

Dear Members

Resources Scrutiny Committee

A meeting of the Resources Scrutiny Committee will be held on **Tuesday 9 January 2024 at 6.30pm** in the **Craddock Room, Civic Centre, Riverside, Stafford** to deal with the business as set out on the agenda.

Please note that this meeting will be recorded.

Members are reminded that contact officers are shown at the top of each report and members are welcome to raise questions etc in advance of the meeting with the appropriate officer.



Head of Law and Governance

RESOURCES SCRUTINY COMMITTEE

9 JANUARY 2024

Chair - Councillor M J Winnington

AGENDA

- 1 Minutes of 7 November 2023 as previously published on the Council's website.
- 2 Apologies
- 3 Public Question Time - Nil
- 4 Councillor Session - Nil
- 5 Called in Items - Nil
- 6 Members' Items - Nil

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HEAD OF LAW AND GOVERNANCE

Membership

Chair - Councillor M J Winnington

E L Carter	A M Loughran
M G Dodson	B McKeown
F D J James	A Nixon
R A James	J S Powell
E G R Jones	M J Winnington

Agenda Item 7(a)

General Fund Revenue Budget and Capital Programme 2023-26

Committee: Resources Scrutiny Committee

Date of Meeting: 9 January 2024

Report of: Deputy Chief Executive

Portfolio: Resources

1 Purpose of Report

- 1.1 To propose to the Council the General Fund Revenue Budget for 2024-25, the updated Capital Programme 2024-27 and indicative budgets for 2025-26 to 2025-26.
- 1.2 To approve the introduction of new car parking charges as per **APPENDIX 8**.

2 Recommendations

- 2.1 That the following be recommended to the Council:
 - (a) The Budget Requirement for the General Fund Revenue Budget for 2024-25 be set at £17.460 million;
 - (b) The indicative General Fund Revenue Budgets be set at £17.660 million for 2025-26 and £17.390 million for 2026-27;
 - (c) The General Fund working balance be set at a minimum of £1.0 million;
 - (d) The detailed capital programme as set out in **APPENDIX 2** be approved;
 - (e) That the Council Tax for 2024-25 be increased by 2.99% to £173.56;
 - (f) The Council's Tax Base be set at 49,302.73 (as determined by the Head of Finance);
 - (g) Note that the inflation parameter for fees and charges for 2024-25 was generally set at 6%.
 - (h) That the new car parking charges contained in **APPENDIX 8** be approved

Reasons for Recommendations

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

3 Key Issues

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

4 Relationship to Corporate Priorities

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

5 Report Detail

- 5.1 The respective Portfolio Budgets will be submitted to Resources Scrutiny Committee on the 9 January 2024; with it returning to Cabinet on the 18 of January with any feedback as part of the Budget consultation process.

Budget Issues and Adjustments 2024-25

Inflation

- 5.2 The budgets for 2024-25 reflect the £1,925 pay award for 2023-24. A provision of 4% has been included for 2024-25; then 3% for 2025-26 and 2% for 2026-27.

- 5.3 Individual calculations have been carried out in respect of the budgets most affected by inflation. Inflation as measured by the Consumer Prices Index (November 2023) is 3.9% and for the Retail Prices Index it is 5.3%. Some contracts, most significantly for Freedom Leisure but also Veolia, have been individually calculated to reflect high inflation figures (the estimated CPI figure we have used is 5% for January 2024). For ongoing budgets, the general inflation assumption is 3%.

Spending pressures/Loss of income

- 5.4 The detailed budgets have been refreshed to reflect the forecast for 2023-24. Additional provision has been made within Portfolio budgets for inflation and other general items, including for a pay award and increments.
- 5.5 The pressures on the 2024-25 Portfolio budgets (recurring in future years) are itemised below:
- Increased investment in the finance team to meet the needs of the authority. It has been highlighted that as the council is embarking on numerous investment schemes there needs to be greater support provided by finance. As such an amount of £159k has been included in the base budget to increase staffing and support investment in the team.
 - The creation of a budget for transformation has been included at £100k. This will enable the council to review its processes and procedures to ensure it is delivering best practice in its service provision.
 - The pay award for 2023/24 came in significantly higher than had been estimated. This has a knock on effect for future years and has been reflected in the base budget.
 - Proposed changes to the garden waste contract will have a detrimental impact on the base budget position. This is because transferring the contract back to the county council will result in the loss of the net recycling credit on green waste disposal.

Budget savings proposals

- 5.6 In 2023/24 the council undertook a review of all the savings which had been approved in previous budgets. This allowed the council to determine which had been achieved, which needed to be updated/revised and which were no longer achievable. Of the originally approved savings for 2023/24 of £876k, £437k were achieved in year. The budgeted for savings for 2024/25 were £1,711k and have been reprofiled/amended as below. The main change for 24/25 has been the slipping of the shared service saving of £400k into future years.

Table 1: budget savings

Description	2024-25 £000
Efficiencies in telephone operating system	8
Reduced corporate support administration	27
More efficient CCTV monitoring aligned to night time economy	5
Leasing vacant areas of the Civic Centre	140
Shared Services savings	144
Reduce maintenance budgets	25
Remove concessionary parking	15
Reduced overtime	30
Streetscene efficiencies	40
Efficiencies in bedding flowers/cauldrons	45
Efficiencies in Bereavement	40
Efficiencies in cleaning at civic centre	40
Increase garden waste charges from 2024	187
New Planning fees	25
Reductions in underspending overhead budgets	98
Total	869

Business Rates Income

- 5.7 The Council's exposure to volatility in Business Rates is a key risk with a reduction in income from business rates due to the failure or temporary closure of a key industry and successful appeals against Rateable Values and backdated refunds. In order to mitigate this risk as much as possible, provision is made in both the budget and final accounts for a reduction in income due to appeals.

2023-24 Forecast Outturn

- 5.8 The Budget for 2023-24 is monitored against the profiled budget. The latest portfolio position reflects the inflationary increases in costs and known changes in the forecast and the impact of the savings achieved. The estimated outturn is a £285k deficit.
- 5.9 The overall council position reflects a strong performance on investment income in year. This was driven by higher interest rates. It must be noted that the benefits are effectively windfalls as they cannot be guaranteed on an ongoing basis. At present the council is forecasting a £2.2m surplus over the budgeted for position for investment income. This results in a favourable overall forecast outturn for 2023/24 of £2m. This surplus will be set aside as an investment reserve to allow the council to make investments in services and assets.

Local Government Finance Settlement 2024-25 and Autumn Statement

- 5.10 The Local Government Finance Settlement for 2024-25 was received by the Council in December.
- 5.11 In particular the Settlement determines both the core funding to the Council and basis of incentive funding for Business Rates. A Baseline Funding Level was determined at the commencement of the current scheme in 2013-14 with a Tariff paid to central government representing the difference between income collected and the Baseline. The Baseline Funding now represents the sole form of core funding following the demise of Revenue Support Grant.
- 5.12 The settlement confirmed the continuation of the Council Tax referendum rules for lower tier councils from last year. It is still possible to increase Council Tax by the higher of 2.99% or £5 (rather than the higher of 1.99% or £5) without holding a referendum. The Statement also made various updates to policy regarding Business Rates reliefs, New Homes Bonus for one year (2024-25), but did not include statements on New Homes Bonus for the medium term, the Fair Funding Review or a Business Rates reset.
- 5.13 The 2024-25 Settlement included £1.986m for funding guarantee grant. This is a one off grant designed to maintain a minimum level of core spending power. It is important to note that this spending power guarantee was calculated on the basis that council tax was increased by the maximum 2.99%. If the council were to not increase this by the maximum, it would have a detrimental impact on future years budgets. This detrimental impact would be driven by the grants in future years being less than the “lost” potential income from not increasing council tax.
- 5.14 It is also worth noting that investment income is not taken into account when calculating the base funding position of the council as it cannot be seen as a guaranteed income stream to fund service delivery.

Business Rates Pooling and Retention

- 5.15 There is an assumption that any reset of Business Rates growth achieved to date will be deferred until at least 2026-27.
- 5.16 The Budget assumes that the Staffordshire and Stoke-on-Trent Business Rates Pool will remain in place. It is also likely that even if there is a 50% reset in business rates growth with effect from 1 April 2026, then transitional relief and/or the use of the Council’s reserves set aside for smoothing Business Rates fluctuations may well nullify any losses that would otherwise have been incurred in 2026-27.

- 5.17 Business Rates increase each year in line with the prevailing CPI of the preceding September. The freezing of the NNDR multiplier has only been applied to small businesses. This will result in a loss of income to the Council, offset by compensation for this loss via the NNDR Multiplier Section 31 grant. Section 31 Grant will cover the whole loss.
- 5.18 An analysis of the revised Retained Business Rates income for the Council is set out in **APPENDIX 3**.

New Homes Bonus

- 5.19 Allocations for the New Homes Bonus (NHB) scheme for 2024-25 will be £432k. It is assumed that the NHB scheme will continue in some form in future years and as such an amount has been allocated in 2025-26 and 2026-27 of £350k.

Rural Services Delivery Grant

- 5.20 The 2024-25 allocation is £29k. This amount was unchanged from 2023-24 and there is no assumption that this to be repeated in future years.

Core spending power grant

- 5.21 The core spending power grant of £18k has been allocated for 2024-25. It is assumed that this is a one off payment and is therefore not reflected in budgets post 2024-25.

Revenue Budget Summary 2024-25

- 5.22 The Portfolio Budget position set out below reflects the forecast outturn position for 2023-24, the proposed budget for 2024-25, and indicative budgets for 2025-26 and 2026-27. The detailed budgets are included in **APPENDIX 1**.

Table 2: Revenue Budget Recommended to Council

	Forecast Outturn 2023-24 £000	Budget 2024-25 £000	Indicative Budget 2025-26 £000	Indicative Budget 2026-27 £000
Net Expenditure				
Portfolio budgets	16,457	17,663	17,988	18,561
Net investment income	(2,600)	(1,950)	(1,000)	(840)
Technical financing	3,172	2,325	1,169	166
Net Spending	17,029	18,038	18,157	17,887
Less: government Grants				
NNDR multiplier - S.31	(147)	(147)	(147)	(147)
New Homes Bonus	(598)	(431)	(350)	(350)
Budget Requirement	16,284	17,460	17,660	17,390
Financing				
Business Rates	(6,256)	(6,873)	(7,173)	(6,747)
Revenue Support Grant	(113)	(120)	(120)	(120)
Council Tax Income	(8,235)	(8,557)	(8,901)	(9,259)
Fund guarantee grant *	(1,587)	(1,986)		
Core spending power grant	(114)	(18)		
Rural services delivery grant	(29)	(29)		
Total Financing	(16,334)	(17,583)	(16,194)	(16,126)
Transfer from/(to) Balances	(50)	(123)	1,466	1,264
Funding guarantee estimate *			(1,500)	(1,000)
Revised transfer from/(to) balances	(50)	(123)	(34)	264

5.23 The above budgets are in general based upon the maintenance of existing service provision and delivery of the priorities set out in the Corporate Business Plan. During 2023/24 a zero based budgeting exercise was undertaken. During this exercise budgets were reviewed line by line by the finance team with the budget holders. The results of this exercise have been reflected in the budgets in table 2.

5.24 As indicated above details are only currently available for the 2024-25 financial year. Limited amendments have been made to assumptions in relation to the new funding regime for 2025-26 and onwards. The Business Rates Scheme in particular carries the greatest uncertainty, along with any outcome from the Fair Funding Review. In light of the uncertainty as reflected in various sections of this report, it is difficult to project the true overall position over the medium term.

5.25 The major changes in the indicative Budget for 2024-25 when compared to the currently proposed 2024-25 budget are as set out in Table 3.

5.26 Table 3: Changes in 2024-25 budget assumptions

Description	Change £000
Portfolio budgets higher than anticipated	1,796
Investment income	(1,600)
Investment reserve	1,500
Business initiative reserve	500
Climate change	250
Business Rates higher than anticipated	(495)
Council tax income	(82)
NHB	(82)
Funding guarantee grant	(1,986)
Revenue Support Grant	(120)
Other unbudgeted grant	(47)
Total	(366)

5.27 The primary changes in the table above are the new grants paid to the council as a one off (Funding guarantee grant £1.986m. Three new reserves have also been created. The investment reserve is to provide monies to invest in council assets and services. The business initiative reserve is for service areas to build robust business cases to bid for resources from to support service delivery. These business cases will be presented to an evaluation panel to ensure maximum value for money is being achieved. Finally, an additional amount has been set aside for climate change to add to the existing climate change reserve, bringing the total to £275k. All three are one off resources rather than being built into the base budget.

5.28 Table 2 identifies a transfer to balances in 2024-25, taking into account the savings detailed in table 1. To date the council has not budgeted for the one off grants from central government in its budget setting process due to material uncertainty about the amounts. Additional lines have been added to table 2 this year to reflect what the grant amounts in future years may be. They are based on a prudent estimate driven by the amounts awarded for 2024-25. As per the table if they are considered then a £34k transfer to reserves will take place in 2025-26. Whilst there is a deficit of £264k in 2026-27, this is driven in part by accounting for the business rates reset in year and consequential reduction in business rates with no compensating funding being assumed. As referred to above, there is still significant uncertainty in relation to the whole of local government funding.

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

Reserves and Balances

- 5.30 Reserves and balances comprise general reserves, the Working Balance and Earmarked Reserves. They help the Council to cope with unpredictable financial pressures and plan for future spending commitments. They are an essential part of good financial management and assist the Section 151 Officer in providing reassurance to Council on the robustness of the estimates and the adequacy of reserves. (see **APPENDIX 6**)
- 5.31 The Council holds a number of earmarked reserves for specific purposes. Earmarked reserves are itemised in **APPENDIX 4**.
- 5.32 The Working Balance - the current policy has for several years been to maintain the level of the General Fund balance at a minimum of £1 million. This is maintained over the planning period, and supplemented by the Revenue Surplus reserve.

Capital Programme 2023-24 to 2026-27

- 5.33 The Capital Programme is attached as **APPENDIX 2**.
- 5.34 There have been no significant changes in the projects to be delivered, slippage has been reflected in the schemes being presented for approval as appropriate.
- 5.35 The council has capital resources of £714k general fund and £5,486k of S106 resources not allocated at present. This is an increase from the previous years general fund unallocated amount of £156k and £5,100k S106.

Council Tax Base and Collection Fund

- 5.36 The final part of the consideration of the Budget is the Council Tax Base. This is the number of properties in the borough expressed in terms of Band D equivalents. (**APPENDIX 5**)

5.37 The Council's Tax Base is now estimated to be 49,302.73 representing an increase of 0.9% on 2023-24. The increase reflects the net increase in new properties built, offset by the cost of the Local Council Tax Reduction scheme.

5.38 The Tax Base has been calculated as follows:

Council Tax base for budget setting purposes	52,580.09
Less: impact of Local Council Tax Reduction Scheme	<u>-3,277.36</u>
	<u>49,302.73</u>

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

Council Tax 2024-25

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

5.41 The proposed increase of 2.99% is within the guidelines for district councils as contained in Government policy. Each additional 1% increase in Council Tax would generate approximately £80,000 a year.

5.42 The proposed level of Stafford's Council Tax for 2024-25 is £173.56 for a Band D property with the overall level of Council Tax subject to final determination by Council in February 2024. The figures set out in this report may require minor amendment if any further information emerges before then. Such an increase amounts to £5.04 on a Band D property, or about 10p per week.

5.43 The total Council Tax for the Borough will reflect the spending decision made by the County Council, the Office of the Police and Crime Commissioner and the Fire Authority. In addition, in certain areas, parish council precepts are also added to the overall bill.

Financial Planning

5.44 The Government has intended to introduce a new financial regime for local government for a number of years. There was an original delay, then Covid, then the Ukraine war, cost of living crisis and change in Prime Minister and Cabinet. These major changes have understandably made it difficult for Government to focus on longer term planning for local government finance, just as the same issues make it difficult for local authorities themselves to plan. The changes to the local government financial regime potentially include Business Rates Retention and the reset of Business Rates, a replacement for New Homes Bonus and a Fair Funding Review.

- 5.45 Each of these issues have been discussed in previous years' budget reports, with the conclusion that it was impossible to determine how both Core and Incentive based funding will change under the new regime. Material variances exist between the best /worst case future scenarios and it is essential that a prudent approach is adopted until further details become available.
- 5.46 The Council has at the present date minimal general fund uncommitted capital resources. Its future programme will be financed by the generation of capital receipts and prudential borrowing subject to its financing being prudent, sustainable and affordable. Although with the advent of higher interest rates, it is becoming harder to justify borrowing to fund capital spending, especially as there is also an opportunity cost to borrowing, of foregoing an investment return.
- 5.47 The major potential adverse impact over the medium term is regarding Government policy, a Business Rates reset being the most significant. However, any reset is likely to be accompanied by a reasonable lead-in, with transitional relief. The Council also holds a reserve to soften the impact of Business Rates fluctuations, which could support the 2024-25 Budget if needed.

Horizon scanning

- 5.48 There are several areas of uncertainty for the council going forwards and at present no budgetary provision has been made as costings are unclear. Primary amongst these is the introduction of food waste collection. This a new service that central government are legislating for the council to undertake. We are unsure of the arrangements for this or if funding will be provided by central government but if it is not, then this will be a cost pressure for the council.
- 5.49 As inflation is starting to converge with the Bank of England target of 2% it is unlikely that interest rates will remain at their current levels for the entirety of the next financial year. This will mean investment income starting to reduce. As interest rates decrease the amount of contribution to the investment reserve will reduce to compensate to avoid creating a budget deficit.
- 5.50 Central government funding remains a challenge to forecast. With only one-year settlements being provided and the driver for the amounts being awarded subject to change budgeting for them is very difficult. This year we have modelled up what it would look like if they were to be awarded again next year.

6 Implications

6.1 Financial

Contained in the report

6.2 Legal

Nil

6.3 Human Resources

Nil

6.4 Risk Management

A risk register is included in **APPENDIX 7**

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

6.5 Equalities and Diversity

Nil

6.6 Health

Nil

6.7 Climate Change

Funding has been allocated to support the climate change agenda at the council. This will be managed by the appropriate service manager with reports being presented to members as appropriate to utilise the funds.

7 Appendices

Appendix 1:

Appendix 2:

Appendix 3:

Appendix 4:

Appendix 5:

Appendix 6:

Appendix 7:

Appendix 8:

8 Previous Consideration

None

9 Background Papers

Files are available in Financial Services

Contact Officer:	Chris Forrester
Telephone Number:	01543 464 334
Ward Interest:	Nil
Report Track:	Resource Scrutiny Committee 9 January 2024 Cabinet 4 January 2024
Key Decision:	Yes

Environment

	Outturn 2023-2024	Budget 2024-2025	Budget 2025-2026	Budget 2026-2027
	£	£	£	£
1 Management & Support				
Employee Expenses	213,040	258,080	265,670	271,120
Transport Related Expenditure	2,920	1,000	1,000	1,000
Supplies & Services	39,590	43,450	43,450	43,450
Total Expenditure	255,550	302,530	310,120	315,570
Management & Support Net Expenditure	255,550	302,530	310,120	315,570
2 Regulatory Services				
Employee Expenses	721,420	711,410	733,110	748,390
Premises Related Expenditure	12,650	9,260	9,450	9,640
Transport Related Expenditure	34,170	23,500	23,500	23,520
Supplies & Services	54,300	50,620	50,620	50,620
Total Expenditure	822,540	794,790	816,680	832,170
Income	(322,480)	(227,400)	(227,720)	(227,950)
Total Income	(322,480)	(227,400)	(227,720)	(227,950)
Regulatory Services Net Expenditure	500,060	567,390	588,960	604,220
3 Strategic Health Delivery				
Employee Expenses	48,850	60,680	62,540	63,850
Transport Related Expenditure	2,050	500	500	500
Supplies & Services	-	300	300	300
Total Expenditure	50,900	61,480	63,340	64,650
Strategic Health Delivery Net Expenditure	50,900	61,480	63,340	64,650
4 Partnerships Environmental Management				
Employee Expenses	52,990	50,160	51,700	52,760
Premises Related Expenditure	90	940	960	980
Transport Related Expenditure	190	960	960	960
Supplies & Services	58,560	19,750	19,750	19,750
Total Expenditure	111,830	71,810	73,370	74,450
Income	(49,880)	(10,080)	(10,280)	(10,490)
Total Income	(49,880)	(10,080)	(10,280)	(10,490)
Partnerships Environmental Management Net Expenditure	61,950	61,730	63,090	63,960

Environment

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
5 Waste & Recycling				
Employee Expenses	69,170	71,640	73,780	75,460
Premises Related Expenditure	1,500	-	-	-
Transport Related Expenditure	3,580	2,500	2,500	2,500
Supplies & Services	138,650	143,670	143,870	144,070
Third Party Payments	4,851,690	4,767,620	5,026,890	5,177,500
Total Expenditure	5,064,590	4,985,430	5,247,040	5,399,530
Income	(2,773,470)	(2,717,050)	(2,766,670)	(2,842,210)
Total Income	(2,773,470)	(2,717,050)	(2,766,670)	(2,842,210)
Waste & Recycling Net Expenditure	2,291,120	2,268,380	2,480,370	2,557,320
6 Bereavement Services				
Employee Expenses	269,770	292,750	299,290	305,010
Premises Related Expenditure	261,800	294,700	304,990	315,740
Transport Related Expenditure	5,960	5,870	5,870	5,870
Supplies & Services	304,390	324,390	325,710	326,750
Total Expenditure	841,920	917,710	935,860	953,370
Income	(1,908,350)	(1,983,190)	(2,042,610)	(2,083,380)
Total Income	(1,908,350)	(1,983,190)	(2,042,610)	(2,083,380)
Bereavement Services Net Expenditure	(1,066,430)	(1,065,480)	(1,106,750)	(1,130,010)
7 Misc Highways Functions (ex Planning)				
Premises Related Expenditure	51,280	52,020	54,100	56,210
Supplies & Services	630	-	-	-
Total Expenditure	51,910	52,020	54,100	56,210
Income	(5,000)	(5,000)	(5,000)	(5,000)
Total Income	(5,000)	(5,000)	(5,000)	(5,000)
Misc Highways Functions (ex Planning) Net Expenditure	46,910	47,020	49,100	51,210
8 Drainage Services				
Premises Related Expenditure	4,550	4,550	4,640	4,730
Supplies & Services	113,910	113,910	116,110	118,430
Total Expenditure	118,460	118,460	120,750	123,160
Drainage Services Net Expenditure	118,460	118,460	120,750	123,160

Environment

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
9 Street Scene				
Employee Expenses	2,123,270	2,184,940	2,249,350	2,293,820
Premises Related Expenditure	67,350	69,040	73,610	76,840
Transport Related Expenditure	307,300	309,740	315,800	321,970
Supplies & Services	456,460	430,460	432,490	434,560
Total Expenditure	2,954,380	2,994,180	3,071,250	3,127,190
Income	(768,210)	(768,210)	(782,720)	(797,510)
Total Income	(768,210)	(768,210)	(782,720)	(797,510)
Street Scene Net Expenditure	2,186,170	2,225,970	2,288,530	2,329,680
10 Cleansing Services				
Premises Related Expenditure	43,940	44,700	45,940	47,210
Supplies & Services	20,190	19,610	19,630	19,640
Total Expenditure	64,130	64,310	65,570	66,850
Income	(360)	-	-	-
Total Income	(360)	-	-	-
Cleansing Services Net Expenditure	63,770	64,310	65,570	66,850
11 Pest Control				
Employee Expenses	180,580	210,470	216,820	221,430
Transport Related Expenditure	13,820	10,220	10,420	10,630
Supplies & Services	41,470	43,870	43,870	43,870
Total Expenditure	235,870	264,560	271,110	275,930
Income	(166,180)	(177,480)	(181,030)	(184,660)
Total Income	(166,180)	(177,480)	(181,030)	(184,660)
Pest Control Net Expenditure	69,690	87,080	90,080	91,270
12 Dog Warden Service				
Transport Related Expenditure	1,300	2,510	2,510	2,560
Supplies & Services	4,370	3,920	3,920	3,920
Third Party Payments	4,460	6,360	6,490	6,620
Total Expenditure	10,130	12,790	12,920	13,100
Income	(10,520)	(9,000)	(9,230)	(9,420)
Total Income	(10,520)	(9,000)	(9,230)	(9,420)
Dog Warden Service Net Expenditure	(390)	3,790	3,690	3,680

Environment

	Outturn 2023-2024	Budget 2024-2025	Budget 2025-2026	Budget 2026-2027
	£	£	£	£
13 Off Street Parking Services				
Employee Expenses	80,770	84,000	86,600	88,440
Premises Related Expenditure	850,640	945,950	974,780	1,004,640
Transport Related Expenditure	1,140	2,300	2,300	2,300
Supplies & Services	137,870	105,830	106,030	106,040
Third Party Payments	475,470	494,050	513,810	524,080
Total Expenditure	1,545,890	1,632,130	1,683,520	1,725,500
Income	(2,716,360)	(2,464,200)	(2,465,800)	(2,465,840)
Total Income	(2,716,360)	(2,464,200)	(2,465,800)	(2,465,840)
Off Street Parking Services Net Expenditure	(1,170,470)	(832,070)	(782,280)	(740,340)
14 Borough Markets				
Employee Expenses	74,260	101,170	104,290	106,520
Premises Related Expenditure	161,080	174,750	181,780	189,170
Transport Related Expenditure	850	100	100	100
Supplies & Services	62,320	71,960	72,270	72,580
Total Expenditure	298,510	347,980	358,440	368,370
Income	(164,080)	(183,220)	(183,670)	(184,130)
Total Income	(164,080)	(183,220)	(183,670)	(184,130)
Borough Markets Net Expenditure	134,430	164,760	174,770	184,240
Environment Net Expenditure	3,541,720	4,075,350	4,409,340	4,585,460

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

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	4,017	8	4,025	4,100	43	4,143	75	9	4,227
Premises Related Costs	1,533	63	1,596	1,581	69	1,650	55	-	1,705
Transport Related Costs	374	- 15	359	380	- 14	366	6	-	372
Supplies and Services	1,303	69	1,372	1,307	71	1,378	6	-	1,384
Third Party Payments	5,396	- 128	5,268	5,549	- 2	5,547	109	52	5,708
Total Expenditure	12,623	- 3	12,620	12,917	167	13,084	251	61	13,396
Income	- 9,041	496	- 8,545	- 9,168	493	- 8,675	- 126	- 10	- 8,811
Net Expenditure	3,582	493	4,075	3,749	660	4,409	125	51	4,585
Less Portfolio transfers	-837			-795					
Original budget totals	4,419			4,544					

Environment Portfolio**Proposed Real Terms / Efficiency Variations****2024/25 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and Staffing variations		-14
Increased utility charges		32
Rates revaluation		11
Reduction leased cars		-16
Waste		
Contract	16	
Dry recycling gate fees - changes in prices and glass provision	100	
Green gate fees - assumed transfer to SCC	-256	
Reduced recycling credits - tonnage and minimal green waste income	364	
Sale of dry recycling materials - price changes	69	293
Garden waste income - assumed properties		56
Parking contract		18
Zero based budget review		37
Reduced markets income		18
Bereavement		
Expenditure	50	
Income	-89	-39
Additional parking income		-63
Budget savings reinstated		
Reduce energy costs through LED lighting	30	
Efficiencies in Pest Control Service	20	
Reduced cleaning specification	10	
Lease car park concessions	80	
Optimise bus shelter advertising to fund maintenance	20	160
minor variations		-
		<u>493</u>

2025/26 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and Staffing variations		22
Increased utility charges		41
Rates revaluation		11
Reduction leased cars		-16
Waste		
Contract	109	
Dry recycling gate fees - changes in prices and glass provision	122	
Green gate fees - assumed transfer to SCC	-261	
Reduced recycling credits - tonnage and minimal green waste income	390	
Sale of dry recycling materials - price changes	69	429
Garden waste income - assumed properties		51
Parking contract		27
Zero based budget review		38
Reduced markets income		18
Bereavement		
Expenditure	50	
Income	-114	-64
Additional parking income		-63
Budget savings reinstated		
Reduce energy costs through LED lighting	30	
Efficiencies in Pest Control Service	20	
Reduced cleaning specification	10	
Lease car park concessions	80	
Optimise bus shelter advertising to fund maintenance	20	160
minor variations		6
		<u>660</u>

2026/27 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in pension costs		10
Waste		
Property growth	42	
Dry recycling gate fees	11	
Recycling credits	-8	45
Minor variation		-4
		<u>51</u>

Community

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
1 Private Sector Housing (Standards)				
Employee Expenses	501,090	520,180	535,920	547,000
Premises Related Expenditure	240	-	-	-
Transport Related Expenditure	20,470	15,300	15,540	15,790
Supplies & Services	50,790	30,190	30,410	30,540
Total Expenditure	572,590	565,670	581,870	593,330
Income	(426,550)	(417,660)	(430,090)	(438,870)
Total Income	(426,550)	(417,660)	(430,090)	(438,870)
Private Sector Housing (Standards) Net Expenditure	146,040	148,010	151,780	154,460
2 Housing Act Sewerage Works				
Premises Related Expenditure	2,170	2,170	2,210	2,250
Total Expenditure	2,170	2,170	2,210	2,250
Housing Act Sewerage Works Net Expenditure	2,170	2,170	2,210	2,250
3 Private Sector Hsg (Loans & Mortgages)				
Premises Related Expenditure	5,730	5,730	5,850	5,970
Total Expenditure	5,730	5,730	5,850	5,970
Income	(8,740)	(9,230)	(9,750)	(10,300)
Total Income	(8,740)	(9,230)	(9,750)	(10,300)
Private Sector Hsg (Loans & Mortgages) Net Expenditure	(3,010)	(3,500)	(3,900)	(4,330)
4 Partnerships				
Supplies & Services	25,290	25,140	25,140	25,140
Total Expenditure	25,290	25,140	25,140	25,140
Partnerships Net Expenditure	25,290	25,140	25,140	25,140
5 Homelessness & Housing Advice				
Employee Expenses	492,040	523,580	529,530	540,590
Premises Related Expenditure	72,090	65,580	65,640	67,390
Transport Related Expenditure	3,260	5,650	5,650	5,650
Supplies & Services	243,750	243,790	246,000	250,650
Total Expenditure	811,140	838,600	846,820	864,280
Income	(102,360)	(117,000)	(117,000)	(117,000)
Total Income	(102,360)	(117,000)	(117,000)	(117,000)
Homelessness & Housing Advice Net Expenditure	708,780	721,600	729,820	747,280
6 Glover Street				
Premises Related Expenditure	33,640	33,700	35,400	37,190
Supplies & Services	430	150	150	150
Total Expenditure	34,070	33,850	35,550	37,340
Income	(21,200)	(18,420)	(18,850)	(19,230)
Total Income	(21,200)	(18,420)	(18,850)	(19,230)
Glover Street Net Expenditure	12,870	15,430	16,700	18,110

Community

	Outturn 2023-2024	Budget 2024-2025	Budget 2025-2026	Budget 2026-2027
	£	£	£	£
7 Grants & Contributions				
Supplies & Services	128,960	128,960	128,960	128,960
Total Expenditure	128,960	128,960	128,960	128,960
Grants & Contributions Net Expenditure	128,960	128,960	128,960	128,960
8 CCTV				
Premises Related Expenditure	10,780	11,430	12,120	12,850
Supplies & Services	45,480	18,330	18,330	18,330
Third Party Payments	94,860	138,240	152,060	167,270
Total Expenditure	151,120	168,000	182,510	198,450
CCTV Net Expenditure	151,120	168,000	182,510	198,450
Community Net Expenditure	1,172,220	1,205,810	1,233,220	1,270,320

Community Portfolio

Variation Statement 2024/2025 to 2026/2027

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	628	416	1,044	641	425	1,066	21	1	1,088
Premises Related Costs	102	17	119	105	16	121	4	1	126
Transport Related Costs	9	12	21	9	12	21	-	-	21
Supplies and Services	321	125	446	324	125	449	5	-	454
Third Party	100	38	138	102	50	152	3	12	167
Total Expenditure	1,160	608	1,768	1,181	628	1,809	33	14	1,856
Income	- 96	- 466	- 562	- 97	- 479	- 576	- 1	- 9	- 586
Net Expenditure	1,064	142	1,206	1,084	149	1,233	32	5	1,270
Less Portfolio transfers	130			133					
Original budget totals	934			951					

Community Portfolio**Proposed Real Terms / Efficiency Variations****2024/25 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and staffing variations		27
Increased utility charges		11
DFG in house service		
Employees	391	
Transport	12	
Supplies	7	
Income (capital and contribution from south staffs)	<u>-410</u>	-
CCTV contract increase		14
Zero based budget review		7
Homelessness		
Supplies	120	
Income	<u>-60</u>	60
Budget savings reinstated		
More efficient CCTV monitoring aligned to night time economy	<u>24</u>	24
Minor variations		-1
		<u><u>142</u></u>

2025/26 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and staffing variations		22
Increased utility charges		12
DFG in house service		
Employees	391	
Transport	12	
Supplies	7	
Income (capital and contribution from south staffs)	<u>-410</u>	-
CCTV contract increase		26
Zero based budget review		7
Homelessness		
Supplies	120	
Income	<u>-60</u>	60
Budget savings reinstated		
More efficient CCTV monitoring aligned to night time economy	<u>24</u>	24
Minor variations		-2
		<u><u>149</u></u>

2026/27 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in pension costs		2
CCTV contract		12
DFG income in house service		-9
		<u>5</u>

Leisure and Culture

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
1 Leisure Section				
Employee Expenses	107,450	113,520	116,970	119,430
Transport Related Expenditure	3,180	2,250	2,250	2,250
Supplies & Services	10,960	4,610	4,610	4,610
Total Expenditure	121,590	120,380	123,830	126,290
Income	(31,560)	-	-	-
Total Income	(31,560)	-	-	-
Leisure Section Net Expenditure	90,030	120,380	123,830	126,290
2 Allotments				
Premises Related Expenditure	4,510	4,280	4,370	4,460
Supplies & Services	14,400	14,770	14,770	14,770
Total Expenditure	18,910	19,050	19,140	19,230
Income	(1,200)	(830)	(830)	(830)
Total Income	(1,200)	(830)		(830)
Allotments Net Expenditure	17,710	18,220	18,310	18,400
3 Ancient High House				
Premises Related Expenditure	10,330	10,330	10,540	10,750
Total Expenditure	10,330	10,330	10,540	10,750
Ancient High House Net Expenditure	10,330	10,330	10,540	10,750
4 Broadeye Windmill				
Premises Related Expenditure	1,640	2,950	3,050	3,150
Supplies & Services	70	70	70	70
Total Expenditure	1,710	3,020	3,120	3,220
Broadeye Windmill Net Expenditure	1,710	3,020	3,120	3,220
5 Izaak Walton Cottage				
Premises Related Expenditure	8,310	8,310	8,480	8,650
Total Expenditure	8,310	8,310	8,480	8,650
Izaak Walton Cottage Net Expenditure	8,310	8,310	8,480	8,650
6 Stafford Castle				
Premises Related Expenditure	12,690	12,690	12,940	13,200
Total Expenditure	12,690	12,690	12,940	13,200
Stafford Castle Net Expenditure	12,690	12,690	12,940	13,200

Leisure and Culture

	Outturn 2023-2024	Budget 2024-2025	Budget 2025-2026	Budget 2026-2027
	£	£	£	£
7 Leisure Management Contract				
Supplies & Services	277,630	377,210	441,470	575,440
Third Party Payments	681,550	607,650	580,970	513,160
Total Expenditure	959,180	984,860	1,022,440	1,088,600
Income	(145,170)	(159,370)	(185,330)	(260,040)
Total Income	(145,170)	(159,370)	(185,330)	(260,040)
Leisure Management Contract Net Expenditure	814,010	825,490	837,110	828,560
8 Leisure Strategy				
Employee Expenses	322,260	330,550	339,660	349,020
Premises Related Expenditure	4,950	4,950	5,050	5,150
Supplies & Services	90,230	89,630	89,630	89,630
Total Expenditure	417,440	425,130	434,340	443,800
Leisure Strategy Net Expenditure	417,440	425,130	434,340	443,800
9 Parks & Open Spaces				
Employee Expenses	249,150	269,580	276,300	281,770
Premises Related Expenditure	516,660	430,850	442,540	453,890
Transport Related Expenditure	3,730	5,010	5,120	5,230
Supplies & Services	146,260	107,120	107,110	107,120
Total Expenditure	915,800	812,560	831,070	848,010
Income	(263,630)	(95,570)	(97,490)	(99,410)
Total Income	(263,630)	(95,570)	(97,490)	(99,410)
Parks & Open Spaces Net Expenditure	652,170	716,990	733,580	748,600
Leisure and Culture Net Expenditure	2,024,400	2,140,560	2,182,250	2,201,470

Leisure PortfolioVariation Statement 2024/2025 to 2026/2027

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	676	38	714	691	42	733	7	10	750
Premises Related Costs	481	- 7	474	492	- 5	487	12	-	499
Transport Related Costs	10	- 3	7	10	- 3	7	-	-	7
Supplies and Services	541	53	594	606	52	658	-	134	792
Third Party Payments	602	6	608	566	15	581	12	- 80	513
Total Expenditure	2,310	87	2,397	2,365	101	2,466	31	64	2,561
Income	- 296	40	- 256	- 324	40	- 284	- 2	- 74	- 360
Net Expenditure	2,014	127	2,141	2,041	141	2,182	29	- 10	2,201
Portfolio transfers	17			17					
Original budget totals	2,031			2,058					

Leisure Portfolio**Proposed Real Terms / Efficiency Variations****2024/25 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and Staffing variations		14
Utility charges		-7
Leisure Management Contract		
Third Party Payments - Inflation		5
Zero based budget review		38
Budget savings reinstated		
Streetscene efficiencies	75	75
minor variations		2
		<u>127</u>

2025/26 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and Staffing variations		17
Utility charges		-6
Leisure Management Contract		
Third Party Payments - Inflation		15
Zero based budget review		38
Budget savings reinstated		
Streetscene efficiencies	75	75
minor variations		2
		<u>141</u>

2026/27 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in pension costs		10
Leisure management contract		
Base contract change	-80	
Equalisation reserve	134	
Equalisation reserve Income	-75	-21
minor variations		1
		<u>- 10</u>

Economic Development and Planning

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
1 Management and Support				
Employee Expenses	216,440	261,230	268,820	274,440
Supplies & Services	83,020	41,150	41,150	41,150
Total Expenditure	299,460	302,380	309,970	315,590
Income	(29,080)	(28,530)	(29,000)	(29,460)
Total Income	(29,080)	(28,530)	(29,000)	(29,460)
Management and Support Net Expenditure	270,380	273,850	280,970	286,130
2 Building Control				
Supplies & Services	2,180	500	500	500
Third Party Payments	186,020	195,970	203,180	206,210
Total Expenditure	188,200	196,470	203,680	206,710
Building Control Net Expenditure	188,200	196,470	203,680	206,710
3 Development Management				
Employee Expenses	1,454,850	1,135,600	1,169,800	1,193,960
Transport Related Expenditure	20,210	24,690	24,690	24,690
Supplies & Services	249,860	201,140	201,140	201,140
Total Expenditure	1,724,920	1,361,430	1,395,630	1,419,790
Income	(980,600)	(798,880)	(800,000)	(800,520)
Total Income	(980,600)	(798,880)	(800,000)	(800,520)
Development Management Net Expenditure	744,320	562,550	595,630	619,270
4 Forward Planning				
Employee Expenses	270,150	301,950	310,980	317,400
Transport Related Expenditure	10,420	6,520	6,520	6,520
Supplies & Services	61,900	146,090	194,770	168,750
Total Expenditure	342,470	454,560	512,270	492,670
Income	(6,260)	(94,730)	(143,410)	(117,390)
Total Income	(6,260)	(94,730)	(143,410)	(117,390)
Forward Planning Net Expenditure	336,210	359,830	368,860	375,280
5 Land Charges - Local Searches				
Employee Expenses	57,410	59,770	61,610	62,930
Supplies & Services	75,260	23,080	23,080	23,080
Total Expenditure	132,670	82,850	84,690	86,010
Income	(131,840)	(97,840)	(97,840)	(97,840)
Total Income	(131,840)	(97,840)	(97,840)	(97,840)
Land Charges - Local Searches Net Expenditure	830	(14,990)	(13,150)	(11,830)

Economic Development and Planning

	Outturn 2023-2024	Budget 2024-2025	Budget 2025-2026	Budget 2026-2027
	£	£	£	£
6 Land & Properties				
Premises Related Expenditure	60,020	43,520	44,420	45,340
Supplies & Services	12,360	1,590	1,590	1,590
Total Expenditure	72,380	45,110	46,010	46,930
Income	(36,290)	(50,490)	(51,070)	(51,690)
Total Income	(36,290)	(50,490)	(51,070)	(51,690)
Land & Properties Net Expenditure	36,090	(5,380)	(5,060)	(4,760)
7 Economic Growth and Strategic Projects				
Employee Expenses	341,540	385,060	396,020	403,930
Premises Related Expenditure	38,260	36,060	36,840	37,640
Transport Related Expenditure	2,500	1,600	1,600	1,600
Supplies & Services	88,860	33,210	33,210	33,210
Total Expenditure	471,160	455,930	467,670	476,380
Economic Growth and Strategic Projects Net Expenditure	471,160	455,930	467,670	476,380
8 Borough Tourism				
Supplies & Services	16,640	20,640	20,640	20,640
Total Expenditure	16,640	20,640	20,640	20,640
Borough Tourism Net Expenditure	16,640	20,640	20,640	20,640
Economic Development and Planning Net Expenditure	2,063,830	1,848,900	1,919,240	1,967,820

Economic Development and Planning Portfolio

Variation Statement 2024/2025 to 2026/2027

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	2,151	- 8	2,143	2,195	12	2,207	41	5	2,253
Premises Related Costs	107	- 27	80	108	- 27	81	2	-	83
Transport Related Costs	45	- 12	33	45	- 12	33	-	-	33
Supplies and Services	550	- 83	467	433	83	516	-	- 26	490
Third Party Payments	184	12	196	189	14	203	4	- 1	206
Total Expenditure	3,037	- 118	2,919	2,970	70	3,040	47	- 22	3,065
Income	- 1,223	153	- 1,070	- 1,107	- 14	- 1,121	- 1	25	- 1,097
Net Expenditure	1,814	35	1,849	1,863	56	1,919	46	3	1,968
Portfolio transfer	-724			-680					
Original budget	1,090			1,183					

Planning and Regeneration Portfolio

Proposed Real Terms / Efficiency Variations

2024/25 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and staffing variations		-37
Increased utility charges		-3
Reduced rates		-19
Leased Car		-10
Local Plan Expenditure & Rephasing		
Supplies	-29	
Income	29	-
Building Control Shared Service Adjustment		11
Zero based budget review		-36
Reduced parking income		67
Budget savings reinstated		
Development support efficiencies	26	
New planning fees	31	57
minor variations		5
		35

2025/26 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and staffing variations		-18
Increased utility charges		-3
Reduced rates		-20
Leased Car		-11
Local Plan Expenditure & Rephasing		
Supplies	138	
Income	-138	-
Building Control Shared Service Adjustment		15
Zero based budget review		-36
Reduced parking income		67
Budget savings reinstated		
Development support efficiencies	26	
New planning fees	31	57
minor variations		5
		56

2026/27 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in pension costs		5
Local Plan Expenditure & Rephasing		
Supplies	-26	
Income	26	-
Minor variations		-2
		<u>3</u>

Resources

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
1 Public Buildings				
Employee Expenses	72,530	80,360	82,650	84,070
Premises Related Expenditure	1,306,390	1,333,060	1,368,800	1,405,750
Transport Related Expenditure	30	-	-	-
Supplies & Services	132,850	122,530	126,450	128,650
Total Expenditure	1,511,800	1,535,950	1,577,900	1,618,470
Income	(568,120)	(549,420)	(558,150)	(558,150)
Total Income	(568,120)	(549,420)	(558,150)	(558,150)
Public Buildings Net Expenditure	943,680	986,530	1,019,750	1,060,320
2 Facilities Management				
Employee Expenses	225,840	239,990	248,260	253,230
Transport Related Expenditure	6,540	4,000	4,000	4,000
Supplies & Services	3,840	4,660	4,660	4,660
Total Expenditure	236,220	248,650	256,920	261,890
Facilities Management Net Expenditure	236,220	248,650	256,920	261,890
3 Executive Management				
Employee Expenses	882,920	1,061,440	1,100,340	1,125,770
Transport Related Expenditure	1,780	-	-	-
Supplies & Services	32,980	32,520	32,520	32,520
Total Expenditure	917,680	1,093,960	1,132,860	1,158,290
Income	(262,320)	(275,150)	(285,890)	(291,650)
Total Income	(262,320)	(275,150)	(285,890)	(291,650)
Executive Management Net Expenditure	655,360	818,810	846,970	866,640
4 Corporate Business and Partnerships				
Employee Expenses	276,500	354,130	364,870	372,650
Transport Related Expenditure	1,300	200	200	200
Supplies & Services	34,860	29,670	30,010	30,190
Total Expenditure	312,660	384,000	395,080	403,040
Corporate Business and Partnerships Net Expenditure	312,660	384,000	395,080	403,040
5 Communications				
Employee Expenses	149,850	155,830	161,570	166,350
Transport Related Expenditure	80	80	80	80
Supplies & Services	19,860	18,710	18,710	18,730
Total Expenditure	169,790	174,620	180,360	185,160
Communications Net Expenditure	169,790	174,620	180,360	185,160

Resources

	Outturn 2023-2024	Budget 2024-2025	Budget 2025-2026	Budget 2026-2027
	£	£	£	£
6 Customer Services				
Employee Expenses	348,780	373,130	382,090	389,070
Supplies & Services	11,800	11,530	11,530	11,530
Total Expenditure	360,580	384,660	393,620	400,600
Customer Services Net Expenditure	360,580	384,660	393,620	400,600
7 Out of Hours Service				
Supplies & Services	6,980	9,150	10,070	11,080
Total Expenditure	6,980	9,150	10,070	11,080
Out of Hours Service Net Expenditure	6,980	9,150	10,070	11,080
8 Law and Administration				
Employee Expenses	1,224,710	1,325,850	1,368,730	1,398,850
Premises Related Expenditure	2,360	2,360	2,410	2,460
Transport Related Expenditure	5,810	2,660	2,710	2,760
Supplies & Services	121,760	105,240	105,770	106,110
Third Party Payments	39,870	40,520	41,390	42,100
Total Expenditure	1,394,510	1,476,630	1,521,010	1,552,280
Income	(468,710)	(448,170)	(463,960)	(477,680)
Total Income	(468,710)	(448,170)	(463,960)	(477,680)
Law and Administration Net Expenditure	925,800	1,028,460	1,057,050	1,074,600
9 Finance				
Supplies & Services	1,560	1,350	1,350	1,350
Third Party Payments	658,310	842,260	862,930	876,130
Total Expenditure	659,870	843,610	864,280	877,480
Finance Net Expenditure	659,870	843,610	864,280	877,480
10 Human Resources Services				
Employee Expenses	628,280	635,580	658,770	674,950
Transport Related Expenditure	4,510	2,000	2,000	2,000
Supplies & Services	122,110	105,110	105,110	105,110
Total Expenditure	754,900	742,690	765,880	782,060
Income	(282,990)	(274,580)	(284,860)	(292,030)
Total Income	(282,990)	(274,580)	(284,860)	(292,030)
Human Resources Services Net Expenditure	471,910	468,110	481,020	490,030

Resources

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
11 Technology				
Employee Expenses	1,156,070	1,202,020	1,239,370	1,265,300
Transport Related Expenditure	17,660	8,800	8,800	8,800
Supplies & Services	662,990	662,050	662,500	662,500
Total Expenditure	1,836,720	1,872,870	1,910,670	1,936,600
Income	(884,820)	(909,530)	(931,380)	(946,940)
Total Income	(884,820)	(909,530)	(931,380)	(946,940)
Technology Net Expenditure	951,900	963,340	979,290	989,660
12 Members Services				
Employee Expenses	4,000	4,000	4,000	4,000
Transport Related Expenditure	1,250	1,250	1,250	1,250
Supplies & Services	315,470	325,790	335,250	341,740
Total Expenditure	320,720	331,040	340,500	346,990
Members Services Net Expenditure	320,720	331,040	340,500	346,990
13 Revenues & Benefits				
Supplies & Services	81,820	94,850	94,850	94,850
Third Party Payments	1,584,040	1,627,450	1,676,630	1,710,100
Total Expenditure	1,665,860	1,722,300	1,771,480	1,804,950
Income	(848,560)	(848,560)	(848,560)	(848,560)
Total Income	(848,560)	(848,560)	(848,560)	(848,560)
Revenues & Benefits Net Expenditure	817,300	873,740	922,920	956,390
14 Housing Benefit Payments				
Supplies & Services	10,000	10,000	10,000	10,000
Transfer Payments	17,059,610	15,956,270	14,633,100	13,418,430
Total Expenditure	17,069,610	15,966,270	14,643,100	13,428,430
Income	(17,169,610)	(16,066,270)	(14,843,100)	(13,628,430)
Total Income	(17,169,610)	(16,066,270)	(14,843,100)	(13,628,430)
Housing Benefit Payments Net Expenditure	(100,000)	(100,000)	(200,000)	(200,000)
15 Parish Councils				
Supplies & Services	51,000	51,000	51,000	51,000
Total Expenditure	51,000	51,000	51,000	51,000
Parish Councils Net Expenditure	51,000	51,000	51,000	51,000
16 Corporate and Democratic Core				
Supplies & Services	277,160	278,730	281,260	283,870
Total Expenditure	277,160	278,730	281,260	283,870
Corporate and Democratic Core Net Expenditure	277,160	278,730	281,260	283,870

Resources

	Outturn 2023-2024 £	Budget 2024-2025 £	Budget 2025-2026 £	Budget 2026-2027 £
17 Non-Distributed Costs				
Employee Expenses	225,000	235,260	239,970	244,770
Third Party Payments	42,450	43,300	44,170	45,050
Total Expenditure	267,450	278,560	284,140	289,820
Non-Distributed Costs Net Expenditure	267,450	278,560	284,140	289,820
18 Asset Management/Energy Conservation				
Supplies & Services	44,140	44,120	44,120	44,120
Total Expenditure	44,140	44,120	44,120	44,120
Asset Management/Energy Conservation Net Expenditure	44,140	44,120	44,120	44,120
19 Electoral Registration				
Employee Expenses	2,150	2,150	2,150	2,150
Supplies & Services	41,050	40,590	40,590	40,590
Total Expenditure	43,200	42,740	42,740	42,740
Electoral Registration Net Expenditure	43,200	42,740	42,740	42,740
20 Elections				
Employee Expenses	153,490	-	-	-
Premises Related Expenditure	56,570	-	-	-
Supplies & Services	91,990	39,500	39,500	39,500
Total Expenditure	302,050	39,500	39,500	39,500
Income	(262,520)	-	-	-
Total Income	(262,520)	-	-	-
Elections Net Expenditure	39,530	39,500	39,500	39,500
21 Items to be Allocated				
Employee Expenses	(46,710)	(110,000)	(110,000)	(110,000)
Supplies & Services	(200,000)	(100,000)	(400,000)	(300,000)
Total Expenditure	(246,710)	(210,000)	(510,000)	(410,000)
Items to be Allocated Net Expenditure	(246,710)	(210,000)	(510,000)	(410,000)
22 Audit, Risk, Resilience and Procurement				
Supplies & Services	150	-	-	-
Third Party Payments	259,810	262,930	268,920	272,710
Total Expenditure	259,960	262,930	268,920	272,710
Audit, Risk, Resilience and Procurement Net Expenditure	259,960	262,930	268,920	272,710
23 Insurance Premiums				
Third Party Payments	186,670	190,400	194,210	198,090
Total Expenditure	186,670	190,400	194,210	198,090
Insurance Premiums Net Expenditure	186,670	190,400	194,210	198,090
Resources Net Expenditure	7,655,170	8,392,700	8,243,720	8,535,730

Resources Portfolio

Variation Statement 2024/2025 to 2026/2027

	2024/2025 Indicative	Real Terms / Efficiency Variations	2024/2025 Budget	2025/2026 Indicative	Real Terms / Efficiency Variations	2025/2026 Budget	Inflation	Real Terms / Efficiency Variations	2026/2027 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Employee Costs	4,809	751	5,560	4,905	838	5,743	108	20	5,871
Premises Related Costs	1,362	- 26	1,336	1,397	- 26	1,371	37	-	1,408
Transport Related Costs	47	- 28	19	48	- 29	19	-	-	19
Supplies and Services	1,649	238	1,887	1,664	- 59	1,605	9	104	1,718
Third Party Payments	2,872	135	3,007	2,932	157	3,089	62	- 7	3,144
Transfer Payments	13,838	2,118	15,956	12,691	1,942	14,633	-	- 1,214	13,419
Total Expenditure	24,577	3,188	27,765	23,637	2,823	26,460	216	- 1,097	25,579
Income	- 17,184	- 2,188	- 19,372	- 16,069	- 2,147	- 18,216	- 34	1,207	- 17,043
Net Expenditure	7,393	1,000	8,393	7,568	676	8,244	182	110	8,536

Resources Portfolio**Proposed Inflation/ Real Terms Efficiency Variations****2024/25 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and Staffing variations	715	
Leadership team contribution from Cannock Chase District Council	-275	440
Reduced utility charges		-20
Reduced Civic Centre rental income		33
Reduced rates		-21
Contract cleaning		-5
Items to be allocated - contract provision		-200
Zero based budget review		-104
Shared Service Cost Rate Increase	-24	
Shared Service Rate Increase on Income	<u>22</u>	-2
Housing benefits review of spend		
Expenditure	2,118	
Income	<u>-2018</u>	100
Bank charges		-10
Budget savings reinstated		
Reduction in printers / colour printing	19	
Leasing vacant areas of the Civic Centre	93	
Reduce energy costs through LED lighting	15	
Shared Service savings rephased	<u>400</u>	527
Budget pressure		
Finance	159	
Transformation	<u>100</u>	259
minor variations		3
		<u><u>1,000</u></u>

2025/26 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award and Staffing variations	802	
Leadership team contribution from Cannock Chase District Council	-286	516
Reduced utility charges		-20
Reduced Civic Centre rental income		24
Reduced rates		-22
Contract cleaning		-4
Items to be allocated - contract provision		-100
Zero based budget review		-103
Shared Service Cost Rate Increase	-3	
Shared Service Rate Increase on Income	9	6
Housing benefits review of spend		
Expenditure	1,942	
Income	-1942	-
Bank charges		-7
Budget savings reinstated		
Reduction in printers / colour printing	19	
Leasing vacant areas of the Civic Centre	93	
Reduce energy costs through LED lighting	15	127
Budget pressure		
Finance	159	
Transformation	100	259
minor variations		-
		<u>676</u>

2026/27 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in pension changes, increments and staffing		17
Housing benefits review of spend following implementation of Universal Credit		
Expenditure	- 1,215	
Income	1,215	-
Contract provision		100
Shared services additional cost	- 3	
Shared Service additional income	- 1	-4
Minor variations		-3
		<u>110</u>

General Fund Revenue Budget and Capital Programme 2023-26

DRAFT GENERAL FUND CAPITAL PROGRAMME 2023/24 TO 2026/27					
	2023/24	2024/25	2025/26	2026/27	Program but not allocated
	£000	£000	£000	£000	£000
ENVIRONMENT					
Streetscene equipment	-	66	-	-	101
Streetscene Fleet replacement	73	32	-	-	-
Waste Contract - replacement green containers	65	95	35	35	-
Waste Contract - replacement blue bins	38	28	11	11	-
Waste Contract - replacement waste containers	10	82	4	4	-
Eccleshall Road Cemetery Biodiversity	14	14	-	-	-
Total	200	317	50	50	101
COMMUNITY					
Disabled Facilities Grants	1,655	1,872	1,522	1,522	3,434
Private Sector Housing Assistance	30	85	-	-	-
Improvements at Glover St caravan site	5	-	-	-	-
Empty Homes	20	60	-	-	-
Rough Sleeper Accommodation	56	-	-	-	-
Total	1,766	2,017	1,522	1,522	3,434
LEISURE					
Stone Leisure Strategy Phase 2 (part s106)	1,806	450	-	-	-
Victoria Park Pedestrian Bridge	-	91	-	-	-
Castle - South Wall	-	-	-	-	16
Yarnfield Recreational Facilities	17	-	-	-	-
Haughton Play Area	20	-	-	-	-
Hixon Green Millennium Trust (HGMT)	27	-	-	-	-
Total	1,870	541	-	-	16
ECONOMIC DEVELOPMENT AND PLANNING					
Growth Point capital	50	-	-	-	-
Stafford Town Centre Enhancement	19	-	-	-	-
Victoria Street Car Park Improvements	-	-	-	-	48
Station Gateway	-	-	-	-	3,500
Future High Streets Fund - Public Realm	1,693	-	-	-	-
Future High Streets Fund - Mixed Use	13,856	5,500	-	-	-
UK Shared Prosperity Hub	890	2,376	-	-	-
Rural England Prosperity Fund REPF	122	366	-	-	-
Replacement Parking Ticket Machines	60	-	-	-	-
Total	16,690	8,242	-	-	3,548
RESOURCES					
Corporate IT equipment	114	50	50	50	-
Contact Centre Phone system	-	-	-	-	30
Civic Centre Generator	-	-	-	-	50
Accommodation transformation & rationalisation	8	-	-	-	670
Total	122	50	50	50	750
TOTAL CAPITAL PROGRAMME	20,648	11,167	1,622	1,622	7,849

General Fund Revenue Budget and Capital Programme 2023-26

General Fund Reserves and Balances And Capital Resources 2023 - 2027

	01/04/2024	01/04/2025	01/04/2026	01/04/2027
	£	£	£	£
Contingency				
Revenue Surplus	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Revenue Surplus	1,618,035.65	1,740,884.65	1,774,848.65	1,510,892.65
Insurance Reserve	620,460.83	620,460.83	620,460.83	620,460.83
VAT - Partial Exemption	195,300.00	195,300.00	195,300.00	195,300.00
Business Rates Pool Equalisation	4,566,085.02	4,566,085.02	4,566,085.02	4,566,085.02
B rates Contingency	685,000.00	685,000.00	685,000.00	685,000.00
Leisure Equalization Reserve	- 771,700.00	- 553,860.00	- 297,720.00	17,680.00
	7,913,181.50	8,253,870.50	8,543,974.50	8,595,418.50
Grants				
Strategic Health Delivery	30,782.27	30,782.27	30,782.27	30,782.27
Stepping Stones Unspent S&S	4,559.27	4,559.27	4,559.27	4,559.27
Homelessness Prevention	24,507.20	24,507.20	24,507.20	24,507.20
Neighbourhood Planning Grant	34,256.73	34,256.73	34,256.73	34,256.73
Stafford & Surrounds	5,722.95	5,722.95	5,722.95	5,722.95
Elector Grant	113,567.84	113,567.84	113,567.84	113,567.84
Inspire Grant	7,000.00	7,000.00	7,000.00	7,000.00
Rough Sleeping Grant	58,636.01	58,636.01	58,636.01	58,636.01
Planning Registers New Burdens	36,240.52	36,240.52	36,240.52	36,240.52
Northern Gateway Project	40,705.40	40,705.40	40,705.40	40,705.40
Housing Benefit Admin Grant	61,272.00	61,272.00	61,272.00	61,272.00
Flexible Homelessness Support Grant	169,309.27	169,309.27	169,309.27	169,309.27
Homelessness Reduction Act Grant	75,743.84	75,743.84	75,743.84	75,743.84
PCC Locality Deal Funding	29,670.39	29,670.39	29,670.39	29,670.39
EU Exit Preparation	24,968.00	24,968.00	24,968.00	24,968.00
Garden Community Grant	3.81	3.81	3.81	3.81
Eastgate Masterplan	5,309.00	5,309.00	5,309.00	5,309.00
Parks Improvement	21,153.00	21,153.00	21,153.00	21,153.00
Football Foundation Riverway ATP	8,849.00	8,849.00	8,849.00	8,849.00
Domestic Abuse Accom Duty New Burdens	18,555.00	18,555.00	18,555.00	18,555.00
Test and Trace	171,528.68	171,528.68	171,528.68	171,528.68
Revs and Bens Grants	5,820.00	5,820.00	5,820.00	5,820.00
Council Tax Hardship Fund	106,784.00	106,784.00	106,784.00	106,784.00
Temporary Accommodation Grant	21,067.32	21,067.32	21,067.32	21,067.32
Covid Grants	234,789.00	234,789.00	234,789.00	234,789.00
Support for Vulnerable Renters	20,055.00	20,055.00	20,055.00	20,055.00
Safety of women at night	4.00	4.00	4.00	4.00
OPCC Safer Streets	4.81	4.81	4.81	4.81
Homelessness Prevention Grant 21-22	40,919.15	40,919.15	40,919.15	40,919.15
Homelessness Prevention Grant 22-23	18,273.87	18,273.87	18,273.87	18,273.87
RSI 22 23 Grant	- 0.00	- 0.00	- 0.00	- 0.00
Domestic Abuse Grant 22 23	10,703.00	10,703.00	10,703.00	10,703.00
Homeless Prevention Grant 23-24	55,200.00	55,200.00	55,200.00	55,200.00
Elections Voter accessibility	24,062.00	24,062.00	24,062.00	24,062.00
Council Tax Rebate	188,380.00	188,380.00	188,380.00	188,380.00
	1,668,402.33	1,668,402.33	1,668,402.33	1,668,402.33

	01/04/2024	01/04/2025	01/04/2026	01/04/2027
	£	£	£	£
Donations				
Loans to Sports Clubs	22,088.09	22,088.09	22,088.09	22,088.09
Grants Sports Clubs	4,488.75	4,488.75	4,488.75	4,488.75
Castle Donations	9,628.00	9,628.00	9,628.00	9,628.00
High House Donations	23,071.81	23,071.81	23,071.81	23,071.81
	59,276.65	59,276.65	59,276.65	59,276.65
Shared Services				
HR Shared Service	102,763.80	102,763.80	102,763.80	102,763.80
IT Shared Service	211,073.95	211,073.95	211,073.95	211,073.95
Legal Shared Service	107,834.16	109,334.16	110,834.16	112,334.16
Shared Services Transformation	365,397.80	365,397.80	365,397.80	365,397.80
	787,069.71	788,569.71	790,069.71	791,569.71
Rolling Programme				
Housing Needs Survey	52,770.00	52,770.00	52,770.00	52,770.00
Elections	60,920.13	100,420.13	139,920.13	179,420.13
	113,690.13	153,190.13	192,690.13	232,190.13
Community				
Home Energy Conservation	31,700.00	31,700.00	31,700.00	31,700.00
Private Sector Housing	12,596.00	12,596.00	12,596.00	12,596.00
Sanctuary	9,403.45	9,403.45	9,403.45	9,403.45
Earned Autonomy Community safety	25,000.00	25,000.00	25,000.00	25,000.00
Empty Homes Officer	55,300.36	55,300.36	55,300.36	55,300.36
DFG Balance of Contributions	864.41	864.41	864.41	864.41
	134,864.22	134,864.22	134,864.22	134,864.22
Corporate				
Training	95,920.18	95,920.18	95,920.18	95,920.18
Budget support	1,662,100.43	1,662,100.43	1,662,100.43	1,662,100.43
Climate Change	24,228.00	274,228.00	274,228.00	274,228.00
Provision for Future Maintenance	43,129.84	43,129.84	43,129.84	43,129.84
Pensions Reserve	342,039.70	342,039.70	342,039.70	342,039.70
Rollovers 18-19	29,094.00	29,094.00	29,094.00	29,094.00
Covid 19 Reallocation	1,258,485.81	1,258,485.81	1,258,485.81	1,258,485.81
Corporate Pot	433,457.68	433,457.68	433,457.68	433,457.68
Anchor Org for Clinically Vulnerable	18,190.42	18,190.42	18,190.42	18,190.42
Building Maintenance	36,349.98	36,349.98	36,349.98	36,349.98
Rollovers 20-21	31,427.00	31,427.00	31,427.00	31,427.00
Unpresented cheques pre 2021-22	259,979.11	259,979.11	259,979.11	259,979.11
Contracts reserve	697,000.00	697,000.00	697,000.00	697,000.00
Partnerships FPN Income	95.00	95.00	95.00	95.00
Partnerships Contrib to Shared				
Community Dev Post	12,140.00	12,140.00	12,140.00	12,140.00
Business Initiative	-	500,000.00	500,000.00	500,000.00
	4,943,637.15	5,693,637.15	5,693,637.15	5,693,637.15
Environment				
Streetscene Transformation	109,400.00	136,750.00	164,100.00	191,450.00
CAMEO - emissions trading scheme	57,767.67	57,767.67	57,767.67	57,767.67
Stewardship Rural Payments Agency	25,773.60	25,773.60	25,773.60	25,773.60
Cremator Maintenance Plan	80,453.40	80,453.40	80,453.40	80,453.40
Environmental Fines	9,179.10	9,179.10	9,179.10	9,179.10
Streetscene Trading	168,424.93	168,424.93	168,424.93	168,424.93
Taxi Licences	63,911.62	63,911.62	63,911.62	63,911.62
Operations Project Management	1,530.62	1,530.62	1,530.62	1,530.62
Strategic Health Delivery	29,411.81	29,411.81	29,411.81	29,411.81
	545,852.75	573,202.75	600,552.75	627,902.75

	01/04/2024	01/04/2025	01/04/2026	01/04/2027
	£	£	£	£
Leisure				
Football development fund	12,784.23	20,784.23	28,784.23	36,784.23
HLF Vict Park - equalisation reserve	51,183.39	51,183.39	51,183.39	51,183.39
Leisure Management Contract Reserve	198,296.00	198,296.00	198,296.00	198,296.00
Alleyne's Dryside Provision	80,000.00	80,000.00	80,000.00	80,000.00
Vic Park Cafe and Area Hire	23,101.63	23,101.63	23,101.63	23,101.63
Tourism	4,524.75	4,524.75	4,524.75	4,524.75
	369,890.00	377,890.00	385,890.00	393,890.00
Planning				
LDF	247,795.13	185,565.13	74,655.13	5.13
CIL Reserve	- 20,250.00	- 20,250.00	- 20,250.00	- 20,250.00
Dev Mgmt. Equalisation	191,823.76	168,773.76	145,723.76	122,673.76
20% Planning Increase	376,427.13	502,657.13	628,887.13	755,117.13
Stafford TC Strategic Review	71,763.00	71,763.00	71,763.00	71,763.00
Station Gateway	95,984.96	95,984.96	95,984.96	95,984.96
Economic Growth Strategy	80,000.00	80,000.00	80,000.00	80,000.00
Future High Street Fund Revenue Funding	6.53	6.53	6.53	6.53
Stone Leisure Revenue Funding	76,830.00	76,830.00	76,830.00	76,830.00
Project Manager Salary Core Budget (Meecebrook)	40,195.84	40,195.84	40,195.84	40,195.84
	1,160,576.35	1,201,526.35	1,193,796.35	1,222,326.35
Resources				
Health & Safety	15,000.00	15,000.00	15,000.00	15,000.00
HR future shared service development	48,277.64	48,277.64	48,277.64	48,277.64
Localisation of Council Tax Support	224,352.63	197,172.63	169,992.63	142,812.63
R12 Employee Survey Outcomes	20,000.00	20,000.00	20,000.00	20,000.00
R13 Organisation Development Plan	60,000.00	60,000.00	60,000.00	60,000.00
Mayoral Afternoon Tea	3,000.00	3,000.00	3,000.00	3,000.00
	370,630.27	343,450.27	316,270.27	289,090.27
Section 106				
Section 106 commuted sums	1,257,185.60	1,257,185.60	1,257,185.60	1,257,185.60
Cannock SAC contributions	434,199.35	434,199.35	434,199.35	434,199.35
S106 swimming pool	223,966.79	223,966.79	223,966.79	223,966.79
S106 Sports cts/hall	339,887.86	339,887.86	339,887.86	339,887.86
S106 Artificial Turf	61,889.40	61,889.40	61,889.40	61,889.40
Cannock SAC Partnership	701,105.53	701,105.53	701,105.53	701,105.53
S106 Bowling Green Contribution	1,186.51	1,186.51	1,186.51	1,186.51
	3,019,421.04	3,019,421.04	3,019,421.04	3,019,421.04
Revenue	21,086,492.10	22,267,301.10	22,598,845.10	22,727,989.10
Capital Programme Funding				
RCCO GF	800,969.65	12,969.65	101,969.65	108,969.65
Investment Reserve	2,000,000.00	3,500,000.00	4,500,000.00	4,500,000.00
Revenue Surplus	14,209.17	14,209.17	14,209.17	14,209.17
Invest to Save	8,413.69	8,413.69	8,413.69	8,413.69
Budget support	115,961.00	15,961.00	15,961.00	15,961.00
New Homes Bonus	946,114.64	880,114.64	880,114.64	164,114.64
VAT Shelter	162,562.10	126,562.10	126,562.10	25,562.10
	4,048,230.25	4,558,230.25	5,647,230.25	4,837,230.25
Rollovers				
Rollovers 19-20	75,030.50	75,030.50	75,030.50	75,030.50
	75,030.50	75,030.50	75,030.50	75,030.50

	01/04/2024	01/04/2025	01/04/2026	01/04/2027
	£	£	£	£
Capital Contingency				
RCCO HSF/SG	3,772,781.00	3,483,781.00	3,483,781.00	-
Working Balance Transfer	2,549,000.00	-	-	-
New Homes Bonus	431.00	431.00	431.00	431.00
Economic Development	912,000.00	912,000.00	912,000.00	912,000.00
	7,234,212.00	4,396,212.00	4,396,212.00	912,431.00
Capital Sinking Fund				
Cremator Sinking Fund	800,000.00	850,000.00	900,000.00	950,000.00
Pest Control Vehicles	163,600.00	180,000.00	196,400.00	212,800.00
Sweepers Sinking Fund	859,999.00	929,999.00	999,999.00	1,069,999.00
Rowley Park 3G Pitch Sinking Fund	165,000.00	180,000.00	195,000.00	210,000.00
Riverway	150,000.00	175,000.00	200,000.00	225,000.00
Victoria Park Safety	80,000.00	80,000.00	80,000.00	80,000.00
Tenterbanks CP Budget Bid	35,780.00	35,780.00	35,780.00	35,780.00
CRM replacement reserve	74,162.50	74,162.50	74,162.50	74,162.50
	2,328,541.50	2,504,941.50	2,681,341.50	2,857,741.50
Capital	13,686,014.25	11,534,414.25	12,799,814.25	8,682,433.25
Earmarked	34,772,506.35	33,801,715.35	35,398,659.35	31,410,422.35

General Fund Revenue Budget and Capital Programme 2023-26

Band Equivalents

Parish	Tax Base Post LCTS 2023-24
Adbaston	227.17
Barlaston	1,052.58
Berkswich	788.53
Bradley	230.69
Brocton	558.54
Chebsey	253.59
Church Eaton	291.87
Colwich	1,922.40
Creswell	789.03
Doxey	918.91
Eccleshall	2,183.12
Ellenhall	63.57
Forton	144.59
Fradswell	84.70
Fulford	2,312.53
Gayton	80.58
Gnosall	2,027.11
Haughton	456.39
High Offley	396.62
Hilderstone	275.35
Hixon	750.45
Hopton & Coton	855.14
Hyde Lea	186.64
Ingestre	85.37
Marston	92.83
Milwich	200.31
Norbury	201.14
Ranton	184.44
Salt & Enson	187.02
Sandon & Burston	169.29
Seighford	771.02
Stafford	19,471.92
Standon	336.03
Stone	6,453.19
Stone Rural	748.85
Stowe-By-Chartley	197.81
Swynnerton	1,370.59

Parish	Tax Base Post LCTS 2023-24
Tixall	133.31
Weston	480.08
Whitgreave	89.95
Yarnfield and Cold Meece	822.68
Subtotal	48,845.93
MOD Class O	456.80
Total	49,302.73

General Fund Revenue Budget and Capital Programme 2023-26

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

Introduction

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

Robustness of Budget Estimates

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

The budget for 2024-25 has been constructed based upon the maintenance of existing level of service, adjusted for known changes in 2023-24. It is considered to accurately reflect likely expenditure in 2024-25, being based on historic information, experience of expenditure in previous years and latest projections where appropriate.

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

The full risk assessment of the Council's Budget 2024-25 has been carried out and is included in APPENDIX 7.

The impact of the National Living Wage has been incorporated into the budget. Allowance has also been made for staff incremental progression. Sufficient provision has been built in for current employer pension contributions, in line with the 2023 actuarial valuation.

Inflation on contractor costs has been allowed based on the projected retail/consumer prices index increases and on energy budgets based on anticipated tariff increases as well as specific reviews of particularly high value contracts such as the Freedom Leisure contract. Any differential inflationary uplift as required by contracts has been reflected.

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

Net investment income of £1,950k has been included within 2024-25 budgets. This has been based on current projections of bank rate which are anticipated to start to reduce towards the end of 2024-25 as the Bank of England actions have started to reduce the rate of inflation. Prudent assumptions about cash flow have been made and the advice of the Council's treasury management consultants has been taken into account in determining the average rate of return.

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

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

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

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

Adequacy of the Council's Reserves

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

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

The Council is projected to hold total General Fund reserves of £21.086 million at 31 March 2024 and £22.267 million at 31 March 2025. This includes S106 amounts of £3.019m at 31 March 2024 and the same amount as at the 31 March 2025.

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

The successful Future High Streets Fund bid has enabled the inclusion of the project in the capital programme. At an overall cost of £21.5 million, this project presents a substantial challenge to deliver; but it also presents financial risks. It is essential that costs are controlled and milestones are met, to avoid the prospect of defaulting on Government requirements, additional borrowing and/or additional revenue contributions.

The quantum of the Future High Streets Fund bid, its financial risks and the future debt repayments on borrowing, coupled with the ongoing additional costs of (in particular) inflation and waste management, represent burdens on the Financial Plan. When combined with the uncertainty of a fundamental Government review of local government finance, the medium term outlook is very challenging. There is no scope over the Financial Plan period for further discretionary projects or expenditure that could have a negative effect on reserves.

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

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

Chris Forrester Deputy Chief Executive and S151 Officer

General Fund Revenue Budget and Capital Programme 2023-26

Working Balance - Financial Risks facing the Authority

Risk	Level of risk	Explanation of risk / justification for cover
Inflation	Medium	Inflation has been included in the Financial Plan in accordance with Government policy.
Investment interest	Medium	The amount earned depends on the prevailing interest rates and the level of cash balances held. Prudent assumptions have been made.
Major income sources:		
• Planning fees	Medium	Dependent on economic conditions.
• Land charges fees	Low	Dependent on the housing market / basis of determining recoverable expenses/ proposed transfer to Land Registry.
• Car parking	Medium	Certain amount of volatility based on demand.
• Markets	High	Dependent on occupancy levels.
• Environmental services	Low	Licensing income dependent on renewals.
• Bereavement services	Medium	Some risk as it is a major source of income.
Spending pressures:		
• Waste and recycling	Medium	There is significant uncertainty with regards to waste and recycling moving forwards. The introduction of food waste collection has a significant potential impact on council budgets which is unclear at present. The proposed change in recycling arrangements with the county council taking the contract will result in a net cost to the council.
• Leisure management	Medium	Result of the changing habits of residents in the area post covid and the need to attract them back to using facilities.

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

General Fund Revenue Budget and Capital Programme 2023-26

New Car Park Charges

As part of the Westbridge Park redevelopment two new car parks have been created which we will charge to park on. Charges are as proposed below:

Stone Riverside Car Park

Charges apply between 8am and 6pm Monday to Friday. No charge Saturday or Sunday.

Up to 2 Hours - Free

Up to 4 Hours - £1.50

No return 2 hours.

Stone Canalside Car Park

Charges apply between 8am and 6pm Monday to Friday. No charge Saturday or Sunday.

Up to 2 Hours - Free

Up to 4 Hours - £1.50

No return 2 hours.

Weekly permit £15

Agenda Item 7(b)**Work Programme - Resources Scrutiny Committee**

Committee:	Resources Scrutiny
Date of Meeting:	9 January 2024
Report of:	Head of Law and Governance
Portfolio:	Resources

1 Purpose of Report

- 1.1 The purpose of this report is to present the Resources Scrutiny Committee's Work Programme

2 Recommendations

- 2.1 That the report be noted.

Reasons for Recommendations

- 2.1 The first stage in achieving a Member-led Overview and Scrutiny process is to develop a Work Programme for the Members of the Committee to own.

3 Key Issues

- 3.1 Accordingly, an up-to-date copy of the Resources Scrutiny Committee's Work Programme is provided for Members to consider or amend as appropriate.

4 Relationship to Corporate Priorities

- 4.1 This report is most closely associated with the following Corporate Business Objective 3:-

To be a well-run, financially sustainable and ambitious organisation responsive to the needs of our customers and communities and focussed on delivering our objectives.

5 Report Detail

- 5.1 Members will recall that one of the fundamental philosophies behind the creation of Overview and Scrutiny is that the process should be Member-led and the first stage in achieving this is to develop a Work Programme that is:-

- Owned by all Members of the Scrutiny Committee;
- Flexible to allow the Committee to react to urgent items;
- Contain aspects of both Overview and Scrutiny.

5.2 Therefore, at each scheduled meeting of the Resources Scrutiny Committee, an up-to-date copy of the Work Programme will be provided for Members to consider or amend as appropriate.

5.3 The Work Programme includes provision for the Committee to scrutinise appropriate items delivered through the Council's Service Delivery Plan up to twelve months in advance, whilst maintaining the flexibility to respond to any issues that may arise.

5.4 Accordingly, attached at **APPENDIX** is the Resources Scrutiny Committee's current Work Programme to consider or amend as appropriate.

6 Implications

6.1 Financial

Nil

6.2 Legal

Nil

6.3 Human Resources

Nil

6.4 Risk Management

Nil

6.5 Equalities and Diversity

Nil

6.6 Health

Nil

6.7 Climate Change

Nil

7 Appendices

None

8 Previous Consideration

Nil

9 Background Papers

File available in Law and Administration.

Contact Officer:	Ian Curran
Telephone Number:	01785 619220
Ward Interest:	Nil
Report Track:	Resources 9 January 2024 (Only)
Key Decision:	N/A

Appendix

Work Programme - Resources Scrutiny Committee**Wednesday 13 March 2024 at 6.30pm**

Report Deadline 28 February 2024

Officer Reports: **Review of the Constitution**
Head of Law and Governance**Performance Update/Budget Monitoring Report**
Head of Transformation and Assurance**Section 106 Agreements**

Head of Economic Development and Planning?

Work Programme
Head of Law and Governance

Future Items:

- **Procurement**
- **Review of the Constitution**