

Financial Performance Monitoring Suite September 2020 – Quarter 2

Executive summary

This report sets out the financial forecast for September, for revenue and capital. The headlines are:

Revenue - the forecast outturn is an estimated overspend of £3.971m when compared to the approved budget. The significant overspend is due to the Covid 19 pandemic and the effect of the national lock down affecting income streams within our Leisure, Car Parking Facilities and Commercial Properties. This includes initial emergency Covid 19 funding from central government of £2.295m and £0.454m of reduce costs from furloughing staff from the Leisure Facilities.

Central Government announced further support for Local Authorities in relation to Leisure Facilities and Car Park, Income Compensation Scheme. Commercial Property income is excluded from this scheme. This will allow the authority to claim back 75p for every £1 of net losses and after deduction of 5% of budgeted fees and charges for those services. The first claim covers April to July, which the council has claimed to £1.568m (subject to approval) and will be on a retrospective basis. This will reduce the deficit from £3.971 to £2.403m, a decrease of £0.593m from Q1.

The council will continue to claim against on going losses within the Leisure Facilities and Car Parks, although they are open, they are not operating at full capacity due to the restrictions and impact on the high streets.

Capital Programme – the forecast outturn is an estimated underspend of £10.802m.

Service Grouping Summary

This list only includes service groups with a variance exceeding +/- £10,000

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.

| Head of Service | Actuals to September 2020 £'000s | Budget £'000s | Forecast £'000s | Income Compensation Scheme £'000s | Revised Forecast £'000s | Variance £'000s | Variance % | Forecast Spend £'000s | Forecast Income £'000s |
|----------------------------|----------------------------------|---------------|-----------------|-----------------------------------|-------------------------|-----------------|--------------|-----------------------|------------------------|
| AD Corporate Resources | (2,147) | 5,899 | 4,979 | 0 | 4,979 | (920) | -15.6 | 12,828 | (7,848) |
| AD Transformation | 175 | 401 | 240 | 0 | 240 | (161) | -40.1 | 303 | (63) |
| Chief Operating Officer | 4,731 | 4,425 | 4,518 | 0 | 4,518 | 93 | +2.1 | 37,156 | (32,638) |
| Corporate Leadership | 414 | 603 | 718 | 0 | 718 | 115 | +19.1 | 718 | 0 |
| Head of ICT | 2,973 | 2,139 | 2,131 | 0 | 2,131 | (8) | -0.4 | 8,232 | (6,102) |
| Head of Leisure & Health | 1,849 | (215) | 3,031 | (966) | 2,065 | 2,280 | +1,060.5 | 5,472 | (3,407) |
| Head of Operations | 2,764 | 3,347 | 5,155 | (602) | 4,553 | 1,206 | +36.0 | 8,578 | (4,025) |
| Housing Manager | 86 | 177 | 172 | 0 | 172 | (5) | -2.8 | 172 | 0 |
| Growth Manager | (2,564) | 842 | 679 | 0 | 679 | (163) | -19.4 | 35,328 | (34,649) |
| Programme Delivery Manager | 1 | 70 | 36 | 0 | 36 | (34) | -48.6 | 36 | 0 |
| Total | 8,282 | 17,688 | 21,659 | (1,568) | 20,091 | 2,403 | +13.6 | 108,823 | (88,732) |

Service Grouping Summary

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| Head of Service | Service Grouping | Actuals to September 2020 £ | Budget £ | Forecast £ | Variance £ | Var % | Commentary on Result | Action Required | MTFS Impact |
|------------------------|-----------------------|-----------------------------|-----------|-------------|-------------|----------|--|--|---|
| AD Corporate Resources | Head of Resources | (2,704,618) | 106,242 | (1,821,127) | (1,927,369) | -1,814.1 | Within this are the Covid 19 additional costs +£371k and emergency funding (£2,295k) | | |
| AD Corporate Resources | Corporate Finance | 749,400 | 5,135,547 | 5,176,671 | 41,124 | +0.8 | Reduced income from surplus cash balance +£25k; increase apprentice levy +£17k. | | |
| AD Corporate Resources | Finance | 428,940 | 794,948 | 757,392 | (37,556) | -4.7 | Salary savings due to delay in recruiting, post now recruited to. | | |
| AD Corporate Resources | Risk Management | 831,013 | 652,742 | 674,657 | 21,915 | +3.4 | Additional cost due to increase in insurance premiums | | |
| AD Corporate Resources | Facilities Management | 627,632 | 865,276 | 894,386 | 29,110 | +3.4 | <p>£10k Loss of rent/income due to COVID-19 lockdown</p> <p>£9.5k Cost of CCO's</p> <p>£28k Roof repairs to St Ives Bus Station</p> <p>£13k Increased/additional staff costs, as a result of restructure</p> | <p>Review budget to make savings elsewhere in the budget to compensate.</p> <p>Review budget to make savings elsewhere in the budget to compensate.</p> <p>Works agreed by Cllr Jonathan Gray to go ahead, agreed overspend due to H&S compliance</p> <p>Transfer funds from restructure budget to cover costs</p> | <p>£1.5k to be removed from St Ives Bus Station income (Whippet no longer renting office), the rest should return post COVID-19</p> <p>Cost reduced to £4.5k or 0k if DWP use their own contractor to provide CCO services</p> <p>One off repair not further funding required</p> <p>Adjustment of salary budgets after restructure will result in additional figures being covered</p> |

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|------------------------|------------------------|-----------------------------|----------|------------|------------|-------|--|--|---|
| | | | | | | | (£30k) Budget savings identified | | Savings identified have been removed from next years budget |
| AD Corporate Resources | Democratic & Elections | 413,809 | 831,404 | 759,484 | (71,920) | -8.7 | <p>£2k budget removed for grants and contributions with no explanation that anyone can put forward. These are awards of money that the Chairman presents to three charities each year.</p> <p>The support of external entity is forecasted to be zero as no Chairman's events are taking place this year due to Covid.</p> <p>Electoral registration expected grant set in budget £17k but only £13k received. Printing external likely to be more as for some reason budget reduced by £23k despite the fact that the budget was all used last year and still required for this year.</p> | The additional expenditure can be offset against savings in my budget elsewhere. | |
| AD Corporate Resources | Human Resources | 180,885 | 588,867 | 681,381 | 92,514 | +15.7 | Forecast overspend on staffing is due to 2 maternities in team of 7, both backfilled, one by lower grade, less hours, the other by higher grade (same hours), but also additional Mat pay, as well as agency overspend, due to budget not accounting for on-costs and approval to get temp support in for team, due to workloads. | | |

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|------------------------|--------------------|-----------------------------|-------------|-------------|------------|-------|---|---|---|
| | | | | | | | <p>Forecast overspend on services is some centralised recruitment spend, agreed as value for money this year to pilot a new way of supporting the business with recruitment. this May have future impact, but a budget bid is already submitted in MTFS to cover this.</p> <p>Also overspend due to increased year one costs on new HR and Payroll system, due to supplier costs to support a rapid implementation approach. This is to avoid costs on current supplier who would only roll over 3 year licence. The future costs are already in budget and will represent a saving year on based on new supplier fees.</p> | | |
| AD Corporate Resources | Procurement | 0 | 62,132 | 20,661 | (41,471) | -66.7 | Salary saving due to vacant post – now being recruited. | | |
| AD Corporate Resources | Commercial Estates | (2,772,212) | (3,586,787) | (2,611,651) | 975,136 | +27.2 | Employees - interim staff spend but covered by management charge in CIS (5304) | Actively marketing vacant units and targeting units with some rental growth prospects. Seek measures to retain tenants where financially better than an empty unit. | Covid 19 impacts and review of budget assumptions built into MTFS proposals (Sept 2020) - ongoing impact of void units and increase liability for void property and re- |

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|-------------------------|-------------------------------|-----------------------------|-----------|------------|------------|--------|--|--|---------------------------------------|
| | | | | | | | <p>Income & fees: no CIS property acquisition undertaken to generate planned new income (loss of PWLB funding and not proceeding with Huntingdon acq'n), Void units increased due to Covid 19 and also assumed loss of income from leisure/retail tenants withholding rent. Lower rental growth prospects across portfolio.</p> <p>Supplies and services: Not paying consultancy and MRP costs on acquisitions balances some loss of income</p> <p>Buildings: increase empty rates costs due to void units</p> | Permanent staff being recruited to replace interims | letting costs and lower rental growth |
| Chief Operating Officer | Building Control | 2 | 152,540 | 91,526 | (61,014) | -40.0 | | | |
| Chief Operating Officer | Development Management | (338,960) | (425,985) | (343,089) | 82,896 | +19.5 | | | |
| Chief Operating Officer | Environmental Protection Team | 72,281 | 375,054 | 351,691 | (23,363) | -6.2 | Additional income and expenditure related to Government grants supporting Covid-19. Staffing underspend related to half post vacancy. | | |
| Chief Operating Officer | Environmental Health Admin | 60,041 | 143,794 | 126,163 | (17,631) | -12.3 | Positions have not been fully recruited following the departure of staff in the early part of this FY to provide an underspend that can assist with the increased costs of the Tascomi project. | | |
| Chief Operating Officer | Closed Churchyards | 0 | (13,000) | 700 | 13,700 | +105.4 | Income shortfall arising from previous savings item inserted with no clear delivery plan. | Assessment of deliverability to include liaison with Parish Councils with closed churchyards | |

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|-------------------------|----------------------|-----------------------------|-----------|------------|------------|-------|---|---|--|
| Chief Operating Officer | Licencing | (77,606) | (62,710) | (94,899) | (32,189) | -51.3 | Income increased overall on Taxi & PH licencing income. Vehicle income dropped due to temporary 6mth licences instead of 12 mths issued pro rata due to covid. Driver income is increased due to finance balancing as part of move to 3yr licence. premise licence income up due to concerted effort to recover bad debts. salary savings due to vacant Operational Manager post partially offset by temp staff costs | No action required at present, decision by COO regarding recruitment to vacant Ops manager post | |
| Chief Operating Officer | Local Tax Collection | 4,053 | (227,770) | (217,690) | 10,080 | +4.4 | This is a grant from CLG and the grant allocation is not know at budget setting. | | |
| Chief Operating Officer | Housing Benefits | 3,826,024 | 1,371,355 | 1,435,023 | 63,668 | +4.6 | <p>Employees: Salaries have been adjusted to absorb the salary costs from the Financial Investigator pilot.</p> <p>Income & Fees and Benefit & Transfer Payments: mid-year adjustments to spend and subsidy on Housing Benefit payments.</p> <p>Supplies & Services: Small adjustments to various elements of the budget, e.g legal fees due to reduced court work and pool car costs.</p> | | |
| Chief Operating Officer | Housing Needs | 435,598 | 1,145,981 | 1,074,635 | (71,346) | -6.2 | £40k in-year saving declared as no joint commissioning of Housing Related Support Services (HRS) this financial year. | No specific actions required at present. | £40k HRS in-year saving from above coming forward as |

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|----------------------------|-----------------------|-----------------------------|----------|------------|------------|--------|---|---|--|
| | | | | | | | Additional Government grants received totaling £166k to assist with homelessness reduction activities including the provision of a rough sleepers street outreach service until the end of 2020/21. A proportion of this grant is as yet uncommitted contributing to current underspend situation. | | MTFS declared saving for future years. |
| Chief Operating Officer | Document Centre | 120,038 | 175,580 | 221,000 | 45,420 | +25.9 | Staff vacancies not being filled has resulted in salaries underspend, however, there is increased forecast on spend for Agency staff whilst the Print and Hybrid mail outsourcing project continues, resulting in a (28k) underspend in salaries. | This has been addressed in the 21/22 budget setting | |
| Chief Operating Officer | Housing Miscellaneous | 29,266 | 25,735 | 91,340 | 65,605 | +254.9 | Projected overspend due to historic water bill being finalised to replace previous estimates. Possible water leak being investigated as cause of unexpectedly high bill, there is also an additional estimated cost for the investigation of this leak. Electricity is climate dependent, most residents use electric fires to heat caravans. | | |
| Programme Delivery Manager | Programme Delivery | 1,400 | 69,549 | 36,208 | (33,341) | -47.9 | The staff vacancy has resulted in an underspend. The forecast shows the new Programme Delivery Manager has started in August 2020. | | |
| Planning Policy Manager | Economic Development | (2,882,760) | 185,434 | 159,683 | (25,751) | -13.9 | Salary savings due to long term sickness | | |

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|-------------------------|---------------------------------------|-----------------------------|----------|------------|------------|-------|---|--|--|
| Planning Policy Manager | Planning Policy | 319,719 | 633,058 | 495,536 | (137,522) | -21.7 | Employees: Salary savings due to vacancies Income: Income for priority service for a strategic site not budgeted as not guaranteed income; agreed after budget setting completed. Supplies & Services: CV19 delay to Local Plan preparation. | | Unspent monies for Local Plan prep should roll over 21/22. CIL/S106 Report paused due to CV19 - unspent money to be forecast for 21/22 |
| Corporate Leadership | Directors | 357,988 | 508,300 | 612,379 | 104,079 | +20.5 | Additional staff costs incurred because cover for sickness leave was required to maintain HDC response to the impact of Covid-19 on the District. | This is an unavoidable in year situation. | |
| Corporate Leadership | Executive Support & Business Planning | 56,031 | 95,014 | 105,211 | 10,197 | +10.7 | Additional costs of +£16k from LGA 3C share service project, off set by savings of £5k on stationery. | | |
| AD Transformation | Transformation | 174,629 | 400,988 | 239,554 | (161,434) | -40.3 | Transformation has been impacted by COVID, as we have paused some of our planned work in order to deliver support to how the council responds to COVID. This has delayed our planned spend on services and our ability to hire into posts as our planned work was delayed and capacity diverted into other tasks. We have also received grant funding from MHCLG to support our approach to community and economic recovery, this was also unplanned so results in increased income. This results in an improved position for Transformation. | Re-planning our work and re-forecasting to take into account likely activity to support a second wave of COVID over the winter period and handling the ongoing economic effects. | Some planned projects may be delayed into future financial years due to continuing diversion of resources to deal with COVID related work. |

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|--------------------|---------------------|-----------------------------|----------|------------|------------|-------|--|---|--|
| Head of Operations | CCTV | 22,553 | (89,496) | (68,029) | 21,467 | +24.0 | +£7.4k HDC share of the tech consultancy costs with City Critec, +£5k for Klaxon marketing company who will run an exercise relating to the trading company. +£4k proposal to recover additional income from town and parish councils offset by income budgeted for HDC ventures which will not start in 20/21. | The costs for the marketing company and the tech consultancy are one off costs. | A budget bid has been submitted to take out the income expected from the trading company. This will be put back once the results of the marketing exercise is known. |
| Head of Operations | CCTV Shared Service | 311,234 | 233,251 | 296,981 | 63,730 | +27.3 | +£21k relates to trading company income which will not occur in 20/21. +£48k relates to a forecasted reduction in recharge from City due to spending less on City only maintenance/equipment in 20/21. (£22k) forecasted to spend on new BT fibre circuit to replace last MLL circuit and annual maintenance contract with QSG | The amount that HDC can claim from City directly relates to the costs that HDC incurs for the CCTV shared service | Budget bid has been submitted to take out income from the trading company until the marketing exercise is complete. |
| Head of Operations | Street Cleansing | 410,117 | 804,390 | 786,369 | (18,021) | -2.2 | - Additional income from Chorus home contract due to increased charges - Diesel actual figures are not up to date, forecast reflects budget - Vehicle maintenance costs have increased, going forward this will reduce as sweeper usage is cut down. | | |

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|--------------------|------------------------|-----------------------------|-------------|------------|------------|--------|--|--|---|
| Head of Operations | Waste Management | 1,018,699 | 2,518,306 | 2,537,702 | 19,396 | +0.8 | +£19k for trade waste market entry strategy consultancy costs, +£48k increase in waste disposal costs for trade waste. +£8k overspend across multiple budget lines. (£17k) forecasting to reduce expenditure on waste vehicle related costs. (£43k) reduced employee costs due to vacant posts and capitalisation of costs relating to bin deliveries. | The trade waste market entry strategy costs are one off. | Budget bid submitted to increase trade waste's waste disposal budget. |
| Head of Operations | Markets | 64,479 | (34,550) | 124,204 | 158,754 | +459.5 | Market sites have suffered income loss due to Covid-19 closure. | | |
| Head of Operations | Car Parks - Off Street | 273,576 | (1,445,010) | (72,132) | 1,372,878 | +95.0 | Car parks is anticipated based on current usage to suffer income losses due to Covid-19 of £1,603m offset by savings on contributions linked income sharing arrangements. | | |
| Head of Operations | Car Park - On Street | (92,909) | (131,724) | (7,343) | 124,381 | +94.4 | Car parks have suffered income loss due to Covid-19. | | |
| Head of Operations | Countryside | 103,924 | 255,023 | 305,226 | 50,203 | +19.7 | multiple sites with smaller contributory variances employees and Income & fees, due to COVID. less footfall, less income Paxton £59,000 grant carried over for bird hide construction but not yet completed | one off COVID issues, future budgets being amended to predict potential loss of footfall Bird hides to be constructed over coming months | |

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|--------------------------|-------------------------------|-----------------------------|----------|------------|------------|-------|---|-----------------|-------------|
| | | | | | | | <p>Nursery £34,000 no longer managed by HDC</p> <p>Countryside services management £30,000 - only £10,000 one off grant bid for St Ives country park delayed by COVID(Helen Lack leading)</p> | | |
| Head of Leisure & Health | One Leisure Active Lifestyles | 112,432 | 155,819 | 265,339 | 109,520 | +70.3 | <p>Income has been significantly affected by Covid and the re-establishment of the classes and activities in the community and One Leisure Facilities. The loss of income is forecast to be £139K on budget but due to mitigations put in place by the service e.g reduced staffing costs / rationalisation of classes and implementing class price increases the net effect of this is £67K .</p> <p>In addition there is unavoidable growth of the following items</p> <ul style="list-style-type: none"> • £35K bid for Playing pitch strategy - presumption that this would be CIL funded. Ongoing dialogue to seek to secure this funding £10K The Children and families project budget bid realignment not approved, leaving £10k additional income in these circumstances unlikely to be achieved or absorbed. | | |

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|--------------------------|---|-----------------------------|----------|------------|------------|----------|--|-----------------|--|
| Head of Leisure & Health | St Ives Outdoor Centre | 175,333 | 19,159 | 245,847 | 226,688 | +1,183.2 | <p>For Q2 reporting there is a Forecast £4.669M loss of Income due to 4 months of closure, restrictions and reduced capacity in place to remain Covid secure. For Impressions and Fitness classes the capacity has been reduced by 40/50% and Swimming by 50% of last year. Some of the activities remain closed such as Creche and Pure, and we are working hard to ensure that most of the 'Club' bookings can return safely. The forecast net out-turn position across all of One Leisure Facilities is £2.68m deficit (excluding Govt Income compensation scheme monies). There are savings in expenditure through staff being furloughed (variable staff) as well as reductions in building costs and other supplies and services.</p> <p>Currently memberships levels have stabilised and are currently running at 71% of last year's membership levels. There has been a recent upturn in the number of new memberships being taken out, through promotion and a 3-month membership offer. Participation in activities grows on a week by week basis as more people are confident to return to One Leisure. This is being re-enforced by media messaging that we are Covid Safe and staff are ensuring that it is safe to return to the facilities.</p> | | The recovery timeline of the facilities will have an impact upon the MTFS and future delivery models are currently being worked upon to provide a new MTFS position. |
| Head of Leisure & Health | Leisure Centres Corporate | 145,642 | 379,380 | 305,694 | (73,686) | -19.4 | See commentary above | | |
| Head of Leisure & Health | One Leisure Management Team inc Alconbury Weald | 102,317 | 149,731 | 226,613 | 76,882 | +51.3 | See Commentary above | | |

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|--------------------------|---------------------------|-----------------------------|-----------|------------|------------|----------|----------------------|-----------------|-------------|
| Head of Leisure & Health | St Neots Leisure Centre | 370,412 | (330,590) | 585,626 | 916,216 | +277.1 | See Commentary above | | |
| Head of Leisure & Health | Huntingdon Leisure Centre | 294,120 | (124,849) | 510,731 | 635,580 | +509.1 | See Commentary above | | |
| Head of Leisure & Health | St Ives Leisure Centre | 472,504 | (544,878) | 562,729 | 1,107,607 | +203.3 | See Commentary above | | |
| Head of Leisure & Health | Ramsey Leisure Centre | 135,309 | (3,893) | 245,575 | 249,468 | +6,408.1 | See Commentary above | | |

CAPITAL PROGRAMME

The approved gross Capital Programme 2020/21 is £16.611m. Schemes totalling £3.909m from 2019/20 have been rephased to 2020/21, to give the total gross capital programme for 2020/21 of £20.520m.

The Capital Programme is forecast to have an underspend of £10.802m, this includes underspends, overspends and growth.

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.

Due to the Covid 19 pandemic, this has and may continue to affect delivery of some projects in terms of capacity of internal resources and the uncertainty within economical landscape for investments into property.

Capital Project Expenditure Summary

CAPITAL PROGRAMME SUMMARY

| Department | Description | Original Budget (£) | Current Budget* (£) | Spend This Year to Date (£) | Forecast Spend (£) | Year-end forecast Variance (£) | Comment |
|-------------------------|-------------------------------------|---------------------|---------------------|-----------------------------|--------------------|--------------------------------|--|
| Corporate Resources | Bridge Place Car Park Const | 0 | 377,642 | 654 | 654 | (376,988) | Dependant on the sale of bridge court car park which has been delayed. |
| Corporate Resources | HTC Grant | 0 | 0 | (50) | (17) | (17) | |
| Corporate Resources | VAT Exempt Capital | 59,000 | 59,000 | 0 | 35,400 | (23,600) | Will be impacted by the reduction in expenditure on captial schemes |
| Corporate Resources | Company Share Investment | 0 | 100,000 | 0 | 0 | (100,000) | Assuming the company will remain dormant in 20/21 |
| Corporate Resources | Huntingdon Redevelopment | 8,500,000 | 8,500,000 | 0 | 0 | (8,500,000) | Will be delayed due to the pandemic and refocusing on prospectus for growth agenda. |
| Transformation | Crn Replacement | 0 | 63,396 | 0 | 91,000 | 27,604 | Forecast is for software licenses (£86k) with are annual in July and then rebuild by 3C ICT and API costs (£5k). |
| Transformation | Robotics | 0 | 50,000 | 0 | 0 | (50,000) | This project has put on hold in FY 19/20 due to lacking foundational capability awaiting other projects delivering key pre-requistes before looking to deliver a SaaS based robotics platform. The project will progress in 2021/22. |
| Transformation | Audio Visual Equipment | 30,000 | 30,000 | 0 | 30,000 | 0 | |
| Transformation | Customer Portal and Call Centre | | | | | | |
| Transformation | Software | 30,000 | 30,000 | 0 | 30,000 | 0 | |
| Transformation | Voice Bots | 34,000 | 34,000 | 0 | 10,000 | (24,000) | Project delayed due to COVID, likely to carry into next year. Initial voice bots work well recieved during user testing. |
| Growth | A14 Upgrade | 200,000 | 400,000 | 0 | 400,000 | 0 | |
| Growth | Housing Company | 0 | 206,000 | 0 | 206,000 | 0 | |
| Chief Operating Officer | 3CICT EFH Fire Insurance Settlement | 0 | 0 | 3,435 | 0 | 0 | |
| Chief Operating Officer | Traveller Security Improvements | 0 | 0 | 0 | 20,333 | 20,333 | Project originally expected to complete in 19-20. However, problems sourcing materials delayed completion until the current year |

Capital Project Expenditure Summary

| Department | Description | Original Budget (£) | Current Budget* (£) | Spend This Year to Date (£) | Forecast Spend (£) | Year-end forecast Variance (£) | Comment |
|-------------------------|--|---------------------|---------------------|-----------------------------|--------------------|--------------------------------|---|
| Chief Operating Officer | Environmental Health Software | 0 | 40,000 | 0 | 40,000 | 0 | |
| Corporate Resources | Bldg Efficiency - Salix Funding | 0 | 0 | 4,149 | 52,529 | 52,529 | This overspend is funded from revenue savings in current and future years energy costs. |
| Corporate Resources | Retro-Fit Buildings | 0 | 227,501 | 0 | 227,501 | 0 | |
| Corporate Resources | Lighting - Loves Farm Footpath | 16,000 | 16,000 | 0 | 16,000 | 0 | |
| Corporate Operations | Wheeled Bins | 238,000 | 238,000 | 76,257 | 262,898 | 24,898 | This overspend relates to commercial bins. The forecast has been increased to cover the purchasing of more bins |
| Operations | Vehicles & Plant | 1,199,000 | 1,254,746 | 797,313 | 1,273,230 | 18,484 | Current fleet replacement is as planned |
| Operations | Godmanchester Mill Weir Improvements | 0 | 0 | 12,802 | 12,802 | 12,802 | Project is still in the feasibility phase and the final decision will be made by the end of October 2020 by the project board. |
| Corporate Resources | Oak Tree Remedial Work | 1,000,000 | 1,911,811 | 11,100 | 777,000 | (1,134,811) | Forecast reflects £300k costs to decant the premises to modular units and £450k costs for the start of the building works in March. The scheme is starting later than originally planned and will now run until July. |
| Corporate Resources | Alms Close | 665,000 | 1,094,229 | 963,283 | 1,158,905 | 64,676 | £135k overspend previously agreed with S151 Officer/PFH |
| Corporate Resources | Health and Safety Works on Commercial Properties | 0 | 15,499 | (918) | 12,644 | (2,855) | One remaining piece of work to undertake at Levellers Lane |
| Corporate Resources | Energy Efficiency Works at Commercial Properties | 25,000 | 69,000 | 0 | 20,000 | (49,000) | Forecast revised for this year to cover half a dozen failed units, next big tranche of certification is due for 21/22 which will require more works |
| Corporate Resources | Oak Tree Centre Car Park Redevelopment | 0 | 0 | 0 | 50,000 | 50,000 | Exploratory costs for Savills and Architects to look at other uses for the building |
| Chief Operating Officer | Disabled Facilities Grants | 2,250,000 | 2,250,000 | 746,539 | 1,821,394 | (428,606) | The budget spend is currently around 20% lower than 2019/20 at this point. Committed and Pipeline are down nearly 50% compared with last year. We may recover but this depends on referrals from OT's and contractors ability to carry out works. |

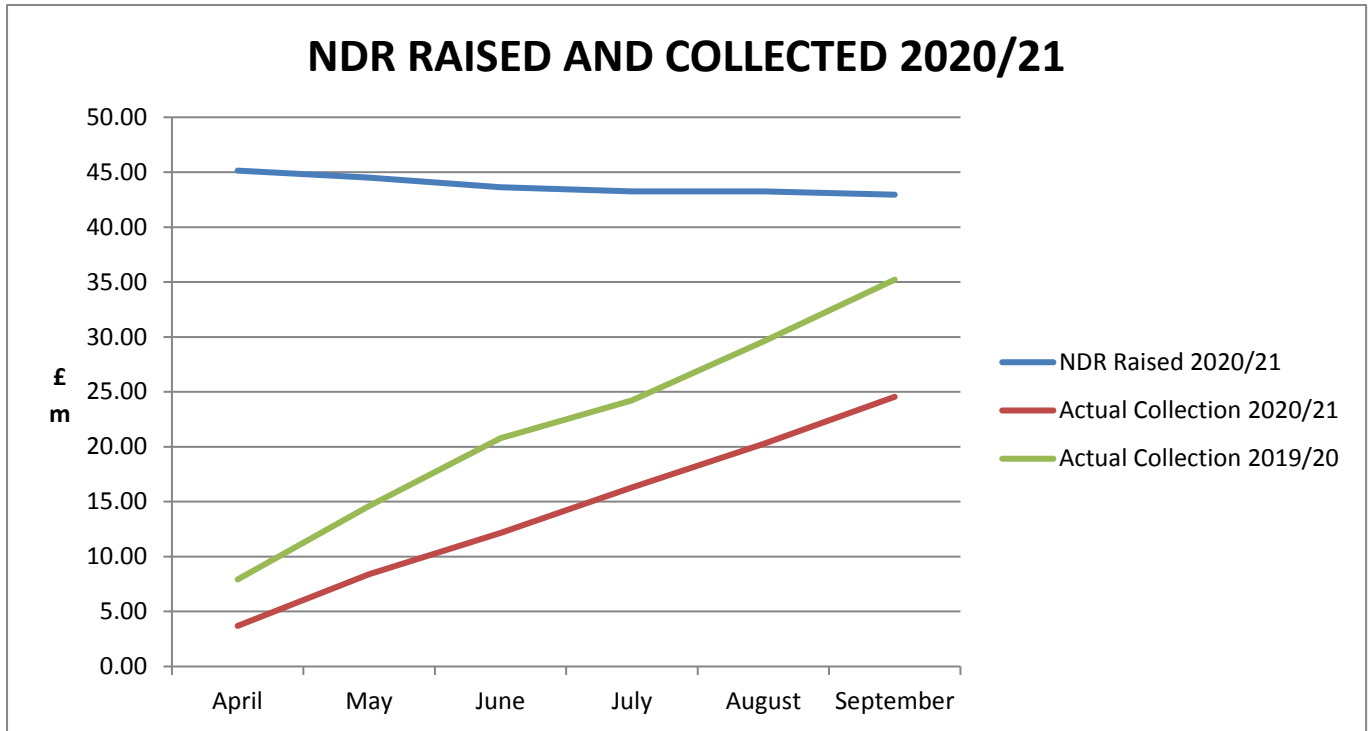
Capital Project Expenditure Summary

| Department | Description | Original Budget (£) | Current Budget* (£) | Spend This Year to Date (£) | Forecast Spend (£) | Year-end forecast Variance (£) | Comment |
|-------------------------|--|---------------------|---------------------|-----------------------------|--------------------|--------------------------------|---|
| Chief Operating Officer | Printing Equipment | 0 | 16,000 | 0 | 4,000 | (12,000) | This spend is dependant on the compatibility between Windows 10 and the existing scanners. 3 out of the 4 scanners are working with the new software in place and therefore do not currently require replacement for this reason. 1 scanner/PC is still waiting to be upgraded. |
| Leisure & Health | Hunt Leis C - Gen Improve (Cs) | 0 | 0 | 257 | 0 | 0 | |
| Leisure & Health | Leisure Cents - Future Improve | 306,000 | 306,000 | 0 | 306,000 | 0 | |
| Leisure & Health | Ramsey L C - Gen Improve (Cs) | 0 | 0 | 37 | 0 | 0 | |
| Leisure & Health | Sn Leis C - Gen Improve (Cs) | 0 | 0 | 12,563 | 0 | 0 | |
| Leisure & Health | St Ivo - General Improve (Cs) | 0 | 0 | 1,541 | 0 | 0 | |
| Leisure & Health | St Ivo L C - Outdoor Gen Mtce (Cs) | 0 | 0 | 13,055 | 0 | 0 | |
| Leisure & Health | One Leisure St Ives New Fitness Offering | 0 | 0 | 24,415 | 24,415 | 24,415 | This is the final balance payment for the project following snagging and additional works on changing room and ventilation. It was anticipated that Conditions Survey would fund this work, however some of the unforeseen ventilation works required were relating to the Training Shed facility |
| Growth | Community Infrastructure | 0 | 0 | 114,865 | 768,459 | 768,459 | The expenditure forecast is financed from CIL receipts and so has no impact on the general funds MRP requirement. Final pay and display machines are all installed and operational. Working on delivery of electric vehicle charging points |
| Operations | Parking Strategy | 37,000 | 127,094 | 4,680 | 127,094 | 0 | |
| Operations | Civil Parking Enforcement | 217,000 | 217,000 | 0 | 0 | (217,000) | This project does not align with the Council's parking strategy, decision required before project begins |
| Operations | Secure Cycle Storage | 58,000 | 58,400 | 0 | 58,400 | 0 | |
| 3CICT | Generator - 3CICT Backup | 27,000 | 27,000 | 0 | 27,000 | 0 | |
| 3CICT | Data Centre Storage | 23,000 | 23,000 | 0 | 23,000 | 0 | |
| 3CICT | Wi-Fi Access Points | 12,000 | 12,000 | 0 | 12,000 | 0 | |
| Leisure & Health | OL St Ives Changing Rooms | 0 | 250,000 | 2,028 | 250,000 | 0 | |

Capital Project Expenditure Summary

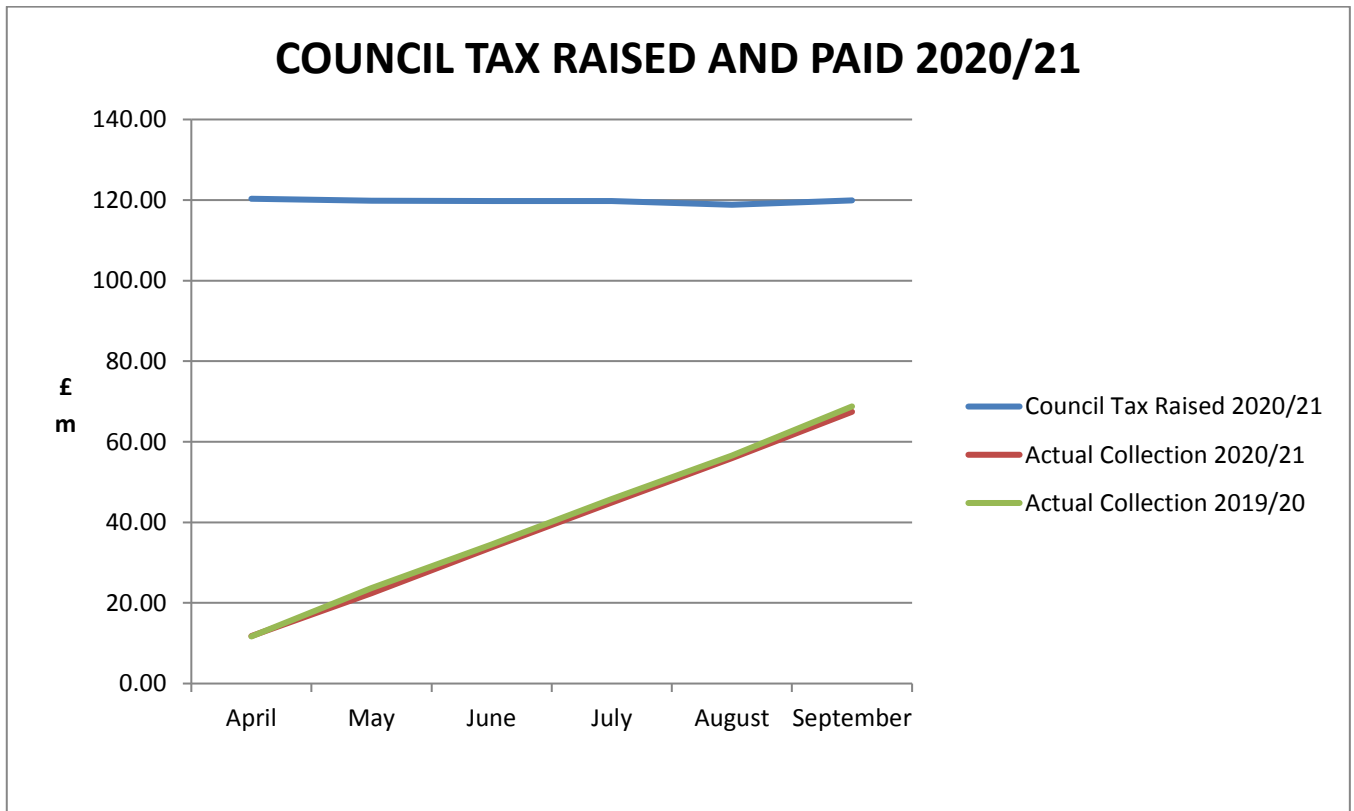
| Department | Description | Original Budget (£) | Current Budget* (£) | Spend This Year to Date (£) | Forecast Spend (£) | Year-end forecast Variance (£) | Comment |
|------------------|-----------------------------|---------------------|---------------------|-----------------------------|--------------------|--------------------------------|--|
| Leisure & Health | One Leisure Ramsey 3G | 0 | 593,512 | 23,173 | 875,991 | 282,479 | 120k of the additional cost is being funded from CIL and £138k of additional costs are being funded from external grants |
| Operations | Cctv PFH Resilience | 0 | 20,000 | 10,195 | 16,370 | (3,630) | |
| Operations | Cctv - Camera Replacements | 0 | 0 | 1,215 | 85,664 | 85,664 | Part of a 2 year project agreed to overspend but budget not increased to reflect this |
| Operations | Cctv - Wireless | 0 | 0 | 0 | 7,409 | 7,409 | |
| Operations | Lone Worker Software | 0 | 20,000 | 0 | 20,000 | 0 | |
| Operations | Play Equipment | 53,000 | 53,000 | 0 | 53,000 | 0 | |
| Operations | Park Fencing | 12,000 | 12,000 | (3,396) | 12,000 | 0 | |
| Leisure & Health | OL St Neots Synthetic Pitch | 0 | 0 | (8,879) | 0 | 0 | |
| Leisure & Health | OL St Neots Pool Building | 0 | 0 | 180 | 180 | 180 | |
| Operations | Operations Back Office | 0 | 198,392 | 637 | 198,392 | 0 | |
| Operations | Districtwide Signage | 70,000 | 70,000 | 0 | 0 | (70,000) | Due to Covid this project has not been progressed at all |
| Operations | Hinchingbrooke Country Park | 1,550,000 | 1,550,000 | 41 | 300,000 | (1,250,000) | Delays in securing the lease extension has meant the this project has been delayed |
| | | 16,611,000 | 20,520,222 | 2,811,172 | 9,717,649 | (10,802,573) | |

Financial Dashboard



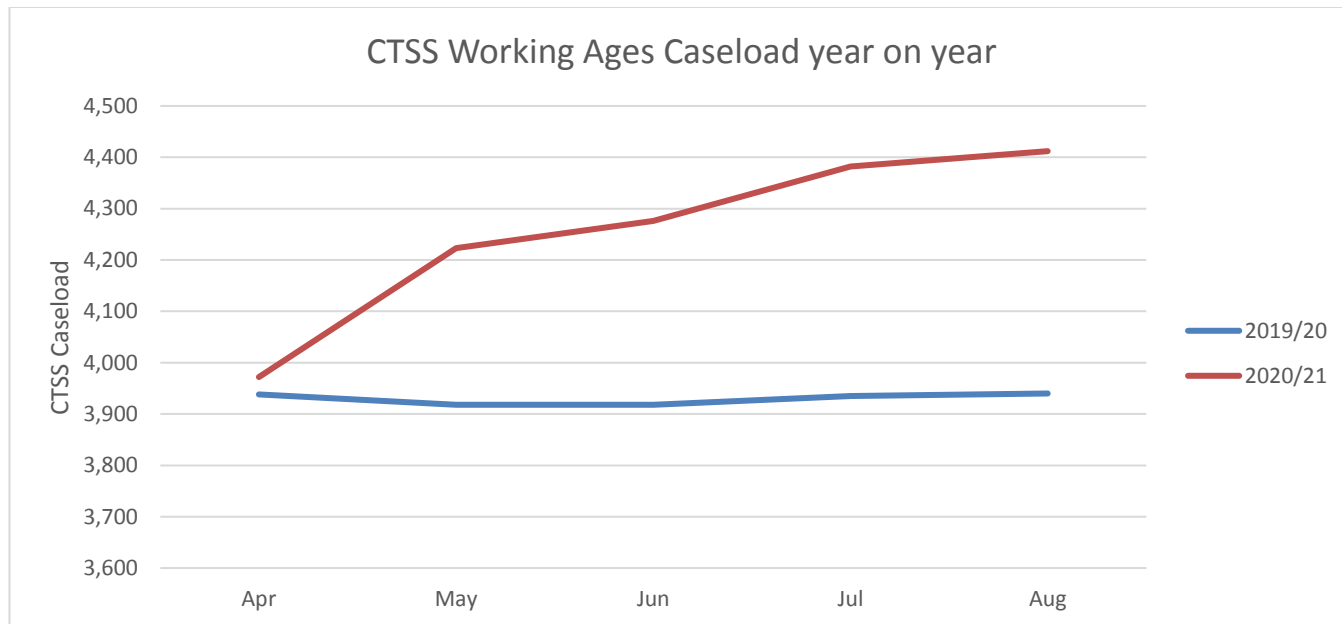
The NDR graph above shows the total amount of NDR bills raised in 2020/21 and the actual receipts received up to the end of June. For 2020/21 Central Government introduce significant reliefs for the retail and hospitality sector, which has reduced the annual billing by £20.851m. District Council's are being compensated for these reliefs in line with the normal grant income received via the Business Rate Retention Scheme. The Council tax graph below provides the same analysis.

Collection of Council Tax



Council tax collection rates during the initial phases of lockdown have not reduced significantly compared to 2019/20. However, during Q2 and Q3 the potential impact of the furlough scheme ending in October may have a significant impact on residence's ability to pay, if as anticipated, businesses are not able to continue to employ people at the pre-covid 19 levels.

Council Tax Support Scheme



The graph above shows the increase in Council Tax Support Scheme caseload, this is an increase of 11%.

Outstanding Miscellaneous Debt Overdue for Payment

Due to the Covid 19 pandemic the decision was taken to suspend debt recovery in support of the unusual circumstances of the whole economy in lock down, this has had a significant impact on the level of miscellaneous debt outstanding as at 30th June. The total outstanding debt as at 30th September is £4.575m (June 2020, £5.682m), of which 80%, became due for payment since 1st April and 45% of the total arrears is owed by other public sector bodies.

Over 90% of the debt is made up as follows:

| Department | Amount Owed £m |
|--------------------|-------------------|
| 3ICT Share Service | 2.076 |
| CIL | 0.503 |
| Commercial Estates | 0.810 |
| Housing | 0.392 |
| Planning | 0.152 |
| Operations | 0.134 |