

Appendix 2 – Revenue Budget Movement Since Month 9

Service	Forecast Variance Month 9 £'000	Provisional Variance Month 12 £'000	Movement £'000	Explanation of Main Movements
Commissioning & Communities	(158)	(290)	(132)	Improvement in Home to school transport forecast due to reduced pupil numbers requiring transport and savings relating to the contract with ESCC for The Keep
Education & Learning	(199)	(1,107)	(908)	PFI costs lower than anticipated and late use of S106 funding
Family Help & Protection	536	552	16	Minor movements.
Public Health	0	0	0	
Total Families, Children & Wellbeing	179	(845)	(1,024)	
Adult Social Care	3,472	6,427	2,955	Increased spend against the home care contract that was not identified until year-end and additional bad debt provision contribution required above expected level.
Integrated Commissioning	242	(528)	(770)	The BHCC Better care fund risk share was above forecast and one-off allocations of grant funding
Housing People Services	4,944	4,928	(16)	Improvement due to additional grant funding received.
Homes & Investment	(10)	(17)	(7)	Underspend due to efficiencies in the service.
Further Financial Recovery Measures	(55)	0	55	Saving unachieved due to high demand in service.
Total Homes & Adult Social Care	8,593	10,810	2,217	
City Infrastructure	(2,608)	(7,943)	(5,335)	Overstated forecast for Streetlighting inspections in year, use of Local Transport Revenue grant to eligible spends and surpluses reported on Local Flood Risk management. NEED TO ADD SOMETHING ABOUT BAD DEBT PROVISION ADJUSTMENT OF 4.425M
Culture & Environment	(444)	(1,590)	(1,146)	Improvements in incomes within Bereavement and Sports & Leisure. Continued reduction in expenditure due to ongoing spending and vacancy controls. Review of the tree maintenance & Management spend in addition to one off funding being received from UKSPF, one-off use of Strategic CIL on eligible spend areas and other in year grants which had not been previously factored into forecasts.

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Environmental Services	367	(640)	(1,007)	Improvement in purchases as an impact of tightened spend controls including reductions in use of contract hire vehicles as well as improvements in fuel and maintenance. A further £0.150m improvement from the value of stock of parts available at year end for 2026/27 and onwards. Revised forecasts reflecting expenditure related to Food Waste Collection Project.
Place	439	223	(216)	Increased planning income in addition to impact of tightened spend controls and revised estimates for planning appeal. Offset by less than forecast capitalisation of costs and fees to major capital projects.
Digital Innovation	(790)	(1,055)	(265)	Outturn lower than anticipated because of the continued spend controls, capitalisation of transformation costs and vacancy controls.
Total City Operations	(3,036)	(11,005)	(7,969)	
Cabinet Office	(488)	(465)	23	A review of carry-forward balances, along with other minor forecast adjustments.
Corporate Leadership Office	149	120	(29)	Planned training activity not taking place.
Finance & Property	1,064	1,151	87	Combination of factors: an unexpected rise in insurance premiums of £0.080m; lower-than-anticipated income and higher service charges within Property Services of £0.490m; and an underspend of £0.144m relating to software contract costs recovered in WRBS that were previously reported at Month 9 but which have not been realised in 2025/26. These budget pressures were partly offset by improvements in other services within the directorate and by the capitalisation of transformation costs.
Governance & Law	(455)	(506)	(51)	Increased capitalisation of transformation costs, alongside small improvements across the wider directorate.
People & Innovation	(492)	(1,613)	(1,121)	Increased capitalisation of transformation costs.

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Contribution to Orbis	68	(24)	(92)	The movement reflects better-than-anticipated performance within the partnership.
Total Central Hub	(154)	(1,337)	(1,183)	
Bulk Insurance Premia	195	213	18	Increased insurance settlement costs.
Capital Financing Costs	(3,733)	(3,977)	(244)	Decision to delay new General Fund borrowing in the final quarter due to a volatile interest rate environment resulted in a favourable movement of £0.150m, alongside net investment returns being higher than forecast.
Levies & Precepts	0	0	0	
Unallocated Contingency & Risk Provisions	(1,747)	(1,773)	(26)	Release of remaining unrequired contingency.
Unringfenced Grants	(496)	10	506	Assumed Business Rates Retention levy surplus £0.496m not received.
Housing Benefit Subsidy	5,640	5,070	(570)	A reduction of £0.635m in the estimated subsidy loss for 2024/25 following conclusion of the audit for that year and a reduction of £0.117m in the additional estimated subsidy loss for 2025/26. Offset by a worsening of £0.182m on the net recovery of overpayments and other minor variances.
Other Corporate Items	(580)	2,834	3,414	Increased capitalisation of transformation costs of £0.320m and £0.561m releasing unrequired working balance and other earmarked reserves. Costs of £0.216m to fund corporate bad debt provision and £0.165m to fund Restructure & Redundancy reserve. NEED TO ADD SOMETHING ABOUT RISK RESERVE CONTRIBUTION OF £3.917M
Total Centrally-held Budgets	(721)	2,337	3,098	
Total General Fund	4,861	0	(4,861)	

