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Date: 13 February 2026

Dear Councillor

CABINET - THURSDAY 19 FEBRUARY 2026

I am now able to enclose the following reports for the agenda of the Cabinet due to take place on Thursday 19 February 2026

Agenda No	Item
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11.	<u>General Fund Revenue Budget 2026/27 (Pages 3 - 119)</u>
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Yours sincerely

Democratic Services
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Report to Cabinet/ Council

Subject: **General Fund Revenue Budget 2026/27**

Date: **19 February 2026**

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 recommend to Council on 4 March 2026:

- i. That the financial threshold above which decisions will be regarded as Key Decisions be set at £0.5m for 2026/27.
- ii. A provisional Council Tax increase of 2.998% (£5.82) which balances the financing of a Net Council Tax Requirement of £8,064,108 in 2026/27.
- iii. That the detailed budget for 2026/27, 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 2026/27 budget proposals together with the Gedling Legacy Plan 2026-2028 will be presented to Budget Council on 4 March 2026. The 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 2026/27 budget process.

2. Proposed General Fund Budget 2026/27

- 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 Gedling's Legacy Plan 2026-2028 (which is also presented to Cabinet on today's Agenda) supported by the Annual Delivery Plan 2026/27, which sets out the workplan for 2026/27. This is currently being finalised and will be presented to Cabinet in March 2026.
- 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 Legacy Plan 2026-2028 and the Annual Delivery Plan for 2026/27.

2.3 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 two new unitary councils, as will Nottingham City as it is deemed too small to continue as is.

The Minister of State for Local Government and English Devolution formally invited all affected councils to work together to submit plans for reorganisation. For the Nottinghamshire area, three plans were submitted in November 2025 and are currently being considered by Government officials.

It is likely that Nottinghamshire will be working to a date of 1 April 2028 for the new authorities to come into operation.

2.4 The Gedling Legacy Plan

In 2023, the Council approved a new Council Plan for 2023–2027. While significant outcomes have been achieved against the plan and reported on in regular, publicly available performance updates, the external environment has shifted considerably since the plan was created, with increasing pressure on Council resources, new national priorities emerging such as Simpler Recycling, and the largest change to local government in more than 50 years in Local Government Reorganisation.

It is both timely, and necessary, to revisit the Council Plan for the last two years of Gedling Borough Council's lifetime, to take these factors into account. The new Council Plan, referred to as Gedling's Legacy Plan 2026-2028, responds to local priorities and is designed to ensure that a positive lasting legacy is left for the people of Gedling and that transition to a new unitary authority is as smooth as possible.

The Council Plan sets the overarching outcomes that the Council seeks to influence or achieve during the lifetime of the Plan. It is supported by a separate, Annual Delivery Plan, setting out clearly the timescales for the delivery of related activity over the next twelve months. This is currently being finalised and will be

presented to Cabinet in March 2026. This approach has been taken to ensure that planned actions align to budget provision and to ensure that financial and service delivery performance are monitored in tandem.

2.5 Local Government Finance Settlement (LGFS) 2026/27

2.5.1 Overview of the 2026/27 Settlement

The 2026/27 Local Government Finance Settlement marks the start of the first multi-year settlement (2026/27–2028/29) in a decade, providing councils with greater planning certainty compared to previous single-year settlements. It introduces significant reforms to the funding system, including a new Fair Funding Review, needs-based formula and a comprehensive reset of the business rates retention system.

2.5.2 Key Changes from Previous Years

2026/27 introduces a three-year settlement, replacing previous one-year allocations such as the 2025/26 settlement published in December 2024.

This change provides local authorities with improved financial certainty for strategic planning. The settlement includes the first full update to relative need and resource assessments since 2013.

Funding is now more closely aligned with deprivation and service demand, benefiting more deprived and urban councils and reducing relative allocations for areas with historically higher tax bases.

Grant Simplification:

18 grants are consolidated into the Revenue Support Grant (RSG) under the new Fair Funding Allocation (FFA).

Separate grants continue only where needed for ring-fenced duties, such as homelessness prevention. Previously, for example in the 2025/26 settlement, multiple stand-alone grants such as the New Homes Bonus featured - this represents a major structural simplification.

2.5.3 The Business Rates Reset

The 2026/27 settlement includes the first major reset of the business rates retention system since 2013/14. This is one of the most significant changes affecting District and Borough councils. The reset redistributes 50% of estimated 2026/27 business rates nationally, including growth that was previously retained by local authorities. Future local growth may again be retained, but from a new reset baseline, and subject to revised levy and safety-net arrangements.

District and Borough councils are more affected by the reset as they are often more reliant on locally retained business rates and therefore face some of the most direct consequences of the reset.

Under the old system, councils such as Gedling achieved business rates growth, whereas under the new system, we will lose that accumulated benefit as it is now redistributed nationally.

Districts with strong commercial growth over the last decade (e.g. logistics hubs, town center redevelopment areas) may see reduced baseline funding compared with 2025/26. Gedling has seen a reduction in taxbase.

Transitional measures that have been introduced will smooth the funding impact over several years, but District councils may still experience notable short-term pressure as their retained income is recalculated.

2.5.4 The Provisional Settlement

The Government announced its provisional finance settlement on 17 December 2025 based on the long-awaited Fair Funding Review. This provided a three-year funding allocation, giving certainty to funding levels until 2028/29.

At the time of setting the budget the government had already indicated that a business rates reset would happen. The financial impact of this is offset by a package of transition arrangements including an income funding floor which protects income for councils.

The changes in the funding settlement are significant and tracking the movement from 2025/26 to 2026/27 has not been easy, as the formula to calculate the Core Spending Power (CSP) is different, and a number of previous grants have been rolled in. It was necessary to remodel the 2025/26 funding allocation into the new methodology to show the movement, set out in the table below:

Core Spending Power	£m
2025/26 Actual	12.585
2025/26 Re-calculated for FFR	15.841
2026/27	16.178

The CSP for 2025/26 was £12.585m, however there were also a number of other grants outside of the CSP, now rolled into the new calculation. In addition, the Council also retained some business rates income above the baseline as part of being in the Nottinghamshire Business Rates Pool. As a result of the reset Nottinghamshire Councils have determined that there is no longer any benefit to being part of a pool, and the Nottinghamshire Pool has now been dissolved for 2026/27.

CSP includes the Government's Council Tax assumptions which are the maximum increase of 3% or £5. Overall, the increase in CSP in 2026/27 compared to the revised calculation is **£0.349m** or **4.53%**. However, as stated above the CSP now includes a number of grants which have been rolled in including temporary accommodation, food waste, and the homelessness prevention and rough sleeping (the latter is ring-fenced and therefore cannot

be used in core budget).

In real terms the provisional settlement cash grants reduced by **£0.012m (0.15%)** in 2026/27 and expected to fall further in 2026/27 and 2027/28.

2.5.5 The Final Settlement

On 5 February 2026, a report by the Institute for Fiscal Studies suggested there may be a material change in funding allocation in the Government's Final Settlement figures.

On 9 February 2026, the Government published its final settlement, which confirmed a material change to funding allocations published as part of the Provisional Settlement.

The issue related to the baseline that was to be used to determine the level of income that is protected by the minimum funding floors. These are part of the proposed package of transitional arrangements resulting from the Fair Funding review.

This specifically relates to the levels of business rates pooling income that is to be included in the baseline allocations. The Provisional Settlement proposed that 100% of the gains from business rates pooling be added into the baseline for councils that have to pay a levy on their business rates growth, such as Gedling. However, pooling benefits are shared with all councils in the pool, and this error by government officials artificially increased the baseline and thus increased the funding protection for these Councils (predominantly Borough and District Councils).

The final settlement saw this being corrected, and pooling gains are now split 50/50 between tariff and top/up authorities, rather than the provisional proposal to allocate 100% of gains to tariff authorities.

The impact to Gedling is a reduction of funding in 2026/27 of £399,800. However, to compensate for this change, the Government have introduced a one-off Adjustment Support Grant of the same amount to mitigate the impact of this change in 2026/27. Currently this is expected to be a one-off mitigation, and losses for 2027/28 and 2028/29 between Provisional and Final Settlement total **£533,000** for Gedling.

In addition, the final settlement confirmed another £72,900 for Homelessness Prevention, Renters Rights and Domestic Abuse Grants resulting in a Core Spending Power for 2026/27 of **£16.251m**.

Core Spending Power	£m
2025/26 Actual	12.585
2025/26 Re-calculated for FFR	15.274
2026/27	16.251

This represents an increase in Core Spending Power from the adjusted 2025/26 of **£977,432** or **6.40%**, however as stated above, this includes the new ringfenced grants for Homelessness Prevention, Renters Rights and Domestic Abuse, and the new Adjustment Support Grant.

In real terms the cash grants have increased by **£628,023** or **8.31%**.

2.5.6 Council Tax and Referendum triggers

In the final settlement the Government confirmed the referendum principles for 2026/27. 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 2026/27. For Gedling the 3% limit equates to £5.84. 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.

2.5.7 Settlement Comparison with Previous Years

In previous budget reports Gedling has been able to show the ranking of the worst affected councils when compared back to 2015/16, and comparisons between CSP and negative CSP. Due to the significant changes in the funding formulas these comparisons are no longer possible. The Finance Settlement for 2026/27 sets a new baseline which can be used in future years for comparison purposes.

2.6 **General Fund Budget 2026/27 Summary**

2.6.1 The following table summarises the proposed General Fund Budget for 2026/27. 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 2026/27

Portfolio	Original Budget 2025/26 £	Base Budget 2026/27 £	Variance £
Communities and Place	326,800	0	(326,800)
Lifestyles, Health and Wellbeing	1,748,300	1,963,000	214,700
Public Protection	1,352,000	1,900,200	548,200
Environmental Services	4,514,900	5,593,800	1,078,900
Climate Change and Natural Habitat	1,923,000	1,993,100	70,100
Sustainable Growth and Economy	1,748,900	1,616,000	(132,900)
Corporate Resources and Performance	4,778,500	6,067,400	1,288,900
Net Portfolio Budget	16,392,400	19,133,500	2,741,100
Transfer to/(from) Earmarked Reserves	(808,200)	(2,251,200)	(1,443,000)
Net Council Budget	15,584,200	16,882,300	1,298,100

2.6.2 Major Budget Pressures

Since the approval of the original budget 2025/26, the Council is continuing on its Digital Transformation journey and subsequently completed several restructures. Inflation has started to stabilise but short of the Government's target and energy prices remain high. Salary increases of 3% and the increase in employers' national insurance contributions continue to have a significant impact on the Council's 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

Adverse variances

- An estimated 2026/27 pay award of 3% across all posts is an anticipated cost of £563,400 however this is partially offset by the 2025/26 pay award which overall cost lower than budgeted, which resulted in a saving of (£150,000). This results in a net cost of £413,400. The pay award sits centrally for budget setting purposes and will be spread over each directorate as appropriate.
- Investment interest has been reduced by £300,000 due to falling interest rates and a fall in investment amounts.
- Increase in insurance premiums of £119,000 due to inflationary increases.
- Increase in payroll costs of £105,800 following the renewal of Zellis contract and migration to a cloud-based service along with loss of income due to a contract for the provision of payroll services not being renewed.
- Increase in External Audit provision of £105,000 in line with PSAA fees.
- A provision of £100,000 has been added for Local Government Reorganisation.
- Service review provision of £92,800 has been included in the budget to cover pension strain & redundancy costs, which have arisen out of restructures and efficiency savings.
- IT Software increase of £90,000 to cover inflationary increases on software licences.
- An increase of £84,400 in the Revenues & Welfare service following a service review in 2025/26.
- Civic Centre rental income reduction of £62,000 following cessation of a lease at the Civic Centre.

Favourable variances

- A reduction of (£133,500) in superannuation costs following the Nottingham Pension Fund triennial valuation.
- Fees & Charges income increase of (£130,100).
- Removal of (£100,000) the in-year contribution to the IT replacement fund following a review of this reserve showing sufficient funds available.

- Efficiencies of £374,000 was removed from the 2025/26 budgets however these are to be replaced by new efficiencies totalling (£449,300), of which (£324,100) of savings are planned for 2026/27. The net impact is (£77,100).

Environmental Services

- An allocation of £250,000 has been added for a Food Waste collection pilot utilising the Extended Producer Responsibility (EPR) funding.
- Additional staffing costs of £100,000 following the service restructure.
- Cemeteries income adjustment of £30,000 following undeliverable income target due to a lower number of burials in the Borough.

Sustainable Growth & Economy

- Reduction of (£202,500) in bed & breakfast cost due to additional properties being purchased to use for temporary accommodation, which is a more cost-effective solution.

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 Proposals – New Proposals 2026/27

Despite receiving a 3-year funding settlement, pressures arising from pay awards, inflation and increased demand for services mean additional efficiencies will be required to ensure a balanced budget in the medium term.

As part of the budget set for 2025/26 on 6 March 2025, efficiencies totalling **£4,467,300** 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 **£3,669,330** are required.

During 2025/26 the Senior Leadership Team reviewed the current efficiency programme considering current service pressures, outcomes from Digital Transformation related work and other service provision changes. Subsequently a report was approved by Cabinet to remove £374,000 of approved efficiencies from the total programme as they were deemed undeliverable. These efficiencies are to be replaced by a **new efficiency programme totalling £449,300 as set out in the table below.**

This leaves £50,000 remaining to be delivered in 2026/27. With digital efficiencies already approved of £631,200 totalling £1,130,500 out of the £3,669,300 that are needed by 2030/31, leaving **£2,538,800** remaining to be identified in the next few years. A risk provision of £142,200 is included in the budget to manage the inherent risks of efficiency programme delivery.

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

Inclusion in 2026/27 Budgets and MTFP			
Portfolio	2026/27 £	2027/28 £	Total £
Public Protection	26,500	0	26,500
Environmental Services	45,500	0	45,500
Climate Change and Natural Habitat	36,000	45,000	81,000
Sustainable Growth and Economy	155,100	0	155,100
Corporate Resources and Performance	61,000	80,200	141,200
Total	324,100	125,200	449,300

Gedling will continue to identify efficiencies for the whole of the five-year Medium-Term Financial Plan, despite current expectations that Local Government Reorganisation will mean that Gedling will no longer exist after 1 April 2028. Most of the efficiencies needed to be delivered up to 1 April 2028 are included in the £1,130,500 that have already been identified, leaving the £2,538,800 to be delivered between 2029/30 – 2030/31. Further updates of proposed efficiencies will be brought to Cabinet during 2026/27.

2.6.4 Proposed Revenue Resource Developments

The Revenue Resource Developments detailed in the paragraph 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 2026/27

For 2026/27 there are three revenue resource bids:

- Domestic Waste Round redesign of £30,000. The service is continuing in its transformation journey and requires some project management to utilise the new whitespace system to review the waste collection rounds for optimisation and improved service delivery. This is a one-off bid which is to be funded by earmarked reserves and is expected to realise efficiencies over the next few years.
- Gedling County Park Ecological Surveys £12,600, the park is due a full wildlife review to inform the Ecological Management Plan. This is a one-off bid and is to be funded from earmarked reserves.
- The Workforce training budget has been increased by £21,000 for Enhanced DBS checks for staff along with Digital Training and Mental Health awareness training for Managers. This is an increased budget to ensure all colleagues are up to date with training. There will be an ongoing budget commitment to ensure continuing training standards are met.

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 Management Restructure

The budget for the Digital, Data & Technology Strategy and the Management Restructure approved in previous years was to be part funded by the NNDR Pool Earmarked Reserve. The Business Rates Reset outlined above set out a different funding model for pooling gains and the impact of this is that the Pool will no longer be viable and has been dissolved for 2026/27 onwards. Whilst there are still sufficient funds in the reserve to fund the 2026/27 programme of £319,200, the funding will revert to the general fund in subsequent years.

The transformation programme will be reviewed in 2026/27 to ensure that in the context of Local Government Reorganisation, the expenditure still realises tangible benefits in the remaining two years that Gedling will operate.

2.6.5 Discretionary Income Inflation

The Medium-Term Financial Plan includes income inflation on discretionary income at 3.5% for 2026/27, 2027/28, 2028/29, 2029/30 and 2030/31 (excluding leisure DNA memberships, garden waste, trade waste, building control, town centre car parking, taxi licencing), which equates to £130,100 in

2026/27 and the increase per Portfolio is shown in the table below. Each additional 1% increase will raise a further £37,200. This 3.5% 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.

The Fees & Charges report and schedule for 2026/27 were approved at Cabinet on 29 January 2026.

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 2025/26 and 2026/27 are detailed at Appendix 2 and show expected balances of £4.66m as at 31 March 2027. 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 2026/27 budget however, the classification of earmarked reserves will be kept under review and considered in the light of the outturn position for 2025/26 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 2026/27 the required minimum General Fund balance estimated at 31 March 2027 is £1,266,173 compared to the current projected closing balance of £5,726,069.

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. Despite the Fair Funding Review and the three year settlement for 2026/27-2028/29, significant pressures including the introduction of food waste collections (circa £1m) have not been adequately funded in the settlement, meaning the Council will have to rely on the use of the general fund reserve to fund these pressures and balance the budget. Other significant pressures including Homelessness and temporary accommodation costs, demand for other services, and high pay awards factor into the need for this minimum balance. For these reasons the Chief Finance Officer will not recommend a reduction in the minimum balance for 2026/27.

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 2026/27 through to 2030/31 due to an expected large capital receipt. 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 £0.571m was declared on 15 January 2026 for the estimated position at 31 March 2026. The surplus of £0.571m will be shared by the preceptors with the sum of **£0.050m** being added to Gedling's General Fund in 2026/27.

Business Rates

The estimated Business Rates Collection Fund deficit at 31 March 2026 of £1.334m was declared in January 2026, of which Gedling's share is £0.534m (40%) and will be charged to the General Fund in 2026/27.

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 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 full and final decision.

3.2 The MTFP 2026/27 to 2030/31 is presented against a backdrop of economic uncertainty from previous years the impact, 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 Insufficient funding in the three-year financial settlement to address legislative changes in food waste.
- Continued upward pressure on pay awards in response to skills shortages in key service areas.
- The removal of 50% pooling gains between the provisional and final financial settlement.
- Potential costs of Local Government Reorganisation and what is expected to be the Council's responsibility to meet that cost out of its own resources.

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 2026/27 and budget growth items (paragraph 2.6.4).
- Pay Award of 3% for 2026/27 and 2% per annum from 2029/30 onwards. The April 2027 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 2025/26. 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. In addition, staff retention is expected to be a concern in the run up to Local Government Reorganisation.
- Anticipated cost of borrowing to finance the capital programme for 2026-2031.

- A 2.99% Band D Council Tax has been assumed for 2026/27. 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, efficiencies are required as set out in section 2.6.3:

The following table demonstrates a balanced Medium Term Financial Plan, maintaining minimum balances at the end of year 5 (2030/31) subject to identifying and delivery of significant efficiencies. The current forecast expects a contribution to the General Fund Reserve in 2026/27, however from 2027/28 onwards requires significant drawdowns from the General Fund in order to maintain service delivery at current operational levels. From 31 March 2029 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. Despite DEFRA only confirming allocations for 2026/27 it is envisaged that this grant will continue over the course of the Medium-Term Financial Plan. The funding does assume a decrease over the next few years to ensure prudence, however it should be noted that if this grant does not continue the Council would face a significant challenge to balance its budgets requiring an additional £2m of efficiencies to be delivered by the end of 2028/29.

Further consideration of the Adjustment Support Grant for 2027/28 onwards have not been included in the MTFP for prudence, however it is expected that these will be forthcoming as part of future financial settlements.

MEDIUM TERM FINANCIAL PLAN 2026/27 TO 2030/31 - HIGH LEVEL SUMMARY

	2026/27	2027/28	2028/29	2029/30	2030/31
	£	£	£	£	£
Net Council Budget	16,882,300	8064100	18,815,600	17,771,900	17,344,700
Financed by					
NNDR Including baseline Funding	(3,156,200)	(3,224,200)	(3,285,400)	(3,347,200)	(3,410,300)
SFA – Revenue Support Grant	(4,094,900)	(3,755,700)	(3,391,300)	(3,391,300)	(3,391,300)
Recovery Grant (New)	(49,100)	(49,100)	(49,100)	(49,100)	(49,100)
Adjustment Support Grant	(399,800)	0	0	0	0
Extended Producer Responsibility Funding (New)	(1,304,800)	(1,203,700)	(1,233,800)	(1,264,600)	(1,296,200)
Council Tax Collection Fund Surplus	(50,000)	0	0	0	0
Less:					
Amount from General Fund to Balance Core Budget	(236,800)	1,771,300	2,045,300	576,500	32,0400
Council Tax Requirement	8,064,100	8,429,100	8,810,700	9,143,200	9,165,700
Council Tax increase	2.99%	2.99%	2.99%	2.99%	2.99%
Tax Base	39,975	39,975	40,575	41,174	41,783

Expected balances at year end	(5,726,000)	(3,954,800)	(1,909,400)	(1,332,900)	(1,300,900)
Required balance	1,266,200	1,382,500	1,411,100	1,332,900	1,300,900
(Surplus)/Deficit on required balances	(4,459,800)	(2,572,300)	(498,300)	0	0

The MTFP above assumes that a 2.99% increase will be applied between 2026/27 and 2030/31, but the actual increase will be determined on an annual basis by Council.

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 2026/27.

4.2 Gedling's share of the council tax for a band D property for 2026/27 is £200.32. The level of council tax for 2026/27 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 £77,751. In the above MTFP a 2.99% (equivalent to £5.82) increase has been assumed for 2026/27. **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 more than £5. 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	£3.86	£4.51	£5.15	£5.82	£7.08	£8.37	£9.65	£11.58
Week	7p	9p	10p	11p	14p	16p	19p	22p

4.3 At its meeting on 21 January 2026, 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 2026/27 revenue budget proposals and Capital Programme in the context of the Medium-Term Financial Plan are set out in below.

- Whilst the economy has growth during 2026/27, and interest rates have fallen they have not decreased as much as was initially expected.
- The Fair Funding review has not provided sufficient funding for ongoing pressures including legislative changes around food waste, resulting in the Council needing to fund this from its own resources.
- A number of previously separate grants have been rolled into the Revenue Support Grant, and other grants being ring-fenced meaning that in real terms the Council has had a cash increase in grants for 2026/27 but faces a decrease from 2027/28 onwards.
- The Business Rates Reset has resulted in a 50% loss of pooling gains usually received by Gedling, and whilst the Government have put transitional protection in for 2026/27, there is currently no such protection for subsequent years representing a real loss to Council funding.
- The Extended Producer Responsibility grant has been included in the MTFP to balance the budget and fund food waste collections, however there is only a one-year allocation from DEFRA and a loss of this grant would cause a significant pressure on the MTFP.
- The Government's Core Spending Power figures are based on assumptions that 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 balance of the MTFP relies on significant efficiencies being delivered over the five-year term. Currently the Council has sufficient reserves to continue as a viable council until 2028/29, however significant efficiencies will be required in the remaining two years. Whilst Local Government Reorganisation expects new unitary authorities to take over on 1 April 2028, any deferment of these dates will put additional pressure on Gedling to balance the budget.

5.2 The MTFP is based on a forecast of the best available information we have at this time; there are a number of assumptions built in around the continuation of future funding streams which creates a risk arising from these assumptions. 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 in later years could 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 the expected dates for Local Government Reorganisation change.

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 2029 and efficiency plans to meet the approved targets will continue to be implemented and developed over the next 2 years to help balance the MTFP, and ensure that Gedling enters LGR as a viable Council.</p>
Viability	High	<p>The three-year financial settlement did not alleviate the challenges and pressures faced by the Council in delivering its statutory services. 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	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, restrictions 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.
Profile	High	The achievement of a balanced and sustainable MTFP is reliant upon the effective delivery of the efficiency programme, with £676,000 due for delivery in 2026/27. In the absence of additional funding in the next Local Government Financial Settlement, or reduced inflationary pressures, further budget reductions totalling £2,993,300 over 2027-31 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 2026/27.

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 2026/27. 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 Legacy Plan 2026-2028, the Annual Delivery Plan 2026/27 which sets out the priorities and Council objectives for the coming year, as well as due regard to statutory requirements.

12. Carbon Reduction/Environmental Sustainability Implications

The Council has committed through the Gedling Legacy Plan 2026-2028 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 2026/27
- Appendix 2 - Movement in Earmarked Reserves
- Appendix 3 - Council Tax Collection Fund Estimate 2026/27
- Appendix 4 - Summary of Budget Reduction Proposals 2026/27
- Appendix 5 - Annual Delivery Plan 2026/27

14. Background Papers

- Central Government Report – Local Government Finance Report 2026/27
- Prudential and Treasury Indicators and Treasury Management Strategy Statement 2026/27
- Capital Programme and Capital Investment Strategy 2026/27 to 2030/31
- Gedling Plan 2023-27
- Gedling Legacy Plan 2026-2028

Statutory Officer approval:

Approved by: Chief Financial Officer

Date: 12 February 2026

Approved by: Monitoring Officer

Date: 12 February 2026

Portfolio Summary - Revenue Budget 2026-2027

	Actual 2024-2025	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Portfolio				
Communities and Place	362,156	326,800	(0)	(326,800)
Lifestyles, Health & Wellbeing	1,591,911	1,748,300	1,963,000	214,700
Public Protection	1,593,820	1,352,000	1,900,200	548,200
Environmental Services	4,481,117	4,514,900	5,593,800	1,078,900
Climate Change and Natural Habitat	2,119,917	1,923,000	1,993,100	70,100
Sustainable Growth and Economy	2,642,814	1,748,900	1,616,000	(132,900)
Corporate Resources and Performance	2,156,066	4,778,500	6,067,400	1,288,900
Net Portfolio Budget	14,947,801	16,392,400	19,133,500	2,741,100
Transfer to/from Earmarked Reserves	(9,901)	(808,200)	(2,251,200)	(1,443,000)
Net Council Budget	14,937,900	15,584,200	16,882,300	1,298,100
	Actual 2024-2025	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Consisting of				
Employee Expenses	17,663,504	18,887,800	19,511,800	624,000
Premises Related Expenses	2,854,310	2,780,200	2,740,500	(39,700)
Transport Related Expenses	770,311	843,200	760,000	(83,200)
Supplies & Services	8,448,187	5,785,300	6,194,000	408,700
Third Party Payments	259,829	308,200	223,100	(85,100)
Transfer Payments	18,890,571	16,936,900	16,936,900	0
Capital Interest	1,571,489	1,676,600	2,990,600	1,314,000
Revenue Income	(35,510,495)	(30,825,800)	(30,223,400)	602,400
Controllable	14,947,705	16,392,400	19,133,500	2,741,100
Recharges	96	0	0	0
Consisting of				
Premises Related Recharges	155,672	160,800	172,500	11,700
Transport Related Recharges	2,129,009	2,173,000	1,920,300	(252,700)
Supplies & Services Related Recharges	301,156	367,900	432,700	64,800
Central Support and Service Admin	7,035,110	7,666,200	9,416,400	1,750,200
Internal Recharges	(9,620,850)	(10,367,900)	(11,941,900)	(1,574,000)
Recharges	96	0	0	0
Consisting of				
Capital Financing Charges	7,323,317	3,407,400	3,301,000	(106,400)
Capital Entries	(7,323,317)	(3,407,400)	(3,301,000)	106,400
Capital	0	0	0	0
Net Portfolio Revenue Budget	14,947,801	16,392,400	19,133,500	2,741,100
Consisting of				
Transfer to Reserves	2,077,030	439,100	293,900	(145,200)
Transfer from Reserves	(2,086,931)	(1,247,300)	(2,545,100)	(1,297,800)
Reserves	(9,901)	(808,200)	(2,251,200)	(1,443,000)
Transfer to/from Earmarked Reserves	(9,901)	(808,200)	(2,251,200)	(1,443,000)
Net Council Budget	14,937,900	15,584,200	16,882,300	1,298,100

Communities and Place

	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Division				
Community Grants	313,092	262,000	0	(262,000)
Events	49,064	64,800	0	(64,800)
Total Communities and Place Portfolio Budget	362,156	326,800	0	(326,800)
Transfer to/from Earmarked Reserves				
Total Reserves	(54,487)	(18,000)	0	18,000
TOTAL	307,669	308,800	0	(308,800)
	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Consisting of				
Employee Expenses	113,627	120,900	0	(120,900)
Supplies & Services	377,031	136,400	0	(136,400)
Revenue Income	(191,799)	0	0	0
Controllable	298,859	257,300	0	(257,300)
Consisting of				
Supplies & Services Related Recharges	1,445	1,700	(0)	(1,700)
Central Support and Service Admin	61,851	65,800	0	(65,800)
Recharges	63,296	67,500	(0)	(67,500)
Consisting of				
Capital Financing Charges	0	2,000	0	(2,000)
Capital	0	2,000	0	(2,000)
Total Communities and Place	362,156	326,800	(0)	(326,800)
Consisting of				
Transfer from Reserves	(54,487)	(18,000)	0	18,000
Reserves	(54,487)	(18,000)	0	18,000
Transfer to/from Earmarked Reserves	(54,487)	(18,000)	0	18,000
TOTAL	307,669	308,800	(0)	(308,800)

R420 Community Grants	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	102,962	106,200	0	(106,200)
Supplies & Services	272,256	99,700	0	(99,700)
Revenue Income	(113,471)	0	0	0
Controllable	261,748	205,900	0	(205,900)
Supplies & Services Related Recharges	1,274	1,500	0	(1,500)
Central Support and Service Admin	50,071	54,600	0	(54,600)
Recharges	51,345	56,100	0	(56,100)
Transfer from Reserves	(54,487)	(15,000)	0	15,000
Reserves	(54,487)	(15,000)	0	15,000
Total	258,606	247,000	0	(247,000)

R780 Events	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	10,665	14,700	0	(14,700)
Supplies & Services	104,775	36,700	0	(36,700)
Revenue Income	(78,328)	0	0	0
Controllable	37,112	51,400	0	(51,400)
Supplies & Services Related Recharges	172	200	(0)	(200)
Central Support and Service Admin	11,780	11,200	0	(11,200)
Recharges	11,952	11,400	(0)	(11,400)
Capital Financing Charges	0	2,000	0	(2,000)
Capital	0	2,000	0	(2,000)
Transfer from Reserves	0	(3,000)	0	3,000
Reserves	0	(3,000)	0	3,000
Total	49,064	61,800	0	(61,800)

Lifestyles, Health & Wellbeing

	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to Original Budget 2025-2026
	£	£	£	£
Division				
Leisure Services Division	19,683	10,400	71,700	61,300
Calverton Leisure Centre	176,712	302,200	346,000	43,800
Carlton Forum Leisure Centre	25,047	23,400	94,900	71,500
Redhill Leisure Centre	229,473	288,600	324,500	35,900
Arnold Theatre	177,807	182,400	222,700	40,300
Arnold Leisure Centre	393,807	390,900	407,600	16,700
Richard Herrod Centre	515,147	476,900	495,600	18,700
The Arts & Tourism	45,908	58,300	(0)	(58,300)
Health & Wellbeing	8,328	15,200	(0)	(15,200)
Total Lifestyles, Health & Wellbeing	1,591,911	1,748,300	1,963,000	214,700
Portfolio Budget				
Total Reserves	(8,928)	18,000	(33,900)	(51,900)
TOTAL	1,582,984	1,766,300	1,929,100	162,800
	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to Original Budget 2025-2026
	£	£	£	£
Consisting of				
Employee Expenses	3,227,044	3,446,400	3,596,700	150,300
Premises Related Expenses	1,233,463	1,315,100	1,325,800	10,700
Transport Related Expenses	2,419	3,700	3,200	(500)
Supplies & Services	716,516	574,200	574,200	0
Capital Interest	1,849	0	0	0
Revenue Income	(4,589,996)	(4,674,100)	(4,730,800)	(56,700)
Controllable	591,296	665,300	769,100	103,800
Consisting of				
Premises Related Recharges	54,265	47,100	46,400	(700)
Supplies & Services Related Recharges	33,683	38,900	48,600	9,700
Central Support and Service Admin	652,832	747,200	847,200	100,000
Recharges	740,781	833,200	942,200	109,000
Consisting of				
Capital Financing Charges	259,835	249,800	251,700	1,900
Capital	259,835	249,800	251,700	1,900
Total Lifestyles, Health & Wellbeing	1,591,911	1,748,300	1,963,000	214,700
Consisting of				
Transfer to Reserves	36,179	18,000	18,000	0
Transfer from Reserves	(45,106)	0	(51,900)	(51,900)
Reserves	(8,928)	18,000	(33,900)	(51,900)
Transfer to/from Earmarked Reserves	(8,928)	18,000	(33,900)	(51,900)
TOTAL	1,582,984	1,766,300	1,929,100	162,800

R700 Leisure Services Division	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	15,068	0	51,300	51,300
Transport Related Expenses	0	0	0	0
Supplies & Services	1,027	0	2,000	2,000
Controllable	16,095	0	53,300	53,300
Central Support and Service Admin Recharges	3,588	4,900	11,500	6,600
	3,588	4,900	11,500	6,600
Capital Financing Charges	0	5,500	6,900	1,400
Capital	0	5,500	6,900	1,400
Transfer from Reserves Reserves	(16,095)	0	(51,900)	(51,900)
	(16,095)	0	(51,900)	(51,900)
Total	3,588	10,400	19,800	9,400

R725 Calverton Leisure Centre	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	390,996	475,600	523,200	47,600
Premises Related Expenses	166,277	198,900	201,800	2,900
Transport Related Expenses	330	600	600	0
Supplies & Services	78,637	72,100	72,100	0
Capital Interest	157	0	0	0
Revenue Income	(565,444)	(556,200)	(569,500)	(13,300)
Controllable	70,952	191,000	228,200	37,200
Premises Related Recharges	5,641	5,000	4,800	(200)
Supplies & Services Related Recharges	4,624	5,300	7,000	1,700
Central Support and Service Admin	91,196	100,900	106,000	5,100
Recharges	101,461	111,200	117,800	6,600
Capital Financing Charges	4,299	0	0	0
Capital	4,299	0	0	0
Transfer to Reserves	1,051	0	0	0
Reserves	1,051	0	0	0
Total	177,763	302,200	346,000	43,800

R730 Carlton Forum Leisure Centre	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027	Original Budget 2025-2026
Employee Expenses	1,063,780	1,122,200	1,196,000	73,800	
Premises Related Expenses	358,299	417,400	420,300	2,900	
Transport Related Expenses	465	800	800	0	
Supplies & Services	246,572	198,500	198,500	0	
Capital Interest	785	0	0	0	
Revenue Income	(1,854,346)	(1,945,800)	(2,007,800)	(62,000)	
Controllable	(184,445)	(206,900)	(192,200)	14,700	
Premises Related Recharges	17,038	11,400	11,300	(100)	
Supplies & Services Related Recharges	10,772	12,400	16,400	4,000	
Central Support and Service Admin	177,609	205,100	259,400	54,300	
Recharges	205,420	228,900	287,100	58,200	
Capital Financing Charges	4,072	1,400	0	(1,400)	
Capital	4,072	1,400	0	(1,400)	
Transfer to Reserves	10,128	0	0	0	
Transfer from Reserves	(10,000)	0	0	0	
Reserves	128	0	0	0	
Total	25,175	23,400	94,900	71,500	

R735 Redhill Leisure Centre	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	440,076	491,400	521,400	30,000
Premises Related Expenses	141,938	159,800	162,000	2,200
Transport Related Expenses	391	200	200	0
Supplies & Services	109,573	85,200	85,200	0
Capital Interest	9	0	0	0
Revenue Income	(592,792)	(588,400)	(600,200)	(11,800)
Controllable	99,195	148,200	168,600	20,400
Premises Related Recharges	6,545	5,000	5,000	0
Supplies & Services Related Recharges	4,503	5,200	6,800	1,600
Central Support and Service Admin	102,838	116,500	130,400	13,900
Recharges	113,886	126,700	142,200	15,500
Capital Financing Charges	16,392	13,700	13,700	0
Capital	16,392	13,700	13,700	0
Transfer to Reserves	18,000	18,000	18,000	0
Transfer from Reserves	(17,509)	0	0	0
Reserves	491	18,000	18,000	0
Total	229,964	306,600	342,500	35,900

R740 Arnold Theatre	Actual 2024-2025	Variance to			
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026	
		£	£	£	
Employee Expenses	185,076	204,700	215,500	10,800	
Premises Related Expenses	67,775	59,600	61,100	1,500	
Transport Related Expenses	360	100	100	0	
Supplies & Services	134,151	100,200	100,200	0	
Capital Interest	63	0	0	0	
Revenue Income	(265,470)	(246,300)	(243,200)	3,100	
Controllable	121,956	118,300	133,700	15,400	
Premises Related Recharges	0	300	300	0	
Supplies & Services Related Recharges	1,847	2,200	3,000	800	
Central Support and Service Admin	54,005	61,600	85,700	24,100	
Recharges	55,852	64,100	89,000	24,900	
Transfer from Reserves	(658)	0	0	0	
Reserves	(658)	0	0	0	
Total	177,150	182,400	222,700	40,300	

R745 Arnold Leisure Centre	Actual 2024-2025 £	Variance to			
		Original Budget 2025-2026 £	Original Budget 2026-2027 £	Original Budget 2025-2026 £	
Employee Expenses	678,282	680,200	714,300	34,100	
Premises Related Expenses	301,902	303,300	303,100	(200)	
Transport Related Expenses	404	900	900	0	
Supplies & Services	57,761	59,700	61,700	2,000	
Capital Interest	318	0	0	0	
Revenue Income	(919,189)	(941,800)	(989,700)	(47,900)	
Controllable	119,477	102,300	90,300	(12,000)	
Premises Related Recharges	12,392	12,600	12,400	(200)	
Supplies & Services Related Recharges	6,789	7,800	10,200	2,400	
Central Support and Service Admin	124,681	139,000	163,100	24,100	
Recharges	143,862	159,400	185,700	26,300	
Capital Financing Charges	130,467	129,200	131,600	2,400	
Capital	130,467	129,200	131,600	2,400	
Transfer from Reserves	(845)	0	0	0	
Reserves	(845)	0	0	0	
Total	392,962	390,900	407,600	16,700	

R750 Richard Herrod Centre	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027	Original Budget 2025-2026
Employee Expenses	336,603	349,200	375,000	25,800	
Premises Related Expenses	197,273	176,100	177,500	1,400	
Transport Related Expenses	340	600	600	0	
Supplies & Services	83,993	54,500	54,500	0	
Capital Interest	517	0	0	0	
Revenue Income	(308,030)	(317,100)	(320,400)	(3,300)	
Controllable	310,696	263,300	287,200	23,900	
Premises Related Recharges	12,649	12,800	12,600	(200)	
Supplies & Services Related Recharges	3,660	4,300	5,200	900	
Central Support and Service Admin	83,537	96,500	91,100	(5,400)	
Recharges	99,846	113,600	108,900	(4,700)	
Capital Financing Charges	104,605	100,000	99,500	(500)	
Capital	104,605	100,000	99,500	(500)	
Total	515,147	476,900	495,600	18,700	

R765 The Arts & Tourism	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	43,300	46,000	0	(46,000)
Transport Related Expenses	89	100	0	(100)
Supplies & Services	2,743	2,000	0	(2,000)
Revenue Income	(8,506)	0	0	0
Controllable	37,626	48,100	0	(48,100)
Supplies & Services Related Recharges	555	700	0	(700)
Central Support and Service Admin	7,727	9,500	0	(9,500)
Recharges	8,282	10,200	0	(10,200)
Transfer to Reserves	7,000	0	0	0
Reserves	7,000	0	0	0
Total	52,908	58,300	0	(58,300)

R770 Health & Wellbeing	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	73,862	77,100	0	(77,100)
Transport Related Expenses	41	400	0	(400)
Supplies & Services	2,059	2,000	0	(2,000)
Revenue Income	(76,218)	(78,500)	0	78,500
Controllable	(256)	1,000	0	(1,000)
Supplies & Services Related Recharges	933	1,000	0	(1,000)
Central Support and Service Admin	7,651	13,200	0	(13,200)
Recharges	8,584	14,200	0	(14,200)
Total	8,328	15,200	0	(15,200)

Public Protection

	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
		2025-2026 £	2026-2027 £	2025-2026 £
Division				
Taxi Licensing	1,221	0	(9,900)	(9,900)
Other Licensing	69,572	94,200	100,200	6,000
Environmental Protection	339,106	290,300	250,600	(39,700)
Food, Health & Safety	302,403	299,800	311,200	11,400
Comm Protection & Dog Control	494,997	514,100	536,300	22,200
External Grant Schemes	(1,101)	0	4,900	4,900
Private Sector Housing	523,296	260,300	576,000	315,700
Selective Licensing	(135,675)	(106,700)	130,900	237,600
Total Public Protection Portfolio Budget	1,593,820	1,352,000	1,900,200	548,200
Transfer to/from Earmarked Reserves				
Total Reserves	155,654	162,500	(91,300)	(253,800)
TOTAL	1,749,474	1,514,500	1,808,900	294,400
	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
		2025-2026 £	2026-2027 £	2025-2026 £
Consisting of				
Employee Expenses	1,270,486	1,279,900	1,282,900	3,000
Premises Related Expenses	3,702	11,600	12,200	600
Transport Related Expenses	5,481	11,900	11,900	0
Supplies & Services	228,164	250,100	224,600	(25,500)
Third Party Payments	22,927	19,000	17,000	(2,000)
Revenue Income	(1,012,132)	(1,129,800)	(830,100)	299,700
Controllable	518,627	442,700	718,500	275,800
Consisting of				
Transport Related Recharges	25,328	23,800	14,000	(9,800)
Supplies & Services Related Recharges	108,192	150,200	125,900	(24,300)
Central Support and Service Admin	611,696	722,900	703,000	(19,900)
Internal Recharges	0	(5,800)	(5,800)	0
Recharges	745,217	891,100	837,100	(54,000)
Consisting of				
Capital Financing Charges	2,047,568	1,218,200	1,414,600	196,400
Capital Entries	(1,717,592)	(1,200,000)	(1,070,000)	130,000
Capital	329,976	18,200	344,600	326,400
Total Public Protection	1,593,820	1,352,000	1,900,200	548,200
Consisting of				
Transfer to Reserves	167,975	162,500	35,800	(126,700)
Transfer from Reserves	(12,321)	0	(127,100)	(127,100)
Reserves	155,654	162,500	(91,300)	(253,800)
Transfer to/from Earmarked Reserves	155,654	162,500	(91,300)	(253,800)
TOTAL	1,749,474	1,514,500	1,808,900	294,400

R100 Taxi Licensing	Actual 2024-2025	Original Budget 2025-2026	Variance to Original Budget	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	99,112	109,800	111,500	1,700
Premises Related Expenses	1,292	0	0	0
Transport Related Expenses	2	0	0	0
Supplies & Services	25,076	70,400	50,400	(20,000)
Revenue Income	(431,097)	(523,600)	(475,700)	47,900
Controllable	(305,615)	(343,400)	(313,800)	29,600
Supplies & Services Related Recharges	92,537	131,800	101,900	(29,900)
Central Support and Service Admin	214,300	211,600	202,000	(9,600)
Recharges	306,837	343,400	303,900	(39,500)
Transfer from Reserves	(12,321)	0	0	0
Reserves	(12,321)	0	0	0
Total	(11,100)	(0)	(9,900)	(9,900)

R101 Other Licencing	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	106,904	121,600	130,600	9,000
Transport Related Expenses	403	0	0	0
Supplies & Services	1,035	1,900	1,900	0
Revenue Income	(111,439)	(104,800)	(104,800)	0
Controllable	(3,097)	18,700	27,700	9,000
Supplies & Services Related Recharges	1,333	1,600	2,000	400
Central Support and Service Admin	71,336	73,900	70,500	(3,400)
Recharges	72,669	75,500	72,500	(3,000)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	69,572	94,200	100,200	6,000

R200 Environmental Protection	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027	Original Budget 2025-2026
Employee Expenses	227,495	240,600	175,700	(64,900)	
Transport Related Expenses	978	1,600	1,600	0	
Supplies & Services	30,440	18,600	16,700	(1,900)	
Third Party Payments	0	2,000	0	(2,000)	
Revenue Income	(20,429)	(89,800)	(42,100)	47,700	
Controllable	238,485	173,000	151,900	(21,100)	
Transport Related Recharges	11,277	10,400	2,200	(8,200)	
Supplies & Services Related Recharges	2,895	3,500	4,100	600	
Central Support and Service Admin	86,448	109,200	98,200	(11,000)	
Internal Recharges	0	(5,800)	(5,800)	0	
Recharges	100,621	117,300	98,700	(18,600)	
Transfer from Reserves	0	0	0	0	
Reserves	0	0	0	0	
Total	339,106	290,300	250,600	(39,700)	

R205 Food, Health & Safety	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027	Original Budget 2025-2026
Employee Expenses	236,760	224,600	233,100	8,500	
Transport Related Expenses	1,967	3,700	3,700	0	
Supplies & Services	5,686	6,700	6,700	0	
Revenue Income	(1,844)	(11,800)	(8,900)	2,900	
Controllable	242,570	223,200	234,600	11,400	
Supplies & Services Related Recharges	2,595	3,000	3,700	700	
Central Support and Service Admin	57,238	73,600	72,900	(700)	
Recharges	59,833	76,600	76,600	0	
Transfer from Reserves	0	0	0	0	
Reserves	0	0	0	0	
Total	302,403	299,800	311,200	11,400	

R215 Comm Protection & Dog Control	Actual 2024-2025	Variance to			
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026	
		£	£	£	
Employee Expenses	264,885	217,400	240,000	22,600	
Premises Related Expenses	2,410	11,600	12,200	600	
Transport Related Expenses	198	1,600	1,600	0	
Supplies & Services	94,865	81,300	77,700	(3,600)	
Third Party Payments	22,927	17,000	17,000	0	
Revenue Income	(42,494)	(26,200)	(26,200)	0	
Controllable	342,791	302,700	322,300	19,600	
Transport Related Recharges	14,051	13,400	11,800	(1,600)	
Supplies & Services Related Recharges	4,483	5,200	5,500	300	
Central Support and Service Admin	120,667	174,600	182,100	7,500	
Recharges	139,201	193,200	199,400	6,200	
Capital Financing Charges	13,005	18,200	14,600	(3,600)	
Capital	13,005	18,200	14,600	(3,600)	
Transfer to Reserves	32,300	55,800	35,800	(20,000)	
Transfer from Reserves	0	0	0	0	
Reserves	32,300	55,800	35,800	(20,000)	
Total	527,297	569,900	572,100	2,200	

R220 External Grant Schemes	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027 £	Original Budget 2025-2026 £
				2025-2026 £	2025-2026 £
Supplies & Services	53,135	54,600	54,600		0
Revenue Income	(54,235)	(54,600)	(54,600)		0
Controllable	(1,101)	0	0		0
Central Support and Service Admin	0	0	4,900	4,900	
Recharges	0	0	4,900	4,900	
Total	(1,101)	0	4,900	4,900	

R600 Private Sector Housing	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to Original Budget	
				2025-2026	2025-2026
				£	£
Employee Expenses	176,228	201,300	192,600	(8,700)	
Transport Related Expenses	1,342	4,500	4,500	0	
Supplies & Services	7,954	5,700	5,700	0	
Revenue Income	(30,697)	(21,700)	(18,700)	3,000	
Controllable	154,828	189,800	184,100	(5,700)	
Supplies & Services Related Recharges	2,391	2,800	5,800	3,000	
Central Support and Service Admin	49,107	67,700	56,100	(11,600)	
Recharges	51,498	70,500	61,900	(8,600)	
Capital Financing Charges	2,034,563	1,200,000	1,400,000	200,000	
Capital Entries	(1,717,592)	(1,200,000)	(1,070,000)	130,000	
Capital	316,971	0	330,000	330,000	
Transfer from Reserves	0	0	0	0	
Reserves	0	0	0	0	
Total	523,296	260,300	576,000	315,700	

R605 Selective Licensing	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027	Original Budget 2025-2026
				2025-2026	2025-2026
Employee Expenses	159,101	164,600	199,400	34,800	
Transport Related Expenses	591	500	500	0	
Supplies & Services	9,972	10,900	10,900	0	
Revenue Income	(319,898)	(297,300)	(99,100)	198,200	
Controllable	(150,233)	(121,300)	111,700	233,000	
Supplies & Services Related Recharges	1,958	2,300	2,900	600	
Central Support and Service Admin	12,600	12,300	16,300	4,000	
Recharges	14,558	14,600	19,200	4,600	
Transfer to Reserves	135,675	106,700	0	(106,700)	
Transfer from Reserves	0	0	(127,100)	(127,100)	
Reserves	135,675	106,700	(127,100)	(233,800)	
Total	0	(0)	3,800	3,800	

Environmental Services

	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Division				
Waste Other	(23,102)	(6,000)	26,400	32,400
Waste Recycling	1,891,347	1,775,400	251,500	(1,523,900)
Waste Residual	1,339,936	1,566,700	4,113,000	2,546,300
Waste Services	0	0	0	0
Street Care	1,266,229	1,178,800	1,202,900	24,100
Environment Service Support	(0)	0	0	0
Fleet Management	6,706	0	0	(0)
Total Environmental Services Portfolio Budget	4,481,117	4,514,900	5,593,800	1,078,900
Transfer to/from Earmarked Reserves				
Total Reserves	174,884	0	(30,000)	(30,000)
TOTAL	4,656,001	4,514,900	5,563,800	1,048,900
	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Consisting of				
Employee Expenses	4,000,654	3,905,000	4,608,600	703,600
Premises Related Expenses	4,208	6,200	6,200	0
Transport Related Expenses	744,314	794,700	714,400	(80,300)
Supplies & Services	710,827	555,100	831,100	276,000
Third Party Payments	49,667	14,900	24,900	10,000
Revenue Income	(2,093,578)	(2,021,400)	(2,183,400)	(162,000)
Controllable	3,416,091	3,254,500	4,001,800	747,300
Recharges				
Premises Related Recharges	5,012	5,700	3,700	(2,000)
Transport Related Recharges	1,691,303	1,722,800	1,531,800	(191,000)
Supplies & Services Related Recharges	40,207	46,200	67,300	21,100
Central Support and Service Admin	1,165,488	1,185,200	1,806,500	621,300
Internal Recharges	(2,481,803)	(2,479,200)	(2,289,000)	190,200
Recharges	420,207	480,700	1,120,300	639,600
Capital				
Capital Financing Charges	644,819	779,700	471,700	(308,000)
Capital	644,819	779,700	471,700	(308,000)
Total Environmental Services	4,481,117	4,514,900	5,593,800	1,078,900
Reserves				
Transfer to Reserves	233,708	0	0	0
Transfer from Reserves	(58,824)	0	(30,000)	(30,000)
Reserves	174,884	0	(30,000)	(30,000)
Transfer to/from Earmarked Reserves				
TOTAL	4,656,001	4,514,900	5,563,800	1,048,900

R500 Waste Other	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	429,660	478,600	555,800	77,200
Supplies & Services	67,812	66,500	66,500	0
Third Party Payments	11,200	11,200	0	(11,200)
Revenue Income	(956,863)	(964,200)	(1,047,500)	(83,300)
Controllable	(448,191)	(407,900)	(425,200)	(17,300)
Transport Related Recharges	238,790	227,200	199,500	(27,700)
Supplies & Services Related Recharges	4,836	5,600	7,800	2,200
Central Support and Service Admin	181,463	169,100	244,300	75,200
Recharges	425,089	401,900	451,600	49,700
Total	(23,102)	(6,000)	26,400	32,400

R501 Waste Recycling	Actual 2024-2025	Original Budget 2025-2026	Variance to		
			Original Budget 2026-2027	Original Budget 2025- 2026	
			£	£	£
Employee Expenses	1,131,285	1,031,900	258,500	(773,400)	
Supplies & Services	54,607	27,100	8,200	(18,900)	
Revenue Income	(186,651)	(180,000)	(180,000)	0	
Controllable	999,241	879,000	86,700	(792,300)	
Transport Related Recharges	593,639	594,600	117,100	(477,500)	
Supplies & Services Related Recharges	10,997	12,600	7,200	(5,400)	
Central Support and Service Admin	287,470	289,200	40,500	(248,700)	
Recharges	892,107	896,400	164,800	(731,600)	
Total	1,891,347	1,775,400	251,500	(1,523,900)	

R502 Waste Residual	Actual 2024-2025	Original Budget 2025-2026	Variance to		
			Original Budget 2026-2027	Original Budget 2025- 2026	Original Budget 2025- 2026
			£	£	£
Employee Expenses	1,085,385	1,203,300	2,539,100	1,335,800	
Premises Related Expenses	0	0	0	0	
Transport Related Expenses	0	400	400	0	
Supplies & Services	371,859	336,400	635,300	298,900	
Third Party Payments	2,356	1,500	12,700	11,200	
Revenue Income	(914,382)	(831,100)	(909,800)	(78,700)	
Controllable	545,219	710,500	2,277,700	1,567,200	
Transport Related Recharges	500,097	538,100	877,700	339,600	
Supplies & Services Related Recharges	10,441	12,000	32,700	20,700	
Central Support and Service Admin	357,170	359,400	978,200	618,800	
Internal Recharges	(72,991)	(53,300)	(53,300)	0	
Recharges	794,717	856,200	1,835,300	979,100	
Transfer to Reserves	233,708	0	0	0	
Transfer from Reserves	(33,911)	0	(30,000)	(30,000)	
Reserves	199,797	0	(30,000)	(30,000)	
Total	1,539,734	1,566,700	4,083,000	2,516,300	

R503 Waste Services	Actual 2024-2025	Original Budget 2025-2026	Variance to		
			Original Budget 2026-2027	Original Budget 2025- 2026	Original Budget 2025- 2026
			£	£	£
Employee Expenses	(0)	0	0	0	0
Transport Related Expenses	0	0	0	0	0
Supplies & Services	0	0	0	0	0
Third Party Payments	0	0	0	0	0
Controllable	(0)	0	0	0	0
Central Support and Service Admin	0	0	400	400	400
Internal Recharges	0	0	(400)	(400)	(400)
Recharges	0	0	0	0	0
Total	0	0	0	0	0

R505 Street Care	Actual 2024-2025	Original Budget 2025-2026	Variance to		
			Original Budget 2026-2027	Budget 2025- 2026	Original Budget 2025- 2026
			£	£	£
Employee Expenses	745,700	698,200	724,800	26,600	
Premises Related Expenses	4,208	6,200	6,200	0	
Transport Related Expenses	0	400	400	0	
Supplies & Services	138,147	90,500	85,500	(5,000)	
Third Party Payments	0	2,200	2,200	0	
Revenue Income	(7,513)	(11,100)	(11,100)	0	
Controllable	880,542	786,400	808,000	21,600	
Transport Related Recharges	278,118	270,100	237,300	(32,800)	
Supplies & Services Related Recharges	8,200	9,400	11,500	2,100	
Central Support and Service Admin	99,369	112,900	146,100	33,200	
Recharges	385,687	392,400	394,900	2,500	
Transfer from Reserves	(18,207)	0	0	0	
Reserves	(18,207)	0	0	0	
Total	1,248,022	1,178,800	1,202,900	24,100	

R514 Environment Service Support	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025- 2026
			£	£
Employee Expenses	179,359	109,300	132,800	23,500
Transport Related Expenses	164	100	100	0
Supplies & Services	873	1,000	1,000	0
Controllable	180,396	110,400	133,900	23,500
Supplies & Services Related Recharges	1,722	2,000	2,500	500
Central Support and Service Admin	87,220	103,100	178,800	75,700
Internal Recharges	(269,338)	(215,500)	(315,200)	(99,700)
Recharges	(180,396)	(110,400)	(133,900)	(23,500)
Total	(0)	0	0	0

R555 Fleet Management	Actual 2024-2025	Original Budget 2025-2026	Variance to		
			Original Budget 2026-2027	Original Budget 2025- 2026	
			£	£	£
Employee Expenses	429,265	383,700	397,600	13,900	
Transport Related Expenses	744,150	793,800	713,500	(80,300)	
Supplies & Services	77,529	33,600	34,600	1,000	
Third Party Payments	36,110	0	10,000	10,000	
Revenue Income	(28,170)	(35,000)	(35,000)	0	
Controllable	1,258,884	1,176,100	1,120,700	(55,400)	
Premises Related Recharges	5,012	5,700	3,700	(2,000)	
Transport Related Recharges	80,659	92,800	100,200	7,400	
Supplies & Services Related Recharges	4,010	4,600	5,600	1,000	
Central Support and Service Admin	152,796	151,500	218,200	66,700	
Internal Recharges	(2,139,474)	(2,210,400)	(1,920,100)	290,300	
Recharges	(1,896,997)	(1,955,800)	(1,592,400)	363,400	
Capital Financing Charges	644,819	779,700	471,700	(308,000)	
Capital	644,819	779,700	471,700	(308,000)	
Transfer from Reserves	(6,706)	0	0	0	
Reserves	(6,706)	0	0	0	
Total	0	0	0	0	

Climate Change and Natural Habitat

	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Division				
Climate Control & Sustainability	65,668	73,600	80,700	7,100
Parks	1,972,044	1,894,200	1,881,200	(13,000)
Parks - External Works	(22,367)	(37,800)	6,200	44,000
Cemeteries	104,571	(7,000)	25,000	32,000
Total Climate Change and Natural Habitat Portfolio	2,119,917	1,923,000	1,993,100	70,100
Budget				
Transfer to/from Earmarked Reserves				
Total Reserves	2,747	(28,700)	(44,400)	(15,700)
TOTAL	2,122,664	1,894,300	1,948,700	54,400
	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £
Consisting of				
Employee Expenses	1,334,368	1,327,700	1,261,800	(65,900)
Premises Related Expenses	209,755	189,300	159,900	(29,400)
Transport Related Expenses	1,129	2,300	1,300	(1,000)
Supplies & Services	227,375	137,000	144,400	7,400
Third Party Payments	34,191	29,000	29,000	0
Revenue Income	(964,427)	(1,055,700)	(884,200)	171,500
Controllable	842,392	629,600	712,200	82,600
Recharges				
Premises Related Recharges	38,416	26,200	27,000	800
Transport Related Recharges	411,118	425,100	373,400	(51,700)
Supplies & Services Related Recharges	14,220	16,300	19,700	3,400
Central Support and Service Admin	380,814	402,600	468,000	65,400
Internal Recharges	(13,465)	(28,000)	(28,000)	0
Recharges	831,102	842,200	860,100	17,900
Capital				
Capital Financing Charges	614,823	451,200	420,800	(30,400)
Capital Entries	(168,400)	0	0	0
Capital	446,423	451,200	420,800	(30,400)
Total Climate Change and Natural Habitat	2,119,917	1,923,000	1,993,100	70,100
Reserves				
Transfer to Reserves	140,026	31,400	31,400	0
Transfer from Reserves	(137,279)	(60,100)	(75,800)	(15,700)
Reserves	2,747	(28,700)	(44,400)	(15,700)
Transfer to/from Earmarked Reserves				
TOTAL	2,122,664	1,894,300	1,948,700	54,400

R117 Climate Control & Sustainability	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to Original Budget	
				2025-2026	2025-2026
				£	£
Employee Expenses	57,671	60,700	65,200	4,500	
Transport Related Expenses	370	0	0	0	
Supplies & Services	3,627	7,900	7,900	0	
Controllable	61,668	68,600	73,100	4,500	
Supplies & Services Related Recharges	642	700	1,000	300	
Central Support and Service Admin	3,358	4,300	6,600	2,300	
Recharges	4,000	5,000	7,600	2,600	
Total	65,668	73,600	80,700	7,100	

R715 Parks	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	885,143	914,400	824,500	(89,900)
Premises Related Expenses	158,140	139,000	110,400	(28,600)
Transport Related Expenses	0	1,100	1,100	0
Supplies & Services	197,417	104,300	111,900	7,600
Third Party Payments	30,656	25,000	25,000	0
Revenue Income	(349,311)	(378,800)	(269,300)	109,500
Controllable	922,045	805,000	803,600	(1,400)
Premises Related Recharges	10,252	11,900	12,200	300
Transport Related Recharges	339,667	358,400	314,800	(43,600)
Supplies & Services Related Recharges	9,586	11,000	13,500	2,500
Central Support and Service Admin	260,260	274,400	330,200	55,800
Recharges	619,766	655,700	670,700	15,000
Capital Financing Charges	598,634	433,500	406,900	(26,600)
Capital Entries	(168,400)	0	0	0
Capital	430,234	433,500	406,900	(26,600)
Transfer to Reserves	140,026	31,400	31,400	0
Transfer from Reserves	(127,172)	(60,100)	(75,800)	(15,700)
Reserves	12,854	(28,700)	(44,400)	(15,700)
Total	1,984,899	1,865,500	1,836,800	(28,700)

R717 Parks - External Works	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	53,735	37,200	68,500	31,300
Premises Related Expenses	6,926	18,200	17,300	(900)
Supplies & Services	12,896	11,300	11,300	0
Third Party Payments	0	0	0	0
Revenue Income	(143,686)	(138,300)	(121,300)	17,000
Controllable	(70,129)	(71,600)	(24,200)	47,400
Premises Related Recharges	1,695	700	700	0
Transport Related Recharges	7,560	8,900	7,800	(1,100)
Supplies & Services Related Recharges	805	900	600	(300)
Central Support and Service Admin	43,877	44,000	44,200	200
Internal Recharges	(13,465)	(28,000)	(28,000)	0
Recharges	40,472	26,500	25,300	(1,200)
Capital Financing Charges	7,290	7,300	5,100	(2,200)
Capital	7,290	7,300	5,100	(2,200)
Total	(22,367)	(37,800)	6,200	44,000

R720 Cemeteries	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	337,820	315,400	303,600	(11,800)
Premises Related Expenses	44,690	32,100	32,200	100
Transport Related Expenses	759	1,200	200	(1,000)
Supplies & Services	13,434	13,500	13,300	(200)
Third Party Payments	3,535	4,000	4,000	0
Revenue Income	(471,430)	(538,600)	(493,600)	45,000
Controllable	(71,192)	(172,400)	(140,300)	32,100
Premises Related Recharges	26,468	13,600	14,100	500
Transport Related Recharges	63,890	57,800	50,800	(7,000)
Supplies & Services Related Recharges	3,186	3,700	4,600	900
Central Support and Service Admin	73,319	79,900	87,000	7,100
Recharges	166,864	155,000	156,500	1,500
Capital Financing Charges	8,899	10,400	8,800	(1,600)
Capital	8,899	10,400	8,800	(1,600)
Transfer from Reserves	(10,107)	0	0	0
Reserves	(10,107)	0	0	0
Total	94,464	(7,000)	25,000	32,000

Sustainable Growth and Economy

	Actual 2024-2025	Original Budget	Original Budget	Variance to Original Budget
		2025-2026	2026-2027	2025-2026
Division	£	£	£	£
Development Service Support	0	0	(0)	(0)
Development Management	346,793	138,600	142,900	4,300
Planning Policy	488,517	445,600	466,200	20,600
Building Control Account	40,181	55,900	58,400	2,500
Building Control Fee Earning Account	42,785	0	(14,700)	(14,700)
Land Charges	(63,007)	(800)	(6,700)	(5,900)
Economic Development	755,738	376,500	383,600	7,100
Housing Needs	961,245	647,900	572,600	(75,300)
Housing Strategy	70,562	85,200	13,700	(71,500)
Total Sustainable Growth and Economy Portfolio Budget	2,642,814	1,748,900	1,616,000	(132,900)
Transfer to/from Earmarked Reserves				
Total Reserves	(557,984)	(81,000)	(30,400)	50,600
TOTAL	2,084,830	1,667,900	1,585,600	(82,300)
	Actual 2024-2025	Original Budget	Original Budget	Variance to Original Budget
	£	£	£	£
Consisting of				
Employee Expenses	2,216,833	2,052,100	2,001,600	(50,500)
Premises Related Expenses	112,801	91,900	91,900	0
Transport Related Expenses	6,105	16,800	16,800	0
Supplies & Services	2,180,206	812,400	773,400	(39,000)
Third Party Payments	9,600	13,600	13,600	0
Revenue Income	(2,684,643)	(2,179,100)	(2,380,900)	(201,800)
Controllable	1,840,903	807,700	516,400	(291,300)
Consisting of				
Premises Related Recharges	2,141	3,400	4,500	1,100
Supplies & Services Related Recharges	26,551	36,300	41,200	4,900
Central Support and Service Admin	821,317	901,100	1,075,400	174,300
Internal Recharges	(120,752)	(113,300)	(122,500)	(9,200)
Recharges	729,257	827,500	998,600	171,100
Consisting of				
Capital Financing Charges	72,654	113,700	101,000	(12,700)
Capital	72,654	113,700	101,000	(12,700)
Total Sustainable Growth and Economy	2,642,814	1,748,900	1,616,000	(132,900)
Consisting of				
Transfer to Reserves	261,459	51,000	124,200	73,200
Transfer from Reserves	(819,443)	(132,000)	(154,600)	(22,600)
Reserves	(557,984)	(81,000)	(30,400)	50,600
Transfer to/from Earmarked Reserves				
TOTAL	(557,984)	(81,000)	(30,400)	50,600
TOTAL	2,084,830	1,667,900	1,585,600	(82,300)

R105 Development Service Support	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2025-2026 £	Original Budget 2025-2026 £
				2025-2026 £	2025-2026 £
Employee Expenses	97,476	86,100	88,000	1,900	
Supplies & Services	546	3,700	3,700	0	
Revenue Income	0	0	0	0	
Controllable	98,023	89,800	91,700	1,900	
Supplies & Services Related Recharges	1,038	1,200	1,500	300	
Central Support and Service Admin	21,692	22,300	29,300	7,000	
Internal Recharges	(120,752)	(113,300)	(122,500)	(9,200)	
Recharges	(98,023)	(89,800)	(91,700)	(1,900)	
Total	(0)	(0)	(0)	0	

R110 Development Management	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	580,965	619,700	616,200	(3,500)
Transport Related Expenses	2,004	3,500	3,500	0
Supplies & Services	40,503	17,400	17,400	0
Revenue Income	(522,617)	(743,100)	(793,100)	(50,000)
Controllable	100,856	(102,500)	(156,000)	(53,500)
Supplies & Services Related Recharges	7,632	8,700	10,700	2,000
Central Support and Service Admin	238,306	232,400	288,200	55,800
Recharges	245,938	241,100	298,900	57,800
Transfer from Reserves	(37,656)	0	0	0
Reserves	(37,656)	0	0	0
Total	309,137	138,600	142,900	4,300

R115 Planning Policy	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	309,575	306,900	308,000	1,100
Transport Related Expenses	222	600	600	0
Supplies & Services	111,683	39,700	39,700	0
Third Party Payments	9,600	13,600	13,600	0
Revenue Income	(13,257)	(700)	(700)	0
Controllable	417,823	360,100	361,200	1,100
Supplies & Services Related Recharges	3,722	4,300	5,400	1,100
Central Support and Service Admin	65,971	80,200	98,600	18,400
Recharges	69,693	84,500	104,000	19,500
Capital Financing Charges	1,000	1,000	1,000	0
Capital	1,000	1,000	1,000	0
Transfer from Reserves	(168,328)	(80,800)	(83,400)	(2,600)
Reserves	(168,328)	(80,800)	(83,400)	(2,600)
Total	320,189	364,800	382,800	18,000

R120 Building Control Account	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget	
				2025-2026	2025-2026
				2025-2026	2025-2026
Employee Expenses	44,801	54,500	55,800	1,300	
Transport Related Expenses	972	3,000	3,000	0	
Supplies & Services	6,254	2,100	2,100	0	
Revenue Income	(18,834)	(11,600)	(11,600)	0	
Controllable	33,193	48,000	49,300	1,300	
Supplies & Services Related Recharges	672	800	900	100	
Central Support and Service Admin	6,317	7,100	8,200	1,100	
Recharges	6,989	7,900	9,100	1,200	
Total	40,181	55,900	58,400	2,500	

R121 Building Control Fee Earning Account	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to Original Budget	
				2025-2026	2025-2026
				£	£
Employee Expenses	179,822	177,300	179,500	2,200	
Transport Related Expenses	2,426	7,000	7,000	0	
Supplies & Services	2,882	4,000	4,000	0	
Revenue Income	(175,609)	(250,700)	(250,700)	0	
Controllable	9,522	(62,400)	(60,200)	2,200	
Supplies & Services Related Recharges	2,174	2,500	3,000	500	
Central Support and Service Admin	31,089	59,900	42,500	(17,400)	
Recharges	33,263	62,400	45,500	(16,900)	
Total	42,785	0	(14,700)	(14,700)	

R172 Land Charges	Actual 2024-2025 £	Variance to		
		Original Budget 2025-2026 £	Original Budget 2026-2027 £	Original Budget 2025-2026 £
Employee Expenses	7,712	3,400	2,700	(700)
Supplies & Services	47,917	24,400	24,400	0
Revenue Income	(155,267)	(69,200)	(69,200)	0
Controllable	(99,637)	(41,400)	(42,100)	(700)
Supplies & Services Related Recharges	38	5,800	5,900	100
Central Support and Service Admin	36,593	34,800	29,500	(5,300)
Recharges	36,631	40,600	35,400	(5,200)
Transfer to Reserves	39,567	0	0	0
Reserves	39,567	0	0	0
Total	(23,440)	(800)	(6,700)	(5,900)

R175 Economic Development	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget	
				2025-2026	2025-2026
				2026-2027	2025-2026
Employee Expenses	374,623	180,100	183,300	3,200	
Premises Related Expenses	115	0	0	0	
Transport Related Expenses	201	1,500	1,500	0	
Supplies & Services	1,267,630	245,100	406,800	161,700	
Revenue Income	(1,018,224)	(200,000)	(382,000)	(182,000)	
Controllable	624,345	226,700	209,600	(17,100)	
Supplies & Services Related Recharges	3,917	4,500	3,100	(1,400)	
Central Support and Service Admin	127,475	145,300	170,900	25,600	
Recharges	131,393	149,800	174,000	24,200	
Transfer to Reserves	85,692	10,000	10,000	0	
Transfer from Reserves	(428,015)	(51,200)	(51,200)	0	
Reserves	(342,323)	(41,200)	(41,200)	0	
Total	413,415	335,300	342,400	7,100	

R630 Housing Needs	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027	Original Budget 2025-2026
Employee Expenses	564,444	557,600	567,500	9,900	
Premises Related Expenses	112,686	91,900	91,900	0	
Transport Related Expenses	280	600	600	0	
Supplies & Services	702,587	475,400	274,700	(200,700)	
Revenue Income	(780,835)	(903,800)	(873,600)	30,200	
Controllable	599,162	221,700	61,100	(160,600)	
Premises Related Recharges	2,141	3,400	4,500	1,100	
Supplies & Services Related Recharges	6,603	7,600	9,600	2,000	
Central Support and Service Admin	281,685	302,500	397,400	94,900	
Recharges	290,429	313,500	411,500	98,000	
Capital Financing Charges	71,654	112,700	100,000	(12,700)	
Capital	71,654	112,700	100,000	(12,700)	
Transfer to Reserves	136,200	41,000	114,200	73,200	
Transfer from Reserves	(185,443)	0	(20,000)	(20,000)	
Reserves	(49,243)	41,000	94,200	53,200	
Total	912,002	688,900	666,800	(22,100)	

R640 Housing Strategy	Actual 2024-2025 £	Original Budget 2025-2026 £	Original Budget 2026-2027 £	Variance to Original Budget 2025-2026 £	
				Original Budget 2026-2027 £	Original Budget 2025-2026 £
				2025-2026 £	2025-2026 £
Employee Expenses	57,414	66,500	600	(65,900)	
Transport Related Expenses	0	600	600	0	
Supplies & Services	203	600	600	0	
Controllable	57,617	67,700	1,800	(65,900)	
Supplies & Services Related Recharges	756	900	1,100	200	
Central Support and Service Admin	12,189	16,600	10,800	(5,800)	
Recharges	12,945	17,500	11,900	(5,600)	
Total	70,562	85,200	13,700	(71,500)	

Corporate Resources and Performance

Appendix 1

	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to Original Budget 2025-2026
Division	£	£	£	£
HR, Performance and Service Planning	0	0	0	0
Democratic Mgt & Representation	894,850	963,800	998,500	34,700
Corporate Management	1,093,948	795,800	1,103,100	307,300
Health & Safety and Emergency Planning	17,050	11,900	20,500	8,600
Legal Services	0	0	0	0
Central Print Room	0	0	0	0
Postages	0	0	(0)	(0)
Registration Of Electors	270,163	277,900	275,300	(2,600)
Elections	27,994	86,300	8,800	(77,500)
Estates & Valuation	0	0	0	0
Public Land & Buildings	382,252	327,900	290,400	(37,500)
Information Technology	(0)	0	(0)	(0)
Communications & Engagement	0	(0)	69,500	69,500
Corporate Officers	53,619	538,300	(178,700)	(717,000)
Business Units	(5,229)	29,300	(10,600)	(39,900)
Public Conveniences	42,812	24,900	33,000	8,100
Building Services	(0)	0	(0)	(0)
Car Parks	176,468	118,900	128,800	9,900
Public Offices	24,423	53,500	44,000	(9,500)
Community Centres	209,959	210,400	204,200	(6,200)
Corporate Administration	0	0	0	0
Financial Services	(0)	(3,500)	(0)	3,500
Customer Services	0	0	0	(0)
Insurance Premiums	8,810	4,800	33,000	28,200
Revenues-Local Taxation	(146,759)	854,900	915,800	60,900
Central Provisions Account	(72,411)	843,700	803,200	(40,500)
Non Distributed Costs	141,471	117,600	168,400	50,800
Council Tax Benefits	(130)	(3,000)	(3,000)	0
Rent Allowances	345,920	605,700	605,700	0
Housing Benefit Administration	333,684	497,400	545,000	47,600
Rent Rebates	9,008	14,900	14,900	0
Corporate Income & Expenditure	(3,906,852)	(702,100)	(402,000)	300,100
Movement in Reserves (MiRs)	2,255,018	(890,800)	399,600	1,290,400
Total Corporate Resources and Performance	2,156,066	4,778,500	6,067,400	1,288,900
Transfer to/from Earmarked Reserves				
Total Reserves	278,212	(861,000)	(2,021,200)	(1,160,200)
TOTAL	2,434,278	3,917,500	4,046,200	128,700
	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to Original Budget 2025-2026
	£	£	£	£
Consisting of				
Employee Expenses	5,500,492	6,755,800	6,760,200	4,400
Premises Related Expenses	1,290,380	1,166,100	1,144,500	(21,600)
Transport Related Expenses	10,862	13,800	12,400	(1,400)
Supplies & Services	4,008,068	3,320,100	3,646,300	326,200
Third Party Payments	143,444	231,700	138,600	(93,100)
Transfer Payments	18,890,571	16,936,900	16,936,900	0
Capital Interest	1,569,640	1,676,600	2,990,600	1,314,000
Revenue Income	(23,973,920)	(19,765,700)	(19,214,000)	551,700
Controllable	7,439,536	10,335,300	12,415,500	2,080,200
Consisting of				
Premises Related Recharges	55,838	78,400	90,900	12,500
Transport Related Recharges	1,260	1,300	1,100	(200)
Supplies & Services Related Recharges	76,857	78,300	130,000	51,700
Central Support and Service Admin	3,341,110	3,641,400	4,516,300	874,900
Internal Recharges	(7,004,830)	(7,741,600)	(9,496,600)	(1,755,000)
Recharges	(3,529,764)	(3,942,200)	(4,758,300)	(816,100)
Consisting of				
Capital Financing Charges	3,683,618	592,800	641,200	48,400
Capital Entries	(5,437,325)	(2,207,400)	(2,231,000)	(23,600)
Capital	(1,753,707)	(1,614,600)	(1,589,800)	24,800
Total Corporate Resources and Performance	2,156,066	4,778,500	6,067,400	1,288,900
Consisting of				
Transfer to Reserves	1,237,684	176,200	84,500	(91,700)
Transfer from Reserves	(959,471)	(1,037,200)	(2,105,700)	(1,068,500)
Reserves	278,212	(861,000)	(2,021,200)	(1,160,200)
Transfer to/from Earmarked Reserves				
TOTAL	2,434,278	3,917,500	4,046,200	128,700

R130 HR, Performance and Service Planning	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	295,164	306,100	360,300	54,200
Transport Related Expenses	118	700	700	0
Supplies & Services	14,472	36,000	59,500	23,500
Revenue Income	(3,930)	(11,300)	(11,300)	0
Controllable	305,823	331,500	409,200	77,700
Supplies & Services Related Recharges	3,175	3,700	5,100	1,400
Central Support and Service Admin	65,880	75,200	120,500	45,300
Internal Recharges	(374,879)	(410,400)	(534,800)	(124,400)
Recharges	(305,823)	(331,500)	(409,200)	(77,700)
Transfer from Reserves	(16,737)	0	0	0
Reserves	(16,737)	0	0	0
Total	(16,737)	(0)	(0)	(0)

R140 Democratic Mgt & Representation	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	159,738	154,400	201,600	47,200
Transport Related Expenses	2,293	5,500	2,600	(2,900)
Supplies & Services	347,528	377,900	372,300	(5,600)
Revenue Income	(4,219)	(9,500)	(9,500)	0
Controllable	505,341	528,300	567,000	38,700
Supplies & Services Related Recharges	1,831	2,000	2,400	400
Central Support and Service Admin	387,679	433,500	429,100	(4,400)
Recharges	389,510	435,500	431,500	(4,000)
Transfer to Reserves	3,963	0	0	0
Reserves	3,963	0	0	0
Total	898,813	963,800	998,500	34,700

R145 Corporate Management	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	584,154	755,100	827,100	72,000
Transport Related Expenses	2,083	3,300	3,300	0
Supplies & Services	537,705	201,600	321,600	120,000
Revenue Income	(9,339)	(7,000)	(74,000)	(67,000)
Controllable	1,114,603	953,000	1,078,000	125,000
Supplies & Services Related Recharges	6,121	7,000	15,000	8,000
Central Support and Service Admin	649,022	657,500	912,800	255,300
Internal Recharges	(675,798)	(821,700)	(902,700)	(81,000)
Recharges	(20,656)	(157,200)	25,100	182,300
Transfer to Reserves	6,747	0	0	0
Transfer from Reserves	(320,746)	0	0	0
Reserves	(313,999)	0	0	0
Total	779,949	795,800	1,103,100	307,300

R150 Health & Safety and Emergency Planning	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	141,137	144,100	145,500	1,400
Transport Related Expenses	106	300	300	0
Supplies & Services	15,086	18,000	18,000	0
Third Party Payments	13,961	7,800	14,700	6,900
Revenue Income	0	0	0	0
Controllable	170,289	170,200	178,500	8,300
Supplies & Services Related Recharges	1,592	1,800	2,300	500
Central Support and Service Admin	39,611	44,700	51,600	6,900
Internal Recharges	(194,443)	(204,800)	(211,900)	(7,100)
Recharges	(153,240)	(158,300)	(158,000)	300
Transfer to Reserves	762	0	0	0
Transfer from Reserves	(12,082)	0	0	0
Reserves	(11,319)	0	0	0
Total	5,731	11,900	20,500	8,600

R160 Legal Services	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	351,301	426,800	436,200	9,400
Transport Related Expenses	1,222	800	800	0
Supplies & Services	19,445	29,700	20,700	(9,000)
Revenue Income	(65,415)	(104,700)	(98,900)	5,800
Controllable	306,553	352,600	358,800	6,200
Supplies & Services Related Recharges	4,532	5,200	7,200	2,000
Central Support and Service Admin	35,198	44,200	66,200	22,000
Internal Recharges	(346,283)	(402,000)	(432,200)	(30,200)
Recharges	(306,553)	(352,600)	(358,800)	(6,200)
Transfer to Reserves	7,705	0	8,300	8,300
Reserves	7,705	0	8,300	8,300
Total	7,705	0	8,300	8,300

R165 Central Print Room	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	8,105	8,400	8,500	100
Transport Related Expenses	14	0	0	0
Supplies & Services	10,583	15,100	15,100	0
Controllable	18,702	23,500	23,600	100
Supplies & Services Related Recharges	103	100	100	0
Central Support and Service Admin	1,222	1,400	3,200	1,800
Internal Recharges	(20,027)	(25,000)	(26,900)	(1,900)
Recharges	(18,702)	(23,500)	(23,600)	(100)
Transfer to Reserves	3,000	0	0	0
Reserves	3,000	0	0	0
Total	3,000	(0)	(0)	0

R170 Postages	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Supplies & Services	41,653	40,000	40,000	0
Revenue Income	0	0	0	0
Controllable	41,653	40,000	40,000	0
Central Support and Service Admin	291	200	1,000	800
Internal Recharges	(41,944)	(40,200)	(41,000)	(800)
Recharges	(41,653)	(40,000)	(40,000)	0
Total	0	0	(0)	(0)

R177 Registration Of Electors	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	97,662	109,600	120,100	10,500
Transport Related Expenses	110	200	200	0
Supplies & Services	83,175	51,000	51,000	0
Revenue Income	(20,897)	(1,900)	(1,900)	0
Controllable	160,050	158,900	169,400	10,500
Supplies & Services Related Recharges	1,181	1,400	1,800	400
Central Support and Service Admin	108,932	117,600	104,100	(13,500)
Recharges	110,113	119,000	105,900	(13,100)
Total	270,163	277,900	275,300	(2,600)

R180 Elections	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	180,015	90,000	0	(90,000)
Premises Related Expenses	36,986	29,500	0	(29,500)
Supplies & Services	270,939	160,500	0	(160,500)
Revenue Income	(478,168)	(212,000)	0	212,000
Controllable	9,773	68,000	0	(68,000)
Supplies & Services Related Recharges	6,118	3,500	0	(3,500)
Central Support and Service Admin	12,103	14,800	8,800	(6,000)
Recharges	18,221	18,300	8,800	(9,500)
Total	27,994	86,300	8,800	(77,500)

R182 Estates & Valuation	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	212,209	157,000	156,800	(200)
Transport Related Expenses	26	300	300	0
Supplies & Services	22,871	57,700	12,500	(45,200)
Controllable	235,106	215,000	169,600	(45,400)
Supplies & Services Related Recharges	2,006	2,300	2,700	400
Central Support and Service Admin	97,785	106,600	219,900	113,300
Internal Recharges	(334,898)	(325,700)	(394,000)	(68,300)
Recharges	(235,106)	(216,800)	(171,400)	45,400
Capital Financing Charges	0	1,800	1,800	0
Capital	0	1,800	1,800	0
Transfer from Reserves	0	(40,000)	0	40,000
Reserves	0	(40,000)	0	40,000
Total	0	(40,000)	(0)	40,000

R185 Public Land & Buildings	Actual 2024-2025	Variance to			
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026	
		£	£	£	
Employee Expenses	42,541	53,700	51,100	(2,600)	
Premises Related Expenses	218,819	187,200	191,900	4,700	
Supplies & Services	114,974	27,300	22,800	(4,500)	
Revenue Income	(303,606)	(318,100)	(405,600)	(87,500)	
Controllable	72,728	(49,900)	(139,800)	(89,900)	
Premises Related Recharges	9,204	20,700	21,200	500	
Transport Related Recharges	1,260	1,300	1,100	(200)	
Supplies & Services Related Recharges	478	600	700	100	
Central Support and Service Admin	215,341	234,300	266,200	31,900	
Recharges	226,283	256,900	289,200	32,300	
Capital Financing Charges	83,241	120,900	141,000	20,100	
Capital	83,241	120,900	141,000	20,100	
Transfer to Reserves	3,300	4,000	4,000	0	
Transfer from Reserves	(60,283)	0	(3,500)	(3,500)	
Reserves	(56,983)	4,000	500	(3,500)	
Total	325,268	331,900	290,900	(41,000)	

R300 Information Technology	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	382,762	387,700	691,200	303,500
Transport Related Expenses	399	300	300	0
Supplies & Services	846,265	1,089,500	1,362,400	272,900
Revenue Income	(27,677)	(10,500)	(10,500)	0
Controllable	1,201,749	1,467,000	2,043,400	576,400
Premises Related Recharges	324	300	300	0
Supplies & Services Related Recharges	10,492	6,000	25,700	19,700
Central Support and Service Admin	71,130	72,200	100,600	28,400
Internal Recharges	(1,398,762)	(1,675,900)	(2,310,900)	(635,000)
Recharges	(1,316,816)	(1,597,400)	(2,184,300)	(586,900)
Capital Financing Charges	115,067	130,400	140,900	10,500
Capital	115,067	130,400	140,900	10,500
Transfer to Reserves	113,700	100,000	0	(100,000)
Transfer from Reserves	(89,700)	(300,000)	(619,200)	(319,200)
Reserves	24,000	(200,000)	(619,200)	(419,200)
Total	24,000	(200,000)	(619,200)	(419,200)

R340 Communications & Engagement	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	227,833	212,900	319,300	106,400
Transport Related Expenses	467	200	700	500
Supplies & Services	50,285	49,000	163,400	114,400
Revenue Income	(12,750)	(15,000)	(5,000)	10,000
Controllable	265,836	247,100	478,400	231,300
Supplies & Services Related Recharges	3,419	3,900	8,700	4,800
Central Support and Service Admin	55,588	63,400	153,900	90,500
Internal Recharges	(324,842)	(314,400)	(571,500)	(257,100)
Recharges	(265,836)	(247,100)	(408,900)	(161,800)
Capital Financing Charges	0	0	0	0
Capital	0	0	0	0
Transfer to Reserves	2,126	0	0	0
Transfer from Reserves	0	0	(3,000)	(3,000)
Reserves	2,126	0	(3,000)	(3,000)
Total	2,126	(0)	66,500	66,500

R350 Corporate Officers	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	2,000	243,700	(281,500)	(525,200)
Transport Related Expenses	200	0	0	0
Supplies & Services	27,489	270,300	0	(270,300)
Controllable	29,690	514,000	(281,500)	(795,500)
Supplies & Services Related Recharges	0	0	6,200	6,200
Central Support and Service Admin	23,929	24,300	96,600	72,300
Internal Recharges	0	0	0	0
Recharges	23,929	24,300	102,800	78,500
Transfer from Reserves	(29,700)	(508,200)	0	508,200
Reserves	(29,700)	(508,200)	0	508,200
Total	23,919	30,100	(178,700)	(208,800)

R410 Business Units	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Premises Related Expenses	126,282	134,300	134,300	0
Supplies & Services	0	1,000	1,000	0
Revenue Income	(247,065)	(271,200)	(310,400)	(39,200)
Controllable	(120,783)	(135,900)	(175,100)	(39,200)
Premises Related Recharges	4,079	4,900	6,400	1,500
Central Support and Service Admin	64,236	65,300	76,400	11,100
Recharges	68,315	70,200	82,800	12,600
Capital Financing Charges	47,239	95,000	81,700	(13,300)
Capital	47,239	95,000	81,700	(13,300)
Transfer to Reserves	0	2,200	2,200	0
Reserves	0	2,200	2,200	0
Total	(5,229)	31,500	(8,400)	(39,900)

R510 Public Conveniences	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	0	0	0	0
Premises Related Expenses	23,947	6,700	6,800	100
Supplies & Services	0	0	0	0
Controllable	23,947	6,700	6,800	100
Premises Related Recharges	319	300	200	(100)
Central Support and Service Admin	12,662	12,000	13,600	1,600
Recharges	12,981	12,300	13,800	1,500
Capital Financing Charges	5,884	5,900	12,400	6,500
Capital	5,884	5,900	12,400	6,500
Transfer from Reserves	(5,500)	0	0	0
Reserves	(5,500)	0	0	0
Total	37,312	24,900	33,000	8,100

R520 Building Services	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	173,615	144,400	153,100	8,700
Transport Related Expenses	278	100	100	0
Supplies & Services	150	3,200	3,200	0
Controllable	174,042	147,700	156,400	8,700
Supplies & Services Related Recharges	1,799	2,100	2,500	400
Central Support and Service Admin	25,843	28,200	31,100	2,900
Internal Recharges	(201,684)	(178,000)	(190,000)	(12,000)
Recharges	(174,042)	(147,700)	(156,400)	(8,700)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	0	0	0	0

R540 Car Parks	Actual 2024-2025	Variance to Original Budget			
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026	
		£	£	£	
Employee Expenses	22,575	22,400	23,100	700	
Premises Related Expenses	128,968	138,100	139,500	1,400	
Transport Related Expenses	0	800	800	0	
Supplies & Services	3,744	5,700	5,700	0	
Third Party Payments	129,483	223,900	123,900	(100,000)	
Revenue Income	(203,263)	(381,200)	(289,500)	91,700	
Controllable	81,507	9,700	3,500	(6,200)	
Premises Related Recharges	1,178	3,700	3,700	0	
Supplies & Services Related Recharges	273	300	400	100	
Central Support and Service Admin	87,395	93,800	107,600	13,800	
Recharges	88,846	97,800	111,700	13,900	
Capital Financing Charges	6,115	11,400	13,600	2,200	
Capital	6,115	11,400	13,600	2,200	
Transfer to Reserves	26,720	35,000	35,000	0	
Reserves	26,720	35,000	35,000	0	
Total	203,188	153,900	163,800	9,900	

R560 Public Offices	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	178,995	216,800	236,700	19,900
Premises Related Expenses	637,674	559,000	561,800	2,800
Supplies & Services	49,929	26,700	26,700	0
Revenue Income	(348,980)	(315,100)	(253,500)	61,600
Controllable	517,618	487,400	571,700	84,300
Premises Related Recharges	32,119	36,400	41,600	5,200
Supplies & Services Related Recharges	2,639	3,000	3,900	900
Central Support and Service Admin	191,693	198,200	260,600	62,400
Internal Recharges	(845,136)	(828,600)	(1,006,300)	(177,700)
Recharges	(618,685)	(591,000)	(700,200)	(109,200)
Capital Financing Charges	125,489	157,100	172,500	15,400
Capital	125,489	157,100	172,500	15,400
Transfer from Reserves	(35,000)	0	0	0
Reserves	(35,000)	0	0	0
Total	(10,577)	53,500	44,000	(9,500)

R775 Community Centres	Actual 2024-2025	Variance to Original Budget			
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026	
		£	£	£	
Employee Expenses	117,640	120,300	117,700	(2,600)	
Premises Related Expenses	79,426	73,000	71,900	(1,100)	
Transport Related Expenses	1,372	200	200	0	
Supplies & Services	4,480	7,400	7,400	0	
Revenue Income	(106,895)	(118,300)	(120,900)	(2,600)	
Controllable	96,024	82,600	76,300	(6,300)	
Premises Related Recharges	8,615	12,100	17,500	5,400	
Supplies & Services Related Recharges	1,572	1,500	2,200	700	
Central Support and Service Admin	35,749	43,900	30,900	(13,000)	
Recharges	45,936	57,500	50,600	(6,900)	
Capital Financing Charges	67,999	70,300	77,300	7,000	
Capital	67,999	70,300	77,300	7,000	
Transfer from Reserves	(5,700)	0	0	0	
Reserves	(5,700)	0	0	0	
Total	204,259	210,400	204,200	(6,200)	

R800 Corporate Administration	Actual 2024-2025	Original Budget 2025-2026	Original Budget 2026-2027	Variance to	
				Original Budget 2025-2026	Original Budget 2025-2026
				£	£
Supplies & Services	0	0	0	0	0
Controllable	0	0	0	0	0
Total	0	0	0	0	0

R805 Financial Services	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	617,537	729,500	723,500	(6,000)
Transport Related Expenses	1,115	100	100	0
Supplies & Services	112,150	136,900	136,900	0
Revenue Income	(56,863)	(67,400)	(500)	66,900
Controllable	673,939	799,100	860,000	60,900
Supplies & Services Related Recharges	8,152	9,200	12,500	3,300
Central Support and Service Admin	185,483	209,100	229,300	20,200
Internal Recharges	(867,574)	(1,020,900)	(1,101,800)	(80,900)
Recharges	(673,939)	(802,600)	(860,000)	(57,400)
Transfer to Reserves	4,821	0	0	0
Reserves	4,821	0	0	0
Total	4,821	(3,500)	(0)	3,500

	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Employee Expenses	806,300	754,500	729,900	(24,600)
Transport Related Expenses	541	0	1,000	1,000
Supplies & Services	2,914	6,400	6,600	200
Revenue Income	(19,704)	0	0	0
Controllable	790,051	760,900	737,500	(23,400)
Supplies & Services Related Recharges	10,447	12,100	14,400	2,300
Central Support and Service Admin	139,260	173,900	320,000	146,100
Internal Recharges	(939,758)	(946,900)	(1,071,900)	(125,000)
Recharges	(790,051)	(760,900)	(737,500)	23,400
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	0	0	(0)	(0)

R825 Insurance Premiums	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Supplies & Services	407,633	400,700	519,000	118,300
Revenue Income	(48,885)	0	0	0
Controllable	358,747	400,700	519,000	118,300
Central Support and Service Admin	3,755	4,800	32,300	27,500
Internal Recharges	(353,693)	(400,700)	(518,300)	(117,600)
Recharges	(349,938)	(395,900)	(486,000)	(90,100)
Transfer to Reserves	35,093	35,000	35,000	0
Transfer from Reserves	(37,148)	0	0	0
Reserves	(2,055)	35,000	35,000	0
Total	6,755	39,800	68,000	28,200

R835 Revenues-Local Taxation	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	486,713	535,800	600,300	64,500
Transport Related Expenses	402	500	500	0
Supplies & Services	267,711	208,700	282,700	74,000
Revenue Income	(1,341,688)	(335,000)	(335,000)	0
Controllable	(586,863)	410,000	548,500	138,500
Supplies & Services Related Recharges	6,460	7,400	9,300	1,900
Central Support and Service Admin	518,753	583,900	540,400	(43,500)
Internal Recharges	(85,110)	(146,400)	(182,400)	(36,000)
Recharges	440,104	444,900	367,300	(77,600)
Transfer to Reserves	967,244	0	0	0
Transfer from Reserves	(152,278)	(57,000)	(57,000)	0
Reserves	814,966	(57,000)	(57,000)	0
Total	668,207	797,900	858,800	60,900

R872 Central Provisions Account	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	0	701,500	561,000	(140,500)
Supplies & Services	(65,727)	142,200	242,200	100,000
Revenue Income	(6,683)	0	0	0
Controllable	(72,411)	843,700	803,200	(40,500)
Transfer to Reserves	8,103	0	0	0
Transfer from Reserves	0	0	0	0
Reserves	8,103	0	0	0
Total	(64,308)	843,700	803,200	(40,500)

R875 Non Distributed Costs	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	133,225	117,600	168,400	50,800
Supplies & Services	8,246	0	0	0
Controllable	141,471	117,600	168,400	50,800
Total	141,471	117,600	168,400	50,800

R877 Council Tax Benefits	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Transfer Payments	310	500	500	0
Revenue Income	(440)	(3,500)	(3,500)	0
Controllable	(130)	(3,000)	(3,000)	0
Total	(130)	(3,000)	(3,000)	0

R880 Rent Allowances	Actual 2024-2025	Variance to			
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026	
		£	£	£	
Supplies & Services	(139,869)	(65,000)	(65,000)	0	
Transfer Payments	18,612,403	16,590,400	16,590,400	0	
Revenue Income	(18,126,615)	(15,919,700)	(15,919,700)	0	
Controllable	345,920	605,700	605,700	0	
Total	345,920	605,700	605,700	0	

R882 Housing Benefit Administration	Actual 2024-2025	Variance to Original Budget		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	279,271	363,500	410,300	46,800
Transport Related Expenses	116	500	500	0
Supplies & Services	33,397	22,600	20,600	(2,000)
Revenue Income	(296,137)	(232,800)	(232,800)	0
Controllable	16,647	153,800	198,600	44,800
Supplies & Services Related Recharges	4,466	5,200	6,900	1,700
Central Support and Service Admin	312,571	338,400	339,500	1,100
Recharges	317,037	343,600	346,400	2,800
Transfer to Reserves	54,400	0	0	0
Reserves	54,400	0	0	0
Total	388,084	497,400	545,000	47,600

R885 Rent Rebates	Actual 2024-2025	Original Budget 2025-2026	Variance to	
			Original Budget 2026-2027	Original Budget 2025-2026
			£	£
Transfer Payments	277,857	346,000	346,000	0
Revenue Income	(268,849)	(331,100)	(331,100)	0
Controllable	9,008	14,900	14,900	0
Total	9,008	14,900	14,900	0

R890 Corporate Income & Expenditure	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	0	0	0	0
Premises Related Expenses	38,278	38,300	38,300	0
Supplies & Services	903,964	0	0	0
Capital Interest	359,342	360,000	360,000	0
Revenue Income	(1,975,852)	(1,100,400)	(800,400)	300,000
Controllable	(674,268)	(702,100)	(402,100)	300,000
Central Support and Service Admin Recharges	0	0	100	100
	0	0	100	100
Capital Entries	(3,232,584)	0	0	0
Capital	(3,232,584)	0	0	0
Total	(3,906,852)	(702,100)	(402,000)	300,100

R891 Movement in Reserves (MiRs)	Actual 2024-2025	Variance to		
		Original Budget 2025-2026	Original Budget 2026-2027	Original Budget 2025-2026
		£	£	£
Employee Expenses	0	0	0	0
Supplies & Services	16,876	0	0	0
Capital Interest	1,210,298	1,316,600	2,630,600	1,314,000
Controllable	1,227,174	1,316,600	2,630,600	1,314,000
Capital Financing Charges	3,232,584	0	0	0
Capital Entries	(2,204,741)	(2,207,400)	(2,231,000)	(23,600)
Capital	1,027,843	(2,207,400)	(2,231,000)	(23,600)
Transfer from Reserves	(194,598)	(132,000)	(1,423,000)	(1,291,000)
Reserves	(194,598)	(132,000)	(1,423,000)	(1,291,000)
Total	2,060,420	(1,022,800)	(1,023,400)	(600)

Communities and Place Portfolio
Revenue Budget Summary 2026-27

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 3% to all staff, changes in the Superannuation rates and fixed recharges and service restructures.

The other major variances are detailed below.

Following the merger of the Communities and Communications departments these budgets are now combined and are in Communications & Engagement

Lifestyles, Health & Well-Being Portfolio

Revenue Budget Summary 2026-27

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 3% to all staff, changes in the Superannuation rates and fixed recharges and service restructures.

The other major variances are detailed below.

Leisure Centres

Variances mainly due to income inflation and increased income on the swim scheme. Slight increases in utilities based on the current contract

Arnold Theatre

No major variances

Richard Herrod Centre

No major variances

Arts & Tourism & Health & Wellbeing

No longer in this portfolio, merged with Communications & Engagement

Public Protection Portfolio
Revenue Budget Summary 2026-27

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 3% to all staff, changes in the Superannuation rates and fixed recharges and service restructures.

The other major variances are detailed below.

Taxi Licensing

No major variances

Other Licensing

No major variances

Environmental Protection

Variance due to a service restructure.

Food, Health & Safety

No major variances

Comm Protection & Dog Control

Variance due to a service restructure

External Grant Schemes

No major variances

Private Sector Housing

Variances mainly due to increased capital financing charges due to additional DFG income resulting in a larger scheme

Selective Licensing

No major variances

Environmental Services Portfolio

Revenue Budget Summary 2026-27

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 3% to all staff, changes in the Superannuation rates and fixed recharges and service restructures.

The other major variances are detailed below.

Waste Other

Variances mainly due to increase in garden waste and bulky waste income.

Waste Recycling

This division has now been amalgamated with Waste Residual.

Waste Residual

Variance due to additional resource approved, increase in cost following restructure and additional agency costs, partially offset by an increase in income. Also introduction of a food waste collection pilot, funded from Extended Producer Responsibility (EPR) funding.

Waste Services

This division has now been amalgamated with Waste Residual.

Street Care

No major variances

Environment Service Support

Variance mainly due to increase in staffing cost following a restructure.

Fleet Management

Variance mainly due to efficiency on transport costs from waste round reviews.

Climate Change and Natural Habitat Portfolio

Revenue Budget Summary 2026-27

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 3% to all staff, changes in the Superannuation rates and fixed recharges and service restructures.

The other major variances are detailed below.

Climate Control & Sustainability

No major variances

Parks

Variances mainly due to service review efficiency, revision of car parking income at Gedling CP and new contract at Gedling CP café.

Parks - External Works

No major variances

Cemeteries

Variance mainly due to a reduction in income, due to a lower number of burials in the Borough.

Sustainable Growth and Economy Portfolio

Revenue Budget Summary 2026-27

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 3% to all staff, changes in the Superannuation rates and fixed recharges and service restructures.

The other major variances are detailed below.

Development Service Support

No major variances

Development Management

No major variances

Planning Policy

No major variances

Building Control Account

No major variances

Building Control Fee Earning Account

No major variances

Land Charges

No major variances

Economic Development

No major variances

Housing Needs

Variances due to a reduction in the bed & breakfast being used for temporary accommodation. This is a direct result of the Council's strategy to purchase more properties to be used as temporary accommodation.

Housing Strategy

Variances mainly due to a service review efficiency.

Corporate Resources and Performance Portfolio

Revenue Budget Summary 2026-27

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 3% to all staff, changes in the Superannuation rates and fixed recharges and service restructures.

The other major variances are detailed below.

HR, Performance and Service Planning

Variance due to a staffing restructure and introduction of enhanced DBS (Disclosure & Barring Service) scheme.

Democratic Management & Representation

Variances due to the reapportionment of Assistant Director post into other areas within their responsibility.

Corporate Management

Variance mainly due increases in banking charges and audit fees.

Health & Safety and Emergency Planning

No major variances.

Legal Services

No major variances.

Central Print Room

No major variances.

Postages

No major variances.

Registration of Electors

No major variances.

Elections

This variance has arisen as local election due in 2027 will no longer be held due to Local Government Reorganisation.

Estates & Valuation

No major variances.

Public Land & Buildings

Variance due to shop rents review other rents transferring to this division as part of the corporate landlord approach.

Information Technology

Variances mainly due to additional posts offset by contribution from reserves. Software licence costs have increased, some as a result of migrations to cloud based services and transfer of digital IT costs from transformation.

Communications & Engagement

Variances due to the merger of Community Relations to this division.

Corporate Officers

Variance due to the transfer of digital IT costs to ICT.

Business Units

Variance due to 4 new units at Hill Crest Business Park.

Public Conveniences

No major variances

Building Services

No major variances

Car Parks

No major variances

Public Offices

Variance mainly due to reduced rental income following the loss of a lease at the Civic Centre.

Community Centres

No major variances

Financial Services

Variance mainly due to a loss in payroll income, as a contract for the provision for payroll services has not been renewed.

Customer Services

Variance due to a staffing restructure.

Insurance Premiums

Variance due to an increase in insurance premiums.

Revenues-Local Taxation

Variances due to an increase in postage costs.

Central Provisions Account

No major variances

Non-Distributed Costs

No major variances

Corporate Income & Expenditure

Variance due to a reduction in investment interest due to falling interest rates.

Movement in Reserves (MiRS)

No major variances

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Appendix 2. Movement on Earmarked Reserves

Reserve	Original Budget 2025-26 (as per Outturn report)				Revised Budget 2025-26				Original Estimate 2026-27			
	Opening Balance 01/04/25	Transfer to Reserve	Transfer from Reserve	Balance 31/03/26	Opening Balance 01/04/25	Transfer to Reserve	Transfer from Reserve	Balance 31/03/26	Opening Balance 01/04/26	Transfer to Reserve	Transfer from Reserve	Balance 31/03/27
	£	£	£	£	£	£	£	£	£	£	£	£
Financial Transparency Reserve	(24,309)			(24,309)	(24,309)	0	0	(24,309)	(24,309)	0	0	(24,309)
Joint Use & Base Maintenance Reserve	(126,572)			(126,572)	(126,572)	0	0	(126,572)	(126,572)	0	0	(126,572)
Pub Watch/Shop Radio Replacement Reserve	(40,961)	(3,500)		(44,461)	(40,961)	(3,500)	0	(44,461)	(44,461)	(3,500)	31,000	(16,961)
IT Replacement Reserve	(822,923)	(100,000)	300,000	(622,923)	(822,923)	(50,000)	300,000	(572,923)	(572,923)	0	300,000	(272,923)
Community & Crime Reserves	(220,341)		3,000	(217,341)	(220,341)	0	3,000	(217,341)	(217,341)	0	15,600	(201,741)
Risk Mgmt Reserve	(18,271)			(18,271)	(18,271)	0	0	(18,271)	(18,271)	0	0	(18,271)
S106 Revenue Reserve	(310,643)		60,100	(250,543)	(310,643)	0	60,100	(250,543)	(250,543)	0	60,100	(190,443)
Housing & Housing Benefits Reserve	(84,870)			(84,870)	(84,870)	0	0	(84,870)	(84,870)	0	0	(84,870)
Insurance Reserve	(154,984)	(35,000)		(189,984)	(154,984)	(35,000)	0	(189,984)	(189,984)	(35,000)	0	(224,984)
Efficiency & Innovation Reserve	(414,666)			(414,666)	(414,666)	0	38,000	(376,666)	(376,666)	0	30,000	(346,666)
Asset Management Reserve	(175,647)	(74,400)	132,000	(83,047)	(175,647)	(74,400)	125,000	(125,047)	(125,047)	(35,000)	25,500	(134,547)
Local Development Framework Reserve	(30,089)		80,800	50,711	(30,089)	0	30,089	0	0	0	0	0
Earmarked Grants Reserve	(1,237,641)	(41,000)	15,000	(1,223,641)	(1,237,641)	(135,400)	115,911	(1,257,130)	(1,257,130)	(122,500)	155,300	(1,224,330)
CCTV Reserve	(135,049)	(52,300)		(187,349)	(135,049)	(52,300)	0	(187,349)	(187,349)	(32,300)	0	(219,649)
Apprentice Reserve	(35,519)			(35,519)	(35,519)	0	0	(35,519)	(35,519)	0	0	(35,519)
NNDR Pool Reserve	(2,199,935)		616,400	(1,803,535)	(2,199,935)	0	396,400	(1,803,535)	(1,803,535)	0	1,797,400	(6,135)
Transformation Fund Reserve	(1,323,647)			(1,220,647)	(1,323,647)	0	1,029,300	(294,347)	(294,347)	0	0	(294,347)
Economic Development Fund Reserve	(80,418)			(80,418)	(80,418)	0	0	(80,418)	(80,418)	0	0	(80,418)
Leisure Strategy Reserve	(247,621)			(247,621)	(247,621)	0	0	(247,621)	(247,621)	0	0	(247,621)
Property Management Fund	(64,000)		40,000	(24,000)	(64,000)	0	40,000	(24,000)	(24,000)	0	0	(24,000)
Selective Licensing	(466,986)	(106,700)		(573,686)	(466,986)	(106,700)	0	(573,686)	(573,686)	0	127,100	(446,586)
ARG Reserve	0			0	0	0	0	(0)	(0)	0	0	(0)
Sinking Fund Reserve	(378,502)	(26,200)		(404,702)	(378,502)	(2,900)	0	(381,402)	(381,402)	(65,600)	3,100	(443,902)
Total Reserves	(8,593,594)	(439,100)	1,247,300	(7,827,394)	(8,593,594)	(460,200)	2,137,800	(6,915,994)	(6,915,994)	(293,900)	2,545,100	(4,664,794)
Net Transfer (to) / from reserves				808,200				1,677,600				2,251,200

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COUNCIL TAX COLLECTION FUND ESTIMATE OF OUTTURN 2025/26(Estimate of position at 31 March 2026 for distribution in 2026/27)

	£000	£000
Taxpayer Accounts Due	(121,157)	
LESS		
Council Tax Support	7,802	
Disabled Relief	112	
Exemptions	2,344	
Discounts	9,277	
Disregard	544	
Annexe Discount	2	
Transitional Relief	0	
Council Tax Receivable		(101,076)
Payment / (Receipt) of Previous Year Surpluses / (Deficits)		624
Precepts Paid		99,442
Anticipated Write-Offs	753	
Increase/(Decrease) in bad debt provision	<u>579</u>	
		1,332
Movement in the Collection Fund in 2025/26		322
(Surplus) / Deficit Brought Forward		(893)
(Surplus) / Deficit Declared - 15 January 2026		(571)

<u>Allocation of Council Tax (Surplus) / Deficit</u>	£000
Gedling Borough Council	50
Nottinghamshire County Council	432
Nottinghamshire Police and Crime Commissioner	67
Combined Fire Authority	22
TOTAL	571

<u>Summary:</u>	£000
Opening (Surplus) / Deficit 1/4/25	(893)
Previously declared (distributed 25/26)	<u>624</u>
Cumulative (Surplus) / Deficit 31/3/26	(269)
In year (Surplus) / Deficit for 2025/26	(302)
Estimated (Surplus) / Deficit 31/3/26	(571)

NON DOMESTIC RATES COLLECTION FUND ESTIMATE 2025/26

(Estimate of position at 31 March 2026 for distribution in 2026/27)

	<u>£000</u>	<u>£000</u>
Actual Opening NDR (Surplus) / Deficit at 1 April 2025	398	
Collectible Rates	(26,325)	
Estimated Surplus/(Deficit) declared January 2025	82	
	(26,243)	
Net transitional relief payable/(receivable)	(133)	
Central Government share	13,432	
Nottinghamshire County Council and Fire Authority shares	2,686	
Gedling share	10,746	
Cost of Collection Allowance	102	
Renewables	346	
Net (Surplus)/Deficit - per NNDR1 26/27 Part 4		1,334

Allocation of NDR (Surplus) / Deficit					
	<u>Central Govt</u> £000s	<u>Gedling</u> £000s	<u>Notts CC</u> £000s	<u>Notts Fire</u> £000s	<u>Total</u> £000s
Prior Year Surplus/(Deficit)	(158)	(127)	(29)	(3)	(317)
In Year Surplus/(Deficit)	(508)	(407)	(92)	(10)	(1,017)
Total per NNDR1 26/27 Pt4	(666)	(534)	(121)	(13)	(1,334)

Appendix 4 - Budget Reduction Proposals 2026/27 to 2027/28

Portfolio	Service Area	Description	Efficiency &	Income	Ongoing
			Effectiveness	Generation	
2026/27 (£)	2027/28 (£)	Total			
Public Protection	Public Protection	Review of Sanctuary Scheme Wise Enforcement Income	7,500 19,000	7,500 19,000	7,500 19,000
Public Protection Total			7,500	19,000	26,500
Environmental Services	Waste & Street Care	Review of Power Tools Litter Bins route review Street Care service review Waste round review	2,500 5,000 13,000 25,000	2,500 5,000 13,000 25,000	2,500 5,000 13,000 25,000
Environmental Services Total			45,500	-	45,500
Climate Change and Natural Habitat	Parks	Increase memorial options Parks service review Review of Hanging Baskets provision Transition to permanent planters Review of Christmas Lighting provision Disposal of dead animals	1,000 40,000 5,000 5,000 10,000 20,000	1,000 20,000 5,000 5,000 5,000 20,000	1,000 40,000 5,000 5,000 10,000 20,000
Climate Change and Natural Habitat Total			60,000	21,000	36,000
Sustainable Growth and Economy	Development Management	Biodiversity Net Gain Income toward Eco Officer Planning service review	50,000 16,800	50,000 16,800	50,000 16,800
	Economic Regeneration	Econ Dev service review	20,600	20,600	20,600
	Housing & Resettlement	Service review	67,700	67,700	67,700
Sustainable Growth and Economy Total			105,100	50,000	155,100
Corporate Resources and Performance	Communities	Reduction of grants	28,000	28,000	28,000
	Corporate Resources	Subscriptions removal APSE, LGIU	5,000	5,000	5,000
	Property Services	Estates service review Increase room bookings Remove provision Review contract arrangements Review of internal NDR charges Review of Council's assets	5,000 5,000 4,200 5,000 15,000 20,000	5,000 5,000 4,200 5,000 15,000 20,000	5,000 5,000 4,200 5,000 15,000 20,000
	Transformation	Service review	54,000	54,000	54,000
Corporate Resources and Performance Total			131,200	10,000	61,000
Grand Total			349,300	100,000	324,100
					125,200
					449,300

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