

2025/26 Q2 Forecast - Revenue

Head of Service Summary

Appendix 1

Head of Service	Year to Date			Full Year						Commentary On Underspend/Overspend
	Actual £000	Current Budget £000	Over/ (Under) Spend £000	Forecast £000	Original Budget £000	Budget c/fwd £000	Current Budget £000	Contribution To /(From) Reserves £000	Over/ (Under) Spend £000	
Chief Executive Officer										Income: Expenditure: £300k of costs for the data work carried out to support the move to NJC pay bargaining.
Income	-	-	-	-	-	-	-	-	-	
Expenses	795	511	284	1,316	1,021	-	1,021	-	295	
Net	795	511	284	1,316	1,021	-	1,021	-	295	
Chief Digital & Information Officer										Income: Aged debt has been recovered, and cost shared with partners are higher. Expenditure: Extra expenditure approved for Microsoft upgrade and restructure costs. Work is continuing on identifying savings.
Income	(3,052)	(3,074)	22	(6,139)	(6,148)	-	(6,148)	-	9	
Expenses	4,638	4,619	19	9,334	9,238	-	9,238	(13)	83	
Net	1,586	1,545	41	3,195	3,090	-	3,090	(13)	92	
Head of Economy, Regeneration & Housing										Income: Lower grant income but vacancies are offsetting this. Market income in line with current occupancy. PCN income lower because of transition period, but permit income higher in September and also pay and display income improved by £50k over Q1 forecast. Expenditure: Rent payable for St Neots market lower than budget. CPE expenditure and car parks business rates lower than budget.
Income	(1,356)	(1,582)	226	(2,796)	(3,164)	-	(3,164)	(153)	215	
Expenses	1,206	1,507	(301)	2,846	2,970	43	3,013	(120)	(287)	
Net	(150)	(75)	(75)	50	(194)	43	(151)	(273)	(72)	
Head of Planning, Infrastructure & Public Protection										Income: Additional income from Planning Performance Agreements, though a significant proportion of this (c£800k) will be moved to 2026/27 when the exact figure is known, as the work will be carried out in 2026/27. Also additional planning fees are forecast due to the new Local Plan. Mobile Home Park income and Licencing income are also both forecast up on budget. Expenditure: Underspend on 3C Building Control fees, temporary vacant posts in Licencing, Community Resilience, Community Development, Commercial Team and Environmental Protection. Also underspend on Empty Homes budget. Overspend as a result of use of agency staff (partly offset by vacancies) in Planning Policy and Development Control.
Income	(2,351)	(1,729)	(622)	(4,621)	(3,457)	-	(3,457)	(251)	(1,415)	
Expenses	3,309	3,159	150	6,983	6,252	65	6,317	(288)	378	
Net	958	1,430	(472)	2,362	2,795	65	2,860	(539)	(1,037)	

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Head of Environmental Services										
Income	(4,224)	(3,345)	(879)	(8,448)	(6,689)	-	(6,689)	(81)	(1,840)	Income: Recycling credit income (£600k) from Cambridgeshire County Council is higher than budgeted as the expectation was this would not be paid. Also CCTV income up on budget to cover costs of project work, Grounds Maintenance and Street Cleansing income from third parties has increased. The Green Waste subscription income is maintaining a level higher than budget.
Expenses	6,220	5,564	656	12,437	11,085	40	11,125	-	1,312	
Net	1,996	2,219	(223)	3,989	4,396	40	4,436	(81)	(528)	
Head of Leisure, Health & Environment										
Income	(4,294)	(4,074)	(220)	(8,742)	(9,139)	-	(9,139)	(80)	317	Income: Forecast income for Swim School and Health and Fitness are lower than budget but ahead of last year. Additional income at Hinchingsbrooke Country Park (HCP) café, but car park income is below budget due to part year closure. Net Zero Village grants have made both income and expenditure higher.
Expenses	5,975	5,122	853	11,193	10,222	20	10,242	51	1,002	
Net	1,681	1,048	633	2,451	1,083	20	1,103	(29)	1,319	
Head of Property & Facilities										
Income	(2,340)	(2,778)	438	(4,681)	(5,555)	-	(5,555)	-	874	Income: There has been a reduction in rental income due to various vacant units and units on reduced rent. However there has been increased income from selling electricity back to the grid.
Expenses	1,603	1,688	(85)	3,218	3,334	40	3,374	-	(156)	
Net	(737)	(1,090)	353	(1,463)	(2,221)	40	(2,181)	-	718	

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Head of Human Resources & Officer Development										
Expenses	486	492	(6)	1,084	984	-	984	(88)	12	Expenditure: Increased expenditure on the Workforce Strategy but this has been funded from reserves.
Net	481	492	(11)	1,082	984	-	984	(88)	10	
Head of Finance										
Income	(1,584)	(914)	(670)	(3,168)	(1,827)	-	(1,827)	(313)	(1,654)	Income: Increase in income from investment income, also NNDR pool income, and grants received. Expenditure: Savings from reduced Minimum Revenue Provision (MRP) due to in-year underspend in 2024/25, calculated following the closure of the accounts. Also additional employee costs.
Expenses	4,629	4,723	(94)	9,301	9,445	-	9,445	(77)	(221)	
Net	3,046	3,809	(763)	6,133	7,618	-	7,618	(389)	(1,874)	
Head of Democratic Services & Monitoring Officer										
Income	(313)	(117)	(196)	(626)	(234)	-	(234)	39	(353)	Income: Extra grant to cover provision of local and Mayoral elections. Expenditure: 3C Legal contributions expected to be higher as a result of LGR. Additional costs for Monitoring Officer post, and election costs (covered by income). Also additional costs for agency staff (procurement cover), internal audit programme, and risk support work whilst post vacant. There have been savings from 2 vacant audit posts.
Expenses	1,433	1,039	394	2,814	1,978	100	2,078	60	796	
Net	1,120	922	198	2,188	1,744	100	1,844	99	443	
Customer Change Director										
Income	(12,318)	(10,842)	(1,476)	(24,640)	(21,683)	-	(21,683)	(102)	(3,059)	Income: Decrease in Housing Benefit subsidy, and increase in homelessness rough sleeping grants. Expenditure: A reduction in Housing Benefit paid, but an increase in homelessness and rough sleeping costs (covered by grant). Efficiency savings (£120k) from the introduction of a forecasting and demand led resourcing model and also new technology.
Expenses	14,756	13,315	1,441	29,491	26,628	-	26,628	(120)	2,743	
Net	2,438	2,473	(35)	4,851	4,945	-	4,945	(222)	(316)	
Head of Communications, Engagement & Public Affairs										
Expenses	182	124	58	363	247	-	247	0	116	Expenditure: Overspend from corporate campaigns and LGR work.
Net	182	124	58	363	247	-	247	0	116	
Head of Policy, Performance & Emergency Planning										
Income	(5)	(63)	58	(10)	(125)	-	(125)	(177)	(62)	Income: Expenditure: Underspend from part year vacant post (Community Resilience), and Director post currently vacant. Additional programme and project managers approved these are funded from reserves.
Expenses	428	540	(112)	1,084	1,081	-	1,081	(34)	(31)	
Net	423	477	(54)	1,074	956	-	956	(211)	(93)	
Total	13,818	13,885	(67)	27,591	26,464	308	26,772	(1,745)	(926)	