

## 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)
<b>Service Committee Net Expenditure</b>	<b>16,170,240</b>	<b>5,308,830</b>	<b>21,479,070</b>	<b>19,746,558</b>	<b>(1,732,512)</b>
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)
<b>General Fund Expenditure</b>	<b>20,436,000</b>	<b>5,308,830</b>	<b>25,744,830</b>	<b>24,138,222</b>	<b>(1,606,608)</b>
Transfer To/(From) Working Balance	16,370	(924,300)	(907,930)	(758,879)	149,051
Transfer To/(From) Earmarked Reserves	1,447,780	(4,384,530)	(2,936,750)	668,885	3,605,635
<b>General Fund Net Expenditure</b>	<b>21,900,150</b>	<b>0</b>	<b>21,900,150</b>	<b>24,048,228</b>	<b>2,148,078</b>
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Working Balance      March 2025      £      5,305,182      £      4,546,302      March 2026

**2025/26 GENERAL FUND BUDGET MONITORING - DETAIL**  
**OUTTURN**

YEAR END FORECAST				
	APPROVED BUDGET	OUTTURN	VARIANCE	QTR 3 FORECAST VARIANCE
	£	£	£	£
<b>Chief Executive</b>				
<b>Executive Office</b>				
Active & Healthy People	351,800	54,384	(297,416)	(90,320)
Strategic Management	1,259,470	1,085,076	(174,394)	(39,300)
<b>Executive Office Total</b>	<b>1,611,270</b>	<b>1,139,460</b>	<b>(471,810)</b>	<b>(129,620)</b>
<b>Chief Executive Total</b>	<b>1,611,270</b>	<b>1,139,460</b>	<b>(471,810)</b>	<b>(129,620)</b>
<b>Operations</b>				
<b>Environment &amp; Waste</b>				
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
<b>Environment &amp; Waste Total</b>	<b>6,018,740</b>	<b>5,928,863</b>	<b>(89,877)</b>	<b>(23,730)</b>
<b>Operations</b>				
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)
<b>Operations Total</b>	<b>5,602,270</b>	<b>5,387,495</b>	<b>(214,775)</b>	<b>(274,720)</b>
<b>General Fund Asset Maintenance</b>				
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
<b>General Fund Asset Maintenance Total</b>	<b>1,992,100</b>	<b>2,077,257</b>	<b>85,157</b>	<b>332,000</b>
<b>Operations Total</b>	<b>13,613,110</b>	<b>13,393,615</b>	<b>(219,495)</b>	<b>33,550</b>
<b>Corporate Resources</b>				
<b>Commercial Assets</b>				
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)
<b>Commercial Assets Total</b>	<b>(11,443,380)</b>	<b>(10,017,129)</b>	<b>1,426,251.22</b>	<b>880,910</b>
<b>Finance</b>				
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
<b>Finance Total</b>	<b>4,385,420</b>	<b>4,866,481</b>	<b>481,061.19</b>	<b>476,446</b>
<b>Legal &amp; Democratic Services</b>				
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
<b>Legal &amp; Democratic Services Total</b>	<b>1,767,340</b>	<b>1,681,060</b>	<b>-86,280.18</b>	<b>(143,080)</b>
<b>Corporate Resources Total</b>	<b>(5,290,620)</b>	<b>(3,469,588)</b>	<b>1,821,032.23</b>	<b>1,214,276</b>

**YEAR END FORECAST**

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

**People and Communities**

<b>Customer &amp; Communities</b>				
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)
<b>Customer &amp; Communities Total</b>	<b>2,429,240</b>	<b>1,820,924</b>	<b>(608,316)</b>	<b>(390,280)</b>
<b>Digital &amp; Data</b>				
Digital & Data	284,260	255,291	(28,969)	(25,590)
IT Services	2,657,410	2,319,492	(337,918)	(2,800)
<b>Digital &amp; Data Total</b>	<b>2,941,670</b>	<b>2,574,784</b>	<b>(366,886)</b>	<b>(28,390)</b>
<b>General Fund Housing</b>				
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)
<b>General Fund Housing Total</b>	<b>2,167,130</b>	<b>749,917</b>	<b>(1,417,213)</b>	<b>(331,990)</b>
<b>HR Workforce Planning &amp; Organisational Development</b>				
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
<b>HR Workforce Planning &amp; OD Total</b>	<b>945,020</b>	<b>955,380</b>	<b>10,360</b>	<b>(79,990)</b>
<b>People &amp; Communities Total</b>	<b>8,483,060</b>	<b>6,101,004</b>	<b>(2,382,056)</b>	<b>(830,650)</b>

**Place**

<b>City Centre &amp; Net Zero</b>				
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)
<b>City Centre &amp; Net Zero Total</b>	<b>1,485,060</b>	<b>1,616,367</b>	<b>131,307</b>	<b>54,890</b>
<b>City Development</b>				
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)
<b>City Development Total</b>	<b>1,721,710</b>	<b>1,168,749</b>	<b>(552,961)</b>	<b>(534,210)</b>
<b>Culture &amp; Leisure</b>				
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
<b>Culture &amp; Leisure Total</b>	<b>6,072,540</b>	<b>6,014,016</b>	<b>(58,524)</b>	<b>175,710</b>
<b>Place Total</b>	<b>9,279,310</b>	<b>8,799,132</b>	<b>(480,178)</b>	<b>(303,610)</b>

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

Account	Account description	Opening Balance £	Transfers In £	Transfers Out £	Closing 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)
<b>Covid - Acting as principal:</b>					
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)
09556	**NEW** Waterways - Boat Replacement Hire	0	(3,279)		(3,279)
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)
		<b>(12,538,103)</b>	<b>(6,258,194)</b>	<b>5,589,309</b>	<b>(13,206,988)</b>

## PROPOSED SUPPLEMENTARY BUDGETS FOR 2026/27

Description	£	Funded by:
Local Government Pay Award	253,470	GF Balances
<b>Chief Executive</b>		
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
Key Projects Lead - Executive Office	38,970	GF Balances
Uplift from Executive Officer Manager to Head of Service	21,860	GF Balances
Organisational Transformation and Efficiency Programme	712,230	Earmarked Reserve
<b>Local Government Reorganisation</b>		
Local Government Reorganisation	1,500,000	Flexible Use of Capital Receipts
<b>Operations</b>		
Training and qualifications of Housing staff	100,000	GF Balances
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
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
<b>Corporate Resources</b>		
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
<b>People &amp; Communities</b>		
Strata	336,360	Earmarked Reserve
iTrent Learning Management System (LMS)	29,500	GF Balances
<b>Place</b>		
Additional National Portfolio Organisation (NPO) Support (Northcott Theatre)	10,000	GF Balances
Arts & Events Lead	54,110	GF Balances
CCTV Maintenance	20,000	Earmarked Reserve
RAMM Café - cost	200,000	Self-financing
RAMM Café - income	(200,000)	Self-financing
	<b>4,357,580</b>	

**Funded from:**

Earmarked Reserves	2,060,000
Flexible Use of Capital Receipts	1,500,000
GF Balances	797,580
	<b>4,357,580</b>