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**REPORT TO THE MEETING OF THE EXECUTIVE 10 JUNE 2021****PORTFOLIO: FINANCIAL SERVICES****REPORT FROM: ASSISTANT DIRECTOR, RESOURCES****SUBJECT: PROVISIONAL FINANCIAL OUTTURN 2020/21****1 DECISIONS BEING RECOMMENDED****Revenue and Capital Budget 2020/21**

- 1.1 To note the provisional outturn position against the 2020/21 revenue budget, as contained in paragraphs 2.1 to 2.9.
- 1.2 To note that the Council's 2020/21 Statement of Accounts are still being prepared and will be subject to audit by external auditors EY; it is therefore possible that changes will be made to the final outturn which could alter the position presented within this report.
- 1.3 To approve the transfer to the Business Rate Smoothing reserves of **£3,071,159**, set out in paragraph 2.9 (Non-Service Specific Expenditure).
- 1.4 To note the detailed breakdown of each Portfolio's provisional outturn position at Appendix 1.
- 1.5 To note the detailed breakdown of in-year reserve movements at Appendix 2.
- 1.6 To note the projected earmarked reserves closing balance at 31 March 2021, as set out in Appendix 3, which includes the impact of items 1.7 to 1.8 below.
- 1.7 To approve **£1,422,909** of revenue carry forwards, comprised of **£1,184,120** of grant budgets and **£238,789** of general budgets, as set out in Appendix 4a and 4b.
- 1.8 To note the Covid-19 grants position detailed at Appendix 4c including ring-fenced amounts to be rolled forward into 2021/22.
- 1.9 To note the provisional outturn position against the 2020/21 capital budget, as contained in paragraph 2.12 and 2.13 and detailed in Appendix 5.
- 1.10 To approve **£496,183** of capital project carry forwards for those schemes deemed outstanding at the end of 2020/21 into 2021/22 for completion, as detailed in Appendix 6.

## 2 REASON/S FOR RECOMMENDATION

### General Fund Revenue Budget

- 2.1 The financial impact of Covid-19 has been an evolving picture throughout 2020/21 and this uncertainty will continue into 2021/22. Managing the 2020/21 budget has been significantly more challenging than usual, due to the ongoing impacts of Covid-19 on the Council's finances, staff, residents and the local economy. The Council has played a significant role in responding to the pandemic, supporting businesses and the most vulnerable in our communities as well as continuing to provide essential services to all residents.
- 2.2 The original general fund revenue budget for 2020/21 was **£9.792m**. The provisional outturn at 31 March 2021, before drawdowns from reserves and carry forwards, is **£10.295m**, which is an unfavourable variance of **£0.503m**.
- 2.3 **£1.029m** of net drawdowns from reserves for specific purposes have been previously approved during the year.
- 2.4 In addition, **£1.423m** of budget agreed for specific projects, grant funded expenditure and one off items is requested to be carried forward into 2021/22. This includes **£0.458m** of Sales, Fees and Charges (SFC) Compensation grant income relating to Covid-19 losses, which will be used to support ongoing pressures in 2021/22. A further tranche of SFC compensation grant will be claimed for the final months of 2020/21; the amount is not yet confirmed but will be reflected in the final 2020/21 financial statements.
- 2.5 Once these items are accounted for the overall overspend is **£0.897m**. This reflects the impact of Covid-19 on service area budgets. The Council has incurred unplanned expenditure across several areas, including support for leisure services and increased waste and litter collection costs, as well as losses across most income lines, most notably in relation to car parking; these are detailed from paragraph 2.8 onwards.
- 2.6 To help mitigate these pressures the government provided the Council with a Covid-19 general grant allocation of **£1.111m** in 2020/21. Application of this grant reduces the net position to a **£0.214m** underspend; this compares to a projected underspend of **£0.154m** reported to the Executive at Quarter Three.
- 2.7 The following table shows the breakdown of the provisional outturn position by portfolio. Covid-19 grant allocations are reported separately at the bottom of the table; details of these can be found in the table at Appendix 4c.

Table 1: Provisional Outturn Position by Portfolio

Portfolio	Original Budget 2020/21 £'s	Actual Spend 2020/21 £'s	Variance (Underspend)/ Overspend £'s	Earmarked and pre-approved use of reserves £'s	Carry Forward into 2021/22 £'s	Underlying Variance £'s	Of which: Salary related Variance £'s	Of which: Non Salary Variances £'s
Leader & Deputy Leader	3,144,455	2,956,753	(187,702)	(140,155)	68,729	(259,128)	(209,733)	(49,395)
Financial Services	1,125,810	1,504,564	378,753	(439,311)	309,842	249,285	(96,854)	346,139
Commercial, Business, Local Economy & Leisure	749,441	1,129,244	379,803	(89,341)	63,231	353,693	1,426	352,266
Strategic Planning	427,300	287,913	(139,387)	(144,887)	65,241	(219,033)	(54,269)	(164,765)
Environment & Place	2,989,850	2,965,640	(24,210)	(94,380)	25,739	(92,850)	(65,317)	(27,534)
IT, Tourism, Housing & Parking	1,039,487	980,997	(58,490)	(95,844)	874,754	720,420	(42,980)	763,400
Community	515,600	469,721	(45,879)	(24,940)	15,373	(55,446)	(51,996)	(3,450)
Salary Saving	(200,000)	0	200,000	0	0	200,000	200,000	0
<b>Total</b>	<b>9,791,943</b>	<b>10,294,831</b>	<b>502,888</b>	<b>(1,028,857)</b>	<b>1,422,909</b>	<b>896,940</b>	<b>(319,723)</b>	<b>1,216,662</b>
COVID Unringfenced Grant	0	(1,111,063)	(1,111,063)	0	0	(1,111,063)	0	(1,111,063)
Additional specific COVID Grants Income (Appendix 3c)	0	(29,700,880)	(29,700,880)	0	3,873,153	(25,827,727)	0	(25,827,727)
Additional specific COVID Grants Expenditure (Appendix 3c)	0	25,827,727	25,827,727	0	0	25,827,727	0	25,827,727
<b>TOTAL</b>	<b>9,791,943</b>	<b>5,310,615</b>	<b>(4,481,328)</b>	<b>(1,028,857)</b>	<b>5,296,062</b>	<b>(214,123)</b>	<b>(319,723)</b>	<b>105,599</b>

**Portfolio Variances****Salary Variances**

- 2.8 There is an underspend of £519,723 across portfolio salaries budgets, against a budgeted corporate vacancy factor of £200,000, giving rise to an overall £319,723 underspend. The underspend is driven by a higher than projected number of posts becoming vacant during the first two quarters of 2020/21, including some senior posts. The variances by portfolio are shown in the table below.

**Table 2: Salary Outturn Position by Portfolio**

<b>Portfolio</b>	<b>Salary Budget £</b>	<b>Salary Actual £</b>	<b>Variance £</b>
Leader/ Deputy Leader	2,280,200	2,070,467	209,733
Financial Services	1,366,001	1,269,146	96,854
Commercial, Business, Local Economy & Leisure	361,588	363,014	(1,426)
Strategic Planning	1,050,200	995,931	54,269
Environment & Place	462,400	397,083	65,317
IT, Tourism, Housing & Parking	809,225	766,245	42,980
Community	381,200	329,204	51,996
Saving Factor	(200,000)	-	(200,000)
<b>Total</b>	<b>6,510,814</b>	<b>6,191,091</b>	<b>319,723</b>

**Non- Salary Variances**

- 2.9 In addition to the salaries underspends the following variances are projected.

**Leader / Deputy Leader (£49,395 non-salaries underspend):**

- Savings of £29,200 due to costs of the new telephony system being less than budgeted for, plus reduced telephone maintenance and access to services costs.
- Savings of £22,400 across corporate stationery, franking, and photocopying charges largely driven by staff working from home, reducing demand.
- Licensing income underachieved by £16,800 against the full year budget due to the impact of Covid-19 on businesses; this is partly offset by £5,700 savings across licensing expenditure budgets.

- Hackney Carriage income underachieved by £33,400, which was partially offset by £9,700 savings on expenditure.
- £7,400 savings on occupational health and job revaluation budgets not required.
- £13,300 loss of income on staff parking due to staff working from home.
- £6,200 saving on national apprenticeship levy costs due to reduction in number of apprentices.
- Saving of £12,200 on Member allowance payments.
- Net savings of £82,600 within the Elections budgets, due to cancellation of the 2020 elections.
- £64,300 relating to increased external audit fees.

**Financial Services (£346,139 non-salaries overspend):**

- Additional Housing Benefit Payments of £242,100; this budget is demand driven and therefore costs are difficult to accurately predict.
- £101,700 reduced income from the Council Tax Sharing Agreement due to the impact of Covid-19 on collection rates, partly offset by £32,600 income received from preceptors to support collection initiatives across Essex.
- £46,100 pressure on Council Tax income recovery due to decreased debt recovery in-year, partly offset by a £18,200 saving on court cost expenditure.
- Interest received from banking investments underachieved against budget by £63,500 due to reduced interest rates related to the economic impacts of Covid-19.
- £66,000 pressure on Council Tax and Business Rates income recovery due to decreased debt recovery in-year, partly offset by a £18,200 saving on court cost expenditure and £10,000 in additional renewable energy receipts.
- An underspend relating to smaller budgets brought forward from 2019/20 but not required in 2020/21 of £34,300.
- Other smaller savings across the portfolio totalling £30,600.

**Commercial, Business, Local Economy & Leisure (£352,266 non-salaries overspend):**

- A support package of £430,000 was agreed by the Council to support Fusion during the pandemic. Overall, this creates a net pressure of £357,400, once savings of £60,000 on business rates reliefs for leisure premises and £12,000 on events are taken into account.
- £11,700 underachievement of income on Land Charges, partly offset by a £6,000 saving on associated expenditure.
- £9,200 unbudgeted spend on Personal Protective Equipment due to Covid-19.
- £23,600 saving on cleaning budgets, due to closure of Council offices and contract savings, partly offset by £3,400 loss of income from hire of Civic Suite.

**Strategic Planning (£164,765 non-salaries underspend):**

- Planning income exceeded budget by £117,600 due to some larger one off planning applications.
- Pre application advice income exceeded budget by £18,700.
- Income from Building Control fees exceeded budget by £2,000.
- £10,200 underspend on flood prevention; this budget has been removed in 2021/22.
- Due to a historical VAT adjustment, verge income has increased by £11,100.
- Other smaller savings across the portfolio totalling £5,000.

**Environment & Place (£27,534 non-salaries underspend):**

- Within Recycling Disposal, the Material Recycling Facilities (MRF) contract expenditure is showing a pressure of £100,300 due to the significant decline in the value of the recycling rebate over the latter half of 2020/21.
- £80,300 additional income from Recycling Disposal. This is due to tonnages increasing during lockdown which more than compensated for the reduction in reduction in recyclables values.

- £23,700 on additional waste contract costs due to changes implemented as a result of Covid-19.
- £14,200 savings on the tip clearance budget.
- Income across Parks and Open spaces has underachieved budget by c£35,700.
- £6,600 overspend on transport, plant and insurance in Parks and Open Spaces mainly due to additional vehicles hired to ensure a Covid-secure working environment.
- Income generated from columbarium, interments, monuments and grave purchases is higher than budgeted by c£70,100.
- £4,100 underspend on cemeteries repairs and maintenance.
- Other smaller underspends across the portfolio totalling £22,100.

**IT, Tourism, Housing & Parking (£763,400 overspend):**

- General parking income is under budget by £745,200 due to the impact of Covid-19 on demand. This is partly offset by the Government's income compensation scheme, which is shown as a separate line in the table above.
- Income from Penalty Charge Notices and season tickets were also under budget by £16,700 and £58,500 respectively.
- Savings of £8,500 on mobile phone charges for car park machines.
- Income from weddings at the Windmill and Old House was lower than budgeted by £23,200, also attributable to the impact of Covid-19.
- The Home Improvement Agencies budget was underspent by £13,100.
- A £57,500 cost pressure on Housing Benefit Subsidy; this is offset within the variance reported in the Financial Services portfolio above.
- Overall, the Homelessness expenditure budget underspent by £45,400, this is partially offset by an overspend of £4,100 on management fees. The underspend is largely driven by lower than anticipated spend on incentive/prevention schemes, some of which has been used to offset pressures due to increased demand for Temporary Accommodation in-year.

- Housing income due for 2020/21 exceeded budget by £52,400. A bad debt provision for this income is considered separately under non-service specific expenditure.
- There were smaller underspends across the portfolio totalling £18,300.

**Community (£3,450 non-salaries underspend):**

- Unbudgeted spend of £14,100 on call charges and leaflets for the Community Hub due to Covid-19.
- Other smaller underspends across the portfolio, totalling £17,600.

**Non-Service Specific:**

- 2.10 Overall Business Rates income is higher than assumed in the 2020/21 budget; however, this is due to the timing of government compensation for additional Covid-19 business grant reliefs awarded in-year. Due to the way this is accounted for, the impact of these reliefs will be felt by the Council in 2021/22 and therefore a contribution of £3,071,159 to the Business Rate Smoothing Reserve is required, to fund the impact in the next financial year.
- 2.11 Due to the impact of Covid-19 on the recoverability of debtor income, an increase to the bad debts provision is required. The provision for debts relating to housing subsidy overpayment invoices will increase by £145,000, and for sundry debtors (including housing invoices) by £175,000. This creates an additional pressure on General Fund balances.

**Capital Programme**

- 2.12 A 2020/21 Capital Programme totalling £2,829,238 was approved at Full Council on 11 February 2020. Executive agreed to reprofile this at Quarter 1 giving a final capital 2020/21 budget of **£1,922,436**. The provisional outturn position is **£1,172,452**.
- 2.13 The table in Appendix 5 shows the breakdown of this expenditure, with **£287,654** as true underspend due to works costs being lower than originally anticipated and **£496,183** due to slippage as a result of Covid-19 delaying completion of works during 2020/21. Amounts relating to slippage are requested to be carried forward into 2021/22. If approved, these projects will be added to the 2021/22 capital programme.

**3 RISK IMPLICATIONS**

- 3.1 This report shows that, despite the adverse impacts of Covid-19 on the Council's income and expenditure budgets, additional grant funding from government combined with savings on salaries and other budget areas, has

meant the Council has still been able to contain these pressures and deliver against its Corporate priorities while maintaining its planned contributions to reserves for projects such as the Connect programme.

- 3.2 There is a strong possibility that some of the Covid-19 related income losses/cost pressures experienced in 2020/21 could have a long tail, with impacts still being felt into 2021/22 and beyond. Government has announced that the income compensation scheme will continue into the first quarter of 2021-22, and some additional grant support has been made available. However, the Council is likely to have to take difficult decisions to ensure its financial sustainability in the medium term, unless significant additional ongoing resources are agreed for Local Authorities as part of the Comprehensive Spending Review planned in 2021.
- 3.3 The Council continues to work with the District Councils' Network and other sectoral bodies to lobby Government for appropriate funding to ensure any Covid-19 losses are fully compensated. It has provided detailed estimates of all its pressures to MHCLG each month to inform the governmental analysis of the impact of the pandemic on Local Government finances.
- 3.4 The Council continues to hold sufficient reserves and balances to support the longer term financial sustainability of the Council; although it should be noted that the majority of these are earmarked for specific purposes and will not be available to support the general fund position, unless decisions are taken to reconsider the Council's strategic priorities and associated funding commitments.

#### **4 RESOURCE IMPLICATIONS**

- 4.1 The financial implications are dealt with in the body of the report.

#### **5 LEGAL IMPLICATIONS**

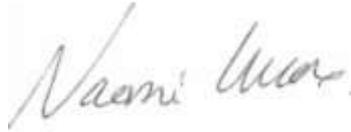
- 5.1 The Council is legally required to set a balanced budget and monitor the financial position throughout the year.

#### **6 EQUALITY AND DIVERSITY IMPLICATIONS**

- 6.1 There are no specific equality implications aligned to the decisions within this report.

I confirm that the above recommendation does not depart from Council policy and that appropriate consideration has been given to any budgetary and legal implications.

LT Lead Officer Signature: \_\_\_\_\_



**ASSISTANT DIRECTOR, RESOURCES**

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**Background Papers: -**

None.

For further information please contact Naomi Lucas or Carrie Cox on: -

Phone: 01702 318102

01702 318029

Email: Naomi.lucas@rochford.gov.uk

Carrie.cox@rochford.gov.uk

If you would like this report in large print, Braille or another language please contact 01702 318111.

**PORTFOLIO HOLDER: LEADER/DEPUTY LEADER, CLLR S E WOOTTON & CLLR C E ROE**

Service Area	Lead Officer	2020/21 Budget	Q4 Actual (after reserve movements)	Actual Variance
Reception	D Tribe	141,350	110,770	(30,580)
Support Services	D Tribe	193,785	152,856	(40,929)
Legal Services	A Law	158,300	129,873	(28,427)
Human Resources	A Hutchings	177,500	189,939	12,439
Communications	D Tribe	77,350	76,474	(876)
Licensing	L Moss	83,350	64,934	(18,416)
Customer Services	D Tribe	353,450	328,261	(25,189)
Hackney Carriage	L Moss	(106,100)	(83,134)	22,966
Corporate Management	A Hutchings	184,550	245,138	60,588
Member & Committee Services	A Law	409,850	403,560	(6,290)
Assistant Directors	A Hutchings	670,920	671,513	593
Strategic Director	A Hutchings	133,700	131,699	(2,001)
Managing Director	A Hutchings	167,700	107,627	(60,073)
Civics	A Law	80,400	73,194	(7,206)
Conducting Elections	A Law	172,700	96,856	(75,844)
Registration of Electors	A Law	107,850	85,330	(22,520)
Overview	A Law	51,250	24,695	(26,555)
Leadership Support Team	A Law	86,550	75,740	(10,810)
	<b>TOTAL</b>	<b>3,144,455</b>	<b>2,885,327</b>	<b>(259,128)</b>

**PORTFOLIO HOLDER: FINANCIAL SERVICES, CLLR S P SMITH**

Service Area	Lead Officer	2020/21 Budget	Q4 Actual (after reserve movements)	Actual Variance
Housing Benefit Administration	N Lucas	255,050	213,400	(41,650)
Housing Benefits Payments	N Lucas	(298,300)	(56,224)	242,076
Audit	N Lucas	132,550	82,238	(50,312)
Financial Services	N Lucas	487,760	450,450	(37,310)
Non Distributed Costs	N Lucas	659,000	683,711	24,711
Council Tax	N Lucas	(126,100)	7,093	133,193
Business Rates	N Lucas	(59,200)	(60,660)	(1,460)
Procurement	A Law	75,050	55,086	(19,964)
	<b>TOTAL</b>	<b>1,125,810</b>	<b>1,375,095</b>	<b>249,285</b>

**PORTFOLIO HOLDER: COMMERCIAL, BUSINESS, LOCAL ECONOMY & LEISURE, CLLR M J WEBB**

Service Area	Lead Officer	2020/21 Budget	Q4 Actual (after reserve movements)	Actual Variance
Office Accommodation Rayleigh	M Harwood – White	83,600	90,541	6,941
Office Accommodation Rochford	M Harwood – White	241,450	231,308	(10,142)
Estate Management Services	M Harwood – White	184,338	169,248	(15,090)
Sports Development & Promotion	M Harwood – White	3,150	51,152	48,002
Leisure Premises	M Harwood – White	266,436	547,451	281,015
Leisure Client Account	M Harwood – White	7,600	44,911	37,311
Emergency Planning	M Harwood – White	52,317	51,819	(498)
Local Land Charges	D Tribe	(140,000)	(134,404)	5,596
Health & Safety	M Harwood – White	50,550	51,107	557
	<b>TOTAL</b>	<b>749,441</b>	<b>1,103,134</b>	<b>353,693</b>

**PORTFOLIO HOLDER: STRATEGIC PLANNING, CLLR I H WARD**

Service Area	Lead Officer	2020/21 Budget	Q4 Actual (after reserve movements)	Actual Variance
Highways/ Roads Routine	M Hotten	(700)	(32,464)	(31,764)
Development Management	M Hotten	162,350	94	(162,256)
Building Control Client Account	M Hotten	228,350	225,124	(3,226)
Building Control Fee Account	M Hotten	(220,000)	(222,083)	(2,083)
Planning Policy & Eco Dev	M Hotten	257,300	237,595	(19,705)
	<b>TOTAL</b>	<b>427,300</b>	<b>208,267</b>	<b>(219,033)</b>

**PORTFOLIO HOLDER: ENVIRONMENT AND PLACE, CLLR D J SPERRING**

Service Area	Lead Officer	2020/21 Budget	Q4 Actual (after reserve movements)	Actual Variance
Cemeteries & Churchyards	M Hotten	(117,350)	(191,997)	(74,647)
Street Cleansing	M Hotten	745,200	723,983	(21,217)
Public Conveniences	M Hotten	38,350	36,453	(1,897)
Coast Protection	M Hotten	2,300	2,300	0
Depot	M Hotten	37,750	36,861	(889)
Recycling Collection	M Hotten	2,152,600	2,142,229	(10,371)
Recycling Disposal	M Hotten	(642,500)	(630,746)	11,754
Parks & Open Spaces	M Hotten	773,500	777,917	4,417
	<b>TOTAL</b>	<b>2,989,850</b>	<b>2,897,000</b>	<b>(92,850)</b>

**PORTFOLIO HOLDER: IT, TOURISM, HOUSING & PARKING, CLLR D S EFDE**

Service Area	Lead Officer	2020/21 Budget	Q4 Actual (after reserve movements)	Actual Variance
Off St Parking	M Harwood – White	(1,045,600)	(264,581)	781,019
Housing Strategy	L Moss	9,900	10,000	100
Private Sector Housing Renewal	L Moss	66,750	53,433	(13,317)
Homelessness	L Moss	738,890	683,751	(55,139)
Digital Services	D Tribe	0	0	0
Computer Services	D Tribe	1,254,728	1,244,610	(10,118)
Culture & Heritage – Windmill	M Harwood – White	(11,431)	3,834	15,265
Information	A Law	26,250	28,861	2,611
	<b>TOTAL</b>	<b>1,039,487</b>	<b>1,759,907</b>	<b>720,420</b>

**PORTFOLIO HOLDER: COMMUNITY, CLLR A L WILLIAMS**

Service Area	Lead Officer	2020/21 Budget	Q4 Actual (after reserve movements)	Actual Variance
Corporate Policy & Partnership	L Moss	126,500	117,986	(8,514)
Community Safety	L Moss	36,450	43,882	7,432
Public Health	M Hotten	25,100	21,418	(3,683)
Environmental Health	L Moss	314,100	265,008	(49,092)
Safeguarding	L Moss	13,450	11,860	(1,590)
	<b>TOTAL</b>	<b>515,600</b>	<b>460,154</b>	<b>(55,446)</b>

**APPENDIX 2: RESERVE DRAWDOWNS 2020/21**

Description	Amount	Reason	Authorisation
<b>Leader/ Deputy Leader</b>			
IT reserve	12,500	To cover additional telephony costs due to COVID-19	Section 151 Officer
Legal Reserve	15,000	Temporary staff costs	Section 151 Officer
Member Services	1,475	Member training sessions	Section 151 Officer
Legal Reserve	5,000	Counsel advice	Angela Law
Legal Reserve	3,000	Counsel advice	Angela Law
Legal Reserve	3,750	Counsel advice	Section 151 Officer
Legal Reserve	2,650	Temporary staff costs	Angela Law
Legal Reserve	3,450	Asset Programme	Section 151 Officer
Pension Reserve	34,321	Additional pension costs	Section 151 Officer
Pension Reserve	20,421	Additional pension costs	Section 151 Officer
Legal Reserve	6,500	Legal representation	Section 151 Officer
Legal Reserve	6,140	Consultancy advice	Section 151 Officer
Legal Reserve	22,725	Counsel advice	Section 151 Officer
IER Reserve	6,673	In year postal charges	Section 151 Officer
<b>Financial Services</b>			
CTAX New Burdens	2,783	Reliefs policy review	Section 151 Officer
HB New Burdens	6,094	Works for Local Authority Data Share	Section 151 Officer
Transformation/Innovation Fund	68,036	Asset Delivery Programme	Investment Board/ Full Council
Hard/Soft Infrastructure	123,721	Asset Delivery Programme	Investment Board/ Full Council
ND New Burdens	600	Discretionary Relief review of policy	Section 151 Officer
Audit Reserve	1,200	Asset Valuations	Section 151 Officer
CTAX New Burdens	6,766	Hardship fund software changes	Section 151 Officer
HB New Burdens	400	Housing Benefit Information annual conference	Section 151 Officer
Connect Reserve	71,870	Connect project	The Executive
HB New Burdens	5,985	Academy System Changes / Upgrades	Section 151 Officer
Audit Reserve	2,160	VAT Consultancy	Section 151 Officer
Hard/Soft Infrastructure	356	Asset Delivery Programme	Investment Board/ Full Council
ND New Burdens	1,000	Recovery Consultancy	Section 151 Officer
CTAX New Burdens	2,490	System upgrades / amendments	Section 151 Officer
HB New Burdens	995	Benefits Subscription	Section 151 Officer
HB New Burdens	800	Benefits Training	Section 151 Officer
Hard/Soft Infrastructure	46,550	Asset Delivery Programme	Section 151 Officer
CTAX New Burdens	150	IRRV Seminar	Section 151 Officer
HB New Burdens	2,450	National Fraud Initiative	Section 151 Officer
ND New Burdens	1,100	Business Grant policy work	Section 151 Officer
ND New Burdens	1,050	Business Grant policy work	Section 151 Officer
HB New Burdens	3,223	DWP data sharing programme	Section 151 Officer
Hard/Soft Infrastructure	95,730	Asset Delivery Programme - GBP contract	Investment Board/ Full Council
Legal Reserve	29,973	Asset Delivery Programme - legal costs	Section 151 Officer
Business Rates Smoothing Reserve	215,379	Collection Fund adjustment	Section 151 Officer
Investment Fund	-255,000	Contribution to capital reserve as per agreed budget	MTFS
<b>Commercial, Business, Local Economy &amp; Leisure</b>			
Health & Safety reserve	3,547	COVID 19 - PPE	Section 151 Officer
Transformation/Innovation Fund	25,000	Leisure contract open book and contract negotiations	The Executive
Transformation/Innovation Fund	44,046	Funding of Leisure fixed term contracts	The Executive
Wild Woods Day Reserve	133	Costs associated with Wild Woods Day	
<b>Strategic Planning</b>			
LDF Reserve	60,357	Raise order for LDF work	The Executive
Planning Reserve	5,028	Planning application checks	Marcus Hotten/Section 151 Officer
LDF Reserve	57,894	Raise orders for Future High Streets Fund works (to be compensated by grant funding)	The Executive
Planning Reserve	10,000	Coastal community project	Strategic Director
Transformation/Innovation Fund	2,606	Funding for Beagle Event	Section 151 Officer
Brexit Funding Reserve	9,000	BREXIT Support	Section 151 Officer
<b>Environment &amp; Place</b>			
Burial Equipment reserve	12,677	Use of a carry forward for equipment planned to be purchased in 19/20.	Marcus Hotten/Section 151 Officer
Contractor Provision	4,500	Depot Works	Marcus Hotten/Section 151 Officer
Pickles Grant Reserve	49,513	Waste contract tender support	Section 151 Officer/ Leader
R&M Reserve	1,600	Utility & adhoc R&M works	Section 151 Officer
R&M Reserve	3,275	Utility & adhoc R&M works	Section 151 Officer
Pickles Grant Reserve	11,100	Contract changes due to COVID 19	Section 151 Officer
R&M Reserve	7,180	Emergency repair works	Section 151 Officer
<b>IT, Tourism, Housing &amp; Parking</b>			
IT Reserve	3,100	System upgrades / amendments	Section 151 Officer
Flexible Homeless Support Grant Reserve	79,837	In year expenditure from ring fenced reserve	Louisa Moss
IT reserve	12,907	Contract/ system payments	
<b>Community</b>			
General Fund	15,176	External support for Leisure Contract Reprourement	The Executive
R&M Reserve	5,975	Condition survey on leisure premises	Section 151 Officer
Business Rates Smoothing Reserve	24,940	Voluntary grants	Section 151 Officer
<b>Total</b>	<b>1,028,858</b>		

**APPENDIX 3: EARMARKED REVENUE RESERVES FOR 2021/22**

Earmarked Reserves	Opening balance 2020/21 £'s	Transferred Out £'s	Transferred In £'s	Opening balance 2021/22 £'s	Forecast Mov't In Year £'s	Estimated Closing Balance 2021/22 £'s
Transformation Reserve	(399,864)	134,271	-	(265,594)	50,000	(215,594)
Pension Reserve	(1,529,158)	54,742	-	(1,474,416)	(414,000)	(1,888,416)
Contractor Provision Reserve	(31,206)	4,500	-	(26,706)		(26,706)
Legal/Insurance Reserve	(414,665)	99,573	-	(315,092)		(315,092)
Elections Reserve	(57,015)	-	-	(57,015)		(57,015)
Housing Reserve	(239,068)	-	-	(239,068)		(239,068)
Hard / Soft Infrastructure Reserve	(2,670,249)	372,663	(19,644)	(2,317,229)	1,491,679	(825,550)
Business Rates Smoothing Reserve	(1,265,173)	513,063	(3,286,539)	(4,038,649)	3,411,000	(627,649)
Leisure Smoothing Reserve	-	-	(422,744)	(422,744)	169,202	(253,542)
Investment Fund	(1,031,115)	109,582	(255,000)	(1,176,533)	(539,131)	(1,715,664)
Connect Reserve	(293,000)	71,870	-	(221,130)		(221,130)
COVID 19 Smoothing Reserve	-	-	(458,363)	(458,363)	(188,678)	(647,041)
Connect - Invest to Save	-	-	(497,847)	(497,847)		(497,847)
<b>Total Earmarked Reserve</b>	<b>(7,930,513)</b>	<b>1,360,264</b>	<b>(4,940,137)</b>	<b>(11,510,386)</b>	<b>3,980,072</b>	<b>(7,530,314)</b>
<b>Total Carry forward</b>	<b>(1,195,226)</b>	<b>205,042</b>	<b>(238,789)</b>	<b>(1,228,972)</b>	<b>230,000</b>	<b>(998,972)</b>
<b>Total Grant Funded Reserve</b>	<b>(1,080,171)</b>	<b>183,140</b>	<b>(575,757)</b>	<b>(1,472,788)</b>	<b>80,078</b>	<b>(1,392,710)</b>
<b>Grand Total</b>	<b>(10,205,910)</b>	<b>1,748,447</b>	<b>(5,754,683)</b>	<b>(14,212,146)</b>	<b>4,290,150</b>	<b>(9,921,996)</b>

**APPENDIX 4A: REVENUE GRANT CARRY FORWARDS TO RESERVES FOR 2020/21**

Portfolio	Grant Funded	Description
Commercial, Business, Local Economy & Leisure	6,028	Contribution for leisure projects
Financial Services	25,851	Contribution to CTAX Tax new burdens reserve due to ring fenced funding
Financial Services	141,700	Contribution to ND Tax new burdens reserve due to ring fenced funding
IT, Tourism, Housing & Parking	150,000	Carry forward of NLRf funding
Environment & Place	12,228	Contribution to Cherry Orchard Reserve
Community	6,910	Contribution to Public Health Officer reserve
Leader & Deputy Leader	6,282	Contribution to IER reserve due to ring fenced funding
Financial Services	42,225	Contribution to Housing Benefits Reserve due to ring fenced funding
IT, Tourism, Housing & Parking	191,531	Contribution to Flexible Homelessness Reserve due to ring fenced funding
IT, Tourism, Housing & Parking	50,936	Contribution to Homelessness Grant Reserve
Various	458,363	Sales, Fees & Charges Compensation
Financial Services	58,500	LRSG New Burdens Grant
Financial Services	33,566	Track & Trace Admin Support Grant
<b>TOTAL</b>	<b>1,184,120</b>	

**APPENDIX 4B: NON GRANT FUNDED REVENUE CARRY FORWARD TO RESERVES FOR 2021/22**

Portfolio	Carry Forward	Description
Community	3,392	Carry forward of unspent Environmental Health consultancy budget
Strategic Planning	7,968	Holding Account for Development
Community	5,071	Carry forward of unspent Crime and Disorder budget
IT, Tourism, Housing & Parking	2,292	Carry forward of unspent Windmill budget
Strategic Planning	1,498	Carry forward of Crouch Coastal Community Funding
Strategic Planning	17,597	Contribution to LDF reserve due to removal of the budget
Strategic Planning	13,560	Carry forward of unused Planning Performance Agreement Income
Commercial, Business, Local Economy & Leisure	4,536	Carry forward of H&S training budget
IT, Tourism, Housing & Parking	13,800	Carry forward of unused budgets to Repairs and Maintenance Reserve
Commercial, Business, Local Economy & Leisure	49,600	Carry forward of unused budgets to Repairs and Maintenance Reserve
Financial Services	8,000	Contribution to Transparency code
Leader & Deputy Leader	22,000	Carry forward of unspent staff training budget
Leader & Deputy Leader	1,200	Contribution to Civics reserve
Leader & Deputy Leader	18,000	Carry forward of licensing salary saving
IT, Tourism, Housing & Parking	70,275	Carry forward of unspent budgets for IT
<b>TOTAL</b>	<b>238,789</b>	

**APPENDIX 4C: COVID 19 GRANTS - not included within the provisional outturn figures for individual Portfolio areas**

Portfolio	Grant Entitlement	Grant Payments	Carry Forward/ Return	Description
Strategic Planning	902,500	902,500	-	Discretionary Business Grants
Strategic Planning	77,836	22,655	55,181	Reopening High Streets Safely Fund
Strategic Planning	2,523,454	1,273,143	1,250,311	Additional Restrictions Grant
Strategic Planning	88,000	53,000	35,000	Essex Business Adaptations Fund
Community	30,918	8,895	22,023	Compliance and Enforcement Grants
Community	50,000	20,656	29,344	Environmental Health Track & Trace
Community	10,566	-	10,566	Night Time Economy Funding
Financial Services	7,902,916	5,648,545	2,254,371	Local Restrictions Support Grants
Financial Services	187,000	127,500	59,500	Test & Trace Government Scheme
Financial Services	176,580	41,500	135,080	Test & Trace Discretionary Scheme - funded by ECC
IT, Tourism, Housing & Parking	48,110	29,334	18,776	COMF Clinically Extremely Cohort (CEV)
IT, Tourism, Housing & Parking	3,000	-	3,000	Winter Grant
Financial Services	17,700,000	17,700,000	-	Business Grants
<b>TOTAL</b>	<b>29,700,880</b>	<b>25,827,727</b>	<b>3,873,153</b>	

Appendix 5: Provisional 2020/21 Year End Capital Position

Scheme	2020/21	2020/21	2020/21	2020/21	2020/21	Variance	Variance of which is		
	Original Budget £	In Year Additions (including slippage from prior years) £	Reprofiling £	Latest Budget £	Outturn £		Overspend	Underspend	Carry Forward
<b>Commercial, Business, Local Economy and Leisure</b>									
Asset Strategy works on Freight House	1,382,238	0	1,382,238	0	0	0	-	-	-
Rochford Accommodation works from surveys and inspections	30,000	0	11,978	18,022	19,417	1,395	1,395	-	-
Rayleigh Accommodation works from surveys and inspections	25,000	0	8,048	16,952	12,509	(4,443)	-	4,443	-
Windmill works from surveys and inspections	15,000	5,000	10,300	12,700	269	(12,431)	-	-	12,431
Energy Efficient Street Lighting	20,000	0	3,000	17,000	1,508	(15,492)	-	2,706	12,786
Rochford Day Centre and CAB Replacement Doors, Windows and internal upgrade.	27,000	5,000	0	32,000	9,187	(22,813)	-	12,454	10,359
Car Parks resurfacing programme	100,000	37,578	363	112,215	55,534	(56,682)	-	26,747	29,935
Health and Safety Adaptations/ Condition Survey	0	4,175	175	4,000	4,375	375	488	-	113
Cherry Orchard Car Park Works	0	2,531	2,251	280	0	(280)	-	(280)	-
<b>Environment &amp; Place</b>									
Play Spaces Programme	300,000	278,794	428,112	150,682	154,982	4,300	4,300	-	-
Open Spaces - replacements of furniture	15,000	0	0	0	0	0	-	-	0
Parks and Open Spaces Resurfacing works	45,000	4,349	19,469	66,880	20,744	(46,136)	-	13,064	33,072
Pavilions works following condition survey	100,000	70,000	526	169,474	80,960	(88,514)	-	39,744	48,770
Waste Bins replacement	25,000	5,906	11,418	19,488	33,278	13,789	13,789	-	-
Vehicle Fleet replacement	25,000	115,000	0	140,000	0	(140,000)	-	-	140,000
Groundworks - Installation of Head Beams	10,000	0	0	0	0	0	-	-	0
Cemeteries works	30,000	3,055	13,078	29,977	29,977	0	-	-	-
Toilet Refurbishments	110,000	0	0	110,000	80,265	(29,735)	-	14,615	15,120
Electric Charging Points	0	12,000	-462	12,462	462	(12,000)	-	12,000	-
<b>IT, Tourism, Housing &amp; Parking</b>									
Mobile Working device refresh	50,000	56,008	28,887	77,121	45,155	(31,966)	-	31,966	-
ICT Software - new products/ upgrades	0	29,160	160	29,000	0	(29,000)	-	19,000	10,000
IT Migration Project	0	45,270	0	45,270	17,464	(27,806)	-	0	27,806
Telephony Network - New Phone Kits	0	50,000	15,000	60,000	13,367	(46,633)	-	36,633	10,000
Telephone System Cloud Ready Platform	25,000	0	0	0	0	0	-	-	0
Flat Bed Scanners	0	50,000	0	50,000	0	(50,000)	-	0	50,000
New Print Room Printer	0	0	0	0	0	0	-	-	0
Caseload Software	0	25,000	25,000	0	0	0	-	-	-
Infrastructure	0	83,348	25,276	58,072	32,068	(26,004)	-	0	26,004
Disabled Facilities Grant	475,000	510,237	631,141	354,096	279,734	(74,362)	-	74,362	-
Private Housing Renewal Programme	20,000	32,746	35,645	17,101	18,320	1,218	1,218	-	-
Temporary Accommodation	0	416	416	0	-200	(200)	-	200	-
<b>Community</b>									
Air Quality Grant Expenditure	0	305,533	0	305,533	235,747	(69,786)	-	-	69,786
Wallasea Island - Match Funding	0	37,079	22,967	14,112	27,333	13,222	13,222	-	-
<b>Capital Programme Total</b>	<b>2,829,238</b>	<b>1,768,185</b>	<b>2,674,986</b>	<b>1,922,436</b>	<b>1,172,452</b>	<b>-749,984</b>	<b>34,413</b>	<b>287,654</b>	<b>496,183</b>

**APPENDIX 6: CAPITAL PROJECTS FOR COMPLETION IN 2021/22 (Carry Forward)**

Portfolio	Project Area	£	Description
Commercial, Business, Local Economy & Leisure	Windmill works from surveys and inspections	12,431	Required to supplement budget for 2021/22 and for works committed but not completed.
Commercial, Business, Local Economy & Leisure	Energy Efficient Street Lighting	12,786	Required to supplement budget for 2021/22.
Commercial, Business, Local Economy & Leisure	Rochford Day Centre and CAB Replacement Doors, Windows and internal upgrade.	10,359	Required for works committed but not completed.
Commercial, Business, Local Economy & Leisure	Car Parks resurfacing programme	29,935	Required to supplement budget for 2021/22.
Commercial, Business, Local Economy & Leisure	Health and Safety Adaptations/ Condition Survey	113	Required for works committed but not completed.
Environment & Place	Open Spaces - replacements of furniture	33,072	Required for works committed but not completed.
Environment & Place	Pavilions works following condition survey	48,770	Required to supplement budget for 2021/22 and for works committed but not completed.
Environment & Place	Vehicle Fleet replacement	140,000	Reviewing financing of internal vehicle fleet.
Environment & Place	Toilet Refurbishments	15,120	Required for works committed but not completed.
IT, Tourism, Housing & Parking	ICT Software - new products/ upgrades	10,000	Final element of CRM integration with Uniform.
IT, Tourism, Housing & Parking	IT Migration Project	27,806	Required in order to complete IT Migration project
IT, Tourism, Housing & Parking	Telephony Network - New Phone Kits	10,000	Implementation as delayed, this is final integration with CRM.
IT, Tourism, Housing & Parking	Flat Bed Scanners	50,000	Required for works committed but not completed.
IT, Tourism, Housing & Parking	Infrastructure	26,004	Project balance required.
Community	Air Quality Grant Expenditure	69,786	Project balance required.
	<b>Total Capital Carry Forward</b>	<b>496,183</b>	