

SUMMARY OF SIGNIFICANT INCOME STREAMS (FROM FEES AND CHARGES) AT THE END OF APRIL 2020

Detailed Analysis (for significant income budgets only)	Actuals April 2019	Profiled Budget April 2020	Actuals April 2020	Variance (Apr 2020 v Apr 2019)	Comments
	£	£	£	£	
Parking	(92,623)	(59,455)	(24,382)	68,241	
Cemeteries and Crematorium	(144,792)	(135,339)	(125,723)	19,069	This is consistent with the volatility in the timing of income in prior years so it is expected to recover over a full year.
Careline	(66,459)	(50,797)	(69,221)	(2,762)	
Beach Huts	(940,209)	(910,662)	(972,744)	(32,535)	
Sport and Leisure	(390,584)	(290,191)	(81,016)	309,568	
Planning	(142,498)	(80,193)	(129,886)	12,612	As set out in then main body of the report, this is currently expected to be deferred income rather than 'lost' income so will hopefully be a position that recovers over the full year.
Building Control	(21,072)	(14,909)	(10,358)	10,714	Please see planning comment above.
Totals	(1,798,237)	(1,541,546)	(1,413,330)	384,907	

The table above excludes the theatre and bar income as there is also a saving on artist and performers fees which largely offsets the position - however the estimated net impact is included in Appendix C.

LCTSS and Council Tax / Business Rates Collection Performance

The cost / collection performance and analysis of the Local Council Tax Support Scheme along with Council Tax and Business Rates collection performance to date is set out as follows:

COUNCIL TAX AND LOCAL COUNCIL TAX SUPPORT SCHEME

COLLECTION FUND	Budget £	Actual £	VAR £	Comments
Cost of LCTS Discounts	11,987,000	11,925,001	(61,999)	As at the end of April the LCTS, the caseload for working age claimants was 6,390. This is only marginally higher than the caseload in March of 6,308. There may be a time lag in terms of the number of claims made along with the potential for claims to increase over the coming weeks and months. However at this stage the 'cost' of the LCTS scheme is running behind the budget which in itself provides some headroom for potential increases in claims going forward.

COUNCIL TAX COLLECTION PERFORMANCE

	Budgeted Collection £	Actual Collection £	Var £	TOTAL Actual Collection %	(for same period last year) TOTAL Actual Collection %	Debit Collectable £	Actual Collection £	TOTAL Actual Collection %	(for same period last year) TOTAL Actual Collection %
Apr	10,303,660	9,879,848	423,812	11.29%	11.90%	91,109,381	9,879,848	10.84%	11.36
May	18,530,954				21.39%				20.41
June	26,542,266				30.64%				29.20
July	34,731,017				40.10%				38.17
August	42,826,486				49.44%				47.03
September	50,896,432				58.76%				55.86
October	58,994,236				68.11%				64.72
November	67,023,661				77.38%				73.53
December	74,986,568				86.57%				82.25
January	82,916,723				95.73%				90.98
February	85,402,673				98.60%				93.72
March	87,519,000				101.04%				96.09
Comments	The actual debit collectable for the year at the end of April 2020 is £91,109,381 - this is £3,590,381 more than the budgeted amount of £87,519,000. This provides some 'headroom' in terms of collection performance as any longer term deterioration in the percentage amount collected may be offset over the course of the whole year.								

BUSINESS RATES RETENTION

NNDR COLLECTION PERFORMANCE

	Budgeted Collection (Excluding Govt. Grant for Reliefs) £	Actual Collection £	Var £	TOTAL Actual Collection %	(for same period last year) TOTAL Actual Collection %	Debit Collectable £	Actual Collection £	TOTAL Actual Collection %	(for same period last year) TOTAL Actual Collection %
Apr	1,598,777	1,483,479	115,298	10.39%	11.44%	15,134,587	1,483,479	9.80%	11.18
May	2,939,956				21.03%				20.44
June	4,222,498				30.21%				29.37
July	5,681,748				40.65%				38.93
August	6,849,515				49.00%				47.01
September	8,026,535				57.42%				55.03
October	9,344,327				66.85%				64.24
November	10,572,999				75.64%				72.65
December	11,838,953				84.70%				81.36
January	13,065,238				93.47%				89.81
February	13,815,903				98.84%				95.09
March	14,271,198				102.10%				98.19
Comments	Similarly to council tax above, the actual debit collectable is greater than the budgeted amount. The total income due for the year is £29,392,000, with the difference compared to the figures included in the above being the cost of providing the various rate reliefs offered by the Government in 20/21. The cost of providing reliefs (£15,120,801) will be reimbursed by the Government, which will therefore have a positive impact on the overall collection performance for the year.								

APPENDIX C

DIRECT FINANCIAL IMPACTS - In-year Position For April (Plus Estimates for May and June)

Overall Summary	Actuals* April	Est. May	Est. June	
	£	£	£	
Expenditure	97,000	48,500	43,500	
Income	412,900	412,800	412,800	
NET TOTAL	509,900	461,300	456,300	
Estimated Total April to June			1,427,500	
Detailed Analysis	Actuals April	Est. May	Est. June	Comments
Expenditure Details				
	£	£	£	
Additional / Deep Cleaning Activities	1,000	2,000	2,000	
Emergency Planning Decision Booklets	2,000	500	500	
Personal Protective Equipment	15,000	5,000	5,000	Primarily face masks, aprons, gloves and hand sanitiser for staff identified as requiring PPE as part of associated risk assessments.
Advertising, Postage etc.	5,000	1,000	1,000	This has primarily been associated with the Community Hub and business rate reliefs
Overtime / Temporary Staff	10,000	5,000	5,000	To provide additional capacity in essential service areas
Temporary Outsourcing of Services	14,000	5,000	0	As part of the business continuity plans for the provision of the Careline Service
Additional One-off Costs e.g. to enable working from home	20,000	0	0	Primarily essential IT hardware
Homelessness Costs	30,000	30,000	30,000	Due to self isolating in household groups, there has been an increase in those who have required temporary accommodation.
TOTAL EXPENDITURE	97,000	48,500	43,500	
Income Details				
'Lost' Income	£	£	£	
Sport and Leisure	310,000	310,000	310,000	These are estimated figures based on the position set out in Appendix A. The potential impact of the Government's 3 step 'back to business' plan is not reflected in these figures.
Parking	70,000	70,000	70,000	
Open Space / Recreation Grounds / Public Conveniences	4,000	4,000	4,000	
Princes Theatre (Net Variable Cost)	25,000	25,000	25,000	
Waived Caros Rental Income	3,900	3,800	3,800	A 3 month free rental period was agreed for all those tenants eligible for relief under the Council's CAROS scheme
TOTAL INCOME	412,900	412,800	412,800	

* Some figures are still based on estimated costs as it has not been possible to confirm / calculate the final actual cost at this time.

Government Grant Income - COVID 19 Support Funding				
Tranche 1	(89,097)	0	0	
Tranche 2	(1,468,430)	0	0	
TOTAL GOVERNMENT GRANT FUNDING	(1,557,527)	0	0	