

Provisional Outturn 2023/24 - Head of Service

Head of Service	Original Budget £000	Budget B/Fwd from 2022/23 £000	Budget C/Fwd to 2024/25 £000	Current Budget £000	Q3 Forecast £000	Actuals to 31 March 2024 £000	Contribution To /(From) Reserves £000	Provisional Outturn £000	Variance to Current Budget £000	%	Variance to Forecast £000	%	Comments
Corporate Resources													
Income	(5,543)	-	-	(5,543)	(7,845)	(10,722)	3,472	(7,250)	(1,707)	(30.8)	595	7.6	Finance; Increased investment interest receipts, and increased IDB and external audit fees. Reduced legal fees due to less use of 3C legal services. FM; Reduced utility bills, business rates and vacant Facilities Manager role. Democratic; Less expenditure on canvassers fees, postage costs, SRAs. Land Charges income was lower than budgeted. HR; Additional training costs, unplanned job evaluation regrading costs, LinkedIn licence costs, iCare licence costs and recruitment video costs. Risks; Insurance premium savings. Commercial Estates; Income is down at 3 key properties Fareham, Stonehill and Rowley Arts Centre. This has been partially offset by savings in maintenance, utilities and business rates.
Expenses	13,421	51	(12)	13,460	13,008	13,119	(3)	13,116	(344)	(2.6)	108	0.8	
Net	7,878	51	(12)	7,917	5,163	2,397	3,469	5,866	(2,051)	(25.9)	703	13.6	
Chief Operating Officer													
Income	(26,101)	-	-	(26,101)	(26,736)	(30,571)	92	(30,479)	(4,378)	(16.8)	(3,743)	(14.0)	Building Control; Deferred income was used to cover uncontrollable costs. Community Resilience; Mobile Home Park utility costs have been returned to residents, Pest Control income is lower. Communities; Targeted income levels not achieved, offset by salary savings. Environmental Health; Salary savings due to recruitment at lower grade and vacant post. Licensing; Savings due to shared manager role, increase in taxi drive applications and government grant received. Council Tax Support; Additional government grant. Housing Benefits; Reduction in bad debt provision, increased income from court costs. Salary saving from vacant Fraud Manager post. Customer Services; Saving due to staff turnover.
Expenses	31,414	36	(99)	31,351	31,805	34,254	658	34,912	3,561	11.4	3,107	9.8	
Net	5,313	36	(99)	5,250	5,069	3,683	750	4,433	(817)	(15.6)	(636)	(17.3)	
Economic Development													
Income	(6)	-	-	(6)	(9)	(9)	-	(9)	(3)	(50.0)	-	0.0	
Expenses	213	-	-	213	216	218	-	218	5	2.3	2	0.9	
Net	207	-	-	207	207	209	-	209	2	1.0	2	1.0	
Housing Strategy													
Income	(157)	-	-	(157)	(157)	(396)	(71)	(467)	(310)	(197.5)	(310)	(197.5)	
Expenses	357	-	-	357	358	676	-	676	319	89.4	318	88.8	
Net	200	-	-	200	201	280	(71)	209	9	4.5	8	2.9	
Corporate Leadership													
Income	-	-	-	-	-	(19)	-	(19)	(19)	0.0	(19)	0.0	Income and Expenditure; Salary savings offset by recruitment costs, memberships and consultancy
Expenses	1,295	-	(45)	1,250	1,284	797	480	1,277	27	2.2	(7)	(0.5)	
Net	1,295	-	(45)	1,250	1,284	778	480	1,258	8	0.6	(26)	(3.3)	

Appendix 1

Provisional Outturn 2023/24 - Head of Service

Head of Service	Original Budget £000	Budget B/Fwd from 2022/23 £000	Budget C/Fwd to 2024/25 £000	Current Budget £000	Q3 Forecast £000	Actuals to 31 March 2024 £000	Contribution To /(From) Reserves £000	Provisional Outturn £000	Variance to Current Budget £000	%	Variance to Forecast £000	%	Comments
Chief Planning Officer													
Income	(1,931)	-	-	(1,931)	(1,893)	(1,908)	-	(1,908)	23	1.2	(15)	(0.8)	Income and Expenditure; Savings from vacant posts, DLUHC grant, partly offset by increase agency staff costs, the savings have been moved to a reserve to support future service activity in particular related to transformational continuous change. Overall levels of income were down, relating to market conditions, although fee levels were increased late in December.
Expenses	2,920	39	(75)	2,884	2,931	2,518	393	2,911	27	0.9	(20)	(0.7)	
Net	989	39	(75)	953	1,038	610	393	1,003	50	5.2	(35)	(5.7)	
Strategic Insight and Delivery													
Income	(3,578)	-	-	(3,578)	(3,411)	(3,562)	(134)	(3,696)	(118)	(3.3)	(285)	(8.4)	Markets; Income is down as a result of the current fee levels and discounts. Car Parks; Income reduced due to previous payments to supermarkets being too high, and delays to CPE introduction. Soem on-street areas not being charged. Projects and Programmes; Expenditure has been funded from the transformation reserve. Parks and Open Spaces; Additional income from grant from the County Council and s106 income. Countryside; Increased security costs at HCP, offset by external funding for an apprentice at Paxton Pits. Sports Development; underspend due to vacancies but less income from courses due to vacant posts.
Expenses	3,695	16	(1)	3,710	3,909	4,048	(232)	3,816	106	2.9	(93)	(2.4)	
Net	117	16	(1)	132	498	486	(366)	120	(12)	(9.1)	(378)	(77.8)	
Operations													
Income	(2,522)	-	-	(2,522)	(3,058)	(2,974)	(94)	(3,068)	(546)	(21.6)	(10)	(0.3)	Garden Waste Subscription Service; Implementation costs were covered in 2023/24, rather than in 2024/25. CCTV Shared Service; Increased income due to project work, offset by severance payments and refund on projects works. Head of Operations; Project delayed until 2024/25. Green Spaces; Increased income from Places for People grounds maintenance contract, offset by market supplements not in budget and additional expenditure on equipment and materials. Street Cleansing; Loss of Places for People income, costs of agency staff, and saving target not met due to maintaining current standards. Waste Management; Agency staff costs increased due to increased long term sickness, and aborted industrial action. Fleet Management; Less expenditure on parts and tools.
Expenses	7,674	-	(40)	7,634	8,966	8,863	257	9,120	1,486	19.5	154	1.7	
Net	5,152	-	(40)	5,112	5,908	5,889	163	6,052	940	18.4	144	2.4	

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Head of Service	Original Budget £000	Budget B/Fwd from 2022/23 £000	Budget C/Fwd to 2024/25 £000	Current Budget £000	Q3 Forecast £000	Actuals to 31 March 2024 £000	Contribution To /(From) Reserves £000	Provisional Outturn £000	Variance to Current Budget £000	%	Variance to Forecast £000	%	Comments
Leisure and Health													
Income	(6,107)	-	-	(6,107)	(6,086)	(6,046)	-	(6,046)	61	1.0	40	0.7	Income; Was higher than forecast due to more membership sales, increased junior swimming sales, and Spa income from the reopened Spas at St Ives and St Neots. Expenditure; There was an additional contribution to the sinking fund for the 3G Ramsey pitch. Gas costs were higher than expected, as well as increased maintenance costs for the reopening of the Spas, purchase of new fitness equipment, one off maintenance contract costs for 3G pitches at St Ives and Ramsey and marketing costs. Water costs were lower than expected.
Expenses	6,411	-	-	6,411	6,514	6,654	(29)	6,625	214	3.3	111	1.7	
Net	304	-	-	304	428	608	(29)	579	275	90.5	151	24.8	
ICT													
Income	(5,092)	-	-	(5,092)	(5,271)	(5,806)	-	(5,806)	(714)	(14.0)	(535)	(10.1)	Income and Expenditure; Savings as a result of cancelled network line costs, which have been consolidated from old contracts into the current Eastnet framework. Some costs have been reallocated due to the new shared service splits. Business Case expenditure also increased in quarter 4.
Expenses	7,750	-	(34)	7,716	7,893	8,439	(70)	8,369	653	8.5	476	6.0	
Net	2,658	-	(34)	2,624	2,622	2,633	(70)	2,563	(61)	(2.3)	(59)	(2.2)	
Total	24,113	142	(306)	23,949	22,418	17,573	4,719	22,292	(1,657)	(6.9)	(126)	(0.7)	

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping														
Head of Service	Service Grouping	Original Budget	Budget B/Fwd 2022/23	Budget C/Fwd to 2024/25	Current Budget	Q3 Forecast	Actuals to 31 March 2024	Contribution To/(From) Reserves	Provisional Outturn	Variance to Current Budget		Variance to Forecast		Commentary On (Under)/Overspend
		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Corporate Resources	Head of Resources	-	-	-	-	-	-	-	-	-	0.0	-	0.0	Higher interest rates have resulted in increased income from short term investments. Higher than budgeted audit fees and internal drainage board levy payments. Audits that were expected to be completed by BDO, haven't occurred in 23/24. A budget carry forward request was approved to ensure that these audits could be carried out in 24/25. The increased cost of the client contract forecasted in Q3 did not occur, HDC did not use the 3C Legal shared service at the expected frequency. Under spend relates to utility bills being lower than forecast initially: Electricity (£183k) & Gas (£109k) Vacant Facilities Manager Role (£20k) plus savings in business rates (£141k). Rental income related to 23/24 was not carried over from 22/23 £48K. Difference between Q3 and outturn will be unspent maintenance at EFH. £11k less on Canvasser Fees than budgeted. £11k reduction in expected postage costs. Unbudgeted expenditure to provide a service to stream statutory councillor meetings. SRAs lower than budget and budget not utilised to date for any Code of Conduct investigations. Drop in resources in Land Charges staffing and underestimated income for Land Charges by £20k due to market conditions which is not controllable. Agency staff covered maternity leave in Democratic Services with financial target of removal from budget but realised elsewhere with income generation.
	Income	-	-	-	-	-	-	-	-	-	0.0	-	0.0	
	Expenses	114	-	-	114	114	112	-	112	(2)	(1.8)	(2)	(1.8)	
	Net Impact	114	-	-	114	114	112	-	112	(2)	(1.8)	(2)	(1.8)	
	Corporate Finance													
	Income	(436)	-	-	(436)	(2,880)	(5,741)	3,344	(2,397)	(1,961)	(449.8)	483	16.8	
	Expenses	6,041	-	-	6,041	6,098	6,150	-	6,150	109	1.8	52	0.9	
	Net Impact	5,605	-	-	5,605	3,218	409	3,344	3,753	(1,852)	(33.0)	535	16.6	
	Finance													
	Income	-	-	-	-	(1)	(6)	-	(6)	(6)	0.0	(5)	(500.0)	
	Expenses	673	-	-	673	646	675	-	675	2	0.3	29	4.5	
	Net Impact	673	-	-	673	645	669	-	669	(4)	(0.6)	24	3.7	
	Risk Management													
	Expenses	147	-	(12)	135	153	135	-	135	-	0.0	(18)	(11.8)	
	Net Impact	147	-	(12)	135	153	135	-	135	-	0.0	(18)	(11.8)	
	Legal													
	Income	-	-	-	-	(2)	(2)	-	(2)	(2)	0.0	-	0.0	
	Expenses	259	-	-	259	285	247	-	247	(12)	(4.6)	(38)	(13.3)	
	Net Impact	259	-	-	259	283	245	-	245	(14)	(5.4)	(38)	(13.4)	
	Energy & Sustainability Management													
Expenses	43	-	-	43	41	43	-	43	-	0.0	2	4.9		
Net Impact	43	-	-	43	41	43	-	43	-	0.0	2	4.9		
Public Conveniences														
Expenses	-	-	-	-	5	2	-	2	2	0.0	(3)	(60.0)		
Net Impact	-	-	-	-	5	2	-	2	2	0.0	(3)	(60.0)		
Facilities Management														
Income	(530)	-	-	(530)	(530)	(776)	-	(776)	(246)	(46.4)	(246)	(46.4)		
Expenses	1,747	10	-	1,757	1,399	1,609	-	1,609	(148)	(8.4)	210	15.0		
Net Impact	1,217	10	-	1,227	869	833	-	833	(394)	(32.1)	(36)	(4.1)		
Democratic & Elections														
Income	(198)	-	-	(198)	(251)	(268)	20	(248)	(50)	(25.3)	3	1.2		
Expenses	1,118	-	-	1,118	1,127	1,068	65	1,133	15	1.3	6	0.5		
Net Impact	920	-	-	920	876	800	85	885	(35)	(3.8)	9	1.0		

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping

Head of Service	Service Grouping	Original Budget	Budget B/Fwd from 2022/23	Budget C/Fwd to 2024/25	Current Budget	Q3 Forecast	Actuals to 31 March 2024	Contribution To /(From) Reserves	Provisional Outturn	Variance to Current Budget		Variance to Forecast		Commentary On (Under)/Overspend
		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Corporate Resources	Human Resources													
	Income	-	-	-	-	(1)	(2)	-	(2)	(2)	0.0	(1)	(100.0)	Overspend relating to unauthorised training costs from other services £10k, and unplanned job evaluations £8k. Workforce strategy project manager and LMS upgrade covered by reserves.
	Expenses	679	-	-	679	659	764	(68)	696	17	2.5	37	5.6	Difference in Q3 forecast and outturn is due to unauthorised training costs from other services, increase in linkedin licences to improve recruitment tools and costs from iCare and recruitment videos. Increase in licence costs due to payment needing to occur in 23/24 and not recharge out to other councils. Change in occupational health providers in 23/24 has led to a slight overspend.
	Net Impact	679	-	-	679	658	762	(68)	694	15	2.2	36	5.5	
	Risks & Control													
	Income	-	-	-	-	-	(5)	-	(5)	(5)	0.0	(5)	0.0	The underspend to budget is due to a saving on insurance premiums. The difference between the forecast and the actuals is down to a invoicing error. The IPT on one of the premiums was treated as VAT and should not have been.
	Expenses	762	8	-	770	700	764	-	764	(6)	(0.8)	64	9.1	
	Net Impact	762	8	-	770	700	759	-	759	(11)	(1.4)	59	8.4	
	Commercial Estates													
	Income	(4,379)	-	-	(4,379)	(4,180)	(3,922)	108	(3,814)	565	12.9	366	8.8	Income has been impacted by significant lease events on certain key properties including Fareham, Stonehill and Rowley Centre, this partially offset by underspends within building maintenance, utilities and business rates. Two posts have been vacant for the whole financial year. It should be noted the reserve movement of income to the CIS Landlord Reserve have not been forecast.
Expenses	1,838	33	-	1,871	1,781	1,550	-	1,550	(321)	(17.2)	(231)	(13.0)		
Net Impact	(2,541)	33	-	(2,508)	(2,399)	(2,372)	108	(2,264)	244	9.7	135	5.6		
HoS Total	7,878	51	(12)	7,917	5,163	2,397	3,469	5,866	(2,051)	(25.9)	703	13.6		

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping														
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		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Chief Operating Officer	Building Control													
	Income	-	-	-	-	(6)	(7)	-	(7)	(7)	0.0	(1)	(16.7)	
	Expenses	250	-	-	250	176	131	-	131	(119)	(47.6)	(45)	(25.6)	
	Net Impact	250	-	-	250	170	124	-	124	(126)	(50.4)	(46)	(27.1)	
	Community Resilience													
	Income	(208)	-	-	(208)	(220)	(220)	-	(220)	(12)	(5.8)	-	0.0	
	Expenses	405	-	-	405	420	439	47	486	81	20.0	66	15.7	
	Net Impact	197	-	-	197	200	219	47	266	69	35.0	66	33.0	
	Communities													
	Income	(226)	-	-	(226)	(232)	(926)	92	(834)	(608)	(269.0)	(602)	(259.5)	
	Expenses	587	36	(43)	580	572	1,226	-	1,226	646	111.4	654	114.3	
	Net Impact	361	36	(43)	354	340	300	92	392	38	10.7	52	15.3	
	Environmental Health Services													
	Income	(59)	-	-	(59)	(84)	(86)	-	(86)	(27)	(45.8)	(2)	(2.4)	
	Expenses	761	-	(56)	705	683	673	3	676	(29)	(4.1)	(7)	(1.0)	
	Net Impact	702	-	(56)	646	599	587	3	590	(56)	(8.7)	(9)	(1.5)	
	Environmental Health Administration													
	Expenses	134	-	-	134	129	126	-	126	(8)	(6.0)	(3)	(2.3)	
	Net Impact	134	-	-	134	129	126	-	126	(8)	(6.0)	(3)	(2.3)	
	Licencing													
Income	(370)	-	-	(370)	(405)	(399)	-	(399)	(29)	(7.8)	6	1.5		
Expenses	268	-	-	268	221	222	-	222	(46)	(17.2)	1	0.5		
Net Impact	(102)	-	-	(102)	(184)	(177)	-	(177)	(75)	(73.5)	7	3.8		
Council Tax Support														
Income	(122)	-	-	(122)	(182)	(191)	-	(191)	(69)	(56.6)	(9)	(4.9)		
Expenses	-	-	-	-	-	(2)	-	(2)	(2)	0.0	(2)	0.0		
Net Impact	(122)	-	-	(122)	(182)	(193)	-	(193)	(71)	(58.2)	(11)	(6.0)		

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping

Head of Service	Service Grouping	Original Budget	Budget B/Fwd from 2022/23	Budget C/Fwd to 2024/25	Current Budget	Q3 Forecast	Actuals to 31 March 2024	Contribution To /(From) Reserves	Provisional Outturn	Variance to Current Budget		Variance to Forecast		Commentary On (Under)/Overspend
		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Chief Operating Officer	Local Tax Collection													
	Income	(250)	-	-	(250)	(254)	(243)	-	(243)	7	2.8	11	4.3	<p>Accounting treatment left us with more income from DWP than expenditure. This surplus has been placed into a reserve. Bad Debt provision has decreased due to a reduction in outstanding debt. This is mainly driven by a reduction in new overpayments created. Income from Court Costs has increased due to more frequent recovery action which increased the number of Court Summonses issued. Salary savings were also realised as the Corporate Fraud Manager post remains vacant whilst alternative recruitment options are considered. Additional costs incurred in relation to the Implementation of the new Council Tax Support Team were covered by a transfer of funding from the Transformation budget.</p> <p>The underspend is due to vacancies within the team and the difference in time between people leaving and the time it takes to recruit.</p>
	Expenses	-	-	-	-	6	6	-	6	6	0.0	-	0.0	
	Net Impact	(250)	-	-	(250)	(248)	(237)	-	(237)	13	5.2	11	4.4	
	Housing Benefits													
	Income	(23,817)	-	-	(23,817)	(23,892)	(26,944)	-	(26,944)	(3,127)	(13.1)	(3,052)	(12.8)	
	Expenses	25,725	-	-	25,725	26,106	27,903	608	28,511	2,786	10.8	2,405	9.2	
	Net Impact	1,908	-	-	1,908	2,214	959	608	1,567	(341)	(17.9)	(647)	(29.2)	
	Housing Needs													
	Income	(1,049)	-	-	(1,049)	(1,461)	(1,555)	-	(1,555)	(506)	(48.2)	(94)	(6.4)	
	Expenses	2,090	-	-	2,090	2,373	2,470	-	2,470	380	18.2	97	4.1	
	Net Impact	1,041	-	-	1,041	912	915	-	915	(126)	(12.1)	3	0.3	
	Customer Services													
	Expenses	910	-	-	910	831	784	-	784	(126)	(13.8)	(47)	(5.7)	
	Net Impact	910	-	-	910	831	784	-	784	(126)	(13.8)	(47)	(5.7)	
	Document Centre													
Expenses	175	-	-	175	179	167	-	167	(8)	(4.6)	(12)	(6.7)		
Net Impact	175	-	-	175	179	167	-	167	(8)	(4.6)	(12)	(6.7)		
Chief Operating Officer														
Income	-	-	-	-	-	-	-	-	-	0.0	-	0.0		
Expenses	109	-	-	109	109	109	-	109	-	0.0	-	0.0		
Net Impact	109	-	-	109	109	109	-	109	-	0.0	-	0.0		
HoS Total	5,313	36	(99)	5,250	5,069	3,683	750	4,433	(817)	(15.6)	(636)	(12.5)		

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Monitoring Report - Service Grouping														
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		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Economic Development	Economic Development													
	Income	(6)	-	-	(6)	(9)	(9)	-	(9)	(3)	(50.0)	-	0.0	
	Expenses	213	-	-	213	216	218	-	218	5	2.3	2	0.9	
	Net Impact	207	-	-	207	207	209	-	209	2	1.0	2	1.0	
	HoS Total	207	-	-	207	207	209	-	209	2	1.0	2	1.0	
Housing Strategy	Housing Strategy													
	Expenses	198	-	-	198	199	200	-	200	2	1.0	1	0.5	
	Net Impact	198	-	-	198	199	200	-	200	2	1.0	1	0.5	
	Market Towns													
	Income	(157)	-	-	(157)	(157)	(10)	(71)	(81)	76	48.4	76	48.4	
	Expenses	159	-	-	159	159	90	-	90	(69)	(43.4)	(69)	(43.4)	
	Net Impact	2	-	-	2	2	80	(71)	9	7	350.0	7	350.0	
HoS Total	200	-	-	200	201	280	(71)	209	9	4.5	8	4.0		
Corporate Leadership	Directors													
	Expenses	1,122	-	(45)	1,077	1,108	601	500	1,101	24	2.2	(7)	(0.6)	Salary savings offset by recruitment costs, memberships & consultancy.
	Net Impact	1,122	-	(45)	1,077	1,108	601	500	1,101	24	2.2	(7)	(0.6)	
	Executive Support & Business Planning													
	Income	-	-	-	-	-	(19)	-	(19)	(19)	0.0	(19)	0.0	
	Expenses	173	-	-	173	176	196	(20)	176	3	1.7	-	0.0	
Net Impact	173	-	-	173	176	177	(20)	157	(16)	(9.2)	(19)	(10.8)		
HoS Total	1,295	-	(45)	1,250	1,284	778	480	1,258	8	0.6	(26)	(2.0)		
Chief Planning Officer	Head of Service: Chief Planning Officer													
	Planning Policy													
	Income	(429)	-	-	(429)	(549)	(555)	-	(555)	(126)	(29.4)	(6)	(1.1)	
	Expenses	1,202	-	(75)	1,127	1,288	1,002	269	1,271	144	12.8	(17)	(1.3)	
	Net Impact	773	-	(75)	698	739	447	269	716	18	2.6	(23)	(3.1)	End of year reconciliation across the entirety of Planning Services has resulted in an underspend; with the surplus moved to a dedicated reserve in order to support service activity over future years - in particular to support and enable transformation activities associated with continuous improvement (thus unlocking savings), to enable forthcoming years local plan work, and to counter any significant market shifts and manage risks associated to income fluctuation. A significant proportion (c£234k) of the surplus being as a result of in-year staffing savings from vacant posts (which are partially offset by an increased cost in agency staffing and £100k grant funding from DLUHC towards addressing the backlog activities in 23/24 and £37k towards Biodiversity Net Gain burdens. Overall levels of income were down (reflective of market conditions) but this is partially offset by an increase in nationally set fees in December 23; along with various other in-year savings and additional receipts.
	Development Management													
	Income	(1,502)	-	-	(1,502)	(1,344)	(1,353)	-	(1,353)	149	9.9	(9)	(0.7)	
	Expenses	1,718	39	-	1,757	1,643	1,516	124	1,640	(117)	(6.7)	(3)	(0.2)	
Net Impact	216	39	-	255	299	163	124	287	32	12.5	(12)	(4.0)		
HoS Total	989	39	(75)	953	1,038	610	393	1,003	50	5.2	(35)	(3.4)		

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping

Head of Service	Service Grouping	Original Budget	Budget B/Fwd from 2022/23	Budget C/Fwd to 2024/25	Current Budget	Q3 Forecast	Actuals to 31 March 2024	Contribution To/(From) Reserves	Provisional Outturn	Variance to Current Budget		Variance to Forecast		Commentary On (Under)/Overspend
		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Strategic Insight & Delivery	Head of Service: Strategic Insight & Delivery													
	Markets													
	Income	(163)	-	-	(163)	(106)	(112)	-	(112)	51	31.3	(6)	(5.7)	Have worked to maximise available space for trader pitches however with the current scale of charges and discount schemes, the budgeted income is unachievable. The service is going to discuss the fees and charges with the portfolio holder and the net position/value of the market which features as a service plan item in the coming year. Service plan action also includes a review of service operational expenditure to see if reductions can be made.
	Expenses	132	-	-	132	144	149	-	149	17	12.9	5	3.5	
	Net Impact	(31)	-	-	(31)	38	37	-	37	68	219.4	(1)	(2.6)	
	Car Parks - Off Street													
	Income	(2,835)	-	-	(2,835)	(2,548)	(2,508)	-	(2,508)	327	11.5	40	1.6	Historic accruals for payments to supermarkets were too high based on recovery estimates during covid, following a review once the end of the accounts are available has resulted in a lower payment needed. The majority of the historic accruals are now closed down. Delays to the implementation of CPE have had a net impact on the variance of +£30k.
	Expenses	1,535	16	-	1,551	1,467	1,257	-	1,257	(294)	(19.0)	(210)	(14.3)	
	Net Impact	(1,300)	16	-	(1,284)	(1,081)	(1,251)	-	(1,251)	33	2.6	(170)	(15.7)	
	Transformation													
	Income	(215)	-	-	(215)	(214)	(81)	(134)	(215)	-	0.0	(1)	(0.5)	The budget was removed during budget setting and it was decided that the transformation reserve would cover expenditure in 23/24. Budget has been allocated for projects and programme delivery in 24/25.
	Expenses	420	-	-	420	420	389	31	420	-	0.0	-	0.0	
	Net Impact	205	-	-	205	206	308	(103)	205	-	0.0	(1)	(0.5)	
	Car Park - On Street													
	Income	-	-	-	-	(8)	(8)	-	(8)	(8)	0.0	-	0.0	Accrued too much grant payments from prior years to be paid over to County. This is because for several years on street parking was not charged. CCC still hasn't introduced the parking charges in St Ives as anticipated resulting in no income.
	Expenses	-	-	-	-	(25)	(22)	-	(22)	(22)	0.0	3	12.0	
	Net Impact	-	-	-	-	(33)	(30)	-	(30)	(30)	0.0	3	9.1	
	Projects and Programmes													
Income	-	-	-	-	-	-	-	-	-	0.0	-	0.0	The budget was removed during budget setting and it was decided that the transformation reserve would cover expenditure in 23/24. Budget has been allocated for projects and programme delivery in 24/25.	
Expenses	-	-	-	-	102	144	(144)	-	-	0.0	(102)	(100.0)		
Net Impact	-	-	-	-	102	144	(144)	-	-	0.0	(102)	(100.0)		
Parks and Open Spaces														
Income	(46)	-	-	(46)	(95)	(389)	-	(389)	(343)	(745.7)	(294)	(309.5)	County grant of (£30k) to cover temporary staff costs relating to the Home Energy programme. S106 project income to cover the S106 works. Difference between the Q3 forecast and the outturn is the costs associated with climate project reallocated to climate change cost centre.	
Expenses	605	-	-	605	726	1,000	(94)	906	301	49.8	180	24.8		
Net Impact	559	-	-	559	631	611	(94)	517	(42)	(7.5)	(114)	(18.1)		
Service Group: Countryside														
Income	(277)	-	-	(277)	(405)	(428)	-	(428)	(151)	(54.5)	(23)	(5.7)	Friends for Paxton Pits have agreed to pay for an apprentice from 2023-2025 and as such there is a reserve movement to cover their costs in 23/24 of (£25k). There were a series of break ins at HCP led to an increase in security costs.	
Expenses	677	-	-	677	766	833	(25)	808	131	19.4	42	5.5		
Net Impact	400	-	-	400	361	405	(25)	380	(20)	(5.0)	19	5.3		

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping														
Head of Service	Service Grouping	Original Budget	Budget B/Fwd from 2022/23	Budget C/Fwd to 2024/25	Current Budget	Q3 Forecast	Actuals to 31 March 2024	Contribution To /(From) Reserves	Provisional Outturn	Variance to Current Budget		Variance to Forecast		Commentary On (Under)/Overspend
		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Strategic Insight & Delivery	Service Group: Strategic Insight & Delivery													Underspend due to vacancies within the sports development team. Due to staff turnover of the management team and delivery officers in 23/24, programmes were limited and therefore income was less than budgeted.
	Income	-	-	-	-	(3)	(4)	-	(4)	(4)	0.0	(1)	(33.3)	
	Expenses	196	-	-	196	212	212	-	212	16	8.2	-	0.0	
	Net Impact	196	-	-	196	209	208	-	208	12	6.1	(1)	(0.5)	
	Service Group: Sports Development													
	Income	(42)	-	-	(42)	(32)	(32)	-	(32)	10	23.8	-	0.0	
	Expenses	130	-	(1)	129	97	86	-	86	(43)	(33.3)	(11)	(11.3)	
	Net Impact	88	-	(1)	87	65	54	-	54	(33)	(37.9)	(11)	(16.9)	
HoS Total	117	16	(1)	132	498	486	(366)	120	(12)	(9.1)	(378)	(75.9)		

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping														
Head of Service	Service Grouping	Original Budget	Budget B/Fwd from 2022/23	Budget C/Fwd to 2024/25	Current Budget	Q3 Forecast	Actuals to 31 March 2024	Contribution To/(From) Reserves	Provisional Outturn	Variance to Current Budget		Variance to Forecast		Commentary On (Under)/Overspend
		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%	
Operations	Head of Service: Operations													
	CCTV													
	Income	(115)	-	-	(115)	(109)	(114)	-	(114)	1	0.9	(5)	(4.6)	
	Expenses	-	-	-	-	-	7	-	7	7	0.0	7	0.0	
	Net Impact	(115)	-	-	(115)	(109)	(107)	-	(107)	8	7.0	2	1.8	
	CCTV Shared Service													
	Income	(338)	-	-	(338)	(692)	(666)	-	(666)	(328)	(97.0)	26	3.8	
	Expenses	628	-	-	628	921	942	(17)	925	297	47.3	4	0.4	
	Net Impact	290	-	-	290	229	276	(17)	259	(31)	(10.7)	30	13.1	
	Service Group: Head of Operations													
	Expenses	151	-	(40)	111	145	82	(2)	80	(31)	(27.9)	(65)	(44.8)	
	Net Impact	151	-	(40)	111	145	82	(2)	80	(31)	(27.9)	(65)	(44.8)	
	Service Group: Green Spaces													
	Income	(306)	-	-	(306)	(406)	(325)	(94)	(419)	(113)	(36.9)	(13)	(3.2)	
	Expenses	977	-	-	977	998	1,027	-	1,027	50	5.1	29	2.9	
	Net Impact	671	-	-	671	592	702	(94)	608	(63)	(9.4)	16	2.7	
	Service Group: Street Cleansing													
	Income	(80)	-	-	(80)	(46)	(36)	-	(36)	44	55.0	10	21.7	
Expenses	982	-	-	982	1,044	1,081	(15)	1,066	84	8.6	22	2.1		
Net Impact	902	-	-	902	998	1,045	(15)	1,030	128	14.2	32	3.2		
Service Group: Waste Management														
Income	(1,644)	-	-	(1,644)	(1,773)	(1,827)	-	(1,827)	(183)	(11.1)	(54)	(3.0)		
Expenses	4,594	-	-	4,594	4,691	5,103	(110)	4,993	399	8.7	302	6.4		
Net Impact	2,950	-	-	2,950	2,918	3,276	(110)	3,166	216	7.3	248	8.5		
Fleet Management														
Income	(39)	-	-	(39)	(32)	(6)	-	(6)	33	84.6	26	81.3		
Expenses	342	-	-	342	319	251	-	251	(91)	(26.6)	(68)	(21.3)		
Net Impact	303	-	-	303	287	245	-	245	(58)	(19.1)	(42)	(14.6)		
Garden Waste Subscription Service														
Income	-	-	-	-	-	-	-	-	-	0.0	-	0.0		
Expenses	-	-	-	-	848	370	401	771	771	0.0	(77)	(9.1)		
Net Impact	-	-	-	-	848	370	401	771	771	0.0	(77)	(9.1)		
HoS Total	5,152	-	(40)	5,112	5,908	5,889	163	6,052	940	18.4	144	2.4		

Underspend to budget is due to income from project work, SLAs and keyholding in 23/24. This partially offset by severance payments to staff who departed the shared service +£20k and a refund to a HDC department relating to project work +£13.5k. Slight increase in staff and overtime but significantly less than in prior years. Difference between the outturn and Q3 forecast is due to the income on projects relating to 23/24 were not accrued and so have fallen into prior financial years.

Underspend due to service resource reprioritisation and the Anglian Ruskin University project delayed until 24/25.

(£100k) Income Improvements from the chorus homes grounds maintenance contract being revalued. +£22k Market supplement not in budget, +£17k additional spend on equipment and materials needed in 23/24.

Overspend due to loss of income due to Places for People taking the work back in house (£67K). Agency staff overspend not totally balanced off by staff vacancies. Struggle to meet (£80k) savings target from SLT whilst maintaining standards. Difference between Q3 and outturn relates to management software purchased in 23/24.

Agency Staff is needed to cover vacant posts, annual leave and sickness. There was a uptick in long term sickness in 23/24 which meant temporary staff was needed to cover these posts. There were several aborted industrial actions in 23/24 and agency staff were needed in preparation to ensure services were delivered as usual.

Underspend due to spending less on buying parts and tools within the workshop by extending their life through maintenance rather than purchasing replacements.

It has been decided to expense the implementation costs of the new garden waste subscription service in 2023/24 to protect future years' revenue budgets. This is being funded from the excess interest receivable.

Provisional Outturn 2023/24 - Service Detail

Monitoring Report - Service Grouping															
Head of Service	Service Grouping	Original Budget	Budget B/Fwd from 2022/23	Budget C/Fwd to 2024/25	Current Budget	Q3 Forecast	Actuals to 31 March 2024	Contribution To /(From) Reserves	Provisional Outturn	Variance to Current Budget	Variance to Forecast		Commentary On (Under)/Overspend		
		£000	£000	£000	£000	£000	£000	£000	£000	£000	%	£000	%		
Leisure & Health	Head of Service: Leisure & Health Leisure & Health Facilities													<ul style="list-style-type: none"> •The P&L variance from Q3 forecast to Q4 actual for leisure centres was £124k. •Of this £25k was due to the capital sinking fund for the 3g pitch at Ramsey Leisure Centre. •The Q3 forecast to Q4 actual income was better by (£19k) and expenditure had worsened by £142k. •In terms of income this betterment was due to membership revenue (£10K) higher than forecast as we sold over 2,000 new membership sales between January - March 2024 which is a One Leisure record and higher than Q3 forecast. •This was supported by higher-than-expected junior swimming sales which bought £5k of additional revenue compared to Q3 forecast. •Finally on revenue One Leisure re-opened the Pure Spa's in January 2024 at St Ives Indoor & St Neots LC and this generated £4k of new unbudgeted revenue. •In terms of expenditure the difference between Q3 forecast and Q4 actual was £142k. •Of the overall change to expenditure between periods £86k of this is through utility costs. Actual costs for gas at year end were £82k higher than originally forecast in quarter 3. •In addition, there was a £70k change to the supplies and services expenditure between periods. This can be attributed to additional marketing costs (£7k) to support early 2024 health and fitness sales campaign. •The remaining £24k is from unbudgeted maintenance costs for the re-opening of the Pure Spa's, purchase of new fitness equipment to help improve service delivery and unbudgeted and one-off maintenance costs for 3g football pitch annual maintenance contracts at St Ives Outdoor and Ramsey LC. •Regarding utility expenditure One Leisure had forecast in quarter 3 for higher water consumption than actual bills received. This was a benefit of £22k. •There were also a number of under/overs in expenditure across all expenditure codes that offset the overall position of £142k. 	
	Income	(5,895)	-	-	(5,895)	(5,760)	(5,779)	-	(5,779)	116	2.0	(19)	(0.3)		
	Expenses	6,139	-	-	6,139	6,133	6,276	25	6,301	162	2.6	168	2.7		
	Net Impact	244	-	-	244	373	497	25	522	278	113.9	149	39.9		
	One Leisure Active Lifestyles														
	Income	(212)	-	-	(212)	(326)	(267)	-	(267)	(55)	(25.9)	59	18.1		
	Expenses	272	-	-	272	381	378	(54)	324	52	19.1	(57)	(15.0)		
	Net Impact	60	-	-	60	55	111	(54)	57	(3)	(5.0)	2	3.6		
	HoS Total	304	-	-	304	428	608	(29)	579	275	90.5	151	35.3		
	3CICT Shared Service	Head of Service: 3CICT Shared Service ICT Shared Service													
Income		(5,092)	-	-	(5,092)	(5,271)	(5,806)	-	(5,806)	(714)	(14.0)	(535)	(10.1)		
Expenses		7,750	-	(34)	7,716	7,893	8,439	(70)	8,369	653	8.5	476	6.0		
Net Impact		2,658	-	(34)	2,624	2,622	2,633	(70)	2,563	(61)	(2.3)	(59)	(2.3)		
HoS Total	2,658	-	(34)	2,624	2,622	2,633	(70)	2,563	(61)	(2.3)	(59)	(2.3)			
Total	24,113	142	(306)	23,949	22,418	17,573	4,719	22,292	(1,657)	(6.9)	(126)	(0.6)			