated during 2021/22 are additional costs for public health, leisure, and business support, but this will be kept under review throughout the year.
- 5.6 The full year impact forecast at the first quarter of the year is additional costs relating to COVID19 of £490k and a loss of income of £253k as shown in the table below.

<b>COVID FINANCIAL IMPACT ON MID SUFFOLK</b>	<b>£'000</b>
Amounts carried forward as creditors from 2020/21	(97)
COVID Reserve	(862)
<b>Total Funding at 1st April 2021</b>	<b>(959)</b>
<b>LOSS OF INCOME</b>	
<b>Sales, fees &amp; charges income losses</b>	
Garden waste	76
Trade waste	14
Licensing	37
<b>Total sales, fees &amp; charges loss</b>	<b>127</b>
<b>Other income losses</b>	
Council tax - income from court fees	126
<b>Total loss of Income</b>	<b>253</b>
<b>COVID COSTS</b>	
Housing - rough sleeping accomodation and support	7
Public Health - Testing, contact tracing and outbreak management	96
Compliance and Enforcement	8
Leisure centres - support	122
ICT & remote working	1
Additional external audit costs	40
Additional staff costs - Home But Not Alone and Business grants	83
Cost of hiring venue for council meetings and screens for EH	24
Recovery support for Businesses	50
Elections costs	1
Supplies and materials including Personal Protective Equipment	57
<b>Total COVID costs</b>	<b>490</b>
<b>GENERAL FUND IMPACT BEFORE FUNDING</b>	<b>743</b>
<b>NEW FUNDING</b>	
COVID-19 Local Authority Support Grant	(438)
Containment outbreak management fund	(113)
<b>TOTAL NEW FUNDING</b>	<b>(551)</b>
<b>Surplus forecast</b>	<b>(767)</b>
Specific grants to be carried forward	(125)
Balance remaining in COVID Reserve	(642)

## 6. 2021/22 OUTTURN POSITION

6.1 The report covers:

- The General Fund Revenue Budget
- The General Fund Capital Programme.

6.2 Budget monitoring is a key tool and indicator on the delivery of the Council's plans and priorities for the year. There will, of course, always be reasons why there are variances such as:

- Economic conditions and those services that are affected by demand
- Uncertainties relating to funding or other changes that were not known at the time the budget was approved.

6.3 Taking each area in turn, the position on key aspects of the 2021/22 budget is summarised below:

### **General Fund Revenue Account**

6.4 In relation to funding:

- (a) Council Tax (£6.4m): at the end of June, the collection rate was 29.3%, compared with 28.81% for the same period the previous year.
- (b) Government Grants: baseline business rates of £2.9m and New Homes Bonus (NHB) of £1.1m were forecast in the 2021/22 budget. NHB is fixed but the actual amount of business rates will vary.
- (c) Business Rates: at the end of June, the collection rate was 35.27% compared with 26.3% for the same period the previous year. The reason for such a high collection rate at this point in the year is due to one significant account being paid in full.

6.5 Based upon financial performance and information from April to June (with emerging trends extrapolated to the end of the financial year) and discussions with budget managers and the Senior Leadership Team, key variations on expenditure and income compared to budget have been identified.

6.6 A tolerance level of 10% based on full year actual to budget has been used to identify those variances where further narrative is provided. Appendix A shows the main items that are included in the overall variance of £103k. The forecast variances identified within this report will be taken into consideration when setting the budgets for 2022/23.

## Business Rates Retention Pilot

- 6.7 Following the successful bid by the 8 local authorities in Suffolk to become a pilot area for the retention of 100% business rates growth in 2018/19, for one year only, Appendix B provides further details of the schemes and spend as at June 2021. A separate report will be prepared for Cabinet setting out proposals for use of the unallocated balance for feasibility work under the three themes of the Economic Strategy and Recovery Plan.

## Growth and Efficiency Fund (GEF)

- 6.8 The table below provides a high-level summary of the anticipated movement in the Growth and Efficiency Fund during 2021/22 and does not include the £103k surplus, as this is likely to change as the year progresses and will comprise a number of other transfers to and from reserves. These will be approved as part of the outturn report. A more detailed breakdown of the expenditure from the Fund is shown in Appendix C.

<b>Growth &amp; Efficiency Fund</b>	<b>£'000</b>
<b>Restated Balance at 31 March 2021*</b>	<b>6,824</b>
2021/22 Budgeted Surplus**	1,080
<b>Revised Balance Available</b>	<b>7,904</b>
<u>Less:</u>	
Contributions to other earmarked reserves;	
Well-being	(1,000)
Economy	(1,000)
Housing	(1,000)
Communities	(1,000)
COVID 19 Business Recovery	(104)
Actual spend 2021/22 - Appendix C	(515)
Commitments on current projects - Appendix C	(2,092)
<b>Total spend &amp; commitments</b>	<b>(6,711)</b>
<b>Remaining unallocated GEF Balance</b>	<b>1,193</b>

\* reduced by £623k due to an audit adjustment for CIL

\*\* identified in 2021/22 budget

- 6.9 Commitments in 2021/22 will continue to be reviewed to ensure the key priorities are supported.

## **Earmarked Reserves**

- 6.10 Earmarked reserve balances were £18.330m as at 1 April 2021 excluding the £2.068m S31 grants received in 2020/21 that will be used to cover the cost of retail, hospitality and leisure reliefs during 2021/22 through the Collection Fund. Appendix D outlines the specific earmarked reserve movements that are included within the full year forecast for Quarter 1.
- 6.11 Earmarked reserves are for a particular purpose or known requirements that affect more than one financial year. The Council can increase its earmarked reserves when underspends occur, income has exceeded costs or where grant monies or other sources of funding are received for specific purposes. For those service areas that are now incurring expenditure in 2021/22 in relation to these grants / funding, it is possible to make a transfer from those reserves. They include Commuted Maintenance Payments (£63k), Homelessness (£90k), Neighbourhood Planning Grants (£32k) and Community Housing Fund (£26k). There are also a number of transfers to reserves for Temporary Accommodation (£80k), Planning – legal (£225k), Planning Enforcement (£50k), Elections (£20k), and Well-being (£56k).

## **Capital**

- 6.12 Use of capital and one-off funds is critical and needs to be linked into our future delivery plans.
- 6.13 With complex capital schemes it is difficult to accurately assess the level of payments that will be made during the financial year. The Council continues to embark on new projects relating to investments and commercial delivery where it is difficult to accurately predict how payments will fall. Members should therefore focus on whether overall outcomes are being achieved because of the capital investment rather than variances against the plan for a particular year.
- 6.14 Capital expenditure for the period April to June 2021 totals £2.56m, against a revised programme (including carry forwards) of £30.028m, as set out in Appendix E. The profile of the anticipated spend for 2021/22 is difficult to assess at this stage of the year and it is likely that there will be slippage in the delivery of some programmes due to the ongoing effects of COVID19 and based on previous years outturns.
- 6.15 Some items in the capital programme, such as the Strategic Investment Fund, Regeneration Fund and Gateway 14 are unlikely to be fully spent in year, so the figures in Appendix E anticipate that a request will be made to carry forward any unspent balance at year-end.

## **7. LINKS TO THE CORPORATE PLAN**

- 7.1 Ensuring that the Council makes best use of its resources is what underpins the ability to achieve the priorities set out in the Corporate Plan. Specific links are to financially sustainable Councils, managing our corporate and housing assets effectively, and property investment to generate income.

## **8. FINANCIAL IMPLICATIONS**

- 8.1 These are detailed in the report.

## 9. LEGAL IMPLICATIONS

9.1 There are no specific legal implications.

## 10. RISK MANAGEMENT

10.1 This report is most closely linked with the Council's Significant Risk No. 13 – We may be unable to respond in a timely and effective way to financial demands and Corporate Risk No. 5E05 – if the Finance Strategy is not in place with a balanced position over the medium term the Councils will not be able to deliver the core objectives and service delivery may be at risk of not being delivered. Other key risks are set out below:

<b>Risk Description</b>	<b>Likelihood</b>	<b>Impact</b>	<b>Mitigation Measures</b>
If the forecast savings and efficiencies are not delivered, then it will have a detrimental impact on the resources available to deliver services and the strategic priorities	3 - Probable	2 - Noticeable	Monitored throughout the year by Finance Teams, Corporate Managers, Assistant Directors and the Senior Leadership Team
If economic conditions and other external factors like COVID19 are worse than budgeted for it could have an adverse effect on the Councils 2021/22 and medium-term financial position	3 - Probable	2 - Noticeable	Focus is on monitoring key income and expenditure streams – but Government changes and economic conditions continue to affect costs and income for a number of services. COVID19 reserve used to offset these costs and maintain sufficient minimum reserve level to withstand the impact.

## 11. CONSULTATIONS

11.1 Consultations have taken place with Assistant Directors, Corporate Managers and other Budget Managers as appropriate

## 12. EQUALITY ANALYSIS

12.1 An equality analysis has not been completed because there is no action to be taken on service delivery as a result of this report.



**13. ENVIRONMENTAL IMPLICATIONS**

13.1 There are a number of areas that as a result of COVID19 have had a positive effect on the Council's environmental impact as well as the financial position. They include for example, reduced travel, less printing and reduced utility costs.

**14. APPENDICES**

Title	Location
Detailed Variances (Revenue)	APPENDIX A
Business Rates Retention Pilot	APPENDIX B
Growth and Efficiency Fund	APPENDIX C
Earmarked Reserves	APPENDIX D
Detailed Variances (Capital)	APPENDIX E

**15. BACKGROUND DOCUMENTS**

18 February 2021 General Fund Budget 2021/22 and Four-Year Outlook – MC/20/24

## REVENUE DETAILED VARIANCES

Area	Full Year Budget £000's	Q1 Full Year Forecast £000's	Q1 Forecast Variance £000's	Comment
<b>Assets &amp; Investments</b>	<b>621</b>	<b>586</b>	<b>-35</b>	
Stowmarket Football Ground	15	25	10	Legal Fees associated with lease.
Endeavour House - HQ	245	207	-38	Reduced Service Charge negotiated along with savings associated with rent reduction on giving up members area.
Other Expense/Income	362	355	-7	
<b>Communities &amp; Wellbeing</b>	<b>1,005</b>	<b>1,028</b>	<b>22</b>	
Wellbeing Clinical Commissioning Group (CCG) Funding	36	46	10	3 month saving on Integration and Partnerships post (£9k) offset by £19k Homestart Costs which will be funded by transfer from reserves.
Other Expense/Income	969	982	12	
<b>Corporate Resources</b>	<b>1,693</b>	<b>2,210</b>	<b>517</b>	
External Audit	71	111	40	Finalisation of 2019/20 audit fees, which were higher than previously estimated. Shortfall will be funded from COVID19 Reserve.
Pay Inflation and Increment Costs	-489	-150	339	Adjustment to reflect variances on vacancy management included in the functional areas, tracking £150k away from centrally held budget.
Council Tax Collection	-207	-81	126	Budget for Recovery of legal costs on collections will not be realised due to change in availability of court time which reduces the amount of costs added to outstanding debts. Shortfall will be funded from COVID19 Reserve.
Other Expense/Income	2,318	2,330	12	
<b>Customers, Digital Transformation &amp; Improvement</b>	<b>1,748</b>	<b>1,849</b>	<b>-74</b>	
Business Improvement (Corporate)	135	103	-32	Staff vacancies that are in the process of being recruited to.
Customer Services	572	530	-42	Staff vacancies that are in the process of being recruited to.
<b>Economic Development &amp; Regeneration</b>	<b>311</b>	<b>302</b>	<b>-9</b>	
Other Expense/Income	311	302	-9	

## REVENUE DETAILED VARIANCES

Area	Full Year Budget £000's	Q1 Full Year Forecast £000's	Q1 Forecast Variance £000's	Comment
<b>Environmental &amp; Community Partnerships</b>	<b>3,236</b>	<b>3,093</b>	<b>-145</b>	
Service Improvements - Environment & Projects	31	0	-31	Staff vacancy that is in the process of being recruited to.
Food & Safety (General)	288	231	-59	Staff vacancies that are in the process of being recruited to.
Open Spaces	614	576	-38	Staff vacancy that is in the process of being recruited to.
Domestic Waste	1,981	1,970	-11	Budget set on previous tonnage rate and new rates are favourable to budget. Decrease in disposal costs; Paper bank collection stopped May 2021 and costs reduced.
Licensing Staff Costs	63	1	-62	Staff vacancies that are in the process of being recruited to.
Alcohol, Entertainment & Late Night Refreshment Licencing	-69	-32	37	Shortfall in income in Q1 forecast through to full year deficit due to ongoing effects of the Pandemic, which will be covered by COVID19 Reserve
Other Expense/Income	329	347	18	
<b>Housing (General Fund Revenue)</b>	<b>507</b>	<b>507</b>	<b>0</b>	
Other Expense/Income	507	507	0	
<b>Law &amp; Governance</b>	<b>988</b>	<b>988</b>	<b>1</b>	

## REVENUE DETAILED VARIANCES

Area	Full Year Budget £000's	Q1 Full Year Forecast £000's	Q1 Forecast Variance £000's	Comment
<b>Planning &amp; Building Control</b>	<b>1,216</b>	<b>834</b>	<b>-381</b>	
Development Management	-143	-416	-273	(£223k) favourable variance attributed to strength of applications on developments getting underway post lockdowns - income expected to be strong in Q1 & Q2 before falling back to normal levels. (£50k) favourable variance due to staff vacancies, partially offset by Consultancy costs.
Pre-application Charging	-38	-46	-8	Strength of development still driving additional income to the council, expected to continue to be strong before falling off early 2022.
Building Regulations Chargeable Service	1	-38	-39	Strength of development still driving additional income to the council, expected to continue to be strong before falling off early 2022.
Building Control Commercial Income	-4	-9	-5	Strength of development still driving additional income to the council, expected to continue to be strong before falling off early 2022.
Street Naming & Numbering	2	-18	-20	Above anticipated levels of income in line with strength and volume of development
Development Policy & Local Plans	440	427	-13	Staff vacancy, partially offset by advertising spend
Planning Enforcement	202	187	-15	Staff vacancies as above
Other Expense/Income	755	747	-8	
<b>Senior Leadership Team</b>	<b>680</b>	<b>682</b>	<b>2</b>	
<b>Grand Total</b>	<b>12,005</b>	<b>12,079</b>	<b>-103</b>	

## MID SUFFOLK – BUSINESS RATES RETENTION PILOT

<b>Scheme Description</b>	<b>BRR Funding £'000</b>	<b>Actual Spend 2018/19 £'000</b>	<b>Actual Spend 2019/20 £'000</b>	<b>Actual Spend 2020/21 £'000</b>	<b>Actual Spend 2021/22 £'000</b>	<b>Commitments 2021/22 £'000</b>	<b>Cumulative Spend to 2021/22 £'000</b>
Market Town Vision & Invest	240	18	54	39	11	11	133
Needham Lake Café / Visitor Centre	500	15	64	13	-	16	109
Innovation Cluster in Stowmarket	200	29	44	26	-	39	137
The Foyer, Stowmarket	150	150	-	-	-	-	150
Inclusive Growth Engagement Officer	60	-	-	-	-	-	-
Establishment of a Central Suffolk Chamber of Commerce	42	30	-	12	-	-	42
Unallocated	116	-	-	-	-	-	-
<b>BRRP total</b>	<b>1,308</b>	<b>242</b>	<b>162</b>	<b>90</b>	<b>11</b>	<b>66</b>	<b>571</b>

## Growth and Efficiency Fund

Project	Total Budget £'000	Council's Share of Budget £'000	Cumulative spend to 2019/20 £'000	Spend 2020/21 £'000	Spend 2021/22 to Q1 £'000	Total Spend £'000	Variance (favourable / adverse) £'000	Commitments £'000
<b>Business Growth</b>								
Town Visioning & Investment work - the Economic Development Team will engage with key town stakeholders to create and maintain sustainable partnerships for the delivery of a range of projects and programmes that benefit the towns future development and growth. These vital partnerships in the form of Vision or Invest Boards will promote our places through a single voice to stimulate investment, support our businesses and create jobs, enhance and grow our cultural offer, and create opportunities to raise skills levels and aspiration in our communities, making our 5 key market towns desirable places to live and work in. (BDC - 21%, MSDC - 79%)	209	165	41	-	10	51	(114)	114
Shop front & access improvement grants (MSDC only) NOW CLOSED	193	193	19	82	-	101	(91)	-
Business innovation grants (MSDC only)	158	158	-	-	-	-	(158)	158
Cross Street, Eye (MSDC only)	195	195	-	-	-	-	(195)	195
<b>Community Capacity Building</b>								
New engagement post within Communities to support the development of key sites. PROJECT COMPLETE	86	54	49	5	-	54	(0)	-
Community Capacity Building 2020/21	314	250	-	218	1	218	(32)	32
Members Locality Budgets 2021/22	314	250				-	(250)	250
<b>Efficient Organisation</b>								
Additional resources to enable Senior Planning Officer level to be released to support delivery of the planning transformation programme (BDC -50%, MSDC - 50%)	205	103	55	1	-	56	(47)	47
To provide resource to support the management and delivery of the Customer Transformation Programme - work designed to accelerate a number of customer and digital focused projects. (BDC -50%, MSDC - 50%)	33	16	7	-	-	7	(10)	-
To fund the IESE customer focus wheel intervention and Business Process Re-engineering training. The customer focus wheel will provide the Councils with a sound evidence base to help benchmark where we are against customer centric culture, processes, vision and performance to understand if the proposed projects will ensure we deliver the expected outcomes. The project is anticipated to be a minimum of 2/3 years. (BDC -50%, MSDC - 50%)	29	15	-	15	-	15	-	-
Public Realm - transition to combined in-house delivery	98	49	-	15		15	(34)	34
<b>Housing Delivery/Business Growth</b>								
Commissioning of external specialist feasibility / viability work on key sites as required, to be able to move them forward for approval and development to support economic and housing growth	475	216	137	25	-	162	(54)	54

## Growth and Efficiency Fund

Project	Total Budget £'000	Council's Share of Budget £'000	Cumulative spend to 2019/20 £'000	Spend 2020/21 £'000	Spend 2021/22 to Q1 £'000	Total Spend £'000	Variance (favourable / adverse) £'000	Commitments £'000
<b>Environment</b>								
<b>Solar PV multi-function carport including battery storage &amp; vehicle charging points</b> Funding required for technical feasibility and viability appraisal for installations at two Leisure Centres & Council car parks in Sudbury and Stowmarket. Also, a third flexibly deployable option to be worked up as part of the study. This can support external investment opportunities and delivery against environmental and economic priorities, including transitioning towards carbon neutral districts by 2030.	40	20	-	11	2	13	(7)	7
<b>Sustainable travel officer post &amp; licence for commonplace engagement software regarding cycling and walking routes</b> Funding for the above post as approved by Cabinets and matched by the IECCG Wellbeing funding together with software license to enable stakeholder engagement	45	23	-	1	2	3	(19)	19
<b>Solar PV multi-function carport including battery storage &amp; vehicle charging points</b> Funding for capital expenditure 2021/22	223	112	-	-	-	-	(112)	112
<b>General Transformation - other projects</b>								
Other items	286	270	270	-	-	270	-	-
Trees for Life (BDC - 40%, MSDC - 60%)	23	14	7	-	-	7	(7)	7
Improve disabled access at Needham Market Train Station. Matched funding with SCC. (MSDC only)	50	50	-	-	-	-	(50)	50
Sports strategy refresh	40	20	-	10	7	16	(4)	4
PCSO - Contribution to Suffolk Police (MSDC only funding now complete)	75	75	-	57	-	57	(18)	-
Contribution to Regal Theatre (Capital) (MSDC only)	1,575	1,575	-	1,560	-	1,560	(15)	15
Former Council Offices (Capital) (MSDC only)	829	829	-	235	289	524	(305)	305
Mid Suffolk Leisure Centre (capital) (MSDC only)	2,200	2,200	-	1,709	205	1,914	(286)	286
HROD - additional role. Part TF funded	14	7	-	7	-	7	-	-
Needham Market Lake Visitor Centre (MSDC only)	325	325	-	-	-	-	(325)	325
Strategic Planning posts (MSDC only)	52	52	-	-	-	-	(52)	52
HR Business Partner	52	26	-	-	-	-	(26)	26
<b>Total</b>	<b>8,136</b>	<b>7,259</b>	<b>584</b>	<b>3,949</b>	<b>515</b>	<b>5,049</b>	<b>(2,211)</b>	<b>2,092</b>

## General Fund Earmarked Reserves

	Balance 31 March 2021 (£'000)	Transfers between (£'000)	Forecast transfers to (£'000)	Forecast transfers from (£'000)	Balance 31 March 2022 (£'000)
Carry Forwards	717	-	-	(717)	-
Growth and Efficiency Fund*	6,824	(4,104)	1,080	(2,607)	1,193
Commercial Development Risk Management	2,500	-	1,631	-	4,131
Business Rates & Council Tax	4,859	-	1,446	(2,068)	4,237
Business Rates Retention Pilot	814	-	-	(77)	736
Climate Change and Biodiversity	500	-	500	(39)	961
Government Grants	234	-	5	-	239
Commuted Maintenance Payments	638	-	-	(63)	575
COVID19	862	-	438	(657)	642
COVID19 Business Recovery	-	104	-	-	104
Elections Fund	49	-	20	-	69
Elections Equipment	35	-	-	-	35
Homelessness	328	-	34	(124)	238
Temporary Accommodation	258	-	95	(15)	338
Rough Sleepers	26	-	-	-	26
Planning (Legal)	572	-	250	(25)	797
Neighbourhood Planning Grants	109	-	-	(32)	77
Community Housing Fund	217	-	-	(26)	191
Strategic Planning	50	-	-	-	50
Joint Local Plan	100	-	-	-	100
Planning Enforcement	45	-	50	-	95
Repairs and Renewals	293	-	-	-	293
Welfare Benefits Reform	7	-	-	-	7
Well-being	248	1,000	-	(56)	1,192
Waste	115	-	-	-	115
Economy	-	1,000	-	-	1,000
Housing	-	1,000	-	-	1,000
Communities	-	1,000	-	-	1,000
<b>Total Earmarked Reserves</b>	<b>20,398</b>	<b>-</b>	<b>5,549</b>	<b>(6,506)</b>	<b>19,440</b>

\*Growth & Efficiency Fund reduced by £623k due to accounting adjustment for CIL as part of 2019/20 audit



## 2021/22 Capital Programme

MID SUFFOLK CAPITAL PROGRAMME 2021/22	Original Budget	Carry Forwards / Budget Adjustments	Current Budget	Actual Spend	Full Year Forecast at Q1	Comments
GENERAL FUND	£'000	£'000	£'000	£'000	£'000	
<b>General Fund Housing</b>						
Mandatory Disabled Facilities Grant	579	354	932	57	932	
Renovation/Home Repair Grant (formerly Discretionary Housing Grants)	100	24	124	22	124	
Empty Homes Grant	100	169	269	-	269	
Grants for Affordable Housing	-	340	340	-	340	
<b>Total General Fund Housing</b>	<b>779</b>	<b>887</b>	<b>1,666</b>	<b>78</b>	<b>1,666</b>	
<b>Environment and Projects</b>						
Recycling Bins	100	-	100	59	100	
EV Charging Points	-	-	-	3	3	Being financed from CIL
HVO Fuel Storage Tank	50	-	50	-	50	Being financed from CIL
<b>Total Environmental Services</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>62</b>	<b>153</b>	
<b>Communities and Public Access</b>						
Streetcare - Vehicles and Plant Renewals	162	139	301	181	301	
Planned Maintenance / Enhancements - Car Parks	163	224	387	43	387	
<b>Total Community Services</b>	<b>325</b>	<b>363</b>	<b>688</b>	<b>224</b>	<b>688</b>	
<b>Sustainable Communities</b>						
Play Equipment	65	85	150	-	150	
Community Development Grants	189	165	354	22	354	
<b>Total Sustainable Communities</b>	<b>254</b>	<b>250</b>	<b>504</b>	<b>22</b>	<b>504</b>	

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GENERAL FUND	£'000	£'000	£'000	£'000	£'000	
<b>Leisure Contracts</b>						
Stowmarket Leisure Centre - Improvements	405	932	1,337	0	1,337	
Stradbroke Pool - Improvements	212	447	658	81	658	
Stowmarket Leisure Centre - Extension and Refurbishment	-	291	291	205	291	
Solar Car Ports	377	223	600	-	600	
<b>Total Leisure Contracts</b>	<b>993</b>	<b>1,892</b>	<b>2,886</b>	<b>287</b>	<b>2,886</b>	
<b>Assets and Investments</b>						
Other Corporate Buildings	30	80	110	-	110	
Strategic Investment Fund	-	3,000	3,000	69	3,000	
Regal Theatre	-	15	15	-	15	
Regeneration Fund	-	218	218	27	218	
Regeneration Fund - Former Council Offices	994	1,321	2,315	289	2,315	
Gateway 14	16,003	1,247	17,250	1,000	17,250	
Mid Suffolk Growth	-	-	-	502	502	Drawdown against loan facility - to be offset by capital receipts from future sales
Wingfield Barns	20	-	20	-	20	
Needham Lake Visitors Centre	220	587	807	1	807	
<b>Total Assets and Investments</b>	<b>17,267</b>	<b>6,467</b>	<b>23,734</b>	<b>1,887</b>	<b>24,236</b>	
<b>Total Customers, Digital Transformation and Improvement</b>	<b>250</b>	<b>150</b>	<b>400</b>	<b>3</b>	<b>400</b>	
<b>Total General Fund Capital Spend</b>	<b>20,017</b>	<b>10,010</b>	<b>30,028</b>	<b>2,563</b>	<b>30,533</b>	