

APPENDIX 1

SERVICE COMMITTEES' SUPPLEMENTARY ESTIMATES AT END OF NOVEMBER 2025/26 TO 2028/29

General Public Services and Community Engagement						
Community Partnership	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Community Safety	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(1,815)	(1,815)	(1,815)
	Supplies and Services	Approval is sought to extend funding for the Community Support Service for Herts Mind Network, where the current funding arrangements are due end this year.	0	30,000	30,000	30,000
Community Partnerships	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(2,405)	(2,405)	(2,405)
Licensing	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(13,245)	(1,488)	(1,488)	(1,488)
	Income	A 3.2% increase in future years fees & Charges for Vehicle Licences - Private Hire, Operator Licences - Private Hire and Other Licences	0	(4,435)	(4,435)	(4,435)
Total			(13,245)	19,857	19,857	19,857
Economic Development & Planning Policy	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Land & Property Info Section	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(48,795)	(2,216)	(2,216)	(2,216)
	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	5,382	27,556	(14,605)	(10,894)
Development Management	Supplies and Services	Approval is sought to increase the Professional Fees - Consultancy budget for future years due to the Complexity of planning applications increasingly resulting in requirement for specialist input via consultants. Including landscape assessments, Green Belt assessment and detailed viability work.	0	15,000	15,000	15,000
	Income	Increase in Planning Applications fees for 2025/26 and 2026/27 to offset cost of additional resource for 12 months due to high level of applications received. 3.2% increase in fees & Charges for Pre-Application fees	(14,272)	(45,844)	(3,030)	(3,030)
Development Plans	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(3,583)	(3,625)	(2,930)
GIS Officer	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(878)	(878)	(878)
Total			(57,685)	(9,965)	(9,354)	(4,948)
Housing, Public Health and Wellbeing	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Housing Service Needs	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements and use of Homelessness Prevention Grant. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(69,535)	(3,514)	(5,189)	(1,468)
Env Health - Residential Team	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	565	1,152	(12,867)
Public Health	Employees	Approval is sought to extend the Partnerships Support Officer role until 31/3/28 to provide capacity within the Strategy and Partnerships team to continue service delivery at the current level taking into consideration the additional responsibilities recently coming to the service area.	0	23,561	39,373	0
Total			(69,535)	20,612	35,336	(14,335)

Public Services	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Decriminalised Parking Enf Spa	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(3,425)	(751)	(786)	509
	Premises	Approval is sought to increase the Repairs, Alterations and Maintenance budget by £7,000 due to increased maintenance costs of signs and lines. New parking schemes have resulted in more signs and lines in the District, in addition to inflationary increases from suppliers. In addition, since the introduction of Consolidation Order we are responsible for all signs and lines in the District. To increase the Pay & Display Machine maintenance budget by £30,000 - due to additional Pay by Plate machines introduced by new parking schemes there are increased annual maintenance contract fees, monthly data/software fees and transaction costs (increase with increased usage of machines an amount per transaction), and to add a budget of £5,000 for maintenance of our existing TRO mapping system and in preparation to comply with new legislative requirements to update our current mapping	0	42,000	42,000	42,000
	Third Party Payments	Inflationary increase on parking SLA with Hertsmere BC	0	18,455	18,455	18,455
Sustainable Travel Schemes	Third Party Payments	Approval is sought to provide a budget for the ongoing costs associated with the expanded Beryl Bikes scheme. The costs are expected to be limited to the cost for managing the contract with Beryl Bikes, to be paid to WBC for officer time to manage the contract	0	3,780	3,780	3,780
Associate Director of Environment	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(1,548)	(1,548)	(1,548)
Refuse Domestic	Income	3.2% increase in fees & Charges for Special Commercial fees	0	(1,450)	(1,450)	(1,450)
Refuse Trade	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(96,685)	15,359	15,697	16,043
	Income	3.2% increase in fees & charges for Bulky Domestic fees, Trade Refuse fees and Collect Glass/Paper/Card fees	0	(29,775)	(29,775)	(29,775)
Garden Waste	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	4,112	4,613	4,613
	Income	Increase in fees & charges of £2.50 per bin	0	(57,970)	(57,970)	(57,970)
Clinical Waste	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	2,420	3,281	3,281	3,281
	Income	3.2% increase in fees & Charges for Clinical Waste Collection fees	0	(4,060)	(4,060)	(4,060)
Environmental Protection	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(43,750)	(4,840)	(5,315)	(5,315)
Depot-Batchworth	Premises	Increase in NNDR costs	6,150	6,150	6,150	6,150
Waste Management	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	133,545	149,818	149,801	149,801
Street Cleansing	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	45,815	17,686	19,135	20,613
Total			44,070	160,247	162,008	165,127
Total General Public Services and Community Engagement			(96,395)	190,751	207,847	165,701

Climate Change and Leisure						
Leisure	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Watersmeet	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	3,559	3,543	4,464
	Premises	Increase in NNDR of £6,037 due to increase charge and vacant space between tenants and Cleaning of £11,720 due to the increase in the cleaning contract costs	17,757	11,720	11,720	11,720
	Income	3.2% increase in fees & charges for Lettings & Hall Hire	0	(5,510)	(5,510)	(5,510)
Leisure Activities	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(18,600)	(3,025)	(3,025)	(3,025)
	Income	3.2% increase in fees & Charges for Football fees	0	(560)	(560)	(560)
Leisure Development	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	37,640	14,553	7,418	7,418
Grounds Maintenance	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	35,535	57,487	67,939	77,317
Total			72,332	78,224	81,525	91,824
Sustainability and Climate	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Climate Change and Sustainability Projects	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	6,837	9,349	9,349
Animal Control	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	1,355	(878)	(878)	(878)
	Income	3.2% increase in fees & charges for Other Licences	0	(280)	(280)	(280)
Cemeteries	Income	3.2% increase in fees & Charges for Burial fees, Burial Rights fees and Memorial Fees	0	(7,930)	(7,930)	(7,930)
Trees and Landscapes	Income	3.2% increase in fees & Charges for Hire of Grounds	0	(235)	(235)	(235)
Total			1,355	(2,486)	26	26
Total Climate Change and Leisure			73,687	75,738	81,551	91,850

Policy and Resources						
Resources	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Major Incident Planning	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(944)	(1,801)	(1,801)
Miscellaneous Income and Expenditure	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements.	15,990	15,000	15,000	15,000
	Income	Extended Producer Responsibility confirmed as £1,520,690 for 2025/26 and predicted to be £1,555,776 for 2026/27	(637,690)	(755,776)	(450,000)	(450,000)
Non-Distributed Costs	Employees	Removal of Pension deficit for future years following Triennial valuation	0	(54,000)	(54,000)	(54,000)
Director of Finance	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	1,160	(1,817)	(1,817)	(1,817)
Miscellaneous Properties	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(2,883)	(2,883)	(2,883)
	Premises	Budget reduced on Fire Officer Requirements £3,000, Gas £1,750 and Tree Works £2,000 to facilitate employment of permanent Property and Estates Officer	(6,750)	(4,750)	(4,750)	(4,750)
	Supplies and Services	Budget reduced on Furniture & Equipment Maintenance £1,000 and Health & Safety Equipment £1,000 to facilitate employment of permanent Property and Estates Officer	(2,000)	(1,000)	(1,000)	(1,000)
Office Services	Supplies and Services	Budget reduced on Contract Security Services £3,900 to facilitate employment of permanent Property and Estates Officer	(3,900)	(3,900)	(3,900)	(3,900)
Asset Management - Property	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	2,714	5,896	9,090
	Premises	Budget reduced on Health and Safety Work to facilitate employment of permanent Property and Estates Officer	(2,000)	(2,000)	(2,000)	(2,000)
	Supplies and Services	Budget reduced on Energy Performance Certificates £1,500, Professional Fees-Consultancy £2,500, Hardware - Purchase £2,400 and Software - Purchase £3,000 to facilitate employment of permanent Property and Estates Officer	(9,400)	(9,400)	(9,400)	(9,400)
Finance Services	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	137,850	106,818	108,247	114,067
	Income	Increase in Shared Service income due to revised employee estimates Increased income on Crematorium SLA due to increased staffing costs	(55,497)	(37,499)	(38,327)	(41,703)
	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(154,195)	(146,516)	(142,632)	(138,590)
Council Tax Collection	Income	Reduction in Shared Service income due to revised employee estimates	94,762	89,154	86,913	84,569
	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(2,050)	(31,469)	(22,019)	(11,246)
Benefits & Allowances	Income	Reduction in Shared Service income due to revised employee estimates	15,191	32,326	26,883	20,634
	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(2,050)	(31,469)	(22,019)	(11,246)
NNDR	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(1,608)	(1,608)	(1,608)
	Income	Reduction in Shared Service income due to revised employee estimates	1,628	2,561	2,561	2,561
Revs & Bens Management	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(1,728)	(1,728)	(1,728)
	Income	Reduction in Shared Service income due to revised employee estimates	1,155	2,157	2,157	2,157
Fraud	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(79,365)	(82,628)	(82,628)	(82,628)
	Income	Reduction in Shared Service income due to revised employee estimates	46,032	47,844	47,844	47,844
Garages & Shops Maintenance	Income	Increase in fees and charges for garage rentals	0	(33,290)	(33,290)	(33,290)

Resources	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Chief Executive	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(2,611)	(2,611)	(2,611)
Investment Properties	Income	Budget increased to reflect income received	(85,131)	(100,660)	(20,080)	(20,080)
Performance Mgt & Scrutiny	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	4,075	3,464	2,592	2,592
Debt Recovery	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	58,165	(195,346)	(196,638)	(196,638)
	Income	Increase in Shared Service income due to revised employee estimates	(27,501)	120,553	120,324	120,324
Associate Director of Corporate, Customer & Community	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	5,920	(1,399)	(1,399)	(1,399)
Three Rivers House	Premises	Budget reduced on Water Rates to facilitate employment of permanent Property and Estates Officer	(1,730)	(1,730)	(1,730)	(1,730)
	Supplies and Services	Budget reduced on Health & Safety Equipment to facilitate employment of permanent Property and Estates Officer	(4,500)	(4,500)	(4,500)	(4,500)
Other Expenditure	Vacancy Saving	Vacancy Saving Achieved	180,000	0	0	0
Finance Client	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(123,760)	(125,157)	(125,157)	(125,157)
	Income	Reduction in Shared Service income due to revised employee estimates	101,201	102,447	102,447	102,447
Business App Maintenance	Supplies and Services	Increase costs on IDOX contract	0	24,085	24,085	24,085
Fraud Client	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(2,690)	(2,690)	(2,690)	(2,690)
Insurances	Premises	Increase in budget required due to increase in insurance premiums	100,000	100,000	100,000	100,000
Contingency	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(174,591)	(14,710)	(38,050)	(68,519)
		Increase in Salary Contingency budget to allow for a 3% pay award across the MTFP	0	233,590	387,120	956,307
	Income	Future Years Fees and Charges	0	140,000	140,000	0
Total			(613,226)	(600,903)	(78,174)	332,404

Leader	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Register of Electors	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	1,424	1,424	1,424
District Elections	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	68	68	68
Customer Service Centre	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(37,610)	(15,069)	(14,609)	(13,247)
Democratic Representation	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	14,800	8,195	8,195	8,195
Customer Experience	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(1,602)	(1,602)	(1,602)
Communication	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	0	(2,195)	(1,527)	(846)
Legal	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	74,825	4,331	9,669	15,117
Committee Administration	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(7,465)	(11,915)	(10,118)	(8,322)
Elections & Electoral Regn	Employees	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	(11,135)	(9,048)	(7,251)	(5,455)
Total			33,415	(25,811)	(15,751)	(4,668)
Total Policy and Resources			(579,811)	(626,714)	(93,925)	327,736
Corporate Costs						
Description	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Interest Earned	Income	Greater returns on the investment of cash balances are forecast for the year	(610,000)	(360,000)	(360,000)	(360,000)
Interest Paid	Supplies and Services	The forecast has been updated to reflect an increased MRP charge in year in addition to a reduction in forecast interest payable due to a reduced borrowing need in year.	99,398	(20,603)	273,004	380,004
Total Corporate Costs			(510,602)	(380,603)	(86,996)	20,004
TOTAL Revenue Supplementary Estimates for Period 8 (November) For approval			(1,113,121)	(740,828)	108,477	605,291

APPENDIX 2

SERVICE COMMITTEES' VARIANCES AT END OF NOVEMBER 2025/26 TO 2028/29

General Public Services and Community Engagement						
Community Partnerships	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Licensing	Income	Reduction in Drivers Licence - Private Hire £30,000 and Vehicle Licences - Private Hire £18,425 due to continued decline in taxi licensing applications reflecting previous year. Slightly offset by an income budget of £3,000 for Pavement Licences due to a new legislative requirement	45,425	(2,000)	(2,000)	(2,000)
		Total	45,425	(2,000)	(2,000)	(2,000)
Economic Development and Planning Policy	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Land & Property Info Section	Income	Reduction in income for Search Fees due to the Land Registry transition project which completed April 2025, resulting in a reduced number of searches with LA	42,050	42,050	42,050	42,050
		Total	42,050	42,050	42,050	42,050
Public Services	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Decriminalised Parking Enf SLA	Income	Increase in Income for PCN's of £85,000, Off Street Pay & Display of £30,000, On Street Pay & Display of £16,140, Permits of £16,250 and Other Parking Fees of £44,500 following review of income received to date and in recent years	(191,890)	(136,890)	(136,890)	(136,890)
Depot - Batchworth	Premises	Increased budget required for electricity due to the amalgamation of the account by N Power which has caused credits and re bills from as far back as 2021.	20,000	0	0	0
		Total	(171,890)	(136,890)	(136,890)	(136,890)
Total General Public Services and Community Engagement			(84,415)	(96,840)	(96,840)	(96,840)
Climate Change and Leisure						
Leisure	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Watersmeet	Income	Reduction in Rent Building budget required due to New tenant rent relief period and reduced rent agreed with new tenant	22,470	4,170	4,170	4,170
Aquadrome	Premises	Increased budgets required for Water Rates of £6,500, Repairs, Alterations and Maintenance of £10,000 for Frogmore Road bridge Inspection, Waterways permit and ROSPA health and safety consultation report and Repairs & Maintenance Buildings of £10,000 due to Boiler, Pump and emergency light installation works	26,500	0	0	0
		Total	48,970	4,170	4,170	4,170
Sustainability and Climate	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Environmental Maintenance	Third Party Payments	Increased budget required for contingency due to an increase in fly tipping	17,900	0	0	0
		Total	17,900	0	0	0
Total Climate Change and Leisure			66,870	4,170	4,170	4,170

Policy and Resources						
Resources	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Corporate Management	Supplies and Services	Increased budget required for External Audit Fees of £190,000 due to the increasing costs of external audit work, offset by a reduction in the Bank Charges budget of £30,000 as full budget is not required this year	160,000	0	0	0
	Income	Audit Backstop New Burdens funding received	(43,052)	0	0	0
Miscellaneous Income & Expenditure	Supplies and Services	Efficiency Savings budget of £100,000 and Support Service Income-capital budget of £226,590 no longer required	326,590	326,590	326,590	326,590
Miscellaneous Properties	Income	Income Letting & Hall Hire budget no longer required as Barn Lea Community Hall has now been closed	5,000	5,000	5,000	5,000
Office Services	Supplies and Services	Increased budget required on cleaning due to National Living Wage uplift on contract	18,000	18,000	18,000	18,000
Basing House	Income	Increased budget required on Rent - Buildings due to backdated arrears including 2024/25	(14,623)	0	0	0
Total			451,915	349,590	349,590	349,590
Total Policy and Resources			451,915	349,590	349,590	349,590
TOTAL Revenue Variances to be Managed in year for Period 8 (November) For noting only				434,370	256,920	256,920
						256,920

APPENDIX 3

SERVICE COMMITTEES VIREMENTS AT END OF NOVEMBER 2025/26 TO 2028/29

General Public Services and Community Engagement								
Housing, Public Health and Wellbeing	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £		
Env Health - Residential Team	Supplies and Services	To spend asylum dispersal funding from Central Government	4,800	0	0	0		
	Income	Receipt of asylum dispersal funding from Central Government	(4,800)	0	0	0		
	Total		0	0	0	0		
Total General Public Services and Community Engagement			0	0	0	0		
Climate Change and Leisure								
Leisure	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £		
Leisure Activities	Income	Budget virement for Football from Playing Fields & Open Spaces as football pitch bookings are now taken by the Leisure Booking System	(17,425)	(17,425)	(17,425)	(17,425)		
Playing Fields & Open Spaces	Premises	Budget Virement for NNDR for The Hive from Garages & Shops Maintenance	6,260	6,260	6,260	6,260		
	Income	Budget virement for Football to Leisure Activities as football pitch bookings are now taken by the Leisure Booking System	17,425	17,425	17,425	17,425		
	Total		6,260	6,260	6,260	6,260		
Total Climate Change and Leisure			6,260	6,260	6,260	6,260		
Policy and Resources								
Resources	Main Group Heading	Details of Outturn Variances to Latest Approved Budget	2025/26 £	2026/27 £	2027/28 £	2028/29 £		
Miscellaneous Properties	Supplies and Services	Budget Virement for Repairs Alterations and Maintenance to Garages & Shops Maintenance	(10,000)	0	0	0		
Finance Services	Income	Budget Virement for CREM SLA Income from Finance Client as forms part of the shared service agreement	(38,560)	(38,560)	(38,560)	(38,560)		
Garages & Shops Maintenance	Premises	Budget Virement from Miscellaneous Properties for Property Maintenance - Routine	10,000	0	0	0		
		Budget Virement for NNDR for The Hive to Playing Fields & Open Spaces	(6,260)	(6,260)	(6,260)	(6,260)		
Local Government Reorganisation	Supplies and Services	Use of Local Government Reorganisation reserves	100,000	0	0	0		
	Income		(100,000)	0	0	0		
Finance Client	Income	Budget Virement for CREM SLA Income to Finance as forms part of the shared service agreement	38,560	38,560	38,560	38,560		
	Total		(6,260)	(6,260)	(6,260)	(6,260)		
Total Policy and Resources			(6,260)	(6,260)	(6,260)	(6,260)		
TOTAL Virements for Period 8 (November) For approval			0	0	0	0		

APPENDIX 4

RESERVES

Category	Opening Balance 01/04/2025 £	Net Movement in Year £	Closing Balance 31/03/2026 £	Purpose
General Reserves				
General Fund	(4,408,764)	(138,147)	(4,546,911)	Working balance to support the Council's revenue services. £2M is a suggested prudent minimum
Economic Impact (EIR)	(1,382,901)	347,587	(1,035,314)	To support the funding of unexpected/unplanned Council expenditure as a result of fluctuations in the economy.
Total Revenue	(5,791,665)	209,440	(5,582,225)	
Capital Reserves				
Community Infrastructure Levy (CIL)	(7,209,399)	(568,937)	(7,778,336)	Developers contributions towards Infrastructure
Capital Receipts	0	0	0	Generated from sale of Council assets
Grants & Contributions	(2,511,093)	(825,485)	(3,336,578)	Disabled Facility Grants and other contributions
Reserve for Capital expenditure	0	0	0	Reserve set aside for supporting capital expenditure
Total Capital	(9,720,492)	(1,394,422)	(11,114,914)	
Other Earmarked Reserves				
New Homes Bonus	0	0	0	Government grant set aside for supporting capital expenditure
Section 106	(2,479,701)	(498,107)	(2,977,808)	Developers contributions towards facilities
Leavesden Hospital Open Space	(733,888)	0	(733,888)	To maintain open space on the ex hospital site
Abbots Langley - Horsefield	(749,415)	0	(749,415)	Developers contributions towards maintenance of site
Environmental Maintenance Plant	(97,688)	0	(97,688)	Reserve to fund expenditure on plant & machinery
Building Control	(350,596)	0	(350,596)	To provide against future losses and/or borrowing against Hertfordshire Building Control Ltd
Commercial Risk Reserve	(9,003,592)	0	(9,003,592)	To manage timing of cashflows and risks in relation to commercial ventures
Collection Fund Reserve & HB Equalisation	(7,742,807)	1,000,000	(6,742,807)	To manage timing differences on the Collection Fund and to provide against future deficits on the Housing Benefit account
Grants & Contributions	(2,260,044)	0	(2,260,044)	Revenue Grants earmarked for use in future years
Planning Reserve	(200,000)	0	(200,000)	To allow for conservation area appraisals, the local plan timetable to be accelerated and other planning advice
Local Government Reform Reserve	(100,000)	(1,000,000)	(1,100,000)	To allow for advice for the proposed Local Government Reform. £1m will be transferred from the Collection Fund reserve into The Local Government Reform reserve to provide resources for reorganisation.
Total Other	(23,717,731)	(498,107)	(24,215,838)	
Total All	(39,229,888)	(1,683,088)	(40,912,976)	

SERVICE COMMITTEES - MEDIUM TERM FINANCIAL PLAN 2025/26 to 2028/29

General Public Services and Community Engagement												
Community Partnerships	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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments	
	£	£	£	£	£	£	£	£	£	£	£	
Citizens Advice Bureaux	288,340	288,340	288,340	288,340	257,390	288,340	0	288,340	288,340	288,340	Budget currently forecast to be spent	
Community Development	4,500	12,066	12,066	12,066	(20,602)	12,066	0	4,500	4,500	4,500	Budget currently forecast to be spent	
Community Safety	357,154	371,239	379,108	379,108	226,833	379,108	0	413,102	413,102	413,102	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Approval is sought to extend £30,000 funding for the Community Support Service for Herts Mind Network, where the current funding arrangements are due end this year.	
Community Partnerships	209,797	209,797	216,472	216,472	143,990	216,472	0	214,067	214,067	214,067	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	
Env Health - Commercial Team	209,790	209,790	209,790	209,790	102,591	209,790	0	209,790	209,790	209,790	Budget currently forecast to be spent	
Licensing	(61,606)	(61,606)	(57,673)	(57,673)	(73,341)	(25,493)	32,180	(65,596)	(65,596)	(65,596)	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. A 3.2% increase in future years fees & Charges for Vehicle Licences - Private Hire, Operator Licences - Private Hire and Other Licences. Reduction in Drivers Licence - Private Hire £30,000 and Vehicle Licences - Private Hire £18,425 due to continued decline in taxi licensing applications reflecting previous year. Slightly offset by an income budget of £3,000 for Pavement Licences due to a new legislative requirement	
Community & Leisure Grant	67,500	67,500	67,500	67,500	42,800	67,500	0	67,500	67,500	67,500	Budget currently forecast to be spent	
Total	1,075,475	1,097,126	1,115,603	1,115,603	679,660	1,147,783	32,180	1,131,703	1,131,703	1,131,703		

Economic Development and Planning Policy	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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments
	£	£	£	£	£	£	£	£	£	£	
Land & Property Info Section	16,971	16,971	25,389	25,389	(55,665)	18,644	(6,745)	81,545	81,545	81,545	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Reduction in income for Search Fees of £42,050 due to the Land Registry transition project which completed April 2025, resulting in a reduced number of searches with LA
Street Naming & Numbering	7,130	7,130	7,130	7,130	7,496	7,130	0	7,130	7,130	7,130	Budget currently forecast to be spent
Development Management	220,386	220,386	255,847	267,847	126,698	258,957	(8,890)	220,958	225,293	229,004	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Approval is sought to increase the Professional Fees - Consultancy budget by £15,000 for future years due to the Complexity of planning applications increasingly resulting in requirement for specialist input via consultants. Including landscape assessments, Green Belt assessment and detailed viability work. Increase in Planning Applications fees for 2025/26 and 2026/27 to offset cost of additional resource for 12 months due to high level of applications received. 3.2% increase in fees & Charges for Pre-Application fees
Development Plans	546,755	546,755	555,036	555,036	373,317	555,036	0	358,041	359,932	360,627	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Hertfordshire Building Control	37,500	37,500	37,500	37,500	37,122	37,500	0	37,500	37,500	37,500	Budget currently forecast to be spent
HS2 Planning	0	0	0	0	(2,081)	0	0	0	0	0	Income received from HS2
GIS Officer	56,860	56,860	58,687	58,687	39,474	58,687	0	57,809	57,809	57,809	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Total	885,602	885,602	939,589	951,589	526,362	935,954	(15,635)	762,983	769,209	773,615	

Housing, Public Health and Wellbeing	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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments
	£	£	£	£	£	£	£	£	£	£	
Housing Services Needs	559,622	559,622	576,632	576,632	537,545	507,097	(69,535)	596,987	583,335	587,056	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements and use of Homelessness Prevention Grant. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Rent Deposit Guarantee Scheme	5,110	5,110	5,110	5,110	317	5,110	0	5,110	5,110	5,110	Demand led service
Homelessness General Fund	(148,740)	(148,740)	(148,740)	(148,740)	(773,134)	(148,740)	0	(148,740)	(148,740)	(148,740)	Budget currently forecast to be spent
Housing Associations	(5,000)	(5,000)	(5,000)	(5,000)	(2,500)	(5,000)	0	(5,000)	(5,000)	(5,000)	Income will be received by year end
Refugees	0	0	0	0	(85,252)	0	0	0	0	0	Transfer to/from reserves at year end
Env Health - Residential Team	85,305	85,305	101,371	101,371	48,271	101,371	0	116,483	105,156	91,137	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Income and expenditure budgets required of £4,800 for the Asylum Dispersal funding from Central Government
Public Health	0	0	0	0	25,107	0	0	23,561	39,373	0	Approval is sought to extend the Partnerships Support Officer role until 31/3/28 to provide capacity within the Strategy and Partnerships team to continue service delivery at the current level taking into consideration the additional responsibilities recently coming to the service area.
Total	496,297	496,297	529,373	529,373	(249,645)	459,838	(69,535)	588,401	579,234	529,563	

Public Services	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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments
	£	£	£	£	£	£	£	£	£	£	£
Decriminalised Parking Enf	250,508	300,588	303,753	303,753	(113,712)	108,438	(195,315)	138,570	140,956	142,251	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Approval is sought to increase the Repairs, Alterations and Maintenance budget by £7,000 due to increased maintenance costs of signs and lines. New parking schemes have resulted in more signs and lines in the District, in addition to inflationary increases from suppliers. In addition, since the introduction of Consolidation Order we are responsible for all signs and lines in the District. To increase the Pay & Display Machine maintenance budget by £30,000 - due to additional Pay by Plate machines introduced by new parking schemes there are increased annual maintenance contract fees, monthly data/software fees and transaction costs (increase with increased usage of machines an amount per transaction), and to add a budget of £5,000 for maintenance of our existing TRO mapping system and in preparation to comply with new legislative requirements to update our current mapping. Inflationary increase of £18,455 on parking SLA with Hertsme BC. Increase in Income for PCN's of £85,000, Off Street Pay & Display of £30,000, On Street Pay & Display of £16,140, Permits of £16,250 and Other Parking Fees of £44,500 following review of income received to date and in recent years.
Car Parking-Maintenance	110,466	110,466	110,466	110,466	107,937	110,466	0	110,466	110,466	110,466	Budget currently forecast to be spent
Dial A Ride	40,000	40,000	40,000	40,000	30,000	40,000	0	40,000	40,000	40,000	Budget currently forecast to be spent
Sustainable Travel Schemes	1,500	5,566	5,566	5,566	500	5,566	0	5,280	5,280	5,280	Approval is sought to provide a budget of £3,780 for the ongoing costs associated with the expanded Beryl Bikes scheme. The costs are expected to be limited to the cost for managing the contract with Beryl Bikes, to be paid to WBC for officer time to manage the contract.
Associate Director of Environment	101,898	101,898	105,119	105,119	71,662	105,119	0	103,571	103,571	103,571	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Refuse Domestic	(24,290)	(24,290)	(24,290)	(24,290)	(24,276)	(24,290)	0	(25,740)	(25,740)	(25,740)	3.2% increase in fees & Charges for Special Commercial fees
Refuse Trade	(107,017)	(107,017)	(92,680)	(92,680)	(540,334)	(189,365)	(96,685)	(107,096)	(106,758)	(106,412)	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. 3.2% increase in fees & charges for Bulky Domestic fees, Trade Refuse fees and Collect Glass/Paper/Card fees
Weekly Food Waste	0	0	0	0	(11,504)	0	0	0	0	0	Budget currently forecast to be spent
Better Buses Fund	101,762	101,762	0	101,762	101,768	101,762	0	101,762	101,762	101,762	Budget currently forecast to be spent
Recycling General	750	750	101,762	750	(791)	750	0	750	750	750	Budget currently forecast to be spent
Garden Waste	(734,515)	(734,515)	750	(708,593)	(1,132,865)	(708,593)	0	(761,622)	(760,813)	(760,813)	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Increase in fees & charges of £2.50 per bin
Clinical Waste	(39,007)	(39,007)	(708,593)	(37,771)	(64,691)	(35,351)	2,420	(38,550)	(38,550)	(38,550)	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. 3.2% increase in fees & Charges for Clinical Waste Collection fees
Recycling Kerbside	1,387	1,387	(37,771)	1,387	(28,586)	1,387	0	1,387	1,387	1,387	Budget currently forecast to be spent
Abandoned Vehicles	250	250	1,387	1,750	1,545	1,750	0	250	250	250	Budget currently forecast to be spent
Public Conveniences	3,600	3,600	250	3,600	600	3,600	0	3,600	3,600	3,600	Budget currently forecast to be spent
Hertfordshire Fly Tipping	0	0	3,600	0	0	0	0	0	0	0	The cost of clearing fly tipping is recharged to the perpetrator if known, or funded from a specific reserve.
Environmental Protection	398,787	398,787	409,222	409,222	264,901	365,472	(43,750)	404,382	403,907	403,907	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Depot-Batchworth	55,225	55,225	55,225	55,225	55,912	81,375	26,150	61,375	61,375	61,375	Increase in NNDR costs of £6,150 and Increased budget of £20,000 required for electricity due to the amalgamation of the account by N Power which has caused credits and re bills from as far back as 2021.
Waste Management	2,699,685	2,699,685	2,771,863	2,771,863	2,258,209	2,905,408	133,545	2,922,395	2,923,301	2,923,301	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Street Cleansing	711,970	711,970	733,680	733,680	481,920	779,495	45,815	751,366	752,815	754,293	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Total	3,572,959	3,627,105	3,779,309	3,780,809	1,458,196	3,652,989	(127,820)	3,712,146	3,717,559	3,720,678	0
Total General Public Services and Community Engagement	6,030,333	6,106,130	6,363,874	6,377,374	2,414,573	6,196,564	(180,810)	6,195,233	6,197,705	6,155,559	0

Climate Change and Leisure												
Leisure	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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments	
	£	£	£	£	£	£	£	£	£	£	£	
Leavesden Country Park	0	0	0	0	39,159	0	0	0	0	0	S106 funded expenditure will be transferred at year end	
Watersmeet	47,251	47,251	53,586	53,586	(149,220)	93,813	40,227	55,108	56,051	56,972	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Increase in NNDR of £6,037 due to increase charge and vacant space between tenants and Cleaning of £11,720 due to the increase in the cleaning contract costs. 3.2% increase in fees & charges for Lettings & Hall Hire. Reduction in Rent Building budget required due to New tenant rent relief period and reduced rent agreed with new tenant	
Leavesden Ymca	(35,000)	(35,000)	(35,000)	(35,000)	(28,658)	(35,000)	0	(35,000)	(35,000)	(35,000)	Income is received quarterly	
Oxhey Hall	(3,000)	(3,000)	(3,000)	(3,000)	(3,096)	(3,000)	0	(3,000)	(3,000)	(3,000)	Income is received quarterly	
Museum	(700)	(700)	(700)	(700)	(700)	(700)	0	(700)	(700)	(700)	Budget met	
Playing Fields & Open Spaces	127,450	127,450	127,450	127,450	53,934	151,135	23,685	151,135	151,135	151,135	Budget Virement of £6,260 for NNDR for The Hive from Garages & Shops Maintenance and £17,425 for Football to Leisure Activities as football pitch bookings are now taken by the Leisure Booking System	
Maple Lodge BNG	0	0	0	0	0	0	0	0	0	0		
Scotsbridge River Chess Project	0	0	0	0	(13,797)	0	0	0	0	0		
Aquadrome Project	0	0	0	0	56,321	0	0	0	0	0	Drawdown from reserves at year end	
Aquadrome	64,615	64,615	64,615	64,615	71,134	91,115	26,500	64,615	64,615	64,615	Increased budgets required for Water Rates of £6,500, Repairs, Alterations and Maintenance of £10,000 for Frogmore Road bridge Inspection, Waterways permit and ROSPA health and safety consultation report and Repairs & Maintenance Buildings of £10,000 due to Boiler, Pump and emergency light installation works	
The Bury Green Space	0	0	0	0	(22,110)	0	0	0	0	0	Awaiting final invoice	
Leisure Venues	(709,455)	(709,455)	(777,956)	(777,956)	(438,901)	(777,956)	0	(824,679)	(824,679)	(824,679)	Budget currently forecast to be spent	
Leisure Activities	124,507	124,507	124,507	124,507	74,917	88,482	(36,025)	103,497	103,497	103,497	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. 3.2% increase in fees & Charges for Football fees. Budget virement of £17,425 for Football from Playing Fields & Open Spaces as football pitch bookings are now taken by the Leisure Booking System	
Leisure Development	680,239	680,239	699,586	699,586	492,924	737,226	37,640	725,114	727,942	727,942	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	
Grounds Maintenance	877,513	877,513	902,875	902,875	589,128	938,410	35,535	960,287	970,739	980,117	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation	
Total	1,173,420	1,173,420	1,155,963	1,155,963	721,035	1,283,525	127,562	1,196,377	1,210,600	1,220,899		

Sustainability and Climate	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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments
	£	£	£	£	£	£	£	£	£	£	
Energy Efficiency	9,500	27,900	27,900	27,900	0	27,900	0	9,500	9,500	9,500	Budget currently forecast to be spent
Climate Change & Sustainability Projects	207,432	257,567	260,540	260,540	(58,241)	260,540	0	305,743	308,255	308,255	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Innovate UK	0	0	0	0	0	0	0	0	0	0	Project complete.
Pest Control	12,755	12,755	12,755	12,755	7,374	12,755	0	12,755	12,755	12,755	Budget currently forecast to be spent
Environmental Maintenance	25,970	25,970	18,680	18,680	21,020	36,580	17,900	18,680	18,680	18,680	Increased budget required for contingency due to an increase in fly tipping
Animal Control	65,829	65,829	67,612	67,612	56,350	68,967	1,355	67,889	67,889	67,889	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. 3.2% increase in fees & charges for Other Licences
Cemeteries	(234,233)	(234,233)	(226,943)	(226,943)	(77,432)	(226,943)	0	(234,873)	(234,873)	(234,873)	3.2% increase in fees & Charges for Burial fees, Burial Rights fees and Memorial Fees
Trees And Landscapes	243,580	243,580	243,580	243,580	146,664	243,580	0	243,345	243,345	243,345	3.2% increase in fees & Charges for Hire of Grounds
Total	330,833	399,368	404,124	404,124	95,735	423,379	19,255	423,039	425,551	425,551	
Total Climate Change and Leisure	1,504,253	1,572,788	1,560,087	1,560,087	816,770	1,706,904	146,817	1,619,416	1,636,151	1,646,450	

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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments			
	£	£	£	£	£	£	£	£	£	£				
Corporate Management	341,741	341,741	341,741	341,741	131,837	458,689	116,948	341,741	341,741	341,741	Increased budget required for External Audit Fees of £190,000 due to the increasing costs of external audit work, offset by a reduction in the Bank Charges budget of £30,000 as full budget is not required this year. Audit Backstop New Burdens funding of £43,052 received			
Major Incident Planning	118,836	118,836	122,531	122,531	85,515	122,531	0	122,418	122,418	122,418	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation			
UK Shared Prosperity Fund	0	0	0	0	(156,701)	0	0	0	0	0				
West Herts Crematorium	0	0	0	0	2,402,695	0	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)	(25,570)	(1,519,610)	(295,110)	(1,555,686)	(1,249,910)	(1,249,910)	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Extended Producer Responsibility confirmed as £1,520,690 for 2025/26 and predicted to be £1,555,776 for 2026/27. Efficiency Savings budget of £100,000 and Support Service Income-capital budget of £226,590 no longer required			
Non Distributed Costs	59,000	59,000	59,000	59,000	3,176	59,000	0	5,000	5,000	5,000	Removal of Pension deficit for future years following Triennial valuation			
Director Of Finance	140,418	140,418	144,803	144,803	116,534	145,963	1,160	142,985	142,985	142,985	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation			
Learning and Development	0	0	87,040	87,040	57,127	87,040	0	83,840	83,840	83,840	Budget currently forecast to be spent			
Miscellaneous Properties	(76,958)	(76,958)	(46,767)	(46,767)	(51,983)	(60,517)	(13,750)	(80,500)	(80,500)	(80,500)	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Budget reduced on Fire Officer Requirements £3,000, Gas £1,750, Tree Works £2,000, Furniture & Equipment Maintenance £1,000 and Health & Safety Equipment £1,000 to facilitate employment of permanent Property and Estates Officer. Income Letting & Hall Hire budget no longer required as Barn Lea Community Hall has now been closed. Budget Virement of £10,000 for Repairs Alterations and Maintenance to Garages & Shops Maintenance			
Office Services	190,810	190,810	190,810	190,810	116,507	204,910	14,100	204,910	204,910	204,910	Budget reduced on Contract Security Services £3,900 to facilitate employment of permanent Property and Estates Officer. Increased budget required of £18,000 on cleaning due to National Living Wage uplift on contract			
Asset Management - Property Services	971,951	971,951	989,989	989,989	504,048	978,589	(11,400)	925,499	928,681	931,875	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Budget of £2,000 reduced on Health and Safety work, Energy Performance Certifications £1,600, Professional Fees, Consultancy £2,100, Hardware - Purchase £2,400 and Software - Purchase £3,000 to facilitate employment of permanent Property and Estates Officer			
Finance Services	454,868	454,868	490,389	490,389	555,724	530,577	40,188	521,360	523,750	526,194	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Increase in Shared Service income due to revised employee estimates. Increased income on Crematorium SLA due to increased staffing costs. Budget Virement for CREM SLA Income from Finance Client as forms part of the shared service agreement			
Council Tax Collection	348,753	348,753	375,690	375,690	314,905	316,257	(59,433)	319,843	322,000	323,698	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Reduction in Shared Service income due to revised employee estimates			
Benefits & Allowances	723,791	723,791	710,380	710,380	758,369	723,521	13,141	714,180	719,752	724,276	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Reduction in Shared Service income due to revised employee estimates			
NNDR	62,213	62,213	66,777	66,777	29,928	68,405	1,628	67,730	67,730	67,730	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Reduction in Shared Service income due to revised employee estimates			
Revs & Bens Management	43,659	43,659	47,371	47,371	43,964	48,526	1,155	47,800	47,800	47,800	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Reduction in Shared Service income due to revised employee estimates			
Fraud	90,706	90,706	93,355	93,355	38,841	60,022	(33,333)	58,571	58,571	58,571	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Reduction in Shared Service income due to revised employee estimates			
Garages & Shops Maintenance	(1,372,320)	(1,372,320)	(1,372,320)	(1,372,320)	(821,083)	(1,368,580)	3,740	(1,411,870)	(1,411,870)	(1,411,870)	Increase in fees and charges for garage rentals. Budget Virement of £10,000 from Miscellaneous Properties for Property Maintenance - Routine and £6,620 to Playing Fields & Open Spaces for NNDR for The Hive			
Chief Executive	200,340	259,653	265,923	265,923	154,180	265,923	0	203,999	203,999	203,999	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation			

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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments
	£	£	£	£	£	£	£	£	£	£	
Investment Properties	(982,225)	(982,225)	(932,225)	(932,225)	(790,553)	(1,017,356)	(85,131)	(1,082,885)	(1,002,305)	(1,002,305)	Budget increased to reflect income received
Performance Mgt & Scrutiny	79,684	79,684	82,261	82,261	57,566	86,336	4,075	87,813	87,813	87,813	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Debt Recovery	236,156	236,156	255,618	255,618	274,995	286,282	30,664	181,915	181,915	181,915	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Increase in Shared Service income due to revised employee estimates
Associate Director Corporate, Customer & Community	118,697	118,697	122,445	122,445	84,582	128,365	5,920	121,046	121,046	121,046	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Local Government Reorganisation	0	0	0	0	30,600	0	0	0	0	0	Income and Expenditure budgets of £100,000 for use of reserves.
Three Rivers House	340,898	340,898	329,033	326,733	283,933	320,503	(6,230)	320,503	320,503	320,503	Budget reduced on Water Rates of £1,730 and Health & Safety Equipment of £4,500 to facilitate employment of permanent Property and Estates Officer
Basing House	(10,140)	(10,140)	(8,496)	(8,496)	(20,975)	(23,119)	(14,623)	(8,496)	(8,496)	(8,496)	Increased budget required on Rent - Buildings due to backdated arrears including 2024/25
Oxhey Drive	10,250	10,250	10,250	10,250	9,481	10,250	0	10,250	10,250	10,250	Budget currently forecast to be spent
Wimbledon	(500,000)	(500,000)	(500,000)	(500,000)	(692,356)	(500,000)	0	(500,000)	(500,000)	(500,000)	Budget currently forecast to be spent
Officers' Standby	6,140	6,140	6,140	6,140	6,140	6,140	0	6,140	6,140	6,140	Budget currently forecast to be spent
Vacancy Provision	(180,000)	(180,000)	(180,000)	(180,000)	0	0	180,000	(180,000)	(180,000)	(180,000)	Vacancy Saving Achieved
Finance Client	15,998	15,998	17,048	17,048	35,933	33,049	16,001	32,916	32,916	32,916	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Reduction in Shared Service income due to revised employee estimates. Budget Virement for CREM SLA Income to Finance as forms part of the shared service agreement
Business App Maintenance	257,875	257,875	257,875	257,875	243,821	257,875	0	284,960	284,960	284,960	Increase costs on IDOX contract
ICT Client	862,308	862,308	862,308	862,308	536,560	862,308	0	863,443	864,577	864,577	Budget currently forecast to be spent
Internal Audit Client	55,968	55,968	55,968	55,968	39,780	55,968	0	55,968	55,968	55,968	Budget currently forecast to be spent
Council Tax Client	(126,879)	(126,879)	(126,879)	(126,879)	(1,150)	(126,879)	0	(126,879)	(126,879)	(126,879)	Budget currently forecast to be spent
Benefits Client	(470,660)	(470,660)	(470,660)	(470,660)	1,705,766	(470,660)	0	(470,660)	(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)	(107,090)	This is received at year end
Fraud Client	2,690	2,690	2,690	2,690	0	0	(2,690)	0	0	0	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Insurances	542,520	542,520	542,520	542,520	688,284	642,520	100,000	642,520	642,520	642,520	Increase in budget required due to increase in insurance premiums
Debt Recovery Client Acc	(6,140)	(6,140)	(6,140)	(6,140)	(500)	(6,140)	0	(6,140)	(6,140)	(6,140)	Budget currently forecast to be spent
Benefits New Burden	0	0	0	0	(19,294)	0	0	0	0	0	Budget currently forecast to be spent
Benefits DHP	0	0	0	0	(42,563)	0	0	0	0	0	Actioned at year end
Benefits Non Hra	1,020	1,020	1,020	1,020	(183,408)	1,020	0	1,020	1,020	1,020	Actioned at year end
HR Client	375,171	375,171	298,331	298,331	173,414	298,331	0	299,552	300,763	300,763	Budget currently forecast to be spent
Contingency	471,651	696,651	238,105	238,105	0	63,514	(174,591)	600,190	981,439	1,380,157	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation. Increase in Salary Contingency budget to allow for a 3% pay award across the MTFP. Future Years Fees and Charges.
Total	2,067,200	2,351,513	2,092,334	2,090,034	6,678,122	1,922,463	(167,571)	1,737,906	2,521,157	2,931,735	

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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments
	£	£	£	£	£	£	£	£	£	£	
Register Of Electors	36,800	36,800	36,800	36,800	27,277	36,800	0	38,224	38,224	38,224	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
District Elections	76,320	76,320	76,320	76,320	84,574	76,320	0	76,388	76,388	76,388	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Customer Service Centre	1,014,348	1,014,348	1,045,686	1,045,686	660,267	1,008,076	(37,610)	1,038,126	1,044,732	1,046,094	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Democratic Representation	341,951	341,951	347,101	347,101	243,869	361,901	14,800	355,296	355,296	355,296	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Customer Contact Programme	68,453	68,453	97,503	97,503	76,037	97,503	0	97,503	97,503	97,503	Budget currently forecast to be spent
Customer Experience	103,464	103,464	106,799	106,799	71,199	106,799	0	105,197	105,197	105,197	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Communication	378,971	382,171	351,697	351,697	237,791	351,697	0	403,030	403,698	404,379	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Legal Practice	457,870	457,870	477,600	477,600	411,080	552,425	74,825	482,664	488,751	494,199	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Committee Administration	185,754	185,754	191,244	191,244	132,232	183,779	(7,465)	181,427	183,224	185,020	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Elections & Electoral Regn	153,595	153,595	157,929	157,929	133,512	146,794	(11,135)	150,978	152,775	154,571	Variance includes revised employee estimates which takes into account vacancies and changes in pay elements. Future years includes reduction in Local Government Pension Scheme contribution rate following Triennial Valuation
Parish Elections	0	0	0	0	57	0	0	0	0	0	
County Elections	0	0	0	0	106,528	0	0	0	0	0	May 2025 election claim with HCC
Parliamentary Elections	0	0	0	0	47,087	0	0	0	0	0	July 2024 election claim with Cabinet Office
Referendums	0	0	0	0	2,008	0	0	0	0	0	Awaiting final figures for recent Neighbourhood Planning Referendum
Police Commissioner Election	0	0	0	0	489	0	0	0	0	0	
Total	2,817,526	2,820,726	2,888,679	2,888,679	2,234,009	2,922,094	33,415	2,928,833	2,945,788	2,956,871	
Total Policy and Resources	4,884,726	5,172,239	4,981,013	4,978,713	8,912,131	4,844,557	(134,156)	4,666,739	5,466,945	5,888,606	
Total All Committees	12,419,312	12,851,157	12,904,974	12,916,174	12,143,473	12,748,025	(168,149)	12,481,388	13,300,801	13,690,615	

Corporate Costs	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 @ P8	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Officer Comments
	£	£	£	£	£	£	£	£	£	£	
Interest Earned	(1,110,000)	(1,110,000)	(1,110,000)	(1,110,000)	(538,018)	(1,720,000)	(610,000)	(1,420,000)	(1,370,000)	(1,370,000)	Greater returns on the investment of cash balances are forecast for the year
Interest Paid	755,266	755,266	755,266	755,266	88,807	854,664	99,398	804,693	1,137,800	1,244,800	The forecast has been updated to reflect an increased MRP charge in year in addition to a reduction in forecast interest payable due to a reduced borrowing need in year.
Parish Precepts	2,612,285	2,612,285	2,612,285	2,612,285	2,612,285	2,612,285		2,664,530	2,717,820	2,717,820	Paid half yearly in April & September
Total Corporate Costs	2,257,551	2,257,551	2,257,551	2,257,551	2,163,074	1,746,949	(510,602)	2,049,223	2,485,620	2,592,620	
Grand Total	14,676,863	15,108,708	15,162,525	15,173,725	14,306,547	14,494,974	(678,751)	14,530,611	15,786,421	16,283,235	

FINANCIAL AND BUDGETARY KEY RISKS

APPENDIX 6

Date risk added to register	Risk ref	Risk owner	Category	Risk description	Comment	Likelihood score (inherent)	Impact score (inherent)	Inherent risk score	Risk controls	Risk control owners	Likelihood score (residual)	Impact score (residual)	Residual risk score	Risk direction	Action plan	Action plan owners	Action plan completion dates
Sep-15	FIN07	Director of Finance	Strategic	The Medium term financial position worsens.	The Council has set its budget for 2025/26 and beyond. The budget is balanced for 2025/26 but the Medium Term Financial Plan is showing a total gap of £1.7M for years 2&3. This is due to taking a view of the impact of the Government's 'Fair Funding' reform and the business rate reset. Early forecast by LGFutures and Pixel show varying impacts on Three Rivers but taking a prudent view balances will allow a	3	3	9	The Council maintains a healthy level of balances and continues to actively monitor its budgets, taking action in year where necessary. Currently the Council is benefitting from a high level of interest income due to higher than anticipated interest rates and high levels of cash balances.	Head of Finance	3	2	6	⬇️	Regular budget monitoring reports to committees; Budgetary and Financial Risk Register reviewed and updated as part of the budget monitoring process; Identification of budgetary pressure when reviewing the medium term financial plan during the budget setting process which includes a risk assessment for the prudent level of general balances and an assessment of financial resilience with reference to the CIPFA Financial resilience index.	Heads of Service/ Head of Finance	Continuous
Apr-06	FIN08	Director of Finance	Budgetary	The pay award exceeds estimates included in the MTFP resulting in unplanned and unsustainable use of reserves.	The Council's 3 year Medium term Financial Strategy includes forecast pay awards for the next three years. 2% has been allowed for 2025/26 as part of the budget and the pay award was agreed at 3.2% however there was no bottom loading so there is sufficient funding in the contingency.	2	3	6	The pay award is covered by the contingency within the budget. Maintain reserves to guard against risk. Early identification of new pressures through Budget Monitoring.	Head of Finance	3	2	6	⬇️	The Council's 3 year Medium term Financial Strategy includes forecast pay awards for the next three years. The Council maintains reserves to guard against risk including setting a prudent minimum level for general balances. Early identification of new pressures through Budget Monitoring enable the Council to take steps to bring the budget back into balance.	Head of Finance	Continuous
Apr-06	FIN09	Director of Finance	Budgetary	Other inflationary increases exceed estimates included in the MTFP resulting in unplanned and unsustainable use of reserves.	Other than contractual agreements, budgets are cash limited where possible and budget managers are expected to manage increases within existing budgets.	2	3	6	Monitor future inflation projections. Actively manage budgets to contain inflation. Maintain reserves.	Service Heads/Head of Finance	2	2	4	➡️	Monitor future inflation projections. Actively manage budgets and contracts to contain inflation. The Council maintains reserves to guard against risk including setting a prudent minimum level for general balances. Early identification of new pressures through Budget Monitoring enable the Council to take steps to bring the budget back into balance.	Head of Finance	Continuous
Jan-15	FIN10	Director of Finance	Budgetary	Interest rates increase or decrease resulting in significant variations in estimated interest income (investments) or interest expense (borrowing)	The Council remains cash positive so is experiencing a short term benefit from higher interest rates. Over the longer term rates are expected to come down allowing the Council to borrow for future capital projects.	3	2	6	The Council has a Treasury Management Strategy which is reviewed annually. The Council is looking to lend out over a longer period to maximise the benefit from temporary higher rates.	Head of Finance	3	2	6	➡️	The Audit Committee receives two reports per year on Treasury Management activity and interest income and expenditure is monitored through the Budget Monitoring Report.	PIB	Continuous

Date risk added to register	Risk ref	Risk owner	Category	Risk description	Comment	Likelihood score (inherent)	Impact score (inherent)	Inherent risk score	Risk controls	Risk control owners	Likelihood score (residual)	Impact score (residual)	Residual risk score	Risk direction	Action plan	Action plan owners	Action plan completion dates
Apr-06	FIN11	Director of Finance	Budgetary	Inaccurate estimates of fees and charges income and / or estimates of cost of delivering chargeable services result in budgetary pressure.	A budget pressure is created due to income shortfalls or increased expenditure	3	2	6	Budget levels realistically set and closely scrutinised	Service Heads/ Head of Finance	2	2	4	➡	Fees and charges, including and surplus or loss are monitored through budget monitoring with key income streams reported to CMT.	Service Heads	Continuous
Apr-06	FIN12	Director of Finance	Budgetary	The Council loses the ability to recover VAT as a result of exceeding the partial exemption threshold resulting in budgetary pressure.	If the council's expenditure on functions for which it receives income that is exempt for VAT purposes exceeds 5% of its total valuable expenditure, then the Council may lose its ability	2	4	8	VAT Planning and opt to tax on schemes. VAT advisers employed.	Head of Finance	1	4	4	➡	Partial Exemption Review is undertaken annually with support provided by the Council's external tax advisors, PS Tax. The Council continue to opt to tax land where appropriate.	Head of Finance	Continuous
Dec-13	FIN13	Director of Finance	Budgetary	The estimated cost reductions and additional income gains set out in the MTFP are not achieved resulting in an unplanned and unsustainable use of reserves.	Minimal savings identified and included in the budget will be monitored as part of the budget monitoring process. See fees and charges above. MTFP agreed for next three years.	2	3	6	Service Heads to take responsibility for achieving savings. Budget monitoring to highlight any issues to allow corrective action to be taken.	Service Heads/Head of Finance	2	2	4	➡	Budget process to clearly identify savings to be achieved and ensure clarity over responsibility over delivery. Savings to be challenged.	Head of Finance	Continuous
Apr-06	FIN14	Director of Finance	Budgetary	The Council is faced with potential litigation and other employment related risks.	Thurrock has recently issued proceedings against 23 members of APSE. Whilst the Council is not one of these three it is an APSE member and may be drawn in at a later date. A stay of litigation has been issued by the court whilst separate activity takes place to resolve.	2	3	6	Council procedures are adhered to. These will be reviewed in respect of member organisations and advice issued.	Solicitor to the Council	2	2	4	⬇	Adherence to council procedures to be monitored and procedures maintained.	Solicitor to the Council	ongoing

Date risk added to register	Risk ref	Risk owner	Category	Risk description	Comment	Likelihood score (inherent)	Impact score (inherent)	Inherent risk score	Risk controls	Risk control owners	Likelihood score (residual)	Impact score (residual)	Residual risk score	Risk direction	Action plan	Action plan owners	Action plan completion dates
Dec-13	FIN18	Director of Finance	Budgetary	Business Rates Retention	Business Rates Retention fluctuates impacting on the amount of funding received by the Council. Pooling has been announced for 2025/26 and the Council is part of the Hertfordshire bid. The VOA has amended the Warner Bros rates valuation which negates the appeal risk. Business Rate reset has been announced for 2026/27	2	4	8	Maintain reserves against risk.	Head of Finance	2	2	4	⬇️	Hertfordshire CFOs continue to work with LG Futures to maximise revenue from the business rate pool for 2025/26. The scale of appeals is still unknown but this is likely to become clearer over the next 24 months as transitional relief reduces for businesses impacted by the increases in rateable value.	Director of Finance	Continuous
Jul-16	FIN20	Director of Finance	Budgetary	Failure of ICT systems	The Council's integrated Financial Management System (FMS) is held on an ICT platform. If this were to fail then potentially there will be a loss of functionality occurring during any downtime. BCPs have recently been updated.	3	2	6	System migrated to latest version. Payments system updated.	Head of Finance	1	2	2	➡️	Monitor reliability	Head of Finance	Continuous
Mar-18	FIN21	Director of Finance	Budgetary	Property Investment	The Property Investment Board manage its property portfolio in order to secure additional income to support its general fund.	2	3	6	Portfolio to be actively managed to maintain income levels. Income to be reviewed regularly when MTFP is updated.	Head of Property Services	1	3	3	➡️	PIB to assume responsibility for ongoing oversight.	Head of Property Services	Continuous
Sep-18	FIN23	Director of Finance	Budgetary	Commercial Investment	The Council has limited options to further improve self sustainability through commercial investment.	3	2	6	Oversight mechanisms put in place to ensure oversight by PIB.	Head of Finance	2	2	4	➡️	Monitor new developments. Investments overseen by the cross party Shareholder and Commercial Ventures Panel.	Head of Property Services	Continuous
Nov-19	FIN 24	Director of Finance	Service	Loss of Key Personnel	As the Council becomes more complex in its financial arrangements, key skills become more important.	3	4	12	Improve depth of skills and knowledge. Bring in temporary additional resources as necessary.	Head of Finance	1	3	3	➡️	The Finance team is currently fully staffed and an interim Head of Finance has been appointed to cover the period either side of the departure of the current Head of Finance. All staff have an annual Personal Development Review which	Chief Executive/ Director of Finance	Continuous