



**2025/26 Budget
&
Medium Term Financial Strategy
2026/27 to 2029/30**

| | |
|---|-----------|
| 1.0 Strategic Budget Summary | 4 |
| • Savings, Income Generation, Growth & Revenue Implications of Capital | 4 |
| • Corporate and Government Funding | 7 |
| • Summary Budget | 8 |
| • Revenue Reserves | 11 |
| 2.0 Revenue Operational Budgets and Medium-Term Financial Strategy | 12 |
| • Subjective Analysis of Spend and Income | 12 |
| • Service Budgets by Head of Service | 13 |
| ○ Chief Digital & Information Officer | 13 |
| ○ Chief Executive Officer | 14 |
| ○ Communications, Engagement & Public Affairs | 14 |
| ○ Customer Change Director | 15 |
| ○ Democratic Services & Monitoring Officer | 16 |
| ○ Economy, Regeneration & Housing | 17 |
| ○ Environmental Services | 18 |
| ○ Finance | 19 |
| ○ Human Resources & Officer Development | 20 |
| ○ Leisure, Health & Environment | 21 |
| ○ Planning, Infrastructure & Public Protection | 22 |
| ○ Policy, Performance & Emergency Planning | 23 |
| ○ Property & Facilities | 24 |
| • Service Budgets by Portfolio | 25 |
| ○ Climate, Transformation & Workforce | 25 |
| ○ Communities, Health & Leisure | 26 |
| ○ Economic, Regeneration & Housing | 27 |
| ○ Finance & Resources | 28 |
| ○ Governance & Democratic Services | 29 |
| ○ Leader | 30 |
| ○ Parks & Countryside, Waste & Street Scene | 31 |
| ○ Planning | 31 |
| ○ Resident Services & Corporate Performance | 33 |
| 3.0 Capital | 34 |
| 4.0 Treasury Management | 36 |
| 5.0 Capital Financing Requirement | 37 |
| 6.0 Formal 2025/26 Council Tax Resolution | 38 |
| • Huntingdonshire District Council Formal Resolution | 38 |
| • Tax Base 2025/26 | 40 |
| • 2025/26 Council Tax by Property Band for each Precepting Authority and the Billing Authority | 41 |
| • Total 2025/26 Council Tax Property Band for each Precepting Authority and the Billing Authority | 41 |
| 7.0 Fees and Charges | 42 |
| 8.0 Robustness of the 2025/26 Budget & Medium-Term Financial Strategy | 42 |
| • Robustness and Budget Setting | 42 |
| • Challenges Facing the Council | 42 |
| • Governance | 44 |
| • Risks | 44 |
| • Revenue Reserves | 48 |
| • Conclusion | 48 |

Annex A - Budget Bids

Annex B – Fees and Charges

1.0 STRATEGIC BUDGET SUMMARY

1.1 Savings, Income Generation, Growth and Revenue Implications of Capital

1.1.1 The financial climate continues to be unusual with inflation and interest rates having risen to levels not seen for decades, and world conflicts causing disruption to energy and food supplies. This has put considerable pressure on the Council's finances with significant, unavoidable cost increases being borne by services as well as increased demand from residents as they too struggle to cope with the same financial pressures. Portfolio holders and budget managers have reviewed planned service delivery to seek means of mitigating these impacts, whilst still delivering effective value for money outcomes.

1.1.2 The Local Government Settlement, announced in December 2024, has provided some additional funding to assist with escalating costs in 2025/26 but, as in recent years, it is only a one-year settlement, continuing the uncertainty for the latter years of the MTFS.

The NNDR reset, which will have a significant detrimental impact to the Council's finances, is expected to be implemented in 2026/27.

1.1.3 The Council generates a considerable proportion of its own funding from the various services it provides. These range from income from One Leisure and Car Parking through to charging for Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.

The introduction of the Garden Waste subscription service in 2024/25 has been highly successful, with an uptake rate of over 60%. The additional income attributable to this increased uptake is reflected in the 2025/26 MTFS.

The MTFS also reflects changes to budgets following an appraisal of the One Leisure centres, ensuring that they operate on a sound commercial basis, deliver enhanced services that meet the needs of our residents which in turn encourage growth in leisure centre usage and subscriptions. This demonstrates our continued focus on achieving best value through an effective operating cost model and pursuit of opportunities for improvement.

1.1.4 The Council generates further income from corporate activity; this mainly focuses on:

- Treasury Management; our returns in this area have benefitted from higher interest rates received on balances held, whilst our borrowings are at fixed rates agreed with the Public Works Loan Board, protecting the Council's exposure.
- Commercial Estates; where the Council is proactively enhancing its commercial estate activity to develop for the Council a medium to long term revenue stream to fund services and acting as a hedge against inflation. A review of the Commercial Investment Strategy is currently underway to continue this work.

1.1.5 The ongoing challenge for this budget is to understand the unavoidable pressures that the Council will continue to face as a result of the economic uncertainty created by world events. Therefore, previous assumptions have been reviewed and challenged considering the uncertainty around the Local Government Financial settlement beyond 2025/26.

1.1.6 Growth in the budget arises from three main sources:

- Inflation on employee costs; the MTFS incorporates a notional 4% increase in staffing costs for 2025/26 and 2% per annum for the following years.
- Non-employee budgets non-controllable growth (unavoidable); the most significant increase in this area is the anticipated rise in waste processing costs associated with the MRF contract procured by Cambridgeshire County Council, £1m additional cost has been assumed across the MTFS.
- Controllable growth.

1.1.7 All of the savings, income generation and growth are summarised in the service budget pages later in this report. The total Service Proposals for 2025/26 are £0.131m and **Table 1** below shows how this is allocated by service and portfolio.

| Table 1a | Savings and Growth Proposals | | |
|--|-------------------------------------|------------------------------|-----------------------------|
| | Service | Budget Savings £m | Budget Growth £m |
| Chief Digital Information Officer | (0.200) | 0.450 | 0.250 |
| Chief Executive Officer | 0.030 | 0.477 | 0.507 |
| Communications, Engagement & Public Affairs | - | 0.081 | 0.081 |
| Customer Change Director | (0.307) | 0.722 | 0.415 |
| Democratic Services & Monitoring Officer | (0.064) | 0.247 | 0.183 |
| Environmental Services | (2.420) | 1.703 | (0.717) |
| Finance | (1.540) | 0.168 | (1.372) |
| Economy, Regeneration & Housing | (0.153) | 0.576 | 0.423 |
| Human Resources & Officer Development | (0.001) | 0.108 | 0.107 |
| Leisure, Health & Environment | (1.164) | 1.054 | (0.110) |
| Planning, Infrastructure & Public Protection | (0.575) | 0.923 | 0.348 |
| Policy, Performance & Emergency Planning | (0.040) | 0.204 | 0.164 |
| Property & Facilities | (0.246) | 0.098 | (0.148) |
| Total | (6.680) | 6.811 | 0.131 |

| Table 1b | Savings and Growth Proposals | | |
|---|-------------------------------------|------------------------------|-----------------------------|
| | Portfolio | Budget Savings £m | Budget Growth £m |
| Climate, Transformation & Workforce | (0.240) | 0.632 | 0.392 |
| Communities, Health & Leisure | (1.756) | 1.200 | (0.556) |
| Economic, Regeneration & Housing | (0.069) | 0.225 | 0.156 |
| Finance & Resources | (1.512) | 0.152 | (1.360) |
| Governance & Democratic Services | 0.005 | 0.092 | 0.097 |
| Leader | (0.102) | 0.544 | 0.442 |
| Parks & Countryside, Waste & Street Scene | (2.501) | 2.269 | (0.232) |
| Planning | (0.303) | 0.469 | 0.166 |
| Resident Services & Corporate Performance | (0.202) | 1.228 | 1.026 |
| Total | (6.680) | 6.811 | 0.131 |

1.1.8 The 2025/26 budget, as shown in table 5, is set to maintain a breakeven position. When the 2024/25 budget was set it intended to make a contribution to reserves of £1.872m. The most recent forecast outturn indicates a £1.503m contribution to reserves for 2024/25. It is proposed that an earmarked reserve is created using £1m of this contribution to fund the costs of Local Government reorganisation rather than adding this to the general reserves when the 2024/25 accounts are closed.

Tables 1a and 1b show that through the Finance Service area and Finance Portfolio, adjustments have been made to reflect that the interest from investments is not expected to be as high as it has been in 2024/25.

1.1.9 A list of budget bids can be found at **ANNEX A**.

Commercial Investment Strategy

1.1.10 A key part of the Council’s previous Budget strategy has been the Commercial Investment Strategy (CIS), as approved by the Council in 2015. The Council’s Commercial Investments contribute a significant proportion of income to our budgets, and income has remained consistent over the past year. Investing in the property market remains challenging, never more so than in the current climate. Whilst financial interest rates remain high there is no reward for taking on additional risk through alternative investments. Due to the continued uncertain economic conditions, particularly around retail and office space, it is difficult to predict how the market will evolve, although it should be stressed that the Council’s portfolio is built around investments it plans to hold for the medium to long term. A review of the Commercial Investment Strategy is currently underway to ensure the Council continues to invest its funds effectively.

The table below illustrates the contribution that the CIS makes to the Council’s revenue budget.

| Actual 2023/24 | Budget 2024/25 | Forecast 2024/25 | Budget 2025/26 | Budget 2026/27 | Budget 2027/28 | Budget 2028/29 | Budget 2029/30 |
|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | £m | £m | £m | £m | £m | £m | £m |
| (2.397) | (3.165) | (2.574) | (3.338) | (3.416) | (3.465) | (3.507) | (3.499) |

Capital – Revenue Implications

1.1.11 The revenue budget contains any implications from the proposed capital programme for 2025/26 and the MTFs, whether that will be savings because of investment, additional running costs or the cost of borrowing (Minimum Revenue Provision).

Summary Impact of all budget changes – comparing Final Budget 2024/25 to Final Budget 2025/26

1.1.12 Overall, the revenue changes to the budget in respect of Savings & Additional Income, Service Growth and Capital have resulted in a net increase in the Council’s budget of £0.460m (2%) when compared to the 2024/25 Original Budget and an increase of £1.276m (5%) when compared to the 2024/25 Forecast Outturn. A service-by-service and portfolio-by-portfolio summary is shown in **Table 2** below.

| Table 2a Service | Summary of Total Budget Movements (Original Budget for 2022/23 to Base Budget 2023/24) | | | | | | | | | | | |
|--|--|--------------------|------------------------|--------------------------|----------------|----------------|-----------------|--|-------------------------------------|--------------------|------------------------|----------------------|
| | 2024/25 | | 2025/26 | | | | | | | | Variance | |
| | Forecast Outturn | Original Budget | Previously Approved | Unavoidable Pressures | Growth Bids | Income Bids | Savings Bids | Inflation & Employee Related Growth | Other Operational Adjustments | Proposed Budget | To 2023/24 Forecast | To 2023/24 Budget |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | % | % |
| Chief Digital Information Officer | 2.762 | 2.945 | 2.887 | 0.052 | 0.139 | - | - | 0.259 | (0.200) | 3.137 | 14% | 7% |
| Chief Executive Officer | 2.059 | 0.817 | 0.687 | 0.182 | 0.120 | - | - | 0.175 | 0.030 | 1.194 | (42%) | 46% |
| Communications, Engagement & Public Affairs | 0.166 | 0.164 | 0.166 | - | 0.063 | - | - | 0.018 | - | 0.247 | 49% | 51% |
| Customer Change Director | 5.088 | 4.060 | 4.483 | 0.510 | (0.315) | - | (0.054) | 0.527 | (0.253) | 4.898 | (4%) | 21% |
| Democratic Services & Monitoring Officer | 1.591 | 1.554 | 1.561 | 0.047 | 0.010 | (0.050) | - | 0.190 | (0.014) | 1.744 | 10% | 12% |
| Economy, Regeneration & Housing | (0.454) | (0.582) | (0.725) | 0.350 | 0.036 | (0.104) | - | 0.190 | (0.049) | (0.302) | (33%) | (48%) |
| Environmental Services | 4.115 | 5.453 | 4.994 | 0.602 | 0.221 | (0.160) | (0.020) | 0.880 | (2.240) | 4.277 | 4% | (22%) |
| Finance | 5.857 | 7.740 | 8.990 | 0.106 | - | - | - | 0.062 | (1.540) | 7.618 | 30% | (2%) |
| Human Resources & Officer Development | 0.942 | 0.922 | 0.877 | 0.001 | 0.069 | - | - | 0.038 | (0.001) | 0.984 | 4% | 7% |
| Leisure, Health & Environment | 1.667 | 1.737 | 1.323 | 0.213 | 0.520 | (0.325) | - | 0.321 | (0.839) | 1.213 | (27%) | (30%) |
| Planning, Infrastructure & Public Protection | 2.343 | 2.437 | 2.446 | 0.025 | 0.296 | (0.132) | - | 0.602 | (0.443) | 2.794 | 19% | 15% |
| Policy, Performance & Emergency Planning | 0.474 | 0.581 | 0.717 | - | 0.094 | - | - | 0.110 | (0.040) | 0.881 | 86% | 52% |
| Property & Facilities | (1.422) | (1.824) | (2.073) | 0.035 | - | - | - | 0.063 | (0.246) | (2.221) | 56% | 22% |
| Net Expenditure | 25.188 | 26.004 | 26.333 | 2.123 | 1.253 | (0.771) | (0.074) | 3.435 | (5.835) | 26.464 | | |
| Forecast Outturn | 25.188 | | | | | → 1.276 ← | | | | 26.464 | 5% | |
| Budget | | 26.004 | | | | → 0.460 ← | | | | 26.464 | | 2% |

| Table 2b Portfolio | Summary of Total Budget Movements (Original Budget for 2022/23 to Base Budget 2023/24) | | | | | | | | | | | |
|---|--|--------------------|------------------------|--------------------------|----------------|----------------|-----------------|--|-------------------------------------|--------------------|------------------------|----------------------|
| | 2024/25 | | 2025/26 | | | | | | | | Variance | |
| | Forecast Outturn | Original Budget | Previously Approved | Unavoidable Pressures | Growth Bids | Income Bids | Savings Bids | Inflation & Employee Related Growth | Other Operational Adjustments | Proposed Budget | To 2023/24 Forecast | To 2023/24 Budget |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | % | % |
| Climate, Transformation & Workforce | 4.050 | 4.201 | 4.107 | 0.054 | 0.208 | - | - | 0.370 | (0.240) | 4.499 | 11% | 7% |
| Communities, Health & Leisure | 1.968 | 2.090 | 1.886 | 0.015 | 0.497 | (0.325) | - | 0.688 | (1.431) | 1.330 | (32%) | (36%) |
| Economic, Regeneration & Housing | 0.500 | 0.679 | 0.582 | 0.016 | 0.045 | - | - | 0.164 | (0.069) | 0.738 | 48% | 9% |
| Finance & Resources | 2.198 | 3.455 | 4.477 | 0.035 | - | - | - | 0.117 | (1.512) | 3.117 | 42% | (10%) |
| Governance & Democratic Services | 1.592 | 1.494 | 1.479 | 0.047 | 0.010 | - | - | 0.035 | 0.005 | 1.576 | (1%) | 5% |
| Leader | 2.151 | 0.592 | 0.459 | 0.182 | 0.121 | - | - | 0.241 | (0.102) | 0.901 | (58%) | 52% |
| Parks & Countryside, Waste & Street Scene | 4.318 | 5.413 | 4.777 | 1.149 | 0.234 | (0.264) | (0.020) | 0.886 | (2.217) | 4.545 | 5% | (16%) |
| Planning | 1.416 | 1.524 | 1.505 | 0.080 | 0.178 | (0.182) | - | 0.211 | (0.121) | 1.671 | 18% | 10% |
| Resident Services & Corporate Performance | 6.995 | 6.556 | 7.061 | 0.545 | (0.040) | - | (0.054) | 0.723 | (0.148) | 8.087 | 16% | 23% |
| Net Expenditure | 25.188 | 26.004 | 26.333 | 2.123 | 1.253 | (0.771) | (0.074) | 3.435 | (5.835) | 26.464 | | |
| Forecast Outturn | 25.188 | | | | | → 1.276 ← | | | | 26.464 | 5% | |
| Budget | | 26.004 | | | | → 0.460 ← | | | | 26.464 | | 2% |

1.2 Corporate and Government Funding

Government Grant

1.2.1 The government provides a fair proportion of the core funding of the Council. Some of this funding is in relation to specific services e.g., Housing Benefit, but some of the funding is in support of general activity; with regard to:

- New Homes Bonus (NHB): on the 18 December 2024 the Government provisionally made an announcement in respect of NHB and the 2025/26 settlement is expected to be £1.472m; this is the final year of this funding.
- Minimum Funding Guarantee Grant: this continues into 2025/26 but on a much-reduced basis. The 2025/26 settlement is expected to be £0.724m for one year only.
- Employer National Insurance Contributions: the government announced plans to compensate local authorities for the burden placed upon them due to the changes in National Insurance. The MTFS provides for annual compensation of £0.245m for 2025/26 to 2029/30 in accordance with expert advice. This funding compensates the Council for only 38% of the additional annual £0.650m cost incurred.
- Revenue Support Grant (RSG): the Government provisionally confirmed there would be no negative RSG for 2025/26. As the Fair Funding Review continues to be delayed, the 2025/26 MTFS provides for prudent RSG receipts for 2025/26 to 2029/30 in accordance with expert advice.

Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2025/26 Budget there will be a Council Tax increase of 3.11% (equating to £5) for a Band D property. The Local Government Financial Settlement 2025/26 confirmed the referendum principle for Council Tax increases of up to 2.99% or £5, whichever is higher, for shire district councils. Therefore, the Council Tax for 2025/26 will be £165.86 per Band D equivalent property.

| Council Tax | | | | | |
|------------------------|---------|---------|---------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | £145.86 | £150.86 | 155.86 | £160.86 | £165.86 |
| % increase on previous | | 3.43% | 3.31% | 3.21% | 3.11% |
| Cumulative % increase | | 3.43% | 6.86% | 10.28% | 13.71% |

- 1.2.3 The Council receives 40% of the Business Rates collected and, after allowing for the tariff payment and s.31 grant funding, it estimates this to be £13.171m in 2025/26.

Collection Fund (Surplus)/Deficit

- 1.2.4 The Collection Fund is the statutory account for the Council Tax and Business Rates income and the payments to preceptors of their respective shares. Any surplus or deficit on the Collection Fund at year end is distributed to the preceptors, as per legislation. The Council is required to make an estimate of the projected surplus or deficit of each component of the Collection Fund at year end in order for the preceptors to bring their share of the surplus or deficit into the budget setting process.
- 1.2.5 For the purposes of budget setting the Council Tax element of the estimated year end position of the Collection Fund is shown in **Table 3** below along with the share that is apportioned to the Council.

| Table 3 | Collection Fund Estimated Deficit 2024/25 | |
|-------------|--|-----------------|
| | Deficit £m | HDC Share £m |
| Council Tax | 1.885 | 0.242 |

1.3 **Summary Budget**

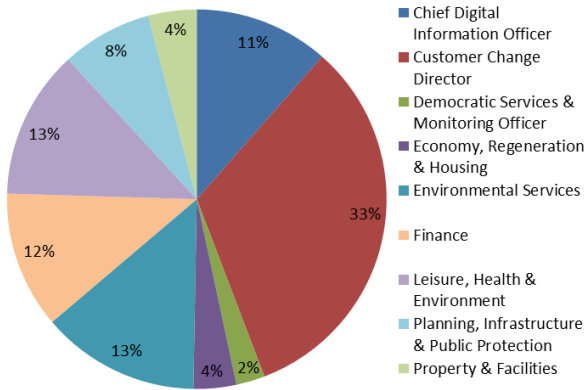
- 1.3.1 Considering the 3.11% increase in Council Tax for 2025/26 and the annual increases over the MTFS period, this results in the funding statement shown in **Table 4** and **Table 5** below.

| Table 4a By Head of Service | Council Services Net Expenditure Budget (2025/26) and MTFS | | | | | | |
|--|--|----------------|---------------|--------------------------------|---------------|---------------|---------------|
| | 2024/25 | | 2025/26 | Medium Term Financial Strategy | | | |
| | Budget £m | Forecast £m | Budget £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| Chief Digital Information Officer | 2.945 | 2.762 | 3.137 | 3.163 | 3.209 | 3.256 | 3.302 |
| Chief Executive Officer | 0.817 | 2.059 | 1.194 | 1.150 | 1.093 | 1.113 | 1.133 |
| Communications, Engagement & Public Affairs | 0.164 | 0.166 | 0.247 | 0.252 | 0.258 | 0.263 | 0.268 |
| Customer Change Director | 4.060 | 5.088 | 4.898 | 5.037 | 5.155 | 5.234 | 5.325 |
| Democratic Services & Monitoring Officer | 1.554 | 1.591 | 1.744 | 1.788 | 1.759 | 1.785 | 1.811 |
| Economy, Regeneration & Housing | (0.582) | (0.454) | (0.302) | (0.477) | (0.437) | (0.368) | (0.339) |
| Environmental Services | 5.453 | 4.115 | 4.277 | 4.394 | 4.274 | 4.321 | 4.360 |
| Finance | 7.740 | 5.857 | 7.618 | 7.256 | 7.427 | 7.753 | 7.897 |
| Human Resources & Officer Development | 0.922 | 0.942 | 0.984 | 0.893 | 0.866 | 0.880 | 0.894 |
| Leisure, Health & Environment | 1.737 | 1.667 | 1.213 | 0.303 | 0.030 | (0.078) | (0.147) |
| Planning, Infrastructure & Public Protection | 2.437 | 2.343 | 2.794 | 2.739 | 2.821 | 2.915 | 3.006 |
| Policy, Performance & Emergency Planning | 0.581 | 0.474 | 0.881 | 0.837 | 0.907 | 0.923 | 0.940 |
| Property & Facilities | (1.824) | (1.422) | (2.221) | (2.170) | (2.185) | (2.122) | (2.107) |
| Net Expenditure | 26.004 | 25.188 | 26.464 | 25.165 | 25.177 | 25.875 | 26.343 |

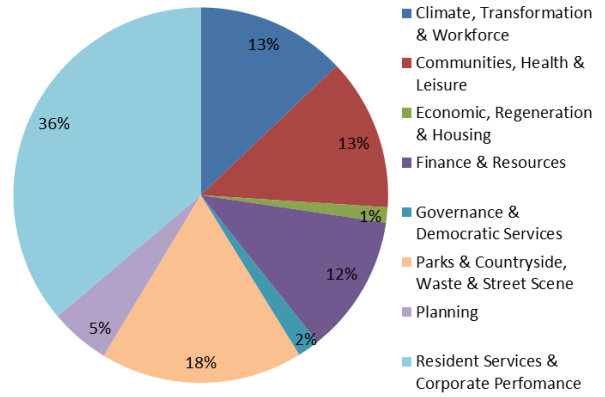
| Table 4b By Portfolio | Council Services Net Expenditure Budget (2025/26) and MTFS | | | | | | |
|---|--|----------------|---------------|--------------------------------|---------------|---------------|---------------|
| | 2024/25 | | 2025/26 | Medium Term Financial Strategy | | | |
| | Budget £m | Forecast £m | Budget £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| Climate, Transformation & Workforce | 4.201 | 4.050 | 4.499 | 4.412 | 4.565 | 4.634 | 4.704 |
| Communities, Health & Leisure | 2.090 | 1.968 | 1.330 | 0.698 | 0.507 | 0.509 | 0.434 |
| Economic, Regeneration & Housing | 0.679 | 0.500 | 0.738 | 0.841 | 0.866 | 0.934 | 0.952 |
| Finance & Resources | 3.455 | 2.198 | 3.117 | 2.649 | 2.762 | 3.048 | 3.202 |
| Governance & Democratic Services | 1.494 | 1.592 | 1.576 | 1.597 | 1.620 | 1.641 | 1.662 |
| Leader | 0.592 | 2.151 | 0.901 | 0.871 | 0.809 | 0.823 | 0.837 |
| Parks & Countryside, Waste & Street Scene | 5.413 | 4.318 | 4.545 | 4.289 | 4.143 | 4.192 | 4.260 |
| Planning | 1.524 | 1.416 | 1.671 | 1.616 | 1.697 | 1.754 | 1.812 |
| Resident Services & Corporate Performance | 6.556 | 6.995 | 8.087 | 8.192 | 8.208 | 8.340 | 8.480 |
| Net Expenditure | 26.004 | 25.188 | 26.464 | 25.165 | 25.177 | 25.875 | 26.343 |

| Table 5 | Council Funding Statement Budget (2025/26) and MTFS | | | | | | |
|---|---|-----------------|-----------------|--------------------------------|-----------------|-----------------|-----------------|
| | 2024/25 | | 2025/26 | Medium Term Financial Strategy | | | |
| | Budget £m | Forecast £m | Budget £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| Net Expenditure | 26.004 | 25.188 | 26.464 | 25.165 | 25.177 | 25.875 | 26.343 |
| Contribution to/(from) Earmarked Reserves | (0.787) | (0.780) | 0.221 | 0.244 | 0.256 | 0.518 | 0.530 |
| Contribution to/(from) General Reserves | 1.872 | 1.503 | (0.000) | (0.442) | (1.184) | (2.669) | (2.231) |
| Budget Requirement | 27.090 | 25.911 | 26.685 | 24.967 | 24.249 | 23.723 | 24.642 |
| Retained Business Rates Income | (36.843) | (34.668) | (35.867) | (34.105) | (35.249) | (36.465) | (37.712) |
| Tariff | 22.320 | 22.320 | 22.565 | 28.049 | 28.406 | 28.792 | 29.176 |
| Levy | 3.303 | 2.535 | 2.725 | 0.488 | 0.849 | 1.229 | 1.626 |
| Renewables | (1.170) | (1.156) | (1.146) | (1.146) | (1.146) | (1.146) | (1.146) |
| Designated (Enterprise Zones) | (1.390) | (1.410) | (1.412) | (1.481) | (1.517) | (1.553) | (1.590) |
| Green Plant & Machinery Grant | - | (0.036) | (0.036) | - | - | - | - |
| Returned BRRS Surplus | - | - | - | (0.584) | (0.584) | (0.584) | (0.584) |
| Returned Cap Compensation | - | - | - | (1.005) | (1.005) | (1.005) | (1.005) |
| Damping | - | - | - | (2.976) | (1.394) | - | - |
| | (13.780) | (12.415) | (13.171) | (12.760) | (11.640) | (10.732) | (11.236) |
| Revenue Support Grant (RSG) | (0.188) | (0.188) | (0.216) | (0.425) | (0.360) | (0.290) | (0.220) |
| New Homes Bonus | (1.699) | (1.699) | (1.472) | - | - | - | - |
| Collection Fund Deficit | 0.093 | 0.093 | 0.242 | - | - | - | - |
| Minimum Funding Guarantee Grant | (0.804) | (0.979) | (0.724) | - | - | - | - |
| Employers' NICs funding | - | - | (0.245) | (0.245) | (0.245) | (0.245) | (0.245) |
| Services Grant | (0.029) | (0.032) | - | - | - | - | - |
| Rural Services Grant | (0.050) | (0.058) | - | - | - | - | - |
| Second Home Premium | - | - | (0.045) | (0.046) | (0.047) | (0.049) | (0.050) |
| Council Tax Requirement | 10.632 | 10.632 | 11.053 | 11.491 | 11.957 | 12.408 | 12.891 |
| - Base (*) | 66,095.9 | 66,095.9 | 66,638.0 | 67,256.1 | 67,949.0 | 68,465.1 | 69,066.3 |
| - Per Band D (£) | 160.86 | 160.86 | 165.86 | 170.86 | 175.97 | 181.23 | 186.65 |
| - Increase (£) | | | 5.00 | 5.00 | 5.11 | 5.26 | 5.42 |
| - Increase % | | | 3.11% | 3.01% | 2.99% | 2.99% | 2.99% |

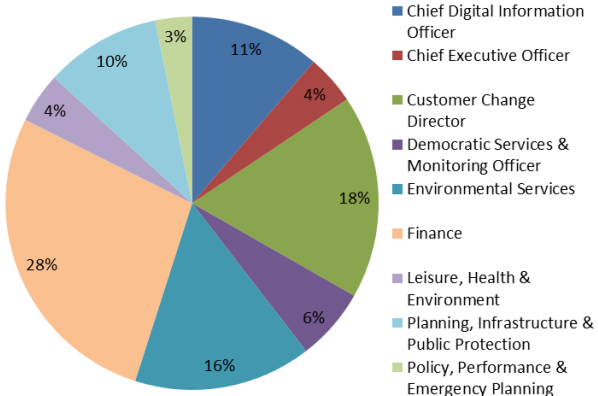
Gross Spend by Service 2025/26 %



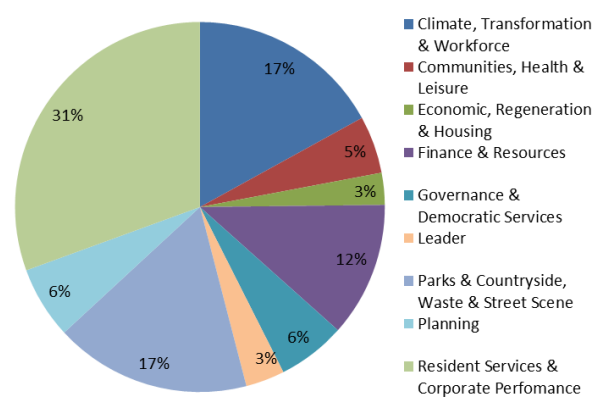
Gross Spend by Portfolio 2025/26 %



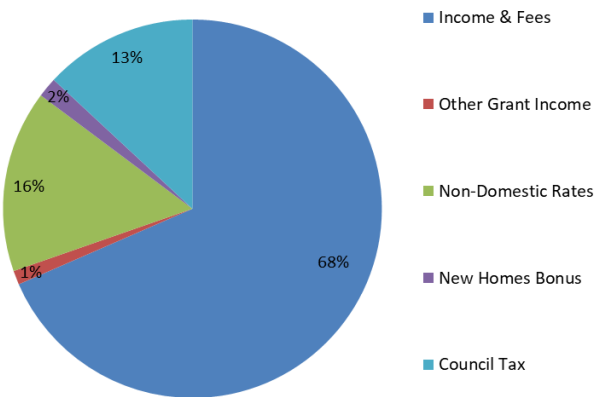
Net Spend by Service 2025/26 %



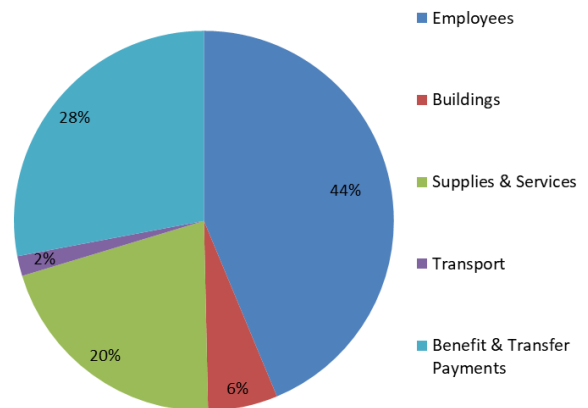
Net Spend by Portfolio 2025/26 %



How Services Are Paid For in 2025/26 %



Subjective Analysis 2025/26 %



1.4 Revenue Reserves

1.4.1 The impact on the **General Fund Reserve** of the grant settlement from Government, the Council's policy to increase Council Tax and the savings, income and growth built into the budget 2025/26 and MTFS is shown in **Table 6** below.

| GENERAL RESERVES MOVEMENT | | | | | | | |
|---|--------------------------|------------------------|----------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|
| Table 6 | Reserves and MTFS | | | | | | |
| | 2024/25 | | 2025/26 | Medium Term Financial Strategy | | | |
| | Budget £m | Forecast £m | Budget £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| BUDGET SURPLUS RESERVE | | | | | | | |
| b/f | 6.230 | 6.398 | 6.201 | 4.729 | 4.287 | 3.103 | 0.434 |
| Contribution from (to) General Fund | 1.872 | 1.503 | (0.000) | (0.442) | (1.184) | (2.669) | (2.231) |
| Contribution from (to) CIS Reserve | (1.699) | (1.699) | (1.472) | - | - | - | 1.797 |
| c/f | 6.403 | 6.201 | 4.729 | 4.287 | 3.103 | 0.434 | - |
| COMMERCIAL INVESTMENT RESERVE | | | | | | | |
| b/f | 7.212 | 5.804 | 7.503 | 8.975 | 8.975 | 8.975 | 8.975 |
| Contribution from (to) Budget Surplus Reserve | 1.699 | 1.699 | 1.472 | - | - | - | (1.797) |
| c/f | 8.911 | 7.503 | 8.975 | 8.975 | 8.975 | 8.975 | 7.178 |
| GENERAL FUND (Unallocated) RESERVE | | | | | | | |
| b/f | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 |
| Contribution to/(from) Reserve | 1.872 | 1.503 | (0.000) | (0.442) | (1.184) | (2.669) | (2.231) |
| Contribution from(to) Budget Surplus | (1.872) | (1.503) | 0.000 | 0.442 | 1.184 | 2.669 | 2.231 |
| c/f | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 |
| Minimum Level of Reserves | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 | 2.175 |

1.4.2 Contributions to Earmarked Reserves occur when budget is identified for specific purposes and will only be available for those specific purposes. Contributions from Earmarked Reserves occur when the specific purpose for which the budget was identified has been delivered. This approach matches costs and funding.

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM-TERM FINANCIAL STRATEGY

2.1 Subjective Analysis of Spend and Income

Huntingdonshire District Council Table 7

| Actuals 2023/24 | Subjective Analysis : Controllable Only | | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| - | Income & Fees | Commuted sums | (0.082) | (0.082) | (0.082) | (0.082) | (0.082) | (0.082) |
| (0.066) | | Developer Contributions | (0.050) | (0.055) | (0.050) | (0.050) | (0.050) | (0.050) |
| (17.248) | | Fees & charges | (17.460) | (22.412) | (22.994) | (23.201) | (23.463) | (23.784) |
| (29.197) | | Government grants | (24.327) | (20.046) | (18.934) | (17.915) | (18.918) | (18.920) |
| (3.354) | | Interest Income | (1.633) | (1.414) | (1.219) | (1.155) | (1.025) | (1.025) |
| (0.054) | | NDR | (0.008) | (0.008) | (0.008) | (0.008) | (0.008) | (0.008) |
| (6.573) | | Other grants and contributions | (6.902) | (7.623) | (7.117) | (7.033) | (7.126) | (7.221) |
| (4.295) | | Rent | (5.148) | (5.377) | (5.411) | (5.464) | (5.514) | (5.514) |
| (0.775) | | Sales | (0.781) | (0.868) | (0.970) | (1.034) | (1.045) | (1.056) |
| (61.562) | Income & Fees Total | | (56.391) | (57.885) | (56.785) | (55.943) | (57.229) | (57.659) |
| 20.286 | Employees | Salary | 23.088 | 26.207 | 26.241 | 26.355 | 26.866 | 27.387 |
| 1.835 | | National Insurance | 1.829 | 3.134 | 3.168 | 3.196 | 3.271 | 3.346 |
| 3.220 | | Pension | 3.761 | 4.243 | 4.260 | 4.280 | 4.365 | 4.452 |
| 0.322 | | Employee Insurance | 0.321 | 0.353 | 0.359 | 0.366 | 0.366 | 0.366 |
| 1.398 | | Hired Staff | 0.360 | 0.660 | 0.630 | 0.631 | 0.632 | 0.633 |
| 1.930 | | Other staff costs | 1.913 | 1.718 | 1.716 | 1.716 | 1.716 | 1.716 |
| 0.067 | | Recruitment | 0.036 | 0.034 | 0.034 | 0.034 | 0.034 | 0.034 |
| 0.198 | | Severance payments | 0.152 | 0.152 | 0.152 | 0.152 | 0.152 | 0.152 |
| 0.244 | | Training | 0.094 | 0.181 | 0.180 | 0.176 | 0.176 | 0.176 |
| 0.103 | | Uniform & laundry | 0.044 | 0.044 | 0.045 | 0.045 | 0.045 | 0.045 |
| 29.604 | Employees Total | | 31.599 | 36.725 | 36.786 | 36.951 | 37.623 | 38.307 |
| 1.695 | Buildings | Energy Costs | 2.344 | 1.666 | 1.759 | 1.775 | 1.882 | 1.877 |
| - | | Equipment, furniture & materials | - | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 |
| 0.011 | | Ground Maintenance Costs | 0.011 | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| 0.057 | | Premises Cleaning | 0.085 | 0.100 | 0.092 | 0.092 | 0.092 | 0.092 |
| 0.078 | | Premises Insurance | 0.134 | 0.135 | 0.135 | 0.135 | 0.135 | 0.135 |
| 0.010 | | Rates | 0.007 | 0.011 | 0.011 | 0.011 | 0.011 | 0.011 |
| 0.007 | | Rents | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 |
| 1.455 | | Rents Payable | 1.855 | 1.972 | 2.000 | 2.047 | 2.047 | 2.047 |
| 0.766 | | Repairs & Maintenance | 0.820 | 0.949 | 1.328 | 1.350 | 1.361 | 1.383 |
| 0.162 | | Water Services | 0.134 | 0.106 | (0.251) | (0.422) | (0.485) | (0.503) |
| 4.242 | Buildings Total | | 5.404 | 4.984 | 5.119 | 5.032 | 5.087 | 5.086 |
| 0.008 | Supplies & Services | Catering | 0.006 | 0.009 | 0.009 | 0.009 | 0.009 | 0.009 |
| 1.020 | | Communication and computing | 0.260 | 0.730 | 0.256 | 0.257 | 0.258 | 0.258 |
| (0.032) | | Election Costs | - | - | - | - | - | - |
| 5.349 | | Equipment, furniture & materials | 4.202 | 4.088 | 4.269 | 4.325 | 4.335 | 4.356 |
| 0.009 | | Expenses | - | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.080 | | Insurance - service related | 0.091 | 0.092 | 0.092 | 0.093 | 0.093 | 0.093 |
| 0.405 | | Members Allowances | 0.430 | 0.444 | 0.452 | 0.461 | 0.470 | 0.480 |
| 0.595 | | Office expenses | 0.580 | 0.800 | 0.643 | 0.624 | 0.625 | 0.626 |
| 0.005 | | Other staff costs | - | - | - | - | - | - |
| 0.127 | | Premises Cleaning | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 |
| 0.005 | | Repairs & Maintenance | - | - | - | - | - | - |
| (0.035) | | Sales | (0.035) | (0.035) | (0.035) | (0.035) | (0.035) | (0.035) |
| 6.984 | | Services | 11.781 | 11.158 | 9.976 | 10.006 | 10.230 | 10.399 |
| 14.520 | Supplies & Services Total | | 17.389 | 17.363 | 15.741 | 15.819 | 16.064 | 16.264 |
| 0.024 | Transport | Contract Hire & operating leases | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.033 | | Mileage Allowance | 0.054 | 0.055 | 0.054 | 0.054 | 0.054 | 0.054 |
| 1.305 | | Operating Costs | 1.112 | 1.158 | 1.188 | 1.199 | 1.211 | 1.223 |
| 0.013 | | Other Transport Costs | - | - | - | - | - | - |
| 0.029 | | Pool Car | 0.021 | 0.022 | 0.022 | 0.022 | 0.022 | 0.022 |
| 0.004 | | Public Transport | 0.011 | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| 0.154 | | Vehicle Insurance | 0.173 | 0.177 | 0.180 | 0.184 | 0.184 | 0.184 |
| 1.562 | Transport Total | | 1.378 | 1.430 | 1.462 | 1.477 | 1.489 | 1.501 |
| 26.053 | Benefit & Transfer Payments | Benefits | 23.775 | 20.632 | 19.682 | 18.682 | 19.682 | 19.682 |
| 1.423 | | Contributions paid | 1.068 | 1.212 | 1.212 | 1.212 | 1.212 | 1.212 |
| 1.709 | | Grants | 0.975 | 1.016 | 0.986 | 0.990 | 0.995 | 0.999 |
| 0.554 | | Levies | 0.564 | 0.629 | 0.629 | 0.629 | 0.629 | 0.629 |
| 0.002 | | Other Misc Payments | 0.007 | 0.009 | 0.009 | 0.009 | 0.009 | 0.009 |
| 29.741 | Benefit & Transfer Payments Total | | 26.388 | 23.498 | 22.518 | 21.522 | 22.526 | 22.530 |
| - | Renewals Fund Contribution | Renewals Fund Contribution | 0.083 | 0.104 | 0.083 | 0.083 | 0.083 | 0.083 |
| - | Renewals Fund Contribution Total | | 0.083 | 0.104 | 0.083 | 0.083 | 0.083 | 0.083 |
| 0.088 | Reserve-Revenue Transfers | Bad Debts Provision | 0.155 | 0.155 | 0.155 | 0.155 | 0.155 | 0.155 |
| - | | Reserve-Revenue Transfers | (0.001) | 0.089 | 0.085 | 0.082 | 0.078 | 0.074 |
| 0.088 | Reserve-Revenue Transfers Total | | 0.154 | 0.244 | 0.240 | 0.237 | 0.233 | 0.229 |
| 18.195 | Net Service Expenditure | | 26.004 | 26.464 | 25.165 | 25.177 | 25.875 | 26.343 |

2.2 Service Budgets by Head of Service

Huntingdonshire District Council Table 8

| Actuals 2023/24 | Head of Service | Chief Digital & Information Officer | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (2.442) | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (0.026) | | Government grants | - | - | - | - | - | - |
| (3.338) | | Other grants and contributions | (5.857) | (6.151) | (6.375) | (6.461) | (6.549) | (6.640) |
| (5.806) | Income & Fees Total | | (5.857) | (6.151) | (6.375) | (6.461) | (6.549) | (6.640) |
| 3.040 | Employees | Salary | 3.453 | 3.913 | 3.983 | 4.055 | 4.128 | 4.202 |
| 0.312 | | National Insurance | 0.355 | 0.463 | 0.474 | 0.485 | 0.496 | 0.507 |
| 0.522 | | Pension | 0.581 | 0.607 | 0.619 | 0.631 | 0.644 | 0.657 |
| (0.001) | | Hired Staff | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 |
| 0.032 | | Other staff costs | 0.057 | 0.057 | 0.057 | 0.057 | 0.057 | 0.057 |
| 0.001 | | Recruitment | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 |
| 0.035 | | Training | - | 0.030 | 0.030 | 0.030 | 0.030 | 0.030 |
| 3.941 | Employees Total | | 4.531 | 5.154 | 5.247 | 5.342 | 5.439 | 5.537 |
| (0.001) | Buildings | Repairs & Maintenance | - | - | - | - | - | - |
| (0.000) | Buildings Total | | - | - | - | - | - | - |
| 0.001 | Supplies & Services | Repairs & Maintenance | - | - | - | - | - | - |
| 0.526 | | Communication and computing | - | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 3.760 | | Equipment, furniture & materials | 3.188 | 3.042 | 3.201 | 3.228 | 3.257 | 3.286 |
| 0.001 | | Expenses | - | - | - | - | - | - |
| (0.024) | | Office expenses | - | - | - | - | - | - |
| (0.006) | | Sales | - | - | - | - | - | - |
| 0.227 | | Services | 1.067 | 1.073 | 1.071 | 1.080 | 1.090 | 1.099 |
| 4.484 | Supplies & Services Total | | 4.254 | 4.115 | 4.272 | 4.309 | 4.347 | 4.386 |
| 0.003 | Transport | Contract Hire & operating leases | - | - | - | - | - | - |
| 0.003 | | Mileage Allowance | 0.015 | 0.016 | 0.016 | 0.016 | 0.016 | 0.016 |
| 0.001 | | Operating Costs | - | - | - | - | - | - |
| 0.003 | | Pool Car | - | - | - | - | - | - |
| 0.001 | | Public Transport | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.010 | Transport Total | | 0.018 | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 |
| 2.629 | Net Service Expenditure | | 2.945 | 3.137 | 3.163 | 3.209 | 3.256 | 3.302 |
| 8.435 | Gross Service Expenditure | | 8.803 | 9.288 | 9.538 | 9.670 | 9.805 | 9.942 |
| (5.806) | Gross Service Income | | (5.857) | (6.151) | (6.375) | (6.461) | (6.549) | (6.640) |
| 2.629 | Net Service Expenditure | | 2.945 | 3.137 | 3.163 | 3.209 | 3.256 | 3.302 |
| 2.629 | 3CICT Shared Service | | 2.945 | 3.137 | 3.163 | 3.209 | 3.256 | 3.302 |
| 2.629 | Net Service Expenditure | | 2.945 | 3.137 | 3.163 | 3.209 | 3.256 | 3.302 |

| Actuals 2023/24 | Head of Service | Chief Executive Officer | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|---------------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.138) | Income & Fees | Government grants | - | - | - | - | - | - |
| (0.138) | Income & Fees Total | | - | - | - | - | - | - |
| 0.523 | Employees | Salary | 0.608 | 0.729 | 0.756 | 0.715 | 0.729 | 0.743 |
| 0.063 | | National Insurance | 0.073 | 0.101 | 0.104 | 0.100 | 0.102 | 0.104 |
| 0.090 | | Pension | 0.105 | 0.125 | 0.129 | 0.122 | 0.125 | 0.127 |
| 0.008 | | Hired Staff | - | - | - | - | - | - |
| 0.001 | | Other staff costs | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.038 | | Recruitment | - | - | - | - | - | - |
| 0.002 | | Training | 0.007 | 0.038 | 0.038 | 0.038 | 0.038 | 0.038 |
| 0.725 | Employees Total | | 0.795 | 0.994 | 1.029 | 0.976 | 0.995 | 1.014 |
| 0.001 | Buildings | Rents Payable | 0.000 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | | Repairs & Maintenance | - | - | - | - | - | - |
| 0.002 | Buildings Total | | 0.000 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.002 | Supplies & Services | Communication and computing | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.000 | | Catering | 0.003 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.021 | | Equipment, furniture & materials | - | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.001 | | Expenses | - | - | - | - | - | - |
| 0.044 | | Office expenses | 0.039 | 0.078 | 0.073 | 0.074 | 0.075 | 0.076 |
| 0.002 | | Other staff costs | - | - | - | - | - | - |
| 0.040 | | Services | (0.025) | 0.105 | 0.031 | 0.026 | 0.026 | 0.026 |
| 0.110 | Supplies & Services Total | | 0.018 | 0.190 | 0.110 | 0.106 | 0.107 | 0.108 |
| 0.000 | Transport | Mileage Allowance | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | Transport Total | | 0.003 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.002 | Benefit & Transfer Payments | Other Misc Payments | 0.001 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.135 | | Grants | - | - | - | - | - | - |
| 0.137 | Benefit & Transfer Payments Total | | 0.001 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.836 | Net Service Expenditure | | 0.817 | 1.194 | 1.150 | 1.093 | 1.113 | 1.133 |
| 0.974 | Gross Service Expenditure | | 0.817 | 1.194 | 1.150 | 1.093 | 1.113 | 1.133 |
| (0.138) | Gross Service Income | | - | - | - | - | - | - |
| 0.836 | Net Service Expenditure | | 0.817 | 1.194 | 1.150 | 1.093 | 1.113 | 1.133 |
| 0.820 | Directors | | 0.800 | 1.176 | 1.133 | 1.076 | 1.096 | 1.116 |
| 0.017 | Executive Support & Business Planning | | 0.017 | 0.018 | 0.017 | 0.017 | 0.017 | 0.017 |
| 0.836 | Net Service Expenditure | | 0.817 | 1.194 | 1.150 | 1.093 | 1.113 | 1.133 |

| Actuals 2023/24 | Head of Service | Head of Communications, Engagement & Public Affairs | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.019) | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (0.019) | Income & Fees Total | | - | - | - | - | - | - |
| 0.118 | Employees | Salary | 0.126 | 0.176 | 0.180 | 0.183 | 0.187 | 0.191 |
| 0.013 | | National Insurance | 0.014 | 0.022 | 0.023 | 0.024 | 0.024 | 0.025 |
| 0.021 | | Pension | 0.022 | 0.030 | 0.031 | 0.032 | 0.032 | 0.033 |
| 0.005 | | Hired Staff | - | - | - | - | - | - |
| 0.001 | | Training | - | - | - | - | - | - |
| 0.157 | Employees Total | | 0.161 | 0.229 | 0.234 | 0.239 | 0.243 | 0.248 |
| 0.001 | Supplies & Services | Equipment, furniture & materials | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.001 | | Office expenses | - | - | - | - | - | - |
| 0.021 | | Services | 0.001 | 0.016 | 0.017 | 0.017 | 0.018 | 0.018 |
| 0.022 | Supplies & Services Total | | 0.002 | 0.017 | 0.018 | 0.018 | 0.018 | 0.019 |
| - | Transport | Mileage Allowance | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.000 | Transport Total | | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.160 | Net Service Expenditure | | 0.164 | 0.247 | 0.252 | 0.257 | 0.263 | 0.268 |
| 0.179 | Gross Service Expenditure | | 0.164 | 0.247 | 0.252 | 0.257 | 0.263 | 0.268 |
| (0.019) | Gross Service Income | | - | - | - | - | - | - |
| 0.160 | Net Service Expenditure | | 0.164 | 0.247 | 0.252 | 0.257 | 0.263 | 0.268 |
| 0.160 | Communications & Information | | 0.164 | 0.247 | 0.252 | 0.257 | 0.263 | 0.268 |
| 0.160 | Net Service Expenditure | | 0.164 | 0.247 | 0.252 | 0.257 | 0.263 | 0.268 |

| Actuals 2023/24 | Head of Service | Customer Change Director | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (1.093) | Income & Fees | Fees & charges | (1.635) | (1.714) | (1.729) | (1.729) | (1.729) | (1.729) |
| (27.250) | | Government grants | (23.421) | (19.830) | (18.762) | (17.741) | (18.741) | (18.741) |
| (0.001) | | Other grants and contributions | - | (0.034) | (0.034) | (0.035) | (0.036) | (0.037) |
| (28.345) | Income & Fees Total | | (25.056) | (21.578) | (20.526) | (19.506) | (20.506) | (20.507) |
| 2.772 | Employees | Salary | 3.088 | 3.265 | 3.330 | 3.396 | 3.464 | 3.534 |
| 0.267 | | National Insurance | 0.299 | 0.429 | 0.439 | 0.450 | 0.460 | 0.471 |
| 0.445 | | Pension | 0.490 | 0.547 | 0.558 | 0.569 | 0.581 | 0.593 |
| 0.087 | | Hired Staff | - | - | - | - | - | - |
| 0.038 | | Other staff costs | 0.026 | 0.026 | 0.026 | 0.026 | 0.026 | 0.026 |
| 0.003 | Training | - | - | - | - | - | - | |
| 3.611 | Employees Total | | 3.903 | 4.267 | 4.353 | 4.442 | 4.531 | 4.623 |
| 0.010 | Supplies & Services | Communication and computing | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 |
| 0.050 | | Equipment, furniture & materials | 0.011 | 0.011 | 0.011 | 0.021 | 0.011 | 0.011 |
| 0.149 | | Office expenses | 0.111 | 0.161 | 0.111 | 0.111 | 0.111 | 0.111 |
| 0.101 | | Services | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 | 0.090 |
| 0.310 | Supplies & Services Total | | 0.233 | 0.283 | 0.233 | 0.243 | 0.233 | 0.233 |
| 0.007 | Transport | Pool Car | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 |
| 0.000 | | Mileage Allowance | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.000 | | Public Transport | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.020 | Transport Total | | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 |
| 26.053 | Benefit & Transfer Payments | Benefits | 23.775 | 20.632 | 19.682 | 18.682 | 19.682 | 19.682 |
| 1.333 | | Contributions paid | 0.991 | 1.135 | 1.135 | 1.135 | 1.135 | 1.135 |
| 0.124 | | Grants | 0.124 | 0.120 | 0.124 | 0.127 | 0.131 | 0.135 |
| 27.510 | Benefit & Transfer Payments Total | | 24.890 | 21.887 | 20.940 | 19.944 | 20.948 | 20.952 |
| (0.068) | Reserve-Revenue Transfers | Bad Debts Provision | 0.147 | 0.147 | 0.147 | 0.147 | 0.147 | 0.147 |
| - | | Reserve-Revenue Transfers | (0.071) | (0.120) | (0.124) | (0.127) | (0.131) | (0.135) |
| (0.068) | Reserve-Revenue Transfers Total | | 0.076 | 0.027 | 0.023 | 0.020 | 0.016 | 0.012 |
| 3.039 | Net Service Expenditure | | 4.060 | 4.898 | 5.037 | 5.155 | 5.234 | 5.325 |
| 31.384 | Gross Service Expenditure | | 29.115 | 26.476 | 25.563 | 24.661 | 25.741 | 25.832 |
| (28.345) | Gross Service Income | | (25.056) | (21.578) | (20.526) | (19.506) | (20.506) | (20.507) |
| 3.039 | Net Service Expenditure | | 4.060 | 4.898 | 5.037 | 5.155 | 5.234 | 5.325 |
| (0.195) | Council Tax Support | | (0.114) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) |
| 0.784 | Customer Services | | 0.994 | 1.122 | 1.144 | 1.167 | 1.191 | 1.215 |
| 0.002 | Directors | | - | (0.000) | 0.000 | 0.000 | (0.000) | 0.000 |
| 0.167 | Document Centre | | 0.176 | 0.151 | 0.154 | 0.167 | 0.160 | 0.163 |
| 1.365 | Housing Benefits | | 2.174 | 2.542 | 2.635 | 2.697 | 2.738 | 2.781 |
| 0.915 | Housing Needs | | 1.060 | 1.314 | 1.335 | 1.355 | 1.376 | 1.398 |
| 0.000 | Local Tax Collection | | (0.231) | (0.231) | (0.231) | (0.231) | (0.231) | (0.231) |
| 3.039 | Net Service Expenditure | | 4.060 | 4.898 | 5.037 | 5.155 | 5.234 | 5.325 |

| Actuals 2023/24 | Head of Service | Head of Democratic Services & Monitoring Officer | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.205) | Income & Fees | Fees & charges | (0.198) | (0.234) | (0.184) | (0.184) | (0.184) | (0.184) |
| (0.066) | | Government grants | - | - | - | - | - | - |
| (0.003) | | Sales | - | - | - | - | - | - |
| (0.275) | Income & Fees Total | | (0.198) | (0.234) | (0.184) | (0.184) | (0.184) | (0.184) |
| 0.485 | Employees | Salary | 0.549 | 0.664 | 0.651 | 0.620 | 0.632 | 0.645 |
| 0.047 | | National Insurance | 0.053 | 0.085 | 0.084 | 0.080 | 0.082 | 0.084 |
| 0.085 | | Pension | 0.095 | 0.115 | 0.113 | 0.107 | 0.109 | 0.112 |
| 0.034 | | Hired Staff | 0.022 | 0.022 | 0.022 | 0.022 | 0.022 | 0.022 |
| 0.004 | | Training | 0.016 | 0.002 | 0.006 | 0.002 | 0.002 | 0.002 |
| 0.654 | Employees Total | | 0.735 | 0.888 | 0.876 | 0.831 | 0.848 | 0.864 |
| 0.003 | Buildings | Rents Payable | - | - | - | - | - | - |
| 0.003 | Buildings Total | | - | - | - | - | - | - |
| 0.000 | Supplies & Services | Catering | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.057 | | Communication and computing | 0.006 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| (0.032) | | Election Costs | - | - | - | - | - | - |
| 0.021 | | Equipment, furniture & materials | 0.013 | 0.013 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.004 | | Insurance - service related | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.405 | | Members Allowances | 0.430 | 0.444 | 0.452 | 0.461 | 0.470 | 0.480 |
| 0.160 | | Office expenses | 0.174 | 0.205 | 0.205 | 0.205 | 0.205 | 0.205 |
| 0.268 | | Services | 0.312 | 0.309 | 0.316 | 0.323 | 0.323 | 0.323 |
| 0.885 | Supplies & Services Total | | 0.941 | 0.980 | 0.986 | 1.002 | 1.011 | 1.020 |
| 0.003 | Transport | Mileage Allowance | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| 0.000 | | Public Transport | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.004 | Transport Total | | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 |
| 0.000 | Benefit & Transfer Payments | Contributions paid | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.002 | | Grants | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.003 | Benefit & Transfer Payments Total | | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | 0.065 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| - | Reserve-Revenue Transfers Total | | 0.065 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 1.272 | Net Service Expenditure | | 1.554 | 1.744 | 1.788 | 1.759 | 1.785 | 1.811 |
| 1.548 | Gross Service Expenditure | | 1.752 | 1.978 | 1.972 | 1.943 | 1.969 | 1.995 |
| (0.275) | Gross Service Income | | (0.198) | (0.234) | (0.184) | (0.184) | (0.184) | (0.184) |
| 1.272 | Net Service Expenditure | | 1.554 | 1.744 | 1.788 | 1.759 | 1.785 | 1.811 |
| 0.135 | Audit | | 0.181 | 0.192 | 0.196 | 0.199 | 0.202 | 0.206 |
| 0.800 | Democratic & Elections | | 0.972 | 1.035 | 1.064 | 1.078 | 1.096 | 1.114 |
| 0.245 | Legal | | 0.281 | 0.278 | 0.285 | 0.292 | 0.292 | 0.292 |
| 0.069 | Procurement | | 0.088 | 0.204 | 0.208 | 0.155 | 0.158 | 0.161 |
| 0.024 | Risks & Control | | 0.031 | 0.034 | 0.035 | 0.036 | 0.037 | 0.037 |
| 1.272 | Net Service Expenditure | | 1.554 | 1.744 | 1.788 | 1.759 | 1.785 | 1.811 |

| Actuals 2023/24 | Head of Service | Head of Economy, Regeneration & Housing | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (2.635) | Income & Fees | Fees & charges | (3.034) | (3.086) | (3.297) | (3.292) | (3.251) | (3.251) |
| (0.396) | | Government grants | (0.702) | - | - | - | - | - |
| - | | Other grants and contributions | (0.159) | (0.162) | (0.050) | - | - | - |
| (0.002) | | Rent | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) |
| (3.033) | Income & Fees Total | | (3.897) | (3.250) | (3.349) | (3.293) | (3.252) | (3.252) |
| 0.637 | Employees | Salary | 0.980 | 1.092 | 1.113 | 1.100 | 1.122 | 1.144 |
| 0.062 | | National Insurance | 0.078 | 0.122 | 0.125 | 0.123 | 0.125 | 0.128 |
| 0.110 | | Pension | 0.140 | 0.166 | 0.169 | 0.167 | 0.170 | 0.173 |
| 0.016 | | Other staff costs | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| 0.000 | | Recruitment | - | - | - | - | - | - |
| 0.010 | | Training | - | - | - | - | - | - |
| 0.002 | | Uniform & laundry | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.835 | Employees Total | | 1.205 | 1.387 | 1.414 | 1.397 | 1.425 | 1.453 |
| 0.118 | Buildings | Energy Costs | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 |
| - | | Premises Cleaning | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.006 | | Rates | 0.000 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.007 | | Rents | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 |
| 0.262 | | Rents Payable | 0.509 | 0.550 | 0.562 | 0.574 | 0.574 | 0.574 |
| 0.109 | | Repairs & Maintenance | 0.135 | 0.140 | 0.140 | 0.140 | 0.140 | 0.140 |
| 0.001 | | Water Services | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.501 | Buildings Total | | 0.728 | 0.777 | 0.789 | 0.801 | 0.801 | 0.801 |
| 0.011 | Supplies & Services | Communication and computing | 0.007 | 0.009 | 0.010 | 0.010 | 0.011 | 0.011 |
| 0.142 | | Equipment, furniture & materials | 0.057 | 0.102 | 0.057 | 0.058 | 0.058 | 0.058 |
| 0.013 | | Office expenses | 0.048 | 0.048 | 0.023 | 0.023 | 0.023 | 0.023 |
| 0.007 | | Premises Cleaning | - | - | - | - | - | - |
| 0.311 | | Services | 0.808 | 0.123 | 0.077 | 0.066 | 0.065 | 0.065 |
| 0.485 | Supplies & Services Total | | 0.921 | 0.282 | 0.167 | 0.158 | 0.158 | 0.158 |
| 0.001 | Transport | Mileage Allowance | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.007 | | Operating Costs | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.002 | | Pool Car | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.009 | Transport Total | | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.444 | Benefit & Transfer Payments | Grants | 0.485 | 0.495 | 0.495 | 0.495 | 0.495 | 0.495 |
| 0.444 | Benefit & Transfer Payments Total | | 0.485 | 0.495 | 0.495 | 0.495 | 0.495 | 0.495 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | (0.030) | - | - | - | - | - |
| - | Reserve-Revenue Transfers Total | | (0.030) | - | - | - | - | - |
| (0.758) | Net Service Expenditure | | (0.582) | (0.303) | (0.477) | (0.437) | (0.368) | (0.339) |
| 2.275 | Gross Service Expenditure | | 3.315 | 2.948 | 2.872 | 2.856 | 2.885 | 2.913 |
| (3.033) | Gross Service Income | | (3.897) | (3.250) | (3.349) | (3.293) | (3.252) | (3.252) |
| (0.758) | Net Service Expenditure | | (0.582) | (0.303) | (0.477) | (0.437) | (0.368) | (0.339) |
| 0.209 | Economic Development | | 0.397 | 0.310 | 0.291 | 0.297 | 0.354 | 0.361 |
| 0.200 | Housing Strategy | | 0.205 | 0.325 | 0.330 | 0.290 | 0.295 | 0.300 |
| 0.080 | Market Towns | | 0.008 | 0.051 | 0.167 | 0.221 | 0.226 | 0.230 |
| 0.037 | Markets | | 0.037 | 0.143 | 0.136 | 0.134 | 0.132 | 0.134 |
| (1.253) | Parking - Off Street | | (1.229) | (1.131) | (1.401) | (1.379) | (1.375) | (1.365) |
| (0.030) | Parking - On Street | | - | - | - | - | - | - |
| (0.758) | Net Service Expenditure | | (0.582) | (0.303) | (0.477) | (0.437) | (0.368) | (0.339) |

| Actuals 2023/24 | Head of Service | Head of Environmental Services | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| - | Income & Fees | Commuted sums | (0.081) | (0.081) | (0.081) | (0.081) | (0.081) | (0.081) |
| (2.819) | | Fees & charges | (3.379) | (6.444) | (6.544) | (6.654) | (6.772) | (6.899) |
| (0.151) | | Other grants and contributions | (0.120) | (0.121) | (0.121) | (0.121) | (0.121) | (0.121) |
| (0.004) | | Sales | (0.009) | (0.009) | (0.009) | (0.009) | (0.009) | (0.009) |
| (2.974) | Income & Fees Total | | (3.588) | (6.655) | (6.755) | (6.864) | (6.982) | (7.110) |
| 3.688 | Employees | Salary | 3.894 | 4.687 | 4.780 | 4.799 | 4.894 | 4.991 |
| 0.328 | | National Insurance | 0.350 | 0.590 | 0.604 | 0.608 | 0.622 | 0.637 |
| 0.610 | | Pension | 0.670 | 0.825 | 0.841 | 0.845 | 0.862 | 0.879 |
| 1.127 | | Hired Staff | 0.216 | 0.502 | 0.504 | 0.505 | 0.506 | 0.507 |
| 0.204 | | Other staff costs | 0.280 | 0.153 | 0.153 | 0.153 | 0.153 | 0.153 |
| 0.022 | | Training | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.089 | | Uniform & laundry | 0.030 | 0.031 | 0.031 | 0.031 | 0.031 | 0.031 |
| 6.070 | Employees Total | | 5.442 | 6.789 | 6.914 | 6.942 | 7.070 | 7.200 |
| 0.013 | Buildings | Energy Costs | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 |
| - | | Equipment, furniture & materials | - | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 |
| 0.002 | | Ground Maintenance Costs | - | - | - | - | - | - |
| (0.001) | | Premises Cleaning | - | - | - | - | - | - |
| (0.001) | | Repairs & Maintenance | 0.060 | 0.060 | 0.060 | 0.060 | 0.060 | 0.060 |
| 0.001 | | Water Services | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.014 | Buildings Total | | 0.080 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 0.269 | Supplies & Services | Communication and computing | 0.100 | 0.090 | 0.096 | 0.096 | 0.096 | 0.096 |
| 0.002 | | Catering | - | - | - | - | - | - |
| 0.421 | | Equipment, furniture & materials | 0.315 | 0.308 | 0.318 | 0.313 | 0.302 | 0.290 |
| 0.001 | | Expenses | - | - | - | - | - | - |
| 0.002 | | Insurance - service related | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.083 | | Office expenses | 0.036 | 0.040 | 0.044 | 0.044 | 0.044 | 0.044 |
| (0.027) | | Sales | (0.034) | (0.034) | (0.034) | (0.034) | (0.034) | (0.034) |
| 0.655 | | Services | 1.995 | 2.484 | 2.526 | 2.481 | 2.519 | 2.554 |
| 1.406 | Supplies & Services Total | | 2.416 | 2.892 | 2.954 | 2.904 | 2.930 | 2.953 |
| 0.022 | Transport | Contract Hire & operating leases | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.001 | | Mileage Allowance | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 1.231 | | Operating Costs | 1.082 | 1.130 | 1.161 | 1.172 | 1.184 | 1.196 |
| 0.001 | | Other Transport Costs | - | - | - | - | - | - |
| 0.007 | | Pool Car | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.000 | | Public Transport | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.013 | | Vehicle Insurance | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 1.275 | Transport Total | | 1.091 | 1.139 | 1.170 | 1.181 | 1.193 | 1.206 |
| 0.031 | Benefit & Transfer Payments | Grants | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| 0.031 | Benefit & Transfer Payments Total | | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| 5.821 | Net Expenditure | | 5.453 | 4.277 | 4.394 | 4.274 | 4.321 | 4.360 |
| 8.795 | Gross Service Expenditure | | 9.041 | 10.931 | 11.149 | 11.138 | 11.304 | 11.470 |
| (2.974) | Gross Service Income | | (3.588) | (6.655) | (6.755) | (6.864) | (6.982) | (7.110) |
| 5.821 | Net Service Expenditure | | 5.453 | 4.277 | 4.394 | 4.274 | 4.321 | 4.360 |
| (0.109) | CCTV | | (0.116) | (0.117) | (0.117) | (0.117) | (0.117) | (0.117) |
| 0.280 | CCTV Shared Service | | 0.371 | 0.279 | 0.303 | 0.317 | 0.319 | 0.321 |
| 0.270 | Fleet Management | | 0.313 | 0.345 | 0.350 | 0.355 | 0.361 | 0.366 |
| 0.693 | Green Spaces | | 1.037 | 1.178 | 1.196 | 1.127 | 1.146 | 1.165 |
| 0.005 | Head of Operations | | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 1.045 | Street Cleansing | | 1.036 | 1.254 | 1.275 | 1.198 | 1.217 | 1.237 |
| 3.638 | Waste Management | | 2.811 | 1.337 | 1.387 | 1.393 | 1.394 | 1.387 |
| 5.821 | Net Service Expenditure | | 5.453 | 4.277 | 4.394 | 4.274 | 4.321 | 4.360 |

| Actuals 2023/24 | Head of Service | Head of Finance | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|---|---|---|---|---|---|---|---|---|
| £m | | | £m | £m | £m | £m | £m | £m |
| 0.103 (0.001) (3.354) (2.481) (0.015) | Income & Fees | Fees & charges Government grants Interest Income Other grants and contributions Sales | - - (1.633) - - | (0.100) - (1.414) (0.313) - | (0.100) - (1.219) - - | (0.100) - (1.155) - - | (0.100) - (1.025) - - | (0.100) - (1.025) - - |
| (5.748) | Income & Fees Total | | (1.633) | (1.827) | (1.319) | (1.255) | (1.125) | (1.125) |
| 0.497 0.049 0.086 0.321 1.572 0.197 0.003 | Employees | Salary National Insurance Pension Employee Insurance Other staff costs Severance payments Training | 0.704 (0.258) 0.103 0.321 1.502 0.152 0.005 | 0.717 0.078 0.103 0.353 1.415 0.152 0.010 | 0.731 0.080 0.105 0.359 1.415 0.152 0.010 | 0.746 0.082 0.107 0.366 1.415 0.152 0.010 | 0.760 0.084 0.110 0.366 1.415 0.152 0.010 | 0.775 0.086 0.112 0.366 1.415 0.152 0.010 |
| 2.726 | Employees Total | | 2.529 | 2.829 | 2.853 | 2.878 | 2.897 | 2.916 |
| 0.078 0.001 | Buildings | Premises Insurance Rents Payable | 0.107 - | 0.107 - | 0.107 - | 0.107 - | 0.107 - | 0.107 - |
| 0.079 | Buildings Total | | 0.107 | 0.107 | 0.107 | 0.107 | 0.107 | 0.107 |
| 0.001 0.003 0.082 0.006 0.010 3.554 | Supplies & Services | Catering Communication and computing Equipment, furniture & materials Insurance - service related Office expenses Services | - 0.003 0.052 0.028 0.017 5.864 | - 0.003 0.052 0.029 0.017 5.517 | - 0.003 0.052 0.029 0.017 4.618 | - 0.003 0.052 0.030 0.017 4.697 | - 0.003 0.052 0.030 0.017 4.874 | - 0.003 0.052 0.030 0.017 4.998 |
| 3.656 | Supplies & Services Total | | 5.963 | 5.617 | 4.719 | 4.798 | 4.975 | 5.099 |
| 0.000 0.140 | Transport | Public Transport Vehicle Insurance | 0.001 0.172 | 0.001 0.175 | 0.001 0.179 | 0.001 0.182 | 0.001 0.182 | 0.001 0.182 |
| 0.140 | Transport Total | | 0.172 | 0.176 | 0.179 | 0.183 | 0.183 | 0.183 |
| 0.034 0.089 0.554 | Benefit & Transfer Payments | Grants Contributions paid Levies | - 0.076 0.564 | - 0.076 0.629 | - 0.076 0.629 | - 0.076 0.629 | - 0.076 0.629 | - 0.076 0.629 |
| 0.677 | Benefit & Transfer Payments Total | | 0.640 | 0.705 | 0.705 | 0.705 | 0.705 | 0.705 |
| 0.155 - | Reserve-Revenue Transfers | Bad Debts Provision Reserve-Revenue Transfers | 0.008 (0.046) | 0.008 0.004 | 0.008 0.004 | 0.008 0.004 | 0.008 0.004 | 0.008 0.004 |
| 0.155 | Reserve-Revenue Transfers Total | | (0.038) | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| 1.685 | Net Service Expenditure | | 7.741 | 7.618 | 7.256 | 7.427 | 7.753 | 7.897 |
| 7.433 (5.748) | Gross Service Expenditure Gross Service Income | | 9.374 (1.633) | 9.445 (1.827) | 8.575 (1.319) | 8.683 (1.255) | 8.878 (1.125) | 9.022 (1.125) |
| 1.685 | Net Service Expenditure | | 7.741 | 7.618 | 7.256 | 7.427 | 7.753 | 7.897 |
| 0.407 0.609 0.668 | Corporate Finance Corporate Insurance Finance | | 6.235 0.672 0.834 | 6.015 0.711 0.892 | 5.627 0.722 0.907 | 5.771 0.734 0.922 | 6.080 0.735 0.938 | 6.207 0.736 0.954 |
| 1.685 | Net Service Expenditure | | 7.741 | 7.618 | 7.256 | 7.427 | 7.753 | 7.897 |

| Actuals 2023/24 | Head of Service | Head of Human Resources & Officer Development | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|---------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.001) | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (0.001) | | Other grants and contributions | - | - | - | - | - | - |
| (0.002) | Income & Fees Total | | - | - | - | - | - | - |
| 0.482 | Employees | Salary | 0.494 | 0.527 | 0.538 | 0.517 | 0.528 | 0.538 |
| 0.048 | | National Insurance | 0.050 | 0.068 | 0.070 | 0.067 | 0.068 | 0.070 |
| 0.082 | | Pension | 0.085 | 0.091 | 0.093 | 0.089 | 0.091 | 0.093 |
| 0.038 | | Other staff costs | 0.029 | 0.030 | 0.030 | 0.030 | 0.030 | 0.030 |
| 0.014 | | Recruitment | 0.021 | 0.021 | 0.021 | 0.021 | 0.021 | 0.021 |
| 0.094 | | Training | 0.057 | 0.087 | 0.082 | 0.082 | 0.082 | 0.082 |
| 0.759 | Employees Total | | 0.737 | 0.825 | 0.833 | 0.807 | 0.820 | 0.834 |
| 0.001 | Buildings | Ground Maintenance Costs | - | - | - | - | - | - |
| 0.001 | Buildings Total | | - | - | - | - | - | - |
| 0.046 | Supplies & Services | Communication and computing | 0.041 | 0.041 | 0.041 | 0.041 | 0.041 | 0.041 |
| 0.001 | | Equipment, furniture & materials | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.004 | | Office expenses | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.010 | | Services | 0.161 | 0.111 | 0.011 | 0.011 | 0.011 | 0.011 |
| 0.061 | Supplies & Services Total | | 0.208 | 0.158 | 0.058 | 0.058 | 0.058 | 0.058 |
| 0.001 | Transport | Mileage Allowance | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.000 | | Pool Car | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.001 | Transport Total | | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | (0.025) | - | - | - | - | - |
| - | Reserve-Revenue Transfers Total | | (0.025) | - | - | - | - | - |
| 0.819 | Net Service Expenditure | | 0.922 | 0.984 | 0.893 | 0.866 | 0.880 | 0.894 |
| 0.821 | Gross Service Expenditure | | 0.922 | 0.984 | 0.893 | 0.866 | 0.880 | 0.894 |
| (0.002) | Gross Service Income | | - | - | - | - | - | - |
| 0.819 | Net Service Expenditure | | 0.922 | 0.984 | 0.893 | 0.866 | 0.880 | 0.894 |
| 0.057 | Corporate Health & Safety | | 0.063 | 0.066 | 0.068 | 0.069 | 0.070 | 0.072 |
| 0.762 | Human Resources | | 0.859 | 0.918 | 0.825 | 0.797 | 0.810 | 0.822 |
| 0.819 | Net Service Expenditure | | 0.922 | 0.984 | 0.893 | 0.866 | 0.880 | 0.894 |

| Actuals 2023/24 | Head of Service | Head of Leisure, Health & Environment | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| - | Income & Fees | Commuted sums | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) |
| (5.626) | | Fees & charges | (6.386) | (7.919) | (8.160) | (8.372) | (8.555) | (8.744) |
| (0.305) | | Government grants | (0.016) | (0.016) | (0.016) | (0.016) | (0.016) | (0.016) |
| (0.008) | | NDR | (0.008) | (0.008) | (0.008) | (0.008) | (0.008) | (0.008) |
| (0.226) | | Other grants and contributions | (0.362) | (0.233) | (0.159) | (0.159) | (0.159) | (0.159) |
| (0.033) | | Rent | (0.031) | (0.031) | (0.031) | (0.031) | (0.031) | (0.031) |
| (0.697) | | Sales | (0.753) | (0.845) | (0.947) | (1.011) | (1.022) | (1.033) |
| (6.894) | Income & Fees Total | | (7.557) | (9.053) | (9.322) | (9.597) | (9.792) | (9.992) |
| 4.313 | Employees | Salary | 4.744 | 5.209 | 5.165 | 5.244 | 5.343 | 5.444 |
| 0.269 | | National Insurance | 0.357 | 0.508 | 0.505 | 0.517 | 0.530 | 0.542 |
| 0.546 | | Pension | 0.701 | 0.736 | 0.730 | 0.745 | 0.759 | 0.774 |
| 0.002 | | Hired Staff | - | 0.002 | - | - | - | - |
| 0.021 | | Other staff costs | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | | Recruitment | - | - | - | - | - | - |
| 0.001 | | Severance payments | - | - | - | - | - | - |
| 0.065 | | Training | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.011 | | Uniform & laundry | 0.009 | 0.008 | 0.009 | 0.009 | 0.009 | 0.009 |
| 5.228 | Employees Total | | 5.814 | 6.465 | 6.413 | 6.517 | 6.644 | 6.772 |
| 1.024 | Buildings | Energy Costs | 1.445 | 1.095 | 1.095 | 1.095 | 1.095 | 1.095 |
| 0.008 | | Ground Maintenance Costs | 0.011 | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| 0.040 | | Premises Cleaning | 0.038 | 0.054 | 0.046 | 0.046 | 0.046 | 0.046 |
| 0.585 | | Rents Payable | 0.615 | 0.647 | 0.629 | 0.647 | 0.647 | 0.647 |
| 0.370 | | Repairs & Maintenance | 0.271 | 0.373 | 0.745 | 0.771 | 0.792 | 0.810 |
| 0.055 | | Water Services | 0.090 | 0.090 | (0.267) | (0.438) | (0.502) | (0.519) |
| 2.082 | Buildings Total | | 2.471 | 2.271 | 2.259 | 2.134 | 2.091 | 2.090 |
| 0.084 | Supplies & Services | Communication and computing | 0.068 | 0.548 | 0.068 | 0.068 | 0.068 | 0.068 |
| 0.004 | | Catering | - | - | - | - | - | - |
| 0.765 | | Equipment, furniture & materials | 0.494 | 0.477 | 0.542 | 0.567 | 0.569 | 0.572 |
| 0.003 | | Expenses | - | - | - | - | - | - |
| 0.002 | | Insurance - service related | - | - | - | - | - | - |
| 0.074 | | Office expenses | 0.085 | 0.151 | 0.084 | 0.084 | 0.084 | 0.084 |
| 0.023 | | Premises Cleaning | - | - | - | - | - | - |
| 0.005 | | Repairs & Maintenance | - | - | - | - | - | - |
| (0.002) | | Sales | - | - | - | - | - | - |
| 0.295 | | Services | 0.255 | 0.225 | 0.156 | 0.156 | 0.156 | 0.156 |
| 1.253 | Supplies & Services Total | | 0.902 | 1.401 | 0.850 | 0.874 | 0.877 | 0.880 |
| 0.011 | Transport | Mileage Allowance | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.059 | | Operating Costs | 0.018 | 0.019 | 0.018 | 0.018 | 0.018 | 0.018 |
| 0.001 | | Pool Car | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.002 | | Vehicle Insurance | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.074 | Transport Total | | 0.028 | 0.029 | 0.027 | 0.027 | 0.027 | 0.027 |
| 0.013 | Benefit & Transfer Payments | Grants | 0.005 | 0.005 | - | - | - | - |
| 0.013 | Benefit & Transfer Payments Total | | 0.005 | 0.005 | - | - | - | - |
| - | Renewals Fund Contribution | Renewals Fund Contribution | 0.075 | 0.096 | 0.075 | 0.075 | 0.075 | 0.075 |
| - | Renewals Fund Contribution Total | | 0.075 | 0.096 | 0.075 | 0.075 | 0.075 | 0.075 |
| 1.755 | Net Expenditure | | 1.737 | 1.213 | 0.302 | 0.030 | (0.078) | (0.147) |
| 8.650 | Gross Service Expenditure | | 9.294 | 10.266 | 9.624 | 9.627 | 9.714 | 9.845 |
| (6.894) | Gross Service Income | | (7.557) | (9.053) | (9.322) | (9.597) | (9.792) | (9.992) |
| 1.755 | Net Service Expenditure | | 1.737 | 1.213 | 0.302 | 0.030 | (0.078) | (0.147) |
| 0.164 | Active Lifestyles | | 0.173 | 0.097 | 0.097 | 0.094 | 0.097 | 0.104 |
| 0.077 | Climate Change Strategy | | 0.150 | 0.080 | 0.050 | 0.050 | 0.050 | 0.050 |
| 0.405 | Countryside | | 0.542 | 0.665 | 0.592 | 0.538 | 0.527 | 0.534 |
| 0.497 | Leisure Facilities | | 0.262 | (0.219) | (1.004) | (1.229) | (1.338) | (1.431) |
| 0.611 | Parks and Open Spaces | | 0.609 | 0.591 | 0.567 | 0.577 | 0.587 | 0.597 |
| 1.755 | Net Service Expenditure | | 1.737 | 1.213 | 0.302 | 0.030 | (0.078) | (0.147) |

| Actuals 2023/24 | Head of Service | Head of Planning, Infrastructure & Public Protection | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.066) | Income & Fees | Developer Contributions | (0.050) | (0.055) | (0.050) | (0.050) | (0.050) | (0.050) |
| (2.199) | | Fees & charges | (2.534) | (2.610) | (2.675) | (2.567) | (2.567) | (2.572) |
| (1.011) | | Government grants | (0.189) | (0.200) | (0.156) | (0.158) | (0.160) | (0.162) |
| (0.106) | | Other grants and contributions | (0.228) | (0.479) | (0.248) | (0.252) | (0.256) | (0.260) |
| (0.108) | | Rent | (0.134) | (0.098) | (0.103) | (0.107) | (0.107) | (0.107) |
| (0.055) | | Sales | (0.019) | (0.014) | (0.014) | (0.014) | (0.014) | (0.014) |
| (3.546) | Income & Fees Total | | (3.155) | (3.456) | (3.246) | (3.149) | (3.155) | (3.166) |
| 2.722 | Employees | Salary | 3.384 | 3.956 | 3.781 | 3.758 | 3.834 | 3.911 |
| 0.269 | | National Insurance | 0.343 | 0.505 | 0.499 | 0.500 | 0.512 | 0.524 |
| 0.461 | | Pension | 0.584 | 0.682 | 0.663 | 0.659 | 0.672 | 0.686 |
| 0.091 | | Hired Staff | 0.047 | 0.060 | 0.030 | 0.030 | 0.030 | 0.030 |
| 0.005 | | Other staff costs | 0.004 | 0.005 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.002 | | Recruitment | - | - | - | - | - | - |
| 0.003 | | Training | 0.004 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.001 | | Uniform & laundry | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 3.554 | Employees Total | | 4.367 | 5.217 | 4.985 | 4.961 | 5.061 | 5.163 |
| 0.070 | Buildings | Energy Costs | 0.095 | 0.056 | 0.063 | 0.070 | 0.070 | 0.070 |
| 0.002 | | Rents Payable | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.005 | | Repairs & Maintenance | 0.005 | 0.025 | 0.027 | 0.027 | 0.027 | 0.026 |
| 0.090 | | Water Services | 0.028 | - | - | - | - | - |
| 0.167 | Buildings Total | | 0.130 | 0.084 | 0.092 | 0.100 | 0.099 | 0.099 |
| 0.006 | Supplies & Services | Communication and computing | 0.013 | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| 0.070 | | Equipment, furniture & materials | 0.047 | 0.045 | 0.045 | 0.045 | 0.045 | 0.045 |
| 0.001 | | Expenses | - | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.065 | | Office expenses | 0.057 | 0.067 | 0.054 | 0.054 | 0.054 | 0.054 |
| - | | Sales | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) |
| 0.531 | Services | 0.534 | 0.345 | 0.345 | 0.345 | 0.345 | 0.345 | |
| 0.674 | Supplies & Services Total | | 0.650 | 0.473 | 0.460 | 0.460 | 0.460 | 0.460 |
| 0.013 | Transport | Mileage Allowance | 0.016 | 0.015 | 0.015 | 0.015 | 0.015 | 0.015 |
| 0.008 | | Operating Costs | 0.008 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| 0.005 | | Pool Car | 0.006 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.001 | | Public Transport | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.026 | Transport Total | | 0.032 | 0.029 | 0.029 | 0.029 | 0.029 | 0.029 |
| 0.883 | Benefit & Transfer Payments | Grants | 0.299 | 0.335 | 0.306 | 0.306 | 0.307 | 0.307 |
| 0.883 | Benefit & Transfer Payments Total | | 0.299 | 0.335 | 0.306 | 0.306 | 0.307 | 0.307 |
| - | Renewals Fund Contribution | Renewals Fund Contribution | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 |
| - | Renewals Fund Contribution Total | | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 |
| - | Reserve-Revenue Transfers Total | | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 |
| 1.758 | Net Expenditure | | 2.437 | 2.794 | 2.739 | 2.821 | 2.915 | 3.006 |
| 5.304 | Gross Service Expenditure | | 5.591 | 6.251 | 5.985 | 5.969 | 6.070 | 6.171 |
| (3.546) | Gross Service Income | | (3.155) | (3.456) | (3.246) | (3.149) | (3.155) | (3.166) |
| 1.758 | Net Service Expenditure | | 2.437 | 2.794 | 2.739 | 2.821 | 2.915 | 3.006 |
| 0.123 | Building Control | | 0.250 | 0.165 | 0.165 | 0.165 | 0.165 | 0.165 |
| 0.300 | Communities | | 0.383 | 0.406 | 0.425 | 0.430 | 0.435 | 0.440 |
| 0.188 | Community Resilience | | 0.301 | 0.330 | 0.328 | 0.348 | 0.355 | 0.363 |
| 0.163 | Development Management | | (0.124) | (0.059) | (0.193) | (0.157) | (0.121) | (0.084) |
| 0.126 | Environmental Health Admin | | 0.046 | 0.050 | 0.051 | 0.052 | 0.053 | 0.054 |
| 0.587 | Environmental Health Services | | 0.758 | 0.899 | 0.890 | 0.907 | 0.925 | 0.938 |
| (0.177) | Licencing | | (0.071) | (0.002) | 0.005 | (0.035) | (0.029) | (0.022) |
| 0.448 | Planning Policy | | 0.893 | 1.006 | 1.068 | 1.112 | 1.132 | 1.152 |
| 1.758 | Net Service Expenditure | | 2.437 | 2.794 | 2.739 | 2.821 | 2.915 | 3.006 |

| Actuals 2023/24 | Head of Service | Head of Policy, Performance & Emergency Planning | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.080) | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (0.004) | | Government grants | - | - | - | - | - | - |
| - | | Other grants and contributions | (0.170) | (0.125) | (0.125) | - | - | - |
| (0.084) | Income & Fees Total | | (0.170) | (0.125) | (0.125) | - | - | - |
| 0.562 | Employees | Salary | 0.554 | 0.731 | 0.681 | 0.657 | 0.670 | 0.682 |
| 0.061 | | National Insurance | 0.059 | 0.092 | 0.088 | 0.086 | 0.088 | 0.090 |
| 0.096 | | Pension | 0.096 | 0.121 | 0.112 | 0.108 | 0.110 | 0.112 |
| 0.038 | | Hired Staff | - | - | - | - | - | - |
| 0.000 | | Other staff costs | 0.000 | 0.016 | 0.016 | 0.016 | 0.016 | 0.016 |
| 0.001 | | Recruitment | 0.005 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | | Training | 0.002 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| 0.760 | Employees Total | | 0.717 | 0.967 | 0.905 | 0.875 | 0.891 | 0.908 |
| 0.004 | Supplies & Services | Equipment, furniture & materials | 0.016 | 0.014 | 0.014 | 0.014 | 0.014 | 0.014 |
| 0.000 | | Office expenses | 0.001 | 0.021 | 0.021 | 0.001 | 0.001 | 0.001 |
| 0.001 | | Other staff costs | - | - | - | - | - | - |
| 0.003 | | Services | 0.005 | (0.008) | 0.010 | 0.005 | 0.005 | 0.005 |
| 0.008 | Supplies & Services Total | | 0.022 | 0.027 | 0.045 | 0.020 | 0.020 | 0.020 |
| 0.000 | Transport | Mileage Allowance | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.001 | | Public Transport | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.001 | Transport Total | | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.006 | Benefit & Transfer Payments | Grants | 0.011 | 0.011 | 0.011 | 0.011 | 0.011 | 0.011 |
| 0.006 | Benefit & Transfer Payments Total | | 0.011 | 0.011 | 0.011 | 0.011 | 0.011 | 0.011 |
| 0.691 | Net Expenditure | | 0.581 | 0.881 | 0.837 | 0.907 | 0.923 | 0.940 |
| 0.775 | Gross Service Expenditure | | 0.751 | 1.006 | 0.962 | 0.907 | 0.923 | 0.940 |
| (0.084) | Gross Service Income | | (0.170) | (0.125) | (0.125) | - | - | - |
| 0.691 | Net Service Expenditure | | 0.581 | 0.881 | 0.837 | 0.907 | 0.923 | 0.940 |
| 0.031 | Emergency Planning | | 0.032 | 0.128 | 0.130 | 0.084 | 0.084 | 0.085 |
| 0.144 | Projects & Programme Delivery | | 0.062 | 0.072 | 0.073 | 0.075 | 0.076 | 0.078 |
| 0.208 | Strategic Insight & Delivery | | 0.303 | 0.388 | 0.333 | 0.314 | 0.321 | 0.327 |
| 0.309 | Transformation | | 0.184 | 0.293 | 0.301 | 0.434 | 0.443 | 0.451 |
| 0.691 | Net Service Expenditure | | 0.581 | 0.881 | 0.837 | 0.907 | 0.923 | 0.940 |

| Actuals 2023/24 | Head of Service | Head of Property & Facilities | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.231) | Income & Fees | Fees & charges | (0.294) | (0.304) | (0.304) | (0.304) | (0.304) | (0.304) |
| (0.046) | | NDR | - | - | - | - | - | - |
| (0.269) | | Other grants and contributions | (0.005) | (0.005) | (0.005) | (0.005) | (0.005) | (0.005) |
| (4.153) | | Rent | (4.981) | (5.246) | (5.275) | (5.324) | (5.374) | (5.374) |
| (4.698) | Income & Fees Total | | (5.280) | (5.555) | (5.585) | (5.634) | (5.684) | (5.684) |
| 0.448 | Employees | Salary | 0.512 | 0.542 | 0.553 | 0.564 | 0.575 | 0.586 |
| 0.047 | | National Insurance | 0.055 | 0.072 | 0.074 | 0.075 | 0.077 | 0.079 |
| 0.069 | | Pension | 0.089 | 0.094 | 0.096 | 0.098 | 0.100 | 0.102 |
| 0.009 | | Hired Staff | - | - | - | - | - | - |
| 0.002 | | Other staff costs | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.009 | | Recruitment | - | - | - | - | - | - |
| 0.001 | | Training | - | - | - | - | - | - |
| 0.584 | Employees Total | | 0.662 | 0.715 | 0.729 | 0.744 | 0.759 | 0.774 |
| 0.470 | Buildings | Energy Costs | 0.720 | 0.431 | 0.517 | 0.526 | 0.633 | 0.628 |
| 0.001 | | Ground Maintenance Costs | - | - | - | - | - | - |
| 0.018 | | Premises Cleaning | 0.042 | 0.042 | 0.042 | 0.042 | 0.042 | 0.042 |
| - | | Premises Insurance | 0.027 | 0.028 | 0.028 | 0.028 | 0.028 | 0.028 |
| 0.006 | | Rates | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.601 | | Rents Payable | 0.727 | 0.770 | 0.805 | 0.820 | 0.820 | 0.820 |
| 0.283 | | Repairs & Maintenance | 0.349 | 0.351 | 0.356 | 0.351 | 0.342 | 0.347 |
| 0.015 | | Water Services | 0.016 | 0.015 | 0.015 | 0.015 | 0.015 | 0.015 |
| 1.394 | Buildings Total | | 1.888 | 1.643 | 1.769 | 1.788 | 1.887 | 1.887 |
| 0.007 | Supplies & Services | Communication and computing | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.011 | | Equipment, furniture & materials | 0.006 | 0.021 | 0.021 | 0.021 | 0.021 | 0.021 |
| 0.001 | | Expenses | - | - | - | - | - | - |
| 0.067 | | Insurance - service related | 0.055 | 0.056 | 0.056 | 0.056 | 0.056 | 0.056 |
| 0.016 | | Office expenses | 0.009 | 0.009 | 0.009 | 0.009 | 0.009 | 0.009 |
| 0.097 | | Premises Cleaning | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 |
| 0.967 | Services | 0.714 | 0.768 | 0.709 | 0.709 | 0.709 | 0.709 | |
| 1.166 | Supplies & Services Total | | 0.860 | 0.929 | 0.870 | 0.870 | 0.870 | 0.870 |
| 0.003 | Transport | Pool Car | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.003 | Transport Total | | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.037 | Benefit & Transfer Payments | Grants | 0.037 | 0.037 | 0.037 | 0.037 | 0.037 | 0.037 |
| 0.001 | | Contributions paid | - | - | - | - | - | - |
| (0.001) | | Other Misc Payments | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.037 | Benefit & Transfer Payments Total | | 0.043 | 0.043 | 0.043 | 0.043 | 0.043 | 0.043 |
| (1.514) | Net Expenditure | | (1.824) | (2.221) | (2.170) | (2.185) | (2.122) | (2.107) |
| 3.185 | Gross Service Expenditure | | 3.456 | 3.334 | 3.415 | 3.448 | 3.562 | 3.577 |
| (4.698) | Gross Service Income | | (5.280) | (5.555) | (5.585) | (5.634) | (5.684) | (5.684) |
| (1.514) | Net Service Expenditure | | (1.824) | (2.221) | (2.170) | (2.185) | (2.122) | (2.107) |
| (2.397) | Commercial Estates | | (3.165) | (3.338) | (3.416) | (3.465) | (3.507) | (3.499) |
| 0.043 | Energy & Sustainability Mgt | | 0.044 | 0.048 | 0.049 | 0.050 | 0.051 | 0.052 |
| 0.838 | Facilities Management | | 1.297 | 1.069 | 1.197 | 1.230 | 1.335 | 1.341 |
| 0.002 | Public Conveniences | | - | - | - | - | - | - |
| (1.514) | Net Service Expenditure | | (1.824) | (2.221) | (2.170) | (2.185) | (2.122) | (2.107) |

2.3 Service Budgets by Portfolio

Huntingdonshire District Council Table 21

| Actuals 2023/24 | Portfolio | Climate, Transformation & Workforce | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (2.524) | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (0.026) | | Government grants | - | - | - | - | - | - |
| (3.338) | | Other grants and contributions | (6.027) | (6.276) | (6.500) | (6.461) | (6.549) | (6.640) |
| (5.888) | Income & Fees Total | | (6.027) | (6.276) | (6.500) | (6.461) | (6.549) | (6.640) |
| 3.860 | Employees | Salary | 4.212 | 4.753 | 4.840 | 4.898 | 4.988 | 5.079 |
| 0.397 | | National Insurance | 0.434 | 0.573 | 0.586 | 0.596 | 0.609 | 0.623 |
| 0.661 | | Pension | 0.713 | 0.752 | 0.767 | 0.777 | 0.793 | 0.809 |
| 0.037 | | Hired Staff | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 |
| 0.070 | | Other staff costs | 0.086 | 0.087 | 0.087 | 0.087 | 0.087 | 0.087 |
| 0.017 | | Recruitment | 0.036 | 0.034 | 0.034 | 0.034 | 0.034 | 0.034 |
| 0.160 | | Training | 0.060 | 0.122 | 0.117 | 0.117 | 0.117 | 0.117 |
| 5.202 | Employees Total | | 5.615 | 6.396 | 6.506 | 6.583 | 6.702 | 6.823 |
| 0.001 | Buildings | Ground Maintenance Costs | - | - | - | - | - | - |
| (0.001) | | Repairs & Maintenance | - | - | - | - | - | - |
| 0.000 | Buildings Total | | - | - | - | - | - | - |
| 0.572 | Supplies & Services | Communication and computing | 0.041 | 0.041 | 0.041 | 0.041 | 0.041 | 0.041 |
| 3.763 | | Equipment, furniture & materials | 3.192 | 3.046 | 3.205 | 3.232 | 3.261 | 3.291 |
| 0.002 | | Expenses | - | - | - | - | - | - |
| (0.020) | | Office expenses | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.001 | | Other staff costs | - | - | - | - | - | - |
| 0.001 | | Repairs & Maintenance | - | - | - | - | - | - |
| (0.006) | | Sales | - | - | - | - | - | - |
| 0.271 | Services | 1.382 | 1.269 | 1.137 | 1.146 | 1.156 | 1.165 | |
| 4.583 | Supplies & Services Total | | 4.619 | 4.360 | 4.387 | 4.424 | 4.462 | 4.501 |
| 0.003 | Transport | Mileage Allowance | 0.016 | 0.016 | 0.016 | 0.016 | 0.016 | 0.016 |
| 0.003 | | Contract Hire & operating leases | - | - | - | - | - | - |
| 0.014 | | Operating Costs | - | - | - | - | - | - |
| 0.003 | | Pool Car | - | - | - | - | - | - |
| 0.002 | Public Transport | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | |
| 0.024 | Transport Total | | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 |
| (0.001) | Benefit & Transfer Payments | Grants | - | - | - | - | - | - |
| (0.001) | Benefit & Transfer Payments Total | | - | - | - | - | - | - |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | (0.025) | - | - | - | - | - |
| - | Reserve-Revenue Transfers Total | | (0.025) | - | - | - | - | - |
| 3.921 | Net Service Expenditure | | 4.200 | 4.499 | 4.412 | 4.565 | 4.634 | 4.704 |
| 9.809 | Gross Service Expenditure | | 10.228 | 10.775 | 10.912 | 11.026 | 11.183 | 11.343 |
| (5.888) | Gross Service Income | | (6.027) | (6.276) | (6.500) | (6.461) | (6.549) | (6.640) |
| 3.921 | Net Service Expenditure | | 4.200 | 4.499 | 4.412 | 4.565 | 4.634 | 4.704 |
| 2.629 | 3CICT Shared Service | | 2.945 | 3.137 | 3.163 | 3.209 | 3.256 | 3.302 |
| 0.077 | Climate Change Strategy | | 0.150 | 0.080 | 0.050 | 0.050 | 0.050 | 0.050 |
| 0.762 | Human Resources | | 0.859 | 0.918 | 0.825 | 0.797 | 0.810 | 0.822 |
| 0.144 | Projects & Programme Delivery | | 0.062 | 0.072 | 0.073 | 0.075 | 0.076 | 0.078 |
| 0.309 | Transformation | | 0.184 | 0.293 | 0.301 | 0.434 | 0.443 | 0.451 |
| 3.921 | Net Service Expenditure | | 4.200 | 4.499 | 4.412 | 4.565 | 4.634 | 4.704 |

| Actuals 2023/24 | Portfolio | Communities, Health & Leisure | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (5.678) | Income & Fees | Fees & charges | (6.430) | (8.023) | (8.234) | (8.408) | (8.565) | (8.746) |
| (0.827) | | Government grants | (0.169) | (0.180) | (0.136) | (0.138) | (0.140) | (0.142) |
| (0.072) | | NDR | (0.008) | (0.008) | (0.008) | (0.008) | (0.008) | (0.008) |
| (0.370) | | Other grants and contributions | (0.194) | (0.418) | (0.164) | (0.164) | (0.164) | (0.164) |
| (0.279) | | Rent | (0.344) | (0.344) | (0.344) | (0.344) | (0.344) | (0.344) |
| (0.452) | | Sales | (0.560) | (0.643) | (0.650) | (0.661) | (0.672) | (0.683) |
| (7.679) | Income & Fees Total | | (7.705) | (9.617) | (9.536) | (9.723) | (9.893) | (10.087) |
| 4.048 | Employees | Salary | 4.161 | 4.936 | 4.706 | 4.776 | 4.865 | 4.957 |
| 0.252 | | National Insurance | 0.305 | 0.477 | 0.465 | 0.476 | 0.487 | 0.499 |
| 0.491 | | Pension | 0.602 | 0.690 | 0.663 | 0.676 | 0.689 | 0.703 |
| 0.004 | | Hired Staff | - | 0.002 | - | - | - | - |
| 0.018 | | Other staff costs | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.001 | | Severance payments | - | - | - | - | - | - |
| 0.034 | | Training | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.007 | | Uniform & laundry | 0.007 | 0.006 | 0.007 | 0.007 | 0.007 | 0.007 |
| 4.854 | Employees Total | | 5.082 | 6.118 | 5.849 | 5.942 | 6.057 | 6.173 |
| 1.347 | Buildings | Energy Costs | 2.066 | 1.417 | 1.503 | 1.512 | 1.620 | 1.615 |
| 0.007 | | Ground Maintenance Costs | 0.010 | 0.011 | 0.010 | 0.010 | 0.010 | 0.010 |
| 0.054 | | Premises Cleaning | 0.072 | 0.080 | 0.072 | 0.072 | 0.072 | 0.072 |
| 0.005 | | Rates | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.875 | | Rents Payable | 1.083 | 1.153 | 1.156 | 1.188 | 1.188 | 1.188 |
| 0.372 | | Repairs & Maintenance | 0.340 | 0.424 | 0.811 | 0.842 | 0.853 | 0.876 |
| 0.060 | | Water Services | 0.097 | 0.097 | (0.259) | (0.430) | (0.494) | (0.512) |
| 2.721 | Buildings Total | | 3.674 | 3.189 | 3.299 | 3.200 | 3.255 | 3.255 |
| 0.088 | Supplies & Services | Communication and computing | 0.068 | 0.548 | 0.068 | 0.068 | 0.068 | 0.068 |
| 0.496 | | Equipment, furniture & materials | 0.370 | 0.390 | 0.418 | 0.421 | 0.423 | 0.426 |
| 0.001 | | Expenses | - | - | - | - | - | - |
| 0.003 | | Insurance - service related | - | - | - | - | - | - |
| 0.074 | | Office expenses | 0.086 | 0.152 | 0.084 | 0.084 | 0.084 | 0.084 |
| 0.098 | | Premises Cleaning | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 | 0.074 |
| 0.393 | Services | 0.096 | 0.109 | 0.096 | 0.096 | 0.096 | 0.096 | |
| 1.152 | Supplies & Services Total | | 0.694 | 1.273 | 0.740 | 0.743 | 0.746 | 0.749 |
| 0.011 | Transport | Mileage Allowance | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.007 | | Operating Costs | 0.010 | 0.010 | 0.009 | 0.009 | 0.009 | 0.009 |
| 0.003 | | Pool Car | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.022 | Transport Total | | 0.019 | 0.020 | 0.018 | 0.018 | 0.018 | 0.018 |
| 0.816 | Benefit & Transfer Payments | Grants | 0.251 | 0.252 | 0.252 | 0.252 | 0.252 | 0.252 |
| 0.816 | Benefit & Transfer Payments Total | | 0.251 | 0.252 | 0.252 | 0.252 | 0.252 | 0.252 |
| - | Renewals Fund Contribution | Renewals Fund Contribution | 0.075 | 0.096 | 0.075 | 0.075 | 0.075 | 0.075 |
| - | Renewals Fund Contribution Total | | 0.075 | 0.096 | 0.075 | 0.075 | 0.075 | 0.075 |
| 1.886 | Net Service Expenditure | | 2.090 | 1.330 | 0.698 | 0.507 | 0.509 | 0.434 |
| 9.565 | Gross Service Expenditure | | 9.796 | 10.947 | 10.234 | 10.230 | 10.403 | 10.521 |
| (7.679) | Gross Service Income | | (7.705) | (9.617) | (9.536) | (9.723) | (9.893) | (10.087) |
| 1.886 | Net Service Expenditure | | 2.090 | 1.330 | 0.698 | 0.507 | 0.509 | 0.434 |
| 0.164 | Active Lifestyles | | 0.173 | 0.097 | 0.097 | 0.094 | 0.097 | 0.104 |
| 0.343 | Communities | | 0.314 | 0.327 | 0.349 | 0.353 | 0.356 | 0.360 |
| - | Community Resilience | | - | 0.009 | 0.009 | 0.009 | 0.009 | 0.009 |
| 0.043 | Energy & Sustainability Mgt | | 0.044 | 0.048 | 0.049 | 0.050 | 0.051 | 0.052 |
| 0.838 | Facilities Management | | 1.297 | 1.069 | 1.197 | 1.230 | 1.335 | 1.341 |
| 0.497 | Leisure Facilities | | 0.262 | (0.219) | (1.004) | (1.229) | (1.338) | (1.431) |
| 1.886 | Net Service Expenditure | | 2.090 | 1.330 | 0.698 | 0.507 | 0.509 | 0.434 |

| Actuals 2023/24 | Portfolio | Economic, Regeneration & Housing | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.030) | Income & Fees | Fees & charges | (0.028) | (0.097) | (0.091) | (0.082) | (0.031) | (0.031) |
| (0.396) | | Government grants | (0.702) | - | - | - | - | - |
| - | | Other grants and contributions | (0.159) | (0.162) | (0.050) | - | - | - |
| (0.108) | | Rent | (0.134) | (0.098) | (0.103) | (0.107) | (0.107) | (0.107) |
| (0.050) | | Sales | (0.005) | - | - | - | - | - |
| (0.584) | Income & Fees Total | | (1.028) | (0.357) | (0.243) | (0.189) | (0.138) | (0.138) |
| 0.369 | Employees | Salary | 0.567 | 0.691 | 0.704 | 0.683 | 0.697 | 0.710 |
| 0.035 | | National Insurance | 0.053 | 0.088 | 0.090 | 0.087 | 0.089 | 0.091 |
| 0.064 | | Pension | 0.090 | 0.118 | 0.120 | 0.117 | 0.119 | 0.121 |
| 0.010 | | Training | - | - | - | - | - | - |
| 0.477 | Employees Total | | 0.711 | 0.898 | 0.915 | 0.887 | 0.905 | 0.923 |
| 0.070 | Buildings | Energy Costs | 0.095 | 0.056 | 0.063 | 0.070 | 0.070 | 0.070 |
| 0.005 | | Repairs & Maintenance | 0.005 | 0.015 | 0.017 | 0.017 | 0.017 | 0.016 |
| 0.090 | | Water Services | 0.028 | - | - | - | - | - |
| 0.164 | Buildings Total | | 0.128 | 0.072 | 0.080 | 0.087 | 0.087 | 0.086 |
| 0.009 | Supplies & Services | Communication and computing | 0.007 | 0.007 | 0.008 | 0.009 | 0.009 | 0.009 |
| 0.007 | | Equipment, furniture & materials | 0.002 | 0.002 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.011 | | Office expenses | 0.032 | 0.032 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.192 | | Services | 0.787 | 0.030 | 0.024 | 0.014 | 0.013 | 0.013 |
| 0.219 | Supplies & Services Total | | 0.828 | 0.072 | 0.039 | 0.029 | 0.030 | 0.030 |
| 0.001 | Transport | Mileage Allowance | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.001 | Transport Total | | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.286 | Benefit & Transfer Payments | Grants | 0.037 | 0.051 | 0.047 | 0.047 | 0.047 | 0.047 |
| 0.286 | Benefit & Transfer Payments Total | | 0.037 | 0.051 | 0.047 | 0.047 | 0.047 | 0.047 |
| - | Renewals Fund Contribution | Renewals Fund Contribution | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| - | Renewals Fund Contribution Total | | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.564 | Net Service Expenditure | | 0.679 | 0.738 | 0.841 | 0.866 | 0.934 | 0.952 |
| 1.147 | Gross Service Expenditure | | 1.707 | 1.096 | 1.085 | 1.055 | 1.072 | 1.090 |
| (0.584) | Gross Service Income | | (1.028) | (0.357) | (0.243) | (0.189) | (0.138) | (0.138) |
| 0.564 | Net Service Expenditure | | 0.679 | 0.738 | 0.841 | 0.866 | 0.934 | 0.952 |
| 0.058 | Communities | | 0.069 | 0.078 | 0.075 | 0.077 | 0.078 | 0.079 |
| 0.017 | Community Resilience | | 0.000 | (0.025) | (0.022) | (0.019) | (0.019) | (0.019) |
| 0.209 | Economic Development | | 0.397 | 0.310 | 0.291 | 0.297 | 0.354 | 0.361 |
| 0.200 | Housing Strategy | | 0.205 | 0.325 | 0.330 | 0.290 | 0.295 | 0.300 |
| 0.080 | Market Towns | | 0.008 | 0.051 | 0.167 | 0.221 | 0.226 | 0.230 |
| 0.564 | Net Service Expenditure | | 0.679 | 0.738 | 0.841 | 0.866 | 0.934 | 0.952 |

| Actuals 2023/24 | Portfolio | Finance & Resources | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| 0.038 | Income & Fees | Fees & charges | (0.117) | (0.227) | (0.227) | (0.227) | (0.227) | (0.227) |
| (3.354) | | Interest Income | (1.633) | (1.414) | (1.219) | (1.155) | (1.025) | (1.025) |
| 0.018 | | NDR | - | - | - | - | - | - |
| (2.481) | | Other grants and contributions | - | (0.313) | - | - | - | - |
| (3.875) | | Rent | (4.638) | (4.902) | (4.932) | (4.981) | (5.031) | (5.031) |
| (0.015) | | Sales | - | - | - | - | - | - |
| (9.669) | Income & Fees Total | | (6.388) | (6.857) | (6.378) | (6.363) | (6.283) | (6.283) |
| 0.765 | Employees | Salary | 1.035 | 1.087 | 1.108 | 1.130 | 1.152 | 1.175 |
| 0.080 | | National Insurance | (0.220) | 0.129 | 0.132 | 0.135 | 0.138 | 0.141 |
| 0.133 | | Pension | 0.160 | 0.167 | 0.171 | 0.174 | 0.178 | 0.181 |
| 0.007 | | Hired Staff | - | - | - | - | - | - |
| 1.572 | | Other staff costs | 1.502 | 1.415 | 1.415 | 1.415 | 1.415 | 1.415 |
| 0.009 | | Recruitment | - | - | - | - | - | - |
| 0.197 | | Severance payments | 0.152 | 0.152 | 0.152 | 0.152 | 0.152 | 0.152 |
| 0.003 | | Training | 0.005 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 |
| 2.765 | Employees Total | | 2.635 | 2.961 | 2.988 | 3.017 | 3.045 | 3.075 |
| 0.078 | Buildings | Energy Costs | 0.026 | 0.026 | 0.026 | 0.026 | 0.026 | 0.026 |
| 0.001 | | Ground Maintenance Costs | - | - | - | - | - | - |
| 0.001 | | Premises Cleaning | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| - | | Premises Insurance | 0.027 | 0.028 | 0.028 | 0.028 | 0.028 | 0.028 |
| 0.000 | | Rates | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.310 | | Rents Payable | 0.255 | 0.255 | 0.268 | 0.270 | 0.270 | 0.270 |
| 0.092 | | Repairs & Maintenance | 0.161 | 0.181 | 0.171 | 0.161 | 0.161 | 0.161 |
| 0.005 | | Water Services | 0.002 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.489 | Buildings Total | | 0.473 | 0.492 | 0.495 | 0.487 | 0.487 | 0.487 |
| 0.005 | Supplies & Services | Communication and computing | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | | Catering | - | - | - | - | - | - |
| 0.058 | | Equipment, furniture & materials | 0.053 | 0.053 | 0.053 | 0.053 | 0.053 | 0.053 |
| 0.001 | | Expenses | - | - | - | - | - | - |
| 0.064 | | Insurance - service related | 0.056 | 0.056 | 0.056 | 0.056 | 0.056 | 0.056 |
| 0.010 | | Office expenses | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 |
| 0.003 | | Premises Cleaning | - | - | - | - | - | - |
| 4.235 | Services | | 6.559 | 6.294 | 5.317 | 5.395 | 5.572 | 5.697 |
| 4.377 | Supplies & Services Total | | 6.689 | 6.425 | 5.448 | 5.526 | 5.703 | 5.827 |
| 0.000 | Transport | Public Transport | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.000 | Transport Total | | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.090 | Benefit & Transfer Payments | Contributions paid | 0.076 | 0.076 | 0.076 | 0.076 | 0.076 | 0.076 |
| 0.034 | | Grants | - | - | - | - | - | - |
| (0.001) | | Other Misc Payments | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.123 | Benefit & Transfer Payments Total | | 0.082 | 0.082 | 0.082 | 0.082 | 0.082 | 0.082 |
| 0.155 | Reserve-Revenue Transfers | Bad Debts Provision | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 |
| - | | Reserve-Revenue Transfers | (0.046) | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.155 | Reserve-Revenue Transfers Total | | (0.038) | 0.012 | 0.012 | 0.012 | 0.012 | 0.012 |
| (1.759) | Net Service Expenditure | | 3.455 | 3.117 | 2.649 | 2.762 | 3.048 | 3.202 |
| 7.910 | Gross Service Expenditure | | 9.843 | 9.973 | 9.027 | 9.125 | 9.331 | 9.485 |
| (9.669) | Gross Service Income | | (6.388) | (6.857) | (6.378) | (6.363) | (6.283) | (6.283) |
| (1.759) | Net Service Expenditure | | 3.455 | 3.117 | 2.649 | 2.762 | 3.048 | 3.202 |
| (2.397) | Commercial Estates | | (3.165) | (3.338) | (3.416) | (3.465) | (3.507) | (3.499) |
| (0.145) | Corporate Finance | | 5.671 | 5.386 | 4.998 | 5.142 | 5.451 | 5.578 |
| 0.113 | Directors | | 0.116 | 0.176 | 0.160 | 0.163 | 0.166 | 0.169 |
| 0.668 | Finance | | 0.834 | 0.892 | 0.907 | 0.922 | 0.938 | 0.954 |
| 0.002 | Public Conveniences | | - | - | - | - | - | - |
| (1.759) | Net Service Expenditure | | 3.455 | 3.117 | 2.649 | 2.762 | 3.048 | 3.202 |

| Actuals 2023/24 | Portfolio | Governance & Democratic Services | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|-----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.018) | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (0.066) | | Government grants | - | - | - | - | - | - |
| (0.003) | | Sales | - | - | - | - | - | - |
| (0.088) | Income & Fees Total | | - | - | - | - | - | - |
| 0.355 | Employees | Salary | 0.398 | 0.419 | 0.428 | 0.436 | 0.445 | 0.454 |
| 0.035 | | National Insurance | 0.039 | 0.053 | 0.055 | 0.056 | 0.057 | 0.058 |
| 0.065 | | Pension | 0.069 | 0.073 | 0.074 | 0.076 | 0.077 | 0.079 |
| 0.034 | | Hired Staff | 0.022 | 0.022 | 0.022 | 0.022 | 0.022 | 0.022 |
| 0.005 | | Training | 0.016 | 0.002 | 0.006 | 0.002 | 0.002 | 0.002 |
| 0.494 | Employees Total | | 0.544 | 0.570 | 0.585 | 0.592 | 0.604 | 0.615 |
| 0.003 | Buildings | Rents Payable | - | - | - | - | - | - |
| 0.003 | Buildings Total | | - | - | - | - | - | - |
| 0.057 | Supplies & Services | Communication and computing | 0.006 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.000 | | Catering | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| (0.032) | | Election Costs | - | - | - | - | - | - |
| 0.020 | | Equipment, furniture & materials | 0.013 | 0.013 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.405 | | Members Allowances | 0.430 | 0.444 | 0.452 | 0.461 | 0.470 | 0.480 |
| 0.106 | | Office expenses | 0.111 | 0.124 | 0.124 | 0.124 | 0.124 | 0.124 |
| 0.268 | | Services | 0.312 | 0.309 | 0.316 | 0.323 | 0.323 | 0.323 |
| 0.826 | Supplies & Services Total | | 0.875 | 0.897 | 0.903 | 0.919 | 0.928 | 0.937 |
| 0.003 | Transport | Mileage Allowance | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| 0.000 | | Public Transport | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.003 | Transport Total | | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.000 | Benefit & Transfer Payments | Contributions paid | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.002 | | Grants | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.003 | Benefit & Transfer Payments Total | | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | 0.065 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| - | Reserve-Revenue Transfers Total | | 0.065 | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 1.240 | Net Service Expenditure | | 1.494 | 1.576 | 1.597 | 1.620 | 1.641 | 1.662 |
| 1.328 | Gross Service Expenditure | | 1.494 | 1.576 | 1.597 | 1.620 | 1.641 | 1.662 |
| (0.088) | Gross Service Income | | - | - | - | - | - | - |
| 1.240 | Net Service Expenditure | | 1.494 | 1.576 | 1.597 | 1.620 | 1.641 | 1.662 |
| 0.135 | Audit | | 0.181 | 0.192 | 0.196 | 0.199 | 0.202 | 0.206 |
| 0.860 | Democratic & Elections | | 1.031 | 1.106 | 1.117 | 1.129 | 1.147 | 1.164 |
| 0.245 | Legal | | 0.281 | 0.278 | 0.285 | 0.292 | 0.292 | 0.292 |
| 1.240 | Net Service Expenditure | | 1.494 | 1.576 | 1.597 | 1.620 | 1.641 | 1.662 |

| Actuals 2023/24 | Portfolio | Leader | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|---------------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| 0.355 | Employees | Salary | 0.436 | 0.505 | 0.527 | 0.481 | 0.491 | 0.501 |
| 0.042 | | National Insurance | 0.052 | 0.083 | 0.086 | 0.082 | 0.084 | 0.085 |
| 0.061 | | Pension | 0.075 | 0.104 | 0.108 | 0.100 | 0.102 | 0.104 |
| 0.008 | | Hired Staff | - | - | - | - | - | - |
| 0.038 | | Recruitment | - | - | - | - | - | - |
| 0.002 | | Training | 0.007 | 0.038 | 0.038 | 0.038 | 0.038 | 0.038 |
| 0.505 | Employees Total | | 0.571 | 0.729 | 0.759 | 0.701 | 0.715 | 0.728 |
| 0.001 | Buildings | Rents Payable | 0.000 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | | Repairs & Maintenance | - | - | - | - | - | - |
| 0.001 | Buildings Total | | 0.000 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.000 | Supplies & Services | Catering | 0.003 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.002 | | Communication and computing | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.020 | | Equipment, furniture & materials | - | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.044 | | Office expenses | 0.039 | 0.078 | 0.073 | 0.074 | 0.075 | 0.076 |
| 0.002 | | Other staff costs | - | - | - | - | - | - |
| 0.040 | Services | (0.025) | 0.077 | 0.022 | 0.017 | 0.017 | 0.017 | |
| 0.109 | Supplies & Services Total | | 0.018 | 0.162 | 0.101 | 0.097 | 0.098 | 0.099 |
| 0.000 | Transport | Mileage Allowance | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.000 | | Public Transport | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.000 | Transport Total | | 0.003 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.002 | Benefit & Transfer Payments | Other Misc Payments | 0.001 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.002 | Benefit & Transfer Payments Total | | 0.001 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.618 | Net Service Expenditure | | 0.592 | 0.901 | 0.871 | 0.809 | 0.823 | 0.837 |
| 0.618 | Gross Service Expenditure | | 0.592 | 0.901 | 0.871 | 0.809 | 0.823 | 0.837 |
| - | Gross Service Income | | - | - | - | - | - | - |
| 0.618 | Net Service Expenditure | | 0.592 | 0.901 | 0.871 | 0.809 | 0.823 | 0.837 |
| 0.601 | Directors | | 0.575 | 0.883 | 0.854 | 0.792 | 0.806 | 0.820 |
| 0.017 | Executive Support & Business Planning | | 0.017 | 0.018 | 0.017 | 0.017 | 0.017 | 0.017 |
| 0.618 | Net Service Expenditure | | 0.592 | 0.901 | 0.871 | 0.809 | 0.823 | 0.837 |

| Actuals 2023/24 | Portfolio | Parks & Countryside, Waste & Street Scene | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| - | Income & Fees | Commuted sums | (0.082) | (0.082) | (0.082) | (0.082) | (0.082) | (0.082) |
| (5.557) | | Fees & charges | (6.538) | (9.529) | (9.878) | (10.029) | (10.183) | (10.319) |
| (0.305) | | Government grants | (0.016) | (0.016) | (0.016) | (0.016) | (0.016) | (0.016) |
| (0.276) | | Other grants and contributions | (0.293) | (0.175) | (0.121) | (0.121) | (0.121) | (0.121) |
| (0.033) | | Rent | (0.032) | (0.032) | (0.032) | (0.032) | (0.032) | (0.032) |
| (0.249) | | Sales | (0.202) | (0.211) | (0.306) | (0.359) | (0.359) | (0.359) |
| (6.420) | Income & Fees Total | | (7.164) | (10.045) | (10.433) | (10.638) | (10.792) | (10.928) |
| 4.783 | Employees | Salary | 5.387 | 6.093 | 6.170 | 6.217 | 6.341 | 6.467 |
| 0.426 | | National Insurance | 0.475 | 0.745 | 0.757 | 0.765 | 0.783 | 0.802 |
| 0.793 | | Pension | 0.905 | 1.046 | 1.059 | 1.067 | 1.088 | 1.109 |
| 1.127 | | Hired Staff | 0.216 | 0.502 | 0.504 | 0.505 | 0.506 | 0.507 |
| 0.225 | | Other staff costs | 0.287 | 0.160 | 0.160 | 0.160 | 0.160 | 0.160 |
| 0.026 | | Training | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.096 | | Uniform & laundry | 0.034 | 0.035 | 0.035 | 0.035 | 0.035 | 0.035 |
| 7.477 | Employees Total | | 7.307 | 8.583 | 8.686 | 8.750 | 8.915 | 9.082 |
| 0.200 | Buildings | Energy Costs | 0.157 | 0.167 | 0.167 | 0.167 | 0.167 | 0.167 |
| - | | Equipment, furniture & materials | - | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 |
| 0.002 | | Ground Maintenance Costs | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.002 | | Premises Cleaning | 0.011 | 0.018 | 0.018 | 0.019 | 0.019 | 0.019 |
| 0.004 | | Rates | 0.000 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.007 | | Rents | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 |
| 0.264 | | Rents Payable | 0.514 | 0.559 | 0.571 | 0.583 | 0.583 | 0.583 |
| 0.296 | | Repairs & Maintenance | 0.314 | 0.319 | 0.319 | 0.320 | 0.320 | 0.320 |
| 0.008 | | Water Services | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 |
| 0.783 | Buildings Total | | 1.019 | 1.110 | 1.122 | 1.135 | 1.136 | 1.136 |
| 0.272 | Supplies & Services | Communication and computing | 0.102 | 0.093 | 0.099 | 0.099 | 0.099 | 0.099 |
| 0.006 | | Catering | - | - | - | - | - | - |
| 0.853 | | Equipment, furniture & materials | 0.499 | 0.514 | 0.520 | 0.536 | 0.525 | 0.514 |
| 0.004 | | Expenses | - | - | - | - | - | - |
| 0.002 | | Insurance - service related | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.102 | | Office expenses | 0.059 | 0.063 | 0.067 | 0.067 | 0.067 | 0.067 |
| 0.001 | | Other staff costs | - | - | - | - | - | - |
| 0.026 | | Premises Cleaning | - | - | - | - | - | - |
| 0.005 | | Repairs & Maintenance | - | - | - | - | - | - |
| (0.029) | | Sales | (0.034) | (0.034) | (0.034) | (0.034) | (0.034) | (0.034) |
| 0.957 | | Services | 2.068 | 2.625 | 2.601 | 2.556 | 2.593 | 2.628 |
| 2.200 | Supplies & Services Total | | 2.698 | 3.265 | 3.256 | 3.227 | 3.254 | 3.277 |
| 0.022 | Transport | Contract Hire & operating leases | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 | 0.006 |
| 0.003 | | Mileage Allowance | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 1.277 | | Operating Costs | 1.095 | 1.142 | 1.173 | 1.184 | 1.196 | 1.209 |
| 0.001 | | Other Transport Costs | - | - | - | - | - | - |
| 0.010 | | Pool Car | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | | Public Transport | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.015 | | Vehicle Insurance | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 1.328 | Transport Total | | 1.108 | 1.156 | 1.186 | 1.198 | 1.210 | 1.222 |
| 0.222 | Benefit & Transfer Payments | Grants | 0.476 | 0.476 | 0.471 | 0.471 | 0.471 | 0.471 |
| 0.222 | Benefit & Transfer Payments Total | | 0.476 | 0.476 | 0.471 | 0.471 | 0.471 | 0.471 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | (0.030) | - | - | - | - | - |
| - | Reserve-Revenue Transfers Total | | (0.030) | - | - | - | - | - |
| 5.590 | Net Service Expenditure | | 5.413 | 4.545 | 4.288 | 4.143 | 4.192 | 4.260 |
| 12.010 | Gross Service Expenditure | | 12.577 | 14.589 | 14.722 | 14.782 | 14.984 | 15.188 |
| (6.420) | Gross Service Income | | (7.164) | (10.045) | (10.433) | (10.638) | (10.792) | (10.928) |
| 5.590 | Net Service Expenditure | | 5.413 | 4.545 | 4.288 | 4.143 | 4.192 | 4.260 |
| (0.109) | CCTV | | (0.116) | (0.117) | (0.117) | (0.117) | (0.117) | (0.117) |
| 0.280 | CCTV Shared Service | | 0.371 | 0.279 | 0.303 | 0.317 | 0.319 | 0.321 |
| 0.405 | Countryside | | 0.542 | 0.665 | 0.592 | 0.538 | 0.527 | 0.534 |
| 0.693 | Green Spaces | | 1.037 | 1.178 | 1.196 | 1.127 | 1.146 | 1.165 |
| 0.005 | Head of Operations | | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.037 | Markets | | 0.037 | 0.143 | 0.136 | 0.134 | 0.132 | 0.134 |
| (1.253) | Parking - Off Street | | (1.229) | (1.131) | (1.401) | (1.379) | (1.375) | (1.365) |
| (0.030) | Parking - On Street | | - | - | - | - | - | - |
| 0.611 | Parks and Open Spaces | | 0.609 | 0.591 | 0.567 | 0.577 | 0.587 | 0.597 |
| 1.045 | Street Cleansing | | 1.036 | 1.254 | 1.275 | 1.198 | 1.217 | 1.237 |
| 3.638 | Waste Management | | 2.811 | 1.337 | 1.387 | 1.393 | 1.394 | 1.387 |
| 5.590 | Net Service Expenditure | | 5.413 | 4.545 | 4.288 | 4.143 | 4.192 | 4.260 |

| Actuals 2023/24 | Portfolio | Planning | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (0.066) | Income & Fees | Developer Contributions | (0.050) | (0.055) | (0.050) | (0.050) | (0.050) | (0.050) |
| (1.869) | | Fees & charges | (2.238) | (2.339) | (2.354) | (2.254) | (2.254) | (2.254) |
| (0.156) | | Government grants | (0.020) | (0.020) | (0.020) | (0.020) | (0.020) | (0.020) |
| (0.003) | | Other grants and contributions | (0.225) | (0.241) | (0.245) | (0.249) | (0.253) | (0.257) |
| (0.004) | | Sales | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) |
| (2.098) | Income & Fees Total | | (2.535) | (2.658) | (2.672) | (2.575) | (2.579) | (2.583) |
| 1.605 | Employees | Salary | 2.097 | 2.307 | 2.304 | 2.289 | 2.335 | 2.382 |
| 0.161 | | National Insurance | 0.215 | 0.298 | 0.299 | 0.300 | 0.307 | 0.314 |
| 0.277 | | Pension | 0.363 | 0.399 | 0.399 | 0.396 | 0.404 | 0.412 |
| 0.072 | | Hired Staff | 0.047 | 0.060 | 0.030 | 0.030 | 0.030 | 0.030 |
| 0.003 | | Other staff costs | 0.002 | 0.003 | 0.002 | 0.002 | 0.002 | 0.002 |
| 0.002 | | Recruitment | - | - | - | - | - | - |
| (0.000) | | Uniform & laundry | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| 2.120 | Employees Total | | 2.726 | 3.068 | 3.035 | 3.018 | 3.080 | 3.142 |
| 0.001 | Buildings | Rents Payable | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.001 | Buildings Total | | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.005 | Supplies & Services | Communication and computing | 0.009 | 0.009 | 0.009 | 0.009 | 0.009 | 0.009 |
| 0.017 | | Equipment, furniture & materials | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 |
| 0.001 | | Expenses | - | - | - | - | - | - |
| 0.004 | | Insurance - service related | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.111 | | Office expenses | 0.103 | 0.133 | 0.120 | 0.120 | 0.120 | 0.120 |
| 0.437 | Services | 0.465 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | |
| 0.575 | Supplies & Services Total | | 0.594 | 0.459 | 0.446 | 0.446 | 0.446 | 0.446 |
| 0.002 | Transport | Mileage Allowance | 0.003 | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.005 | | Pool Car | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| 0.000 | | Public Transport | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 0.007 | Transport Total | | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 |
| 0.067 | Benefit & Transfer Payments | Grants | 0.059 | 0.056 | 0.061 | 0.061 | 0.062 | 0.062 |
| 0.554 | | Levies | 0.564 | 0.629 | 0.629 | 0.629 | 0.629 | 0.629 |
| 0.621 | Benefit & Transfer Payments Total | | 0.623 | 0.685 | 0.690 | 0.690 | 0.691 | 0.691 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 |
| - | Reserve-Revenue Transfers Total | | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 | 0.105 |
| 1.226 | Net Service Expenditure | | 1.524 | 1.671 | 1.616 | 1.696 | 1.754 | 1.812 |
| 3.324 | Gross Service Expenditure | | 4.059 | 4.328 | 4.288 | 4.272 | 4.334 | 4.396 |
| (2.098) | Gross Service Income | | (2.535) | (2.658) | (2.672) | (2.575) | (2.579) | (2.583) |
| 1.226 | Net Service Expenditure | | 1.524 | 1.671 | 1.616 | 1.696 | 1.754 | 1.812 |
| 0.123 | Building Control | | 0.250 | 0.165 | 0.165 | 0.165 | 0.165 | 0.165 |
| 0.553 | Corporate Finance | | 0.564 | 0.629 | 0.629 | 0.629 | 0.629 | 0.629 |
| (0.061) | Democratic & Elections | | (0.059) | (0.071) | (0.053) | (0.052) | (0.051) | (0.050) |
| 0.163 | Development Management | | (0.124) | (0.059) | (0.193) | (0.157) | (0.121) | (0.084) |
| 0.448 | Planning Policy | | 0.893 | 1.006 | 1.068 | 1.112 | 1.132 | 1.152 |
| 1.226 | Net Service Expenditure | | 1.524 | 1.671 | 1.616 | 1.696 | 1.754 | 1.812 |

| Actuals 2023/24 | Portfolio | Resident Services & Corporate Performance | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget | 2027/28 Budget | 2028/29 Budget | 2029/30 Budget |
|--------------------|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £m | | | £m | £m | £m | £m | £m | £m |
| (1.609) | Income & Fees | Fees & charges | (2.108) | (2.196) | (2.210) | (2.201) | (2.201) | (2.206) |
| (27.421) | | Government grants | (23.421) | (19.830) | (18.762) | (17.741) | (18.741) | (18.741) |
| (0.104) | | Other grants and contributions | (0.003) | (0.037) | (0.038) | (0.038) | (0.039) | (0.040) |
| (0.001) | | Sales | (0.012) | (0.012) | (0.012) | (0.012) | (0.012) | (0.012) |
| (29.136) | Income & Fees Total | | (25.544) | (22.076) | (21.023) | (19.993) | (20.994) | (21.000) |
| 4.147 | Employees | Salary | 4.795 | 5.416 | 5.454 | 5.444 | 5.552 | 5.662 |
| 0.408 | | National Insurance | 0.475 | 0.688 | 0.697 | 0.699 | 0.716 | 0.732 |
| 0.676 | | Pension | 0.784 | 0.894 | 0.900 | 0.897 | 0.915 | 0.934 |
| 0.321 | | Employee Insurance | 0.321 | 0.353 | 0.359 | 0.366 | 0.366 | 0.366 |
| 0.110 | | Hired Staff | - | - | - | - | - | - |
| 0.041 | | Other staff costs | 0.029 | 0.045 | 0.045 | 0.045 | 0.045 | 0.045 |
| 0.005 | | Training | 0.004 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| 0.001 | | Uniform & laundry | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| 5.708 | Employees Total | | 6.410 | 7.403 | 7.462 | 7.459 | 7.602 | 7.747 |
| 0.078 | Buildings | Premises Insurance | 0.107 | 0.107 | 0.107 | 0.107 | 0.107 | 0.107 |
| 0.002 | | Rents Payable | - | - | - | - | - | - |
| 0.000 | | Repairs & Maintenance | - | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 |
| 0.080 | Buildings Total | | 0.107 | 0.117 | 0.117 | 0.117 | 0.117 | 0.117 |
| 0.011 | Supplies & Services | Communication and computing | 0.024 | 0.023 | 0.023 | 0.023 | 0.023 | 0.023 |
| 0.114 | | Equipment, furniture & materials | 0.060 | 0.056 | 0.056 | 0.066 | 0.056 | 0.056 |
| 0.000 | | Expenses | - | 0.004 | 0.004 | 0.004 | 0.004 | 0.004 |
| 0.007 | | Insurance - service related | 0.028 | 0.028 | 0.029 | 0.029 | 0.029 | 0.029 |
| 0.156 | | Office expenses | 0.128 | 0.195 | 0.145 | 0.125 | 0.125 | 0.125 |
| - | | Sales | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) |
| 0.191 | Services | 0.136 | 0.146 | 0.164 | 0.160 | 0.160 | 0.161 | |
| 0.479 | Supplies & Services Total | | 0.375 | 0.452 | 0.421 | 0.407 | 0.397 | 0.398 |
| 0.009 | Transport | Mileage Allowance | 0.017 | 0.016 | 0.016 | 0.016 | 0.016 | 0.016 |
| 0.008 | | Operating Costs | 0.008 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| 0.011 | | Other Transport Costs | - | - | - | - | - | - |
| 0.008 | | Pool Car | 0.010 | 0.011 | 0.011 | 0.011 | 0.011 | 0.011 |
| 0.001 | | Public Transport | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| 0.140 | | Vehicle Insurance | 0.172 | 0.175 | 0.179 | 0.182 | 0.182 | 0.182 |
| 0.176 | Transport Total | | 0.209 | 0.210 | 0.214 | 0.218 | 0.218 | 0.218 |
| 26.053 | Benefit & Transfer Payments | Benefits | 23.775 | 20.632 | 19.682 | 18.682 | 19.682 | 19.682 |
| 0.283 | | Grants | 0.150 | 0.180 | 0.154 | 0.157 | 0.161 | 0.165 |
| 1.333 | | Contributions paid | 0.991 | 1.135 | 1.135 | 1.135 | 1.135 | 1.135 |
| 27.669 | Benefit & Transfer Payments Total | | 24.916 | 21.947 | 20.970 | 19.974 | 20.978 | 20.982 |
| - | Renewals Fund Contribution | Renewals Fund Contribution | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| - | Renewals Fund Contribution Total | | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| (0.068) | Reserve-Revenue Transfers | Bad Debts Provision | 0.147 | 0.147 | 0.147 | 0.147 | 0.147 | 0.147 |
| - | | Reserve-Revenue Transfers | (0.071) | (0.120) | (0.124) | (0.127) | (0.131) | (0.135) |
| (0.068) | Reserve-Revenue Transfers Total | | 0.076 | 0.027 | 0.023 | 0.020 | 0.016 | 0.012 |
| 4.910 | Net Service Expenditure | | 6.556 | 8.087 | 8.192 | 8.208 | 8.340 | 8.480 |
| 34.046 | Gross Service Expenditure | | 32.100 | 30.163 | 29.215 | 28.201 | 29.334 | 29.480 |
| (29.136) | Gross Service Income | | (25.544) | (22.076) | (21.023) | (19.993) | (20.994) | (21.000) |
| 4.910 | Net Service Expenditure | | 6.556 | 8.087 | 8.192 | 8.208 | 8.340 | 8.480 |
| 0.160 | Communications & Information | | 0.164 | 0.247 | 0.252 | 0.257 | 0.263 | 0.268 |
| (0.101) | Communities | | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 0.172 | Community Resilience | | 0.300 | 0.346 | 0.341 | 0.358 | 0.365 | 0.372 |
| 0.057 | Corporate Health & Safety | | 0.063 | 0.066 | 0.068 | 0.069 | 0.070 | 0.072 |
| 0.609 | Corporate Insurance | | 0.672 | 0.711 | 0.722 | 0.734 | 0.735 | 0.736 |
| (0.195) | Council Tax Support | | (0.114) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) |
| 0.784 | Customer Services | | 0.994 | 1.122 | 1.144 | 1.167 | 1.191 | 1.215 |
| 0.108 | Directors | | 0.109 | 0.117 | 0.119 | 0.121 | 0.124 | 0.126 |
| 0.167 | Document Centre | | 0.176 | 0.151 | 0.154 | 0.167 | 0.160 | 0.163 |
| 0.031 | Emergency Planning | | 0.032 | 0.128 | 0.130 | 0.084 | 0.084 | 0.085 |
| 0.126 | Environmental Health Admin | | 0.046 | 0.050 | 0.051 | 0.052 | 0.053 | 0.054 |
| 0.587 | Environmental Health Services | | 0.758 | 0.899 | 0.890 | 0.907 | 0.925 | 0.938 |
| 1.365 | Housing Benefits | | 2.174 | 2.542 | 2.635 | 2.697 | 2.738 | 2.781 |
| 0.915 | Housing Needs | | 1.060 | 1.314 | 1.335 | 1.355 | 1.376 | 1.398 |
| (0.177) | Licencing | | (0.071) | (0.002) | 0.005 | (0.035) | (0.029) | (0.022) |
| 0.000 | Local Tax Collection | | (0.231) | (0.231) | (0.231) | (0.231) | (0.231) | (0.231) |
| 0.069 | Procurement | | 0.088 | 0.204 | 0.208 | 0.155 | 0.158 | 0.161 |
| 0.024 | Risks & Control | | 0.031 | 0.034 | 0.035 | 0.036 | 0.037 | 0.037 |
| 0.208 | Strategic Insight & Delivery | | 0.303 | 0.388 | 0.333 | 0.314 | 0.321 | 0.327 |
| 4.910 | Net Service Expenditure | | 6.556 | 8.087 | 8.192 | 8.208 | 8.340 | 8.480 |

3.0 CAPITAL

3.1 The detailed Draft Capital Programme for the period 2025/26 to 2029/30 is shown in **Tables 30a and 30b** below, along with the sources of finance. The revenue implications of the individual capital proposals are built into the respective revenue budgets and the impact of the proposed programme on the 2025/26 Minimum Revenue Provision (MRP) is £3.184m.

Huntingdonshire District Council Table 30a

| Capital Programme | Original Budget | Current Budget | Forecast | Budget | Medium Term Financial Strategy | | | |
|--|-----------------|----------------|---------------|---------------|--------------------------------|---------------|---------------|---------------|
| | 2024/25 £m | 2024/25 £m | 2024/25 £m | 2025/26 £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| Gross Expenditure | | | | | | | | |
| Chief Digital & Information Officer | | | | | | | | |
| Hardware Replacement | 0.100 | 0.100 | 0.066 | 0.126 | 0.126 | 0.126 | 0.126 | 0.126 |
| Hardware Replacement (Rephase) | | | | 0.034 | | | | |
| Telephony Replacement | 0.008 | | | 0.008 | 0.008 | 0.008 | 0.008 | |
| Telephony Replacement (Rephase) | | | | 0.008 | | | | |
| Extend Capacity in Shared Data Centre | | 0.006 | 0.003 | | | | | |
| No2 Server & SQL Server 2012 Migration | 0.010 | 0.020 | 0.010 | | | | | |
| No2 Server & SQL Server 2012 Migration (Rephase) | | | | 0.010 | | | | |
| AV Equipment (Rephase) | | | | 0.000 | | | | |
| Datacentre Racks | 0.040 | 0.329 | 0.271 | | | | | 0.100 |
| Datacentre Racks (Rephase) | | | | 0.062 | | | | |
| Windows 2012 Server Replacement | 0.028 | 0.058 | 0.029 | | | | | |
| Windows 2012 Server Replacement (Rephase) | | | | 0.029 | | | | |
| WIFI Access Points | 0.050 | 0.050 | | | | | | 0.050 |
| WIFI Access Points (Rephase) | | | | 0.049 | | | | |
| Mobile Device Refresh | | | | | 0.082 | | | |
| Network Switches | | | | | 0.180 | | | |
| Telephony/Contact Centre | | 0.008 | | | | 0.200 | | |
| EastNet Replacement | | | | 0.200 | | | | |
| Monitor Replacements | | | | | | 0.025 | 0.025 | 0.025 |
| Cyber Security Technology | | | | | | 0.070 | | |
| Server 2016/2019 Migration | | | | 0.020 | | | | 0.020 |
| Windows 10 End of Life | | | | 0.020 | | | | |
| Generator and Electrical Switchgear | | | | | | | 0.050 | |
| Democratic Services Software | 0.014 | | | | | | | |
| Public Switched Telephone Network | 0.030 | 0.090 | 0.017 | | | | | |
| Public Switched Telephone Network (Rephase) | | | | 0.073 | | | | |
| Replacement Income Management System | 0.055 | 0.055 | 0.055 | | | | | |
| Data Warehouse and GIS | 0.005 | 0.016 | 0.011 | | | | | 0.175 |
| MFDs | | | | | 0.050 | | | |
| Cloud Backup | | | | | 0.070 | | | |
| UPS Replacement | | | | | 0.076 | | | |
| Server 2016 Migration | | | | 0.021 | | | | |
| Customer Services | | | | | | | | |
| Voice Bots | 0.011 | 0.034 | 0.034 | | | | | |
| Democratic Services & Monitoring Officer | | | | | | | | |
| Civic Suite Audio Visual Equipment | | 0.060 | 0.060 | 0.080 | | | | |
| Environmental Services | | | | | | | | |
| Lone Worker Software | | 0.020 | | | | | | |
| Lone Worker Software (Rephase) | | | | 0.020 | | | | |
| Wheeled Bins | 0.254 | 0.254 | 0.254 | 0.254 | 0.254 | 0.254 | 0.254 | 0.254 |
| Vehicle Fleet Replacement | 1.896 | 2.915 | 2.812 | 2.262 | 0.305 | 1.606 | 0.929 | 1.015 |
| Vehicle Fleet Replacement (Rephase) | 0.429 | | | 0.103 | | | | |
| Waste and Grounds Maintenance Tablet and Smartphones | | | | | | | 0.030 | |
| Food Waste Collection | | | | 1.802 | | | | |
| Chipper Fleet | | | | 0.035 | | | | |
| Trail Mower | | | | 0.045 | | | | |
| Environmental Improvement Team Vehicle | | | | 0.070 | | | | |
| Litter Bin Replacements | | | | 0.028 | | | | |
| CCTV Generator | | | | 0.135 | | | | |
| CCTV Upgrade | | | | 0.240 | | | | |
| Civil Parking Enforcement | | 0.378 | 1.030 | | | | | |
| Fencing | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 | 0.013 |
| Remote Control Flail Mower | | | 0.060 | | | | | |
| Changing Places | | 0.100 | 0.046 | | | | | |
| Riverside Park Toilets | | | 0.201 | | | | | |
| Water Safety Signs | | | | 0.020 | | | | |
| Disabled Facilities Grants | 1.600 | 1.600 | 1.550 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 |
| Disabled Facilities Grants (Rephase) | 0.138 | | | 0.050 | | | | |
| Mobile Devices | 0.010 | 0.010 | 0.007 | | | 0.011 | | |

| Capital Programme | Original Budget | Current Budget | Forecast | Budget | Medium Term Financial Strategy | | | |
|--|-----------------|----------------|---------------|---------------|--------------------------------|--------------|--------------|--------------|
| | 2024/25 | 2024/25 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | £m | £m | £m | £m | £m | £m | £m | £m |
| Finance | | | | | | | | |
| Company Investment | | 0.100 | 0.100 | | | | | |
| Company Investment (Rephase) | 0.100 | | | | | | | |
| VAT Partial Exemption | 0.050 | 0.071 | 0.071 | 0.050 | 0.050 | 0.050 | 0.050 | 0.050 |
| Capita Upgrade and 3D Secure 2 SCA and payment portal Upgrade | | 0.011 | 0.011 | | | | | |
| T1 Fixed Asset Module and Invoice Scanning | 0.023 | 0.023 | 0.023 | | | | | |
| Housing & Regeneration | | | 0.000 | | | | | |
| Future High Streets - St Neots | 1.640 | 11.536 | 11.515 | | | | | |
| Future High Streets - St Neots (Rephase) | 8.316 | | | 0.021 | | | | |
| Market Towns Programme | | 0.603 | 0.602 | 0.000 | | | | |
| Market Towns Programme - Future Schemes | 0.200 | 1.091 | 1.088 | 0.000 | | | | |
| Wayfinding and Information | 0.140 | 0.146 | 0.159 | 0.000 | | | | |
| RPF Grants to Business | | | 0.076 | 0.000 | | | | |
| UK Shared Prosperity Fund Projects | 0.201 | 0.256 | 0.254 | 0.000 | | | | |
| UK Shared Prosperity Fund Projects (Rephase) | (0.137) | | | | | | | |
| Rural England Prosperity Fund | 0.479 | 0.955 | 0.949 | 0.000 | | | | |
| Rural England Prosperity Fund (Rephase) | 0.240 | | | | | | | |
| Ramsey Public Realm | 0.300 | | | | | | | |
| Ramsey Food Hall | | 1.722 | 1.719 | 0.000 | | | | |
| Ramsey Food Hall (Rephase) | 1.079 | | | | | | | |
| St Neots Masterplan Phase 1 | | 0.235 | 0.176 | 0.000 | | | | |
| St Neots Masterplan Phase 1 (Rephase) | 0.060 | | | 0.059 | | | | |
| Moore's Walk Improvement | | 0.020 | 0.020 | | | | | |
| Moore's Walk Improvement (Rephase) | 0.017 | | | | | | | |
| Housing Fund | 1.736 | 0.651 | 0.651 | | | | | |
| Leisure and Health | | | | | | | | |
| One Leisure Improvements | 0.300 | 0.361 | 0.417 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| One Leisure Ramsey 3G Car Park | | 0.063 | 0.042 | | | | | |
| One Leisure Ramsey 3G Car Park (Rephase) | | | | 0.021 | | | | |
| OL St Neots and St Ives Fitness Equipment and Refresh | 0.513 | 0.513 | 0.513 | 0.025 | 0.025 | 0.025 | 0.025 | 0.025 |
| OL Ramsey Solar PV Panels | 0.120 | 0.120 | 0.120 | | | | | |
| One Leisure Refurbishment and Refresh | | | | 1.040 | | | | |
| Play Equipment | 0.030 | 0.030 | 0.030 | 0.030 | 0.030 | 0.030 | 0.030 | 0.030 |
| St Ives Park (Rephase) | | 0.080 | 0.080 | | | | | |
| Hinchingbrooke Country Park (Rephase) | 2.676 | 2.581 | 0.420 | 2.161 | | | | |
| St Neots Riverside Park Path/Cycle Imps (Rephase) | | 0.414 | 0.414 | | | | | |
| Godmanchester Recreation Ground Works Grant | 0.030 | 0.030 | 0.030 | | | | | |
| Planning | | | | | | | | |
| Conservation Area Appraisal Programme | | | 0.004 | | | | | |
| Community Infrastructure Levy External Projects | 3.228 | 3.228 | 3.569 | 2.706 | 2.706 | 0.000 | 0.000 | 0.000 |
| Property & Facilities | | | | | | | | |
| Upgrade works at Fareham | | | 0.070 | | | | | |
| Health and Safety Works at Commercial Properties (Rephase) | | 0.051 | 0.051 | | | | | |
| Energy Efficiency Works at Commercial Properties (Rephase) | | 0.062 | 0.062 | | | | | |
| Commercial estates capital for works, enhancements and re-lettings (rephase) | | 0.650 | 0.650 | | | | | |
| Roof Replacements (Rephase) | | 0.130 | 0.130 | | | | | |
| Stonehill Refurbishment | | | | 0.300 | | | | |
| Upgrade/Replacement of Public Toilets | | 0.010 | 0.010 | | | | | |
| Huntingdon Bus Station - CCTV and Drainage | 0.017 | 0.017 | 0.017 | | | | | |
| Salix Projects | 0.024 | 0.024 | 0.137 | | | | | |
| Solar Panel and Triple Glazing | | | 0.036 | 0.000 | | | | |
| Eastfield House Refresh | | | | 0.102 | | | | |
| Pathfinder House Refresh | | | 0.000 | 0.295 | | | | |
| Total Gross Expenditure | 26.073 | 31.900 | 30.745 | 14.527 | 5.875 | 4.318 | 3.440 | 3.783 |

| Capital Programme | Funder | Original Budget | Current Budget | Forecast | Medium Term Financial Strategy | | | | |
|---|-------------------|-----------------|-----------------|-----------------|--------------------------------|----------------|----------------|----------------|----------------|
| | | 2024/25 £m | 2024/25 £m | 2024/25 £m | 2025/26 £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| Financing | | | | | | | | | |
| Grants and Contributions | | | | | | | | | |
| DFGs | Cambs CC | (1.400) | (1.400) | (1.571) | (1.400) | (1.400) | (1.400) | (1.400) | (1.400) |
| DFGs | Cambs CC | (0.138) | | | | | | | |
| Wheeled bins | Developer | (0.101) | (0.101) | (0.087) | (0.101) | (0.101) | (0.101) | (0.101) | (0.101) |
| Market Town Funding - Future Schemes | CPCA | (0.200) | (1.091) | (1.088) | (0.021) | 0.000 | 0.000 | 0.000 | 0.000 |
| Future High Streets | CPCA/CIL/NH/MHCLG | | (4.582) | (11.515) | | | | | |
| Future High Streets | CPCA/CIL/NH/MHCLG | (3.100) | (4.830) | | | | | | |
| Future High Streets | CPCA/CIL/NH/MHCLG | (4.830) | (2.026) | | | | | | |
| Future High Streets | CPCA/CIL/NH/MHCLG | (2.026) | (0.098) | | | | | | |
| St Neots Riverside Park Path/Cycle Imps (Rephase) | CIL | | (0.414) | (0.414) | | | | | |
| St Ives Park | CIL | | (0.080) | (0.080) | | | | | |
| Hinchingsbrooke Country Park | CIL | (1.500) | (1.500) | 0.000 | (1.500) | | | | |
| UK Shared Prosperity Fund | CPCA | (0.201) | (0.256) | (0.254) | | | | | |
| UK Shared Prosperity Fund | CPCA | 0.137 | | | | | | | |
| Rural England Prosperity Fund | CPCA | (0.479) | (0.955) | (0.949) | | | | | |
| Rural England Prosperity Fund (Rephase) | CPCA | (0.240) | | | | | | | |
| Ramsey Public Realm | | (0.300) | (1.722) | (1.719) | | | | | |
| Ramsey Food Hall Rephase | CPCA | (1.079) | | | | | | | |
| St Neots Masterplan Phase 1 | CPCA | | (0.235) | (0.176) | (0.059) | | | | |
| St Neots Masterplan Phase 2 (Rephase) | CPCA | (0.060) | | | | | | | |
| Wayfinding | CPCA | (0.140) | (0.146) | (0.159) | | | | | |
| Smarter Towns | CPCA | | | | | | | | |
| Moores Walk | | (0.017) | (0.020) | (0.020) | | | | | |
| Housing Fund | MHCLG | (1.736) | (0.651) | (0.651) | | | | | |
| Market Towns | | | (0.603) | (0.602) | | | | | |
| Changing Places | CPCA | | (0.100) | (0.046) | | | | | |
| St Neots Riverside Toilets | | | | (0.201) | | | | | |
| Solar Canopy and Glazing | | | | (0.036) | | | | | |
| CPE Highways Lining | | | | (0.100) | | | | | |
| Food Waste Collection | DEFRA | | | | (1.802) | | | | |
| One Leisure Refurbishment and Refresh | CIL | | | | (0.420) | | | | |
| Total Grants and Contributions | | (17.410) | (20.810) | (19.668) | (5.303) | (1.501) | (1.501) | (1.501) | (1.501) |
| Use of Capital Reserves | | | | | | | | | |
| Community Infrastructure Levy Reserve | CIL | (3.228) | (3.228) | | | (2.706) | 0.000 | (0.030) | |
| Total Capital Reserves | | (3.228) | (3.228) | 0.000 | 0.000 | (2.706) | 0.000 | (0.030) | 0.000 |
| Capital Receipts | | | | | | | | | |
| Loan Repayments ^(a) | | | | | | | | | |
| Housing Clawback Receipts | PPF | (0.300) | (0.300) | (0.300) | (0.100) | (0.050) | (0.050) | (0.025) | |
| Commercial Investment Strategy | | | | | | | | | |
| Total Capital Receipts | | (0.300) | (0.300) | (0.300) | (0.100) | (0.050) | (0.050) | (0.025) | 0.000 |
| Net to be funded by borrowing | | 5.135 | 7.562 | 10.777 | 9.124 | 1.618 | 2.767 | 1.884 | 2.282 |

^(a) In 2028/29 a capital receipt of £1.984m will be received as a result of the Urban & Civic loan repayment. A decision on how this receipt will be applied has not yet been made and so this has not been included in the programme.

4.0 TREASURY MANAGEMENT

4.1 The following gives a high-level commentary on the Treasury Management activity that the Council is expecting to undertake during 2025/26.

Short Term Borrowing

During 2024/25 the Council is unlikely to undertake short-term borrowing, as indicated by the liability benchmark the council will be a net investor. However, for 2025/26, a small budget of £5,000 has been maintained in case there is a very short-term requirement to borrow because of operational cash flows.

Long Term Borrowing

Treasury management practice permits the Council to borrow for the long-term up to the capital financing requirement balance, which is made up of previous capital expenditure. At the end of 2025/26, it is forecast that the total balances in respect of long-term borrowing will be £34.255m. The estimated cost of long-term borrowing in 2025/26 is £0.972m.

4.1.1 During 2024/25 no long-term borrowing has been anticipated for any Commercial Investment/Development Strategy, due to the Government prohibiting any borrowing from PWLB for commercial gain. Given the high costs of borrowing currently, the MTFs does not contain any plans for investment or redevelopment schemes.

5.0 Capital Financing Requirement (CFR)

5.1 **Table 31** gives a summary of how, over the period of the MTFs, the Council's capital commitments and plans impact on its underlying need to borrow.

Huntingdonshire District Council Table 31

| Capital Financing Requirement | Actual | Forecast | Budget | Medium Term Financial Strategy | | | |
|---|-----------------|-----------------|-----------------|--------------------------------|----------------|----------------|----------------|
| | 2023/24 £m | 2024/25 £m | 2025/26 £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| Opening Capital Financing Requirement | 72.260 | 72.340 | 76.724 | 79.958 | 77.791 | 76.694 | 74.567 |
| Capital Investment | | | | | | | |
| Property, Plant and Equipment | 2.421 | 5.677 | 9.751 | 1.499 | 2.648 | 1.840 | 2.183 |
| Investment Properties | 1.833 | 0.963 | 0.300 | | | | |
| Intangible Assets | 0.081 | 1.312 | 0.040 | 0.070 | 0.070 | 0.000 | 0.000 |
| Revenue Expenditure Funded From Capital Under Statute | 8.477 | 22.179 | 4.436 | 4.306 | 1.600 | 1.600 | 1.600 |
| Infrastructure Assets | 0.000 | 0.020 | | | | | |
| Community Assets | 0.000 | 0.494 | | | | | |
| Loans | 0.000 | 0.100 | | | | | |
| Assets Under Construction | 0.595 | 0.000 | | | | | |
| Additional Requirement | 13.407 | 30.745 | 14.527 | 5.875 | 4.318 | 3.440 | 3.783 |
| Sources of Finance | | | | | | | |
| Capital Receipts | (0.136) | (0.300) | (0.100) | (0.050) | (0.050) | (0.025) | 0.000 |
| Capital Grants and Contributions | (1.817) | (19.668) | (5.303) | (1.501) | (1.501) | (1.501) | (1.501) |
| Community Infrastructure Levy | (2.365) | (3.569) | (2.706) | (2.706) | | | |
| Use of Capital Grants Unapplied | (4.543) | | | | | | |
| Direct Revenue Financing | (1.808) | | | | | | |
| Minimum Revenue Provision | (2.658) | (2.824) | (3.184) | (3.785) | (3.864) | (4.041) | (4.165) |
| | (13.327) | (26.361) | (11.293) | (8.042) | (5.415) | (5.567) | (5.666) |
| Closing Capital Financing Requirement | 72.340 | 76.724 | 79.958 | 77.791 | 76.694 | 74.567 | 72.684 |
| Increase/(Decrease) in Underlying Need to Borrow | 0.080 | 4.384 | 3.234 | (2.167) | (1.097) | (2.127) | (1.883) |

6.0 Formal 2025/26 Council Tax Resolutions

6.1 The formal 2025/26 Council Tax resolutions to be agreed by Council are shown below.

- a) That the Council note the Council Tax Base for the whole Council area and individual Towns and Parishes (para 6.2) as approved by Chairman of Corporate Governance Committee and Section 151 Officer on the 19 December 2024 (and subsequent publication as a key decision).

The tax base (T) which is the amount anticipated from a District Council Tax of £1 is **£66,638.00**

- b) That the following amounts calculated by the Council for 2025/26 in accordance with the requirements of the Local Government Finance Act 1992 as amended by the Localism Act 2011 (the Act), the Local Government Finance Act 2012 and associated regulations:

- | | | |
|-------|---|---------------------|
| (i) | the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act Gross revenue expenditure including benefits, Town/Parish Precepts | £93,408,854 |
| (ii) | the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund. | £73,295,187 |
| (iii) | the amount by which the aggregate at (i) above exceeds the aggregate at (ii) above in accordance with Section 31A (4) of the Act This is the “Council Tax Requirement” including Parish/Town Precepts (item (i) minus item (ii)). It is the cash sum to be funded from District, Town and Parish Council Taxes. | £ 20,113,667 |
| (iv) | the Council Tax requirement for 2025/26 divided by the tax base (T) in accordance with Section 31B (1) of the Act District plus average Town/Parish Council Tax (item (iii) divided by District tax base) | £301.83 |
| (v) | the aggregate of all “Special Items” referred to in Section 34(1) of the Act. The total value of Parish/Town precepts included in (i) and (iii) above. | £9,061,376 |
| (vi) | the Basic Amount of Council Tax for 2025/26 being item (iii) less item (v) divided by the tax base (T) in accordance with Section 34 (2) of the Act. The District Council’s Band D Tax for 2025/26 | £165.86 |

- (vii) the basic amounts of Council Tax for 2025/26 for those parts of the District to which one or more special items (Parish/Town precepts) relate in accordance with Section 34 (3) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount in column "band D" set out in Table 1 attached.
 - (viii) the amounts to be taken into account for 2025/26 in respect of categories of dwellings listed in particular valuation bands in accordance with Section 36 (1) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount for each of the valuation bands in the columns "bands A to H" set out in Table 1 attached.
- (c) That the amounts of precept issued to the Council by Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire & Peterborough Fire Authority, Cambridgeshire & Peterborough Combined Authority and for each Parish Council for each of the categories of dwellings listed in different valuation bands in accordance with Section 40 of the Act shown in para 6.3 attached be noted.
- (d) That, having regard to the calculations above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the figures shown in para 6.4 as the amounts of Council Tax for 2025/26 for each of the categories of dwelling shown. ***This is the total Council Tax to be collected, incorporating the requirements of all of the relevant bodies, for each town or parish area.***
- (e) The Council notes that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2025/26 is not excessive.
The basic amount at b(vi) above is not excessive as defined by the Government.

6.2 Tax Base 2025/26

Based on the information contained within this report, it is recommended that pursuant to the Revenues and Benefits Manager's report and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amounts calculated by the Huntingdonshire District Council as their (net) tax base for the whole District for the year 2025/26 be £66,638.00 and shall be as listed below for each Town or Parish of the District:

| | | | |
|----------------------------|---------|------------------------------|-----------------|
| Abbots Ripton | 141.8 | Holme | 250.0 |
| Abbotsley | 269.6 | Holywell-cum-Needingworth | 1,101.6 |
| Alconbury | 549.5 | Houghton & Wyton | 843.8 |
| Alconbury Weston | 300.1 | Huntingdon | 7,726.5 |
| Alwalton | 120.0 | Kimbolton | 617.8 |
| Barham & Woolley | 29.4 | Kings Ripton | 81.5 |
| Bluntisham | 782.6 | Leighton Bromswold | 79.4 |
| Brampton | 2,537.6 | Little Paxton | 1,738.5 |
| Brington & Molesworth | 191.2 | Morborne | 12.2 |
| Broughton | 104.3 | Offord Cluny & Offord D'Arcy | 538.8 |
| Buckden | 1,339.8 | Old Weston | 106.5 |
| Buckworth | 55.4 | Oldhurst | 103.7 |
| Bury | 784.9 | Perry | 256.8 |
| Bythorn & Keyston | 156.9 | Pidley-cum-Fenton | 204.7 |
| Catworth | 162.4 | Ramsey | 3,247.8 |
| Chesterton | 69.0 | Sawtry | 2,092.6 |
| Colne | 394.7 | Sibson-cum-Stibbington | 234.2 |
| Conington | 74.9 | Somersham | 1,425.4 |
| Covington | 48.0 | Southoe & Midloe | 158.9 |
| Denton & Caldecote | 29.3 | Spaldwick | 260.8 |
| Earith | 604.0 | St.Ives | 6,070.8 |
| Easton | 82.5 | St.Neots | 11,694.4 |
| Ellington | 237.6 | Stilton | 822.3 |
| Elton | 298.3 | Stow Longa | 73.6 |
| Farcet | 544.0 | The Stukeleys | 1,448.4 |
| Fenstanton | 1,336.9 | Tilbrook | 129.0 |
| Folksworth & Washingley | 355.7 | Toseland | 35.9 |
| Glatton | 136.9 | Upton and Coppingford | 91.3 |
| Godmanchester | 3,161.1 | Upwood and the Raveleys | 460.0 |
| Grafham | 235.9 | Warboys | 1,592.8 |
| Great & Little Gidding | 126.4 | Waresley-cum-Tetworth | 149.3 |
| Great Gransden | 494.9 | Water Newton | 41.2 |
| Great Paxton | 367.4 | Winwick | 54.0 |
| Great Staughton | 335.6 | Wistow | 231.2 |
| Haddon | 23.7 | Woodhurst | 155.3 |
| Hail Weston | 245.4 | Woodwalton | 82.5 |
| Hamerton & Steeple Gidding | 53.4 | Wyton-on-the-Hill | 454.9 |
| Hemingford Abbots | 340.7 | Yaxley | 2,945.9 |
| Hemingford Grey | 1,298.3 | Yelling | 150.3 |
| Hilton | 453.3 | | |
| | | TOTAL | 66,638.0 |

6.3 2025/26 Council Tax by Property Band for each Precepting Authority and the Billing Authority

Tables to be provided once preceptors have returned their precept requirements

6.4 Total 2025/26 Council Tax by Property Band for each Precepting Authority and the Billing Authority

Tables to be provided once preceptors have returned their precept requirements

7. Fees and Charges

- 7.1 The Fees and Charges that will be applicable from April 2025 to March 2026 have been included in **Annex B**. These fees and charges are correct at the time of reporting but there may be changes throughout the year that will be agreed by the Executive Councillor and the S151 Officer.

8.0 Robustness of the 2025/26 Budget and Medium-Term Financial Strategy

- 8.1 Section 25 of the Local Government Act 2003 requires the Corporate Director of Finance and Resource, as the Council's Responsible Financial Officer (Section 151 Officer), to report on the robustness of the 2025/26 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium-Term Financial Strategy (MTFS).

8.2 Robustness and Budget Setting

- 8.2.1 At the time of writing, the 2024/25 outturn for the Council is reporting a favourable variance of £1.101m compared to budget in respect of service expenditure. This is due to a variety of factors including, increased interest receipts and additional income from waste streams, offset by costs associated with customer transformation and the creation of the Community Wealth and Health Fund.

- 8.2.2 The Council has reviewed its service expenditure in consultation with the Executive Councillors. In collaboration with the Senior Leadership Team, proposals for savings and growth, as summarised in Table 2, were developed by officers and Executive Councillors using a rigorous process that challenged and validated each proposal. The Finance Team provided the central support and advice to services and the entire process has been and overseen by the Corporate Director of Finance and Resources (S151 officer).

- 8.2.3 In addition to the Executive Councillor review, the Council:

- will continue to review services and develop funding proposals that help to mitigate the current uncertainty driven by external economic factors and only a one-year focus on the spending review from Government; and
- the Executive has chosen to increase Council Tax for 2025/26 to protect frontline services.

8.3 Challenges Facing the Council

- 8.3.1 The challenges that the Council faces are like those being faced by many councils across the local government community. The principal challenges that the Council is tackling are illustrated below:

Public Sector Funding

- 8.3.2 The public sector continues to endure uncertainty around the Fair Funding and Business Rates Reset. The Local Government Finance Settlement announced in December 2024 is only a single year settlement. Whilst it increased District Councils' core spending power by 3% this is not keeping pace with inflation, and there is continued uncertainty around future years' funding.

The Council needs to continue to take proactive action to manage its future finances and mitigate the impacts of external factors on its funding.

8.3.3 Following the 2025/26 provisional settlement announced in December 2024, table 32 clearly shows that the grant funding streams for the Councils MTFS for 2025/26 and for the period up to 2029/30 has moved when compared to the preceding year. For:

- 2025/26 the total grant included in last year's MTFS was £2.365m; following the provisional settlement there is minimal cumulative movement. New Homes Bonus has continued for a further year, and the Council has benefited from funding to partially compensate the additional burden of employer national insurance increases, but this is largely offset by a corresponding decrease in the Funding Guarantee and Service grants.
- 2026/27 onwards New Homes Bonus funding is assumed to cease from 2026/27, and the Council's net grants position is assumed to reset at a lower level due to the uncertainties regarding future grant funding.

| Table 32 | Comparison of Grant Assumptions: 2024/25 Budget & 2025/26 Budget and MTFS (2026/27 to 2029/30) | | | | | |
|---|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2024/25 £m | 2025/26 £m | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m |
| 2024/25 Budget & MTFS | | | | | | |
| NNDR | (13.780) | (14.596) | (10.437) | (10.914) | (11.417) | |
| RSG | (0.188) | (0.178) | (0.162) | (0.098) | (0.028) | |
| NHB | (1.699) | - | - | - | - | |
| Other Grants | (0.883) | (2.187) | (0.050) | (0.050) | (0.050) | |
| Total | (16.551) | (16.961) | (10.649) | (11.062) | (11.495) | |
| 2025/26 Budget & MTFS | | | | | | |
| NNDR | | (13.171) | (12.760) | (11.640) | (10.732) | (11.236) |
| RSG | | (0.216) | (0.425) | (0.360) | (0.290) | (0.220) |
| NHB | | (1.472) | - | - | - | - |
| Other Grants | | (0.724) | - | - | - | - |
| Total | | (15.584) | (13.185) | (12.000) | (11.022) | (11.456) |
| Variance between Grant Assumptions | | | | | | |
| NNDR | | 1.425 | (2.323) | (0.726) | 0.685 | |
| RSG | | (0.038) | (0.263) | (0.262) | (0.262) | |
| NHB | | (1.472) | - | - | - | |
| Other Grants | | 1.463 | 0.050 | 0.050 | 0.050 | |
| Total | | 1.377 | (2.536) | (0.938) | 0.473 | |
| | | % | % | % | % | |
| NDR | | (9.8) | 22.3 | 6.6 | (6.0) | |
| RSG | | 21.5 | 162.0 | 267.3 | 935.5 | |
| NHB | | 0.0 | 0.0 | 0.0 | 0.0 | |
| Other Grants | | (66.9) | (100.0) | (100.0) | (100.0) | |
| Total | | (8.1) | 23.8 | 8.5 | (4.1) | |

Programme of Service Review

8.3.4 The Executive have reviewed and scrutinised their budgets, considering the impacts of external demand and cost pressures, whilst looking for opportunities to mitigate pressures with cost savings and income generation.

8.4 Governance

8.4.1 Noted within the 2023/24 Annual Governance Statement (AGS) both the Executive Leader and the Chief Executive consider not only internal controls: Risk Management, Cyber Security and Network Controls, Financial Management, Programme delivery and GDPR, but also external factors such as:

| | | |
|---|---|--|
| 1 | Morbidity/Growing number of years of ill health/Continued impact of COVID | Impacting on people's ability to be self-reliant and generating additional cost through support needs. |
| 2 | Wider economic environment | Impact of Commercial Investment Strategy/Business rates receipts and level of need from residents. |
| 3 | Housing Affordability | Leading to homelessness and constraining growth. |
| 4 | Environmental pressures and sustainability challenge | Challenges to the long-term sustainability and attraction to our area. |
| 5 | Partner agency operational pressures | Challenges to the long-term sustainability and attraction to our area. |

8.5 Risks

8.5.1 Because of the nature of the macro and microenvironment that the wider local government family and the Council operates within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and to give an indication into the medium term. There will always be items that emerge after the budget has been approved and these can range from a programme under or overachieving or an unexpected event occurring.

Mitigation of Unforeseen Events

8.5.2 During the budget setting for 2024/25, a fixed General Fund Reserve of £2.175m was agreed based on the likely financial risks facing the council. The General Fund Reserve will be maintained at this level for 2025/26.

In order to mitigate the impacts of any event that could have a potentially negative impact on the council's finances the council has clear processes in place:

Where a situation has occurred that is service specific, the

- first call for funding will be from compensating savings from elsewhere within the service, and if none are possible then savings from the wider Councils budget (service first, wider Council thereafter);
- second call for funding will be general service reductions. Such an approach will inevitably have an impact on service delivery; and
- finally, the use of General Fund reserves would be considered.

Where a situation arises that is corporate in nature, then consideration will be given to the first and second calls, but there is likely to be earlier consideration of using General Fund reserves.

- 8.5.3 During 2016/17 the Council introduced the Budget Surplus Earmarked Reserve; the aim of this reserve is to “mop-up” service underspends that would cause the General Fund to be higher than the minimum threshold. This has been developed further to provide a means by which surpluses could be distinguished between those due to unspent NHB or in-services savings.

With regard to:

:

- unspent NHB, such underspends are passported through to the Commercial Investment Earmarked Reserve, therefore, enabling the Council to ring-fence funds that are available for Commercial Investment and/or service development.
- in-service savings, such underspends can be ring-fenced to provide a ‘smoothing’ fund to meet future years estimated deficits.

- 8.5.4 The technical definition of General Fund Reserves includes the General Fund (Unallocated) Reserve as well as all ‘revenue’ Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, the Council has self-limited this to the General Fund (Unallocated) Reserve itself as well as the Budget Surplus Earmarked Reserve. The Commercial Investment Reserve is not included in the following risk modelling assessment as this is the means by which the Council is able to invest to provide medium-term financial sustainability – to include the Commercial Investment Reserve could give an overly optimistic view of financial resilience. Consequently, to mitigate such events and secure the delivery (and security) of day-to-day business, the schedule of call-off would be:

- General Fund (Unallocated) Reserve; and then the
- Budget Surplus Earmarked Reserve.

As an absolute last resort, only then would the Commercial Investment Earmarked Reserve be applied.

Risk Modelling

- 8.5.5 It is essential that relevant risks are identified, and appropriate sensitivity analysis applied to determine the impact of such risks on the Councils financial standing – and consequently the delivery of the Councils day-to-day business. The most significant potential risks to the budget are:
- under achievement of savings.
 - higher inflation.
 - further reductions in income (mainly from fees and charges).
 - non-achievement of savings; including Shared Services.
 - failure of a borrower.
 - an emergency.
 - estate property enhancement/development.
 - increased demand on services (e.g. benefits and homelessness).
 - level of retained business rates.

8.5.6 Taking each of the above in turn:

- **Underachievement of Savings & Additional Income**

The savings and increased income budgets included within the budget total £6.680m and cover a broad range of services. Achieving them is dependent on market, management and political conditions prevailing at the time. It is therefore prudent to assume that some of these savings may not be achieved.

- **Inflation**

With regard to:

- Pay

The budget for 2025/26 assumes a budget envelope for pay awards equivalent to a notional 4% increase in staffing costs for 2025/26. The pay budget also includes increases for increments, non-consolidated bonuses, the increase to National Living Wage and the additional cost of changes to employers' national insurance.

- General Inflation

No general inflation has been included in the 2025/26 budget except where there are contractual price increases.

- Borrowing

The budget for 2025/26 assumes minimal borrowing cost for temporary borrowing (for non-CIS borrowing)

- **Reduced income: Fees and Charges**

Total fees and charges are £22.412m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £0.448m. The largest income streams that are susceptible to variation include Car Parks (Off-Street) Leisure Centres, Commercial Estates, and Planning Fees.

- **Reduced income: New Homes Bonus**

For 2025/26 the Council's NHB is £1.472m; the Government has indicated that this funding will cease from 2026/27.

- **Government Grant: Non-Domestic Rates**

Since the localisation of Non-Domestic Rates in April 2013 it has become increasingly clear that the levels that the authority will be able to retain are increasingly difficult to forecast. Whilst there are some opportunities for estimating e.g. the development of new buildings, it is difficult to judge when development will commence on allocated land even if planning permission has been granted.

Prior to 2017/18, it had been established that the government's assessment of growth for the district was somewhat optimistic when compared to actual growth. Similar to last year, for 2025/26 the Council has taken a more prudent line by formulating its own assessment for NDR receipts. Directly linked to NDR are s31 grants; this is government grant that compensates local government for it being required to exceed the minimum statutory regulations for certain thresholds as a consequence of government priorities (i.e., increasing the 'small business relief' limit above that required by law). The assessed s31 receipts for 2025/26 are £2.836m.

- **Failure of a Borrower**

The current counterparty limit is lending of £5m to a single institute.

The main borrowing risk rests on whether the lending is either on a short or long-term basis. The £5m limit is restricted to strategic funds the highest limit for other funds (excluding government) is £4m. The impact of a “failure of borrower” will be the loss of revenue cash flow and the potential costs involved of “making good” the lost investment. There are, however, good governance arrangements around the Council’s Treasury activity and therefore the likelihood of loss is minimal. However, with the current financial situation and the possibility of a recession and of increasing bad debts, and therefore creditworthiness, it would be prudent to include some sensitivity in respect of cash flow. Therefore, the average maximum amount lent to an institution at any given time is around £4m; if this amount was lost and the Council had to borrow from the PWLB, at current rates this would amount to a cost of £0.2m at an assumed rate of 5%. This block amount is included in the sensitivity analysis.

- **Emergency**

As is normal for a business, different types of risk are mitigated in many different ways. Some risks are insured against, so losses are limited to the excesses payable and also, the Government’s Bellwin Scheme meets a large proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g., pandemics, severe flooding). The Council maintains its General Fund Reserves at a fair ‘minimum’ level and their use in respect of Mitigation of Unforeseen Events is discussed in detail at paragraphs 8.5.2 and 8.5.3.

With specific regard to flooding, the Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. With the reduction in budgets, it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Code of Financial Management permits the Chief Executive or the Responsible Financial Officer to incur “emergency spend” of up to £0.500m, with retrospective reporting to Cabinet. A 50% allocation (£0.250m) of the £0.500m is included within the sensitivity analysis.

- **Estate property enhancement/development**

With the Council increasing its CIS Estate and the ‘ageing’ of its current Operational Estate, it is fair to include a risk in respect of future property enhancement. For sensitivity modelling purposes, the currently estimated cost of enhancement is £0.182m for sensitivity purposes if 80% of this was required this would give a cost of £0.146m.

- **Increased demands on services**

Many of the services provided by the Council are susceptible to an increase in demand. However, over the past few years the most susceptible that have had a significant revenue impact is homelessness.

- **Council Tax**

The Council has chosen to increase Council Tax by £5 this year resulting in an increase of £0.421m.

Sensitivity for 2025/26 Budget

8.5.7 Considering the risks, budget assumptions, and the likelihood of all these risks occurring at the same time, the council will have sufficient resources to meet the costs of the risks.

8.6 Revenue Reserves

Reserves for 2025/26 and the MTFs Period (2026/27 to 2029/30)

8.6.1 There is no statutory minimum level of reserves, however, as noted at 8.5.2 the minimum threshold for the General Fund (Unallocated) Reserves of £2.175m that Cabinet approved during 2024/25 budget setting will be maintained. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure.

8.6.2 In addition to the General Fund, and as shown in 8.5.2 to 8.5.3 the Council operates several reserves, including the Budget Surplus Reserve, the Commercial Investment Reserve and a number of specific Earmarked Reserves. The purpose of the latter is to meet known potential liabilities arising from statutory commitments, known risks, future or political commitments and costs associated with transformation and commercialisation.

8.7 Conclusion

2025/26 Budget

Considering all the factors noted within the Robustness statement in respect of 2025/26, I consider that given the combination of the council's:

- commitment to continue to find service efficiencies;
- intended direction of travel in relation to governance;
- clear intention to invest in services; and
- prudent position relating to income recognition.

the budget proposed for 2025/26 should not give Members any significant concerns over the Council's financial position.

Medium Term Financial Strategy (2026/27 to 2029/30)

With regard to the period covered by the MTFs; the Council does face some future funding risk with the:

- expected reduction in NHB,
- the implications of Fair Funding and
- the ongoing issues pertaining to the localisation of Business Rates.

However, over the past few years the Council has taken proactive action to address its budgetary concerns and with the planned continuation of work to find efficiencies the Council has a sound financial base upon which it can further develop its aim of financial self-sufficiency.

Suzanne Jones

Responsible Financial Officer (Section 151)