

**Appendix 1: General Fund Revenue Forecast (pages 44 and 45 of the Appendix to the report of February 2020 (C/19/19))**

<b>EXISTING GENERAL FUND REVENUE FORECAST 2020/21 TO 2023/24</b>				
<b>DESCRIPTION</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>FORECAST £</b>	<b>FORECAST £</b>	<b>FORECAST £</b>	<b>FORECAST £</b>
<b>SERVICE EXPENDITURE</b>				
Employees	29,726,210	30,188,820	30,681,340	31,400,830
Premises	5,990,220	5,988,020	6,039,830	6,092,690
Transport	1,947,790	2,204,060	2,204,060	2,204,060
Supplies & Services	13,441,630	13,442,010	13,462,540	13,477,360
Agency & Contracted Services	1,000,750	1,012,750	1,044,750	1,044,750
Transfer Payments	53,684,150	53,684,150	53,684,150	53,684,150
Central & Departmental Support	987,840	1,012,540	1,037,850	1,063,800
Capital Financing	0	0	0	0
<b>TOTAL SERVICE EXPENDITURE</b>	<b>106,778,590</b>	<b>107,532,350</b>	<b>108,154,520</b>	<b>108,967,640</b>
<b>SERVICE INCOME</b>				
Government Grants	54,519,580Cr	54,593,620Cr	54,445,530Cr	54,445,530Cr
Other Grants, Contributions Etc	6,576,190Cr	6,736,510Cr	6,875,630Cr	7,018,220Cr
Sales	790,090Cr	809,840Cr	830,090Cr	850,840Cr
Fees & Charges	17,854,420Cr	18,046,970Cr	18,263,090Cr	18,411,060Cr
Rents	4,212,200Cr	4,411,200Cr	4,411,200Cr	4,411,200Cr
Interest	0	0	0	0
<b>TOTAL SERVICE INCOME</b>	<b>83,952,480Cr</b>	<b>84,598,140Cr</b>	<b>84,825,540Cr</b>	<b>85,136,850Cr</b>
<b>NET SERVICE EXPENDITURE</b>	<b>22,826,110</b>	<b>22,934,210</b>	<b>23,328,980</b>	<b>23,830,790</b>

**GENERAL FUND REVENUE FORECAST 2020/21 TO 2023/24**

DESCRIPTION	2020/21	2021/22	2022/23	2023/24
	FORECAST £	FORECAST £	FORECAST £	FORECAST £
<b>NET SERVICE EXPENDITURE</b>	<b>22,826,110</b>	<b>22,934,210</b>	<b>23,328,980</b>	<b>23,830,790</b>
Contingencies etc:				
Additional commitments	703,280	905,990	1,066,020	1,223,020
Transformation Invest to Save Fund	0	0	0	0
General Service Contingency	0	0	0	0
Big Ticket Savings	2,500,000Cr	3,650,000Cr	4,400,000Cr	5,000,000Cr
Transitional Vacancy Savings	780,000Cr	780,000Cr	780,000Cr	780,000Cr
Unidentified Savings	0	0	0	0
Service Reserves	0	0	0	0
Interest on balances etc	368,360	343,240	398,310	454,530
External interest etc	356,500Cr	371,000Cr	453,500Cr	522,000Cr
Dividends	0	0	0	0
Loan repayments/Investment income from IBC companies	4,081,730Cr	4,041,040Cr	3,998,560Cr	3,954,230Cr
Capital financing costs	5,354,000	5,847,750	6,617,550	6,882,680
<b>Net Expenditure</b>	<b>21,533,520</b>	<b>21,189,150</b>	<b>21,778,800</b>	<b>22,134,790</b>
Revenue Support Grant	0	0	0	0
Transitional Grant	0	0	0	0
Business Rates Baseline	4,357,000Cr	3,488,000Cr	3,488,000Cr	3,488,000Cr
Retained Business Rates	1,591,000Cr	1,599,000Cr	1,599,000Cr	1,599,000Cr
Levy Accrual				
Enterprise Zone Income	153,000Cr	153,000Cr	153,000Cr	153,000Cr
Collection Fund surplus(cr)/deficit 31st March (net)	180,000Cr	0	0	0
New Homes Bonus Scheme	398,000Cr	29,000Cr	4,000Cr	0
Transfer to/from (cr) reserves	109,930Cr	268,890Cr	137,690Cr	103,510Cr
Use of (cr) / contribution to GF revenue balance	395,330Cr	884,600Cr	1,202,120Cr	1,156,760Cr
Unfunded Balance	0	0	0	0
<b>COUNCIL TAX REQUIREMENT</b>	<b>14,349,260</b>	<b>14,766,660</b>	<b>15,194,990</b>	<b>15,634,520</b>

<b>GF REVENUE BALANCE</b>				
Balance b/fwd 1st April	8,625,260Cr	8,229,930Cr	7,345,330Cr	6,143,210Cr
Surplus(Cr)/deficit for year	395,330	884,600	1,202,120	1,156,760
Balance c/fwd 31st March	<b>8,229,930Cr</b>	<b>7,345,330Cr</b>	<b>6,143,210Cr</b>	<b>4,986,450Cr</b>

**Appendix 2: Summary of the submission by the Council's Section 151 Officer to Government on the impact of Coronavirus on the Council's financial position (June 2020)**

1. The financial impact of the Covid-19 pandemic has been closely monitored by the council's finance team and has been reported to central government each month. As at the end of June 2020, Ipswich Borough Council had submitted three monthly returns to government summarising the cost pressures arising as a consequence of managing the Covid-19 crisis.

2. Accurate financial forecasting is both vitally important and immensely difficult during these uncertain times and the underlying assumption that has been used by the finance team is that the crisis will remain to some extent for the whole of the 2020/21 financial year and that the Council's financial position will improve on an approximately quarterly basis as the crisis eases.

3. This assumption is consistent with the approach adopted by the other Suffolk local authorities in their financial forecasting and the apportionment of the financial impact of the lockdown by quarter is shown below;

% of financial impact	Qtr 1	Qtr 2	Qtr 3	Qtr 4
	100%	75%	50%	25%

4. Due to the time of year, there is a lack of detailed financial information available about the direct impact of the pandemic – actual financial information has been used for April and May, then those two months have been used to predict June. A 5% contingency has been added to this to take account of monthly variations, which produces a benchmark position for Quarter One.

5. For example, in the case of the car parking income budget, actual income lost against budget totalled £269k in April and £257k in May. Based on historic trends, we would expect a similar loss to equate to £265k against budget in June. Applying a 5% contingency for sake of prudence this equates to a Quarter One total of £0.750m

Car Parking Income Lost (£m)	Apr (Actual)	May (Actual)	Jun (Forecast)	5%	Quarter One Total
Income Lost	0.269	0.257	0.265	0.040	0.831

6. The Q1 position has then been projected forwards using the quarterly percentage apportionment shown above. This would then equate to a full year forecast loss totalling £2.078m as shown below. This is significantly less than would have been calculated by simply forecasting 4x the loss observed in Q1.

Car Parking Income Lost (£m)	Q1 (Actual)	Q2 (75% Q1)	Q3 (50% Q1)	Q4 (25% Q1)	Quarter One Total
Income Lost	0.831	0.623	0.416	0.208	2.078

7. The most significant financial impact of the Covid-19 pandemic is on service budgets, with additional expenditure and lost income resulting in a total forecast £8.587 budget pressure compared to the MTFP approved by council.

8. A total of £2.746m of additional expenditure is forecast to be incurred against the budget approved in the 2020/21 MTFP as detailed in the table below;

<b>Full Year Forecast (£m)</b>	<b>2020/21</b>
Providing alternative accommodation for rough sleepers	0.790
Security costs – Parks, Mansion, Museum & Sports Centres	0.636
Supporting local food banks and delivery of food parcels	0.278
Additional staff costs incurred in responding to crisis	0.223
Other miscellaneous costs	0.170
Providing ICT Equipment to facilitate remote working	0.143
Cremation & Cemetery services and equipment	0.136
Waste collection & road sweeping vehicle running costs	0.103
Personal Protective Equipment and additional cleaning	0.135
Cost of providing rent payment holiday to corporate tenants	0.079
Shared Revenues Partnership costs	0.063
<b>Total Additional Expenditure</b>	<b>2.746</b>

9. A total of £5.841m of Sales, Fees & Charges Income is forecast to be lost compared to the budget approved in the 2020/21 MTFP as a result of the pandemic as detailed in the table below;

<b>Full Year Forecast (£m)</b>	<b>2020/21</b>
Car Parking Income (including Penalty Charge Notices)	2.078
Sports Income (including iCard subscriptions and casual usage)	1.570
Theatres income (55 shows postponed March – June)	0.780
Investment Income	0.773
Licencing Income	0.097
Planning Applications Income	0.160
Other Sales, Fees & Charges Income	0.098
Waste Management and Recycling Income	0.048
Building Control Income	0.093
Parks & Museum Commercial Income	0.086
Commercial Property Income	0.058
<b>Total Lost Income</b>	<b>5.841</b>

10. In addition, with the 'expenditure category' the Government sought as estimate of saving ambitions that councils thought wouldn't be delivered as a consequence of Coronavirus. Ipswich Borough Council's estimate was a £1.11m loss in 2020/21.

### **Appendix 3: Revised Capital Programme for 2020/21 to 2023/24 (Recommendation 15.1 (ii) (a))**

Original Total Per Year in the Current Published Capital Programme (February 2020 as amended by Executive June 2020) [Excluding the schemes in Category D below]	36,305,672	19,074,000	9,361,000	4,793,000	69,533,672
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Capital Project Description	Councillor	New MTFP Proposal (July 2020)				Total
		20/21	21/22	22/23	23/24	
Cap. IT Dev. - Development of website/integration of back office to CRM	Cllr M Cook	21,210	0	0	0	21,210
Cap. IT Dev. - Equipment	Cllr M Cook	293,506	230,000	230,000	230,000	983,506
Unified Communications Project	Cllr M Cook	9,722				9,722
Opportunity Purchase/Infrastructure	Cllr Ellesmere	500,000	500,000	500,000	500,000	2,000,000
Capitalised Repairs	Cllr Ellesmere	1,429,806	630,000	500,000	500,000	3,059,806
Improvement Grants	Cllr Macdonald	70,000	100,000	100,000	100,000	370,000
Disabled Facilities Grants	Cllr Macdonald	517,857	1,200,000	1,500,000	1,600,000	4,817,857
Play Areas	Cllr P Smart	300,000	50,000	100,000	100,000	550,000
Resurfacing Car Parks	Cllr Barber	0	100,000	100,000	100,000	300,000
<b>A. General Fund Annual Core Investments</b>		<b>3,142,101</b>	<b>2,810,000</b>	<b>3,030,000</b>	<b>3,130,000</b>	<b>12,112,101</b>
Walnut Tree Farm Land Purchase	Cllr Ellesmere	0	750,000	0	0	750,000
Town Centre Public Realm Improvements (50% externally funded)	Cllr Jones	276,837	425,000	375,000	250,000	1,326,837
Waterfront Sites General	Cllr Ellesmere	467,935	712,000	0	0	1,179,935
Climate Change	Cllr P Smart	200,000	200,000	200,000	200,000	800,000
Open Spaces Repairs Budget	Cllr Ellesmere	240,000	140,000	100,000	100,000	580,000
Buildings At Risk	Cllr Ellesmere	70,000	130,000	0	0	200,000
214 Sidegate Lane	Cllr Macdonald	32,468	0	0	0	32,468
Broomhill Pool	Cllr Rudkin	676,502	790,000	0	0	1,466,502
Car Park Ticket Machines	Cllr Barber	35,000	0	0	0	35,000
Carbon Management Prog Invest to Save - unallocated	Cllr P Smart	135,000	61,000	0	0	196,000
CCTV Replacement System	Cllr Barber	258,648				258,648
Chantry HLF Bid	Cllr P Smart	75,932	100,000	100,000	1,220,000	1,495,932
Parks Improvements	Cllr P Smart	117,087	0	0	0	117,087
Community Improvements in Gipping, Priory Heath and Westgate Wards	Cllr Ross	90,000	90,000	90,000		270,000
1 Cornhill	Cllr Ellesmere	643,330	0	0	0	643,330
Cornhill Regeneration	Cllr Barber	197,408	0	0	0	197,408
Crown St Multi Storey Car Park	Cllr Ellesmere	295,904	0	0	0	295,904
Economic Development	Cllr Ellesmere	0	250,000	250,000	0	500,000
EV Points Various Outstations	Cllr P Smart	2,928	0	0	0	2,928
HEARS System Upgrade	Cllr Barber	8,790	0	0	0	8,790
Ipswich Flood Defence Payback	Cllr P Smart	1,000,000	1,000,000	600,000		2,600,000
Museum Project	Cllr Jones	671,783	2,514,000			3,185,783
Regent Theatre Customer Improvements	Cllr Barber		500,000	439,725		939,725
Sproughton Road Site	Cllr Ellesmere	3,500,000	6,500,000	3,500,000	3,000,000	16,500,000
St Peters Dock Public Realm	Cllr Jones	8,212	0	0	0	8,212
Upper Barclay Street Car Park	Cllr Barber	80,296	0	0	0	80,296
Crown Pools Roof Repairs	Cllr Rudkin	250,000	0	0	0	250,000
86-98 Princes Street (former Avanti Auto)	Cllr Ellesmere	182,299	0	0	0	182,299
Ipswich Arts School Roof Replacement	Cllr Jones	388,321	0	0	0	388,321
Raeburn Road Infrastructure Works	Cllr Ellesmere	240,763	0	0	0	240,763
Tooks Gen Fund	Cllr Macdonald	2,383,846	0	0	0	2,383,846
Corn Exchange Improvements	Cllr Barber	140,000	0	0	0	140,000
Non-Operational Asset Management	Cllr Ellesmere	165,000	750,000	430,000	275,000	1,620,000

<b>B. General Fund - Major Capital Projects</b>		<b>12,834,289</b>	<b>14,912,000</b>	<b>6,084,725</b>	<b>5,045,000</b>	<b>38,876,014</b>
						0
CPO Empty Homes	Cllr MacDonald	547,240	0	0	0	547,240
CPO 77 Norwich Road	Cllr Ellesmere	247,964	0	0	0	247,964
FIND Gainsborough Sports Centre	Cllr Rudkin	33,683	0	0	0	33,683
Fleet Replacement	Cllr P Smart	2,301,070	1,200,000	500,000	500,000	4,501,070
Pond Hall Farm	Cllr Ellesmere	200,000	170,000	130,000	0	500,000
Variable Message Signing	Cllr Barber	250,000	0	0	0	250,000
Transit site for Travellers	Cllr MacDonald	0	100,000	0	0	100,000
Sports Schemes	Cllr Rudkin	100,000	100,000	100,000	0	300,000
Contingency - additional Commitments	Cllr M Cook	400,000	400,000	400,000	400,000	1,600,000
<b>C. General Fund - Contingency &amp; Other Items</b>		<b>4,079,957</b>	<b>1,970,000</b>	<b>1,130,000</b>	<b>900,000</b>	<b>8,079,957</b>
<b>General Fund Total (Excluding Loans to Council Companies and Externally Funded)</b>		<b>20,056,347</b>	<b>19,692,000</b>	<b>10,244,725</b>	<b>9,075,000</b>	<b>59,068,072</b>
<b>Original Total Per Year</b>		<b>36,305,672</b>	<b>19,074,000</b>	<b>9,361,000</b>	<b>4,793,000</b>	<b>69,533,672</b>
<b>Variance from Original</b>		<b>-16,249,325</b>	<b>618,000</b>	<b>883,725</b>	<b>4,282,000</b>	<b>-10,465,600</b>
<i>In addition the following projects remain in the Capital Programme but are externally funded (i.e. there are no borrowing costs or borrowing costs are covered by third parties)</i>						
NW (Tooks) GP Surgery	Cllr Ellesmere	0	2,029,243	4,000,000	443,000	6,472,243
Town Centre Public Realm Improvements (50%)	Cllr Jones	276,837	425,000	375,000	250,000	1,326,837
Headway Centre	Cllr Ellesmere	0.00	5,000,000	550,000	0	5,550,000
Princes St Area Multi Storey car park	Cllr Ellesmere	1,000,000	5,000,000	4,000,000	0	10,000,000
<b>D. General Fund - Schemes funded from non-IBC sources</b>		<b>1,276,837</b>	<b>12,454,243</b>	<b>8,925,000</b>	<b>693,000</b>	<b>23,349,080</b>

**Appendix 4: Reduction in Budgets for Operations Area (and other budget areas) for 2020/21**  
**(Recommendation 15.1 (ii) (b))**

<b>Operational Area</b>	<b>Total</b>	<b>Note</b>
<b>Chief Executive / Chief Operating Officer</b>		
CMT	£9,500	
HR	£9,000	
Economic Development	£35,000	
<b>Housing &amp; Community</b>		
Public Protection	£25,000	
Community Support	£26,000	
Housing Advice	£11,000	
Maintenance and Contract	N/A	HRA Funded
Tenancy Services	N/A	HRA Funded
<b>Development</b>		
Major Capital Schemes	£7,500	
Building Control	£7,000	
Planning	£23,000	
Property Services	£33,000	
<b>Finance &amp; Revenues</b>		
SRP	£12,000	
Finance	£6,000	
<b>Culture &amp; Environment</b>		
Commercial Development	£98,000	
Customer Services	£11,000	
Museums	£55,000	
Parks & Cemeteries	£31,000	
Waste & Fleet	£34,000	
<b>Sport &amp; Programmes</b>		
Sport & Leisure	£35,000	
Corporate Support	£117,000	
<b>Governance</b>		
Audit and Fraud	£4,000	
ICT	£1,000	
Legal & Democratic	£10,000	
<b>Total</b>	<b>£600,000</b>	



**Appendix 5: Revised General Fund Revenue Forecast (i.e. updated version of pages 44 and 45 of the Appendix to the report of February 2020 (C/19/19))**  
**(Recommendation 15.1 (ii) (d))**

<b>PROPOSED GENERAL FUND REVENUE FORECAST 2020/21 TO 2023/24</b>				
<b>DESCRIPTION</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>FORECAST £</b>	<b>FORECAST £</b>	<b>FORECAST £</b>	<b>FORECAST £</b>
<b>SERVICE EXPENDITURE</b>				
Employees	29,726,210	30,188,820	30,681,340	31,400,830
Premises	5,990,220	5,988,020	6,039,830	6,092,690
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Supplies & Services	13,441,630	13,442,010	13,462,540	13,477,360
Agency & Contracted Services	1,000,750	1,012,750	1,044,750	1,044,750
Transfer Payments	53,684,150	53,684,150	53,684,150	53,684,150
Central & Departmental Support	987,840	1,012,540	1,037,850	1,063,800
Capital Financing	0	0	0	0
<b>TOTAL SERVICE EXPENDITURE</b>	<b>106,778,590</b>	<b>107,532,350</b>	<b>108,154,520</b>	<b>108,967,640</b>
<b>SERVICE INCOME</b>				
Government Grants	54,769,580Cr	54,593,620Cr	54,445,530Cr	54,445,530Cr
Other Grants, Contributions Etc	6,576,190Cr	6,736,510Cr	6,875,630Cr	7,018,220Cr
Sales	790,090Cr	809,840Cr	830,090Cr	850,840Cr
Fees & Charges	17,854,420Cr	18,046,970Cr	18,263,090Cr	18,411,060Cr
Rents	4,212,200Cr	4,411,200Cr	4,411,200Cr	4,411,200Cr
Interest	0	0	0	0
<b>TOTAL SERVICE INCOME</b>	<b>84,202,480Cr</b>	<b>84,598,140Cr</b>	<b>84,825,540Cr</b>	<b>85,136,850Cr</b>
<b>NET SERVICE EXPENDITURE</b>	<b>22,576,110</b>	<b>22,934,210</b>	<b>23,328,980</b>	<b>23,830,790</b>

**GENERAL FUND REVENUE FORECAST 2020/21 TO 2023/24**

DESCRIPTION	2020/21	2021/22	2022/23	2023/24
	FORECAST £	FORECAST £	FORECAST £	FORECAST £
<b>NET SERVICE EXPENDITURE</b>	<b>22,576,110</b>	<b>22,934,210</b>	<b>23,328,980</b>	<b>23,830,790</b>
Contingencies etc:				
Coronavirus Costs	8,587,000	0	0	0
Additional commitments	703,280	905,990	1,066,020	1,223,020
Transformation Invest to Save Fund	0	0	0	0
General Service Contingency	0	0	0	0
Big Ticket Savings	2,990,000Cr	3,740,000Cr	4,440,000Cr	5,023,000Cr
Transitional Vacancy Savings	780,000Cr	780,000Cr	780,000Cr	780,000Cr
Unidentified Savings	0	0	150,000Cr	300,000Cr
Service Reserves	0	0	0	0
Interest on balances etc	368,360	343,240	398,310	454,530
External interest etc	356,500Cr	371,000Cr	453,500Cr	522,000Cr
Dividends	0	0	0	0
Loan repayments/Investment income from IBC companies	4,081,730Cr	4,041,040Cr	3,998,560Cr	3,954,230Cr
Capital financing costs	5,354,000	5,585,873	6,363,961	6,641,630
<b>Net Expenditure</b>	<b>29,380,520</b>	<b>20,837,273</b>	<b>21,335,211</b>	<b>21,570,740</b>
Coronavirus Government Funding	3,780,000Cr	0	0	0
Revenue Support Grant	0	0	0	0
Transitional Grant	0	0	0	0
Business Rates Baseline	4,357,000Cr	4,488,000Cr	3,488,000Cr	3,488,000Cr
Retained Business Rates	1,458,000Cr	1,599,000Cr	1,599,000Cr	1,599,000Cr
Levy Accrual				
Enterprize Zone Income	153,000Cr	153,000Cr	153,000Cr	153,000Cr
Collection Fund surplus(cr)/deficit 31st March (net)	180,000Cr	0	0	0
New Homes Bonus Scheme	398,000Cr	29,000Cr	4,000Cr	0
Transfer to/from (cr) reserves	109,930Cr	231,110	537,690Cr	203,510Cr
Use of (cr) / contribution to GF revenue balance	4,988,330Cr	425,723Cr	653,281Cr	689,210Cr
Unfunded Balance	0	0	0	0
<b>COUNCIL TAX REQUIREMENT</b>	<b>13,956,260</b>	<b>14,373,660</b>	<b>14,900,240</b>	<b>15,438,020</b>

<b>GF REVENUE BALANCE</b>				
Balance b/fwd 1st April	8,765,582Cr	3,777,252Cr	3,351,529Cr	2,698,248Cr
Surplus(Cr)/deficit for year	4,988,330	425,723	653,281	689,210
Balance c/fwd 31st March	3,777,252Cr	3,351,529Cr	2,698,248Cr	2,009,038Cr