

Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: 2024/25 Finance Performance Report – Q3 Forecast

Meeting/Date: Cabinet – 11th February 2025

Executive Portfolio: Executive Councillor for Finance and Resources
Cllr Brett Mickelburgh

Report by: Corporate Director (Finance and Resources)

Ward affected: All

Executive Summary:

This report sets out the forecast outturn for the financial year 2024/25 for both revenue and capital.

REVENUE FORECAST

The current net revenue budget for 2024/25 is £26.309m (Original budget of £26.003m plus brought forward budgets of £0.306m). The forecast net expenditure for 2024/25 is £25.446m, less contributions from reserves of £0.238m, this is a forecast underspend of £1.101m.

It is considered prudent to set up a reserve to meet costs relating to the Local Government Reorganisation using the underspend currently forecast to do this. A recommendation is included in this report to seek Cabinet approval for the setting up of this earmarked reserve.

The significant variations that contribute to this forecast are as follows;

UNDERSPENDS

Corporate Resources underspend £1.3m, as a result of; Increased investment income, lower Minimum Revenue Provision (MRP) costs, currently vacant posts, lower utilities costs at Pathfinder House and Eastfield House. Offset by reduced rental income and vacant property rates, and National Insurance.

Economic Development underspend £0.1m as a result of; Saving from posts that are currently vacant.

Chief Planning Officer underspend £0.1m, as a result of; Increase income from Planning Performance Agreements and saving from posts currently vacant. Offset increase agency staff costs, and reduced planning fee income.

Operations underspend £1.3m, as a result of; Increased income from Green Bin subscriptions, Street Cleansing and CCTV. Savings from currently vacant posts. Offset by increased costs relating to Watercourses, Street Cleansing staffing, fly-tipping, and Waste Collection agency staff costs.

ICT underspend of £0.2m, as a result of; Savings from current vacancies, offset by overtime, market supplement and agency staff costs.

Leisure and Health underspend of £0.1m as a result of; Increased income from membership fees and savings from lower utilities costs. Offset by additional costs of software, feasibility studies, staff costs, and maintenance costs.

OVERSPENDS

Chief Operating Officer overspend £0.4m, as a result of; Additional costs from housing asylum seekers, domestic homicide review contribution and business continuity planning. Less than budgeted Housing Benefit subsidy and reduced Pest Control income.

Corporate Leadership overspend £1.5m, as a result of; The creation of transformation (£0.40m) and Community Health and Wealth (£0.75m) funds. Also increased salary and recruitment costs.

Strategic Insight and Delivery overspend £0.1m, as a result of; Loss of market income, and car park penalty charges and car park fees, but Parks income is above budget. Additional costs at play areas, offset partly by savings in salary savings from currently vacant posts.

CAPITAL FORECAST

The approved original budget was £26.073m, which included re-phased budget from prior years of £13.288m. At the year end the actual budget rephased was £18.917m, which is £5.629m more rephased than originally budgeted. In addition £0.198m in additional expenditure (funded from reserves and external funding) has been added. The current budget is therefore £31.900m (£26.073m plus £5.629m plus £0.198m). The forecast expenditure for 2024/25 is £17.999m, an in-year underspend of £13.901m (this may result in rephasing to 2025/26).

The significant variations that contribute to this forecast are as follows;

In year underspends;

Market Town Programme £10.9m, Hinchingbrooke Country Park £2.3m, Commercial Property works £0.8m, Vehicle Fleet £0.7m, ICT projects £0.5m, and CIL £0.2m,

Overspends;

Solar Canopy £0.5m (funded), Civil Parking Enforcement works £0.4m, One Leisure projects £0.3m, Changing Places facilities (funded) £0.2m Salix projects £0.1m.

Recommendations:

It is recommended that:

- Cabinet **consider and comment** on the revenue financial performance for the financial year 2024/25 quarter 3, as detailed in Appendix 1 and summarised in paragraph 3.2.
- Cabinet **approve** the setting up of an earmarked reserve, using the forecast underspend, to meet expenditure arising from the Local Government Reorganisation.
- Cabinet **consider and comment** on the capital financial performance for 2024/25 quarter 3, as detailed in Appendix 2 and summarised in paragraph 3.3.
- Cabinet **consider and comment** on the treasury management activity for 2024/25 quarter 3, as detailed in Appendix 3.

1. PURPOSE OF THE REPORT

- 1.1 To present details of the Council's financial performance for 2024/2025 as at quarter 3.
- Revenue forecast of an underspend of £1.101m.
 - Capital forecast in-year underspend of £13.901m.

2. BACKGROUND

- 2.1 The revenue budget and MTFS for 2024/25 approved in February 2024, assumed a net expenditure budget of £26.003m, since increased by carry forwards of £0.306m a total current budget of £26.309m.
- 2.2 A gross capital budget of £26.073m was approved, increased to £31.900m due to additional re-phasing of schemes at the year-end of £5.629m, and additional funding of £0.198m not included in the original budget.
- 2.3 The detailed analysis of the 2024/25 forecast outturn is attached at Appendix 1 for revenue, and Appendix 2 for capital.

3. FINANCIAL PERFORMANCE

3.1 Financial Performance Headlines

The outturn position for the current financial year and the impact of variations will be incorporated within the Medium Term Financial Strategy (MTFS).

Revenue The current budget is £26.309m (original budget £26.003m plus budget carried forward from 2023/24 of £0.306m), the forecast outturn is £25.446m, taking into account contributions from reserves of £0.238m this is a forecast underspend of £1.101m (£26.309m less £25.446m plus £0.238m is £1.101m).

It is considered prudent to set up a reserve to meet costs relating to the Local Government Reorganisation using the underspend currently forecast to do this. Normal practice at a year end is that any underspend is allocated to general reserves. A recommendation is included in this report to seek Cabinet approval for the setting up of this earmarked reserve. If approved this will be included in the budget papers going to Council on 26 February 2025 because it is a variation to the current year's revenue budget.

Capital The approved original budget is £26.073m, which included budgeted rephasings of £13.288m. At the year end the actual budget rephased was £18.917m, which is £5.629m more rephased than budgeted. As a result, the current budget including growth from funded schemes, is £31.900m (£26.073m plus £5.629m plus £0.198m).

3.2 Summary Revenue Variances by Service (Appendix 1 for detail)

The table below shows the total variances for each Service and the main reasons for the variance;

Head of Service	Budget £'000s	Budget c/fwd £'000s	Current Budget £'000s	Forecast Actual £'000s	Reserve Movements £'000s	Forecast Variance £'000s	Comments
Corporate Resources	8,507	12	8,519	7,040	159	(1,320)	Income; Investment income higher than budgeted. Rental income reduced by vacant properties. Expenditure; Additional costs from covering vacant posts, NI, legal and rates at vacant properties. Savings from lower MRP, currently vacant posts, and utility cost saving at PFH and EFH.
Chief Operating Officer	5,867	134	6,001	6,592	(178)	413	Income; Reduced Pest Control income and less Housing Benefit Subsidy. Expenditure; Reduced Building Control contribution, savings from currently vacant posts, shared posts and part-time posts. Additional costs from housing Asylum Seekers, Domestic Homicide Review (DHR) contribution, HR contribution and Housing Benefit printing and postage, and business continuity costs.
Economic Development	397	-	397	277	-	(120)	Expenditure; Savings from currently vacant posts.
Housing Strateggy	213	-	213	236	-	23	Expenditure; Salary saving from recently filled post. But additional costs for contract to sell housing land.
Corporate Leadership	665	45	710	1,546	668	1,504	Expenditure; Creation of transformation and Community Health and Wealth funds. Increased salary costs, recruitment and legal fees.
Chief Planning Officer	770	75	845	944	(205)	(106)	Income; Increased income from Planning Performance Agreements, but reduced income from planning applications. Expenditure; Salary savings from currently vacant posts offset partly by agency staff costs.
Strategic Insight and Delivery	688	1	689	1,298	(462)	147	Income; Markets income, car park penalty and parking charges lower. Parks income increased. Expenditure; Saving in Projects, and salary savings in Parks and Business Intelligence. Additional costs at play areas
Operations	5,603	5	5,608	4,436	(117)	(1,289)	Income; Increased income from Green Bins, Street Cleansing and CCTV. Expenditure; Savings from CCTV vacant posts, and MRF contract. Increased costs relating to Watercourses, Street Cleansing staffing, a large flytip and Waste Collection agency costs.
Leisure and Health	347	-	347	213	-	(134)	Income; Additional Health and Fitness membership income, decrease in swimming fees. Expenditure; Additional costs of Customer Relationship Management software, feasibility studies, staff costs, CCTV and maintenance costs. Partly offset by utilities savings.
ICT	2,946	34	2,980	2,864	(103)	(219)	Expenditure; Savings from current vacancies offset by overtime, market supplements and agency staff costs.
Total	26,003	306	26,309	25,446	(238)	(1,101)	

Further analysis of the revenue variance and service commentary are in Appendix 1. This provides the variances by service and comments have been provided by the budget managers.

3.3 Capital Programme (Appendix 2 for detail)

The approved gross capital programme for 2024/25 is £26.073m, this total included budgeted rephasings of £13.288m. At the year end a total of £18.917m was rephased, an additional rephase of £5.629m. The total current budget is £31.900m including growth of £0.198m (£26.073m plus £5.629m plus £0.198m).

The table below shows the total variances for each Service and the main reasons for the variances.

Head of Service	Existing and New Bids £000	Budget Rephase (1) £000	Original Budget £000	Year End Rephase (2) £000	Net Rephase (3) £000	Growth/ Virement £000	Current Budget £000	Actual £000	Forecast £000	Over/(Under) Spend	Comment on Variance
Finance and Corporate Resources	114	100	214	1,035	935	0	1,149	236	1,105	(44)	Commercial property works delayed by the need to assess and specify the works required. Additional solar panel works funded from grant and building efficiency works offset by revenue savings.
Community Services	1,610	138	1,748	0	(138)	0	1,610	1,241	1,644	34	Additional statutory expenditure on Disabled Facilities Grants.
Chief Planning Officer	3,228	0	3,228	0	0	0	3,228	449	3,070	(158)	CIL funded projects delays at organisations receiving grants
Housing Manager	1,736	0	1,736	(1,085)	(1,085)	0	651	116	767	116	Two properties still to be purchased
Customer Services	0	16	16	50	34	0	50	0	0	(50)	Project delay due to lack of availability internal resources
Leisure and Health	933	0	933	124	124	0	1,057	471	1,059	2	Temporary boiler replacement costs and additional costs relating to fitness equipment. Solar panel costs to be funded from reserves.
Operations	2,150	429	2,579	1,039	610	0	3,189	1,315	2,432	(757)	Savings from delaying vehicle replacements
Insights and Delivery	73	2,676	2,749	3,453	777	100	3,626	819	1,906	(1,720)	Delayed works at Hinchingsbrooke Country Park, and additional costs relating to implementing Civil Parking Enforcement.
ICT	321	14	335	455	441	0	776	413	235	(541)	Projects in year underspends which may result in rephasings, partly as a result of not being able to procure services of sufficient quality.
Place	2,620	9,915	12,535	13,846	3,931	98	16,564	2,108	5,781	(10,783)	Rephasing will be required as a result of unpredictability of budgeting expenditure in this type of multi-year, multi-funder project.
Total	12,785	13,288	26,073	18,917	5,629	198	31,900	7,168	17,999	(13,901)	
⁽¹⁾ This is the estimated rephase when the budget is set.											
⁽²⁾ This is the actual rephase at the year end when all costs are known											
⁽³⁾ This is the actual rephase less the budget rephase. Original budget + net rephase + growth = Current budget											

3.4 Council Tax and Business Rates Collection

The Council Tax collection rate at the end of quarter 3 (83.88%) is higher than the previous year (83.19%). The Business Rates collection rate at the end of quarter 3 (85.44%) is higher than at the end of quarter 3 in the previous year (84.95%).

The number of working age Council Tax Support claimants at the end of quarter 3 was 4,976 which is 943 more than at the end of quarter 3 in 2023/24 (4,033). The increase in working age Council Tax Support claimants is as a result of the changes made to HDC's Council Tax Support Scheme for 2024 which was designed to offer more help to working age applicants. The number of pensioner Council Tax Support claimants was 2,847 at the end of quarter 3 2024/25, compared to 2,832 for the same period last year.

3.5 Miscellaneous Debt Update

The table below shows the debtor analysis as at 31st December 2024.

Service	Debtor Aged Days						Total Debt
	Current	<90	91 to 180	181 to 365	>365	Future	
	£000s	£000s	£000s	£000s	£000s	£000s	
3C Shared Services	17	8	2	7	151	0	185
Business Improvement District	0	57	0	1	5	0	63
Commercial Rent	234	319	121	154	93	127	1,048
Community		3			10	0	13
Community Infrastructure Levy	93	167	24		148	3542	3,974
Elections				24			24
Environmental					3		3
Finance		2	3		21		26
Hinchingbrooke Country Park		1		2	2		5
Housing	42	27	10	27	340	0	446
Housing Benefit Overpayment					21		21
Licensing	3	2	7	(1)	5		16
Markets	1	1			1		3
Mobile Home Park	7	2	1			16	26
Moorings			1	3		1	5
One Leisure	30	50	2	12	6	21	121
Operations	20	13	16	3	25	4	81
Paxton Pits	6				13		19
Planning		8	4				12
Room Hire		(1)			(1)		(2)
Section 106		63	49				112
Trade Waste	86	2			(4)	22	106
Total	539	724	240	232	839	3,733	6,307

4. UPDATE ON THE COMMERCIAL INVESTMENT STRATEGY AND INVESTMENT PROPERTIES

- 4.1 The Commercial Investment Strategy (CIS) was approved by Cabinet in September 2015 and the CIS Business Plan in December 2015. The implementation of the CIS is seen as a key means by which the Council can generate income to assist it in meeting the forecast gap in the revenue budget. The CIS supplements the income from the legacy estate of investment properties, held for the purpose of generating revenue income.

4.2 For quarter 3 2024/25, the budget and forecast expenditure and income for the CIS and investment properties are:

CIS Investments	Budget £000s	Forecast Outturn £000s	Variance £000s
Cash Investments			
CCLA Property Fund	(162)	(172)	(10)
Total Cash Investments	(162)	(172)	(10)
Property Rental Income	(4,754)	(4,324)	430
Loan Interest	581	581	0
Total Property Investments	(4,173)	(3,743)	430
TOTAL	(4,335)	(3,915)	420
CIS Borrowing (Maturity Loans from PWLB)			
Property	Maturity Date	Amount	% (Fixed)
Wakefield	26/06/2039	£11,963,000	2.18
Fareham	02/10/2037	£5,000,000	2.78
Rowley Centre	11/03/2039	£7,292,000	2.49

4.3 Commercial Properties - Market Update and Activity

The commercial property market remains challenging and last quarter saw limited interest in all but the smallest units. Tenants for larger space continue to seek substantial incentives when negotiating leases and unfortunately, in the absence of any upturn in demand, this seems to have now become normal practice.

Our first tenant has taken occupation of their newly refurbished Fareham office suite and report that business is doing well and they are already expanding. This is the only occupier secured so far and competition remains from the large number of vacant units elsewhere on the estate.

The letting of units 2 & 3 Rowley Arts Centre to Gainz Fitness & Strength is proceeding but awaiting planning consent for an extension of the opening hours. Unfortunately an objection to 24/7 opening has been received from St Neots Town Council, despite this being a relocation of the existing Gym within the centre, and them having operated on a 24/7 basis for the last 6 years without any complaints. We are hopeful that the positive background will be recognised and that consent will be granted despite the objection. We have another tenant wishing to take Unit 4 when the gym relocates and it becomes vacant, and they will operate within normal centre opening hours.

At Shawlands Retail Park Sudbury, the lease renewal of Unit 2 (Halfords) completed in quarter 3, the re-letting of the former Carpetright Unit to Pure Gym is progressing and terms are agreed for the lease renewal of Unit 3a (Farmfoods). Both are expected to complete this quarter, as should the re-letting of 23a Little End Road St Neots.

At Caxtons Road Enterprise Centre, Mayfield Road and Alms Close we are pleased to report positive rental growth on re-lettings and rent reviews.

The table below shows the activity in relation to leases, rents and vacant properties in the previous quarters and a forecast for the next quarter;

Property Statistics	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Quarter 4 Forecast
Number of lettable units held	190	190	190	189**
No. let on typical commercial leases	126	125	124	125
No. let on long leases	24	24	24	24
No. let on non-commercial leases	18	17	17	17
Number vacant	20	22	25	23
Vacant properties by town;				
• Huntingdon	6	7	9	10
• St Neots	6	7	8	6
• St Ives	2	2	3	2
• Fareham	6	6	5	5
Property Activity	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Quarter 4 Forecast
Number of leases reviewed	3	0	2	3
Number of rents reviewed	1	1	2	1
Number of new lettings	3	2	4	7
Number of units under offer	8	7	7	7
Number of leases ended	2	4	4	4
Financial changes	Quarter 1 Actual	Quarter 2 Actual	Quarter 3 Actual	Quarter 4 Forecast
Increases/(decrease) in annual rents receivable due to lease renewals*	£8,000	0	(£6,650)*	£5,330
Increases/(decrease) in annual rents receivable due to rent reviews	£177,509	£25,157	£11,800	£5,810
Increase in annual rents receivable due to new leases	£19,300	£17,348	£109,546	£271,633***
Decrease in annual rents receivable due to vacations and insolvencies	£12,100	£32,100	£62,103	£174,120

*annual average – due to rent free period given to secure a Sudbury lease renewal.

** Units 2 &3 Rowley Centre to be let as one.

*** £95,000 less in first year as 1 year rent free to be granted on letting of Unit 1
Shawlands Retail Park, Sudbury

5. RECOMMENDATIONS

- Cabinet **consider and comment** on the revenue financial performance for the financial year 2024/25 quarter 3, as detailed in Appendix 1 and summarised in paragraph 3.2.
- Cabinet **approve** the setting up of an earmarked reserve using the forecast underspend, to meet expenditure arising from the Local Government Reorganisation.
- Cabinet **consider and comment** on the capital financial performance for 2024/25 quarter 3, as detailed in Appendix 2 and summarised in paragraph 3.3.
- Cabinet **consider and comment** on the treasury management activity for 2024/25 quarter 3, as detailed in Appendix 3.

6. LIST OF APPENDICES INCLUDED


Appendix 1 – Financial Performance for revenue quarter 3 2024/25.

Appendix 2 – Financial Performance for capital quarter 3 2024/25.

Appendix 3 – Treasury Management Update quarter 3 2024/25.

CONTACT OFFICER

Sharon Russell-Surtees, Chief Finance Officer

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Appendix 1

2024/25 Q3 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	
Corporate Resources											
Income	(7,284)	(5,334)	(1,950)	(9,683)	(7,111)	-	(7,111)	159	-	(2,413)	Income; Investment income higher than budget Income for Land Charges higher, and additional elections grant received. Commercial property rental income reduced due to vacancies and insolvencies, partly offset by rent increases.
Expenses	8,814	8,234	580	16,723	15,618	12	15,630	-	-	1,093	Expenditure; Additional costs for Commercial Investment Strategy, and Procurement and Audit temporary cover. Increased costs of NI. Cost of legal advice higher due to over consumption. Rates required to be paid at vacant commercial units MRP cost lower than budgeted. Underspend on Finance and Risk posts due to vacancies, also savings on software and membership. Underspend on utilities at Pathfinder House (PFH) and Eastfield House (EFH). Savings on resources needed for workforce strategy.
Net	1,530	2,900	(1,370)	7,040	8,507	12	8,519	159	-	(1,320)	
Chief Operating Officer											
Income	(19,938)	(18,933)	(1,005)	(26,662)	(25,786)	-	(25,786)	10	-	(866)	Income; Pest Control income reduced due to weather conditions. Council Tax support grant now in revenue support grant. Housing Benefit subsidy less than budgeted.
Expenses	24,513	23,366	1,147	33,254	31,653	134	31,787	(188)	-	1,279	Expenditure; Reduced contribution to Building Control.Saving from Community Resilience vacant post, and reduced cost of electricity and water. Underspends from temporarily vacant posts (offset by agency staff costs). Saving from shared Licencing Manager post and vet costs. Document Centre manager savings from part-time post, and saving from Chief Operating Officer vacancy. Additional costs from housing asylum seekers in private properties and costs of DHR contribution. Increased costs of Housing Benefit printing and postage due to increased volumes, and business continuity costs.
Net	4,575	4,433	142	6,592	5,867	134	6,001	(178)	-	413	
Economic Development											
Income	-	(5)	5	(7)	(7)	-	(7)	-	-	-	
Expenses	140	228	(88)	284	404	-	404	-	-	(120)	Expenditure; Salary savings from currently vacant posts
Net	140	223	(83)	277	397	-	397	-	-	(120)	
Housing Strategy											
Income	(195)	(169)	(26)	(861)	(861)	-	(861)	-	-	-	Expenditure; Costs of contract for selling housing sites. Salary costs offset by contribution from reserve, and salary saving from recently filled post.
Expenses	634	631	3	1,097	1,074	-	1,074	-	-	23	
Net	439	462	(23)	236	213	-	213	-	-	23	

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	
Corporate Leadership											
Income	-	-	-	(49)	-	-	-	(41)	-	(90)	Expenditure; The creation of transformation and a Community Wealth and Health funds. Also overspends on subscriptions, legal fees, agency staff, recruitment and salary costs.
Expenses	839	499	340	1,595	665	45	710	709	-	1,594	
Net	839	499	340	1,546	665	45	710	668	-	1,504	
Chief Planning Officer											
Income	(1,851)	(1,952)	101	(2,153)	(2,337)	-	(2,337)	(225)	-	(41)	Income; Increase in income from Planning Performance Agreements. But planning applications lower than expected.
Expenses	2,094	2,142	(48)	3,097	3,107	75	3,182	20	-	(65)	
Net	243	190	53	944	770	75	845	(205)	-	(106)	
Strategic Insight and Delivery											
Income	(2,402)	(2,597)	195	(3,406)	(3,791)	-	(3,791)	(234)	-	151	Income; Markets income lower than budget. Also staff availability impacting penalty charges, car park fees have not recovered full since Covid, and in addition Civil Parking Enforcement has been delayed. Parks income increased. Also Hinchbrook Country Park cafe income higher.
Expenses	3,165	3,125	40	4,704	4,479	1	4,480	(228)	-	(4)	
Net	763	528	235	1,298	688	1	689	(462)	-	147	
Operations											
Income	(4,898)	(3,440)	(1,458)	(5,207)	(3,622)	-	(3,622)	(117)	-	(1,702)	Income; Increased income from CCTV, and Street Cleansing. Green Bin subscriptions higher than expected.
Expenses	7,009	6,836	173	9,643	9,225	5	9,230	-	-	413	
Net	2,111	3,396	(1,285)	4,436	5,603	5	5,608	(117)	-	(1,289)	

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	
Leisure and Health											
Income	(5,276)	(5,063)	(213)	(7,521)	(6,965)	-	(6,965)	-	-	(556)	Income; Additional Health and Fitness membership income. There has been a reduction in casual swimming income although this is partly offset by an increase in swimming direct debit income.
Expenses	5,697	5,563	134	7,734	7,312	-	7,312	-	-	422	Expenditure; Additional costs of Customer Relationship Management software, and feasibility studies. Also staff costs following staff review, CCTV costs and maintenance costs. Partly offset by utilities savings.
Net	421	500	(79)	213	347	-	347	-	-	(134)	
ICT											
Income	(4,378)	(4,393)	15	(5,867)	(5,857)	-	(5,857)	-	-	(10)	
Expenses	6,413	6,604	(191)	8,731	8,803	34	8,837	(103)	-	(209)	Expenditure; Savings from current vacancies offset by overtime, market supplements and agency staff costs.
Net	2,035	2,211	(176)	2,864	2,946	34	2,980	(103)	-	(219)	
Total	13,096	15,342	(2,246)	25,446	26,003	306	26,309	(238)	-	(1,101)	

2024/25 Q3 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	Head of Resources										
	Expenses	122	87	35	225	116	-	116	-	109	Commercial Investment Strategy review by CIPFA which was not budgeted for, temporary resources to cover procurement and risk management.
	Net Impact	122	87	35	225	116	-	116	-	109	
	Corporate Finance										
	Income	(2,824)	(1,225)	(1,599)	(3,706)	(1,633)	-	(1,633)	(20)	(2,093)	Higher interest rates have resulted in increased income from short term investments. A reduction in the Minimum Revenue Provision charge (MRP) due to rephased capital programme. Increased costs due to correction of employers national insurance calculation.
	Expenses	2,992	2,658	334	8,145	7,868	-	7,868	-	277	
	Net Impact	168	1,433	(1,265)	4,439	6,235	-	6,235	(20)	(1,816)	
	Finance										
	Expenses	546	625	(79)	750	834	-	834	-	(84)	Underspend is due to 2 posts being filled part way through the year plus reduced costs of software and memberships.
	Net Impact	546	625	(79)	750	834	-	834	-	(84)	
	Risk Management										
	Expenses	163	136	27	235	181	12	193	-	42	Additional employee costs, contracted RSM UK for audit cover.
	Net Impact	163	136	27	235	181	12	193	-	42	
	Legal										
	Expenses	4	4	-	302	281	-	281	-	21	Higher than expected contribution to 3C Legal due to over consumption and unrealised income.
	Net Impact	4	4	-	302	281	-	281	-	21	
	Energy & Sustainability Management										
	Expenses	39	33	6	47	44	-	44	-	3	
	Net Impact	39	33	6	47	44	-	44	-	3	
	Public Conveniences										
Expenses	4	-	4	-	-	-	-	-	-		
Net Impact	4	-	4	-	-	-	-	-	-		
Facilities Management											
Income	(382)	(394)	12	(543)	(525)	-	(525)	-	(18)	Underspend expected from savings on utilities primarily at Pathfinder House and Eastfield House (£273K), this will be marginally offset due to decoration and carpets at both premises.	
Expenses	1,087	1,367	(280)	1,651	1,822	-	1,822	-	(171)		
Net Impact	705	973	(268)	1,108	1,297	-	1,297	-	(189)		
Democratic & Elections											
Income	(767)	(149)	(618)	(981)	(198)	-	(198)	50	(733)	(£27k) underspend created by vacancies as well as (£17k) more income due to higher volume of searches for land enquiries. Also received (£22.5k) income for recharge of running By-election in Mar 24. Forecast includes agreed member training costs of £50k.	
Expenses	1,453	877	576	1,899	1,170	-	1,170	-	729		
Net Impact	686	728	(42)	918	972	-	972	50	(4)		

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	Human Resources											<p>2 fully funded roles for the workforce strategy have been created with one member of staff seconded into one of those roles. Due to using internal resources the workforce strategy has cost less than was originally budgeted. That existing role is to be backfilled at 1 FTE. Agency staff has been used to cover peak absence. Forecast includes agreed increased training costs of £60k.</p> <p>Newly vacant posts has led to a reduction in employee costs in 24/25.</p> <p>Negotiations ongoing regarding the Phoenix Court rent review. The expectation is that the rent will increase and that the back rent will need to be paid this has been included within the forecast. A percentage of the Commercial Investment Strategy (CIS) income will be transferred to the CIS Landlord Reserve. 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 increases at Castieford and Little End Road. We currently paying business rates at Stonehill, Rowley Centre and it is expected at Fareham which is additional unbudgeted costs.</p>
	Expenses	617	651	(34)	882	859	-	859	-	23		
	Net Impact	617	651	(34)	882	859	-	859	-	23		
	Risks & Control											
	Expenses	1,028	1,040	(12)	836	854	-	854	-	(18)		
	Net Impact	1,028	1,040	(12)	836	854	-	854	-	(18)		
	Commercial Estates											
	Income	(3,311)	(3,566)	255	(4,453)	(4,755)	-	(4,755)	129	431		
	Expenses	759	756	3	1,751	1,589	-	1,589	-	162		
	Net Impact	(2,552)	(2,810)	258	(2,702)	(3,166)	-	(3,166)	129	593		
HoS Total	1,530	2,900	(1,370)	7,040	8,507	12	8,519	159	(1,320)			
Chief Operating Officer	Building Control										<p>3C Building Control Contributions for 24/25 lower than budgeted.</p> <p>£32k underspend due to vacancy, £60k underspend due to electricity costs coming in lower than expected in addition to £28k budget allocated for water rebates but no claims, additional income received that exceeds the salary costs, this is partially offset by poor seasonality for pest control resulting in a reduction in income.</p> <p>£47k overspend due to no longer housing asylum seekers in hotel accommodation; they are now housed solely in private accommodation with a limit of 18 people. This has led to a reduction in income and a drop in the number individuals the council is able to house. Plus £155k overspend for salary costs which is funded by reserves. Plus £14k overspend as we are required to contribute to Domestic Homicide Review as a statutory function. No external budget allocated for this. Partially offset by vacancy which will continue until post is recruited to. Forecast includes agreed costs for business continuity of £200k.</p> <p>£53k underspend for vacancy for an environmental health officer (EHO), however this underspend is being partially offset by Agency costs. Additional £16k underspend Current vacancy for part time EHO (however service looking to bring in contractor to cover this role starting Q4 which will start to offset this underspend, currently looking into recruiting to this permanently).</p>	
	Income	4	-	4	4	-	-	-	-	4		
	Expenses	-	-	-	137	250	-	250	-	(113)		
	Net Impact	4	-	4	141	250	-	250	-	(109)		
	Community Resilience											
	Income	(196)	(152)	(44)	(248)	(203)	-	(203)	8	(37)		
	Expenses	326	402	(76)	445	536	-	536	-	(91)		
	Net Impact	130	250	(120)	197	333	-	333	8	(128)		
	Communities											
	Income	(33)	(35)	2	(36)	(82)	-	(82)	(9)	37		
	Expenses	510	359	151	821	465	43	508	(188)	125		
	Net Impact	477	324	153	785	383	43	426	(197)	162		
	Environmental Health Services											
Income	(46)	(46)	-	(65)	(61)	-	(61)	-	(4)			
Expenses	601	614	(13)	827	819	56	875	-	(48)			
Net Impact	555	568	(13)	762	758	56	814	-	(52)			

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	Environmental Health Administration										
	Expenses	34	35	(1)	45	46	-	46	-	(1)	
	Net Impact	34	35	(1)	45	46	-	46	-	(1)	
	Licencing										
	Income	(343)	(348)	5	(376)	(384)	-	(384)	-	8	
	Expenses	190	235	(45)	268	313	-	313	-	(45)	
	Net Impact	(153)	(113)	(40)	(108)	(71)	-	(71)	-	(37)	
	Council Tax Support										
	Income	-	-	-	-	(114)	-	(114)	-	114	
	Net Impact	-	-	-	-	(114)	-	(114)	-	114	
	Local Tax Collection										
	Income	-	-	-	(231)	(231)	-	(231)	-	-	
	Expenses	9	-	9	2	-	-	-	-	2	
	Net Impact	9	-	9	(229)	(231)	-	(231)	-	2	
	Housing Benefits										
	Income	(18,106)	(17,493)	(613)	(24,348)	(23,651)	-	(23,651)	11	(686)	
	Expenses	20,165	19,369	796	27,029	25,825	-	25,825	-	1,204	
	Net Impact	2,059	1,876	183	2,681	2,174	-	2,174	11	518	
	Housing Needs										
	Income	(1,218)	(859)	(359)	(1,362)	(1,060)	-	(1,060)	-	(302)	
Expenses	1,740	1,392	348	2,422	2,120	-	2,120	-	302		
Net Impact	522	533	(11)	1,060	1,060	-	1,060	-	-		
Customer Services											
Expenses	729	746	(17)	999	994	35	1,029	-	(30)		
Net Impact	729	746	(17)	999	994	35	1,029	-	(30)		
Document Centre											
Expenses	141	132	9	165	176	-	176	-	(11)		
Net Impact	141	132	9	165	176	-	176	-	(11)		
Chief Operating Officer											
Expenses	68	82	(14)	94	109	-	109	-	(15)		
Net Impact	68	82	(14)	94	109	-	109	-	(15)		
HoS Total	4,575	4,433	142	6,592	5,867	134	6,001	(178)	413		
Economic Development	Economic Development										
	Income	-	(5)	5	(7)	(7)	-	(7)	-	-	
	Expenses	140	228	(88)	284	404	-	404	-	(120)	
	Net Impact	140	223	(83)	277	397	-	397	-	(120)	
HoS Total	140	223	(83)	277	397	-	397	-	(120)		

£31k underspend due to due to shared service role for licensing manager, also £9K underspend due to budget being set too high for vets, should be set around £2k as costs are recharged to the customer in the same line.

Council Tax administration grant no longer included in budget as initially forecast. It is now part of the Revenue Support Grant.

Agency costs for temporary staff offset by in-year salary savings, IT costs largely covered by New Burdens funding from the Dept for Work and Pensions. Increase in printing and postage due to increased volumes (growth). There is also an ongoing impact of Housing Benefit subsidy shortfall.

Underspend on salaries due to staff turnover and changes in hours worked.

Team leader left 4th November . New team leader is part time so large salary savings.

Vacancy due to Chief Operating Officer acting up into Corporate Director role.

Salary savings for the vacant posts. New service manager starting late November.

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	Housing Strategy										Revised the contract with Longhurst, site disposal program contractors for affordable homes. Estimated spend £12,000. No budget flagged through Major Change Board. New regeneration officer post to be filled from December.
	Expenses	156	154	2	228	205	-	205	-	23	
	Net Impact	156	154	2	228	205	-	205	-	23	
	Market Towns										
	Income	(195)	(169)	(26)	(861)	(861)	-	(861)	-	-	
	Expenses	478	477	1	869	869	-	869	-	-	
	Net Impact	283	308	(25)	8	8	-	8	-	-	
HoS Total	439	462	(23)	236	213	-	213	-	23		
Corporate Leadership	Directors										A number of overspends across a range of services, including subscriptions, legal fees, agency staff & recruitment, plus corporate team salary costs. Forecast includes agreed costs associated with the customer transformation of £400k.
	Income	-	-	-	(49)	-	-	-	-	(49)	
	Expenses	681	363	318	1,357	484	45	529	(25)	803	
	Net Impact	681	363	318	1,308	484	45	529	(25)	754	
	Community Wealth & Health Fund										Creation of a fund to improve the lives of our residents.
	Expenses	-	-	-	-	-	-	-	750	750	
	Net Impact	-	-	-	-	-	-	-	750	750	
	Executive Support & Business Planning										
	Income	-	-	-	-	-	-	-	(41)	(41)	
	Expenses	158	136	22	238	181	-	181	(16)	41	
Net Impact	158	136	22	238	181	-	181	(57)	-		
HoS Total	839	499	340	1,546	665	45	710	668	1,504		
Chief Planning Officer	Planning Policy										£53k underspend caused by staff vacancies and £73k additional income received for Planning performance agreement, partially offset by consultancy costs. The budget carry forward of £75k so far not utilised by the service.
	Income	(186)	(29)	(157)	(455)	(439)	-	(439)	(225)	(241)	
	Expenses	828	800	28	1,424	1,333	75	1,408	-	16	
	Net Impact	642	771	(129)	969	894	75	969	(225)	(225)	
	Development Management										Underspend caused by vacancies which is offsetting overspend of agency staff. Also offset by lower than anticipated income for planning applications due to a number of factors, including broader economy. Also Increased costs for statutory advertising.
	Income	(1,665)	(1,923)	258	(1,698)	(1,898)	-	(1,898)	-	200	
	Expenses	1,266	1,342	(76)	1,673	1,774	-	1,774	20	(81)	
Net Impact	(399)	(581)	182	(25)	(124)	-	(124)	20	119		
HoS Total	243	190	53	944	770	75	845	(205)	(106)		
Strategic Insight & Delivery	Markets										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 budgets have been rebaselined in 25/26.
	Income	(75)	(122)	47	(92)	(163)	-	(163)	-	71	
	Expenses	118	123	(5)	217	200	-	200	(30)	(13)	
	Net Impact	43	1	42	125	37	-	37	(30)	58	
	Car Parks - Off Street										Parking enforcement income is low due to multiple ongoing long term sickness impacting charge notices. Parking charges are recovering since covid at a lower rate and is reflected by a rebaselining in the 25/26 budget. Civil Parking Enforcement income is not being realised in this financial year due to delays in implementation however some costs have been incurred due to setup.
	Income	(1,876)	(2,161)	285	(2,470)	(2,866)	-	(2,866)	-	396	
Expenses	923	1,059	(136)	1,456	1,637	-	1,637	(46)	(227)		
Net Impact	(953)	(1,102)	149	(1,014)	(1,229)	-	(1,229)	(46)	169		

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
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Strategic Insight & Delivery	Transformation										
	Income	-	-	-	-	(170)	-	(170)	(213)	(43)	<p>Vacant posts within the team means we are not spending as much. Some costs are being funded through the invest to save reserve and this has resulted in an underspend in the projects and programme delivery team.</p> <p>Overspend is due to additional works in play areas around the district, contracted sensory trust to create accessibility reports this partially offset by income from hiring out facilities and a reduction in general operational spend.</p> <p>Two vacant posts expected to be filled during the second half of the calendar year. Sales from the cafe is expected to be strong throughout the year, increasing the income from Hinchingsbrooke Country Park.</p> <p>Underspend is due to vacant posts within the Business Intelligence team where a restructure has taken place and the new posts are expected to be filled during the second half of the financial year.</p>
	Expenses	310	268	42	397	354	-	354	-	43	
	Net Impact	310	268	42	397	184	-	184	(213)	-	
	Car Park - On Street										
	Income	(2)	-	(2)	(3)	-	-	-	-	(3)	
	Expenses	-	-	-	1	-	-	-	-	1	
	Net Impact	(2)	-	(2)	(2)	-	-	-	-	(2)	
	Projects and Programmes										
	Expenses	151	46	105	177	62	-	62	(144)	(29)	
	Net Impact	151	46	105	177	62	-	62	(144)	(29)	
	Parks and Open Spaces										
	Income	(39)	(35)	(4)	(358)	(220)	-	(220)	-	(138)	
	Expenses	720	631	89	1,051	829	-	829	(8)	214	
	Net Impact	681	596	85	693	609	-	609	(8)	76	
	Countryside										
	Income	(338)	(245)	(93)	(393)	(327)	-	(327)	(21)	(87)	
Expenses	624	652	(28)	892	869	-	869	-	23		
Net Impact	286	407	(121)	499	542	-	542	(21)	(64)		
Strategic Insight & Delivery											
Income	(45)	-	(45)	(45)	-	-	-	-	(45)		
Expenses	227	246	(19)	378	394	-	394	-	(16)		
Net Impact	182	246	(64)	333	394	-	394	-	(61)		
Sports Development											
Income	(27)	(34)	7	(45)	(45)	-	(45)	-	-		
Expenses	92	100	(8)	135	134	1	135	-	-		
Net Impact	65	66	(1)	90	89	1	90	-	-		
HoS Total	763	528	235	1,298	688	1	689	(462)	147		
Operations	CCTV										
	Income	(127)	(142)	15	(119)	(116)	-	(116)	-	(3)	
	Expenses	1	-	1	-	-	-	-	-	-	
Net Impact	(126)	(142)	16	(119)	(116)	-	(116)	-	(3)		

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	CCTV Shared Service										<p>Currently have 4 vacancies within the service which we are forecasting that will be filled part way through the year. Increases in the SLA charges based CPI increase. Keyholding scheme will run for the entire financial year with call out fees included.</p> <p>Watercourse overspend is due to lack of maintenance in the past has meant that we have to complete works to reduce the risk of localised flooding. A growth bid has been submitted to increase the budget. Climate Change has caused an unprecedented amount of named storms which have led to an increase in emergency tree works. Underspend on the sewer ditches/drains is due to only 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 to the budget accordingly once that is completed.</p> <p>Additional agency staff was brought in due to the extra work from the county council which is new income. A large exceptional fly tip meant that we have overspent on waste disposal costs; due to the size and hazardous nature it required specialist means of disposal. This been partially offset by a reduction in spend on subcontractors costs. The hire of additional resources due to areas being affected by flooding and the subsequent clean up. The additional sweeper has allowed HDC to clean areas that have not been cleaned for sometime.</p> <p>Increased agency staff costs partially offset by vacant posts within the establishment. The Material Recovery Facility (MRF) contract has been signed part way through the year which will result in a underspend as increased costs were budgeted from the start of the year.</p> <p>Lower pool car utilisation.</p> <p>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.</p>
	Income	(423)	(210)	(213)	(669)	(366)	-	(366)	(33)	(336)	
	Expenses	629	553	76	926	737	-	737	-	189	
	Net Impact	206	343	(137)	257	371	-	371	(33)	(147)	
	Head of Operations										
	Expenses	52	30	22	191	151	40	191	-	-	
	Net Impact	52	30	22	191	151	40	191	-	-	
	Green Spaces										
	Income	(108)	(140)	32	(124)	(186)	-	(186)	(84)	(22)	
	Expenses	917	917	-	1,266	1,223	-	1,223	-	43	
	Net Impact	809	777	32	1,142	1,037	-	1,037	(84)	21	
	Street Cleansing										
	Income	(140)	(7)	(133)	(140)	(10)	-	(10)	-	(130)	
	Expenses	903	785	118	1,198	1,046	-	1,046	-	152	
	Net Impact	763	778	(15)	1,058	1,036	-	1,036	-	22	
	Waste Management										
	Income	(1,584)	(1,446)	(138)	(1,631)	(1,439)	-	(1,439)	-	(192)	
	Expenses	3,496	3,816	(320)	4,454	4,775	-	4,775	-	(321)	
	Net Impact	1,912	2,370	(458)	2,823	3,336	-	3,336	-	(513)	
	Fleet Management										
Income	(22)	(29)	7	(35)	(39)	-	(39)	-	4		
Expenses	269	264	5	355	352	-	352	-	3		
Net Impact	247	235	12	320	313	-	313	-	7		
Garden Waste Subscription Service											
Income	(2,494)	(1,466)	(1,028)	(2,489)	(1,466)	-	(1,466)	-	(1,023)		
Expenses	742	471	271	1,253	941	(35)	906	-	347		
Net Impact	(1,752)	(995)	(757)	(1,236)	(525)	(35)	(560)	-	(676)		
HoS Total	2,111	3,396	(1,285)	4,436	5,603	5	5,608	(117)	(1,289)		

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	Leisure & Health Facilities										See separate comments.
	Income	(4,963)	(4,847)	(116)	(7,048)	(6,678)	-	(6,678)	-	(370)	
	Expenses	5,338	5,278	60	7,242	6,940	-	6,940	-	302	
	Net Impact	375	431	(56)	194	262	-	262	-	(68)	
	One Leisure Active Lifestyles										See separate comments.
	Income	(313)	(216)	(97)	(473)	(287)	-	(287)	-	(186)	
	Expenses	359	285	74	492	372	-	372	-	120	
	Net Impact	46	69	(23)	19	85	-	85	-	(66)	
HoS Total	421	500	(79)	213	347	-	347	-	(134)		
3CICT Shared Service	ICT Shared Service										Underspend is due to a number of vacancies across the service. These are partially offset by overtime, market supplements and agency costs.
	Income	(4,378)	(4,393)	15	(5,867)	(5,857)	-	(5,857)	-	(10)	
	Expenses	6,413	6,604	(191)	8,731	8,803	34	8,837	(103)	(209)	
	Net Impact	2,035	2,211	(176)	2,864	2,946	34	2,980	(103)	(219)	
HoS Total	2,035	2,211	(176)	2,864	2,946	34	2,980	(103)	(219)		
Total	13,096	15,342	(2,246)	25,446	26,003	306	26,309	(238)	(1,101)		

2024/25 Q3 Forecast - Capital Programme

Head of Service	Project Name	Existing/New Bids	Budget Rephase	Original Budget	Year End Rephase	Net Rephase	Growth/Virement	Current Budget	Actual	Forecast	Over/(Under) Spend	Comment on Variance
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Finance and Corporate Resources	Bridge Place Car Park	0	0	0	0	0	0	0	0	0	0	
	Loves Farm Community Centre	0	0	0	0	0	0	0	1	1	1	
	OL Roof	0	0	0	0	0	0	0	0	200	200	
	Building Efficiency	24	0	24	0	0	0	24	134	134	110	Project has budget £412k which fully funded from Capital Reserves (this was approved by Cabinet in Nov 24). Pathfinder House LED lighting and heat pump to reduce utility costs
	Health and Safety Works on Commercial Properties	0	0	0	51	51	0	51	0	0	(51)	The budget is reactive, if health and safety works are needed then it will be spent, no works are currently planned but this may change.
	Energy Efficiency Works at Commercial Properties	0	0	0	62	62	0	62	0	0	(62)	Major works will not start until EPC (Energy Performance Certificate) legislation has been clarified, then it will be possible to more confidently prioritise the work required.
	Estates Roof Replacement	0	0	0	130	130	0	130	0	0	(130)	A roofing survey is currently underway, when this is complete the scale and costs of works will be known. The work required will not start until 2025/26.
	Re-Letting Enhancement Works	0	0	0	500	500	0	500	0	45	(455)	Sudbury Unit 1 - Carpetright has gone into administration so we cannot claim dilapidation. We have a new tenant lined up so we need strip out the unit back to an empty shell.
	Re-Letting Incentives	0	0	0	150	150	0	150	0	0	(150)	This budget along with Reletting Enhancements may be required for remediation works at Stonehill Huntingdon. Other reactive expenditure may be required for the normal
	Upgrade/Replacement of Public Toilets	0	0	0	10	10	0	10	5	8	(2)	enhancements to encourage tenant takeup if required eg internal works/refitting. Final costs of the project haven fallen into 24/25
	Solar Canopy and Triple Glazing	0	0	0	0	0	0	0	18	500	500	£500k of £700k will be spent by end of March, this project fully funded Swim England
	Fareham Offices Capital Works	0	0	0	0	0	0	0	70	70	70	Final costs of the project haven fallen into 24/25
	VAT Exempt Capital	50	0	50	21	21	0	71	0	0	(71)	Unlikely to be needed based on last few years VAT position
	Company Share Investment	0	100	100	100	0	0	100	0	100	0	
	Capita & Payment Portal Upgrade	0	0	0	11	11	0	11	0	11	(1)	
Huntingdon Bus Station - CCTV and Drainage	17	0	17	0	0	0	17	8	14	(3)		
T1 Fixed Asset Module and Invoice Scanning	23	0	23	0	0	0	23	0	23	0		
Total		114	100	214	1,035	935	0	1,149	236	1,105	(44)	
Community Services												
	Disabled Facilities Grants	1,600	138	1,738	0	(138)	0	1,600	1,241	1,641	41	The amount awarded under the Better Care Fund is based on allocations shared across Cambridgeshire. There is a higher need for DFGs in Huntingdonshire due to the aging population and residents living longer with debilitating conditions. The amount allocated does not cover the need/ demand resulting in an overspend. It is not possible to predict spend and we have a statutory responsibility to provide the service. Work underway to find additional spend.
	Mobile Devices	10	0	10	0	0	0	10	0	3	(7)	
Total		1,610	138	1,748	0	(138)	0	1,610	1,241	1,644	34	
Chief Planning Officer												
	Community Infrastructure Levy Projects	3,228	0	3,228	0	0	0	3,228	449	3,070	(158)	Project delays at external organisations
	Conservation Areas	0	0	0	0	0	0	0	0	0	0	
Total		3,228	0	3,228	0	0	0	3,228	449	3,070	(158)	
Housing Manager												
	Housing Fund	1,736	0	1,736	(1,085)	(1,085)	0	651	0	651	0	
	Properties - Main Element	0	0	0	0	0	0	0	116	116	116	LA housing fund -2 properties still to be acquired. The council will then be invoiced by the contractor. This may be split over 2 financial years.
Total		1,736	0	1,736	(1,085)	(1,085)	0	651	116	767	116	
Customer Services												
	Data Warehouse & GIS	0	5	5	16	11	0	16	0	0	(16)	The project lead has left the council, project is currently on hold.
	Total		0	11	11	34	23	0	34	0	(34)	The project lead has left the council, project is currently on hold.
Total		0	16	16	50	34	0	50	0	0	(50)	

2024/25 Q3 Forecast - Capital Programme

Head of Service	Project Name	Existing/New Bids	Budget Rephase	Original Budget	Year End Rephase	Net Rephase	Growth/Virement	Current Budget	Actual	Forecast	Over/(Under) Spend	Comment on Variance
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Leisure and Health	Leisure Centres - Future Improvements	300	0	300	61	61	0	361	357	414	53	<p>Unscheduled large expense at the start of the year on hire and installation of a temporary new boiler at St Neots Leisure Centre c.£160k, which equates to just under half the 24/25 budget.</p> <p>Unforeseen costs within the project to deliver to the expected standard. Additional cost to be funded from reclaimed membership VAT refund.</p> <p>£412k approved for various OL sites by members to be spent from cabinet reserve.</p>
	OL St Neots and OL St Ives Fitness Equipment and Refresh	513	0	513	0	0	0	513	137	573	60	
	OL Ramsey Solar PV Panels	120	0	120	0	0	0	120	0	0	(120)	
	OLSI Pitch Replacement	0	0	0	0	0	0	0	(23)	9	9	
	Ramsey Car Park	0	0	0	63	63	0	63	0	63	0	
Total		933	0	933	124	124	0	1,057	471	1,059	2	
Operations	Lone Worker Software	0	0	0	20	20	0	20	0	0	(20)	<p>Expect to apply to change to change board for change of purpose of this budget</p> <p>Working with the workshop to extend the life of assets for as long as practically possible. Meaning that we are delaying procurement while it is more financially prudent to maintain and fix existing fleet. Using the expertise of the workshop to help accurately plan procurement bearing in mind the long lead times. Prolonging council assets lives like this is helping keep costs down</p>
	Wheeled Bins	254	0	254	0	0	0	254	109	254	0	
	Vehicles & Plant	1,896	429	2,325	1,019	590	0	2,915	1,206	2,178	(737)	
Total		2,150	429	2,579	1,039	610	0	3,189	1,315	2,432	(757)	
Insights and Delivery	Play Equipment	30	0	30	0	0	0	30	15	30	0	<p>Planning application to be resubmitted in 24/25 with works not expected to start until 25/26. Various ecology works and surveys are needed for the submission of the planning application</p> <p>Mower required to meet health and safety regulations</p> <p>Highways - Lining (increased value of works as highlighted in April 2024 report. The Council was presented the option to not pursue CPE, or to enter into the Agency Agreement (approved) requiring the council to fund the anticipated overspend as presented)</p> <p>Funded by St Neots Town Council and CIL grants</p>
	Park Fencing	13	0	13	0	0	0	13	19	19	6	
	St.Ives Park	0	0	0	80	80	0	80	0	0	(80)	
	Hinchingbrooke Country Park	0	2,676	2,676	2,581	(95)	0	2,581	166	309	(2,272)	
	St Neots Riverside Park Path/Cycle Imps	0	0	0	414	414	0	414	355	414	(0)	
	Remote Control Rail Mower	0	0	0	0	0	0	0	0	26	26	
	Parking Strategy	0	0	0	161	161	(161)	0	0	0	0	
	Secure Cycle Storage	0	0	0	0	0	0	0	0	4	4	
	Civil Parking Enforcement	0	0	0	217	217	161	378	0	810	432	
	Godmanchester Recreation Ground Works Grant	30	0	30	0	0	0	30	0	30	0	
	Changing Places	0	0	0	0	0	100	100	46	46	(54)	
St Neots Riverside Park Toilets	0	0	0	0	0	0	0	218	218	218		
Total		73	2,676	2,749	3,453	777	100	3,626	819	1,906	(1,720)	

2024/25 Q3 Forecast - Capital Programme

Head of Service	Project Name	Existing/New Bids	Budget Rephase	Original Budget	Year End Rephase	Net Rephase	Growth/Virement	Current Budget	Actual	Forecast	Over/(Under) Spend	Comment on Variance
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
ICT	Hardware Replacement	100	0	100	0	0	0	100	302	100	(0)	<p>The budget will not be spent on Wi-Fi Access Points as this project has closed. The service is hoping to rollover the budget and merge it with EastNet for 25/26.</p> <p>Meeting held on 10/01/25 with a view of going out for meeting rooms (not civic suites) via the city procurement team. Civic suites procurement has halted and will be run separately to the meeting rooms. Unlikely to spend anything this financial year - so will need to be rolled over.</p> <p>Expected Project Closure Date - 31/03/2025.</p> <p>£9,065 - PO's raised for HDC lift dialler upgrades. Expecting to spend a further £5,250 on fire/intruder alarm upgrades, £2000 on CHP upgrades & £250 on porting. 09/01/25 - Have been regularly chasing Matt Raby for quotes for several months. Still waiting.</p> <p>Project due to close July 2025. The remaining commitments will be need to be carried into FY25/26 if they haven't been invoiced by end of March 2024</p> <p>Procurement completed - decision taken not to award as poor value for money or over budget. Passed back to Architecture for review and re-alignment against emerging strategy.</p> <p>Relates to budget bid placed into 25/26. Spend not expected in 24/25, but we will slip the budget as per bids submitted.</p> <p>Looking at feasibility for spinning up the spending of this for the 2016 leg of this project, in any event, remaining budget will need to be rolled over and added to 25/26.</p> <p>Only one more One Leisure site expected</p>
	Wi-Fi Access Points	50	0	50	0	0	0	50	0	0	(50)	
	AV Equipment	0	0	0	60	60	0	60	0	15	(45)	
	Telephony Replacement	8	0	8	0	0	0	8	0	0	(8)	
	Public Switched Telephone Network	30	0	30	60	60	0	90	10	13	(77)	
	Replacement Income Management System	55	0	55	0	0	0	55	10	49	(6)	
	Datacentre Racks	40	0	40	289	289	0	329	56	33	(296)	
	Server & SQL Server 2012 Migration	10	0	10	10	10	0	20	0	6	(15)	
	Windows 2012 Server Replacement	28	0	28	30	30	0	58	16	8	(50)	
	UPS Replacement	0	0	0	6	6	0	6	21	10	4	
Democratic Services Software	0	14	14	0	(14)	0	0	0	0	0		
Total		321	14	335	455	441	0	776	413	235	(541)	
Place	Market Towns Programme	0	200	200	1,091	891	0	1,091	0	501	(590)	<p>Project underway, a request to rephase unspent budget to 2025/26</p> <p>Projects underway, a request to rephase unspent budget to 2025/26</p> <p>Project expected to come in overbudget due to additional utility costs.</p> <p>All funds need to be spent by year-end 25</p> <p>Part of rural prosperity funding</p> <p>Funded from grant, a rephase will be requested to 2025/26</p>
	Future High Streets	1,640	8,316	9,956	9,798	1,482	98	11,536	1,724	2,600	(8,936)	
	Market Town Huntingdon	0	0	0	0	0	0	0	0	5	5	
	Sites for SMEs	0	140	140	0	(140)	0	0	0	0	0	
	Wayfinding & Info - Digital Screens	0	0	0	146	146	0	146	72	189	43	
	Moores Walk	0	17	17	20	3	0	20	17	24	4	
	UK Shared Prosperity Fund	201	(137)	64	55	192	0	256	40	104	(152)	
	Rural Prosperity	479	240	719	476	236	0	955	0	958	3	
	RPF Business Grants	0	0	0	0	0	0	0	100	350	350	
	St Neots Masterplan Phase 1	0	60	60	235	175	0	235	0	230	(5)	
Ramsey Market Hub/Public Realm/Food Hall	300	1,079	1,379	1,422	343	0	1,722	26	222	(1,500)		
Market Towns Huntingdon and St Ives (Future Schemes)	0	0	0	603	603	0	603	129	598	(5)		
Total		2,620	9,915	12,535	13,846	3,931	98	16,564	2,108	5,781	(10,783)	
Grand Total		12,785	13,288	26,073	18,917	5,629	198	31,900	7,168	17,999	(13,901)	

2024/25 Q3 Forecast - Capital Programme

Head of Service	Project Name	Existing/New Bids	Budget Rephase	Original Budget	Year End Rephase	Net Rephase	Growth/Virement	Current Budget	Actual	Forecast	Over/(Under) Spend	Comment on Variance
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
	Funding											
	Grants and Contributions											
	Disabled Facilities Grants	(1,400)	(138)	(1,538)	0	138	0	(1,400)	(1,597)	(1,597)	(197)	
	Wheeled Bins	(101)	0	(101)	0	0	0	(101)	(87)	(87)	14	
	Market Town Funding (Including future schemes)	0	(200)	(200)	(1,091)	(891)	0	(1,091)	0	(501)	590	
	Future High Streets	(1,640)	(1,460)	(3,100)	(2,942)	(1,482)	0	(4,484)	0	(566)	3,918	
	Future High Streets	0	(4,830)	(4,830)	(4,830)	0	0	(4,830)	0	0	4,830	
	Future High Streets	0	(2,026)	(2,026)	(2,026)	0	0	(2,026)	0	0	2,026	
	Future High Streets	0	0	0	0	0	(98)	(98)	0	0	98	
	St Neots Riverside Park Path/Cycle Imps (Rephase)	0	0	0	(414)	(414)	0	(414)	0	(414)	0	
	St Ives Park	0	0	0	(80)	(80)	0	(80)	0	0	80	
	Hinchingbrooke Country Park	0	(1,500)	(1,500)	(1,500)	0	0	(1,500)	0	0	1,500	
	UK Shared Prosperity Fund	0	(64)	(64)	(256)	(192)	0	(256)	0	(104)	152	
	Rural England Prosperity Fund	0	(719)	(719)	(955)	(236)	0	(955)	0	(958)	(3)	
	Ramsey Market Hub/Public Realm/Food Hall	0	(1,379)	(1,379)	(1,722)	(343)	0	(1,722)	0	(222)	1,500	
	St Neots Masterplan Phase 1	0	(60)	(60)	(235)	(175)	0	(235)	0	(230)	5	
	Wayfinding	0	(140)	(140)	(146)	(6)	0	(146)	0	(189)	(43)	
	Moore's Walk	0	(17)	(17)	(20)	(3)	0	(20)	0	(24)	(4)	
	Housing Fund	(1,736)	0	(1,736)	1,085	1,085	0	(651)	0	(651)	0	
	Market Towns	0	0	0	(603)	(603)	0	(603)	0	(598)	5	
	Changing Places	0	0	0	0	0	(100)	(100)	0	(46)	54	
	St Neots Riverside Park Toilets	0	0	0	0	0	0	0	0	(218)	(218)	
	Solar Canopy and Triple Glazing	0	0	0	0	0	0	0	0	(500)	(500)	
	RPF Business Grants	0	0	0	0	0	0	0	0	(350)	(350)	
		(4,877)	(12,533)	(17,410)	(15,735)	(3,202)	(198)	(20,712)	(1,684)	(7,255)	13,457	
	Use of Capital Reserves											
	Community Infrastructure Levy Reserve	(3,228)	0	(3,228)	0	0	0	(3,228)	0	(3,070)	158	
		(3,228)	0	(3,228)	0	0	0	(3,228)	0	(3,070)	158	
	Capital Receipts											
	Housing Clawback Receipts	(300)	0	(300)	0	0	0	(300)	0	(300)	0	
	Asset Sales	0	0	0	0	0	0	0	0	0	0	
		(300)	0	(300)	0	0	0	(300)	0	(300)	0	
	Net	4,380	755	5,135	3,182	2,427	0	7,660	5,484	7,374	(286)	