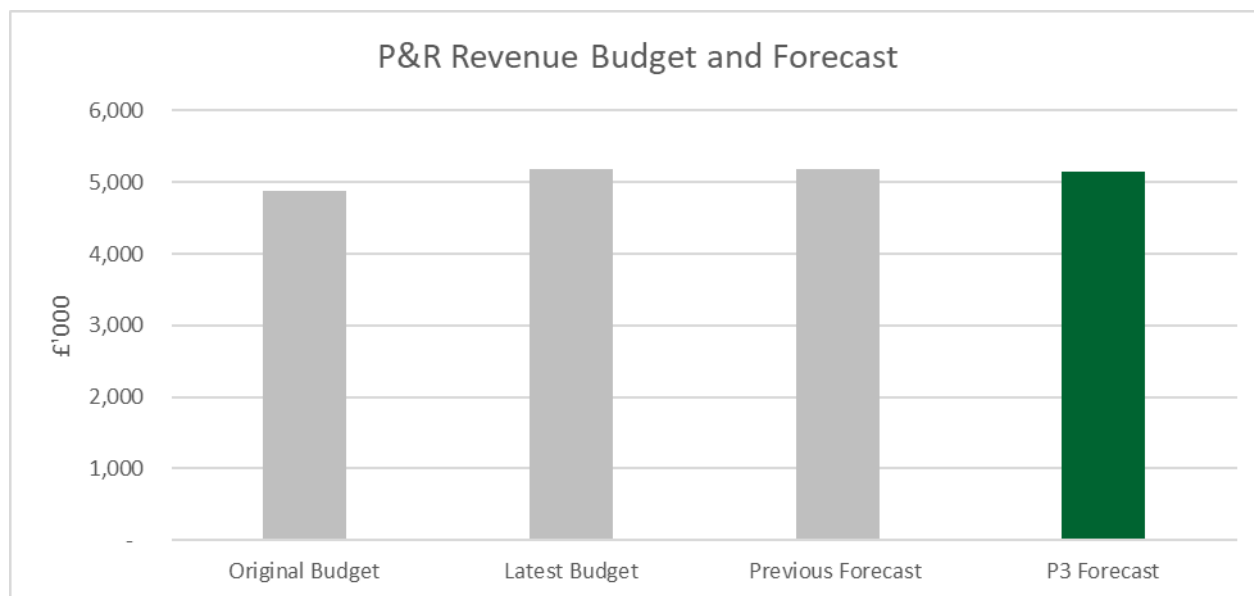


Policy and Resources Committee Detailed Monitoring Report

1. This appendix sets out the detailed financial monitoring position for budgets within the scope of the Policy and Resources (P&R) Committee for the 2025/26 financial year. The forecast is based on the position as at Period 3 which covers the period from 1 April 2025 to 30 June 2025.

Revenue

2. The latest forecast is expenditure of £5.144m against the latest budget of £5.172m. This is a favourable variance of (£0.028m). The detailed revenue budgets and MTFP forecast is set out in Annex A.



Service Area	Original Budget £000	Original Budget Plus 2024/25 Carry Forwards £000	Latest Budget £000	Previous Forecast £000	Latest Forecast £000	Variation to Previous Forecast £000	Variation to Latest Budget £000
Resources and Leader	6,948	7,010	7,010	7,010	6,995	(15)	(15)
Garages and Shops	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	0	0
Investment Properties	(982)	(982)	(982)	(982)	(982)	0	0
Vacancy Provision	(180)	(180)	(180)	(180)	(180)	0	0
Salary Contingency	472	697	697	697	684	(13)	(13)
Total	4,885	5,172	5,172	5,172	5,144	(28)	(28)

3. Annex B sets out the main variations to budget.

Income Streams

4. The key income streams are detailed in Annex E. All are currently on target to achieve budget income levels in 2025/26.

Capital Investment Programme

5. The latest capital investment budget for 2025/26 is £14.829m. A variation of £0.000m is reported.
6. Detailed Capital budgets and explanation of key variations are set out in Annex C and Annex D respectively.

Staff Vacancy Monitoring

7. A major risk of non-delivery of service is where key staff leave the Council's employ and there is a delay or difficulty in recruiting suitable candidates to fill the vacant post.
8. The following table sets out the vacancies by service as at 30 June 2025.

Department	Job Title	Comments	Total
Revenues & Benefits	Data Analysis Officer	Recently advertised	1.00
Legal & Committee	Associate Director, Legal, Democratic Service & Monitoring Officer	Not currently advertised	1.00
Finance	Head of Finance	Covered by interim	1.00
Customer Service Centre	Customer Service Centre Representative	Currently advertised	1.00
Total Policy & Resources			4.00

Annex A

P&R Committee Medium Term Revenue Budget Service

Policy & Resources										
Resources	Original Budget 2025/26	Original Budget Plus 2024/25 Carry Forwards	Latest Budget 2025/26	Previous Forecast 2025/26	Spend to Date	Latest Forecast 2025/26	Variance @ P3	Forecast 2026/27	Forecast 2027/28	Officer Comments
	£	£	£	£	£	£	£	£	£	
Corporate Management	341,741	341,741	341,741	341,741	(251,131)	341,741	0	341,741	341,741	Budget currently forecast to be spent
Major Incident Planning	118,836	118,836	118,836	118,836	30,878	118,836	0	119,641	120,472	Budget currently forecast to be spent
UK Shared Prosperity Fund	0	0	0	0	13,576	0	0	0	0	Awaiting 2025/26 grant income
West Herts Crematorium	0	0	0	0	1,976,226	0	0	0	0	All spend will be recharged to West Herts Crematorium
Miscellaneous Income & Expend	(1,224,500)	(1,224,500)	(1,224,500)	(1,224,500)	(18,977)	(1,224,500)	0	(1,141,500)	(1,141,500)	Budget currently forecast to be spent
Non Distributed Costs	59,000	59,000	59,000	59,000	441	59,000	0	59,000	59,000	Budget currently forecast to be spent
Director Of Finance	140,418	140,418	140,418	140,418	67,487	140,418	0	140,417	140,417	Budget currently forecast to be spent
Learning and Development	0	0	0	0	0	87,040	87,040	83,840	83,840	Staff Training Budget of £76,840 transferred from HR Client due to changes to Shared Service Agreement and Staff Day budget of £10,200 transferred from Communications
Miscellaneous Properties	(76,958)	(76,958)	(76,958)	(76,958)	(70,549)	(76,958)	0	(76,958)	(76,958)	Budget currently forecast to be spent
Office Services	190,810	190,810	190,810	190,810	48,162	190,810	0	190,810	190,810	Budget currently forecast to be spent
Asset Management - Property Services	971,951	971,951	971,951	971,951	206,103	971,951	0	916,016	916,016	Budget currently forecast to be spent
Finance Services	454,868	454,868	454,868	454,868	249,288	477,612	22,744	481,312	483,046	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 60/40 now 58/42
Council Tax Collection	348,753	348,753	348,753	348,753	184,927	366,073	17,320	367,546	368,044	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41
Benefits & Allowances	723,791	723,791	723,791	723,791	364,332	690,381	(33,410)	693,234	694,750	Increase in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 57/43 now 59/41
NNDR	62,213	62,213	62,213	62,213	5,584	65,404	3,191	65,404	65,404	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41
Revs & Bens Management	43,659	43,659	43,659	43,659	11,460	45,898	2,239	45,898	45,898	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41
Fraud	90,706	90,706	90,706	90,706	18,489	90,706	0	90,706	90,706	Budget currently forecast to be spent
Garages & Shops Maintenance	(1,372,320)	(1,372,320)	(1,372,320)	(1,372,320)	(349,468)	(1,372,320)	0	(1,372,320)	(1,372,320)	Budget currently forecast to be spent
Chief Executive	200,340	259,653	259,653	259,653	58,803	259,653	0	200,340	200,340	Budget currently forecast to be spent

P&R Committee Medium Term Revenue Budget Service cont.

Resources	Original Budget 2025/26	Original Budget Plus 2024/25 Carry Forwards	Latest Budget 2025/26	Previous Forecast 2025/26	Spend to Date	Latest Forecast 2025/26	Variance @ P3	Forecast 2026/27	Forecast 2027/28	Officer Comments
	£	£	£	£	£	£	£	£	£	
Investment Properties	(982,225)	(982,225)	(982,225)	(982,225)	(374,910)	(982,225)	0	(982,225)	(982,225)	Budget currently forecast to be spent
Performance Mgt & Scrutiny	79,684	79,684	79,684	79,684	20,889	79,684	0	81,707	82,553	Budget currently forecast to be spent
Debt Recovery	236,156	236,156	236,156	236,156	125,033	248,266	12,110	249,293	250,758	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41
Associate Director Strategy, Partnerships & Housing	118,697	118,697	118,697	118,697	29,446	118,697	0	118,697	118,697	Budget currently forecast to be spent
Three Rivers House	340,898	340,898	340,898	340,898	(11,870)	301,398	(39,500)	301,398	301,398	Increase in rent for Herts Constabulary of £37,200 due to rent review and additional space and £2,300 services charges for Citizens Advice Bureau
Basing House	(10,140)	(10,140)	(10,140)	(10,140)	2,198	(10,140)	0	(10,140)	(10,140)	Budget currently forecast to be spent
Oxhey Drive	10,250	10,250	10,250	10,250	0	10,250	0	10,250	10,250	Budget currently forecast to be spent
Wimbledon	(500,000)	(500,000)	(500,000)	(500,000)	(384,973)	(500,000)	0	(500,000)	(500,000)	Budget currently forecast to be spent
Officers' Standby	6,140	6,140	6,140	6,140	0	6,140	0	6,140	6,140	Budget currently forecast to be spent
Vacancy Provision	(180,000)	(180,000)	(180,000)	(180,000)	0	(180,000)	0	(180,000)	(180,000)	Budget currently forecast to be spent
Finance Client	15,998	15,998	15,998	15,998	28,654	15,998	0	16,016	16,016	Budget currently forecast to be spent
Business App Maintenance	257,875	257,875	257,875	257,875	245,570	257,875	0	260,875	260,875	Budget currently forecast to be spent
ICT Client	862,308	862,308	862,308	862,308	238,865	862,308	0	863,443	864,577	Budget currently forecast to be spent
Internal Audit Client	55,968	55,968	55,968	55,968	0	55,968	0	55,968	55,968	Budget currently forecast to be spent
Council Tax Client	(126,879)	(126,879)	(126,879)	(126,879)	(1,400)	(126,879)	0	(126,879)	(126,879)	Budget currently forecast to be spent
Benefits Client	(470,660)	(470,660)	(470,660)	(470,660)	665,405	(470,660)	0	(470,660)	(470,660)	This holds the housing benefits payments and recovery from DWP and further grants from DWP relating to the provision of benefits. There is timing difference between payments made to claimants and income received from Government.
Nndr Cost Of Collection	(107,090)	(107,090)	(107,090)	(107,090)	50	(107,090)	0	(107,090)	(107,090)	This is received at year end
Fraud Client	2,690	2,690	2,690	2,690	0	2,690	0	2,690	2,690	Budget currently forecast to be spent
Insurances	542,520	542,520	542,520	542,520	370,414	542,520	0	542,520	542,520	Budget currently forecast to be spent
Debt Recovery Client Acc	(6,140)	(6,140)	(6,140)	(6,140)	(375)	(6,140)	0	(6,140)	(6,140)	Budget currently forecast to be spent
Benefits New Burden	0	0	0	0	(6,837)	0	0	0	0	Budget currently forecast to be spent
Benefits DHP	0	0	0	0	(42,563)	0	0	0	0	Actioned at year end
Benefits Non Hra	1,020	1,020	1,020	1,020	(89,616)	1,020	0	1,020	1,020	Actioned at year end
HR Client	375,171	375,171	375,171	375,171	102,015	298,331	(76,840)	299,552	300,763	Staff Training budget transferred to new Learning and Development cost centre due to changes to Shared Service Agreement
Contingency	471,651	696,651	696,651	696,651	0	683,779	(12,872)	674,378	927,667	Budget Virement request to Environmental Health - Residential to facilitate the employment of a part-time Housing Enforcement Assistant on a 2 year fixed term secondment
Total	2,067,200	2,351,513	2,351,513	2,351,513	3,461,625	2,333,535	(17,978)	2,305,940	2,568,464	

P&R Committee Medium Term Revenue Budget Service cont.

Leader	Original Budget 2025/26	Original Budget Plus 2024/25 Carry Forwards	Latest Budget 2025/26	Previous Forecast 2025/26	Spend to Date	Latest Forecast 2025/26	Variance @ P3	Forecast 2026/27	Forecast 2027/28	Officer Comments
	£	£	£	£	£	£	£	£	£	
Register Of Electors	36,800	36,800	36,800	36,800	(248)	36,800	0	36,800	36,800	Budget currently forecast to be spent
District Elections	76,320	76,320	76,320	76,320	79,639	76,320	0	76,320	76,320	Recharge to be done for county election
Customer Service Centre	1,014,348	1,014,348	1,014,348	1,014,348	243,412	1,014,348	0	1,023,355	1,029,314	Budget currently forecast to be spent
Democratic Representation	341,951	341,951	341,951	341,951	104,814	341,951	0	341,951	341,951	Budget currently forecast to be spent
Customer Contact Programme	68,453	68,453	68,453	68,453	80,651	97,503	29,050	97,503	97,503	Social Media budget of £17,000 and Software Licences Budget of £12,050 transferred from Communications
Customer Experience	103,464	103,464	103,464	103,464	25,866	103,464	0	103,464	103,464	Budget currently forecast to be spent
Communication	378,971	382,171	382,171	382,171	82,870	342,921	(39,250)	396,523	396,523	Social Media budget of £17,000 and Software Licences Budget of £12,050 transferred to Customer Contact Programme and £10,200 Staff Day budget transferred to new Learning & Development cost centre
Legal Practice	457,870	457,870	457,870	457,870	147,657	457,870	0	458,580	459,304	Budget currently forecast to be spent
Committee Administration	185,754	185,754	185,754	185,754	53,488	185,754	0	187,786	187,786	Budget currently forecast to be spent
Elections & Electoral Regn	153,595	153,595	153,595	153,595	62,882	153,595	0	155,627	155,627	Budget currently forecast to be spent
Parish Elections	0	0	0	0	57	0	0	0	0	No scheduled parish elections in 2025/26
County Elections	0	0	0	0	102,509	0	0	0	0	Recharges to Herts County Council to be done
Parliamentary Elections	0	0	0	0	46,882	0	0	0	0	July 2024 election claim with Cabinet Office
Referendums	0	0	0	0	0	0	0	0	0	Awaiting final figures for recent Neighbourhood Planning Referendum
Police Commissioner Election	0	0	0	0	(19,382)	0	0	0	0	Advanced monies from 2024 PCC election to be repaid in 2025/26
Total	2,817,526	2,820,726	2,820,726	2,820,726	1,011,096	2,810,526	(10,200)	2,877,909	2,884,592	
Total Policy and Resources	4,884,726	5,172,239	5,172,239	5,172,239	4,472,721	5,144,061	(28,178)	5,183,849	5,453,056	

Annex B

P&R Committee Explanations of revenue supplementary estimates, variances to be managed and virements reported this Period

Supplementary estimates

Policy and Resources					
Description	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £
Finance Services	Income	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 60/40 now 58/42	22,744	22,920	23,002
Council Tax Collection	Income	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41	17,320	17,523	17,548
Benefits & Allowances	Income	Increase in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 57/43 now 59/41	(33,410)	(33,548)	(33,622)
NNDR	Income	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41	3,191	3,190	3,190
Revs & Bens Management	Income	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41	2,239	2,238	2,238
Debt Recovery	Income	Reduction in Income due to the change in Shared Service agreement % recharges with Watford Borough Council. Was 61/39 now 59/41	12,110	11,241	12,232
Three Rivers House	Income	Increase in rent for Herts Constabulary due to rent review and additional space	(37,200)	(37,200)	(37,200)
Contingency Funds	Employees	Budget Virement request to Environmental Health - Residential to facilitate the employment of a part-time Housing Enforcement Assistant on a 2 year fixed term secondment	(12,872)	(26,167)	(13,300)
Total Resources			(25,878)	(39,803)	(25,912)
Total Policy and Resources			(25,878)	(39,803)	(25,912)

Variances

Policy and Resources					
Description	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £
Three Rivers House	Income	Budget required for Service Charge income from Citizens Advice Bureau	(2,300)	(2,300)	(2,300)
Total Resources			(2,300)	(2,300)	(2,300)
Total Policy and Resources			(2,300)	(2,300)	(2,300)

P&R Committee Explanations of revenue supplementary estimates, variances to be managed and virements reported this Period cont.

Virements

Policy & Resources					
Description	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £
Learning & Development	Employees	Staff Training Budget of £76,840 transferred from HR Client due to changes to Shared Service Agreement	76,840	76,840	76,840
	Supplies and Services	Staff Day budget transferred from Communications	10,200	7,000	7,000
HR Client	Employees	Staff Training budget transferred to new Learning and Development cost centre due to changes to Shared Service Agreement	(76,840)	(76,840)	(76,840)
Total Resources			10,200	7,000	7,000
Customer Contact Programme	Supplies and Services	Social Media budget of £17,000 and Software Licences Budget of £12,050 transferred from Communications	29,050	29,050	29,050
Communications	Supplies and Services	Social Media budget of £17,000 and Software Licences Budget of £12,050 transferred to Customer Contact Programme and £10,200 Staff Day budget transferred to new Learning & Development cost centre	(39,250)	(36,050)	(36,050)
Total Leader			(10,200)	(7,000)	(7,000)
Total Policy and Resources			0	0	0

Annex C

P&R Medium term capital investment programme

Policy and Resources													
Leader and Resources	Original Budget 2025/26	Original Budgets Plus 2024/25 Rephasing	Latest Budget 2025/26	P3 Spend to Date	Forecast Outturn 2025/26	Variance	Latest Budget 2026/27	Proposed 2026/27	Variance	Latest Budget 2027/28	Proposed 2027/28	Variance	Comments
	£	£	£	£	£	£	£	£	£	£	£	£	
Professional Fees-Internal	157,590	157,590	157,590	0	157,590	0	157,590	157,590	0	157,590	157,590	0	Budget is currently forecast to be spent
Election Equipment	6,000	6,000	6,000	7,560	6,000	0	6,000	6,000	0	6,000	6,000	0	Replacement polling booths, awaiting final costs
Members' IT Equipment	0	0	0	0	0	0	48,780	48,780	0	0	0	0	No budget for 2025/26. Councillor Laptop refresh due in 2026/27
Rickmansworth Work Hub	0	3,200	3,200	0	3,200	0	0	0	0	0	0	0	Budget is currently forecast to be spent
ICT-Managed Project Costs	60,000	188,471	188,471	0	188,471	0	60,000	60,000	0	60,000	60,000	0	Budget is currently forecast to be spent
ShS-Hardware Replace Prog	40,000	40,000	40,000	0	40,000	0	40,000	40,000	0	40,000	40,000	0	Budget is currently forecast to be spent
Garage Improvements	150,000	178,538	178,538	0	178,538	0	150,000	150,000	0	150,000	150,000	0	Budget is currently forecast to be spent
ICT Website Development	0	11,000	11,000	0	11,000	0	0	0	0	0	0	0	Budget is currently forecast to be spent
ICT Hardware Replacement Prog	45,000	169,824	169,824	185,683	169,824	0	45,000	45,000	0	45,000	45,000	0	Budget is currently forecast to be spent. Staff Laptop refresh programme has commenced
TRH Whole Life Costing	270,000	406,949	406,949	4,780	406,949	0	170,000	170,000	0	170,000	170,000	0	Budget is currently forecast to be spent. Access Control replacement, fire doors, patio doors, 5 new toilets and fuse boards are currently out to tender
Basing House-Whole Life Costing	67,914	67,914	67,914	0	7,914	(60,000)	60,000	60,000	0	60,000	60,000	0	No planned works this year - Budget Virement of £60,000 requested to Temporary Accommodation - All Sites primarily for 38 Lincoln Drive
Business Application Upgrade	90,000	130,000	130,000	0	130,000	0	90,000	90,000	0	90,000	90,000	0	Budget is currently forecast to be spent
Temporary Accommodation - All Sites	0	0	0	12,486	60,000	60,000	0	0	0	0	0	0	Budget Virement of £60,000 from Basing House requested to facilitate internal works, primarily 38 Lincoln Drive
Three Rivers House Transformation	0	12,412	12,412	0	12,412	0	0	0	0	0	0	0	Budget is currently forecast to be spent
Sub-total Leader and Resources	886,504	1,371,898	1,371,898	210,509	1,371,898	0	827,370	827,370	0	778,590	778,590	0	
Major Projects													
	Original Budget 2025/26	Original Budgets Plus 2024/25 Rephasing	Latest Budget 2025/26	P3 Spend to Date	Forecast Outturn 2025/26	Variance	Latest Budget 2026/27	Proposed 2026/27	Variance	Latest Budget 2027/28	Proposed 2027/28	Variance	Comments
	£	£	£	£	£	£	£	£	£	£	£	£	
South Oxhey Parking	500,000	500,000	500,000	0	500,000	0	0	0	0	0	0	0	Budget is currently forecast to be spent
Property Investment Board	0	0	0	2,500	0	0	0	0	0	0	0	0	Spending requirements for 2025/26 are currently being calculated. An update will be provided at P6 (September 2025)
Local Authority Housing Fund	0	5,720,103	5,720,103	0	5,720,103	0	0	0	0	0	0	0	Budget is currently forecast to be spent
Sub-total Major Projects	500,000	6,220,103	6,220,103	2,500	6,220,103	0	0	0	0	0	0	0	
Total Policy and Resources	1,386,504	7,592,001	7,592,001	213,009	7,592,001	0	827,370	827,370	0	778,590	778,590	0	

Annex D**P&R Explanations of capital variances reported this Period**

Description	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £
Policy and Resources				
Basing House-Whole Life Costing	No planned works this year - Budget Virement of £60,000 requested to Temporary Accommodation - All Sites primarily for 38 Lincoln Drive	(60,000)	0	0
Temporary Accommodation - All Sites	Budget Virement of £60,000 from Basing House requested to facilitate internal works, primarily 38 Lincoln Drive	60,000	0	0
Total Policy and Resources		0	0	0

Annex E
P&R Key Income Streams

Garages and Shops									
Garages	Month	2022/23		2023/24		2024/25		2025/26	
Rent		£	Volume	£	Volume	£	Volume	£	Volume
	April	(76,062)	17%	(79,962)	18%	(84,907)	8%	(89,801)	8%
	May	(74,883)	17%	(70,669)	16%	(90,903)	7%	(92,049)	8%
	June	(75,841)	16%	(80,973)	16%	(89,983)	8%	(65,811)	8%
	July	(76,597)	16%	(82,085)	14%	(94,267)	8%		
	August	(72,188)	16%	(81,588)	14%	(89,655)	7%		
	September	(74,631)	16%	(81,247)	14%	(90,008)	7%		
	October	(75,002)	16%	(82,104)	14%	(93,797)	6%		
	November	(73,282)	15%	(80,289)	14%	(89,644)	7%		
	December	(74,000)	16%	(82,367)	11%	(90,244)	7%		
	January	(75,231)	16%	(80,210)	9%	(91,618)	6%		
	February	(74,914)	18%	(81,581)	9%	(90,863)	7%		
	March	(72,721)	17%	(80,968)	8%	(92,504)	7%		
	Total	(895,352)		(964,043)		(1,088,393)		(247,661)	

Comments: The original budget for 2025/26 is £1,180,120. There are currently 1,056 rentable garages. The void percentage is based on the rentable stock only.

Shops	Month	2022/23		2023/24		2024/25		2025/26	
Rent		£	Volume	£	Volume	£	Volume	£	Volume
	April	(46,495)	n/a	(39,495)	n/a	(35,353)	n/a	(47,966)	n/a
	May	0	n/a	0	n/a	0	n/a	0	n/a
	June	(37,853)	n/a	(37,853)	n/a	(37,463)	n/a	(37,853)	n/a
	July	(8,250)	n/a	(8,250)	n/a	(4,890)	n/a		
	August	0	n/a	0	n/a	0	n/a		
	September	(38,244)	n/a	(31,244)	n/a	(37,870)	n/a		
	October	(8,250)	n/a	(14,773)	n/a	(4,500)	n/a		
	November	0	n/a	0	n/a	0	n/a		
	December	(37,853)	n/a	(37,853)	n/a	(40,376)	n/a		
	January	(8,250)	n/a	(8,250)	n/a	(21,750)	n/a		
	February	0	n/a	0	n/a	2,915	n/a		
	March	(7,000)	n/a	(7,017)	n/a	(49,017)	n/a		
	Total	(192,195)		(184,735)	0	(228,303)	0	(85,818)	0

Comments: The original 2025/26 budget is £210,000. There are 20 shops in the district which are predominantly let as self repairing leases. Each shop rent is negotiated at the best market rate taking into consideration local factors regarding usage, availability, affordability and community benefit.