



**Cabinet**

**Tuesday, 14 December 2021**

**Revenue and Capital Budget Monitoring 2021/22 – Q2**

## **Report of the Director – Finance and Corporate Services**

**Cabinet Portfolio Holder for Finance and Customer Access,  
Councillor G Moore**

### **1. Purpose of report**

- 1.1. This report presents the budget position for revenue and capital as at 30 September 2021. This report provides an update to the report to Cabinet on 14 September 2021, and includes the in-year variances along with variances resulting from Covid-19.
- 1.2. Given the current financial climate, and the recovery from Covid-19 lock down measures, it is imperative that the Council maintains due diligence with regards to its finances and ensures necessary action is taken to ensure a balanced budget is maintained.
- 1.3. The current budget was set anticipating an adverse impact of Covid on the Council's finances. However, a combination of service budget efficiencies, Business Rates and Government funding have helped mitigate against the financial impact of Covid income losses. Ultimately the budget efficiencies identified are a reflection of the positive 'bounce back' of the local economy to Covid. We cannot be complacent though. One thing Covid has taught us is that at any given time the situation can quickly change.
- 1.4. At Quarter 2, a budget efficiency of £0.673m (net of reserve commitments) is anticipated although this position could change as further variances are identified during the year. The increase from Quarter 1 is mainly due to an expected Business Rates Nottinghamshire Pool surplus of £0.622m and the potential non-utilisation of £0.25m in relation to Edwalton Golf Course (a further report is due to Cabinet in January 2022).
- 1.5. The report requests approval to the use of £0.1m in budget efficiencies from 2021/22 to boost the Strategic Growth Board budget in 2022/23, to support businesses recover from Covid (a separate report is to be presented to the Strategic Growth Board).
- 1.6. Given the Council's capital challenges going forward, it is proposed to utilise at least £1m of the expected budget efficiencies towards vehicle replacement, with a vehicle replacement reserve proposed. This will be recommended in the forthcoming Medium Term Financial Strategy reports to Cabinet and Full Council in 2022. Any remaining budget efficiencies will be appropriated to the Organisation Stabilisation Reserve.

- 1.7. Going forward there are significant budget risks such as potential changes to the Business Rates system (now not expected in 2022/23), Fairer Funding and Government policy in relation to waste collection. In addition there is the potential impact of the power station closure (2024), and the Council's commitment to the Freeport and Development Corporation. Maintaining sufficient reserves to address significant risks remains a key objective of the Council's Medium Term Financial Strategy and is good financial practice.
- 1.8. The Capital Programme currently shows a planned underspend of £10.2m largely due to slippage in two major schemes (Bingham Hub and Crematorium) and uncommitted grant monies available for Registered Housing Providers.
- 1.9. As a result of this, the report will request approval to formally carry forward Capital Provisions totalling £8.420m. Of which £8.295m to 2022/23 Capital Programme and £125k to 2025/26 Capital Programme.
- 1.10. The report will also request approval to accelerate £40k from the 2022/23 Capital Programme to 2021/22 to meet Play Area Commitments.

## **2. Recommendation**

It is RECOMMENDED that Cabinet approves the attached report both noting and agreeing to:

- a) the expected revenue budget efficiency for the year £0.673m incorporating the potential appropriation of £1m to a Vehicle Replacement Reserve (to be included in the MTFS report to Full Council in 2022);
- b) the use of £0.1m in budget efficiencies from 2021/22, to boost the Strategic Growth Board budget in 2022/23, to support the community recovery from Covid (paragraph 4.4);
- c) the capital underspend of £10.204m of which £8.420m is to be carried forward: £8.295m to 2022/23 Capital Programme and £0.125m to 2025/26 Capital Programme;
- d) the acceleration of £40k capital provision for Play Areas from 2022/23 to 2021/22 to meet commitments;
- e) the expected outturn position for Special Expenses of £10.2k deficit; and
- f) the planned use of reserves at paragraph 4.2.

## **3. Reasons for Recommendation**

To demonstrate good governance in terms of scrutinising the Council's on-going financial position and compliance with Council Financial Regulations.

## 4. Supporting Evidence

### *Revenue Monitoring*

- 4.1 The Revenue Monitoring Statement by service area is attached at **Appendix A** with detailed variance analysis as at 30 September 2021, attached at **Appendix B**. For this financial year, the overall budget variance including Covid related pressures and in-year efficiencies, is expected to result in a budget efficiency of £0.673m. Loss of income and additional costs as a result of Covid (£0.129m) are more than offset by grant income and net efficiencies (£0.845m). In the current year we are anticipating a surplus of £3.113m on Business Rates (including a Nottinghamshire pool surplus of £0.622m) but a significant proportion of this will need to be put into reserves (£1.765m) to cover future year's Business Rates deficit. Given capital pressures in relation to future vehicle replacement (a combination of growth in the Borough, generally rising costs, the commitment to the carbon neutral agenda and declining resources), it will be recommended to Full Council (in the MTFS report) to appropriate £1m from 2021/22 budget efficiencies and create a Vehicle Replacement Fund.
- 4.2 Table 1 below summarises the main variations from revenue efficiencies and Covid related pressures. It should be noted that since the Quarter 1 report, the Council has been awarded an extra £34k Homelessness Prevention Grant. The reserves commitment total of £3.120m includes £1.765m relating to business rates deficit anticipated next year; £1m proposed Vehicle Replacement Reserve; £0.25m underspend for the Edwalton Golf Course Feasibility Study; £0.1m Strategic Growth Boards (paragraph 4.4) and £5k contribution to setting up the Bingham Improvement Board (reported to December Full Council).

**Table 1: Main Items Impacting on the Current Revenue Budget**

	<b>Pressure/ (Saving) 2021/22 (£m)</b>
<b>Covid costs/(savings):-</b>	
<b>Waste Collection (Agency)</b>	0.039
<b>Licence Income</b>	0.037
<b>COMF Grant income</b>	(0.088)
<b>COMF Enforcement Expenditure</b>	0.088
<b>Room Hire Gamston</b>	0.012
<b>Rental on Commercial Properties</b>	0.041
<b>Total Covid related budget pressure (A)</b>	<b>0.129</b>
<b>Projected in year costs/(savings):-</b>	
<b>Waste Collection - Hire of Transport</b>	0.030
<b>Waste Collection - HGV Market Supplement</b>	0.027
<b>Agency Staff - Planning</b>	0.210
<b>Interest Payments</b>	(0.085)
<b>Planning Fees</b>	(0.420)
<b>Grant Income (Homelessness Prevention)</b>	(0.058)
<b>Edwalton GC</b>	(0.070)

<b>General Contingency</b>	(0.134)
<b>Econ Dev Feasibility Study</b>	0.050
<b>Edwalton GC Feasibility Study</b>	(0.250)
<b>Other minor variances</b>	(0.145)
<b>Total projected in year savings (B)</b>	<b>(0.845)</b>
<b>Net Revenue Efficiencies (A) + (B)</b>	<b>(0.716)</b>
<b>Grant Income</b>	0.036
<b>Business Rates</b>	(3.113)
<b>Reserve Commitments</b>	3.120
<b>Total Net Projected Budget Variance</b>	<b>(673)</b>

- 4.3 Cabinet (9 March 2021), agreed to the provision of £300k for EGC Feasibility. £50k for technical risk assessment and £250k for further master planning work. Current projections show the intention to spend the £50k in 2021/22, which leaves the £250k for master planning work forming part of the overall revenue budget efficiencies. A further report will be presented to Cabinet in January 2022, when we will know more about whether some or all of the £250k will be required.
- 4.4 Given the impact of Covid and the need to help revitalise the local economy it is recommended that £0.1m be allocated from predicted underspends at the end of the year to support and enhance the work of the Strategic and Local Growth Boards in 2022-23. It is suggested that this is accessible to other areas across the Borough, such as Ruddington. In addition to the above, a separate allocation has been made of £50k towards a feasibility study for Central Avenue, approved by Cabman and discussed in the Quarter 1 report. This is a project that has been identified as a priority by the West Bridgford Growth Board and is separately identified in Table 1.
- 4.5 **Appendix A** shows the original estimate for Grant Income of £2.762m (revised to £2.599m), Collection Fund £4.045m and also includes a Minimum Revenue Provision (MRP) of £1.074m. **Appendix B** gives further explanations of both positive and adverse variances, in addition to those detailed at Table 1.
- 4.6 **Appendix E** shows the Quarter 2 position on the Special Expenses budget which has also been affected by Covid in Quarter 1, mostly income from hire of venues and bar sales mainly at Gamston, which was, until September, being used as a vaccination centre. These projections are included in the total Covid related budget pressure of £0.129m. The expected budget deficit for the year is £10.2k which is net of a proportion of SFC grant and reimbursement for closure of Gamston. It was agreed by the West Bridgford CIL and Special Expenses Group on 25 September 2020 that the previous year's cumulative deficit (£0.087m) would be repaid by way of a loan. Other alternatives are currently being explored and will be included as part of the budget setting process.

#### *Capital Monitoring*

- 4.7 The updated summary of the Capital Programme monitoring statement and funding position is shown at **Appendix C** as at 30 September 2021. **Appendix D** provides further details about the progress of the, any necessary re-phasing and highlights efficiencies.

4.8 The original Capital Programme of £28.158m has been supplemented by a net brought forward of £6.533m and in-year adjustments of £0.911m giving a revised total of £35.602m. The net expenditure efficiency position of £10.2m is primarily due to the following:

- a) Bingham Leisure Hub £18.2m – £2m to carry forward to 2022/23;
- b) Crematorium £7m – £3m to carry forward to 2022/23;
- c) Support for RSLs: £1.1m – Commitments total £420k of which £237k will be released in 2021/22. £0.875m of the projected underspend to carry forward to 2022/23;
- d) Total carry forwards of £8.420m are requested: £8.295m to 2022/23 and £125k to 2025/26;
- e) Acceleration of £40k is requested from the 2022/23 Capital Programme to 2021/22 to meet commitments on Play Areas.

4.9 The Council was due to receive capital receipts of £15.2m in the year, primarily from the disposal of surplus operational and investment property: Abbey Road Depot; land at Hollygate Lane; and also from an overage agreement in place for Sharphill Wood site. Covid-19 impacted on the progress of these schemes with receipts projected to be £7.9m in 2021/22 (Hollygate Lane and a portion of the Depot receipt now expected in 2022/23). The current projected overall variance is likely to mean that any borrowing requirement can be met from internal resources with no recourse to borrow externally this financial year. Savings resulting from interest costs now not anticipated to be incurred are included in the projected overall revenue budget efficiency saving of £0.673m

#### *Covid-19 Update*

4.10 The country came out of lockdown earlier this year (19 July 2021), and whilst the Council budgeted for an adverse impact on the budget, additional Government funding and services continuing to perform, the Council's budget remains in a relatively healthy position.

4.11 With the economy slowly starting to recover and bounce back, uncertainty still remains about the future so budget projections may change with time and risk.

4.12 The Government's Sales, Fees and Charges reimbursement claim has been submitted at £81k. This is lower than originally anticipated but is reflective of better performance on income receipts particularly relating to planning. Part of the total estimated reimbursement has been allocated to the Special Expense fund to support the lost income from closure of facilities in the West Bridgford area (see paragraph 4.6). Table 2 below shows the Covid-related grants for 2021/22. It is not anticipated that there will be any further funding this year.

**Table 2 : Covid Related Grants**

<b>£'000</b>	<b>Grant</b>
<b>370</b>	Covid Grant funding Tranche 5
<b>300</b>	Lower Tier Services Grant
<b>102</b>	Local Council Tax Support grant
<b>187</b>	Homelessness Funding
<b>102</b>	COMF (Contain)

<b>81</b>	SFC reimbursement Q1 2021/22*
<b>156</b>	Reopening Highstreets safely*
<b>1,298</b>	<b>Total</b>

\*Grants estimated but not yet received in full

- 4.13 At Quarter 1 it was reported that the fair value of the Council's diversified funds had recovered against the losses resulting from Covid of £1.238m. The position at Quarter 2 shows that these assets have fully recovered and are now valued at £1.262m which exceeds March 2020 values. At the end of July, a further £2m was invested in Kames and Investec (£1m in each). These funds will continue to fluctuate in value but are being held long term.

### *Conclusion*

- 4.14 The financial position in the revenue budget is positive, projecting a net budget efficiency of £0.673m. Covid risks could prevail in the future such as further restrictions imposed as we enter the winter period with the financial impact unknown. The Council must ensure it can support any adverse budgetary impact.
- 4.15 The position on capital is currently positive and, although some provisions have been re-phased, no major delays are anticipated on the completion of larger schemes. It is also anticipated that there will be no need to externally borrow this financial year. Challenges can arise during the year, such as sourcing materials and inflated costs which may still impact on the projected year-end position and this will continue to be reported throughout the year. Given the growth in the Borough, rising costs, the desire to be carbon neutral and reducing capital resources, there are particular risks with regards to the replacement of the Council's vehicle fleet it makes sense to ensure a Vehicle Replacement Reserve is created to help mitigate against such risks.
- 4.16 There remain external financial pressures from existing issues such as the uncertainty surrounding Business Rates retention, the Fair Funding and Comprehensive Spending reviews, which although have now been delayed further still present a significant risk. The longer term impact of BREXIT is yet to be seen as the negative effects of Covid has made assessing the impact of BREXIT difficult. Furthermore, there are the Council's own challenges such as meeting its own environmental objectives and upside risks as opportunities present themselves such as the Freeport and Development Corporation. Against such a background, it is imperative that the Council continues to keep a tight control over its expenditure, identifies any impact from changing income streams, maintains progress against its Transformation Strategy and retains a healthy reserves position.

## **5. Alternative options considered and reasons for rejection**

There are no other options proposed for consideration.

## **6. Risks and Uncertainties**

- 6.1 Failure to comply with Financial Regulations in terms of reporting on both revenue and capital budgets could result in criticism from stakeholders, including both Councillors and the Council's external auditors.
- 6.2 Areas such as income can be volatile and are particularly influenced by public confidence and the general economic climate and Government legislation. This has been clearly evidenced by the impact of Covid and highlighted in Table 1.
- 6.3 Business Rates is subject to specific risks given the volatile nature of the taxbase with a small number of properties accounting for a disproportionate amount of tax revenue, notably in Rushcliffe Ratcliffe-on-Soar Power Station. Furthermore, changes in Central Government policy influences Business Rates received and their timing, for example policy changes on Small Business Rates Relief. Again Covid is likely to have a large impact on the Business Rates position as reported in the Quarter 1 report to Cabinet, hence the need to appropriate the in-year Business Rates surplus to smooth deficits in later years.
- 6.4 The Council is committed to improving the environment and reducing its carbon footprint. Addressing such risks will require funding with the Climate Change Reserve to facilitate such opportunities.
- 6.5 The Council needs to be properly insulated against such risks hence the need to ensure it has a sufficient level of reserves, as well as having the ability to use such reserves to support projects where there is 'upside risk' or there is a change in strategic direction.

## **7. Implications**

### **7.1. Financial Implications**

Financial implications are covered in the body of the report.

### **7.2. Legal Implications**

There are no direct legal implications arising from this report. It supports the delivery of a balanced budget.

### **7.3. Equalities Implications**

None.

### **7.4. Section 17 of the Crime and Disorder Act 1998 Implications**

None.



## 8. Link to Corporate Priorities

Quality of Life	The budget resources the Corporate Strategy and therefore resources all Corporate Priorities.
Efficient Services	
Sustainable Growth	
The Environment	

## 9. Recommendation

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- c) the capital underspend of £10.204m of which £8.420m is to be carried forward: £8.295m to 2022/23 Capital Programme and £0.125m to 2025/26 Capital Programme;
- d) the acceleration of £40k capital provision for Play Areas from 2022/23 to 2021/22 to meet commitments;
- e) the expected outturn position for Special Expenses of £10.2k deficit; and
- f) the planned use of reserves at paragraph 4.2.

<b>For more information contact:</b>	Peter Linfield Director – Finance and Corporate Services 0115 914 8439 <a href="mailto:plinfield@rushcliffe.gov.uk">plinfield@rushcliffe.gov.uk</a>
<b>Background papers Available for Inspection:</b>	Council 4 March 2021 – 2021-22 Budget and Financial Strategy; Cabinet 7 July 2021 – Financial Outturn Report
<b>List of appendices (if any):</b>	<b>Appendix A</b> – Revenue Outturn Position 2021/22 – September 2021 <b>Appendix B</b> – Revenue Variance Explanations <b>Appendix C</b> – Capital Programme 2021/22 – September 2021 Position <b>Appendix D</b> – Capital Variance Explanations <b>Appendix E</b> – Special Expenses Monitoring





**Adverse Revenue Variance Explanations (over £25k)**

<b>Service</b>	<b>Income / Expenditure Type</b>	<b>Reason</b>	<b>Projected Outturn Variance £'000</b>
<b>Community Development</b>	Income	Loss of events income & Gamston Hall hire income due to being used as vaccination centre	26
<b>Depot &amp; Contracts</b>	Employee Expenses	Waste Collection - Overtime and agency	69
<b>Depot &amp; Contracts</b>	Transport Related Expenses	Waste Collection - Repairs to ageing vehicles £25k, Diesel £25k, Transport hire £30k	80
<b>Economic Development</b>	Supplies & Services	Contribution to feasibility study in relation to pedestrainisation of West Bridgford Town Centre	50
<b>Environmental Health</b>	Supplies & Services	Covid Enforcement backlog (COMF)	88
<b>Financial Services</b>	Premises Related Expenses	Additional properties added to the insurance policy	34
<b>Planning &amp; Growth</b>	Employee Expenses	Agency cover for vacancies and extra work covered by increased income from planning applications	210
<b>Property Services</b>	Supplies & Services	Additional costs at the Point to be recovered from previous tenant	28
<b>Property Services</b>	Income	Rental Income at The Point	25
<b>TOTAL ADVERSE VARIANCES &gt; £25k</b>			<b>610</b>

**Favorable Revenue Variance Explanations (over £25k)**

<b>Service</b>	<b>Income / Expenditure Type</b>	<b>Reason</b>	<b>Projected Outturn Variance £'000</b>
<b>Depot &amp; Contracts</b>	Third Party Payments	Edwalton Golf Club, forecasting to break even	-70
<b>Depot &amp; Contracts</b>	Supplies & Services	Edwalton Golf Club Feasibility Study	-250
<b>Environmental Health</b>	Income	COMF grant income (146k)	-146
<b>Financial Services</b>	Capital Financing Costs	Savings from interest which would have been incurred on external borrowing	-45
<b>Financial Services</b>	Income	Holding larger investment balances and the average rate of return on these balances is higher than budgeted for	-40
<b>Financial Services</b>	Supplies & Services	Original contingency not planned to use. Decrease in insurance premium for land charges and laptops	-143
<b>ICT</b>	Employee Expenses	Saving due to vacant ICT Services Support Manager. Replacement starts in November.	-26
<b>Planning &amp; Growth</b>	Income	Income levels have increased to pre covid levels some of this income will fund extra staff costs needed to accommodate the extra work	-420

<b>Property Services</b>	Income	Costs recovered at The Point from previous tenant	-28
<b>Revenues &amp; Benefits</b>	Net Income	Revised mid year rent allowances offset by housing benefits subsidy	-35
<b>Strategic Housing</b>	Income	£27k COMF grant, £59k Additional Homelessness Support Grant income, £5k additional CBL income, offset by £10k under achievement Home Alarms	-81
<b>TOTAL ADVERSE VARIANCES &gt; £25k</b>			<b>-1,284</b>
<b>OTHER MINOR VARIANCES</b>			<b>-42</b>
<b>TOTAL VARIANCE</b>			<b>-716</b>

## Capital Programme Summary September 2021

EXPENDITURE SUMMARY	Current Budget £000	Projected Actual £000	Projected Variance £000	Explanations
<b>Development and Economic Growth</b>	27,016	19,800	(7,216)	The projected actual for Bingham Hub and the Crematorium will continue to be revised as schemes progress. Final expenditure on both projects will be in 22/23. Some enhancement schemes for Council Properties are able to be deferred to 22/23 without any Health and Safety risks. This will enable priority schemes to be delivered.
<b>Neighbourhoods</b>	7,726	5,022	(2,704)	Support for RHPs not fully committed, options continue to be explored. Potential underspend on BCF funds as additional allocated in both 20/21 (which was carried forward) and 21/22. Some enhancement schemes for Council Properties are able to be deferred to 22/23 without any Health and Safety risks. This will enable priority schemes to be delivered.
<b>Finance &amp; Corporate Services</b>	610	546	(64)	
<b>Contingency</b>	250	30	(220)	Capital Contingency balance not yet allocated.
	<b>35,602</b>	<b>25,398</b>	<b>(10,204)</b>	
<b>FINANCING ANALYSIS</b>				
<b>Capital Receipts</b>	(8,199)	(6,492)	1,707	Some of the deferred schemes have to be financed by capital receipts.

<b>Government Grants</b>	(3,360)	(3,256)	104	
<b>Use of Reserves</b>	(797)	(279)	518	
<b>Grants/Contributions</b>	(530)	(530)	-	
<b>Section 106 Monies</b>	(4,716)	(3,841)	875	Support for RHPs not fully committed.
<b>Borrowing</b>	(18,000)	(11,000)	7,000	Deferral of Hollygate Lane capital receipt
	<b>(35,602)</b>	<b>(25,398)</b>	<b>10,204</b>	
<b>NET EXPENDITURE</b>	-	-	-	

## Capital Programme 2020/21 – September 2021 Position

CAPITAL PROGRAMME MONITORING - SEPTEMBER 2021								
	Original Budget £000	Current Budget £000	Budget YTD £000	Actual YTD £000	Variance £000	Projected Actual £000	Variance £000	
<b>DEVELOPMENT AND ECONOMIC GROWTH</b>								
<b>Manvers Business Park Surface/Drain</b>		<b>10</b>	10	10		<b>10</b>		Work to upgrade an additional section of the drain has been completed.
<b>Energy Efficiency LED Lighting Schemes</b>		<b>103</b>	103	95	(8)	<b>103</b>		Works nearing practical completion. Spend projected at budget.
<b>Colliers BP Enhancements</b>		<b>14</b>	14	5	(9)	<b>14</b>		Provision to support any emerging enhancements as Colliers BP.
<b>Cotgrave Phase 2</b>	<b>570</b>	<b>1,047</b>	524	116	(408)	<b>547</b>	(500)	Main contract works to be completed early 21/22. Peripheral works still to be commissioned: car charging points, teen shelters, landscaping, and frontage works. £500k deferred to meet final costs expected 22-23.



<b>Bingham Leisure Hub</b>	<b>16,000</b>	<b>18,240</b>	9,120	3,277	(5,843)	<b>15,000</b>	(3,240)	Main contractor has started on site and works progressing. Re-profiling of expenditure in line with Project Management Cash flow. £2m deferred to meet final expenditure in 22/23. Total costs expected to be within the £20m total provision made.
<b>Manvers Business Park Roof Refurbishment</b>	<b>200</b>	<b>200</b>					(200)	Deferred to 22/23
<b>Manvers Business Park Roller Shutters</b>	<b>100</b>	<b>100</b>					(100)	Deferred to 22/23
<b>Water Course Improvements</b>	<b>210</b>	<b>61</b>					(61)	£60k deferred to 22/23
<b>The Point</b>	<b>150</b>	<b>150</b>		1	1	<b>50</b>	(100)	Car Park Roller Shutter/Waterproofing to be done 21/22. Upgrade office lighting; balcony waterproofing; auto doors deferred.
<b>Bingham Market Place Improvements</b>		<b>68</b>		1	1	<b>68</b>		Tender documentation being prepared for remedial works to the Buttercross.
<b>Bridgford Hall Enhancements</b>		<b>11</b>	11	8	(3)	<b>8</b>	(3)	Roofing enhancement works complete.
<b>The Crematorium</b>	<b>6,500</b>	<b>7,012</b>	500	158	(342)	<b>4,000</b>	(3,012)	Total provision including purchase of the land £8.5m. Design works undertaken, contract awarded. Potential cost pressures for materials and skilled labour. Projected actual will continue to be refined from Project Management cash flow. Final construction costs and fit-out expected in summer 22. £3m deferred.
	<b>23,730</b>	<b>27,016</b>	<b>10,282</b>	<b>3,671</b>	<b>(6,611)</b>	<b>19,800</b>	<b>(7,216)</b>	
<b>NEIGHBOURHOODS</b>								

<b>Vehicle Replacement</b>	<b>730</b>	<b>730</b>	730	375	(355)	<b>563</b>	(167)	3 Refuse Vehicles acquired, 2 payments processed. £165k to be deferred to 22-23 to allow research to source 2 electric box vans .
<b>Support for Registered Housing Providers</b>	<b>500</b>	<b>1,112</b>				<b>237</b>	(875)	Commitments comprise: £160k for 10 units of affordable housing on Garage Sites Ph 2; £53k for accommodation Next Steps Rough Sleepers; and 207k to provide a 3 bedroomed adapted bungalow to meet a local housing need. Of this £420k, £237k will be released in 21/22. RBC is due up to £3.8m for land north of Bingham. £2.3m already received and the balance in May 22. The future capital programme will be adjusted to reflect these additional resources. Options are being assessed for commitment of these resources. £875k deferred to 22-23.
<b>Assistive Technology</b>	<b>16</b>	<b>16</b>	8		(8)	<b>20</b>	4	Proposal to purchase Smart Hubs for £40k. Likely in-year spend £20k. Can be contained in the BCF allocation.
<b>Discretionary Top Ups</b>	<b>57</b>	<b>57</b>	28		(28)	<b>57</b>		Proposal to increase Discretionary threshold from £10k to £20k. If approved, can be contained in BCF allocation.

<b>Disabled Facilities Grants</b>	<b>515</b>	<b>858</b>	429	349	(80)	<b>750</b>	(108)	Additional BCF funds awarded in 21/22. Grant releases are picking up following Covid delays. A second grant officer has been recruited to help deal with the increase in allocation and expected demand in the system held over during the pandemic. Potential underspend.
<b>Hound Lodge Access Control System</b>		<b>25</b>					(25)	Scheme deferred pending outcome of asset review.
<b>Bowls Hall Replacement Furniture</b>	<b>15</b>							Cabinet 13.07.21 approved £15k virement to Bowls Hall Conversion scheme.
<b>Arena Enhancements</b>		<b>80</b>	38	2	(36)	<b>25</b>	(55)	Enhancement works to corridor walls complete; chemical store tanking/overflow works planned.
<b>Car Park Resurfacing</b>		<b>215</b>				<b>120</b>	(95)	Scope of works being finalised - estimated cost of work identified for 21-22 is £120k; £95k deferred to 22/23.
<b>CLC Changing Village Enhancements</b>	<b>300</b>	<b>310</b>					(310)	Deferred to 22/23
<b>CLC Refurbish Roofs to Sports and Pool Halls</b>	<b>150</b>	<b>150</b>					(150)	Deferred to 22/23
<b>KLC Refurbish Pool Hall and Changing Village</b>	<b>250</b>	<b>250</b>					(250)	Deferred to 22/23

<b>Bowls Centre Conversion/Enhancements</b>	<b>75</b>	<b>90</b>					(90)	Cabinet 13.07.21 approved £15k virement from Bowls Hall Replacement Furniture and committed £60k for conversion of Bowls Hall to multi-functional space. Parkwood have now agreed to fund the conversion. Reception and corridor floor upgrade £75k still required and deferred to 22-23.
<b>BLC Improvements</b>		<b>104</b>	52	4	(48)	<b>9</b>	(95)	Roofing enhancement works and glazing upgrade. Balance to support any emerging Health and Safety enhancements.
<b>KLC Refurb Pitched/Flat Roof Areas</b>	<b>220</b>	<b>220</b>					(220)	Deferred to 22/23
<b>RBC EV Network</b>		<b>13</b>				<b>13</b>		Committed, awaiting completion and sign off to release this payment. This scheme is fully funded by Government Grant.
<b>Gresham Sports Park Redevelopment</b>		<b>1,258</b>	612	537	(75)	<b>1,258</b>		Design works undertaken, main contractor started on site early 21-22. Scheme funded by S106 Developer Contributions and Football Foundation (FF) Grant. First claim for payment by main contractor £114k and first grant claim submitted to the FF for £64k and monies received. 2nd grant claim imminent.
<b>Gamston Community Centre Enhancements Special Expense</b>	<b>115</b>	<b>115</b>				<b>115</b>		Works due to commence Nov for 4 weeks.

<b>Lutterell Hall Enhancements Special Expense</b>	<b>225</b>	<b>275</b>		1	1	<b>150</b>	(125)	Tender documentation being prepared: site delivery dependent upon securing of listed building consent - application won't be determined before mid October; revised site delivery programme being reviewed. Refurbishment of main hall floor and thermal wall upgrade deferred to 25/26.
<b>LAD2 Green Energy Grants</b>		<b>635</b>	127		(127)	<b>635</b>		Newly emerge spending opportunity, fully funded by Government Grant. Scheme to facilitate external wall insulation, solar PV panels, and loft insulation in homes of non-standard construction. Commencing October, to be delivered in partnership with EON.
<b>Gresham Sports Pavilion</b>	<b>125</b>	<b>125</b>	90	47	(43)	<b>125</b>		Provision comprises: £100k refurbishment, and £25k plant upgrade. Majority of enhancement works have been instructed and are targeted for completion Autumn/early Winter.
<b>RCP Front Footpath Improvements</b>	<b>15</b>	<b>15</b>				<b>15</b>		Aim to procure this work at the same time as substantive development.
<b>RCP Visitor Centre</b>	<b>285</b>	<b>344</b>	67	5	(62)	<b>344</b>		Consultation event with Friends of RCP. Final design sent to members. Current consultation with planning and NCC as landowners regarding footpath diversion. Wind turbines decommissioned. Spend/completion may run into 22/23.

<b>Extnal Door/Window Upgrades Various Sites</b>	<b>50</b>	<b>50</b>				<b>12</b>	(38)	Gamston CH replacements £6k; Eaton Place £6k. £35k to be carried forward for works in 22-23.
<b>Abbey Park Play Area Special Expense</b>		<b>35</b>				<b>75</b>	40	Acceleration of £40k needed from the 22-23 capital programme to meet the cost of works. VIA commissioned for Project Management.
<b>Alford Rd Play area Special Expense</b>		<b>75</b>				<b>75</b>		VIA commissioned for Project Management
<b>Covid Memorial Garden</b>		<b>20</b>				<b>15</b>	(5)	Cabinet 8 June 2021 refers. Order placed and works to be completed 21/22.
<b>Capital Grant Funding</b>		<b>40</b>	20	10	(10)	<b>35</b>	(5)	£10k committed, £10k provisionally awarded; and £15k earmarked for a pending application. Potential saving of £5k.
<b>RCP Vehicle Access Controls</b>	<b>15</b>	<b>15</b>				<b>15</b>		Scope of works being finalised: tender preparation to follow alongside main works.
<b>Play Areas - Special Expense</b>	<b>50</b>							Allocated to Abbey Park and Alford Road Play Areas.
<b>Boundary Rd Cycle Track Special Expense</b>		<b>78</b>				<b>78</b>		Project due to start on site mid-October.
<b>RCP Skatepark</b>		<b>144</b>	144	136	(8)	<b>144</b>		ROSPA Safety report signed off and final contract payment processed. Potential for a small cost towards fencing improvement to the swale ( awaiting quotes for this work)
<b>West Park Public Toilet Upgrade Special Expense</b>		<b>20</b>					(20)	Deferred to 22/23

<b>West Park Julien Cahn Pavilion Special Expense</b>	<b>115</b>	<b>115</b>					<b>(115)</b>	Scheme to be reviewed and re-appraised; deferred to 22/23 capital programme. The amount required may need to be £300k.
<b>Skateboard Parks</b>		<b>112</b>				<b>112</b>		£72k committed for RCP Skatepark; £40k earmarked for Keyworth. (Keyworth have submitted some grant bids in an effort to get match funding and established a go fund me page).
<b>Warm Homes on Prescription</b>	<b>25</b>	<b>25</b>	<b>13</b>	<b>1</b>	<b>(12)</b>	<b>25</b>		Grant approvals beginning to be processed.
	<b>3,848</b>	<b>7,726</b>	<b>2,358</b>	<b>1,467</b>	<b>(891)</b>	<b>5,022</b>	<b>(2,704)</b>	
<b>FINANCE &amp; CORPORATE SERVICES</b>								
<b>Information Systems Strategy</b>	<b>330</b>	<b>460</b>	<b>89</b>	<b>47</b>	<b>(42)</b>	<b>446</b>	<b>(14)</b>	Anticipated savings from Skype for Business Migration.
<b>Streetwise Loan 21/22</b>	<b>150</b>	<b>150</b>				<b>100</b>	<b>(50)</b>	Streetwise unlikely to need full amount of this loan.
	<b>480</b>	<b>610</b>	<b>89</b>	<b>47</b>	<b>(42)</b>	<b>546</b>	<b>(64)</b>	
<b>CONTINGENCY</b>								
<b>Contingency</b>	<b>100</b>	<b>250</b>				<b>30</b>	<b>(220)</b>	Allocation for security measures at Unit 10, Moorbridge pending.
	<b>100</b>	<b>250</b>				<b>30</b>	<b>(220)</b>	
<b>TOTAL</b>	<b>28,158</b>	<b>35,602</b>	<b>12,729</b>	<b>5,185</b>	<b>(7,544)</b>	<b>25,398</b>	<b>(10,204)</b>	



<b>Budget Monitoring for Special Expense Areas - Quarter 2</b>				
	<b>2021/22 Original £</b>	<b>Forecast P6 £</b>	<b>Forecast Variance £</b>	<b>Reasons for variance</b>
<b>West Bridgford</b>				
Parks & Playing Fields	413,600	423,900	10,300	Play Area Repairs
West Bridgford Town Centre	91,400	91,400	0	
Community Halls	56,900	76,700	19,800	Gamston Community Hall - loss of income due to being used as a Covid Vaccination Centre
Annuity Charges	80,700	80,700	0	
RCCO	50,000	50,000	0	
Sinking Fund (The Hook)	20,000	20,000	0	
Government Income Loss reimbursement	0	-19,900	-19,900	
<b>Total</b>	<b>712,600</b>	<b>722,800</b>	<b>10,200</b>	
<b>Keyworth</b>				
<b>Cemetery</b>	7,900	7,900	0	
<b>Annuity Charge</b>	1,300	1,300	0	
<b>Total</b>	<b>9,200</b>	<b>9,200</b>	<b>0</b>	
<b>Ruddington</b>				
<b>Cemetery &amp; Annuity Charges</b>	11,100	11,100	0	
<b>Total</b>	<b>11,100</b>	<b>11,100</b>	<b>0</b>	
<b>TOTAL SPECIAL EXPENSES</b>	<b>732,900</b>	<b>743,100</b>	<b>10,200</b>	