

SCRUTINY BUDGET AND PERFORMANCE PANEL

MONDAY, 9TH NOVEMBER, 2020, 5.00 PM

ACCESSIBLE VIA MS TEAMS AND YOUTUBE

SUPPLEMENTARY AGENDA

I am now able to enclose, for consideration at the above meeting of the Scrutiny Budget and Performance Panel, the following information:

7 Budget Monitoring 2020-21 Quarter 2

Report of the Deputy Director of Finance attached.

(Pages 47 - 80)

Gary Hall
INTERIM CHIEF EXECUTIVE

Electronic agendas sent to Members of the Scrutiny Budget and Performance Panel

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REPORT TO	ON
CABINET	Wednesday, 11 November 2020



TITLE	PORTFOLIO	REPORT OF
Budget Monitoring Quarter 2 2020-21	Cabinet Member (Finance, Property and Assets)	Deputy Director of Finance (Section 151 Officer)

Is this report a KEY DECISION (i.e. more than £100,000 or impacting on more than 2 Borough wards?)	Yes
Is this report on the Statutory Cabinet Forward Plan ?	Yes
Is the request outside the policy and budgetary framework and therefore subject to confirmation at full Council?	No
Is this report confidential?	No

PURPOSE OF THE REPORT

1. This report explains the Council's overall financial position for quarter 2 of the financial year 2020-21.

PORTFOLIO RECOMMENDATIONS

2. Cabinet notes, reviews and comments on the contents of this report.
3. Cabinet approves the re-profiled budgets for the capital programme, which reflects forecasted underspend against the existing budgets, as detailed in Appendix C.

EXECUTIVE SUMMARY

4. The overall forecast for 2020/21 for the revenue budget is a net surplus of £55,000. A summary of the variances by directorate is shown in Table 1, and a detailed list of the main variances within each directorate is shown in Table 2.
5. The report outlines the impact Covid-19 has had on the budget in 2020/21 including the additional grant funding received and the management of the business grant schemes.
6. The total capital spend including commitments in 2020/21 is £4.178m, which is 47% of the current 2020/21 capital budget of £8.950m. Appendix C gives the details for individual schemes and the revised forecasts, both for 2020/21 and the following 3 years.

CORPORATE OUTCOMES

7. The report relates to the following corporate priorities:

Excellence, Investment and Financial Sustainability	✓
Health, Wellbeing and Safety	✓
Place, Homes and Environment	✓

Projects relating to People in the Corporate Plan:

Our People and Communities	✓
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INFORMATION

A) Revenue Budget and Forecast Summary

8. Table 1 below summarises by directorate the revenue budgets and forecasts.
9. The overall forecast is a surplus of £55,000 against the funding requirement. Table 2 below lists the main variances within particular service areas for each directorate.

Table 1: Revenue Budget Summary

	Original Budget £'000	Current Budget £'000	Forecast at Quarter 2 £'000	Forecast Variance £'000
Corporate	496	324	304	(20)
Neighbourhoods & Development	7,230	7,230	7,136	(94)
Planning & Property	701	701	950	249
Customer & Digital	2,394	2,394	2,271	(123)
Governance	1,757	1,697	1,625	(72)
Finance	754	717	679	(38)
Communications & Visitor Economy	203	252	248	(4)
Transformation & Partnerships	512	638	628	(10)
Pensions Deficit Contributions	25	25	25	0
Savings Targets	(305)	(187)	0	187
Forecast Additional CV-19 Expenditure	0	0	2,591	2,591
Net Cost of Services	13,767	13,791	16,457	2,666
Interest payable / (receivable)	649	649	649	0
Parish Precepts	(170)	(170)	(170)	0
Provision for repayment of debt	432	432	432	0
Funding Requirement	911	911	911	0
<u>Funding:</u>				
Council Tax	(8,596)	(8,596)	(8,596)	0
New Homes Bonus – City Deal	(525)	(525)	(525)	0
New Homes Bonus – SRBC	(135)	(135)	(135)	0
Retained Business Rates	(3,715)	(3,715)	(3,715)	0
Section 31 grants (mainly business rates)	(1,595)	(1,595)	(1,595)	0
CV-19 Funding	0	0	(2,721)	(2,721)
Total Funding	(14,566)	(14,566)	(17,287)	(2,721)
Net Contribution (To) / From Reserves	112	136	81	(55)

Table 2: Revenue Forecasted Variations Within Directorates

Details	Forecasted Over / (Under-) Spend or Income Deficit / (Surplus) £'000
Corporate	
Staffing Costs	(20)
Neighbourhoods & Development	
Staffing Costs	(94)
Car Parking reduced income	92
Garden Waste surplus income	(85)
Other income variations - net deficit (see Table 5)	152
Government support	(159)
	(94)
Planning & Property	
Staffing Costs	(72)
Investment Property reduced rental income	310
Other income variations (see Table 5)	11
	249
Customer & Digital	
Staffing Costs	(160)
Court Summons income deficit	114
Government Support	(77)
	(123)
Governance	
Staffing Costs	(99)
Income Deficit (see Table 5)	70
Government support	(43)
	(72)
Finance	
Staffing Costs	(38)
Communications & Visitor Economy	
No major variances	(4)
Transformation & Partnerships	
Staffing Costs	(10)
Budgets Not In Directorates	
Pension Contributions (note 2)	-
Savings Target	187
Covid-19 Forecast Expenditure Not Budgeted	2,591
Covid-19 Government Funding	(2,721)
Overall Variance for 'Net Cost of Services'	(55)

B) Revenue Budget Requested Changes

10. There are currently no requests for changes to revenue budgets.

C) Staffing Costs

11. The original budget includes a shared services savings figure of £233,000. The budgets have now been updated to reflect the new staffing structures.

12. After updating the budgets to reflect the new shared services structures, the overall reduction in the budget is forecast at £196,000, meaning there is a residual deficit balance of £37,000 compared to the budgeted savings figure of £233,000. There are various reasons for the difference but mainly it is due to posts that were assumed to be shared being taken out of the shared services process and in addition the NI and Pension costs for the newly created shared senior posts are higher than were originally budgeted in September 2019.

13. The overall forecasted saving in staffing costs is £493,000. The main reason for the underspend is posts being vacant, either currently or during an earlier part of the year. Appendix A shows the posts that were vacant at 30th September 2020.

Table 4: Staffing Costs Main Variations

Service Area	Over / (Under-) spend £	Reasons and notes
Corporate		
Chief Executive	(20,000)	The post became vacant on 15/07/20. The forecast figure is based on the Interim Chief Executive continuing to the end of the financial year without the post being filled. Phase 2 proposals have been put forward to share this role, if approved this forecast will be adjusted.
Neighbourhoods & Development		
Street Cleansing	(5,000)	A Team Operative post became vacant on 30/05/20.
Mechanics	16,000	The budget is set based on the actuals SCPs of the post-holders. One member of the team was at the top of the grade whereas the others were nearer the bottom. Subsequently a HR review was carried out and to ensure equality and fairness, all members of the team were brought up to the same SCP.
Community Involvement	(28,000)	Two new posts, created in the budget setting process, were vacant at the end of quarter 2 – a Community Involvement Officer and a Youth Council Officer. They have been filled in October.
Engineers	(17,000)	Two posts have been vacant all year – a Graphic Designer and an Engineering Assistant.
Environmental Health	(31,000)	A new Housing Enforcement Officer post was created in the budget setting process but has not yet been filled. Also two post-holders have reduced their hours.
Youth Support	(35,000)	A Youth Support Officer role was created in the budget setting process but has not yet been filled. This post, and the wider project, is being funded by the surplus Sports Development income held in reserves.
Planning & Property		
Senior Management	(20,000)	The Assistant Director of Housing and Property post has been vacant all year. Some of the saving has been used to fund the

Service Area	Over / (Under-) spend £	Reasons and notes
		additional costs of agency cover in the Estates team, giving a net forecasted underspend of £20,000. This underspend will be used to help fund a temporary Estates Surveyor role.
Building Control	19,000	Upgrades to two staff following Job Evaluation reviews
Planning	(51,000)	One Enforcement post is vacant and the other was vacant for the first 5 months of the year. More complex work is being picked up via a retained specialist consultant on a case by case basis. There will still be a net saving of around £35,000. In addition, two staff have reduced their hours.
Leisure	(10,000)	The Partnership Development Manager has reduced her hours
Museum	(10,000)	The Museum Curator post is vacant
Customer & Digital		
Gateway	(56,000)	Three posts have been vacant since the start of the year. New starters for all 3 posts began in October.
IT	(31,000)	Two posts have been vacant all year.
Revenues	(73,000)	One post has been vacant since before the start of the year and another became vacant at the end of July. One person is on adoption leave and another is on maternity leave. Options are being considered regarding potential automation of processes that may result in at least one vacant post not being required.
Governance		
Democratic Services	(30,000)	Two posts were vacant in the earlier part of the year but are now both filled.
Legal Services	(25,000)	A Solicitor post was vacant until 27th July and the new person is on reduced hours compared to a budget for a full-time post.
Licensing	(44,000)	The Head of Licensing post has been vacant all year.
Assurance	-	There are 4 vacancies within the team. Agency cover has been used for some posts. There is a forecasted underspend against those posts but this is offset by the additional costs of £23,100 for the Interim Head of Shared Assurance post, which are not part of the budgeted establishment. Along with the review of the service, the overall forecast for the team is currently break-even.
Finance		
Senior Management	(23,000)	Recruitment will begin in November for the Director of Finance post.
Financial Services	(15,000)	A Management Accountant post became vacant in June. Recruitment is underway.
Transformation & Partnerships		
HR	(10,000)	There is a vacant HR Advisor post but the saving is partially offset by additional costs for an upgrade of another post. The post will be incorporated into the phase 1 service review.

D) Non-Staffing Costs

14. There are currently no significant forecasted variances relating to non-staffing costs.

E) Impact of Covid-19

15. The impact of Covid-19 on the Council's budgets is varied and includes delays to recruitment and restructuring, reduction in income and additional expenditure. The major impacts on the budget are summarised below. This includes the various grant funding streams received to help the council manage the transition back to business-as-usual.

Income

16. It has been well documented that the country has undergone a significant reduction in economic activity pushing the economy into recession. The impact on local residents and businesses is potentially vast, especially in the service industries. Two areas this may significantly affect the council's finances is the impact on its business rates and council tax collection funds.

Business Rates

17. The original gross (including amounts paid over to the Government and other preceptors) collectable business rates for South Ribble was budgeted at £36.7m for 20/21. As part of the budget on 11 March the Government announced that it would increase the discount on business rates liability for businesses in the retail, hospitality and leisure industry to 100% for 20/21. This has reduced the council's gross collectable to an estimated £25.1m. The council and other preceptors will receive compensatory grant payments, known as S31 grants, in 20/21 for this extended relief.

18. After adjusting for this reduction in collectable business rates the analysis below gives the forecast outturn position for South Ribble's business rates collection fund.

	Cumulative Income						
	Apr	May	Jun	Jul	Aug	Sep	Forecast Total 20/21
	£m	£m	£m	£m	£m	£m	£m
Forecast	3.858	5.671	7.899	9.893	12.563	14.692	25.135
Actual	3.132	4.746	6.64	8.782	11.295	13.719	24.162
Deficit	0.726	0.925	1.259	1.111	1.268	0.973	0.973

19. Based on current collection rates it is estimated the gross shortfall of business rates income could be £0.973m. South Ribble's share of this deficit would be approximately £389,000 meaning the council would be £389,000 short of its budgeted business rates income in 20/21. This is a reduction of £55,000 from reported at Quarter 1. Although this figure seems large it should be noted:

- The council only began pursuing outstanding business rates debt in September. It is likely there are many businesses that are not currently able to pay but that will be able to meet the liability over the remainder of the year or over a longer agreed period. As such it is expected that the current collection rates will improve therefore reducing the forecast deficit as has been seen partially between August and September.
- The Government has announced that councils will be able to spread out the loss of business rates and council tax income over the next three years, rather than in one year. A deficit of £389,000 may therefore only result in a £130,000 impact for the council per year.
- The council holds a business rates retention reserve of £3.309m to fund one-off shortfalls in the business rates it collects. This includes managing downward revaluations, the risk

surrounding this has however now been reduced as the scheduled 2021 national revaluations have been put back to 2023. The reserve is therefore considered more than sufficient to manage the risk surrounding business rates income.

20. The table above demonstrates that the cumulative shortfall in expected business rates actually improved from £1.268m shortfall in August to £0.973m shortfall in September. The forecasted outturn has not been adjusted in Table 1 due to the uncertainty regarding the final shortfall in businesses rates income. It has also not been adjusted because, due to the complexities of the business rates system, any shortfall is likely to be recognised in 2021/22 rather than this financial year.

Council Tax

	Cumulative Income						Forecast Total 20/21 £m
	Apr £m	May £m	Jun £m	Jul £m	Aug £m	Sep £m	
Forecast	7.384	13.927	20.499	27.178	33.748	40.136	70.029
Actual	7.083	13.403	19.869	26.401	32.942	39.465	69.358
Deficit	0.301	0.524	0.63	0.777	0.806	0.671	0.671

21. Based on current collection rates it is estimated that the gross shortfall of council tax income could be £0.671m in 20/21. South Ribble's share of this deficit would be approximately £81,000 meaning the council would be £81,000 short of its budgeted council tax income in. This is a reduction in deficit of £12,000 from Quarter 1.

Expenditure

Description	Apr	May	Jun	Jul	Aug	Sep	Total Apr to Sep	Commitments	Spend + Commitments
Communications	1,701	916	0	0	0	2,287	4,904		4,904
Homelessness Support	1,205	5,252	11,460	6,435	11,200	5,360	40,912	5,040	36,742
ICT	1,900	0	0	0	0	3,295	5,195		5,195
Staffing	1,411	794	17,580	0	0	903	20,688		19,785
Temp. Borrowing	12,055	0	0	0	0	0	12,055		12,055
Works to Offices	1,432	197	1,329	1,544	272	0	4,774		5,397
Communications	0	0	0	2,134	546	2,224	4,904		2,680
Food, Supplies & PPE	41,332	1,944	3,499	2,853	0	71,934	121,562	5,765	131,478
Total	61,036	9,103	33,868	12,966	12,018	86,002	214,993	10,805	218,236

22. The table above outlines the additional expenditure incurred as a result of Covid-19. This includes the additional provision for the Holiday Hunger scheme approved by S35 decision on 7 July 2020.

23. In addition to the £218,000 above, £240,000 of support was agreed to Serco Leisure Operating Ltd in relation to leisure provision. Discussions are ongoing to confirm the overall amount of support required however which is subject to the Government's continued support of its Furlough scheme. The Government announced a £100m fund to help support councils in keeping leisure facilities open. Councils will be required to bid for the funding and further guidance is expected to be announced soon.

Government Funding

24. The following funding has been provided by the Government to support South Ribble Council during the pandemic.

Funding	Funding
1 st Tranche CV-19 Funding	£41,325
2 nd Tranche CV-19 Funding	£1,097,210
3 rd Tranche CV-19 Funding	£160,799
4 th Tranche CV-19 Funding	£181,833
TOTAL	£1,481,167
<i>Ringfenced Funding</i>	
New Burdens Funding – Business Grants	£130,000
Extending Council Tax Support	£707,201
Reopening High Streets	£97,965
Test & Trace	£86,539
Local Restrictions Support Grant	Unknown
Health Protection Project (TTS)	£118,839
Food & Essential Supplies	£99,244
TOTAL CV-19 Related Funding	£2,720,955

CV-19 Grant Funding Support

25. A fourth funding allocation has been announced as part of a £1bn support package to councils. South Ribble Council's allocation will be £181,000 bringing the total allocation to £1.481m. No specific grant guidance has been provided regarding this funding however it is currently assumed to be un-ringfenced. The figures in this report assumes that all this funding will either be committed in 2020/21 or rolled forward into 2021/22.

Other Funding Support

26. On top of the CV-19 funding the council has also received £130,000 to cover the costs of **administering the business grants scheme**. The total cost of administering the scheme will certainly be in excess of this amount such has been the demand on staff time across teams such as business support, revenue and benefits and finance.

27. The council also received £98,000 '**Reopening High Streets Safely Fund**'. This grant is ERDF funding and as such the restrictions as to how this can be spent are extremely prohibitive. Further guidance continued to narrow the type of expenditure within the scope of this fund and to date what has been committed relates to improving communication regarding the safe return to the high streets.

28. The Council will also be receiving funding as part of the Governments **Test and Trace Support Payments**. The Department of Health and Social Care on the 30 September issued operational guidance for the implementation of the Test and Trace Support Payments. Within that guidance the distribution methodology for the allocation of funding to local government was set out. The funding for the initial £500 payments allocated to South Ribble is £86,539:

- Test and Trace Payment £38,000

- Admin costs of both schemes £25,654
- Test and Trace Discretionary Payment £22,885

29. On 9 September 2020, the Government announced further funding to support businesses that are required to close due to lockdown restrictions. The **Local Restrictions Support Grant** has both a mandatory and a discretionary element and is available for businesses impacted by the formal requirement to lock-down. Officers are in the process of creating an online application process however it should be noted that final guidance has not yet been received.
30. Through LCC, the Council has received a grant allocation from Government that will be used to fund support for the Government's **Test & Trace** scheme. This will involve the council utilising the fund to recruit additional staff who will chase up the contacts that the national scheme have been unable to contact. Total funding is £118,839.
31. The Local Authority **Emergency Assistance Grant for Food and Essential Supplies** is a one-off contribution to upper tier local authorities in England to use to support people who are struggling to afford food and other essentials due to COVID-19. The grant must be spent within this financial year and South Ribble's allocation is £99,244.
32. Table 1 of this report outlines the assumed additional spend against the total Covid-19 funding streams, in summary:

	Forecast Variance £'000
Forecast Additional CV-19 Expenditure	2,591
CV-19 Funding	(2,721)

33. To be prudent, it is assumed all funding from the Government relating to Covid-19 will either:
- meet any additional costs incurred by the council
 - be rolled forward into 21/22, or
 - be returned if not fully committed against.
34. The only deviation from this approach is the assumption that the £130,000 to cover the costs of administering the business grants scheme will meet budgeted staff costs and as such provides a £130,000 budget underspend to the council.

Business Grants

35. Below is a table outlining the grants paid to businesses as part of the Small Business and Retail, Hospitality and Leisure and discretionary grant programmes.

	Number	£
Small Business Grants £10k	1,418	14,180,000
Retail, Hospitality and Leisure £10k	96	960,000
Retail, Hospitality and Leisure £25k	162	4,050,000
TOTAL NON DISCRETIONARY GRANTS	1,676	19,190,000
TOTAL DISCRETIONARY GRANTS	160	992,470

36. The Council received a total funding allocation of £20.888m of which the following was allocated by the Government in May 2020:
- £19,896,000 maximum allocation for Small Business & Retail, Hospitality & Leisure grants
 - £992,500 maximum allocation for Discretionary Grants
37. Officers working across both councils and across different departments have supported businesses in applying for receiving as much grant funding as possible. All schemes have closed as at the end of August with final payments made by the end of September. The initial grant allocation from Government was an estimate of need made in March 2020, the Government will request the return of the unspent allocation totalling £706,000.

F) Income from Fees and Charges

38. Table 5 below, shows the budgets and forecasts of the main types of income that are generated by services. (Note: this is different to general funding that isn't attributable to particular services such as non-specific government grants, council tax and business rates.)
39. The main forecasted variations are as follows:
- **Car Parking** – There was zero income in April to June. Around £4,000 was received in both July and August, which is only a third of the monthly budget. The forecast of £53,000 is based on assumed reduced income up to Christmas and then normal levels of income from January.
 - **Garden Waste** Collection Charges – Charges in 20/21 were reduced to £25 per bin and the budget was reduced to take this into account. Take-up for 2020-21 has increased again compared to last year, resulting in a forecasted surplus of £85,000 (equivalent to 3,400 extra charges of £25).
 - **Land Charges and Licensing** - Income is expected to be below the budgeted levels in 2020/21. The forecast is currently based on a simple forecast using income to date.
 - **Investment Property** rental – In response to Covid-19, the council did not charge rents from March to June 2020. The loss of rent for March was accounted for in 2019-20. The loss of rent for April to June 2020 is the main reason for the forecasted deficit of £310,000.
 - **Sports Coaching** – At the time the budget was set there was uncertainty over some of the potential grant funding so, to be prudent, the budget assumed the funding would not occur. Usually the budget for the whole service is set to break-even but due to the assumption that funding might be reduced, the budget was set as a deficit of £100,000 to be matched by a transfer from reserves of the surplus of sports development income that has built up over the years. However, the funding has since been confirmed and therefore the income will be £100,000 higher than the budget figure.
 - **Court Summons** costs recovered – due to courts closure and the decision not to chase debts until September this income has been zero to date. At this point in 19/20 we had recovered approximately 75% of the budget. Depending on whether the courts are back up and running some backlog may be recovered but it is unlikely to return to normal levels in 20/21d.
40. The Government has offered support of up to 75% of shortfall in income from fees and charges in 20/21. The figures in Table 5 include this support after taking into account the fact that the Council must manage the first 5% of budgeted lost income. The total forecast level of Government support is currently £301,000. This is reported quarterly to the Government with the first payment to the Council expected to be in November. This is a significant increase from quarter one largely as a result of the change in forecast to Summons income and discussion with other Councils based upon the facts the courts were unable to open due to Covid-19.

Table 5: Income from Fees and Charges

Service Area	Income 2019-20 £'000	Current Budget 2020-21 £'000	Actual to 30/09 £'000	Forecast £'000	Forecast (Surplus) / Deficit £'000
Neighbourhoods & Development					
Car Parking charges and fines	-141	-145	-20	-53	92
Civic Centre Business & Conference Ctr	-26	-36	0	0	36
Dog impounding, littering and dog fouling	-4	-18	-1	-3	15
Environmental Permits	-23	-19	-1	-19	0
Grounds Maintenance	-156	-155	-146	-146	9
Licensing - Piercings, Tattoos & Animals	-9	-7	-3	-3	4
Licensing - Street Traders	-23	-25	-19	-19	6
Open Spaces (sports pitches, fairs, etc)	-33	-18	-4	-10	8
Pest Control	-46	-50	-34	-34	16
Property rental - Civic Centre	-67	-50	-52	-52	-2
Property rental - Market	-126	-142	-23	-100	42
Property rental - Moss Side Depot	-43	-43	-31	-31	12
Property rental - Worden Craft Centre	-11	-15	-12	-12	3
Sports Coaching	-279	-120	-128	-220	-100
Waste Collection - Garden waste	-809	-683	-768	-768	-85
Waste Collection - New bins	-56	-45	-64	-64	-19
Waste Collection - Special collections	-40	-40	-27	-40	0
Waste Collection - Trade Waste	-445	-481	-448	-448	33
Vehicle Maintenance for FCC	-120	-101	-70	-112	-11
Government Support				-159	-159
	-2,457	-2,193	-1,851	-2,293	-100
Planning & Property					
Building Control	-177	-191	-91	-160	31
Planning application fees	-436	-505	-331	-513	-8
Planning pre-application fees	-31	-40	-13	-30	10
Investment property rental	-950	-1,105	-709	-795	310
Government Support				-22	-22
	-1,594	-1,841	-1,144	-1,520	321
Governance					
Land Charges	-90	-80	-36	-50	30
Legal fees recovered	-13	-15	-6	-15	0
Licensing - Alcohol	-78	-76	-51	-51	25
Licensing - Gambling	-10	-12	-7	-7	5
Licensing - Taxis	-84	-90	-53	-80	10
Government Support				-43	-43
	-275	-273	-153	-246	27
Customer & Digital					
Court summons costs recovered	-219	-228	0	-114	114
Government Support				-77	-77
	-219	-228	0	-191	37
Total	-4,545	-4,535	-3,148	-4,250	285

G) Reserves

41. The total balance on reserves at the beginning of the financial year was £20.814m. Table 6 below shows the expected movements in the reserves for 2020-21. The details of the purposes of each earmarked reserve and the movements in the balances are as follows:

- Borough Council Elections – The original budget includes a £40,000 top up of this reserve every year to build up a fund for local elections that take place every 4 years. In the Outturn 2019-20 it was approved to top up the reserve for a full £160,000 using the surplus in 2019-20 so that no contributions are needed over the next 3 years.
- Borough Investment Account – This reserve was created for the purpose of purchasing investment property to generate more rental income for the revenue budget. In the MTFs 2020-21 to 2023-23, a proportion of the reserve was budgeted to be used for the Worden Hall and Hoole Village Hall capital projects. £2m of the reserve has been potentially committed towards the Leyland Town Deal project subject to the funding bid being successful as outlined in the report to Full Council on 30 September 2020. This potential commitment is not yet included in Appendix B.
- Business Rates Retention – This reserve exists as a contingency to cover any unexpected shortfalls in business rates funding that may occur within a one- or two-year period to allow time for the council's budgets to be realigned. Some of the reserve will be required in 2020/21, and the following year, to cover the expected deficit in business rates funding due to Covid-19.
- Capital Funding – This is the main reserve used for funding the capital programme.
- City Deal – This reserve exists as a contingency to fund any unexpected costs that arise in relation to City Deal.
- Climate Change – The approved budget for 2020/21 included the creation of a Climate Change reserve of £250,000.
- Credit Union – As part of the budget monitoring report for quarter 3 of 2019-20, Cabinet approved the creation of a Credit Union reserve of £150,000 using the surplus in 2019/20.
- Housing Needs Surveys – This reserve is topped up each year so that when housing surveys are needed to be carried out there is funding available.
- Local Plans – The purpose of this reserve is to meet the forecasted expenditure requirements in relation to the Local Development Framework.
- My Neighbourhoods – This is the balance of unspent funding for the My Neighbourhoods forums.
- Performance Reward Grant – This is the balance of unspent PRG funding.
- Repairs and Maintenance – This reserve exists as a contingency to fund unexpected costs for repairs and maintenance of council properties that cannot be covered by existing revenue budgets. The approved capital programme for 2020/21 onwards allocates this reserve to the leisure centres refurbishments scheme, which has a total budget of £2.1m.
- Restructure Costs – This reserve was increased at Outturn 2019-20 to £200,000 as a provision for potential cost relating to the expansion of shared services.
- Transformation Fund – This reserve is being used to fund the IT Digital Strategy costs in the capital programme.
- Other Earmarked Reserves – This reserve comprises three elements: approved carry forwards of underspends that have not yet been allocated, surplus income relating to Sports Development, and miscellaneous ring-fenced grant income specific to certain service areas.

42. Appendix B shows the planned movement in reserves over this year and the next 3 years.

Table 6: Reserves Summary

Reserve Name	Opening Balance £'000	Transfers In £'000	Transfers Out £'000	Capital Financing £'000	Movement Between Reserves £'000	Closing Balance £'000
Earmarked Reserves						
Borough Council Elections	(160)	-	-	-	-	(160)
Borough Investment Account	(4,576)	-	-	700	-	(3,876)
Business Rates Retention	(3,309)	-	65	-	-	(3,244)
Capital Funding	(3,514)	-	-	3,262	-	(252)
CIL Admin	(248)	-	-	-	-	(248)
City Deal	(1,851)	-	-	-	-	(1,851)
Climate Change	(250)	-	-	-	-	(250)
Credit Union	(150)	-	-	-	-	(150)
Housing Needs Surveys	(100)	(20)	40	-	-	(80)
Local Plans	(255)	-	99	-	-	(157)
My Neighbourhoods	(67)	-	-	-	-	(67)
Performance Reward Grant	(27)	-	27	-	-	-
Repairs and Maintenance	(500)	-	-	500	-	-
Restructure Costs	(200)	-	100	-	-	(100)
Transformation Fund	(415)	-	-	252	-	(163)
Other Earmarked Reserves:						
Ring-fenced grants	(488)	-	200	-	-	(289)
Sports Development income	(337)	-	220	-	-	(117)
Carried forward underspends	(126)	-	126	-	-	-
	(16,574)	(20)	877	4,714	-	(11,004)
General Reserve	(4,239)	-	-	-	-	(4,239)
Total	(20,813)	(20)	877	4,714	-	(15,243)

H) Capital Programme

Spending

43. Covid-19 has had an impact on the timescales for delivering capital schemes but generally the programme is on track in 20/21. There are a few schemes where profiling could mean slippage in to 21/22 but will depend on progress in the coming quarter.
44. Appendix C lists all the capital schemes within the programme and the detail regarding budgets, spending and current forecasts.

Financing

45. Table 7 below shows the movements in the balances of capital funding streams.
- Community Infrastructure Levy (CIL) – Funding has been steadily building up over the last 5 years. The balance in Table 7 shows the net funding available to the Council after deducting payments made, or due, to Parish Councils and LCC as part of the arrangements for City Deal.
 - Land Release Fund – The grant was received a couple of years ago in relation to the house-building project. That project has seen been terminated and the money cannot be repurposed, meaning it will have to be returned.
 - Section 106 – The majority of the balance of Section 106 funding is allocated to schemes within the capital programme. Several receipts totalling £523,000 have stipulations that they must be used for highways work and have been earmarked to be paid to LCC once the relevant works are completed. The unallocated balance is £359,000. There are three large value affordable housing schemes that will use all the affordable housing funding: Station Road Bamber Bridge, McKenzie Arms Bamber Bridge and an Extra Care facility. The other Section 106 funding is allocated mostly to parks and open spaces schemes within the programme.

Table 7: Capital Financing

Funding Stream	Opening Balance £'000	Receipts £'000	Release to Revenue £'000	Capital Financing £'000	Closing Balance £'000
Grants and Contributions					
City Deal capital funding	-	(50)	-	50	-
Community Infrastructure Levy (CIL)	(2,029)	-	-	125	(1,904)
Disabled Facilities Grant (DFG)	(314)	(688)	-	1,003	-
External Contributions	-	-	-	-	-
Housing grants repaid	-	-	-	-	-
Land Release Fund	(362)	362	-	-	-
Lottery Funding (Hurst Grange Park)	-	(300)	-	300	-
Section 106 Affordable Housing	(5,044)	-	-	663	(4,381)
Section 106 Other	(2,391)	-	-	926	(1,464)
Other grants and contributions	(25)	(750)	-	750	(25)
	(10,165)	(1,426)	-	3,817	(7,775)

COMMENTS OF THE STATUTORY FINANCE OFFICER

46. The contents of the report outline the financial implications for the council.

COMMENTS OF THE MONITORING OFFICER

47. Clearly it is important that a council should report openly and transparently with regard to the monitoring of the budget. Residents need to know how the council is performing. From a legal perspective there are no concerns to report.

APPENDICES

Appendix A – Staffing Vacancies at 30th September 2020

Appendix B – Capital Programme

Appendix C – Reserves Planned Movements

Leadership Team Member's Name: James Thomson

Job Title: Deputy Director of Finance (and Section 151 Officer)

Report Author:	Date:
Neil Halton (Principal Management Accountant)	20 th October 2020

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Post	Already Shared	To be considered in relation to shared services	Notes
Corporate			
Chief Executive			The post became vacant on 15/07/20. The forecast figure is based on the Interim Chief Executive continuing to the end of the financial year without the post being filled. Phase 2 proposals have been put forward to share this role, if approved this forecast will be adjusted.
Neighbourhoods & Development			
Community Involvement Officer			The post was created with effect from 1 st April 2020 as part of the MTFs. It has been filled in October.
Youth Council Officer (Community Involvement)			The post was created with effect from 1 st April 2020 as part of the MTFs. It has been filled in October.
Engineering Technician			Vacant since 14/09/19. The post was created by upgrading an apprentice role but the person in post then left the organisation. The team is able to function without this role and so there are plans to delete it and create an additional Facilities Management role to bolster that service.
Graphic Designer		Y	Vacant since 30/11/19
Environmental Health – Housing Enforcement Officer			The post was created with effect from 1 st April 2020 as part of the MTFs. The post has been advertised and is expected to be filled in December.
Neighbourhoods Team Operative			Vacant since 31/05/20
Planning & Property			
Assistant Director of Housing & Property			Vacant since 22/03/20. The post is being kept vacant pending a potential restructure within this directorate and the Neighbourhoods & development directorate to align services and reporting lines better. In the short-term, the saving is being used to fund part of the costs of a new Surveyor role for 18 months.

Post	Already Shared	To be considered in relation to shared services	Notes
Apprentice (generic role)			There is one budget within the Planning & Property directorate that covers all apprentice roles within the organisation. The post-holders are assigned to various teams across multiple directorates. There is one vacancy, which was also vacant all throughout 2019-20. The post was intended to be used for the Gateway team. It was advertised twice but there were no suitable candidates. Now that all posts within Gateway are filled, this apprentice post is no longer considered necessary and will not be recruited to.
Estates Officer			Vacant since 05/04/20. The saving has been used to fund an additional Surveyor resource. From April to October this was via an agency arrangement but from November onwards a temporary post has been created in the establishment for an 18 month period. The saving from the vacant Estates Officer and Assistant Director posts have funded the new role.
Housing Options Officer			Vacant since 13/07/20. A new starter will begin in October.
Museum Curator			Vacant since 31/05/20. This post is now rolled into an interim operating model with the Museums service for Chorley.
Planning Enforcement Officer			The post became vacant on 31/05/20. More complex work is being picked up via a retained specialist consultant on a case by case basis. There are two enforcement posts, the other being recently filled in September, and the need for both is not certain.
Customer & Digital			
IT Cyber Security Trainee		Y	The post was created with effect from 1 st April 2020 as part of the MTFS. A recruitment process did not attract the calibre of applicant required and therefore it is considered that this post should be reviewed as part of phase 2 shared services.
IT Security Support Officer		N	Vacant since 01/07/19, when a restructure was implemented. The post has been advertised twice but there have not been suitable candidates to appoint. The service is confident that it can attract a suitable applicant for this post. Recruitment is due to start imminently with the post being filled within before Christmas.
IT Senior Network Support Analyst		Y	Vacant since 14/02/20. The post holder retired, and the post will be kept vacant during 2020/21 to fund the severance costs.

Post	Already Shared	To be considered in relation to shared services	Notes
Revenues & Benefits Officer 1.7 FTE		N	One post has been vacant since 29/02/20 and another became vacant on 26/07/20. Options are being considered regarding potential automation of processes that may result in at least one post not being required.
Revenues and Benefits Clerical Assistant		Y	Vacant since 12/08/20
Governance			
Head of Licensing		Y	Vacant since 23/02/20
Principal Auditor	Y	Y	Vacant since 10/05/20 and is incorporated into the phase 1 shared services review as per the other Governance posts outlined below.
Auditor 1.2 FTE	Y	Y	Both posts were vacant all throughout 2019-20 and were temporarily covered by agency staff at various points. The agency cover finished in May 2020.
Insurance Officer	Y	Y	Vacant since 13/10/19. Another officer has been acting up to this role but their substantive role is not currently back-filled.
Communications & Visitor Economy			
No vacancies			
Transformation & Partnerships			
HR Advisor	Y	Y	Vacant since 29/02/20. The post was incorporated into the phase 1 service review
Business Support Officer	Y	Y	Vacant since 31/12/19. The post was incorporated into the phase 1 service review

Notes:

1. FTE stands for Full Time Equivalent and is used for part-time posts to show a comparison against a full-time post.
2. MTFS stands for Medium Term Financial Strategy, which is the annual document that outlines the Council's detailed budget for the following financial year and planned budgets for the next few years after that.

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Reserves Planned Movements 2020-2024

Note: All figures are in £'000

Appendix B

Reserve Name	19/20 C/F	2020-21			2021-22			2022-23			2023-24		
		In	Out	C/F	In	Out	C/F	In	Out	C/F	In	Out	C/F
Earmarked Reserves													
Borough Council Elections	(160)	-	-	(160)	-	-	(160)	-	-	(160)	-	160	-
Borough Investment Acct	(4,576)	-	700	(3,876)	-	1,670	(2,206)	-	-	(2,206)	-	-	(2,206)
Business Rates Retention	(3,309)	-	65	(3,244)	-	65	(3,179)	-	65	(3,114)	-	65	(3,049)
Capital Funding	(3,514)	-	3,262	(252)	(250)	-	(502)	(250)	-	(752)	(250)	-	(1,002)
CIL Admin	(248)	-	-	(248)	-	-	(248)	-	-	(248)	-	-	(248)
City Deal	(1,851)	-	-	(1,851)	-	-	(1,851)	-	-	(1,851)	-	-	(1,851)
Climate Change	(250)	-	-	(250)	-	-	(250)	-	-	(250)	-	-	(250)
Credit Union	(150)	-	-	(150)	-	-	(150)	-	-	(150)	-	-	(150)
Housing Needs Surveys	(100)	(20)	40	(80)	(20)	-	(100)	-	-	(100)	-	-	(100)
Local Plans	(255)	-	99	(157)	-	26	(131)	-	25	(106)	-	44	(62)
My Neighbourhoods	(67)	-	-	(67)	-	-	(67)	-	-	(67)	-	-	(67)
Performance Reward Grant	(27)	-	27	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	(500)	-	500	-	(250)	-	(250)	(250)	-	(500)	(250)	-	(750)
Restructure Costs	(200)	-	100	(100)	-	100	-	-	-	-	-	-	-
Transformation Fund	(415)	-	252	(163)	-	-	(163)	-	-	(163)	-	-	(163)
Other Earmarked Reserves:													
Ring-fenced income	(488)	-	200	(289)	-	44	(245)	-	44	(201)	-	-	(201)
Sports Dev income	(337)	-	220	(117)	-	85	(32)	-	-	(32)	-	-	(32)
Carried fwd underspends	(126)	-	126	-	-	-	-	-	-	-	-	-	-
	(16,574)	(20)	5,590	(11,004)	(520)	1,990	(9,534)	(500)	134	(9,900)	(500)	269	(10,131)
General Reserve	(4,239)	-	-	(4,239)	-	181	(4,058)	-	199	(3,858)	-	224	(3,635)
Total	(20,813)	(20)	5,590	(15,243)	(520)	2,172	(13,591)	(500)	333	(13,758)	(500)	492	(13,766)

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Capital Programme 2020-21 Quarter 2

Note: All figures are in £'000

Appendix C

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24	
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24		
Health, Leisure & Wellbeing													
Green Infrastructure													
Green Infrastructure unallocated	-	-	-	-	-	-	-	This is the general budget for green infrastructure works. When specific schemes are designed and brought forward, a budget is then transferred from 'unallocated'.	-	200	200	200	600
Green Link - Penwortham Holme to Howick	125	-	125	-	-	-	-	This project involves improvements to, and creation of, environmental footpaths and meadows etc, between the two locations. The project has been held up due to Covid-19. Planning is now underway with LCC and the EA on work that can be done this financial year that complements imminent EA flood prevention scheme.	125	125	-	-	250
Green Link - Shruggs Wood	44	54	44	-	-	-	-	The budget for 20/21 is based on the c/f amount of an original £200k for works planned in conjunction with the leisure facility development on the nearby site. However significant work has now been completed, including the creation of a new footpath link, opening up a new part of the wood. This will be open later this autumn following the planting season. The construction work has been completed.	44	-	-	-	44

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Leyland Loop	91	7	91	-	-	-	Work is underway with LCC and land owners to develop a further 7km of the proposed 10km route planned for this financial year. The forecast and budget were reduced in the previous report due to delays caused by Covid.	91	100	-	-	191
Total Green Infrastructure	260	61	260	-	-	-		260	425	200	200	1,085
Worden Park												
Arboretum landscaping	30	-	30	-	-	-	On track	30	-	-	-	30
Craft Units Windows and Security Grills	40	-	40	-	-	-	Contractors are expected on site in March. Depending on availability and the weather, this scheme may slip into April.	40	-	-	-	40
Farmyard Cottages Windows and rendering	50	-	50	-	-	-	As above	50	-	-	-	50
Farmyard Cottages - Heating	50	-	50	-	-	-	As above	50	-	-	-	50
Ice House front façade	10	-	10	-	-	-	On track	10	-	-	-	10
North Lodge	4	4	4	-	-	-	Additional damp protection and further work to the garden was required.	4	-	-	-	4
Overflow Car Park	120	104	120	-	-	-	A report was approved at September Cabinet, to award the contract. Work to be completed this financial year.	120	-	-	-	120
Sewerage pumping station and septic tanks	20	-	20	-	-	-	The Worden sewerage pumping station is about improving the appearance of the site whereas the improvements relating to the septic tanks are essential due to non-compliance issues. Additional drainage works may be required around the tank sites.	20	20	-	-	40

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24	
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24		
Shaw Brook weirs and banking	-	-	-	-	-	-	-	The project has been put on hold. Both elements need various permissions and dry weather.	-	40	-	-	40
Shaw Wood footpaths	-	-	-	-	-	-	-	Same as above	-	33	-	-	33
Walled garden pot house - replace the building frame and base walls	-	-	-	-	-	-	-	Budgeted to start in 21/22	-	100	-	-	100
Worden Park fountain	-	-	-	-	-	-	-	Budgeted to start in 21/22	-	80	-	-	80
Worden Park paths	-	-	-	-	-	-	-	Budgeted to start in 22/23	-	-	200	232	432
Worden Hall refurbishment	120	102	120	-	-	-	-	Work is underway to take project through to planning stage. Will be not on site until next financial year.	120	2,050	-	-	2,170
Total Worden Park	444	210	444	-	-	-	-		444	2,323	200	232	3,199
Other Parks and Open Spaces													
Hurst Grange Park drainage	25	-	25	-	-	-	-	On track	25	-	-	-	25
Hurst Grange Coach House Phase 2	300	-	300	-	-	-	-	A report to Oct Cabinet requests approval to appoint a contractor and proceed. The budget is reduced by £57k (from £790k) to match the revised costings. Work is scheduled to begin in Nov and continue to June.	300	433	-	-	733
Hurst Grange Park Paths	-	-	-	-	-	-	-	Budgeted to start in 21/22	-	40	-	-	40

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Open Spaces - Bent Lane	68	4	68	-	-	-	Unfortunately, ground investigations revealed that the land is contaminated. Remediation will be required before any works can be undertaken. We are awaiting an assessment from a specialist regarding the price of remediation. A specific report will be prepared regarding this scheme when the costs are known.	68	-	-	-	68
Open Spaces - Balcarres Green	24	24	24	-	-	-	Complete	24	-	-	-	24
Playground - Worden Park	50	50	50	-	-	-	Complete	50	-	-	-	50
Playground - Leadale Green	33	35	33	-	-	-	Complete	33	-	-	-	33
Playground - Seven Stars	173	175	173	-	-	-	Complete	173	-	-	-	173
Playgrounds - Haig Avenue, Hurst Grange, Bellis Way, Bent Lane	-	-	-	-	-	-	The current budget was profiled as £300k in 20/21 and £200k in 21/22. It will be split between the 4 playgrounds and re-profiled as shown in the rows below.	-	-	-	-	-
Playground - Haig Avenue	175	-	175	-	-	-	On track. Construction will commence this financial year but due to the site including some contamination, it may extend into April or May.	175	-	-	-	175
Playground - Hurst Grange	225	-	225	-	-	-	On track	225	-	-	-	225
Playground - Bellis Way	30	-	30	-	-	-	On track. There is the potential for additional funding of £30k. If this is successful, the budget will be increased to £60k and the scheme expanded accordingly.	30	-	-	-	30

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24	
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24		
Playground - Bent Lane	-	-	-	-	-	-	-	See Open Spaces – Bent Lane (above). Work on a playground cannot commence until remediation work is carried out, hence the budget has been rephased to next financial year.	-	70	-	-	70
Other Parks - Footpaths (Fossdale Moss, Priory, Valley Road)	15	-	15	-	-	-	-	On track	15	30	-	-	45
Tarn Wood, Penwortham	30	26	30	-	-	-	-	On track	30	-	-	-	30
A tree for every resident	43	2	43	-	-	-	-	On track	43	53	40	-	136
Withy Grove Park	-	-	-	-	-	-	-	Budgeted to start in 21/22	-	60	-	-	60
Total Other Parks & Open Spce	1,190	316	1,190	-	-	-	-		1,190	686	40	-	1,916
Sports and Leisure													
Leisure Facility	12	12	12	-	-	-	-	Spend so far is on fees. No more spend is planned for this year.	12	-	-	18,988	19,000
Leisure Centre refurbishments	500	-	250	(250)	(250)	-	-	Background work has been completed and priorities agreed as part of Facilities strategy. Due to impact of Covid-19, some budget is reprofiled into 21/22.	250	1,850	-	-	2,100
Lostock Hall Football Facility (St Gerard's)	146	1	146	-	-	-	-	Work has begun on site to create a new football pitch for St Gerard's in line with the Section 106 agreement. Work is expected to be complete by March.	146	-	-	-	146

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Sport Pitch Hub	70	70	70	-	-	-	Background work been done with FA and Football foundation to agree project and funding on the chosen Bamber Bridge site. Should be on site in 21/22. Options are being explored to access grant from Football Foundation. If successful, this funding would reduce the council's contribution to the project.	70	3,000	1,235	-	4,305
King George V Playing Fields, Higher Walton	75	-	75	-	-	-	On track	75	-	-	-	75
Place												
Land Acquisition Croston Road	77	-	77	-	-	-	On track	77	-	-	-	77
Affordable Housing at former McKenzie Arms, Bamber Bridge	100	22	100	-	-	-	The scheme's approved budget has increased to £2.253m. Planning application approved. Procurement options will be reported to Cabinet for a decision on which route to take.	100	2,153	-	-	2,253
Affordable Housing at Station Road, Bamber Bridge	563	499	563	-	-	-	Scheme is on track but the approved budget has increased by £26k due to unforeseen works including removal of damaged and rotten fascia, soffits and gutters	563	-	-	-	563
Car Park resurfacing, Ryefield Avenue, Penwortham	-	-	-	-	-	-	Budgeted to start in 21/22	-	40	-	-	40
Church Road, Bamber Bridge	-	-	-	-	-	-	Budgeted to start in 21/22. The scheme relates to a specific Section 106 receipt that must be used at the Church Road site. The Council does not own the land so progress is likely to be slow.	-	40	-	-	40

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Disabled Facilities Grants	1,003	293	1,003	-	-	-	The budget and forecast reflect the funding available for 20/21 plus the unspent funding from previous years that has been carried forward. It is unlikely that all £1m can be spent in 20/21. Any unspent funding can be carried forward to 21/22. Delays due to Covid-19 have meant there are 178 cases waiting to be assessed so some costs will likely slip to 21/22	1,003	682	682	682	3,049
Extra Care Scheme	-	-	-	-	-	-	The site for this scheme has been approved. The intention is to plan the project by engaging support through a procurement framework.	-	5,000	4,000	1,000	10,000
Hoole Village Hall Grant	200	-	200	-	-	-	The original funding plan for this scheme was a £150k loan and £50k grant using Section 106 receipts. However, on closer investigation of the potential receipts and the specific plans for the hall, there are no receipts that are eligible. Discussions with the village hall representatives have been delayed due to Covid-19. For now the forecast is to pay the contribution this year.	200	-	-	-	200
Leyland Train Station Ticket Office	15	-	15	-	-	-	Initial plans include a new staircase, bike secure storage and improvements to the entrance. Only the staircase is expected to be completed in 20/21. This project is now linked to Town Deal.	15	45	-	-	60

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Masterplanning & Regen - Leyland	750	-	750	-	-	-	£750k has been received in September 2020 as an initial payment towards the Town Deal as per the urgent decision on 13th August 2020. A report detailing the plans for this funding will be forthcoming. The rest of the programme Budgeted to start in 21/22. This is now one of the 3 main projects which form the draft Town Deal investment plan to be submitted by Leyland Town Board by the end of October.	750	2,000	-	-	2,750
Masterplanning & Regen - Penwortham	50	-	50	-	-	-	Tenders are being prepared to appoint consultants to carry out initial masterplanning exercise. Those works are expected to be completed this financial year.	50	-	2,000	-	2,050
New Longton Regeneration	-	-	-	-	-	-	A consultation has been undertaken with the local community on potential projects. Most of the suggestions relate to road safety. However, we need to agree what is possible with the local ward members since the Section 106 money earmarked for this scheme is largely for public open space and only £20k is available for road safety improvements. Work is not expected to take place until 21/22.	-	75	-	-	75
Empty Homes grants	39	-	39	-	-	-	There has been no take up so far. It seems likely that there may not be much take up for the rest of the year either but for now the forecast is unchanged.	39	-	-	-	39

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Private Sector home improvement grants	75	4	75	-	-	-	-	75	75	75	75	300
St Mary's, Penwortham - Churchyard wall repairs	-	-	30	30	30	-	-	30	110	-	-	140
Excellence & Financial Sustainability												
IT Programme												
IT Unallocated Funding	62	-	62	-	-	-	-	62	200	200	200	662
Capita Software Upgrade (c/f)	5	5	5	-	-	-	-	5	-	-	-	5
Civic Centre conference centre hearing loop	35	-	35	-	-	-	-	35	-	-	-	35
HFX Upgrade (c/f)	4	4	4	-	-	-	-	4	-	-	-	4
Idox (c/f)	147	147	147	-	-	-	-	147	-	-	-	147
Single Sign On and Calendar Integration	33	22	33	-	-	-	-	33	-	-	-	33
Members tablet refresh	52	52	52	-	-	-	-	52	-	-	-	52
Mobile phone upgrade	12	9	12	-	-	-	-	12	-	-	-	12
Front to Back Office Automation	17	-	17	-	-	-	-	17	-	-	-	17

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Help Desk System	5	-	5	-	-	-	On track	5	-	-	-	5
Tablet refresh (agile working)	35	-	35	-	-	-	On track	35	-	-	-	35
Total IT Programme	405	238	405	-	-	-		405	200	200	200	1,005
Other non-ICT projects												
Corporate Buildings Unallocated	100	-	100	-	-	-	This budget is earmarked for two things. Firstly, at least one investment property requires a new roof. Secondly, stock condition surveys, which should be completed by December, are likely to identify immediate works required to certain buildings.	100	100	100	100	400
Corporate Buildings - Civic Centre	75	-	75	-	-	-	On track	75	50	-	-	125
Civic Centre emergency lighting	7	9	7	-	-	-	On track	7	-	-	-	7
Civic Centre LED Lighting	45	-	45	-	-	-	On track	45	-	-	-	45
Civic Centre New Entrance	150	-	-	(150)	-	(150)	The scheme has been postponed due to the impact of Covid-19 both currently and in needing to review, after the pandemic, what the building environment might look like.	-	150	-	-	150
Civic Centre Solar Panels	31	36	31	-	-	-	Complete	31	-	-	-	31
Civic Centre 3rd Floor	50	-	-	(50)	-	(50)	This work will be undertaken after fire safety works have been undertaken, the main work being the compartmentalisation of the central staircase.	-	50	-	-	50
Polling Booths	22	-	22	-	-	-	On track	22	-	-	-	22

Scheme Name	Current Budget 20/21	Spend + Orders	Forecast	Forecast Variance	Variance split		Notes	Revised Budgets				Total 2020-24
					Re-profile	Extra Cost / (Saving)		20/21	21/22	22/23	23/24	
Vehicles and Plant replacement programme	2,497	2,407	2,497	-	-	-	On track. The forecast has increased to reflect the actual prices of vehicles that have been procured, which are slightly higher in some cases than the estimated values in the budget.	2,497	950	400	100	3,947
Miscellaneous Costs	-	1	-	-	-	-	This line is used for accounting purposes to show any small variances in retention costs for completed schemes between what is accrued and what costs are actually incurred. minor variances.	-	-	-	-	-
Grand Total	8,950	4,178	8,530	(420)	(220)	(200)		8,530	20,004	9,132	21,577	59,244

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