

MID SUFFOLK DISTRICT COUNCIL

COMMITTEE: Cabinet	REPORT NUMBER: MCa/21/29
FROM: Councillor John Whitehead, Cabinet Member for Finance	DATE OF MEETING: 6 December 2021
OFFICER: Katherine Steel, Assistant Director, Corporate Resources	KEY DECISION REF NO. CAB276

GENERAL FUND FINANCIAL MONITORING 2021/22 – QUARTER 2

1. PURPOSE OF REPORT

- 1.1 This report considers the revenue and capital financial performance for the period April to September 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 30th September a surplus position of £398k 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 £398k, 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 6.16 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 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 continues 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 21st 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 25th November 2020.

- 4.4 The spending review for 2022/23 was announced on 27th October 2021 and covers the three years 2022/23 to 2024/25. The Chancellor announced £1.5bn growth in grant funding for 2022/23 with no further increases in 2023/24 or 2024/25. Details of the funding allocations for individual authorities, and whether these will cover the 3-year period, will not be known until the provisional settlement in December 2021.

Business rates review and revaluation

- 4.5 The Fair Funding Review, Business Rates Review and business rates reset have been delayed. The Chancellor's Budget on 27th October announced several measures around the business rates system, including reducing the burden for some sectors, introducing new reliefs to support property improvements and green investment and de-carbonisation of properties and confirmation that revaluations would take place every 3 years from 2023. To support stability leading up to the next revaluation, it was announced that transitional relief would be extended for a further year.

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 half of the year.

COVID SUPPORT ADMINISTERED BY MID SUFFOLK				
		£'000	£'000	£'000
	Balance at 1 April 21	Received from Government	Paid out	Balance at 30 Sept 21
Business Grants				
Local Restrictions Support Grant Funding (LRSG)	2,450		(451)	1,999
Additional Restrictions Funding (ARG), Restart and Back to Business Grants	1,610	6,150	(7,155)	605
	4,060	6,150	(7,606)	2,605
Self isolation payments				
MHCLG Self Isolation Funding payments	69	28	(22)	74
	69	28	(22)	74

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 £2.7m 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 second quarter of the year is additional costs relating to COVID19 of £500k and a loss of income of £379k as shown in the table below.

COVID FINANCIAL IMPACT ON MID SUFFOLK	£'000
Amounts carried forward as creditors from 2020/21	(97)
COVID Reserve	(862)
Total Funding at 1st April 2021	(959)
LOSS OF INCOME	
Sales, fees & charges income losses	
Garden waste	202
Trade waste	14
Licensing	37
Total sales, fees & charges loss	253
Other income losses	
Council tax - income from court fees	126
Total loss of Income	379
COVID COSTS	
Housing - rough sleeping accomodation and support	7
Public Health - Testing, contact tracing and outbreak management	95
Compliance and Enforcement	6
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	71
Total COVID costs	500
GENERAL FUND IMPACT BEFORE FUNDING	879
NEW FUNDING	
COVID-19 Local Authority Support Grant	(438)
Containment outbreak management fund	(113)
Test & Trace	(12)
TOTAL NEW FUNDING	(563)
Current forecast balance 31st March 2022	(641)
Specific grants to be carried forward	(139)
Balance remaining in COVID Reserve	(503)

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 September, the collection rate was 56.26%, compared with 56.21% 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 September the collection rate was 59.96% compared with 53.04% for the same period the previous year. The reason for the higher 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 September (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 £398k. The forecast variances identified within this report will be taken into consideration when setting the budgets for 2022/23.

Staffing Position

- 6.7 Staff vacancies are a component of the surplus position at 30th September 2021. The table below shows the vacancies at that point in time compared to the full-time equivalent number of posts included in the 2021/22 budget.

	Budget 2021/22 F.T.E.*	Current vacancies F.T.E.*	Vacancy rate %
Assets & Investments	4.87	1.06	22%
Communities & Wellbeing	9.50	3.00	32%
Corporate Resources	19.11	1.06	6%
Customers, Digital Transformation & Improvement	27.54	3.38	12%
Economic Development & Regeneration	5.10	1.00	20%
Environment & Commercial Partnerships	54.86	3.96	7%
Housing	23.05	6.90	30%
Law & Governance	18.59	4.68	25%
Planning & Building Control	57.74	8.57	15%
Senior Leadership Team	5.00	0.00	0%
Total	225.36	33.61	15%

* F.T.E. = Full Time Equivalent

Business Rates Retention Pilot

- 6.8 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 September 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)

- 6.9 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 £398k 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.

Growth & Efficiency Fund	£'000
Balance at 31 March 2021	6,849
2021/22 Budgeted Surplus*	1,080
Revised Balance Available 31st March 2021	7,929
<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	(679)
Commitments on current projects - Appendix C	(2,648)
Total spend & commitments	(7,431)
Remaining unallocated GEF Balance	497

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

Earmarked Reserves

- 6.11 Earmarked reserve balances forecast to the end of March 2022 were £18.494m as at 1st October 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 2.
- 6.12 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

- 6.13 Use of capital and one-off funds is critical and needs to be linked into our future delivery plans.
- 6.14 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.

- 6.15 Capital expenditure for the period April to September 2021 totals £4.56m, against a revised programme (including carry forwards) of £30.03m, 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, issues with obtaining some supplies and based on previous years outturns.
- 6.16 Some items in the capital programme, such as the Strategic Investment Fund and Regeneration Fund are unlikely to be fully spent in year, whilst a review of future spend requirements is undertaken, so the figures in Appendix E anticipate that a request will be made to carry forward any unspent balance at year-end. Planning delays will impact on the start of the next stage of the Gateway 14 development, so a carry forward is expected and has been reflected in Appendix E.
- 6.17 There is an anticipated total overspend of £4,443k of which £4,413k relates to additional items of expenditure that have been approved since the budget was set, to be funded from CIL, S106 monies, additional grants receivable and expected capital receipts.

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:

Risk Description	Likelihood	Impact	Mitigation Measures
If the forecast savings and efficiencies are not delivered, then it will have a detrimental impact on the resources available to deliver services	3 - Probable	2 - Noticeable	Monitored throughout the year by Finance Teams, Corporate Managers, Assistant Directors and the Senior Leadership Team

Risk Description	Likelihood	Impact	Mitigation Measures
and the strategic priorities			
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

6 September 2021 General Fund Financial Monitoring 2021/22 - Quarter 1 - MCa/21/17

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

REVENUE DETAILED VARIANCES

Area	Full Year Budget £000's	Q2 Full Year Forecast £000's	Q2 Forecast Variance (favourable) / adverse £000's	Comment
Assets & Investments	624	658	33	
Chilton Depot	24	42	19	Additional costs for fixing a water leak at the site and charges for cleaning waste vehicles.
Stowmarket Football Ground	15	56	42	£40k legal costs to surrender lease.
Asset Utilisation	145	130	-14	Savings on salaries due to vacancies (which have now been filled) but offset by various costs for assets that don't have their own dedicated budget.
Needham Market Middle School	0	33	33	Asset to be transferred to HRA is still liable for Business Rates.
Cedars Park Community Centre	17	3	-14	Budget for 21/22 was set based on forecast for 20/21 and costs were overestimated.
Endeavour House - HQ	245	213	-32	Reduced Service Charge negotiated along with savings associated with rent reduction on giving up members area.
Other Variances			-10	
Communities & Wellbeing	1,015	984	-32	
Community Development	393	349	-44	Staff vacancies.
Other Variances			13	
Corporate Resources	1,720	2,408	687	
Treasury Management	27	67	40	Fees for timing of one off investments for companies
External Audit	71	112	41	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	0	489	Adjustment to reflect centrally budgeted salary savings realised within service areas.
Council Tax Collection	-207	-102	105	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 Variances			12	

REVENUE DETAILED VARIANCES

Area	Full Year Budget £000's	Q2 Full Year Forecast £000's	Q2 Forecast Variance (favourable) / adverse £000's	Comment
Customers, Digital Transformation & Improvement	1,748	1,626	-122	
ICT	867	745	-122	Carry forward for specific fixed term FTE not recruited to until Q2. Will need to carry into 22/23.
Economic Development & Regeneration	301	301	0	
Environment & Commercial Partnerships	3,233	3,055	-179	
Footpaths	12	23	11	Footpath change application income. Some on hold as result of Covid and delayed site visits with SCC.
Food & Safety (General)	269	240	-30	Staff vacancies.
Animal Welfare Licensing	-8	4	12	Agency cost to cover vacant post
Environmental Protection	323	280	-43	Staff vacancies, partly offset by agency costs.
Open Spaces	614	644	30	The 21/22 Budget includes a general target saving of £50k for Open Spaces, current savings are tracking to £32k of salary savings and other costs are tracking above budget largely due to £10k asbestos works not budgeted for. This leaves an overall adverse variance of £30k.
Car Parks General	-207	-166	41	£15k overspend in rates bill not budgeted for and £23k reduction in car park income.
Domestic Waste	2,004	1,834	-171	A favourable variance of £105k on MRF disposal as volumes significantly up on prior year. Further savings against budget of £101k from the sale of Twin Bins largely to new property developments (£61k), savings on the Serco contract (£40k) and other disposal costs (£5k). Savings have been offset by additional costs of £40k on additional delivery rounds due to year on year property growth.
Garden Waste	-332	-402	-70	£17.5k increase in Garden Waste Disposal costs; £8k increase to Serco contract; £81k increase in Garden Waste Collection income - renewal of existing customers and additional subscribers; £8.5k increase in Recycling credits
Licensing Staff Costs	63	49	-14	Staff vacancies.
Alcohol ,Entertainments & Late Night Refreshment Licensing	-69	-38	31	Drop in income relating to Alcohol licences, as many businesses not reopening post Covid
Other Variances			23	

REVENUE DETAILED VARIANCES

Area	Full Year Budget £000's	Q2 Full Year Forecast £000's	Q2 Forecast Variance (favourable) / adverse £000's	Comment
Housing	558	560	3	
Homelessness Private Sector	43	99	56	Increased by £50k for Cedars & Grange with anticipated effects of Covid support ending
Homeless Prevention Fund	222	235	13	Increase in staff and Contractor Grants & Loans
Guaranteed Rent Scheme	-31	-82	-51	Guaranteed rent scheme has higher take up than expected
Rough Sleeper Accommodation Programme	0	-14	-14	Funding applied for after budgets set
Other Variances			-2	
Law & Governance	988	988	1	
Planning & Building Control	1,216	734	-481	
Development Management	-143	-507	-364	£154k staff vacancies offset by £1.6k agreed overtime. £26k training underspend - £27.5k carry forward from 20/21 budget £3.5k overspend on mileage costs due to increased volume in applications. £202k favourable variance on income due to strength in applications - expected to fall back to normal levels in Q3 and Q4.
Building Regs Chargeable Services	1	-38	-39	£32k staff vacancies. £3k overspend on mileage - increased site visits as result of increased development. £31k increase in Building Notice Fees - Increase in applications and development £23k drop in income on full plans; regularisation; reversions (no control over reversions)
Conservation	135	105	-30	Staff vacancies.
Planning Enforcement	202	169	-33	Staff vacancies
Other Variances			-6	
Senior Leadership Team	680	688	7	
Funding	769	452	-316	
Business Rates Pooling Benefit	-458	-859	-400	Benefit from changed pooling arrangement for this year agreed by the Public Sector Leaders. One-off as likely to revert to the previous method of allocation for 22/23.
Business Rates Levy	1,227	1,311	84	Increase in levy.
Grand Total	12,852	12,454	-398	

MID SUFFOLK – BUSINESS RATES RETENTION PILOT

Scheme Description	BRR Funding £'000	Actual Spend 2018/19 £'000	Actual Spend 2019/20 £'000	Actual Spend 2020/21 £'000	Actual Spend 2021/22 £'000	Cumulative Spend to 2021/22 £'000
Market Town Vision & Invest	240	18	54	39	11	122
Needham Lake Café / Visitor Centre	500	15	64	13	147	239
Innovation Cluster in Stowmarket	200	29	44	26	32	130
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	-	-	-	-	-
BRRP total	1,308	242	162	90	189	683

Growth and Efficiency Fund

Project	Total Budget £'000	Council's Share of Budget £'000	Cumulative Expenditure to 2020/21 £'000	Expenditure 2021/22 (to Q2) £'000	Total Expenditure £'000	Commitments £'000
Business Growth						
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	17	58	106
Business Innovation Grants	158	158	0	0	0	158
Cross Street, Eye Workspace Development - to invest in delivery of the building's upgrade to workspace accommodation. This will directly support the Council's 'Invest in Eye' programme and provide jobs and employment opportunities at a growing key location in the district.	195	195	0	0	0	195
Community Capacity Building						
Members Locality Budgets (£250k in 2020/21 and 2021/22)	500	500	218	51	268	232
Efficient Organisation						
Planning Resources 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	56	0	56	47
Public Realm - transition to combined in-house delivery	98	49	15	3	17	32
Housing Delivery/Business Growth						
Key Sites - 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	162	0	162	54
Environment						
Solar PV multi-function carport including battery storage & vehicle charging points Funding required for technical feasibility and viability appraisal for installations at two Leisure Centres & Council carparks 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
Sustainable travel officer post & licence for commonplace engagement software regarding cycling and walking routes 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	5	6	17
Solar PV multi-function carport including battery storage & vehicle charging points Funding for capital expenditure 2021/22	223	112	0	0	0	112

Growth and Efficiency Fund

Project	Total Budget £'000	Council's Share of Budget £'000	Cumulative Expenditure to 2020/21 £'000	Expenditure 2021/22 (to Q2) £'000	Total Expenditure £'000	Commitments £'000
Trees for Life (BDC - 40%, MSDC - 60%)	23	14	7	0	7	7
Improve disabled access at Needham Market Train Station - Matched funding with SCC.	50	50	0	0	0	50
Sports strategy refresh	40	20	10	7	16	4
Contribution to Regal Theatre (Capital)	1,575	1,575	1,560	0	1,560	15
Former Council Offices (Capital)	829	829	235	376	611	218
Mid Suffolk Leisure Centre (Capital)	2,200	2,200	1,709	205	1,914	286
Needham Market Lake Visitor Centre (Capital)	325	325	0	0	0	325
Strategic Planning posts	52	52	0	0	0	52
HR Business Partner	52	26	0	14	14	12
Parking Strategy	21	21	0	0	0	21
Corporate priorities - loan to fund work on corporate priorities to include increasing environmental standards in rented houses, bringing empty hmes back into use and increasing community led, affordable housing.	700	700	0	0	0	700
Total	8,014	7,350	4,023	679	4,702	2,648

General Fund Earmarked Reserves

Reserve	Balance 31/03/2021 £'000	Transfers £'000	Forecast transfers to £'000	Forecast transfers from £'000	Forecast Balance 31/03/22 £'000
Business Rates & Council Tax	4,859	-	1,446	(2,068)	4,237
Business Rates Retention Pilot (BRRP)	814	-	-	(189)	625
Carry Forwards	717	-	-	(717)	-
Climate Change and Biodiversity	500	-	500	(39)	961
Commercial Development Risk Management	2,500	-	1,631	-	4,131
Community Housing Fund	217	-	-	(26)	192
Commuted Maintenance Payments	638	-	-	(63)	576
COVID 19	862	-	438	(797)	503
COVID 19 Business Recovery	-	104	-	-	104
Elections Equipment	35	-	-	-	35
Elections Fund	49	-	20	-	69
Government Grants	234	-	5	-	239
Growth and Efficiency Fund	6,849	(4,104)	1,080	(3,327)	497
Homelessness	328	-	34	(124)	237
Joint Local Plan	100	-	-	-	100
Neighbourhood Planning Grants	109	-	-	(32)	78
Planning (Legal)	572	-	250	(25)	797
Planning Enforcement	45	-	50	-	95
Repair & Renewals	293	-	-	-	293
Rough Sleepers	26	-	-	-	26
Strategic Planning	50	-	-	-	50
Temporary Accommodation	258	-	95	(15)	338
Waste	115	-	-	-	115
Welfare Benefits Reform	7	-	-	-	7
Well-being	248	1,000	-	(56)	1,191
Economy	-	1,000	-	-	1,000
Housing	-	1,000	-	-	1,000
Communities	-	1,000	-	-	1,000
Total	20,422	-	5,549	(7,478)	18,494

2021/22 Capital Programme

MID SUFFOLK CAPITAL PROGRAMME 2021/22	Original Budget	Carry Forwards / Budget Adjustments	Current Budget	Actual Spend	Full Year Forecast at Q2	Potential Carry Forward	Full Year Forecast LESS Budget (favourable)/ adverse	Comments
GENERAL FUND	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
General Fund Housing								
Mandatory Disabled Facilities Grant	579	354	932	179	698	234	-	There was a backlog of cases from Orbit which SCC OT's are working through. In addition some cases have now been outsourced to a private provider. Expect to spend most of the budget in the year with a small carry forward.
Renovation/Home Repair Grant (formerly Discretionary Housing Grants)	100	24	124	35	80	44	-	An empty homes officer is to be appointed which will speed the assessment and awarding of these grants
Empty Homes Grant	100	169	269	-	135	134	-	
Grants for Affordable Housing	-	340	340	-	170	170	-	A report is to be made to Cabinet with proposals for awarding grants and expect to carry forward unspent allocation.
Total General Fund Housing	779	887	1,666	214	1,083	583	-	
Environment and Projects								
Recycling Bins	100	-	100	116	130	-	30	Increased spend due to housing growth and take up of garden waste collection service (generating additional revenue income)
EV Charging Points	-	-	-	3	3	-	3	To be financed from CIL
HVO Fuel Storage Tank	50	-	50	27	27	-	(23)	Cost of tanks less than anticipated. To be financed from CIL
Public Sector Decarbonisation	-	-	-	265	1,002	-	1,002	It is expected that expenditure will be incurred before the cut off date of 25/11/21 specified in the conditions of the grant received.
Total Environmental Services	150	-	150	411	1,162	-	1,012	

2021/22 Capital Programme

MID SUFFOLK CAPITAL PROGRAMME 2021/22	Original Budget	Carry Forwards / Budget Adjustments	Current Budget	Actual Spend	Full Year Forecast at Q2	Potential Carry Forward	Full Year Forecast LESS Budget (favourable)/ adverse	Comments
GENERAL FUND	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Communities and Public Access								
Streetcare - Vehicles and Plant Renewals	162	139	301	241	301	-	-	
CIL Plant Renewals	-	-	-	34	34	-	34	To be financed from CIL
Planned Maintenance / Enhancements - Car Parks	163	224	387	101	387	-	-	Expect budget to be fully utilised for required works but rate of spend will be affected by staff time and supply issues.
Total Community Services	325	363	688	376	722	-	34	
Sustainable Communities								
Play Equipment	65	85	150	-	58	92	-	In 2021/22 improvement plans for 3 play areas. The balance expected to be spent in 2022/23 at Needham Lake.
S106 Open Spaces Grants	-	-	-	54	54	-	54	All to be financed from S106 monies
Community Development Grants	189	165	354	57	354	-	-	There is a high demand for grants. Expect to spend the full allocation but some of the projects are being delayed due to supply issues.
Total Sustainable Communities	254	250	504	110	466	92	54	

2021/22 Capital Programme

MID SUFFOLK CAPITAL PROGRAMME 2021/22	Original Budget	Carry Forwards / Budget Adjustments	Current Budget	Actual Spend	Full Year Forecast at Q2	Potential Carry Forward	Full Year Forecast LESS Budget (favourable)/ adverse	Comments
GENERAL FUND	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Leisure Contracts								
Stowmarket Leisure Cent - Improvements	405	932	1,337	(3)	1,337	-	-	Improvement programme to be reviewed at the end of this year and carry forwards will be for clearly identified projects which need to be undertaken.
Stradbroke Pool - Improvements	212	447	658	82	658	-	-	
Stowmarket Leisure Cent - Extension and Refurbishment	-	291	291	205	291	-	-	
Solar Car Ports	377	223	600	-	750	-	150	£150k Additional funding received from LEP
Total Leisure Contracts	993	1,892	2,886	284	3,036	-	150	
Assets and Investments								
Other Corporate Buildings	30	80	110	1	110	-	-	
CIL Funded Infrastructure Grants	-	-	-	1,704	1,704	-	1,704	To be financed from CIL
Strategic Investment Fund	-	3,000	3,000	71	71	2,929	-	Expenditure is purchase of land at Combs Lane. Investigating further opportunities for investment.
Regal Theatre	-	15	15	-	15	-	-	
Regeneration Fund	-	218	218	187	218	-	-	Includes the car park at Woolpit Health Centre and at Pure Gym and adjacent building. Asset reviews are being undertaken to plan other future spend
Regeneration Fund - Former Council Offices	994	1,321	2,315	1,048	2,098	216	-	Includes drawdown against loan facility to Mid Suffolk Growth Ltd - which will be offset by capital receipts from future sales
Gateway 14	16,003	1,247	17,250	-	2,000	15,250	-	Planning delays mean that work on site is not likely to commence until February 2022.
Wingfield Barns	20	-	20	-	20	-	-	
Needham Lake Visitors Centre	220	587	807	144	807	-	-	Expected to complete in 2021/22
Total Assets and Investments	17,267	6,467	23,734	3,155	7,043	18,395	1,704	
Total Customers, Digital Transformation and Improvement	250	150	400	9	200	200	-	
Total General Fund Capital Spend	20,017	10,010	30,028	4,559	13,712	19,270	2,953	