



**Please ask for:** Matt Berry  
**Extension No.:** 4589  
**Email:** [mattberry@cannockchasedc.gov.uk](mailto:mattberry@cannockchasedc.gov.uk)

15 January 2024

Dear Councillor,

**Responsible Council Scrutiny Committee (Budget Consultation)**  
**6:00pm, Tuesday 23 January 2024**  
**Council Chamber, Civic Centre, Cannock**

You are invited to attend this meeting for consideration of the matters itemised in the following Agenda.

Yours sincerely,

**T. Clegg**  
**Chief Executive**

To: Councillors:

Aston, J. (Chair)  
Johnson, J.P. (Vice-Chair)  
Bancroft, J.T.      Jones, P.G.C.  
Boulton, C.        Lyons, N.  
Boyer, M.          Mawle, D.  
Frew, C.L.         Sutherland, M.  
Hill, J.             Wilson, L.J.  
Johnson, P.

# Agenda

## Part 1

1. **Apologies**
2. **Declarations of Interests of Members in Contracts and Other Matters and Restriction on Voting by Members**
  - (i) To declare any interests in accordance with the Code of Conduct and any possible contraventions under Section 106 of the Local Government Finance Act 1992.
  - (ii) To receive any Party Whip declarations.
3. **General Fund Revenue Budget and Capital Programme 2024-2027**

Report of the Deputy Chief Executive-Resources (Item 3.1 - 3.66).  
*(Report included as considered by Cabinet on 17 January 2024)*
4. **Housing Revenue Account Budgets 2023/24 to 2026/27**

Joint Report of the Head of Housing & Corporate Assets and Deputy Chief Executive-Resources (Item 4.1 - 4.7).  
*(Report included as considered by Cabinet on 17 January 2024)*
5. **Housing Revenue Account Capital Programmes 2023/24 to 2026/27**

Joint Report of the Head of Housing & Corporate Assets and Deputy Chief Executive-Resources (Item 5.1 - 5.5).  
*(Report included as considered by Cabinet on 17 January 2024)*

# General Fund Revenue Budget and Capital Programme 2024-2027

<b>Committee:</b>	Cabinet
<b>Date of Meeting:</b>	17/01/24
<b>Report of:</b>	Deputy Chief Executive-Resources
<b>Portfolio:</b>	Leader of the Council

---

## 1 Purpose of Report

- 1.1 To propose to the Council the General Fund Revenue Budget for 2024-25, the updated Capital Programme 2024-27 and indicative budgets for 2025-26 to 2026-27.

## 2 Recommendations

- 2.1 That the following be recommended to the Council:
- (a) The Budget Requirement for the General Fund Revenue Budget for 2024-25 be set at £15.703 million;
  - (b) The indicative General Fund Revenue Budgets be set at £16.334 million for 2025-26 and £16.793 million for 2026-27;
  - (c) The General Fund working balance be set at a minimum of £1 million;
  - (d) The detailed capital programme as set out in **APPENDIX 2 and APPENDIX 3** be approved along with the Community Infrastructure Levy allocations in **APPENDIX 4**;
  - (e) That the Council Tax for 2024-25 be increased by 2.99% to £244.00;
  - (f) The Council's Tax Base be set at 30,014.76 (as determined by the Deputy Chief Executive (S151) reducing the tax base of 34,356.69 to reflect the collection rate);
  - (g) Note that the inflation parameter for fees and charges for 2024-25 was generally set at 6%.
  - (h) That the detailed portfolio budgets as set out in **APPENDIX 1** be approved

### Reasons for Recommendations

- 2.2 As part of the council's annual budget setting process, it is required to determine its budget requirement and seek approval from council to approve it. The above recommendations allow the council to set the budget it needs to carry out its functions.

### **3 Key Issues**

- 3.1 This report sets out the current position on the General Fund Revenue Budget for 2023-24 and indicative budgets for 2024-25 to 2026-27. It takes into account the Local Government Finance Settlement 2024-25, New Homes Bonus Grant allocation, the position on the Council's Collection Fund, the Council's Tax Base for 2024-25 and the consequential Council Tax for 2024-25.
- 3.2 The budget for 2024-25 is based on the estimated outturn position for 2023-24, which has been updated to reflect known changes and estimates for 2024-25.
- 3.3 Indicative budgets have been set out for 2025-26 and 2026-27 which include the key issues which it is anticipated will have a potential impact on the Council's finances. However, it should be noted that there are substantial uncertainties regarding the central Government policy for local government finance. There is a significant risk to the council's financial position in 2026-27 should the business rates reset take place. It cannot be assumed that support will be provided to manage this reduction in resources by central government at this time. The council is still operating with a one year financial settlement.

### **4 Relationship to Corporate Priorities**

- 4.1 The revenue budget and the capital programme have been based on the Council's priorities.

### **5 Report Detail**

- 5.1 The respective portfolio budgets will be submitted to responsible council scrutiny committee on the 23 January with it returning to Cabinet on the 1 February 2024 with any feedback as part of the budget consultation process.

#### **Budget Issues and Adjustments 2024-25**

##### **Inflation**

- 5.2 The budgets for 2024-25 reflect the £1,925 pay award for 2023-24. A provision of 4% has been included for 2024-25; then 3% for 2025-26 and 2% for 2026-27.
- 5.3 Individual calculations have been carried out in respect of the budgets most affected by inflation. Inflation as measured by the Consumer Prices Index (November 2023) is 3.9% and for the Retail Prices Index it is 5.3%. Some contracts, most significantly for Inspiring Healthy Lifestyles (IHL) and the Biffa waste contract, have been individually calculated to reflect high inflation figures. IHL has been particularly affected by a combination of changes in residents usage of leisure facilities, increased running costs and inflationary pressures.

##### **Spending pressures/Loss of income**

- 5.4 The detailed budgets have been refreshed to reflect the forecast for 2023-24. Additional provision has been made within Portfolio budgets for inflation and other general items, including for a pay award and increments.

5.5 The pressures on the 2024-25 Portfolio budgets (recurring in future years) are itemised below:

- Increased investment in the finance team to meet the needs of the authority. It has been highlighted that as the council is embarking on an ambitious work programme, town centre regeneration and a need to provide better support to budget managers and members there needs to be greater support provided by finance. As such an amount of £141k has been included in the base budget to increase staffing and support investment in the team.
- The creation of a budget for transformation has been included at £100k. This will enable the council to review its processes and procedures to ensure it is delivering best practice in its service provision.
- The pay award for 2023/24 came in significantly higher than had been estimated. This has a knock-on effect for future years and has been reflected in the base budget.
- Planning is currently forecasting a reduction in income of £143k on an ongoing basis. This is because of reduced applications being anticipated. There is a consequential reducing in building control net income of £46k. This does not take into account the increase in fees from the recent government announcement. It detailed an increase in planning application fees of 35% for major developments and 25% for all other applications. It also specified a reduction in turnaround times for standard applications from 26 to 16 weeks, which will be a challenge for the department to achieve. Should it not achieve this turnaround time the fees will be repayable. These monies are anticipated to be used for investment in the service.

### **Budget savings proposals**

5.6 In 2023/24 the council undertook a review of all the savings which had been approved in previous budgets. This allowed the council to determine which had been achieved, which needed to be updated/revised and which were no longer achievable. Going forwards regular monitoring of the savings programme will take place and be reported on. Of the originally approved savings for 2023/24 of £902k, £585k were achieved in year. The budgeted savings for 2024/25 were £2,099k and have been reprofiled/amended as below. The main change for 24/25 has been the slipping of the shared service saving of £400k into future years, the removal of the saving attached the moving of the museum, and a reduction in the anticipated saving from the estate rationalisation of Rugeley indoor market.

**Table 1: Proposed budget savings**

<b>Description</b>	<b>2023-24 £</b>	<b>2024-25 £</b>
Increased use of smartphones	0	8,000
Garden waste charges	100,000	600,000
Digital waste calendar	16,000	16,000
Hednesford station car park charging		21,000
Rugeley station car park charging		17,000
Efficiencies pest control service	8,000	8,000
Efficiencies parks and open spaces service	43,500	43,500
Tennis court hire income	0	38,000
Efficiencies Street Cleansing	24,700	126,100
Inspiring Healthy Lifestyles concessions review	0	70,000
Environmental Protection efficiencies	109,000	109,000
Private sector housing capitalisation of post	46,000	46,000
Efficiencies Caretaking and Cleaning	8,230	8,230
Policy and Performance efficiencies	40,170	40,170
Revenues and benefits efficiencies	12,500	12,500
Shared Services savings	44,000	144,000
Food and safety efficiencies	21,000	21,000
Estate rationalisation	30,000	30,000
CCTV conversion to IP connectivity	9,000	9,000
Citizen Advice grant aid support	27,850	57,850
Reductions in consistently-underspending overhead budgets	45,000	45,000
<b>Total</b>	<b>584,950</b>	<b>1,470,350</b>

### **Business Rates Income**

- 5.7 The Council's exposure to volatility in Business Rates is a key risk with a reduction in income from business rates due to the failure or temporary closure of a key industry and successful appeals against Rateable Values and backdated refunds. To mitigate this risk as much as possible, provision is made in both the budget and final accounts for a reduction in income due to appeals.
- 5.8 There have been several challenges for Cannock's business rate income. The relocation of the Amazon distribution centre is likely to reduce business rates income at least in the short term. The delay in phase 2 of West Midlands Designer Village and the redevelopment of Rugeley power station site are also having an impact on anticipated business rates income. It is hoped that these will be completed in the near future but there is uncertainty around the timings.

### **2023-24 Forecast Outturn**

- 5.9 The Budget for 2023-24 is monitored against the profiled budget. The latest portfolio position reflects the inflationary increases in costs and known changes in the forecast and the impact of the savings achieved. The estimated outturn is a £838k deficit.

- 5.10 The £838k deficit is primarily driven by;
- Planning - £480k due to increased use of agency resource and forecast reduced income,
  - Pay award - £217k reflecting the pay award coming in higher than anticipated,
  - Budget savings which were not achieved of £317k as per table 1.
- 5.11 The overall council position reflects a strong performance on investment income in year. This was driven by higher interest rates. It must be noted that the benefits are effectively windfalls as they cannot be guaranteed on an ongoing basis. At present the council is forecasting a £1.1m surplus over the budgeted for position for investment income. This results in an overall forecast outturn for 2023/24 of £778k deficit. This deficit will be funded from a combination of general fund budget support reserve of £400k and £378k from general working balances. This will leave a minimum working balance of greater than £1m at the close of 2023-24.

### **Local Government Finance Settlement 2024-25 and Autumn Statement**

- 5.12 The Local Government Finance Settlement for 2024-25 was received by the Council in December 2023.
- 5.13 In particular the Settlement determines both the core funding to the Council and basis of incentive funding for Business Rates. A Baseline Funding Level was determined at the commencement of the current scheme in 2013-14 with a Tariff paid to central government representing the difference between income collected and the Baseline. The Baseline Funding now represents the sole form of core funding following the demise of Revenue Support Grant.
- 5.14 The settlement confirmed the continuation of the Council Tax referendum rules for lower tier councils from last year. It is still possible to increase Council Tax by the higher of 2.99% or £5 (rather than the higher of 1.99% or £5) without holding a referendum. The Statement also made various updates to policy regarding Business Rates reliefs, New Homes Bonus for one year (2024-25), but did not include statements on New Homes Bonus for the medium term, the Fair Funding Review or a Business Rates reset.
- 5.15 The 2024-25 Settlement included £1.420m for funding guarantee grant. This is a one off grant designed to maintain a minimum level of core spending power. It is important to note that this spending power guarantee was calculated on the basis that council tax was increased by the maximum 2.99%. If the council were to not increase this by the maximum, it would have a detrimental impact on future years budgets. This detrimental impact would be driven by the grants in future years being less than the "lost" potential income from not increasing council tax.
- 5.16 It is also worth noting that investment income is not taken into account when calculating the base funding position of the council as it cannot be seen as a guaranteed income stream to fund service delivery.

### **Business Rates Pooling and Retention**

- 5.17 There is an assumption that any reset of Business Rates growth achieved to date will be deferred until at least 2026-27.

- 5.18 The Budget assumes that the Staffordshire and Stoke-on-Trent Business Rates Pool will remain in place. It is also likely that even if there is a 50% reset in business rates growth with effect from 1 April 2026, then transitional relief and/or the use of the Council's reserves set aside for smoothing Business Rates fluctuations may well nullify any losses that would otherwise have been incurred in 2026-27.
- 5.19 Business Rates increase each year in line with the prevailing CPI of the preceding September. The freezing of the NNDR multiplier has only been applied to small businesses. This will result in a loss of income to the Council, offset by compensation for this loss via the NNDR Multiplier Section 31 grant. Section 31 Grant will cover the whole loss.
- 5.20 An analysis of the revised Retained Business Rates income for the Council is set out in **APPENDIX 5**.

**New Homes Bonus**

- 5.21 Allocations for the New Homes Bonus (NHB) scheme for 2024-25 will be £201k. It is assumed that the NHB scheme will continue in some form in future years and as such an amount has been allocated in 2025-26 and 2026-27 of £200k.

**Core spending power grant**

- 5.22 The core spending power grant of £19k has been allocated for 2024-25. It is assumed that this is a one off payment and is therefore not reflected in budgets post 2024-25.

**Revenue Budget Summary 2024-25**

- 5.23 The Portfolio Budget position set out below reflects the forecast outturn position for 2023-24, the proposed budget for 2024-25, and indicative budgets for 2025-26 and 2026-27.



**Table 2: Revenue Budget Recommended to Council**

	<b>Forecast outturn 2023-24 £000</b>	<b>Budget 2024-25 £000</b>	<b>Indicative Budget 2025-26 £000</b>	<b>Indicative Budget 2026-27 £000</b>
<b>Net Expenditure</b>				
Portfolio budgets	17,289	17,200	17,203	17,762
Investment income and technical financing adjustments	-1,621	-1,137	-510	-610
<b>Net spending</b>	<b>15,668</b>	<b>16,063</b>	<b>16,693</b>	<b>17,152</b>
<b>Less: Government Grants</b>				
NDR multiplier	-159	-159	-159	-159
New Homes Bonus	-619	-201	-200	-200
<b>Budget Requirement</b>	<b>14,890</b>	<b>15,703</b>	<b>16,334</b>	<b>16,793</b>
<b>Financing</b>				
Business Rates	-5,964	-6,371	-6,499	-5,914
Council Tax Income	-7,072	-7,324	-7,599	-7,885
Funding guarantee grant*	-830	-1,420	-	-
Core spending power grant	-123	-19	-	-
Revenue Support Grant	-123	-131	-	-
<b>Total Financing</b>	<b>-14,112</b>	<b>-15,265</b>	<b>-14,098</b>	<b>-13,799</b>
<b>Transfer from/to (-) balances</b>	<b>778</b>	<b>438</b>	<b>2,236</b>	<b>2,994</b>
<b>Funding guarantee estimate*</b>			<b>-940</b>	<b>-440</b>
<b>Revised transfer from/to (-) balances</b>	<b>778</b>	<b>438</b>	<b>1,296</b>	<b>2,554</b>

- 5.24 The intention is to fund the forecast deficit in 23-24 as per paragraph 5.11 and the deficit in 24-25 from working balances leaving working balances of £1.124m as at the end of 24-25.
- 5.25 The above budgets are in general based upon the maintenance of existing service provision and delivery of the priorities set out in the Corporate Plan. During 2023/24 a zero based budgeting exercise was undertaken. During this exercise budgets were reviewed line by line by the finance team with the budget holders. The results of this exercise have been reflected in the budgets in table 2.
- 5.26 As indicated above details are only currently available for the 2024-25 financial year. Limited amendments have been made to assumptions in relation to the new funding regime for 2025-26 and onwards. The Business Rates Scheme in particular carries the greatest uncertainty, along with any outcome from the Fair Funding Review. In light of the uncertainty as reflected in various sections of this report, it is difficult to project the true overall position over the medium term.
- 5.27 The major changes in the indicative Budget for 2024-25 when compared to the currently proposed 2024-25 budget are as set out in Table 3.

## 5.28 Table 3: Changes in 2024-25 budget assumptions

Description	Change £000
Portfolio budgets higher than anticipated	1,765
Investment income and technical changes higher than anticipated	-653
New Homes Bonus higher than anticipated	-1
Business Rates	-241
Council Tax higher than anticipated	-42
Funding guarantee grant (one year only)	-1,420
Revenue Support Grant	-131
Core Spending Power Grant (one year only)	-19
<b>Total</b>	<b>-742</b>

5.29 The primary changes in the table above are the new grants paid to the council as a one off (Funding guarantee grant £1.420m).

5.30 Table 2 identifies a deficit in 2024-25, taking into account the savings detailed in table 1. To date the council has not budgeted for the one off grants from central government in its budget setting process due to material uncertainty about the amounts. Additional lines have been added to table 2 this year to reflect what the grant amounts in future years may be. They are based on a prudent estimate driven by the amounts awarded for 2024-25. As per the table if they are considered then the deficit reduces to £1.296m in 2025-26 and £2.554m in 2026-27. The deficit in 2026-27 is driven in part by accounting for the business rates reset in year and a consequential reduction in business rates with no compensating funding being assumed. As referred to above, there is still significant uncertainty in relation to the whole of local government funding.

5.31 A Business Rates reset will have a negative impact on the District, as the amount currently received is based on a low baseline - above which the District retains Business Rates income. A Business Rates review is likely to reset this baseline to a higher level for Cannock, which will leave less scope to generate the same level of income as in the past. There is no certainty that this change will happen in 2026-27, but an assumption needed to be made, because the Government has signalled in the past that such a review will be forthcoming. The Council has long anticipated the change and holds a reserve to provide a buffer for significant fluctuations, and this will enable losses of the magnitude set out above, at least in the short term, to have no impact on the revenue budget. It is also likely that such a major change would be accompanied by transitional relief, which will soften the losses resulting from the policy change, albeit for a limited period.

### Reserves and Balances

5.32 Reserves and balances comprise general reserves, the Working Balance and Earmarked Reserves. They help the Council to cope with unpredictable financial pressures and plan for future spending commitments. They are an essential part of good financial management and assist the Section 151 Officer in providing reassurance to Council on the robustness of the estimates and the adequacy of reserves. **(See APPENDIX 7)**

5.33 The Council holds a number of earmarked reserves for specific purposes. Earmarked reserves are itemised in **APPENDIX 6**. Projected reserves at 1/4/24

have increased to £17,910k when compared to the projected level at 1/4/24 of £14,383k when the 2023-24 Budget was set. The major changes (rounded) are:

- As set out in the outturn report for 22/23, there was a planned draw down from reserves of £1.3m and of this amount only £0.361m was used.
- A contribution to working balance of £0.521m was made.
- Grants reserves have increase by £0.443m
- Trading accounts have increased by £0.187m
- S106 have increased by £0.246m
- Capital resources have increased by £0.188m

5.34 The Working Balance - the current policy has for a number of years been to maintain the level of the General Fund balance at a minimum of £1 million. This is maintained over the planning period.

### **Capital Programme 2023-24 to 2026-27**

5.35 The Capital Programme is attached as **APPENDIX 2 and APPENDIX 3**.

5.36 There are very limited unallocated general fund capital resources of £0.329m at the end of the capital programme. This includes a capital receipt of £75k which has not been received yet.

5.37 Unallocated S106 resources are currently £1.361m.

### **Council Tax Base and Collection Fund**

5.38 The final part of the consideration of the Budget is the Council Tax Base. This is the number of properties in the borough expressed in terms of Band D equivalents.

5.39 The Council's Tax Base is now estimated to be 30,014.76 representing an increase of 163.73 on 2023-24. The increase reflects the net increase in new properties built, offset by the cost of the Local Council Tax Reduction scheme.

5.40 The Tax Base has been calculated as below (with further detail broken down in **APPENDIX 8**):

Council Tax base for budget setting purposes	34,356.69
Less: impact of Local Council Tax Reduction Scheme	<u>-4,341.93</u>
	<b>30,014.76</b>

5.41 The Council's Collection Fund has been reviewed as part of the budget process.

### **Council Tax 2024-25**

5.42 In determining the level of Council Tax for 2024-25 Cabinet will need to take into account the medium term financial position and the Council Tax Referendum Thresholds.

5.43 The proposed increase of 2.99% is within the guidelines for district councils as contained in Government policy.

- 5.44 The proposed level of Cannock District Council's Council Tax for 2024-25 is £244.00 for a Band D property with the overall level of Council Tax subject to final determination by Council. The figures set out in this report may require minor amendment if any further information emerges before then.
- 5.45 The total Council Tax for the District will reflect the spending decision made by the County Council, the Office of the Police and Crime Commissioner and the Fire Authority.

### **Financial Planning**

- 5.46 The Government has intended to introduce a new financial regime for local government for a number of years. There was an original delay, then Covid, then the Ukraine war, cost of living crisis and change in Prime Minister and Cabinet. The changes to the local government financial regime potentially include Business Rates Retention and the reset of Business Rates, a replacement for New Homes Bonus and a Fair Funding Review. This uncertainty from central government is making it increasingly difficult for local government to plan in the medium term and can lead to decisions being taken which are more responsive in nature rather than based on strategic planning.
- 5.47 Each of these issues have been discussed in previous years' budget reports, with the conclusion that it was impossible to determine how both Core and Incentive based funding will change under the new regime. Material variances exist between the best /worst case future scenarios and it is essential that a prudent approach is adopted until further details become available.
- 5.48 The Council has at the present date minimal general fund uncommitted capital resources. Its future programme will be financed by the generation of capital receipts and prudential borrowing subject to its financing being prudent, sustainable and affordable. Although with the advent of higher interest rates, it is becoming harder to justify borrowing to fund capital spending, especially as there is also an opportunity cost to borrowing, of foregoing an investment return.
- 5.49 The major potential adverse impact over the medium term is regarding Government policy, a Business Rates reset being the most significant. However, any reset is likely to be accompanied by a reasonable lead-in, with transitional relief. The Council also holds a reserve to soften the impact of Business Rates fluctuations, which could support the 2024-25 Budget if needed.

### **Horizon scanning**

- 5.50 There are several areas of uncertainty for the council going forwards and at present no budgetary provision has been made as costings are unclear. Primary amongst these is the introduction of food waste collection. This a new service that central government are legislating for the council to undertake. We are unsure of the arrangements for this or if funding will be provided by central government but if it is not, then this will be a cost pressure for the council.
- 5.51 As inflation is starting to converge with the Bank of England target of 2% it is unlikely that interest rates will remain at their current levels for the entirety of the next financial year. This will mean investment income starting to reduce. As interest rates decrease the amount of contribution to the investment reserve will reduce to compensate to avoid creating a budget deficit.

- 5.52 Central government funding remains a challenge to forecast. With only one-year settlements being provided and the driver for the amounts being awarded subject to change budgeting for them is very difficult. This year we have modelled up what it would look like if they were to be awarded again next year.
- 5.53 As set out above, the council finds itself in a very challenging financial position. There is a planned review of all reserves mid way through the year to determine if any can be released to support the general fund and invest to save projects. Should savings targets not be achieved or cost pressures increase additional savings will be required to bridge this gap. Regular monitoring and reporting will take place going forwards, on both budgets and the savings programme, to help budget managers ensure the council uses its resources as effectively as possible.

## **6 Implications**

### **6.1 Financial**

Contained in the report.

### **6.2 Legal**

Nil

### **6.3 Human Resources**

Nil

### **6.4 Risk Management**

Set out in Appendix 9.

Setting the budget is recognised as a significant risk to the council and included in the strategic risk register. The risks noted are both the setting of the budget within the timescales and the risks around setting a balanced budget. These are referenced throughout the report and the mitigations that have been put in place. For example, the business rates reserve to offset the potential business rates reset.

### **6.5 Equalities and Diversity**

Nil

### **6.6 Health**

Nil

### **6.7 Climate Change**

Nil

## **7 Appendices**

Appendix 1: Detailed Portfolio Budgets and Variation Statements

Appendix 2: Capital Programme 2023-24 to 2026-27

- Appendix 3: General Fund and S106 Capital Budgets 2023-24 to 2026-27
- Appendix 4: Community Infrastructure Levy (CIL) Allocations Process and Recommendations
- Appendix 5: Business Rates Retention - Retained Income
- Appendix 6: Other General Fund Earmarked Reserves
- Appendix 7: Report of the Chief Financial Officer on the Robustness of the Budget Estimates and the Adequacy of the Council's Reserves
- Appendix 8: Council Tax Base 2023-24
- Appendix 9: Working Balance - Financial Risks Facing the Authority

## **8 Previous Consideration**

None

## **9 Background Papers**

Files are available in Financial Services.

<b>Contact Officer:</b>	Chris Forrester
<b>Telephone Number:</b>	01543 464 334
<b>Report Track:</b>	Cabinet: 17/01/24 Responsible Council Scrutiny Committee: 23/01/24 Cabinet: 01/02/24 Council: 21/02/24
<b>Key Decision:</b>	No

Community Wellbeing

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>1 CCTV</b>				
Employee Expenses	171,600	178,920	184,680	188,850
Premises Related Expenditure	12,020	12,740	13,500	14,310
Supplies & Services	76,220	77,490	78,240	79,020
<b>Total Expenditure</b>	<b>259,840</b>	<b>269,150</b>	<b>276,420</b>	<b>282,180</b>
Income	(61,530)	(63,880)	(65,230)	(65,970)
<b>Total Income</b>	<b>(61,530)</b>	<b>(63,880)</b>	<b>(65,230)</b>	<b>(65,970)</b>
<b>CCTV Net Expenditure</b>	<b>198,310</b>	<b>205,270</b>	<b>211,190</b>	<b>216,210</b>
<b>2 Grants &amp; Contributions</b>				
Supplies & Services	141,280	114,260	115,380	116,530
<b>Total Expenditure</b>	<b>141,280</b>	<b>114,260</b>	<b>115,380</b>	<b>116,530</b>
<b>Grants &amp; Contributions Net Expenditure</b>	<b>141,280</b>	<b>114,260</b>	<b>115,380</b>	<b>116,530</b>
<b>3 Housing Services</b>				
Employee Expenses	514,480	421,480	434,980	444,460
Premises Related Expenditure	6,630	6,120	6,250	6,390
Transport Related Expenditure	1,530	50	70	70
Supplies & Services	369,350	147,220	118,220	119,230
Third Party Payments	310	320	330	340
<b>Total Expenditure</b>	<b>892,300</b>	<b>575,190</b>	<b>559,850</b>	<b>570,490</b>
Income	(536,790)	(237,240)	(211,540)	(215,080)
<b>Total Income</b>	<b>(536,790)</b>	<b>(237,240)</b>	<b>(211,540)</b>	<b>(215,080)</b>
<b>Housing Services Net Expenditure</b>	<b>355,510</b>	<b>337,950</b>	<b>348,310</b>	<b>355,410</b>
<b>4 Leisure Contract Sports and Management</b>				
Premises Related Expenditure	194,680	198,290	202,390	206,580
Supplies & Services	2,327,160	1,848,260	1,531,120	1,561,720
<b>Total Expenditure</b>	<b>2,521,840</b>	<b>2,046,550</b>	<b>1,733,510</b>	<b>1,768,300</b>
Income	(416,060)	(191,890)	(195,710)	(199,610)
<b>Total Income</b>	<b>(416,060)</b>	<b>(191,890)</b>	<b>(195,710)</b>	<b>(199,610)</b>
<b>Leisure Contract Sports and Management Net Expenditure</b>	<b>2,105,780</b>	<b>1,854,660</b>	<b>1,537,800</b>	<b>1,568,690</b>
<b>5 Partnerships</b>				
Employee Expenses	220,430	229,820	236,970	242,140
Premises Related Expenditure	17,830	17,100	17,520	17,950
Transport Related Expenditure	2,480	1,250	1,280	1,290
Supplies & Services	8,520	7,720	7,810	7,890
<b>Total Expenditure</b>	<b>249,260</b>	<b>255,890</b>	<b>263,580</b>	<b>269,270</b>
<b>Partnerships Net Expenditure</b>	<b>249,260</b>	<b>255,890</b>	<b>263,580</b>	<b>269,270</b>

Community Wellbeing

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>6 Stadium</b>				
Employee Expenses	7,300	9,380	11,020	12,120
Premises Related Expenditure	56,870	53,830	54,380	54,960
Supplies & Services	20,730	20,730	20,730	20,730
<b>Total Expenditure</b>	<b>84,900</b>	<b>83,940</b>	<b>86,130</b>	<b>87,810</b>
<b>Stadium Net Expenditure</b>	<b>84,900</b>	<b>83,940</b>	<b>86,130</b>	<b>87,810</b>
<b>7 DFG Delivery</b>				
Employee Expenses	44,990	46,820	48,270	49,250
Transport Related Expenditure	1,860	3,600	3,620	3,660
Supplies & Services	5,460	5,520	5,580	5,640
<b>Total Expenditure</b>	<b>52,310</b>	<b>55,940</b>	<b>57,470</b>	<b>58,550</b>
Income	(51,830)	(55,940)	(57,470)	(58,550)
<b>Total Income</b>	<b>(51,830)</b>	<b>(55,940)</b>	<b>(57,470)</b>	<b>(58,550)</b>
<b>DFG Delivery Net Expenditure</b>	<b>480</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8 Leisure, Planning and Marketing</b>				
Employee Expenses	77,670	80,070	82,440	84,220
Transport Related Expenditure	2,140	1,530	1,550	1,570
Supplies & Services	16,420	13,600	13,660	13,690
<b>Total Expenditure</b>	<b>96,230</b>	<b>95,200</b>	<b>97,650</b>	<b>99,480</b>
Income	(10,550)	(29,470)	(29,690)	(29,910)
<b>Total Income</b>	<b>(10,550)</b>	<b>(29,470)</b>	<b>(29,690)</b>	<b>(29,910)</b>
<b>Leisure, Planning and Marketing Net Expenditure</b>	<b>85,680</b>	<b>65,730</b>	<b>67,960</b>	<b>69,570</b>
<b>Community Wellbeing Net Expenditure</b>	<b>3,221,200</b>	<b>2,917,700</b>	<b>2,630,350</b>	<b>2,683,490</b>



**Community Wellbeing Portfolio**

**Variation Statement 2024/2025 to 2026/2027**

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,187	- 220	967	1,217	- 219	998	19	4	1,021
Premises Related Costs	301	- 13	288	305	- 11	294	7	- 1	300
Transport Related Costs	9	- 3	6	10	- 3	7	-	-	7
Supplies and Services	1,742	493	2,235	1,794	97	1,891	34	- 1	1,924
Third Party	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>3,239</b>	<b>257</b>	<b>3,496</b>	<b>3,326</b>	<b>- 136</b>	<b>3,190</b>	<b>60</b>	<b>2</b>	<b>3,252</b>
Income	- 633	55	- 578	- 646	86	- 560	- 9	-	- 569
<b>Net Expenditure</b>	<b>2,606</b>	<b>312</b>	<b>2,918</b>	<b>2,680</b>	<b>- 50</b>	<b>2,630</b>	<b>51</b>	<b>2</b>	<b>2,683</b>
Portfolio transferred	2084			2147					
Original Net Expenditure	522			533					

**Community Wellbeing Portfolio**

**Proposed Real Terms / Efficiency Variations**

**2024/25 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		32
Leadership team posts transferred to Leader portfolio		-206
Increased hra recharge reflecting pay		-5
Utilities		-12
Reduced car allowances		-3
Reduced audit fees		-4
Leisure management contract sports and management		516
Zero based budget review		-5
Budget savings reinstated		
CCTV conversion to IP connectivity	2	
Citizen Advice grant aid support	2	4
minor variations		-5
		<b><u>312</u></b>

**2025/26 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		36
Leadership team posts transferred to Leader portfolio		-206
Increased hra recharge reflecting pay		-5
Utilities		-12
Reduced car allowances		-3
Reduced audit fees		-5
Leisure management contract sports and management		151
Zero based budget review		-5
Budget savings reinstated		
CCTV conversion to IP connectivity	2	
Citizen Advice grant aid support	2	4
minor variations		-5
		<b><u>- 50</u></b>

**2025/26 to 2026/27 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Increase in pension costs		3
minor variations		-1
		<b><u>2</u></b>

Environment and Climate Change

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>1 Waste &amp; Recycling</b>				
Employee Expenses	293,070	366,700	377,440	384,650
Premises Related Expenditure	2,960	3,080	3,110	3,140
Transport Related Expenditure	6,080	6,950	7,040	7,150
Supplies & Services	160,280	56,370	57,050	57,620
Third Party Payments	3,836,490	4,102,690	4,281,790	4,383,260
<b>Total Expenditure</b>	<b>4,298,880</b>	<b>4,535,790</b>	<b>4,726,430</b>	<b>4,835,820</b>
Income	(1,321,850)	(1,534,760)	(1,548,870)	(1,571,110)
<b>Total Income</b>	<b>(1,321,850)</b>	<b>(1,534,760)</b>	<b>(1,548,870)</b>	<b>(1,571,110)</b>
<b>Waste &amp; Recycling Net Expenditure</b>	<b>2,977,030</b>	<b>3,001,030</b>	<b>3,177,560</b>	<b>3,264,710</b>
<b>2 Regulatory Services</b>				
Employee Expenses	368,740	424,490	440,910	451,460
Transport Related Expenditure	8,240	10,700	10,830	10,940
Supplies & Services	34,420	32,390	32,800	33,130
Third Party Payments	45,750	47,580	48,530	49,500
<b>Total Expenditure</b>	<b>457,150</b>	<b>515,160</b>	<b>533,070</b>	<b>545,030</b>
Income	(20,310)	(31,090)	(31,720)	(32,360)
<b>Total Income</b>	<b>(20,310)</b>	<b>(31,090)</b>	<b>(31,720)</b>	<b>(32,360)</b>
<b>Regulatory Services Net Expenditure</b>	<b>436,840</b>	<b>484,070</b>	<b>501,350</b>	<b>512,670</b>
<b>3 Cleansing Services</b>				
Premises Related Expenditure	5,990	6,050	6,110	6,170
Supplies & Services	5,630	5,580	5,640	5,690
Third Party Payments	486,560	438,430	452,870	463,840
<b>Total Expenditure</b>	<b>498,180</b>	<b>450,060</b>	<b>464,620</b>	<b>475,700</b>
<b>Cleansing Services Net Expenditure</b>	<b>498,180</b>	<b>450,060</b>	<b>464,620</b>	<b>475,700</b>
<b>4 Drainage Services</b>				
Premises Related Expenditure	8,790	8,880	9,060	9,240
<b>Total Expenditure</b>	<b>8,790</b>	<b>8,880</b>	<b>9,060</b>	<b>9,240</b>
<b>Drainage Services Net Expenditure</b>	<b>8,790</b>	<b>8,880</b>	<b>9,060</b>	<b>9,240</b>
<b>5 Countryside Management</b>				
Employee Expenses	207,880	260,460	268,910	274,920
Premises Related Expenditure	11,340	10,640	11,100	11,560
Transport Related Expenditure	13,290	13,440	13,710	13,990
Supplies & Services	29,690	29,930	30,230	30,520
<b>Total Expenditure</b>	<b>262,200</b>	<b>314,470</b>	<b>323,950</b>	<b>330,990</b>
Income	(82,660)	(84,610)	(84,870)	(85,330)
<b>Total Income</b>	<b>(82,660)</b>	<b>(84,610)</b>	<b>(84,870)</b>	<b>(85,330)</b>
<b>Countryside Management Net Expenditure</b>	<b>179,540</b>	<b>229,860</b>	<b>239,080</b>	<b>245,660</b>

Environment and Climate Change

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>6 Public Clocks</b>				
Premises Related Expenditure	6,150	6,840	7,100	7,310
<b>Total Expenditure</b>	<b>6,150</b>	<b>6,840</b>	<b>7,100</b>	<b>7,310</b>
<b>Public Clocks Net Expenditure</b>	<b>6,150</b>	<b>6,840</b>	<b>7,100</b>	<b>7,310</b>
<b>7 Off Street Parking</b>				
Premises Related Expenditure	338,190	349,900	359,310	368,750
Transport Related Expenditure	10	210	210	210
Supplies & Services	153,740	171,600	161,900	163,520
Third Party Payments	33,690	30,350	31,350	32,110
<b>Total Expenditure</b>	<b>525,630</b>	<b>552,060</b>	<b>552,770</b>	<b>564,590</b>
Income	(724,930)	(727,760)	(727,770)	(722,980)
<b>Total Income</b>	<b>(724,930)</b>	<b>(727,760)</b>	<b>(727,770)</b>	<b>(722,980)</b>
<b>Off Street Parking Net Expenditure</b>	<b>(199,300)</b>	<b>(175,700)</b>	<b>(175,000)</b>	<b>(158,390)</b>
<b>8 Bus Shelters</b>				
Premises Related Expenditure	38,360	38,990	40,200	41,450
<b>Total Expenditure</b>	<b>38,360</b>	<b>38,990</b>	<b>40,200</b>	<b>41,450</b>
Income	(25,000)	(25,750)	(26,520)	(27,320)
<b>Total Income</b>	<b>(25,000)</b>	<b>(25,750)</b>	<b>(26,520)</b>	<b>(27,320)</b>
<b>Bus Shelters Net Expenditure</b>	<b>13,360</b>	<b>13,240</b>	<b>13,680</b>	<b>14,130</b>
<b>9 Conservation Areas</b>				
Employee Expenses	179,580	195,270	201,300	205,650
Transport Related Expenditure	3,960	3,000	3,050	3,080
Supplies & Services	2,010	2,620	2,640	2,660
<b>Total Expenditure</b>	<b>185,550</b>	<b>200,890</b>	<b>206,990</b>	<b>211,390</b>
<b>Conservation Areas Net Expenditure</b>	<b>185,550</b>	<b>200,890</b>	<b>206,990</b>	<b>211,390</b>
<b>10 Food Safety</b>				
Employee Expenses	374,560	332,770	343,680	351,650
Transport Related Expenditure	8,340	8,200	8,280	8,360
Supplies & Services	46,740	52,460	52,770	53,140
<b>Total Expenditure</b>	<b>429,640</b>	<b>393,430</b>	<b>404,730</b>	<b>413,150</b>
Income	(60,830)	(5,610)	(5,720)	(5,830)
<b>Total Income</b>	<b>(60,830)</b>	<b>(5,610)</b>	<b>(5,720)</b>	<b>(5,830)</b>
<b>Food Safety Net Expenditure</b>	<b>368,810</b>	<b>387,820</b>	<b>399,010</b>	<b>407,320</b>
<b>11 Management &amp; Administration</b>				
Employee Expenses	106,460	82,050	84,980	87,080
Transport Related Expenditure	130	130	130	130
Supplies & Services	670	530	540	550
<b>Total Expenditure</b>	<b>107,260</b>	<b>82,710</b>	<b>85,650</b>	<b>87,760</b>
<b>Management &amp; Administration Net Expenditure</b>	<b>107,260</b>	<b>82,710</b>	<b>85,650</b>	<b>87,760</b>

Environment and Climate Change

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>12 Mortuary</b>				
Employee Expenses	5,100	5,320	5,460	5,600
Premises Related Expenditure	19,730	20,180	20,810	21,470
Supplies & Services	26,500	1,390	1,400	1,410
<b>Total Expenditure</b>	<b>51,330</b>	<b>26,890</b>	<b>27,670</b>	<b>28,480</b>
Income	(25,000)			-
<b>Total Income</b>	<b>(25,000)</b>			-
<b>Mortuary Net Expenditure</b>	<b>26,330</b>	<b>26,890</b>	<b>27,670</b>	<b>28,480</b>
<b>13 Licensing</b>				
Employee Expenses	171,120	200,370	206,870	211,500
Transport Related Expenditure	2,280	2,330	2,350	2,370
Supplies & Services	29,440	29,910	30,230	30,530
<b>Total Expenditure</b>	<b>202,840</b>	<b>232,610</b>	<b>239,450</b>	<b>244,400</b>
Income	(288,190)	(254,300)	(260,090)	(265,180)
<b>Total Income</b>	<b>(288,190)</b>	<b>(254,300)</b>	<b>(260,090)</b>	<b>(265,180)</b>
<b>Licensing Net Expenditure</b>	<b>(85,350)</b>	<b>(21,690)</b>	<b>(20,640)</b>	<b>(20,780)</b>
<b>14 Resilience</b>				
Employee Expenses	18,210	16,420	16,830	17,200
Premises Related Expenditure	140			-
Supplies & Services	64,630	63,170	63,830	64,480
<b>Total Expenditure</b>	<b>82,980</b>	<b>79,590</b>	<b>80,660</b>	<b>81,680</b>
Income	(56,690)	(56,170)	(57,340)	(58,210)
<b>Total Income</b>	<b>(56,690)</b>	<b>(56,170)</b>	<b>(57,340)</b>	<b>(58,210)</b>
<b>Resilience Net Expenditure</b>	<b>26,290</b>	<b>23,420</b>	<b>23,320</b>	<b>23,470</b>
<b>15 Hawks Green Depot</b>				
Employee Expenses	6,680	5,400	5,540	5,650
Premises Related Expenditure	129,570	142,230	147,370	152,730
Supplies & Services	16,800	14,680	14,910	15,090
<b>Total Expenditure</b>	<b>153,050</b>	<b>162,310</b>	<b>167,820</b>	<b>173,470</b>
Income	(173,960)	(182,520)	(186,180)	(189,910)
<b>Total Income</b>	<b>(173,960)</b>	<b>(182,520)</b>	<b>(186,180)</b>	<b>(189,910)</b>
<b>Hawks Green Depot Net Expenditure</b>	<b>(20,910)</b>	<b>(20,210)</b>	<b>(18,360)</b>	<b>(16,440)</b>
<b>Environment and Climate Change Net Expenditure</b>	<b>4,528,570</b>	<b>4,698,110</b>	<b>4,941,090</b>	<b>5,092,230</b>

**Environment & Climate Change Portfolio**

**Variation Statement 2024/2025 to 2026/2027**

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,844	45	1,889	1,888	64	1,952	37	6	1,995
Premises Related Costs	560	27	587	574	30	604	18	-	622
Transport Related Costs	48	- 3	45	49	- 3	46	-	-	46
Supplies and Services	459	4	463	452	2	454	4	-	458
Third Party Payments	4,646	- 27	4,619	4,736	78	4,814	96	19	4,929
<b>Total Expenditure</b>	<b>7,557</b>	<b>46</b>	<b>7,603</b>	<b>7,699</b>	<b>171</b>	<b>7,870</b>	<b>155</b>	<b>25</b>	<b>8,050</b>
Income	- 2,989	84	- 2,905	- 3,019	90	- 2,929	- 32	3	- 2,958
<b>Net Expenditure</b>	<b>4,568</b>	<b>130</b>	<b>4,698</b>	<b>4,680</b>	<b>261</b>	<b>4,941</b>	<b>123</b>	<b>28</b>	<b>5,092</b>
portfolios transferred	545			556					
Original Net Expenditure	4,023			4,124					

**Environment & Climate Change Portfolio**  
**Proposed Real Terms / Efficiency Variations**

**2024/25 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		47
HRA recharges reflecting pay		-5
Increased utility costs		35
Reduced rates		-3
Reduced car allowances		-4
Zero based budget review		
Expenditure	-20	
Income	30	10
Waste contract		
Reduced gate fees dry recycling	-40	
Increased gate fees green waste	5	
Additional contract cost contract inflation and properties	76	
Reduced recycling credits	36	
Reduced income from recycling	10	87
Bus Shelters reduced income		13
Reduced parking income		9
Increased bank charges		9
Streetcleansing recharge		-68
Grounds recharge		1
minor variations		-1
		<b><u>130</u></b>

**2025/26 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		65
HRA recharges reflecting pay		-5
Increased utility costs		38
Reduced rates		-3
Reduced car allowances		-4
Zero based budget review		
Expenditure	-20	
Income	30	10
Waste contract		
Reduced gate fees dry recycling	-32	
Increased gate fees green waste	8	
Additional contract cost contract inflation and properties	166	
Reduced recycling credits	39	
Reduced income from recycling	10	191
Bus Shelters reduced income		13
Reduced parking income		9
Increased bank charges		9
Streetcleansing recharge		-63
Grounds recharge		1
		<b><u>261</u></b>

**2025/26 to 2026/27 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay and pension changes		6
Waste dual stream and dry recycling contract		
Additional contract cost	16	
Recycling credits	-2	14
Streetcleansing recharge		2
Reduced parking income		5
minor variations		1
		<b><u>28</u></b>



Housing

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>1 Caretakers and Cleaners</b>				
Employee Expenses	305,100	337,790	349,160	357,290
Premises Related Expenditure	13,150	13,280	13,410	13,540
Transport Related Expenditure	2,310	2,270	2,320	2,370
Supplies & Services	3,640	2,100	2,140	2,160
<b>Total Expenditure</b>	<b>324,200</b>	<b>355,440</b>	<b>367,030</b>	<b>375,360</b>
<b>Caretakers and Cleaners Net Expenditure</b>	<b>324,200</b>	<b>355,440</b>	<b>367,030</b>	<b>375,360</b>
<b>2 Circular 8/95</b>				
Supplies & Services	35,520	35,520	35,520	35,520
<b>Total Expenditure</b>	<b>35,520</b>	<b>35,520</b>	<b>35,520</b>	<b>35,520</b>
<b>Circular 8/95 Net Expenditure</b>	<b>35,520</b>	<b>35,520</b>	<b>35,520</b>	<b>35,520</b>
<b>3 Civic Ballroom</b>				
Premises Related Expenditure	650	660	670	680
<b>Total Expenditure</b>	<b>650</b>	<b>660</b>	<b>670</b>	<b>680</b>
Income	(24,540)	(24,540)	(24,600)	(25,090)
<b>Total Income</b>	<b>(24,540)</b>	<b>(24,540)</b>	<b>(24,600)</b>	<b>(25,090)</b>
<b>Civic Ballroom Net Expenditure</b>	<b>(23,890)</b>	<b>(23,880)</b>	<b>(23,930)</b>	<b>(24,410)</b>
<b>4 Housing Act Advances</b>				
Supplies & Services	.	20	20	20
<b>Total Expenditure</b>	.	<b>20</b>	<b>20</b>	<b>20</b>
<b>Housing Act Advances Net Expenditure</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>5 Miscellaneous Properties</b>				
Premises Related Expenditure	7,720	6,720	6,940	7,120
<b>Total Expenditure</b>	<b>7,720</b>	<b>6,720</b>	<b>6,940</b>	<b>7,120</b>
Income	(9,610)	(17,030)	(17,060)	(17,410)
<b>Total Income</b>	<b>(9,610)</b>	<b>(17,030)</b>	<b>(17,060)</b>	<b>(17,410)</b>
<b>Miscellaneous Properties Net Expenditure</b>	<b>(1,890)</b>	<b>(10,310)</b>	<b>(10,120)</b>	<b>(10,290)</b>
<b>6 Private Sector Housing</b>				
Employee Expenses	283,860	297,290	306,730	313,080
Transport Related Expenditure	9,860	5,000	5,100	5,150
Supplies & Services	3,570	2,780	2,820	2,860
<b>Total Expenditure</b>	<b>297,290</b>	<b>305,070</b>	<b>314,650</b>	<b>321,090</b>
Income	(46,000)	(46,000)	(46,920)	(47,860)
<b>Total Income</b>	<b>(46,000)</b>	<b>(46,000)</b>	<b>(46,920)</b>	<b>(47,860)</b>
<b>Private Sector Housing Net Expenditure</b>	<b>251,290</b>	<b>259,070</b>	<b>267,730</b>	<b>273,230</b>

Housing

	<b>Outturn 2023-2024</b>	<b>Budget 2024-2025</b>	<b>Budget 2025-2026</b>	<b>Budget 2026-2027</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>7 Public Buildings</b>				
Employee Expenses	283,450	295,180	304,460	311,050
Premises Related Expenditure	734,620	721,360	746,040	771,620
Transport Related Expenditure	3,490	4,400	4,440	4,480
Supplies & Services	52,740	44,890	45,380	45,790
<b>Total Expenditure</b>	<b>1,074,300</b>	<b>1,065,830</b>	<b>1,100,320</b>	<b>1,132,940</b>
Income	(459,920)	(398,910)	(401,650)	(409,470)
<b>Total Income</b>	<b>(459,920)</b>	<b>(398,910)</b>	<b>(401,650)</b>	<b>(409,470)</b>
<b>Public Buildings Net Expenditure</b>	<b>614,380</b>	<b>666,920</b>	<b>698,670</b>	<b>723,470</b>
<b>Housing Net Expenditure</b>	<b>1,199,610</b>	<b>1,282,780</b>	<b>1,334,920</b>	<b>1,372,900</b>

**Housing Portfolio**

**Variation Statement 2024/2025 to 2026/2027**

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	888	42	930	908	52	960	19	3	982
Premises Related Costs	698	44	742	721	46	767	26	-	793
Transport Related Costs	16	- 4	12	15	- 3	12	-	-	12
Supplies and Services	96	- 11	85	98	- 12	86	-	-	86
<b>Total Expenditure</b>	<b>1,698</b>	<b>71</b>	<b>1,769</b>	<b>1,742</b>	<b>83</b>	<b>1,825</b>	<b>45</b>	<b>3</b>	<b>1,873</b>
Income	- 480	- 6	- 486	- 484	- 6	- 490	- 9	- 1	- 500
<b>Net Expenditure</b>	<b>1,218</b>	<b>65</b>	<b>1,283</b>	<b>1,258</b>	<b>77</b>	<b>1,335</b>	<b>36</b>	<b>2</b>	<b>1,373</b>
portfolios transferred	- 3,079			- 3,152					
<b>Original Net Expenditure</b>	<b>4,297</b>			<b>4,410</b>					

**Housing Portfolio**

**Proposed Real Terms / Efficiency Variations**

**2024/25 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		40
Increased hra recharge reflecting pay		-4
Increased Utilities		31
Increased Rates		11
Reduced car allowances		-4
Zero based budget review		
Expenditure	-9	
Income	-1	-10
minor variations		1
		<b><u>65</u></b>

**2025/26 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		50
Increased hra recharge reflecting pay		-4
Increased Utilities		35
Increased Rates		12
Reduced car allowances		-4
Zero based budget review		
Expenditure	-9	
Income	-1	-10
minor variations		-2
		<b><u>77</u></b>

**2025/26 to 2026/27 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Increase in pension costs		2
		<b><u>2</u></b>

Leader

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>1 Members</b>				
Employee Expenses	30,800	28,290	28,920	29,560
Transport Related Expenditure	2,250	400	420	420
Supplies & Services	359,680	360,730	367,840	375,080
<b>Total Expenditure</b>	<b>392,730</b>	<b>389,420</b>	<b>397,180</b>	<b>405,060</b>
<b>Members Net Expenditure</b>	<b>392,730</b>	<b>389,420</b>	<b>397,180</b>	<b>405,060</b>
<b>2 Executive Management &amp; Support</b>				
Employee Expenses	463,320	617,550	638,640	655,240
Transport Related Expenditure			30	30
Supplies & Services	79,790	90,760	91,650	92,540
Third Party Payments	262,320	275,150	285,890	291,650
<b>Total Expenditure</b>	<b>805,430</b>	<b>983,460</b>	<b>1,016,210</b>	<b>1,039,460</b>
<b>Executive Management &amp; Support Net Expenditure</b>	<b>805,430</b>	<b>983,460</b>	<b>1,016,210</b>	<b>1,039,460</b>
<b>Leader Net Expenditure</b>	<b>1,198,160</b>	<b>1,372,880</b>	<b>1,413,390</b>	<b>1,444,520</b>

**Leader of the Council Portfolio**

**Variation Statement 2024/2025 to 2026/2027**

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	319	327	646	326	342	668	11	6	685
Premises Related Costs	- 1	1	-	-	-	-	-	-	-
Transport Related Costs	5	- 5	-	5	- 5	-	-	-	-
Supplies and Services	459	- 7	452	467	- 8	459	8	1	468
Third Party Payments	-	275	275	-	286	286	6	-	292
<b>Total Expenditure</b>	<b>782</b>	<b>591</b>	<b>1,373</b>	<b>798</b>	<b>615</b>	<b>1,413</b>	<b>25</b>	<b>7</b>	<b>1,445</b>
Income	-	-	-	-	-	-	-	-	-
<b>Net Expenditure</b>	<b>782</b>	<b>591</b>	<b>1,373</b>	<b>798</b>	<b>615</b>	<b>1,413</b>	<b>25</b>	<b>7</b>	<b>1,445</b>
portfolios transferred	- 503			- 512					
<b>Original Net Expenditure</b>	<b>1,285</b>			<b>1,310</b>					

**Leader of the Council Portfolio**

**Proposed Real Terms / Efficiency Variations**

**2024/25 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Joint leadership team		
Employees (partly transfer from other portfolios)	231	
Transport	-5	
Third Party (payment to Stafford borough council)	<u>275</u>	501
Budget Pressure - Transformation		100
Members allowances		-9
minor variations		-1
		<u><u>591</u></u>

**2025/26 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Joint leadership team		
Employees (partly transfer from other portfolios)	246	
Transport	-5	
Third Party (payment to Stafford borough council)	<u>286</u>	527
Budget Pressure - Transformation		100
Members allowances		-9
minor variations		-3
		<u><u>615</u></u>

**2025/26 to 2026/27 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay and pension charges		6
minor variations		1
		<u><u>7</u></u>

Parks, Culture & Heritage

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>1 Grounds Maintenance</b>				
Employee Expenses	849,570	885,470	914,420	935,620
Premises Related Expenditure	34,050	36,790	37,670	38,570
Transport Related Expenditure	66,130	73,530	74,840	76,290
Supplies & Services	162,220	159,100	160,740	162,350
<b>Total Expenditure</b>	<b>1,111,970</b>	<b>1,154,890</b>	<b>1,187,670</b>	<b>1,212,830</b>
Income	(1,090,210)	(1,154,890)	(1,187,670)	(1,212,830)
<b>Total Income</b>	<b>(1,090,210)</b>	<b>(1,154,890)</b>	<b>(1,187,670)</b>	<b>(1,212,830)</b>
<b>Grounds Maintenance Net Expenditure</b>	<b>21,760</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2 Parks &amp; Open Spaces</b>				
Employee Expenses	568,860	589,020	607,220	620,180
Premises Related Expenditure	557,900	609,140	635,270	654,450
Transport Related Expenditure	19,140	21,400	21,740	22,080
Supplies & Services	136,060	151,630	152,940	154,230
Third Party Payments	210,140	189,350	195,620	200,360
<b>Total Expenditure</b>	<b>1,492,100</b>	<b>1,560,540</b>	<b>1,612,790</b>	<b>1,651,300</b>
Income	(84,060)	(129,370)	(130,940)	(132,660)
<b>Total Income</b>	<b>(84,060)</b>	<b>(129,370)</b>	<b>(130,940)</b>	<b>(132,660)</b>
<b>Parks &amp; Open Spaces Net Expenditure</b>	<b>1,408,040</b>	<b>1,431,170</b>	<b>1,481,850</b>	<b>1,518,640</b>
<b>3 Cemeteries</b>				
Employee Expenses	168,460	175,510	181,090	185,100
Premises Related Expenditure	107,270	105,260	108,480	111,340
Transport Related Expenditure	10,420	9,190	9,390	9,580
Supplies & Services	28,920	48,480	49,050	49,530
<b>Total Expenditure</b>	<b>315,070</b>	<b>338,440</b>	<b>348,010</b>	<b>355,550</b>
Income	(226,360)	(227,970)	(234,810)	(239,510)
<b>Total Income</b>	<b>(226,360)</b>	<b>(227,970)</b>	<b>(234,810)</b>	<b>(239,510)</b>
<b>Cemeteries Net Expenditure</b>	<b>88,710</b>	<b>110,470</b>	<b>113,200</b>	<b>116,040</b>
<b>4 Allotments</b>				
Premises Related Expenditure	5,760	5,880	5,990	6,120
<b>Total Expenditure</b>	<b>5,760</b>	<b>5,880</b>	<b>5,990</b>	<b>6,120</b>
Income	(4,640)	(4,640)	(4,640)	(4,640)
<b>Total Income</b>	<b>(4,640)</b>	<b>(4,640)</b>	<b>(4,640)</b>	<b>(4,640)</b>
<b>Allotments Net Expenditure</b>	<b>1,120</b>	<b>1,240</b>	<b>1,350</b>	<b>1,480</b>



Parks, Culture & Heritage

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>5 Street Cleansing</b>				
Employee Expenses	585,290	540,340	560,940	575,950
Premises Related Expenditure	3,140	3,140	3,200	3,260
Transport Related Expenditure	162,190	133,910	135,930	137,990
Supplies & Services	32,370	32,640	32,910	33,190
<b>Total Expenditure</b>	<b>782,990</b>	<b>710,030</b>	<b>732,980</b>	<b>750,390</b>
Income	(786,400)	(710,030)	(732,980)	(750,390)
<b>Total Income</b>	<b>(786,400)</b>	<b>(710,030)</b>	<b>(732,980)</b>	<b>(750,390)</b>
<b>Street Cleansing Net Expenditure</b>	<b>(3,410)</b>	-	-	-
<b>6 Vehicles</b>				
Employee Expenses	181,800	188,280	193,640	197,610
Premises Related Expenditure	1,100	1,100	1,120	1,140
Transport Related Expenditure	56,260	58,220	59,350	60,530
Supplies & Services	10,430	9,580	9,680	9,780
<b>Total Expenditure</b>	<b>249,590</b>	<b>257,180</b>	<b>263,790</b>	<b>269,060</b>
Income	(252,760)	(274,240)	(278,850)	(283,560)
<b>Total Income</b>	<b>(252,760)</b>	<b>(274,240)</b>	<b>(278,850)</b>	<b>(283,560)</b>
<b>Vehicles Net Expenditure</b>	<b>(3,170)</b>	<b>(17,060)</b>	<b>(15,060)</b>	<b>(14,500)</b>
<b>7 Leisure Contract Heritage and Arts</b>				
Premises Related Expenditure	1,640	1,670	1,700	1,730
Supplies & Services	431,690	309,230	321,600	328,030
<b>Total Expenditure</b>	<b>433,330</b>	<b>310,900</b>	<b>323,300</b>	<b>329,760</b>
Income	(1,600)	(1,630)	(1,660)	(1,690)
<b>Total Income</b>	<b>(1,600)</b>	<b>(1,630)</b>	<b>(1,660)</b>	<b>(1,690)</b>
<b>Leisure Contract Heritage and Arts Net Expenditure</b>	<b>431,730</b>	<b>309,270</b>	<b>321,640</b>	<b>328,070</b>
<b>8 Tourism</b>				
Supplies & Services	9,630	5,990	6,050	6,110
<b>Total Expenditure</b>	<b>9,630</b>	<b>5,990</b>	<b>6,050</b>	<b>6,110</b>
<b>Tourism Net Expenditure</b>	<b>9,630</b>	<b>5,990</b>	<b>6,050</b>	<b>6,110</b>
<b>9 Contract Monitoring</b>				
Employee Expenses	196,830	238,210	245,650	250,990
Premises Related Expenditure	11,240	16,350	16,460	16,630
Transport Related Expenditure	10,430	7,620	7,790	7,940
Supplies & Services	2,870	1,290	1,310	1,320
<b>Total Expenditure</b>	<b>221,370</b>	<b>263,470</b>	<b>271,210</b>	<b>276,880</b>
Income	(56,740)	(59,620)	(60,810)	(62,030)
<b>Total Income</b>	<b>(56,740)</b>	<b>(59,620)</b>	<b>(60,810)</b>	<b>(62,030)</b>
<b>Contract Monitoring Net Expenditure</b>	<b>164,630</b>	<b>203,850</b>	<b>210,400</b>	<b>214,850</b>
<b>Parks, Culture &amp; Heritage Net Expenditure</b>	<b>2,119,040</b>	<b>2,044,930</b>	<b>2,119,430</b>	<b>2,170,690</b>

**Parks, Culture and Heritage Portfolio****Variation Statement 2024/2025 to 2026/2027**

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
<b>Employee Costs</b>	2,480	137	2,617	2,538	165	2,703	55	7	2,765
<b>Premises Related Costs</b>	737	42	779	758	52	810	19	4	833
<b>Transport Related Costs</b>	300	4	304	305	4	309	5	1	315
<b>Supplies and Services</b>	736	- 18	718	745	- 11	734	10	1	745
<b>Third Party</b>	215	- 26	189	219	- 24	195	4	1	200
<b>Total Expenditure</b>	4,468	139	4,607	4,565	186	4,751	93	14	4,858
<b>Income</b>	- 2,639	77	- 2,562	- 2,691	59	- 2,632	- 48	- 7	- 2,687
<b>Net Expenditure</b>	1,829	<b>216</b>	2,045	1,874	<b>245</b>	2,119	45	<b>7</b>	2,171
<b>portfolios transferred</b>	1,375			1,410					
<b>Original Net Expenditure Neighbourhood Safety</b>	454			464					

**Parks, Culture & Heritage Portfolio**

**Proposed Real Terms / Efficiency Variations**

**2024/25 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		124
HRA recharges reflecting pay		-11
Increased utility costs		12
Reduced cemeteries income		38
Leisure management contract arts		-139
Zero based budget review		-10
Streetcleansing recharge		68
Grounds recharge		-2
Tennis courts sinking fund and additional maintenance		18
Budget savings reinstated		
Efficiencies parks and open spaces service	20	
Inspiring Healthy Lifestyles museum location	100	120
minor variations		-2
		<b><u>216</u></b>

**2025/26 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		152
HRA recharges reflecting pay		-11
Increased utility costs		13
Reduced cemeteries income		36
Leisure management contract arts		-134
Zero based budget review		-10
Streetcleansing recharge		63
Grounds recharge		-2
Tennis courts sinking fund and additional maintenance		18
Budget savings reinstated		
Efficiencies parks and open spaces service	20	
Inspiring Healthy Lifestyles museum location	100	120
		<b><u>245</u></b>

**2025/26 to 2026/27 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay and pension changes		7
Streetcleansing recharge		-2
Grounds recharge		2
		<b><u>7</u></b>

Regeneration and High Streets

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>1 Building Control</b>				
Employee Expenses	600,460	688,980	710,450	725,920
Transport Related Expenditure	15,280	15,280	15,510	15,670
Supplies & Services	53,270	53,280	53,950	54,470
<b>Total Expenditure</b>	<b>669,010</b>	<b>757,540</b>	<b>779,910</b>	<b>796,060</b>
Income	(504,590)	(570,720)	(582,170)	(590,470)
<b>Total Income</b>	<b>(504,590)</b>	<b>(570,720)</b>	<b>(582,170)</b>	<b>(590,470)</b>
<b>Building Control Net Expenditure</b>	<b>164,420</b>	<b>186,820</b>	<b>197,740</b>	<b>205,590</b>
<b>2 Development Control</b>				
Employee Expenses	664,740	395,720	408,560	417,690
Transport Related Expenditure	6,070	6,000	6,060	6,120
Supplies & Services	90,710	91,700	92,070	92,450
<b>Total Expenditure</b>	<b>761,520</b>	<b>493,420</b>	<b>506,690</b>	<b>516,260</b>
Income	(235,170)	(235,820)	(236,530)	(236,560)
<b>Total Income</b>	<b>(235,170)</b>	<b>(235,820)</b>	<b>(236,530)</b>	<b>(236,560)</b>
<b>Development Control Net Expenditure</b>	<b>526,350</b>	<b>257,600</b>	<b>270,160</b>	<b>279,700</b>
<b>3 Economic Development</b>				
Employee Expenses	206,830	215,290	222,070	226,920
Transport Related Expenditure	2,800	1,100	1,130	1,140
Supplies & Services	145,880	11,070	11,140	11,220
<b>Total Expenditure</b>	<b>355,510</b>	<b>227,460</b>	<b>234,340</b>	<b>239,280</b>
<b>Economic Development Net Expenditure</b>	<b>355,510</b>	<b>227,460</b>	<b>234,340</b>	<b>239,280</b>
<b>4 Industrial Sites</b>				
Premises Related Expenditure	11,930	10,820	11,160	11,410
Capital Financing Costs	1,610	1,610	1,610	1,610
<b>Total Expenditure</b>	<b>13,540</b>	<b>12,430</b>	<b>12,770</b>	<b>13,020</b>
Income	(115,000)	(130,000)	(130,000)	(132,600)
<b>Total Income</b>	<b>(115,000)</b>	<b>(130,000)</b>	<b>(130,000)</b>	<b>(132,600)</b>
<b>Industrial Sites Net Expenditure</b>	<b>(101,460)</b>	<b>(117,570)</b>	<b>(117,230)</b>	<b>(119,580)</b>
<b>5 Land Charges</b>				
Employee Expenses	38,450	38,320	39,540	40,390
Supplies & Services	49,280	40,750	41,190	41,610
<b>Total Expenditure</b>	<b>87,730</b>	<b>79,070</b>	<b>80,730</b>	<b>82,000</b>
Income	(86,380)	(77,450)	(79,000)	(80,580)
<b>Total Income</b>	<b>(86,380)</b>	<b>(77,450)</b>	<b>(79,000)</b>	<b>(80,580)</b>
<b>Land Charges Net Expenditure</b>	<b>1,350</b>	<b>1,620</b>	<b>1,730</b>	<b>1,420</b>

Regeneration and High Streets

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>6 Management &amp; Support</b>				
Employee Expenses	414,520	432,490	445,770	455,390
Transport Related Expenditure	1,590	1,610	1,640	1,660
Supplies & Services	77,510	76,730	77,490	78,240
<b>Total Expenditure</b>	<b>493,620</b>	<b>510,830</b>	<b>524,900</b>	<b>535,290</b>
Income	(44,510)	(45,430)	(46,370)	(46,370)
<b>Total Income</b>	<b>(44,510)</b>	<b>(45,430)</b>	<b>(46,370)</b>	<b>(46,370)</b>
<b>Management &amp; Support Net Expenditure</b>	<b>449,110</b>	<b>465,400</b>	<b>478,530</b>	<b>488,920</b>
<b>7 Town Centre Management</b>				
Premises Related Expenditure	260,370	253,460	254,130	254,940
Supplies & Services	210	210	210	210
<b>Total Expenditure</b>	<b>260,580</b>	<b>253,670</b>	<b>254,340</b>	<b>255,150</b>
Income	(142,420)	(142,440)	(142,460)	(145,310)
<b>Total Income</b>	<b>(142,420)</b>	<b>(142,440)</b>	<b>(142,460)</b>	<b>(145,310)</b>
<b>Town Centre Management Net Expenditure</b>	<b>118,160</b>	<b>111,230</b>	<b>111,880</b>	<b>109,840</b>
<b>8 Markets</b>				
Employee Expenses	82,300	85,670	88,680	89,690
Premises Related Expenditure	211,660	213,950	211,880	221,220
Transport Related Expenditure	1,900	1,300	1,320	1,330
Supplies & Services	23,950	29,620	8,420	8,740
<b>Total Expenditure</b>	<b>319,810</b>	<b>330,540</b>	<b>310,300</b>	<b>320,980</b>
Income	(39,230)	(39,070)	(39,080)	(39,860)
<b>Total Income</b>	<b>(39,230)</b>	<b>(39,070)</b>	<b>(39,080)</b>	<b>(39,860)</b>
<b>Markets Net Expenditure</b>	<b>280,580</b>	<b>291,470</b>	<b>271,220</b>	<b>281,120</b>
<b>Regeneration and High Streets Net Expenditure</b>	<b>1,794,020</b>	<b>1,424,030</b>	<b>1,448,370</b>	<b>1,486,290</b>

**Regeneration and High Streets Portfolio**

**Variation Statement 2024/2025 to 2026/2027**

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,868	- 11	1,857	1,910	5	1,915	36	5	1,956
Premises Related Costs	469	9	478	476	1	477	9	1	487
Transport Related Costs	36	- 11	25	37	- 11	26	-	-	26
Supplies and Services	258	45	303	260	24	284	3	-	287
Capital Financing Costs	2	-	2	2	-	2	-	-	2
<b>Total Expenditure</b>	<b>2,633</b>	<b>32</b>	<b>2,665</b>	<b>2,685</b>	<b>19</b>	<b>2,704</b>	<b>48</b>	<b>6</b>	<b>2,758</b>
Income	- 1,413	172	- 1,241	- 1,429	173	- 1,256	- 20	4	- 1,272
<b>Net Expenditure</b>	<b>1,220</b>	<b>204</b>	<b>1,424</b>	<b>1,256</b>	<b>192</b>	<b>1,448</b>	<b>28</b>	<b>10</b>	<b>1,486</b>
portfolios transferred	199			206					
<b>Original Net Expenditure</b>	<b>1,021</b>			<b>1,050</b>					

**Regeneration and High Streets Portfolio**

**Proposed Real Terms / Efficiency Variations**

**2024/25 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		48
Leadership team posts transferred to Leader portfolio		-103
Reduced utilities		-4
Increased rates		13
Reduced car allowances		-4
Cannock market shops		30
Reduced planning fee income		143
Shared service income		-47
Zero based budget review		
Expenditure	46	
Income	<u>-15</u>	31
Building Control budget review		
Expenditure	-30	
Income	<u>76</u>	46
Budget savings reinstated		
New Planning fees	15	
Rugeley indoor market hall (part)	<u>35</u>	50
minor variations		1
		<u><u>204</u></u>

**2025/26 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		64
Leadership team posts transferred to Leader portfolio		-103
Reduced utilities		-4
Increased rates		12
Reduced car allowances		-4
Reduced planning fee income		143
Shared service income		-55
Zero based budget review		
Expenditure	46	
Income	<u>-15</u>	31
Building Control budget review		
Expenditure	-30	
Income	<u>84</u>	54
Budget savings reinstated		
New Planning fees	15	
Rugeley indoor market hall (part)	<u>35</u>	50
minor variations		4
		<u><u>192</u></u>

2025/26 to 2026/27 Change

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Increase in pension costs		6
Increased rates		2
Shared service income		-3
minor variations		5
		<b><u>10</u></b>



**Resources and Transformation**

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>1 Legal Services</b>				
Third Party Payments	297,820	299,290	308,790	315,890
<b>Total Expenditure</b>	<b>297,820</b>	<b>299,290</b>	<b>308,790</b>	<b>315,890</b>
Income	(205,800)	(216,230)	(220,580)	(224,980)
<b>Total Income</b>	<b>(205,800)</b>	<b>(216,230)</b>	<b>(220,580)</b>	<b>(224,980)</b>
<b>Legal Services Net Expenditure</b>	<b>92,020</b>	<b>83,060</b>	<b>88,210</b>	<b>90,910</b>
<b>2 Technology</b>				
Supplies & Services	180,240	186,330	188,090	190,190
Third Party Payments	837,880	842,220	862,730	876,920
<b>Total Expenditure</b>	<b>1,018,120</b>	<b>1,028,550</b>	<b>1,050,820</b>	<b>1,067,110</b>
Income	(236,950)	(251,350)	(256,360)	(261,440)
<b>Total Income</b>	<b>(236,950)</b>	<b>(251,350)</b>	<b>(256,360)</b>	<b>(261,440)</b>
<b>Technology Net Expenditure</b>	<b>781,170</b>	<b>777,200</b>	<b>794,460</b>	<b>805,670</b>
<b>3 Governance</b>				
Employee Expenses	16,300	15,260	15,690	16,100
Transport Related Expenditure			10	10
Supplies & Services	31,020	30,130	30,440	30,740
<b>Total Expenditure</b>	<b>47,320</b>	<b>45,390</b>	<b>46,140</b>	<b>46,850</b>
Income	(22,350)	(18,860)	(19,310)	(19,640)
<b>Total Income</b>	<b>(22,350)</b>	<b>(18,860)</b>	<b>(19,310)</b>	<b>(19,640)</b>
<b>Governance Net Expenditure</b>	<b>24,970</b>	<b>26,530</b>	<b>26,830</b>	<b>27,210</b>
<b>4 Human Resources</b>				
Third Party Payments	277,280	274,480	284,760	291,930
<b>Total Expenditure</b>	<b>277,280</b>	<b>274,480</b>	<b>284,760</b>	<b>291,930</b>
Income	(174,720)	(183,580)	(187,250)	(190,990)
<b>Total Income</b>	<b>(174,720)</b>	<b>(183,580)</b>	<b>(187,250)</b>	<b>(190,990)</b>
<b>Human Resources Net Expenditure</b>	<b>102,560</b>	<b>90,900</b>	<b>97,510</b>	<b>100,940</b>
<b>5 Customer Services</b>				
Employee Expenses	335,330	319,540	329,950	332,480
Supplies & Services	106,960	104,570	105,650	106,070
Third Party Payments	7,280	7,570	7,570	7,720
<b>Total Expenditure</b>	<b>449,570</b>	<b>431,680</b>	<b>443,170</b>	<b>446,270</b>
Income	(122,270)	(128,140)	(130,700)	(133,310)
<b>Total Income</b>	<b>(122,270)</b>	<b>(128,140)</b>	<b>(130,700)</b>	<b>(133,310)</b>
<b>Customer Services Net Expenditure</b>	<b>327,300</b>	<b>303,540</b>	<b>312,470</b>	<b>312,960</b>

Resources and Transformation

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>6 Corporate Services</b>				
Employee Expenses	156,190	162,160	167,430	171,180
Supplies & Services	100,310	94,410	95,420	96,370
<b>Total Expenditure</b>	<b>256,500</b>	<b>256,570</b>	<b>262,850</b>	<b>267,550</b>
Income	(39,830)	(41,760)	(42,610)	(43,460)
<b>Total Income</b>	<b>(39,830)</b>	<b>(41,760)</b>	<b>(42,610)</b>	<b>(43,460)</b>
<b>Corporate Services Net Expenditure</b>	<b>216,670</b>	<b>214,810</b>	<b>220,240</b>	<b>224,090</b>
<b>7 Communications</b>				
Employee Expenses	300,630	312,560	322,680	329,860
Transport Related Expenditure	3,200	1,990	2,020	2,040
Supplies & Services	32,870	29,140	29,510	29,850
<b>Total Expenditure</b>	<b>336,700</b>	<b>343,690</b>	<b>354,210</b>	<b>361,750</b>
Income	(25,560)	(26,220)	(26,750)	(27,280)
<b>Total Income</b>	<b>(25,560)</b>	<b>(26,220)</b>	<b>(26,750)</b>	<b>(27,280)</b>
<b>Communications Net Expenditure</b>	<b>311,140</b>	<b>317,470</b>	<b>327,460</b>	<b>334,470</b>
<b>8 Policy &amp; Performance</b>				
Employee Expenses	85,910	90,050	94,150	97,260
Transport Related Expenditure	320			
Supplies & Services	11,240	7,270	7,380	7,450
<b>Total Expenditure</b>	<b>97,470</b>	<b>97,320</b>	<b>101,530</b>	<b>104,710</b>
<b>Policy &amp; Performance Net Expenditure</b>	<b>97,470</b>	<b>97,320</b>	<b>101,530</b>	<b>104,710</b>
<b>9 Audit</b>				
Employee Expenses	248,300	256,600	264,560	270,340
Transport Related Expenditure	1,390	50	60	60
Supplies & Services	38,340	35,640	36,020	36,370
<b>Total Expenditure</b>	<b>288,030</b>	<b>292,290</b>	<b>300,640</b>	<b>306,770</b>
Income	(128,510)	(128,270)	(131,190)	(133,470)
<b>Total Income</b>	<b>(128,510)</b>	<b>(128,270)</b>	<b>(131,190)</b>	<b>(133,470)</b>
<b>Audit Net Expenditure</b>	<b>159,520</b>	<b>164,020</b>	<b>169,450</b>	<b>173,300</b>
<b>10 Risk</b>				
Employee Expenses	182,460	188,790	194,510	198,630
Transport Related Expenditure	4,290	2,010	2,050	2,070
Supplies & Services	704,760	702,800	709,380	715,930
<b>Total Expenditure</b>	<b>891,510</b>	<b>893,600</b>	<b>905,940</b>	<b>916,630</b>
Income	(786,490)	(814,140)	(830,140)	(845,880)
<b>Total Income</b>	<b>(786,490)</b>	<b>(814,140)</b>	<b>(830,140)</b>	<b>(845,880)</b>
<b>Risk Net Expenditure</b>	<b>105,020</b>	<b>79,460</b>	<b>75,800</b>	<b>70,750</b>

Resources and Transformation

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
<b>11 Customer Serv Mgmt (incl Social Alarms)</b>				
Employee Expenses	103,370	107,110	110,260	112,740
Transport Related Expenditure	1,090	970	980	990
Supplies & Services	8,320	10,070	10,160	10,270
Third Party Payments	15,400	16,020	16,340	16,670
<b>Total Expenditure</b>	<b>128,180</b>	<b>134,170</b>	<b>137,740</b>	<b>140,670</b>
Income	(29,300)	(30,360)	(30,970)	(31,590)
<b>Total Income</b>	<b>(29,300)</b>	<b>(30,360)</b>	<b>(30,970)</b>	<b>(31,590)</b>
<b>Customer Serv Mgmt (incl Social Alarms) Net Expenditure</b>	<b>98,880</b>	<b>103,810</b>	<b>106,770</b>	<b>109,080</b>
<b>12 Taxation</b>				
Employee Expenses	2,965,730	2,987,870	3,084,980	3,164,970
Transport Related Expenditure	23,640	10,160	10,400	10,500
Supplies & Services	484,320	517,760	525,990	534,140
Third Party Payments	14,570	15,150	15,600	15,910
<b>Total Expenditure</b>	<b>3,488,260</b>	<b>3,530,940</b>	<b>3,636,970</b>	<b>3,725,520</b>
Income	(2,524,060)	(2,485,860)	(2,535,140)	(2,583,280)
<b>Total Income</b>	<b>(2,524,060)</b>	<b>(2,485,860)</b>	<b>(2,535,140)</b>	<b>(2,583,280)</b>
<b>Taxation Net Expenditure</b>	<b>964,200</b>	<b>1,045,080</b>	<b>1,101,830</b>	<b>1,142,240</b>
<b>13 Finance</b>				
Employee Expenses	1,108,500	1,451,480	1,489,000	1,516,600
Transport Related Expenditure	3,680	2,000	2,040	2,060
Supplies & Services	159,980	146,960	148,720	150,180
<b>Total Expenditure</b>	<b>1,272,160</b>	<b>1,600,440</b>	<b>1,639,760</b>	<b>1,668,840</b>
Income	(967,330)	(1,157,640)	(1,184,790)	(1,206,650)
<b>Total Income</b>	<b>(967,330)</b>	<b>(1,157,640)</b>	<b>(1,184,790)</b>	<b>(1,206,650)</b>
<b>Finance Net Expenditure</b>	<b>304,830</b>	<b>442,800</b>	<b>454,970</b>	<b>462,190</b>
<b>14 Corporate Management</b>				
Supplies & Services	273,840	281,410	289,690	297,470
<b>Total Expenditure</b>	<b>273,840</b>	<b>281,410</b>	<b>289,690</b>	<b>297,470</b>
Income	(47,870)	(50,310)	(51,310)	(52,340)
<b>Total Income</b>	<b>(47,870)</b>	<b>(50,310)</b>	<b>(51,310)</b>	<b>(52,340)</b>
<b>Corporate Management Net Expenditure</b>	<b>225,970</b>	<b>231,100</b>	<b>238,380</b>	<b>245,130</b>
<b>15 Non Distributed Costs</b>				
Employee Expenses	307,840	320,150	326,550	333,080
<b>Total Expenditure</b>	<b>307,840</b>	<b>320,150</b>	<b>326,550</b>	<b>333,080</b>
Income	(42,450)	(43,300)	(44,170)	(45,050)
<b>Total Income</b>	<b>(42,450)</b>	<b>(43,300)</b>	<b>(44,170)</b>	<b>(45,050)</b>
<b>Non Distributed Costs Net Expenditure</b>	<b>265,390</b>	<b>276,850</b>	<b>282,380</b>	<b>288,030</b>

**Resources and Transformation**

	<b>Outturn 2023-2024</b>	<b>Budget 2024-2025</b>	<b>Budget 2025-2026</b>	<b>Budget 2026-2027</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>16 Excluded Items</b>				
Employee Expenses	(24,740)	(23,830)	(22,910)	(21,970)
Supplies & Services	(250,000)	(150,000)	(271,000)	(271,000)
<b>Total Expenditure</b>	<b>(274,740)</b>	<b>(173,830)</b>	<b>(293,910)</b>	<b>(292,970)</b>
Income	(902,990)	(948,680)	(967,660)	(987,010)
<b>Total Income</b>	<b>(902,990)</b>	<b>(948,680)</b>	<b>(967,660)</b>	<b>(987,010)</b>
<b>Excluded Items Net Expenditure</b>	<b>(1,177,730)</b>	<b>(1,122,510)</b>	<b>(1,261,570)</b>	<b>(1,279,980)</b>
<b>17 Democratic Services</b>				
Employee Expenses	189,140	195,640	201,860	206,300
Transport Related Expenditure	1,720	1,400	1,420	1,430
Supplies & Services	2,980	1,090	1,110	1,120
<b>Total Expenditure</b>	<b>193,840</b>	<b>198,130</b>	<b>204,390</b>	<b>208,850</b>
<b>Democratic Services Net Expenditure</b>	<b>193,840</b>	<b>198,130</b>	<b>204,390</b>	<b>208,850</b>
<b>18 Elections</b>				
Employee Expenses	204,660	203,090	150,270	211,980
Premises Related Expenditure	9,490	4,410		4,590
Transport Related Expenditure	250	250	150	250
Supplies & Services	140,750	105,150	56,410	107,000
<b>Total Expenditure</b>	<b>355,150</b>	<b>312,900</b>	<b>206,830</b>	<b>323,820</b>
Income	(38,230)	(1,260)	(1,290)	(1,320)
<b>Total Income</b>	<b>(38,230)</b>	<b>(1,260)</b>	<b>(1,290)</b>	<b>(1,320)</b>
<b>Elections Net Expenditure</b>	<b>316,920</b>	<b>311,640</b>	<b>205,540</b>	<b>322,500</b>
<b>19 Benefit Payments</b>				
Transfer Payments	14,335,450	13,403,780	12,286,460	11,260,760
<b>Total Expenditure</b>	<b>14,335,450</b>	<b>13,403,780</b>	<b>12,286,460</b>	<b>11,260,760</b>
Income	(14,516,770)	(13,585,100)	(12,517,780)	(11,492,080)
<b>Total Income</b>	<b>(14,516,770)</b>	<b>(13,585,100)</b>	<b>(12,517,780)</b>	<b>(11,492,080)</b>
<b>Benefit Payments Net Expenditure</b>	<b>(181,320)</b>	<b>(181,320)</b>	<b>(231,320)</b>	<b>(231,320)</b>
<b>Resources and Transformation Net Expenditure</b>	<b>3,228,820</b>	<b>3,459,890</b>	<b>3,315,330</b>	<b>3,511,730</b>

**Resources and Transformation Portfolio**

**Variation Statement 2024/2025 to 2026/2027**

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	6,323	263	6,586	6,467	262	6,729	124	87	6,940
Premises Related Costs	4	-	4	3	- 3	-	-	5	5
Transport Related Costs	41	- 22	19	41	- 22	19	-	-	19
Supplies and Services	1,919	184	2,103	1,944	19	1,963	23	56	2,042
Third Party Payments	1,459	- 4	1,455	1,487	9	1,496	30	- 1	1,525
Transfer Payments	12,755	649	13,404	11,691	595	12,286	-	- 1,025	11,261
<b>Total Expenditure</b>	<b>22,501</b>	<b>1,070</b>	<b>23,571</b>	<b>21,633</b>	<b>860</b>	<b>22,493</b>	<b>177</b>	<b>- 878</b>	<b>21,792</b>
Income	- 19,289	- 822	- 20,111	- 18,336	- 842	- 19,178	- 123	1,021	- 18,280
<b>Net Expenditure</b>	<b>3,212</b>	<b>248</b>	<b>3,460</b>	<b>3,297</b>	<b>18</b>	<b>3,315</b>	<b>54</b>	<b>143</b>	<b>3,512</b>
portfolios transferred	- 621			- 655					
<b>Original Net Expenditure</b>	<b>3,833</b>			<b>3,952</b>					

**Resources and Transformation Portfolio**

**Proposed Real Terms / Efficiency Variations**

**2024/25 Change**

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		197
Leadership team posts transferred to Leader portfolio		-238
Increased HRA recharge reflecting pay		-78
Shared service leadership team transferred to Leader portfolio		44
Reduced car allowances		-22
Reduced audit fees		-27
Housing benefits review of spend		
Expenditure	728	
Income	-678	50
Rent rebates - review of spend		
Expenditure	-80	
Income	80	-
Shared services		
Expenditure	-23	
Income	15	-8
Budget balances transfer to Leisure management contract		-279
Zero based review		
Expenditure	-47	
Income	-2	-49
Bank charges		27
Telephone costs		37
Budget savings reinstated		
Reduction in printers/colour printing	19	
Revenues and benefits efficiencies	35	
Shared Services savings	400	454
Budget pressures Finance		
Expenditure	300	
Stafford borough contribution	-159	141
minor variations		-1
		<b><u>248</u></b>

2025/26 Change

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay award		253
Leadership team posts transferred to Leader portfolio		-238
Increased HRA recharge reflecting pay		-80
Shared service leadership team transferred to Leader portfolio		44
Reduced car allowances		-22
Reduced audit fees		-22
Housing benefits review of spend		
Expenditure	668	
Income	-668	-
Rent rebates - review of spend		
Expenditure	-73	
Income	73	-
Shared services		
Expenditure	-10	
Income	-6	-16
Zero based review		
Expenditure	-47	
Income	-2	-49
Bank charges		28
Telephone costs		37
Budget savings reinstated		
Reduction in printers/colour printing	19	
Revenues and benefits efficiencies	35	54
Budget pressures Finance		
Expenditure	300	
Stafford borough contribution	-159	141
District Election (non election year)		-113
minor variations		1
		<b>18</b>

2025/26 to 2026/27 Change

	£'000	£'000
<b><u>Real Term Variations</u></b>		
Pay and pension charges		27
Housing benefits review of spend		
Expenditure	-554	
Income	554	-
Rent rebates - review of spend		
Expenditure	-471	
Income	471	-
Shared services		
Expenditure	-1	
Income	-4	-5
Audit fees		6
District Election reinstated		115
		<b>143</b>

## Capital Programme 2023-24 to 2026-27

	Total Programme Revised £000	General Fund £000	Section 106 £000
<b>RESOURCES &amp; TRANSFORMATION</b>			
New Council Website	21	21	-
<b>Total Resources &amp; Transformation</b>	<b>21</b>	<b>21</b>	<b>-</b>
<b>ENVIRONMENT &amp; CLIMATE CHANGE</b>			
Wheelie Bin Replacement	334	334	-
Hawks Green Rationalisation	4	4	-
<b>Total Environment &amp; Climate Change</b>	<b>338</b>	<b>338</b>	<b>-</b>
<b>COMMUNITY WELLBEING</b>			
Disabled Facilities Grants	5,696	5,696	-
CCTV	67	67	-
CCTV Safer Streets 5	160	160	-
Streetlighting Safer Streets 5	35	35	-
<b>Total Community Wellbeing</b>	<b>5,958</b>	<b>5,958</b>	<b>-</b>
<b>HOUSING</b>			
Home Security Grants	30	30	-
<b>Total Housing</b>	<b>30</b>	<b>30</b>	<b>-</b>
<b>PARKS, CULTURE &amp; HERITAGE</b>			
Additional Cemetery Provision	18	18	-
Hednesford Park Improvements (part s106 funding)	174	155	19
Stadium Development (Phase 2)	266	-	266
Relocation Arthur Street Play Area (s106)	3	-	3
Laburnum Avenue MUGA Phase 1	582	-	582
Heath Hayes Park/Pitch Refurbishment	115	-	115
Penny Cress Green Play Area	14	2	12
Rugeley ATP	32	27	5
Cannock East (CIL)	122	-	122
Commonwealth Games Legacy	40	40	-
Play Areas Developments & Refurbishments	102	102	-
Barnard Way Play Area	97	9	88
Infrastructure Fencing Parks and Open Spaces	51	51	-
Replacement Vehicles Parks and Open Spaces	107	107	-
Wellington Drive Park and Open Space	96	-	96
Elmore Park Toilets	110	110	-
Cannock Park Path Works	25	-	25
Stile Cop Cemetery Modular build	60	60	-
Ravenhill Tennis Courts	19	-	19
Cannock Park Streetlighting Safer Streets 5	160	160	-
Cannock Park Phase 1	465	15	450
<b>Total Parks, Culture &amp; Heritage</b>	<b>2,658</b>	<b>856</b>	<b>1,802</b>
<b>REGENERATION &amp; HIGH STREETS</b>			
Levelling Up Fund	43,874	43,874	-
UK Shared Prosperity Fund	775	775	-
Lets Grow Grants	35	35	-
Anglesey Bridge & Rawnsley Woods Bridge	106	26	80
Chadsmoor Infant & Nursery Modular build (CIL)	162	-	162
Five Ways Primary Modular build (CIL)	160	-	160
Etching Hill CE Primary Modular build (CIL)	393	-	393
John Bamford Primary Modular build (CIL)	173	-	173
Rugeley Train Station Access (CIL)	162	-	162
<b>Total Regeneration &amp; High Streets</b>	<b>45,840</b>	<b>44,710</b>	<b>1,130</b>
<b>TOTAL CAPITAL PROGRAMME</b>	<b>54,845</b>	<b>51,913</b>	<b>2,932</b>



## General Fund and Section 106 Capital Budgets 2023-24 to 2026-27

	2023/24 Revised	2024/25	2025/26	2026/27	Approved
	£000	£000	£000	£000	£000
<b>RESOURCES &amp; TRANSFORMATION</b>					
New Council Website	21	-	-	-	-
<b>Total Resources &amp; Transformation</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENVIRONMENT &amp; CLIMATE CHANGE</b>					
Wheelie Bin Replacement	90	84	80	80	-
Hawks Green Rationalisation	4	-	-	-	-
<b>Total Environment &amp; Climate Change</b>	<b>94</b>	<b>84</b>	<b>80</b>	<b>80</b>	<b>-</b>
<b>COMMUNITY WELLBEING</b>					
Disabled Facilities Grants	2,543	1,051	1,051	1,051	-
CCTV	45	-	-	-	22
CCTV Safer Streets 5	20	140	-	-	-
Streetlighting Safer Streets 5	35	-	-	-	-
<b>Total Community Wellbeing</b>	<b>2,643</b>	<b>1,191</b>	<b>1,051</b>	<b>1,051</b>	<b>22</b>
<b>HOUSING</b>					
Home Security Grants	10	20	-	-	-
<b>Total Housing</b>	<b>10</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PARKS, CULTURE &amp; HERITAGE</b>					
Additional Cemetery Provision	18	-	-	-	-
Hednesford Park Improvements (part s106 funding)	-	-	-	-	174
Stadium Development (Phase 2)	266	-	-	-	-
Relocation Arthur Street Play Area (s106)	-	-	-	-	3
Laburnum Avenue MUGA Phase 1	582	-	-	-	-
Heath Hayes Park/Pitch Refurbishment	-	-	-	-	115
Penny Cress Green Play Area	14	-	-	-	-
Rugeley ATP	32	-	-	-	-
Cannock East (CIL)	-	-	-	-	122
Commonwealth Games Legacy	40	-	-	-	-
Play Areas Developments & Refurbishments	50	52	-	-	-
Barnard Way Play Area	97	-	-	-	-
Infrastructure Fencing Parks and Open Spaces	51	-	-	-	-
Replacement Vehicles Parks and Open Spaces	45	62	-	-	-
Wellington Drive Park and Open Space	96	-	-	-	-
Elmore Park Toilets	110	-	-	-	-
Cannock Park Path Works	25	-	-	-	-
Stile Cop Cemetery Modular build	-	60	-	-	-
Ravenhill Tennis Courts	19	-	-	-	-
Cannock Park Streetlighting Safer Streets 5	160	-	-	-	-
Cannock Park Phase 1	-	465	-	-	-
<b>Total Parks, Culture &amp; Heritage</b>	<b>1,605</b>	<b>639</b>	<b>-</b>	<b>-</b>	<b>414</b>
<b>REGENERATION &amp; HIGH STREETS</b>					
Levelling Up Fund	1,109	-	-	-	42,765
UK Shared Prosperity Fund	375	400	-	-	-
Lets Grow Grants	15	20	-	-	-
Anglesey Bridge & Rawnsley Woods Bridge	106	-	-	-	-
Chadsmoor Infant & Nursery Modular build (CIL)	-	-	-	-	162
Five Ways Primary Modular build (CIL)	-	-	-	-	160
Etching Hill CE Primary Modular build (CIL)	-	-	-	-	393
John Bamford Primary Modular build (CIL)	-	-	-	-	173
Rugeley Train Station Access (CIL)	-	-	-	-	162
<b>Total Regeneration &amp; High Streets</b>	<b>1,605</b>	<b>420</b>	<b>-</b>	<b>-</b>	<b>43,815</b>
<b>TOTAL CAPITAL PROGRAMME</b>	<b>5,978</b>	<b>2,354</b>	<b>1,131</b>	<b>1,131</b>	<b>44,251</b>

# Community Infrastructure Levy (CIL) Allocations Process and Recommendations



**2023/24**

## Contents

1. Introduction	3
2. Invitations to Bid	3
3. Bids Received	4
4. Assessment of Bids	7
5. Recommendations	8
6. Non-parished Neighbourhood Funds	11

## 1. Introduction

- 1.1 The Council approved the Community Infrastructure Levy (CIL) Charging Schedule and Regulation 123 List (now CIL Infrastructure List – see Cabinet Report 17/10/19) of infrastructure projects eligible to receive funding at its meeting on 15/04/15.
- 1.2 CIL is intended to provide a funding stream for infrastructure needed to support the policies and proposals in the adopted Local Plan. It will partly replace funding previously obtained via Planning Obligations (Section 106 agreements and Unilateral Undertakings). CIL and Section 106 agreements can be used to fund the same piece of infrastructure, following amendments made to the CIL Regulations in September 2019.
- 1.3 The total amount of CIL receipts retained and available for expenditure at the end of 2022/23 were £1,068,138.34.
- 1.4 The protocol for the allocation of CIL funds, approved by Cabinet (23/07/15), sets out the system which the allocations process must follow. Table 1 shows the approved processes and approximate timescales.

**Table 1**

Date	Action
By 30 <sup>th</sup> June	Invite bids from stakeholders for inclusion in the three-year CIL Infrastructure Capital Programme
By 1 <sup>st</sup> September	Deadline for bids for projects submitted
September	Initial assessment of submissions by officers and Cabinet Member
By 30 <sup>th</sup> September	Consultation event to share and review aspirations/priorities with stakeholders who have submitted bids.
By 31 <sup>st</sup> October	Prepare draft programme of projects
By 30 <sup>th</sup> November	Feedback to stakeholders
By 31 <sup>st</sup> December	Prepare recommendations
February	Report to Cabinet/Council

## 2. Invitations to Bid

- 2.1 'Invitation to Bid' letters were emailed to stakeholders who had projects identified in the CIL Infrastructure List (formerly Regulation 123 List) outlining an 8-week consultation period with the deadline for submissions being 18 August 2023. Stakeholders were also invited to make comments on the Councils existing CIL Infrastructure List for any minor amendments i.e., project costs, any alternative funding identified. No new projects were to be included as part of this year's update. Accompanying the letter was an 'Expression of Interest' form on which the bids were to be submitted. This letter was emailed to the following stakeholders:
- Staffordshire County Council (Planning, Education & Transport)
  - Cannock Chase District Council (Parks & Open Spaces)
  - West Midlands Trains
  - Environment Agency
  - Cannock Chase District Council Waste and Engineering Services

- 2.2 A 'Community Infrastructure Levy (CIL) Allocations Process Guidance Document' was emailed to stakeholders which is based on the protocol set out in Cabinet Report 23/07/2015 and updated 26<sup>th</sup> March 2020. This update provided clarification on retrospective bids and reflected legislative changes.

### 3. Bids Received

#### 3.1

<b>Applicant:</b>	Parks & Open Spaces - Cannock Chase DC
<b>Summary:</b>	<p><b>Cannock Park</b></p> <p>This project, to redevelopment Cannock Park includes the following elements of work: (All via public consultation and in partnership with other third party organisations) The works will entail the following items:</p> <ul style="list-style-type: none"> <li>• New junior and Toddler play areas</li> <li>• Learn to ride zone</li> <li>• New teenage play area</li> <li>• Skate plaza</li> <li>• Multi sports ball area.</li> <li>• Improvements and refit to existing site buildings. Including changing rooms, and community room (Café and Stores)</li> <li>• Improvements to pathways (New surfacing /Lighting / CCTV / Tree avenues)</li> <li>• Dedicated walking and cycling routes from Cannock through to Shoal Hill Common and further afield.</li> <li>• Boundary security improvements ( New fencing, Access barriers , and landscaping to protect the site and its adjacent premises) To park and leisure centre.</li> <li>• Improvements to the football and sports pitches.</li> <li>• Car park realignment</li> <li>• Eco / Arts trails</li> </ul> <p>Redevelopment of Cannock Park will be carried out in Partnership with the voluntary and community sectors through joint work practices and creating / defining new groups.</p> <p>Works will be carried out in multiple phases with the initial phase focuses around site security, reducing ASB issues and implementing a new junior and toddler play area.</p> <p>The remainder of the works will be carried out in a later phase</p>
<b>CIL funds requested:</b>	£200,000
<b>Delivery by:</b>	Up to 5 years
<b>Third parties:</b>	Home Office, Football Foundation, Forest of Mercia, Flood Alleviation funding
<b>Declaration of interest:</b>	None

## 3.2

<b>Applicant:</b>	Parks & Open Spaces - Cannock Chase DC
<b>Summary:</b>	<p><b>Former Cannock Stadium - Phase 2B works</b></p> <p>Phase 2B of the Cannock Stadium development will see the culmination of the original masterplan (Approved by Cannock Chase Cabinet in 2014 ) With Phase 1 being completed in Spring 2022, Phase 2 commenced in Summer 2022. Due to funding requirements and sourcing Phase 2 has been split into 2 parts. Part A - being the design and construction of a wheeled sports street plaza and learn to ride cycle arena. With Phase 2B - being the design and construction of a toilet block and community room.</p> <p>Phase 2B will see the completion of Phase 2 works. With the construction of a much needed toilet block and community room. At present the biggest stumbling block preventing site users from making full use of the site and staying for longer periods is the lack of toilet provision. Lack of toilets generally means site users can only stay within the site for a couple of hours. With the addition of a toilet block site users will be able to spend a much longer portion of their day on site.</p> <p>Lack of toilet provision is also hindering the Friends of Cannock Stadium Site from hosting community participation events. While some events go ahead many of them have to be scaled back and limited in duration. To allow attendees to go home and use their own toilet instead of being able to access a public one on site.</p>
<b>CIL funds requested:</b>	£270,000
<b>Delivery by:</b>	Immediately
<b>Third parties:</b>	Forest of Mercia, Staffordshire CEP
<b>Declaration of interest:</b>	None

## 3.3

<b>Applicant:</b>	Staffordshire County Council
<b>Summary:</b>	<p><b>Additional Primary School Places</b></p> <p>This project will support the provision of additional primary school places at Norton Canes Primary school. There is a currently a shortfall in primary school places in the Norton Canes area and this project will provide additional places and improve the school's physical environment for the delivery of the curriculum offer. This will also result in the provision of high-quality primary school places for the growing number of local children residing within Norton Canes. It may be necessary to deliver the project in phases in line with available funding and if successful with this application for CIL funding, this would deliver phase 1 of the project.</p>
<b>CIL funds requested:</b>	£1,068,138.34
<b>Delivery by:</b>	Up to 5 years
<b>Third parties:</b>	Reach2 Academy Trust, Entrust Support Services
<b>Declaration of interest:</b>	None

## 3.4

<b>Applicant:</b>	Staffordshire County Council
<b>Summary:</b>	<p><b>Improved Bus Information and Infrastructure</b></p> <p>Historically, and due to lack of funding and physical resource, current ownership of bus stop infrastructure, bus stations and interchanges have been the responsibility of the District/Borough Councils and the Parish Councils within Staffordshire.</p> <p>The current infrastructure position in Staffordshire is as follows, accurate as of April 2023:  4,900 bus stops within Staffordshire  1088 shelters in Staffordshire  Only 206 shelters are maintained by Staffordshire County Council  6 Bus Stations in Staffordshire currently all maintained by Districts and Borough Councils</p> <p>4 Bus Interchanges in Staffordshire currently all maintained by Districts and Borough Councils  168 RTPI displays (at 152 locations) managed and maintained by Staffordshire CC  180 bus stops have roadside information provided by Staffordshire County Council</p> <p>The current situation has led to a total lack of consistency and mix of different shelters matching the corporate branding of each area, different types of publicity and inconsistent information.</p> <p>All are now in desperate need of either a refresh, refurbishment or replacement in order to maximise attraction and utilise the use of emerging digital technology.</p> <p>Working collaboratively with District/Borough Councils and operator partners, the investment in the refurbishment, upgrading will further demonstrate to Staffordshire's residents that the bus network provides good value and clean (low/zero emission) transport options, with improved infrastructure providing reassurance as to the reliability of bus services</p> <p>The provision of improved safe, clean and attractive waiting facilities provides visual evidence of the stakeholders' belief in bus services as a viable alternative to the private car for many journeys.</p>
<b>CIL funds requested:</b>	£470,590
<b>Delivery by:</b>	Immediately / up to 5 years
<b>Third parties:</b>	JMW Systems Ltd., OmniBUS, EON
<b>Declaration of interest:</b>	None

## 3.5 - Withdrawn bid

<b>Applicant:</b>	Staffordshire County Council
<b>Summary:</b>	<p><b>Rugeley and Hednesford town train stations</b></p> <p>This scheme is included in Staffordshire's Local Cycling and Walking Infrastructure Plan (LCWIP). A plan of the scheme is attached.</p> <p>Hednesford rail station and the town centre are on either side of the proposed junction improvement and provide important destinations for pedestrians and cyclists. Cannock Chase is just 500 metres from the scheme which is a significant destination for walking/cycling leisure trips, with the Cannock Chase Heritage Trail signed through the junction. Bus services that run through the junction will be maintained as part of the scheme.</p> <p>As shown on the drawing, the scheme embraces the Department for Transport Cycle Infrastructure design guidance and includes:</p> <ul style="list-style-type: none"> <li>• On-road segregated cycle track</li> <li>• Zebra pedestrian crossing and parallel cycle crossing on new raised junction</li> <li>• Vehicle turning movement restrictions,</li> <li>• Re-allocation of road space and filtered permeability</li> <li>• 20mph zone and prohibition of goods vehicles</li> <li>• Significant tightening of junction radii to slow vehicles and give space back to pedestrians and cyclists</li> <li>• Cycle parking and wayfinding to create a coherent, comfortable, safe and attractive route.</li> </ul>
<b>CIL funds requested:</b>	£665,000
<b>Delivery by:</b>	Immediately
<b>Third parties:</b>	Amey, Sustrans
<b>Declaration of interest:</b>	None

## 4. Assessment of Bids

4.1 The approved protocol sets out that a group of both officers and members will assess bids received and conclude whether they recommend that CIL funds are allocated to the project or not based on the following criteria:

- The connection to relevant Local Plan (Part 1) policies will be considered together with an overall assessment of the economic, social, and environmental benefits of the project.
- The amount of CIL requested and its relationship to other sources of funding will be considered, including potential leverage of match funding and use of Section 106 funds.
- Evidence of deliverability and arrangements for ongoing maintenance/management
- Priority will be given to Capital schemes, although revenue funding via maintenance of associated assets will also be eligible.



- 4.2 The membership of the CIL Joint Member/Officer Working Group consisted of the following:
- Head of Economic Development and Planning – Chair
  - S151 Officer and Deputy Chief Executive (Resources)
  - Cabinet Member – Regeneration and High Streets Portfolio Leader
  - Planning Services Manager and/or Planning Policy Manager
- 4.3 Initial assessments of the bids received were carried out on 25 September 2023. This was an opportunity for the group to highlight any questions they may have for stakeholders or matters they think require further clarification.
- 4.4 The issues raised for further clarification for each bid were emailed to the relevant stakeholder to give them the opportunity to provide additional information to inform the final assessment of bids.
- 4.5 Responses from stakeholders were presented to the CIL Joint Member/Officer Working Group at the final assessment of bids arranged on 13 November 2023, along with any further evidence/information stakeholders had provided.

## 5. Recommendations

- 5.1 The outcome and recommendations to Council are set in Table 4. The total amount of CIL monies recommended to be allocated to each project is outlined in Table 3 below:

**Table 3**

Cannock Park	Up to £200,000
Cannock Stadium	Up to £270,000
<b>TOTAL</b>	<b>Up to £470,000</b>

**Table 4**

Bid	Recommendation	Conditions	Reasons for Recommendations
<p>Redevelopment of Cannock Park -</p> <ul style="list-style-type: none"> <li>• New junior and Toddler play areas</li> <li>• Learn to ride zone</li> <li>• New teenage play area</li> <li>• Skate plaza</li> <li>• Multi sports ball area.</li> <li>• Improvements and refit to existing site buildings. Including changing rooms, and community room (Café and Stores)</li> <li>• Improvements to pathways (New surfacing /Lighting / CCTV / Tree avenues)</li> <li>• Dedicated walking and cycling routes from Cannock through to Shoal Hill Common and further afield.</li> <li>• Boundary security improvements (New fencing, Access barriers, and landscaping to protect the site and its adjacent premises) To park and leisure centre.</li> <li>• Improvements to the football and sports pitches.</li> <li>• Car park realignment</li> <li>• Eco / Arts trails</li> </ul>	<p>Up to £200,000 of CIL funds are allocated to this project.</p>	<ul style="list-style-type: none"> <li>- There will be no additional revenue costs implications on Cannock Chase District Council as a result of this project.</li> <li>- The project shall be completed within three years from the date a recommendation was made to approve funding for the project.</li> </ul>	<ul style="list-style-type: none"> <li>- Moderate links to Local Plan Policies demonstrated</li> <li>- Part of the Green Space Network</li> <li>- Policies CP5 and CP12</li> <li>- Strong economic, social and environmental benefits demonstrated - use of local contractors from Staffordshire County Council procurement frameworks will see inward investment opportunities for local companies, whilst at the same time increased visitor numbers and longer stays will aid with the viability of the local shops and businesses.</li> <li>- Able to support larger events with a wider catchment and increased number of local visitors. The friends of Cannock Park play a vital role in the community and increase health and wellbeing of the local residents through free activities for families held throughout the year.</li> <li>- Public conveniences located centrally within the park will aid in social inclusion and the dedicated Changing place located within Cannock Chase Leisure Centre would become a key part of the site. Increased footfall and visitors numbers will help to reduce the ASB issues currently experienced through natural surveillance and increased reporting of incidents when they do occur. The refurbishment of the play area will be carried out following a full and detailed public consultation. Local residents would get an input into the scheme at the early stages making them feel part of the process and empowered encouraging social cohesion and decision making at a local level.</li> <li>- By retaining play provision for the children of the district and quality outdoor spaces. The council is providing opportunities for residents and members of the public to lead healthy and active lifestyles in an enjoyable manner via sports and recreation, cycling and walking in an area with an identified need. Councils have a major role in the provision of good quality parks, play areas and public open spaces, that are both sustainable and meet the needs of the community.</li> <li>- More community activities and better facilities will encourage more people to visit the site and to the local leisure centre.</li> <li>- Provides 50% leverage of match funding - Home Office, Forest of Mercia and Cannock Chase District Council Section 106 funds, although evidence is required regarding this.</li> <li>- All identified constraints can be readily overcome.</li> <li>- Subject to planning and Cabinet approval.</li> <li>- All identified risks can be readily overcome.</li> <li>- Project partners required by clear role/commitment demonstrated.</li> </ul>

Bid	Recommendation	Conditions	Reasons for Recommendations
Cannock Stadium - Providing changing room, toilet and community room	Up to £270,000 of CIL funds are allocated to this project.	<ul style="list-style-type: none"> <li>- There will be no additional revenue costs implications on Cannock Chase District Council as a result of this project.</li> <li>- The project shall be completed within three years from the date a recommendation was made to approve funding for the project.</li> </ul>	<p style="text-align: right;"><b>Item No. 3.57</b></p> <ul style="list-style-type: none"> <li>- Some links to Local Plan Policies - CP5 and CP12</li> <li>- Moderate economic, social and environmental benefits demonstrated - use of local contractors from Staffordshire County Council procurement frameworks will see inward investment opportunities for local companies, whilst at the same time increased visitor numbers and longer stays will aid with the viability of the local shops and businesses. Will be able to support larger events with a wider catchment and increased number of local visitors. The friends of Cannock Stadium play a vital role in the community and increase health and wellbeing of the local residents through free activities for families held throughout the year. Public conveniences located centrally within the park will aid in social inclusion and a dedicated changing place would become a key part of the site. The new building will be constructed to a A /A+ Energy performance standard. Made utilising energy savings methods. Rain and surface water will be harvested for watering of plants and shrubs around the site.</li> <li>- Provides no match funding. Another source of funding needs to be secured.</li> <li>- Other sources of funding unlikely to be found within next 5 years if CIL funding not provided.</li> <li>- All identified constraints can be readily overcome.</li> <li>- Cabinet approval is being sought (November 2023), planning consent has already been given.</li> <li>- Identified risks can be readily overcome.</li> <li>- No project partners.</li> </ul>
Funding to provide additional Primary School places in Norton Canes	CIL funds are not allocated to this project as this time	N/A	<ul style="list-style-type: none"> <li>- CIL funding rejected as it is too big a project and more information is needed regarding the preferred option of a rebuild or major refurbishment,</li> <li>- Refurbishment of accommodation could be submitted as a bid next year (costs need to be clarified).</li> </ul>
Improved Bus Information and Infrastructure in desperate need of a refresh and upgrade within the District of Cannock Chase.	CIL funds are not allocated to this project as this time	N/A	<ul style="list-style-type: none"> <li>- More detailed information on project required.</li> <li>- Match funding details required.</li> </ul>
Rugeley & Hednesford Town Train Stations	Bid was withdrawn	N/A	Not enough certainty on delivery timescales. Future funding opportunities to be explored.

- 5.2. Letters were emailed on 19 December 2023, informing bidders of the outcome of their application. Successful applicants were informed that this was only support in principle and would be subject to Council approval and the conditions outlined in Table 3.
- 5.3. Payment of funding will be in arrears therefore evidence of the projects delivery will need to be provided before funds are released.

## **6. Non-parished Neighbourhood Funds**

- 6.1 In parished areas, 15% of CIL funds (25% when a neighbourhood plan has been made) are transferred to Parish Councils in respect of that area. In areas that are unparished, it was agreed by Council (see Cabinet report 23/7/15) that these funds would be retained by Cannock Chase District Council and spent in consultation with ward members.
- 6.2 CIL neighbourhood funds can be spent on projects on the CIL Infrastructure List, projects in which bids have been received or local projects that fall within the following definition:  
'The Local Council have a duty to spend CIL income on providing, improving, replacing, operating or maintaining infrastructure that supports the development of the Local Council area or anything else concerned with addressing the demands that development places on the area.'
- 6.3 All Members for the relevant Ward must agree on the spend of the CIL funding from their area. A project proposal must then be submitted by the relevant infrastructure provider and approved for spend by Cabinet.

## Business Rates Retention – Retained Income

		2024/25	2025/26	2026/27
		50% Scheme	50% Scheme	50% Scheme
		£	£	£
<b><u>A.Business Rates Collection Fund</u></b>				
<b>Gross Rates</b>		<b>50,867,114</b>	<b>51,884,460</b>	<b>53,394,492</b>
Less	<b><u>Reliefs, Exemptions and Provisions</u></b>			
	Mandatory relief	(6,075,602)	(6,197,110)	(6,321,050)
	Discretionary relief Council funded	(12,190)	(12,430)	(12,680)
	Discretionary relief Government funded	(2,844,405)	(2,901,290)	(2,959,320)
	Exemptions	(2,219,041)	(2,263,420)	(2,308,690)
	Cost Of Collection	(137,938)	(140,670)	(143,460)
	Losses on collection	(1,636,918)	(1,669,660)	(1,703,050)
<b>Non Domestic Rating Income</b>		<b>37,941,020</b>	<b>38,699,880</b>	<b>39,946,242</b>
Less	<u>amount due to</u>			
	Government	(18,970,510)	(19,349,940)	(19,349,940)
	County	(3,414,690)	(3,482,990)	(3,482,990)
	Fire	(379,410)	(387,000)	(387,000)
<b>Net Business attributable to CCDC</b>		<b>15,176,410</b>	<b>15,479,950</b>	<b>16,726,312</b>
<b><u>General Fund determination of retained Business Rates</u></b>				
	Net Business Rates attributable to CCDC	15,176,410	15,479,940	15,789,540
Less	Tariff	(10,283,275)	(10,488,940)	(10,698,720)
	Reset	-	-	(1,021,045)
	Core Funding	(3,291,053)	(3,356,870)	(3,424,010)
	<b>Growth</b>	<b>1,602,082</b>	<b>1,634,130</b>	<b>645,765</b>
Plus	Small Business Rates relief & other Government reliefs	2,402,017	2,450,060	2,499,060
	<b>Amount subject to Pool Levy</b>	<b>4,004,099</b>	<b>4,084,190</b>	<b>3,144,825</b>
	Pool Levy	(2,002,050)	(2,042,100)	(1,572,410)
	<b>Business Rates Growth</b>	<b>2,002,049</b>	<b>2,042,090</b>	<b>1,572,415</b>
<b>Business Rates Pool Distribution</b>		<b>800,820</b>	<b>816,840</b>	<b>628,970</b>
<b><u>Retained Business Rates</u></b>				
	Baseline Core Funding	3,291,053	3,356,870	3,424,010
	Growth	2,002,050	2,042,090	1,572,415
	Business Rates Pool Distribution	800,820	816,840	628,970
	Business Rates Pool Agreement	277,353	282,900	288,558
		<b>6,371,276</b>	<b>6,498,700</b>	<b>5,913,953</b>

## Other General Fund Earmarked Reserves

	31/03/2024	31/03/2025	31/03/2026	31/03/2027
<b>Revenue</b>	£'000	£'000	£'000	£'000
Building Maintenance Reserve	658	658	658	658
Bond	319	329	340	350
Budget Support	1,643	1,643	1,643	1,643
Contingency	1,529	1,529	1,529	1,529
Corporate	674	509	344	179
Partner	81	81	81	81
Ring fenced	141	141	141	141
Service Grant	92	92	92	92
Rollovers	152	152	152	152
Shared Services	580	580	580	580
Other	2,919	2,900	2,883	2,837
Donations	6	6	6	6
Grants	2,276	2,233	2,188	2,054
Trading	331	269	269	231
Section 106	2,263	2,199	2,182	2,165
<b>Sub Total</b>	<b>13,664</b>	<b>13,321</b>	<b>13,088</b>	<b>12,698</b>
<b>Capital</b>				
Capital	857	766	766	715
CIL	2,235	2,035	2,035	863
RCCO	15	15	15	15
Earmarked	1,139	1,151	1,135	1,182
<b>Sub Total</b>	<b>4,246</b>	<b>3,967</b>	<b>3,951</b>	<b>2,775</b>
<b>Grand Total</b>	<b>17,910</b>	<b>17,288</b>	<b>17,039</b>	<b>15,473</b>

## Report of the Chief Finance Officer on the Robustness of the Budget Estimates and the Adequacy of the Council's Reserves

### Introduction

Section 25 of the Local Government Act 2003 places a duty on the Chief Financial Officer (or Section 151 Officer, the Head of Finance) to make a report to the Council on the robustness of budget estimates and the adequacy of the Council's reserves. The Council must have regard to this report when making its decisions about budgets and council tax for the forthcoming year. This is because the Council is setting the council tax before the commencement of the year and cannot increase it during the year. An understanding of the risks of increased expenditure during the year in terms of likelihood and impact is therefore important.

### Robustness of Budget Estimates

The Council's budget estimates for 2024-25, including the forecast outturn for 2023-24, have been prepared by appropriately qualified and experienced staff in consultation with service managers. Budgets have been discussed and fully managed by the Leadership Team.

The budget for 2024-25 has been constructed based upon the maintenance of existing level of service, adjusted for known changes in 2024-25. It is considered to accurately reflect likely expenditure in 2024-25, being based on historic information, experience of expenditure in previous years and latest projections where appropriate.

The indicative budgets for 2025-26 and 2026-27 are similarly based upon the best information available at this moment in time.

The full risk assessment of the Council's Budget 2024-25 has been carried out and is included in APPENDIX 9.

Allowance has also been made for staff incremental progression. Sufficient provision has been built in for current employer pension contributions, in line with the 2023 actuarial valuation. Different vacancy rates have been assumed for Council services based on past experience.

Inflation on contractor costs has been allowed based on the projected retail/ consumer prices index increases and on energy budgets based on anticipated tariff increases as well as specific reviews of particularly high value contracts such as the Inspiring Healthy Lifestyles contract. Any differential inflationary uplift as required by contracts has been reflected. No other inflation has been provided for other expenditure budgets.

Some fees and charges will increase from April 2024. Given the demand-led nature of some of the more significant income budgets, such as for parking, development control and land charges, prudent but realistic assumptions have been made about estimated income. Major sources of income will continue to be closely monitored throughout the year with a view to protecting overall income to the Council as far as possible.

Investment income of £1.6m (net of the item 8 determination) has been included within 2024-25 budgets. This has been based on current projections of bank interest rate. Prudent assumptions about cash flow have been made and the advice of the Council's

treasury management consultants has been taken into account in determining the average rate of return.

No specific contingency budget is provided in 2024-25 as it is considered that the Council's overall revenue balances are sufficient to act as an overall contingency (see below). However, robust budget monitoring arrangements, including Business Rates monitoring, are in place and will continue throughout the year. In addition to budget monitoring by officers, all Cabinet members will receive a monthly update and there will be quarterly reports to the Cabinet and Scrutiny Committees via "Performance Reports".

Significant expenditure and income budgets will be monitored closely during the year. Any projected variances will be addressed in a timely manner.

The Council has a Risk Management Strategy and has identified its key strategic risks. Significant financial risks will be managed appropriately. In addition, some financial risks will be mitigated by the Council's insurance arrangements.

**I can therefore confirm that the budget estimates as presented are robust.**

#### Adequacy of the Council's Reserves

The Chartered Institute of Public Finance and Accountancy (CIPFA) has issued guidance on local authority reserves and balances. It sets out three main purposes for which reserves are held:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing.
- A contingency to cushion the impact of unexpected events or emergencies.
- A means of building up funds to meet known or predicted liabilities, known as earmarked reserves.

The Council is projected to hold total General Fund reserves of £17.910 million as at 31 March 2024 and £17.288 million at 31 March 2025 (excluding working balance). These reserve balances are predicated on the achievement of the savings programme. It must also be noted that they can only be spent once, so were they to be used to manage the budget deficit in the medium term it would leave the council in an unsustainable position. It would limit investment in council services and projects and increase the risk profile of approved projects as there would be less contingency available.

The Council also has a planned four-year capital programme which is financially sustainable based on current capital resources and a prudent assessment of future capital resources. The financial strategy includes the use of unallocated reserves and a Revenue Contribution to Capital Outlay to supplement capital resources and mitigate any borrowing requirement; nevertheless, Prudential Borrowing to finance the Council's capital programme will be used where there is a robust business case.

The successful Levelling Up Fund bid is currently included in the approved capital programme. There are significant challenges around its delivery which are being monitored and reported on by officers. As the scheme progresses the programme will be updated, subject to approval by members. The quantum of the Levelling Up bid, its financial risks, coupled with the ongoing additional costs of (in particular) inflation represent burdens on the Financial Plan.



When combined with the uncertainty of a fundamental Government review of local government finance, the medium term outlook is very challenging. There is no scope over the Financial Plan period for further discretionary projects or expenditure that could have a negative effect on reserves.

The Council has set a policy of a minimum level of general reserves of £1 million. The Budget for 2024-25 has been constructed on the basis that there will be a level of general reserves in excess of £1 million.

I can therefore confirm that the Council's reserves are adequate.

**Chris Forrester Deputy Chief Executive and S151 Officer**

**Council Tax Base 2024-25**

<b>Parish</b>	<b>Band D Equivalents</b>
Brereton and Ravenhill	1,986.94
Bridgtown	645.94
Brindley Heath	252.98
Cannock Wood	409.04
Heath Hayes and Wimblebury	4,056.73
Hednesford	5,963.16
Norton Canes	2,724.36
Rugeley	5,329.36
Unparished	8,646.25
<b>Total</b>	<b>30,014.76</b>

**Working Balance - Financial Risks facing the Authority**

<b>Risk</b>	<b>Level of risk</b>	<b>Explanation of risk / justification for cover</b>
Inflation	High	Inflation has been included in the Financial Plan in accordance with Government policy.
Investment interest	High	The amount earned depends on the prevailing interest rates and the level of cash balances held. The budget is dependent on significant investment returns being made in year, prudent assumptions have been made but a significant reduction in returns would lead to savings being required to balance the reduction.
<b>Major income sources:</b>		
• Planning fees	Medium	Dependent on economic conditions.
• Land charges fees	Low	Dependent on the housing market / basis of determining recoverable expenses/ proposed transfer to Land Registry.
• Car parking	Medium	Certain amount of volatility based on demand.
• Markets	High	Dependent on occupancy levels.
• Environmental services	Low	Licensing income dependent on renewals.
• Bereavement services	Medium	Some risk as it is a major source of income.
<b>Spending pressures:</b>		
• Waste and recycling targets	Medium	The Council will need to reach recycling targets in order to maximise income from recycling credits and avoid penalties. Recycling Credit regime operated by County Council. The introduction of food waste collection has a significant potential impact on council budgets which is unclear at present.  Estimated costs for dual streaming and the contract extension increase uncertainty.
• Leisure management	High	Difficulties for the service provider due to increased energy costs, changing habits of residents in the area and the need of the council to reduce costs will increase pressure on leisure services.

Risk	Level of risk	Explanation of risk / justification for cover
<ul style="list-style-type: none"> <li>Levelling Up</li> </ul>	High	<p>The Levelling Up programme is a major investment programme over a number of years with substantial Council contributions. It includes obligations to Government, requires engagement of partners and carries high expectations locally. It therefore represents a major financial risk.</p>
<b>Funding Sources:</b>		
<ul style="list-style-type: none"> <li>New Homes Bonus</li> </ul>	High	<p>Although allocations for 2024-25 can be predicted accurately, the future level of funding is now not only dependent upon completions of new properties but what incentive scheme will exist instead of New Homes Bonus.</p>
<ul style="list-style-type: none"> <li>Business Rates Scheme and Resets</li> </ul>	High	<p>A reset of growth achieved under the current system is likely to take place around the end of the current medium term financial plan. How the reset is implemented could have material implications. A reserve has been created to mitigate the risk.</p>
<ul style="list-style-type: none"> <li>Volatility in Business Rates</li> </ul>	High	<p>The Council will be exposed to volatility or reduction in its business rates due to the failure or temporary closure of a key businesses and successful backdated appeals against Rateable Values. Greater control of Business Rates gives councils greater freedoms and removes dependency on central funding, but it passes on a greater risk to core funding if Business Rates income falls.</p>
<ul style="list-style-type: none"> <li>Funding settlements from central government</li> </ul>	High	<p>With central government only awarding one year settlements it makes ongoing funding uncertain for the council. Reserves have been created where appropriate and possible to mitigate potential reductions in central government funding.</p>

# Housing Revenue Account Budgets 2023/24 to 2026/27

<b>Committee:</b>	Cabinet
<b>Date of Meeting:</b>	17 January 2024
<b>Joint Report of:</b>	Deputy Chief Executive-Resources (S151) Head of Housing & Corporate Assets
<b>Portfolio:</b>	Housing

---

## 1 Purpose of Report

- 1.1 To review the 2023-24 Housing Revenue Account (HRA) Budget.
- 1.2 To propose an HRA Budget for 2024-25 and Indicative Budgets for 2025-26 and 2026-27.
- 1.3 To determine the proposed three-year Housing Revenue Account Budget for consideration by Council on 21 February 2024.

## 2 Recommendations

- 2.1 That the revised position with regard to estimated income and expenditure for the 2023-24 HRA and budgets for the period 2024-25 to 2026-27 as summarised in **APPENDIX 1** be noted.
- 2.2 That Council on 21 February 2024 be recommended to:-
  - (i) Determine a minimum level of working balances of £2.923 million for 31 March 2025 and indicative working balances of £3.057 million and £3.214 million for 31 March 2026 and 2027 respectively.
  - (ii) Approve the HRA Revenue Budgets for 2024-25, 2025-26 and 2026-27 (and note the forecast outturn for 2023-24) as summarised in **APPENDIX 1** of the report.

### Reasons for Recommendations

- 2.3 Cabinet is required to propose a budget in relation to the HRA for submission to Council on the 21 February 2024.

## 3 Key Issues

- 3.1 This report considers the proposed three-year HRA budgets for 2024-25 to 2026-27.
- 3.2 Projected levels of income and expenditure for 2024-27 are summarised below:

**Table 1: HRA Summary Budget 2024-25 to 2026-27**

	<b>2024-25</b> <b>£000's</b>	<b>2025-26</b> <b>£000's</b>	<b>2026-27</b> <b>£000's</b>
Income	(24,565)	(25,069)	(25,750)
Expenditure	23,095	22,628	23,192
Revenue Contribution to Capital Outlay	971	2,307	2,401
Working Balances Change	499	134	157

- 3.3 A separate report will be included on the 1 February Cabinet agenda in relation to the rent increase for 2024-25, with the budget assuming a rent increase of 7.7% in line with the proposed rent cap for 2024/25 due to high inflation. This was announced as part of the Autumn Statement.
- 3.4 When reviewing the HRA Revenue position, consideration needs to be given to the HRA Capital Programme and the level of Working Balances, including the Revenue Contribution to Capital Outlay (RCCO) and Depreciation Charge. Any change in the latter being compensated by an increase or decrease in RCCO. In accordance with the Approved Historic Business Plan, the RCCO also represents the net surplus on the Revenue Account after determining the level of Working Balances. The RCCO does not include the impact of the item 8 credit determination, as this would cause a feedback loop between the General Fund and the HRA which would not be possible to close.
- 3.5 In view of the risks associated with the management of the HRA under self-financing, minimum working balances of 10% of net operating expenditure have been assumed throughout the three-year budget period.

## **4 Relationship to Corporate Priorities**

- 4.1 The proposed HRA budgets will contribute to the delivery of new social housing and the maintenance of housing standards, as reflected in the Council's Corporate Plan.

## **5 Report Detail**

- 5.1 2023-24 has been a challenging year for the HRA. It has been identified that significant work is needed to improve the systems, processes, governance and planning for the maintenance of the stock. This can be seen in the forecast underspend in the capital programme and in the report to tenants where it was highlighted that significantly less capital works than planned took place.
- 5.2 During the year a report was taken to address health and safety needs around fire safety in the HRA stock. This report identified that the stock needed investment in areas such as new fire doors or fire safety compartmentalisation upgrades to meet fire safety standards. These works are currently underway, with a large number having been completed. However, an external audit took place to look at this area of work which identified that there were weaknesses around record keeping and governance. This report highlighted that whilst the works may well be taking place, the current systems and processes made it difficult to run off a complete record of works for any one specific asset. This in turn made it very difficult to evidence what

works had taken place at each property and to identify what other works may need to be done in the future. Instead, the information was held across several different systems. The risk from this being that a property could be missed from planning for works.

- 5.3 The external audit report also identified that it is essential that a new 30-year HRA Business Plan is implemented as soon as possible in line with statutory requirements. At present the council has been operating on historic information. To remedy this it is proposed that a full stock condition survey is commissioned to inform this business plan.
- 5.4 To enable the stock condition survey to take place and the review of the systems, processes and governance significant funds have been included in the budget for both 2023-24 and 2024-25. This will enable HRA managers to bring in expertise as needed to complete reviews and then action the recommendations. These recommendations may take the form of software investment, changes in reporting or other actions and as such an estimated amount has been included. The level of resources needed will be monitored and reported on as the works are undertaken and commissioned to ensure that they are in line with HRA resource availability and to ensure transparency.
- 5.5 Finally, the report identified that a review of policies in place was needed to ensure that they were up to date and appropriate.
- 5.6 The proposed revenue budgets are therefore in accordance with the prevailing HRA Business Plan but reflect the ongoing effects of the anticipated outturn in respect of 2023-24 (which is reviewed as part of this report) and other changes in income and expenditure which are projected as a result of the detailed budget formulation work.

#### **The Housing Revenue Account Budget 2024-25**

- 5.7 A review of the 2024-25 Budget is included in **APPENDIX 1**.
- 5.8 The forecast reflects the latest stock numbers and average rents for both social and affordable properties with changes made to Dwellings Rent, Garage Rents and Repairs Budgets.
- 5.9 The forecast figures include the settlement of the 2023-24 pay award which has been settled at £1,925 increase for each spinal column point.
- 5.10 Estimated expenditure for 2024-25 is now forecast to be £24.066 million (including RCCO contribution) and Income £24.565 million with a forecast transfer to working balances of £0.499 million.

#### **Housing Revenue Account Budgets 2024-25 to 2025-26**

- 5.11 The budgets reflect a continuation of current policies and the maintenance of existing service provision throughout the budget period. The historic approved 30 year HRA Business Plan has therefore been used as the basis for preparing the HRA budgets for the period 2024-25 to 2026-27 which are attached as **APPENDIX 1**.
- 5.12 Expenditure budgets reflect anticipated pay awards for 2024-25 to 2026-27.

- 5.13 The budget has been refreshed to reflect the latest stock numbers with changes made to Dwellings Rent, Garage Rents and Repairs Budgets.
- 5.14 Capital Financing Charges have been amended to reflect the revised Depreciation requirement. However, this has no change in relation to the overall level of resources with a compensating adjustment made to the Revenue Contribution to Capital Outlay.
- 5.15 Proposed Housing Revenue Account Budgets for the period 2024-25 to 2026-27 are attached in **APPENDIX 1**.

### **Effect on Working Balances**

- 5.16 The effect of the proposed budgets on the estimated level of working balances is shown as part of **APPENDIX 1**. As previously stated, a minimum working balance of 10% of net operating expenditure has been assumed throughout the three-year budget period excluding the item 8 credit.

## **6 Implications**

### **6.1 Financial**

The financial implications have been referred to throughout the report.

### **6.2 Legal**

None

### **6.3 Human Resources**

The estimated budgets include provision for employees.

### **6.4 Risk Management**

Self-financing increases the risks associated with the management of the HRA and a detailed risk analysis forms part of the 30 Year Business Plan.

The risks relate to income as well as expenditure and any change in Government policy will impact upon the balances available to support the Capital Programme.

A number of actions are undertaken to further mitigate risks associated with the management of the HRA which include:-

- (i) The adoption of a prudent approach to budgeting, particularly rent income
- (ii) The maintenance of an adequate level of working balances, comprising a minimum of 10% of net operating expenditure.
- (iii) The adoption of a more realistic approach in assessing staff turnover in determining employee budgets.
- (iv) Housing Revenue Account Business Plan projections together with associated sensitivity analysis.
- (v) Firm budgetary control through regular monitoring of actual and forecast income and expenditure.

The implementation of an annual Internal Audit Plan and scrutiny from the External Auditor. A risk register for HRA is attached at **APPENDIX 2**.



**6.5 Equalities and Diversity**

The draft budget reflects a continuation of current policies and the maintenance of existing service provision throughout the budget period.

**6.6 Health**

None

**6.7 Climate Change**

None

**7 Appendices**

Appendix 1: HRA Budgets 2023-24 to 2026-27

Appendix 2: HRA working balance risk register

**8 Previous Consideration**

None

**9 Background Papers**

None

**Contact Officer:** Chris Forrester / Nirmal Samrai

**Telephone Number:** 01543 464 334 / 464 210

**Report Track:** Cabinet: 17/01/24  
Responsible Council Scrutiny Committee: 23/01/24  
Cabinet: 01/02/24  
Council: 21/02/24

**Key Decision:** No

## HRA Budgets 2023-24 to 2026-27

	<b>Original Budget 2023-24</b>	<b>Revised Budget 2023-24</b>	<b>Variance 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Budget 2026-27</b>
<b>Income</b>	£	£	£	£	£	£
Dwelling Rent	(21,542,000)	(21,711,000)	(169,000)	(23,785,000)	(24,456,000)	(25,212,000)
Non Dwelling Rent	(359,000)	(365,000)	(6,000)	(377,000)	(382,000)	(386,000)
Interest	-	(259,540)	(259,540)	(354,000)	(181,060)	(100,670)
Other	(12,370)	(12,370)	-	(12,490)	(12,610)	(12,730)
General Fund Contribution	(35,520)	(35,520)	-	(36,590)	(37,690)	(38,440)
<b>Total Income</b>	<b>(21,948,890)</b>	<b>(22,383,430)</b>	<b>(434,540)</b>	<b>(24,565,080)</b>	<b>(25,069,360)</b>	<b>(25,749,840)</b>
<b>Expenditure</b>						
Repairs and Maintenance	6,725,570	7,475,470	749,900	8,196,650	7,296,420	7,488,860
Provision for bad debts	100,000	100,000	-	100,000	100,000	100,000
Supervision and Management						
General	4,695,530	4,642,010	(53,520)	5,061,070	5,109,320	5,203,850
Special	1,042,610	1,082,400	39,790	1,132,940	1,165,540	1,194,280
Total Management	5,738,140	5,724,410	(13,730)	6,194,010	6,274,860	6,398,130
Capital Financing	8,220,510	8,349,770	129,260	8,604,990	8,956,480	9,204,760
RCCO	1,091,270	291,920	(799,350)	970,830	2,307,330	2,401,020
<b>Total Expenditure</b>	<b>21,875,490</b>	<b>21,941,570</b>	<b>66,080</b>	<b>24,066,480</b>	<b>24,935,090</b>	<b>25,592,770</b>
<b>Working Balance transfer</b>	<b>73,400</b>	<b>441,860</b>	<b>368,460</b>	<b>498,600</b>	<b>134,270</b>	<b>157,070</b>
<b>Working Balance</b>						
B/fwd	(2,005,020)	(1,982,650)	22,370	(2,424,510)	(2,923,110)	(3,057,380)
In year	(73,400)	(441,860)	(368,460)	(498,600)	(134,270)	(157,070)
C/fwd	(2,078,420)	(2,424,510)	(346,090)	(2,923,110)	(3,057,380)	(3,214,450)
Minimum	2,078,420	2,424,510		2,923,110	3,057,380	3,214,450

## Working Balance - Financial Risks facing the HRA

Risk	Level of risk	Explanation of risk
• Inflation	High	Inflation has been included in the Financial Plan in accordance with Government policy.
• Interest income	Medium	The amount earned depends on the prevailing interest rates and the level of cash balances held. Prudent assumptions have been made.
<b>Major income sources:</b>		
• Rents	Medium	Dependent on successful collection of rents and keeping void levels/turnaround times of changes in tenants low.
• Non dwelling rents	Low	Dependent on maintaining low vacancy rate of garages and shop units as well as maintaining the standard of the assets.
• 1-4-1 receipts	Medium	The sale of council houses results in the council receiving a portion of the sale proceeds to invest in future additions to the stock held.
• <b>Spending pressures:</b>		
• Investment in HRA	High	The HRA has had a number of issues identified around systems, processes and governance which require significant investment to understand and then correct.
• Stock condition survey	High	The HRA does not have an up to date stock condition survey. A full survey is planned to be carried out in 2024/25. This will require significant funds which has been estimated in the budget. The outcome of the survey may also require investment in the stock should any issues be found with the stock.
• 1-4-1 receipts	Medium	Whilst this is an income stream (above) the requirements around these receipts are that only a proportion of any new stock added to the HRA can be funded from them. The balance must be met from the HRA's own resources. Should the monies not be spent by the deadline set out in the guidance then the receipts become repayable in full with a penalty interest amount as well.

# Housing Revenue Account Capital Programmes 2023/24 to 2026/27

<b>Committee:</b>	Cabinet
<b>Date of Meeting:</b>	17 January 2024
<b>Joint Report of:</b>	Deputy Chief Executive-Resources (S151) Head of Housing & Corporate Assets
<b>Portfolio:</b>	Housing

---

## 1 Purpose of Report

- 1.1 To review the 2023-24 HRA Capital Programme.
- 1.2 To refresh the Housing Revenue Account Capital Programme budgets for the period 2024-25 to 2026-27.
- 1.3 To present an updated four-year Housing Revenue Account Capital Programme for consideration by Council on 21 February 2024.

## 2 Recommendations

- 2.1 That the estimated availability of Housing Revenue Account capital resources for the period 2023-24 to 2026-27 (as set out in Appendix 1) be noted.
- 2.2 That Council on 21 February 2024 is recommended to approve the Housing Revenue Account Capital Programme for the period 2023-24 to 2026-27 (as set out in Appendix 2).

### Reasons for Recommendations

- 2.3 Cabinet is required to propose a budget in relation to the HRA for submission to Council on the 21 February 2024.

## 3 Key Issues

- 3.1 This report considers the refreshed HRA Capital Programme for the period 2024-25 to 2026-27, together with the forecast outturn for 2023-24, compiled within the financial framework provided by the Approved Historic HRA Business Plan.
- 3.2 Details of the estimated availability of HRA capital resources during the four-year period are set out in Appendix 1, whilst the HRA Capital Programme is set out in Appendix 2.

## **4 Relationship to Corporate Priorities**

- 4.1 The proposed HRA budgets will contribute to the delivery of new social housing, the maintenance of housing standards, as reflected in the Council's Corporate Plan.

## **5 Report Detail**

- 5.1 The current capital programme is based upon the previously approved 30-year Business Plan, with a new 30-year Business Plan being developed to be informed by a new stock condition survey.
- 5.2 The delay in the commissioning of a stock condition survey has had an impact on the proposed programme with the programme reflecting the current requirements from the existing plan. These documents are key elements to the production of a new 30-year HRA Business Plan.
- 5.3 The current Capital Programme therefore reflects the existing 30-year Business Plan requirements pending an evaluation of the outcome of the Stock Condition Survey and recommendations for the potential to improve aspects of the 4 Sheltered Housing Schemes.

### **HRA Capital Programme 2023-24 to 2026-27**

- 5.4 A proposed HRA Capital Programme for 2024-25 to 2026-27, together with the forecast outturn for 2023-24 is set out in Appendix 2.
- 5.5 The programme reflects the spend on the Aelfgar site which is now programmed to be completed by 2025/26.
- 5.6 The Capital programme includes the following new Schemes:
- Digitalisation of social alarms.

### **Estimated Availability of HRA Capital Resources**

- 5.7 Details of the estimated availability of HRA capital resources for the period 2023-24 to 2026-27 are set out in Appendix 1. These are in accordance with the assumptions in the Business Plan with subsequent adjustments to reflect:
- (i) The anticipated outturn in respect of the 2023-24 HRA Capital Programme;
  - (ii) Amendments to the net revenue contribution to capital outlay following the detailed budget formulation work in respect of the Housing Revenue Account.
- 5.8 Unallocated resources at the end of capital programme amount to £10.051m. These funds will be utilised to invest in the stock as appropriate.

## **6 Implications**

### **6.1 Financial**

The financial implications have been referred to throughout the report.

**6.2 Legal**

None.

**6.3 Human Resources**

None.

**6.4 Risk Management**

There are a number of potential risks associated with the management of the HRA Capital Programme. These risks are minimised by the Council's agreed Capital Expenditure Control Procedures which includes a requirement for regular monitoring including quarterly reports to Cabinet.

**6.5 Equalities and Diversity**

None

**6.6 Health**

None.

**6.7 Climate Change**

A strategy is currently being developed to reflect the Council's New Build aspiration to increase social housing based upon the housing needs of the district and land availability whilst addressing the impact this will have on climate change.

**7 Appendices**

Appendix 1: Estimated Housing Revenue Capital Resources 2023-24 to 2026-27

Appendix 2: Housing Revenue Account Capital Programme 2023-24 to 2026-27

**8 Previous Consideration**

None.

**9 Background Papers**

None.

**Contact Officer:** Chris Forrester / Nirmal Samrai

**Telephone Number:** 01543 464 334 / 464 210

**Report Track:** Cabinet: 17/01/24  
Responsible Council Scrutiny Committee: 23/01/24  
Cabinet: 01/02/24  
Council: 21/02/24

**Key Decision:** No

## Appendix 1

**Estimated Availability of Housing Revenue Account Capital Resources  
2023-24 to 2026-27**

	2023-24	2024-25	2025-26	2026-27	Unallocated
Resource	£000	£000	£000	£000	£000
<b>Brought forward</b>	<b>25,122</b>	<b>23,471</b>	<b>19,150</b>	<b>17,095</b>	<b>16,329</b>
Right to Buy receipts	150	150	150	225	
Homes England Housing Grant	0	0	567	283	
Other capital receipts	24	19	19	29	
Revenue Contributions to Capital	292	971	2,307	2,401	
Major Repairs Allowance	5,101	5,426	5,841	6,189	
Affordable housing receipts	32	32	32	48	
<b>Total new resources</b>	<b>5,599</b>	<b>6,598</b>	<b>8,916</b>	<b>9,175</b>	<b>0</b>
Total Capital resources (b/f + new)	30,721	30,069	28,066	26,270	16,329
Proposed capital expenditure	-7,250	-10,919	-10,971	-9,941	-6,278
<b>Carried forward</b>	<b>23,471</b>	<b>19,150</b>	<b>17,095</b>	<b>16,329</b>	<b>10,051</b>

## Housing Revenue Account Capital Programme 2023-24 to 2026-27

	2023-24	2024-25	2025-26	2026-27	Unallocated
Description	£000	£000	£000	£000	£000
Demolition of Garages		16			
Disabled Facilities Works	588	618	1,117	1,080	
Right to Compensation	-	25	25	25	
Replacement of Kitchens	1,636	2,175	3,120	3,124	
Replacement of Bathrooms	2,156	2,064	2,188	2,137	
Replacement of Central Heating	626	896	897	1,307	
External and Environmental Works	600	146	146	146	
Replacement of Social Alarms	13	141			
Upgrading of Electrical Systems	687	557	608	669	
Electrical Inspection Condition Report	224	229	229	94	
Hardstandings	-	-	500	1,232	
Replacement of Vehicles		421			
Contingency for unforeseen works		125	127	127	
Sheltered Scheme Works	390	-			
Replacement of Fire Alarms Sheltered	17				
Sheltered Lift Replacements	20	166			
Hawks Green	5				
Aelfgar site *	78	3,300	2,014		
Stock condition contingency					2,500
New Build *					3,778
Communal Block Door Entry System	210	-			
Sheltered Scheme Door Entry		40			
<b>Totals</b>	<b>7,250</b>	<b>10,919</b>	<b>10,971</b>	<b>9,941</b>	<b>6,278</b>