

Title: Budget Outturn Report

Committee: Operational Services Committee

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Issue

1. This report provides Members with details of the financial position for services under the Operational Services Committee.

Recommendation(s)

2. Members are requested to note that the Committee had a revenue underspend of £ 476,084 when compared to its approved budget of £6,842,567.
3. Members are further requested to note that the Committee had capital programme spend of £9,514,373. This is an underspend of £5,572,775 when compared to its revised budget.

Background / Options

4. Under Financial Regulations each policy committee is required to consider projections of financial performance against both its revenue and capital budget on a quarterly basis.
5. This is the final report for the 2025/26 financial year, and details actual expenditure incurred and income received as of 31st March 2026.

Revenue

6. The revenue budget for each service that falls under the stewardship of this Committee has been reviewed with appendix 1 detailing the variance on each service line.

7. The net revenue expenditure for this Committee at yearend is £6,366,483. This is an underspend of £476,084 when compared to the approved budget. This is the combination of the forecast variations on service lines, as detailed in the table below.

Service	Variance £	Explanation
Building Control	£71,175	The overspend within Building Control reflects ongoing uncertainty within the construction sector. Although application volumes and market share increased during the year, there was a shift towards smaller extensions and alterations rather than higher-value new build applications, resulting in lower fee income than originally forecast. Income levels are expected to improve in future years as planning applications progress and following the review of Building Control fees and charges.
Community Projects & Grants	(£30,304)	Only two Facilities Improvement Grants were awarded during the year despite ongoing promotion of the scheme through parish and community meetings, presentations, direct communications and enquiries. As a result, grant expenditure was lower than originally budgeted.
Dog Warden Scheme	(£12,242)	The underspend within the service was primarily due to a temporary vacancy following the departure of the previous Dog Warden to another department.
Care & Repair	£158,261	The variance relates to invoices being raised in a previous financial year, resulting in the associated expenditure and income being recognised in different financial years.
Environmental Health	(£18,841)	Additional fine income relating to new housing legislation (Renters Rights Act) was invoiced during the financial year, increasing income levels, although the invoices remained outstanding at year-end.
Homelessness	£47,808	Expenditure within the service increased due to the continued use of Bed & Breakfast accommodation for high-risk clients, including prison releases, whilst longer-term plans are being developed to reduce reliance on this provision. In addition, a moving-on fund was introduced to support clients being housed for the first time with essential items such as white goods and furniture, following the withdrawal of external funding and charitable support.

Leisure Centre	(£132,677)	Income within the service increased during 2025/26 as the Hive management fee reverted back to the agreed level under the original open book agreement, following the temporary arrangements put in place to support the centre during the Covid recovery period.
Licensing	(£393,020)	The licensing service continues to see increased levels of work entering the department both from the new restricted private hire type of licence and other areas of licensing, which has increased the costs and corporate oncosts. The underspend shown goes towards associated oncosts and expenditure carried forward. Overall fees will continue to be monitored, in order for discretionary fees remain at cost recovery levels.
Planning	(£217,820)	The Planning service generated additional income during the year through a number of large Planning Performance Agreements, together with strong planning application and pre-application activity. The additional income supported the use of contractors and temporary resources to meet the demands of these agreements, with further expenditure expected over the life of the projects and provision included within future budgets. Overall, this resulted in an underspend of £217,820 for the year.
Refuse Recycling	£18,373	This overspend relates to additional costs relating to the introduction of the new black bins.
Travellers Sites	£21,103	Expenditure on repairs and maintenance at the Traveller sites was higher than originally budgeted during the financial year due to increased site maintenance requirements.

Capital

- The revised capital budget for Operational Services stands at £15,087,148 including net slippage of £1,172,973 brought forward from 2024/25 including mandatory Disabled Facilities Grants (DFG) of £520,505 and additions of £2,197,397.

9. The outturn position for the Committee is £9,514,373 against a revised capital budget of £15,087,148, resulting in a net underspend of £5,572,775.
10. The underspend primarily reflects the reprofiling of expenditure into future years on a number of major schemes. The most significant variance relates to the Bereavement Centre project, which underspent by £3,529,235 against the revised budget. Whilst substantial progress has been made during the year, expenditure was lower than anticipated due to the timing of construction works and project delivery milestones, with the remaining budget being carried forward to support completion of the scheme.
11. Further underspends arose on the Refuse and Cleansing Vehicles programme (£1,032,993) and the Waste Wheeled Bins project (£786,909). These variances reflect delays in procurement and delivery timelines, resulting in expenditure being reprofiled into next financial year. Additional underspends were reported on Mandatory Disabled Facilities Grants (£188,116) and Food Waste Caddies (£168,147), where demand and delivery profiles differed from those assumed when the budget was set.

Arguments / Conclusions

12. The Committee's net revenue position at the end of the financial year resulted in an underspent of £ 476,084.

Additional Implications Assessment

13. In the table below, please put Yes or No in each box:

Financial Implications Yes	Legal Implications No	Human Resources (HR) Implications No
Equality Impact Assessment (EIA) No	Carbon Impact Assessment (CIA) No	Data Protection Impact Assessment (DPIA) No

(a) Financial Implications

The Committee's underspend has been incorporated into the overall 2025/26 Council Finance Report, which will be presented to Finance and Assets Committee on the 25th June 2026. This underspend will be transferred to the Surplus Savings Reserve to assist in balancing the budget in future years.

Appendices

- Appendix 1 – Revenue budget outturn report – 31st March 2026.
- Appendix 2 – Capital budget outturn report – 31st March 2026.

Background Documents

Council Budget as approved by Full Council on the 25th February 2025.

Appendix 1

Revenue	Total Budget 2025-26	Actual to 31 March 2025	Variance
	£	£	£
Building Regulations	36,436	107,611	71,175
Community Projects & Grants	206,095	175,791	(30,304)
Community Safety	64,358	65,483	1,125
Cons. Area & Listed Buildings	74,808	81,520	6,712
Customer Services	665,279	672,696	7,417
Dog Warden Scheme	50,553	38,311	(12,242)
Emergency Planning	32,148	38,961	6,813
Environmental	52,087	55,659	3,572
Environmental Health	620,980	602,139	(18,841)
Care & Repair	(98,842)	59,419	158,261
Homelessness	326,611	374,419	47,808
Leisure Centre	(502,043)	(634,720)	(132,677)
Licencing	26,040	(366,980)	(393,020)
Marketing & Grants	34,266	31,126	(3,140)
Parish Forums	1,561	979	(582)
Nuisances	115,533	119,797	4,264
Planning	395,659	177,839	(217,820)
Public Relations	124,682	125,083	401
Recycling	1,649,812	1,668,185	18,373
Refuse Collection	1,850,473	1,844,146	(6,327)
Street Cleansing	1,082,792	1,082,888	96
Street Naming & Numbering	33,279	25,028	(8,251)
Travellers Sites	0	21,103	21,103
Revenue Total	6,842,567	6,366,483	(476,084)

Capital Outturn 2025/26

Capital	Published Budget 2025-26	Slippage from 2024-25	Additions	Revised Budget 2025-26	Outturn	Variance between Revised Budget & Outturn
	£	£	£	£	£	£
OPERATIONAL SERVICES						
Conservation Area Schemes - 2nd round		27,506		27,506	0	(27,506)
Refuse & Cleansing Vehicles	1,964,000	623,620		2,587,620	1,554,627	(1,032,993)
Waste - Wheelied Bins	1,040,000			1,040,000	253,091	(786,909)
Food Waste Caddies	280,256			280,256	112,109	(168,147)
Mandatory Disabled Facilities Grants	697,299	520,505		1,217,804	1,029,688	(188,116)
Empty Properties, Discretionary DFGs, Minor Works, Home Repair Asst.	75,000			75,000	35,843	(39,157)
Vehicle Etc. Replacements	100,000			100,000	299,288	199,288
Bereavement Centre	7,560,223	1,342	2,197,397	9,758,962	6,229,727	(3,529,235)
Leisure Centre				0	0	0
Operational Services Total	11,716,778	1,172,973	2,197,397	15,087,148	9,514,373	(5,572,775)

SOURCES OF FINANCING	Published Budget 2025-26	Slippage from 2024-25	Additions	Revised Budget 2025-26	Outturn	Variances
	£	£	£	£	£	£
Operational Services						
Government Grants (DFG)	602,678	520,505		1,123,183	1,029,688	(93,495)
Government Grants (Food Waste)	894,056	0		894,056	365,200	(528,856)
Capital Receipts	209,621	27,506		237,127	35,843	(201,284)
Borrowing	1,850,200	623,620		2,473,820	1,054,627	(1,419,193)
Section 106 / CIL	8,160,223	1,342	2,197,397	10,358,962	7,029,015	(3,329,947)
Operational Services Total	11,716,778	1,172,973	2,197,397	15,087,148	9,514,373	(5,572,775)