

## Appendix 1

## 2024/25 Q2 Forecast - Revenue

## Head of Service Summary

Head of Service	Year to Date			Full Year							Comments
	Actual £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget c/fwd £000	Current Budget £000	Contribution To/(From) Reserves £000	Forecast Amendments £000	Over/ (Under) Spend £000	
<b>Corporate Resources</b>											
Income	(4,954)	(3,555)	(1,399)	(9,209)	(7,111)	-	(7,111)	160	-	(1,938)	<b>Income;</b> Additional interest receipts due to higher for longer interest rates, and additional Land Charges income. Reduced MRP charge. Reduced income from commercial property vacancies including at Fareham, Rowley Centre and Stonehill.
Expenses	5,659	4,958	701	16,430	15,618	12	15,630	(90)	-	710	<b>Expenditure;</b> Increased NI contributions, and PFH and EFH decoration and heat pump repairs. Increased rent at Phoenix Court and rates on vacant commercial properties. Underspends on Finance salary costs, Legal Shared Service costs, PFH and EFH utility costs, and reduced salary costs in Democratic Services.
<b>Net</b>	<b>705</b>	<b>1,403</b>	<b>(698)</b>	<b>7,221</b>	<b>8,507</b>	<b>12</b>	<b>8,519</b>	<b>70</b>	<b>-</b>	<b>(1,228)</b>	
<b>Chief Operating Officer</b>											
Income	(13,748)	(12,847)	(901)	(27,268)	(25,785)	-	(25,785)	(8)	-	(1,491)	<b>Income;</b> Pest control income lower due to seasonal issues. Additional grant funding for domestic abuse work.
Expenses	16,585	15,611	974	33,747	31,654	134	31,788	(188)	-	1,771	<b>Expenditure;</b> Increased costs in Housing Benefits due to subsidy shortfall because of temporary accommodation costs, as well as increased mail costs and agency staff costs. Contribution to 3CBC lower than budgeted. Saving in Mobile Home Park site management costs. Salary costs reduced in Licencing, Document Centre, Environmental Health and Housing Benefits.
<b>Net</b>	<b>2,837</b>	<b>2,764</b>	<b>73</b>	<b>6,479</b>	<b>5,869</b>	<b>134</b>	<b>6,003</b>	<b>(196)</b>	<b>-</b>	<b>280</b>	
<b>Economic Development</b>											
Income	-	(3)	3	(6)	(7)	-	(7)	-	-	1	
Expenses	107	152	(45)	362	404	-	404	-	-	(42)	<b>Expenditure;</b> Salary savings from vacant posts.
<b>Net</b>	<b>107</b>	<b>149</b>	<b>(42)</b>	<b>356</b>	<b>397</b>	<b>-</b>	<b>397</b>	<b>-</b>	<b>-</b>	<b>(41)</b>	
<b>Housing Strategy</b>											
Income	(83)	(83)	-	(860)	(861)	-	(861)	-	-	1	
Expenses	427	436	(9)	1,111	1,074	-	1,074	-	-	37	<b>Expenditure;</b> Increased contract costs for disposal of affordable housing sites. New regeneration officer post to be filled from December.
<b>Net</b>	<b>344</b>	<b>353</b>	<b>(9)</b>	<b>251</b>	<b>213</b>	<b>-</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>38</b>	

Head of Service	Year to Date			Full Year							Comments
	Actual £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget c/fwd £000	Current Budget £000	Contribution To/(From) Reserves £000	Forecast Amendments £000	Over/ (Under) Spend £000	
<b>Corporate Leadership</b>											
Income	-	-	-	(61)	-	-	-	-	-	(61)	
Expenses	514	332	182	1,129	665	45	710	(82)	-	337	<b>Expenditure;</b> Overspends on salaries, subscriptions, legal fees and recruitment.
<b>Net</b>	<b>514</b>	<b>332</b>	<b>182</b>	<b>1,068</b>	<b>665</b>	<b>45</b>	<b>710</b>	<b>(82)</b>	<b>-</b>	<b>276</b>	
<b>Chief Planning Officer</b>											
Income	(1,502)	(1,524)	22	(2,354)	(2,337)	-	(2,337)	-	-	(17)	<b>Income;</b> Additional income from Planning Performance Agreements, but reduced income from Planning Fees.
Expenses	1,366	1,469	(103)	3,096	3,107	75	3,182	-	-	(86)	<b>Expenditure;</b> Salary savings in Development Management
<b>Net</b>	<b>(136)</b>	<b>(55)</b>	<b>(81)</b>	<b>742</b>	<b>770</b>	<b>75</b>	<b>845</b>	<b>-</b>	<b>-</b>	<b>(103)</b>	
<b>Strategic Insight and Delivery</b>											
Income	(1,650)	(1,731)	81	(3,461)	(3,791)	-	(3,791)	(259)	-	71	<b>Income;</b> Markets income under budget, lower car park income. Increased income at Hinchingsbrooke Country Park (HCP) Café.
Expenses	2,208	2,079	129	4,731	4,480	1	4,481	(216)	-	34	<b>Expenditure;</b> Savings from 2 vacant posts in HCP and vacant posts in the Business Intelligence team. Less expenditure on car park partnership agreements.
<b>Net</b>	<b>558</b>	<b>348</b>	<b>210</b>	<b>1,270</b>	<b>689</b>	<b>1</b>	<b>690</b>	<b>(475)</b>	<b>-</b>	<b>105</b>	
<b>Operations</b>											
Income	(4,044)	(2,587)	(1,457)	(5,056)	(3,622)	-	(3,622)	(84)	-	(1,518)	<b>Income;</b> Increased Green Waste bin subscriptions, CCTV income, and new Street Cleansing income stream
Expenses	4,194	4,019	175	9,725	9,225	5	9,230	-	-	495	<b>Expenditure;</b> Less expenditure due to 4 vacant posts in CCTV, Climate Change expenditure saving, MRF (Materials Recovery Facility) contract being signed part way through year and vacant posts in Waste Collection. Increased expenditure on Watercourses due to previous lack of maintenance, extra Street Cleansing agency staff costs as a result of new income stream, costs relating to large flytip and increased waste collection agency staff costs.
<b>Net</b>	<b>150</b>	<b>1,432</b>	<b>(1,282)</b>	<b>4,669</b>	<b>5,603</b>	<b>5</b>	<b>5,608</b>	<b>(84)</b>	<b>-</b>	<b>(1,023)</b>	

Head of Service	Year to Date			Full Year							Comments
	Actual £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget c/fwd £000	Current Budget £000	Contribution To/(From) Reserves £000	Forecast Amendments £000	Over/ (Under) Spend £000	
<b>Leisure and Health</b>											
Income	(3,490)	(3,286)	(204)	(7,619)	(6,966)	-	(6,966)	-	-	(653)	<b>Income;</b> Increased income from higher number of memberships, Burgess Hall income, swim school income, and Active Health funding. But reductions in room hire and swim classes income.
Expenses	4,068	3,912	156	7,921	7,312	-	7,312	-	-	609	<b>Expenditure;</b> Costs for new Customer Relationship Management business system, increased staff costs, and security and maintenance costs. Savings in pension costs due to restructuring
<b>Net</b>	<b>578</b>	<b>626</b>	<b>(48)</b>	<b>302</b>	<b>346</b>	<b>-</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>(44)</b>	
<b>ICT</b>											
Income	(2,827)	(2,929)	102	(5,638)	(5,858)	-	(5,858)	-	-	220	
Expenses	4,284	4,403	(119)	8,545	8,803	34	8,837	(103)	-	(395)	<b>Expenditure;</b> Staff costs underspend, MS licence cost underspend, some usage cost savings but these are being offset by other increases.
<b>Net</b>	<b>1,457</b>	<b>1,474</b>	<b>(17)</b>	<b>2,907</b>	<b>2,945</b>	<b>34</b>	<b>2,979</b>	<b>(103)</b>	<b>-</b>	<b>(175)</b>	
<b>Total</b>	<b>7,114</b>	<b>8,826</b>	<b>(1,712)</b>	<b>25,265</b>	<b>26,004</b>	<b>306</b>	<b>26,310</b>	<b>(870)</b>	<b>-</b>	<b>(1,915)</b>	

## 2024/25 Q2 Forecast - Revenue

## Head of Service Detail

Head of Service	Service Grouping	Year To Date			Full Year					Commentary On Underspend/Overspend	
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Service Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000		Over/ (Under) Spend £000
Corporate Resources	<b>Head of Resources</b>										
	Expenses	42	58	(16)	108	116	-	116	-	(8)	
	<b>Net Impact</b>	<b>42</b>	<b>58</b>	<b>(16)</b>	<b>108</b>	<b>116</b>	<b>-</b>	<b>116</b>	<b>-</b>	<b>(8)</b>	
	<b>Corporate Finance</b>										
	Income	(1,671)	(816)	(855)	(3,318)	(1,633)	-	(1,633)	(19)	(1,704)	Higher interest rates have resulted in increased income from short term investments. A reduction in the MRP charge due to rephased capital programme. Increased costs due to correction of NI calculation.
	Expenses	1,280	1,169	111	8,059	7,868	-	7,868	-	191	
	<b>Net Impact</b>	<b>(391)</b>	<b>353</b>	<b>(744)</b>	<b>4,741</b>	<b>6,235</b>	<b>-</b>	<b>6,235</b>	<b>(19)</b>	<b>(1,513)</b>	
	<b>Finance</b>										
	Expenses	371	417	(46)	754	834	-	834	-	(80)	Underspend is due to 2 posts being filled during part way through the year plus reduced costs of software and memberships
	<b>Net Impact</b>	<b>371</b>	<b>417</b>	<b>(46)</b>	<b>754</b>	<b>834</b>	<b>-</b>	<b>834</b>	<b>-</b>	<b>(80)</b>	
	<b>Risk Management</b>										
	Expenses	121	91	30	233	181	12	193	-	40	Additional employee costs
	<b>Net Impact</b>	<b>121</b>	<b>91</b>	<b>30</b>	<b>233</b>	<b>181</b>	<b>12</b>	<b>193</b>	<b>-</b>	<b>40</b>	
	<b>Legal</b>										
	Expenses	2	3	(1)	236	281	-	281	-	(45)	Underspend from HDC's shared service contribution
	<b>Net Impact</b>	<b>2</b>	<b>3</b>	<b>(1)</b>	<b>236</b>	<b>281</b>	<b>-</b>	<b>281</b>	<b>-</b>	<b>(45)</b>	
	<b>Energy &amp; Sustainability Management</b>										
	Expenses	28	22	6	47	44	-	44	-	3	
	<b>Net Impact</b>	<b>28</b>	<b>22</b>	<b>6</b>	<b>47</b>	<b>44</b>	<b>-</b>	<b>44</b>	<b>-</b>	<b>3</b>	
	<b>Public Conveniences</b>										
	Expenses	1	-	1	-	-	-	-	-	-	
	<b>Net Impact</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Facilities Management</b>										
Income	(265)	(263)	(2)	(538)	(525)	-	(525)	-	(13)	Underspend expected from savings on utilities primarily at PFH and EFH (£273K), this will be marginally offset due to decoration and carpets and both PFH and EFH and heat pump repairs.	
Expenses	714	911	(197)	1,605	1,822	-	1,822	-	(217)		
<b>Net Impact</b>	<b>449</b>	<b>648</b>	<b>(199)</b>	<b>1,067</b>	<b>1,297</b>	<b>-</b>	<b>1,297</b>	<b>-</b>	<b>(230)</b>		
<b>Democratic &amp; Elections</b>											
Income	(712)	(99)	(613)	(926)	(198)	-	(198)	50	(678)	Reduced resourcing in democratic services with one post reducing to part time hours and additional income from land charges due to increased volumes	
Expenses	1,177	585	592	1,819	1,170	-	1,170	-	649		
<b>Net Impact</b>	<b>465</b>	<b>486</b>	<b>(21)</b>	<b>893</b>	<b>972</b>	<b>-</b>	<b>972</b>	<b>50</b>	<b>(29)</b>		
<b>Human Resources</b>											
Expenses	493	442	51	945	859	-	859	(90)	(4)		
<b>Net Impact</b>	<b>493</b>	<b>442</b>	<b>51</b>	<b>945</b>	<b>859</b>	<b>-</b>	<b>859</b>	<b>(90)</b>	<b>(4)</b>		

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Service Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Corporate Resources	<b>Risks &amp; Control</b>										
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	817	756	61	876	854	-	854	-	22	
	<b>Net Impact</b>	<b>817</b>	<b>756</b>	<b>61</b>	<b>876</b>	<b>854</b>	<b>-</b>	<b>854</b>	<b>-</b>	<b>22</b>	
	<b>Commercial Estates</b>										
	Income	(2,306)	(2,377)	71	(4,427)	(4,755)	-	(4,755)	129	457	
	Expenses	613	504	109	1,748	1,589	-	1,589	-	159	
<b>Net Impact</b>	<b>(1,693)</b>	<b>(1,873)</b>	<b>180</b>	<b>(2,679)</b>	<b>(3,166)</b>	<b>-</b>	<b>(3,166)</b>	<b>129</b>	<b>616</b>		
<b>HoS Total</b>	<b>705</b>	<b>1,403</b>	<b>(698)</b>	<b>7,221</b>	<b>8,507</b>	<b>12</b>	<b>8,519</b>	<b>70</b>	<b>(1,228)</b>		
Chief Operating Officer	<b>Building Control</b>										
	Income	4	-	4	4	-	-	-	-	4	
	Expenses	-	-	-	175	250	-	250	-	(75)	
	<b>Net Impact</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>179</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>(71)</b>	
	<b>Community Resilience</b>										
	Income	(98)	(101)	3	(209)	(203)	-	(203)	8	2	
	Expenses	241	268	(27)	509	536	-	536	-	(27)	
	<b>Net Impact</b>	<b>143</b>	<b>167</b>	<b>(24)</b>	<b>300</b>	<b>333</b>	<b>-</b>	<b>333</b>	<b>8</b>	<b>(25)</b>	
	<b>Communities</b>										
	Income	(65)	(22)	(43)	(93)	(82)	-	(82)	(16)	(27)	
	Expenses	296	273	23	677	465	43	508	(188)	(19)	
	<b>Net Impact</b>	<b>231</b>	<b>251</b>	<b>(20)</b>	<b>584</b>	<b>383</b>	<b>43</b>	<b>426</b>	<b>(204)</b>	<b>(46)</b>	
	<b>Environmental Health Services</b>										
	Income	(38)	(31)	(7)	(69)	(61)	-	(61)	-	(8)	
	Expenses	383	408	(25)	866	819	56	875	-	(9)	
<b>Net Impact</b>	<b>345</b>	<b>377</b>	<b>(32)</b>	<b>797</b>	<b>758</b>	<b>56</b>	<b>814</b>	<b>-</b>	<b>(17)</b>		
<b>Environmental Health Administration</b>											
Income	-	-	-	-	-	-	-	-	-		
Expenses	22	23	(1)	46	47	-	47	-	(1)		
<b>Net Impact</b>	<b>22</b>	<b>23</b>	<b>(1)</b>	<b>46</b>	<b>47</b>	<b>-</b>	<b>47</b>	<b>-</b>	<b>(1)</b>		

Negotiations ongoing regarding the Phoenix Court rent review. The expectation is that the rent will increase for this financial year and that backrent will need to be paid. Reduction in income throughout the portfolio especially at Rowley Centre due to vacant units and tenant insolvency, the car park is not generating income. Fareham due to market conditions is taking longer to let. Stonehill is not generating income due to damage. This partially offset by rent increase at Castleford and Little End Road. Due to the vacant units HDC will pay business rates at Stonehill, Rowley Centre and it is expected at Fareham which additional unbudgeted costs. A percentage of the CIS income will be transferred to the CIS Landlord Reserve

Contribution to 3CBC is lower due to forecast external income higher than budgeted which means it funds a higher proportion of our costs

Pest control is seeing a reduction in income due to seasonal issues. Due to the transition from Places For People and the agree contract we had for them to manage the site; the change over has resulted in an underspend of £20,000. HDC have now recruited an officer (Grade E - 22hrs) to take the site back in full by 01 Nov 24. This will allow HDC to budget monitor with better accuracy for the remained of the financial year.

Additional grant funding for Domestic Abuse, which will be used to fund baseline activities.

Vacancies within the team filled predominantly by agency staff, and small claim of COMF funding expected for the first half of the year.

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Service Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Chief Operating Officer	<b>Licencing</b>										
	Income	(258)	(252)	(6)	(369)	(384)	-	(384)	-	15	Underspend within staff due to the licensing manager role being partly covered with a shared service.
	Expenses	127	157	(30)	286	313	-	313	-	(27)	
	<b>Net Impact</b>	<b>(131)</b>	<b>(95)</b>	<b>(36)</b>	<b>(83)</b>	<b>(71)</b>	<b>-</b>	<b>(71)</b>	<b>-</b>	<b>(12)</b>	
	<b>Council Tax Support</b>										
	Income	-	-	-	-	(114)	-	(114)	-	114	Council Tax support Scheme administration grant budgeted here, but allocated as part of Revenue Support Grant.
	Expenses	-	-	-	-	-	-	-	-	-	
	<b>Net Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(114)</b>	<b>-</b>	<b>(114)</b>	<b>-</b>	<b>114</b>	
	<b>Local Tax Collection</b>										
	Income	-	-	-	(230)	(230)	-	(230)	-	-	
	Expenses	5	-	5	5	-	-	-	-	5	
	<b>Net Impact</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>(225)</b>	<b>(230)</b>	<b>-</b>	<b>(230)</b>	<b>-</b>	<b>5</b>	
	<b>Housing Benefits</b>										
	Income	(12,337)	(11,661)	(676)	(24,958)	(23,651)	-	(23,651)	-	(1,307)	Temporary agency costs offset against in-year salary savings, IT costs largely covered by Government grants. Increase mailing costs due to growth. Ongoing subsidy shortfall on temporary accommodation.
	Expenses	13,748	12,912	836	27,482	25,825	-	25,825	-	1,657	
	<b>Net Impact</b>	<b>1,411</b>	<b>1,251</b>	<b>160</b>	<b>2,524</b>	<b>2,174</b>	<b>-</b>	<b>2,174</b>	<b>-</b>	<b>350</b>	
	<b>Housing Needs</b>										
Income	(956)	(780)	(176)	(1,344)	(1,060)	-	(1,060)	-	(284)		
Expenses	1,118	930	188	2,407	2,120	-	2,120	-	287		
<b>Net Impact</b>	<b>162</b>	<b>150</b>	<b>12</b>	<b>1,063</b>	<b>1,060</b>	<b>-</b>	<b>1,060</b>	<b>-</b>	<b>3</b>		
<b>Customer Services</b>											
Expenses	487	497	(10)	1,023	994	35	1,029	-	(6)		
<b>Net Impact</b>	<b>487</b>	<b>497</b>	<b>(10)</b>	<b>1,023</b>	<b>994</b>	<b>35</b>	<b>1,029</b>	<b>-</b>	<b>(6)</b>		
<b>Document Centre</b>											
Expenses	101	88	13	158	176	-	176	-	(18)	Vacancy of Team Leader which will be filled by current posts within the incumbent team	
<b>Net Impact</b>	<b>101</b>	<b>88</b>	<b>13</b>	<b>158</b>	<b>176</b>	<b>-</b>	<b>176</b>	<b>-</b>	<b>(18)</b>		
<b>Chief Operating Officer</b>											
Expenses	57	55	2	113	109	-	109	-	4		
<b>Net Impact</b>	<b>57</b>	<b>55</b>	<b>2</b>	<b>113</b>	<b>109</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>4</b>		
<b>HoS Total</b>	<b>2,837</b>	<b>2,764</b>	<b>73</b>	<b>6,479</b>	<b>5,869</b>	<b>134</b>	<b>6,003</b>	<b>(196)</b>	<b>280</b>		
Economic Development	<b>Economic Development</b>										Salary savings for the vacant posts. New service manager starting late November
	Income	-	(3)	3	(6)	(7)	-	(7)	-	1	
	Expenses	107	152	(45)	362	404	-	404	-	(42)	
	<b>Net Impact</b>	<b>107</b>	<b>149</b>	<b>(42)</b>	<b>356</b>	<b>397</b>	<b>-</b>	<b>397</b>	<b>-</b>	<b>(41)</b>	
<b>HoS Total</b>	<b>107</b>	<b>149</b>	<b>(42)</b>	<b>356</b>	<b>397</b>	<b>-</b>	<b>397</b>	<b>-</b>	<b>(41)</b>		

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Service Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Housing Strategy	<b>Housing Strategy</b>										Revised the contract with Longhurst, site disposal program for affordable homes. Estimated spend £20,000. No budget flagged through MCB. New regeneration officer post to be filled from December
	Expenses	94	102	(8)	242	205	-	205	-	37	
	<b>Net Impact</b>	<b>94</b>	<b>102</b>	<b>(8)</b>	<b>242</b>	<b>205</b>	<b>-</b>	<b>205</b>	<b>-</b>	<b>37</b>	
	<b>Market Towns</b>										
	Income	(83)	(83)	-	(860)	(861)	-	(861)	-	1	
	Expenses	333	334	(1)	869	869	-	869	-	-	
	<b>Net Impact</b>	<b>250</b>	<b>251</b>	<b>(1)</b>	<b>9</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>1</b>	
<b>HoS Total</b>	<b>344</b>	<b>353</b>	<b>(9)</b>	<b>251</b>	<b>213</b>	<b>-</b>	<b>213</b>	<b>-</b>	<b>38</b>		
Corporate Leadership	<b>Directors</b>										A number of overspends across a range of services, including subscriptions, legal fees, agency staff & recruitment, plus corporate team salary costs
	Income	-	-	-	(61)	-	-	-	-	(61)	
	Expenses	403	242	161	884	484	45	529	(25)	330	
	<b>Net Impact</b>	<b>403</b>	<b>242</b>	<b>161</b>	<b>823</b>	<b>484</b>	<b>45</b>	<b>529</b>	<b>(25)</b>	<b>269</b>	
	<b>Executive Support &amp; Business Planning</b>										
	Expenses	111	90	21	245	181	-	181	(57)	7	
<b>Net Impact</b>	<b>111</b>	<b>90</b>	<b>21</b>	<b>245</b>	<b>181</b>	<b>-</b>	<b>181</b>	<b>(57)</b>	<b>7</b>		
<b>HoS Total</b>	<b>514</b>	<b>332</b>	<b>182</b>	<b>1,068</b>	<b>665</b>	<b>45</b>	<b>710</b>	<b>(82)</b>	<b>276</b>		
Chief Planning Officer	<b>Planning Policy</b>										Staff savings through vacancies (interim consultant in DM; none in Strategic Growth); Funding for BNG committed but not yet spent. Additional income of £90k from Planning Performance Agreements (PPAs). Reduction in planning application income of £160k.
	Income	(158)	(75)	(83)	(614)	(439)	-	(439)	-	(175)	
	Expenses	533	560	(27)	1,345	1,333	75	1,408	-	(63)	
	<b>Net Impact</b>	<b>375</b>	<b>485</b>	<b>(110)</b>	<b>731</b>	<b>894</b>	<b>75</b>	<b>969</b>	<b>-</b>	<b>(238)</b>	
	<b>Development Management</b>										
	Income	(1,344)	(1,449)	105	(1,740)	(1,898)	-	(1,898)	-	158	
	Expenses	833	909	(76)	1,751	1,774	-	1,774	-	(23)	
	<b>Net Impact</b>	<b>(511)</b>	<b>(540)</b>	<b>29</b>	<b>11</b>	<b>(124)</b>	<b>-</b>	<b>(124)</b>	<b>-</b>	<b>135</b>	
<b>HoS Total</b>	<b>(136)</b>	<b>(55)</b>	<b>(81)</b>	<b>742</b>	<b>770</b>	<b>75</b>	<b>845</b>	<b>-</b>	<b>(103)</b>		
Strategic Insight & Delivery	<b>Markets</b>										Forecast income in line with current occupancy. Service is currently undertaking a review of fees and charges through other local authority benchmarking to see if headroom to increase is available.
	Income	(50)	(82)	32	(91)	(163)	-	(163)	-	72	
	Expenses	85	79	6	224	200	-	200	(30)	(6)	
	<b>Net Impact</b>	<b>35</b>	<b>(3)</b>	<b>38</b>	<b>133</b>	<b>37</b>	<b>-</b>	<b>37</b>	<b>(30)</b>	<b>66</b>	
	<b>Car Parks - Off Street</b>										
	Income	(1,269)	(1,440)	171	(2,520)	(2,866)	-	(2,866)	-	346	
	Expenses	601	654	(53)	1,449	1,637	-	1,637	(35)	(223)	
<b>Net Impact</b>	<b>(668)</b>	<b>(786)</b>	<b>118</b>	<b>(1,071)</b>	<b>(1,229)</b>	<b>-</b>	<b>(1,229)</b>	<b>(35)</b>	<b>123</b>		

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Service Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Strategic Insight & Delivery	<b>Transformation</b>										
	Income	-	-	-	-	(170)	-	(170)	(238)	(68)	
	Expenses	228	181	47	423	355	-	355	-	68	
	<b>Net Impact</b>	<b>228</b>	<b>181</b>	<b>47</b>	<b>423</b>	<b>185</b>	<b>-</b>	<b>185</b>	<b>(238)</b>	<b>-</b>	
	<b>Car Park - On Street</b>										
	Income	(2)	-	(2)	-	-	-	-	-	-	
	Expenses	-	-	-	2	-	-	-	-	2	
	<b>Net Impact</b>	<b>(2)</b>	<b>-</b>	<b>(2)</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	
	<b>Projects and Programmes</b>										
	Expenses	111	62	49	189	62	-	62	(144)	(17)	
	<b>Net Impact</b>	<b>111</b>	<b>62</b>	<b>49</b>	<b>189</b>	<b>62</b>	<b>-</b>	<b>62</b>	<b>(144)</b>	<b>(17)</b>	
	<b>Parks and Open Spaces</b>										
	Income	(30)	(23)	(7)	(380)	(220)	-	(220)	-	(160)	
	Expenses	534	431	103	1,001	829	-	829	(7)	165	
	<b>Net Impact</b>	<b>504</b>	<b>408</b>	<b>96</b>	<b>621</b>	<b>609</b>	<b>-</b>	<b>609</b>	<b>(7)</b>	<b>5</b>	
<b>Countryside</b>											
Income	(243)	(163)	(80)	(381)	(327)	-	(327)	(21)	(75)		
Expenses	432	435	(3)	903	869	-	869	-	34		
<b>Net Impact</b>	<b>189</b>	<b>272</b>	<b>(83)</b>	<b>522</b>	<b>542</b>	<b>-</b>	<b>542</b>	<b>(21)</b>	<b>(41)</b>		
<b>Strategic Insight &amp; Delivery</b>											
Income	(45)	-	(45)	(45)	-	-	-	-	(45)		
Expenses	155	170	(15)	402	394	-	394	-	8		
<b>Net Impact</b>	<b>110</b>	<b>170</b>	<b>(60)</b>	<b>357</b>	<b>394</b>	<b>-</b>	<b>394</b>	<b>-</b>	<b>(37)</b>		
<b>Sports Development</b>											
Income	(11)	(23)	12	(44)	(45)	-	(45)	-	1		
Expenses	62	67	(5)	138	134	1	135	-	3		
<b>Net Impact</b>	<b>51</b>	<b>44</b>	<b>7</b>	<b>94</b>	<b>89</b>	<b>1</b>	<b>90</b>	<b>-</b>	<b>4</b>		
<b>HoS Total</b>	<b>558</b>	<b>348</b>	<b>210</b>	<b>1,270</b>	<b>689</b>	<b>1</b>	<b>690</b>	<b>(475)</b>	<b>105</b>		
Operations	<b>CCTV</b>										
	Income	(119)	(113)	(6)	(119)	(116)	-	(116)	-	(3)	
	Expenses	(1)	-	(1)	-	-	-	-	-	-	
<b>Net Impact</b>	<b>(120)</b>	<b>(113)</b>	<b>(7)</b>	<b>(119)</b>	<b>(116)</b>	<b>-</b>	<b>(116)</b>	<b>-</b>	<b>(3)</b>		

Underspend is due to some of the costs being funded from the invest2save reserve

2 vacant posts expected to be filled during the second half of the calendar year. Sales from the café is expected to be strong throughout the year, increasing the income from HCP.

Underspend is due to vacant posts within the Business Intelligence team where a restructure is taken place and the new posts are expected to be filled during the second half of the financial year



Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Service Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Operations	<b>CCTV Shared Service</b>										
	Income	(281)	(183)	(98)	(554)	(366)	-	(366)	-	(188)	Currently have 4 vacancies within the service which we are forecasting will be filled part way through the year. Increases in the SLA charges based on CPI increase. Keyholding scheme will run for the entire financial year with call out fees included. Expenditure increased due to project costs, this is recovered as increased income.
	Expenses	362	418	(56)	759	737	-	737	-	22	
	<b>Net Impact</b>	<b>81</b>	<b>235</b>	<b>(154)</b>	<b>205</b>	<b>371</b>	<b>-</b>	<b>371</b>	<b>-</b>	<b>(166)</b>	
	<b>Head of Operations</b>										
	Expenses	46	76	(30)	150	151	40	191	-	(41)	This underspend is due to a budget carry forward for climate change which is not expected to be spent
	<b>Net Impact</b>	<b>46</b>	<b>76</b>	<b>(30)</b>	<b>150</b>	<b>151</b>	<b>40</b>	<b>191</b>	<b>-</b>	<b>(41)</b>	
	<b>Green Spaces</b>										
	Income	(84)	(93)	9	(123)	(186)	-	(186)	(84)	(21)	Watercourse overspend is due to lack of maintenance in the past which has meant that we have to complete works to reduce the risk of localised flooding. A growth bid will be submitted to increase the budget. Underspend on the sewer ditches/drains is due to only a few drains and ditches being HDC's legal responsibility. Currently going through the process of identifying what is and is not HDC's responsibility and will adjust the budget accordingly once that is completed.
	Expenses	549	498	51	1,292	1,223	-	1,223	-	69	
	<b>Net Impact</b>	<b>465</b>	<b>405</b>	<b>60</b>	<b>1,169</b>	<b>1,037</b>	<b>-</b>	<b>1,037</b>	<b>(84)</b>	<b>48</b>	
	<b>Street Cleansing</b>										
	Income	(138)	(10)	(128)	(140)	(10)	-	(10)	-	(130)	Additional agency staff was brought in due to the extra street cleansing work from the county council which is new income.  A large exceptional fly tip meant that we have overspent on waste disposal costs, this due to the size and hazardous nature it required specialist means of disposal. This been offset by a reduction in spend on subcontractors.
	Expenses	608	523	85	1,176	1,046	-	1,046	-	130	
	<b>Net Impact</b>	<b>470</b>	<b>513</b>	<b>(43)</b>	<b>1,036</b>	<b>1,036</b>	<b>-</b>	<b>1,036</b>	<b>-</b>	<b>-</b>	
	<b>Waste Management</b>										
	Income	(941)	(720)	(221)	(1,609)	(1,439)	-	(1,439)	-	(170)	Increased agency staff costs partially offset by vacant posts within the establishment. The MRF contract has been signed part way through the year which will result in a underspend.
	Expenses	1,955	1,887	68	4,750	4,775	-	4,775	-	(25)	
	<b>Net Impact</b>	<b>1,014</b>	<b>1,167</b>	<b>(153)</b>	<b>3,141</b>	<b>3,336</b>	<b>-</b>	<b>3,336</b>	<b>-</b>	<b>(195)</b>	
	<b>Fleet Management</b>										
Income	-	(2)	2	(22)	(39)	-	(39)	-	17	Lower pool car utilisation	
Expenses	167	146	21	345	352	-	352	-	(7)		
<b>Net Impact</b>	<b>167</b>	<b>144</b>	<b>23</b>	<b>323</b>	<b>313</b>	<b>-</b>	<b>313</b>	<b>-</b>	<b>10</b>		
<b>Garden Waste Subscription Service</b>											
Income	(2,481)	(1,466)	(1,015)	(2,489)	(1,466)	-	(1,466)	-	(1,023)	Green bin subscription service has seen a significant uptake in 24/25. A 30% uptake was budgeted but in actuality it has been over 50%. Increased staffing and diesel costs.	
Expenses	508	471	37	1,253	941	(35)	906	-	347		
<b>Net Impact</b>	<b>(1,973)</b>	<b>(995)</b>	<b>(978)</b>	<b>(1,236)</b>	<b>(525)</b>	<b>(35)</b>	<b>(560)</b>	<b>-</b>	<b>(676)</b>		
<b>HoS Total</b>		<b>150</b>	<b>1,432</b>	<b>(1,282)</b>	<b>4,669</b>	<b>5,603</b>	<b>5</b>	<b>5,608</b>	<b>(84)</b>	<b>(1,023)</b>	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Service Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Leisure & Health	<b>Leisure &amp; Health Facilities</b>										See comments below
	Income	(3,269)	(3,142)	(127)	(7,167)	(6,678)	-	(6,678)	-	(489)	
	Expenses	3,838	3,713	125	7,447	6,940	-	6,940	-	507	
	<b>Net Impact</b>	<b>569</b>	<b>571</b>	<b>(2)</b>	<b>280</b>	<b>262</b>	<b>-</b>	<b>262</b>	<b>-</b>	<b>18</b>	
	<b>One Leisure Active Lifestyles</b>										See comments below
	Income	(221)	(144)	(77)	(452)	(288)	-	(288)	-	(164)	
	Expenses	230	199	31	474	372	-	372	-	102	
	<b>Net Impact</b>	<b>9</b>	<b>55</b>	<b>(46)</b>	<b>22</b>	<b>84</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>(62)</b>	
<b>HoS Total</b>	<b>578</b>	<b>626</b>	<b>(48)</b>	<b>302</b>	<b>346</b>	<b>-</b>	<b>346</b>	<b>-</b>	<b>(44)</b>		
3CICT Shared Service	<b>ICT Shared Service</b>										A number of reductions in usage, underspends and a credit note (Incl. Tascomi, Uniform) are being offset by increases and additional costs associated (IEG4 fixed contract cost, line items newly included this year). It is also worth noting that the MS license spend is currently forecast as an underspend, but the expected announcement in Nov of the new national framework may increase costs. A salary underspend in a few teams, the majority being within the Digital team.
	Income	(2,827)	(2,929)	102	(5,638)	(5,858)	-	(5,858)	-	220	
	Expenses	4,284	4,403	(119)	8,545	8,803	34	8,837	(103)	(395)	
	<b>Net Impact</b>	<b>1,457</b>	<b>1,474</b>	<b>(17)</b>	<b>2,907</b>	<b>2,945</b>	<b>34</b>	<b>2,979</b>	<b>(103)</b>	<b>(175)</b>	
	<b>HoS Total</b>	<b>1,457</b>	<b>1,474</b>	<b>(17)</b>	<b>2,907</b>	<b>2,945</b>	<b>34</b>	<b>2,979</b>	<b>(103)</b>	<b>(175)</b>	
<b>Total</b>	<b>7,114</b>	<b>8,826</b>	<b>(1,712)</b>	<b>25,265</b>	<b>26,004</b>	<b>306</b>	<b>26,310</b>	<b>(870)</b>	<b>(1,915)</b>		

**Quarter 1 24/25 Budget Vs. Quarter 2 24/25 Actual****Appendix 1 Continued One Leisure Comments**

Following a thorough review of the One Leisure Quarter 2 performance I can summarise our position as follows:

<b>Quarter 1 24/25 Actual &amp; Forecast</b>	<b>Quarter 2 24/25 Actual &amp; Forecast</b>	<b>Variance</b>
Income: (£7,496,000)	Income: £7,619,220	<b>-£123,220</b>
Expenditure: £7,763,000	Expenditure: £7,918,851	£155,851
<b>P&amp;L: £267,000</b>	<b>P&amp;L: £299,631</b>	<b>Variance: £32,631</b>

**Summary:**

The quarterly reforecasts set at quarter 1 and 2 have changed negatively by £32,631. The key reason for this is due to an unexpected and unbudgeted historic water and sewerage re-charge from St Ivo Secondary School. A new process is now set in place for on-going monitoring, and we do not expect this to occur again.

**24/25 Budget Vs. 24/25 Quarter 2 Actual/6 Month Forecast**

<b>24/25 Budget</b>	<b>Quarter 2 24/25 Actual/6-month forecast</b>	<b>Variance</b>
Income: £6,965,591	Income: £7,619,220	<b>-£653,629</b>
Expenditure: £7,312,061	Expenditure: £7,918,851	£606,790
<b>P&amp;L: £346,470</b>	<b>P&amp;L: £299,631</b>	<b>Variance: (£46,837)</b>

**Income:**

Overall income is (£653,629) versus a budget of £6,965,59. This is attributed to the following key lines:

1. Membership direct debit revenue is (£287,000) higher than budget and this is the result of selling over 1,000 new membership direct debits in quarter 4 (Jan - Mar 2024) and this was significantly higher than the original budget target of 300 in the same period
2. VAT revenue associated to the membership direct debit sales which has been forecast to be £304,000 by year end
3. There has been positive movement in the One Leisure swim school which is over 20 pupils higher than budget and supported by the 2024-2025 price increase has seen a £20,032 revenue increase versus budget

4. Burgess Hall revenue is £46,213 higher than budget which is associated to x 2 new wedding bookings being taken, an increase in Christmas and New Year events directly delivered by the Burgess Hall team and not externally delivered and an improved uptake on existing bookings and associated charges
5. Active Health have been successful in being awarded additional external funding of £57,000 which has directly and positively impacted more classes, new participants, and higher cumulative attendances at their programmes
6. There has been a reduction of forecasted revenue in other areas which are room hire which is directly attributed to the loss of the St Ives drama studio use by the school (£40,000), NHS use of the St Ives Indoor treatment rooms (£20,000) and lastly the reduction in forecasted revenue for January – March 2025 for a hirer at Huntingdon LC (£8,000), and the loss of the café contractor at St Neots for £12,000
7. A reduction of fees and charges across the swimming code and this was for around £50,000. This was based upon a challenging budget being set. However, there is a direct correlation towards memberships where we have over exceeded sales and as part of this membership package new members no long pay causal pay and play rates

**Expenditure:**

Overall expenditure is forecasted to be £606,790 higher than budget by year end. This can be attributed the following:

1. There was an insertion of £304,000 into the forecast for 2024/2025 to offset the VAT revenue but to support the wider delivery of the One Leisure CRM Business system procurement programme and to enable short to medium work on wider feasibility studies and investment opportunities associated to the long-term operating model review
2. Salaries have been forecast to be higher than budget by £62,000 and this is due to an error when the budget was set and is for x 2 Recreation Assistant's and x 1 Leisure Centre Supervisor's
3. There have been unbudgeted redundancy payments made to staff following the staff review which totalled £135,000
4. There have also been other constraints on budget including reactive maintenance costs, consultancy costs, security of premises costs and new uniform following the restructure, and this has totalled just over £120,000
5. To offset some of this we have forecast that there will be a £28,000 reduction to pension costs following the restructure for the rest of 2024-2025