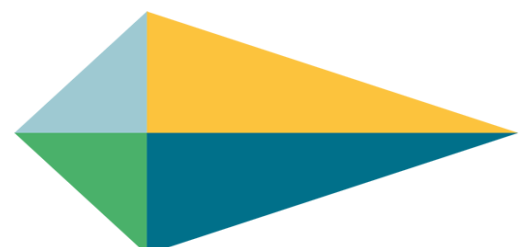


**East Suffolk Council**  
**Quarter 3 Budget Monitoring Report**  
**For the period 1 April 2023 - 31 December 2023**



**EASTSUFFOLK**  
COUNCIL

## Quarter 3 Budget Monitoring Report

For the period 1 April 2023 - 31 December 2023

### Contents

#### 1. General Fund

1.1	Quarter 3 Budget Monitoring Overview.....	3
1.2	Income from Fees and Charges.....	4
1.3	Establishment Costs.....	4-5
1.4	Service Grant and Contributions Received Funding.....	6
1.5	Income Generated from Land and Property.....	6-7
1.6	Council Tax and Business Rates Income.....	7
1.7	Budget Areas to be Monitored.....	8-9

#### 1 Port Health

2.1	Quarter 3 Budget Monitoring Overview.....	10
2.2	Reserves.....	11
2.3	Budget Areas to be Monitored.....	11

#### 3 Housing Revenue Account (HRA)

3.1	Quarter 3 Budget Monitoring Overview.....	12-13
3.2	Reserves.....	14
3.3	Capital Programme.....	15
3.4	Budget Areas to be Monitored.....	15-16

#### 4. Treasury Management

4.1	Investments.....	16-17
4.2	Borrowing.....	17-18

#### 5. General Fund Reserves.....18-19

#### 6. Capital Programme.....20

**Appendix A1 – Q3 – General Fund Budget Variances and Forecast 2023/24.....21-24**

**Appendix A2 – Q3 – General Fund Planned Revenue Spend Reserve Forecast.....25**

## Quarter 3 Budget Monitoring Report

## 1. General Fund

## 1.1 Quarter 3 Budget Monitoring Overview

The summary in **Figure 1** below presents a comparison of the original budget for 2023/24 and the projected outturn. The Approved Budget changes presented represent budget changes approved by Cabinet and Council since the Original Budget was approved in February 2023, plus additional staffing changes via the Request For Resources approvals. Variances to the Approved Budget are in-year impacts (costs and savings) which have been identified to date. As of Quarter 3, the projected forecast for year end is a small surplus of approximately £0.263m. Key variances include the impact of the 2023/24 pay award and increased insurance premiums, along with income reductions in some areas due to current economy conditions. These movements are offset by favourable variances such as additional income expected from treasury investments. Further details on the variances are provided in **Appendix A1**.

Figure 1 – Quarter 3 General Fund Budget Variances

Quarter 3 General Fund 2023-24 Budget Forecasts						
Key Changes	Original Budget 2023/24	Approved Budget Changes (Non Staffing)	Approved Budget Changes (Staffing)	Approved Budget 2023/24	Forecast Variance to Approved Budget Changes 2023/24	Forecast Outturn 2023/24
Service Area	£'000	£'000	£'000	£'000	£'000	£'000
Senior and Corporate Management	2,630		4	2,634		2,634
Economic Development and Regeneration	2,393	777	2	3,172		3,172
Financial Services and Other Financial Transactions	64		(17)	47	(28)	19
Revenue and Benefits	3,130			3,130	(34)	3,096
Digital and Programme Management	3,461		(6)	3,455		3,455
Internal Audit Services	673		20	693		693
Human Resources	1,068		73	1,141		1,141
Procurement	210			210		210
Legal and Democratic Services	2,940	15	7	2,962		2,962
Planning and Coastal Management	4,932	(24)	(9)	4,899		4,899
Customer Experience Strategic Management	2,523	4		2,527		2,527
Operations	14,926	213	179	15,318	200	15,518
Communities	3,211	494	258	3,963		3,963
Health and Wellbeing	0			0		0
Environmental Services and Port Health	3,003	9	131	3,143	50	3,193
Housing Services	5,071	(604)	993	5,460		5,460
<b>Cross Cutting Items:</b>						
Direct Staffing and Contract - establishment changes				0	(297)	(297)
Inflation				0	100	100
<b>Net Cost of Service</b>	<b>50,234</b>	<b>884</b>	<b>1,635</b>	<b>52,753</b>	<b>(9)</b>	<b>52,744</b>
<b>Non-Cost of Service Expenditure Adjustments (e.g. DRF,MRP)</b>	<b>(1,160)</b>			<b>(1,160)</b>	<b>179</b>	<b>(981)</b>
<b>Other Operating Expenditure (e.g. Parish Precepts, Levies)</b>	<b>7,346</b>			<b>7,346</b>		<b>7,346</b>
	0					
<b>Financing and Investment Net Income and Expenditure</b>	<b>(808)</b>			<b>(808)</b>	<b>(1,593)</b>	<b>(2,401)</b>
<b>Non-Specific Grant Income (e.g. NHB, Section 31 Grant)</b>	<b>(483)</b>			<b>(460)</b>		<b>(460)</b>
<b>Net Movements on Reserves</b>	<b>(5,977)</b>	<b>(804)</b>	<b>(918)</b>	<b>(7,699)</b>	<b>71</b>	<b>(7,628)</b>
<b>Net Budget Expenditure After Reserve Movements</b>	<b>49,152</b>	<b>80</b>	<b>717</b>	<b>49,972</b>	<b>(1,352)</b>	<b>48,620</b>
<b>Financed By:</b>						
Council Tax Income (District Council)	(16,367)			(16,367)		(16,367)
Council Tax Income (Town & Parish Precepts)	(7,095)			(7,095)		(7,095)
Share of (Surplus)/Deficit on Collection Fund - Council Tax	(344)			(344)		(344)
Business Rates	(22,560)			(22,560)	268	(22,292)
Government Support Grants (RSG, Lower Tier, Rural Services, etc.)	(2,785)			(2,785)		(2,785)
<b>Total Financing</b>	<b>(49,151)</b>	<b>0</b>	<b>0</b>	<b>(49,151)</b>	<b>268</b>	<b>(48,883)</b>
<b>Budget Gap / (Budget Surplus)</b>	<b>0</b>	<b>80</b>	<b>717</b>	<b>821</b>	<b>(1,084)</b>	<b>(263)</b>

\* approved supplementary budgets to be funded from reserves.

## Quarter 3 Budget Monitoring Report

**1.2 Income from Fees and Charges**

The apportioned Fees and Charges income budget at the end of December 2023, excluding Port Health totals £14.444m, compared to actual income received of £23.397m, a favourable variance of £8.953, with two thirds of this estimated to be income in advance.

Fees and Charges budgets are reviewed annually as part of the wider budget setting process and should not be viewed in isolation. Overall budgeted income assumptions are based on supporting the Council's cost of providing the service and therefore do not represent surplus income.

Fees and charges budgets are significantly subjected to seasonal changes and fluctuations in demand. Some notable areas such as Licensing, Camping and Caravan Sites and Industrial Estates are also impacted by the date of billing and therefore may receive income in advance of budget profiles.

**Appendix B** identifies and explains key Fees and Charges variances between the income received and apportioned 2023/24 budget at the end of December 2023 and provides commentary on significant variances identified from the budget monitoring process.

**1.3 Establishment Costs**

The total 2023/24 General Fund direct staffing budget (excluding Contract Staff) approved in February 2023 totalled £32.074m. Following approved in year resource requests the budget has been revised to £33.501m, reflecting budget growth totalling £1.426m. Assumptions include basic pay plus on-costs (Employer National Insurance and Superannuation), excluding Port Health.

The pay award for 2023/24 was agreed in November 2023 for all scale points up to and including Band 11, reflecting an average increase of 3.88%. Chief Executive pay uplift was also agreed at 3.5%. The overall impact of the agreed award was in excess of the current budget assumption and resulted in an additional £0.525m budget requirement from General Fund and £0.154m from the HRA. In addition, the Chief Officer pay award was accepted at 3.5%, resulting in a saving of £0.008m, against an original 4% budget assumption. Base budgets have not been revised to reflect the increase over and above the original assumptions, therefore direct staffing variances will include the above impact.

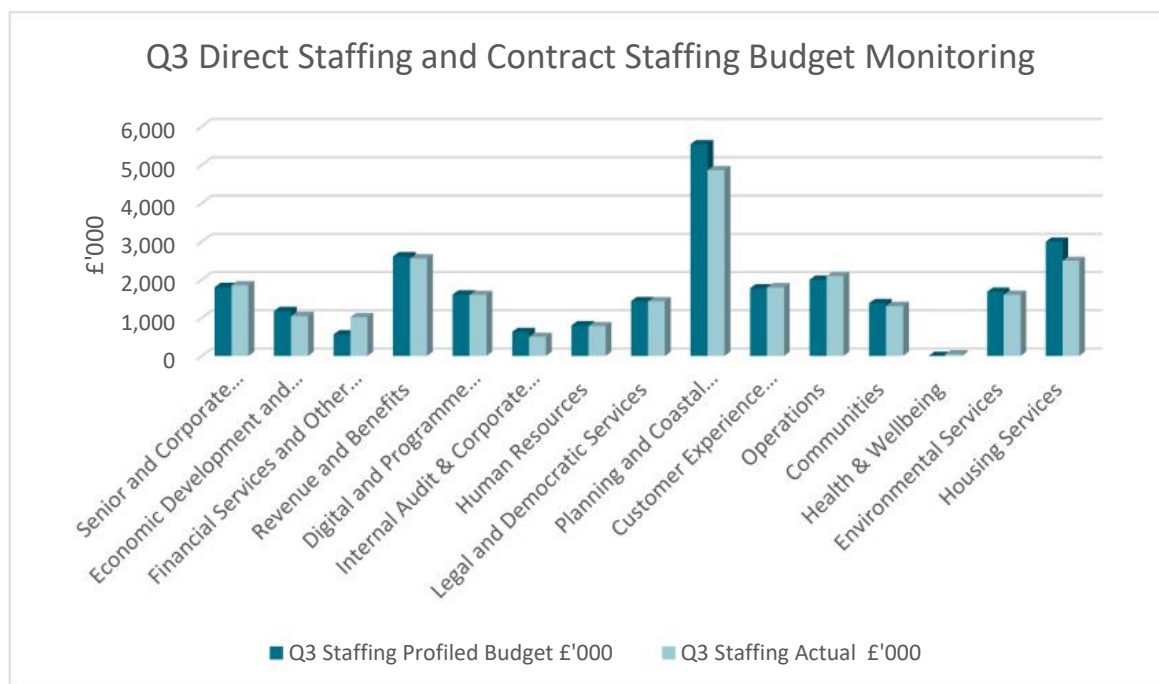
The cumulative employee turnover for General Fund for the period April to December 2023 is 7.01%, which is reduced in comparison to the turnover figure for the same period within 2022/23 of 11.13%. Employee turnover is the total number of leavers as a percentage of the average head count of employees over the period. In financial terms, turnover will result in underspends against direct employee related budget, for example pay, NI and pension when posts become vacant up to the point of recruitment. Turnover savings will also be accrued from restructuring and where there have been significant delays in-between a post becoming vacant and then being filled.

The annual budget also includes a provision for vacancy allowance of £1.267m (approximately 3.8% of the general fund staffing budget for 2023/24).

Quarter 3 Budget Monitoring Report

For Quarter 3, the apportioned approved direct staffing budgets for the General Fund (excluding Port Health & including Contract Staff) totals £26.033m, against actual expenditure to the end of December of £25.014m an underspend variance of £1.019m. A further breakdown is detailed within Figure 2.

Figure 2 – Quarter 3 Direct Staffing and Contract Staffing Budget Monitoring



Appendix B identifies and explains key direct staff and contract staff variances against profiled budget for the period April to December 2023.

Figure 3 below provides a forecast on General Fund staffing costs for the year which does suggest staffing costs to be above budget, this is primarily driven by the anticipation of the pending pay award exceeding the budget assumption.

Figure 3 – General Fund Staffing Forecast – Direct Staffing and Contract Staffing

General Fund Staffing forecast for the year – direct staffing and contract Staffing	£'000
<b>Staffing Budget for 2023/24</b>	
Direct Staffing Budget	33,501
Contract Staffing Budget	763
Less Vacancy Allowance	(1,267)
<b>Total Budget</b>	<b>32,997</b>
Forecast for the year, based on Quarter 3 actual (Q3*4/3)	32,300
Plus allowance for vacancies in Q3 but will be filled the remainder of the year	400
<b>Total Forecast</b>	<b>32,700</b>
<b>Forecast variance on staffing costs for the year, as at Quarter 3 - overspend/(underspend)</b>	<b>(297)</b>

## Quarter 3 Budget Monitoring Report

## 1.4 Service Grants and Contributions Received

Service grant funding is a vital contributing part of ensuring the Council remains financially sustainable, with assumptions being factored into the approved service budgets for receipt and use of grants to support projects and services within 2023/24.

**Figure 4** details the overall service grant position to the end of December 2023. Grants received can be subject to conditions and therefore can be impacted by time limitations or restrictions regarding its application. Subject to whether conditions apply, restrictions can also impact the treatment of grants within the financial statements. Some grants may be identified as received in advance and can be utilised in year of its receipt or carried forward to support services/project in futures years.

Included within the 2023/24 budget, approved service grant budgets totalled income of £62.686m, with £51.809m relating to Housing Benefit Subsidy for Housing Benefit payments (approx. 83%).

*Figure 4 – Service Grants and Contributions Received 2023/24*

Quarter 3 Service Grant and Contributions Received	2023/24 Revised Budget	Q3 2023/24 Profiled Budget	Q3 2023/24 Actual	Q3 Variance
	£'000	£'000	£'000	£'000
Senior and Corporate Management	(292)	(219)	(1,004)	(785)
Economic Development and Regeneration	(1,844)	(1,031)	(1,685)	(655)
Financial Services and Other Financial Transactions	(2)	0	582	582
Revenue and Benefits	(51,809)	(454)	(676)	(222)
Digital and Programme Management	(8)	0	5	5
Internal Audit & Corporate Investigations	0	0	0	0
Human Resources	(11)	0	7	7
Procurement	(5)	0	0	0
Legal and Democratic Services	0	0	(179)	(179)
Planning and Coastal Management	(1,987)	(1,488)	(2,232)	(744)
Customer Experience Strategic Management	(1)	0	0	0
Operations	(1,979)	(1,449)	(1,537)	(88)
Communities	(1,174)	(1,012)	(2,012)	(999)
Health & Wellbeing	(67)	(50)	(463)	(413)
Environmental Services	0	0	(17)	(17)
Housing Services	(3,507)	(3,305)	(4,155)	(851)
<b>Total for Services</b>	<b>(62,686)</b>	<b>(9,007)</b>	<b>(13,366)</b>	<b>(4,359)</b>

**Appendix B** highlights key grant and contribution variances year to date and provides supporting commentary indicating the overall impact within the current financial year.

## 1.5 Income Generated from Land and Property

Income generated from land and property provide a return to the Council from rental and lease income streams whilst supporting the local economy and regeneration in the district. Due to the nature of these assets they are however subject to fluctuations in the economic environment.

### Quarter 3 Budget Monitoring Report

The 2023/24 net approved budget for industrial estates and miscellaneous land and property is £0.365m. This includes income totalling £1.579m and offset by total expenditure of £1.214m. Actuals year to date, is reflecting a favourable net variance of £0.313m. However, this is partly as a result of income being received in advance due to annual and quarterly billing.

Key variances are captured within **Appendix B** and are being monitored throughout the year, including the impact on rental income following the collapse of Wilko, forecast to adversely impact rental income by £0.120m. This is partly mitigated by an increased rental assumptions (£0.100m) following the lease of the East Suffolk House Annex within 2023/24.

#### 1.6 Council Tax and Business Rates Income

Council Tax income variances in-year will appear in the collection fund deficits or surpluses in the following year. As a result of this, income recognised in year for Council Tax will be in line with the budget.

Business Rates income is forecast to be £0.192m up on the original budget due to current estimates on the Pooling Benefit, but this is offset by revised tariff adjustments in year of £0.460m, with the overall movement resulting in a reduction of £0.268m. **Figure 5** below summarises Council Tax and Business Rates income for the current year.

*Figure 5 – 2023/24 Council Tax and Business Rate Income Forecast*

	Original Budget 2023/24 £000	Variances to Approved Budget 2023/24 £000	Forecast Outturn as at Quarter 3 2023/24 £000
Council Tax Income (District Council)	(16,367)		(16,367)
Share of (Surplus)/Deficit on the Collection Fund (Council Tax)	(344)		(344)
Business Rates Income (incl. Section 31 Grant)	(21,089)	268	(20,821)
Business Rates Surplus/Deficit on Collection Fund	(981)		(981)
Business Rates - Enterprise Zone	(490)		(490)

## Quarter 3 Budget Monitoring Report

## 1.7 Budget Risk/Implications within 2023/24

For 2023/24, there have been increased financial pressures impacting several services currently operating, potentially resulting in future budget implications for the current financial year, along with future years captured within MTFS. Whilst some cannot yet be quantified or quantified with a degree of certainty, it is important for them to be highlighted. **Figure 6** below highlights some of the material areas of potential impact.

*Figure 6 - Budget Implications to be Monitored*

Budget Area to be Monitored	Areas Impact	Nature of Impact	Timing of Impact
Asset Management Rent Review.	Council income budgets from assets.	Potential to increase the income to the Council. This will need to be quantified and captured in the update of the Council's MTFS into 2024/25 budget setting.	2023/24 and future years
Capital Programme.	Revenue implications from capital programme revisions.	Additional revenue costs to the General Fund - Direct revenue financing, use of reserves, capital charges to revenue, revenue costs to support delivery of capital projects and income generation from capital projects.	On-going
ESSL.	General Fund, HRA and capital programme.	Service investment for ESSL. Council budgets are continually monitored and revised to reflect changes to the management fee to ESSL and some services brought back in-house. Recognition of service investment and improve plan for ESSL and costs pressures in the operations environment, e.g. pay and inflation.	Current year and future years.
Inflation.	General Fund, HRA and Capital Programme.	Increasing costs, such as contracts fees, subscriptions, purchases, and utilities.	Current year and future years.
National pay award for 2024/25.	Council staffing costs.	Current budget assumption is for a 3% increase for Council staffing in 2024/25. Based on the pay settlements for the current year and last year,	2024/25 and future years.



## Quarter 3 Budget Monitoring Report

Budget Area to be Monitored	Areas Impact	Nature of Impact	Timing of Impact
		these have been above current budget assumptions.	
Norse.	Profit share income.	Settlement of 2022/23 profit share (Accrued income £0.560m) and April-June 2023/24 (Budgeted £0.074m). The actual position for the period of April – June 2023 reflects a loss of £0.271m.	Current year.
Recruitment difficulties.	Particular area of specialism.	Agency and contract costs may be required which can be more costly. Current forecasts show this being absorbed in existing budgets.	Ongoing.
Treasury Management Investment income.	General Fund and HRA income.	With higher rates of interest this is providing favourable returns on treasury management investments.	Current year and the next 2-3 years.
Workforces pay pressure/grade inflation.	Council staffing costs.	Increased staffing costs. Annual staffing vacancy allowance in the budget is at risk.	Ongoing.

## Quarter 3 Budget Monitoring Report

## 2 Port Health (General Fund Memorandum Note)

## 2.1 Port Health Quarter 3 Budget Monitoring Overview

Port Health is a cost recovery operational service which operates within the wider General Fund.

**Figure 7** below provides a Quarter 3 monitoring summary, comparing actuals year to date against the apportioned budgets to the end of December 2023. The summary also includes budget forecasts for the 2023/24 budget year, following any changes that have occurred in year.

Figure 7 – Quarter 3 Port Health Budget Monitoring

Port Health Quarter 3 Variances	Original Budget 2023/24 £'000	Q3 Original Budget 2023/24 £'000	Q3 Actual 2023/24 £'000	Q3 Variance 2023/24 £'000	Forecast Outturn based on Q3 Actuals 2023/24 £'000	Variance Forecast to Original budget 2023/24 £'000	Note
<b>Income</b>							
Income through fees and charges	-5,749	-4,312	-4,626	-314	-6,168	-419	1
<b>Total Income</b>	<b>-5,749</b>	<b>-4,312</b>	<b>-4,626</b>	<b>-314</b>	<b>-6,168</b>	<b>-419</b>	
<b>Expenditure</b>							
Direct Expenditure	800	600	355	-245	474	-326	2
Operational Expenditure	6,236	4,677	4,668	-9	6,224	-12	3
<b>Total Expenditure</b>	<b>7,036</b>	<b>5,277</b>	<b>5,023</b>	<b>-254</b>	<b>6,698</b>	<b>-339</b>	
<b>Cross Cutting Items:</b>							
<b>Net Cost of Service</b>	<b>1,287</b>	<b>966</b>	<b>397</b>	<b>-568</b>	<b>530</b>	<b>-757</b>	<b>4</b>

## Notes:

1. The increase in revenue relates to an increase in NAO consignments due to the festive period. The number of jobs related to trade income have increased due to seasonal events coming up in Quarter 3 and actual income is above budget as at the end of Quarter 3. Income is forecast to be up by £0.419m against budget at the financial year end if that trend continues.
2. A reduction in sampling costs was negotiated, mid-year, with one of the Analysts.
3. The operational expenditure is underspent at the end of quarter 3 by £0.009m.
4. As at the end of Quarter 3 the service was running at a cost of £0.397m. If this trend continues the forecast outturn will be a cost of £0.530m, which would be £0.757m less than the budgeted cost position of £1.287m.

## Quarter 3 Budget Monitoring Report

## Port Health Reserve

Port Health currently holds a 2023/24 opening reserve balance of £3.669m and is forecast to allocate £1.470m towards supporting the service within the current year. **Figure 8** provides a breakdown of reserves over the Medium-Term Financial Strategy (MTFS) and the allocation details are provided below.

- **Planned Future Revenue Spending** – This is an unallocated balance, to be used to mitigate financial impacts out of our control.
- **Planned Future Capital Spending** – to provide Port Health revenue funding to support capital expenditure, e.g., vehicles and ICT equipment.
- **ICT** – This balance will hold surpluses from the PHILIS operation to build funds for reinvestment in the service, both revenue and capital.
- **Grants/Funding Carried Forward** – External funding received for projects spanning financial years.

Figure 8 – Quarter 3 Port Health Reserve Forecast

Reserves	Actual April 2023 £'000	MTFS April 2024 £'000	MTFS April 2025 £'000	MTFS April 2026 £'000	MTFS April 2027 £'000	MTFS April 2028 £'000
Port Health - Planned Future Revenue Spending	3,034	1,564	738	337	0	0
Port Health - ICT	478	0	0	0	0	0
<b>Total Earmarked Reserves</b>	<b>3,513</b>	<b>1,564</b>	<b>738</b>	<b>337</b>	<b>0</b>	<b>0</b>

## 2.2 Port Health Budget Areas to be Monitored

Port Health is subject to increased financial pressures in year, as a result of external regulation and other factors outside the control of the authority, which may impact its overall financial outturn for 2023/24. **Figure 9** details the significant risks and implications identified within the current year.

Figure 9 – Budget Implications to be Monitored

Budget Area to be Monitored	Areas Impact	Nature of Impact	Timing of Impact
Border Target Operating Model.	Port Health & Support Services.	Introduction of EU charges to be delivered resulting in expansion of the operations service.	Introduction estimated from March 2024.
Cost of Service.	Port Health.	Currently the service is running at a cost. This position was updated as part of the budget setting process and continues to be closely monitored, with Finance and Port Health working together.	Ongoing.

## Quarter 3 Budget Monitoring Report

### 3. Housing Revenue Account (HRA)

#### 3.1 HRA Quarter 3 Budget Monitoring Overview

The Housing Revenue Account (HRA) is the ring-fenced rent account that funds the Council's activity as a landlord. The HRA records all the income and expenditure associated with the provision and management of Council owned homes and should ensure it is able to remain self-financing, along with operating in accordance with the guidelines and rent policies provided.

The 2023/24 HRA budget forecast reflects a surplus of £0.107m, compared to the approved deficit budget of £2.020m, a positive movement of £2.127m.

**Figure 10** below presents a comparison of the Original Budget for 2023/24 and the forecast position as at Quarter 3.

There has been one approved change by Cabinet during 2023/34. This is the approval of the decant and demolition of St Peters court. The impact on the 2023/24 budget is a deficit of £0.723m. The remaining variances to the approved budget are in-year impacts (costs and savings) which have been identified to date. This currently improves the movement of the HRA Working Balance by £2.127m.

Key variance impacting budgets in year are highlighted below:

Cost Pressures:

- Estimate for current year pay award £0.160m.
- Inflationary pressure from utility costs, estimated at £0.250m.
- Additional Revenue Costs associated with Housing Development estimated at £0.355m.
- Additional consultancy costs associated with the implementation of digital Transformation, estimated at £0.120m.

Additional Income/Savings:

- The HRA also benefits from a share of the additional interest income currently forecast. This is estimated at £0.807m.
- In year vacancy savings estimated at £0.140m.
- Recharge to General Fund for services provided, estimated at £0.250m.
- Credit to Bad Debt provision due to rent arrears to be cleared by the rents and service charges refunds at £0.220m.
- Reduced revenue contributions to the capital programme due to increased contributions and delays in the programme at £1.226m.
- Increased use of reserves at £0.170m.
- Improved recharging to leaseholders at £0.010m.
- Increased contributions towards costs associated with the Kirkley Waterfront project at £0.177m.
- One off additional income for works completed in 2022/23 at £0.012m.

## Quarter 3 Budget Monitoring Report

Figure 10 – Quarter 3 HRA Budget Variances

	Original Budget 2023/24 £'000	Approved Budget Changes 2023/24 £'000	Comments	Approved Budget 2023/24 £'000	Variance to Approved Budget 2023/24 £'000	Forecast Outturn 2023/24 £'000
<b>Income</b>						
			Reduced income in relation to			
Dwelling Rent	(20,634)	223	Decant of St Peters Court.	(20,411)		(20,411)
Non-Dwelling Rent	(184)			(184)		(184)
Service & Other Charges	(732)			(732)		(732)
Leaseholders Charges for Services	(10)			(10)	(10)	(20)
Contribution towards Expenditure	(57)			(57)	(177)	(234)
Reimbursement of Costs	(68)			(68)	(12)	(80)
Interest Income	(276)			(276)	(807)	(1,083)
<b>Total Income</b>	<b>(21,961)</b>	<b>223</b>		<b>(21,738)</b>	<b>(1,006)</b>	<b>(22,744)</b>
<b>Expenditure</b>						
Repairs & Maintenance	6,935			6,935		6,935
Supervision & Management	3,724			3,724	120	3,844
Special Services	2,705		Revenue costs associated with the decant and demolition of 455 St Peters Court.	3,160	355	3,515
Rents, Rates and other Charges	143		Additional void costs in relation to decant of St Peters 45 Court.	188		188
Movement in Bad Debt Provision	-			-	(220)	(220)
Contribution to CDC	92			92		92
Capital Charges	4,191			4,191		4,191
Interest Charges	2,106			2,106		2,106
Revenue Contribution to Capital	3,400			3,400	(1,226)	2,174
Transfer to/from Earmarked Reserves	(38)			(38)	(170)	(208)
<b>Total Expenditure</b>	<b>23,258</b>	<b>500</b>		<b>23,758</b>	<b>(1,141)</b>	<b>22,617</b>
<b>Cross Cutting Items:</b>						
2023/24 Pay Awards					160	160
2023/24 Vacancies in year					(140)	(140)
Inflation - Utilities					250	250
Support Recharges					(250)	(250)
<b>Movement in the HRA balance</b>	<b>1,297</b>	<b>723</b>		<b>2020</b>	<b>(2,127)</b>	<b>(107)</b>

## Quarter 3 Budget Monitoring Report

## 3.2 HRA Reserves

In addition to the HRA Working Balance the HRA holds Earmarked Reserves. **Figure 11** below, provides a forecast of HRA Reserves and balances as at Quarter 3.

*Figure 11 – Quarter 3 HRA Reserve Forecast*

Reserves	Actual April 2023 £'000	Forecast April 2024 £'000	Forecast April 2025 £'000	Forecast April 2026 £'000	Forecast April 2027 £'000	Forecast April 2028 £'000
<b>HRA Working Balance</b>	<b>4,363</b>	<b>4,470</b>	<b>2,390</b>	<b>2,378</b>	<b>2,446</b>	<b>2,533</b>
<b>HRA Earmarked Reserves</b>						
Debt Repayment Reserve	13,000	13,000	11,200	11,400	1,850	3,000
DHP Top Up Reserve	499	290	201	173	144	114
MMI Reserve	60	60	60	60	60	60
Housing Development Reserve	5,000	1,486	0	0	0	0
Brownfield Land Release Reserve	0	4,204	3,204	1,704	0	0
Brampton Sinking Fund	2	3	4	5	6	7
<b>Total of HRA Revenue Earmarked Reserves</b>	<b>18,561</b>	<b>19,043</b>	<b>14,669</b>	<b>13,342</b>	<b>2,060</b>	<b>3,181</b>
<b>Capital Earmarked Reserves (Major Repairs Reserve)</b>	<b>15,780</b>	<b>15,862</b>	<b>12,063</b>	<b>6,638</b>	<b>6,718</b>	<b>7,418</b>

The DHP (Discretionary Housing Payments) Top Up Reserve was established in 2012/13 with the introduction of the Welfare Reform Act 2012. To date there has not been a requirement to top up the DHP, therefore it is being utilised to provide a Financial Inclusion Officer to help tenants in financial hardship and additional staffing to support the decant of St Peters Court and the processing of the Rents and Service Charge refund process.

An additional reserve has been set up for the £4.2 million Brownfield Land Release Fund received for the decontamination of land at the Kirkley Waterfront, Lowestoft (former Sanyo and Survitec sites). The reserve will be monitored to ensure expenditure is compliant with the grant conditions.

## Quarter 3 Budget Monitoring Report

## 3.3 HRA Capital Programme

**Figure 12** below includes actual spend on the capital programme from April to December 2023, and the revised budgets to be approved as part of the Capital Programme Report going to Full Council on 21 February 2024.

*Figure 12 - Review of HRA Capital Spend from April 2023 to December 2023, and Forward Budgets*

HRA	2023/24 £000 Original Budget	2023/24 £000 Actuals to 31 December 2023	2023/24 £000 Variance to Original Budget	2023/24 % Budget Spent	2023/24 £000 Projected Outturn	2024/25 £000 Revised Budget	2025/26 £000 Revised Budget	2026/27 £000 Revised Budget	2027/28 £000 Revised Budget	Total Revised Capital Budget over MTFS £000
Asset Investment Programme	9,905	2,486	- 7,419	25%	4,203	7,890	10,190	5,490	4,990	32,763
Acquisition and Development Programme	24,036	5,932	- 18,104	25%	9,816	21,178	7,479	6,523	4,183	49,179
<b>Total Budget</b>	<b>33,941</b>	<b>8,418</b>	<b>- 25,523</b>	<b>25%</b>	<b>14,019</b>	<b>29,068</b>	<b>17,669</b>	<b>12,013</b>	<b>9,173</b>	<b>81,942</b>

The HRA Capital Programme is split into 2 areas of focus:

**Asset Investment Programme** - There is still significant work taking place on data collection to inform future planning of this work, with added pressure to become EPC C across all housing stock by 2030. The revised budgets take into consideration required fire safety works that are ongoing as well as the recently approved Cabinet decision to decant and demolish St Peters Court.

**Acquisition and New Development Programme** - All developments budgeted for are progressing, however some of the 2023/24 budgets have been reprofiled into the next financial year.

## 3.4 HRA Budget Areas to be Monitored

Overall, the HRA is subject to increased financial pressures and continues to consider the priorities and objectives which have been derived from the Council's Strategic objectives, the investment requirements for the existing stock, along with the needs of current and future tenants. In addition, the HRA must take into consideration and comply with the new Social Housing (Regulation) Act 2023 coming into force from April 2024, increasing the responsibilities and requirements for all social housing providers. **Figure 13** below highlights some key cost pressures within 2023/24.

*Figure 13 – Budget Implications to be Monitored*

Budget Area to be Monitored	Areas Impact	Nature of Impact	Timing of Impact
Utility Cost inflation	Council owned properties.	Increased running costs of Council properties. Currently estimate £250k for the HRA.	Current and future years.
Other inflationary pressures on materials, supplies and services.	Council contracts (revenue and capital).	Increased contract cost and supplies and services across the HRA.	Current and future years.
Workforces pay pressure/grade inflation.	HRA staffing costs.	Increased staffing costs.	Current and future years.

## Quarter 3 Budget Monitoring Report

Budget Area to be Monitored	Areas Impact	Nature of Impact	Timing of Impact
Housing Regulation and compliance requirements.	Increase in housing service requirements.	Increased and improved services across housing, increased staffing, and ICT to meet Regulator of Social Housing requirements.	Current and future years.
Fire Safety Requirements.	Repairs and Maintenance (Revenue and Capital).	Additional fire safety requirements in flats and sheltered schemes. Increase investment in housing stock and consultancy.	Current and future years.

#### 4. Treasury Management

##### 4.1 Investments

The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. Both the Chartered Institute of Public Finance and Accountancy (CIPFA) Code and government guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Authority's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

On 13 December 2023 the Bank Of England's Monetary Policy Committee voted by a majority of 6-3 to maintain the bank base rate at 5.25%. Three members preferred to increase the bank rate by 0.25% .

Short-dated cash rates are around 5.2% for 3 month rates (4.1%, 6 April 2023) and 12-month rates around 5.55% (4.4%, 6 April 2023). The rates on the Treasury's Debt Management Account Deposit Facility (DMADF) currently range between 5.12% and 5.19% (4% to 4.1%, 6 April 2023).

The Council's investment portfolio in the short term is looking healthy with the prospect of increased returns on investments. The investment income budget of £1.6m has been exceeded. The forecast for 2024/25 is that an additional £1.4m of additional investment income will be achieved.

**Figure 14** and **Figure 15** below provide a summary of ESC total portfolio over time.



Quarter 3 Budget Monitoring Report

Figure 14 – ESC Total Investment Portfolio as at 31 December 2023 £120.08m

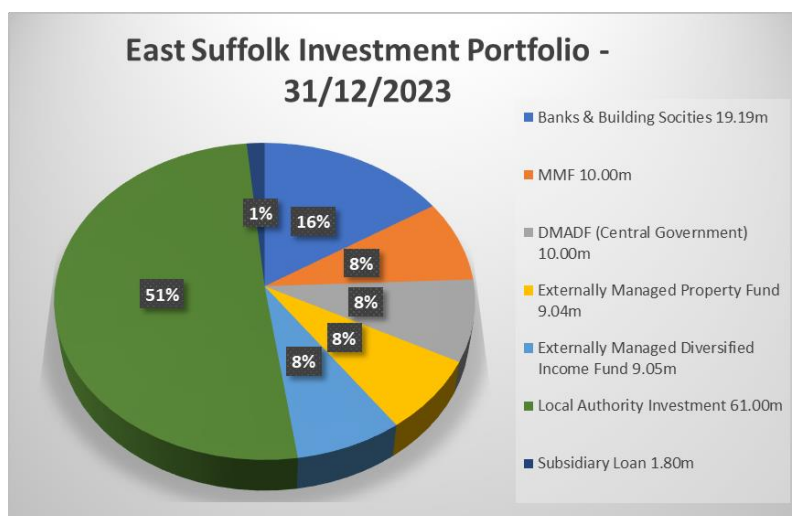
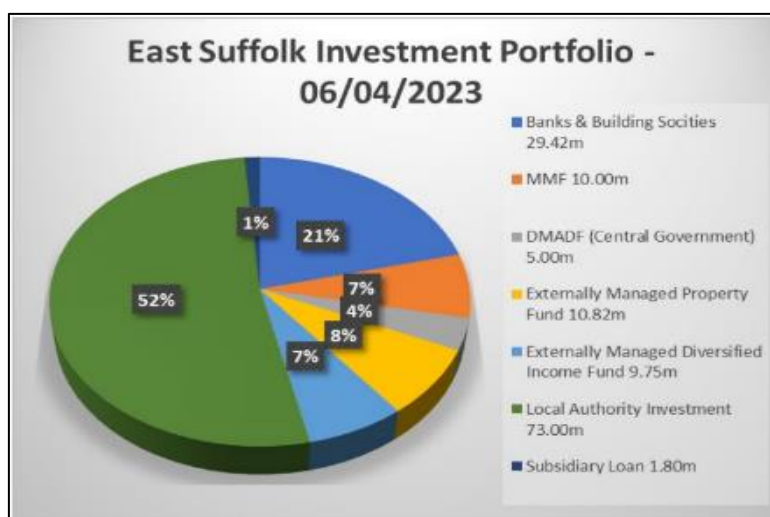


Figure 15 – ESC Total Investment Portfolio as at 6 April 2023 £139.79m



4.2 Borrowing

Existing borrowing held by the Council is at fixed rates and is therefore not impacted by the current interest rate changes. **Figure 16** and **Figure 17** below detail ESC Loan portfolio as at 31 December and the repayment profile over the next 10 years.

Figure 16 – ESC Total Loan Portfolio as at 31 December 2023 £65.49m

Loans Portfolio:	31/12/2023
General Fund - Fixed Rate Maturity	2,602,853
General Fund - Fixed Rate EIP	2,480,000
HRA - Fixed Rate	60,402,634
HRA - Variable Rate	0
<b>Total</b>	<b>65,485,487</b>

## Quarter 3 Budget Monitoring Report

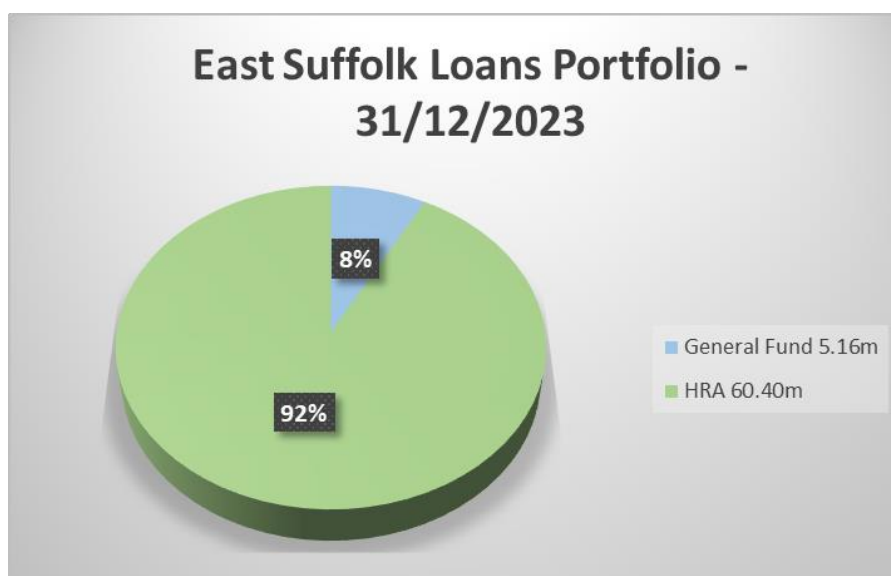


Figure 17 – ESC Loan Repayment Profile over the next 10 years as at 31 December 2023

Fund	Amount to be Repaid £'000	Loan Interest Rate	Maturity Date
<b>From 2023 to 2028</b>			
HRA & GF	2,005	Fixed 8.375%	September 2024
HRA	10,000	Fixed 3.01%	March 2027
<b>From 2029 to 2034</b>			
HRA	10,000	Fixed 3.3%	March 2032

## 5. General Fund Reserves

5.1 The unallocated General Fund balance is £6.0m with no forecast use at this current time in the current year or over the MTFS.

### 5.2 Earmarked Reserves

The Council holds several General Fund Earmarked Revenue Reserves which have been established to meet known or predicted commitments, and to hold balances of grants and external funding which is committed to future year spend. The Council reviews these reserves to ensure the levels continue to be appropriate and if no longer required, are returned to the General Fund.

The total balance of General Fund Earmarked Reserves was £48.06m as of 1 April 2023. Earmarked Reserves are categorised as follows.

- **Grants/Funding Carried Forward** – this is external funding the Council has received for specific purposes and is drawn down from reserves when spend is incurred.

## Quarter 3 Budget Monitoring Report

- **Planned Future Revenue Spending** – Council funding has been set aside for specific service areas and/or projects.
- **Planned Future Capital Spending** – this is revenue funding set aside to provide funding for the capital programme.
- **Risk Based** – Council funding has been set aside for unforeseen budget pressures and fluctuations in budget areas of volatility. Risk Based Reserves is primarily made up of the following two reserves;
- **The Business Rate Equalisation Reserve** - this the main reserve within this group. This reserve is primarily held to provide a source of funding for future uncertainty in the reform of the business rates system. .. The balance on this reserve at 1 April 2023 was £15.2m.
- **In-Year Savings Reserve** - which is primarily used to address budget gaps and unforeseen budget pressures arising in year and future years. The balance on this reserve at the start of this financial year was £3.2m.

The total balance of General Fund Earmarked Reserves was £48m as of 1 April 2023. **Figure 18** below provides a summary of the current reserve position over the current MTFS.

Figure 18 – General Fund Earmarked Reserve Forecast

East Suffolk General Fund Reserves	Opening Balance 1st April 2023	MTFS April 2024	MTFS April 2025	MTFS April 2026	MTFS April 2027	MTFS April 2028
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Earmarked Reserves:</b>						
Grants/Funding Carried Forward	5,883	3,986	3,253	2,840	2,838	2,837
Planned Future Capital Spending	1,148	2	343	727	1,106	1,505
Planned Future Revenue Spending	16,676	12,603	10,689	10,019	9,520	9,814
Port Health	3,513	1,564	738	337	0	0
Risk Based	19,675	21,192	18,139	16,988	17,008	17,028
Covid Reserve	1,165	0	0	0	0	0
<b>Total Earmarked Reserves</b>	<b>48,060</b>	<b>39,347</b>	<b>33,162</b>	<b>30,911</b>	<b>30,472</b>	<b>31,184</b>

The Planned Future Revenue Spending Reserves contains some key individual reserves which are used to fund future budget gap pressures and projects and initiatives to support the delivery of the Strategic Plan. These are detailed in **Appendix A2**.

## Quarter 3 Budget Monitoring Report

## 6. Capital Programme - General Fund

Capital budgets are approved for the life of the project which can span more than one financial year. Any capital budgets for a project that remain unspent at the end of the financial year are carried forward to the following year for project continuity. Similarly, with projects that are ahead of the original profile, budgets can be brought forward.

**Figure 19** below includes actual spend on the capital programme from April to December 2023, along with the future year's budgets. It should be noted that the budget amounts have been revised during the Councils budget setting process during quarter 3 and will be presented at Full Council in February 2024 for approval having been present to the Scrutiny Committee and Cabinet during January and February 2024.

*Figure 19 - Review of Capital Spend from April 2023 to December 2023, and Forward Budgets*

SUMMARY - GENERAL FUND PROGRAMME	2023/24	2023/24	2023/24	2024/25	2024/25	2025/26	2025/26	2026/27	2026/27	2027/28	2023/24	2023/24
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	to	to
	Original Budget	Revised Budget	Actuals to December 2023	Original Budget	Revised Budget	Original Budget	Revised Budget	Original Budget	Revised Budget	New Budget	2026/27 £000	2027/28 £000
MHCLG Grant Funding to Freeport East via ESC as Accountable Body	19,810	0	0	4,940	0	0	0	0	0	0	24,750	0
Communities, Leisure & Tourism	8,700	1,936	589	21,500	5,671	21,500	22,850	0	24,841	0	51,700	55,298
Corporate Services (formerly ICT - Digital & Programme Management)	875	796	306	250	887	250	250	250	250	500	1,625	2,683
Corporate Services (formerly Operations)	29,105	17,505	11,557	12,988	13,320	1,280	4,960	1,280	1,930	1,930	44,653	39,645
Economic Development & Transport	14,363	5,651	80	8,782	21,777	22,849	18,498	0	909	0	45,994	46,835
Community Health (formerly Environmental Services & Port Health)	484	485	493	50	50	0	0	0	0	0	534	535
Resources & Value for Money (Formerly Financial Services)	0	400	62	0	315	0	0	0	0	0	0	715
Resources & Value for Money (Formerly General Fund Housing)	3,690	2,594	1,755	1,000	2,207	1,000	2,194	1,000	2,182	2,171	6,690	11,348
Resources & Value for Money - Long Term Debtors	5,000	0	0	0	0	0	0	0	0	0	5,000	0
Planning & Coastal Management	31,084	17,367	10,896	36,749	32,367	36,175	36,175	85,885	85,885	175	189,893	171,969
<b>Total Capital Expenditure</b>	<b>113,111</b>	<b>46,734</b>	<b>25,738</b>	<b>86,259</b>	<b>76,594</b>	<b>83,054</b>	<b>84,927</b>	<b>88,415</b>	<b>115,997</b>	<b>4,776</b>	<b>370,839</b>	<b>329,028</b>

The financing of the capital programme impacts on the revenue budgets, via;

- Direct Revenue Financing
- Earmarked revenues
- Borrowing costs - interest costs and Minimum Revenue Provision (MRP)
- Project support costs and on-going revenue costs, e.g. repairs and maintenance
- Some projects generate revenue income streams.

## Q3 – General Fund Budget Variances and Forecast 2023/24

General Fund 2023-24 Budget Summary									
Key Changes	Original Budget 2023/24 £'000	Approved Budget Changes (Non Staffing)		Approved Budget Changes (Staffing)		Approved Budget 2023/24 £'000	Forecast Variance to Approved Budget 2023/24		Forecast Outturn 2023/24 £'000
Service Area	£'000	£'000	Comments	£'000	Comments	£'000	£'000	Comments	£'000
Senior and Corporate Management	2,630			4	£4k Additional provision following Secretariat grading review.	2,634			2,634
Economic Development and Regeneration	2,393	777	£30k Budget Carry forward requests*, £15k additional provision to fund the management of Nature Reserve following handover. £271k Landguard*, Additional budgets following funding to support UKSPF, Shared careers administrator (LEP) and Town Development work.	2	£2k Addition following management grading review.	3,172			3,172
Financial Services and Other Financial Transactions	64			(17)	(£11k) virement of Corporate Apprentice budgets, (£6k) Surplus balance of hours reduction.	47	(28)	£270k Profit share loss - Increased waste disposal costs and pending the 2023/24 pay award. £298k Return of overpaid non-business VAT claim relating to Waveney DC for Sports and Leisure.	19
Revenue and Benefits	3,130					3,130	(34)	Additional Admin grant income.	3,096
Digital and Programme Management	3,461			(6)	£28k Additional resource requirements partly funded by additional ESSL recharge income (£34k) virement of Corporate Apprentice budgets.	3,455			3,455
Internal Audit Services	673			20	£20k Increased following grading review.	693			693
Human Resources	1,068			73	£7k increased provision to support intake of additional interns, £66k virement of Corporate Apprentice budgets.	1,141			1,141
Procurement	210					210			210
Legal and Democratic Services	2,940	15	£15k Carry Forward to support additional member development.	7	£7k Legal team grading review.	2,962			2,962
Planning and Coastal Management	4,932	(24)	£17k Carry Forward* provision to support planning policy examiner fees, £6k to fund additional work within the Aldeburgh & Walberswick conservation area*. Resilient coasts projec &. Revised Land Drainage maintenance budget and funding.	(9)	£2k Provision for temporary resource, Support by Community Infrastructure Income (CIL), (£11k) virement of Corporate Apprentice budgets.	4,899			4,899
Customer Experience Strategic Management	2,523	4	Carry forward provision to support training requirement.*			2,527			2,527
Operations	14,926	213	£100k provision for additional contribution towards Leisure Centre utility costs*, £16k Suffolk Wildlife Trust Annual Contribution - Cabinet approved 03/10/2023, £21k provision to support additional training needs of the Marine Safety management System. £61k Works to Sanyo Site*, £15k RNLI Contribution to Lowestoft Lifeboat.	179	£29k Asset Management re-banding and maternity cover, £150k Assets Mgt - Interim Support*.	15,318	200	£200k Parking Services income forecast to be underbudget, £45k additional income New Lease Agreement for Martello Café Felixstowe, £66k EPP budget pressure, £41k additional income Mutford Lock, £120k reduction of rental income following Wilco bankruptcy & ESH Annex £100k.	15,518

## Q3 – General Fund Budget Variances and Forecast 2023/24

General Fund 2023-24 Budget Summary									
Key Changes	Original Budget 2023/24 £'000	Approved Budget Changes (Non Staffing)		Approved Budget Changes (Staffing)		Approved Budget 2023/24 £'000	Forecast Variance to Approved Budget 2023/24		Forecast Outturn 2023/24 £'000
Service Area	£'000	£'000	Comments	£'000	Comments	£'000	£'000	Comments	£'000
Communities	3,211	494	£420k Suffolk Public Mental Health Programme, Communities Digital Access funding and £62k Enabling Communities (ECB)*, £298k Communities Partnerships* & 95k Community development* & £15k Early Help Hub & Community Intervention budgets.	258	£184k Early Help Hub amendments*, £74k to support the approved extension of Officers with Community Intervention & Anti Social Behaviour.	3,963			3,963
Health and Wellbeing	0					0			
Environmental Services and Port Health	3,003	9	Carry Forward £6k Carry forward* supporting £9k Air quality equipment purchases.	131	£123k Environmental Protection staffing changes approved by Full Council in 2022/23. £8k Food and Safety team re-bandings.	3,143	50	£50k Contaminated Land Project.	3,193
Housing Services	5,071	(604)	£226k Homelessness Prevention grant funding to support service demand and East Suffolk Lettings. £378k Private Sector housing expenditure and funding to support the Handy Man service, Winter Warm packs & Cadent funded works.	993	£162k Posts supported by Homelessness Prevention funding. £85k Staffing requirement to support the setting up of East Suffolk Letting. £131k Stepping Homes staffing costs, £615k Pathfinder Private Sector Housing staffing*.	5,460			5,460
<b>Cross Cutting Items:</b>									
Direct Staffing and Contract - establishment changes						0	(297)	Current forecast, allowing for some vacancies to be filled in the year.	(297)
Inflation						0	100	Insurance premiums increase.	100
<b>Net Cost of Service</b>	<b>50,234</b>	<b>884</b>		<b>1,635</b>		<b>52,753</b>	<b>(9)</b>		<b>52,744</b>
<b>Non-Cost of Service Expenditure Adjustments (e.g. DRF,MRP)</b>									
Direct Revenue Financing (DRF)	1,229					1,229			1,229
Revenue provision for the repayment of debt (MRP)	1,743					1,743	(21)	Underspend on 2022/23 Capital Programme.	1,722
Recharges to the Housing Revenue Account (HRA)	(1,421)					(1,421)	200	Review of Recharges between HRA and GF.	(1,221)
Bad Debt Provision	(14)					(14)			(14)
Other Accounting Adjustments	25					25			25
REFCUS	(2,721)					(2,721)			(2,721)
<b>Other Operating Expenditure (e.g. Parish Precepts, Levies)</b>									
Town & Parish Precepts	7,095					7,095			7,095
Levies	251					251			251

## Q3 – General Fund Budget Variances and Forecast 2023/24

General Fund 2023-24 Budget Summary									
Key Changes	Original Budget 2023/24	Approved Budget Changes (Non Staffing)		Approved Budget Changes (Staffing)		Approved Budget 2023/24	Forecast Variance to Approved Budget Changes 2023/24		Forecast Outturn 2023/24
Service Area	£'000	£'000	Comments	£'000	Comments	£'000	£'000	Comments	£'000
<b>Financing and Investment Net Income and Expenditure</b>									
Interest Payable	366					366			366
Interest Receivable	(1,680)					(1,680)	(2,400)	Additional interest income due to increasing rates.	(4,080)
HRA Share of Interest Payable & Receivable	120					120	807	HRA share of additional investment income.	927
Other Financing Charges	386					386			386
<b>Non-Specific Grant Income (e.g. NHB, Section 31 Grant)</b>									
New Homes Bonus	(447)					(447)			(447)
S31 Grant						0			0
Capital Grants	(36)					(13)			(13)
Other Non-Specific Grants	0					0			0
<b>Net Movements on Reserves</b>									
Use of Reserves for Services/Projects/Corporate	(4,592)	(546)	£455k Communities ECB, Digital Access and Partnerships. Carry forwards £91k, £17k Economic regeneration projects, £13k Economic Development EELGA Funding and additional feasibility study support, £6k Environmental Protection Air Quality, £3k Contaminated Land, £6k Abandoned Vehicles, £22k Democratic Services & £4k Customer Service Training, £3k Heritage events for armed forces day, £17k Planning.			(5,138)			(5,138)
Use of Reserves for In-Year Pressures	0	(258)	£100k provision for additional contribution towards Leisure Centre utility costs, £61k Sanyo Site works, £94k Economic Development & Regeneration Enterprise Zone and Town Project. £3k Environmental Air Quality.	(918)	£150k Assets Mgt - Interim Support, £184k to extend Communities Officer contracts & Additional support for Early Help Hub personnel amendments, £584k Homelessness staffing support & Private Sector housing Cadent Funding. £2k Economic Development & Regeneration.	(1,176)			(1,176)
Use of Covid-19 Reserve	(1,153)					(1,153)	(12)	Adjustment to use of reserve based on 2022/23 outturn.	(1,165)
Use of Reserves to Balance the Budget	0					0			0
Capital Reserves	(232)					(232)	83	Adjustment to use of reserve based on 2022/23 outturn.	(149)
<b>Net Budget Expenditure After Reserve Movements</b>	<b>49,152</b>	<b>80</b>		<b>717</b>		<b>49,972</b>	<b>(1,352)</b>		<b>48,620</b>

## Q3 – General Fund Budget Variances and Forecast 2023/24

General Fund 2023-24 Budget Summary									
Key Changes	Original Budget 2023/24 £'000	Approved Budget Changes (Non Staffing) £'000	Comments	Approved Budget Changes (Staffing) £'000	Comments	Approved Budget 2023/24 £'000	Forecast Variance to Approved Budget Changes 2023/24 £'000	Comments	Forecast Outturn 2023/24 £'000
Service Area	£'000	£'000	Comments	£'000	Comments	£'000	£'000	Comments	£'000
<b>Financed By:</b>									
Council Tax Income (District Council)	(16,367)					(16,367)			(16,367)
Council Tax Income (Town & Parish Precepts)	(7,095)					(7,095)			(7,095)
Share of (Surplus)/Deficit on Collection Fund - Council Tax	(344)					(344)			(344)
Business Rates	(22,560)					(22,560)	268	Pooling Benefit latest update due to appeal provisions changes across Pool members & Tariff adjustment in year.	(22,292)
Government Support Grants (RSG, Lower Tier, Rural Services, etc.)	(2,785)					(2,785)			(2,785)
<b>Total Financing</b>	<b>(49,151)</b>	<b>0</b>		<b>0</b>		<b>(49,151)</b>	<b>268</b>		<b>(48,883)</b>
<b>Budget Gap / (Budget Surplus)</b>	<b>0</b>	<b>80</b>		<b>717</b>		<b>821</b>	<b>(1,084)</b>		<b>(263)</b>

\* approved supplementary budgets to



## Q3 – General Fund Planned Revenue Spend Reserve Forecast

Planned Future Revenue Reserve	Opening Balance	MTFS	MTFS	MTFS	MTFS	MTFS
	1st April 2023	April 2024	April 2025	April 2026	April 2027	April 2028
	£'000	£'000	£'000	£'000	£'000	£'000
Air Quality	6	3	3	3	3	3
Budget Carry Forward Requests	163	72	72	72	72	72
Building Control	516	462	408	355	301	247
Business Rates Pilot	912	910	784	784	784	784
Business Rates SPSL	1,010	791	425	425	425	425
Climate Change	14	14	14	14	14	14
Coastal Management	379	324	324	324	324	324
Active Suffolk	781	816	536	370	123	111
Customer Services	326	326	126	126	126	126
District Elections	239	79	199	319	440	(1)
Deployment of Flood Barrier	88	88	88	88	88	88
Economic Development	31	30	30	30	30	30
Economic Regeneration	87	23	5	5	5	5
Empty Properties and Houses in disrepair	240	235	230	226	221	217
Enterprise Zone	625	858	769	891	1,110	1,327
Environmental Protection	68	0	0	0	0	0
Food Safety	90	90	90	90	90	90
Growth Programme	64	64	64	64	64	64
Homelessness Mortgage Rescue	27	39	38	37	37	37
Individual Electoral Registration (IER)	438	388	338	288	238	188
Indoor Leisure	68	18	18	18	18	18
Key Capital Programme	67	31	31	31	31	31
Land Charges	150	100	50	50	50	50
Landguard	179	(0)	(0)	(0)	(0)	(0)
New Homes Bonus (NHB)	5,439	3,936	3,105	1,818	669	619
RES - Planning Policy	171	167	157	157	157	157
Private Sector Housing	82	72	55	48	41	34
RES - Planning	400	335	270	205	140	75
Renovation Grants	479	374	282	190	98	6
Southwold Harbour	144	210	255	319	373	426
Strategic Plan Delivery	0	0	900	1,659	2,438	3,237
Transformation - Core	0	0	7	7	7	7
Transformation - Digital	298	240	13	5	0	0
Transformation - Environmental	656	543	47	47	47	47
Transformation - Financial Sustainability	2,437	963	955	955	955	955
<b>Total</b>	<b>16,676</b>	<b>12,603</b>	<b>10,689</b>	<b>10,019</b>	<b>9,520</b>	<b>9,814</b>