

**General Fund (GF) Revenue Outturn Variance Analysis by Portfolio and Business Unit as at 30 June 2026**

Favourable variances are bracketed and in red - £(0.000)m. Unfavourable variances are in black - £0.000m. All amounts are in millions of pounds (£'m).

| <b>Climate and the Environment - £0.073m</b>         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>£'m</b>     |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Environmental Services                               | Staffing costs are forecast to exceed budget due to the combined impact of lower-than-anticipated staff turnover and a change in budgeting methodology. Driver and operative posts are now budgeted at the midpoint of the pay scale rather than the top of the grade, reflecting historically high turnover levels. However, improved staff retention has resulted in a greater proportion of employees progressing through pay scales, leading to salary costs exceeding budget assumptions. | 0.076          |
| Environmental Services                               | Income within the Waste and Recycling Service is forecast to exceed budget, primarily due to higher-than-anticipated income from recycling, trade refuse, and garden waste collection services.                                                                                                                                                                                                                                                                                                | (0.085)        |
| Environmental Services                               | Fuel costs are currently forecast to exceed the approved budget due to continued elevated market prices. This remains a volatile area of expenditure, with costs highly sensitive to prevailing economic conditions.                                                                                                                                                                                                                                                                           | 0.061          |
| All                                                  | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                                              | 0.071          |
| All                                                  | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (0.050)        |
| <b>Biodiversity and Environmental Services Total</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>0.073</b>   |
| <b>Corporate Services - £(0.033)m</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>£'m</b>     |
| Law & Information Governance                         | The favourable variance within the Legal Section is primarily attributable to staffing vacancies, including 5 months of a vacant Senior Legal Officer (SLO) post, 3 months of a vacant Trainee post, 1 month of a vacant Legal Officer (LO) post, and a 0.20 FTE vacancy within the SLO Litigation team. In addition, two SLO development roles are budgeted at NS12 but are currently being paid at NS10, generating further employee cost savings.                                           | (0.056)        |
| Law & Information Governance                         | The overspend on the Agency Staff budget reflects the Legal team's continued reliance on locum staff to meet service demands, provide supervision for development roles, and maintain service resilience during periods of annual leave. The forecast includes provision for Solicitor through to the end of 2026/27, Monitoring officer until November 2026, and Property Lawyer together with an additional locum until October 2026.                                                        | 0.131          |
| Revenues And Benefits                                | The vacant Apprentice post is scheduled to be filled in October. In addition, the NS07 post, budgeted at 1.0 FTE, has reduced working hours to 22.5 hours per week.                                                                                                                                                                                                                                                                                                                            | (0.032)        |
| Ict & Digital Services                               | A favourable variance is forecast as the Digital Content role within ICT has been allocated to the website development capital project. Consequently, a proportion of the associated employee costs can be recharged to capital, which was not included in the original budget assumptions.                                                                                                                                                                                                    | (0.034)        |
| All                                                  | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                                              | (0.035)        |
| All                                                  | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (0.007)        |
| <b>Corporate Services Total</b>                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>(0.033)</b> |
| <b>Health, Wellbeing and Leisure - £(0.021)m</b>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>£'m</b>     |
| All                                                  | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                                              | (0.001)        |
| All                                                  | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (0.020)        |
| <b>Health, Wellbeing and Leisure Total</b>           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>(0.021)</b> |
| <b>Heritage, Culture, and the Arts - £(0.004)m</b>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>£'m</b>     |
| All                                                  | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                                              | 0.003          |
| All                                                  | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (0.007)        |
| <b>Heritage, Culture, and the Arts Total</b>         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>(0.004)</b> |

| Housing - £0.100m                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | £'m            |
|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Gf Housing Maint & Asset Mgt                              | The Energy and Home Support Officer post remains vacant and is not expected to be filled for the remainder of the financial year.                                                                                                                                                                                                                                                                                                                                       | (0.038)        |
| Gf Housing Services                                       | Income from rents and service charges within General Fund Housing Services, including Alexander Lodge, Wellow Green, Northgate and Homes for Ukraine, is forecast to be below budget due to higher void levels and lower occupancy rates below original budget assumptions.                                                                                                                                                                                             | 0.067          |
| Private Sector Speech Call                                | The budget was based on 2,083 private sector customers; however, current customer numbers stand at 1,793. Whilst some growth is anticipated during the remainder of the year, customer numbers are not expected to reach the budgeted level.                                                                                                                                                                                                                            | 0.056          |
| All                                                       | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                       | (0.041)        |
| All                                                       | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.056          |
| <b>Housing Total</b>                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>0.100</b>   |
| Public Protection and Community Relations - £(0.043)m     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | £'m            |
| Public Protection                                         | A favourable variance due to the retirement of the Emergency Planning Officer following a short period of flexible retirement. The post is currently being held vacant pending greater clarity on the implications of Local Government Reorganisation.                                                                                                                                                                                                                  | (0.079)        |
| All                                                       | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                       | 0.029          |
| All                                                       | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.007          |
| <b>Public Protection and Community Relations Total</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>(0.043)</b> |
| Strategy, Performance and Finance - £0.432m               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | £'m            |
| Financial Services                                        | The favourable variance reflects anticipated savings arising from the Local Government Reorganisation (LGR) restructure, as set out in the Budget Strategy Report approved by Cabinet in July.                                                                                                                                                                                                                                                                          | (0.108)        |
| Administration Services                                   | A favourable variance has arisen due to the Apprentice post remaining vacant since April 2026, together with vacancies in the NS06 and NS04 posts during April and May 2026.                                                                                                                                                                                                                                                                                            | (0.055)        |
| All                                                       | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                       | (0.021)        |
| All                                                       | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.014          |
| <b>Strategy, Performance and Finance Total</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>(0.170)</b> |
| Sustainable Economic Development - £(0.013)m              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | £'m            |
| Planning Development                                      | Planning fee income is currently exceeding budget expectations due to a combination of nationally prescribed planning fee increases and the relaxation of planning reforms, which have contributed to higher levels of fee income during Quarter 1. This trend is expected to continue throughout the remainder of the financial year. The number of major planning applications received in Quarter 1 is broadly consistent with the same period in the previous year. | (0.330)        |
| Planning Development                                      | A favourable variance is forecast due to the Tree Services post currently being vacant, with recruitment not expected until December 2026.                                                                                                                                                                                                                                                                                                                              | (0.037)        |
| All                                                       | Culmination of other Employee variances across the Portfolio, net of Agency Staff                                                                                                                                                                                                                                                                                                                                                                                       | (0.001)        |
| All                                                       | Other Small Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (0.022)        |
| <b>Sustainable Economic Development Total</b>             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>(0.390)</b> |
| Vacancy Factor & Notional Savings £2.018m                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | £'m            |
| Vacancy Factor                                            | The vacancy factor represents a planned allowance within the Council's establishment budget to reflect the likelihood that not all posts will be occupied throughout the year.                                                                                                                                                                                                                                                                                          | 1.768          |
| Notional Savings                                          | Budget set for notional savings as per the revenue budget setting for 2026-27 at Full Council in March.                                                                                                                                                                                                                                                                                                                                                                 | 0.250          |
| <b>Vacancy Factor &amp; Notional Savings Total</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2.018</b>   |
| <b>General Fund Revenue Outturn Variance for Services</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1.530</b>   |