2026/27 Q1 Forecast - Revenue

Head of Service Detail

Appendix 2

Head of Service	Service Grouping	Year To Date: *Actuals £000*	Year To Date: *Current Budget £000*	Year To Date: *Over/ (Under) Spend £000*	Full Year: *Forecast £000*	Full Year: *Original Budget £000*	Full Year: *Budget Carry Forwards/ Virements £000*	Full Year: *Current Budget £000*	Full Year: *Contribution To/(From) Reserves £000*	Full Year: *Over/ (Under) Spend £000*	*Commentary On Underspend/Overspend*
Chief Executive Officer	**Directors**										
	Income	(138)	0	(138)	(450)	0	0	0	(100)	(550)	**Income:** The forecast underspend reflects potential additional partner income related to the Defence fund.
	Expenses	395	245	150	1,627	982	0	982	(46)	599	**Expenditure:** The forecast overspend is made up of defence fund activity and additional salary costs. The Defence Cluster spend will potentially be matched by partner income or if not, from reseres.The salary costs will be addressed within the budget going forward. **Reserves**: £46k from LGR reserves to support workforce in preparing for LGR.
	Net Impact	**258**	**245**	**12**	**1,177**	**982**	**0**	**982**	**(146)**	**49**	
	HoS Total	**258**	**245**	**12**	**1,177**	**982**	**0**	**982**	**(146)**	**49**	
ICT	**ICT Shared Service**										
	Income	(1)	0	(1)	(5)	0	0	0	0	(5)	**Income:** Cambridge City Council's out-of-hours service is being fully recharged to the partner, resulting in additional income. This is matched by the associated expenditure below and therefore has no net impact on the Council.
	Expenses	1	0	1	5	0	0	0	0	5	**Expenditure:** Costs relate to the out-of-hours service provided to Cambridge City Council and are fully recoverable through the partner recharge. There is therefore no net financial pressure on HDC.
	Net Impact	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	3C ICT Shared Service										
	Income	(1,533)	(1,700)	167	(6,132)	(6,800)	0	(6,800)	0	668	**Income:** Partner recharges are linked to the costs incurred by the shared service. Lower expenditure therefore reduces recharge income, although the impact is not one-for-one because some costs relate solely to HDC. The overall position remains a net benefit to HDC.
	Expenses	2,303	2,503	(200)	9,213	10,013	0	10,013	0	(799)	**Expenditure:** The forecast £131k net underspend is mainly due to licence rationalisation (£86k), salary vacancies (£28k) and reduced reliance on agency staff (£17k). Lower expenditure has reduced partner recharge income, but HDC retains the benefit of savings on costs relating to HDC.
	Net Impact	**770**	**803**	**(33)**	**3,081**	**3,212**	**0**	**3,212**	**0**	**(131)**	
	HoS Total	**770**	**803**	**(33)**	**3,081**	**3,212**	**0**	**3,212**	**0**	**(131)**	

Head of Service	Service Grouping	Year To Date: Actuals £000	Year To Date: Current Budget £000	Year To Date: Over/(Under) Spend £000	Full Year: Forecast £000	Full Year: Original Budget £000	Full Year: Budget Carry Forwards/ Virements £000	Full Year: Current Budget £000	Full Year: Contribution To/(From) Reserves £000	Full Year: Over/(Under) Spend £000	Commentary On Underspend/Overspend
Head of Economy, Regeneration & Housing	**Economic Development**										
	Income	(1)	(2)	0	(5)	(7)	0	(7)	0	2	
	Expenses	102	109	(7)	459	437	0	437	(50)	(29)	**Expenditure:** The forecast £29k underspend is mainly from salary savings (£18k), sponsorship secured for UKRIIF (£5k) and lower event costs (£4k). £50k will be released from the Alconbury Weald Infrastructure Reserve to support related costs.
	Net Impact	**101**	**108**	**(7)**	**454**	**431**	**0**	**431**	**(50)**	**(27)**	
	Housing Strategy										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	93	91	2	374	363	0	363	(3)	8	**Expenditure:** The forecast £8k overspend is primarily due to the incremental salary uplift approved after the 2026/27 budget was set. This is a recurrent pressure and has been incorporated into the 2027/28 budget. The service will manage non-pay expenditure, including consultancy, to minimise the 2026/27 pressure.
	Net Impact	**93**	**91**	**2**	**374**	**363**	**0**	**363**	**(3)**	**8**	
	Markets										
	Income	(29)	(27)	(3)	(117)	(106)	0	(106)	0	(11)	**Income:** Additional income from St Neots Market and evening events is forecast to improve the position against budget. Performance will continue to be monitored through the year.
	Expenses	42	44	(2)	166	176	0	176	0	(10)	**Expenditure:** The forecast £10k underspend reflects lower business rates costs across the markets. This is currently expected to continue for 2026/27 and will be monitored as bills are confirmed.
	Net Impact	**12**	**17**	**(5)**	**49**	**70**	**0**	**70**	**0**	**(21)**	
	Car Parks - Off Street										
	Income	(660)	(685)	25	(2,639)	(2,738)	0	(2,738)	0	99	**Income:** Penalty Charge Notice income is forecast to be £99k below budget. This reflects lower than expected income at this stage and will be closely monitored, with the forecast updated as further trading data becomes available.
	Expenses	380	408	(28)	1,521	1,632	0	1,632	0	(111)	**Expenditure:** The forecast £111k underspend reflects lower business rates costs across the car park portfolio. This has more than offset the income pressure and is currently reflected in the forecast.
	Net Impact	**(280)**	**(277)**	**(3)**	**(1,118)**	**(1,107)**	**0**	**(1,107)**	**0**	**(12)**	
	Car Park - On Street										
	Income	(2)	0	(2)	(6)	0	0	0	0	(6)	
	Expenses	2	0	2	6	0	0	0	0	6	
	Net Impact	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	Market Towns										
	Income	(70)	(43)	(27)	(123)	(172)	0	(172)	(158)	(109)	**Income:** The forecast £109k underspend reflects £100k of Ramsey Pods income and £22k of consultancy costs expected to be reimbursed by the CPCA as expenditure is incurred. A further £14k reserve contribution is no longer required. The position is timing-dependent and will be monitored as claims are submitted. £158k will be released from the Market Towns Reserve to support salary costs.
	Expenses	84	57	27	334	226	0	226	0	108	**Expenditure:** Additional expenditure on Ramsey Pods and consultancy is expected to be fully funded through recharges to the CPCA. The expenditure is therefore not expected to create a net pressure on HDC, subject to recovery of the associated costs.
	Net Impact	**13**	**14**	**(0)**	**211**	**54**	**0**	**54**	**(158)**	**(1)**	
	HoS Total	**(60)**	**(47)**	**(13)**	**(30)**	**(188)**	**0**	**(188)**	**(210)**	**(51)**	

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*	***Commentary On Underspend/Overspend***
Head of Planning, Infrastructure & Public Protection	**Building Control**										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	41	41	0	165	165	0	165	0	0	
	Net Impact	**41**	**41**	**0**	**165**	**165**	**0**	**165**	**0**	**0**	
	Planning Policy										
	Income	(276)	(370)	94	(1,104)	(1,480)	0	(1,480)	0	375	**Income:** Planning Performance Agreement income is currently forecast below budget, although an improvement is expected as Local Plan activity progresses. CIL administration income is also below budget due to lower levels of CIL-liable planning applications. The forecast will be reviewed as development activity becomes clearer.
	Expenses	403	524	(120)	1,613	2,095	0	2,095	0	(482)	**Expenditure:** The forecast £482k underspend is primarily due to staff vacancies. Recruitment is underway, including apprentice and potential graduate posts, and these costs have been reflected where appropriate in the forecast. The saving is therefore expected to reduce as vacancies are filled.
	Net Impact	**127**	**154**	**(27)**	**509**	**615**	**0**	**615**	**0**	**(107)**	
	Development Management										
	Income	(511)	(421)	(90)	(2,046)	(1,684)	0	(1,684)	0	(362)	**Income:** Planning application income is forecast £362k above budget, supported by increased application volumes and the introduction of new fees for amendments and invalid applications. The position will be monitored to confirm whether this level of income is sustainable.
	Expenses	606	514	91	2,402	2,057	0	2,057	20	366	**Expenditure:** The forecast £366k overspend is mainly due to higher contractor and consultancy costs for specialist planning and pre-planning advice and Planning Performance Agreements. These costs are partly offset by staff vacancies and are associated with additional income generation. The balance will be monitored closely through the year.
	Net Impact	**94**	**93**	**1**	**357**	**373**	**0**	**373**	**20**	**4**	
	Environmental Health Admin										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	17	33	(16)	69	132	0	132	0	(63)	**Expenditure:** The forecast £63k underspend is due to a senior staff vacancy, which is expected to remain vacant until Q4. The saving is therefore primarily a temporary in-year benefit.
	Net Impact	**17**	**33**	**(16)**	**69**	**132**	**0**	**132**	**0**	**(63)**	
	Licencing										
	Income	(96)	(96)	0	(385)	(386)	0	(386)	0	1	
	Expenses	99	101	(1)	397	403	0	403	0	(6)	
	Net Impact	**3**	**4**	**(1)**	**12**	**17**	**0**	**17**	**0**	**(5)**	
	Environmental Health Services										
	Income	(30)	(17)	(13)	(120)	(68)	0	(68)	0	(52)	**Income**: £52k of additional New Burdens grant has been received from central government to support implementation of the Renters' Rights Act 2025. This funding was not known when the 2026/27 budget was prepared.
	Expenses	259	258	1	1,028	1,032	0	1,032	7	2	
	Net Impact	**229**	**241**	**(12)**	**908**	**964**	**0**	**964**	**7**	**(50)**	
	HoS Total	**511**	**567**	**(55)**	**2,019**	**2,266**	**0**	**2,266**	**27**	**(221)**	

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 Operations	**CCTV**										
	Income	(26)	(29)	3	(105)	(117)	0	(117)	0	12	**Income:** The forecast reflects the transfer of a Service Level Agreement from this cost centre to the CCTV Shared Service. The budget and coding position will be reviewed to ensure the recurring recharge is reflected in the appropriate service area.
	Expenses	0	0	0	0	0	0	0	0	0	
	Net Impact	**(26)**	**(29)**	**3**	**(105)**	**(117)**	**0**	**(117)**	**0**	**12**	
	CCTV Shared Service										
	Income	(267)	(137)	(130)	(1,069)	(548)	0	(548)	0	(520)	**Income:** Additional income is forecast from new Service Level Agreements, keyholding and project management activity, together with recovery of associated project costs. The forecast assumes these arrangements proceed as expected and will be monitored during the year.
	Expenses	349	211	138	1,396	843	0	843	0	553	**Expenditure:** The forecast £553k overspend reflects additional project activity undertaken by CCTV and costs associated with the Hinchingbrooke Country Park project. The CCTV project costs are recoverable through the additional income forecast above. The Hinchingbrooke costs represent a timing difference from costs incurred in 2026/27 following recovery in previous years, creating a small net pressure.
	Net Impact	**82**	**74**	**8**	**328**	**295**	**0**	**295**	**0**	**33**	
	Head of Operations										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	32	31	0	219	126	0	126	(92)	2	**Expenditure:** Increase in staffing due to Local Government Reorganisation related work. Reserves will be released from Local Government Reorganisation Reserve to offset related costs.
	Net Impact	**32**	**31**	**0**	**219**	**126**	**0**	**126**	**(92)**	**2**	
	Green Spaces										
	Income	(83)	(47)	(36)	(250)	(187)	0	(187)	(81)	(144)	**Income:** Additional income is forecast from the sale of logs (£15k) and contracted grounds maintenance work (£134k). A further £81k will be funded from commuted sums reserves to support maintenance of relevant sites. These are largely specific or externally funded income streams and will be monitored as work progresses.
	Expenses	350	350	(1)	1,400	1,402	0	1,402	0	(2)	
	Net Impact	**267**	**304**	**(36)**	**1,150**	**1,215**	**0**	**1,215**	**(81)**	**(146)**	
	Street Cleansing										
	Income	(8)	(3)	(5)	(30)	(11)	0	(11)	0	(19)	**Income:** Additional income of £19k is forecast from contracted work for town and parish councils. This reflects additional work undertaken during the year and will be monitored against activity levels.
	Expenses	334	351	(17)	1,338	1,404	0	1,404	0	(67)	**Expenditure:** The forecast £67k underspend comprises approximately £38k of savings from bringing work in-house rather than using subcontractors and £30k from vacant posts. The position will be reviewed as vacancies are filled and service delivery changes.
	Net Impact	**327**	**348**	**(21)**	**1,308**	**1,393**	**0**	**1,393**	**0**	**(86)**	
	Waste Management										
	Income	(1,633)	(1,377)	(256)	(6,532)	(5,508)	0	(5,508)	0	(1,024)	**Income:** Additional income of £1.024m is forecast, comprising £765k of recycling credits from Cambridgeshire County Council, £153k from green bin subscriptions and £160k from trade waste. The recycling credit income was not certain when the budget was set; the forecast will be monitored as claims and receipts are confirmed.
	Expenses	2,336	2,267	69	9,343	9,067	0	9,067	0	276	**Expenditure:** The forecast £276k overspend is primarily due to higher agency staffing costs arising from sickness levels within the waste service. This is partly offset by vacant posts. Staffing requirements will be monitored closely and agency usage reduced where operationally possible.
	Net Impact	**703**	**890**	**(187)**	**2,811**	**3,558**	**0**	**3,558**	**0**	**(748)**	
	Fleet Management										
	Income	(7)	(10)	2	(30)	(39)	0	(39)	0	9	
	Expenses	96	99	(3)	385	398	0	398	0	(13)	**Expenditure:** The forecast £13k underspend reflects recovery of hydrotreated vegetable oil fuel costs from the police and fire services. These recharges were not included in the original budget and therefore improve the in-year position.
	Net Impact	**89**	**90**	**(1)**	**355**	**359**	**0**	**359**	**0**	**(4)**	
	HoS Total	**1,473**	**1,707**	**(234)**	**6,065**	**6,828**	**0**	**6,828**	**(173)**	**(936)**	

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Head of Leisure Health & Environment	**Head of Leisure & Health**										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	30	31	(1)	120	124	0	124	0	(3)	
	Net Impact	**30**	**31**	**(1)**	**120**	**124**	**0**	**124**	**0**	**(3)**	
	One Leisure Active Lifestyles										
	Income	(165)	(161)	(4)	(659)	(643)	0	(643)	0	(16)	**Income:** Income is forecast £16k above budget overall. Strong membership income (£75k) and additional grant income (£39k) are partly offset by £92k lower cost recoveries and £6k of other minor variances. Overall performance is positive, with continued membership growth and additional grant funding supporting the position.
	Expenses	187	206	(20)	746	826	0	826	0	(80)	**Expenditure:** The forecast £80k underspend is mainly due to £91k of salary savings arising from the service restructure, partly offset by £10k higher premises hire costs. The saving is expected to reduce as the approved structure is implemented.
	Net Impact	**22**	**46**	**(24)**	**87**	**183**	**0**	**183**	**0**	**(96)**	
	One Leisure Facilities Sawtry Leisure Centre										
	Income	(2,107)	(2,139)	32	(8,427)	(8,555)	0	(8,555)	0	128	**Income:** St Neots membership income remains below budget following the opening of a low-cost competitor gym in October 2025. The loss of approximately 400 members has continued to affect direct debit income in 2026/27, although there are early signs of recovery. Other centres are performing at or above target and mitigation measures are being developed to rebuild membership at St Neots.
	Expenses	1,940	1,908	31	7,631	7,634	0	7,634	128	125	**Expenditure:** The forecast £125k overspend is driven by £38k of unbudgeted Sawtry business rates, £108k of additional repairs and maintenance, and £208k of salary costs where the budget assumed vacancies rather than the full establishment. These pressures are partly offset by £175k of utility savings, largely from solar PV, and £54k of lower incidental costs. The position reflects both underlying establishment pressures and one-off/current-year costs and will be monitored closely.
	Net Impact	**(167)**	**(230)**	**63**	**(797)**	**(921)**	**0**	**(921)**	**128**	**253**	
	Parks and Open Spaces										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	1	1	0	2	2	0	2	0	0	
	Net Impact	**1**	**1**	**0**	**2**	**2**	**0**	**2**	**0**	**0**	
	Parks, Countryside and Climate										
	Income	(305)	(332)	27	(1,219)	(1,329)	0	(1,329)	0	110	**Income:** The forecast £110k shortfall mainly relates to café, car park and room-hire income at Hinchingbrooke Country Park. The budget assumed a full year of income, whereas slippage in the capital project means the income will not commence until Q4. The variance is therefore primarily timing-related.
	Expenses	418	452	(34)	1,672	1,760	49	1,809	0	(137)	**Expenditure:** The forecast £137k underspend comprises approximately £93k from lower café cost of sales, reduced staffing following the service review and utility savings while the countryside centre is closed, together with £44k of lower Climate consultancy costs.
	Net Impact	**113**	**120**	**(7)**	**453**	**431**	**49**	**480**	**0**	**(27)**	
	One Leisure Projects										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	0	0	0	0	0	0	0	0	0	
	Net Impact	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	HoS Total	**(2)**	**(33)**	**32**	**(134)**	**(181)**	**49**	**(133)**	**128**	**127**	

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 Property & Facilities	**Energy & Sustainability Mgt**										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	12	13	(0)	49	50	0	50	0	(1)	
	Net Impact	**12**	**13**	**(0)**	**49**	**50**	**0**	**50**	**0**	**(1)**	
	Public Conveniences										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	0	0	0	0	0	0	0	0	0	
	Net Impact	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	Facilities Management										
	Income	(93)	(125)	32	(374)	(501)	0	(501)	0	127	**Income:** The forecast £127k shortfall reflects increased vacancies following lease breaks and lease expiries. The position will be monitored alongside the property letting programme and updated as units are re-let.
	Expenses	405	427	(22)	1,619	1,666	40	1,706	0	(87)	**Expenditure:** The forecast £87k underspend reflects the removal of the Priory Centre recharge previously expected to be paid to St Neots Town Council. The previous lease has been surrendered and the new lease does not include this provision, resulting in a recurring saving against the previous assumption.
	Net Impact	**311**	**301**	**10**	**1,245**	**1,165**	**40**	**1,205**	**0**	**41**	
	Commercial Estates										
	Income	(1,095)	(1,126)	32	(4,380)	(4,506)	0	(4,506)	0	126	**Income:** The forecast £126k shortfall reflects lower rental income across the property portfolio due to current market conditions. Performance will be monitored as properties are re-let and market conditions develop.
	Expenses	425	393	33	1,737	1,571	0	1,571	(36)	130	**Expenditure:** The forecast £130k overspend reflects additional back rent at Phoenix Court and higher business rates on vacant units. Work is underway to mitigate the position. £36k will be released from the LGR Reserve to fund staff time dedicated to LGR activity.
	Net Impact	**(670)**	**(734)**	**64**	**(2,642)**	**(2,935)**	**0**	**(2,935)**	**(36)**	**256**	
	HoS Total	**(346)**	**(420)**	**74**	**(1,348)**	**(1,719)**	**40**	**(1,679)**	**(36)**	**296**	
Head of Human Resources & Officer Development	**Corporate Health & Safety**										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	17	17	(0)	68	70	0	70	0	(2)	
	Net Impact	**17**	**17**	**(0)**	**68**	**70**	**0**	**70**	**0**	**(2)**	
	Human Resources										
	Income	(15)	0	(15)	(62)	0	0	0	0	(62)	**Income**: Additional income of £62k is forecast from recovery of licence expenditure from partners. This income was not known when the budget was set and is matched by additional expenditure/recharges below, resulting in no underlying pressure for HDC.
	Expenses	242	261	(19)	1,067	1,043	0	1,043	(98)	(74)	**Expenditure:** The forecast £74k underspend is mainly due to greater use of in-house training, reducing reliance on external providers. £98k will be released from reserves to fund staff time dedicated to the Workforce Strategy.
	Net Impact	**227**	**261**	**(34)**	**1,005**	**1,043**	**0**	**1,043**	**(98)**	**(136)**	
	HoS Total	**244**	**278**	**(35)**	**1,073**	**1,113**	**0**	**1,113**	**(98)**	**(138)**	

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*	*Commentary On Underspend/Overspend*
Head of Finance	**Corporate Finance**										
	Income	(607)	(487)	(119)	(2,427)	(1,949)	0	(1,949)	0	(477)	**Income:** Additional investment income is forecast from higher-than-anticipated interest rates and cash balances. The underlying interest rate assumptions have been reviewed and the impact has been incorporated into the 2027/28 budget and future financial planning**.**
	Expenses	1,362	1,669	(307)	5,450	6,676	0	6,676	0	(1,227)	**Expenditure:** The forecast £1.227m underspend includes £760k of pay rectification and £110k of increment budgets currently held within Finance but absorbed within the service budgets during 2026/27. A further £267k relates to lower PWLB interest costs due to capital project slippage and reduced borrowing requirements, with additional savings from lower audit fees following contract negotiations. The budget has been fully reviewed for 2027/28 to ensure these items are appropriately reflected going forward.
	Net Impact	**756**	**1,182**	**(426)**	**3,023**	**4,727**	**0**	**4,727**	**0**	**(1,704)**	
	Finance										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	292	260	32	2,002	1,039	0	1,039	(834)	129	**Expenditure:** The forecast £129k overspend reflects additional temporary resources for LGR, continued support for 2025/26 closedown and external audit, and additional budget-setting support. LGR costs will be funded from the LGR Reserve. These are temporary costs and do not represent an ongoing base budget pressure.
	Net Impact	**292**	**260**	**32**	**2,002**	**1,039**	**0**	**1,039**	**(834)**	**129**	
	Corporate Insurance										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	179	181	(2)	715	724	0	724	0	(8)	
	Net Impact	**179**	**181**	**(2)**	**715**	**724**	**0**	**724**	**0**	**(8)**	
	HoS Total	**1,227**	**1,622**	**(396)**	**5,741**	**6,490**	**0**	**6,490**	**(834)**	**(1,583)**	

Head of Service	Service Grouping	Year To Date Actuals £000	Year To Date Current Budget £000	Year To Date Over/ (Under) Spend £000	Full Year Forecast £000	Full Year Original Budget £000	Full Year Budget Carry Forwards/ Virements £000	Full Year Current Budget £000	Full Year Contribution To/(From) Reserves £000	Full Year Over/ (Under) Spend £000	Commentary On Underspend/Overspend
Head of Democratic Services & Monitoring Officer	**Legal**										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	71	71	0	285	285	0	285	0	0	
	Net Impact	**71**	**71**	**0**	**285**	**285**	**0**	**285**	**0**	**0**	
	Democratic & Elections										
	Income	(55)	(46)	(9)	(221)	(184)	0	(184)	0	(37)	**Income:** Additional income is forecast from Local Land Charges. This reflects higher activity than assumed in the budget and improves the in-year position.
	Expenses	363	354	9	1,906	1,415	0	1,415	(454)	37	**Expenditure:** Additional election expenditure is largely funded from reserves. Planned drawdowns comprise £255k from the District Election Reserve, £42k from the Elections Act Reserve for postage, £151k from LGR reserves for the interim Monitoring Officer and additional consultancy, and £6k for Member training. The net impact on the service is therefore largely mitigated through reserve funding.
	Net Impact	**308**	**308**	**(0)**	**1,685**	**1,231**	**0**	**1,231**	**(454)**	**(0)**	
	Audit										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	58	100	(42)	234	401	0	401	0	(167)	**Expenditure:** The forecast £167k underspend comprises approximately £82k from two vacancies, £77k from lower audit fees following contract negotiations and £8k of lower incidental costs. The vacancy saving is expected to reduce as posts are filled.
	Net Impact	**58**	**100**	**(42)**	**234**	**401**	**0**	**401**	**0**	**(167)**	
	Procurement										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	59	55	4	237	220	0	220	0	17	**Expenditure:** The forecast £17k overspend is due to the Procurement Manager post being re-graded from Grade H to Grade I following job evaluation. The change was approved after the 2026/27 budget was set and is a recurrent cost that will be reflected in the 2027/28 budget.
	Net Impact	**59**	**55**	**4**	**237**	**220**	**0**	**220**	**0**	**17**	
	Risks & Control										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	15	9	6	61	36	0	36	0	25	**Expenditure:** The forecast £25k overspend is due to the Risk Manager post being re-graded following job evaluation. The change was approved after the 2026/27 budget was set and is a recurrent cost that will be reflected in the 2027/28 budget.
	Net Impact	**15**	**9**	**6**	**61**	**36**	**0**	**36**	**0**	**25**	
	HoS Total	**512**	**543**	**(31)**	**2,502**	**2,173**	**0**	**2,173**	**(454)**	**(125)**	

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 Customer Services & Revs & Bens	**Council Tax Support**										**Net impact:** The forecast £20k underspend reflects the updated central government funding formula. A budget realignment bid has been submitted by the Head of Service to align the base budget with the latest funding position.
	Income	(63)	(58)	(5)	(251)	(231)	0	(231)	0	(20)	
	Expenses	0	0	0	0	0	0	0	0	0	
	Net Impact	**(63)**	**(58)**	**(5)**	**(251)**	**(231)**	**0**	**(231)**	**0**	**(20)**	
	Housing Benefits										
	Income	(4,768)	(4,830)	61	(19,073)	(19,319)	0	(19,319)	0	246	Housing Benefit (HB) expenditure is difficult to forecast and is influenced by factors outside the Council's control. In previous years, at least £450k of Homelessness Prevention Grant (HPG) was transferred into this budget to support HB costs for temporary accommodation that are not fully reimbursed by DWP. For 2026/27, changes to Central Government funding arrangements resulted in HPG being rolled into Revenue Support Grant (RSG), with no breakdown of the amount attributable to HPG provided. Consequently, the previous funding transfer was no longer available The impact of this was not known when the budget was prepared. Following further analysis of RSG and grant funding, the financial impact will be monitored throughout 2026/27, with recommendations brought to Members if additional funding is required. As part of the 2027/28 budget-setting process, proposals will also be brought to Members to establish an appropriate baseline funding arrangement for the HB shortfall relating to temporary accommodation.
	Expenses	5,588	5,535	53	22,353	22,141	0	22,141	0	212	
	Net Impact	**820**	**706**	**114**	**3,280**	**2,822**	**0**	**2,822**	**0**	**458**	
	Customer Services										
	Income	(0)	(2)	1	(2)	(6)	0	(6)	0	5	
	Expenses	278	292	(15)	1,110	1,169	0	1,169	0	(58)	**Expenditure:** The forecast £58k underspend is mainly due to £45k of vacancies in the Customer Services team, £8k from a Web team vacancy and £5k of lower incidental costs. The main vacancy-related saving is temporary as the posts have now been filled.
	Net Impact	**277**	**291**	**(13)**	**1,109**	**1,162**	**0**	**1,162**	**0**	**(54)**	
	Document Centre										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	41	39	3	165	154	0	154	0	11	**Expenditure:** The forecast £11k overspend reflects salary pressures. This is a recurrent pressure and will be incorporated into the 2027/28 budget-setting process.
	Net Impact	**41**	**39**	**3**	**165**	**154**	**0**	**154**	**0**	**11**	
	HoS Total	**1,076**	**977**	**99**	**4,303**	**3,907**	**0**	**3,907**	**0**	**395**	
Head of Communities & Operational Housing	**Communities**										**Income:** Additional income reflects unexpected Homes for Ukraine grant funding. Related expenditure is reported below and is expected to be funded from this grant.
	Income	(195)	(105)	(90)	(794)	(421)	0	(421)	12	(360)	
	Expenses	260	166	94	1,112	665	0	665	(71)	376	**Expenditure:** Additional expenditure reflects the service being able to undertake further activity funded by the Homes for Ukraine grant. The expenditure is therefore matched by specific grant income and does not represent an underlying unfunded pressure.
	Net Impact	**65**	**61**	**4**	**318**	**244**	**0**	**244**	**(59)**	**16**	The net overspend of £16k is due to new HoS role approved following the 26/27 budget setting process. The approved changes will be reflected within 27/28 budget.
	Community Resilience										
	Income	(62)	(64)	2	(247)	(256)	0	(256)	0	8	
	Expenses	134	150	(15)	537	599	0	599	0	(62)	**Expenditure:** The forecast £62k underspend is mainly due to two Grade C vacancies and staff turnover savings relating to a Grade G post, together with £7k of lower incidental costs. The saving will be used to support the wider Head of Communities & Operational Housing restructure and the approved structure will be reflected in the 2027/28 budget.
	Net Impact	**72**	**86**	**(13)**	**290**	**343**	**0**	**343**	**0**	**(54)**	
	Housing Needs										
	Income	(599)	(310)	(289)	(2,395)	(1,240)	0	(1,240)	0	(1,155)	**Income:** The Homelessness Grant settlement confirmed in February is higher than the budgeted amount. The service cannot increase capacity sufficiently quickly to utilise all of the funding in the short term. Planned activity later in the year is expected to use part of the grant and reduce the forecast underspend.
	Expenses	802	623	179	3,209	2,493	0	2,493	0	715	**Expenditure:** Additional homelessness prevention expenditure is fully funded from the additional Homelessness Grant included in the income forecast. The expenditure therefore supports increased service delivery without creating an unfunded pressure.
	Net Impact	**204**	**313**	**(110)**	**814**	**1,254**	**0**	**1,254**	**0**	**(439)**	**Net impact:** The forecast £439k underspend reflects the difficulty of committing expenditure while grant funding was uncertain. With funding now confirmed for the next two years, the service is developing additional capacity and activity to increase delivery and utilise more of the available grant. The confirmed funding assumptions have been reflected in the 2027/28 budget.
	HoS Total	**341**	**460**	**(119)**	**1,422**	**1,841**	**0**	**1,841**	**(59)**	**(477)**	

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*	***Commentary On Underspend/Overspend***
Head of Communications, Engagement & Public Affairs	**Communications & Information**										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	91	86	5	385	344	0	344	(20)	21	**Expenditure:** The forecast £21k overspend comprises £6k of standby allowance costs, £12k of maternity leave cover and approximately £3k of other minor variances. The recurrent standby allowance was introduced following changes to the emergency planning policy, which will be reflected in the 2027/28 budget. Maternity leave cover is non-recurrent and should not create an ongoing pressure.
	Net Impact	**91**	**86**	**5**	**385**	**344**	**0**	**344**	**(20)**	**21**	
	HoS Total	**91**	**86**	**5**	**385**	**344**	**0**	**344**	**(20)**	**21**	

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 Transformation and Corporate Reporting	**Emergency Planning**										
	Income	0	0	0	0	0	0	0	0	0	
	Expenses	45	37	8	179	149	0	149	0	31	**Expenditure:** The forecast £31k overspend reflects additional emergency planning training delivered at Bronze and Silver levels. The Council has a training reserve that can be used to fund this pressure.
	Net Impact	**45**	**37**	**8**	**179**	**149**	**0**	**149**	**0**	**31**	
	Transformation										
	Income	(31)	(31)	0	0	(125)	0	(125)	(125)	0	**Income and expenditure:** Additional team capacity for Local Government Reorganisation and new project management software are being funded through drawdowns from the Transformation and LGR reserves. The expenditure is therefore funded from reserves and does not create an unfunded pressure.
	Expenses	184	184	(0)	916	736	0	736	(180)	(0)	
	Net Impact	**153**	**153**	**(0)**	**916**	**611**	**0**	**611**	**(305)**	**(0)**	
	Strategic Insight & Delivery										
	Income	0	0	0	1	0	0	0	0	1	
	Expenses	54	59	(5)	217	230	5	235	0	(19)	**Expenditure:** The forecast £19k underspend is mainly due to £13k of lower advertising, publicity, marketing and consultancy costs, with the balance arising from smaller variances. The new Head of Service is reviewing opportunities to use the available resource to support service delivery, subject to the overall year-end position.
	Net Impact	**54**	**59**	**(4)**	**217**	**230**	**5**	**235**	**0**	**(18)**	
	HoS Total	**252**	**249**	**3**	**1,313**	**990**	**5**	**995**	**(305)**	**13**	
	Total	**6,347**	**7,038**	**(691)**	**27,569**	**28,057**	**94**	**28,151**	**(2,180)**	**(2,762)**	