

Report to Overview & Scrutiny Committee



Date of meeting: 19th November 2020

SCRUTINY

Subject: Quarter 2 Budget Monitoring Report 2020/21



Portfolio Holder: Councillor John Philip

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Recommendations/Decisions Required:

1. The General Fund revenue position at the end of Quarter 2 (30th September 2020) for 2020/21, including actions being or proposed to improve the position, where significant variances have been identified, be noted (*Appendix A*).
2. The General Fund capital position at the end of Quarter 2 (30th September 2020) for 2020/21 be noted (*Appendix B*).
3. The Housing Revenue Account capital position at the end of Quarter 2 (30th September 2020) for 2020/21 be noted (*Appendix C*).

Executive Summary:

This report sets out the 2020/21 General Fund revenue and capital positions, as at 30th September 2020 ("Quarter 2"). The report also updates the Committee on the Quarter 2 capital position for the Housing Revenue Account.

The revenue elements of the Housing Revenue Account (HRA) are currently under review, with detailed projections being developed for the Quarter 3 stage for consideration by Members. This will include an update on progress against the Council's adopted 30-Year HRA Business Plan.

In terms of General Fund revenue expenditure – at the Quarter 2 stage – a budget over spend of £1.944 million is forecast, with projected net expenditure of £19.118 million against an overall budget provision of £17.174 million.

The General Fund revenue position is dominated by the impact of the Covid-19 pandemic. Most notably:

- **Budget Pressures** – a range of 2020/21 budget pressures are being experienced, especially on Council income streams. Major cost centres affected include:
 - Leisure Facilities (£2,815,030) – the combined impact of the loss of the Management Fee is exacerbated by the need for compensation payments to the contractor in order to maintain the availability of Leisure Centres, whilst complying with social distancing requirements
 - Qualis Income (£2,112,071) – a major shift in economic assumptions such as property prices and interest rates have reduced achievable income streams from the Qualis initiative in the year. This has also reduced the Council's forecast borrowing costs, thereby offsetting the overall reduction.
 - Car Parking (£1,011,359) – there has been a major decline in the usage of Council car parks in 2020/21, especially during the initial 'lockdown' phase. A huge increase in homeworking is also leading to a large – and sustained – reduction in in car park usage by commuters; and

- Development Control (£677,863) – a sharp downturn in income from Planning Fees is being experienced.
- **Government Support** – so far, the Government has been generally supportive of local authorities and recognises the scale of the financial challenge at a local level. To this end, £1.947 million in general un-ringfenced funding has already been provided, along with further support through an income loss compensation scheme, which is forecast to rise to £1.875 million by the year end (i.e. combined funding of circa £3.8 million).

Turning to capital spending:

- General Fund Capital Programme – the Council has incurred capital expenditure of £1.4 million at the Quarter 2 stage, against an overall budget of £17.43 million. However, increased spending on major schemes in the second half of the financial year is expected to result in overall expenditure of £17.34 million by the year end (leading to a net underspend of £0.094 million); and
- Housing Revenue Account – the Council has incurred capital expenditure of £6.369 million at the Quarter 2 stage, against an overall budget of £25.313 million. The year-end forecast anticipates overall expenditure of £18.427 million by the year end (leading to a net underspend of £6.886 million). Lower than planned Housebuilding in 2020/21 is the primary reason behind the variance.

The Committee should further note:

- Council Tax and Business Rates – due to the way in which the Collection Fund accounting system works for local taxation, the impact of any shortfalls in Council Tax and Business Rates will not be felt in the Council's budget until 2021/22. For example, an initial estimate included in the updated Medium-Term Financial Plan (MTFP) reported to the Cabinet on 16th November 2020 assumes an initial funding reduction of £1.3 million in 2021/22; and
- General Fund Reserve – the Council held an unallocated reserve balance of £7.759 million on its Balance Sheet as at 31st March 2020. After adjustment for District Development Fund (DDF) commitments for 2020/21 (£712,000), this leaves a balance of £7.047 million, which is adequate to absorb the currently projected overspend of £1.944 million for 2020/21.

Finally, the Covid-19 pandemic is a completely unprecedented event, and the forecasts presented in this report, whilst based on the best and latest available intelligence, will continue to remain uncertain for some time to come. In particular – at the time of finalising this report – the country has just entered a further period of 'lockdown'; initially for one month, the restrictions imposed on businesses and the community are likely to cause further damage to the fragile recovery of the Councils' income streams that have been experienced in recent months. Further clarity will be provided in the Quarter 3 report.

1) Background and Introduction

- 1.1 The Council's budget for 2020/21 (both General Fund and Housing Revenue Account) was approved by full Council on 25th February 2020. This report updates the Overview and Scrutiny Committee on how the Council's services have performed against their budgets in the first six months of the financial year, and projects forward to the anticipated outcome for the end of the financial year.
- 1.2 This is the second update for 2020/21 and includes an analysis of the General Fund revenue and capital positions, as well as an update on the Housing Revenue Account (HRA) capital position. The revenue elements of the HRA are currently under review, with detailed projections being developed for Quarter 3. This will include an update on progress against the Council's adopted 30-Year HRA Business Plan.

2) General Fund Revenue Budget

2.1 The General Fund revenue position for 2020/21, at the Quarter 2 stage – summarised by service area – is presented in **Appendix A**. The headline is a forecast budget overspend of £1.944 million, with projected net expenditure of £19.118 million against an overall budget provision of £17.174 million. The table below summarises the position by service area.

General Fund Revenue Budget 2020/21 (Quarter 2)			
Description	Budget 2020/21 (Updated)	Forecast Spending (31/03/21)	Variance
	£000's	£000's	£000's
Business Support	8,548	9,694	1,145
Community & Partnerships	3,156	3,134	(22)
Commercial & Regulatory	(4,947)	(6,019)	(1,072)
Contracts & Technical	5,371	9,161	3,791
Customer Services	3,695	3,478	(217)
Housing & Property	1,338	1,347	9
Planning	2,249	2,944	695
Chief Executive	2,174	1,747	(427)
Qualis	(3,626)	(1,514)	2,112
Government Covid Support	0	(3,822)	(3,822)
HRA Recharges	(2,642)	(2,642)	0
Financing	1,858	1,610	(248)
Totals	17,174	19,118	1,944

2.2 The notable variances to budget in the table include the following:

- *Business Support (£1,145,274 million forecast Overspend)* – the single largest factor, is an assumed requirement at this stage to provide an additional £500,000 towards the corporate Bad Debt Provision as the impact of the pandemic is likely to make general outstanding debts owed to the Council less collectable. Additional cost pressures have also been experienced due to the additional capacity required to manage Covid19 impacts, such as the ICT demands of homeworking and understanding the financial impact. Additional one-off costs are also anticipated on Legal Services as part of moving towards a fully shared service. However, the spending pressures in Business Support are being partially offset by savings in other areas.
- *Commercial and Regulatory (£1,071,554 forecast Underspend)* – the dominant factor is a positive variance of £1.146 million on Land and Property, driven by additional income from the Council's acquisition of premises; this occurred after the budget had been prepared, so the income is in addition to the base budget. In contrast, a forecast overspend of £205,400 is expected on Regulatory Services, due to a shortfall in Building Control income due to the pandemic.

- Contracts and Technical Services (£3,790,513 forecast Overspend) – the large projected overspend is due to two well documented financial pressures. Firstly, Car Parking (£1,011,359) with lower income resulting from lower demand for parking provision, due to changes in working and shopping habits as a result of the Pandemic. The introduction of a temporary 20 pence charge has helped increase take-up, but commuter long stay parking is still particularly low and will potentially remain so, for the foreseeable future. And secondly, Leisure Facilities (£2,815,030), which is the largest single Covid-19 related cost. The viability of the Places for Leisure contracts has changed dramatically, both during lockdown and during the subsequent period of restriction in how these centres can be used. For now, the Council is working with the contractor to share the losses on an open book basis, pending clarity emerging on whether operations will return to normal and within what timeframe.
- Customer Services (£216,935 forecast Underspend) – the single largest factor in the forecast underspend is a better than expected Subsidy recovery rate on Rent Allowances (impact £333,306). This is added to by savings on delayed elections and some staff vacancies, although there are some spending pressures on Housing Benefits (staffing) and Local Taxation due to the pandemic.
- Planning (£694,583 forecast Overspend) – the underlying pressure is dominated by the Development Control cost centre, which is anticipating an overspend of £677,863, driven by a major reduction in income from Planning Fees due to the pandemic.
- Chief Executive (£427,989 forecast Underspend) – a significant decline in the demand for set-up related costs for Qualis, resulting in a projected underspend of £313,040, is the primary reason for the anticipated underspend on the Chief Executive's budgets.
- Qualis Income (£2,112,071 forecast Overspend) – forecast income from Qualis is now significantly lower than that assumed within the original budget. The pandemic occurred at a critical time for the development of Qualis Business Plan as, necessarily, the organisation was required to focus on managing the impacts of the virus. The consequential delay in getting to a point where Qualis could implement its Business Plan, the Covid19 related impacts on property prices and the reductions in the capital financing costs have all had an impact on the base budget assumptions. When the budget was developed the Qualis related income was flagged as being dependent on key actions taking place during the year in order to deliver this income stream. Prudently, contingency was built into the budget plans should any slippage occur. This included a large contingency provision and the central control over the release of funding for some service investment activities until there was confidence that the targeted income had been achieved. Given the unknown nature of the pandemic this caution has proved fortuitous and enables the Council to accommodate the reduced Qualis income associated with the pandemic delays. The delays have also reduced the amount of borrowing the Council had expected to have taken at this point and also the cost of that borrowing. The reductions partially net off the forecast overspend here.
- Government Support (£3,821,956 forecast Underspend) – the Government has introduced a range of funding support streams and continues to consider its position in relation to on-going support. However, as it stands, the amount of expected support is approximately half of the cost of the pandemic on the Council. Thus far the Government has provided £1.947 million in general un-ringfenced support. It has also introduced an income loss compensation scheme, under which the Government has undertaken to cover 75% of the Council's income losses, but only after councils meet the first 5% of budgeted losses themselves. It is currently estimated that this will cover £1.875 million of Epping Forest District Council's income losses, but this may vary as actual income losses change. The Government continues to collect data on the actual costs of Covid-19 to individual councils via monthly returns. Whilst not certain, it is hoped that the Government will use this information to provide further support to the sector.

3) General Fund Capital Programme

3.1 The General Fund Capital Programme for 2020/21 as at 30th September 2020 is summarised – at a service level – in the table below. A more detailed analysis – at a scheme level – is included in **Appendix B**. The Programme – updated in the light of the Covid-19 pandemic – totals £17.43 million. Spending in the first 6 months was £1.4 million, with a forecast outturn of £17.34 million, which – if this materialises – would lead to a small net underspend of £0.094 million.

General Fund Capital Programme 2020/21 (Quarter 2)					
Description	Budget 2020/21 (Updated)	Spending (@ 30 Sept 2020)	Remaining Budget (@30 Sept 2020)	Forecast Spending (31/03/21)	Variance
	£000's	£000's	£000's	£000's	£000's
Business Support	1,252	98	1,155	1,266	14
Commercial & Regulatory	12,177	1,210	10,967	12,141	(36)
Community & Partnerships	896	41	855	890	(6)
Contracts & Technical	2,645	2	2,643	2,570	(75)
Housing & Property	460	48	412	469	9
Totals	17,430	1,399	16,032	17,336	(94)

3.2 The table above shows that spending has been constrained in the first half of the financial year, which is – to a large extent – due to the disruption caused by the pandemic. However, capital spending this year is dominated by the Commercial & Regulatory element of the Programme and two schemes in particular:

- Civic Offices Accommodation – this is the largest General Fund project in 2020/21, with a project budget of £7.242 million (excluding IT costs). The bulk of the spending activity is anticipated in the second half of the financial year, with the new facility expected to open early in the new calendar year. The forecast outturn at this stage is £7.203 million, which would bring the project in on budget with just a small underspend of £39,000. In addition, budgeted IT costs of £0.907 million are anticipated, primarily during the fit-out stage of the project; and
- Investment Property Acquisitions – an unspent balance of £4.833 million was rolled forward into 2020/21 from the original allocation of £30.0 million in 2019/20 for investment property acquisitions. At the time of preparing this report, Council officers have identified and are pursuing a suitable investment opportunity, with a purchase expected to imminently conclude. It is currently anticipated that the remaining balance will be spent in full by the year end.

4) Housing Revenue Account (HRA) Capital Programme

4.1 The Housing Revenue Account (HRA) Capital Programme for 2020/21 as at 30th September 2020 is summarised in the table below. A more detailed analysis – at a scheme level – is included in **Appendix C**. The Programme budget totals £25.313 million. Spending in the first 6 months was £6.369 million, with a forecast outturn of £18.427 million, which – if this materialises – would lead to an underspend of £6.886 million.

HRA Capital Programme 2020/21 (Quarter 2)					
Description	Budget 2020/21 (Updated)	Spending (@ 30 Sept 2020)	Remaining Budget (@30 Sept 2020)	Forecast Spending (31/03/21)	Variance
	£000's	£000's	£000's	£000's	£000's
Housing Development	15,092	4,041	11,051	8,350	(6,742)
Capital Works	9,592	2,294	7,298	9,522	(70)
Other Housing Schemes	855	34	821	855	0
Vehicle Replacements	74	0	74	0	(74)
Leaseholder Contributions	(300)	0	(300)	(300)	0
Totals	25,313	6,369	18,944	18,427	(6,886)

4.2 The dominating factor on the HRA Capital Programme for 2020/21, is Housing Development, with a net underspend of £6.742 million forecast for the year end at the Quarter 2 stage. There are two elements to note:

- *Housebuilding* – the Housebuilding Programme has a budget of £15.092 million for 2020/21 (including rolled forward funds of £640,000 from 2019/20). The projected outturn on the Programme is £5.326 million, which – if this materialises – would lead to an underspend of £9.766 million at year end. The Covid-19 pandemic has caused delays and – due to planning delays – Phase 4.4 has been removed from the 2020/21 Programme; however
- *Open Market Acquisitions* – the anticipated underspend has been offset by the purchase of some existing properties on the open market (£3.024 million). This has allowed the Council to increase its housing stock, whilst averting the loss of capital receipts from the Right to Buy (RTB) scheme (which are required to be paid over to the Government if they are not spent on replacement stock within three years). A further assessment of available RTB receipts is currently being undertaken and proposals to purchase further properties on the open market could be brought forward. Such purchases – should they occur – are not assumed in current projections.

4.3 It should be noted that the Housing Repairs service was transferred from the Council to Qualis with effect from 1st October 2020. The new arrangements affect the Capital Works element of the HRA Programme (e.g. capital works on voids). At the time of preparing this report, officers are now working with Qualis on developing detailed projections on Capital Works. These will be presented in the Quarter 3 report.

Reason for Decision:

This report facilitates the scrutiny of the Council's financial position for 2020/21. In terms of General Fund revenue, it is a very challenging year due to the financial pressures created by the Covid-19 pandemic. The comments made at this Committee, where relevant, will be reported to Cabinet for their consideration at their meeting on 3rd December 2020.

Options:

There are no matters for decision in this report. The Committee is asked to note the contents but may choose to take further action depending on the matters reported.

Resource Implications:

The resource implications in this report are overwhelmingly financial in nature, in the form of budgetary control. Robust budget monitoring processes maximise the opportunity for services to react quickly to potential problems as they emerge, thus reducing the risk of financial problems, impeding the delivery of strategic priorities.

Legal and Governance Implications:

The Council has a statutory obligation to maintain a balanced budget and the monitoring process enables the Committee to remain aware of issues and the process to be taken to maintain a balanced budget.

Safer, Cleaner, Greener Implications:

There are no SGS implications.

Consultation Undertaken:

The development of the original 2020/21 budget was informed by the statutory public consultation and democratic scrutiny processes.

Background Papers:

Management Accounts 2020/21 (Month 6)

Risk Management

The report is primarily presented for information only and has no risk management implications, although regular monitoring and reporting of the type included in this report ensures early warning of significant issues that may place the Council at financial risk. This gives the Cabinet the best opportunity to take actions to mitigate such risks.

General Fund Revenue Budget 2020/21

Quarter 2 Forecast

Service Area	Activity	Net Expenditure				Forecast £'s	Variance £'s
		Full Year Budget	Budget (M6)	Actual	Variance		
		£'s	£'s	£'s	£'s		
Business Support	Accommodation	909,840	680,028	357,431	(322,596)	866,680	(43,160)
	Business Support	1,660,060	824,825	683,162	(141,663)	1,424,850	(235,210)
	Cost Centres - Business Support	161,690	80,770	54,058	(26,712)	161,990	300
	Finance Support Services	804,040	383,705	491,220	107,515	1,001,295	197,255
	ICT	3,260,853	2,039,512	2,210,147	170,635	3,624,380	363,527
	Other Activities	106,560	(9,695)	(3,131)	6,564	576,550	469,990
	Other Support Services	1,645,310	788,405	894,251	105,846	2,037,882	392,572
	Sub-Total	8,548,353	4,787,549	4,687,138	(100,411)	9,693,627	1,145,274
Community & Partnerships	Community, Health & Wellbeing	192,146	(53,207)	(123,135)	(69,928)	189,930	(2,216)
	Community & Partnership	410,053	113,787	4,832	(108,954)	395,865	(14,188)
	Community & Partnership Support Services	251,850	125,795	153,690	27,895	288,500	36,650
	Cost Centres - Community & Partnerships	1,346,500	695,180	689,078	(6,102)	1,306,110	(40,390)
	Museum, Heritage & Culture	659,120	293,265	299,827	6,562	657,580	(1,540)
	Voluntary Sector Support	296,320	125,930	119,238	(6,692)	296,320	-
	Sub-Total	3,155,989	1,300,750	1,143,529	(157,220)	3,134,305	(21,684)
Commercial & Regulatory	Commercial & Regulatory Support Services	550,160	287,420	339,052	51,632	705,560	155,400
	Cost Centres - Commercial & Regulatory	1,723,690	861,695	711,728	(149,967)	1,620,100	(103,590)
	Emergency Planning & Other	75,130	37,770	45,832	8,062	101,210	26,080
	Environmental Health	215,840	106,645	6,072	(100,573)	212,150	(3,690)
	Land & Property	(6,554,520)	(4,919,650)	(5,022,340)	(102,690)	(7,700,845)	(1,146,325)
	North Weald Centre	(7,370)	(130,665)	(69,625)	61,040	(32,699)	(25,329)
	Private Sector Housing	(115,570)	(27,870)	(778,588)	(750,718)	(295,070)	(179,500)
	Regulatory Services	(833,780)	(416,340)	(307,268)	109,072	(628,380)	205,400
	Sub-Total	(4,946,420)	(4,200,995)	(5,075,136)	(874,141)	(6,017,974)	(1,071,554)
Contracts & Technical Services	Car Parking	(959,470)	(620,637)	294,551	915,188	51,889	1,011,359
	Contracts & Technical Support Services	1,411,790	777,195	724,209	(52,986)	1,390,423	(21,367)
	Cost Centres - Contracts & Technical	1,272,830	634,515	548,463	(86,052)	1,248,370	(24,460)
	Land Drainage/Sewerage	107,200	58,720	36,093	(22,627)	114,490	7,290
	Leisure Facilities	(1,414,820)	(465,473)	697,197	1,162,671	1,400,210	2,815,030
	Parks & Grounds	852,840	53,590	37,577	(16,013)	656,770	3,930
	Waste Management	4,300,431	1,161,296	2,482,947	1,321,651	4,299,162	(1,269)
	Sub-Total	5,370,801	1,599,206	4,821,037	3,221,832	9,161,314	3,790,513
Customer Services	Cost Centres - Customer Services	2,316,080	1,151,820	1,262,906	111,086	2,583,770	267,690
	Customer Support Services	1,878,660	916,760	858,294	(58,466)	1,752,270	(126,390)
	Elections	291,550	24,930	(106,488)	(131,418)	137,460	(154,090)
	Housing Benefits	(695,870)	64,130	(747,784)	(811,914)	(1,060,665)	(364,795)
	Local Taxation	(516,200)	(201,763)	(373,758)	(171,996)	(312,760)	203,440
	Member Activities	420,460	210,230	176,421	(33,809)	377,670	(42,790)
	Sub-Total	3,694,680	2,166,107	1,069,591	(1,096,516)	3,477,745	(216,935)
Housing & Property	Cost Centres - Housing & Property	546,890	273,050	237,436	(35,614)	520,370	(26,520)
	Facilities & Depot Management	636,860	245,893	170,285	(75,609)	694,140	57,280
	Homelessness	(304,090)	(390,280)	(429,464)	(39,184)	(347,970)	(43,880)
	Housing Policy	32,046	-	-	-	-	(32,046)
	Housing & Property Support Services	426,190	329,805	165,020	(164,785)	480,720	54,530
	Sub-Total	1,337,896	458,468	143,277	(315,191)	1,347,260	9,364
Planning	Cost Centres - Planning Services	1,535,400	766,135	847,558	81,423	1,631,610	96,210
	Local Plan Implementation	1,376,640	286,930	(283,075)	(570,005)	1,342,260	(34,380)
	Planning & Development	(1,156,300)	(573,790)	(376,501)	197,289	(458,697)	697,603
	Planning Support Services	493,560	246,780	214,330	(32,450)	428,710	(64,850)
	Sub-Total	2,249,300	726,055	402,313	(323,742)	2,943,883	694,583
Chief Executive	Chief Executive Support Services	1,231,670	620,275	586,560	(33,715)	1,226,699	(4,971)
	Corporate Activities	49,560	12,015	84,574	72,559	76,582	27,022
	Other Activities	892,680	-	170,189	170,189	442,640	(450,040)
	Sub-Total	2,173,910	632,290	841,323	209,033	1,745,921	(427,989)
General Fund Total		21,584,509	7,469,430	8,033,072	563,643	25,486,081	3,901,572
	Qualis Income	(3,626,398)	-	-	-	(1,514,327)	2,112,071
	Government Support:						
	Main Government Grant	-	-	(1,946,631)	(1,946,631)	(1,946,631)	(1,946,631)
	SFC Compensation	-	-	(725,325)	(725,325)	(1,875,325)	(1,875,325)
		17,958,111	7,469,430	5,361,116	(2,108,313)	20,149,798	2,191,687
HRA Recharges		(2,641,990)	-	-	-	(2,641,990)	-
		15,316,121	7,469,430	5,361,116	(2,108,313)	17,507,808	2,191,687
Financing	<i>Interest (inc. Qualis):</i>						
	Interest Receivable	(100,000)	(50,000)	(34,253)	15,747	(40,000)	60,000
	Interest Payable	1,443,600	-	-	-	911,992	(531,608)
	MRP (inc. Qualis)	514,000	-	-	-	738,000	224,000
Net Expenditure		17,173,721	7,419,430	5,326,863	(2,092,566)	19,117,800	1,944,079

General Fund Capital Programme 2020/21

Quarter 2 Forecast

	2019/20 Budget Outturn (xtract)			2020/21 Budget Progress (@ 30 September 2020: Q2)						
	2019/20 Unspent/ (Overspent) Balances	Savings	Balances Rolled Forward into 2020/21	Balances Rolled Forward from 2019/20	2020/21 Budget Allocation	2020/21 Budget (Updated)	Spending to Date	Remaining Budget	Forecast Outturn	Forecast Variance (Under)/ Over
Schemes	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s
Business Support										
ICT General Schemes	2,397	2,397	-	-	111,000	111,000	20,582	90,418	111,000	-
ICT Strategy Implementation	122,137	12,037	110,100	110,100	124,000	234,100	68,274	165,826	247,617	13,517
Civic Offices (ICT)	-	-	-	-	907,000	907,000	8,627	898,373	907,000	-
Sub-Totals	119,740	9,640	110,100	110,100	1,142,000	1,252,100	97,483	1,154,617	1,265,617	13,517
Commercial & Regulatory										
Civic Offices Accomodation	67,354	639	67,993	67,993	7,310,000	7,242,007	1,182,825	6,059,182	7,203,000	39,007
NWA Brexit HGV Parking	138,378	138,378	-	-	-	-	-	-	-	-
St Johns Road development	172,000	172,000	-	-	-	-	-	-	-	-
Waltham Abbey SP site	339	339	-	-	-	-	-	-	-	-
Investment Properties (Landmark Building & Cartersfield Road)	80,381	87	80,468	80,468	-	80,468	27,421	53,047	105,760	25,292
EFDC Shopping Park	21,677	-	21,677	21,677	-	21,677	-	21,677	-	21,677
Investment Property Acquisitions	4,833,000	-	4,833,000	4,833,000	-	4,833,000	-	4,833,000	4,833,000	-
Sub-Totals	4,901,665	34,513	4,867,152	4,867,152	7,310,000	12,177,152	1,210,246	10,966,906	12,141,760	35,392
Community & Partnership										
CCTV Systems	38,639	7,562	31,077	31,077	170,000	201,077	40,153	160,924	194,675	6,402
Superfast Broadband	350,000	350,000	-	-	350,000	350,000	-	350,000	350,000	-
Museum Schemes	-	-	-	-	300,000	300,000	-	300,000	300,000	-
Car Park CCTV Systems	-	-	-	-	45,000	45,000	335	44,665	45,660	660
Sub-Totals	388,639	357,562	31,077	31,077	865,000	896,077	40,488	855,589	890,335	5,742
Contract & Technical										
Leisure Centres	3,310	3,310	-	-	1,300,000	1,300,000	2,270	1,297,730	1,300,000	-
Grounds Maintenance	25,050	-	25,050	25,050	30,000	55,050	-	55,050	55,050	-
Climat & Enviromental	-	-	-	-	400,000	400,000	-	400,000	325,000	75,000
Highways	-	-	-	-	140,000	140,000	-	140,000	140,000	-
Parking & Traffic Schemes	60,000	60,000	-	-	-	-	-	-	-	-
Vehicle Fleet	-	-	-	-	750,000	750,000	-	750,000	750,000	-
Sub-Totals	88,360	63,310	25,050	25,050	2,620,000	2,645,050	2,270	2,642,780	2,570,050	75,000
Housing & Property										
Depots	799	-	799	799	-	799	225	1,024	21,030	20,231
Investment Property works	48,541	10,563	37,978	37,978	315,000	352,978	37,018	315,960	354,985	2,007
Active Planned Maintenance	13	3,159	3,172	3,172	109,250	106,078	11,273	94,805	92,805	13,273
Sub-Totals	49,327	13,722	35,605	35,605	424,250	459,855	48,066	411,789	468,820	8,965
Totals	5,547,731	478,747	5,068,984	5,068,984	12,361,250	17,430,234	1,398,553	16,031,681	17,336,582	93,652

Housing Revenue Account Capital Programme 2020/21

Quarter 2 Forecast

	2019/20 Budget Outturn (xtract)			2020/21 Budget Progress (@ 30 September 2020: Q2)							
	2019/20 Unspent/ (Overspent) Balances	Savings	Balances Rolled Forward into 2020/21	Balances Rolled Forward from 2019/20	Virements between schemes 2020/21	2020/21 Budget Allocation	2020/21 Budget (Updated)	Spending to Date	Remaining Budget	Forecast Outturn	Forecast Variance
Schemes	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Housing Development Programme:											
Housebuilding	640	-	640	640	-	14,452	15,092	1,017	14,075	5,326	9,766
Open Market Acquisitions	-	-	-	-	-	-	-	3,024	3,024	3,024	3,024
Sub-Totals	640	-	640	640	-	14,452	15,092	4,041	11,051	8,350	6,742
Capital Works:											
Heating	158	-	158	158	200	1,454	1,096	171	925	1,096	-
Windows, Door and Roofing	307	-	307	307	18	2,374	2,663	404	2,259	2,663	-
Compliance Planned Maintenance	44	3	41	41	30	265	276	38	238	276	-
Kitchens & Bathrooms (inc void allocation)	322	-	322	322	1,175	2,300	1,447	618	829	1,447	-
Electrical	69	-	69	69	200	1,001	1,132	571	561	1,132	-
Sprinklers	179	-	179	179	-	-	179	1	178	179	-
Environmental	128	9	119	119	43	240	402	-	402	402	-
Structural works	688	2	690	690	1,180	1,100	1,590	384	1,206	1,590	-
Disabled adaptations	6	-	6	6	-	450	444	46	398	444	-
Asbestos	18	-	18	18	-	205	223	61	162	223	-
Estate Improvements	-	-	-	-	-	140	140	-	140	70	70
Sub-Totals	77	14	63	63	-	9,529	9,592	2,294	7,298	9,522	70
Other Housing Schemes:											
Service Enhancements	108	-	108	108	-	592	700	-	700	700	-
Oakwood Hill Depot Extension	155	-	155	155	-	-	155	34	121	155	-
Sub-Totals	263	-	263	263	-	592	855	34	821	855	-
Vehicle Replacements	14	-	14	14	-	60	74	-	74	-	74
Gross Expenditure	994	14	980	980	-	24,633	25,613	6,369	19,244	18,727	6,886
Leaseholder Contributions	-	-	-	-	-	300	300	-	300	300	-
Net Expenditure	994	14	980	980	-	24,333	25,313	6,369	18,944	18,427	6,886