

CUSTOMER FOCUS SCRUTINY COMMITTEE

Date: Thursday 18 June 2026

Time: 5.30 pm

Venue: Rennes Room, Civic Centre, Paris Street, Exeter

Members are invited to attend the above meeting.

If you have an enquiry regarding any items on this agenda, please contact Liz Smith, Democratic Services Officer (Committees) on 01392 265425.

Entry to the Civic Centre can be gained through the Customer Service Centre, Paris Street.

Membership -

Fullam (Chair), Wardle (Deputy Chair), Banyard, Cookson, Hussain, Knott, Rappert, Richards, Snow, Terry and Williams, N

Agenda

8 Quarter 4 Budget Scrutiny

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To receive the report of the Strategic Director for Corporate Resources.

Date of Next Meeting

The next scheduled meeting of the Customer Focus Scrutiny Committee will be held on **Thursday 24 September 2026** at 5.30 pm in the Civic Centre.

Individual reports on this agenda can be produced in large print on request to Democratic Services on democratic.services@exeter.gov.uk

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REPORT TO COUNCIL

Date of Meeting: 16 June 2026

Report of: Strategic Director of Corporate Resources & s151 Officer

Title: Overview of General Fund Revenue Budget 2025/26 – Quarter 4

Is this a Key Decision?

No

Is this an Executive or Council Function?

Council

1. What is the report about?

1.1 To advise Members of the overall financial position of the General Fund Revenue Budgets for the 2025/26 financial year and to seek approval for the General Fund working balance, a number of supplementary budgets and the creation of new earmarked reserves.

2. Recommendations:

2.1 It is recommended that Council approves:

1. The net transfer of £665,606 to Earmarked Reserves as detailed in paragraph 10.9 and set out in detail in Appendix 3
2. The supplementary budgets of £4,332,580 detailed in paragraph 10.11 and Appendix 4;
3. The General Fund working balance at 31 March 2026 at £4,549,582.
4. The write-off of £133,458.26 plus VAT in respect of a seized waterway vessel, as detailed in paragraph 10.14

2.2 It is recommended that Council notes:

5. The Earmarked Reserves at 31 March 2026
6. The Council Tax account and collection rate;
7. The outstanding sundry debt, aged debt analysis and debt write-off figures;
8. The creditors payments performance;
9. The budget reduction monitoring update.

3. Reasons for the recommendation:

3.1 To formally note the Council's end of year financial position and carry forward any budgets that were not spent but where the funding is still required.

4. What are the resource implications including non-financial resources?

4.1 The impact on the General Fund working balance is set out in section 10.10.

5. Section 151 Officer comments:

5.1 The one-off windfall as a result of the conclusion of all appeals on the 2017 rating list has enabled the Council to address two key challenges in that the shortfall in funding for 2027-28 can be addressed with service reductions and the gap in funding for the anticipated transition costs that will fall on the City Council can be met. This is positive and will protect services from additional reductions prior to the end of the Council in 2028.

6. What are the legal aspects?

6.1 Section 28 of the Local Government Act 2003 imposes a statutory duty on the Council to monitor during the financial year its expenditure and income against the budget calculations. If the monitoring establishes that the budgetary situation has deteriorated, the Council must take such action as it considers necessary to deal with the situation. This might include, for example, action to reduce spending in the rest of the year, or to increase income, or to finance the shortfall from reserves.

6.2 The Local Government Finance Act 1992 places a legal requirement on Council to approve not only the budget but also any changes to the budget proposed during the year. Council has a legal duty to ensure that the budget is balanced and that any changes to the budget are fully funded.

7. Monitoring Officer's comments:

7.1 This report raises no issues for the Monitoring Officer.

8. Equality Act 2010 (The Act)

8.1 In recommending this proposal no potential impact has been identified on people with protected characteristics as determined by the Act because there are no significant equality and diversity impacts associated with this decision.

9. Carbon Footprint (Environmental) Implications:

9.1 No direct carbon/environmental impacts arising from the recommendations.

10. Report details:

Overview of General Fund Revenue Budget 2025/26 – Quarter 4

10.1 Financial Summary

FUND	Planned Transfer To / (From) Working Balance	Budget Variance (More) / Less	Outturn Transfer 2025/26
	£	£	£
General Fund	(907,930)	152,330	(755,600)

10.2 General Fund (Appendix 1 & Appendix 2)

Net services expenditure is lower than budget by £1,732,512 against a revised budget of £21,479,070. This includes supplementary budgets of £5,308,830. Variances of more than +/- £30,000 are detailed below:

10.3 Chief Executive

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
Executive Office	1,611,270	1,139,460	(471,810)	(129,620)

- **Active & Healthy People** have reported a £297.4k underspend. This is unspent reserve funds which can be utilised in future years, if required.
- **Strategic Management** are showing a £174.4k underspend. This is due to the first payment of the Pride in Place grant of £150k which will be transferred to a reserve and requested as a supplementary budget in 2026/27. This leaves the actual underspend as £24.4k.

10.4 Operations

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
Environment & Waste	6,018,740	5,928,863	(89,877)	(23,730)

- From the reported underspend in **Environment Health**, £22.6k will be transferred into reserves and £56.9k is from unspent supplementary budgets which will be re-requested in 2026/27, so the actual underspend is £173.3k. Recruitment into permanent staffing has continued to be a challenge, resulting in material savings against establishment costs, although these savings have been offset slightly with increased agency spend.
- Difficulties in recruiting has led to a material underspend against the staffing establishment in **Domestic Refuse Collection**; this and material savings in Fleet have led to this underspend. It has been offset slightly by increased costs associated with the final phases of the rollout of kerbside food waste collection which was completed at the end of February 2026.
- Green waste collection income in **Waste Chargeable Services** remained strong throughout the final quarter of this financial year so has helped mitigate the loss in income from trade refuse. A strategy is currently being worked on to help bring in more commercial income from trade waste in the future which will potentially make a positive impact to this management unit.

- **Waste Strategy & Facilities** £231.2k of the out-turn is from an under-used supplementary budget which will be re-requested in 2026/27; the actual out-turn is £5.8k overspend. The supplementary budget will be used to boost food waste recycling awareness by doorstep engagement and to trial a food waste monitoring initiative whereby collection crews will be issued smart watches to record their collections.
- The overspend in the **Materials Reclamation Facility** has materially increased from the previous quarter. Income has not met budgeted targets but the overspend is also due to incidents which required the facility to close for a period of time, increasing the costs of transporting materials to other MRFs. Essential equipment has also needed to be replaced throughout the year.

Head of Service Area	Budget	Outturn	Variance	Qtr 3 Forecast Variance
	£	£	£	£
Operations	5,602,270	5,387,495	(214,775)	(274,720)

- **Parks & Green Spaces** has benefited from additional income from the HRA in relation to Vaughn Road. Some of this income has been used to purchase necessary equipment for the Parks team, reducing the underspend from the quarter three forecast.
- **Bereavement Services** Cemetery income has been in decline over the years, resulting in a material overspend. However, operational savings – due to staff vacancies and in fleet costs - has helped mitigate this pressure. The income budgets have been reduced in the 2026/27 budgets to align them with a more realistic target for future years.
- **Street Cleaning** Savings in staff costs and against non-pay budgets has led to an underspend within this management unit. Essential equipment for the service was purchased, reducing the underspend since quarter three forecast.
- There are no significant variances to report for **Public Conveniences**.
- **Engineering** The underspend is partly due to a reduction in utility costs and the release of an over-accrual from 2024/25 year-end, both of which have resulted in a material positive variance. Some of this underspend has been used to cover outstanding costs from Devon District Council (DCC). The remainder represents the return of costs paid for the discontinued Mallison Bridge project by DCC into Engineering Services; this repayment will be transferred into an earmarked reserve.
- There are no significant variances to report for **Waterways**.

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
General Fund Asset Maintenance	1,992,100	2,077,257	85,157	332,000

- **Corporate Property Assets** - £200k was transferred several years ago to allow for the additional costs of managing the Leisure property portfolio. The costs of maintaining Leisure properties has continued to be charged directly to Leisure so this cost centre was expected to not use this transferred budget, however the age and condition of the Council's operational properties continues to put pressure on the property maintenance budget which underspent by £138k. There have been £61k savings within the Corporate Assets Team pending a re-structure.
- **Corporate Support** has overspent due to the ongoing issue of vacant office space in the Civic Centre. This is lower than projected at Quarter 3 as it has been partly offset by saving in utility costs for the Civic centre during the year. Both of these issues have been reflected in the 2026/27 budgets.
- There are no significant variances to report for **Affordable Housing Development** or **Sundry Lands Maintenance**.

10.5 Corporate Resources

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
Commercial Assets	(11,443,380)	(10,017,129)	1,426,251	880,910

- **Corporate Property – Estates** is showing a net adverse variance of £1.025m. Of this variance £653k relates to the Guildhall Shopping Centre as a result of two annual Service Charge reconciliations taking place during the financial year. It has since been agreed with the shopping centre management company that the Service Charge annual reporting and reconciliation timeline will fall in line with the Council's financial year to avoid multiple reconciliations falling in one year in the future. Excluding the Guildhall Shopping Centre position (which is ring fenced from the General Fund) the true impact on the General Fund is an adverse variance of £371k.

The adverse outturn to budget (excluding Guildhall Shopping Centre) is driven by:

- Lower rental income than budget due to empty properties predominantly Senate Court
- Delays in leasing units where significant repairs are required
- Business rates due to empty properties higher than budget

- Property maintenance costs higher than budget

Guildhall Shopping Centre performance has also been impacted by rent reviews on some units leading to lower rental income. In order to finance all the expenditure funded by the Guildhall Shopping Centre in year a small transfer from the earmarked reserve will be required.

- **Parking Services** has an adverse variance of £708k to the Budget. The net income generated by Car Parks is lower than anticipated for the following reasons:
 - The increase in debit and credit cards and use of the RingGo App has increased the costs to the Council for using these methods of payment;
 - Re-zoning some of the Car Parks from Zone 1 to Central has increased their Business Rates bills;
 - Rental income from Devon County Council renting offices at John Lewis car park has been lost after their Parking team moved out;
 - Seasonal parking permit income is lower than budgeted;
 - The proposed increase in car parking tariffs for 2025/26 was implemented in November 2025 limiting the benefit of the increased prices on income during the year;
 - Closure of car parks due to the installation of new payment machines (John Lewis and Guildhall) and repairs;
 - Car park fire risk assessments not included in budget

Additionally, the cash collection team cost of £108k has no budget as it was envisaged the Council's parking operations would be cashless in 2025/26.

The adverse position is partially offset by:

- lower electricity costs, projected to be £188,000 lower than the budget;
 - lower staff costs than budget due to understaffing;
 - Penalty Charge Notice income £88k favourable to budget
 - back dated Manor Court car parking cost recovery
- **Major Projects** is showing a net forecast favourable variance of £207k. The underspend is due to Civic Centre relocation where the 2nd tranche compensation payment to an in situ tenant is due in 2026/27, partially offset by higher spend on Bus Station site options review than budgeted.
 - **Markets** has an underspend of £100k against the budget; income from commercial contracts at the Matford Centre continue to outperform the budget. The excess income has been partially offset by income from the solar array being lower than budgeted as a result of lower prices for selling the electricity generated and maintenance being required for some of the panels. The maintenance of the panels started in 2025/26.

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
Finance	4,385,420	4,866,481	481,061	476,446

- **Corporate:** Costs overspent by £353k, of which £300k relates to the realisation of savings and efficiencies from digitalisation being deferred to future financial years. Significant progress has been made this year, with digitalisation proposals identified for both Parks & Open Spaces and Waste Services, with indicative financial benefits exceeding the current target. However, each proposal requires further evaluation, alongside development of a benefit realisation tracker, to ensure savings from digitalisation can be properly recorded and reported.

Additional bank charges were also incurred during 2025/26. A detailed review of bank charges is due to be presented to SMB to help inform future budgets and whether any steps can be taken to reduce charges.

- **Unapportionable Overheads:** The overspend has increased since quarter three due to strain payments associated with flexible retirements and redundancies arising from the redesign of Cultural Services.
- There are no significant variances to report in respect of **Revenues & Benefits, Financial Services, or Internal Audit.**

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
Legal & Democratic Services	1,767,340	1,681,060	(86,280)	(143,080)

- The underspend in **Elections & Electoral Registration** has decreased to £63k. At Q3 the outturn forecast was made with the understanding that due to the work surrounding the cancellation of next year's elections the final outturn may be materially different. As the May elections were then reinstated, Elections has now started to incur costs for poll card postage and sub-contractors which have led to the reduction in savings.
- There are no significant variances to report for **Legal Services, Democratic Representation or Procurement.**

10.6 People & Communities

Head of Service Area	Budget	Outturn	Variance	Qtr 3 Forecast Variance
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	£	£	£	£
Customer & Communities	2,429,240	1,820,924	(608,316)	(390,280)

- The underspend in the **Exeter Community Grants Programme** is made up of £118,013 ringfenced for Wellbeing Exeter and £382,575 ringfenced for Homes for Ukraine, which will fund Ukraine Wraparound services in 2026/27. These budgets are funded from ear-marked reserves and will be re-requested as supplementary budgets in 2026/27. The underspend also includes £74,100 in Consultation & Engagement which will also be requested as a supplementary budget to help fund the work on the Community Governance Review.
- There are no significant variances to report in the **Customer Service Centre**.

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
Digital & Data	2,941,670	2,574,784	(366,886)	(28,390)

- £336.4k of this underspend is the ECC's share of Strata's 2025/26 savings; this will be requested as a supplementary budget for 2026/27. An additional £19k is from a reserve-funded supplementary budget that has not been used, leaving an actual underspend of £11.6k.

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
General Fund Housing	2,167,130	749,917	(1,417,213)	(331,990)

- **Private Housing** received New Burdens funding during the year for the Renters' Rights Act and Supported Housing Strategies. These total £115,220 and are requested to be transferred to a reserve and used in the 2026/27 budget to part fund additional staff. In addition there have been £48k underspends in staffing budgets due to vacancies during the year, £51k of additional income received, and £13k of savings across supplies and services and other budgets.
- In the Quarter 3 budget monitoring report it was anticipated that there would be a £24k overspend within **General Fund Housing – Property** due to the costs of handing back the final property in the Private Sector Landlord portfolio. However this has been more than offset by savings on premises costs of the Extralet properties as these have remained stable with no voids or hand back costs incurred during the year resulting in a net underspend of £6k.

- The **Housing Needs & Homelessness** service has underspent by £1,184k, however this includes transfers of grant to reserves of £513,780 which will be required in 2026/27. This is made up of; £279k of additional Rough Sleeping grant is committed and includes £200k to be transferred to the Customer and Communities team for rough sleeping research, £157k of Winter Pressures grant, £60k of Devon Home Choice surplus required for the procurement of a new IT system, and £15k of Afghan Household Fund grant. In addition there are supplementary budget requests of £100k to fund Chartered Institute of Housing qualifications and leadership and management training for staff in the newly restructured service, and £50k for repairs to a property handed back to the provider. The total funding available to Housing for 2025/26 was confirmed late in the budget setting process and, whilst most of this was allocated in the budgets, in order to give Housing sufficient time to plan how funding should be most appropriately spent a balance of £577k was held temporarily in an earmarked reserve.

Head of Service Area	Budget	Outturn	Variance	Qtr 3 Forecast Variance
	£	£	£	£
HR Workforce Planning & OD	945,020	955,380	10,360	(79,990)

- The £53k surplus in **Transportation** will be transferred to reserves at year-end to be used for future Green Travel initiatives.
- There are no significant variances to report for **Human Resources**
- The **Organisational Change Programme** overspend has occurred due to costs (including the Rapid Impact Pilot consultation to identify savings in Waste, Parks & Open Spaces) exceeding the reserves available to fund this programme.

10.7 Place

Head of Service Area	Budget	Outturn	Variance	Qtr 3 Forecast Variance
	£	£	£	£
City Centre & Net Zero	1,485,060	1,616,367	131,307	54,890

- **Net Zero & Business** is overspent by £42.2k. However, there is a net reserve movement of £5.7k, increasing the overspend to £47.8k. Income in the crime reduction unit did not achieve budget and solar panel income at the Water Lane Solar Farm was also below budget, both of which contributed to this overspend.
- The overspend in **CCTV & Home Call** is partly due to additional staffing resources to ensure safe 24-hour cover in the centre and partly due to income targets not being met. The pressure of additional staffing has been addressed in the 2026/27

budget so there should be no adverse variances from the establishment in the future.

- From the **Community Safety** underspend, £96k will be moved into reserves; this represents the remainder of the Rough Sleeping grant and unused supplementary budgets. This leaves an overspend of £75k, which is the result of agency staff needed to cover vacancies and income targets not being met. A permanent budget has been added in the 2026/27 financial year, with increased resources and more realistic income targets.

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
City Development	1,721,710	1,168,749	(552,961)	(534,210)

- There are no significant variances to report in **Building Control & Land Charges**.
- The underspend in **Planning** is due to unspent supplementary budgets and transfers to reserves, leaving an actual overspend of £47.2k, an improvement from quarter three. There was an improvement in fee income from the figure forecast at the last quarter and this deficit has been mitigated by savings elsewhere.
- **Liveable Exeter Garden City** This underspend is because of supplementary budgets not being used.

Head of Service Area	Budget £	Outturn £	Variance £	Qtr 3 Forecast Variance £
Culture & Leisure	6,072,540	6,014,016	(58,524)	175,710

- The underspend in **Culture** derives from the Corn Exchange, which has achieved a surplus of event income.
- Although the underspend in **Museum Services** is showing as £177.7k, £71.5k is unspent reserve money and another £14.9k will be transferred into the NPO reserve for use in future years; the underspend is therefore £91,270. The Museum has had to absorb redundancy payments of £46k which was not known at quarter three; however, substantial gains in decarbonisation has translated into utility savings and strong ticket sales for the Grayson Perry exhibit has mitigated this unforeseen pressure

- In **Leisure**, a cautious approach was adopted in the previous two quarters, especially around expectation of increased maintenance costs in SSP. However, these costs didn't materialise and combined with efficiencies in using temporary staff to cover vacant posts, the overspend has been materially reduced from that forecast at quarter three. The main challenge in 2026/27 will be forecasting the impact of the partial closure of Riverside due to the PSDA capital works and how this will affect membership income.
- **Civic Ceremonials** had the budget for Mace Sergeants reduced as part of a savings exercise several years ago but the cost has remained, resulting in an overspend this year. However, this has been addressed in the 2026/27 budget so these material adverse variances should not be repeated.
- The majority of the underspend in **Marketing** is due to the supplementary budget for the Women's Rugby World Cup not being fully used in-year.
- There are no significant variances to report for **Tourism** and **Visitor Facilities**.

10.8 Other Financial Variations

Net Interest

Interest payable was £64k higher than budgeted. The interest element of finance leases was £91k higher than budgeted, largely due to new fleet leases during the year. This was offset by lower-than-expected interest on PWLB loans, largely due to £10m short-term rolled-over loan that was taken out at slightly lower interest rate than expected. Interest rates on temporary investments and money market funds started falling during the year. This resulted in a net £96k lower-than-budgeted interest received after paying over interest relating to the HRA and other funds held.

The CCLA Property Fund yielded £8k higher than budgeted dividends.

Business Rates Growth/Pooling Gain

The 2017 Rating List came into force on 1 April 2017 alongside a new Check, Challenge and Appeal process. The three-step process allowed ratepayers to challenge and appeal their rateable value. Since that time, the Council has set aside a provision to allow for appeals that resulted in a reduced rateable value. It has been assessed that the provision is no longer required in respect of the 2017 Rating List, as appeals have been determined.

10.9 Earmarked Reserves

During 2025/26 there has been an overall net transfer to Earmarked Reserves of £665,606. The details of all Earmarked Reserve movements are shown in Appendix 3.

Movement	2025/26
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Opening Balance, as at 01/04/25	£12,538,103
Net transfer	£665,606
Balance, as at 31/03/26	£13,203,709

10.10 General Fund Balance

During 2025/26 there has been an overall deficit of £755,600. The minimum requirement for the General Fund working balance was approved by Council in February 2025 at £3.1 million.

Movement	2025/26
Opening Balance, as at 01/04/25	£5,305,182
Net	(£755,600)
Balance at Year End	£4,549,582

10.11 Supplementary Budgets

There is a requirement for some supplementary budgets in 2026/27 as the Council has identified at the end of the year a number of revenue budgets that have not been spent but where a commitment is required in the following financial year.

It is therefore proposed that supplementary budgets totalling £4,332,580 identified in Appendix 4 are approved and added to the 2026/27 budget. The supplementary budgets will be financed from Earmarked Reserves (£2,060,000), Flexible Use of Capital Receipts (£1,500,000) and the General Fund working balance (£772,580).

The budget requests to be funded by the General Fund working balance are:

Budget Request	£
Proposed 2026/27 Local Government Pay Award Additional budget requested to reflect the difference between the 2.5% included within the budget calculations and the 3.3% initial offer, the budget will be recurring.	253,470
Consultation & Engagement Additional budget requested to support delivery of the Consultation & Engagement Strategy, including increased activity around developing customer standards, to support Pride in Place, Pride in Exeter and Local Government Reorganisation related engagement. This will not be a recurring budget.	74,100
Additional Community Grant This is a request to increase general grant monies under the General Grants policy. A two year provision is required and the second year will be added to the 2027/28 budget as a pressure on the Medium Term Financial Plan.	75,000
Reinstatement of budget Funding has been requested to reinstate a budget in the Executive Office as the proposed changes have not been implemented. This will be a recurring budget.	38,970

Reinstatement of budget Funding has been requested to reinstate a budget in Culture as the proposed changes have not been implemented. This will be a recurring budget.	54,110
Job Evaluation outcome – Executive Office This has resulted from a job evaluation exercise, the budget will be recurring	21,860
Handback costs for the Junction This is to cover handover costs back to the landlord for use of accommodation by ECC. Legal are engaged due to a dispute raised following handback and although work has already been completed further costs are anticipated.	50,000
Business Regulation Team - 2025/26 supplementary budget rollover This request is for money ring-fenced for enforcement and compliance activities that were not able to be completed by the end of the 2025/26 financial year.	13,780
Environmental Health Neighbourhood Team - 2025/26 supplementary budget rollover This request is for money ring-fenced for enforcement and compliance activities that were not able to be completed by the end of the 2025/26 financial year.	7,300
Waterways - Waterways Engineer 3 yr fixed term contract A supplementary budget of £121k was approved in 2023/24 to fund a three-year fixed-term Waterways Engineer post to establish a capital and asset management programme for harbour and canal assets. Successive recruitment failures prevented the role from being filled, delaying delivery of the programme. The post was ultimately filled in March 2026 and will run to March 2029. This funding remains a one off budget.	40,450
Harbour Revision Order (HRO)- rollover of unspent balance The supplementary budget request for the HRO reflects outstanding work associated with the programme previously approved by Council (November–December 2022) to secure the legal powers required for Port Marine Facility Safety Code compliance. As the process has extended, this request relates to ongoing consultation, revision, and progression of the HRO to modernise powers and ensure the safety of Exeter’s harbour in accordance with The Code. The one-off funding supports ongoing work, helping to mitigate corporate risk and enable the Council to establish an effective regulatory framework for safe harbour operations.	26,240
Waterways Dredging work The Council has a statutory obligation to maintain navigable water channels. Planned dredging works have been delayed due to external regulatory licencing constraints so this budget has been requested to fulfil this obligation in 2026/27. The budget is non-recurring	50,000
Allotments Allotments income has exceeded budget and this supplementary request arises due to otherwise limited revenue provision for site maintenance. Approval is sought on a one-off basis to reinvest the additional income into the site to fund replacement of a toilet facility that has reached end of life, with procurement not achievable within the 2025/26 financial year.	7,800
Topsham Museum legal fees Legal and court costs in application to Court to determine how the Council holds Topsham Museum	20,000
iTrent Learning Management System (LMS) The supplementary budget will enable the one-off purchase of a new LMS, using funds left unused from 2025/26’s training budget. The previous LMS was no longer supported by its supplier, and with the expansion of our Learning & Development and Health & Safety initiatives, an up-to-date and modern LMS is essential to support the organisation’s ongoing growth and future needs. This budget will not be recurring.	29,500
Additional National Portfolio Organisation (NPO) Support (Northcott Theatre) This supplementary budget request is the final payment of a three year agreement with Exeter Northcott Theatre. This agreement forms part of the Council’s Cultural Strategy and this funding supports the Northcott to	10,000

implement a programme of cultural activities in line with this. This budget is not recurring.	
TOTAL	772,580

10.12 Outstanding Sundry Debt

An aged debt analysis of the Council's sundry debts is shown in the table below:

Age of Debt	March 2025	March 2026
Up to 29 days (current)	£1,264,074	£1,399,205
30 days – 1 Year	£1,689,790	£1,512,798
1 – 2 years	£1,005,233	£540,987
2 – 3 years	£224,732	£606,378
3 – 4 years	£202,422	£123,327
4 – 5 years	£58,784	£147,532
5 + years	£580,916	£326,965
Total	£5,025,951	£4,657,192

In April 2025 a new Income Collection Team was formed with responsibility for sundry debtor income collection and the recovery of overpaid housing benefits. Resources have been dedicated to investigating older debts and establish what debts are realistically recoverable, so that decisions can be made and write-offs approved in line with the Council's financial regulations.

Monthly sundry debt reports are being issued to Directors and Heads of Service so they can monitor and challenge collection rates.

In terms of key changes to draw to attention; the oldest debt (+5 years) continues to reduce as a result of targeted debt management work, from £581k at the beginning of the financial year to £327k, of which £165k relates to a loan balance that is not due to be fully repaid until 2035/36.

At the end of March, sundry debt levels for each directorate and service area, were as follows:

Head of Service	Director	Description	Qrt 3 £	Qrt 4 £
Executive Office			0	2800
Commercials Assets	Corporate Resources	Predominantly commercial property rents	1,821,679	1,741,897
Finance	Corporate Resources	Recovery of HB overpayments	-	1,994
Legal & Democratic	Corporate Resources	Election and electoral registration related	-	-
Corporate Resources Total			1,821,679	1,743,891
Environment & Waste	Operations	Predominantly trade refuse, recycling and licensing	229,142	164,112
GF Asset Maintenance	Operations	Civic centre recharges	(100)	(100)
HRA Asset Maintenance	Operations	HRA rechargeable repairs	29,530	31,267
Operations	Operations	Predominantly canal, waterway and allotment fees	241,598	257,689
Operations Total			500,170	452,968
Customer & Communities	People & Communities	Wellbeing Exeter related	45,000	-
GF Housing	People & Communities	Predominantly leasehold flat insurance, service charges & DFG	513,513	539,259
HR Workforce Planning & OD	People & Communities	Green travel recharges	820	1,258
HRA Housing	People & Communities	Predominantly leasehold flat ground rents	14,480	13,588
People & Communities Total			573,813	554,105
City Centre & Net Zero	Place	Predominantly Home Call alarm service	87,027	36,772
City Development	Place	Predominantly CIL and Section 106 related	3,097,716	1,694,682
Culture & Leisure	Place	Predominantly group bookings for leisure services & marketing	156,058	171,973
Place Total			3,340,801	1,903,427
Total			6,236,463	4,657,192

10.14 Sundry Debtor Write Off

In October 2025, Council approved revised financial authorisation limits for debt write-offs as part of the Council's Financial Regulations. Under these arrangements, any debts assessed as irrecoverable and exceeding £100,000 requires formal Council approval to be written off.

This debt relates to necessary actions taken by the Council in fulfilling its harbour duties in relation to an uninsured vessel on the canal. Given the poor state of the vessel and the expectation that it would certainly sink, the owner was given the opportunity to have the vessel lifted out at Countess Weir but declined to do so. The vessel subsequently sank at Gabriel's Wharf. The Council was then required to recover the boat, after which it was confiscated and disposed of due to its unsafe condition and the risk of it breaking up on site.

The Council is satisfied that all reasonable steps have been taken to recover the outstanding debts associated with the vessel. These comprises of historic mooring fees of £1,614.88 and disposal costs totalling £160,149.91 (including VAT). A formal letter of claim was issued, and the mooring fees were settled in full by the debtor in March 2024. A separate letter of claim was then issued in respect of the disposal costs. Legal advisors acting for the debtor identified that the owner held no assets. This was corroborated by independent checks by ECC Legal Services, including

Land Registry searches and an Experian report, all of which confirmed there were no assets against which the debt could be secured.

Further disclosure of the owner's financial circumstances could only be achieved through issuing court proceedings, at a cost of approximately £8,000. Given the absence of assets and the lack of any realistic prospect of recovering either the debt or the associated court fees, this option was considered disproportionate. The matter was reviewed in early January 2025, and it was decided not to proceed on the basis of a cost benefit risk assessment. As all reasonable investigatory and enforcement avenues have been exhausted and there is no evidence of any recoverable assets, the debt is assessed as irrecoverable and write-off is therefore recommended.

At present, Exeter Harbour operates under outdated legislation, which provides limited powers to manage or enforce compliance in relation to uninsured vessels. The proposed Harbour Revision Order would modernise the Harbour Authority's enforcement and management powers and provide the legal framework to support vessel licensing and mandatory insurance requirements for harbour users, should these be introduced. This would help mitigate the risk of similar incidents occurring in the future.

The write-off of irrecoverable debts represents sound financial management practice for the Council. Appropriate bad debt provision has already been made, and as a result, the decision to write-off the debt does not create any additional budgetary pressures.

10.15 Council Tax

As at 1 April 2026, arrears amounted to £11.974m, the movements during 2025/26 were as follows:

	£m	£m
Arrears as at 1 April 2025		9.840
Add:		
2025/26 debits raised net of discounts	£96.664	
Less:		
Payments received	(£95.870)	
Refunds and change in pre-payments	£1.560	
Write-offs	(£0.220)	
Arrears as at 31 March 2026		11.974

Against the arrears of £11.974m, a bad and doubtful debt provision of £5.630m has been provided, calculated in accordance with the appropriate accounting guidelines.

The 'in-year' council tax collection rate for 2025/26 was 95.26% compared with 96.09% in 2024/25.

10.16 Debt Write-Offs

The following amounts have been written-off during 2025/26:

	2024/25 Total	2025/26
• Council Tax	£280,588	£221,493
• Business Rates	£5,829	£3,052
• Sundry Debt	£0	£468,545
• Housing Rents	£51,381	£51,974
• Non-HRA Rents	£33,087	£14,319
• HB Overpayments	£76,146	£118,836

10.17 Creditor Payments Performance

Creditors' payments continue to be monitored in spite of the withdrawal of statutory performance indicator BVPI8. The percentage paid within 30 days was 96.02% compared with 95.24% for 2024/25.

11. Budget Reduction Monitoring (Appendix 5)

Budget savings of £2.143m were incorporated into the 2025/26 budgets. Appendix 5 sets out how the Council performed against the 2025/26 approved cost reductions. At the end of the financial year, of the proposed savings £948m were achieved.

12. How does the decision contribute to the Council's Corporate Plan?

12.1 This is a statement of the projected financial position to the end of 2025/26.

13. What risks are there and how can they be reduced?

13.1 The risks relate to overspending the Council budget and are mitigated by regular reporting to the Strategic Management Board and Members. Members have a legal responsibility to take action where balances are projected to reach an unsustainable level and the Strategic Management Board are working to address the current projected shortfall in reserves.

14. Are there any other options?

Not applicable.

Strategic Director of Corporate Resources & s151 Officer, Dave Hodgson

Authors: Nicola Morley, Bridget Kendrick, Claire Hodgson and Suzanne Edwards

Local Government (Access to Information) Act 1972 (as amended)

Background papers used in compiling this report:
None

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2025/26 GENERAL FUND BUDGET MONITORING - SUMMARY

OUTTURN

	Original Budget	Budgets & Transfers	Revised Budget	Year End Outturn	Variance to Budget
	£	£	£	£	£
Chief Executive	1,139,480	471,790	1,611,270	1,139,460	(471,810)
Operations	12,591,810	1,021,300	13,613,110	13,393,615	(219,495)
Corporate Resources	(6,753,370)	1,462,750	(5,290,620)	(3,469,588)	1,821,032
People and Communities	6,401,250	2,081,810	8,483,060	6,101,004	(2,382,056)
Place	8,167,790	1,111,520	9,279,310	8,799,132	(480,178)
less Notional capital charges	(5,376,720)	(840,340)	(6,217,060)	(6,217,065)	(5)
Service Committee Net Expenditure	16,170,240	5,308,830	21,479,070	19,746,558	(1,732,512)
Net Interest	1,475,000		1,475,000	1,627,372	152,372
Revenue Contribution to Capital	88,760		88,760	92,466	3,706
Minimum Revenue Provision	2,702,000		2,702,000	2,671,826	(30,174)
General Fund Expenditure	20,436,000	5,308,830	25,744,830	24,138,222	(1,606,608)
Transfer To/(From) Working Balance	16,370	(924,300)	(907,930)	(755,600)	152,330
Transfer To/(From) Earmarked Reserves	1,447,780	(4,384,530)	(2,936,750)	665,606	3,602,356
General Fund Net Expenditure	21,900,150	0	21,900,150	24,048,228	2,148,078
Formula Grant	(5,931,000)		(5,931,000)	(5,895,000)	36,000
CIL Income	(798,360)		(798,360)	(777,526)	20,834
Business Rates Growth / Pooling Gain	(5,382,000)		(5,382,000)	(7,475,776)	(2,093,776)
Extended Producer Responsibility	(1,410,000)		(1,410,000)	(1,521,545)	(111,545)
New Homes Bonus	(872,000)		(872,000)	(871,781)	219
Council Tax	(7,506,790)		(7,506,790)	(7,506,600)	190
	0	0	0	0	0

Working Balance March 2025 £ 5,305,182 £ 4,549,582 March 2026

2025/26 GENERAL FUND BUDGET MONITORING - DETAIL
OUTTURN

YEAR END FORECAST				
	APPROVED BUDGET	OUTTURN	VARIANCE	QTR 3 FORECAST VARIANCE
	£	£	£	£
Chief Executive				
Executive Office				
Active & Healthy People	351,800	54,384	(297,416)	(90,320)
Strategic Management	1,259,470	1,085,076	(174,394)	(39,300)
Executive Office Total	1,611,270	1,139,460	(471,810)	(129,620)
Chief Executive Total	1,611,270	1,139,460	(471,810)	(129,620)
Operations				
Environment & Waste				
Environmental Health & Licensing	1,030,570	777,768	(252,802)	(223,470)
Domestic Refuse Collection	4,538,430	3,824,167	(714,263)	(448,900)
Waste Chargeable Services	(413,470)	(370,710)	42,760	52,240
Waste Strategy & Facilities	571,430	342,616	(228,814)	(212,170)
Materials Reclamation Facility	291,780	1,355,023	1,063,243	808,570
Environment & Waste Total	6,018,740	5,928,863	(89,877)	(23,730)
Operations				
Parks & Green Spaces	2,062,320	1,993,152	(69,168)	(80,110)
Bereavement Services	107,130	145,233	38,103	29,820
Street Cleaning	1,870,450	1,836,732	(33,718)	(55,960)
Public Conveniences	220,180	213,397	(6,783)	2,290
Engineering Services	658,280	535,882	(122,398)	(43,230)
Waterways	683,910	663,098	(20,812)	(127,530)
Operations Total	5,602,270	5,387,495	(214,775)	(274,720)
General Fund Asset Maintenance				
Affordable Housing Development	410	0	(410)	0
Sundry Lands Maintenance	115,670	115,670	0	0
Corporate Property - Assets	1,137,820	938,306	(199,515)	0
Corporate Support	738,200	1,023,282	285,082	332,000
General Fund Asset Maintenance Total	1,992,100	2,077,257	85,157	332,000
Operations Total	13,613,110	13,393,615	(219,495)	33,550
Corporate Resources				
Commercial Assets				
Corporate Property - Estates	(4,807,560)	(3,782,873)	1,024,686.55	270,770
Parking Services	(6,664,020)	(5,955,690)	708,330.07	825,130
Major Projects	535,250	328,565	-206,685.09	(164,180)
Markets	(507,050)	(607,130)	-100,080.31	(50,810)
Commercial Assets Total	(11,443,380)	(10,017,129)	1,426,251.22	880,910
Finance				
Revenues & Benefits	2,057,740	2,079,293	21,552.74	83,560
Corporate	(55,160)	297,287	352,447.11	386,180
Unapportionable Overheads	1,323,690	1,422,575	98,885.28	1,580
Financial Services	937,860	945,454	7,593.51	5,126
Internal Audit	121,290	121,873	582.55	0
Finance Total	4,385,420	4,866,481	481,061.19	476,446
Legal & Democratic Services				
Elections & Electoral Registration	664,870	601,614	-63,256.08	(132,210)
Democratic Representation	709,630	679,998	-29,632.41	(32,800)
Legal Services	257,620	255,404	-2,215.98	11,510
Procurement	135,220	144,044	8,824.29	10,420
Legal & Democratic Services Total	1,767,340	1,681,060	-86,280.18	(143,080)
Corporate Resources Total	(5,290,620)	(3,469,588)	1,821,032.23	1,214,276

YEAR END FORECAST

APPROVED BUDGET	OUTTURN	VARIANCE	QTR 3 FORECAST VARIANCE
£	£	£	£

People and Communities				
Customer & Communities				
Exeter Community Grants Programme	1,402,780	821,663	(581,117)	(347,970)
Customer Service Centre	1,026,460	999,261	(27,199)	(42,310)
Customer & Communities Total	2,429,240	1,820,924	(608,316)	(390,280)
Digital & Data				
Digital & Data	284,260	255,291	(28,969)	(25,590)
IT Services	2,657,410	2,319,492	(337,918)	(2,800)
Digital & Data Total	2,941,670	2,574,784	(366,886)	(28,390)
General Fund Housing				
Housing Needs & Homelessness	1,982,850	798,953	(1,183,897)	(311,040)
GF Housing - Property	121,640	115,588	(6,052)	24,000
Private Housing	62,640	(164,624)	(227,264)	(44,950)
General Fund Housing Total	2,167,130	749,917	(1,417,213)	(331,990)
HR Workforce Planning & Organisational Development				
Transportation	0	(53,289)	(53,289)	(50,000)
Human Resources	870,650	845,078	(25,572)	(29,990)
Organisational Change Programme	74,370	163,590	89,220	0
HR Workforce Planning & OD Total	945,020	955,380	10,360	(79,990)
People & Communities Total	8,483,060	6,101,004	(2,382,056)	(830,650)

Place				
City Centre & Net Zero				
Net Zero & Business	860,860	903,043	42,183	36,830
CCTV & Homecall	570,460	677,393	106,933	88,890
Community Safety	53,740	35,930	(17,810)	(70,830)
City Centre & Net Zero Total	1,485,060	1,616,367	131,307	54,890
City Development				
Building Control & Land Charges	72,530	56,107	(16,423)	(30,670)
Planning	1,297,780	955,943	(341,837)	(314,590)
Liveable Exeter Garden City	351,400	156,699	(194,701)	(188,950)
City Development Total	1,721,710	1,168,749	(552,961)	(534,210)
Culture & Leisure				
Culture	467,750	436,563	(31,187)	(32,400)
Tourism	0	20,787	20,787	20,480
Museum Service	2,607,550	2,429,892	(177,658)	(133,830)
Leisure & Sport	2,497,620	2,598,488	100,868	300,320
Visitor Facilities	91,550	117,644	26,094	(17,960)
Civic Ceremonials	248,290	282,615	34,325	26,890
Marketing & Advertising	159,780	128,027	(31,753)	12,210
Culture & Leisure Total	6,072,540	6,014,016	(58,524)	175,710
Place Total	9,279,310	8,799,132	(480,178)	(303,610)

TOTAL GENERAL FUND NET EXPENDITURE	27,696,130	25,963,624	(1,732,506)	(16,054)
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Earmarked Reserves

Account	Account description	Opening	Transfers In	Transfers	Closing
		Balance		Out	Balance
		£	£	£	£
09413	CONSERVATION	(2,339)			(2,339)
09416	VEHICLE & PREMISES LICENSING	0	(15,775)		(15,775)
09417	S 57 GRANTS	(19,613)			(19,613)
09419	SURE START	(20,000)			(20,000)
09420	BUILDING CONTROL	110,370	(40,732)		69,638
09427	MALLINSON	(35,633)	(54,038)		(89,671)
09428	OLD MILL	(5,499)			(5,499)
09434	SHIP	(7,438)			(7,438)
09437	HOUSING ASSESSMENT	(1,245)			(1,245)
09444	Climate Change	(6,709)			(6,709)
09448	DEVON HOME CHOICE	(118,558)	(61,967)		(180,525)
09451	TRANSFORMATION	(45,636)	(712,230)	32,796	(725,070)
09455	Habitat Assessment	(138,901)	(56,021)		(194,921)
09456	Green Travel	(284,504)	(53,289)		(337,792)
09457	AFU Archiving	(4,352)			(4,352)
09458	Countryside Grants	(14,500)			(14,500)
09463	EBAC	(62,177)		62,177	0
09464	Museum of the Year	(31,682)		10,000	(21,682)
09467	Natura 2000	(202,074)			(202,074)
09475	NHB - Active Exeter	(59,849)			(59,849)
09480	NNDR Deficit	(2,221,453)		2,221,453	0
09487	PINHOE COMMUNITY HUB	(53,756)		53,756	0
09494	LAND CHARGES	(297,590)		24,850	(272,740)
09495	BUSINESS RATE PILOT	(23,256)		23,256	0
09496	PLANNING INCOME	(151,688)			(151,688)
09501	RAMM INFRASTRUCTURE RESERVE	(256,585)			(256,585)
09503	GOVERNANCE REVIEW	(157,783)			(157,783)
Covid - Acting as principal:					
09504	WELL-BEING SUPPORT FUND	(23,127)		23,127	0
09521	Contain Outbreak Management Fund	(9,319)			(9,319)
09510	Garden Communities - Grant 2	(155,161)		21,210	(133,951)
09511	Development Corporation Comp	(141,243)		135,489	(5,755)
09514	ECL - Corporate Property Support	(200,000)		50,000	(150,000)
09515	Net Zero Exeter	(408,916)	(20,000)	201,456	(227,460)
09519	Future events	(99,730)		99,730	0
09523	Strata	(245,443)	(90,920)		(336,363)
09524	Wellbeing Exeter	(151,106)		33,093	(118,013)
09526	Household Support Fund Admin Grant	(270,270)		9,594	(260,676)
09527	RSAP Revenue Grant	(75,255)			(75,255)
09530	Surplus Guildhall income	(2,899,324)	(1,479,301)	1,833,522	(2,545,103)
09532	AIM Reserve	(600,000)			(600,000)
09533	Sport England - Core	(103,705)	(2,558)		(106,263)
09534	Sport England - Pathfinder	(191,153)			(191,153)
09535	Homes 4 Ukraine Scheme	(760,742)		193,715	(567,027)
09536	Afghan Household Fund	(15,058)		0	(15,058)
09537	Winter Pressures	(220,413)		63,105	(157,308)
09538	Operations - ECQT Dredging	(12,000)			(12,000)
09539	Operations - Contaminated Land Survey	(11,883)			(11,883)
09540	Operations - Environmental Health Projects	(34,813)		5,680	(29,133)
09541	Operations - Food waste collection grant	(190,340)	(40,852)		(231,192)
09542	Historic Brexit Grant	(18,950)			(18,950)
09543	Community Safety Partnership Fines	(300)	(570)		(870)
09544	Community Safety	(48,740)	(47,214)		(95,954)
09545	Planning Digitalisation	(50,000)			(50,000)
09546	Planning Skills & Development	(72,000)		15,591	(56,409)
09547	Local Plan Evidence	(311,163)		149,837	(161,326)
09548	Liveable Exeter - Atlas funding	(55,000)		0	(55,000)
09549	Museum Projects	(123,180)	(10,000)	51,643	(81,537)
09550	Museum NPO	(3,910)	(10,942)		(14,852)
09551	Custom House surplus	(7,740)		5,379	(2,361)
09552	Arts & Events	(9,320)		9,056	(264)
09553	Leisure VAT refund	(646,557)			(646,557)
09554	Council Elections - grants in advance	(259,794)		259,794	0
09555	**NEW** Pathway to Planning	0	(63,838)		(63,838)
09557	**NEW** Pride in Place	0	(150,000)		(150,000)
09558	**NEW** Rough Sleeping research	0	(279,447)		(279,447)
09559	**NEW** Private Sector Housing New Burdens Funding	0	(115,220)		(115,220)
09560	**NEW** Budget Resilience	0	(1,450,000)		(1,450,000)
09561	**NEW** LGR	0	(1,500,000)		(1,500,000)
		(12,538,103)	(6,254,915)	5,589,309	(13,203,709)

PROPOSED SUPPLEMENTARY BUDGETS FOR 2026/27

Description	£	Funded by:
Local Government Pay Award	253,470	GF Balances
Chief Executive		
Resilience Funding	278,700	Grant
Resilience Funding	(278,700)	Grant
Pride in Place	150,000	Earmarked Reserve
Homes for Ukraine	250,000	Earmarked Reserve
Consultation & Engagement	74,100	GF Balances
Wellbeing Exeter	118,000	Earmarked Reserve
Additional Community grant	75,000	GF Balances
Reinstatement of budget which is no longer to be removed	38,970	GF Balances
Job evaluation outcome	21,860	GF Balances
Organisational Transformation and Efficiency Programme	712,230	Earmarked Reserve
Local Government Reorganisation		
Local Government Reorganisation	1,500,000	Flexible Use of Capital Receipts
Operations		
Handback costs for the Junction	50,000	GF Balances
Business Regulation Team - 25/26 supplementary budget rollover	13,780	GF Balances
Environmental Health Neighbourhood Team - 25/26 supplementary budget rollover	7,300	GF Balances
Food Waste Collections	231,190	Earmarked Reserve (originally from Grant)
Waterways - Waterways Engineer FTC - year 1 of 3	40,450	GF Balances
Harbour Revision Order - rollover of unspent balance	26,240	GF Balances
Waterways Dredging work	50,000	GF Balances
Allotments	7,800	GF Balances
Corporate Resources		
Crisis Payment Funding	478,410	Grant
Crisis Payment Funding	(478,410)	Grant
Topsham Museum legal fees	20,000	GF Balances
Civic Centre Relocation	242,220	Earmarked Reserve
People & Communities		
Strata	336,360	Earmarked Reserve
iTrent Learning Management System (LMS)	29,500	GF Balances
Place		
Additional National Portfolio Organisation (NPO) Support (Northcott Theatre)	10,000	GF Balances
Reinstatement of budget which is no longer to be removed	54,110	GF Balances
CCTV Maintenance	20,000	Earmarked Reserve
RAMM Café - cost	200,000	Self-financing
RAMM Café - income	(200,000)	Self-financing
	4,332,580	

Funded from:

Earmarked Reserves	2,060,000
Flexible Use of Capital Receipts	1,500,000
GF Balances	772,580
	4,332,580

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Monitoring Budget Reductions - 2025/26 Outturn

Service	Description/Proposal	2025/26 Budget Reduction/ (increase)	Outturn	Variance (shortfall)	Comment
Leisure					
Culture & Leisure	Close Northbrook Pool	286,000	169,329	(116,671)	Closed end of September 2025
Culture & Leisure	Exeter Arena - seek an asset transfer opportunity	300,000	0	(300,000)	Arena continued to operate as normal; budget returned for 2026/27 financial year
Culture & Leisure	Increase Marketing income	20,000	20,000	0	Income target achieved, savings achieved
Culture & Leisure	Decrease Tourism costs	29,000	0	(29,000)	Included as part of the Culture Redesign, however, this was not implemented in 2025/26 so this saving was not achieved.
Car Parks					
Commercial Assets	RingGo transaction charge passed to customer	80,000	44,811	(35,189)	Savings have resulted from changes implemented in November 2025
Commercial Assets	Explore commercial activity in car parks using managing agents	50,000	0	(50,000)	Saving not achieved however development of the initiative is well under way.
Commercial Assets	Above inflation increase - 3% built in - extra 4% (so 7%) - takes into account no increase in 2024/25	88,000	88,000	0	Savings have resulted from changes implemented in November 2025
Commercial Assets	Howell Road & Triangle car parks - move to central zone	370,000	323,000	(47,000)	Savings have resulted from changes implemented in November 2025
Commercial Assets	Cashless (Service Review Option)	40,000	0	(40,000)	Saving not achieved, however, the cost is offset by an underspend on staffing in other Car Parks areas.
Commercial Assets	Increase income budget - Matford Centre	28,000	28,000	0	Exceeded reduction due to continued overperformance of auctioneer income against budget
Operations					
Operations	No longer clean private landowner areas without contribution	33,080	33,080	0	Savings achieved
Operations	Dedicate some Engineers to capital projects only	70,700	68,700	(2,000)	A small overspend at year-end so not all savings have been achieved.
General Fund Housing					
General Fund Housing	Additional HMO income	20,000	20,000	0	The additional licence income for HMOs has been achieved
General Fund Housing	Reduce the number of Extralet properties and replace with more cost effective properties	21,500	21,500	0	Savings on Extralet costs were delivered
Other					
City Centre & Net Zero	Carbon Literacy Training - sell training sessions to local organisations	20,000	0	(20,000)	Staffing issues have led this training programme to be delayed until 2026/27
Commercial Assets	Cease accepting cash and cheques at ECC sites	88,070	48,070	(40,000)	Saving not being achieved due to delay in delivery however partially offset by underspend on staffing in other Car Parks areas.
SUBTOTAL SERVICE REVIEW REDUCTIONS		1,544,350	864,490	(679,860)	
Culture & Leisure	Remove duplication in Culture Service	200,000	0	(200,000)	Completion of the Culture Redesign was not completed by year-end so this saving was not achieved.
Miscellaneous	Stop budgeting for Pension Contributions where individual is not in Pension Scheme	98,310	83,590	(14,720)	Decrease in savings due to officers leaving posts and being replaced by those who pay pensions
Miscellaneous	Implement digitalisation to improve efficiency - up to £1.2m over 3 years (£0.3m in year 1)	300,000	0	(300,000)	The Rapid Impact Project has identified potential digitalisation savings and efficiencies in relation to Parks and Open Spaces and Waste service areas. However, further evaluation has to be carried out so no savings have been achieved this year.
SUBTOTAL OTHER PROPOSALS		598,310	83,590	(514,720)	
TOTAL		2,142,660	948,080	(1,194,580)	

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