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Civic Centre, Arnot Hill Park
Arnold, Nottingham NG5 6LU

Main number: 0115 901 3901

Please ask for: Democratic Services

Direct Dial: 0115 901 3910

Date: 10 February 2025

Dear Councillor

CABINET - THURSDAY 13 FEBRUARY 2025

I am now able to enclose the following reports for the agenda of the Cabinet due to take place on Thursday 13 February 2025

Agenda No	Item
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| 7. | <u>General Fund Revenue Budget</u> (Pages 3 - 127) |
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Yours sincerely

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Report to Cabinet

Subject: General Fund Revenue Budget 2025/26

Date: 13 February 2025

Author: Senior Leadership Team on behalf of Leader of the Council

Wards Affected

Borough wide.

Purpose

This report sets out the revenue budget which aligns to the Gedling Plan priorities, objectives and priority actions for the Council for the forthcoming year.

Key Decision

This is a Key Decision because the proposals will have a significant impact on all wards in the borough and include financial implications that are above the threshold of £0.5m determined by Council for decisions to be regarded as a Key Decision.

Recommendation(s)

Cabinet is asked to:

- i. Approve a 5% discretionary income inflation increase for the individual portfolios as shown in the table at paragraph 2.4.5.
- ii. Note the Annual Delivery Plan set out in Appendix 5.

Cabinet is asked to recommend to Council on 5 March 2025:

- iii. That the financial threshold above which decisions will be regarded as Key Decisions be set at £0.5m for 2025/26.
- iv. A provisional Council Tax increase of 2.988% (£5.65) which balances the financing of a Net Council Tax Requirement of £7,714,750 in 2025/26.
- v. That the detailed budget for 2025/26, as detailed in Appendix 1 be approved.

1. Background

- 1.1 The Constitution of the Council requires the Leader to present, by 21 February each financial year, a draft Budget and Performance Plan to the Cabinet for approval, highlighting budget priorities, growth items and proposed efficiencies.
- 1.2 The Executive is required to consider any comments made on the draft Budget and Performance Plan and to present the final drafts to Council for adoption in accordance with the statutory requirements. To fulfil these requirements the 2025/26 budget proposals together with the Annual Delivery Plan for 25/26 will be presented to Budget Council on 5 March 2025. The Borough Council has a statutory responsibility to determine its Council Tax by 11 March each year.
- 1.3 This report ensures that these requirements will be met for the 2025/26 budget process.

2. Proposed General Fund Budget 2025/26

- 2.1 The Council's proposed General Fund budget sets out the financial strategy and framework for overall financial control and administration for the Council. It also details how individual items such as Central Government Funding, Taxation levels, Resource Developments and Efficiency proposals impact on the annual budget and this has been taken into account in presenting this annual budget and Medium-Term Financial Plan (MTFP) Summary.
- 2.2 Principles Underpinning the Budget Strategy

The Council has a number of agreed principles as a basis for financial management and budget planning as follows:

- Emerging pressures are managed within existing overall budgets.
- Spending is aligned to key priorities as set out in the Gedling Plan 2024-27 supported by the Annual Delivery Plan 2025/6.
- Income is only included in the budget when supported by robust proposals and is deliverable.
- The Council will optimise its commercial income where possible to ensure that fee charging services break-even over time and are provided with a nil cost subsidy from the taxpayer where appropriate or return a surplus where appropriate.
- Where possible, future liabilities are anticipated.
- Budgets are sustainable.
- Savings proposals are supported by project plans and the impact on service delivery is clear.
- Capital and revenue planning must be integrated to ensure that implications are fully anticipated.
- The Council's reserves and balances are not to be used as a primary method to balance the ongoing pressures in the budget. Earmarked reserves are

used for specific one-off purposes to support the delivery of corporate objectives and to mitigate risks.

Considering the anticipated medium term financial pressure, the Council has developed a forward strategy to inform future financial planning, by providing a framework for reducing planned expenditure over the medium term to ensure that the Council is financially sustainable, while still delivering the Council's key priorities as set out in the Gedling Plan 2024-27 and the Annual Delivery plan for 2025/26.

2.3 Gedling Plan 2024-27 and the Annual Delivery Plan 2025/26

In normal circumstances an updated Gedling Plan would be brought to Cabinet at the same time as the Budget reports, however, due to Local Government Reorganisation and the formulation of options being due in March 2025, updating the plan at this point in time does not seem appropriate. The Gedling Plan is a four year plan, and whilst there are no changes proposed to the plan 2025/26, at the moment, Annual Delivery Plan, see Appendix 5, has been created which prioritises actions for delivery during 2025/26. The Gedling Plan will be updated once we have clarity on how Local Government Reorganisation will impact on delivery plan in the medium-term.

Given the necessity to deliver significant revenue efficiencies in year and in preparation for future years, and the additional requirements of the preparatory work likely to be required to support Local Government Re-organisation, this year's Annual Delivery Plan is focused on activity that the Council must deliver to ensure financial sustainability, efficient service delivery and the effective mitigation of organisational and service risks. This plan replaces service plans which have previously been developed on an annual basis and against which performance is monitored. The plan ensures concise and targeted actions for the year are established and supports the Connected council approach to the delivery of priorities.

While the Annual Delivery Plan 2025/26 aligns to the core pillars of the wider Gedling Plan 2024 – 2027, it reflects what is achievable within the overall capacity of the organisation within the 12-month period. There is limited capacity for additional priorities to be added to the Plan without a commensurate removal of existing planned activity.

, Action tracking and Key Performance Indicators aligned to the Annual Delivery Plan will be refreshed to ensure robust delivery oversight throughout the year.

2.4 Local Government Reorganisation

The English Devolution White Paper was published on 16 December 2024. It placed great emphasis on creating blanket coverage of mayoral authorities across England, supplemented by Local Government Reorganisation to create new single-tier councils. For Nottinghamshire, this means that the seven district and borough councils and Nottinghamshire County Council will

be merged into one or two new unitary councils, as will Nottingham City as it is deemed too small to continue as is.

The White Paper set out that the Minister of State for Local Government and English Devolution would formally invite all affected councils to work together to submit plans for reorganisation, with a requirement that any new authority would have to have a population of 500,000 as a minimum. This formal invitation was made in a letter from the Minister on 5 February 2025. It confirmed a number of outstanding matters, such as the 500,000 population figure would remain unchanged, transition costs must be paid for from councils own budgets, and council debt will not be paid off by central government.

Interim plans for reorganisation must be submitted on or before 21 March 2025 with a full proposal to be submitted by 28 November 2025. It is likely that Nottinghamshire will be working to a date of 1 April 2028 and as such annual financial settlements for Gedling may continue up until this date.

2.5 Local Government Finance Settlement (LGFS) 2025/26

2.5.1 The local Government Finance settlement is the annual determination of funding for local government, distributing revenue raised from business rates and other funding streams through:

- Revenue Support Grant and Baseline Funding level for Business Rates Retention known as the Settlement Funding Assessment.
- Other Key Grants – e.g. New Homes Bonus, Recovery Grant.

The provision settlement was published in December 2024, another single year settlement, however the Government also published its intention to carry out a wider review of Local Government funding, with the intention of implementing changes from 2026/27. This review is likely to incorporate the long-awaited Fair Funding review, a multi-year settlement and a 'reset' of the Business rates retention system. This will be the first reset since 2013.

The provisional settlement also launched a consultation period which closed on 15 January 2025. Gedling responded to this, with the main issue raised being the unfair treatment of councils with a negative Core Spending Power based on 2015/16 levels.

The final settlement figures for 2025/26 were announced by the Ministry of Housing, Communities and Local Government (MHCLG) on 3 February 2025. The final settlement followed a consultation on the provisional settlement, which closed on 15 January 2025. The Government's assessment of the Core Spending Power of local authorities and its referendum principles for managing excessive council tax increases were also confirmed.

The settlement confirmed that Core Spending Power will rise by a national average of 6.8%, an increase from the 6% announced in the provisional settlement. This increase includes funds raised from an assumed increase in

Council Tax and rolled in grants. So not a real term increase.

There were new grants announced and repurposing of other grants, resulting in the deletion of the Services Grant and the Funding Guarantee Grant representing a loss of £247,200 to Gedling. These grants were replaced by a new Recovery Grant and a Funding Floor Grant with a combined award to Gedling of £63,695 resulting in a net loss of £183,505.

In the Autumn Statement the Government announced they would fund the increase in National Insurance Contributions for Councils, however, the final settlement revealed that Gedling's allocation is only £114k against a pressure of almost £400k.

It was announced that the New Homes Bonus would be continued for 2025/26, pending a review. In addition, Revenue Support Grant (RSG) this year was increased by grants previously paid separately but now rolled into the formula and uplifted by CPI. Unfortunately, RSG is now a much smaller figure than it used to be.

Despite the Government's statement that Core Spending Power will increase by 6.8% in real terms Gedling's Core Spending Power is an increase of 0.92%.

The Government will continue to support projects that reduce costs and improve efficiency with the flexibility to use capital receipts to fund the revenue costs of these projects until 2030.

The one-year settlement means that there is still no clarity over funding levels after March 2026. This continues to hamper meaningful financial planning at a time when demand for services is still high. This resulting level of uncertainty means in practice that local authorities will find it much harder to plan and fund not only capital expenditure, but also its core services to the public. This will be further hampered until a decision around the future structure of Local Government has been decided.

The 2025/26 Settlement Funding Assessment (SFA) figures are set out in the table below along with those from previous periods for comparative purposes:

Year	Revenue Support Grant £	Business Rates £	Total SFA £	Cash (Reduction) /Increase £	Movement from Prev. Year	Movement from 2015/16
2015/16	2,146,200	2,792,300	4,938,500			
2016/17	1,415,700	2,815,500	4,231,200	(707,300)	-14.3%	-14.3%
2017/18	780,500	2,873,000	3,653,500	(577,700)	-13.7%	-26.0%
2018/19	384,900	2,959,300	3,344,200	(309,300)	-8.5%	-32.3%
2019/20	0	3,027,100	3,027,100	(317,100)	-9.5%	-38.7%

2020/21	0	3,076,400	3,076,400	49,300	+1.6%	-37.7%
2021/22	0	3,076,400	3,076,400	0	0.0%	-37.7%
2022/23	500	3,076,400	3,076,900	500	0.0%	-37.7%
2023/24	117,500	3,191,600	3,309,100	232,200	+7.5%	-33.0%
2024/25	125,300	3,321,100	3,446,400	137,300	+4.1%	-30.2%
2025/26	146,100	3,355,400	3,501,500	55,100	+1.6%	-29.1%

The total cumulative settlement reductions equate to 29.1% or £1,437,000 in cash terms over the periods from 2016/17 to 2025/26 compared to the base position of 2015/16.

SFA is reduced to 22% of Gedling's net budget for 2025/26, before accounting for new required efficiency targets, compared to 40% in 2015/16.

2.5.2 Business Rates Retention – Current 50% Retention Scheme

Business Rates growth compared to baseline funding levels of £3,355,400 for 2025/26 is estimated at £2,535,900 giving total income from business rates of **£5,891,300**, including S31 grants to compensate for new reliefs and indexation introduced by the government since the scheme's introduction (Note: S31 Grants are used by central government to reimburse a local authority for additional activities which are not covered by existing funding methods).

Growth amounts for the medium term have been set at a conservative level relative to previous year's growth of £1,700,000 per annum from 2026/27 to 2029/30 due to the uncertainties that remain in the estimation process due to the delay in the review of the future local government funding system, including business rates retention and the potential for a system reset. In addition, the business rates retention scheme has shown volatility in respect of the appeals process, the prediction of future growth, and the potential for significant local impact where a large business relocates/closes.

2.5.3 New Homes Bonus

During 2011/12 Central Government introduced the New Homes Bonus (NHB) scheme which is funded from the centrally retained share of Business Rates income and paid as a separate non-ringfenced grant in addition to the Settlement Funding Assessment.

The principles of the grant are to reward local authorities for each new property completed within their boundary plus an additional reward for returning empty properties back into use. The value of the reward was linked to the national average council tax band D property for a number of specified years, initially set at six years.

When the NHB was introduced, the then Department for Communities and Local Government (now the Ministry of Housing, Communities and Local

Government) stated in its final scheme design that it was intended to be a predictable, permanent and enduring feature of local government funding. However, since its introduction a number of changes have been made as summarised in the table below:

Scheme Period	Growth Level Awarded	Number of Years of Award
2011/12 – 2016/17	All	6
2017/18 – 2019/20	Above 0.4% Threshold	4
2020/21 – 2025/26	Above 0.4% Threshold	1

In 2016/17 the Government made changes to the NHB with effect from 2017/18 with the intention of delivering savings to fund pressures in social care. The main changes to the scheme included:

- Reducing the length of time bonus is paid from six years to four years, further reduced to one year.
- Introduction of a 0.4% growth threshold, recognising that some housing would be built regardless of the NHB, to remove what Government terms as ‘deadweight’ from the payment. Local authorities need to achieve growth of greater than 0.4% in each year before they receive any NHB funding. For Gedling, this equates to 185 Band D properties before any payment is made. It was considered that the baseline could remove any incentive to grow in relatively low growth areas and penalise areas with limited opportunity to grow, for example in green belt areas.

The Government have confirmed that NHB will continue for 2025/26 on the same basis as 2020/21-2024/25, with no change to the way the NHB is calculated and the award being for one year only

For the period measured for the 2025/26 New Homes Bonus i.e. October 2023 to October 2024, growth in Gedling was 507 housing units, equivalent to 1.28% growth. This growth is after adjusting for the movement in empty homes and the national baseline of 0.4%, reducing it down to 279 Band D equivalent housing units. Added to this is a premium for affordable homes, which brings the overall NHB for 2025/26 to **£525,351** (to be paid for one year only).

The impact of the scheme changes has been a significantly reduced award as demonstrated in the table below:

New Homes Bonus Projections Compared to 2016/17

Payment Year	16/17 £000	17/18 £000	18/19 £000	19/20 £000	20/21 £000	21/22 £000	22/23 £000	23/24 £000	24/25 £000	25/26 £000
2011/12	339									
2012/13	410									

2013/14	366	366								
2014/15	448	448								
2015/16	468	468	468							
2016/17	369	369	369	369						
2017/18		9	9	9	9					
2018/19			11	11	11	11				
2019/20				93	93	93	93			
2020/21					270					
2021/22						2				
2022/23							428			
2023/24								333		
2024/25									709	
2025/26										525
Total MTFP	2,400	1,660	857	482	383	106	521	333	709	525
Reduction from 2016/17		(740)	(1,543)	(1,918)	(2,017)	(2,294)	(1,879)	(2,067)	(1,691)	(1,875)

There still remains considerable uncertainty surrounding the future of the NHB scheme for which 2025/26 is expected to be the last year it will be awarded in this format. However, the Medium-Term Financial Plan assumes an equivalent amount of funding, albeit at a lower amount of £300,000 each year (roughly compared to 2023/24). This is because if NHB was to be deleted then an equivalent amount of protective funding would likely be received as an alternative.

2.5.4 Removal of Services Grant and the Funding Guarantee Grant and Introduction of New Grants

For 2025/26 the Services Grant introduced in 2022/23, and the Funding Guarantee Grant introduced in 2023/24 both have been removed, with a loss of £247,200 from 2024/25 levels.

Two new grants have been introduced:

The Recovery Grant

This is a new one-off grant of £600m awarded on the basis of greater need and demand for services, using a deprivation measured as a proxy. Gedling's allocation is £49,100.

The Funding Floor

The government announced this new grant of £121m and is aimed at protecting local authorities from a year-on-year reduction in Core Spending Power Gedling has been allocated £14,600.

The Funding Guarantee was used to replace the previous Lower Tier Services Grant, but only protected CSP at 2021/22 levels, so only really benefited Councils with a healthy NHB in the base year. Whilst this has been addressed with the removal of the Funding Guarantee, there is still no consideration or allowance for CSP reductions suffered by Councils prior to 2021/22.

The overall impact of these changes for Gedling result in a net loss of £183,500.

Extended Producers Responsibility

A new funding stream is payable in 2025/26, from producers of packing. This funding will come directly to Waste Collection authorities to assist with the increased cost of Waste Recycling and other changes in legislation. The award Gedling is £1,017,000. Whilst this funding is waste related in its intentions it is not ring-fenced. Therefore, it has been included in the MTFP to help to balance the budget over the next few years, in addition to covering the significant increase in the costs of waste service which are also included in the MTFP.

2.5.6 Core Spending Power 2025/26 Compared to 2015/16

As part of the Settlement announcements the Government includes its projection and comparison of Core Spending Power (CSP) for each authority. The government continues to use 2015/16 as their base year for comparative purposes.

For Gedling, the components of Core Spending Power include the Settlement Funding Assessment (Revenue Support Grant and Business Rates), the Government's estimate of Council Tax Receipts, the New Homes Bonus, the Funding Guarantee Grant, the Services Grant, the new Recovery Grant, the new Funding Floor Grant and S31 grants, these are summarised in the table below.

Core Spending Power 2015/16 to 2025/26 (based on Government projections)

Year	SFA and S31 Grant	Council Tax	NHB	Funding Guarantee/ Funding Floor	Service Grant/ Recovery Grant	National Insurance	Total	Movement	Movement from 2015/16
	£m	£m	£m	£m	£m		£m	£m	£m
15/16	5.2	5.5	2	0	0		12.7	N/A	N/A
16/17	4.3	5.5	2.4	0	0		12.3	-2.50%	-2.50%
17/18	3.8	5.7	1.7	0	0		11.2	-9.00%	-11.20%
18/19	3.5	6	0.9	0	0		10.4	-7.70%	-18.40%
19/20	3.3	6	0.5	0	0		9.8	-5.80%	-21.50%
20/21	3.3	6.3	0.4	0	0		10	2.30%	-21.30%
21/22	3.4	6.5	0.1	0.1	0.1		10.1	1.40%	-20.20%
22/23	3.6	6.7	0.5	0.1	0.2		11.1	10.30%	-12.40%
23/24	3.9	7	0.3	0.3	0.1		11.7	4.80%	-8.00%
24/25	4.1	7.3	0.7	0.2	0		12.5	5.80%	-2.00%

25/26	4.2	7.7	0.5	0.0	0.1	0.1	12.6	0.92%	-0.62%
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Core Spending Power for local authorities in England increased by an average of 6.8% in 2025/26. The table above shows a minimal increase for Gedling in 2025/26 of **0.92%** this is 86% below the average received by the sector as a whole and is still below the baseline funding in 2015/16, meaning that Gedling is still in negative CSP. The Government's estimate of council tax receipts assumes that District/Borough Councils will increase Council Tax by the maximum possible equating to £299,000 for Gedling. However, actual council tax receipts will be determined by local decisions for council tax increases and actual tax base growth.

The Government forecast presents a total cumulative reduction in Core Spending Power by 2025/26 of -0.62% when compared to 2015/16. **Gedling has the fifth largest reduction in Core Spending Power when comparing 2025/26 to 2015/16 out of 349 Authorities in England.** In previous years Gedling's positioning was as follows:

Worst affected Council in England:	Gedling's Position
2025/26	5th
2024/25	7th
2023/24	5th
2022/23	7th
2021/22	1st
2020/21	1st

Only 7 councils (including Gedling) remain in negative CSP growth, a further 17 are showing as zero growth (but they did not exist in 2015/16) and 15 have had CSP growth of less than 5%. The remaining 310 authorities have all seen growth of 5% and above since 2015/16.

2.5.7 Council Tax Increase Referendum Trigger

The Localism Act 2011 gives powers to the local community to either endorse or veto Council Tax rises that are above a limit which is to be set annually by the House of Commons. If a local authority decides to implement a council tax increase above the government set limit this will trigger a referendum so that local voters can either support or reject the proposed rise.

In the final settlement the Government confirmed the referendum principles for 2025/26. For Shire Districts a Council Tax increase will be considered excessive if it is either 3% (or more than 3%) and more than £5 greater than the amount for 2024/25. For Gedling the 3% limit equates to £5.67. Any Council which sets an increase greater than the referendum limit and does not get support from the electorate via a referendum will have to revert to a council tax level that is compliant and bear the costs of re-billing its residents.

2.5.8 Future of Business Rates Retention

As detailed above the Business Rates Retention Scheme will be retained at 50% for next year and there will also be no reset of the business rates baseline for 2025/26. If the reset is implemented in 2026/27 it is expected that some existing business rates growth could be removed upon reset, reducing income levels.

2.6 General Fund Budget 2025/26 Summary

2.6.1 The following table summarises the proposed General Fund Budget for 2025/26. The detailed budgets are presented at Appendix 1. In developing a budget proposal, assumptions on the core budget have to be made. These have been included in both the annual base budget and MTFP calculations.

General Fund Budget Summary 2025/26

Portfolio	Original Budget 2024/25 £	Base Budget 2025/26 £	Variance £
Communities and Place	342,600	326,800	(15,800)
Lifestyles, Health and Wellbeing	2,144,800	1,748,300	(396,500)
Public Protection	1,319,200	1,352,000	32,800
Life Chances and Vulnerability	1,860,100	1,762,900	(97,200)
Environmental Services	4,071,300	4,507,900	436,600
Climate Change and Natural Habitat	2,126,200	1,930,000	(196,200)
Sustainable Growth and Economy	1,182,000	1,101,000	(81,000)
Corporate Resources and Performance	2,402,200	3,663,500	1,261,300
Net Portfolio Budget	15,448,400	16,392,400	944,000
Transfer to/(from) Earmarked Reserves	(510,500)	(808,200)	(297,700)
Net Council Budget	14,937,900	15,584,200	646,300

2.6.2 Major Budget Pressures

Since the approval of the original budget 2024/25 there has been a continuous increase in demand for services including Homelessness. Inflation has started to reduce albeit slower than expected. Salary increases remain high and the increase in employers' national insurance contributions has had a significant impact on the Councils budget across the medium-term.

The base budget includes the following major budget movements **greater than £50,000**, which are substantially above the previous Medium Term Financial Plan expectations due to prevailing economic conditions and resulting inflationary and demand pressures:

Corporate Resources and Performance

- An estimated £1,290 pay award per full-time employee up to spinal column point (SCP) 42 and 2.5% for those over (SCP) 43. This is anticipated to cost £701,600. This is offset with an on-going saving from the 2023/24 pay award that was agreed at a lower amount than budgeted for of £315,000. This results in a net increase of **£386,600**. The pay award sits centrally for budget setting purposes and will be spread over each directorate as appropriate.
- The additional 1% National Insurance (NI) employers' contribution alongside the reduction in threshold from £9,100 to £5,000, is anticipated to cost £391,000. This is offset with government funding of £114,000 leaving a net revenue budget pressure of **£277,000**.
- Additional borrowing costs (Minimum Revenue Provision) due to increase in prudential borrowing to fund the Capital Programme of **£245,100**.
- Procurement transformation costs of **£111,300**, for a new in-house procurement manager and third-party support to ensure compliance with new Procurement Act legislation. This is an on on-going budget however, it is anticipated that efficiencies through contractual arrangements and improved processes will be identified to cover much of these costs in the future.
- Efficiencies approved for 2025/26 as part of the 2024/25 budget process of **(£307,000)**.
- New Efficiencies proposals for 2025/26 totalling **(£108,600)**, see 2.6.3 for details.
- Resource Developments totalling **£40,000**, see 2.6.4 for details.
- Increase in insurance premiums **£84,500**.
- Council tax relief for Care Leavers and CT Hardship fund, which is now a revenue pressure as the Housing Benefits earmarked reserve used to fund this in the past has been exhausted **£85,000**.
- Income inflation on fees and charges based on a nominal 5% forecast. Actual increases in fees and charges is determined at service level and based on cost for provision and legal powers to charge. This amount sits centrally for budget setting purposes and will be spread over directorates once fees have been agreed. **(£174,100)**.
- Gedling Country Park Car Parking income **(£200,000)**. This is additional income which will be offset in-year against the costs of maintaining the Country Park, and any surplus will be put into a sinking fund to fund future maintenance and investment into the park.

Life Chances and Vulnerability

- Housing Benefits Rent Allowances increased subsidies **£245,100** due to an increase in the number of claimants who are ineligible for 100% subsidy.
- Net Additional income of **(£257,500)** from Homelessness reduction grants and additional income from rents on temporary accommodation offsetting additional Bed & Breakfast costs and funding homelessness reduction initiatives.

Environmental Services

- Additional resources in Waste Services, following a review of the service area which was triggered by significant overspends, the review identified current resources were insufficient for service requirements and additional resource was needed to cover increases in number of rounds, and to ensure compliance against new waste regulations coming into effect over the next few years **£272,000**.

Lifestyles, Health & Wellbeing

- Additional income expected from swimming lessons (**£420,800**)

2.6.3 Major Budget Reductions – Efficiency Programme

In response to the budget pressures arising from the downturn in the economy and consequent reductions in central government grant funding, the Council has approved several efficiency/budget reductions programmes to ensure delivery of a sustainable Medium Term Financial Plan (MTFP).

The Council's efficiency programme has been developed in accordance with the themes contained in the approved Efficiency Strategy i.e.:

- **Efficiency & Effectiveness** – including service efficiencies delivering the same level of service with a reduced level of resource; effective asset management; new ways of working including service re-engineering and new delivery methods; demand management; and service reductions or cessation.
- **Contract Management** – improved value for money in procurement.
- **Income Generation** – to maximise all income and reduce the level of subsidy provided in our discretionary service areas moving towards full cost recovery where appropriate; innovation/new ideas for new income streams.

Efficiency Programmes – Progress Update

Since 2014/15 Council have approved eight separate efficiency programmes totalling £7.6m net of risk

The progress of the current programme delivery has been positive and budget reductions achieved remain broadly in line with the profiled estimate.

Efficiency Proposals – New Proposals 2025/26

Due to the uncertainties of future Settlement funding and the potential pressures arising from pay awards, inflation and increased demand for services, additional efficiencies will be required.

As part of the budget set for 2024/25 on 6 March 2024, efficiencies totalling £3,558,900 were required to balance the budget in the medium term. The Medium-Term Financial Plan has been refreshed and moved on a further year

and it is now anticipated that comparable efficiencies of **£4,467,300** are required.

In 2024/25 **£427,500** was identified and approved for delivery in 2025/26 – 2026/27, with an additional £500,000 identified for delivery through the Council's investment in the Digital Data and Technology Strategy, which has now increased to **£631,200**. In addition, this report proposes new efficiencies of **£108,600** as set out in the table below. This equates to identified efficiencies of **£1,167,300** out of the £4,467,300 that needs to be found by 2029/30, leaving **£3,300,000** to be identified in the next few years.

The new **efficiency programme totalling £108,600** for delivery in 2025/26 is now proposed for approval. A risk provision of £142,200 is included in the budget to manage the inherent risks of efficiency programme delivery and a **Transformation Fund budget of £663,500** (refer to paragraph 2.4.4b) is included to facilitate the implementation of the overall programme and any associated costs of transformation needed to deliver the efficiencies.

The tables below summarise the proposed budget reductions analysed by Portfolio and Reduction type, with a detailed list included in Appendix 4.

Summary of Budget Reduction Proposals by Type

Summary 2025/26	Efficiency & Effectiveness £	Income Generation £	Total £
Environmental Services	0	12,800	12,800
Public Protection	15,200	0	15,200
Corporate Resources & Performance	80,600	0	80,600
Grand Total	95,800	12,800	108,600

2.6.4 Proposed Revenue Resource Developments

The Revenue Resource Developments detailed in the table below are recommended to Cabinet for approval. These have been scored using the Council's approved methodology (which assesses schemes in accordance with the level of contribution made towards the achievement of the Council's Priorities and Improvement Plans).

(a) Revenue Resource Developments 2025/26

For 2025/26 there is just one revenue resource bid:

- Property conditions survey on our Temporary Accommodation (TA) units £40,000. Following survey completion, a report will follow advising on repairs and maintenance schedule for our TA property portfolio.

In addition to the revenue resource development proposals, capital resource development bids (see capital programme report elsewhere on this agenda) also have ongoing revenue implications which have been included in the revenue budget and MTFP.

(b) Revision of the Councils Digital Data & Technology Strategy and Senior Leadership Restructure

The Senior Leadership Team Structure along the Senior Management Restructure was completed in 2024/25. A number of these posts will be working on the Councils Transformation Programmes, therefore some of these salaries will be capitalised under the “flexible use of capital receipts direction from the secretary of state” for a two-year period. As the capitalisation comes to an end the impact on the revenue budget increases. The table below shows that by 2027/28 an additional £148,300 will be needed to maintain the current structure, this is currently all funded, however, once transformation nears its completion a further reorganisation to revise the current structure may be viable and further efficiencies identified, to release some of the on-going revenue pressure.

The Council’s Transformation project commenced in 2024/25, and is progressing well. A Customer Records Management System (CRM) has been purchased and will be implemented over the 2025/26. The projects initial scope has been revised to include implementation of a new Waste Management System, following the removal of the previous system. The new system (Whitespace) was purchased in 2024/25; however, project implementation costs extend into 2025/26 & 2026/27, therefore the scope of the project has been revised and the table below sets out the additional on-going costs of the system of £55,300 per year. The table set out the current funding for this, however it is expected that once the system has been implemented, there will be additional efficiencies across current service provision and processes which could reduce the amount of reserves needed to fund.

Revenue	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
Digital Strategy	561,100	675,100	675,100	675,100	675,100
Management Restructure	37,500	0	0	0	0
Total Already Approved 24/25 Budget	598,600	675,100	675,100	675,100	675,100
Management Restructure	9,600	106,400	148,300	148,300	148,300
Waste Management System	55,300	85,300	55,300	55,300	55,300
Additional for Approval	64,900	191,700	203,600	203,600	203,600
Total Budget	663,500	866,800	878,700	878,700	878,700
Funded by:					
Earmarked Reserves	(411,100)	(319,200)	(231,000)	(223,500)	(223,500)
Existing Revenue Budget	(55,300)	(62,000)	(31,500)	(24,000)	(24,000)
Future efficiencies	(197,100)	(485,600)	(616,200)	(631,200)	(631,200)
Total Net Revenue Impact	0	0	0	0	0

(c) General Fund Ongoing Revenue Implications of the Proposed Capital Development and Asset Replacement Proposals (excluding borrowing costs)

Description	Capital Budget For Information £	Revenue implications 2025/26 and ongoing £
Redhill Gym Equipment replacement	270,000	(22,000)

2.6.5 Discretionary Income Inflation

The Medium-Term Financial Plan includes income inflation on discretionary income at 5% for 2024/25, 2025/26, 2026/27, 2027/28 and 2028/29 (excluding leisure DNA memberships, garden waste, trade waste, building control, town centre car parking, taxi licencing), which equates to £174,100 in 2025/26 and the increase per Portfolio is shown in the table below. Each additional 1% increase will raise a further £34,800. This 5% is an average increase required for balancing the budget, however actual increases will be determined at service level and be dependent on the costs of service and legal powers to recover costs.

It is suggested that the Portfolio Holder agrees individual charges with the relevant Corporate Director, with discretion to vary the percentage increase if the overall cash amount for that Portfolio is raised or exceeded, Overall a fees and Charges report will be approved by Cabinet

Portfolio	Discretionary Income £	1% increase £	5% increase £
Lifestyles, Health and Wellbeing	(2,629,100)	(26,300)	(131,500)
Public Protection	(7,000)	(100)	(400)
Life Chances and Vulnerability	(580,000)	(5,800)	(29,000)
Environmental Services	(114,800)	(1,100)	(5,700)
Climate Change and Natural Habitat	(2,200)	(0)	(100)
Corporate Resources and Performance	(148,300)	(1,500)	(7,400)
Total	(3,481,400)	(34,800)	(174,100)

Some of the services operated by the Council are not included in the general fee inflation increase due either to: the sensitivity of demand to price changes e.g. Leisure DNA memberships, or, being operated on a commercial basis and therefore required to breakeven e.g. Building Control. The levels of fees which are set in these areas are considered separately and the base budget amended to ensure appropriate fees are set.

Some fees for statutory services e.g. development control, are determined by

central government and any changes are reflected in the base budget.

2.6.6 Review of Balance Sheet Reserves

The *Local Government Act 2003* requires authorities to consider the level of reserves when calculating their budget requirements. Professional guidance is set out to assist in this deliberation.

Earmarked reserves on the balance sheet have been reviewed to ensure appropriate levels of funds are retained for specific future purposes and risks. The estimated movement on reserves for 2024/25 and 2025/26 are detailed at Appendix 2 and show expected balances of £6.65m as at 31 March 2026. Whilst the majority is set aside to cover specific risk issues e.g. insurance risks; to support approved capital projects; to support ongoing service provision; including ring-fenced partner funds and grants; they may be diverted to support general expenditure should the need arise.

There is currently no reclassification of earmarked reserves proposed for the 2025/26 budget however, the classification of earmarked reserves will be kept under review and considered in the light of the outturn position for 2024/25 and recommendations made for reclassification at that time if required.

The Council's minimum General Fund Balance level is set at £1m or 7.5% of the Council's net operating expenditure, whichever is greater. For 2025/26 the required minimum General Fund balance estimated at 31 March 2026 is £1,168,815 compared to the current projected closing balance of £3,703,752.

This level of General Fund Balance indicates the increasing and immediate level of financial risk the Council is now facing as a result of the long history of government grant funding reductions, which are no longer related to the Relative Needs together with the substantial inflationary pressures, significant increase in Homelessness and demand for other services, and high pay awards.

The medium-term projection on the General Fund Balance is detailed in the Medium-Term Financial Plan summary at paragraph 3 below which demonstrates that substantial budget reductions must be achieved in the future to maintain the minimum level of General Fund Balance and achieve a sustainable financial position in the absence of additional government funding.

2.6.7 Financing of the Capital Programme

As detailed in the Capital Programme report elsewhere on this agenda it is currently forecast that external PWLB borrowing will not be required to finance the capital programme in 2025/26 through to 2029/30, however some internal borrowing from cash reserves may still be required. Borrowing has an impact on the revenue budget in terms of interest costs and principal repayment. This is reflected in the Medium-Term Financial Plan.

2.6.8 Collection Fund

Council Tax

On 15 January each year, the Council is statutorily obliged to prepare an estimate of its Collection Fund transactions for Council Tax, and its expected position as at 31 March. This estimate enables Gedling and the three major precepting authorities to take account of any anticipated surplus or deficit on the Fund when they set their own authority budgets.

As detailed in Appendix 3, a surplus of £0.624m was declared on 15 January 2025 for the estimated position at 31 March 2025. The surplus of £0.624m will be shared by the preceptors with the sum of **£0.055m** being added to Gedling's General Fund in 2025/26.

Business Rates

The estimated Business Rates Collection Fund deficit at 31 March 2025 of £0.082m was declared in January 2025, of which Gedling's share is £0.033m (40%) and will be charged to the General Fund in 2025/26.

2.6.9 Business Ratepayers Consultation

There is a statutory requirement to consult with business ratepayers on the budget proposal. The consultation has commenced, and any responses will be reported at the meeting.

3. **MEDIUM TERM FINANCIAL PLAN**

- 3.1 The implementation of the *Local Government Act 2003*, which introduced a requirement for the Council's Chief Financial Officer to comment on the robustness of the Council's estimates, and the need to look at the medium term (3 years) in order to produce the required indicators as detailed in the Prudential Code, means greater emphasis needs to be placed on the Council's medium term financial planning. Although an absolute requirement to look over three years is required, it is considered good practice to look over as long a period as is reasonable. This Council has a history of producing a Medium-Term Financial Plan (MTFP) over a five-year horizon. Although the Government's announcement on reorganisation has been made and expected timelines for delivery are within the five-year plan, the Council has decided that it will still prepare a five-year forecast in the absence of a defined set of delivery plans and a full and final decision.
- 3.2 The MTFP 2025/26 to 2029/30 is presented against a backdrop of economic uncertainty, in previous years the impact of the war in Ukraine, inflation, energy prices and problems in the global supply chain, are still having an impact also significant increase in homelessness and shortage of available housing. In addition, Local Government Reorganisation throws another unknown equation into the matrix. Other factors contributing to uncertainty associated with the MTFP include:

- The latest one-year Local Government Finance Settlement for 2025/26.
- Continued upward pressure on pay awards in response skills shortages in
- The removal of settlement grants, delay to the fair funding review and business rates reset.
- The one-off nature of some government grant funding, for example the New Homes Bonus and the Recovery Grant.
- The recent increase in National Insurance contributions and lack of funding to cover the increase.

3.3 The following table identifies the impact of all the proposals and assumptions that are contained in this report:

- Planned budget reductions and efficiency savings (paragraph 2.6.3).
- The incremental increase in base revenue expenditure from 2025/26 and budget growth items (paragraph 2.6.4).
- Pay Award of £1,250 for 2025/26, 3% for 2026/27 and 2% per annum from 2027/28 onwards. The April 2025 pay award for local government staff will not be known for some time, it is not currently anticipated to be the same as that awarded in 2024/25. This level of pay claim presents a downside risk to the current MTFP projections, as do potential market adjustments that may be required to address skill shortages in key service areas.
- Fees and charges to be increased by an average 5% in 2025/26 and onwards (paragraph 2.6.5).
- Anticipated cost of borrowing to finance the capital programme for 2025-2030.
- A 2.99% Band D Council Tax has been assumed for 2025/26. Beyond that a 2.99% Council Tax increase has been assumed for each year of the MTFP to maintain increases without triggering a referendum. However, future council tax increases will be dependent upon future spending decisions, total local government funding, the achievement of efficiency savings and Local Government Reorganisation.
- Based on the current information available, and in the absence of funding increases, in order to achieve a balanced MTFP and ensure the Council's balances do not fall below the minimum level required, additional ongoing budget reductions of **£3,300,000** will be required in the following profile, and are included in the MTFP:

Year	Adjusted Efficiency Target (£)	Identified Efficiencies (para 2.4.3) (£)	Digital Transformation Efficiencies (£)	New Efficiency Target (£)
2025/26	613,400	(416,300)	(197,100)	0
2026/27	408,300	(119,800)	(228,500)	0
2027/28	630,600	0	(130,600)	500,000
2028/29	2,037,000	0	(15,000)	2,022,000
2029/30	778,000	0	(0)	778,000
Total	4,467,300	(536,100)	(631,200)	3,300,000

Any new demand pressures arising will require an increase in these budget reduction/savings projections to maintain a balanced budget.

Of the efficiencies above £536,100 has already been identified and built into base budgets. A further £631,200 of efficiencies are required to be delivered as part of the Digital, Data & Transformation Strategy. The remaining £3,300,000 has been partially identified and is in the early stages of development and will be presented in more detail at a later date. Although efficiencies have been partially identified the Council will not be complacent and will consider options for further budget reductions during 2025/26 which can be implemented from 2026/27 onward in the event that additional funding is not available in the next or future Local Government Finance Settlement(s).

The following table demonstrates a balanced Medium Term Financial Plan with a small projected surplus on balances at the end of year 5 (2029/30) subject to identifying and delivery of significant efficiencies. The current budget relies in a small contribution from the General Fund Reserve in 2025/26, which increases significantly in 2026/27 and 2027/28 in order to maintain service delivery at current operational levels. From 1 April 2027 onwards the budget forecasts the General Fund will be operating at minimum levels with no further capacity to address funding gaps, indicating the increasing risk presented to the Council's financial sustainability arising from increased costs and uncertain funding levels, which is affecting many local authorities at this time.

The income from the Extended Producer Responsibility has been included in the MTFP as it is a non-ringfenced grant, the funding assumes a decrease over the next few years as producers will aim to reduce the amount of packaging to reduce the levy they need to pay. Whilst this funding is not ring-fenced it was designed to support waste functions, however, the funding is being used to balance the five year budget due to the amount of settlement funding received.

MEDIUM TERM FINANCIAL PLAN 2025/26 TO 2029/30 - HIGH LEVEL SUMMARY

	2025/26 (£)	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)
Net Council Budget	15,584,200	16,206,649	16,753,607	15,043,858	14,941,312
Financed by					
SFA Business Rates Baseline	(3,355,384)	(3,422,492)	(3,490,942)	(3,560,760)	(3,631,976)
SFA – Revenue Support Grant	(146,105)	(146,105)	(146,105)	(146,105)	(146,015)
Recovery Grant (New)	(49,005)	(49,005)	(49,005)	(49,005)	(49,005)
National Insurance	(114,467)	0	0	0	0
Funding Floor (New)	(14,600)	(14,600)	(14,600)	(14,600)	(14,600)
New Homes Bonus (or equivalent funding)	(525,351)	(500,000)	(300,000)	(300,000)	(300,000)

Extended Producer Responsibility Funding (New)	(1,017,000)	(610,200)	(508,500)	(305,100)	0
Council Tax Collection Fund Deficit	(55,385)	0	0	0	0
NNDR Growth/ Collection Fund (Surplus)/Deficit/ S31 Grant	(2,535,874)	(1,870,749)	(1,870,749)	(1,870,749)	(1,870,749)
Less: Amount (from)/to Balances Core Budget	(56,279)	(1,572,958)	(2,035,987)	(130,842)	(8,608)
Council Tax Requirement	7,714,750	8,020,540	8,337,720	8,666,696	8,920,359
Council Tax increase	2.99%	2.99%	2.99%	2.99%	2.99%
Tax Base	39,664	39,939	40,214	40,489	40,764

The MTFP above assumes that a 2.99% increase will be applied between 2025/26 and 2029/30 but the actual increase will be determined on an annual basis by Council.

Expected balances at year end	4,872,600	3,299,600	1,263,600	1,132,800	1,124,100
Required balance	1,168,800	1,215,500	1,256,500	1,128,300	1,120,600
(Surplus)/Deficit on required balances	(3,703,800)	(2,084,100)	(7,100)	(4,500)	(3,500)

4. **COUNCIL TAX**

4.1 The Council Taxpayer must meet the difference between the planned expenditure and the Government grant receivable after the use of any balances are taken into account. It is this difference that is used to calculate individual Council Tax bills for 2025/26.

4.2 Gedling's share of the council tax for a band D property for 2024/25 is £188.86. The level of council tax for 2025/26 depends on the extent of service reductions/developments and financial risk issues (see paragraph 5 below) that the Council decides to provide for in the budget for next year. For illustration, an increase in council tax by 1% provides additional funding of £74,900. In the above MTFP a 2.99% (equivalent to £5.65) increase has been assumed for 2025/26. **The MTFP at paragraph 3.2 assumes that a 2.99% increase will be applied for the whole period of the plan but the actual increase will be determined on an annual basis by Council.** The Council Tax referendum limit for a shire district at which an increase is considered excessive is 3% or more and £5 whichever is greater. To illustrate the impact of the proposed 2.99% increase, the overall position in terms of the increase for the year ahead on each Council Tax Band would be as follows:

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Year	£3.75	£4.38	£5.00	£5.65	£6.87	£8.13	£9.37	£11.25
Week	7p	8p	9p	11p	13p	16p	18p	22p

- 4.3 At its meeting on 22 January 2025, the Council maintained its commitment to continuing the Council Tax Reduction Scheme unchanged, enabling a maximum award entitlement of up to 100% discount. This continues to mitigate the impact of council tax increases, including those levied by preceptors, for Gedling's most financially vulnerable households.

5. **ROBUSTNESS OF ESTIMATES**

- 5.1 *Sections 25 and 26 of the Local Government Act 2003* place a personal duty on the Chief Finance Officer to make a report to Council when considering its budget and Council Tax. The report must deal with the robustness of the estimates and the adequacy of reserves.

The Act requires Members to “*have due regard to the report in making their decisions*”. Where this advice is not accepted, it should be formally recorded within the minutes of the Council Meeting.

Under *Section 25 of the Local Government Act 2003* the Section 151 Officer is required to provide a commentary assessing the robustness of the estimates when Cabinet and Council are considering the budget proposals.

The Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management Code reinforces this requirement stating that the statement in relation to the proposed financial reserves should consider whether the level of general reserves is appropriate for the risks (both internal and external) to which the Council is exposed and give reassurance that the authority's financial management processes and procedures are able to manage those risks.

The key strategic risks in considering the 2025/26 revenue budget proposals and Capital Programme in the context of the Medium-Term Financial Plan are detailed in paragraphs 5.2 to 5.8 below.

5.2 **Economic**

The Economic and Fiscal Outlook describes how the economy is expected to grow by just over 1% this year rising to 2% in 2025 before falling to 1.5%, slightly below its estimated potential growth rate of 1 ⅓ % over the remainder of the forecast. The recent decisions made in the Government's Autumn Budget 2024 should push up inflation by around ½ a percentage point at their peak, meaning it is projected to rise 2.6% in 2025, and then gradually fall back to target.

5.3 **Financial Settlement/Funding Streams**

The Autumn Budget 2024 announced in October 2024 contained some important funding announcements for local government in 2025/26 including:

- a 3.8% real-terms increase in Core Spending Power for the whole sector in 2025/26. This includes £1.3bn additional grant funding, of which at least £600m will be directed to social care.

- £233m new funding for homelessness prevention. This is in addition to the £1.3bn grant funding.
- £1bn to extend the Household Support Fund and Discretionary Housing Payments into 2025/26.
- £1.1bn new funding through implementation of the Extended Producer Responsibility scheme for recycling.

The Autumn Budget also confirmed that 2025-26 would be another one-year settlement, although multi-year settlements and funding reform were expected from 2026-27, however, the announcement of Local Government Reorganisation may impact on this.

There remains some uncertainty around the variables used as part of the budget-setting process for 2025-26, however planning has been based on what is known at this time. Without a multi-year Settlement, and with Funding Reform due, the medium to longer-term outlook remains unclear and all local authorities in the UK are faced with another period of substantial uncertainty. The Government's Local Government Department Expenditure Limit (DEL) is unprotected and without knowing what the individual funding allocations are likely to be beyond 2025-26, there is uncertainty as to whether there could be real terms spending reductions from 2026-27. The MTFP assumes that there is no reduction in the Council's general grant funding, other than its allocation of New Homes Bonus, which will end after 2025-26, however we assume it is to be replaced with alternative funding, albeit at a lower amount.

The planned spending review for April 2025 has been pushed back to June 2025, while the government struggles to get a grip with the volume of decisions it needs to make on its funding priorities. The last multi-year review was in 2021.

This means that Councils still have no clarity or certainty of how services will be funded beyond next year which presents incredible challenges, inhibiting meaningful financial planning and the development of a sustainable Medium Term Financial Plan. This is further exacerbated by the uncertainties resulting from the economic downturn in terms of ongoing demand and changes in legislation how they will be financed.

- **Business rates retention/Fair Funding Review:**

The extension of the business rates retention scheme reset, and implementation of the Fair Funding Review was originally planned for 2020/21 but this has been delayed for six years so far, with the earliest implementation expected to coincide with the next spending review in June 2025 and the 2026/27 Local Government Finance Settlement. In the absence of a review of the local government funding, pilots for the 100% business rates retention are continuing in 2025/26. The Government is committed to reforming Business Rates and has already announced permanently lower rates for the retail, hospitality and Leisure sector.

- Any retention of business rates will still require a mechanism to ensure funding is distributed in respect of need which will create winners and losers which will be determined by the Fair Funding Review. There is a real risk that district councils could lose further under any new allocation process. The original intention of the business rates retention scheme was for it to be fiscally neutral and in order to achieve this, additional responsibilities would need to be transferred to Local Government in a move to 100% retention. In this scenario care will be needed to ensure that any new transferred responsibilities are capable of being fully funded in both the short and long term although the risk of this materialising is now reduced if the retention level stays at the current 50%.

The current retention of business rates has shown the volatility of this funding in respect of the appeals process, the prediction of future growth, and the potential for significant local impact where a large business relocates/closes. These changes may require local authorities to hold higher levels of reserves in the future depending on the outcome of the review of the local government finance system.

It is currently unclear how Local Government reorganisations will affect any review.

- **New Homes Bonus**: the main body of the report at paragraph 2.5.3, identifies the significant impact that changes to this funding stream has had for Gedling Borough Council due to the introduction of a 0.4% growth baseline resulting in significantly reduced awards since 2016/17.

In line with the one year only local government finance settlement, the NHB award has continued on a one year only basis for 2025/26. Previously the government has stated that it is no longer clear that the NHB in its current form is focussed on incentivising homes where they are needed most. It has been confirmed that NHB for 2025/26 will be the last award under this funding regime. The MTFP does assume that an alternative funding stream will take its place, albeit at a lower value to ensure caution.

- **Council Tax**: The Government's Core Spending Power figures are based on the assumption that Council Tax will be increased by the maximum amount in accordance with the referendum principles and that growth in the tax base will be created through additional hereditaments. This rise is equivalent to the maximum possible without requiring a referendum and leaves no room for local discretion to set a higher Council Tax in order to plug any funding gaps. The MTFP contained in this report assumes that a 2.99% increase will be applied between 2025/26 and 2029/30, but the actual increase will be determined on an annual basis by the Council. In the absence of additional ongoing funding in the local government finance settlement, any Council Tax increase below the 2.99% will require an increase in the efficiency/budget reduction targets to ensure that a balanced MTFP is secured.

- **Economic Growth/Inflation**: Brexit, Covid-19, the war in Ukraine have all had a major adverse impact on the economy in recent years and the impact of this has had a cumulative effect on budgets. Ongoing uncertainty continues to create major challenges for economic forecasting. The UK economy is forecasted to grow albeit slower than previous expectations. Significant risks relating to labour supply shortages proving more enduring and depressing economic activity; however, inflationary pressures have been somewhat relieved. Inflation assumptions have been incorporated in the MTFP, including pay award of £1,250 for 2025/26, 3% for 2026/27 and 2% per annum from 2027/28 onwards. Without a multi-year settlement or an understanding of what any Fair Funding Review or business rates retention reset will bring, the demand from the economic downturn needs to be managed within local resources i.e. from further budget reductions or efficiencies.

5.4 A minimum balance of £1m on the General Fund, or 7.5% of net operating expenditure whichever is greater, is recommended by the Chief Financial Officer to be a prudent amount given the scale of the business conducted by the Council. The external auditor regards this level of balance on the General Fund to be satisfactory, and it is also appropriate to reflect uncertainties in the financial position in the medium term. Given the substantial inflationary pressures being experienced and the scale of the future budget reductions likely to be required in the absence of funding increases, the level of minimum balances will be kept under review and may need to increase to reflect the increasing level of risk in the MTFP.

5.5 The (surplus)/deficit on balances in the MTFP table in 3.3 shows amounts (above)/below the recommended minimum General Fund balance in any one year. Current spending plans show a surplus of £3,703,752 in 2025/26 declining to £3,573 by the end of 2029/30. Achievement of this position is reliant upon efficiency plans being progressed and delivered during the period of the MTFP or additional funding being made available via the local government finance reforms. Underlying this is an annual deficit between the amounts of income expected and anticipated expenditure which needs to be managed beyond the five-year horizon, but this is significantly reduced to manageable levels with the inclusion of the efficiency/savings programmes. However, this still does not leave significant capacity to manage future budget and inflation pressures that may arise which will have to be managed by further budget reductions.

The Council has a substantial programme of budget reductions planned for delivery, as detailed in paragraph 2.6.3. Whilst risk provisions and transformation funds have previously been approved (which mitigate the risk of non-delivery) and in the main the delivery of the programme has gone well, more recently difficulties have been experienced particularly with regards to projects that require more innovative and transformation approaches with inherent uncertainties which presents an increasing downside risk to successful delivery. Programmes are regularly monitored and progress reported to

Cabinet to manage this risk and as detailed in paragraph 2.4.3 new efficiency proposals recommended to ensure this downside risk is effectively managed.

The challenges that lie ahead are increasing compared to those in previous years, due to increases in pay awards, increases in employers' liabilities and demand for services but whilst recognising the significant challenges ahead, this plan is considered robust. Gedling is not alone in facing this challenge - it is a national problem – but with the Council's long track record in delivering successful efficiency programmes, it is well placed to react and to develop strategies to meet the set efficiency targets.

5.6 Initiatives introduced to manage within reduced resources bring increased risks both financially and in terms of service delivery. For example:

- Reduced maintenance budgets – can be accommodated in the medium term but may bring pressures in the longer term as major capital investment plans may need to be accelerated as assets deteriorate faster. Increased public building maintenance budgets have been included in the capital budget proposals to mitigate this risk.
- Earmarked reserves for specific purposes/risk management have been reviewed and will be managed at minimum requirement levels providing less scope for managing emerging risks.

5.7 The Authority continues with activities undertaken in association with a variety of partners. This requires reliance on partnership funding and/or the delivery of integrated programmes and is an approach which is integral to the Council's efficiency programme. However, a significant number of the Council's partners are public sector organisations which are also facing significant budget pressures and changing roles. This places increasing risk on the Council both directly, in respect of possible withdrawal of partnership funding, and indirectly, with the Council potentially facing additional burdens resulting from budget cuts in other organisations. This is especially true in respect of the most vulnerable in society which could therefore have a direct impact on families, homelessness and those with specialist housing need.

5.8 There is an increased risk arising from these assumptions and the level of minimum balances will be kept under review. As the Council is responding to the challenges through efficiency measures and service reductions it is considered that the annual and medium-term budgets are robust, but given the above risk assessment the achievement of the estimated Medium Term Financial Plan will be a significant challenge to deliver.

5.9 Given the Council's excellent track record for budget management, careful budget monitoring and financial planning, which will continue, the structural deficit that remains in the Medium Term Financial Plan is now significant, and it should be expected that there may need to be some contraction of service delivery/performance if existing efficiency plans do not proceed in line with expectations or there are funding reductions following the implementation of the Fair Funding Review.

6. Risk Assessment

Gedling needs to review its Financial Strategy and Medium-Term Financial Plan annually to ensure its projected expenditure is balanced with the income it receives, and where it does not, or is projected not to, corrective action needs to be identified and put in hand.

Risk	Impact	Comments
Time	Medium	<p>Gedling has always aimed to be at least one year ahead of the budget reductions it needs to make, so that any changes required are as trouble free as possible.</p> <p>The General Fund Balance is now forecast to be at minimum levels from 1 April 2027 and efficiency plans to meet the approved targets will continue to be implemented and developed over the next 4 years to help balance the MTFP.</p>
Viability	High	<p>The continuing one year local government finance settlements, the lack of a clear timeframe for the Fair Funding Review, uncertainty regarding the future of the New Homes Bonus, increase in service demand led by the cost of living crisis increases the risks to the finances of the Council; reserves to cushion the impact, are quickly reducing and delivery of the approved efficiency programmes and the development of new efficiency programmes will be essential.</p>
Finance	High	<p>With the continued removal of central government support, the Council will increasingly rely on income generated by local fees and charges, and council tax, and these will need to be consistently increased year on year to offset the momentum of continual reductions in available budgets. However restriction placed on surplus generating fees results in income not being able to be used to fund other core services. The cost of living crisis presents an additional risk to income levels for discretionary services.</p>

Profile	High	The achievement of a balanced and sustainable MTFP is reliant upon the effective delivery of the efficiency programme, with £613,400 due to delivery in 2025/26. In the absence of additional funding in the next local government finance settlement, or reduced inflationary pressures, further budget reductions totalling £3,300,000 over 2025-29 will be required.
Adaptability	High	Working with partners will be essential to successfully respond to the challenges that face the Council. The joint work with the DWP has provided a positive model of partnership working and Gedling is working more closely with the Police and the local Integrated Care Partnership to work laterally across the sector.

7. **Equality Issues**

The Council has a duty under the *Equality Act 2010* to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations between protected groups (such as disabled people or ethnic minority groups) when considering proposed new or changing policies, services or functions, including decisions on funding for services.

Service leads have been asked to assess the equalities impact of the proposals for service changes contained in this report. It is not anticipated that there will be any significant cumulative impact on any protected group arising from these budget proposals.

Where appropriate, individual Equality Impact Assessments will be carried out in relation to specific proposals identified in this report. Any equality issues arising will be brought to the attention of the decision maker when the decisions on those proposals are made.

8. **Key Decision Thresholds**

In accordance with the Council's Constitution, full Council will in each year determine the financial thresholds for each service or function above which expenditure or saving is regarded to be significant and should therefore be regarded as a Key Decision. Traditionally the threshold has operated at above £0.5m and it is proposed that this value be continued for 2025/26.

9. **Alternative Options**

Cabinet could consider recommending an alternative budget and service plan. Recommending an alternative budget may alter the level of recommended Council Tax for 2025/26. If Cabinet chose not to recommend a budget to Council this would be in contravention of the Council's Constitution and would not be in compliance with the *Local Government Finance Act 1992*.

10. Financial Implications

As detailed in the report.

11. Legal Implications

It is a statutory requirement under the *Local Government Finance Act 1992* that the budget is presented to Council for approval. The budget has been prepared taking into account the Council's Gedling Plan 2024-27, the Annual Delivery Plan and priorities and Council objectives for the coming year, as well as with regard to statutory requirements.

12. Carbon Reduction/Environmental Sustainability Implications

The Council has committed through the Gedling Plan 2024-27 to promote a sustainable environment, recognising the responsibility it has to safeguard the local environment by reducing its own Carbon Footprint, and working with the local community to reduce global warming. This commitment impacts on the budget in terms of investments and expenditure required to deliver such changes, and in considering the risk of climate change to the Council in terms of impact on its residents and delivery of services.

13. Appendices

- Appendix 1 - Detailed Portfolio Holder Budgets 2025/26
- Appendix 2 - Movement in Earmarked Reserves
- Appendix 3 - Council Tax Collection Fund Estimate 2025/26
- Appendix 4 - Summary of Budget Reduction Proposals 2025/26
- Appendix 5 - Annual Delivery Plan 2025/26

14. Background Papers

- Central Government Report – Local Government Finance Report 2025/26
- Prudential and Treasury Indicators and Treasury Management Strategy Statement 2025/26
- Capital Programme and Capital Investment Strategy 2025/26 to 2029/30
- Gedling Plan 2023-27
- Annual Delivery Plan 2025/26

15. Reasons for Recommendations

To obtain approval of the General Fund Revenue Budget 2025/26 for referral to Council.

Statutory Officer approval:

Approved by: Chief Financial Officer

Date: 6 February 2025

Approved by: Monitoring Officer

Date: 10 February 2024

Portfolio Summary - Revenue Budget 2025-2026

Portfolio	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024-2025
	£	£	£	£
Communities and Place	324,053	342,600	326,800	(15,800)
Lifestyles, Health & Wellbeing	298,592	2,144,800	1,748,300	(396,500)
Public Protection	1,861,332	1,319,200	1,352,000	32,800
Life Chances and Vulnerability	1,098,888	1,860,100	1,762,900	(97,200)
Environmental Services	4,701,595	4,071,300	4,507,900	436,600
Climate Change and Natural Habitat	1,970,098	2,126,200	1,930,000	(196,200)
Sustainable Growth and Economy	862,977	1,182,000	1,101,000	(81,000)
Corporate Resources and Performance	388,530	2,402,200	3,663,500	1,261,300
Net Portfolio Budget	11,506,065	15,448,400	16,392,400	944,000
Transfer to/from Earmarked Reserves	2,403,460	(510,500)	(808,200)	(297,700)
Net Council Budget	13,909,525	14,937,900	15,584,200	646,300
	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024-2025
	£	£	£	£
Consisting of				
Employee Expenses	16,620,852	17,539,800	18,887,800	1,348,000
Premises Related Expenses	2,732,659	2,743,200	2,780,200	37,000
Transport Related Expenses	956,640	889,400	843,200	(46,200)
Supplies & Services	6,540,926	5,604,400	5,785,300	180,900
Third Party Payments	225,630	330,000	308,200	(21,800)
Transfer Payments	18,438,560	16,014,200	16,936,900	922,700
Capital Interest	1,165,086	1,495,000	1,676,600	181,600
Revenue Income	(35,174,199)	(29,167,600)	(30,825,800)	(1,658,200)
Controllable	11,506,155	15,448,400	16,392,400	944,000
Consisting of				
Premises Related Recharges	135,150	151,800	160,800	9,000
Transport Related Recharges	2,200,999	1,860,100	2,173,000	312,900
Supplies & Services Related Recharges	265,573	308,100	367,900	59,800
Central Support and Service Admin	6,050,853	6,628,600	7,666,200	1,037,600
Internal Recharges	(8,652,664)	(8,948,600)	(10,367,900)	(1,419,300)
Recharges	(90)	0	0	0
Consisting of				
Capital Financing Charges	8,604,943	3,034,900	3,407,400	372,500
Capital Entries	(8,604,943)	(3,034,900)	(3,407,400)	(372,500)
Capital	0	0	0	0
Net Portfolio Revenue Budget	11,506,065	15,448,400	16,392,400	944,000
Consisting of				
Transfer to Reserves	3,425,446	523,200	439,100	(84,100)
Transfer from Reserves	(1,021,985)	(1,033,700)	(1,247,300)	(213,600)
Reserves	2,403,460	(510,500)	(808,200)	(297,700)
Transfer to/from Earmarked Reserves	2,403,460	(510,500)	(808,200)	(297,700)
Net Council Budget	13,909,525	14,937,900	15,584,200	646,300

Communities and Place

Division	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Community Grants	270,141	280,800	262,000	(18,800)
Events	53,912	61,800	64,800	3,000
Total Communities and Place Portfolio Budget	324,053	342,600	326,800	(15,800)
Transfer to/from Earmarked Reserves				
Communities and Place	(21,236)	(18,000)	(18,000)	0
Total Reserves	(21,236)	(18,000)	(18,000)	0
TOTAL	302,817	324,600	308,800	(15,800)
				Variance to Original Budget 2024- 2025
	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2024- 2025
Consisting of				
Employee Expenses	118,937	120,300	120,900	600
Supplies & Services	258,074	275,000	136,400	(138,600)
Revenue Income	(107,312)	(115,200)	0	115,200
Controllable	269,699	280,100	257,300	(22,800)
Consisting of				
Supplies & Services Related Recharges	1,161	1,200	1,700	500
Central Support and Service Admin	53,193	61,300	65,800	4,500
Recharges	54,354	62,500	67,500	5,000
Consisting of				
Capital Financing Charges	0	0	2,000	2,000
Capital	0	0	2,000	2,000
Total Communities and Place	324,053	342,600	326,800	(15,800)
Consisting of				
Transfer from Reserves	(21,236)	(18,000)	(18,000)	0
Reserves	(21,236)	(18,000)	(18,000)	0
Transfer to/from Earmarked Reserves	(21,236)	(18,000)	(18,000)	0
TOTAL	302,817	324,600	308,800	(15,800)

	Actual	Original	Original	Variance to
R420 Community Grants	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	104,391	105,900	106,200	300
Supplies & Services	173,412	194,500	99,700	(94,800)
Revenue Income	(52,000)	(71,400)	0	71,400
Controllable	225,804	229,000	205,900	(23,100)
Supplies & Services Related Recharges	1,018	1,100	1,500	400
Central Support and Service Admin	43,319	50,700	54,600	3,900
Recharges	44,337	51,800	56,100	4,300
Transfer from Reserves	(21,236)	(15,000)	(15,000)	0
Reserves	(21,236)	(15,000)	(15,000)	0
Total	248,905	265,800	247,000	(18,800)

	Actual	Original	Original	Variance to
R780 Events	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	14,545	14,400	14,700	300
Supplies & Services	84,662	80,500	36,700	(43,800)
Revenue Income	(55,312)	(43,800)	0	43,800
Controllable	43,895	51,100	51,400	300
Supplies & Services Related Recharges	143	100	200	100
Central Support and Service Admin	9,874	10,600	11,200	600
Recharges	10,017	10,700	11,400	700
Capital Financing Charges	0	0	2,000	2,000
Capital	0	0	2,000	2,000
Transfer from Reserves	0	(3,000)	(3,000)	0
Reserves	0	(3,000)	(3,000)	0
Total	53,912	58,800	61,800	3,000

Lifestyles, Health & Wellbeing

Division	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Leisure Services Division	(1,534,048)	0	10,400	10,400
Calverton Leisure Centre	193,340	370,800	302,200	(68,600)
Carlton Forum Leisure Centre	107,747	232,300	23,400	(208,900)
Redhill Leisure Centre	226,056	331,800	288,600	(43,200)
Arnold Theatre	171,694	193,100	182,400	(10,700)
Arnold Leisure Centre	472,684	436,800	390,900	(45,900)
Richard Herrod Centre	573,999	510,400	476,900	(33,500)
The Arts & Tourism	60,395	62,500	58,300	(4,200)
Health & Wellbeing	26,726	7,100	15,200	8,100
Total Lifestyles, Health & Wellbeing Portfolio Budget	298,592	2,144,800	1,748,300	(396,500)
Transfer to/from Earmarked Reserves				
Lifestyles, Health & Wellbeing	1,539,180	18,000	18,000	0
Total Reserves	1,539,180	18,000	18,000	0
TOTAL	1,837,771	2,162,800	1,766,300	(396,500)
				Variance to
	Actual	Original	Original	Original
	2023-2024	Budget	Budget	Budget 2024-
	£	2024-2025	2025-2026	2025
		£	£	
Consisting of				
Employee Expenses	2,956,073	3,406,600	3,446,400	39,800
Premises Related Expenses	1,301,011	1,324,400	1,315,100	(9,300)
Transport Related Expenses	2,608	3,700	3,700	0
Supplies & Services	729,625	544,200	574,200	30,000
Capital Interest	1,969	0	0	0
Revenue Income	(5,620,051)	(4,059,400)	(4,674,100)	(614,700)
Controllable	(628,767)	1,219,500	665,300	(554,200)
Consisting of				
Premises Related Recharges	44,694	41,700	47,100	5,400
Supplies & Services Related Recharges	25,569	27,600	38,900	11,300
Central Support and Service Admin	556,915	621,000	747,200	126,200
Recharges	627,178	690,300	833,200	142,900
Consisting of				
Capital Financing Charges	300,180	235,000	249,800	14,800
Capital	300,180	235,000	249,800	14,800
Total Lifestyles, Health & Wellbeing	298,592	2,144,800	1,748,300	(396,500)
Consisting of				
Transfer to Reserves	1,655,839	18,000	18,000	0
Transfer from Reserves	(116,659)	0	0	0
Reserves	1,539,180	18,000	18,000	0
Transfer to/from Earmarked Reserves	1,539,180	18,000	18,000	0
TOTAL	1,837,771	2,162,800	1,766,300	(396,500)

	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
R700 Leisure Services Division				
Employee Expenses	0	0	0	0
Supplies & Services	47,838	0	0	0
Revenue Income	(1,581,885)	0	0	0
Controllable	(1,534,048)	0	0	0
Central Support and Service Admin	0	0	4,900	4,900
Recharges	0	0	4,900	4,900
Capital Financing Charges	0	0	5,500	5,500
Capital	0	0	5,500	5,500
Transfer to Reserves	1,581,885	0	0	0
Transfer from Reserves	(47,838)	0	0	0
Reserves	1,534,048	0	0	0
Total	0	0	10,400	10,400

	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
R725 Calverton Leisure Centre				
Employee Expenses	366,586	473,400	475,600	2,200
Premises Related Expenses	182,209	199,800	198,900	(900)
Transport Related Expenses	350	600	600	0
Supplies & Services	70,659	72,100	72,100	0
Capital Interest	168	0	0	0
Revenue Income	(502,763)	(458,900)	(556,200)	(97,300)
Controllable	117,209	287,000	191,000	(96,000)
Premises Related Recharges	4,989	4,400	5,000	600
Supplies & Services Related Recharges	3,586	3,900	5,300	1,400
Central Support and Service Admin	63,256	72,300	100,900	28,600
Recharges	71,831	80,600	111,200	30,600
Capital Financing Charges	4,299	3,200	0	(3,200)
Capital	4,299	3,200	0	(3,200)
Transfer to Reserves	6,284	0	0	0
Reserves	6,284	0	0	0
Total	199,624	370,800	302,200	(68,600)

	Actual	Original	Original	Variance to
R730 Carlton Forum Leisure Centre	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	997,533	1,088,500	1,122,200	33,700
Premises Related Expenses	312,134	417,400	417,400	0
Transport Related Expenses	432	800	800	0
Supplies & Services	235,957	183,500	198,500	15,000
Capital Interest	942	0	0	0
Revenue Income	(1,670,981)	(1,663,200)	(1,945,800)	(282,600)
Controllable	(123,984)	27,000	(206,900)	(233,900)
Premises Related Recharges	11,184	9,100	11,400	2,300
Supplies & Services Related Recharges	8,142	8,800	12,400	3,600
Central Support and Service Admin	171,642	185,800	205,100	19,300
Recharges	190,967	203,700	228,900	25,200
Capital Financing Charges	40,763	1,600	1,400	(200)
Capital	40,763	1,600	1,400	(200)
Transfer to Reserves	49,670	0	0	0
Transfer from Reserves	(35,109)	0	0	0
Reserves	14,561	0	0	0
Total	122,308	232,300	23,400	(208,900)

	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
R735 Redhill Leisure Centre				
Employee Expenses	414,550	486,700	491,400	4,700
Premises Related Expenses	144,653	162,900	159,800	(3,100)
Transport Related Expenses	377	200	200	0
Supplies & Services	105,551	85,200	85,200	0
Capital Interest	13	0	0	0
Revenue Income	(538,488)	(510,500)	(588,400)	(77,900)
Controllable	126,656	224,500	148,200	(76,300)
Premises Related Recharges	5,545	4,400	5,000	600
Supplies & Services Related Recharges	3,398	3,700	5,200	1,500
Central Support and Service Admin	74,065	83,900	116,500	32,600
Recharges	83,008	92,000	126,700	34,700
Capital Financing Charges	16,392	15,300	13,700	(1,600)
Capital	16,392	15,300	13,700	(1,600)
Transfer to Reserves	18,000	18,000	18,000	0
Transfer from Reserves	(10,611)	0	0	0
Reserves	7,389	18,000	18,000	0
Total	233,445	349,800	306,600	(43,200)

	Actual	Original	Original	Variance to
R740 Arnold Theatre	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	166,748	204,700	204,700	0
Premises Related Expenses	73,134	61,200	59,600	(1,600)
Transport Related Expenses	97	100	100	0
Supplies & Services	124,521	100,200	100,200	0
Capital Interest	74	0	0	0
Revenue Income	(249,361)	(234,600)	(246,300)	(11,700)
Controllable	115,213	131,600	118,300	(13,300)
Premises Related Recharges	0	300	300	0
Supplies & Services Related Recharges	1,430	1,500	2,200	700
Central Support and Service Admin	55,051	59,700	61,600	1,900
Recharges	56,481	61,500	64,100	2,600
Total	171,694	193,100	182,400	(10,700)

	Actual	Original	Original	Variance to
R745 Arnold Leisure Centre	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-2025
	£	£	£	£
Employee Expenses	583,278	661,000	680,200	19,200
Premises Related Expenses	374,193	304,900	303,300	(1,600)
Transport Related Expenses	309	900	900	0
Supplies & Services	56,702	44,700	59,700	15,000
Capital Interest	331	0	0	0
Revenue Income	(784,197)	(818,700)	(941,800)	(123,100)
Controllable	230,617	192,800	102,300	(90,500)
Premises Related Recharges	9,800	11,000	12,600	1,600
Supplies & Services Related Recharges	5,007	5,400	7,800	2,400
Central Support and Service Admin	96,788	110,200	139,000	28,800
Recharges	111,595	126,600	159,400	32,800
Capital Financing Charges	130,472	117,400	129,200	11,800
Capital	130,472	117,400	129,200	11,800
Transfer from Reserves	(1,352)	0	0	0
Reserves	(1,352)	0	0	0
Total	471,332	436,800	390,900	(45,900)

	Actual	Original	Original	Variance to
R750 Richard Herrod Centre	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-
				2025
				£
Employee Expenses	307,604	369,600	349,200	(20,400)
Premises Related Expenses	214,687	178,200	176,100	(2,100)
Transport Related Expenses	917	600	600	0
Supplies & Services	63,514	54,500	54,500	0
Capital Interest	440	0	0	0
Revenue Income	(216,089)	(295,000)	(317,100)	(22,100)
Controllable	371,074	307,900	263,300	(44,600)
Premises Related Recharges	13,176	12,500	12,800	300
Supplies & Services Related Recharges	2,824	3,000	4,300	1,300
Central Support and Service Admin	78,670	89,500	96,500	7,000
Recharges	94,671	105,000	113,600	8,600
Capital Financing Charges	108,254	97,500	100,000	2,500
Capital	108,254	97,500	100,000	2,500
Total	573,999	510,400	476,900	(33,500)

	Actual	Original	Original	Variance to
R765 The Arts & Tourism	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	45,292	45,800	46,000	200
Transport Related Expenses	87	100	100	0
Supplies & Services	2,044	2,000	2,000	0
Revenue Income	(70)	0	0	0
Controllable	47,353	47,900	48,100	200
Supplies & Services Related Recharges	445	500	700	200
Central Support and Service Admin	12,597	14,100	9,500	(4,600)
Recharges	13,042	14,600	10,200	(4,400)
Total	60,395	62,500	58,300	(4,200)

	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
R770 Health & Wellbeing				
Employee Expenses	74,483	76,900	77,100	200
Transport Related Expenses	38	400	400	0
Supplies & Services	22,839	2,000	2,000	0
Revenue Income	(76,218)	(78,500)	(78,500)	0
Controllable	21,142	800	1,000	200
Supplies & Services Related Recharges	737	800	1,000	200
Central Support and Service Admin	4,847	5,500	13,200	7,700
Recharges	5,583	6,300	14,200	7,900
Transfer from Reserves	(21,750)	0	0	0
Reserves	(21,750)	0	0	0
Total	4,976	7,100	15,200	8,100

Public Protection

Division	Actual	Original	Original	Variance to
	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-2025
Taxi Licencing	46,396	(0)	0	0
Other Licencing	73,241	97,800	94,200	(3,600)
Environmental Protection	319,487	319,500	290,300	(29,200)
Food, Health & Safety	289,848	293,100	299,800	6,700
Comm Protection & Dog Control	523,729	554,500	514,100	(40,400)
External Grant Schemes	6,175	0	0	0
Private Sector Housing	602,804	248,300	260,300	12,000
Selective Licensing	(349)	(194,000)	(106,700)	87,300
Total Public Protection Portfolio Budget	1,861,332	1,319,200	1,352,000	32,800
Transfer to/from Earmarked Reserves				
Public Protection	(23,474)	207,400	162,500	(44,900)
Total Reserves	(23,474)	207,400	162,500	(44,900)
TOTAL	1,837,858	1,526,600	1,514,500	(12,100)
				Variance to
	Actual	Original	Original	Original
	2023-2024	Budget	Budget	Budget 2024-
	£	£	£	2025
Consisting of				
Employee Expenses	1,277,969	1,386,800	1,279,900	(106,900)
Premises Related Expenses	11,490	11,600	11,600	0
Transport Related Expenses	5,778	11,400	11,900	500
Supplies & Services	230,466	219,200	250,100	30,900
Third Party Payments	25,513	19,000	19,000	0
Revenue Income	(921,066)	(1,193,200)	(1,129,800)	63,400
Controllable	630,150	454,800	442,700	(12,100)
Consisting of				
Transport Related Recharges	26,874	45,100	23,800	(21,300)
Supplies & Services Related Recharges	122,261	146,100	150,200	4,100
Central Support and Service Admin	689,249	664,600	722,900	58,300
Internal Recharges	0	(5,800)	(5,800)	0
Recharges	838,384	850,000	891,100	41,100
Consisting of				
Capital Financing Charges	1,711,002	1,214,400	1,218,200	3,800
Capital Entries	(1,318,203)	(1,200,000)	(1,200,000)	0
Capital	392,799	14,400	18,200	3,800
Total Public Protection	1,861,332	1,319,200	1,352,000	32,800
Consisting of				
Transfer to Reserves	47,859	256,100	162,500	(93,600)
Transfer from Reserves	(71,333)	(48,700)	0	48,700
Reserves	(23,474)	207,400	162,500	(44,900)
Transfer to/from Earmarked Reserves	(23,474)	207,400	162,500	(44,900)
TOTAL	1,837,858	1,526,600	1,514,500	(12,100)

	Actual	Original	Original	Variance to
R100 Taxi Licencing	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-2025
				£
Employee Expenses	104,245	118,300	109,800	(8,500)
Premises Related Expenses	1,616	0	0	0
Transport Related Expenses	7	0	0	0
Supplies & Services	17,307	70,400	70,400	0
Revenue Income	(476,288)	(534,500)	(523,600)	10,900
Controllable	(353,112)	(345,800)	(343,400)	2,400
Supplies & Services Related Recharges	108,959	131,500	131,800	300
Central Support and Service Admin	290,550	214,300	211,600	(2,700)
Recharges	399,508	345,800	343,400	(2,400)
Transfer from Reserves	(46,396)	0	0	0
Reserves	(46,396)	0	0	0
Total	(0)	(0)	(0)	0

	Actual	Original	Original	Variance to
R101 Other Licencing	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	110,448	111,300	121,600	10,300
Transport Related Expenses	311	0	0	0
Supplies & Services	2	1,900	1,900	0
Revenue Income	(114,189)	(104,800)	(104,800)	0
Controllable	(3,428)	8,400	18,700	10,300
Supplies & Services Related Recharges	890	1,000	1,600	600
Central Support and Service Admin	75,780	88,400	73,900	(14,500)
Recharges	76,670	89,400	75,500	(13,900)
Transfer from Reserves	0	(19,000)	0	19,000
Reserves	0	(19,000)	0	19,000
Total	73,241	78,800	94,200	15,400

	Actual	Original	Original	Variance to
R200 Environmental Protection	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-2025
				£
Employee Expenses	230,399	245,500	240,600	(4,900)
Transport Related Expenses	1,108	1,600	1,600	0
Supplies & Services	12,386	18,600	18,600	0
Third Party Payments	0	2,000	2,000	0
Revenue Income	(33,905)	(67,100)	(89,800)	(22,700)
Controllable	209,989	200,600	173,000	(27,600)
Transport Related Recharges	10,957	13,800	10,400	(3,400)
Supplies & Services Related Recharges	2,767	3,000	3,500	500
Central Support and Service Admin	95,775	107,900	109,200	1,300
Internal Recharges	0	(5,800)	(5,800)	0
Recharges	109,498	118,900	117,300	(1,600)
Transfer to Reserves	11,710	0	0	0
Reserves	11,710	0	0	0
Total	331,197	319,500	290,300	(29,200)

R205 Food, Health & Safety	Actual	Original	Original	Variance to
	2023-2024	Budget	Budget	Original
	£	£	£	£
Employee Expenses	226,797	226,300	224,600	(1,700)
Transport Related Expenses	2,197	3,700	3,700	0
Supplies & Services	5,252	6,700	6,700	0
Revenue Income	(1,937)	(9,900)	(11,800)	(1,900)
Controllable	232,309	226,800	223,200	(3,600)
Supplies & Services Related Recharges	2,104	2,300	3,000	700
Central Support and Service Admin	55,434	64,000	73,600	9,600
Recharges	57,538	66,300	76,600	10,300
Transfer from Reserves	0	(19,000)	0	19,000
Reserves	0	(19,000)	0	19,000
Total	289,848	274,100	299,800	25,700

R215 Comm Protection & Dog Control	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to
				Original Budget 2024- 2025 £
Employee Expenses	294,157	314,500	217,400	(97,100)
Premises Related Expenses	9,874	11,600	11,600	0
Transport Related Expenses	301	1,600	1,600	0
Supplies & Services	108,866	44,900	81,300	36,400
Third Party Payments	20,056	17,000	17,000	0
Revenue Income	(51,416)	(11,200)	(26,200)	(15,000)
Controllable	381,838	378,400	302,700	(75,700)
Transport Related Recharges	15,917	31,300	13,400	(17,900)
Supplies & Services Related Recharges	3,340	3,700	5,200	1,500
Central Support and Service Admin	112,868	126,700	174,600	47,900
Recharges	132,125	161,700	193,200	31,500
Capital Financing Charges	9,766	14,400	18,200	3,800
Capital	9,766	14,400	18,200	3,800
Transfer to Reserves	35,800	55,800	55,800	0
Transfer from Reserves	(24,937)	(5,100)	0	5,100
Reserves	10,863	50,700	55,800	5,100
Total	534,592	605,200	569,900	(35,300)

	Actual	Original	Original	Variance to
R220 External Grant Schemes	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-2025
	£	£	£	£
Supplies & Services	70,046	54,600	54,600	0
Third Party Payments	5,456	0	0	0
Revenue Income	(69,327)	(54,600)	(54,600)	0
Controllable	6,175	0	0	0
Supplies & Services Related Recharges	0	0	0	0
Recharges	0	0	0	0
Total	6,175	0	0	0

R600 Private Sector Housing	Actual	Original	Original	Variance to
	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-2025
Employee Expenses	193,618	208,500	201,300	(7,200)
Transport Related Expenses	1,357	4,500	4,500	0
Supplies & Services	10,175	5,700	5,700	0
Revenue Income	(31,262)	(20,200)	(21,700)	(1,500)
Controllable	173,888	198,500	189,800	(8,700)
Supplies & Services Related Recharges	2,419	2,600	2,800	200
Central Support and Service Admin	43,465	47,200	67,700	20,500
Recharges	45,884	49,800	70,500	20,700
Capital Financing Charges	1,701,236	1,200,000	1,200,000	0
Capital Entries	(1,318,203)	(1,200,000)	(1,200,000)	0
Capital	383,033	0	0	0
Transfer from Reserves	0	(5,600)	0	5,600
Reserves	0	(5,600)	0	5,600
Total	602,804	242,700	260,300	17,600

	Actual	Original	Original	Variance to
R605 Selective Licensing	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-2025
				£
Employee Expenses	118,305	162,400	164,600	2,200
Transport Related Expenses	497	0	500	500
Supplies & Services	6,431	16,400	10,900	(5,500)
Revenue Income	(142,742)	(390,900)	(297,300)	93,600
Controllable	(17,509)	(212,100)	(121,300)	90,800
Supplies & Services Related Recharges	1,783	2,000	2,300	300
Central Support and Service Admin	15,378	16,100	12,300	(3,800)
Recharges	17,160	18,100	14,600	(3,500)
Transfer to Reserves	349	200,300	106,700	(93,600)
Transfer from Reserves	0	(0)	0	0
Reserves	349	200,300	106,700	(93,600)
Total	0	6,300	(0)	(6,300)

Life Chances and Vulnerability

Division	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Housing Needs	656,303	968,200	647,900	(320,300)
Council Tax Benefits	(8,010)	(3,000)	(3,000)	0
Rent Allowances	92,837	354,200	605,700	251,500
Housing Benefit Administration	354,509	519,400	497,400	(22,000)
Rent Rebates	3,249	21,300	14,900	(6,400)
Total Life Chances and Vulnerability Portfolio Budget	1,098,888	1,860,100	1,762,900	(97,200)
Transfer to/from Earmarked Reserves				
Life Chances and Vulnerability	4,100	(85,900)	41,000	126,900
Total Reserves	4,100	(85,900)	41,000	126,900
TOTAL	1,102,988	1,774,200	1,803,900	29,700
				Variance to Original Budget 2024- 2025
	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	
Consisting of				
Employee Expenses	776,353	898,200	921,100	22,900
Premises Related Expenses	79,168	91,900	91,900	0
Transport Related Expenses	716	1,100	1,100	0
Supplies & Services	299,066	410,200	433,000	22,800
Transfer Payments	18,438,560	16,014,200	16,936,900	922,700
Revenue Income	(19,110,068)	(16,284,600)	(17,390,900)	(1,106,300)
Controllable	483,796	1,131,000	993,100	(137,900)
Consisting of				
Premises Related Recharges	2,617	2,900	3,400	500
Supplies & Services Related Recharges	7,943	8,600	12,800	4,200
Central Support and Service Admin	562,789	654,500	640,900	(13,600)
Recharges	573,349	666,000	657,100	(8,900)
Consisting of				
Capital Financing Charges	41,743	63,100	112,700	49,600
Capital	41,743	63,100	112,700	49,600
Total Life Chances and Vulnerability	1,098,888	1,860,100	1,762,900	(97,200)
Consisting of				
Transfer to Reserves	93,851	41,000	41,000	0
Transfer from Reserves	(89,751)	(126,900)	0	126,900
Reserves	4,100	(85,900)	41,000	126,900
Transfer to/from Earmarked Reserves	4,100	(85,900)	41,000	126,900
TOTAL	1,102,988	1,774,200	1,803,900	29,700

	Actual	Original	Original	Variance to
R630 Housing Needs	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-
				2025
				£
Employee Expenses	462,600	562,700	557,600	(5,100)
Premises Related Expenses	79,168	91,900	91,900	0
Transport Related Expenses	664	600	600	0
Supplies & Services	475,710	410,100	475,400	65,300
Revenue Income	(658,564)	(448,100)	(903,800)	(455,700)
Controllable	359,577	617,200	221,700	(395,500)
Premises Related Recharges	2,617	2,900	3,400	500
Supplies & Services Related Recharges	4,399	4,800	7,600	2,800
Central Support and Service Admin	247,967	280,200	302,500	22,300
Recharges	254,983	287,900	313,500	25,600
Capital Financing Charges	41,743	63,100	112,700	49,600
Capital	41,743	63,100	112,700	49,600
Transfer to Reserves	57,043	41,000	41,000	0
Transfer from Reserves	(89,751)	(126,900)	0	126,900
Reserves	(32,708)	(85,900)	41,000	126,900
Total	623,595	882,300	688,900	(193,400)

R877 Council Tax Benefits	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Transfer Payments	310	500	500	0
Revenue Income	(8,320)	(3,500)	(3,500)	0
Controllable	(8,010)	(3,000)	(3,000)	0
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Total	(8,010)	(3,000)	(3,000)	0

	Actual	Original	Original	Variance to
R880 Rent Allowances	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Supplies & Services	(210,849)	(24,500)	(65,000)	(40,500)
Transfer Payments	18,210,597	15,667,700	16,590,400	922,700
Revenue Income	(17,906,912)	(15,289,000)	(15,919,700)	(630,700)
Controllable	92,837	354,200	605,700	251,500
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Total	92,837	354,200	605,700	251,500

R882 Housing Benefit Administration	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	313,754	335,500	363,500	28,000
Transport Related Expenses	52	500	500	0
Supplies & Services	34,305	24,600	22,600	(2,000)
Revenue Income	(311,968)	(219,300)	(232,800)	(13,500)
Controllable	36,143	141,300	153,800	12,500
Supplies & Services Related Recharges	3,544	3,800	5,200	1,400
Central Support and Service Admin	314,822	374,300	338,400	(35,900)
Recharges	318,366	378,100	343,600	(34,500)
Transfer to Reserves	36,808	0	0	0
Reserves	36,808	0	0	0
Total	391,318	519,400	497,400	(22,000)

	Actual	Original	Original	Variance to
R885 Rent Rebates	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Supplies & Services	(100)	0	0	0
Transfer Payments	227,653	346,000	346,000	0
Revenue Income	(224,304)	(324,700)	(331,100)	(6,400)
Controllable	3,249	21,300	14,900	(6,400)
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Total	3,249	21,300	14,900	(6,400)

Environmental Services

Division	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Waste Other	57,278	(19,500)	(6,000)	13,500
Waste Recycling	1,562,181	1,406,100	1,775,400	369,300
Waste Residual	1,712,082	1,467,100	1,566,700	99,600
Waste Services	0	(0)	0	0
Street Care	1,214,037	1,160,400	1,178,800	18,400
Environment Service Support	78,350	0	0	(0)
Fleet Management	61,882	7,500	(0)	(7,500)
Cemeteries	15,785	49,700	(7,000)	(56,700)
Total Environmental Services Portfolio Budget	4,701,595	4,071,300	4,507,900	436,600
Transfer to/from Earmarked Reserves				
Environmental Services	(153,627)	(15,500)	0	15,500
Total Reserves	(153,627)	(15,500)	0	15,500
TOTAL	4,547,968	4,055,800	4,507,900	452,100
				Variance to Original Budget 2024- 2025
	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	
Consisting of				
Employee Expenses	4,061,998	3,920,400	4,220,400	300,000
Premises Related Expenses	35,771	38,800	38,300	(500)
Transport Related Expenses	931,330	841,800	795,900	(45,900)
Supplies & Services	765,628	465,700	568,600	102,900
Third Party Payments	12,000	18,900	18,900	0
Revenue Income	(2,056,441)	(2,197,500)	(2,560,000)	(362,500)
Controllable	3,750,287	3,088,100	3,082,100	(6,000)
Consisting of				
Premises Related Recharges	17,284	18,500	19,300	800
Transport Related Recharges	1,802,453	1,502,500	1,780,600	278,100
Supplies & Services Related Recharges	31,850	34,500	49,900	15,400
Central Support and Service Admin	919,705	1,005,000	1,265,100	260,100
Internal Recharges	(2,481,314)	(2,115,400)	(2,479,200)	(363,800)
Recharges	289,977	445,100	635,700	190,600
Consisting of				
Capital Financing Charges	661,331	538,100	790,100	252,000
Capital	661,331	538,100	790,100	252,000
Total Environmental Services	4,701,595	4,071,300	4,507,900	436,600
Consisting of				
Transfer from Reserves	(153,627)	(15,500)	0	15,500
Reserves	(153,627)	(15,500)	0	15,500
Transfer to/from Earmarked Reserves	(153,627)	(15,500)	0	15,500
TOTAL	4,547,968	4,055,800	4,507,900	452,100

	Actual	Original	Original	Variance to
R500 Waste Other	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	483,604	470,300	478,600	8,300
Supplies & Services	23,902	28,600	66,500	37,900
Third Party Payments	12,000	11,200	11,200	0
Revenue Income	(745,919)	(802,300)	(964,200)	(161,900)
Controllable	(226,412)	(292,200)	(407,900)	(115,700)
Transport Related Recharges	233,160	214,800	227,200	12,400
Supplies & Services Related Recharges	3,407	3,700	5,600	1,900
Central Support and Service Admin	47,123	54,200	169,100	114,900
Recharges	283,690	272,700	401,900	129,200
Total	57,278	(19,500)	(6,000)	13,500

	Actual	Original	Original	Variance to
R501 Waste Recycling	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	963,701	990,900	1,031,900	41,000
Supplies & Services	57,533	27,100	27,100	0
Revenue Income	(189,334)	(192,700)	(180,000)	12,700
Controllable	831,900	825,300	879,000	53,700
Transport Related Recharges	610,414	463,800	594,600	130,800
Supplies & Services Related Recharges	8,125	8,700	12,600	3,900
Central Support and Service Admin	111,742	108,300	289,200	180,900
Internal Recharges	0	0	0	0
Recharges	730,281	580,800	896,400	315,600
Total	1,562,181	1,406,100	1,775,400	369,300

	Actual	Original	Original	Variance to
R502 Waste Residual	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	943,720	969,600	1,203,300	233,700
Transport Related Expenses	0	0	400	400
Supplies & Services	440,744	261,000	336,400	75,400
Third Party Payments	0	0	1,500	1,500
Revenue Income	(631,128)	(641,400)	(831,100)	(189,700)
Controllable	753,336	589,200	710,500	121,300
Transport Related Recharges	537,092	417,000	538,100	121,100
Supplies & Services Related Recharges	7,911	8,600	12,000	3,400
Central Support and Service Admin	467,245	505,600	359,400	(146,200)
Internal Recharges	(53,503)	(53,300)	(53,300)	0
Recharges	958,746	877,900	856,200	(21,700)
Transfer from Reserves	(1,195)	0	0	0
Reserves	(1,195)	0	0	0
Total	1,710,887	1,467,100	1,566,700	99,600

	Actual	Original	Original	Variance to
R503 Waste Services	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	5,050	0	0	0
Transport Related Expenses	0	400	0	(400)
Supplies & Services	32,769	5,400	0	(5,400)
Third Party Payments	0	1,500	0	(1,500)
Controllable	37,819	7,300	0	(7,300)
Central Support and Service Admin	453	600	0	(600)
Internal Recharges	(38,272)	(7,900)	0	7,900
Recharges	(37,819)	(7,300)	0	7,300
Total	(0)	0	0	(0)

	Actual	Original	Original	Variance to
R505 Street Care	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	769,272	724,000	698,200	(25,800)
Premises Related Expenses	4,816	6,000	6,200	200
Transport Related Expenses	105	400	400	0
Supplies & Services	102,789	98,500	90,500	(8,000)
Third Party Payments	0	2,200	2,200	0
Revenue Income	(23,741)	(11,100)	(11,100)	0
Controllable	853,241	820,000	786,400	(33,600)
Transport Related Recharges	293,113	259,100	270,100	11,000
Supplies & Services Related Recharges	5,743	6,200	9,400	3,200
Central Support and Service Admin	61,940	75,100	112,900	37,800
Recharges	360,796	340,400	392,400	52,000
Transfer from Reserves	(12,200)	(8,000)	0	8,000
Reserves	(12,200)	(8,000)	0	8,000
Total	1,201,837	1,152,400	1,178,800	26,400

	Actual	Original	Original	Variance to
R514 Environment Service Support	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-2025
	£	£	£	£
Employee Expenses	195,394	100,300	109,300	9,000
Transport Related Expenses	215	100	100	0
Supplies & Services	875	1,000	1,000	0
Controllable	196,484	101,400	110,400	9,000
Supplies & Services Related Recharges	1,277	1,400	2,000	600
Central Support and Service Admin	34,793	38,200	103,100	64,900
Internal Recharges	(154,204)	(141,000)	(215,500)	(74,500)
Recharges	(118,134)	(101,400)	(110,400)	(9,000)
Transfer from Reserves	(78,350)	0	0	0
Reserves	(78,350)	0	0	0
Total	(0)	(0)	0	0

	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
R555 Fleet Management				
Employee Expenses	404,478	346,100	383,700	37,600
Transport Related Expenses	929,986	839,700	793,800	(45,900)
Supplies & Services	102,925	30,600	33,600	3,000
Third Party Payments	0	0	0	0
Revenue Income	(20,858)	(46,400)	(35,000)	11,400
Controllable	1,416,529	1,170,000	1,176,100	6,100
Premises Related Recharges	3,105	5,000	5,700	700
Transport Related Recharges	73,427	77,100	92,800	15,700
Supplies & Services Related Recharges	2,852	3,200	4,600	1,400
Central Support and Service Admin	148,872	164,300	151,500	(12,800)
Internal Recharges	(2,235,335)	(1,913,200)	(2,210,400)	(297,200)
Recharges	(2,007,079)	(1,663,600)	(1,955,800)	(292,200)
Capital Financing Charges	652,432	501,100	779,700	278,600
Capital	652,432	501,100	779,700	278,600
Transfer from Reserves	(61,882)	(7,500)	0	7,500
Reserves	(61,882)	(7,500)	0	7,500
Total	(0)	0	0	(0)

	Actual	Original	Original	Variance to
R720 Cemeteries	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	296,779	319,200	315,400	(3,800)
Premises Related Expenses	30,955	32,800	32,100	(700)
Transport Related Expenses	1,025	1,200	1,200	0
Supplies & Services	4,092	13,500	13,500	0
Third Party Payments	0	4,000	4,000	0
Revenue Income	(445,462)	(503,600)	(538,600)	(35,000)
Controllable	(112,610)	(132,900)	(172,400)	(39,500)
Premises Related Recharges	14,178	13,500	13,600	100
Transport Related Recharges	55,246	70,700	57,800	(12,900)
Supplies & Services Related Recharges	2,535	2,700	3,700	1,000
Central Support and Service Admin	47,536	58,700	79,900	21,200
Recharges	119,496	145,600	155,000	9,400
Capital Financing Charges	8,899	37,000	10,400	(26,600)
Capital	8,899	37,000	10,400	(26,600)
Total	15,785	49,700	(7,000)	(56,700)

Division	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Climate Control & Sustainability	60,572	62,600	73,600	11,000
Parks	1,903,991	2,092,700	1,894,200	(198,500)
Parks - External Works	5,535	(29,100)	(37,800)	(8,700)
Total Climate Change and Natural Habitat Portfolio Budget	1,970,098	2,126,200	1,930,000	(196,200)
Transfer to/from Earmarked Reserves				
Climate Change and Natural Habitat	39,736	(67,000)	(28,700)	38,300
Total Reserves	39,736	(67,000)	(28,700)	38,300
TOTAL	2,009,834	2,059,200	1,901,300	(157,900)
				Variance to Original Budget 2024- 2025
	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2024- 2025
Consisting of				
Employee Expenses	1,003,049	976,700	1,012,300	35,600
Premises Related Expenses	168,753	158,600	157,200	(1,400)
Transport Related Expenses	292	1,100	1,100	0
Supplies & Services	221,336	135,600	123,500	(12,100)
Third Party Payments	26,598	25,000	25,000	0
Revenue Income	(591,120)	(269,400)	(517,100)	(247,700)
Controllable	828,909	1,027,600	802,000	(225,600)
Consisting of				
Premises Related Recharges	14,164	11,600	12,600	1,000
Transport Related Recharges	371,082	312,000	367,300	55,300
Supplies & Services Related Recharges	10,029	11,000	12,600	1,600
Central Support and Service Admin	335,221	357,700	322,700	(35,000)
Internal Recharges	(18,546)	(28,000)	(28,000)	0
Recharges	711,950	664,300	687,200	22,900
Consisting of				
Capital Financing Charges	488,893	434,300	440,800	6,500
Capital Entries	(59,653)	0	0	0
Capital	429,240	434,300	440,800	6,500
Total Climate Change and Natural Habitat	1,970,098	2,126,200	1,930,000	(196,200)
Consisting of				
Transfer to Reserves	113,000	8,100	31,400	23,300
Transfer from Reserves	(73,264)	(75,100)	(60,100)	15,000
Reserves	39,736	(67,000)	(28,700)	38,300
Transfer to/from Earmarked Reserves	39,736	(67,000)	(28,700)	38,300
TOTAL	2,009,834	2,059,200	1,901,300	(157,900)

R117 Climate Control & Sustainability	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	51,169	53,700	60,700	7,000
Transport Related Expenses	274	0	0	0
Supplies & Services	6,139	5,000	7,900	2,900
Controllable	57,582	58,700	68,600	9,900
Supplies & Services Related Recharges	0	0	700	700
Central Support and Service Admin	2,990	3,900	4,300	400
Recharges	2,990	3,900	5,000	1,100
Transfer from Reserves	(1,500)	0	0	0
Reserves	(1,500)	0	0	0
Total	59,072	62,600	73,600	11,000

R715 Parks	Actual	Original	Original	Variance to
	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-2025
Employee Expenses	833,083	855,200	914,400	59,200
Premises Related Expenses	133,369	146,000	139,000	(7,000)
Transport Related Expenses	16	1,100	1,100	0
Supplies & Services	195,968	119,300	104,300	(15,000)
Third Party Payments	26,318	25,000	25,000	0
Revenue Income	(397,149)	(136,100)	(378,800)	(242,700)
Controllable	791,605	1,010,500	805,000	(205,500)
Premises Related Recharges	12,687	10,900	11,900	1,000
Transport Related Recharges	361,032	306,200	358,400	52,200
Supplies & Services Related Recharges	7,897	8,800	11,000	2,200
Central Support and Service Admin	308,821	329,300	274,400	(54,900)
Recharges	690,436	655,200	655,700	500
Capital Financing Charges	481,603	427,000	433,500	6,500
Capital Entries	(59,653)	0	0	0
Capital	421,950	427,000	433,500	6,500
Transfer to Reserves	113,000	8,100	31,400	23,300
Transfer from Reserves	(71,764)	(75,100)	(60,100)	15,000
Reserves	41,236	(67,000)	(28,700)	38,300
Total	1,945,227	2,025,700	1,865,500	(160,200)

	Actual	Original	Original	Variance to
R717 Parks - External Works	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
Employee Expenses	118,797	67,800	37,200	(30,600)
Premises Related Expenses	35,385	12,600	18,200	5,600
Transport Related Expenses	2	0	0	0
Supplies & Services	19,229	11,300	11,300	0
Third Party Payments	280	0	0	0
Revenue Income	(193,970)	(133,300)	(138,300)	(5,000)
Controllable	(20,278)	(41,600)	(71,600)	(30,000)
Premises Related Recharges	1,477	700	700	0
Transport Related Recharges	10,050	5,800	8,900	3,100
Supplies & Services Related Recharges	2,132	2,200	900	(1,300)
Central Support and Service Admin	23,411	24,500	44,000	19,500
Internal Recharges	(18,546)	(28,000)	(28,000)	0
Recharges	18,523	5,200	26,500	21,300
Capital Financing Charges	7,290	7,300	7,300	0
Capital	7,290	7,300	7,300	0
Total	5,535	(29,100)	(37,800)	(8,700)

Sustainable Growth and Economy

Division	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Development Service Support	0	0	0	(0)
Development Management	175,416	148,200	138,600	(9,600)
Planning Policy	392,528	465,400	445,600	(19,800)
Building Control Account	50,417	58,700	55,900	(2,800)
Building Control Fee Earning Account	40,000	(4,300)	0	4,300
Land Charges	(30,407)	800	(800)	(1,600)
Economic Development	159,674	425,100	376,500	(48,600)
Housing Strategy	75,349	88,100	85,200	(2,900)
Total Sustainable Growth and Economy Portfolio Budget	862,977	1,182,000	1,101,000	(81,000)
Transfer to/from Earmarked Reserves				
Sustainable Growth and Economy	219,033	(82,400)	(122,000)	(39,600)
Total Reserves	219,033	(82,400)	(122,000)	(39,600)
TOTAL	1,082,011	1,099,600	979,000	(120,600)
				Variance to
	Actual	Original	Original	Original
	2023-2024	Budget	Budget	Budget 2024-
	£	£	£	2025
Consisting of				
Employee Expenses	1,611,101	1,613,600	1,494,500	(119,100)
Premises Related Expenses	0	0	0	0
Transport Related Expenses	8,574	16,200	16,200	0
Supplies & Services	368,206	1,014,100	337,000	(677,100)
Third Party Payments	9,600	13,600	13,600	0
Revenue Income	(1,554,698)	(1,952,300)	(1,275,300)	677,000
Controllable	442,783	705,200	586,000	(119,200)
Consisting of				
Supplies & Services Related Recharges	15,117	22,300	28,700	6,400
Central Support and Service Admin	511,251	567,100	598,600	31,500
Internal Recharges	(107,174)	(113,600)	(113,300)	300
Recharges	419,194	475,800	514,000	38,200
Consisting of				
Capital Financing Charges	1,000	1,000	1,000	0
Capital	1,000	1,000	1,000	0
Total Sustainable Growth and Economy	862,977	1,182,000	1,101,000	(81,000)
Consisting of				
Transfer to Reserves	270,031	10,000	10,000	0
Transfer from Reserves	(50,998)	(92,400)	(132,000)	(39,600)
Reserves	219,033	(82,400)	(122,000)	(39,600)
Transfer to/from Earmarked Reserves	219,033	(82,400)	(122,000)	(39,600)
TOTAL	1,082,011	1,099,600	979,000	(120,600)

	Actual	Original	Original	Variance to
R105 Development Service Support	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	84,044	86,300	86,100	(200)
Supplies & Services	798	3,700	3,700	0
Controllable	84,842	90,000	89,800	(200)
Supplies & Services Related Recharges	808	900	1,200	300
Central Support and Service Admin	21,525	22,700	22,300	(400)
Internal Recharges	(107,174)	(113,600)	(113,300)	300
Recharges	(84,842)	(90,000)	(89,800)	200
Total	0	(0)	(0)	(0)

	Actual	Original	Original	Variance to
R110 Development Management	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	613,660	625,500	619,700	(5,800)
Transport Related Expenses	1,422	3,500	3,500	0
Supplies & Services	45,238	17,400	17,400	0
Revenue Income	(711,572)	(743,100)	(743,100)	0
Controllable	(51,252)	(96,700)	(102,500)	(5,800)
Supplies & Services Related Recharges	5,294	5,800	8,700	2,900
Central Support and Service Admin	221,374	239,100	232,400	(6,700)
Recharges	226,668	244,900	241,100	(3,800)
Transfer to Reserves	4,336	0	0	0
Transfer from Reserves	0	(8,200)	0	8,200
Reserves	4,336	(8,200)	0	8,200
Total	179,752	140,000	138,600	(1,400)

R115 Planning Policy	Actual	Original	Original	Variance to
	2023-2024	Budget	Budget	Original
	£	£	£	Budget 2024-2025
				£
Employee Expenses	292,038	302,600	306,900	4,300
Transport Related Expenses	164	600	600	0
Supplies & Services	80,915	39,700	39,700	0
Third Party Payments	9,600	13,600	13,600	0
Revenue Income	(90,092)	(600)	(700)	(100)
Controllable	292,625	355,900	360,100	4,200
Supplies & Services Related Recharges	2,997	3,300	4,300	1,000
Central Support and Service Admin	95,907	105,200	80,200	(25,000)
Recharges	98,904	108,500	84,500	(24,000)
Capital Financing Charges	1,000	1,000	1,000	0
Capital	1,000	1,000	1,000	0
Transfer to Reserves	8,103	0	0	0
Transfer from Reserves	(40,564)	(84,200)	(80,800)	3,400
Reserves	(32,461)	(84,200)	(80,800)	3,400
Total	360,068	381,200	364,800	(16,400)

R120 Building Control Account	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	54,640	56,800	54,500	(2,300)
Transport Related Expenses	1,932	3,000	3,000	0
Supplies & Services	7,901	2,100	2,100	0
Revenue Income	(21,632)	(11,600)	(11,600)	0
Controllable	42,841	50,300	48,000	(2,300)
Supplies & Services Related Recharges	531	500	800	300
Central Support and Service Admin	7,044	7,900	7,100	(800)
Recharges	7,575	8,400	7,900	(500)
Total	50,417	58,700	55,900	(2,800)

R121 Building Control Fee Earning Account	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Employee Expenses	193,213	182,900	177,300	(5,600)
Transport Related Expenses	4,916	7,000	7,000	0
Supplies & Services	5,563	4,000	4,000	0
Revenue Income	(201,044)	(250,700)	(250,700)	0
Controllable	2,649	(56,800)	(62,400)	(5,600)
Supplies & Services Related Recharges	1,717	1,900	2,500	600
Central Support and Service Admin	35,634	50,600	59,900	9,300
Recharges	37,351	52,500	62,400	9,900
Total	40,000	(4,300)	0	4,300

R172 Land Charges	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	4,855	3,200	3,400	200
Transport Related Expenses	2	0	0	0
Supplies & Services	26,522	24,400	24,400	0
Revenue Income	(96,745)	(69,200)	(69,200)	0
Controllable	(65,366)	(41,600)	(41,400)	200
Supplies & Services Related Recharges	30	5,800	5,800	0
Central Support and Service Admin	34,929	36,600	34,800	(1,800)
Recharges	34,959	42,400	40,600	(1,800)
Transfer to Reserves	22,731	0	0	0
Reserves	22,731	0	0	0
Total	(7,676)	800	(800)	(1,600)

R175 Economic Development	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	311,456	290,100	180,100	(110,000)
Premises Related Expenses	0	0	0	0
Transport Related Expenses	137	1,500	1,500	0
Supplies & Services	201,045	922,200	245,100	(677,100)
Revenue Income	(433,613)	(877,100)	(200,000)	677,100
Controllable	79,025	336,700	226,700	(110,000)
Supplies & Services Related Recharges	3,142	3,400	4,500	1,100
Central Support and Service Admin	77,506	85,000	145,300	60,300
Recharges	80,649	88,400	149,800	61,400
Transfer to Reserves	234,861	10,000	10,000	0
Transfer from Reserves	(10,434)	0	(51,200)	(51,200)
Reserves	224,427	10,000	(41,200)	(51,200)
Total	384,101	435,100	335,300	(99,800)

R640 Housing Strategy	Actual 2023-2024 £	Original Budget 2024-2025 £	Original Budget 2025-2026 £	Variance to Original Budget 2024- 2025 £
Employee Expenses	57,195	66,200	66,500	300
Transport Related Expenses	0	600	600	0
Supplies & Services	224	600	600	0
Controllable	57,419	67,400	67,700	300
Supplies & Services Related Recharges	598	700	900	200
Central Support and Service Admin	17,332	20,000	16,600	(3,400)
Recharges	17,930	20,700	17,500	(3,200)
Total	75,349	88,100	85,200	(2,900)

Corporate Resources and Performance

Division	Actual	Original	Original	Variance to
	2023-2024	Budget	Budget	Original
	2023-2024	2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
HR, Performance and Service Planning	(2,200)	0	0	0
Democratic Mgt & Representation	684,484	778,000	963,800	185,800
Corporate Management	902,260	867,700	795,800	(71,900)
Health & Safety and Emergency Planning	49,129	38,200	11,900	(26,300)
Legal Services	0	(0)	0	0
Central Print Room	(3,000)	(3,000)	0	3,000
Postages	0	0	0	(0)
Registration Of Electors	226,765	220,300	277,900	57,600
Elections	134,247	55,400	86,300	30,900
Estates & Valuation	0	33,400	0	(33,400)
Public Land & Buildings	4,748,888	367,700	327,900	(39,800)
Information Technology	(71,555)	(24,000)	0	24,000
Communications & Publicity	0	(0)	(0)	0
Corporate Officers	946	0	538,300	538,300
Business Units	14,458	3,100	29,300	26,200
Public Conveniences	28,604	30,600	24,900	(5,700)
Building Services	3,300	3,300	0	(3,300)
Car Parks	152,046	84,900	118,900	34,000
Public Offices	31,599	38,900	53,500	14,600
Community Centres	184,355	201,400	210,400	9,000
Financial Services	0	(0)	(3,500)	(3,500)
Customer Services	0	(0)	0	0
Insurance Premiums	(980)	8,100	4,800	(3,300)
Revenues-Local Taxation	31,531	774,300	854,900	80,600
Central Provisions Account	(51,867)	208,300	843,700	635,400
Non Distributed Costs	142,543	117,600	117,600	0
Corporate Income & Expenditure	(1,472,436)	(643,100)	(702,100)	(59,000)
Movement in Reserves (MIRs)	(5,344,634)	(758,900)	(890,800)	(131,900)
Total Corporate Resources and Performance Portfolio Budget	388,485	2,402,200	3,663,500	1,261,300
Transfer to/from Earmarked Reserves				
Corporate Resources and Performance	799,749	(467,100)	(861,000)	(393,900)
Total Reserves	799,749	(467,100)	(861,000)	(393,900)
TOTAL	1,188,234	1,935,100	2,802,500	867,400
				Variance to
	Actual	Original	Original	Original
	2023-2024	Budget	Budget	Budget 2024-
	£	£	£	2025
Consisting of				
Employee Expenses	4,815,373	5,217,200	6,392,300	1,175,100
Premises Related Expenses	1,136,466	1,117,900	1,166,100	48,200
Transport Related Expenses	7,343	14,100	13,300	(800)
Supplies & Services	3,668,524	2,540,400	3,362,500	822,100
Third Party Payments	151,920	253,500	231,700	(21,800)
Capital Interest	1,163,118	1,495,000	1,676,600	181,600
Revenue Income	(5,213,444)	(3,096,000)	(3,278,600)	(182,600)
Controllable	5,729,299	7,542,100	9,563,900	2,021,800
Consisting of				
Premises Related Recharges	56,391	77,100	78,400	1,300
Transport Related Recharges	590	500	1,300	800
Supplies & Services Related Recharges	51,643	56,800	73,100	16,300
Central Support and Service Admin	2,422,529	2,697,400	3,303,000	605,600
Internal Recharges	(6,045,630)	(6,685,800)	(7,741,600)	(1,055,800)
Recharges	(3,514,476)	(3,854,000)	(4,285,800)	(431,800)
Consisting of				
Capital Financing Charges	5,400,795	549,000	592,800	43,800
Capital Entries	(7,227,088)	(1,834,900)	(2,207,400)	(372,500)
Capital	(1,826,293)	(1,285,900)	(1,614,600)	(328,700)
Total Corporate Resources and Performance	388,530	2,402,200	3,663,500	1,261,300
Consisting of				
Transfer to Reserves	1,244,866	190,000	176,200	(13,800)
Transfer from Reserves	(445,117)	(657,100)	(1,037,200)	(380,100)
Reserves	799,749	(467,100)	(861,000)	(393,900)
Transfer to/from Earmarked Reserves	799,749	(467,100)	(861,000)	(393,900)
TOTAL	1,188,278	1,935,100	2,802,500	867,400

R130 HR, Performance and Service Planning	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	268,732	275,200	306,100	30,900
Transport Related Expenses	59	700	700	0
Supplies & Services	21,910	36,000	36,000	0
Revenue Income	(6,042)	(11,300)	(11,300)	0
Controllable	284,660	300,600	331,500	30,900
Supplies & Services Related Recharges	2,530	2,800	3,700	900
Central Support and Service Admin	55,524	63,100	75,200	12,100
Internal Recharges	(344,913)	(366,500)	(410,400)	(43,900)
Recharges	(286,860)	(300,600)	(331,500)	(30,900)
Transfer to Reserves	2,200	0	0	0
Transfer from Reserves	0	0	0	0
Reserves	2,200	0	0	0
Total	0	(0)	(0)	0

R140 Democratic Mgt & Representation	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	155,335	161,100	154,400	(6,700)
Transport Related Expenses	2,474	5,500	5,500	0
Supplies & Services	337,779	379,100	377,900	(1,200)
Revenue Income	(460)	(10,700)	(9,500)	1,200
Controllable	495,128	535,000	528,300	(6,700)
Supplies & Services Related Recharges	1,437	1,500	2,000	500
Central Support and Service Admin	187,919	241,500	433,500	192,000
Recharges	189,356	243,000	435,500	192,500
Total	684,484	778,000	963,800	185,800

R145 Corporate Management	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	423,917	490,100	755,100	265,000
Transport Related Expenses	674	3,200	3,300	100
Supplies & Services	233,439	194,600	201,600	7,000
Revenue Income	(18,218)	(7,000)	(7,000)	0
Controllable	639,812	680,900	953,000	272,100
Supplies & Services Related Recharges	5,013	5,700	7,000	1,300
Central Support and Service Admin	466,597	489,300	657,500	168,200
Internal Recharges	(209,161)	(308,200)	(821,700)	(513,500)
Recharges	262,448	186,800	(157,200)	(344,000)
Transfer to Reserves	4,250	0	0	0
Transfer from Reserves	0	0	0	0
Reserves	4,250	0	0	0
Total	906,510	867,700	795,800	(71,900)

R150 Health & Safety and Emergency Planning	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	148,084	142,600	144,100	1,500
Transport Related Expenses	46	300	300	0
Supplies & Services	15,315	18,000	18,000	0
Third Party Payments	22,197	29,600	7,800	(21,800)
Revenue Income	0	0	0	0
Controllable	185,644	190,500	170,200	(20,300)
Supplies & Services Related Recharges	1,259	1,400	1,800	400
Central Support and Service Admin	37,152	37,800	44,700	6,900
Internal Recharges	(174,926)	(191,500)	(204,800)	(13,300)
Recharges	(136,515)	(152,300)	(158,300)	(6,000)
Transfer from Reserves	(41,877)	(29,300)	0	29,300
Reserves	(41,877)	(29,300)	0	29,300
Total	7,252	8,900	11,900	3,000

	Actual	Original	Original	Variance to
R160 Legal Services	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	338,354	383,400	426,800	43,400
Transport Related Expenses	1,142	800	800	0
Supplies & Services	20,408	29,700	29,700	0
Revenue Income	(96,473)	(103,300)	(104,700)	(1,400)
Controllable	263,432	310,600	352,600	42,000
Supplies & Services Related Recharges	3,685	4,000	5,200	1,200
Central Support and Service Admin	58,600	66,600	44,200	(22,400)
Internal Recharges	(325,717)	(381,200)	(402,000)	(20,800)
Recharges	(263,432)	(310,600)	(352,600)	(42,000)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	(0)	0	0	(0)

	Actual	Original	Original	Variance to
R165 Central Print Room	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	7,714	8,500	8,400	(100)
Transport Related Expenses	12	0	0	0
Supplies & Services	10,254	15,100	15,100	0
Controllable	17,980	23,600	23,500	(100)
Supplies & Services Related Recharges	77	100	100	0
Central Support and Service Admin	2,750	3,000	1,400	(1,600)
Internal Recharges	(23,808)	(29,700)	(25,000)	4,700
Recharges	(20,980)	(26,600)	(23,500)	3,100
Transfer to Reserves	3,000	3,000	0	(3,000)
Reserves	3,000	3,000	0	(3,000)
Total	(0)	(0)	(0)	0

	Actual	Original	Original	Variance to
R170 Postages	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Supplies & Services	40,575	44,500	40,000	(4,500)
Revenue Income	0	(700)	0	700
Controllable	40,575	43,800	40,000	(3,800)
Central Support and Service Admin	2,025	2,000	200	(1,800)
Internal Recharges	(42,600)	(45,800)	(40,200)	5,600
Recharges	(40,575)	(43,800)	(40,000)	3,800
Total	0	0	0	(0)

	Actual	Original	Original	Variance to
R177 Registration Of Electors	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	101,930	99,300	109,600	10,300
Transport Related Expenses	47	200	200	0
Supplies & Services	62,827	51,000	51,000	0
Revenue Income	(3,937)	(1,900)	(1,900)	0
Controllable	160,866	148,600	158,900	10,300
Supplies & Services Related Recharges	936	1,000	1,400	400
Central Support and Service Admin	64,963	70,700	117,600	46,900
Recharges	65,899	71,700	119,000	47,300
Total	226,765	220,300	277,900	57,600

R180 Elections	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	72,574	0	90,000	90,000
Premises Related Expenses	15,179	14,500	29,500	15,000
Supplies & Services	111,470	65,500	160,500	95,000
Revenue Income	(72,628)	(32,000)	(212,000)	(180,000)
Controllable	126,595	48,000	68,000	20,000
Supplies & Services Related Recharges	2,550	3,500	3,500	0
Central Support and Service Admin	3,511	3,900	14,800	10,900
Recharges	6,061	7,400	18,300	10,900
Capital Financing Charges	1,591	0	0	0
Capital	1,591	0	0	0
Total	134,247	55,400	86,300	30,900

	Actual	Original	Original	Variance to
R182 Estates & Valuation	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	164,805	169,500	157,000	(12,500)
Transport Related Expenses	30	300	300	0
Supplies & Services	24,666	47,700	57,700	10,000
Controllable	189,501	217,500	215,000	(2,500)
Supplies & Services Related Recharges	1,687	1,800	2,300	500
Central Support and Service Admin	50,052	56,100	106,600	50,500
Internal Recharges	(241,240)	(242,000)	(325,700)	(83,700)
Recharges	(189,501)	(184,100)	(216,800)	(32,700)
Capital Financing Charges	0	0	1,800	1,800
Capital	0	0	1,800	1,800
Transfer from Reserves	0	(33,400)	(40,000)	(6,600)
Reserves	0	(33,400)	(40,000)	(6,600)
Total	(0)	0	(40,000)	(40,000)

	Actual	Original	Original	Variance to
R185 Public Land & Buildings	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	37,756	49,800	53,700	3,900
Premises Related Expenses	189,371	164,900	187,200	22,300
Supplies & Services	81,631	27,300	27,300	0
Revenue Income	(283,839)	(272,200)	(318,100)	(45,900)
Controllable	24,918	(30,200)	(49,900)	(19,700)
Premises Related Recharges	8,530	20,400	20,700	300
Transport Related Recharges	590	500	1,300	800
Supplies & Services Related Recharges	363	400	600	200
Central Support and Service Admin	230,464	252,200	234,300	(17,900)
Recharges	239,947	273,500	256,900	(16,600)
Capital Financing Charges	4,484,023	124,400	120,900	(3,500)
Capital	4,484,023	124,400	120,900	(3,500)
Transfer to Reserves	3,300	3,300	4,000	700
Transfer from Reserves	(39,270)	0	0	0
Reserves	(35,970)	3,300	4,000	700
Total	4,712,918	371,000	331,900	(39,100)

	Actual	Original	Original	Variance to
R300 Information Technology	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	383,878	425,200	387,700	(37,500)
Transport Related Expenses	150	500	300	(200)
Supplies & Services	749,508	825,400	1,089,500	264,100
Revenue Income	(13,526)	(11,100)	(10,500)	600
Controllable	1,120,010	1,240,000	1,467,000	227,000
Premises Related Recharges	420	500	300	(200)
Supplies & Services Related Recharges	3,651	4,000	6,000	2,000
Central Support and Service Admin	82,337	83,300	72,200	(11,100)
Internal Recharges	(1,375,901)	(1,476,400)	(1,675,900)	(199,500)
Recharges	(1,289,493)	(1,388,600)	(1,597,400)	(208,800)
Capital Financing Charges	97,928	124,600	130,400	5,800
Capital	97,928	124,600	130,400	5,800
Transfer to Reserves	180,931	113,700	100,000	(13,700)
Transfer from Reserves	(109,376)	(89,700)	(300,000)	(210,300)
Reserves	71,555	24,000	(200,000)	(224,000)
Total	(0)	0	(200,000)	(200,000)

	Actual	Original	Original	Variance to
R340 Communications & Publicity	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	221,097	233,700	212,900	(20,800)
Transport Related Expenses	415	200	200	0
Supplies & Services	47,612	52,200	49,000	(3,200)
Revenue Income	(11,397)	(44,700)	(15,000)	29,700
Controllable	257,727	241,400	247,100	5,700
Supplies & Services Related Recharges	2,733	2,900	3,900	1,000
Central Support and Service Admin	68,600	80,500	63,400	(17,100)
Internal Recharges	(329,060)	(324,800)	(314,400)	10,400
Recharges	(257,727)	(241,400)	(247,100)	(5,700)
Total	(0)	0	(0)	(0)

	Actual	Original	Original	Variance to
R350 Corporate Officers	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	946	0	243,700	243,700
Supplies & Services	0	0	270,300	270,300
Revenue Income	0	0	0	0
Controllable	946	0	514,000	514,000
Supplies & Services Related Recharges	0	0	0	0
Central Support and Service Admin	0	0	24,300	24,300
Internal Recharges	0	0	0	0
Recharges	0	0	24,300	24,300
Transfer from Reserves	0	0	(508,200)	(508,200)
Reserves	0	0	(508,200)	(508,200)
Total	946	0	30,100	30,100

R410 Business Units	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Premises Related Expenses	103,569	132,200	134,300	2,100
Supplies & Services	3,730	1,000	1,000	0
Revenue Income	(202,517)	(248,500)	(271,200)	(22,700)
Controllable	(95,218)	(115,300)	(135,900)	(20,600)
Premises Related Recharges	4,417	4,700	4,900	200
Central Support and Service Admin	58,020	58,100	65,300	7,200
Recharges	62,437	62,800	70,200	7,400
Capital Financing Charges	47,239	55,600	95,000	39,400
Capital	47,239	55,600	95,000	39,400
Transfer to Reserves	0	0	2,200	2,200
Reserves	0	0	2,200	2,200
Total	14,458	3,100	31,500	28,400

	Actual	Original	Original	Variance to
R510 Public Conveniences	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	0	0	0	0
Premises Related Expenses	13,840	9,500	6,700	(2,800)
Controllable	13,840	9,500	6,700	(2,800)
Premises Related Recharges	320	300	300	0
Central Support and Service Admin	10,496	11,300	12,000	700
Recharges	10,816	11,600	12,300	700
Capital Financing Charges	3,949	9,500	5,900	(3,600)
Capital	3,949	9,500	5,900	(3,600)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	28,604	30,600	24,900	(5,700)

	Actual	Original	Original	Variance to
R520 Building Services	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	133,949	150,200	144,400	(5,800)
Transport Related Expenses	428	100	100	0
Supplies & Services	5,385	3,200	3,200	0
Controllable	139,761	153,500	147,700	(5,800)
Supplies & Services Related Recharges	1,386	1,500	2,100	600
Central Support and Service Admin	16,837	17,900	28,200	10,300
Internal Recharges	(154,685)	(169,600)	(178,000)	(8,400)
Recharges	(136,461)	(150,200)	(147,700)	2,500
Transfer from Reserves	(3,300)	(3,300)	0	3,300
Reserves	(3,300)	(3,300)	0	3,300
Total	0	0	0	0

	Actual	Original	Original	Variance to
R540 Car Parks	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	21,862	22,700	22,400	(300)
Premises Related Expenses	121,422	136,000	138,100	2,100
Transport Related Expenses	213	800	800	0
Supplies & Services	3,169	5,700	5,700	0
Third Party Payments	129,722	223,900	223,900	0
Revenue Income	(190,364)	(381,200)	(381,200)	0
Controllable	86,023	7,900	9,700	1,800
Premises Related Recharges	1,767	3,700	3,700	0
Supplies & Services Related Recharges	213	200	300	100
Central Support and Service Admin	57,849	61,600	93,800	32,200
Recharges	59,829	65,500	97,800	32,300
Capital Financing Charges	6,194	11,500	11,400	(100)
Capital	6,194	11,500	11,400	(100)
Transfer to Reserves	24,585	35,000	35,000	0
Transfer from Reserves	0	0	0	0
Reserves	24,585	35,000	35,000	0
Total	176,631	119,900	153,900	34,000

	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
R560 Public Offices				
Employee Expenses	175,170	202,600	216,800	14,200
Premises Related Expenses	585,543	538,200	559,000	20,800
Supplies & Services	23,424	26,700	26,700	0
Revenue Income	(449,172)	(344,500)	(315,100)	29,400
Controllable	334,965	423,000	487,400	64,400
Premises Related Recharges	31,067	35,200	36,400	1,200
Supplies & Services Related Recharges	1,972	2,100	3,000	900
Central Support and Service Admin	193,864	207,300	198,200	(9,100)
Internal Recharges	(655,077)	(800,200)	(828,600)	(28,400)
Recharges	(428,173)	(555,600)	(591,000)	(35,400)
Capital Financing Charges	124,807	171,500	157,100	(14,400)
Capital	124,807	171,500	157,100	(14,400)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	31,599	38,900	53,500	14,600

	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
R775 Community Centres				
Employee Expenses	118,365	128,600	120,300	(8,300)
Premises Related Expenses	69,266	84,300	73,000	(11,300)
Transport Related Expenses	1,147	200	200	0
Supplies & Services	1,625	7,400	7,400	0
Revenue Income	(115,194)	(116,500)	(118,300)	(1,800)
Controllable	75,209	104,000	82,600	(21,400)
Premises Related Recharges	9,871	12,300	12,100	(200)
Supplies & Services Related Recharges	1,188	1,100	1,500	400
Central Support and Service Admin	30,084	32,100	43,900	11,800
Recharges	41,142	45,500	57,500	12,000
Capital Financing Charges	68,004	51,900	70,300	18,400
Capital	68,004	51,900	70,300	18,400
Transfer from Reserves	0	(5,700)	0	5,700
Reserves	0	(5,700)	0	5,700
Total	184,355	195,700	210,400	14,700

	Actual	Original	Original	Variance to
R805 Financial Services	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	625,482	679,300	729,500	50,200
Transport Related Expenses	0	100	100	0
Supplies & Services	105,620	89,400	136,900	47,500
Revenue Income	(55,889)	(45,000)	(67,400)	(22,400)
Controllable	675,214	723,800	799,100	75,300
Supplies & Services Related Recharges	6,442	7,100	9,200	2,100
Central Support and Service Admin	162,135	184,200	209,100	24,900
Internal Recharges	(843,791)	(915,100)	(1,020,900)	(105,800)
Recharges	(675,214)	(723,800)	(802,600)	(78,800)
Total	(0)	(0)	(3,500)	(3,500)

	Actual	Original	Original	Variance to
R820 Customer Services	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	774,677	820,300	754,500	(65,800)
Transport Related Expenses	0	700	0	(700)
Supplies & Services	5,719	8,100	6,400	(1,700)
Revenue Income	(17,640)	0	0	0
Controllable	762,756	829,100	760,900	(68,200)
Supplies & Services Related Recharges	9,495	10,300	12,100	1,800
Central Support and Service Admin	191,778	210,900	173,900	(37,000)
Internal Recharges	(964,029)	(1,050,300)	(946,900)	103,400
Recharges	(762,756)	(829,100)	(760,900)	68,200
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	0	0	0	0

	Actual	Original	Original	Variance to
R825 Insurance Premiums	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Supplies & Services	355,846	316,200	400,700	84,500
Revenue Income	(73,311)	0	0	0
Controllable	282,534	316,200	400,700	84,500
Central Support and Service Admin	8,363	8,100	4,800	(3,300)
Internal Recharges	(291,877)	(316,200)	(400,700)	(84,500)
Recharges	(283,514)	(308,100)	(395,900)	(87,800)
Transfer to Reserves	52,343	35,000	35,000	0
Transfer from Reserves	(8,000)	0	0	0
Reserves	44,343	35,000	35,000	0
Total	43,363	43,100	39,800	(3,300)

	Actual	Original	Original	Variance to
R835 Revenues-Local Taxation	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	500,249	528,800	535,800	7,000
Transport Related Expenses	508	500	500	0
Supplies & Services	496,065	217,000	208,700	(8,300)
Revenue Income	(1,284,080)	(365,000)	(335,000)	30,000
Controllable	(287,258)	381,300	410,000	28,700
Supplies & Services Related Recharges	5,026	5,400	7,400	2,000
Central Support and Service Admin	382,610	455,900	583,900	128,000
Internal Recharges	(68,845)	(68,300)	(146,400)	(78,100)
Recharges	318,790	393,000	444,900	51,900
Transfer to Reserves	724,257	0	0	0
Transfer from Reserves	(183,046)	(147,000)	(57,000)	90,000
Reserves	541,211	(147,000)	(57,000)	90,000
Total	572,743	627,300	797,900	170,600

	Actual	Original	Original	Variance to
R872 Central Provisions Account	2023-2024	Budget	Budget	Original
	£	2024-2025	2025-2026	Budget 2024-
		£	£	2025
				£
Employee Expenses	1,922	128,700	701,500	572,800
Supplies & Services	53,747	79,600	142,200	62,600
Revenue Income	(107,535)	0	0	0
Controllable	(51,867)	208,300	843,700	635,400
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Transfer to Reserves	250,000	0	0	0
Transfer from Reserves	0	(200,700)	0	200,700
Reserves	250,000	(200,700)	0	200,700
Total	198,133	7,600	843,700	836,100

	Actual	Original	Original	Variance to
R875 Non Distributed Costs	2023-2024	Budget	Budget	Original
		2024-2025	2025-2026	Budget 2024-
	£	£	£	2025
				£
Employee Expenses	138,573	117,600	117,600	0
Supplies & Services	3,970	0	0	0
Controllable	142,543	117,600	117,600	0
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Total	142,543	117,600	117,600	0

R890 Corporate Income & Expenditure	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	0	0	0	0
Premises Related Expenses	38,277	38,300	38,300	0
Supplies & Services	888,405	0	0	0
Capital Interest	379,164	419,000	360,000	(59,000)
Revenue Income	(2,211,223)	(1,100,400)	(1,100,400)	0
Controllable	(905,376)	(643,100)	(702,100)	(59,000)
Central Support and Service Admin Recharges	0	0	0	0
Capital Entries Capital	(567,060)	0	0	0
Total	(1,472,436)	(643,100)	(702,100)	(59,000)

R891 Movement in Reserves (MiRs)	Actual 2023-2024	Original Budget 2024-2025	Original Budget 2025-2026	Variance to Original Budget 2024- 2025
	£	£	£	£
Employee Expenses	0	0	0	0
Supplies & Services	(35,619)	0	0	0
Capital Interest	783,954	1,076,000	1,316,600	240,600
Controllable	748,334	1,076,000	1,316,600	240,600
Capital Financing Charges	567,060	0	0	0
Capital Entries	(6,660,028)	(1,834,900)	(2,207,400)	(372,500)
Capital	(6,092,968)	(1,834,900)	(2,207,400)	(372,500)
Transfer from Reserves	(60,249)	(148,000)	(132,000)	16,000
Reserves	(60,249)	(148,000)	(132,000)	16,000
Total	(5,404,882)	(906,900)	(1,022,800)	(115,900)

Appendix 2. Movement on Earmarked Reserves

Reserve	Original Budget 2024-25 (as per Outturn report)			
	Opening Balance 01/04/24	Transfer to Reserve	Transfer from Reserve	Balance 31/03/25
	£	£	£	£
Joint Use & Base Maintenance Reserve	(132,902)			(132,902)
Pub Watch/Shop Radio Replacement Reserve	(40,961)	(3,500)		(44,461)
IT Replacement Reserve	(793,923)	(116,700)	87,700	(822,923)
Community & Crime Reserves	(220,341)		41,000	(179,341)
Risk Mgmt Reserve	(16,145)		29,300	13,155
S106 Revenue Reserve	(231,726)		60,100	(171,626)
Housing & Housing Benefits Reserve	(131,970)		186,500	54,530
Insurance Reserve	(254,624)	(35,000)		(289,624)
Efficiency & Innovation Reserve	(440,598)		17,000	(423,598)
Asset Management Reserve	(225,688)	(74,400)	53,700	(246,388)
Local Development Framework Reserve	(214,622)		84,200	(130,422)
Earmarked Grants Reserve	(1,416,991)	(41,000)	48,600	(1,409,391)
CCTV Reserve	(102,749)	(52,300)		(155,049)
Apprentice Reserve	(35,519)		7,500	(28,019)
NNDR Pool Reserve	(1,681,102)		400,700	(1,280,402)
Transformation Fund Reserve	(1,651,439)		5,100	(1,646,339)
Economic Development Fund Reserve	(80,418)		6,700	(73,718)
Leisure Strategy Reserve	(247,621)			(247,621)
Property Management Fund	(64,000)			(64,000)
Selective Licensing	(331,311)	(200,300)	5,600	(526,011)
ARG Reserve	(14,045)			(14,045)
Sinking Fund Reserve	(274,800)			(274,800)
Total Reserves	(8,603,495)	(523,200)	1,033,700	(8,092,995)

Revised Budget 2024-25			
Opening Balance 01/04/24	Transfer to Reserve	Transfer from Reserve	Balance 31/03/25
£	£	£	£
(132,902)			(132,902)
(40,961)	(3,500)		(44,461)
(793,923)	(116,700)	87,700	(822,923)
(220,341)		41,000	(179,341)
(16,145)		15,300	(845)
(231,726)		60,100	(171,626)
(131,970)		101,500	(30,470)
(254,624)	(35,000)	32,000	(257,624)
(440,598)		17,000	(423,598)
(225,688)	0	210,600	(15,088)
(214,622)		84,200	(130,422)
(1,416,991)	(41,000)	314,900	(1,143,091)
(102,749)	(52,300)		(155,049)
(35,519)		7,500	(28,019)
(1,681,102)		615,300	(1,065,802)
(1,651,439)		40,100	(1,611,339)
(80,418)		6,700	(73,718)
(247,621)			(247,621)
(64,000)			(64,000)
(331,311)	(200,300)	5,600	(526,011)
(14,045)		14,000	(45)
(274,800)	(74,400)	7,700	(341,500)
(8,603,495)	(523,200)	1,661,200	(7,465,495)

Original Estimate 2025-26			
Opening Balance 01/04/25	Transfer to Reserve	Transfer from Reserve	Balance 31/03/26
£	£	£	£
(132,902)			(132,902)
(44,461)	(3,500)		(47,961)
(822,923)	(100,000)	300,000	(622,923)
(179,341)		3,000	(176,341)
23,155			23,155
(171,626)		60,100	(111,526)
54,530			54,530
(257,624)	(35,000)		(292,624)
(423,598)			(423,598)
(15,088)	(74,400)	132,000	42,512
(130,422)		80,800	(49,622)
(1,252,091)	(41,000)	15,000	(1,278,091)
(155,049)	(52,300)		(207,349)
(28,019)			(28,019)
(1,065,802)		616,400	(449,402)
(1,611,339)			(1,611,339)
(73,718)			(73,718)
(247,621)			(247,621)
(64,000)		40,000	(24,000)
(526,011)	(106,700)		(632,711)
(45)			(45)
(341,500)	(26,200)		(367,700)
(7,465,495)	(439,100)	1,247,300	(6,657,295)

Net Transfer (to) / from reserves

510,500

1,138,000

808,200

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COUNCIL TAX COLLECTION FUND ESTIMATE OF OUTTURN 2024/25(Estimate of position at 31 March 2025 for distribution in 2025/26)

	<u>£000</u>	<u>£000</u>
Taxpayer Accounts Due	(114,729)	
LESS		
Council Tax Support	7,817	
Disabled Relief	115	
Exemptions	2,302	
Discounts	9,429	
Disregard	497	
Annexe Discount	6	
Transitional Relief	0	
Council Tax Receivable		(94,563)
Payment / (Receipt) of Previous Year Surpluses / (Deficits)		(285)
Precepts Paid		93,274
Anticipated Write-Offs	586	
Increase/(Decrease) in bad debt provision	401	
		987
Movement in the Collection Fund in 2024/25		(587)
(Surplus) / Deficit Brought Forward		(36)
(Surplus) / Deficit Declared - 15 January 2025		(624)

<u>Allocation of Council Tax (Surplus) / Deficit</u>	£000
Gedling Borough Council	55
Nottinghamshire County Council	471
Nottinghamshire Police and Crime Commissioner	74
Combined Fire Authority	24
TOTAL	624

<u>Summary:</u>	£000
Opening (Surplus) / Deficit 1/4/24	(36)
Previously declared (distributed 24/25)	(285)
Cumulative (Surplus) / Deficit 31/3/25	(321)
In year (Surplus) / Deficit for 2024/25	(302)
Estimated (Surplus) / Deficit 31/3/25	(624)

NON DOMESTIC RATES COLLECTION FUND ESTIMATE 2024/25

(Estimate of position at 31 March 2024 for distribution in 2025/26)

	<u>£000</u>	<u>£000</u>
Actual Opening NDR (Surplus) / Deficit at 1 April 2024		(1,388)
Collectible Rates	(26,519)	
Estimated Surplus declared January 2024	<u>1,755</u>	
		(24,765)
Net transitional relief payable/(receivable)		(571)
Central Government share		13,164
Nottinghamshire County Council and Fire Authority shares		2,633
Gedling share		10,531
Cost of Collection Allowance		101
Renewables		377
Net (Surplus)/Deficit - per NNDR1 25/26 Part 4		<u>82</u>

Allocation of NDR (Surplus) / Deficit					
	<u>Central</u>	<u>Gedling</u>	<u>Notts CC</u>	<u>Notts Fire</u>	<u>Total</u>
	<u>Govt</u>				
	£000s	£000s	£000s	£000s	£000s
Prior Year Surplus/(Deficit)	(183)	(147)	(33)	(4)	(367)
In Year Surplus/(Deficit)	142	114	26	3	285
Total per NNDR1 25/26 Pt4	(41)	(33)	(7)	(1)	(82)

Budget Reduction Proposals 2024/25 to 2025/26 - Summarised by Type

Summary 2025/26	Efficiency and Effectiveness £	Income Generation £	Total £
Public Protection	15,200	0	15,200
Environmental Services	0	12,800	12,800
Corporate Resources and Performance	80,600	0	80,600
Total	95,800	12,800	108,600

Appendix 4 - Budget Reduction Proposals 2025/26

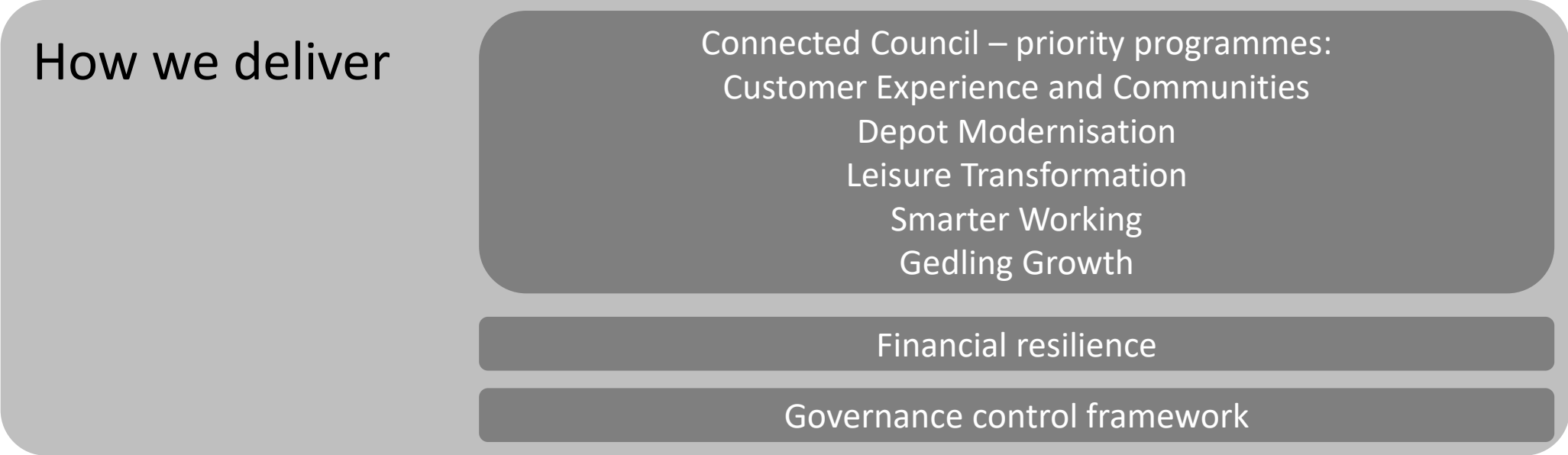
Portfolio	Service Area	Description	Efficiency Type		Ongoing
			Efficiency and Effectiveness	Income Generation	2025/26
			£	£	£
Public Protection	Community Protection	Review of Pest Control service	15,200		15,200
Portfolio Total			15,200	0	15,200
Environmental Services	Bulky Household Items	Pricing review of Bulky Waste collection service		12,800	12,800
Portfolio Total			0	12,800	12,800
Corporate Resources and Performance	Economic Development	Utilisation of non-domestic rates pool reserve to partial fund service delivery	51,200		51,200
	Democratic & Member Services	Reduce members pot to £1,000	21,000		21,000
	Democratic & Member Services	Removal of one Portfolio Holder Allowance	8,400		8,400
Portfolio Total			80,600	0	80,600
Grand Total			95,800	12,800	108,600

Annual Delivery Plan

2025/2026

Page 119

Our priorities



Statutory service delivery

Local Government Reorganisation

Statutory service delivery and Local Government Re-organisation

Throughout 2025/2026, we:

- Remain committed to delivering our statutory services in the most efficient way possible.

Page 121

Will need to carry out work to support Local Government Re-organisation (LGR), once plans are agreed. The detail of these plans is not yet known.

Governance control framework

By the end of 2025/26 we will...

- Have implemented and embedded 'Making meetings matter'.
- Have implemented improved risk control, implemented and embedded the Risk Management Strategy and supporting technology / reporting capabilities.
- Ensure effective risk management within services and via Corporate Risk Board.
- Improved reporting up and down, including budgetary grip within services, and risk position / mitigation with oversight at SLT.
- Ensured strong SLT oversight and control (start / stop / continue) and gates for projects (frequency of SLT update based on risk).
- Implemented portfolio management (standard management of projects, centralised oversight and reporting, capacity and dependency management).
- Have fully embedded impact assessments including for Equalities, Data and environmental considerations.
- Have a clear plan for updating the Corporate Plan, aligned to changes to the wider operating context.

Customer experience and communities

By the end of 2025/26 we will have:

- Implemented a new Identification and Verification approach
- Implemented a new CRM and business processes (phased – Waste, Revs and Bens in tranche 1, with two additional areas to follow). 4 areas in 2025/2026 in total.
- Implemented a new council website, a new booking capability and improved web chat capabilities.
- Created an omni channel specification (to replace current telephony).
- Designed and be implementing a new internal operating model for customer services.
- Delivered initial in year planned programme efficiencies.
- Created, consulted on and embedded a new Consultation Strategy (supporting engagement in the design of services).
- Created a digital inclusion approach to support customers and employees.
- Developed new Internal and External Communications Strategies and outcome-based plans.
- Completed work to better support victims of domestic violence (DAHA project).

Smarter working

By the end of 2025/26 we will have:

- Migrated our finance system to the Cloud. Be more resilient and ready to exploit improved finance dashboards and self-service.
- Improved our procurement service – including having a Council wide pipeline and plan.
- Created and rolled out a new approach to Learning and Development across the organisation, including for employees and members.
- Developed a clear workforce plan and enabled succession planning within services.
- Improved performance management, including a new PDR process.
- Implemented foundational changes in ICT to mitigate risk levels outside of moderate tolerance, improved our cyber posture and control.
- Worked with members to determine the ICT and devices they need to operate effectively.
- Developed an Asset Management Plan and Strategy including a full understanding of compliance position, stock condition and cyclical maintenance costs so that we optimise assets including considering options for retention, re-purposing and disposal.
- Updated our Business Continuity and Disaster Recovery Plans and tested them.
- Delivered a successful election in May 2025.

Depot modernisation

By the end of 2025/26 we will have:

- Stabilised our waste, streets and parks services, with evidence based zero base budget prepared based on real data for the 2026/27 financial year.
- Implemented the first phases of a waste management system and integration with CRM, improving end to end processes and creating self-service options for customers
- Created and implemented a plan to increase revenue from our Trade Waste service. Implemented necessary changes to the service to align with Simpler Recycling and waste reforms including piloting a food waste trial.
- Addressed risks at the garage, including demolition of the existing shed.
- Designed a clear plan for the depot, including considering reforms and electrification.
- Right sized and have fit for purpose fleet.
- Right sized staffing to deliver a quality and efficient service.

Gedling growth

By the end of 2025/26 we will have:

- Completed existing projects including the sale of Killisick and completion of Hillcrest business units.
- Progressed a Local Plan for Gedling, aligned, where appropriate to do so, to the Greater Nottingham Strategic Plan.
- Completed and consulted on a review of the Community Infrastructure Levy.
- Continued to support the Greater Carlton Town Board, readying for delivery.
- Completed the final work required for the current stage of planning for Ambition Arnold.
- Aligned funding from the UK Shared Prosperity Fund to achieve impact against the Council's priorities.
- Created additional opportunities for the use of land for strategic housing.
- Refreshed the Housing Strategy, including developing and enacting further plans to improve access to cost effective temporary accommodation (including Burton Road and Station Road).

Leisure transformation

By the end of 2025/26 we will have:

- Determined the future for all our Leisure Centre sites, through Business Cases Analysis and Feasibility Studies.
- Agreed an Outline Business Case, Design and Delivery Plans, and Funding Strategy for a new Carlton Leisure and Community Wellbeing Centre.
- Completed a feasibility study for a theatre / cinema.
- Agreed an Outline Business Case, Design Plan and Funding Strategy for the development of new leisure and cultural facilities for Arnold Town Centre.
- Undertaken stakeholder and community engagement regarding the future of our leisure centre service.
- Reviewed and agreed future operational management options for the delivery of our leisure centres.
- Reduced the subsidy of the service by growing participation and membership.
- Completed the annual review of the Playing Pitch and Outdoor Sport Strategy and determined priority sites for future investment.

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