

Financial Performance Monitoring Suite September (Quarter 2) 2019

Executive summary

This report sets out the financial forecast for September, based on information at the end of September, for revenue and capital. The headlines are:

Revenue - the forecast outturn is an estimated underspend of £0.328m when compared to the approved budget, which is £0.110m lower than the Q1 forecast. At this stage in the year most service variations are small, however, Development, Operations and Resources are forecasting larger variances, mainly as a result of delays in staff recruitment, additional income being generated and delays in implementing new income generation schemes.

Capital Programme – the forecast outturn is an estimated net overspend of £0.6m.

MTFS – The MTFS was previously updated as part of the 2019/20 Budget setting process. At the end of the current MTFS period, 2023/24, the value of savings that still need to be identified stands at £1.2m. The budget setting process for the financial year 2020/21 and onwards has started and will seek to identify savings that can be implemented over the new MTFS period to achieve this remaining target.

Annex A – Service Commentary

The following table provides the variances by service and where variances are greater than +/- £10,000 comments have been provided by the budget managers/Head of Service. Where there are adverse variances the budget managers have provided details of the actions they are undertaking to address the overspend.

Revenue Forecast Outturn	2018/19		2019/20							
	Outturn	Budget	Forecast Outturn (Gross)	Use of Reserves to Fund Exp	Contribution to Reserves	Net Service Forecast	Net Variation			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%		
Revenue by Service:										
Community	1,598	1,743	1,732	0	0	1,732	●	(11)	●	-0.6
Customer Services	2,419	2,678	2,605	0	107	2,712	●	34	●	1.3
ICT Shared Service	1,983	2,145	2,128	(50)	0	2,078	●	(67)	●	-3.1
Development	333	1,010	686	(51)	2	637	●	(373)	●	-36.9
Leisure & Health	279	(20)	(42)	0	25	(17)	●	3	●	15.0
Operations	4,522	3,744	4,385	(210)	0	4,175	●	431	●	11.5
Resources	4,361	4,231	3,955	(158)	45	3,842	●	(389)	●	-9.2
Directors and Corporate	1,549	1,626	1,610	0	60	1,670	●	44	●	2.7
Transformation	270	0	285	(285)	0	0		0		
Net Revenue Expenditure	17,314	17,157	17,344	(754)	239	16,829	●	(328)	●	-1.9
Contributions to/(from) Earmarked Reserves	(280)	0	(515)					(515)		0.0
Service Contribution to Reserves	3,257	3,285	3,613					328		10.0
Budget Requirement (Services)	20,291	20,442	20,442							
Financing:-										
Taxation & Government Grants	(11,841)	(11,664)	(11,664)					0		0.0
Contribution to/(from) Reserves	0	0	0					0		
Council Tax for Huntingdonshire DC	(8,450)	(8,778)	(8,778)							

Note:

Red – over spend by 2% or more & overspend exceeds £40,000

Amber – underspend by more than 4% & underspend exceeds -£40,000

Green – overspend up to 2% and underspend up to 4% & overspend up to £40,000 and underspend up to -£40,000

2019/20 September Service Forecasts (Based on Actuals to 30/09/2019)

Previous Forecast (Net)	Service Area	2019/20 Budget	September (Q2) Gross	Gross Variance		Reserves		September (Q2) Net Forecast	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
Head of Community											
86,450	Head of Community	86,494	86,383	(111)	-0.10			86,383	(111)	-0.10	
319,600	Environmental Protection Team	314,123	318,233	4,110	+1.30			318,233	4,110	+1.30	
257,637	Business Team	266,776	319,606	52,830	+19.80			319,606	52,830	+19.80	Additional expenditure related to costs of Hamerton Zoo inquiry.
541,269	Community Team	584,272	543,405	(40,867)	-7.00			543,405	(40,867)	-7.00	Some additional income in-year from fees and changes, combined within some savings due to recruitment vacancies at the start of the year. Recruitment to vacant posts has been completed and appointments have been made.
112,542	Environmental Health Admin	146,997	105,878	(41,119)	-28.00	0	0	105,878	(41,119)	-28.00	As per previous comment, reduced expenditure due to vacancies. Appointments made to all but one of vacant posts
2,000	Closed Churchyards	(13,000)	2,000	15,000	-115.40			2,000	15,000	-115.40	Unable to deliver the expected income for local levy due, recovery plan in place to get this delivered in time for 2020 annual billing exercise.
(144,447)	Licencing	(115,622)	(138,764)	(23,142)	+20.00			(138,764)	(23,142)	+20.00	Additional income from licensing activities, offset by increased in supplies and services, and salary costs
(89,630)	CCTV	(89,496)	(93,621)	(4,125)	+4.60			(93,621)	(4,125)	+4.60	
253,120	CCTV Shared Service	197,577	251,934	54,357	+27.50			251,934	54,357	+27.50	Delayed termination of analogue CCTV network with BT due to additional design work being required, and changes in the corporate communication network with VMB. Analogue lines have now been terminated with BT but savings this year are less than budgeted. Will be as modelled for 2020/21 and beyond.
76,921	Corporate Health & Safety	105,509	75,287	(30,222)	-28.60			75,287	(30,222)	-28.60	Savings due to recruitment vacancies at the start of the year.
12,309	Emergency Planning	11,575	12,310	735	+6.30			12,310	735	+6.30	
262,645	Document Centre	247,662	249,112	1,450	+0.60			249,112	1,450	+0.60	
1,690,416		1,742,867	1,731,763	(11,104)	-0.60	0	0	1,731,763	(11,104)	-0.60	

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				£	%	From	To		£	%	
Head of Customer Services											
107,673	Head of Customer Services	107,673	450	(107,223)	-99.60		107,223	107,673	0	+0.00	
	Housing Needs	1,066,215	1,011,392	(54,823)	-5.10			1,011,392	(54,823)	-5.10	£20k reduction in contribution to county-wide Homelessness Trailblazer programme for 2019/20 covered by carry forward of central government grant from 18/19 £20k in year saving due to delay in commissioning strategy with the County Council relating to housing related support services .
1,015,878											
799,341	Customer Services	803,951	801,659	(2,292)	-0.30			801,659	(2,292)	-0.30	
	Council Tax Support	(122,896)	(132,049)	(9,153)	+7.40			(132,049)	(9,153)	+7.40	Forecast adjusted by (£10k) to reflect adjustments to Council Tax Benefit claims (pre-2013)
(122,049)											
(224,178)	Local Tax Collection	(227,770)	(223,626)	4,144	-1.80			(223,626)	4,144	-1.80	
1,154,172	Housing Benefits	1,050,444	1,147,366	96,922	+9.20			1,147,366	96,922	+9.20	There is a £95k increase in the net cost of rent allowances due to payments not attracting 100% subsidy differing from the budget assumptions e.g. placements in short term licensed accommodation where subsidy is capped. There is also a £25k additional spend relating to Homeless accommodation. The forecast variance equates to approximately 0.5% of budgeted gross expenditure (£24m)
2,730,837		2,677,617	2,605,192	(72,425)	-2.70	0	107,223	2,712,415	34,798	+1.30	
3C's ICT											
2,145,425	ICT Shared Service	2,145,425	2,128,370	(17,055)	-0.80	(50,000)		2,078,370	(67,055)	-3.10	Forecast based on actuals and predicted costs for 3C ICT for the year. Analysis of the anticipated spend for HDC specific cost centres in 19/20 against actuals from previous years has been completed and work is now in progress to target specific areas of expenditure.
2,145,425		2,145,425	2,128,370	(17,055)	-0.80	(50,000)	0	2,078,370	(67,055)	-3.10	

Previous Forecast (Net)	Service Area	2019/20 Budget	September (Q2) Gross	Gross Variance		Reserves		September (Q2) Net Forecast	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
Head of Development											
85,326	Head of Development	86,788	85,278	(1,510)	-1.70			85,278	(1,510)	-1.70	
152,540	Building Control	152,540	152,540	0	+0.00			152,540	0	+0.00	
122,224	Economic Development	181,240	166,602	(14,638)	-8.10	(51,000)		115,602	(65,638)	-36.20	(£67K) staff cost saving due to time taken to recruit to 2 new posts.
655,414	Planning Policy	675,481	601,838	(73,643)	-10.90			601,838	(73,643)	-10.90	(£72K) vacancies being recruited to. (£44K) additional CIL admin income. (£85K) additional funding secured to fund posts). £78K additional expenditure on Local Plan. £6K of smaller variances.
(406,363)	Development Management	(319,782)	(493,971)	(174,189)	+54.50			(493,971)	(174,189)	+54.50	(£44K) vacancies being recruited to. (£39K) additional fee income. (£45k) underspend on planning application processing.
147,945	Housing Strategy	182,709	127,292	(55,417)	-30.30		1,620	128,912	(53,797)	-29.40	(£22K) due to vacant posts in the Housing Strategy team. (£15K) Electricity costs down MHP - faulty meter 2018/19. (£11K) Mandatory Grants income to be received - KT to investigate before next month's monitoring. (£5K smaller variances).
25,572	Public Transport	26,100	21,021	(5,079)	-19.50			21,021	(5,079)	-19.50	
25,000	Transportation Strategy	25,000	25,000	0	+0.00			25,000	0	+0.00	
807,658		1,010,076	685,600	(324,476)	-32.10	(51,000)	1,620	636,220	(373,856)	-37.00	
Head of Leisure & Health											
82,500	Head of Leisure & Health	83,463	82,453	(1,010)	-1.20			82,453	(1,010)	-1.20	
177,612	One Leisure Active Lifestyles	176,686	178,848	2,162	+1.20			178,848	2,162	+1.20	
101,996	One Leisure St Ives Outdoor Centre	79,221	79,183	(38)	+0.00		25,000	104,183	24,962	+31.50	As previously reported the Hospitality budget was overstated by £15K. The delay in delivering and opening the Training shed project is impacting upon the forecasted income , in the region of £8K
444,352	Leisure Centres Corporate	464,742	445,739	(19,003)	-4.10			445,739	(19,003)	-4.10	A full review of salaries across the back office support functions of One Leisure Direct (Call Centre) and Marketing has identified where vacancies exist and are being covered by current resources from elsewhere. (£6K marketing assistant from Duty Manager and £9K call centre advisor from previous maternity cover). This is expected to continue whilst a review of staffing structures is ongoing with Transformation looking at all back office support functions once the review is complete.
121,732	One Leisure Management Team	121,299	121,684	385	+0.30			121,684	385	+0.30	

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				£	%	From	To		£	%	
(309,806)	One Leisure St Neots	(276,475)	(315,434)	(38,959)	+14.10			(315,434)	(38,959)	+14.10	The forecast performance of OLSN is better by £39K than budget. This is due to improvements in Creche (£7K), Hospitality - contributed to by the refresh (£9K), Impressions (£11K), Swimming (£30K) due to the improved swimming changing rooms, and Centre Management (£9K). There are area's that have not performed as well and these include outdoor sports £12K and Fitness Activities (£15K). The 3G was completed at the end of the playing season and so a new set of hirers has had to be established
(146,384)	One Leisure Huntingdon	(169,441)	(143,022)	26,419	-15.60			(143,022)	26,419	-15.60	The significant area's of underperformance for the site are Indoor Sports (£15K) and Fitness Activities £38K). Due to the development of the fitness offering at the site Impressions is performing well and forecast to be £43K over budget. This forecast now include £9K Loan payment to HTC as part of the asset transfer that was not budgeted for
(524,759)	One Leisure St Ives	(555,269)	(542,232)	13,037	-2.30			(542,232)	13,037	-2.30	Similar to Huntingdon the area's that are not forecast to perform as well as Budget are Indoor Sports (£26K) and Fitness Activities (£48K), as well as Ten Pin Bowling (£9K). However the area's that are performing well and forecast above budget are Burgess Hall (31K) - which is carrying a salary saving, Hospitality £5K, Impressions (£4K) and Centre Management (£34K) which as significant part of this is savings on utilities
(30,000)	One Leisure Ramsey	(22,307)	1,717	24,024	-107.70			1,717	24,024	-107.70	A review of salaries following the transfer of Sawtry and vacant posts being held pending a full One leisure staffing review has identified an additional saving of £9K. However this is offset by a loss of £5K on income and fees based on transfers to the new provider for services paid for but to be delivered after the transfer.
46,111	One Leisure Sawtry	78,062	48,592	(29,470)	-37.80			48,592	(29,470)	-37.80	
(36,646)		(20,019)	(42,472)	(22,453)	+112.20	0	25,000	(17,472)	2,547	-12.70	

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				£	%	From	To		£	%	
Head of Operations											
80,304	Head of Operations	81,762	81,371	(391)	-0.50			81,371	(391)	-0.50	
1,029,532	Green Spaces	1,024,402	1,255,027	230,625	+22.50	(179,109)		1,075,918	51,516	+5.00	£40k adverse impact of historic savings target which is not achievable. Additional sitework required on watercourses +£10k.
216,923	Environmental & Energy Management	215,689	260,186	44,497	+20.60			260,186	44,497	+20.60	+£40k inability to fully offset Energy Officer role costs against energy efficiency measures following completion of ReFit programme this year.
788,991	Street Cleaning	734,433	805,072	70,639	+9.60	(31,024)		774,048	39,615	+5.40	Unavoidable water standpipe cost +£25k, Part achievement of Efficiency from Litter bin reduction +£20k.
18,230	Public Conveniences	18,400	18,230	(170)	-0.90			18,230	(170)	-0.90	
2,396,964	Waste Management	2,386,322	2,441,305	54,983	+2.30			2,441,305	54,983	+2.30	+£30k Part achievement of income from developers for bin delivery (£20k of £50k estimate) due to lag in developments being completed. £20k pressure on waste disposal costs due increased trade waste sales and part achievement of first year income estimate for new £15 delivery charge for replacement bins (reduction in requests greater than anticipated).
880,213	Facilities Management	748,344	914,478	166,134	+22.20			914,478	166,134	+22.20	+£34k additional impact of agreed remedial works to maintain St Ives Bus Station, +£18k consultancy fees for a review of FM and creation of specs and documents, , +£90k Income expectation for 3rd floor Pathfinder non-achievable set by Estates, +£10k Budget Bid by Community to licence bus stations to bus companies will not occur.
258,952	Fleet Management	265,383	255,222	(10,161)	-3.80			255,222	(10,161)	-3.80	Lower than anticipated cost of repairs to fleet
(43,779)	Markets	(64,782)	(38,257)	26,525	-40.90			(38,257)	26,525	-40.90	'+£26k due difficult trading period at the start of the year. Long terms absence of Market Manager has resulted in additional costs to cover safe operation of markets.
(1,643,758)	Car Parks	(1,666,364)	(1,607,182)	59,182	-3.60			(1,607,182)	59,182	-3.60	+£20k impact on income predicted due to extended staggered project delivery of new machines and associated tariff changes in order to support customers better and +£40k difficult retail conditions being actively supported by 'Free After Three'.
3,982,572		3,743,589	4,385,452	641,863	+17.10	(210,133)	0	4,175,319	431,730	+11.50	

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				£	%	From	To		£	%	
Head of Resources											
89,225	Head of Resources	88,731	55,034	(33,697)	-38.00			55,034	(33,697)	-38.00	-£34k salary savings due to Head of Resources vacant post
4,828,088	Corporate Finance	4,903,760	4,896,411	(7,349)	-0.10			4,896,411	(7,349)	-0.10	+ £84k: unachieved saving due to delay in service (corporate) restructuring. - £150k: reduced MRP due to delays in previous years capital programme. + £35k: drainage board (£30k) and apprentice (£5k) levy costs more than budgeted. +£14.5k consultancy fees for Treasury Advice +£10.4k contribution to Cambridge City + £31k: additional salary cost due to delay in Transformation change in respect of Payroll/HR processing. + £19k: Redundancy Costs + £99k: additional costs for interim staff due to implementation of Resources restructure. -£17k consultancy fees charged to Corporate Finance + £5k: cost of Exec Recruitment process for Finance Manager. + £53k: 2019/20 Fee for former FMS licence and information storage.
930,414	Finance (Incl Payroll)	744,974	900,232	155,258	+20.80		45,000	945,232	200,258	+26.90	
630,996	Audit & Risk Management	623,696	630,954	7,258	+1.20			630,954	7,258	+1.20	
210,459	Legal	223,940	204,445	(19,495)	-8.70			204,445	(19,495)	-8.70	Estimated 3C Legal costs to be recovered by HDC.
357,825	HR Services	412,824	384,140	(28,684)	-6.90	(300)		383,840	(28,984)	-7.00	Saving achieved due to delay in recruitment to the Strategic HR Manager post and current vacancy for HR Advisor.
46,183	Procurement	25,534	48,303	22,769	+89.20			48,303	22,769	+89.20	Underachieved saving from Procurement transformation.
(3,221,050)	Commercial Estates	(2,792,450)	(3,164,638)	(372,188)	+13.30	(158,000)		(3,322,638)	(530,188)	+19.00	-£614k - Net impact of CIS income from recent CIS acquisitions and consequential MRP savings. +84k: Reduced income from pre-CIS estate due to vacancies (void costs i.e. including NDR/lost rental) and the current programme of lease renewal/rent reviews.
3,872,140		4,231,009	3,954,881	(276,128)	-6.50	(158,300)	45,000	3,841,581	(389,428)	-9.20	

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				£	%	From	To		£	%	
Corporate Team											
798,869	Democratic & Elections	811,208	758,999	(52,209)	-6.40		59,540	818,539	7,331	+0.90	
500,359	Directors	495,715	500,546	4,831	+1.00			500,546	4,831	+1.00	
343,658	Corporate Team	319,032	350,546	31,514	+9.90			350,546	31,514	+9.90	Staffing changes have led to an increase in costs for this year (e.g. redundancy) with some income levels a little down on budget. Premises costs for manager events at £2k were not budgeted.
1,642,886		1,625,955	1,610,091	(15,864)	-1.00	0	59,540	1,669,631	43,676	+2.70	
Transformation											
16	Transformation	16	285,045	285,029	-	(285,029)		16	0	-	
16		16	285,045	285,029	-	(285,029)	0	16	0	-	
16,835,304	HDC Total	17,156,535	17,343,922	187,387	+1.10	(754,462)	238,383	16,827,843	(328,692)	-1.90	

Annex B – Capital Programme

The approved gross Capital Programme 2019/20 is £7.693m. Schemes totalling £2.134m from 2018/19 have been rephased to 2019/20, to give the total gross capital programme for 2019/20 of £9.827m.

The net expenditure (income) to date is £0.172m (50% of the year) and the Capital Programme is forecast to have a net overspend of £0.667m, this includes underspends, overspends rephasings and growth.

Variation Commentary Summary		£000s
Overspend		
<p>Alms Close Development</p> <p>This project was tendered via the Procurement Portal, the tenders that have been received are in the region of £1.6m, with an additional £150,000 required for consultants fees, this amounts to a potential overspend on the budget of £728,000. There are council contingencies included of around £80,000 which may be utilised, but could amount to a saving on this sum if not required. If the contingencies were not required then the committed additional spend would be reduced to £648,000.</p> <p>The new Alms Close design has increased the useable floor space, and has built in additional floor space in the event tenants seek to construct mezzanine flooring. Additional mezzanine floor space would increase the overall floor space of each unit by 50% to 75% of the ground floor areas. The council could then obtain additional income through the lease in the event the tenant does add mezzanine flooring.</p> <p>The tenderer that has been advised by professional consultants, whilst not the lowest, it does though provide the council with minimal risk in relation to disputes regarding costs. When the lowest tender was reconciled several major works item that were missing, had to be added in, and to accept this tender would put the council at risk.</p> <p>The last steps prior to acceptance of the tender will be a costing exercise, whereby the council will have to undertake a costing exercise to calculate the investment return over the standard 20 year period. As things stand the project is ready to proceed subject to financial approval.</p>	728	
<p>Health and Safety Works, Roof Works</p> <p>Minor overspend expected on works to meet statutory requirements, and completion of roofing works (retention).</p>	9	
<p>Cash Receipting Software</p> <p>Work to complete touch-tone phone payments for customers to pay invoices.</p>	13	
Total Overspend		750
Growth		
<p>Insurance Settlement – Eastfield House Fire</p> <p>A settlement has been agreed with the Council's insurers to finance the replacement of IT equipment destroyed in the fire at Eastfield House, part of the equipment was replaced in 2018/19, the remainder will be replaced in 2019/20.</p>	0	
<p>Salix Building Efficiency</p> <p>Salix has indicated that the money paid back into the fund from previous projects and the rollover from last year's budget is £62,000. They are expecting the council to invest a minimum of 75% (£46,000) in this financial year. The extra expenditure is funded from savings made in revenue (utilities) budgets.</p>	14	
<p>Oak Tree Development</p> <p>Work on the planning for the Oak Tree Development has commenced this is funded from grant.</p>	0	

	<p>Travellers Security Improvements</p> <p>Huntingdonshire generally has a relatively low number of illegal traveller incursions but has seen a significant increase in numbers recently, with 13 incursions in the past 3 months including 6 in public parks. It has been noticeable that security measures currently in place in parks are being breached more often than in the past. Considerable work has been done in recent years to streamline eviction processes. Despite this, incursions are causing inconvenience to residents and significant costs to the Council in relation to eviction and clearance.</p> <p>A review of the approach we take to dealing with incursions has been carried out and a number of changes to approach are proposed, as noted below. A multi-strand approach is recommended, including security measures, trial of evictions, disruption of illegal activities, communicating with communities, and working in partnership with communities, other local authorities and the Police.</p> <p>A report detailing the background to incursions, current challenges, options and a comprehensive cost schedule has been circulated to SLT and will be further circulated for approval at member level.</p>	50
	<p>Oaktree Centre Remedial Work</p> <p>The Council owns the Oak Tree Centre on the Oxmoor, with the property being principally let to the NHS.</p> <p>A few years ago it was established that there were significant 'build' issues that are affecting the structural integrity. The Council has already undertaken some 'urgent' remedial works but more significant works are required.</p> <p>The estimated cost of the remedial works included in the capital programme is £0.950m; but as previously reported to Treasury and Capital Management Group, the gross cost is expected to be around £2m. However, overall there is a net nil change to the capital and a marginal decrease, as consequence of lower MRP, cost to revenue (this is because the financing will utilise the Oak Tree Remedial Works Earmarked Reserve).</p>	50
	<p>One Leisure St Ives Outdoor Fitness Offering</p> <p>A report to Cabinet in June 2019 outlined the proposals for maximising the returns for the Outdoor Centre at St Ives by converting the squash courts to provide a new fitness offering on the site. Cabinet approved the new scheme subject to a full feasibility study being provided to the December 2019 meeting.</p> <p>The capital programme included a £250k estimate for this scheme however the option now proposed is likely to cost £500k. This cost is reduced by £50k from the application of CIL funding.</p>	200
Total Growth		314
Underspend		
	<p>Re-Fit Projects</p> <p>The Project is scheduled to complete July 2019. Currently (prior to all variations being costed) £165889 is left to be paid. 2% of the total project costs must be kept as a retainer for 12 months following the completion of the project - approx £16,941.</p>	(58)
	<p>Disabled Facilities Grants</p> <p>Additional Better Care Fund grant has been received in excess of the approved budget (£95,000), SCDC has shared their excess grant with the council (£80,000), and contribution from tenants are forecast to be (£15,000). Additional expenditure based on commitments is forecast to be £10,000.</p>	(180)
	<p>Wheeled Bins</p> <p>Detailed planning for this years requirements for wheeled bins, taking into account new housing developments and bin stock it is expected that fewer bins will be required this year.</p>	(95)

	OL Ramsey 3G Pitch Additional grant received (£161,000) more than off-sets additional expenditure incurred £154,000.	(7)
	Parking Strategy Negotiations with the contractor over costs are producing a small saving of £15k on this project.	(15)
	Total Underspend	(355)
Rephase		
	Robotics It is now expected that £10k of expenditure will be incurred in 2020/21.	(10)
	Income Management Software Work on this project has not yet begun and so some costs are likely to be moved into 2020/21.	(32)
	Total Rephase	(42)
	Total Net Expenditure Overspend/Underspend()	667
Additional Information		
	Impressions Fitness Equipment Following tender analysis the preferred supplier for Lot A (the majority of the cost) would require additional capital expenditure but would have a saving on maintenance over 5 years of more than the additional capital spend. This additional could be up to £80,000.	

There is a risk that this level of forecast will not happen as there are schemes that are forecasted to overspend or underspend. This process is managed by the Finance and Procurement Governance Board, where final business cases will be examined.

The net spend on the Council's Capital Programme is financed via borrowing which has a revenue implication through the Minimum Revenue Provision (MRP).

The table below shows the capital programme by scheme with proposed rephasing, expenditure to date and forecast outturn. The financing of the capital programme showing the funding from grants and contributions, capital receipts, use of earmarked and capital reserves and internal borrowing.

Annex C – Capital Programme Summary Table 1

Division	Project	Budget Manager	Gross Expenditure						Grants, Contributions and Funding						Net Forecast Expenditure
			Approved Budget £	Rephase or Supplementary £	Revised Budget £	Expenditure £	Forecast £	Variance £	Approved Budget £	Rephase or Supplementary £	Updated Budget £	Income £	Forecast £	Variance £	Variance £
Community	Scanner	Chris Stopford	16,000		16,000		16,000								16,000
	Environmental Health Software	Chris Stopford	40,000		40,000		40,000								40,000
	CCTV Camera Replacements	Chris Stopford		78,000	78,000		78,000								78,000
	CCTV Pathfinder House Resilience	Chris Stopford		20,000	20,000		20,000								20,000
	CCTV Wi-Fi	Chris Stopford		250,000	250,000	4,332	250,000								250,000
	Lone Worker Software	Chris Stopford		20,000	20,000		20,000								20,000
	Traveller Security Improvements	Finlay Flett					50,000		50,000						50,000
Development	Disabled Facilities Grants	Keith Tayler	2,250,000		2,250,000	1,031,876	2,260,000	10,000	(1,150,000)		(1,150,000)	(1,346,576)	(1,340,000)	(190,000)	920,000
	A14 Upgrade	Andy Moffat	200,000		200,000		200,000								200,000
	Housing Company Set Up	Andy Moffat	206,000		206,000		206,000								206,000
Leisure and Health	One Leisure Improvements	Pete Corley	317,000	178,000	495,000	313,515	495,000								495,000
	One Leisure St Ives Outdoor New Fitness Offering	Pete Corley	125,000	108,000	233,000	4,796	483,500	250,500					(50,000)	(50,000)	433,500
	One Leisure Ramsey 3G	Martin Grey	266,000	334,000	600,000	5,280	754,067	154,067	(116,000)	(184,000)	(300,000)		(461,295)	(161,295)	292,772
	One Leisure St Ives Swimming Changing Rooms	Chris Keeble	250,000		250,000		250,000								250,000
	One Leisure Impressions Fitness Equipment	Daniel Gammons	531,000		531,000		531,000								531,000
	One Leisure St Neots Pool	Jon Clarke		14,000	14,000	1,115	14,000								14,000
Resources	Income Management Software	Claire Edwards	62,000		62,000		30,000	(32,000)							30,000
	Alms Close Development	Carl Egonu	1,022,000		1,022,000	17,101	1,750,000	728,000							1,750,000
	Oak Tree Remedial Work	Carl Egonu	950,000		950,000	11,950	1,000,000	50,000							1,000,000
	Oak Tree Centre Development	Carl Egonu				31,990	58,000	58,000				(43,840)	(58,000)	(58,000)	
	Health and Safety Works at Commercial Properties	Jackie Golby		23,000	23,000		23,000								23,000
	Energy Efficiency Works at Commercial Properties	Jackie Golby	25,000	19,000	44,000	4,331	44,000								44,000
	Commercial Property Roofs	Jackie Golby				9,350	9,500	9,500							9,500
	VAT Partial Exemption	Claire Edwards	59,000	110,000	169,000		169,000								169,000
	Cash Receipting	Claire Edwards		1,000	1,000	13,787	13,800	12,800							13,800
	FMS Archive	Claire Edwards		3,000	3,000		(690)	3,000							3,000
	Investment in Company	Claire Edwards		100,000	100,000	(38,000)	100,000								100,000
	3C ICT	Robotics	Tony Evans	50,000		50,000		40,000	(10,000)						
Flexible Working		Emma Alterton		33,000	33,000		33,000								33,000
Transformation (Council Anywhere)		Emma Alterton		353,000	353,000	103	353,000								353,000
Insurance Settlement (EFH IT Equipment)		Emma Alterton				11,258	126,300	126,300				(122,661)	(126,300)	(126,300)	

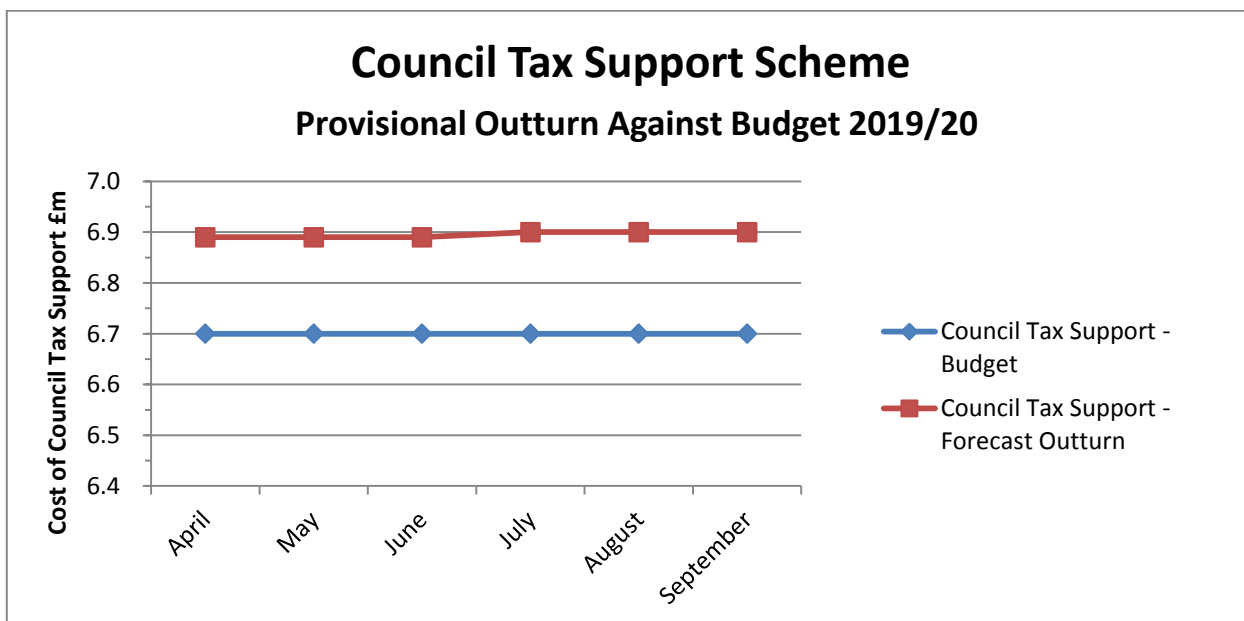
Division	Project	Budget Manager	Gross Expenditure						Grants, Contributions and Funding						Net Forecast Expenditure	
			Approved Budget £	Rephase or Supplementary £	Revised Budget £	Expenditure £	Forecast £	Variance £	Approved Budget £	Rephase or Supplementary £	Updated Budget £	Income £	Forecast £	Variance £	Variance £	
Operations	Fencing	Helen Lack	10,000		10,000	3,990	10,000									10,000
	Building Efficiencies (Salix)	Julia Blackwell	19,000	13,000	32,000		46,200	14,200								46,200
	Wheeled Bins	Heidi Field	236,000		236,000	43,850	130,000	(106,000)	(92,000)		(92,000)	(128,205)	(81,000)	11,000	49,000	
	Vehicle Fleet Replacement	Colin Moss	35,000	90,000	125,000	81	125,000					(4,229)			125,000	
	Play Equipment	Helen Lack	35,000		35,000		35,000								35,000	
	Re-fit Building	Julia Blackwell	37,000	254,000	291,000	900	233,000	(58,000)							233,000	
	Parking Strategy	George McDowell	315,000		315,000	9,890	300,000	(15,000)							300,000	
	Bridge Place Car Park	George McDowell	107,000		107,000	5,474	107,000								107,000	
	Bridge Place Car Park (Rephase)	George McDowell	277,000	13,000	290,000		290,000								290,000	
	Operations Back Office	Matt Chudley	253,000	37,000	290,000	26,071	290,000		(117,000)	(38,000)	(155,000)		(155,000)		135,000	
	Pathfinder House Reception	Mark Houston				450										
	Transformation	Customer Relationship Management	Tassie Hookham		83,000	83,000	37,057	83,000								83,000
Corporate Financing	Loan Repayments	Claire Edwards							(320,000)		(320,000)		(320,000)		(320,000)	
	Housing Clawback Receipts	Claire Edwards							(500,000)		(500,000)		(500,000)		(500,000)	
	Bridge Place Sale	Claire Edwards							(384,000)		(384,000)		(384,000)		(384,000)	
Total Expenditure			7,693,000	2,134,000	9,827,000	1,817,485	11,069,367	1,242,367	(2,679,000)	(222,000)	(2,901,000)	(1,645,511)	(3,475,595)	(574,595)	7,593,772	

Net (underspend)/Overspend 667,772

Annex D – Financial Dashboard

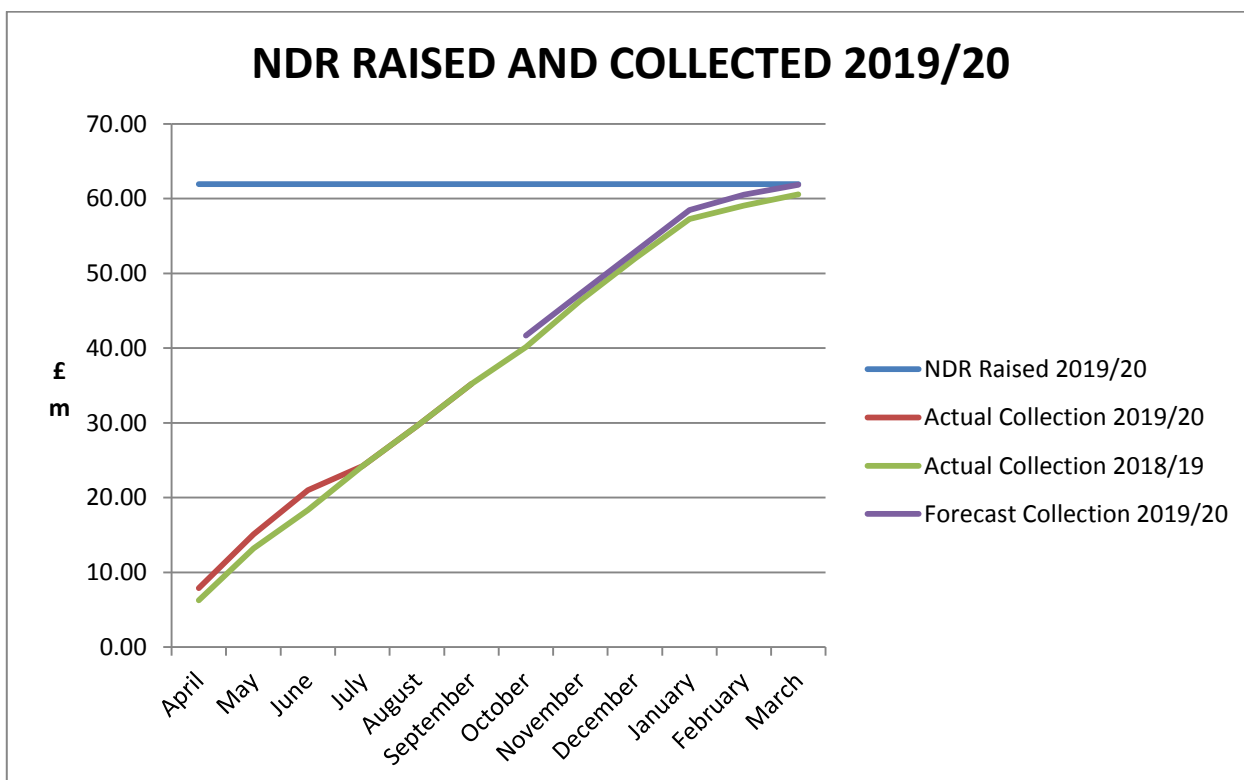
Council Tax Support Scheme

Currently, the actual take-up of Council Tax Support is running approximately £0.2m above the budgeted £6.7m. Any 2019/20 increase in Council Tax Support will impact in 2020/21.



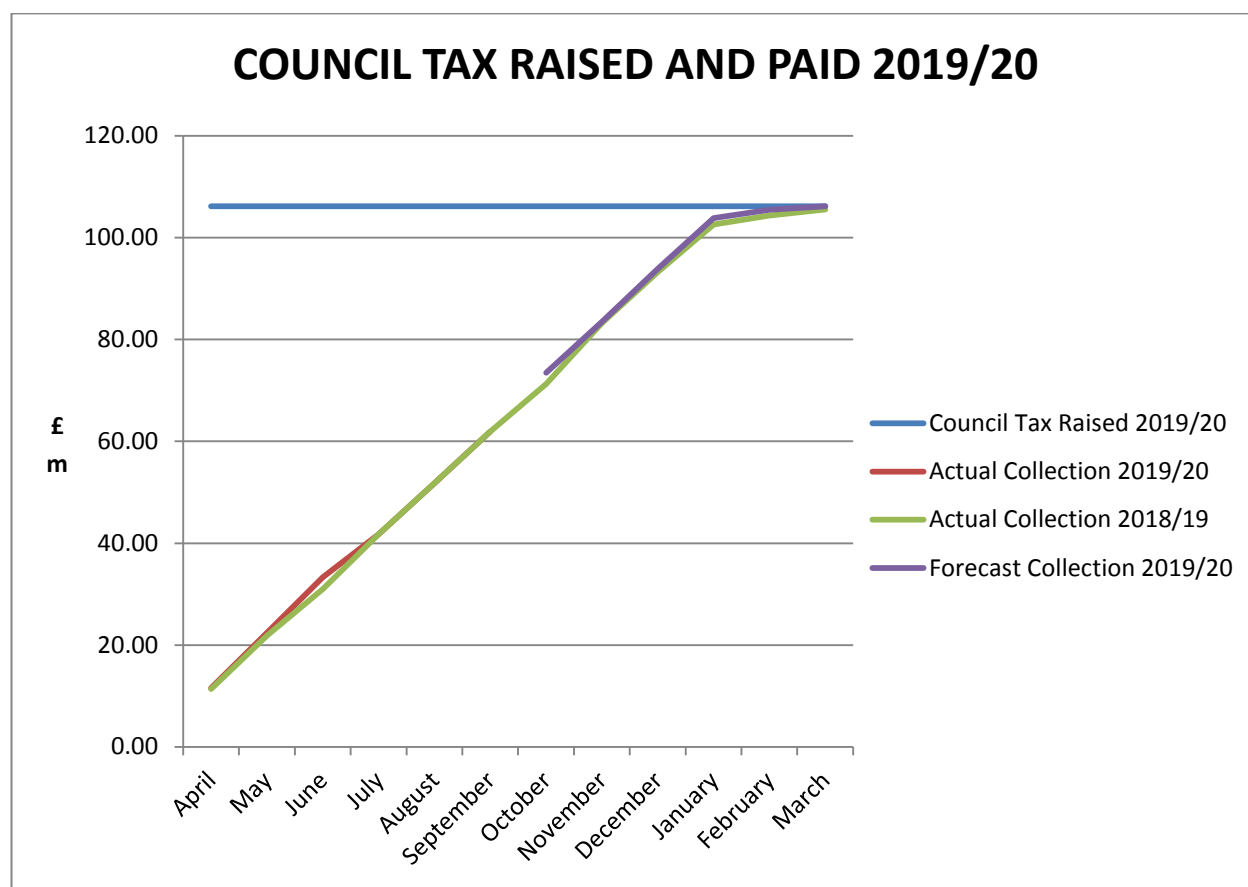
The impact of this increase on HDC will be proportionate to all Council Tax precepts (13.5% for HDC including parishes).

Collection of NDR



The NDR graph above shows the total amount of NDR bills raised in 2019/20 and the actual receipts received up to the end of June, with a forecast for receipts through to the end of the year, based on historical collection rates. The Council tax graph below provides the same analysis.

Collection of Council Tax



Miscellaneous Debt

The total outstanding debt as at 30th September 2019 is £1.205m (July 2019, £1.619m). £256k relates to Commercial Rents, £439k relates to homeless accommodation/prevention, £79k relates to schools and other customers use of One Leisure facilities and £232k relates to Operations.

New Homes Bonus

As part of the Local Government Financial Settlement 2019/20 issued in December 2018 the Government announced changes to local government financing that included the phasing out of the New Homes Bonus Scheme. After 2018/19 no new NHB will be paid and so the amount we receive will tail off over the next 4 years. The impact of this has been included in the 2019/20 MTFS.