

Appendix 6

	BASE ESTIMATE 2025/2026	INFLATION	NEW PROPOSALS RECURRING	NEW PROPOSALS NON- RECURRING	DEPRECIATION ADJUSTMENTS	OTHER ADJUSTMENTS	BUDGET TRANSFERS	NEW ESTIMATE 2026/27	EXPLANATION
Chief Executive									
83C7 ACTIVE & HEALTHY PEOPLE	0	8,930	0	0	0	(8,930)	0	0	No significant changes
86B7 STRATEGIC MANAGEMENT	1,139,480	38,240	0	500,000	0	(26,770)	(730)	1,650,220	New budget for local government review work
Net Cost	1,139,480	47,170	0	500,000	0	(35,700)	(730)	1,650,220	
Operations									
81A1 ENVIRONMENTAL HEALTH & LICENSING	922,670	37,790	0	0	(430)	(14,510)	(56,480)	889,040	Budget transfer to Human Resources to facilitate new Health & Safety roles
81A6 PARKS & GREEN SPACES	1,982,020	53,410	(40,160)	0	6,190	(94,490)	(6,960)	1,900,010	New proposals are due to increase in rent & events income plus small savings in utilities. There have been adjustments due to the reduction of superannuation costs and staffing budgets have been re-aligned across the Operations service
81B2 BEREAVEMENT SERVICES	120,550	2,520	81,870	0	(5,790)	25,860	(430)	224,580	A proposal to reduce cemetery income has been made, to reflect the move away from traditional burials to cremations.
81C3 AFFORDABLE HOUSING DEVELOPMENT	410	30	0	0	0	(70)	0	370	No significant changes
81C5 SUNDRY LANDS MAINTENANCE	115,670	0	0	0	0	4,160	0	119,830	No significant changes
81D2 DOMESTIC REFUSE COLLECTION	3,502,260	104,760	(130,000)	0	199,170	684,370	(540)	4,360,020	New proposals to reduce motor fuel & fleet hire cost budgets have been made. An adjustment to move income to 81D8 Materials Reclamation Facility was made to correctly align budget with actuals
81D4 STREET CLEANING	1,873,620	48,970	0	0	(37,560)	(3,000)	(1,130)	1,880,900	No significant changes
81D5 PUBLIC CONVENiences	234,920	6,200	(8,080)	0	(14,920)	1,200	(210)	219,110	No significant changes
81D6 WASTE CHARGEABLE SERVICES	(412,460)	20,900	0	0	(18,500)	99,200	0	(310,860)	Adjustments to realign staff budgets have resulted in movements between management units within the same service
81D7 WASTE STRATEGY AND FACILITIES	368,130	12,920	(4,840)	0	1,270	(1,410)	(2,040)	374,030	No significant changes
81D8 MATERIALS RECLAMATION FACILITY	988,380	23,620	(118,790)	0	(25,400)	(732,520)	(910)	134,380	New proposals include increasing recyclates materials sales and decreasing utilities budgets. Adjustments have been made to move income from 81D2 Domestic Refuse collection (see above) as well as a movement in salaries due to budget realignments
83B4 ENGINEERING SERVICES	748,230	17,340	(29,360)	0	24,610	(14,190)	(270)	746,360	No significant changes
83C1 WATERWAYS	407,690	12,390	(9,020)	0	13,660	(12,070)	(790)	411,860	No significant changes
83C5 CORPORATE PROPERTY - ASSETS	1,139,020	60,050	(420)	0	(520)	420,550	(1,200)	1,617,480	Since the re-structure part of the internal recharge now comes from the Corporate Property - Estates budget
86B5 CORPORATE SUPPORT	600,700	28,110	337,360	0	113,240	(190,810)	0	888,600	The Civic Centre rental income budget has been reduced to reflect vacant office space within the building.
Net Cost	12,591,810	429,010	78,560	0	255,020	172,270	(70,960)	13,455,710	

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Corporate									
83A1 CORPORATE PROPERTY - ESTATES	(4,865,430)	74,690	731,940	0	2,580	(402,380)	(300)	(4,458,900)	New proposals are a combination of a reduction in Senate Court rent (£632k), additional costs from staff reorganisation (£27k) and increased rates of £175k partially offset by a reduction in valuation fees (£90k). The majority of other adjustments relate to a review of support services recharges to other cost centers which increased by c£300k
83A3 PARKING SERVICES	(7,154,250)	(214,660)	(153,000)	0	454,190	1,840	(4,030)	(7,069,910)	New proposals are a combination of £141k electricity and £75k rates cost reductions partially offset by a £63k increase in staff costs for the Cash Collection team
83B9 MARKETS	(606,940)	7,040	(93,470)	0	(80,180)	(900)	0	(774,450)	New proposals are a combination of £90k increase in Auctioneers income and a small combined reduction in energy and rates costs
86A1 REVENUES & BENEFITS	2,035,120	105,960	67,000	0	0	0	(510)	2,207,570	New proposals are a combination of £60k reduction in expected subsidy, £20k for year end managed services for Council Tax and Business Rates, partially offset by £13k income from BID Administration
86A2 ELECTIONS & ELECTORAL REGISTRATION	405,080	12,510	0	0	(1,550)	(5,770)	0	410,270	No significant changes
86A3 CORPORATE	(55,160)	(2,760)	(500,000)	0	0	10,320	0	(547,600)	New proposal relates to savings anticipated from the implementation of digitisation
86A5 DEMOCRATIC REPRESENTATION	723,920	23,570	3,230	0	(3,910)	(5,810)	(10,380)	730,620	No significant changes
86A7 UNAPPORTIONABLE OVERHEADS	1,323,690	8,150	0	0	0	(12,840)	0	1,319,000	No significant changes
86B1 FINANCIAL SERVICES	937,960	33,860	0	0	0	9,320	(100)	981,040	No significant changes
86B2 INTERNAL AUDIT	121,290	(10)	0	0	0	4,350	0	125,630	No significant changes
86B4 LEGAL SERVICES	257,640	22,270	0	0	0	(32,930)	(20)	246,960	Adjustments were made to reflect the reduction in superannuation costs and an increase to support service recharges.
86B8 PROCUREMENT	123,710	7,370	0	0	0	22,870	(1,490)	152,460	No significant changes
Net Cost	(6,753,370)	77,990	55,700	0	371,130	(411,930)	(16,830)	(6,677,310)	
People & Communities									
81C2 HOUSING NEEDS & HOMELESSNESS	1,206,630	134,890	1,112,650	0	(38,050)	545,280	(2,220)	2,959,180	The budget includes £577k which was removed from the 25/26 budget and a request for £1,112k to replace the loss of grant anticipated in 2026/27.
81E1 GF HOUSING - PROPERTY	78,640	6,950	(1,560)	0	0	(25,660)	0	58,370	No significant changes
86A6 DIGITAL & DATA	266,940	8,090	0	0	0	5,450	(240)	280,240	No significant changes
86B3 HUMAN RESOURCES	821,670	21,950	50,000	0	0	(280)	59,350	952,690	A new proposal to increase the apprenticeship levy budget has been added. A transfer of budget from 81A1 Environmental Health & Licensing has been included to facilitate new Health & Safety roles
86B6 IT SERVICES	2,390,700	(3,070)	100,000	0	91,530	(109,710)	(350)	2,469,100	A new budget proposal was added due to the increase in the annual contract agreement with Strata. An adjustment was made to increase the support service recharges, after a review was carried out across all relevant services.
86B9 EXETER COMMUNITY GRANTS PROGRAMME	555,380	3,860	0	0	0	181,260	120,000	860,500	Adjustments were made to reflect the decrease in funding from the Neighbourhood Community Infrastructure Levy. Additional budget for the new Consultation & Engagement cost centre has been transferred across from various services across the Council.

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86C3 CUSTOMER SERVICE CENTRE	975,180	31,330	51,850	0	0	(62,620)	(570)	995,170	A new budget proposal was added to re-instate a Team Leader post. Adjustments were made to remove 2025/26 non-recurring budgets for the Security & Assistance Officer and security patrol

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86C4 ORGANISATIONAL CHANGE	43,470	30	0	0	(43,020)	(480)	0	0	No significant changes
86C6 PRIVATE HOUSING	62,640	10,250	0	0	0	(2,830)	0	70,060	No significant changes
Net Cost	6,401,250	214,280	1,312,940	0	10,460	310,090	175,970	8,645,310	
Place									
83A4 NET ZERO AND BUSINESS	860,570	20,130	(21,870)	0	320	5,730	(33,840)	831,040	Budgets have been transferred between Net Zero and Community Safety (see 86C7 below) to reflect operational needs
83A5 CULTURE	372,810	9,860	(89,650)	0	(3,700)	21,500	(139,610)	171,210	New proposals due to reduction in utilities and rates. Also the second phase of the Cultural redesign has been included in the Corn Exchange (where this saving will actually come from has yet to be determined). Budget transfers have been made to remove 2025/26 savings from phase one of the Cultural redesign which was added to Museum Services (see 83C2 below)
83A6 TOURISM	0	2,120	0	0	0	(2,120)	0	0	No significant changes
83A9 BUILDING CONTROL & LAND CHARGES	72,680	600	0	0	0	(130)	(150)	73,000	No significant changes
83B5 PLANNING SERVICES	869,850	27,090	(33,000)	0	23,560	(55,640)	(250)	831,610	The new proposal is from the removal of budget from Local Plan Evidence. An error in calculating national insurance was made in 2025/26 so this has been corrected as an adjustment
83C2 MUSEUM SERVICE	2,556,740	91,780	(227,850)	0	(69,770)	(57,610)	218,850	2,512,140	New proposals include material savings against utilities. The saving due to phase one of the Cultural redesign has now been removed so the budget transfer nets off with other transfers across the Culture service
83C3 LEISURE & SPORT	2,412,690	24,040	357,980	0	(36,120)	(117,480)	(34,060)	2,607,050	The budget for Exeter Arena has now been re-instated as a new proposal. A £34k budget was transferred as a contribution to the new Consultation & Engagement cost centre
83C9 VISITOR FACILITIES	89,090	5,240	(22,120)	0	(140)	26,980	(56,850)	42,200	The budget transfer reflects the removal of phase one Cultural redesign savings
86A4 CIVIC CEREMONIALS	260,020	6,060	5,890	0	(11,730)	(1,250)	6,870	265,860	No significant changes
86A8 COMMUNICATIONS	95,430	3,810	(40,240)	0	0	16,570	(82,070)	(6,500)	Advertising revenue has been increased as a new proposal. Budgets have been transferred to remove the 2025/26 savings from phase one of the Cultural redesign, as well as a £10k contribution toward the Consultation & Engagement budget
86C5 CCTV & HOMECALL	572,910	11,720	39,740	0	(16,190)	430	(150)	608,460	New proposals include an additional budget for two central controllers which has been offset with reductions in utilities and rates.
86C7 COMMUNITY SAFETY	5,000	180	335,000	0	0	0	33,810	373,990	The new proposal is a budget for a permanent Community Safety team. This also include a budget transfer from 83A4 Net Zero & Business (see above)
Net Cost	8,167,790	202,630	303,880	0	(113,770)	(163,020)	(87,450)	8,310,060	
TOTAL	21,546,960	971,080	1,751,080	500,000	522,840	(128,290)	0	25,383,990	