Agenda Item	**6**
Report No	**CP/16/26**

The Highland Council

Committee: **Communities and Place**

Date: **13 August 2026**

Report Title: **Revenue Budget Final Outturn 2025/26 and Q1 Monitoring to 31 May 2026/27**

Report By: **Assistant Chief Executive - Place**

1 Purpose/Executive Summary

1.1 This report sets out the end of year revenue monitoring position for the Communities and Place Service for 2025/26 and the revenue budget monitoring forecast for Quarter 1 for 2026/27.

1.2 The purpose of this report is to support the Council's overall financial management and budgetary control arrangements. This report also supports the Committee and its Members in fulfilling the Scheme of Delegation in relation to financial management and remit of Strategic Committees which includes: -

> *"to scrutinise the management of the Revenue and Capital Budgets for the Services included in the Committee's remit and monitor and control these budgets, including dealing with over- expenditure."*

1.3 This report provides Members with commentary on any material variances within the forecast, and actions taken or proposed in relation to variances.

1.4 The end of year position for Communities and Place service was slightly up on forecast, with an overspend of £3.790m. This is detailed further in section 6 and within Appendix 1**.** This was primarily due to overspends in fleet, underachievement of income against target in bereavement services and unachieved historical savings.

2 Recommendations

2.1 Members are asked to:-

i. **Scrutinise and approve** the current financial position for the Quarter 4 Outturn 2025/26 as set out in the report and Appendices 1 and 2 of the report;
ii. **Scrutinise and approve** the forecast financial position for the period ending 31 May 2026/27 as set out in the report and Appendices 3 and 4 of the report;
iii. **Consider and note** the explanations provided for any material variances and actions taken or proposed; and
iv. **Consider and note** the update provided regarding savings delivery.

3 Implications

3.1 **Resource** - This report provides key financial information regarding the Service budget and forecast financial performance against that budget. This is detailed in the report.

3.2 **Legal** - This report contributes to the Council's statutory duties to report performance and secure best value in terms of; Section 1(1)(a) of the Local Government Act 1992, and Section 1 of the Local Government in Scotland Act 2003, respectively.

3.3 **Risk** - The forecasted position for 2026/27 highlights several areas of overspend. As detailed in the report, the service is taking decisive action to address these areas of overspend. In some service areas, this represents a complete change to how the service will be delivered. Without fundamental change, the risk is that overspend in key areas will continue in 2026/27.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – There are no significant implications arising from this report.

3.5 **Gaelic** - There are no significant implications arising from this report.

4 Impacts

4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 This is a monitoring report and therefore an impact assessment is not required.

5 Overview

5.1 This report presents the end of year monitoring statement for 2025/26 and the Quarter 1 monitoring statement up to 31 May 2026/27 for the Communities and Place Service. The end of year statements, general and detailed outturn, for 2025/26, can be found within **Appendix 1 and 2.** The Quarter 1 general and detailed statements up until 31 May 2026/27 can be found within **Appendix 3 and 4.**

5.2 The end of year statement for 2025/26 notes the outturn for the service was £45,119m, which represents an overspend of £3.790m against the annual budget. Information on this outturn is set out in section 6.

5.3 The Quarter 1 monitoring up until 31 May 2026/27, predicts an overspend of £2.306m. The reasons for this, including actions being taken by the service, can be found in section 7.

5.4 Overspends remain forecasted, however budget recovery plans are being developed and implemented, and the expectation is to see the forecast position improve as the year progresses.

5.5 The income from the Packaging Extended Producer Responsibility funding for 2026/27 (scheme year 2) has been confirmed by the managing organisation (PackUK) as £7.114m. As such funding from this scheme is aligned with the allocated budget.

6 Year End Outturns 2025/26 Commentary on Variances

6.1 The end of year position for Communities and Place Service for 2025/26 was an overspend of £3.790m. This was an increase on the forecast position at the end of Quarter 3. The main variances were as reported to previous committees and related to overspends in waste, bereavement, fleet and unachieved historical savings. A summary of each, including actions taken, is outlined in sections 6.2 to 6.7.

6.2 **Waste**

The end of year position for the Waste Service was £28.448m (excluding the Packaging Extended Producer Responsibility funding), being £1.306m above the allocated budget. This was from a combination of being unable to meet income targets, in particular from the lower value of recyclable materials, as well as underlying waste growth (outside the reductions due to the service change roll out). There was a small variance of £0.066m from the Quarter 3 projections but it is comparable to the per month fuel cost increases due to market conditions.

The external funding from Packaging Extended Producer Responsibility was lower than initially budgeted by £2.546m. This was due to initial information sent to the Council, and utilised for budget setting, then being amended. The changes were outside the control of the Council or the service. It should be noted that Producers (or their representative body) can challenge payments four years from the award of the funding to the Council.

6.3 **Public Health and Bereavement Services**
The end of year position for Public Health and Bereavement Services was an underspend of £0.565m. The budget header covers three services:-

1. **Environmental Health** – As covered at the last Committee, the Environmental Health team went through a workforce planning review and restructure in 2025/26. During this process a number of vacant posts were retained to allow flexibility in the workforce planning and these savings contributed significantly to the underspend. Income was also above target levels in some areas. The end of year position for Environmental Health was an underspend of £0.549m.

2. **Bereavement Services** – The end of year position for Bereavement Services was an underspend of £0.171m. There were in year savings in staff costs with vacant posts. The income targets for cremations and burials were not achieved with a slight drop in both burial and cremation numbers. This will be monitored and reviewed in 2026/27.

3. **Public Conveniences –** The end of year position for Public Conveniences was an overspend of £0.089m. This relates to an under recovery for income, due to the removal of formal charging. Income received is from honesty boxes and is not guaranteed. Staffing and other costs were also above allocated budgets. Actions will continue in 2026/27 to mitigate the under-recovery of income (including reductions in overtime and an increase in shower charging) and monitoring to ensure staff and other costs are on target.

6.4 **Community Spaces**
The year end position for Community Spaces was £0.119m underspent, this was primarily due to vacancies within the service.

6.5 **Community Support, Contact and Engagement**
The end of year position for Community support was £0.04m underspend. This was primarily due to underspends in staffing across both Community Support and Engagement and Customer Contact which in turn has balanced the under-recovery of income in Registration, alongside re-calculated central support charges.

6.6 **Stores and Logistics**
This area of the budget was overspent by £3.604m at the end of year, which was higher than predicted at Quarter 3 by £0.664m. Both payroll and agency costs higher than projected, as are contractors and vehicle spare parts, but costs for tyres is less and insurance income is more than expected. Vehicle lease costs higher than projected by £0.174m but this is partially offset from recharge income from Building Maintenance/Schools which is £0.076m higher than projected. Short-term hired vehicles £365k more than projected due to vehicles being kept longer than had been indicated, and additional vehicles unknown at Q3.

6.7 **Future Operating Model**
This area of the budget was underspent by £0.359m. This is mainly due to recruitment of staff and the timing of staff onboarding to the programme.

7 Quarter 1 Monitoring 2026/27 Commentary on Variances

7.1 At 31 May 2026, the Communities and Place Service is forecasting an overspend of £2.306m against core service budget. This is mainly from Fleet, Kerbside Refuse Collections and Recycling Centres, Transfer & Treatment and Street Cleansing.

7.2 Some service areas are reporting a forecasted overspend – Fleet, Kerbside Refuse Collections and Recycling Centres, Transfer & Treatment – whilst Waste Disposal, Community Support and Community Spaces are reporting an underspend. Some of this reflects the year end position from 2025/26 and the areas for action required. A summary of the position of each service area, including actions taken, is outlined in sections 7.3 to 7.8.

7.3 **Waste Management Services**
Based on the current 2026/27 Q1 forecast, the net overall overspend for the waste service is estimated at £1.403m. This is broadly equivalent to the 2025/26 overspend as actions have yet to be taken to reduce this. The service continues to review operations, such as through maximising collection route efficiency and daily operations to minimise the impacts of the additional cost pressures and reduce the overspend.

7.4 **Public Health and Bereavement Services**
At this stage, there are small underspends against the Environmental Health and Bereavement Services functions of the service. This primarily relates to underspends in staffing within the service. There is a forecast overspend of £0.055m for public conveniences, which relates to an expected under recovery for income and additional staff costs. The team are reviewing mitigation actions for these areas to ensure the overall budget is on track.

7.5 **Community Spaces**
There is a forecast underspend of £0.246m for grounds maintenance and play areas which is primarily related to underspends in staffing which offsets under recovery of income in other areas of the budget.

7.6 **Community Support, Contact and Engagement**
The Community Support budget is current forecast to come in on budget, with current small underspends in staffing balancing under-recovery of income and central support charges. There will be a stronger understanding of Registration income recovery following the summer period for reporting against quarter 2 and further work is required to explore the changes in central support charges and the impact upon the budget.

7.7 **Stores and Logistics**
Given the overspend of £1.109m within Stores and Logistics at the end of May 2026/27, which was mainly within fleet, a full review has been commenced with a budget recovery plan put in place. This includes a full review of fleet and vehicles operated by Highland Council to reduce the number of assets. The fleet review includes staffing and vacancies within the workshop which is a direct impact on external contractors. Ongoing reviews of staffing and agency are being undertaken as part of the budget recovery position. Further to this and working alongside shared procurement service a full review on hires of fleet and plant has commenced.

8 2026/27 Savings Delivery

8.1 There is a total of £1.468m savings to be delivered across the Communities and Place service in 2026/27. These are detailed at **Appendix 5.** £0.722m relate to specific service savings and £0.746m relate to corporate savings, including 1% efficiency target, targeted reduction of staffing budgets and a reduction in overtime and agency costs. These latter savings are still to be allocated across the service budgets and will therefore be part of the monitoring from quarter 2 onwards.

8.2 The total savings allocated to the Waste Management Service is £0.536m for 2026/27. Of this £0.307m is allocated to new income targets from Business Waste and Garden Waste collections. Combined, the income targets are presently tracking on target. The remaining £0.229m savings are additional efficiency measures. There continues to be measures implemented to achieve these savings, but this is against a backdrop of cost pressures outside of the Council's control. The uncertainty over the duration of the high fuel costs both on collections and bulk haulage (approximately £0.060m cost per month), and waste growth, particularly focussed on the Inverness region (approximately £0.050m cost per month), is having a compounding impact. It is expected that longer term cost price inflation associated with higher fuel prices will impact wider inflationary increases on contracts and new procurements later in the year.

8.3 Savings related to Environmental Health of £0.016m and Bereavement Services of £0.021m are all on track to be achieved within this financial year. There are savings of £0.090m for Amenities functions. There is a risk that, due to recruitment issues in the play team, opportunities for external play equipment installations could be delayed. However, the service is working hard to ensure this can be achieved before the end of the financial year. The change from manual to electronic job cards may not achieve the proposed saving as originally identified however work is ongoing as part of the redesign to meet this target.

8.4 Savings related to Fleet of £0.375m are being progressed with a reduction across all Highland Council Fleet taking place collaboratively across all services. This includes a new method of pool sharing. The introduction of the MOT station is being progressed. However, it is slightly delayed due to sourcing a supplier and approval from DVSA (Driving and Vehicle Standards Agency). This is on target to be delivered in October 2026. A review across the RCV (Refuse Collection Vehicle) Fleet is being undertaken and is being supported by route optimisation software deployed within Waste. Further work is required on this saving and is on target to be concluded in November 2026.

Designation:	Assistant Chief Executive - Place
Date:	22 July 2026
Author:	Debbie Sutton, Chief Officer Operations & Maintenance Alison Clark, Chief Officer Housing & Communities Paul Reid, Chief Officer Facilities & Fleet Management Ian Braker, Strategic Lead – Waste Strategy and Operations Alan Yates, Strategic Lead – Environmental Health and Bereavement Services
Background Papers:	None
Appendices:	Appendix 1 – End of Year Monitoring Statement 2025/26 Appendix 2 – End of Year Detailed Statement 2025/26 Appendix 3 – Q1 Monitoring Statement to 31 May 2026/27 Appendix 4 – Q1 Detailed Monitoring to 31 May 2026/27 Appendix 5 – Communities and Place Savings 2026/27

COMMUNITIES AND PEOPLE/PLACE MONITORING STATEMENT 2025-26

APPENDIX 1

Mar-26	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance	£'000 November Variance	£'000 Difference
BY ACTIVITY						
Waste Management Services	28,448	27,142	28,448	1,306	1,240	66
Public Health and Bereavement Services	4,041	4,672	4,041	(631)	(66)	(565)
Community Spaces	2,991	3,110	2,991	(119)	(268)	149
Community Support, Contact and Engagement	2,861	2,901	2,861	(40)	6	(46)
Stores & Logistics	12,786	9,150	12,786	3,636	2,953	683
Future Operating Model	141	500	141	(359)	(451)	92
Administration	805	808	805	(3)	(1)	(2)
						0
Total Communities & People/Place	**52,073**	**48,283**	**52,073**	**3,790**	**3,413**	**377**
Packaging Extended Producer Responsibility Funding	(6,954)	(9,500)	(6,954)	**2,546**	**2,500**	**46**
Grand Total Communities & People/Place	**45,119**	**38,783**	**45,119**	**6,336**	**5,913**	**423**
BY SUBJECTIVE						
Staff Costs	41,818	43,659	41,818	(1,840)	(1,705)	(135)
Other Expenditure	37,198	33,403	37,198	3,795	3,747	48
Gross Expenditure	**79,016**	**77,062**	**79,016**	**1,955**	**2,042**	**(87)**
Grant Income	(7,549)	(9,848)	(7,549)	2,299	2,243	56
Other Income	(26,348)	(28,430)	(26,348)	2,082	1,628	454
Total Income	**(33,897)**	**(38,278)**	**(33,897)**	**4,381**	**3,871**	**510**
NET TOTAL	**45,119**	**38,783**	**45,119**	**6,336**	**5,913**	**423**

COMMUNITIES AND PEOPLE/PLACE MONITORING STATEMENT 2025-26

Appendix 2

Mar-26	STAFF COSTS				OTHER COSTS				GRANT INCOME			
	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY												
Waste Management Services												
Kerbside Refuse Collections	9,402	10,349	10,349	947	1,839	1,711	1,711	(128)	(53)	(53)	(53)	0
Waste Disposal (Transfer, Haulage & Landfill)	2,395	2,322	2,322	(73)	13,832	13,337	13,337	(495)	0	0	0	0
Recycling Centres, Transfer & Treatment	1,361	1,401	1,401	40	4,721	5,123	5,123	402	0	0	0	0
Street Cleaning	2,348	2,257	2,257	(91)	226	308	308	82	0	0	0	0
Public Health and Bereavement Services												
Environmental Health & Regulation	3,611	3,079	3,079	(532)	480	591	591	111	(131)	(140)	(140)	(8)
Bereavement Services, Burials & Cremations	6,017	5,175	5,175	(842)	978	1,174	1,174	196	0	(13)	(13)	(13)
Public Conveniences	881	894	894	13	548	607	607	58	0	0	0	0
Community Spaces												
Grounds Maintenance & Play Areas	7,640	7,211	7,211	(428)	1,772	1,780	1,780	8	0	0	0	0
Community Support, Contact and Engagement												
Policy & Community Support Co-ordination	1,473	1,362	1,362	(111)	622	609	609	(13)	(81)	(54)	(54)	28
Customer Contact (Service Points, Centre & Registrars)	1,554	1,438	1,438	(116)	196	178	178	(18)	0	(0)	(0)	(0)
Stores and Logistics												
Fleet & Plant	4,602	4,400	4,400	(202)	7,896	11,456	11,456	3,560	(70)	(322)	(322)	(252)
Stores	1,012	973	973	(39)	101	120	120	19	0	0	0	0
Travel Desk	194	162	162	(32)	0	1	1	1	0	0	0	0
Future Operating Model	500	141	141	(359)	0	0	0	0	0	0	0	0
Administration												
Service Leadership	668	654	654	(14)	191	203	203	12	(12)	(12)	(12)	0
Total Communities & People/Place	**43,659**	**41,818**	**41,818**	**(1,840)**	**33,403**	**37,198**	**37,198**	**3,795**	**(348)**	**(594)**	**(594)**	**(246)**
Packaging Extended Producer Responsibility Funding	0	0	0	0	0	0	0	0	(9,500)	(6,954)	(6,954)	2,546
Grand Total Communities & People/Place	**43,659**	**41,818**	**41,818**	**(1,840)**	**33,403**	**37,198**	**37,198**	**3,795**	**(9,848)**	**(7,548)**	**(7,548)**	**2,299**

Mar-26	OTHER INCOME				NET TOTAL				November Position				Change
	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Q3 Difference
BY ACTIVITY													
Waste Management Services													
Kerbside Refuse Collections	(6,358)	(6,477)	(6,477)	(119)	4,830	5,530	5,530	700	4,830	2,792	5,620	790	(90)
Waste Disposal (Transfer, Haulage & Landfill)	(561)	(599)	(599)	(37)	15,666	15,061	15,061	(605)	15,647	9,465	15,020	(627)	22
Recycling Centres, Transfer & Treatment	(1,960)	(1,166)	(1,166)	794	4,123	5,359	5,359	1,236	3,909	3,322	4,993	1,084	152
Street Cleaning	(51)	(65)	(65)	(15)	2,523	2,499	2,499	(24)	2,523	1,572	2,516	(7)	(17)
Public Health and Bereavement Services													
Environmental Health & Regulation	(828)	(947)	(947)	(119)	3,132	2,582	2,582	(549)	3,133	2,340	2,857	(276)	(273)
Bereavement Services, Burials & Cremations	(6,749)	(6,260)	(6,260)	488	247	76	76	(171)	229	47	280	51	(222)
Public Conveniences	(136)	(118)	(118)	18	1,293	1,383	1,383	89	1,293	840	1,452	159	(70)
Community Spaces													
Grounds Maintenance & Play Areas	(6,302)	(6,000)	(6,000)	302	3,110	2,991	2,991	(119)	3,112	1,619	2,844	(268)	149
Community Support, Contact and Engagement													
Policy & Community Support Co-ordination	(1)	(2)	(2)	(1)	2,013	1,915	1,915	(98)	1,893	1,148	1,899	6	(104)
Customer Contact (Service Points, Centre & Registrars)	(862)	(670)	(670)	192	888	946	946	58	888	1,692	887	(1)	59
Stores and Logistics													
Fleet & Plant	(4,124)	(3,625)	(3,625)	499	8,305	11,909	11,909	3,604	8,305	11,306	11,245	2,940	664
Stores	(461)	(378)	(378)	83	651	715	715	63	652	992	696	45	18
Travel Desk	0	0	0	0	194	162	162	(31)	194	109	162	(31)	0
Future Operating Model	0	0	0	0	500	141	141	(359)	500	7	49	(451)	92
Administration													
Service Leadership	(38)	(40)	(40)	(2)	808	805	805	(4)	821	439	820	(1)	(3)
Total Communities & People/Place	**(28,430)**	**(26,347)**	**(26,347)**	**2,082**	**48,283**	**52,074**	**52,074**	**3,790**	**47,929**	**37,690**	**51,340**	**3,413**	**377**
Packaging Extended Producer Responsibility Funding	0	0	0	0	(9,500)	(6,954)	(6,954)	2,546	(9,500)	0	(7,000)	2,500	46
Grand Total Communities & People/Place	**(28,430)**	**(26,347)**	**(26,347)**	**2,082**	**38,783**	**45,119**	**45,119**	**6,336**	**38,429**	**37,690**	**44,340**	**5,913**	**423**

Please note, some column and row totals vary slightly due to roundings.

COMMUNITIES AND PEOPLE/PLACE MONITORING STATEMENT 2026-27 **APPENDIX 3**

May-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Waste Management Services	3,140	28,076	29,480	1,404
Public Health and Bereavement Services	819	4,594	4,631	37
Community Spaces	782	3,354	3,107	(246)
Community Support, Contact and Engagement	662	3,123	3,123	(0)
Stores & Logistics	5,361	11,335	12,443	1,109
Future Operating Model	25	1,020	789	(231)
Administration	110	653	887	234
Total Communities & People/Place	**10,899**	**52,155**	**54,461**	**2,306**
Packaging Extended Producer Responsibility Funding	0	(7,114)	(7,114)	**0**
Grand Total Communities & People/Place	**10,899**	**45,041**	**47,347**	**2,306**
BY SUBJECTIVE				
Staff Costs	6,698	46,646	45,416	(1,230)
Other Expenditure	7,528	36,039	37,165	1,127
Gross Expenditure	**14,226**	**82,685**	**82,581**	**(103)**
Grant Income	14	(7,397)	(7,494)	(98)
Other Income	(3,341)	(30,247)	(27,580)	2,667
Total Income	**(3,327)**	**(37,644)**	**(35,074)**	**2,569**
NET TOTAL	**10,899**	**45,041**	**47,507**	**2,466**

COMMUNITIES AND PEOPLE/PLACE MONITORING STATEMENT 2026-27 **Appendix 4**

May-25	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY																				
Waste Management Services																				
Kerbside Refuse Collections	9,732	1,367	10,972	1,240	1,771	232	1,898	127	0	0	0	0	(6,587)	(913)	(6,603)	(16)	4,916	687	6,268	1,351
Waste Disposal (Transfer, Haulage & Landfill)	2,570	315	2,218	(351)	14,276	1,302	13,254	(1,022)	0	0	0	0	(561)	(49)	(590)	(29)	16,284	1,568	14,882	(1,403)
Recycling Centres, Transfer & Treatment	1,411	200	1,515	104	4,492	337	5,321	829	0	0	0	0	(1,630)	(5)	(1,233)	396	4,274	532	5,604	1,330
Street Cleaning	2,434	309	2,474	40	218	46	307	89	0	0	0	0	(51)	(2)	(54)	(3)	2,601	353	2,727	126
Public Health and Bereavement Services																				
Environmental Health & Regulation	3,692	642	3,600	(93)	487	73	590	103	(131)	74	(134)	(3)	(808)	(144)	(818)	(10)	3,240	644	3,237	(3)
Bereavement Services, Burials & Cremations	6,383	833	5,696	(687)	981	140	1,169	188	0	(1)	(3)	(3)	(7,390)	(968)	(6,903)	487	(27)	4	(41)	(14)
Public Conveniences	915	130	970	55	616	47	581	(36)	0	0	0	0	(150)	(6)	(115)	35	1,381	171	1,435	55
Community Spaces																				
Grounds Maintenance & Play Areas	8,792	1,229	7,992	(800)	1,535	263	1,765	230	0	0	0	0	(6,973)	(710)	(6,649)	324	3,354	782	3,107	(246)
Community Support, Contact and Engagement																				
Policy & Community Support Co-ordination	1,626	269	1,616	(10)	628	65	656	29	(81)	(59)	(81)	0	(1)	(0)	0	0	2,171	274	2,190	19
Customer Contact (Service Points, Centre & Registrars)	1,619	480	1,610	(9)	196	9	149	(46)	0	0	(0)	(0)	(863)	(101)	(827)	36	952	388	933	(19)
Stores and Logistics																				
Fleet & Plant	5,009	609	4,396	(612)	9,923	4,818	10,868	945	(70)	0	(322)	(252)	(4,334)	(407)	(3,364)	970	10,527	5,020	11,578	1,051
Stores	1049	147	970	(78)	419	192	101	(317)	0	0	0	0	(861)	(27)	(384)	477	606	312	688	81
Travel Desk	201	29	178	(23)	0	0	0	0	0	0	0	0	0	0	0	0	201	29	178	(23)
Future Operating Model	712	25	509	(203)	309	0	280	(29)	0	0	0	0	0	0	0	0	1,020	25	789	(231)
Administration																				
Service Leadership	502	115	700	197	189	3	227	38	0	0	0	0	(38)	(8)	(39)	(1)	653	110	887	234
Total Communities & People/Place	**46,646**	**6,698**	**45,416**	**(1,230)**	**36,039**	**7,528**	**37,165**	**1,127**	**(283)**	**14**	**(540)**	**(258)**	**(30,247)**	**(3,341)**	**(27,580)**	**2,667**	**52,155**	**10,899**	**54,461**	**2,306**
Packaging Extended Producer Responsibility Funding	0	0	0	0	0	0	0	0	(7,114)	0	(7,114)	0	0	0	0	0	(7,114)	0	(7,114)	0
Grand Total Communities & People/Place	**46,646**	**6,698**	**45,416**	**(1,230)**	**36,039**	**7,528**	**37,165**	**1,127**	**(7,397)**	**14**	**(7,494)**	**(98)**	**(30,247)**	**(3,341)**	**(27,580)**	**2,667**	**45,041**	**10,899**	**47,347**	**2,306**

Budget Savings - Communities and Place - RAG Assessment - Q1 2026/27			APPENDIX 5
Saving Description	**Annual Target for 26/27 (£'000)**	**Latest RAG**	**Comments (amber and red)**
Income generation - Commercial workshops - offer repairs and MOT's to external customers	0.015		
Provide In House CPC Training	0.020		
Fleet - RCV reduction	0.200		
Commercial sales of products in our stores	0.080		
Pool car share with NHS	0.030		
Review current structure Fleet and Facilities	0.030		
Increase in export certificate fees	0.004		
Public Analyst Contract review and renewal	0.010		
Provide Food Hygiene Courses	0.002		
Increase Current Lair Fees	0.007		
Increase Current Internment Fees	0.005		
Introduce a fee for triple depth graves	0.008		
Lair surrender purchases - change to cost paid at time of purchase	0.001		
Income generation - offer play park installations on a commercial basis	0.018		Due to staffing issues and demand on in house installations
Reduction of hired equipment for grass cutting	0.010		
Increase shower charging	0.002		
Disposal by sale/lease of vacant properties	0.010		Market dependent
Asset Management System and Removal of Manual Job Card Processes	0.050		Carried forward from 25/26
Staff travel utilisation, grey fleet and car club	0.100		
Garden Waste Collections	0.027		Due to renewals commencing in June
Business Waste Collections	0.093		

1% efficiency target from relevant service budgets	0.136		
Targeted reduction of staffing budgets	0.166		Targets still to be allocated across service areas
Reduction in management posts (HC10-HC14)	0.038		Targets still to be allocated across service areas
Fees & Charges	0.211		
Reduction in overtime and agency spend	0.167		Targets still to be allocated across service areas
Attendance support officer (agency staff savings)	0.028		Targets still to be allocated across service areas