

Financial Performance Monitoring Suite December 2020 – Quarter 3

Executive summary

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

Revenue - the forecast outturn is an estimated overspend of £0.799 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 £2.202m, off set by additional costs of £0.737m. 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 November, which the council has claimed to £2.816m (subject to approval) and will be on a retrospective basis. Due to the latest national lock down the forecast includes an estimate from December to March, of a further £1.046m due to claim, bringing the total to £3.862m.

Capital Programme – the forecast outturn is an estimated underspend of £11.890m.

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 December 2020 £'000s | Budget £'000s | Forecast £'000s | Variance £'000s | Variance % | Forecast Spend £'000s | Forecast Income £'000s |
|----------------------------|---------------------------------|---------------|-----------------|-----------------|-------------|-----------------------|------------------------|
| AD Corporate Resources | 897 | 5,899 | 5,390 | (509) | -8.6 | 13,102 | (7,712) |
| AD Transformation | 174 | 401 | 303 | (98) | -24.4 | 366 | (63) |
| Chief Operating Officer | 4,254 | 4,425 | 4,330 | (95) | -2.1 | 37,198 | (32,868) |
| Corporate Leadership | 578 | 603 | 731 | 128 | +21.2 | 731 | 0 |
| Head of ICT | 3,164 | 2,139 | 2,128 | (11) | -0.5 | 7,850 | (5,722) |
| Head of Leisure & Health | 1,549 | (215) | 579 | 794 | +369.3 | 5,312 | (4,733) |
| Head of Operations | 3,592 | 3,347 | 4,037 | 690 | +20.6 | 8,914 | (4,877) |
| Housing Manager | 136 | 177 | 208 | 31 | +17.5 | 208 | 0 |
| Growth Manager | (1,876) | 842 | 745 | (97) | -11.5 | 1,188 | (443) |
| Programme Delivery Manager | 19 | 70 | 36 | (34) | -48.6 | 36 | 0 |
| Total | 12,487 | 17,688 | 18,487 | 799 | +4.5 | 74,905 | (56,418) |

Service Grouping Summary

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

| Head of Service | Service Grouping | Actuals to December 2020 £ | Budget £ | Forecast £ | Variance £ | Var % | Commentary on Result | Action Required | MTFS Impact |
|------------------------|-----------------------------------|----------------------------|-----------|-------------|-------------|----------|---|-----------------|-------------|
| AD Corporate Resources | Head of Resources | (2,419,276) | 106,242 | (1,363,811) | (1,470,053) | -1,383.7 | Within this are the Covid 19 additional costs +£737k and emergency funding (£2,201k) | | |
| AD Corporate Resources | Corporate Finance | 3,083,632 | 5,135,547 | 5,351,973 | 216,426 | +4.2 | +£179k additional costs for bad debt provision for potential increase on write off's. +£24k reduction in interest receivable due to interest rate reduction on surplus cash balances. | | |
| AD Corporate Resources | Finance | 634,613 | 794,948 | 811,288 | 16,340 | +2.1 | Increase costs due to childcare vouchers | | |
| AD Corporate Resources | Risk Management | 848,653 | 652,742 | 735,267 | 82,525 | +12.6 | Additional cost due to increase in insurance premiums | | |
| AD Corporate Resources | Environmental & Energy Management | 146,910 | 218,640 | 201,564 | (17,076) | -7.8 | -£8.5k saving due to restructure to form Property Services Team -£8.5k underspend on consultancy fees due to vacant Energy Officer & Sustainability Officer position. | | |

Service Grouping Summary

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|------------------------|------------------------|---------|---------|---------|-----------|-------|---|---|--|
| AD Corporate Resources | Facilities Management | 770,802 | 865,276 | 897,704 | 32,428 | +3.7 | <p>£31k Roof repairs to St Ives Bus Station</p> <p>£6.5k Replacement equipment after fire at Eastfield House (Oct 19)</p> <p>(£5k) Budget savings identified</p> | <p>Works agreed by Cllr Jonathan Gray to go ahead, agreed overspend due to H&S compliance</p> <p>Transfer funds from insurance monies to cover costs</p> | |
| AD Corporate Resources | Democratic & Elections | 578,912 | 831,404 | 728,742 | (102,662) | -12.3 | <p>Staffing</p> <p>£4k District elections – none scheduled</p> <p>£9.7k electoral registration – canvassers fees £11.5k less than previous year</p> <p>£7.3k land charges – vacant post not recruited to yet</p> <p>Income</p> <p>European elections reimbursement for £57.2k; £40k</p> <p>Land charges, increase in search volumes, official and personal searches</p> <p>Supplies & Services (£65k) unspent in for District elections not</p> | <p>Land charges fees to be reviewed by end of January 2021. Awaiting action by Accountant to progress further.</p> <p>District budget should be realigned for one in four years when the scheduled District elections are i.e. 2022/23 for the next elections</p> | |

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|---------------------------|--------------------|---------|---------|---------|--------|-------|---|--|--|
| | | | | | | | scheduled; (£19.5k) Members Allowances and Support. | | |
| AD Corporate Resources | Human Resources | 374,645 | 588,867 | 688,084 | 99,217 | +16.8 | Employee costs is due to 3 factors: *2 staff on maternity leave, so maternity pay in addition to backfill costs (somewhat mitigated by backfilling one post at more junior at less hours) * 1 backfill to maternity was recruited at more senior (Experienced), and higher salary, this was agreed value for money proposal, to pilot | | |

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|------------------------|-------------|-------|--------|--------|----------|-------|--|--|--|
| | | | | | | | <p>new approach to recruitment, spend to be offset by saving across organisation on recruitment agencies</p> <p>* Kickstart placement officer hired in HR team, hired to support implementation and set up, will be funded by scheme once placements start</p> <p>Overspend on Supplies and Services:</p> <p>* New HR and Payroll system overspend in year 1, due to rapid implementation approach, to avoid 3 year contract costs with legacy supplier.</p> <p>*Investment in recruitment sites and platforms to support new approach to recruitment. Budget bid in for future years. this is to tools used across the whole of the council</p> | | |
| AD Corporate Resources | Procurement | 8,116 | 62,132 | 20,133 | (41,999) | -67.6 | Salary saving due to vacant post – now being recruited. | | |

Service Grouping Summary

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|-------------------------|-------------------------------|-------------|-------------|-------------|-----------|-------|--|---|---|
| AD Corporate Resources | Commercial Estates | (3,143,748) | (3,586,787) | (2,903,253) | 683,534 | +19.1 | <p>Income forecast down due to not purchasing investments this year, likely bad debt and delayed income and increase in void units.</p> <p>Expenditure on buildings up by £36k due to increased costs of empty buildings (rates and service charges), offset in part by reductions in maintenance where possible.</p> <p>Expenditure on supplies and services reflects lower MRP and costs</p> | <p>Income is a workstream in the recovery project and reported monthly.</p> <p>Task force approach to secure lettings from current interest in vacant units and seeking expert advice on CIS units.</p> | Impact on MTFS has been incorporated into new budget. |
| Chief Operating Officer | Environmental Protection Team | 29,890 | 375,054 | 256,033 | (119,021) | -31.7 | Additional income and expenditure related to Government grants supporting Covid-19. Staffing underspend related to half post vacancy. | | |
| Chief Operating Officer | Environmental Health Admin | 86,517 | 143,794 | 123,018 | (20,776) | -14.4 | 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. | | |

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|-------------------------|--------------------|----------|----------|----------|----------|--------|--|---|--|
| Chief Operating Officer | Closed Churchyards | 612 | (13,000) | 961 | 13,961 | +107.4 | 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 | |
| Chief Operating Officer | Licencing | (86,213) | (62,710) | (88,108) | (25,398) | -40.5 | <p>Employee salaries are reduced due to vacancy of operational manager but these costs partially offset by temp staffing to cover licencing manager covering ops manager post.</p> <p>Income and fees reduced due to approx. 10% drop in taxi licences not being renewed due to covid and drop in other licencing activities i.e Fees for one off events, not chasing unpaid annual fees during Q1 & Q2, temporary short licences being issued for vehicle licences due to Gov` t MOT extension.</p> | No actions required at present. Supplies and services should not increase due to temp staff being replaced by fixed contract. | |

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|-------------------------|------------------|-----------|-----------|-----------|----------|-------|--|--|---|
| Chief Operating Officer | Housing Benefits | 2,576,355 | 1,371,355 | 1,512,366 | 141,011 | +10.3 | <p>Employees - adjusted to absorb cost of Financial Investigator post into budget plus cost of contractor (offset by grant income)</p> <p>Income & Fees and Benefit & Transfer Payments - adjusted to reflect current position on benefit expenditure and subsidy</p> <p>Supplies & Services - adjustments to various elements of the budget, e.g. reduced legal fees due to no court work and reduced pool car costs as minimal visits are being made</p> | | |
| Chief Operating Officer | Housing Needs | 693,597 | 1,145,981 | 1,046,865 | (99,116) | -8.6 | <p>£40k in-year saving declared as no joint commissioning of Housing Related Support Services (HRS) this financial year.</p> <p>£30k in-in year saving relating to mainstreaming of Homelessness Trailblazer work.</p> <p>£18k in-year saving due</p> | No specific actions required at present. | £40k HRS in-year saving from above coming forward as MTFS declared saving for future years. |

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|----------------------------|-------------------------|---------|---------|---------|----------|-------|--|---|--|
| | | | | | | | to end of Private Sector Lease scheme. | | |
| Chief Operating Officer | Customer Services | 596,619 | 887,625 | 836,671 | (50,954) | -5.7 | Underspend in Employees is mainly due to delays in recruitment. The delay was mainly due to limitations in how we train and support new team members due to covid. | | |
| Chief Operating Officer | Document Centre | 197,827 | 175,580 | 219,922 | 44,342 | +25.3 | There is little in-house printing and no printing work being carried out for external customers therefore there is no external income. Reduced staffing costs and printing costs offsetting the overspend created by not having any external income. | This has been addressed in the 21/22 budget setting | |
| Chief Operating Officer | Chief Operating Officer | 79,667 | 103,378 | 113,378 | 10,000 | +9.7 | Resource being needed for Business Grants and Customer Portal work | | |
| Programme Delivery Manager | Programme Delivery | 19,072 | 69,549 | 36,476 | (33,073) | -47.6 | The staff vacancy has resulted in an underspend. The forecast shows the new Programme Delivery Manager has started in August 2020. | | |

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|-------------------------|----------------------|-------------|---------|---------|-----------|-------|---|---|--|
| Planning Policy Manager | Economic Development | (2,411,389) | 185,434 | 289,671 | 104,237 | +56.2 | Overspend is due to market town programme managers costs and this will be funded from reserves. | | |
| Planning Policy Manager | Planning Policy | 522,821 | 633,058 | 434,755 | (198,303) | -31.3 | Covid-19 has delayed Local Plan preparation work reducing expenditure by £100k. Members have agreed to pause the CIL/S106 review, reducing expenditure by £25k. Additional income of £62k has been received for priority service on a strategic site, this wasn't budgeted for. | | |
| Housing Manager | Housing Strategy | 136,238 | 177,006 | 208,337 | 31,331 | +17.7 | Employees: Salary savings due to vacancy Supplies & Services: Consultants cost to be funded from reserves | | |
| Corporate Leadership | Directors | 483,456 | 508,300 | 608,301 | 100,001 | +19.7 | 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. | |

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|----------------------|---------------------------------------|---------|---------|---------|----------|-------|--|---|--|
| Corporate Leadership | Executive Support & Business Planning | 94,757 | 95,014 | 122,567 | 27,553 | +29.0 | Supplies & Services:- Additional costs of +£16k from LGA 3C shared service project partially offset by savings on stationery. Employees:- £20k needs to be transferred to Customer Services and so this forecast overspend is off-set by £20k savings on Customer Services | | |
| AD Transformation | Transformation | 174,470 | 400,988 | 303,207 | (97,781) | -24.4 | Transformation has worked with finance to ensure all costs are correctly coded to COVID related costs based on supporting the organization. This and wider grant income means we have reduced our draw on reserves. Though this means some planned work has been paused to support this as we have not brought in additional resources but instead reprioritised | Review when we hear back around further external grant funding applications to understand impact on financial position. Additional work will need to be reviewed based on results of CPCA funding applications. | |

Service Grouping Summary

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|--------------------|---------------------|---------|----------|----------|--------|-------|---|---|--|
| Head of Operations | CCTV | 39,072 | (89,496) | (59,253) | 30,243 | +33.8 | +£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 | 482,550 | 233,251 | 299,976 | 66,725 | +28.6 | +£21k relates to trading company income which will not occur in 20/21. +£15.5k 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 | Head of Operations | 166,484 | 83,342 | 107,910 | 24,568 | +29.5 | | | |

Service Grouping Summary

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|--------------------|------------------|-----------|-----------|-----------|----------|------|---|--|--|
| Head of Operations | Waste Management | 1,907,256 | 2,518,306 | 2,499,951 | (18,355) | -0.7 | (97k) significant variance on this figure Expenditure of fuel is understated by 41k Income on second green been is overstated by 48K This would reduce our current total variance from (97k) to (9k) Trade income is down 20K due to Covid, second green bin charge is up (18K) bulky waste is up (77K) Recycling reprocessing cost have increased 55K Increase cost of collection for bulky 20K (increased operating costs) | | |
|--------------------|------------------|-----------|-----------|-----------|----------|------|---|--|--|

Service Grouping Summary

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|--------------------|------------------|---------|---------|---------|--------|------|---|---------------------|--|
| Head of Operations | Fleet Management | 226,751 | 300,234 | 314,894 | 14,660 | +4.9 | (18k) employee-staff leaving and recruiting produced a surplus 25k income from pool cars have under recovered due to Covid and no site visits etc. there is no financial benefit in selling the pool cars, it would also leave HDC operationally restricted especially in the current climate(food deliveries etc) (12k) supplies and services- slight underspend although this could change due to unforeseen vehicle breakdowns or issues 19k transport- unexpected repairs, servicing and upgrades to fuel tank and fuel system. | No action required. | |
|--------------------|------------------|---------|---------|---------|--------|------|---|---------------------|--|

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|--------------------|---------|--------|----------|---------|---------|--------|--|---|--|
| Head of Operations | Markets | 90,054 | (34,550) | 106,471 | 141,021 | +408.2 | <p>Employees - variance due to Green Book enhancements required to be paid to staff. Previous budget pack manager did not make appropriate adjusts for this financial years to accommodate this.</p> <p>Income - Political decision made to suspend market traders rents due to pandemic as part of covid support measures.</p> <p>Supplies and services - due to reduced income, service expenditure has been halted as much as possible.</p> | <p>Employees - 2021/22 budget adjustment required to reflect the Green Book enhancements required to be paid.</p> | <p>Employees - will continue unless budget reflected to accommodate Green Book enhancements.</p> |
|--------------------|---------|--------|----------|---------|---------|--------|--|---|--|

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|---------------------------|-------------------------------|------------------|--------------------|--------------------|----------------|--------------|--|---|---|
| <p>Head of Operations</p> | <p>Car Parks - Off Street</p> | <p>(635,994)</p> | <p>(1,445,010)</p> | <p>(1,169,635)</p> | <p>275,375</p> | <p>+19.1</p> | <p>Employees - vacancies not recruited to due to ongoing pandemic.</p> <p>Income - reduced town centre footfall due to ongoing pandemic with political decision made to suspend charges for 6 months which has mostly been reclaimed through compensation scheme.</p> <p>buildings - due to lower income, service has reduced maintenance spends further sweating assets.</p> <p>Supplies & services - this is lost income, however sits against wrong account headings in Tech1.</p> <p>Benefit & Transfer - payments back of income under contract to CCC & supermarkets for managed sites. due to reduced income, the share to be paid back is lower.</p> | <p>Income - revenue bid submitted as part of budget setting to accommodate the potential reduction in income due to ongoing pandemic and recover of 4 years.</p> <p>Supplies & services - this relates to income against wrong 1 codes. This has been rectified for 2021/22 budget packs.</p> | <p>Income - ongoing pandemic has seen drop in town centre usage. this has been accounted for in a revenue bid submitted as part of budget setting. his will be monitored as part of 2022/23 budget setting to understand if income position is improving.</p> |
|---------------------------|-------------------------------|------------------|--------------------|--------------------|----------------|--------------|--|---|---|

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|--------------------|----------------------|-----------|-----------|---------|---------|--------|--|--|--|
| Head of Operations | Car Park - On Street | (101,604) | (131,724) | 356 | 132,080 | +100.3 | income - CCC locations managed by HDC. income low due to decreased to centre usage, in addition CCC have implemented schemes in St Neots (to reduce dramatically the number of Paid for parking spaces) & St Ives (removing all paid for parking in favour of disabled and loading bays). | income - no action required currently. | |
| Head of Operations | Countryside | 155,963 | 255,023 | 280,678 | 25,655 | +10.1 | <p>Employees- vacancy at HCP -Countryside Support Worker left in July. Not being replaced due to COVID impact</p> <p>Income and fees Cafe income down. Countryside Centre Bookings down due to COVID impact</p> <p>Buildings less usage, expecting electricity to be lower.</p> <p>Supplies and services. £50,000 Grant received to build hides at Paxton. Materials being bought out of original codes £20,000 contribution</p> | loss of income is due to COVID | <p>Ongoing impact of COVID is likely to keep the café income low in short term. Staff costs reduced where possible, and looking for ways to further reduce</p> <p>Countryside Centre is unlikely to ever rebuild the type of use previously seen as more people are using TEAMS / ZOOM</p> <p>seeking new market and different opportunities in short term. Longer term to</p> |

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| | | | | | | | from Friends of PPNR towards purchase of side arm flail mower Transport - less use of machinery and movement to other sites. | | become café/ restaurant |
|--|--|--|--|--|--|--|---|--|-------------------------|

Service Grouping Summary

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|--------------------------|-------------------------------|---------|---------|---------|---------|----------|---|--|--|
| Head of Leisure & Health | One Leisure Active Lifestyles | 179,129 | 155,819 | 286,298 | 130,479 | +83.7 | <p>OLAL has had to stop delivering activities due to the three national lockdowns</p> <ul style="list-style-type: none"> • Income has been significantly affected (forecast to be £137K below budget) by Covid, three national lockdowns and the challenges incurred with activities prohibited by law. • In mitigation, the service has reduced controllable expenditure by £39.1k • Unavoidable Growth: As per Q2 unavoidable growth £45k <ul style="list-style-type: none"> o £35K bid for Playing pitch strategy - presumption that this would be CIL funded. o £10K The Children and families project. • Furloughing of Staff: • Income Compensation Scheme – any money recovered has been shown within OL as whole and not split out. | | |
| Head of Leisure & Health | St Ives Outdoor Centre | 199,699 | 19,159 | 291,429 | 272,270 | +1,421.1 | <p>OLF has had to stop delivering activities due to the third national</p> | | |

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|--------------------------|-----------------------------|-------------|-----------|-------------|-------------|----------|--|--|--|
| Head of Leisure & Health | Leisure Centres Corporate | 170,391 | 379,380 | 226,687 | (152,693) | -40.2 | lockdown, this is expected to extend until the end of this financial year in some form. As reported in Q2 when the facilities were allowed to re-open there was a 71% return of memberships and whilst there were restriction in place that reduced capacity by circa 50% for all activities, these were well attended and at times at capacity. The current forecast includes a number of assumptions:- <ul style="list-style-type: none"> • We will receive a total of £2.6m as part of the Income Compensation Scheme (this includes OLAL income) • We will receive £153K income per month as part of the Job Retention Scheme – Furlough (which will include OLAL payments) • All non-essential building maintenance has been deferred whilst the buildings remain predominantly shut. | | |
| Head of Leisure & Health | One Leisure Management Team | (1,269,924) | 149,731 | (3,514,640) | (3,664,371) | -2,447.3 | | | |
| Head of Leisure & Health | St Neots Leisure Centre | 604,205 | (330,590) | 898,093 | 1,228,683 | +371.7 | | | |
| Head of Leisure & Health | Huntingdon Leisure Centre | 555,013 | (124,849) | 768,298 | 893,147 | +715.4 | | | |
| Head of Leisure & Health | St Ives Leisure Centre | 794,039 | (544,878) | 1,161,763 | 1,706,641 | +313.2 | | | |
| Head of Leisure & Health | Ramsey Leisure Centre | 135,309 | (3,893) | 245,575 | 249,468 | +6,408.1 | | | |
| Head of Leisure & Health | Ramsey Leisure Centre | 253,786 | (3,893) | 378,145 | 382,038 | +9,813.5 | | | |

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|-------------------|-----------------------|-----------|-----------|-----------|----------|------|--|--|--|
| Head of 3C ICT | ICT Shared Service | 3,162,941 | 2,139,047 | 2,127,890 | (11,157) | -0.5 | | | |
|-------------------|-----------------------|-----------|-----------|-----------|----------|------|--|--|--|

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 £11.890m, this includes underspends, overspends and growth.

The table below shows the capital programme by scheme with proposed rephasing, expenditure to date and forecast outturn.

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 | Project Code | Description | Lead Officer | Original Budget | Latest Budget* | Spend This Year to Date | Forecast Spend | Year end forecast Variance | Comment on Variance |
|-------------------------|--------------|-------------------------------------|--------------------------|-----------------|----------------|-------------------------|----------------|----------------------------|--|
| 3CICT | 100057 | 3CICT EFH Fire Insurance Settlement | Sam Smith | 0 | 0 | 3,435 | 3,435 | 3,435 | |
| 3CICT | 100088 | Generator - 3CICT Backup | Sam Smith | 27,000 | 27,000 | 0 | 27,000 | 0 | |
| 3CICT | 100089 | Data Centre Storage | Sam Smith | 23,000 | 23,000 | 0 | 23,000 | 0 | |
| 3CICT | 100090 | Wi-Fi Access Points | Sam Smith | 12,000 | 12,000 | 0 | 12,000 | 0 | |
| Chief Operating Officer | 100075 | Environmental Health Software | Finlay Flett | 0 | 40,000 | 0 | 40,000 | 0 | |
| Chief Operating Officer | 100082 | Traveller Security Improvements | Finlay Flett | 0 | 0 | 0 | 30,490 | 30,490 | Project originally for 19-20. Elements delayed until current year |
| Chief Operating Officer | 100007 | Disabled Facilities Grants | Housing Strategy Manager | 2,250,000 | 2,250,000 | 1,047,426 | 1,523,512 | (726,488) | 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 contractor's ability to carry out works. |
| Chief Operating Officer | 100064 | Printing Equipment | Andy Lusha | 0 | 16,000 | 0 | 0 | (16,000) | |
| Chief Operating Officer | 100099 | Huntingdon On-Street WiFi | John Taylor | 0 | 0 | 79,700 | 79,700 | 79,700 | Part of the Covid 19 Recovery plan funded by CPCA? |
| Corporate Resources | 100001 | Bridge Place Car Park Const | Claire Edwards | 0 | 377,642 | 23,955 | 23,955 | (353,687) | Dependant on the sale of bridge place car park which has been delayed. |
| Corporate Resources | 100052 | HTC Grant | Claire Edwards | 0 | 0 | (50) | (33) | (33) | |

Capital Project Expenditure Summary

| Department | Project Code | Description | Lead Officer | Original Budget | Latest Budget* | Spend This Year to Date | Forecast Spend | Year end forecast Variance | Comment on Variance |
|---------------------|--------------|--|----------------|-----------------|----------------|-------------------------|----------------|----------------------------|---|
| Corporate Resources | 100061 | VAT Exempt Capital | Claire Edwards | 59,000 | 59,000 | 0 | 23,600 | (35,400) | Will be impacted by the reduction in expenditure on capital schemes |
| Corporate Resources | 100063 | Company Share Investment | Claire Edwards | 0 | 100,000 | 0 | 0 | (100,000) | Assuming the company will remain dormant in 20/21 |
| Corporate Resources | 100085 | Huntingdon Redevelopment | Claire Edwards | 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. |
| Corporate Resources | 100006 | Bldg Efficiency - Salix Funding | Mark Houston | 0 | 0 | 15,058 | 60,179 | 60,179 | Salix Pot Total we're expected to spend is £60,179 |
| Corporate Resources | 100035 | Retro-Fit Buildings | Mark Houston | 0 | 227,501 | 0 | 0 | (227,501) | Project has not progressed due to staff turnover, Budget still required in 2021/22 |
| Corporate Resources | 100092 | Lighting - Loves Farm Footpath | Mark Houston | 16,000 | 16,000 | 0 | 8,000 | (8,000) | Tenders received have come in more cost effective than originally estimated. |
| Corporate Resources | 100054 | Oak Tree Remedial Work | Jackie Golby | 1,000,000 | 1,911,811 | 23,720 | 487,369 | (1,424,442) | Decanting of the premises to modular units has begun. Main building work to start in February and this will run until July. |
| Corporate Resources | 100056 | Alms Close | Jackie Golby | 665,000 | 1,094,229 | 1,102,325 | 1,256,953 | 162,724 | £135k overspend previously agreed with S151 Officer/PFH |
| Corporate Resources | 100059 | Health and Safety Works on Commercial Properties | Jackie Golby | 0 | 15,499 | (918) | 15,082 | (417) | costs being re-tendered due to Covid access |
| Corporate Resources | 100060 | Energy Efficiency Works at Commercial Properties | Jackie Golby | 25,000 | 69,000 | 0 | 13,333 | (55,667) | Delay due to pandemic |
| Corporate Resources | 100071 | Oak Tree Centre Car Park Redevelopment | Jackie Golby | 0 | 0 | 350 | 9,967 | 9,967 | Following SLT, this project has been shelved until further notice |

Capital Project Expenditure Summary

| Department | Project Code | Description | Lead Officer | Original Budget | Latest Budget* | Spend This Year to Date | Forecast Spend | Year end forecast Variance | Comment on Variance |
|------------------|--------------|--|----------------|-----------------|----------------|-------------------------|----------------|----------------------------|---|
| Growth | 100076 | A14 Upgrade | Growth Manager | 200,000 | 400,000 | 0 | 400,000 | 0 | May be spent in this year. we are due to pay 200k per year for 5 years when the Cambridgeshire County council ask for it. They haven't yet. Unsure when they will ask for it. If unspent by year end - This will need to be slipped into 21/22. |
| Growth | 100077 | Housing Company | Growth Manager | 0 | 206,000 | 0 | 0 | (206,000) | It is unlikely the Company will be set up this year but until a final decision on viability is made the budget will need to be slipped. |
| Growth | 100047 | Community Infrastructure | Claire Burton | 0 | 0 | 119,993 | 2,275,180 | 2,275,180 | This expenditure is funded from CIL receipts |
| Leisure & Health | 100019 | Hunt Leis C - Gen Improve (Cs) | Phil Lisseman | 0 | 0 | 1,687 | 0 | 0 | Decision made to stop condition survey work for the time being. |
| Leisure & Health | 100020 | Leisure Cents - Future Improve | Phil Lisseman | 306,000 | 306,000 | 0 | 139,000 | (167,000) | |
| Leisure & Health | 100021 | Ramsey L C - Gen Improve (Cs) | Phil Lisseman | 0 | 0 | 287 | 0 | 0 | |
| Leisure & Health | 100023 | Sn Leis C - Gen Improve (Cs) | Phil Lisseman | 0 | 0 | 18,288 | 0 | 0 | |
| Leisure & Health | 100024 | St Ivo - General Improve (Cs) | Phil Lisseman | 0 | 0 | 1,541 | 0 | 0 | |
| Leisure & Health | 100025 | St Ivo L C - Outdoor Gen Mtce (Cs) | Phil Lisseman | 0 | 0 | 48,009 | 0 | 0 | |
| Leisure & Health | 100068 | One Leisure St Ives New Fitness Offering | Paul France | 0 | 0 | 24,415 | 24,415 | 24,415 | |
| Leisure & Health | 100078 | OL St Ives Changing Rooms | Chris Keeble | 0 | 250,000 | 13,278 | 237,500 | (12,500) | Retention to be paid in 21/22 - therefore needs slipping. Project expected/planned to be complete 4.4.21 |
| Leisure & Health | 100058 | One Leisure Ramsey 3G | Martin Grey | 0 | 593,512 | 23,906 | 23,906 | (569,606) | Scheme expenditure is now expected to slip to 2021/22 |

Capital Project Expenditure Summary

| Department | Project Code | Description | Lead Officer | Original Budget | Latest Budget* | Spend This Year to Date | Forecast Spend | Year end forecast Variance | Comment on Variance |
|------------------|--------------|--------------------------------------|-----------------|-----------------|----------------|-------------------------|----------------|----------------------------|---|
| Leisure & Health | 100018 | OL St Neots Synthetic Pitch | Jonathon Clarke | 0 | 0 | (8,879) | 0 | 0 | |
| Leisure & Health | 100050 | OL St Neots Pool Building | Jonathon Clarke | 0 | 0 | 180 | 180 | 180 | |
| Operations | 100040 | Wheeled Bins | Andrew Rogan | 238,000 | 238,000 | 131,992 | 167,207 | (70,793) | More being spent on commercial waste bins but this is more than offset by reduced expenditure on household bins |
| Operations | 100043 | Vehicles & Plant | Andrew Rogan | 1,199,000 | 1,254,746 | 1,150,695 | 1,266,612 | 11,866 | Current fleet replacement is planned, small cost overrun |
| Operations | 100083 | Godmanchester Mill Weir Improvements | Andrew Rogan | 0 | 0 | 12,802 | 12,802 | 12,802 | This will be funded from CIL |
| Operations | 100073 | Parking Strategy | George McDowell | 37,000 | 127,094 | 6,180 | 87,784 | (39,310) | Delay due to pandemic |
| Operations | 100091 | Civil Parking Enforcement | George McDowell | 217,000 | 217,000 | 0 | 0 | (217,000) | Project under review, budget will need to be slipped to 2021/22 if project proceeds |
| Operations | 100093 | Secure Cycle Storage | George McDowell | 58,000 | 58,400 | 0 | 38,933 | (19,467) | Delay due to pandemic |
| Operations | 100028 | Lone Worker Software | Eddy Gardener | 0 | 20,000 | 0 | 10,000 | (10,000) | Delay due to pandemic |
| Operations | 100002 | Cctv PFH Resilience | Eddy Gardner | 0 | 20,000 | 10,195 | 14,826 | (5,174) | |

Capital Project Expenditure Summary

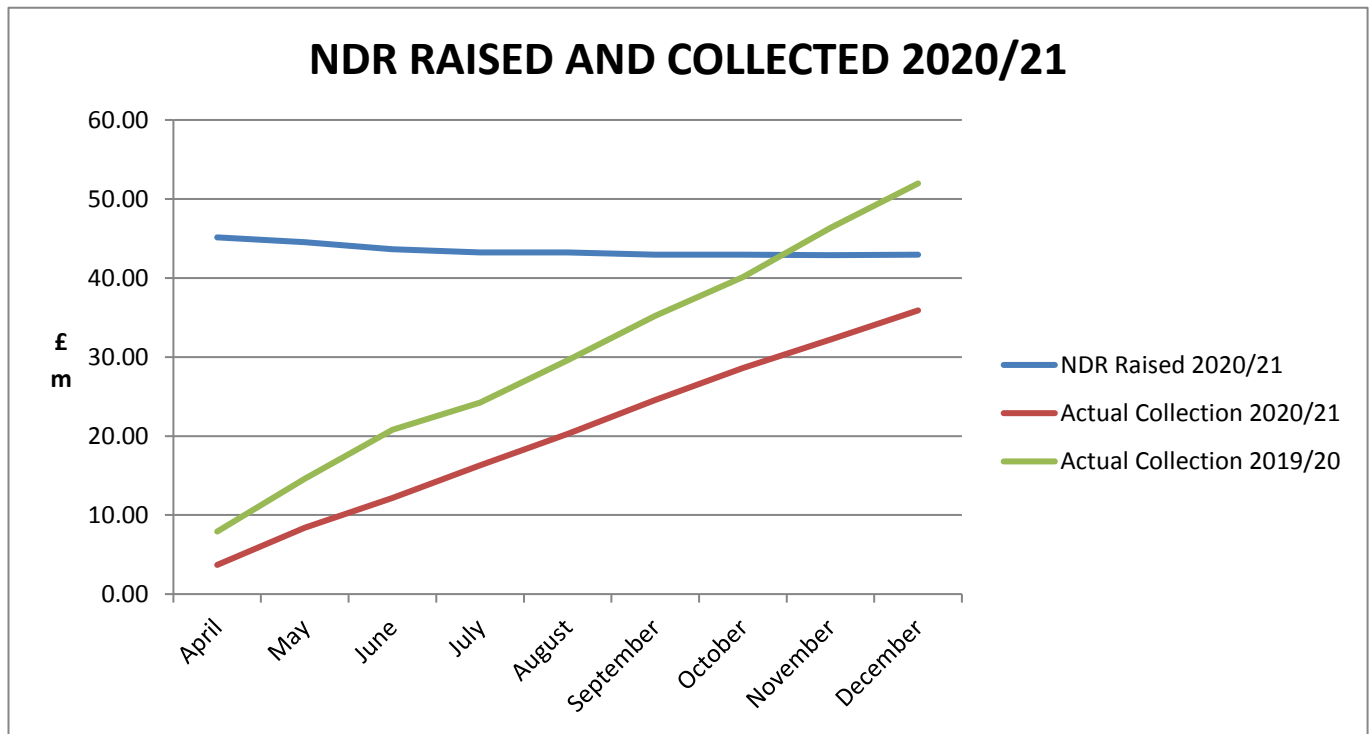
| Department | Project Code | Description | Lead Officer | Original Budget | Latest Budget* | Spend This Year to Date | Forecast Spend | Year end forecast Variance | Comment on Variance |
|------------|--------------|---|-----------------|-----------------|----------------|-------------------------|----------------|----------------------------|--|
| Operations | 100037 | Cctv - Camera Replacements | Eddy Gardner | 0 | 0 | 3,893 | 106,000 | 106,000 | Capital project tender was for £504,196.00 (both wireless and CCTV elements) due to BT and Virgin framework contract issues and control room changes previous HOS authorised Variation orders to £80,556.91. total project is then £586, 976 to QSG. there is application payment 4 V1 of £55,419 applied for covering all works less retention sum of £30,246 pending technical audit of the whole City and HDC systems. there are a lot of commitments and PO being closed down as QSG accept they have been paid. The final retention sum set aside pending full technical audit by specialist consultants being undertaken October/November 2020 |
| Operations | 100038 | Cctv - Wireless | Eddy Gardner | 0 | 0 | 7,409 | 7,409 | 7,409 | |
| Operations | 100039 | Play Equipment | Helen Lack | 53,000 | 53,000 | 6,393 | 43,000 | (10,000) | £10k slipped to 2021/22 due to Covid restricting projects |
| Operations | 100066 | Operations Back Office | Helen Lack | 0 | 198,392 | 21,833 | 84,244 | (114,148) | |
| Operations | 100074 | Park Fencing | Helen Lack | 12,000 | 12,000 | 8,361 | 14,491 | 2,491 | |
| Operations | 100095 | Hinchingbrooke Country Park | Judith Arnold | 1,550,000 | 1,550,000 | 41 | 20,000 | (1,530,000) | only small amount of interpretation likely, due to Covid and floods causing waterlogged grounds |
| Operations | 100065 | HCP Wooden Bridge | Matthew Chudley | 0 | 0 | 0 | 0 | 0 | |
| Operations | 100094 | Districtwide Signage | Matthew Chudley | 70,000 | 70,000 | 0 | 0 | (70,000) | Delay due to pandemic |
| Operations | 100100 | St Neots Riverside Park Path/Cycle Imps | Matthew Chudley | 0 | 0 | 19,551 | 19,551 | 19,551 | |

Capital Project Expenditure Summary

| Department | Project Code | Description | Lead Officer | Original Budget | Latest Budget* | Spend This Year to Date | Forecast Spend | Year end forecast Variance | Comment on Variance |
|----------------|--------------|--|--------------|-------------------|-------------------|-------------------------|------------------|----------------------------|---|
| Transformation | 100005 | Crn Replacement | Tony Evans | 0 | 63,396 | 0 | 0 | (63,396) | |
| Transformation | 100081 | Robotics | Tony Evans | 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-requisites before looking to deliver a SaaS based robotics platform. The project will progress in 2021/22. |
| Transformation | 100096 | Audio Visual Equipment | Tony Evans | 30,000 | 30,000 | 0 | 0 | (30,000) | Project not commenced, will now start in 2021/22 |
| Transformation | 100097 | Customer Portal and Call Centre Software | Tony Evans | 30,000 | 30,000 | 0 | 0 | (30,000) | Project not commenced, will now start in 2021/22 |
| Transformation | 100098 | Voice Bots | Tony Evans | 34,000 | 34,000 | 0 | 0 | (34,000) | Project not commenced, will now start in 2021/22 |
| | | | | 16,611,000 | 20,520,222 | 3,917,050 | 8,630,581 | (11,889,641) | |

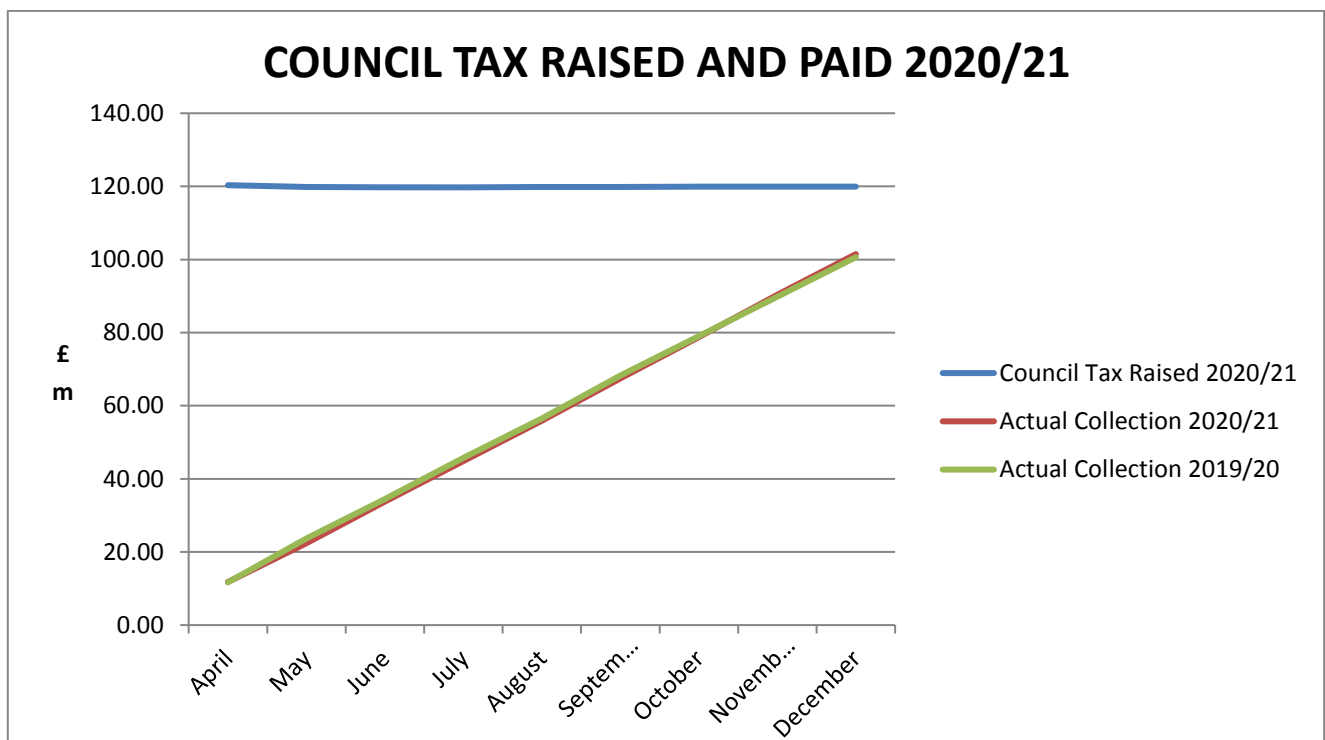
* Includes unspent budget slipped from 2019/20

Financial Dashboard



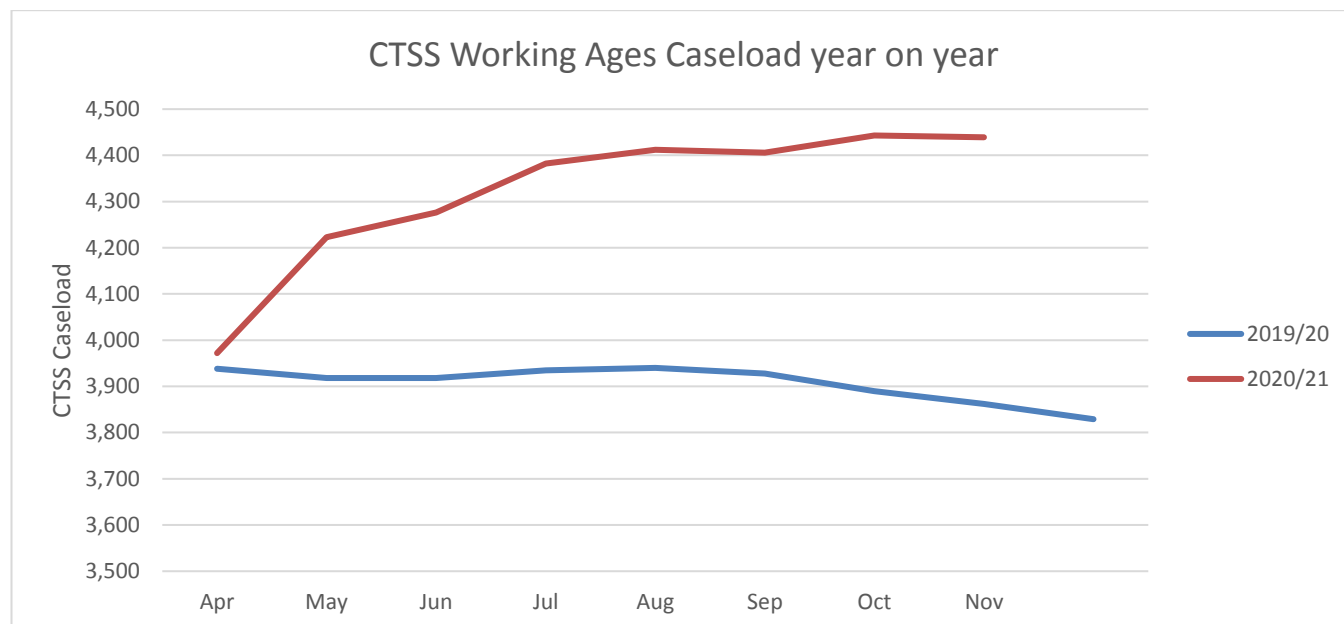
The NDR graph above shows the total amount of NDR bills raised in 2020/21 and the actual receipts received up to the end of December. For 2020/21 Central Government introduce significant reliefs for the retail and hospitality sector, which has reduced the annual billing by £21.151m. District Council's 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, into 21/22 the potential impact of the furlough scheme ending in March 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 15.9%.

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 31st December is £2.166m (June 2020, £4.575m), of which 77.9%, became due for payment since 1st April.

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

| Department | Amount Owed £m |
|--------------------|-------------------|
| CIL & s.106 | 0.527 |
| Commercial Estates | 0.639 |
| Housing | 0.408 |
| Operations | 0.188 |