

| Description | YTD Budget | YTD Actual | Variance | Current | Forecast | Variance to |
|---|----------------|----------------|----------------|----------------|----------------|--------------|
| | 2024/25 | (inc. Cmmt) | | Budget | Outturn | Current |
| | £ '000 | £ '000 | £ '000 | £ '000 | £ '000 | £ '000 |
| Customer Service and Transformation | 865 | 953 | 88 | 1,123 | 1,671 | 548 |
| Finance | 4,372 | 4,888 | 515 | 5,366 | 7,383 | 2,017 |
| ICT and Digital | 1,477 | 1,488 | 11 | 1,969 | 1,812 | (158) |
| Legal and Governance | 1,728 | 1,622 | (106) | 2,260 | 2,213 | (47) |
| Budgets controlled by the Director | 881 | 909 | 28 | 1,174 | 1,240 | 66 |
| Executive Director (Finance and Transformation) | 9,323 | 9,859 | 536 | 11,893 | 14,319 | 2,426 |
| Leisure, Community and Cultural Services | 2,158 | 1,274 | (884) | 2,871 | 2,283 | (588) |
| Planning | 802 | 934 | 132 | 1,069 | 1,063 | (7) |
| Regeneration and Economic Development | (3,087) | (3,504) | (418) | (3,210) | (3,368) | (159) |
| Budgets controlled by the Director | 332 | 290 | (42) | 442 | 407 | (36) |
| Executive Director (Place) | 205 | (1,006) | (1,211) | 1,172 | 384 | (788) |
| Homes and Neighbourhoods | 362 | 328 | (34) | 483 | 451 | (32) |
| Public Realm | 4,574 | 3,803 | (771) | 6,388 | 6,147 | (241) |
| Budgets controlled by the Director | 224 | 345 | 121 | 299 | 492 | 193 |
| Executive Director (Resident and Climate Change) | 5,160 | 4,476 | (684) | 7,169 | 7,089 | (80) |
| Senior Leadership Team | 377 | 322 | (55) | 503 | 479 | (23) |
| Net Controllable Income and Expenditure | 15,065 | 13,651 | (1,414) | 20,737 | 22,271 | 1,534 |
| Net Recharge to the Housing Revenue Account | (4,609) | 6 | 4,614 | (6,145) | (6,145) | 0 |
| Net Cost of Services | 10,457 | 13,657 | 3,200 | 14,592 | 16,126 | 1,534 |
| Income from Council Tax | 0 | 0 | 0 | (12,642) | (12,642) | 0 |
| Plus/Less Council Tax collection fund deficit/(surplus) | 0 | 0 | 0 | 388 | 388 | 0 |
| Business Rates Income | 0 | (2,296) | (2,296) | (4,069) | (4,069) | 0 |
| Plus/Less Rates collection fund deficit/(surplus) | 0 | 0 | 0 | 1,705 | 1,705 | 0 |
| New Homes Grant | (124) | (123) | 1 | (165) | (165) | 0 |
| Services Grant and Other Government Grants | (821) | (1,010) | (189) | (1,095) | (1,095) | 0 |
| New Burdens Grants | 0 | (94) | (94) | 0 | 0 | 0 |
| Interest & Investment Income | (338) | (1,100) | (762) | (450) | (1,237) | (787) |
| Capital Financing Costs | 908 | 116 | (792) | 1,210 | 1,231 | 21 |
| Borrowing Interest Costs | 770 | 268 | (502) | 1,026 | 576 | (450) |
| Parish Precepts | 0 | 1,111 | 1,111 | 2,217 | 2,217 | 0 |
| Net Total before movements in reserves | 10,852 | 10,529 | (323) | 2,717 | 3,035 | 318 |
| Contribution (from) / to Earmarked Reserves | (461) | 2,093 | 2,554 | (615) | (615) | 0 |
| Contribution (from) / to Earmarked Reserves - Collection Fund | (1,570) | (2,093) | (523) | (2,093) | (2,093) | 0 |
| Contribution from / (to) GF balances | 8,821 | 10,529 | 1,708 | 9 | 327 | 318 |

Key of variance column = (Decrease in expenditure/increase in income), Increase in expenditure/reduction in income

General Fund Reserves Summary - 31 December 2024

Appendix A2

| Reserve | Balance at 1 April 2024 £'000 | Budgeted Movement £'000 | Grants and Approved Changes £'000 | Forecast Changes £'000 | Balance at 31 March 2025 £'000 |
|--|-------------------------------------|-------------------------------|--|------------------------------|---|
| Earmarked Reserves | | | | | |
| Strategic Initiatives Reserve | 1,377 | | | | 1,377 |
| Business Rates Retention Reserve | 5,154 | (2,093) | | | 3,061 |
| Pensions Reserve | 801 | (400) | | | 401 |
| Transformation Reserve | 988 | | | | 988 |
| Commitment Reserves | 301 | (27) | | | 274 |
| Grants and Contributions Reserve | 2,973 | (188) | | (75) | 2,710 |
| Local Plan Reserve (Other reserves) | 453 | | | | 453 |
| Youth Provision Reserve (Other reserves) | 21 | | | | 21 |
| Climate Change Reserve (Other reserves) | 124 | | | | 124 |
| Civic Buildings Reserve (Other reserves) | 301 | | | | 301 |
| Disability Access Reserve | 82 | | | | 82 |
| Other Reserves | 44 | | | | 44 |
| Total Earmarked Reserves | 12,619 | (2,708) | 0 | (75) | 9,836 |
| General Fund Working Balance | 6,768 | (9) | 0 | (318) | 6,441 |
| Total Reserves | 19,387 | (2,717) | 0 | (393) | 16,277 |

Summary of virements between services

Appendix A3

| Service | Virement Detail | Virement Total |
|---|--|-----------------------|
| Customer Service and Transformation | Transfer of Web Development Team to ICT (£87k) | (60) |
| Finance | Realignment of employee budgets £34k | (63) |
| | Realignment of postage budgets (£50k) | |
| | Adjustment of Legal Services employee budgets £70k | |
| | Transfer of Digital Services to ICT (£61k) | |
| ICT and Digital | Transfer of Web Development Team to ICT 87k | 177 |
| | Transfer of Digital Services to ICT 61k | |
| Legal and Governance | Realignment of postage budgets £50k | (20) |
| | Adjustment of Legal Services employee budgets (£70k) | |
| Director - Finance and Transformation | Recruitment £6k | 6 |
| Leisure, Community and Cultural Services | Realignment of employee budgets (£34k) | 32 |
| | Transfer of grants given from Regeneration 17k | |
| Regeneration and Economic Development | Transfer of grants given to Leisure (£17k) | (101) |
| | Transfer of property costs to Public Realm (£35k) | |
| Public Realm | Transfer of property costs from Regeneration £35k | 35 |
| Senior Leadership Team | Recruitment (£6k) | (6) |
| Total Increase/(Decrease) to Net Cost of Service Budgets | | 0 |

Customer Service and Transformation

| Description | YTD Budget 2024/25 | YTD Actual (inc Cmmt) | YTD Variance | Current Budget 2024/25 | Forecast Outturn 2024/25 | Variance to Current |
|---------------------------|--------------------|-----------------------|--------------|------------------------|--------------------------|---------------------|
| | £ '000 | £ '000 | £ '000 | £ '000 | £ '000 | £ '000 |
| Employees | 1,188 | 1,050 | (139) | 1,584 | 1,536 | (48) |
| Premises Related | 291 | 50 | (242) | 358 | 299 | (59) |
| Transport Related | 3 | 4 | 1 | 4 | 6 | 1 |
| Supplies and Services | 164 | 194 | 30 | 219 | 272 | 53 |
| Third Party Payments | 240 | 218 | (22) | 319 | 286 | (33) |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (1,021) | (563) | 459 | (1,362) | (727) | 634 |
| Controllable Costs | 865 | 953 | 88 | 1,123 | 1,671 | 548 |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|-----------|-------------------|
| d) Crematorium income is currently lower than budgeted as the service is still building awareness of its services. | 478 | 633 |
| c) Accrual for estimated business rates bill for Oakhill Crematorium for July 2023 to March 2024 - actual bill yet to be calculated/invoiced. | (145) | 0 |
| d) Vacancies partially offset by Customer Service agency costs. Payment of agency invoices is currently delayed. | (145) | (55) |
| d) Utility bills are delayed however a favourable variance is anticipated at year end. | (48) | (42) |
| c) Costs relating to Chatbot. Full year charge for 24/25 and 25/26 has already been paid. Budget profile will be amended and costs that relate to 25/26 will be accrued as a payment in advance into that year. | 30 | 0 |
| d) Bereavement services contract costs. Year to date underspend is due to a month lag in payment of the main grounds maintenance Crematorium contract. | (33) | (8) |
| d) Other small variances. | (49) | 19 |
| TOTAL | 88 | 548 |

Finance

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 2,206 | 2,250 | 44 | 2,589 | 2,610 | 21 |
| Premises Related | 324 | 551 | 227 | 432 | 443 | 11 |
| Transport Related | 4 | 8 | 3 | 6 | 5 | (1) |
| Supplies and Service | 386 | 450 | 64 | 437 | 537 | 99 |
| Third Party Payments | 1,840 | 1,700 | (140) | 2,419 | 2,590 | 171 |
| Transfer Payments | 20,931 | 21,299 | 368 | 27,908 | 30,136 | 2,229 |
| Income | (21,318) | (21,369) | (51) | (28,424) | (28,938) | (514) |
| Controllable Costs | 4,372 | 4,888 | 515 | 5,366 | 7,383 | 2,017 |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|----------|-------------------|
| d) Accrued external audit fees for 22/23 and 23/24 not yet fully invoiced causing the year-to-date variance. Year end overspend is expected due to increased audit testing and changes in audit requirements, partially offset by Redmond Review grant received. | (202) | 49 |
| d) 2024/25 Insurance invoice has been received; invoice partially relates to 25/26 financial year, increasing the year to date variance. Higher than anticipated price increase mainly driven by an increase in cost of property insurance, insurance provider has explained they have had to increase the cost in order to recoup higher cost and volume of insurance claims. Estimated that £24k of the overspend will be reflected in increased recharge to the HRA. | 279 | 51 |
| d) Underspend on insurance for commercial properties - valuation exercise carried out in March 2024 on a number of commercial properties resulted in the value for insurance purposes being revalued downwards and a reduction in the cost of insuring the properties. This will be offset by reduction in the amount recharged to commercial tenants. Year to date variance is payment in advance. | 45 | (20) |
| d) Liberata monthly contract invoices for Revs & Bens for December not yet processed. | (14) | (27) |
| d) Subscriptions and Software costs for Financial Services and Revenues and Benefits have been almost fully invoiced/goods receipted for the year causing the year-to-date variance due to budget profiling. A small variance is expected at year end. | 89 | 33 |

| | | |
|---|------------|--------------|
| d) Private Sector housing benefit. Rent payments for December have been made, Awaiting December Subsidy payment to counterbalance. The year end forecast is based on projections produced by Revenues and Benefits contractor Liberata. The forecasted year end overspend includes costs of £770k related to supported accommodation for which no subsidy will be received. Various solutions are being looked at to address the issue. | 110 | 834 |
| d) HRA and non HRA housing benefit. Expenditure again is slightly lower than anticipated, however the subsidy received is also a lot lower, resulting in an overspend year to date. Due to the high cost of temporary accommodation and the subsidy that we receive not being enough to cover this, an overspend is expected in this area. The forecast is based on projections produced by Revenues and Benefits contractor Liberata. | 191 | 1,048 |
| d) General Fund share of pension contribution to Hertfordshire County Council higher than budgeted - budget based on estimated FTE employees. A method to recharge the pension contribution to ensure greater accuracy is being looked into. | 47 | 51 |
| d) Position in Revenues and Benefits client team covered by agency until June (permanent employee now in position) resulting in year to date variance. There is also anticipated expenditure on employee overtime for additional work related to Housing Benefit audit resulting in forecast variance. | 22 | 31 |
| d) Court costs collected for Council Tax and Business Rates are currently projected to be below budget. Actual to date relates to April to September. | 108 | 35 |
| d) Various vacancies in the Financial Services team which are being recruited to, or have now been filled. | (40) | (57) |
| d) HRA and non HRA housing benefit. Government grant has been paid but expenditure is lower than anticipated so any excess grant will be returned. | (100) | 0 |
| d) Other small variances. | (20) | (12) |
| TOTAL | 515 | 2,017 |

ICT and Digital

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmnt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|------------------------------|---------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 541 | 448 | (93) | 722 | 569 | (153) |
| Premises Related | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport Related | 0 | 3 | 3 | 0 | 4 | 4 |
| Supplies and Services | 714 | 851 | 137 | 952 | 960 | 8 |
| Third Party Payments | 221 | 185 | (36) | 295 | 279 | (17) |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | 0 | 0 | 0 | 0 | 0 | 0 |
| Controllable Costs | 1,477 | 1,488 | 11 | 1,969 | 1,812 | (158) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|-----------|-------------------|
| d) Recruitment to the in house ICT Support team is ongoing. | (118) | (154) |
| c) There is a delay to invoices being received for telephony services resulting in the YTD underspend. No significant variance is expected at year end. | (54) | (2) |
| d) Prepayments of software subscriptions mean we are showing a high year to date spend. | 194 | (11) |
| d) Payment of the monthly XMA contract amount for the ICT framework agreement is currently one month behind. | (36) | (17) |
| d) Other small variances. | 26 | 25 |
| TOTAL | 11 | (158) |

Legal and Governance

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 1,070 | 1,094 | 24 | 1,405 | 1,419 | 14 |
| Premises Related | 12 | 38 | 25 | 12 | 34 | 21 |
| Transport Related | 10 | 6 | (3) | 12 | 11 | (1) |
| Supplies and Services | 616 | 785 | 169 | 804 | 996 | 193 |
| Third Party Payments | 69 | 67 | (3) | 92 | 76 | (17) |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (49) | (367) | (318) | (66) | (323) | (257) |
| Controllable Costs | 1,728 | 1,622 | (106) | 2,260 | 2,213 | (47) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|--------------|-------------------|
| d) A one off cost relating to a historic charge for a contract which was not invoiced has been identified. This will result in a year end overspend against budget. | 26 | 66 |
| d) Several posts are vacant, forecast variance is net of Agency costs. | (84) | (90) |
| d) Due to elections being held on the same day, grant received for PCC election will partially offset some costs of elections for Welwyn Hatfield councillors, resulting in an underspend on local elections. Exact apportionment of costs between elections to be confirmed by elections team - year to date variance is result of costs not yet being split between local/PCC election codes. | 44 | (43) |
| d) Estimated share of costs relating to Police and Crime Commissioner election - exact apportionment of costs to be confirmed by elections team; election costs funded from central Government grant. | (136) | 0 |
| e) Other small variances. | 44 | 20 |
| TOTAL | (106) | (47) |

Budgets controlled by Executive Director (Finance and Transformation)

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 826 | 859 | 32 | 1,102 | 1,153 | 52 |
| Premises Related | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport Related | 0 | 1 | 0 | 0 | 0 | 0 |
| Supplies and Services | 12 | 25 | 13 | 16 | 34 | 18 |
| Third Party Payments | 42 | 28 | (14) | 56 | 56 | 0 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | 0 | (4) | (4) | 0 | (4) | (4) |
| Controllable Costs | 881 | 909 | 28 | 1,174 | 1,240 | 66 |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|-----------|-------------------|
| d) Net Salaries including Agency costs - Cost of National Graduate staff to be covered by salary savings across the Council as a whole. | 62 | 74 |
| e) Other small variances. | (34) | (8) |
| TOTAL | 28 | 66 |

Leisure, Community and Cultural Services

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 1,765 | 1,657 | (109) | 2,354 | 2,183 | (170) |
| Premises Related | 1,143 | 428 | (716) | 1,487 | 1,090 | (397) |
| Transport Related | 1 | 4 | 3 | 1 | 2 | 1 |
| Supplies and Services | 861 | 2,401 | 1,540 | 1,149 | 2,879 | 1,731 |
| Third Party Payments | 248 | 257 | 9 | 331 | 325 | (6) |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (1,861) | (3,473) | (1,611) | (2,450) | (4,197) | (1,747) |
| Controllable Costs | 2,158 | 1,274 | (884) | 2,871 | 2,283 | (588) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|--------------|-------------------|
| d) 23/24 Electricity & Gas payments still to be invoiced for, and 24/25 payments not yet made either, resulting in year-to-date underspend. Full year charges forecasted to be significantly under budget due to reducing energy prices. | (738) | (412) |
| b) Expenditure on homelessness projects funded from the Homelessness Prevention Grant awarded by central government (see line below) | 735 | 782 |
| b) Government grant income (Homelessness Prevention Grant) to be used to fund various homelessness projects | (918) | (782) |
| d) Employee costs underspends due to staff vacancies, principally in Housing & Campus West areas. | (127) | (181) |
| b) Household Support Funding : variance relates to 24/25 Phases 5 & 6 allocations yet to be spent. Carried forward 23/24 allocation now spent. | (93) | 0 |
| a) Overspend on Temporary Accommodation - proposed to be funded from Asylum Dispersal Grant Reserve. | 105 | 75 |
| d) Forecast underspend against Campus West Film Fees expenditure budget & a favourable forecast variance against Live Show Ticket Sales income. Year to date income shortfalls in Film Ticket Sales & Bar Income (both expected to achieve budget by year-end), and overspend on Software Purchase related to new ticketing platform expenditure. | 73 | (80) |
| e) Other small variances. | 79 | 10 |
| TOTAL | (884) | (588) |

Planning

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 1,299 | 1,182 | (117) | 1,731 | 1,561 | (170) |
| Premises Related | 2 | 0 | (2) | 2 | 2 | 0 |
| Transport Related | 1 | 2 | 1 | 2 | 3 | 2 |
| Supplies and Services | 191 | 357 | 165 | 255 | 405 | 150 |
| Third Party Payments | 69 | 81 | 12 | 92 | 92 | 0 |
| Transfer Payments | 0 | 134 | 134 | 0 | 0 | 0 |
| Income | (760) | (821) | (61) | (1,013) | (1,000) | 13 |
| Controllable Costs | 802 | 934 | 132 | 1,069 | 1,063 | (7) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|------------|-------------------|
| d) There are a number of vacancies within the team, resulting in an year to date saving, forecasted to continue until year end. | (112) | (164) |
| d) There are a number of workstreams which will require the use of external legal and consultancy advice due to the likelihood of further planning appeals, legal challenges related to specific sites and ongoing enforcement matters. | 136 | 140 |
| d) Postage costs incurred by the service whilst carrying out their statutory obligations, in relation to planning applications. | 8 | 12 |
| e) Other small variances. | (35) | 5 |
| TOTAL | 132 | (7) |

Regeneration and Economic Development

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 830 | 671 | (159) | 1,106 | 979 | (127) |
| Premises Related | 1,197 | 1,032 | (165) | 1,417 | 1,249 | (168) |
| Transport Related | 1 | 3 | 1 | 2 | 3 | 1 |
| Supplies and Services | 306 | 417 | 111 | 408 | 485 | 77 |
| Third Party Payments | 529 | 511 | (17) | 705 | 747 | 43 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (5,949) | (6,138) | (189) | (6,847) | (6,831) | 16 |
| Controllable Costs | (3,087) | (3,504) | (418) | (3,210) | (3,368) | (159) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|--------------|-------------------|
| d) Rent - Rent is received in advance either quarterly, monthly or annually . The year to date variance is the result of timing differences based on rents being received at different times to the budget profile. | 102 | 15 |
| b) Net grant expenditure from the UKSPF Revenue grant 2024/25. | (243) | 0 |
| d) There are a number of vacancies across the team, resulting in a year to date saving. These are partially offset by pressures on capital recharges. | (199) | (254) |
| d) An under recovery is expected on rental income, and fees and charges, at Weltech. These forecasts are based on the current occupancy rate. | 42 | 50 |
| d) YTD variance due to timing differences around payment of utility bills. A year-end underspend is expected due to reductions in energy costs. | (176) | (79) |
| d) Net income from off-street Parking fees and charges. | 62 | 100 |
| d) Net income from parking season tickets and parking permit schemes. | 81 | 109 |
| d) Net income from Parking enforcement. | (83) | (229) |
| d) An overspend is forecast on Parking Enforcement contract fees. This is in accordance with the contract, and in line with the increase we have seen in Parking Enforcement income. | (63) | 46 |
| d) This overspend relates to the write off to revenue of costs relating to the aborted Gosling Stadium redevelopment. | (18) | 96 |
| d) Other small variances. | 76 | (11) |
| TOTAL | (418) | (159) |

Budgets controlled by Executive Director (Place)

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 332 | 290 | (42) | 442 | 407 | (36) |
| Premises Related | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport Related | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies and Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Party Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | 0 | 0 | 0 | 0 | 0 | 0 |
| Controllable Costs | 332 | 290 | (42) | 442 | 407 | (36) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|--|-------------|-------------------|
| d) YTD underspends on salaries caused by vacancy in Executive Director post which has now been filled. | (42) | (36) |
| TOTAL | (42) | (36) |

Homes and Neighbourhoods

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 252 | 228 | (24) | 336 | 306 | (30) |
| Premises Related | 2 | 15 | 13 | 3 | 3 | 0 |
| Transport Related | 8 | 7 | (1) | 10 | 12 | 2 |
| Supplies and Services | 9 | 60 | 51 | 12 | 59 | 47 |
| Third Party Payments | 92 | 65 | (27) | 123 | 118 | (5) |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (1) | (47) | (46) | (2) | (47) | (46) |
| Controllable Costs | 362 | 328 | (34) | 483 | 451 | (32) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|-------------|-------------------|
| d) Salaries - Several posts vacant across Homes, offset partially by Agency Costs | (25) | (30) |
| e) Other small variances. | (9) | (2) |
| TOTAL | (34) | (32) |

Public Realm

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 1,820 | 1,586 | (234) | 2,427 | 2,221 | (206) |
| Premises Related | 1,466 | 1,086 | (381) | 1,821 | 1,574 | (247) |
| Transport Related | 13 | 9 | (4) | 18 | 14 | (4) |
| Supplies and Services | 165 | 191 | 26 | 220 | 296 | 77 |
| Third Party Payments | 6,210 | 5,400 | (810) | 8,275 | 8,296 | 20 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (5,101) | (4,470) | 631 | (6,373) | (6,255) | 118 |
| Controllable Costs | 4,574 | 3,803 | (771) | 6,388 | 6,147 | (241) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|----------|-------------------|
| d) Salaries - Several posts vacant across Public Realm, offset partially by Agency costs. | (239) | (206) |
| d) Timing differences around payment of utility bills. A year-end underspend is expected due to reductions in energy costs. | (332) | (201) |
| d) Recycling - Urbaser Main contract, two months in arrears. Minor variance between projected inflation at the time of budget setting leading to small year end variance. | (442) | 24 |
| d) Recycling - Newspaper budget set before significantly reduced tonnage was known. | 96 | 85 |
| e) Recycling - Pearce Gate fee, value of recyclables is improving. No significant variance is currently expected at year end. | (43) | 0 |
| d) Recycling - Recycling credits paid by Herts County Council are approximately paid 6 months in arrears. | 351 | 13 |
| d) Garden Waste Subscriptions are down approx 1,200 compared to last year. However, although there are fewer subscribers, this service is generating greater levels of income than during 2023/24. | 20 | 33 |
| e) Recycling Transport Subsidy - Paid in arrears. | 207 | 0 |
| d) Environmental Enforcement - Fixed Penalty Notices income for flytipping and littering is below budgeted income as contract has only just started. | 45 | 30 |
| d) Tewin Road Depot - Rent income from HCC unaccrued from 23/24 resulting in additional income showing in 2024/25. | (22) | (17) |
| d) HMO Licences - Year to Date variance is due to Receipts in Advance. A Finance review has determined that the budget is unachievable therefore an overspend is expected at year end. A review of the baseline budget has been considered when setting the 2025/26 budget. | (325) | 34 |

| | | |
|--|--------------|--------------|
| d) Hackney Carriages Licence Fees - F&C requiring Licence Committee approval resulting in delay to fee increase, A review of anticipated upcoming licences has reduced the amount forecasted for the remainder of this year. Year to Date variance due to Payments in advance from prior year. | (26) | 28 |
| d) Hackney Carriages Legal Fees - ongoing appeals for refusal to extend licences. | 1 | 22 |
| d) Project delays to consider the future use of the Hatfield Housing Office are resulting in rental income not being received in accordance with budget assumptions. | 28 | 22 |
| d) Campus East NNDR higher than anticipated, offset by refunds relating to prior years. | (53) | (47) |
| d) General Fund Garage Rent - forecasted income higher than budgeted. High void cost in December | (47) | (100) |
| d) Planned Maintenance - Maintenance costs to date exceed budget (higher than anticipated) | 26 | 22 |
| d) Other small variances. | (17) | 16 |
| TOTAL | (771) | (241) |

Budgets controlled by Executive Director (Resident Services and Climate Change)

| Description | YTD Budget 2024/25 | YTD Actual (inc Cmmt) | YTD Variance | Current Budget 2024/25 | Forecast Outturn 2024/25 | Variance to Current |
|---------------------------|--------------------|-----------------------|--------------|------------------------|--------------------------|---------------------|
| | £ '000 | £ '000 | £ '000 | £ '000 | £ '000 | £ '000 |
| Employees | 198 | 313 | 115 | 264 | 451 | 188 |
| Premises Related | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport Related | 9 | 8 | (1) | 12 | 19 | 7 |
| Supplies and Services | 16 | 25 | 8 | 22 | 20 | (1) |
| Third Party Payments | 1 | 0 | (1) | 2 | 2 | 0 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (0) | 0 | 0 | (0) | (0) | 1 |
| Controllable Costs | 224 | 345 | 121 | 299 | 492 | 194 |

| Controllable Variance Analysis | Variance | Forecast Variance |
|--|------------|-------------------|
| d) Savings target from previous budget setting offset by salary savings in Public Realm and Homes. | 115 | 188 |
| d) Other small variances. | 6 | 6 |
| TOTAL | 121 | 194 |

Senior Leadership Team

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 288 | 280 | (8) | 384 | 361 | (23) |
| Premises Related | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport Related | 0 | 1 | 0 | 1 | 1 | 0 |
| Supplies and Services | 88 | 36 | (52) | 118 | 118 | 0 |
| Third Party Payments | 0 | 5 | 5 | 0 | 0 | 0 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | 0 | 0 | 0 | 0 | 0 | 0 |
| Controllable Costs | 377 | 322 | (55) | 503 | 479 | (23) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|---|-------------|-------------------|
| d) Salaries - Saving from maternity vacancy not being backfilled. | (22) | (23) |
| e) Other small variances. | (33) | 0 |
| TOTAL | (55) | (23) |

Welwyn Hatfield Borough Council Housing Revenue Account - December 2024

Appendix C1

| Description | YTD Budget 2024/25 £'000 | YTD Actual (inc Cmmt) £ '000 | FYE Variance £'000 |
|---|--------------------------------|------------------------------------|--------------------------|
| Dwelling rents | (44,355) | (44,312) | 43 |
| Non-dwelling rents | (375) | (402) | (27) |
| Tenants' charges for services and facilities | (1,369) | (1,637) | (268) |
| Leaseholders' charges for services and facilities | (664) | (1,033) | (369) |
| Contributions towards expenditure | (187) | (129) | 58 |
| Total Income | (46,951) | (47,514) | (562) |
| Repairs and maintenance | 8,603 | 6,792 | (1,811) |
| Supervision and management | 9,478 | 5,252 | (4,226) |
| Special services | 3,139 | 2,010 | (1,130) |
| Rents, rates, taxes and other charges | 1,170 | 707 | (463) |
| Impairment allowance for doubtful debts | 421 | 87 | (334) |
| Depreciation | - | - | - |
| Debt management costs | 31 | 5 | (26) |
| Sums directed by Secretary of State | 74 | - | (74) |
| Total Expenditure | 22,917 | 14,854 | (8,063) |
| HRA share of Corporate and Democratic Core | 946 | - | (946) |
| Net Cost of Services | (23,089) | (32,660) | (9,571) |

| Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|--|--|----------------------------------|
| (60,262) | (60,287) | (25) |
| (508) | (585) | (76) |
| (1,826) | (2,066) | (240) |
| (885) | (1,125) | (239) |
| (250) | (246) | 3 |
| (63,731) | (64,308) | (577) |
| 11,470 | 11,899 | 429 |
| 12,401 | 12,197 | (204) |
| 4,186 | 3,419 | (766) |
| 1,342 | 1,000 | (342) |
| 572 | 213 | (359) |
| 17,100 | 17,100 | - |
| 42 | 42 | - |
| 100 | 100 | - |
| 47,212 | 45,971 | (1,242) |
| 1,261 | 1,261 | - |
| (15,258) | (17,077) | (1,819) |

| Less Interest and Non-Statutory Items: | | | |
|---|-----------------|-----------------|-----------------|
| Interest payable and similar charges | 6,194 | 3,278 | (2,916) |
| HRA financing and investment income | (93) | - | 93 |
| Revenue Contribution to Capital | - | - | - |
| Total Adjustments | 6,100 | 3,278 | (2,822) |
| | | | |
| (Surplus) / Deficit on the HRA | (16,989) | (29,382) | (12,393) |

| 8,458 | 6,467 | (1,991) |
|---------------|---------------|--------------|
| (124) | (89) | 36 |
| 6,600 | 10,436 | 3,836 |
| 14,934 | 16,814 | 1,880 |
| | | |
| (324) | (263) | 61 |

HRA By Service Area

| Description | YTD Budget 2024/25 £'000 | YTD Actual (inc. Cmmt) 2024/25 £'000 | YTD Variance £'000 |
|---------------------------------------|--------------------------------|---|--------------------------|
| Finance & Transformation | (35,538) | (39,495) | (3,957) |
| Place | 820 | (403) | (1,222) |
| Resident Services and Climate Change | 12,725 | 10,520 | (2,206) |
| Corporate items | 5,004 | 19 | (4,986) |
| (Surplus) / Deficit on the HRA | (16,989) | (29,359) | (12,370) |

| Current Budget 2024/25 £'000 | Forecast Outturn 2024/25 £'000 | Forecast Variance £'000 |
|---------------------------------------|---|-------------------------------|
| (48,501) | (51,448) | (2,947) |
| 1,033 | (188) | (1,220) |
| 16,772 | 17,165 | 393 |
| 30,372 | 34,208 | 3,836 |
| (324) | (263) | 61 |

HRA Reserves

| General HRA reserve | |
|-----------------------------|--|
| Opening HRA Balance | |
| In-year (Surplus) / Deficit | |
| Closing HRA Balance | |

| Current Budget 2024/25 £'000 | Outturn 2024/25 £'000 | Variance £'000 |
|---------------------------------------|-----------------------------|-------------------|
| (2,952) | (2,952) | - |
| (324) | (263) | 61 |
| (3,276) | (3,215) | 61 |

Executive Director (Finance and Transformation)

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 1,854 | 1,511 | (343) | 2,272 | 2,087 | (185) |
| Premises Related | 0 | 17 | 17 | 0 | 0 | 0 |
| Transport Related | 7 | 6 | (1) | 9 | 10 | 0 |
| Supplies and Services | 7,541 | 4,323 | (3,218) | 10,266 | 7,838 | (2,428) |
| Third Party Payments | 9 | (1) | (10) | 12 | 17 | 5 |
| Transfer Payments | 74 | 0 | (74) | 100 | 100 | 0 |
| Income | (45,023) | (45,352) | (329) | (61,160) | (61,499) | (339) |
| Controllable Costs | (35,538) | (39,495) | (3,957) | (48,501) | (51,448) | (2,947) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|--|----------|-------------------|
| d) There are several vacant posts within the service. Recruitment to these posts is ongoing but an underspend is expected at year end. The variance is net of any agency costs that are expected. | (312) | (148) |
| d) This variance relates to the HRA interest on borrowing. The year-to-date underspend is due to timing of interest repayments; the current variance includes accrued interest. It is likely that an underspend will be expected at year end, due to decreasing interest rates and timing of borrowing. This is heavily linked to the capital programme and any delays in this will impact on the interest payable through new borrowing. Forecast will be kept under review to reflect forecasted spend on the capital programme. | (2,916) | (1,991) |
| d) Annual service charge for leaseholders. In April we charge leaseholders for the estimated costs for the year based on historic data - this shows as the full year income in April and the variance is reduced over the year. At the end of the financial year the actuals are collected, and the Home Ownership Team apportion these to the relevant blocks which are then audited. In September the leaseholders will receive the balancing credit/debit for the service charge, based on actuals against estimates; in 24/25 Leaseholders received a balancing debit on their bills due to a number of recharged costs increasing by more than anticipated at budget setting. | (368) | (240) |
| d) There is currently a slight favourable variance year-to-date on HRA rental income, and a expected increase in rental income for the whole year overall. The rental income will continue to be looked at throughout the year as this is heavily linked to the void periods which have recently been higher than expected. | (9) | (135) |
| d) Year to date variance is due to prior year accruals relating to stock valuation and pooling audit not yet fully invoiced against. | (23) | 5 |

| | | |
|---|----------------|----------------|
| d) Welwyn Hatfield pays annual mandatory subscription to the Housing Ombudsman; also an annual fee paid to the Regulator of Social Housing. Annual subscription payment to the Housing Ombudsman more than budgeted (above inflation increase announced after 2024/25 budget setting concluded). Paying annual fee to the Regulator of Social Housing is a new requirement - this cost was less than budgeted due to the fee taking effect from Q2 24/25 (budgeted assuming 4 quarters of fees) | 27 | (11) |
| d) Leaseholder buildings insurance cost less than budgeted; invoice paid partially relates to 25/26 financial year, impacting year to date variance | 50 | (87) |
| d) HRA bad debts : reflects write offs processed during the year and also provision calculated at end of financial year. Produced estimate of provision required based on arrears as of end of September | (334) | (359) |
| d) Other minor variances. | (73) | 18 |
| TOTAL | (3,957) | (2,947) |

Executive Director (Place)

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 1,468 | 1,201 | (266) | 1,957 | 1,563 | (394) |
| Premises Related | 830 | (47) | (877) | 1,046 | 339 | (708) |
| Transport Related | 33 | 19 | (13) | 44 | 25 | (19) |
| Supplies and Services | 202 | 144 | (58) | 270 | 228 | (42) |
| Third Party Payments | 221 | 268 | 48 | 294 | 326 | 32 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (1,933) | (1,988) | (55) | (2,578) | (2,667) | (89) |
| Controllable Costs | 820 | (403) | (1,222) | 1,033 | (188) | (1,220) |

| Controllable Variance Analysis | Variance | Forecast Variance |
|--|----------------|-------------------|
| d) There is a year-to-date underspend due to 23/24 utilities bills still to be invoiced for. Full year charges forecasted to be significantly under budget due to reducing energy prices. | (345) | (170) |
| d) Employee costs underspends in all areas, majority in Independent Living due to a number of staff vacancies. | (401) | (491) |
| d) NNDR Refund at The Hive due to award of backdated revaluation. Associated consultancy costs incurred also included. | (607) | (607) |
| d) Hostels - overspend against Water & Council Tax budgets. YTD variance higher than forecast variance due to budget profiling. | 85 | 79 |
| d) Other minor variances. | 46 | (32) |
| TOTAL | (1,222) | (1,220) |

Service Director (Resident Services and Climate Change)

| Description | YTD Budget 2024/25 £ '000 | YTD Actual (inc Cmmt) £ '000 | YTD Variance £ '000 | Current Budget 2024/25 £ '000 | Forecast Outturn 2024/25 £ '000 | Variance to Current £ '000 |
|---------------------------|------------------------------|---------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------|
| Employees | 2,662 | 2,620 | (42) | 3,550 | 3,590 | 40 |
| Premises Related | 1,153 | 1,006 | (146) | 1,378 | 1,528 | 149 |
| Transport Related | 13 | 15 | 2 | 17 | 17 | 0 |
| Supplies and Services | 364 | 547 | 183 | 448 | 632 | 184 |
| Third Party Payments | 8,605 | 6,505 | (2,099) | 11,473 | 11,605 | 132 |
| Transfer Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Income | (70) | (174) | (104) | (94) | (207) | (113) |
| Controllable Costs | 12,725 | 10,520 | (2,206) | 16,772 | 17,165 | 393 |

| Controllable Variance Analysis | Variance | Forecast Variance |
|--|----------|-------------------|
| d) The Housing Repairs service currently has a number of vacant posts which are being covered by agency workers. Recruitment in this area is ongoing, however due to the nature of the posts they have been difficult to fill so far, and therefore, a year end favourable variance is currently expected. | (673) | (829) |
| d) Agency workers within the Property Services team. An overspend is expected at year-end however this will be reduced by the underspend in employees. This variance does also include the firewatch at Queensway House. | 693 | 849 |
| d) A large year-to-date variance is currently showing due to a large accrual for one of the contractors that is still going through applications checks. Due to ongoing damp and mould cases, it is likely that there will be an adverse variance at year end. | (2,069) | 226 |
| d) There is a 2–3-month lag in paying utilities bills and as such a number of bills that were accrued for have not yet been paid. Due to the recent reduction in energy prices and other usage data, a forecast saving is expected on the HRA utilities bills for the estates. This is monitored throughout the year. | (482) | (233) |
| d) There are several vacant posts in the Neighbourhoods team and as such a saving is expected at year end. The service is recruiting to these roles and agency workers are being used where needed. The forecasted saving is net of agency costs expected. | (82) | (6) |
| d) Following on from an insurance claim for one of our larger properties, we have received an insurance settlement for the costs of works that have been delivered over the past few years. | (113) | (113) |
| d) An overspend is expected on council tax costs for the HRA, there are still a high number of voids and a longer void period. This results in higher than anticipated council tax costs which the HRA needs to pay. Work is being done to improve the void turn around time which should help reduce expenditure in the future. | 317 | 317 |

| | | |
|--|----------------|------------|
| d) There are several ongoing disrepair cases which are being resolved. A provision was made for this in 2023/24 and will be utilised throughout the year. As a result of these cases ongoing compensation and legal fees are being incurred. | 280 | 203 |
| d) Ad hoc payments to contractors for work delivered in the housing estates. Run rate is lower than budgeted | (81) | (94) |
| d) Maintenance overhead including compensation and redress expected to be slightly higher than budgeted. | 20 | 21 |
| d) Other minor variances | (17) | 52 |
| TOTAL | (2,206) | 393 |

Summary of virements between services

Appendix D4

| Service | Virement Detail | Virement Total |
|---|---|-----------------------|
| Finance and Transformation | Pension budget realignment (Supervision and management) £600k | 600 |
| | Pension budget realignment (Interest payable and similar charges) (£600k) | (600) |
| Total Increase/(Decrease) to Net Cost of Service Budgets | | 0 |

Arrears by service at 31 December 2024

Appendix E

| | 1-30 Days Overdue £ | 31-60 Days Overdue £ | 61-90 Days Overdue £ | 91-365 Days Overdue £ | 365 Days Overdue £ | Total Outstanding £ |
|--|------------------------|-------------------------|-------------------------|--------------------------|-----------------------|------------------------|
| Executive Director - Place | | | | | | |
| Commercial Property and Ground Rents | 321,630 | 4,476 | 46,820 | 125,126 | 316,934 | 814,985 |
| Planning | 0 | 0 | 0 | -6,000 | 12,818 | 6,818 |
| Housing Options | 80 | 50 | | 5,700 | 94,471 | 100,301 |
| Independent Living | 713 | -15 | 0 | 192 | -723 | 166 |
| Place other | 52,991 | 8,978 | 906 | 1,046 | -234 | 63,687 |
| | 375,414 | 13,489 | 47,726 | 126,063 | 423,265 | 985,957 |
| Executive Director - Finance & Transformation | | | | | | |
| Cemeteries and Crematoriums | 67,786 | 34,010 | 2,745 | 2,841 | 3,772 | 111,155 |
| Finance | 2,028 | 23 | 20 | 9,526 | 27,002 | 38,600 |
| Finance and Transformation other | 0 | 0 | 0 | 0 | 228 | 228 |
| | 69,814 | 34,033 | 2,765 | 12,368 | 31,003 | 149,983 |
| Executive Director - Resident Services and Climate Change | | | | | | |
| Environmental Services - waste/recycling | 5,069 | 419 | 1,011 | -55 | 0 | 6,444 |
| Parking and Playgrounds | 0 | 0 | 0 | 0 | 0 | 0 |
| Private Sector Housing | 200 | 50,200 | 200 | 1,560 | 585,097 | 637,257 |
| Resident Services other | 220 | 979 | 1,805 | -2,931 | -652 | -579 |
| | 5,489 | 51,598 | 3,016 | -1,426 | 584,446 | 643,122 |
| TOTAL | 450,717 | 99,119 | 53,507 | 137,005 | 1,038,714 | 1,779,062 |

| | Breakdown below £: | Breakdown below £: |
|---|-----------------------|-----------------------|
| Rental Deposit scheme ¹ | 5,229 | 94,256 |
| Referred to legal ² | 0 | 48,915 |
| Payment plan ³ | 9,668 | 14,678 |
| Chasing commercial tenants ⁴ | 127,051 | 298,390 |
| Chasing - other LAs and partner orgs ⁵ | 0 | 0 |
| Chasing - other orgs & individuals ⁶ | 4,585 | 9,368 |

| | | |
|--|---------|---------|
| Balances of less than £50 ⁷ | 1,532 | 1,556 |
| Unallocated credits ⁸ | -12,218 | -10,487 |
| Invoices in dispute ⁹ | 1,157 | 582,037 |

Analysis and actions being taken re debt over 90 days

1. Rental Deposit Scheme - these are deposits provided to residents to enable them to rent a property. The more recent debts have instalment plans in place.
2. Referred to legal - the debt is now in the hands of the Council's legal team who will first issue a Letter Before Action and if appropriate seek a County Court Judgement.
3. Payment plan - these customers are paying their debt in instalments, as a result of an agreement with officers or terms set by a court.
4. Commercial tenant debts - these are debts of tenants who lease commercial premises and are managed by the Estates team.
5. Other LAs & partners - these are debts of other councils or partner organisations, so legal action is not usually required.
6. Other Chasing - these debts are being actively pursued directly with the customer by the department who provided the service or by Finance.
7. Balances of less than £50 - many of these debts are ground rent.
8. Unallocated credits - these arise when customers pay a different amount than the invoice issued or where a customer pays in advance of an invoice being raised.

Budget Efficiency Savings 2024 - 2025

Appendix F

| Service Manager | Title of the Proposal | 2024/25 Saving to be made £'000 | 2024/25 Forecast £'000 | On Track |
|-------------------------------------|--|--|-----------------------------------|-----------------|
| Customer Service and Transformation | Transformation Service Reviews | (80) | (80) | Green |
| Customer Service and Transformation | Customer Service Service Reviews | (74) | (74) | Green |
| Customer Service and Transformation | Communications Service Reviews | (26) | (26) | Green |
| Customer Service and Transformation | General supplies and services | (32) | 0 | Red |
| Customer Service and Transformation | Income generated at Crematorium | (158) | 0 | Red |
| Customer Service and Transformation | Garden Waste stickers | (27) | (27) | Green |
| Finance | Saving on the Revenues and Benefits contract | (100) | (100) | Green |
| Finance | Shared anti-fraud service contract | (20) | (20) | Green |
| Finance | External Audit fees | (30) | (25) | Yellow |
| Finance | Increase in interest income | (250) | (250) | Green |
| Finance | Reduction in borrowing costs | (390) | (317) | Yellow |
| ICT and Digital | ICT Service Reviews | (114) | (114) | Green |
| ICT and Digital | Insourcing of the ICT contract | (89) | (89) | Green |
| ED - Finance and Transformation | Reduction in training budget | (40) | (40) | Green |
| ED - Finance and Transformation | HR Service Reviews | (63) | (63) | Green |
| Regeneration and Econ Dev | Estates Service Reviews | (36) | (36) | Green |
| Regeneration and Econ Dev | Parking Service Reviews | (42) | (42) | Green |
| Regeneration and Econ Dev | Revenue saving from capitalisation of new parking zone costs (Exp) | (50) | (50) | Green |

| | | | | |
|---|--|-------|-------|--|
| Regeneration and Econ Dev | Revenue saving from capitalisation of new parking zone costs (Inc) | (50) | (50) | |
| Regeneration and Econ Dev | UK Shared Prosperity Grant administration funding | (37) | (37) | |
| Regeneration and Econ Dev | Rebaselining of fees and charges budget | (20) | (20) | |
| Regeneration and Econ Dev | Review of rental charges | (10) | (10) | |
| Regeneration and Econ Dev | Postage reduction at Weltech | (10) | (10) | |
| Planning | Planning Service Reviews | (43) | (43) | |
| Planning | Increase in Estate Management Fees | (16) | (16) | |
| Planning | Increase in Planning fees | (130) | (130) | |
| Leisure, Community and Cultural | Campus West Service Review (190k total) - Salaries | (140) | (140) | |
| Leisure, Community and Cultural | Campus West Service Review (190k total) - Panto Income | (50) | (50) | |
| Leisure, Community and Cultural | Review of management agreement/commercial rent | (30) | (30) | |
| Director - Resident Services and Climate Change | Increase in Garage fees | (120) | (120) | |
| Director - Resident Services and Climate Change | Service Reviews | (75) | (75) | |
| Director - Resident Services and Climate Change | Reduction in out of hours allowances | (10) | (10) | |
| Director - Resident Services and Climate Change | Removal of one off project costs budgets for Tewin Road | (70) | (70) | |
| Director - Resident Services and Climate Change | Reduction in landscape projects | (17) | (17) | |
| Director - Resident Services and Climate Change | Additional income from PAL scheme | (15) | 0 | |
| Director - Resident Services and Climate Change | Increase in garden waste fees | (37) | 0 | |
| Director - Resident Services and Climate Change | Environmental Enforcement contract | (60) | (30) | |
| Chief Exec | Reduction in corporate project budget | (65) | (65) | |

| | | | | |
|---------------------|--|----------------|----------------|--|
| Across all services | Increase vacancy provision from 3% to 3.5% | (78) | (78) | |
| TOTAL | | (2,704) | (2,354) | |