

Financial Performance Monitoring Suite Provisional Outturn (Quarter 4) 2019/20

Executive summary

This report sets out the provisional outturn for 2019/20, based on information at the end of March, for revenue and capital. The headlines are:

Revenue - the forecast outturn is an estimated underspend of £0.265m when compared to the approved budget, which is £0.304m lower than the Q3 forecast (£0.569m underspend).

There has been pressure on the budget from:-

- Additional costs incurred from the transfer of One Leisure Sawtry to CMAT
- SLT restructure savings not being achieved in 2019/20
- Falling recycling credits
- The impact of Covid-19 on One Leisure and Car Park income
- Delay in Commercial Estates restructure

However these pressures have been off-set by:-

- Buoyant planning application fee income
- Additional income generated by the commercial investment programme
- Savings from vacant posts across most services

Capital Programme – the provisional outturn is an estimated net underspend of £2.814m. This is an increase of £0.758m when compared to the Quarter 3 forecast (£2.056m underspend). Several schemes are now requiring a re-phasing of their expenditure profiles and this is moving £3.368m of expenditure to 2020/21.

Service Commentary

Annex A

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.

Revenue Forecast Outturn	2018/19		2019/20					
	Outturn	Budget	Provisional Outturn (Gross)	Use of Reserves to Fund Exp	Contribution to Reserves	Net Service Outturn	Net Variation	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
Revenue by Service:								
Chief Operating Officer	3,438	4,260	3,699	0	107	3,806	● (454)	-10.7
3C's ICT	2,120	2,145	2,206	(50)	0	2,156	● 11	0.5
Planning Policy Manager	643	908	822	(159)	0	663	● (245)	-27.0
Housing Manager	177	154	139	(27)	0	112	● (42)	-27.3
Programme Delivery Manager	0	0	19	0	0	19	● 19	-
Head of Leisure & Health	279	(20)	267	(40)	25	252	● 272	1360.0
Head of Operations	4,615	3,852	4,365	(193)	186	4,358	● 506	13.1
AD Corporate Services	4,998	5,144	4,470	(63)	248	4,655	● (489)	-9.5
Corporate Leadership Team	774	752	808	0	0	808	● 56	7.4
Transformation	270	(38)	380	(317)	0	63	● 101	265.8
Net Revenue Expenditure	17,314	17,157	17,175	(849)	566	16,892	● (265)	-1.5
Contributions to/(from) Earmarked Reserves	(280)	0	(283)				(283)	0.0
Service Contribution to Reserves	3,274	3,285	3,550				265	8.1
Budget Requirement (Services)	20,308	20,442	20,442					
Financing:-								
Taxation & Government Grants	(11,841)	(11,664)	(11,664)				0	0.0
Contribution to/(from) Reserves	(17)	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 Provisional Outturn

Quarter 3 Forecast	Service Area	2019/20 Budget	Provisional Outturn Gross	Gross Variance		Reserves		Provisional Outturn Net	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
Chief Operating Officer											
79,928	Head of Development	86,788	79,991	(6,797)	-7.80	0	0	79,991	(6,797)	-7.80	
152,540	Building Control	152,540	88,514	(64,026)	-42.00	0	0	88,514	(64,026)	-42.00	Accommodation costs recovered not budgeted for and charge, from Cambridge City, for non-fee earning work lower than expected.
(486,303)	Development Management	(319,782)	(429,050)	(109,268)	+34.20	0	0	(429,050)	(109,268)	-34.20	This budget is seeing a number of complex pressures. Income from applications is higher than forecast (£100k) showing demand is high. Staff vacancies have required temporary additional resources to be brought in. Due to Covid 19 restrictions the Service had to keep hold of temp resources longer than anticipated. The overall cost of the additional temporary planning resources will amount to £100k over a 5 month period. The Service is currently trying to recruit permanent members of staff. Finally, £83k costs were awarded against the Council following an appeal that the Council lost (Proposed Dignity Crematorium outside Kings Ripton) this has been off-set by savings on other budgeted application fee processing costs.
77,043	Head of Community	86,494	78,913	(7,581)	-8.80	0	0	78,913	(7,581)	-8.80	
319,489	Environmental Protection Team	314,123	327,241	13,118	+4.20	0	0	327,241	13,118	+4.20	Additional costs incurred dealing with traveller incursions
283,133	Business Team	260,290	286,739	26,449	+10.20	0	0	286,739	26,449	+10.20	Additional expenditure related to costs of Hamerton Zoo enquiry and coroners inquest Sept 19.
554,799	Community Team	584,272	538,101	(46,171)	-7.90	0	0	538,101	(46,171)	-7.90	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.
104,249	Environmental Health Admin	142,673	99,421	(43,252)	-30.30	0	6,612	106,033	(36,640)	-25.70	Reduced expenditure due to vacancies. Appointments made to all but one of vacant posts
2,000	Closed Churchyards	(13,000)	611	13,611	-104.70	0	0	611	13,611	+104.70	Unable to deliver the expected income for local levy due, recovery plan in place to get this delivered during 2020/21
(170,091)	Licencing	(104,812)	(127,871)	(23,059)	+22.00	0	0	(127,871)	(23,059)	-22.00	Additional income from licencing activities, transition to 3 yrly driver licences partially offset by increased in supplies and services, and salary costs
64,687	Corporate Health & Safety	105,509	54,890	(50,619)	-48.00	0	0	54,890	(50,619)	-48.00	Savings due to vacancies at the start of the year.
11,575	Emergency Planning	11,575	20,383	8,808	+76.10	0	0	20,383	8,808	+76.10	
97,813	Head of Customer Services	107,673	250	(107,423)	-99.80	0	98,557	98,807	(8,866)	-8.20	
(124,270)	Council Tax Support	(122,896)	(134,573)	(11,677)	+9.50	0	0	(134,573)	(11,677)	-9.50	Additional income from the recovery of old Council Tax Benefit overpayments
(223,894)	Local Tax Collection	(227,770)	(210,582)	17,188	-7.50	0	0	(210,582)	17,188	+7.50	Debt recovery cost higher than forecast

Quarter 3 Forecast	Service Area	2019/20 Budget	Provisional Outturn Gross	Gross Variance		Reserves		Provisional Outturn Net	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
1,057,769	Housing Benefits	1,050,444	985,568	(64,876)	-6.20	0	0	985,568	(64,876)	-6.20	Reduction in expenditure on Temporary Accommodation less than expected and eligible subsidy proportion less than expected. Bad Debt Provision contribution calculation at year end produced a saving of £160k. Impact of universal credit caseload migration on overpayment recovery reduced income by £100k, this links into the bad debt provision saving.
1,006,995	Housing Needs	1,066,215	951,576	(114,639)	-10.80	0	0	951,576	(114,639)	-10.80	£20k reduction in contribution to county-wide Homelessness Trailblazer programme for 2019/20 covered by carry forward of central government grant from 18/19. £30k in year saving due to delay in commissioning strategy with the County Council relating to housing related support services. £63k saving on bad debt provision contribution not known until year -end
791,612	Customer Services	803,951	785,262	(18,689)	-2.30	0	0	785,262	(18,689)	-2.30	Small variations on an number of areas
257,575	Document Centre	247,662	246,883	(779)	-0.30	0	0	246,883	(779)	-0.30	
11,897	Housing Miscellaneous	28,412	3,433	(24,979)	-87.90	0	1,620	5,053	(23,359)	-82.20	Additional income from mobile home park rent and plot sales (£20k).
48,476	Chief Operating Officer	0	52,275	52,275	+0.00	0	0	52,275	52,275	+0.00	Impact of SLT restructure, partially off-set by savings on Head of Community and Head of Customer Services
3,917,022		4,260,361	3,697,975	(562,386)	-13.20	0	106,789	3,804,764	(455,597)	-10.70	
3C's ICT											
2,068,317	ICT Shared Service	2,145,425	2,205,846	60,421	+2.80	(50,000)		2,155,846	10,421	+0.50	Overspend is as a result of EastNet project termination charges and exit costs that were not known at the time of the original project bid. This includes core extension costs, additional staffing, VMB termination / exit fees that were not covered as part of the legacy CPSN contract
2,068,317		2,145,425	2,205,846	60,421	+2.80	(50,000)	0	2,155,846	10,421	+0.50	
Planning Policy Manager											
127,141	Economic Development	181,240	172,800	(8,440)	-4.70	(50,908)	0	121,892	(59,348)	-32.70	Employee savings (£48k) and small saving on supplies and services
495,111	Planning Policy	675,481	611,480	(64,001)	-9.50	(108,319)	0	503,161	(172,320)	-25.50	Employee savings (£88k), additional CIL Income (£45k), additional external funding secured to cover existing staff costs (£53k).
22,957	Public Transport	26,100	22,114	(3,986)	-15.30	0	0	22,114	(3,986)	-15.30	
26,000	Transportation Strategy	25,000	16,000	(9,000)	-36.00	0	0	16,000	(9,000)	-36.00	
671,209		907,821	822,394	(85,427)	-9.40	(159,227)	0	663,167	(244,654)	-26.90	

Quarter 3 Forecast	Service Area	2019/20 Budget	Provisional Outturn Gross	Gross Variance		Reserves		Provisional Outturn Net	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
Housing Manager											
111,521	Housing Strategy	154,297	139,062	(15,235)	-9.90	(27,300)	0	111,762	(42,535)	-27.60	Employees savings (£39k) and other small savings
111,521		154,297	139,062	(15,235)	-9.90	(27,300)	0	111,762	(42,535)	-27.60	
Programme Delivery Manager											
0	Programme Delivery	0	18,750	18,750	0	0	0	18,750	18,750	-	Additional cost associated with SLT restructure
0		0	18,750	18,750	0	0	0	18,750	18,750	0	
Head of Leisure & Health											
83,225	Head of Leisure & Health	83,463	83,125	(338)	-0.40	0	0	83,125	(338)	-0.40	
179,608	One Leisure Active Lifestyles	176,686	187,086	10,400	+5.90	(6,008)	0	181,078	4,392	+2.50	
147,005	One Leisure St Ives Outdoor Centre	79,221	214,118	134,897	+170.30	(32,398)	25,000	206,720	127,499	+160.90	The overall outturn picture for One Leisure has been decimated by the impact of COVID-19. Final Outturn figures show a shortfall of £290K which can be attributed to loss of income from customer behaviour and full closure of facilities c£190K, £80K unbudgeted payment to end One Leisure Sawtry contract with the final £20K made up of smaller amounts of income shortfall and additional unbudgeted expenditure (mainly St Ives building maintenance and issues with Pure) This has been off-set by savings on irrecoverable VAT (£81k) where the anticipated refund for 2018/19 off-sets the estimated cost for 2019/20.
432,907	Leisure Centres Corporate	464,742	418,722	(46,020)	-9.90	0	0	418,722	(46,020)	-9.90	A shortfall of £128k is mainly due to losses in income losses from poor weather (February) and COVID-19 effect on membership sales at Training Shed. Although forecasts from November continued to reduce the Training Shed outturn due to decision making which delayed full opening until late February which was then compounded by the COVID-19 pandemic to a total of £75K shortfall on budget.
147,546	One Leisure Management Team	121,299	148,157	26,858	+22.10	0	0	148,157	26,858	+22.10	Savings on back office services salary costs and marketing expenditure.
(327,340)	One Leisure St Neots	(276,475)	(326,426)	(49,951)	+18.10	0	0	(326,426)	(49,951)	-18.10	Increased cost to this budget line due to Support Salary costs now being shown in this budget rather than shared as a proportion across all facilities. The overall position is net neutral,
(156,955)	One Leisure Huntingdon	(169,441)	(179,344)	(9,903)	+5.80	0	0	(179,344)	(9,903)	-5.80	Within budget tolerance as income losses due to COVID-19 were offset due to savings elsewhere. Would have therefore exceeded budget forecast.
(559,915)	One Leisure St Ives	(555,269)	(404,730)	150,539	-27.10	(1,243)	0	(405,973)	149,296	+26.90	The shortfall of £150k is mainly due to losses in income from Burgess Hall events in March (£48K) cancelled due to COVID-19 and the fact that St Ives bears the heaviest brunt of income losses on memberships in fitness and hospitality (c£58K) through the pandemic. Additional expenditure of £30K on budget on maintenance also included an unplanned £8K consultant fee to rectify issues in the heat experience suite.

Quarter 3 Forecast	Service Area	2019/20 Budget	Provisional Outturn Gross	Gross Variance		Reserves		Provisional Outturn Net	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
(24,702)	One Leisure Ramsey	(22,307)	(25,676)	(3,369)	+15.10	0	0	(25,676)	(3,369)	-15.10	An un-budgeted one-off £80k payment, to allow the transfer of OLS management to CMAT was approved at Cabinet on 8 October 2019.
159,974	One Leisure Sawtry	78,062	152,073	74,011	+94.80	0	0	152,073	74,011	+94.80	
81,353		(20,019)	267,105	287,124	-1,434.30	(39,649)	25,000	252,456	272,475	+1,361.10	
	Head of Operations										
(78,518)	CCTV	(89,496)	(64,223)	25,273	-28.20	0	0	(64,223)	25,273	+28.20	Transferred to Operations in November 2019. Historic delay in digital camera implementation overcome in Q3, but anticipated income from +£21k HDC Ventures for 2019/20 not able to be achieved as a result.
343,871	CCTV Shared Service	197,577	314,963	117,386	+59.40	0	0	314,963	117,386	+59.40	Transferred to Operations in November 2019. Historic staffing issues resolved in Q3. Compliance with Green book rates has increased spend £11k, Final staff settlement increased £6k, Final project costs for CCTV monitoring suite £13k, 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 now terminated but only part-year saving achieved. Increased employee costs due to resolution of historic terms and conditions issues. +£30k one off HDC proportion of employee compensation costs associated with these terms and conditions, now resolved.
84,354	Head of Operations	81,762	87,601	5,839	+7.10	0	0	87,601	5,839	+7.10	
1,075,762	Green Spaces	1,024,402	1,167,766	143,364	+14.00	(117,183)	0	1,050,583	26,181	+2.60	£40k adverse impact of historic savings target which is not achievable. DEFRA grant for stewardship larger than anticipated (-£10k).
252,724	Environmental & Energy Management	215,689	305,319	89,630	+41.60	(46,313)	0	259,006	43,317	+20.10	Previously anticipate work for South Cambs lower than anticipated. +£40k inability to fully offset Energy Officer role costs against energy efficiency measures following completion of ReFit programme this year. Property Services implementation will consolidate two roles into one for 2020.
770,833	Street Cleaning	734,433	788,341	53,908	+7.30	(29,517)	0	758,824	24,391	+3.30	Unavoidable water standpipe cost +£17k, Part achievement of Efficiency from Litter bin reduction +£15k.
23,506	Public Conveniences	18,400	22,581	4,181	+22.70	0	0	22,581	4,181	+22.70	
2,410,723	Waste Management	2,386,322	2,356,817	(29,505)	-1.20	0	0	2,356,817	(29,505)	-1.20	+£15k Part achievement of income from developers for bin delivery (£20k of £50k estimate achieved) due to lag in developments being completed. +£40k pressure on waste disposal costs due increased trade waste sales. (-£21k) Increase in bulky refuse collections will see an increase in bulky refuse charges. (-£21k) Saving arising from vacancy in waste minimisation team, now recruited. £20k of anticipate waste analysis costs now covered by RECAP partnership. £10k saving on expected agency spend due to close management.

Quarter 3 Forecast	Service Area	2019/20 Budget	Provisional Outturn Gross	Gross Variance		Reserves		Provisional Outturn Net	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
844,262	Facilities Management	748,344	617,560	(130,784)	-17.50	0	185,925	803,485	55,141	+7.40	-£85k accrual in respect of the DWP rent +£5k investment in consultants for agreed remedial works to maintain St Ives Bus Station, remedial works to set next financial year . +£18k consultancy fees for a review of Facilities management and compliance, +£90k Income expectation for 3rd floor Pathfinder non-achievable set by Estates, +£10k Budget Bid by Community Services to impose license on bus operators will not progress, -£24k New furniture for PFH will not be needed in this financial year.
252,215	Fleet Management	265,383	253,407	(11,976)	-4.50	0	0	253,407	(11,976)	-4.50	Lower than anticipated cost of repairs to fleet, use of old vehicles for spare parts has been effective this year.
(25,758)	Markets	(64,782)	(12,512)	52,270	-80.70	0	0	(12,512)	52,270	+80.70	Additional loss of income £13k through making pitches free in March to support traders and also markets shrinking to focus on food only. +£36k due difficult trading period at the start of the year. Long term staff absence (now resolved) has required additional cover for safe operation of markets. £5k increase in overtime due to Markets Manager Vacancy. New Markets manager in place for 2020.
(1,591,167)	Car Parks	(1,666,364)	(1,472,374)	193,990	-11.60	0	0	(1,472,374)	193,990	+11.60	+£118k loss of income from free car parking in march due to impact of COVID19, +£35k impact on income due to extended staggered project delivery of new machines and associated tariff changes enabling pay for what you use and +£40k investment in our towns through parking being 'Free After Three' on weekdays in December.
4,362,807		3,851,670	4,365,246	513,576	+13.30	(193,013)	185,925	4,358,158	506,488	+13.10	
	AD Corporate Services										
66,216	Head of Resources	88,731	81,943	(6,788)	-7.70	0	0	81,943	(6,788)	-7.70	
4,876,719	Corporate Finance	5,004,760	4,904,789	(99,971)	-2.00	(43,418)	0	4,861,371	(143,389)	-2.90	- £123k: 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 +£42 Pension Strain Costs associated with redundancy +£10.4k contribution to Cambridge City -£43k unforecast use of reserves to fund redundancy costs -£61k bad debt contribution reduction calculated at year end + £31k: additional salary cost due to delay in Transformation change in respect of Payroll/HR processing. + £19k: Redundancy Costs + £165k: 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. + £17k: 2019/20 Fee for former FMS licence and information storage.
991,615	Finance (Incl Payroll)	744,974	949,958	204,984	+27.50	(19,722)	45,000	975,236	230,262	+30.90	

Quarter 3 Forecast	Service Area	2019/20 Budget	Provisional Outturn Gross	Gross Variance		Reserves		Provisional Outturn Net	Net Variance		Comments on Variations Exceeding +/- £10,000
				£	%	From	To		£	%	
481,390	Risk Management	480,571	478,817	(1,754)	-0.40	0	0	478,817	(1,754)	-0.40	
205,247	Legal	223,940	206,962	(16,978)	-7.60	0	0	206,962	(16,978)	-7.60	Lower 3C Legal costs Charged by Cambridge City.
838,151	Democratic & Elections	811,208	704,874	(106,334)	-13.10	0	59,540	764,414	(46,794)	-5.80	Expected savings on postage not being achieved. External income from HDC Ventures below budgeted amount. The Covid-19 outbreak led to elections being cancelled and this reduced expenditure in March.
428,730	HR Services	412,824	413,856	1,032	+0.20	(300)	0	413,556	732	+0.20	
151,788	Audit	143,125	154,059	10,934	+7.60	0	0	154,059	10,934	+7.60	Higher staff costs
58,969	Procurement	25,534	59,290	33,756	+132.20	0	0	59,290	33,756	+132.20	Underachieved saving from Procurement transformation.
(3,557,907)	Commercial Estates	(2,792,450)	(3,484,061)	(691,611)	+24.80	0	143,879	(3,340,182)	(547,732)	-19.60	-£749k - Net impact of CIS income from recent CIS acquisitions and consequential MRP/Interest Payable savings. - £85k of consultancy costs transferred to capital programme -£66k on reduced costs on premises expenditure +£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. +£158k due to delay in restructure of Commercial Estates and contribution from reserves not taken +£144k contribution of 6% of rental income to reserves
4,540,918		5,143,217	4,470,487	(672,730)	-13.10	(63,440)	248,419	4,655,466	(487,751)	-9.50	
Corporate Leadership Team											
502,955	Directors	495,715	505,383	9,668	+2.00	0	0	505,383	9,668	+2.00	
275,433	Executive Support & Business Planning	256,235	303,022	46,787	+18.30	0	0	303,022	46,787	+18.30	External income will not be as high as expected. Expected savings from shared service not achieved.
778,388		751,950	808,405	56,455	+7.50	0	0	808,405	56,455	+7.50	
Transformation											
56,151	Transformation	(38,187)	379,748	417,935	-	(316,935)	0	62,813	101,000	+264.50	Expected savings from SLT restructure and Customer Portal project not being achieved this year.
56,151		(38,187)	379,748	417,935	-	(316,935)	0	62,813	101,000	+264.50	
16,587,686	HDC Total	17,156,535	17,175,018	18,483	+0.10	(849,564)	566,133	16,891,587	(264,948)	-1.50	

CAPITAL PROGRAMME – PROVISIONAL OUTTURN

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 approved net Capital Programme 2019/20 is £5.014m and after the inclusion of rephased items, totalling £1.912m, the total net capital programme for 2019/20 is £6.926m.

The net provisional outturn expenditure is £4.112m (59% of the net capital programme). This is a net underspend of £2.814m and will include underspends, overspends rephasings and growth. The table below categorises the total variance:-

	£'000
Programme Slippage	(3,505)
Approved In-Year Growth*	473
Overspends	475
Savings	<u>(257)</u>
Total Variance	<u><u>(2,814)</u></u>

* £223,000 of the approved growth will be funded from CIL or Section 106 receipts.

The variances by scheme are shown in the table 2 above

This level of underspend has been forecast since the end of December (quarter 3). The net spend on the Council's Capital Programme is financed via borrowing which has a revenue implication through the Minimum Revenue Provision (MRP).

Table 1 below shows the capital programme by scheme with the rephasing from 2018/19, actual expenditure for 2019/20 and the forecast outturn that was made at quarter 3. The financing of the capital programme showing the funding from grants and contributions, capital receipts, use of earmarked and capital reserves and internal borrowing.

CAPITAL PROGRAMME SUMMARY TABLE 1

Capital Programme 2019/20

Provisional Outturn March

Division	Project	Budget Manager	Gross Expenditure						Grants, Contributions and Funding						Net provisional Outturn Expenditure £	Net Provisional Outturn Variance £	
			Approved Budget £	Rephase or Supplementary £	Revised Budget £	Provisional OT Exp £	Previously Forecast £	Variance £	Approved Budget £	Rephase or Supplementary £	Updated Budget £	Provisional OT Inc £	Previously Forecast £	Variance £			
Chief Operating Officer	Scanner	Andy Lusha	16,000		16,000		16,000	(16,000)									(16,000)
	Environmental Health Software	Finlay Flett	40,000		40,000		40,000	(40,000)									(40,000)
	Traveller Security Improvements	Finlay Flett				25,153	30,000	25,153									25,153
	Disabled Facilities Grants	Keith Tayler	2,250,000		2,250,000	2,260,090	2,235,300	10,090	(1,150,000)		(1,150,000)	(1,441,789)	(1,384,100)	(291,789)	818,301	(281,699)	
Planning Manager	A14 Upgrade	Clara Kerr	200,000		200,000		200,000	(200,000)									(200,000)
	CIL Infrastructure Projects	Clara Kerr				92,590	76,000	92,590					(76,000)		92,590	92,590	
Housing Manager	Housing Company Set Up	Clara Kerr	206,000		206,000		206,000	(206,000)									(206,000)
Leisure and Health	One Leisure Improvements	Pete Corley	317,000	178,000	495,000	438,263	535,000	(56,737)									438,263
	One Leisure St Ives Outdoor New Fitness Offering	Pete Corley	125,000	108,000	233,000	535,088	483,500	302,088					(50,000)		535,088	302,088	
	One Leisure Ramsey 3G	Martin Grey	266,000	334,000	600,000	6,488	754,100	(593,512)	(116,000)	(184,000)	(300,000)		(461,300)	300,000	6,488	(293,512)	
	One Leisure St Ives Swimming Changing Rooms	Chris Keeble	250,000		250,000		250,000	(250,000)									(250,000)
	One Leisure Impressions Fitness Equipment	Daniel Gammons	531,000		531,000	630,082	569,500	99,082				(65,642)		(65,642)	564,440	33,440	
	One Leisure St Neots Pool	Jon Clarke		14,000	14,000	7,465	7,500	(6,535)							7,465	(6,535)	
	One leisure St Neots Synthetic Pitch	Jon Clarke				4,227	6,000	4,227					(399)		3,828	3,828	
Resources	Income Management Software	Claire Edwards	62,000		62,000			(62,000)									(62,000)
	Alms Close Development	Carl Egonu	1,022,000		1,022,000	592,771	507,200	(429,229)							592,771	(429,229)	
	Oak Tree Remedial Work	Carl Egonu	950,000		950,000	38,189	42,100	(911,811)							38,189	(911,811)	
	Oak Tree Centre Development	Carl Egonu				91,523	63,300	91,523							20,673	20,673	
	Health and Safety Works at Commercial Properties	Jackie Golby		23,000	23,000	7,501	20,000	(15,499)							7,501	(15,499)	
	Energy Efficiency Works at Commercial Properties	Jackie Golby	25,000	19,000	44,000		20,000	(44,000)									(44,000)
	Commercial Property Roofs	Jackie Golby				9,350	9,400	9,350							9,350	9,350	
	VAT Partial Exemption	Claire Edwards	59,000	110,000	169,000	41,519		(127,481)							41,519	(127,481)	
	Cash Receipting	Claire Edwards		1,000	1,000	23,263	20,100	22,263							23,263	22,263	
	FMS Archive	Claire Edwards		3,000	3,000	7,770	10,000	4,770							7,770	4,770	
	Land Swap with HTC	Claire Edwards				(38,000)			(38,000)						(38,000)	(38,000)	
	Investment in Company	Claire Edwards		100,000	100,000		100,000		(100,000)								(100,000)
3C ICT	Robotics	Tony Evans	50,000		50,000		23,000	(50,000)									(50,000)
	Flexible Working	Sam Smith		33,000	33,000	32,883	33,000	(117)							32,883	(117)	
	Transformation (Council Anywhere)	Sam Smith		353,000	353,000	353,103	353,000	103							353,103	103	
	Insurance Settlement (EFH IT Equipment)	John Taylor				245		245				(245)		(245)			

Division	Project	Budget Manager	Gross Expenditure						Grants, Contributions and Funding						Net provisional Outturn Expenditure £	Net Provisional Outturn Variance £	
			Approved Budget £	Rephase or Supplementary £	Revised Budget £	Provisional OT Exp £	Previously Forecast £	Variance £	Approved Budget £	Rephase or Supplementary £	Updated Budget £	Provisional OT Inc £	Previously Forecast £	Variance £			
Operations	Fencing	Helen Lack	10,000		10,000	12,773	12,200	2,773								12,773	2,773
	Building Efficiencies (Salix)	Julia Blackwell	19,000	13,000	32,000	26,231	46,200	(5,769)								26,231	(5,769)
	Wheeled Bins	Heidi Field	236,000		236,000	173,785	184,400	(62,215)	(92,000)		(92,000)	(167,146)	(50,000)	(75,146)	6,639	(137,361)	
	Vehicle Fleet Replacement	Colin Moss	35,000	90,000	125,000	69,254	115,200	(55,746)							69,254	(55,746)	
	Play Equipment	Helen Lack	35,000		35,000	111,844	115,000	76,844							111,844	76,844	
	Re-fit Building	Julia Blackwell	37,000	254,000	291,000	63,499	238,000	(227,501)							63,499	(227,501)	
	Parking Strategy	George McDowell	315,000		315,000	224,906	251,400	(90,094)							224,906	(90,094)	
	Bridge Place Car Park	George McDowell	107,000		107,000	19,514	12,700	(87,486)							19,358	(87,642)	
	Bridge Place Car Park (Rephase)	George McDowell	277,000	13,000	290,000			(290,000)				(156)		(156)	19,358	(290,000)	
	Operations Back Office	Matt Chudley	253,000	37,000	290,000	91,608	105,900	(198,392)	(117,000)	(38,000)	(155,000)			155,000	91,608	(43,392)	
	Pathfinder House Reception	Mark Houston				450	450	450							450	450	
	CCTV Camera Replacements	Eddy Gardener		78,000	78,000	325,748	78,000	247,748							325,748	247,748	
	CCTV Pathfinder House Resilience	Eddy Gardener		20,000	20,000		12,000	(20,000)								(20,000)	
	CCTV Wi-Fi	Eddy Gardener		250,000	250,000	6,251	355,100	(243,749)							6,251	(243,749)	
	Lone Worker Software	Eddy Gardener		20,000	20,000			(20,000)								(20,000)	
	Transformation	Customer Relationship Management	Tony Evans		83,000	83,000	19,600	83,000	(63,400)							19,600	(63,400)
Corporate Financing	Loan Repayments	Claire Edwards							(320,000)		(320,000)	(193,000)	(320,000)	127,000	(193,000)	127,000	
	Housing Clawback Receipts	Claire Edwards							(500,000)		(500,000)	(254,126)	(500,000)	245,874	(254,126)	245,874	
	Bridge Place Sale	Claire Edwards							(384,000)		(384,000)	(384,000)	(384,000)	384,000		384,000	
	Total Expenditure		7,693,000	2,134,000	9,827,000	6,305,026	8,219,550	(3,521,974)	(2,679,000)	(222,000)	(2,901,000)	(2,193,353)	(3,349,240)	707,647	4,111,673	(2,814,327)	

Net (Underspend)/Overspend (2,814,327)

CAPITAL PROGRAMME VARIANCES TABLE 2

2019/20 PROVISIONAL OUTTURN - CAPITAL VARIANCES						
Scheme Details	Slippage £'000	Overspend £'000	Savings £'000	Growth £'000	Total Variance £'000	Comments
Chief Operating Officer						
Scanner	(16)	0	0	0	(16)	Whole scheme delayed to 2020/21
Environmental Health Software	(40)	0	0	0	(40)	Whole scheme delayed to 2020/21
Traveller Security Improvements	(25)	0	0	50	25	Members approved the scheme to limit traveller incursions. Difficulties resourcing materials has delayed completion.
Disabled Facilities Grants	(282)	0	0	0	(282)	£260k additional grant received
Planning Policy Manager						
A14 Upgrade	(200)	0	0	0	(200)	Whole scheme delayed to 2020/21
CIL Infrastructure Projects	0	0	0	93	93	Payments to external infrastructure projects are funded from CIL receipts and so there is no impact on HDC.
Housing Manager						
Housing Company Set Up	(206)	0	0	0	(206)	Whole scheme delayed to 2020/21
Leisure and Health						
One Leisure Improvements	(5)	(52)	0	0	(57)	M&E installations and modernising changing facilities work at OLSI outdoor centre was included in the original project scope but the cost of the work has been included under that project.
One Leisure St Ives Outdoor New Fitness Offering	0	52	0	250	302	Members approved additional £250k expenditure, with £50k being funded from CIL receipts, to cover increased spend on asbestos removal and additional structural works. The scheme costs include work on modernisation of changing facilities and M&E installations which was budgeted for elsewhere.
One Leisure Ramsey 3G	(294)	0	0	0	(294)	Works delayed - to be carried out in 20/21
One Leisure St Ives Swimming Changing Rooms	(250)	0	0	0	(250)	Works delayed - to be carried out in 20/21
One Leisure Impressions Fitness Equipment	0	34	0	0	34	Overspend is due to remedial works on the flooring at St Ives (agreed by SLT) to strengthen a previously under designed space.
One Leisure St Neots Pool	0	0	(7)	0	(7)	Project complete - All costs entered in 19/20, so there will be no further costs in 20/21
One leisure St Neots Synthetic Pitch	0	4	0	0	4	Project complete - All costs entered in 19/20, so there will be no further costs in 20/21

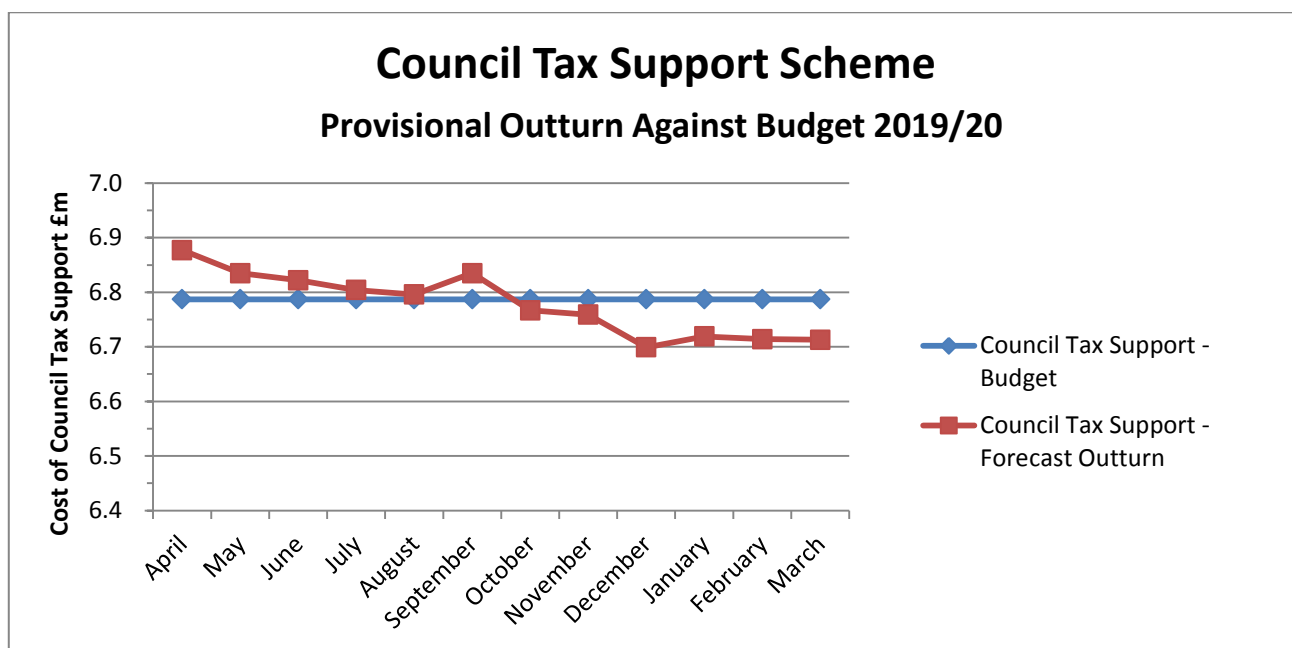
Scheme Details	Slippage £'000	Overspend £'000	Savings £'000	Growth £'000	Total Variance £'000	Comments
Resources						
Income Management Software	0	0	(62)	0	(62)	Project not currently required
Alms Close Development	(429)	0	0	0	(429)	Scheme started later than expected so more expenditure in 2020/21
Oak Tree Remedial Work	(912)	0	0	0	(912)	Scheme started later than expected because of links to the potential development project so more expenditure in 2020/21
Oak Tree Centre Development	0	21	0	0	21	Consultants costs higher than anticipated
Health and Safety Works at Commercial Properties	(15)	0	0	0	(15)	Scheme started later than expected so more expenditure in 2020/21
Energy Efficiency Works at Commercial Properties	(44)	0	0	0	(44)	Whole scheme delayed to 2020/22
Commercial Property Roofs	0	9	0	0	9	Final expenditure on previous year scheme
VAT Partial Exemption	0	0	(127)	0	(127)	2018/19 refund created a saving in 2019/20
Cash Receipting	0	22	0	0	22	Off-set by saving on Income Management Software Scheme
FMS Archive	0	5	0	0	5	Off-set by saving on Income Management Software Scheme
Land Swap with Town Council	0	0	(38)	0	(38)	Prior year adjustment re stamp duty
Investment in Company	(100)	0	0	0	(100)	Company still dormant so our investment has been delayed
3C ICT						
Robotics	(50)	0	0	0	(50)	Works not started in 19/20 therefore budget needs to be moved to 20/21
Operations						
Fencing	0	3	0	0	3	Small overspend on the project
Building Efficiencies (Salix)	(6)	0	0	0	(6)	Minor delay to the scheme
Wheeled Bins	0	0	(137)	0	(137)	Developer income higher than expected and house completions lower than expected
Vehicle Fleet Replacement	(56)	0	0	0	(56)	Some delays in replacing vehicles, budget will be needed next year
Play Equipment	0	0	(3)	80	77	Additional £80k expenditure is funded from S106 receipts
Re-fit Building	(228)	0	0	0	(228)	Scheme not completed in 2019/20 so remaining works costs and retention costs will now be paid in 2020/21
Parking Strategy	(90)	0	0	0	(90)	Scheme start has been delayed, budget needs to be moved to 2020/21
Bridge Place Car Park	(378)	0	0	0	(378)	Scheme start has been delayed, budget needs to be moved to 2020/21

Scheme Details	Slippage £'000	Overspend £'000	Savings £'000	Growth £'000	Total Variance £'000	Comments
Operations Back Office	(43)	0	0	0	(43)	Project has started but some expenditure will now be incurred in 2020/21
CCTV Camera Replacements & Wi-Fi	0	4	0	0	4	Minor overspend - a number of variation orders had to be approved to ensure control room capacity and camera networking issues were resolved.
CCTV Pathfinder House Resilience	0	0	(20)	0	(20)	Revenue maintenance work has reduced the need for capital expenditure
Lone Worker Software	(20)	0	0	0	(20)	Works not started in 19/20 therefore budget needs to be moved to 20/21
Transformation						
Customer Relationship Management	(63)	0	0	0	(63)	Expenditure has been delayed whilst responses on a number of issues is sought from suppliers
Corporate Financing						
Loan Repayments	0	127	0	0	127	Timing of loan affected the timing of the first repayments due. This overspend will be offset by additional income in the last year of the loan
Housing Clawback Receipts	0	246	0	0	246	Number of sales made by Chorus lower than expected
Bridge Place Sale	384	0	0	0	384	Sale not achieved in 2019/20
Total Variance	(3,368)	475	(394)	473	(2,814)	

Financial Dashboard

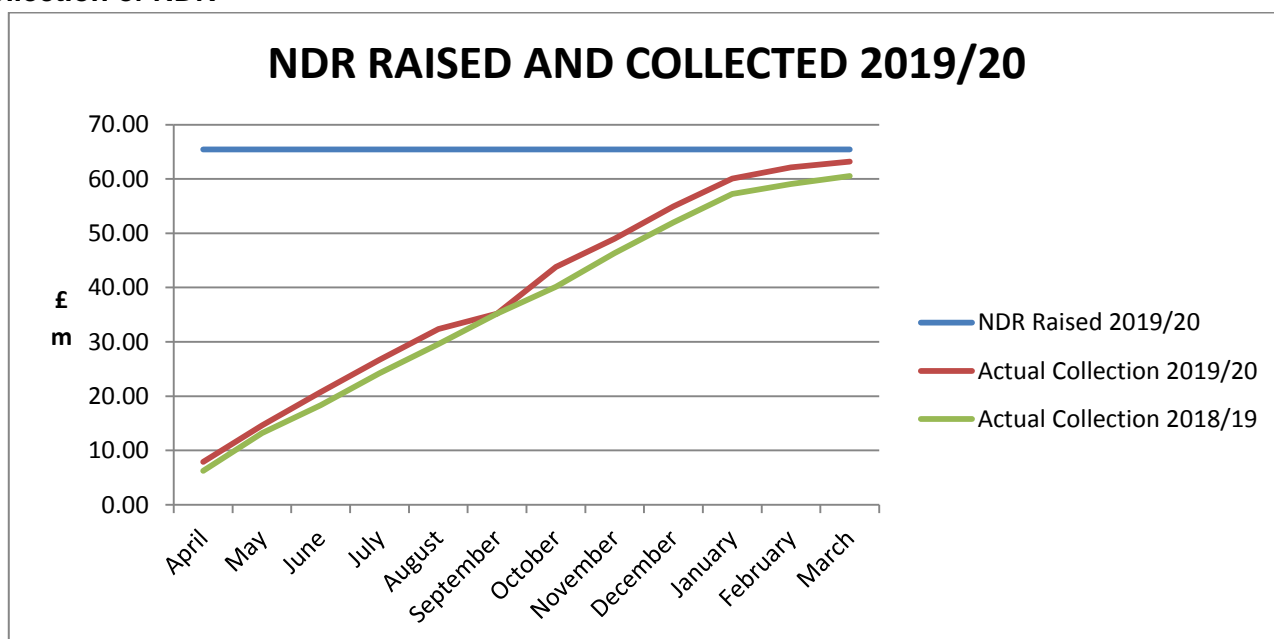
Council Tax Support Scheme

Currently, the actual take-up of Council Tax Support is running approximately £0.1m below the budgeted £6.8m. Any 2019/20 decrease in Council Tax Support will impact in 2020/21.



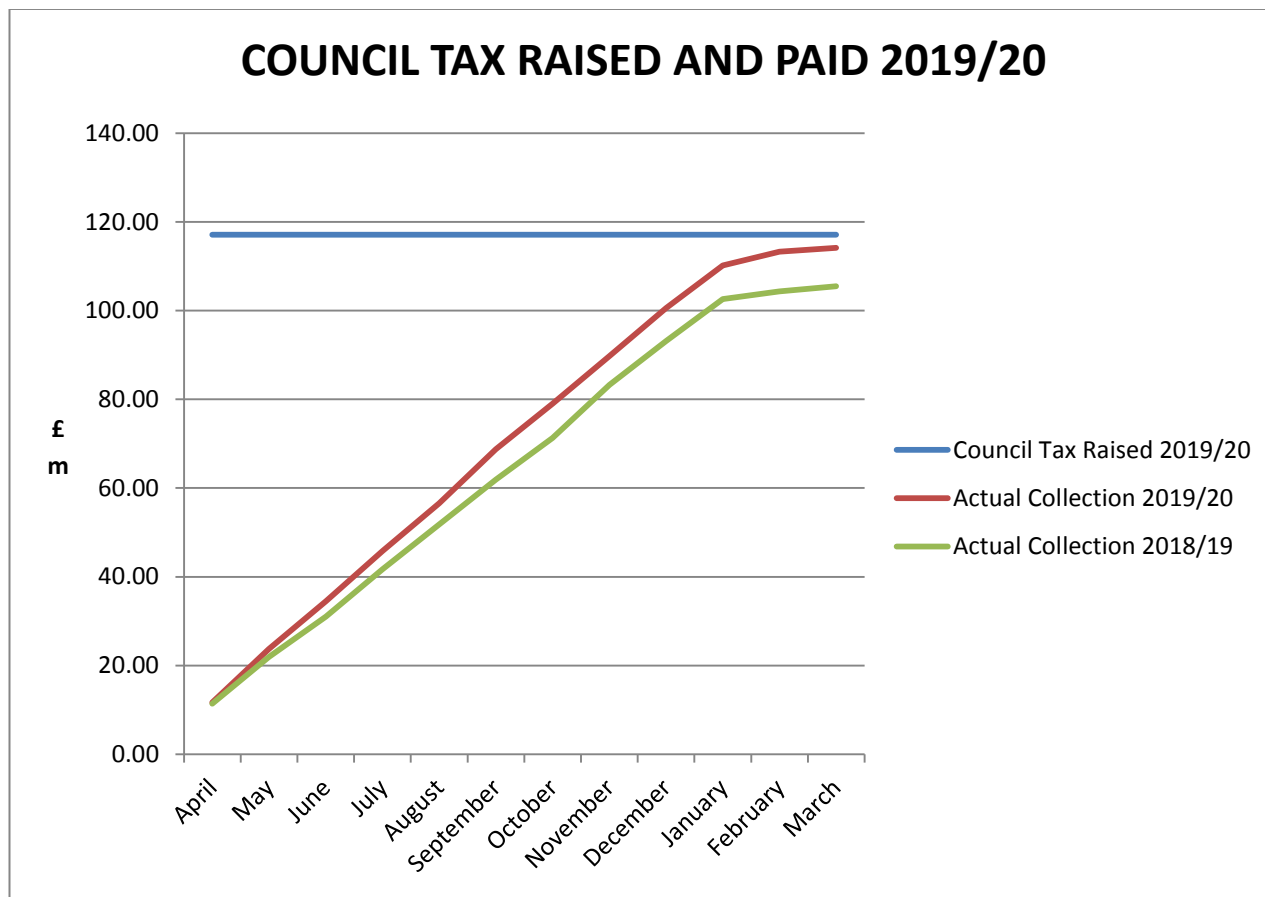
The impact of this decrease on HDC will be proportionate to all Council Tax precepts (13.5% for HDC including parishes).

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 the year. The Council tax graph below provides the same analysis.

Collection of Council Tax



Miscellaneous Debt

The total outstanding debt as at 31st March 2020 is £1.544m (March 2019, £1.517m). £709k relates to Commercial Rents, £410k relates to homeless accommodation/prevention, £112.2k relates to schools and other customers use of One Leisure facilities and £125.4k 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.