

2025/26 Q1 Forecast - Revenue

Head of Service Detail

Appendix 1 Continued

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Chief Executive Officer	Directors										Increased consultancy costs relating to internal audit, risk management support and pay bargaining.
	Income	-	(26)	26	-	-	-	-	-	-	
	Expenses	433	255	178	1,602	1,021	-	1,021	-	581	
	Net Impact	433	229	204	1,602	1,021	-	1,021	-	581	
	HoS Total	433	229	204	1,602	1,021	-	1,021	-	581	
Chief Digital & Information Officer	ICT Shared Service (Old Model)										All Out Of Hours will be recovered from Cambridge City Council. Reserves: Grant for Serious Violence Duty (SVD) project & Staff Development grant, these will be used for those specific purposes to offset costs. Income: Recharges to Partners (Cambridge City & SCDC), when shared costs are lower, then recharges are lower than expected. Expenses: Approved by 3 Councils TVI, Microsoft E5 upgrade and restructure costs. The service will work to mitigate pressures in-year.
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	-	-	-	-	-	-	-	-	-	
	Net Impact	-	-	-	-	-	-	-	-	-	
	3C ICT Shared Service										
	Income	(1,531)	(1,538)	7	(6,110)	(6,151)	-	(6,151)	-	41	
	Expenses	2,342	2,322	20	9,368	9,288	-	9,288	(13)	67	
	Net Impact	811	784	27	3,258	3,137	-	3,137	(13)	108	
	HoS Total	811	784	27	3,258	3,137	-	3,137	(13)	108	
Head of Economy, Regeneration & Housing	Economic Development										The service budget remains on track, with spend aligning well to profile at this stage in the year. Slight variance to report, and regular monitoring continues to ensure financial stability is maintained.
	Income	-	(19)	19	(7)	(74)	-	(74)	-	67	
	Expenses	111	118	(7)	442	424	43	467	-	(25)	
	Net Impact	111	99	12	435	350	43	393	-	42	
											Approved Post, currently out for recruitment, unlikely to be filled until October 2025.
	Housing Strategy										
	Expenses	62	81	(19)	315	325	-	325	-	(10)	
	Net Impact	62	81	(19)	315	325	-	325	-	(10)	
											Income is in line with the baselined budget. Underspend on expenditure as forecast contains outgoing rent values, however charter acquisition has changed position. Some expenditure is required to settle historic rents due.
	Markets										
	Income	(33)	(24)	(9)	(98)	(96)	-	(96)	-	(2)	
	Expenses	(1)	60	(61)	182	240	-	240	-	(58)	
	Net Impact	(34)	36	(70)	84	144	-	144	-	(60)	
											Impacts of delayed Civil Parking Enforcement (CPE) start impacting Penalty Charge Notice (PCN) income. Budget allowed for increased income via charge increase not yet realised to be reviewed in year as CPE behaviour changes come into effect. Underspend on business rates across parking sites.
	Car Parks - Off Street										
	Income	(908)	(1,008)	100	(2,529)	(2,832)	-	(2,832)	-	303	
	Expenses	197	242	(45)	1,680	1,768	-	1,768	(120)	(208)	
	Net Impact	(711)	(766)	55	(849)	(1,064)	-	(1,064)	(120)	95	
	Car Park - On Street										
	Expenses	(3)	-	(3)	-	-	-	-	-	-	
	Net Impact	(3)	-	(3)	-	-	-	-	-	-	
	Market Towns										
	Income	(45)	(41)	(4)	-	(162)	-	(162)	(155)	7	
	Expenses	48	53	(5)	211	212	-	212	-	(1)	
	Net Impact	3	12	(9)	211	50	-	50	(155)	6	
	HoS Total	(572)	(538)	(34)	196	(195)	43	(152)	(275)	73	

Head of Service	Service Grouping	Year To Date			Full Year						Commentary On Underspend/Overspend
		Actuals £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget Carry Forwards/ Virements £000	Current Budget £000	Contribution To/(From) Reserves £000	Over/ (Under) Spend £000	
Head of Planning, Infrastructure & Public Protection	Building Control										£23k underspend created from 3C Building Control contributions anticipated to be less than budgets based on last financial years performance.
	Expenses	(2)	41	(43)	141	165	-	165	-	(24)	
	Net Impact	(2)	41	(43)	141	165	-	165	-	(24)	
	Planning Policy										Additional income from PPAs and BNG monitoring, increased agency staff spend as maternity cover.
	Income	(301)	(115)	(186)	(798)	(461)	-	(461)	-	(337)	
	Expenses	367	383	(16)	1,642	1,467	65	1,532	-	110	
	Net Impact	66	268	(202)	844	1,006	65	1,071	-	(227)	
	Development Management										Planning fee income is currently being forecast at the same level as 24/25, forecast income is less than what was budgeted at this point in the year, but this will monitored over the course of the year. Agency staff is being used within Development Management this is partially offset by vacant posts.
	Income	(363)	(491)	128	(1,572)	(1,963)	-	(1,963)	-	391	
	Expenses	448	376	72	2,084	1,904	-	1,904	-	180	
	Net Impact	85	(115)	200	512	(59)	-	(59)	-	571	
	Environmental Health Admin										£49k overspend caused by over establishment of staffing for Change Programme Lead - Planning Services.
	Expenses	25	13	12	99	50	-	50	-	49	
	Net Impact	25	13	12	99	50	-	50	-	49	
	Licencing										£30k underspend caused by partial vacancy of Licensing Manager post currently filled part time, this is offset by £11k anticipated under achievement of income due to less renewals for PH operators licences this year (5 year licences).
	Income	(135)	(96)	(39)	(366)	(386)	-	(386)	-	20	
	Expenses	66	97	(31)	348	388	-	388	-	(40)	
	Net Impact	(69)	1	(70)	(18)	2	-	2	-	(20)	
	Community Resilience										£33k underspend on Mobile Home Park due to budget for energy costs being set higher than budget for costs recovered for electricity, these budgets should be offsetting each other as all electricity costs are recharged to customers, also £8.5k of non-budgeted income forecast for sale of mobile homes based on prior years performances (10% of income kept within the budget, 90% is moved to reserves), as well as £17k underspend in Environmental Enforcement on salaries due to new staff replacing vacancies at the bottom of the pay scale
	Income	(93)	(52)	(41)	(238)	(209)	-	(209)	-	(29)	
	Expenses	86	135	(49)	510	539	-	539	-	(29)	
	Net Impact	(7)	83	(90)	272	330	-	330	-	(58)	
	Communities										£28k overspend caused by HDC Voluntary Sector agreement costs partially offset by £15k underspend created by no anticipated costs for relocation grants.
	Income	(21)	(32)	11	(342)	(369)	-	(369)	(90)	(63)	
	Expenses	207	194	13	850	775	-	775	-	75	
	Net Impact	186	162	24	508	406	-	406	(90)	12	
	Environmental Health Services										£30k underspend caused by no anticipated spend for Empty homes as well as £42k underspend within the Commercial Team from salaries due to maternity leave and staff moving to reduced hours and £18k overall underspend on Environmental protection for vacancies partially offset by agency costs.
	Income	(13)	(17)	4	(60)	(69)	-	(69)	-	9	
	Expenses	200	241	(41)	856	964	-	964	-	(108)	
	Net Impact	187	224	(37)	796	895	-	895	-	(99)	
	HoS Total	471	677	(206)	3,154	2,795	65	2,860	(90)	204	

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Head of Environmental Services	CCTV										<p>Project work, costs are to be recovered through recharging.</p> <p>Increased income generation from third party organisations, improved productivity and efficiency has meant that the service hasn't filled the two vacancies at this time within grounds maintenance. Additional spend on supplies for projects which will be recovered by recharging.</p> <p>Productivity benchmarking has meant that the council has not needed to rush to fill two vacant posts at this time. Agency usage has increased to fill these vacancies whilst suitable candidates are found.</p> <p>Increased agency staff costs partially offset by vacant posts within the establishment. The green bin subscription service continues to see good uptake currently the income is forecast to be higher than budget. Funding for green initiatives is occurring at a slower rate, so currently forecasting an underspend.</p>
	Income	-	-	-	(126)	(117)	-	(117)	-	(9)	
	Expenses	-	-	-	-	-	-	-	-	-	
	Net Impact	-	-	-	(126)	(117)	-	(117)	-	(9)	
	CCTV Shared Service										
	Income	2	-	2	(1,219)	(496)	-	(496)	-	(723)	
	Expenses	417	194	223	1,499	775	-	775	-	724	
	Net Impact	419	194	225	280	279	-	279	-	1	
	Head of Operations										
	Expenses	50	30	20	116	121	-	121	-	(5)	
	Net Impact	50	30	20	116	121	-	121	-	(5)	
	Green Spaces										
	Income	(39)	(47)	8	(155)	(187)	-	(187)	(81)	(49)	
	Expenses	260	341	(81)	1,379	1,364	-	1,364	-	15	
	Net Impact	221	294	(73)	1,224	1,177	-	1,177	(81)	(34)	
	Street Cleansing										
	Income	(2)	(3)	1	(11)	(11)	-	(11)	-	-	
	Expenses	290	316	(26)	1,246	1,265	-	1,265	-	(19)	
	Net Impact	288	313	(25)	1,235	1,254	-	1,254	-	(19)	
	Waste Management										
	Income	(3,213)	(3,250)	37	(6,135)	(5,839)	-	(5,839)	-	(296)	
	Expenses	1,706	1,804	(98)	7,409	7,177	40	7,217	-	192	
	Net Impact	(1,507)	(1,446)	(61)	1,274	1,338	40	1,378	-	(104)	
	Fleet Management										
	Income	-	(10)	10	(34)	(39)	-	(39)	-	5	
	Expenses	119	96	23	382	384	-	384	-	(2)	
	Net Impact	119	86	33	348	345	-	345	-	3	
	HoS Total	(410)	(529)	119	4,351	4,397	40	4,437	(81)	(167)	

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Head of Leisure Health & Environment	One Leisure Active Lifestyles										<p>One Leisure's Q1 financial forecast is £355k surplus, compared with a budget of £477k surplus. This financial forecast surplus is £122k off of budget. However the OL income performance compared with 24/25's actual is 10.45% better year on year continuing to show income growth at all centres.</p> <p>The reason for the difference in trading performance and the budget is due to anticipated trends in Swim School and Health and Fitness have not followed the previous years trajectory anticipated at the time of building the budget. Adjustments to expenditure forecast have been made to mitigate this to ensure a Income&Expenditure contribution from the service is achieved.</p> <p>Underspend caused by no planned building maintenance costs for Berman Park, Hill Rise Park, Huntingdon Riverside Park, St Neots Riverside Park and Stukeley Meadows against a combined budget of £30k.</p> <p>Feasibility costs as per the One Leisure Independent Review. If the projects are approved these costs will be capitalised, and if not then the costs will be funded from reserves.</p>
	Income	(120)	(108)	(12)	(444)	(545)	-	(545)	(80)	21	
	Expenses	199	175	24	699	700	-	700	-	(1)	
	Net Impact	79	67	12	255	155	-	155	(80)	20	
	One Leisure Facilities										
	Income	(1,774)	(1,795)	21	(7,511)	(8,132)	-	(8,132)	-	621	
	Expenses	2,039	1,876	163	6,885	7,501	-	7,501	64	(552)	
	Net Impact	265	81	184	(626)	(631)	-	(631)	64	69	
	Parks and Open Spaces										
	Expenses	1	1	-	1	2	-	2	-	(1)	
	Net Impact	1	1	-	1	2	-	2	-	(1)	
	Parks, Countryside and Climate										
	Income	(338)	(116)	(222)	(715)	(462)	-	(462)	-	(253)	
	Expenses	527	394	133	1,797	1,555	20	1,575	-	222	
	Net Impact	189	278	(89)	1,082	1,093	20	1,113	-	(31)	
	One Leisure Projects										
	Expenses	-	116	(116)	1,867	465	-	465	-	1,402	
	Net Impact	-	116	(116)	1,867	465	-	465	-	1,402	
	HoS Total	534	543	(9)	2,579	1,084	20	1,104	(16)	1,459	
Head of Property & Facilities	Energy & Sustainability Mgt										Underspend expected from savings on utilities and business rates primarily at PFH.
	Expenses	11	12	(1)	50	48	-	48	-	2	
	Net Impact	11	12	(1)	50	48	-	48	-	2	
	Public Conveniences										
	Expenses	-	-	-	8	-	-	-	-	8	
	Net Impact	-	-	-	8	-	-	-	-	8	
	Facilities Management										
	Income	(183)	(131)	(52)	(522)	(525)	-	(525)	-	3	
	Expenses	549	610	(61)	1,494	1,594	40	1,634	-	(140)	
	Net Impact	366	479	(113)	972	1,069	40	1,109	-	(137)	
	Commercial Estates										
	Income	(1,211)	(1,257)	46	(4,999)	(5,030)	-	(5,030)	-	31	
	Expenses	453	423	30	1,659	1,692	-	1,692	-	(33)	
	Net Impact	(758)	(834)	76	(3,340)	(3,338)	-	(3,338)	-	(2)	
	HoS Total	(381)	(343)	(38)	(2,310)	(2,221)	40	(2,181)	-	(129)	
Head of Human Resources & Officer Development	Corporate Health & Safety										Two staff within the team have had their roles regraded which has had an impact on the budget. We have also had unforecast legal fees, unexpected staff costs and two members of staff whose salaries are financed from the workforce strategy budget.
	Expenses	15	17	(2)	63	66	-	66	-	(3)	
	Net Impact	15	17	(2)	63	66	-	66	-	(3)	
	Human Resources										
	Expenses	233	229	4	1,044	918	-	918	-	126	
	Net Impact	233	229	4	1,044	918	-	918	-	126	
	HoS Total	248	246	2	1,107	984	-	984	-	123	

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Head of Finance	Corporate Finance										Increased interest receivable on short term investments £1,323k, income received from NNDR pool 95k plus government grants of £23k for Audit and £35k contribution towards increased Internal Drainage Board costs. Increased salary costs due mainly to reorganisation & overtime payments.
	Income	(691)	(457)	(234)	(2,984)	(1,827)	-	(1,827)	(313)	(1,470)	
	Expenses	1,031	948	83	7,976	7,842	-	7,842	-	134	
	Net Impact	340	491	(151)	4,992	6,015	-	6,015	(313)	(1,336)	
	Finance										
	Expenses	253	223	30	976	892	-	892	(68)	16	
	Net Impact	253	223	30	976	892	-	892	(68)	16	
	Corporate Insurance										
	Expenses	152	178	(26)	716	711	-	711	-	5	
	Net Impact	152	178	(26)	716	711	-	711	-	5	
	HoS Total	745	892	(147)	6,684	7,618	-	7,618	(381)	(1,315)	
Head of Democratic Services & Monitoring Officer	Legal										£63k Overspend created from 3C Legal contributions anticipated to be higher than budgets based on last financial years performance.
	Income	-	-	-	(1)	-	-	-	-	(1)	
	Expenses	3	-	3	345	278	-	278	-	67	
	Net Impact	3	-	3	344	278	-	278	-	66	Income is to offset the cost of elections. Within Electoral Registration there has been an increase in hybrid mail costs as a result of householders adding new electors to the annual canvas form, this is being offet by budget carried forward.
	Democratic & Elections										
	Income	(372)	(59)	(313)	(617)	(234)	-	(234)	-	(383)	
	Expenses	644	342	302	1,464	1,269	100	1,369	100	195	Underspend from Internal Audit Manager & Trainee Internal Auditor vacancies, partially offset by Head of Democratic Services & Monitoring Officer post.
	Net Impact	272	283	(11)	847	1,035	100	1,135	100	(188)	
	Audit										
	Expenses	20	48	(28)	143	192	-	192	-	(49)	Underspend from Procurement Manager & Procurement Project Lead vacancies partially offset by Head of Democratic Services & Monitoring Officer post.
	Net Impact	20	48	(28)	143	192	-	192	-	(49)	
	Procurement										
	Expenses	27	51	(24)	117	204	-	204	-	(87)	Underspend from Risk and Controls Officer vacancy partially offset by Head of Democratic Services & Monitoring Officer post
	Net Impact	27	51	(24)	117	204	-	204	-	(87)	
	Risks & Control										
	Expenses	-	8	(8)	28	35	-	35	-	(7)	
	Net Impact	-	8	(8)	28	35	-	35	-	(7)	
	HoS Total	322	390	(68)	1,479	1,744	100	1,844	100	(265)	

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Customer Change Director	Council Tax Support										<p>The differences are largely as a result of fluctuations on HB subsidy which is difficult to forecast and may continue to change further during the year.</p> <p>Increased Homelessness Prevention Grant which will be used to fund additional prevention activities.</p> <p>The underspend is linked to vacancies that we are holding whilst we investigate the necessity to recruit to them.</p>
	Income	-	(58)	58	(231)	(231)	-	(231)	-	-	
	Expenses	-	-	-	-	-	-	-	-	-	
	Net Impact	-	(58)	58	(231)	(231)	-	(231)	-	-	
	Directors										
	Income	-	-	-	-	(102)	-	(102)	(102)	-	
	Expenses	25	26	(1)	102	102	-	102	-	-	
	Net Impact	25	26	(1)	102	-	-	-	(102)	-	
	Housing Benefits										
	Income	(5,119)	(5,094)	(25)	(22,554)	(20,374)	-	(20,374)	-	(2,180)	
	Expenses	5,677	5,729	(52)	24,974	22,916	-	22,916	-	2,058	
	Net Impact	558	635	(77)	2,420	2,542	-	2,542	-	(122)	
	Housing Needs										
	Income	(1,294)	(321)	(973)	(1,789)	(972)	-	(972)	-	(817)	
	Expenses	564	572	(8)	2,978	2,286	-	2,286	120	812	
	Net Impact	(730)	251	(981)	1,189	1,314	-	1,314	120	(5)	
	Customer Services										
	Expenses	243	280	(37)	1,101	1,122	-	1,122	-	(21)	
	Net Impact	243	280	(37)	1,101	1,122	-	1,122	-	(21)	
	Document Centre										
	Expenses	39	38	1	146	151	-	151	-	(5)	
	Net Impact	39	38	1	146	151	-	151	-	(5)	
	HoS Total	135	1,172	(1,037)	4,727	4,898	-	4,898	18	(153)	
Head of Communications, Engagement & Public Affairs	Communications & Information										£35k overspend from recruitment campaigns as well as £20k overspend on salary costs due to pay uplifts.
	Expenses	78	62	16	310	247	-	247	-	63	
	Net Impact	78	62	16	310	247	-	247	-	63	
	HoS Total	78	62	16	310	247	-	247	-	63	
Head of Policy, Performance & Emergency Planning	Emergency Planning										<p>Approved overspend due to hiring of a programme manager and a project manager. These posts would have previously been funded from the Invest2Save reserve.</p> <p>Post under review due to other immediate priorities.</p>
	Income	-	-	-	-	-	-	-	-	-	
	Expenses	20	32	(12)	164	128	-	128	(34)	2	
	Net Impact	20	32	(12)	164	128	-	128	(34)	2	
	Transformation										
	Income	-	(31)	31	(76)	(125)	-	(125)	(48)	1	
	Expenses	129	162	(33)	696	646	-	646	-	50	
	Net Impact	129	131	(2)	620	521	-	521	(48)	51	
	Strategic Insight & Delivery										
	Income	(5)	-	(5)	(10)	-	-	-	-	(10)	
	Expenses	82	76	6	283	306	-	306	-	(23)	
	Net Impact	77	76	1	273	306	-	306	-	(33)	
	HoS Total	226	239	(13)	1,057	955	-	955	(82)	20	
	Total	2,640	3,824	(1,184)	28,194	26,464	308	26,772	(820)	602	