

WELWYN HATFIELD BOROUGH COUNCIL

BUDGET MONITORING SUMMARY BY SERVICE AREA 2017/18 - DECEMBER 2017

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000
Head of Resources	2,629	2,771	143	2,094	(677)
Head of Environment	5,136	5,104	(31)	5,104	0
Head of Policy and Culture	2,902	2,861	(41)	2,791	(70)
Executive Director - Resources, Environment & Cultural Services	10,666	10,736	70	9,989	(747)
Head of Law and Administration	2,097	2,147	50	2,102	(45)
Head of Planning	2,000	2,092	93	2,092	0
Head of Public Health and Protection	1,035	1,017	(18)	1,007	(10)
Executive Director - Public Protection, Planning and Governance	5,131	5,256	125	5,202	(55)
Head of Community & Housing Strategy	1,935	2,046	110	2,043	(2)
Executive Director - Housing and Communities	1,935	2,046	110	2,043	(2)
Budgets managed by members of Executive Board	1,562	1,372	(189)	1,372	0
Net Controllable Income and Expenditure	19,294	19,411	117	18,607	(804)
Net Recharge to the Housing Revenue Account	(4,530)	(5,056)	(526)	(5,056)	0
Net General Fund Expenditure	14,764	14,355	(410)	13,550	(804)
Taxation and non-specific grant income and expenditure					
Income from Council Tax	(9,762)	(9,762)	0	(9,762)	0
Business Rates Income	(3,763)	(3,763)	0	(3,763)	0
Plus/Less collection fund deficit/(surplus)	198	198	0	198	0
Revenue support grant	(558)	(558)	0	(558)	0
New Homes Grant	(2,042)	(2,042)	0	(2,042)	0
Localised Council Tax Support Admin Subsidy Grant	(117)	(132)	(15)	(132)	0
Transition Grant	(78)	(78)	0	(78)	0
Other Operating Income and Expenditure					
Less Interest & Investment Income	(273)	(228)	45	(364)	(137)
Plus interest payable on finance leases	320	320	0	320	0
Parish Precepts	1,632	1,632	0	1,632	0
Payment to Parishes for Council Tax Support	28	28	0	28	0
Net Total before movements in reserves	350	(29)	(379)	(970)	(941)
Other Movements in reserves					
Contribution (from) / to Earmarked Reserves	(211)	(243)	(32)	500	743
Contribution (from) / to GF balances	(139)	272	(411)	470	(198)

GENERAL FUND RESERVES SUMMARY

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
General Fund balance at 1st April	8,326	8,326	0	8,326	0
Movement in year	(139)	272	(411)	870	(598)
Balance as at 31 December 17	8,187	8,598	(411)	9,196	(598)
Ringfenced and Strategic reserves balance at 1st April	2,869	2,869	0	2,869	0
Movement in year	(211)	(243)	32	100	(343)
Balance as at 31 December 17	2,658	2,626	32	2,969	(343)
Total reserve balance at 1st April	11,195	11,195	0	11,195	0

Executive Director (Resources, Environment & Cultural Services) - 2017-18 as at 31 December 2017 variances

Head of Resources

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	3,323,130	3,643,130	320,000	3,201,100	(442,030)
Premises Related	1,654,910	1,675,010	20,100	1,875,010	200,000
Transport Related	13,280	13,280	0	13,280	0
Supplies and Services	1,418,850	1,458,230	39,380	1,458,230	0
Third Party Payments	2,693,050	3,005,520	312,470	3,432,900	427,380
Transfer Payments	40,506,520	38,439,560	(2,066,960)	38,439,560	0
Income	(46,981,210)	(45,463,590)	1,517,620	(46,326,000)	(862,410)
Controllable Costs	2,628,530	2,771,140	142,610	2,094,080	(677,060)
IAS 19	(34,470)	(173,560)	(139,090)	(173,560)	0
Support Cost Recharges	(2,931,310)	(3,428,620)	(497,310)	(3,428,620)	0
Capital Charges	1,665,080	1,665,080	0	1,665,080	0
Non-Controllable costs	(1,300,700)	(1,937,100)	(636,400)	(1,937,100)	0
Head of Resources	1,327,830	834,040	(493,790)	156,980	(677,060)

Virements (officer agreed budget transfers)

Pension adjustment	(80,110)
Software Maintenance - transfer to Planning	(47,700)
Corporate GIS Officer - transfer to Planning	(45,140)
Grant - transfer to Community & Housing Strategy	(25,500)
Software Maintenance - transfer to Law and Administration	(10,000)
Salaries - transfer to Housing and Community	(7,930)
Contract Cleaning adjustment	(2,310)
Training - transfer to Public Health & Protection	(3,800)
HRA pension and rental income (offset by Support Cost Recharges)	494,000
Responsive and Planned maintenance	43,290
Costs associated with the capital works taking place in HTC - transfer from Corporate Projects	30,000
Vasco Tokens Maintenance - transfer from Corporate Projects	20,500
Change to Steria charging after move from Bridge Road East offices	20,000
Insurance provision - transfer from Planning	15,740
Data Protection training - transfer from Corporate Projects	8,000

Approved Changes - Cabinet 8th August

Reduction in Housing Benefit Administration subsidy	18,280
---	--------

Approved Changes - Cabinet 7th November

Estates - increased rental income	(147,700)
Corporate Property staff time charged to capital projects	(105,610)
Garages - increased rental income	(40,000)
Net insurance premium savings	(21,230)
Additional grants	(13,000)
Estates - NNDR and Council tax savings	(8,880)
Increased maintenance costs	39,400
Garages - insurance excess	8,530
Garages - increased agency costs	3,780

Forecast Outturn changes

Estates - increased rental income	(355,030)
One-off pension saving to be added to earmarked reserves	(342,930)
Early retirement contributions no longer budgeted for	(99,100)
Weltech - increased rental income	(80,000)
Culpitt house roofing works	200,000
	142,610
	(677,060)

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

Executive Director (Resources, Environment & Cultural Services) - 2017-18 as at 31 December 2017 variances

Head of Environment

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	709,230	714,800	5,570	714,800	0
Premises Related	452,500	423,520	(28,980)	445,060	21,540
Transport Related	28,760	27,870	(890)	27,870	0
Supplies and Services	350,570	394,430	43,860	414,510	20,080
Third Party Payments	7,046,420	6,995,380	(51,040)	7,047,860	52,480
Income	(3,451,750)	(3,451,610)	140	(3,545,710)	(94,100)
Controllable Costs	5,135,730	5,104,390	(31,340)	5,104,390	0
IAS 19	(9,680)	0	9,680	0	0
Support Cost Recharges	40,130	40,130	0	40,130	0
Capital Charges	758,690	758,690	0	758,690	0
Non-Controllable costs	789,140	798,820	9,680	798,820	0
Head of Environment	5,924,870	5,903,210	(21,660)	5,903,210	0

Virements (officer agreed budget transfers)

Street Scene contract procurement consultancy - transfer from Corporate Projects	48,000
Pension adjustment	5,570
Responsive and Planned maintenance	(28,980)
Project Expenditure - to Head of Policy and Culture	(1,680)

Approved Changes - Cabinet 8th August

Serco indexation saving	(51,040)
-------------------------	----------

Approved Changes - Cabinet 7th November

Net insurance premium savings	(3,210)
-------------------------------	---------

Forecast Outturn changes

None

(31,340)0

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

Executive Director (Resources, Environment & Cultural Services) - 2017-18 as at 31 December 2017 variances

Head of Policy and Culture

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,895,170	1,931,410	36,240	1,931,410	0
Premises Related	880,760	859,990	(20,770)	859,990	0
Transport Related	2,920	2,920	0	2,920	0
Supplies and Services	2,199,930	2,231,500	31,570	2,181,500	(50,000)
Third Party Payments	652,470	619,340	(33,130)	619,340	0
Income	(2,729,590)	(2,784,450)	(54,860)	(2,804,450)	(20,000)
Controllable Costs	2,901,660	2,860,710	(40,950)	2,790,710	(70,000)
IAS 19	(25,700)	0	25,700	0	0
Support Cost Recharges	(447,970)	(469,380)	(21,410)	(469,380)	0
Capital Charges	1,103,790	1,103,790	0	1,103,790	0
Non-Controllable costs	630,120	634,410	4,290	634,410	0
Head of Policy and Culture	3,531,780	3,495,120	(36,660)	3,425,120	(70,000)

Virements (officer agreed budget transfers)

Change to Steria charging after move from Bridge Road East offices	(20,000)
Responsive and Planned maintenance	(14,310)
Project Expenditure - to RECS Directorate	(3,390)
Pension adjustment	14,830
Contract Cleaning adjustment	2,310
Project Expenditure - from Head of Environment	1,680

Approved Changes - Cabinet 7th November

Reduction in software maintenance costs - Customer Services	(14,300)
Increase income - Moneyhole Lane Pavilion	(11,800)
Net insurance premium savings	(9,520)
Premises savings at High Ropes Course and Moneyhole Lane Pavilion	(6,240)
Finesse indexation saving	(1,620)
Post funded from HRA	21,410

Forecast Outturn changes

Campus West - reduced marketing budget	(50,000)
Campus West - increased Panto income	(20,000)
	<u>(70,000)</u>

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

Executive Director (Public Protection, Planning and Governance Directorate - 2017-18 as at 31 December 2017 variances

Head of Law and Administration

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,427,490	1,469,950	42,460	1,507,650	37,700
Premises Related	4,740	2,870	(1,870)	2,870	0
Transport Related	33,440	28,000	(5,440)	28,000	0
Supplies and Services	715,860	726,070	10,210	686,070	(40,000)
Third Party Payments	140,070	135,070	(5,000)	130,250	(4,820)
Income	(224,680)	(214,680)	10,000	(252,380)	(37,700)
Controllable Costs	2,096,920	2,147,280	50,360	2,102,460	(44,820)
IAS 19	(22,830)	0	22,830	0	0
Support Cost Recharges	(962,710)	(962,710)	0	(962,710)	0
Non-Controllable costs	(985,540)	(962,710)	22,830	(962,710)	0
Head of Law and Administration	1,111,380	1,184,570	73,190	1,139,750	(44,820)

Virements (officer agreed budget transfers)

Locum Senior Litigation Officer - transfer from Corporate Projects	22,000
Pension adjustment	13,160
Software Maintenance - transfer from Resources	10,000
Change to officer allowances	6,610

Approved Changes - Cabinet 7th November

Employee savings - vacant post	(10,000)
Internal audit savings	(5,000)
Land Charges - Employee costs (funded from earmarked reserve)	12,200
Net insurance premium savings	1,390

Forecast Outturn changes

Postage saving	(40,000)
Internal audit savings	(4,820)
	<u>50,360</u>
	<u>(44,820)</u>

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

Executive Director (Public Protection, Planning and Governance Directorate - 2017-18 as at 31 December 2017 variances

Head of Planning

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,646,190	1,775,880	129,690	1,825,880	50,000
Premises Related	82,580	82,580	0	82,580	0
Transport Related	20,260	20,570	310	20,570	0
Supplies and Services	691,280	643,410	(47,870)	643,410	0
Third Party Payments	460,670	548,650	87,980	807,990	259,340
Income	(901,400)	(978,940)	(77,540)	(1,288,280)	(309,340)
Controllable Costs	1,999,580	2,092,150	92,570	2,092,150	0
IAS 19	(26,150)	0	26,150	0	0
Support Cost Recharges	437,100	437,100	0	437,100	0
Capital Charges	92,440	92,440	0	92,440	0
Non-Controllable costs	503,390	529,540	26,150	529,540	0
Head of Planning	2,502,970	2,621,690	118,720	2,621,690	0

Virements (officer agreed budget transfers)

Insurance provision - transfer to Resources	(15,740)
Software Maintenance - transfer from Resources	47,700
Corporate GIS Officer - transfer from Resources	45,140
Pension adjustment	15,070

Approved Changes - Cabinet 7th November

Net insurance premium savings	400
-------------------------------	-----

Forecast Outturn changes

None

92,570

0

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

Executive Director (Public Protection, Planning and Governance Directorate - 2017-18 as at 31 December 2017 variances

Head of Public Health and Protection

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,135,950	1,116,040	(19,910)	1,116,040	0
Premises Related	1,650	1,650	0	1,650	0
Transport Related	21,510	18,410	(3,100)	18,410	0
Supplies and Services	131,680	141,900	10,220	141,900	0
Third Party Payments	36,690	36,690	0	36,690	0
Income	(292,790)	(297,750)	(4,960)	(307,750)	(10,000)
Controllable Costs	1,034,690	1,016,940	(17,750)	1,006,940	(10,000)
IAS 19	(18,540)	0	18,540	0	0
Support Cost Recharges	465,120	465,120	0	465,120	0
Capital Charges	2,720	2,720	0	2,720	0
Non-Controllable costs	449,300	467,840	18,540	467,840	0
Head of Public Health and Protection	1,483,990	1,484,780	790	1,474,780	(10,000)

Virements (officer agreed budget transfers)

Pension adjustment	10,770
Mobile working equipment - transfer from Corporate Projects	8,000
Training - transfer from Resources	3,800

Approved Changes - Cabinet 7th November

Employee savings - vacant post (Environmental Health)	(20,000)
Employee savings - vacant post (Hackney Carriages)	(15,000)
Increased Licensing income	(5,000)
Net insurance premium savings	(320)

Forecast Outturn changes

Increased Licensing income		(10,000)
	<u>(17,750)</u>	<u>(10,000)</u>

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

Executive Director (Housing and Communities Directorate) - 2017-18 as at 31 December 2017 variances

Head of Community & Housing Strategy

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	895,930	876,040	(19,890)	828,850	(47,190)
Premises Related	33,690	33,690	0	33,690	0
Transport Related	11,090	11,090	0	11,090	0
Supplies and Services	984,770	1,254,540	269,770	1,278,640	24,100
Third Party Payments	196,470	318,270	121,800	318,270	0
Income	(186,900)	(448,130)	(261,230)	(427,230)	20,900
Controllable Costs	1,935,050	2,045,500	110,450	2,043,310	(2,190)
IAS 19	(13,830)	0	13,830	0	0
Support Cost Recharges	123,550	123,550	0	123,550	0
Capital Charges	934,840	934,840	0	934,840	0
Non-Controllable costs	1,044,560	1,058,390	13,830	1,058,390	0
Head of Community & Housing Strategy	2,979,610	3,103,890	124,280	3,101,700	(2,190)

Virements (officer agreed budget transfers)

Sport Development and Sport facilities strategy - transfer from Corporate Projects	50,000
Grant - transfer from Resources	25,500
Community Safety project budget - transfer from Corporate Projects	20,000
Salaries - transfer from Resources	7,930
Pension adjustment	7,910

Approved Changes - Cabinet 7th November

Net insurance premium savings	(890)
-------------------------------	-------

Forecast Outturn changes

Employee savings - vacant posts	(47,190)
Reduction in HMO income	45,000
	<u>110,450</u>
	<u>(2,190)</u>

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

Executive Board - 2017-18 as at 31 December 2017 variances

Chief Executive Service and Executive Director Budgets

Description	Original Budget 2017/18	Current Budget 2017/18	Variance to Original	Forecast Outturn 2017/18	Variance to Current
	£	£	£	£	£
Employees	1,226,750	1,232,940	6,190	1,232,940	0
Transport Related	8,260	8,260	0	8,260	0
Supplies and Services	326,770	131,270	(195,500)	131,270	0
Income	(150)	0	150	0	0
Controllable Costs	1,561,630	1,372,470	(189,160)	1,372,470	0
IAS 19	(22,360)	0	22,360	0	0
Support Cost Recharges	(1,263,000)	(1,270,700)	(7,700)	(1,270,700)	0
Non-Controllable costs	(1,285,360)	(1,270,700)	14,660	(1,270,700)	0
Executive Board	276,270	101,770	(174,500)	101,770	0

Virements (officer agreed budget transfers)

Corporate Projects - transfer to C&HS Sport Development and Sport facilities strategy	(50,000)
Corporate Projects - transfer to Environment Street Scene contract procurement consultancy	(48,000)
Corporate Projects - transfer to Resources Costs associated with the capital works taking place in t	(30,000)
Corporate Projects - transfer to Locum Senior Litigation Officer	(22,000)
Corporate Projects - transfer to Resources Vasco Tokens Maintenance	(20,500)
Corporate Projects - transfer to C&HS Community Safety project budget	(20,000)
Corporate Projects - transfer to PH&P Mobile working equipment	(8,000)
Corporate Projects - transfer to Head of Resources Data Protection training	(8,000)
Change to officer allowances	(6,610)
Pension adjustment	12,800
Project Expenditure - from Head of Policy and Culture	3,390

Approved Changes - Cabinet 7th November

Net insurance premium savings	7,760
-------------------------------	-------

Forecast Outturn changes

None

(189,160)0

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

RISK and OPPORTUNITIES SUMMARY - as at 31 December 2017

Item	Type of Variance	Directorate	Risks	Opportunities
Salaries & agency (General Fund) (excludes wages and other employee costs)	One Off	Corporate		(93,463)
	Total One Off		0	(93,463)
Penalty Charge Notices - Income	Potentially Ongoing	Resources, Environment & Cultural Services		(52,319)
Estates - Rental Income	Potentially Ongoing	Resources, Environment & Cultural Services		(39,351)
Weltech - Income	Potentially Ongoing	Resources, Environment & Cultural Services		(13,613)
	Current Total Ongoing		0	(105,283)
	Grossed Up Ongoing		0	(140,377)
Net potential favourable movement to current forecast position	Grand Total			(233,840)
Planned & Responsive Maintenance Programme	Profiling	Resources, Environment & Cultural Services		(145,536)
Planning Policy - Project expenditure	Profiling	Public Protection, Planning and Governance		(125,751)
Planning Fees Income	Profiling	Public Protection, Planning and Governance		(118,254)
Outside Printing	Profiling	Corporate		(103,646)
Planning Policy Local Development Framework	Profiling	Public Protection, Planning and Governance		(35,257)
Telephone Network Charges	Profiling	Resources, Environment & Cultural Services		(29,724)
Utilities - Electricity & Gas	Profiling	Corporate		(18,172)
Car Allowances	Profiling	Corporate		(12,431)
Recycling Credits & Sales Income (excluding garden waste)	Profiling	Resources, Environment & Cultural Services	28,450	
	Total Profiling		28,450	(588,771)
	Projected Year End Impact		0	0

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for CORPORATE BUDGETS

			Previous Year	Full Year			Year to date				
Item	Risk Consideration	Head of Service	Actual 2016/17 £	Current Budget 2017/18 £	Forecasted Outturn 2017/18 £	Variance £	Year to date Forecasted Outturn £	Actual £	Variance to year to date forecast outturn £ %		Action / comments
Salaries & agency (General Fund) (excludes wages and other employee costs)	Members agree staffing structure, National Pay awards agreed after budget set. No control over costs like National Insurance Contributions	All	9,907,592	10,425,310	10,438,120	12,810	7,832,222	7,738,759	(93,463)	(1.19%)	Increased agency costs offset by reductions in consultants and contractors
Utilities - Electricity & Gas	Subject to market influences although purchased through a consortium	All	469,855	516,270	516,270	(0)	251,277	233,106	(18,172)	(7.23%)	A review on spend to date has occurred and the expenditure profile has been updated
Investment interest	This budget is affected by variations in interest rates and capital spending and receipts	Head of Resources	(384,867)	(227,500)	(364,340)	(136,840)	(273,260)	(273,257)	3	0.00%	Forecast Outturn increased by £137k see paragraph 3.8 in report
Outside Printing	Concern expressed on unit costs	All	136,472	192,240	199,740	7,500	150,397	46,751	(103,646)	(68.91%)	£72,684 saving relates to Campus West, being reviewed as part of a separate report
Car Allowances	Demand Led	All	87,191	91,480	91,480	0	68,610	56,179	(12,431)	(18.12%)	

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

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for Resources, Environment & Cultural Services

			Previous Year	Full Year			Year to date				
Item	Risk Consideration	Head of Service	Actual 2016/17 £	Current Budget 2017/18 £	Forecasted Outturn 2017/18 £	Variance £	Year to date Forecasted Outturn £	Actual £	Variance to year to date forecast outturn £ %		Action / comments
IT - Hardware & Software purchases & maintenance	Constant update of existing packages and increasing costs of maintenance.	Head of Resources	356,850	332,280	332,280	0	249,210	245,690	(3,520)	(1.41%)	
Telephone Network Charges	New technology leading to increased costs. Usage control	Head of Resources	151,597	175,500	175,500	0	128,625	98,901	(29,724)	(23.11%)	
Photocopier costs	Increased usage, additional copiers.	Head of Resources	66,299	68,600	68,600	0	51,450	47,018	(4,432)	(8.61%)	

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

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for Resources, Environment & Cultural Services

			Previous Year	Full Year			Year to date				Action / comments
Item	Risk Consideration	Head of Service	Actual 2016/17	Current Budget 2017/18	Forecasted Outturn 2017/18	Variance	Year to date Forecasted Outturn	Actual	Variance to year to date forecast outturn		
			£	£	£	£	£	£	£	%	
Recycling Credits & Sales Income (excluding garden waste)	Variable budget based upon collection rates & commodity selling prices. Impact of ARRC on public.	Durk Reyner	(692,708)	(689,400)	(659,400)	30,000	(494,550)	(466,100)	28,450	5.75%	Estimated accrual has been processed
Penalty Charge Notices - Income	Demand Led - income relation to contractors fees	Durk Reyner	(301,442)	(255,000)	(270,000)	(15,000)	(202,500)	(254,819)	(52,319)	(25.84%)	Some of this additional income could be used to fund additional Parking Services Officers
Parking Fee Income	Demand led, impact of ANPR system & competition from other providers.	Durk Reyner	(1,071,293)	(1,030,810)	(1,030,810)	0	(777,370)	(768,116)	9,254	1.19%	
Cemeteries - Burial Income	Demand led budget, competition from local crematorium	Durk Reyner	(153,161)	(173,020)	(173,020)	0	(129,765)	(134,779)	(5,014)	(3.86%)	

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

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for Resources, Environment & Cultural Services

			Previous Year	Full Year			Year to date				
Item	Risk Consideration	Head of Service	Actual 2016/17 £	Current Budget 2017/18 £	Forecasted Outturn 2017/18 £	Variance £	Year to date Forecasted Outturn £	Actual £	Variance to year to date forecast outturn £ %		Action / comments
Estates - Rental Income	Estimates based upon 95% occupancy. Impact on revenue budget if economy goes into recession.	Head of Resources	(2,564,400)	(2,538,880)	(2,893,910)	(355,030)	(2,788,523)	(2,827,875)	(39,351)	(1.41%)	Increase in rental income mainly due to properties purchased in Hatfield Town Centre
General Fund Garages - Income	Demand led - budget includes 5% void rate.	Head of Resources	(2,173,343)	(2,269,870)	(2,269,870)	0	(2,269,870)	(2,269,297)	573	0.03%	
Planned & Responsive Maintenance Programme	Delivery of the programme as priorities change.	Head of Resources	913,418	896,120	1,096,120	200,000	694,197	548,662	(145,536)	(20.96%)	Over £240k of works committed but not yet paid
Weltech - Income	Effect of economical downturn - budget includes 12.5% void rate.	Head of Resources	(460,183)	(385,810)	(465,810)	(80,000)	(349,358)	(362,970)	(13,613)	(3.90%)	Occupancy in December 98.63% - target is 87.5%

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

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for Resources, Environment & Cultural Services

Item	Risk Consideration	Head of Service	Previous Year	Full Year			Year to date				Action / comments
			Actual 2016/17 £	Current Budget 2017/18 £	Forecasted Outturn 2017/18 £	Variance £	Year to date Forecasted Outturn £	Actual £	Variance to year to date forecast outturn £ %		
Campus West - Employee Costs (including salaries and wages)	If staff are not multi-functional very easy to overspend in peak usage times.	Paul Underwood	1,211,844	1,310,920	1,310,920	0	983,190	820,972	(162,218)	(16.50%)	
Campus West - Catering Income	Demand led, affected by price weather & programme of events.	Paul Underwood	(627,937)	(688,360)	(688,360)	0	(480,200)	(433,064)	47,136	9.82%	Reduction of £16,952 on actual up to December 2017 £450,017
Campus West - Food & Beverage Supplies	Demand led and potential stock control issues	Paul Underwood	318,740	327,240	327,240	0	228,283	197,591	(30,692)	(13.44%)	
Campus West - Cinema Income	Demand led, affected by price weather & programme of events.	Paul Underwood	(886,971)	(967,180)	(967,180)	0	(680,991)	(606,637)	74,354	10.92%	Reduction of £1,545 on actual up to December 2017 £608,182
Campus West - Film Hire	Programme of events to fulfil community expectations not necessarily to maximise income	Paul Underwood	419,463	439,190	439,190	0	309,234	229,416	(79,818)	(25.81%)	
Campus West - Rollercity Income	Demand led, affected by price weather & programme of events.	Paul Underwood	(335,697)	(347,610)	(347,610)	0	(246,768)	(202,457)	44,311	17.96%	Reduction of £35,455 on actual up to December 2017 £237,912
Campus West - Soft Play Income	Demand led, affected by price weather & programme of events.	Paul Underwood	(162,489)	(172,630)	(172,630)	0	(120,876)	(107,548)	13,328	11.03%	Reduction of £6,398 on actual up to December 2017 £113,946
Campus West - Panto Income	Demand led, affected by price weather & programme of events.	Paul Underwood	(126,272)	(124,430)	(144,430)	(20,000)	(144,430)	(153,138)	(8,708)	(6.03%)	For the first time panto is expected to make a profit of around £20k
Campus West - Panto costs	Production costs for putting on the annual pantomime	Paul Underwood	126,371	124,430	124,430	0	124,430	123,243	(1,187)	(0.95%)	The final bills are to be paid
Campus West - Other Income	Demand led, affected by price weather & programme of events.	Paul Underwood	(161,242)	(199,730)	(199,730)	0	(133,455)	(129,315)	4,140	3.10%	

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

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for Public Protection, Planning and Governance

			Previous Year	Full Year			Year to date				
Item	Risk Consideration	Head of Service	Actual 2016/17 £	Current Budget 2017/18 £	Forecasted Outturn 2017/18 £	Variance £	Year to date Forecasted Outturn £	Actual £	Variance to year to date forecast outturn £ %		Action / comments
Local Land Charges Income	Demand led - Currently housing market in recession.	Margaret Martinus	(89,827)	(81,730)	(91,730)	(10,000)	(68,798)	(75,564)	(6,766)	(9.83%)	
Central Postal Charges	Prices governed by PO new pricing policies on size & weight impacted on the authority	Margaret Martinus	126,430	125,040	85,040	(40,000)	72,905	71,274	(1,631)	(2.24%)	Total is net of income received from partner organisations

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

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for Public Protection, Planning and Governance

			Previous Year	Full Year			Year to date				Action / comments
Item	Risk Consideration	Head of Service	Actual 2016/17	Current Budget 2017/18	Forecasted Outturn 2017/18	Variance	Year to date Forecasted Outturn	Actual	Variance to year to date forecast outturn		
			£	£	£	£	£	£	£	%	
Planning Fees Income	Demand Led	Colin Haigh	(483,905)	(572,410)	(602,410)	(30,000)	(451,807)	(570,062)	(118,254)	(26.17%)	Accrual of £141,394.87 carried over from 2016/17
Planning Policy - Project expenditure	Spiralling legal costs	Colin Haigh	111,521	295,000	295,000	0	221,250	95,499	(125,751)	(56.84%)	Over £22k of works committed but not yet paid
Planning Policy Local Development Framework	Unknown costs of enquiry consultation period extended Scheme costs extended to future years	Colin Haigh	100,869	44,800	44,800	0	33,600	(1,658)	(35,257)	(104.93%)	Over £24k of works committed but not yet paid

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

BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31 December 2017 for Housing and Communities

			Previous Year	Full Year			Year to date				
Item	Risk Consideration	Head of Service	Actual 2016/17 £	Current Budget 2017/18 £	Forecasted Outturn 2017/18 £	Variance £	Year to date Forecasted Outturn £	Actual £	Variance to year to date forecast outturn £ %		Action / comments
Houses of multiple occupation licence income	Demand Led	Sian Chambers	(90,783)	(129,350)	(84,350)	45,000	(63,263)	(64,593)	(1,330)	(2.10%)	Target varies annually depending on the level of renewals

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

Arrears by department at 31 December 2017

Department	Main types of debt	1-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	91-365 Days Overdue	365 Days Overdue	Total Outstanding
Community & Environmental Services	Use of community facilities	5,000.00	290.70	0.00	0.00	0.00	5,290.70
Environmental Health	Courses and improvement works	3,436.00	-170.00	0.00	623.00	1,472.19	5,361.19
Planning Department	Inspection fees	7,916.96	303.60	288.00	5,996.03	7,542.31	22,046.90
Cemetery Services	Burial fees	2,883.98	1,842.80	1,825.00	4,997.00	11,936.20	23,484.98
Parking Services	Fees	1,722.40	3,774.48	0.00	0.00	150.00	5,646.88
Landscape & Ecology	Allotment rents	37.63	18.33	0.00	-190.54	-129.88	-264.46
Recycling & Contract Services	Fees for recycled materials, rechargeable works	3,336.00	191,479.56	0.00	13,208.94	4,406.69	212,431.19
Housing & Community Services	1 main debt re improvement works	125.00	0.00	200.00	178.32	1,127.37	1,630.69
Rental Deposit Scheme	Rental deposits for tenants	0.00	0.00	0.00	820.00	25,567.30	26,387.30
Independent Living	Alarm monitoring on behalf of other orgs	889.10	786.35	30.00	181.52	0.00	1,886.97
Jim MacDonald Centre	Hiring of facilities	2,500.00	0.00	0.00	124.98	0.00	2,624.98
Campus West Entertainment	Hiring of facilities	1,665.90	1,302.00	0.00	0.00	0.00	2,967.90
Mill Green Museum	Group attendance	2,444.55	324.00	0.00	196.00	0.00	2,964.55
Accounting Services	Car Loans ex employees + misc fees	0.00	0.00	0.00	14,894.30	25,527.12	40,421.42
Benefits	Recharge to Broxbourne re benefits svc	326.20	114,738.63	128,814.76	24.00	280.00	244,183.59
Financial Management	Ground rents + some commercial rents	471,291.71	4,528.69	14,474.11	86,977.62	4,560.46	581,832.59
Insurance	Insurance charges	0.00	343.21	0.00	267.17	570.31	1,180.69
Piper Alarm	Rental of lifeline alarms	15,496.69	69.32	-537.04	295.88	-95.98	15,228.87
Shops/Units/Leases	Commercial rents	239,965.94	611.43	-7,069.46	31,894.58	26,057.22	291,459.71
Weltech Business Centre	Service charges	1,221.32	3,410.56	0.00	0.00	-46.26	4,585.62
Garage rents	Rental of garages	20,153.94	4,384.06	1,166.50	9,112.86	47,613.16	82,430.52
		780,413.32	328,037.72	139,191.87	169,601.66	156,538.21	1,573,782.78

Breakdown below: Breakdown below:

Rental Deposit scheme	820.00	25,547.30
Referred to legal	28,260.07	48,476.06
Payment plan	16,364.38	12,250.88
Department chasing	115,111.63	25,404.63
Garages	9,112.86	47,613.16
In dispute	0.00	1,062.00
Balances of less than £50	11,564.08	1,807.20
Unallocated credits	-11,631.36	-5,623.02

Written off debt in 2016-17 9,125.27

Written off debt at 31st December 2017 4,040.69

Welwyn Hatfield Borough Council
Budget Monitoring Statement - Housing Revenue Account - 31 December 2017

Original Budget 2017/18 £'000	Description	Current Budget 2017/18 £'000	Variance to Original £'000	Forecast Outturn 2017/18 £'000	Variance to Current £'000
(48,903)	Dwelling Rents	(48,749)	154	(48,749)	0
(463)	Non Dwelling Rents	(455)	8	(470)	(15)
(1,611)	Charges for Services and Facilities	(1,552)	59	(1,532)	19
(863)	Leaseholders Charges for Services	(863)	0	(863)	0
(68)	Contributions towards Expenditure	(68)	0	(68)	0
(171)	Supporting People Contribution	(171)	0	(171)	0
(8)	De Minimis Receipts	(8)	0	(8)	0
0	Non Fixed Asset Capital Receipts	0	0	0	0
(52,086)	Total Income	(51,865)	221	(51,861)	4
3,873	Supervision and Management	4,052	179	3,875	(177)
5,237	Special Services	5,201	(36)	5,159	(42)
0	IAS19 Adjustment	0	0	0	0
13,465	Depreciation	13,465	0	13,465	0
0	Impairment	0	0	0	0
34	Debt Management Expenses	34	0	34	0
50	Sums directed by Secretary of State	50	0	50	0
11,101	Repairs and Maintenance	11,077	(24)	10,899	(178)
738	Rents, Rates, Taxes and Other Charges	758	20	758	0
0	Capital grants and contributions receivable	0	0	0	0
0	Net interest on the Net Defined Benefit Liability	0	0	0	0
350	Increase in Provision for Bad Debts	350	0	350	0
34,848	Total Expenditure	34,986	139	34,589	(397)
598	HRA share of Corporate and Democratic	598	0	598	0
(16,640)	Net Cost of Services	(16,280)	360	(16,673)	(393)
	Less Interest and Non-Statutory Items:				
0	Non Fixed Asset Capital Receipts Reversal	0	0	0	0
0	Reversal of Capital grants and contributions	0	0	0	0
6,242	Interest Payable and Similar Charges	6,242	0	6,242	0
(180)	Interest Receivable	(180)	0	(180)	0
15,300	Loan Repayment	15,300	0	15,300	0
0	Pensions Interest Cost and Return on Pension	0	0	0	0
0	Revenue Contribution to Capital	116	116	116	0
0	Impairment	0	0	0	0
0	Reversal of items relating to retirement	0	0	0	0
21,362	Total Adjustments	21,477	116	21,477	0
4,721	(Surplus) / Deficit	5,197	476	4,804	(393)
(10,115)	Opening HRA Operating Balance	(10,737)	(621)	(10,737)	0
4,721	In-year (Surplus) / Deficit	5,197	476	4,804	(393)
(5,394)	Closing HRA Operating Balance	(5,540)	(146)	(5,932)	(393)

Virements (officer agreed budget transfers)

Supervision and Management: Increase in pension contribution as a result of triannual valuation budget	60
From repairs and maintenance team budgets	(36)
From special services team budgets	(24)
	<hr/> 0

Budget Monitoring Variance - Housing Revenue Account**Current budget changes at Period 3 & 6**

Dwelling rents-based on current performance compared to budget set in Autumn 2017.	154
Non dwelling rent: Garages void level slightly higher than budgeted.	8
Charges for services and facilities	
Alarm monitoring income reduced due to loss of contracts	50
Bus operators grant no longer eligible for payment to the council	9
	<hr/> 59
Supervision and Management	
Software development budget for 2016/17 transferred to 2017/18	37
Increase in pension contribution as a result of triannual valuation	82
	<hr/> 119

Repairs and Maintenance

Energy certificates underspend on demand led budget (HR084)	(6)
Gas servicing - forecast reduced based on 16/17 costs (HR101)	(52)
Communal legionella maintenance - forecast reduced (HR060)	(27)
Transfer of underspends to Fire remedial works budget head	85
	<hr/> 0

Rents, rates, taxes and other charges

Council tax charges on void properties higher than budget	11
NNDR for Jim MacDonald Centre actual charge more than budget	9
	<hr/> 20

Revenue contribution to capital

Electronic document management system and Orchard mobile working solution - budget r/f from 16/17	116
Favourable audited balances brought forward from 2016/17	(621)

Total virements and current budget changes to date**(146)****Proposed current budget changes at Period 9**

Non dwelling rent: Full year effect of rental Income from nursery at Jim MacDonald Centre	(15)
Charges for services and facilities	
Reduction in income from lunch club at Jim MacDonald Centre	15
Reduction in income from community development holiday activities	4
	<hr/> 19

Supervision and Management

Reduction in expenditure on community development projects	(57)
Staffing savings due to vacancies	(91)
Savings expected in staff training budget	(30)
	<hr/> (177)

Special Services

Staffing savings due to vacancies	(32)
Savings on car allowances and mileage claims budget head	(10)
	<hr/> (42)

Repairs and Maintenance

Staffing savings due to vacancies	(130)
Saving expected on Communal Electrical Services Maintenance	(48)
	<hr/> (178)

Total forecast changes to date at Period 9**(393)****Total current and forecast budget changes at Period 9****(538)**