



Civic Centre
Riverside
Stafford
ST16 3AQ

2 February 2026

Dear Members

Council Meeting

I hereby give notice that a meeting of the Council will be held in the **Council Chamber, County Buildings, Martin Street, Stafford** on **Tuesday 10 February 2026 at 7.00pm** to deal with the business as set out on the agenda.

Tim Clegg
Chief Executive

COUNCIL MEETING - 10 FEBRUARY 2026

Mayor, Councillor Jenny Barron

AGENDA

- 1 Approval of the Minutes of the meeting of Council held on 2 December 2025 as published on the Council's website.
- 2 Apologies for Absence
- 3 Declarations of Interest
- 4 Announcements (Paragraph 3.2(iii) of the Council Procedure Rules)
- 5 Public Question Time - Nil
- 6 Councillor Session - Nil
- 7 Notice of Motion - Nil

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11 Any items referred from Scrutiny Committee(s)	-

Chief Executive

Civic Centre
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Agenda Item 9

General Fund Revenue Budget and Capital Programme 2025-28

Committee:	Council
Date of Meeting:	10 February 2026
Report of:	Deputy Chief Executive
Portfolio:	Resources Portfolio

The following matter is to be considered by Resources Scrutiny Committee at its meeting on 20 January 2026 and Council on 10 February 2026 and submitted to Cabinet as required.

1 Purpose of Report

- 1.1 To propose to the Council the General Fund Revenue Budget for 2026-27, the updated Capital Programme 2025-26 to 2028-29 and indicative budgets for 2027-28 to 2028-29.

2 Recommendations

- 2.1 That the following be recommended to the Council:
 - (a) The Budget Requirement for the General Fund Revenue Budget for 2026-27 be set at £21.049 million noting the increase of £161k from the previously recommended amount to Cabinet of £20.888 million due to additional tree team posts;
 - (b) The indicative General Fund Revenue Budgets be set at £20.759 million for 2027-28 and £21.039 million for 2028-29 noting the increase of £35k in 2027/28 and £52k in 2028/29 previously recommended by cabinet due to additional tree team post and Cannock Chase District Council led shared service recharge changes;
 - (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 2026-27 be increased by 2.99% to £184.09;

- (f) The Council's Tax Base be set at 50,296.31 (as determined by the Deputy Chief Executive Resources S151);
- (g) Note that the inflation parameter for fees and charges for 2026-27 was generally set at 4%.
- (h) That delegated authority be given to the Deputy Chief Executive (Resources)/S151 Officer in consultation with the Resources portfolio holder to add items to the budget funded from reserves in line with the purpose of the reserve;
- (i) That the Deputy Chief Executive (Resources)/S151 Officer be authorised to adjust reserve contributions to reflect any grant and local taxation changes announced in the final 2026/27 Local Government Finance Settlement.

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 is being delivered in a profoundly uncertain time for local government. Central government have moved forwards with the proposal to reorganise local government. As a result, the council submitted a preferred new unitary structure for Staffordshire with a North/South split. Several other proposals were submitted by other authorities in Staffordshire as well and these can all be seen in the documents presented to Council on 11 November 2025. This means that should the reorganisation programme move forwards in line with the timetable published, Stafford Borough Council will cease to exist in 2028.
- 3.2 The provisional local government finance settlement for 2026-27 included the long delayed implementation of the fairer funding review, the business rates reset as well as a three year provisional settlement. This is discussed in the body of the report.
- 3.3 With the above in mind, this report sets out the current position on the General Fund Revenue Budget for 2025-26 and indicative budgets for 2026-27 to 2028-29. It reflects the position on the provisional Local Government Finance Settlement 2026-27, the position on the Council's Collection Fund, the Council's Tax Base and the consequential Council Tax for 2026-27.
- 3.4 The budget for 2026-27 is based on the estimated outturn position for 2025-26, which has been updated to reflect known changes and estimates for 2026-27.

3.5 Indicative budgets have been set out for 2027-28 and 2028-29 which include the key issues that it is anticipated will have a potential impact on the Council's finances.

4 Relationship to Corporate Priorities

4.1 The revenue budget and the capital programme supports the delivery of all of the Council's priorities but primarily relates to objective 4 "To be an effective Council; which delivers value for money to local taxpayers.

5 Report Detail

Changes in local government

5.1 Central government released a white paper on Monday 16 December 2024 which laid out its ambitions to reshape the local government landscape. The outcomes being sought is the ending of the current arrangement of district councils and county councils, the merging of smaller unitary authorities and the creation of a new tier of "strategic authorities" to sit above the new larger councils.

5.2 This has now progressed with the council submitting a preferred proposal for two new unitary authorities for Staffordshire, one for the North of the County and one for the South. Several other options have been submitted by other councils in Staffordshire. A consultation is planned to take place in February 2026 to give the public an opportunity to respond to the proposals. Following this the government is planning to announce its preferred option for Staffordshire in the Summer of 2026.

5.3 Following the choice of preferred option, there will be a two-year period before the new authorities are vested. Elections are planned to take place in 2027 to elect councillors to the new councils. It is anticipated that large amounts of work will be required by the existing councils to meet this incredibly challenging timetable.

5.4 It is unclear at this stage what costs are likely to occur as a result of this or the work needed to implement it, but it is anticipated that this will be significant and we need to plan for this accordingly.

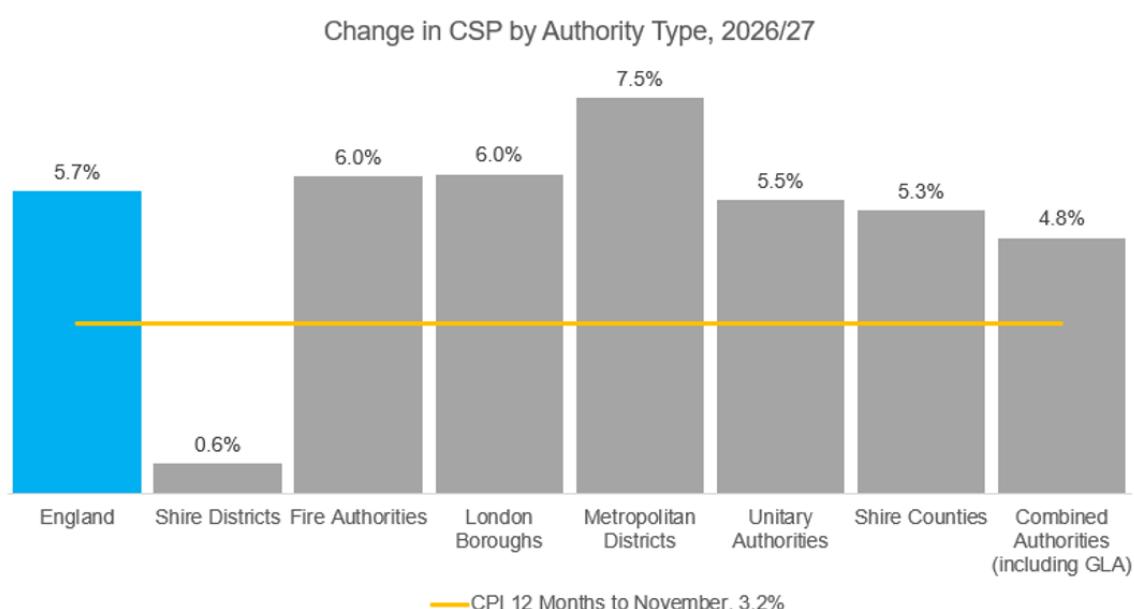
5.5 The increase in business rates that many businesses will see in 2026/27 as well as the previous increase in national insurance is likely to have an impact on partners as well as indirectly on users of council services. This will cause increased pressures for them and they may in turn look to the council for greater support. In a worst case scenario organisations may be unable to continue to provide services at the same level or there will be an increase in the council's costs if companies the council works with seek to increase their charges. This in turn will require the council to evaluate the manner in which it delivers services to ensure best value and support stakeholders where possible.

Provisional local government settlement - fairer funding

5.6 Central government implemented the fairer funding review this year in its settlement as well as a business rates reset.

5.7 The driver behind this change was to allow funding to be allocated based on an updated needs formula. The last time the underlying distribution methodology was refreshed through changes to formulae and data was in 2013; which was at the time of the setting up of the business rates retention system.

5.8 The results of this change are fundamentally a shift of resources away from district councils and towards metropolitan councils. This is shown in the table below, with CSP standing for Core Spending Power. Metropolitan councils benefitted the most, as the methodology used to calculate need favoured them more than districts.



5.9 The review has also simplified the funding model by rolling in a number of specific grants to reduce the overall number of funding streams.

- 5.10 There has been considerable uncertainty in local government funding with single year settlements and particularly in the build up to this settlement, with changes to the formula occurring until shortly before the settlement was announced.
- 5.11 The reset of business rates meant that all previous growth over the old baseline amount was removed from the council. A new baseline has been introduced going forwards. Whilst it is anticipated that the council will be able to retain any growth which happens over this new baseline amount, at present the figures supplied in the settlement are built into the budget.
- 5.12 At the time of setting the budget there was no indication of transitional grant funding to protect the council's budget as a result of fairer funding or business rates reset. Due to this uncertainty the council sought to plan for a conservative but realistic scenario in budget setting in the previous year. This ensured that when the settlement arrived the council would be able to continue to deliver its services.
- 5.13 The settlement confirmed the continuation of the Council Tax referendum rules for lower tier councils. 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. A 2.99% increase is reflected in the settlement calculation by central government.
- 5.14 The Provisional Local Government Finance Settlement was announced on 17 December 2025. This included a large amount of information, with significant and complex changes to the funding methodologies as a result of the Fair Funding Review. The Settlement included allocations for three financial years, from 2026/27 to 2028/29.

5.15 The Settlement for 2026-27 is set out in table 1 below alongside the details for 2025 -26 as a comparator:

Table 1 - Financial Settlement

	£m	£m	£m
	25/26	26/27	Change
Transitional Protection Grant	-	0.3	(0.3)
National insurance grant	0.1	-	0.1
Section 31 grants	0.5	-	0.5
Business rates multiplier compensation	0.6	-	0.6
Business rates income	7.4	3.5	3.9
Council tax	8.9	9.3	(0.4)
New Homes Bonus	0.2	-	0.2
Funding floor	2.0	-	2.0
Revenue Support Grant	0.1	8.0	(7.9)
Total	19.8	21.1	(1.3)

5.16 The above settlement includes £300k for transitional protection. The transitional grant is intended to make sure that the council's overall funding does not drop below the floor of 95% of income protection against the base year calculation for 2025-26, based on the revised needs assessment.

5.17 It should be noted that the Revenue Support Grant increase is in part driven by a number of grants previously paid separately being rolled into it moving forwards.

5.18 The settlement that has been received is an increase on the amount that was received in the previous year. This however needs to be considered at the same time as the resource reallocation between council types and in the context of last year's flat settlement amount. The total increase is a little over 6%, but with inflation at just over 4% this covers the inflationary increases in service delivery as well as the removal of grants such as the national insurance guarantee grant.

5.19 Business rates have been reset, with all growth removed and a new baseline introduced as seen in the above table.

5.20 The Council is very dependent on locally raised income from council tax and business rates. Nationally this picture is repeated with 75% of the total increase in funding in the 3 year settlement amounts being raised from council tax increases.

Budget Issues and Adjustments 2026-27

Inflation

5.21 The budgets for 2026-27 reflect the nationally agreed pay award for 2025-26. A provision of 3% has been included for 2026-27; then 3% for 2027-28 and 3% for 2028-29.

5.22 Individual calculations have been carried out in respect of the budgets most affected by inflation. For October 2025 inflation is running at 3.8% CPIH (Consumer Prices Index with housing costs) and 4.3% RPI (Retail Prices Index). For contracts the estimated inflationary figure we have used is 4% for January 2026. For ongoing budgets, the general inflation assumption is 3%.

Spending changes

5.23 The detailed budgets have been refreshed to reflect the forecast outturn position for 2025-26. Additional provision has been made within Portfolio budgets for inflation and other general items, including for a pay award and increments.

5.24 We have reviewed all major income streams to ensure they are appropriate and they are reflected in the appendices.

5.25 The major changes on the 2026-27 Portfolio budgets (recurring in future years) are itemised below:

- Decrease in pension costs. Due to the recent valuation of the pension fund the actuaries determined that the fund was in a surplus position. This meant that the actuaries recommended reduced pension contribution levels by the council over the next three year period covered by the valuation cycle. This reduced the council pension costs by £610k against budget in 2026/27. It needs to be recognised that there is a potential risk to this saving as central government is currently consulting on limiting/directing where pension funds make their investments which would potentially reduce investment returns. If this were the case, the council would have to make a greater level of contribution in the future.
- Utility costs have reduced by £157k for 2026/27.
- To give greater certainty to homeless services staffing a number of posts have been changed from grant to base budget funded.
- The council purchased the Civic Centre in 2025/2026. As a result of this the base budget has been reduced by £776k to reflect rent no longer needing to be paid.
- Additional rental income has been achieved at the Civic Centre of £140k.

- A revised recycling income stream of net £490k is anticipated in 2026/2027. This relates to a cautious estimate of the income from the Extended Producer Responsibility scheme.
- Due to the central government decision that the council will start to collect food waste from 1 April 2026 there is a new cost of £1.069m in 2026/2027.

In addition, there have been a number of budget requests from Heads of Service approved and added into the portfolio budgets. These are detailed in **APPENDIX 7**.

Fees and Charges

5.26 Fees and charges for 2026-27 have generally been increased in line with inflation at 4%. But there are two key fees and charges for which there will be no increase in 2026/27 and these are car park charges and the fee for chargeable garden waste collection. These will be frozen at 2025/26 prices. This is covered in more detail in the Fees and Charges 2026/27 Review report.

Business Rates Income

5.27 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.

2025-26 Forecast Outturn

5.28 The Budget for 2025-26 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 £1.6m portfolio surplus against the profiled budget. This can be seen in table 2 below.

Table 2 - Forecast outturn for 2025-26

	2025/26 budget	2025/26 forecast	Variance
Portfolio	£000	£000	£000
Community	1,311	1,178	(133)
Environment	4,383	3,187	(1,196)
Leisure	2,233	2,258	25
Planning	2,265	2,571	306
Resources	9,187	8,578	(609)
Total	19,379	17,772	(1,607)

5.29 The major changes in the environment and resources portfolio reflect the additional receipts in respect of the Extended Producer Responsibility Payments and there no longer being a rental charge for the council to occupy the civic centre. Vacancies and difficulties in recruitment are also reflected in the outturn forecast.

5.30 At present the council is forecasting a £0.5m deficit over the budgeted for position for investment income. This is due to reductions in the interest rate this year and the use of reserves in relation to the purchase of the council building. Taking into account other technical adjustments, this results in a favourable overall forecast outturn for 2025/26 of £0.460m. This can be seen in table 3 below.

Business Rates Pooling and Retention

5.31 Business rates pooling came to an end in 2025/26 due to the business rates reset. As there was no longer any growth in the system, there was no benefit in entering a pool. This will be kept under review going forwards for future years.

Revenue Budget Summary 2026-27

5.32 The Portfolio Budget position set out in table 3 below reflects the forecast outturn position for 2025-26, the proposed budget for 2026-27, and indicative budgets for 2027-28 and 2028-29. The detailed budgets are included in **APPENDIX 1**.

5.33 Table 3: Revenue Budget Recommended to Council

	Forecast Outturn 2025-26	Budget 2026-27	Indicative Budget 2027-28	Indicative Budget 2028-29
	£000	£000	£000	£000
Net Expenditure				
Portfolio budgets	17,772	20,725	20,698	21,531
Net investment income	(2,000)	(1,860)	(1,920)	(1,920)
Technical financing	3,587	2,184	1,981	1,428
Net Spending	19,359	21,049	20,759	21,039
Less: Government Grants				
Business rates grants - S.31	(1,115)	0	0	0
New Homes Bonus	(204)	0	0	0
Budget Requirement	18,040	21,049	20,759	21,039
Financing				
Business Rates	(7,422)	(3,456)	(3,535)	(3,607)
Revenue Support Grant	(142)	(8,048)	(6,033)	(3,955)
Council Tax Income	(8,881)	(9,259)	(9,584)	(9,920)
Council tax (surplus) / deficit	102	(179)	0	0
Funding Floor	(2,035)	0	0	0
National insurance grant	(122)	0	0	0
Transitional protection grant	0	(303)	(1,882)	(3,519)
Total Financing	(18,500)	(21,245)	(21,034)	(21,001)
Transfer from/(to) Balances	(460)	(196)	(275)	38

5.34 The above budgets are in general based upon the maintenance of existing service provision and delivery of the priorities set out in the Corporate Plan for 2025/26-2027/28. The only material change being the introduction of food waste collection from 2026/2027 in line with central government policy. There is no specific grant funding for this as it has been included in the revised needs funding assessment in the local government settlement.

5.35 Whilst the multi year settlement is welcome and allows for a degree of medium term planning it is important to note that this is a provisional settlement and subject to change. The central government ambition to reorganise local government in combination with this still limits the council's ability to plan strategically.

5.36 The major changes in the indicative Budget for 2026-27 when compared to the currently proposed 2026-27 budget are as set out in Table 4.

5.37 **Table 4: Changes in 2026-27 budget assumptions**

Description	Change £000
Portfolio budgets higher than anticipated	829
Investment income	440
NNDR multiplier	615
S31 grants	500
Business rates	1,574
Revenue Support Grant	(7,908)
Council tax income	(76)
Council tax surplus	(179)
Transitional protection grant	(303)
Total	(4,508)

5.38 There are numerous changes in the above table, reflecting the challenging landscape the council finds itself in. The primary changes are:

- The introduction of fairer funding including the business rates reset changed the funding methodology of local government.
- The increase in portfolio budgets and reduction in investment income is discussed in spending changes above in paragraphs 5.25 and 5.29.

5.39 Due to the council's prudent approach to budgeting it has been able to manage the business rates reset and change to funding methodology well. An example of this was not budgeting for national insurance support from central government for greater than one year in last year's budget setting and assuming no transitional relief from the business rates reset.

Reserves and Balances

5.40 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 5**)

5.41 The Council holds a number of earmarked reserves for specific purposes. Earmarked reserves are itemised in **APPENDIX 3**.

5.42 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 2025-26 to 2028-29

5.43 The Capital Programme is attached as **APPENDIX 2**.

5.44 A new scheme has been included in the capital programme for natural environment vehicles. Other changes reflect schemes approved during the year, slippage has also been reflected in the schemes being presented for approval as appropriate. The funding mechanism for the former Wilko site has been changed from council resources to Future High Streets Grant.

5.45 The council has capital resources of £1.495 million general fund and £3.136 million of S106 resources not allocated at present.

Council Tax Base and Collection Fund

5.46 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 4**).

5.47 The Council's Tax Base is now estimated to be 50,296.31 representing an increase of 662.16 from the previous year.

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

Council Tax 2026-27

5.49 In determining the level of Council Tax for 2026-27 Cabinet will need to take into account the medium term financial position and the Council Tax Referendum Thresholds.

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

5.51 The proposed level of the Borough's Council Tax for 2026-27 is £184.09 for a Band D property with the overall level of Council Tax subject to final determination by Council in February 2026. The figures set out in this report may require minor amendment if any further information emerges before then.

5.52 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.

Risks and Future Challenges

5.53 There are a range of significant risks which need to be carefully monitored and managed. In some cases, the risks may not materialise or can be managed to mitigate their impact on the budget. The risk of a major cyber security breach could have significant financial implications, which would involve use of reserves and there could also be significant resourcing implications which could impact on service delivery already in place. All of the changes in the above report, potential or known, are going to lead to challenges for the council. Recruitment was already very difficult for the council, competing with so many other organisations in both the public and private sector. With the additional uncertainty around the future structure of local government, it is anticipated that even less applicants will be interested in moving between councils or joining local government. This is likely to impact service delivery and the council will have to prioritise which areas it focuses on. This is the same as last year, and an element of the forecast underspends are due to staffing vacancies, despite the use of agency staff to cover where possible. It is reasonable to assume that this will continue to be an issue until local government reorganisation is resolved. This will be compounded by the additional work that it is anticipated that local government reorganisation is going to generate. Options will be considered as to how we best manage these challenges and provision has been made for this in the budget. There is a financial risk that preparation for the implementation of LGR could cost more than we have anticipated, given the level of uncertainty around this work and our capacity to deliver it.

6 Implications

6.1 Financial

Contained in the report

6.2 Legal

None

6.3 Human Resources

None

6.4 Risk Management

A risk register is included in **APPENDIX 6**.

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

6.5 Equalities and Diversity

As there are no proposed reductions in service and increases in fees and charges are in line with inflation, there is no significant impact on our community.

6.6 Health

None

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: Detailed budgets

Appendix 2: Capital programme

Appendix 3: Reserves

Appendix 4: Band D equivalents

Appendix 5: Robustness of estimates and adequacy of reserves

Appendix 6: Risk register

Appendix 7: Approved Heads of Service budget requests

8 Previous Consideration

None

9 Background Papers

None

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Telephone Number: 01543 464 334

Ward Interest: Nil

Report Track: Resources Scrutiny Committee 20 January 2026
Cabinet 22 January 2026
Council 10 February 2026

Key Decision: Yes

	<u>Resources</u>	Outturn	Budget	Budget	Budget
		2025-2026	2026-2027	2027-2028	2028-2029
		£	£	£	£
1 Public Buildings					
Employee Expenses		89,470	88,150	90,360	92,680
Premises Related Expenditure		479,030	469,790	487,740	506,510
Supplies & Services		137,550	141,970	145,460	149,330
Total Expenditure		706,050	699,910	723,560	748,520
Income		(534,430)	(537,880)	(537,880)	(537,880)
Total Income		(534,430)	(537,880)	(537,880)	(537,880)
Public Buildings Net Expenditure		171,620	162,030	185,680	210,640
2 Facilities Management					
Employee Expenses		294,490	292,570	300,800	309,360
Transport Related Expenditure		4,000	4,000	4,000	4,000
Supplies & Services		104,660	33,860	13,860	13,860
Total Expenditure		403,150	330,430	318,660	327,220
Facilities Management Net Expenditure		403,150	330,430	318,660	327,220
3 Executive Management					
Employee Expenses		1,012,230	1,024,420	1,057,380	1,089,210
Supplies & Services		34,200	32,660	33,520	34,410
Total Expenditure		1,046,430	1,057,080	1,090,900	1,123,620
Income		(159,370)	(168,660)	(173,500)	(178,510)
Total Income		(159,370)	(168,660)	(173,500)	(178,510)
Executive Management Net Expenditure		887,060	888,420	917,400	945,110
4 Corporate Business and Partnerships					
Employee Expenses		217,800	208,210	214,460	223,070
Transport Related Expenditure		200	-	-	-
Supplies & Services		37,440	36,680	37,020	37,020
Total Expenditure		255,440	244,890	251,480	260,090
Corporate Business and Partnerships Net Expenditure		255,440	244,890	251,480	260,090
5 Communications					
Employee Expenses		168,270	167,930	173,050	178,320
Transport Related Expenditure		30	30	30	30
Supplies & Services		13,260	16,520	16,540	16,570
Total Expenditure		181,560	184,480	189,620	194,920
Communications Net Expenditure		181,560	184,480	189,620	194,920
6 Customer Services					
Employee Expenses		403,830	399,090	411,220	424,890
Supplies & Services		820	1,770	1,770	1,770
Total Expenditure		404,650	400,860	412,990	426,660
Customer Services Net Expenditure		404,650	400,860	412,990	426,660

	<u>Resources</u>			
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
7 Grants & Contributions				
Employee Expenses	24,120	26,760	27,560	28,390
Supplies & Services	9,000	9,360	9,730	10,120
Total Expenditure	33,120	36,120	37,290	38,510
Grants & Contributions Net Expenditure	33,120	36,120	37,290	38,510
8 Law and Administration				
Employee Expenses	1,339,410	1,419,780	1,463,060	1,507,730
Premises Related Expenditure	2,410	2,460	2,530	2,610
Transport Related Expenditure	2,710	2,760	2,810	2,890
Supplies & Services	105,500	182,610	102,120	102,650
Third Party Payments	41,310	41,700	42,640	43,910
Total Expenditure	1,491,340	1,649,310	1,613,160	1,659,790
Income	(465,160)	(473,460)	(487,040)	(501,890)
Total Income	(465,160)	(473,460)	(487,040)	(501,890)
Law and Administration Net Expenditure	1,026,180	1,175,850	1,126,120	1,157,900
9 Finance				
Supplies & Services	14,350	1,350	1,350	1,350
Third Party Payments	876,810	900,080	920,710	951,690
Total Expenditure	891,160	901,430	922,060	953,040
Finance Net Expenditure	891,160	901,430	922,060	953,040
10 Human Resources Services				
Employee Expenses	674,560	662,980	684,520	705,230
Transport Related Expenditure	2,000	2,000	2,000	2,000
Supplies & Services	111,390	141,950	113,170	114,430
Total Expenditure	787,950	806,930	799,690	821,660
Income	(291,900)	(317,240)	(296,810)	(306,010)
Total Income	(291,900)	(317,240)	(296,810)	(306,010)
Human Resources Services Net Expenditure	496,050	489,690	502,880	515,650
11 Technology				
Employee Expenses	1,261,260	1,242,080	1,287,640	1,332,000
Transport Related Expenditure	8,800	8,800	8,800	8,800
Supplies & Services	792,350	925,670	934,350	943,280
Total Expenditure	2,062,410	2,176,550	2,230,790	2,284,080
Income	(1,043,580)	(1,007,390)	(1,037,840)	(1,067,810)
Total Income	(1,043,580)	(1,007,390)	(1,037,840)	(1,067,810)
Technology Net Expenditure	1,018,830	1,169,160	1,192,950	1,216,270

	<u>Resources</u>			
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
12 Members Services				
Employee Expenses	12,920	22,620	23,600	24,580
Transport Related Expenditure	1,250	1,250	1,250	1,250
Supplies & Services	338,610	365,210	375,840	386,800
Total Expenditure	352,780	389,080	400,690	412,630
Members Services Net Expenditure	352,780	389,080	400,690	412,630
13 Revenues & Benefits				
Supplies & Services	70,670	85,670	85,670	85,670
Third Party Payments	1,783,800	1,773,550	1,814,550	1,867,160
Total Expenditure	1,854,470	1,859,220	1,900,220	1,952,830
Income	(806,950)	(757,070)	(757,070)	(757,070)
Total Income	(806,950)	(757,070)	(757,070)	(757,070)
Revenues & Benefits Net Expenditure	1,047,520	1,102,150	1,143,150	1,195,760
14 Housing Benefit Payments				
Transfer Payments	14,843,200	15,295,910	15,762,200	16,242,480
Total Expenditure	14,843,200	15,295,910	15,762,200	16,242,480
Income	(14,637,490)	(15,076,620)	(15,528,920)	(15,994,800)
Total Income	(14,637,490)	(15,076,620)	(15,528,920)	(15,994,800)
Housing Benefit Payments Net Expenditure	205,710	219,290	233,280	247,680
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	321,640	333,450	350,930	369,720
Total Expenditure	321,640	333,450	350,930	369,720
Corporate and Democratic Core Net Expenditure	321,640	333,450	350,930	369,720
17 Non-Distributed Costs				
Employee Expenses	222,560	229,240	236,120	243,200
Third Party Payments	44,170	45,050	45,950	47,330
Total Expenditure	266,730	274,290	282,070	290,530
Non-Distributed Costs Net Expenditure	266,730	274,290	282,070	290,530
18 Asset Management/Energy Conservation				
Supplies & Services	53,920	44,120	44,120	44,120
Total Expenditure	53,920	44,120	44,120	44,120
Asset Management/Energy Conservation Net Expenditure	53,920	44,120	44,120	44,120

	<u>Resources</u>			
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
19 Electoral Registration				
Employee Expenses	2,150	2,150	2,150	2,150
Supplies & Services	45,050	40,590	40,590	40,590
Total Expenditure	47,200	42,740	42,740	42,740
Electoral Registration Net Expenditure	47,200	42,740	42,740	42,740
20 Elections				
Supplies & Services	39,500	39,500	39,500	39,500
Total Expenditure	39,500	39,500	39,500	39,500
Elections Net Expenditure	39,500	39,500	39,500	39,500
21 Items to be Allocated				
Employee Expenses	(39,240)	(103,470)	(102,670)	(101,850)
Supplies & Services	(100,000)	(100,000)	(100,000)	(100,000)
Total Expenditure	(139,240)	(203,470)	(202,670)	(201,850)
Items to be Allocated Net Expenditure	(139,240)	(203,470)	(202,670)	(201,850)
22 Audit, Risk, Resilience and Procurement				
Employee Expenses	4,320	4,450	4,580	4,720
Supplies & Services	2,060	2,120	2,180	2,250
Third Party Payments	267,760	267,230	273,950	281,940
Total Expenditure	274,140	273,800	280,710	288,910
Audit, Risk, Resilience and Procurement Net Expenditure	274,140	273,800	280,710	288,910
23 Insurance Premiums				
Third Party Payments	288,680	329,130	360,140	399,250
Total Expenditure	288,680	329,130	360,140	399,250
Insurance Premiums Net Expenditure	288,680	329,130	360,140	399,250
Resources Net Expenditure	8,578,400	8,878,440	9,082,790	9,426,000

Resources PortfolioVariation Statement 2026/2027 to 2028/2029

	2026/2027 Indicative	Real Terms / Efficiency Variations	2026/2027 Budget	2027/2028 Indicative	Real Terms / Efficiency Variations	2027/2028 Budget	Inflation	Real Terms / Efficiency Variations	2028/2029 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Employee Costs	5,823	- 136	5,687	5,961	- 87	5,874	171	19	6,064
Premises Related Costs	1,342	- 870	472	1,377	- 887	490	19	-	509
Transport Related Costs	19	-	19	19	-	19	-	-	19
Supplies and Services	1,872	514	2,386	1,888	411	2,299	22	23	2,344
Third Party Payments	3,372	- 16	3,356	3,470	- 12	3,458	104	29	3,591
Transfer Payments	19,218	- 3,922	15,296	19,608	- 3,846	15,762	481	-	16,243
Total Expenditure	31,646	- 4,430	27,216	32,323	- 4,421	27,902	797	71	28,770
Income	- 22,214	3,876	- 18,338	- 22,638	3,819	- 18,819	- 525	-	- 19,344
Net Expenditure	<u>9,432</u>	<u>- 554</u>	<u>8,878</u>	<u>9,685</u>	<u>- 602</u>	<u>9,083</u>	<u>272</u>	<u>71</u>	<u>9,426</u>

Resources PortfolioProposed Real Terms Efficiency Variations2026/27 Change

	£'000	£'000
Real Term Variations		
Superannuation contribution changes	-207	
Civic centre rent no longer payable following purchase	-776	
Members national insurance cost reflecting threshold and rate change	19	
Civic centre additional rental income	-140	
Reduced utility charges	-72	
Reduced business rates	-15	
Contract cleaning increase	10	
Items to be allocated		
General reduced spend	-100	
Shared service saving remove	200	100
Apprenticeship levy		-3
Technology		
GIS cost	14	
Cyber security	25	
Device refresh	50	
Acronis	10	
Equipment budget transferred from capital	50	
Reduced recharges	31	180
Technology CRM and Netcall costs		
Supplies	115	
Income	-105	10
Reduced pension recharges		-16
Corporate HR costs		27
Human Resources self serve portal		
Supplies	30	
Income	-30	-
Insurance premiums		20
Shared Service Cost Rate (CCDC reflecting superannuation changes)	-35	
Shared Service Rate Reduced Income (reflecting superannuation changes)	49	14
Housing benefits review of spend		
Expenditure	- 3,932	
Income	4,026	94
Bank charges		16
Repairs and maintenance reallocation of budgets		-6
Facilities management		
RAAC survey	20	
Insurance valuations	10	30
Law and administration		
Contract staff	40	
Community governance review	36	
Parish council association	45	121
Audit fees		4
Taxation reduced use of reserves		36
minor variations		-
		- 554

2027/28 Change

	£'000	£'000
Real Term Variations		
Superannuation contribution changes	-161	
Civic centre rent no longer payable following purchase	-792	
Members national insurance cost reflecting threshold and rate change	19	
Civic centre additional rental income	-140	
Reduced utility charges	-76	
Reduced business rates	-14	
Contract cleaning increase	11	
Items to be allocated		
General reduced spend	-100	
Shared service saving remove	200	100
Apprenticeship levy		-4
Technology		
GIS cost	16	
Cyber security	25	
Device refresh	50	
Acronis	10	
Equipment budget transferred from capital	50	
Reduced recharges	31	182
Technology CRM and Netcall costs		
Supplies	121	
Income	-108	13
Reduced pension recharges		-14
Corporate HR costs		28
Insurance premiums		20
Shared Service Cost Rate (CCDC reflecting superannuation changes)	-31	
Shared Service Rate Reduced Income (reflecting superannuation changes)	36	5
Housing benefits review of spend		
Expenditure	- 3,856	
Income	3,956	100
Bank charges		25
Repairs and maintenance reallocation of budgets		-5
Facilities management - Insurance valuations		10
Law and administration contract staff		40
Audit fees		6
Taxation reduced use of reserves		36
minor variations		9
		- 602

2028/29 Change

	£'000	£'000
Real Term Variations		
Increase in pension changes, increments and staffing		19
Insurance premiums		28
Shared services expenditure	2	
Shared Service income	1	3
Bank charges		
Technology CRM and Netcall costs		12
Supplies	9	
Income	-2	7
Minor variations		2
		71

		<u>Community</u>			
		Outturn 2025-2026 £	Budget 2026-2027 £	Budget 2027-2028 £	Budget 2028-2029 £
1 Private Sector Housing (Standards)					
Employee Expenses		577,270	778,230	799,940	822,970
Transport Related Expenditure		15,540	20,230	20,320	20,410
Supplies & Services		13,910	30,540	30,540	30,540
Total Expenditure		606,720	829,000	850,800	873,920
Income		(443,710)	(605,930)	(621,700)	(638,720)
Total Income		(443,710)	(605,930)	(621,700)	(638,720)
Private Sector Housing (Standards) Net Expenditure		163,010	223,070	229,100	235,200
2 Housing Act Sewerage Works					
Premises Related Expenditure		2,210	2,250	2,320	2,390
Total Expenditure		2,210	2,250	2,320	2,390
Housing Act Sewerage Works Net Expenditure		2,210	2,250	2,320	2,390
3 Private Sector Hsg (Loans & Mortgages)					
Premises Related Expenditure		5,850	5,970	6,150	6,330
Total Expenditure		5,850	5,970	6,150	6,330
Income		(9,750)	(10,300)	(10,500)	(10,800)
Total Income		(9,750)	(10,300)	(10,500)	(10,800)
Private Sector Hsg (Loans & Mortgages) Net Expenditure		(3,900)	(4,330)	(4,350)	(4,470)
4 Partnerships					
Supplies & Services		25,140	106,490	106,490	106,490
Third Party Payments		72,380	-	-	-
Total Expenditure		97,520	106,490	106,490	106,490
Income		(72,380)	-	-	-
Total Income		(72,380)	-	-	-
Partnerships Net Expenditure		25,140	106,490	106,490	106,490
5 Homelessness & Housing Advice					
Employee Expenses		661,720	671,240	542,930	557,700
Premises Related Expenditure		127,300	125,480	128,580	132,650
Transport Related Expenditure		5,840	5,650	5,650	5,650
Supplies & Services		1,046,480	959,380	1,062,850	1,096,240
Third Party Payments		154,450	182,870	189,120	195,430
Total Expenditure		1,995,790	1,944,620	1,929,130	1,987,670
Income		(1,320,620)	(1,019,660)	(972,380)	(998,510)
Total Income		(1,320,620)	(1,019,660)	(972,380)	(998,510)
Homelessness & Housing Advice Net Expenditure		675,170	924,960	956,750	989,160

	<u>Community</u>			
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
6 Glover Street				
Premises Related Expenditure	17,800	17,490	18,310	19,170
Supplies & Services	150	150	150	150
Total Expenditure	17,950	17,640	18,460	19,320
Income	(29,000)	(29,380)	(29,970)	(30,870)
Total Income	(29,000)	(29,380)	(29,970)	(30,870)
Glover Street Net Expenditure	(11,050)	(11,740)	(11,510)	(11,550)
7 Grants & Contributions				
Supplies & Services	145,250	141,370	145,620	149,990
Total Expenditure	145,250	141,370	145,620	149,990
Grants & Contributions Net Expenditure	145,250	141,370	145,620	149,990
8 CCTV				
Premises Related Expenditure	11,470	12,160	12,890	13,660
Supplies & Services	21,500	51,500	26,500	26,500
Third Party Payments	149,560	167,270	175,630	180,900
Total Expenditure	182,530	230,930	215,020	221,060
CCTV Net Expenditure	182,530	230,930	215,020	221,060
Community Net Expenditure	1,178,360	1,613,000	1,639,440	1,688,270

Community PortfolioVariation Statement 2026/2027 to 2028/2029

	2026/2027 Indicative	Real Terms / Efficiency Variations	2026/2027 Budget	2027/2028 Indicative	Real Terms / Efficiency Variations	2027/2028 Budget	Inflation	Real Terms / Efficiency Variations	2028/2029 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,020	430	1,450	1,040	303	1,343	35	3	1,381
Premises Related Costs	160	3	163	165	3	168	6	-	174
Transport Related Costs	21	5	26	21	5	26	-	-	26
Supplies and Services	454	835	1,289	459	913	1,372	7	31	1,410
Third Party	336	14	350	340	25	365	11	-	376
Total Expenditure	1,991	1,287	3,278	2,025	1,249	3,274	59	34	3,367
Income	- 649	- 1,016	- 1,665	- 659	- 976	- 1,635	- 1	- 43	- 1,679
Net Expenditure	<u><u>1,342</u></u>	<u><u>271</u></u>	<u><u>1,613</u></u>	<u><u>1,366</u></u>	<u><u>273</u></u>	<u><u>1,639</u></u>	<u><u>58</u></u>	<u><u>- 9</u></u>	<u><u>1,688</u></u>

Community PortfolioProposed Real Terms / Efficiency Variations2026/27 Change

	£'000	£'000
Real Term Variations		
Reduced utility charges		-6
Staffing variations		-10
Superannuation contribution changes		-30
Homelessness		
Employees additional posts in base budget	78	
Rates on rented properties	10	
Third Party	23	111
Disabled Facility Grants		
Employees additional posts in base budget	161	
Car allowances	4	
Income	-83	
Recharge to capital	-78	4
CCTV		
Maintenance and telephone costs	9	
Additional works	25	34
Homelessness Prevention and Rough Sleeping Grant		
Employees	146	
Supplies	679	
Income	-825	-
Environmental health restructure (change of portfolio posts)		76
Housing strategy		
Supplies	30	
Income	-30	-
Grants to outside organisations		12
Community safety		
ASB enforcement costs	10	
Mainstream initiatives funding	64	
Domestic homicide reviews	8	82
Minor variations		-2
		271

2027/28 Change

	£'000	£'000
Real Term Variations		
Reduced utility charges		-7
Superannuation contribution changes		-21
Homelessness		
Employees additional posts in base budget	81	
Rates on rented properties	10	
Third Party	25	116
Disabled Facility Grants		
Employees additional posts in base budget	164	
Car allowances	4	
Income	-89	
Recharge to capital	-79	-
CCTV Maintenance and telephone costs		9
Homelessness Prevention and Rough Sleeping Grant		
Supplies	807	
Income	-807	-
Environmental health restructure (change of portfolio posts)		77
Grants to outside organisations		17
Community safety		
ASB enforcement costs	10	
Mainstream initiatives funding	64	
Domestic homicide reviews	8	82
Minor variations		-
		273

2028/29 Change

	£'000	£'000
Real Term Variations		
Staffing variations		2
Homelessness Prevention and Rough Sleeping Grant		
Supplies	26	
Income	-26	-
Grants to outside organisations		4
Disabled Facility Grants		
Income	-7	
Recharge to capital	-10	-17
minor variations		2
		-9

<u>Leisure and Culture</u>				
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
1 Leisure Section				
Employee Expenses	117,740	56,210	57,910	59,650
Transport Related Expenditure	2,250	2,250	2,250	2,250
Supplies & Services	4,610	4,310	4,310	4,310
Total Expenditure	124,600	62,770	64,470	66,210
Leisure Section Net Expenditure	124,600	62,770	64,470	66,210
2 Allotments				
Premises Related Expenditure	4,350	4,320	4,450	4,590
Supplies & Services	15,150	15,540	15,940	16,350
Total Expenditure	19,500	19,860	20,390	20,940
Income	(830)	(830)	(830)	(830)
Total Income	(830)	(830)	(830)	(830)
Allotments Net Expenditure	18,670	19,030	19,560	20,110
3 Ancient High House				
Premises Related Expenditure	10,540	12,000	12,360	12,730
Total Expenditure	10,540	12,000	12,360	12,730
Ancient High House Net Expenditure	10,540	12,000	12,360	12,730
4 Broadeye Windmill				
Premises Related Expenditure	820	4,560	4,710	4,870
Supplies & Services	70	70	70	70
Total Expenditure	890	4,630	4,780	4,940
Broadeye Windmill Net Expenditure	890	4,630	4,780	4,940
5 Izaak Walton Cottage				
Premises Related Expenditure	8,480	15,000	15,450	15,910
Total Expenditure	8,480	15,000	15,450	15,910
Izaak Walton Cottage Net Expenditure	8,480	15,000	15,450	15,910
6 Stafford Castle				
Premises Related Expenditure	12,940	13,200	13,600	14,010
Total Expenditure	12,940	13,200	13,600	14,010
Stafford Castle Net Expenditure	12,940	13,200	13,600	14,010
7 Leisure Management Contract				
Premises Related Expenditure	290,000	-	-	-
Supplies & Services	441,470	575,440	443,410	-
Third Party Payments	565,820	514,690	521,380	778,420
Total Expenditure	1,297,290	1,090,130	964,790	778,420
Income	(475,330)	(260,040)	(202,760)	-
Total Income	(475,330)	(260,040)	(202,760)	-
Leisure Management Contract Net Expenditure	821,960	830,090	762,030	778,420

<u>Leisure and Culture</u>				
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
8 Leisure Strategy				
Employee Expenses	339,660	236,090	242,870	249,670
Premises Related Expenditure	5,050	5,500	5,670	5,840
Supplies & Services	89,630	66,800	16,800	1,800
Third Party Payments	62,530	63,090	64,980	66,960
Total Expenditure	496,870	371,480	330,320	324,270
Income	-	(65,000)	(15,000)	-
Total Income	-	(65,000)	(15,000)	-
Leisure Strategy Net Expenditure	496,870	306,480	315,320	324,270
9 Parks & Open Spaces				
Employee Expenses	300,300	282,160	289,860	298,440
Premises Related Expenditure	416,680	428,410	440,840	456,530
Transport Related Expenditure	3,420	5,230	5,340	5,500
Supplies & Services	116,690	114,490	114,500	114,940
Total Expenditure	837,090	830,290	850,540	875,410
Income	(108,910)	(106,410)	(106,980)	(107,880)
Total Income	(108,910)	(106,410)	(106,980)	(107,880)
Parks & Open Spaces Net Expenditure	728,180	723,880	743,560	767,530
10 Events				
Employee Expenses	35,200	36,130	38,480	39,640
Supplies & Services	-	15,000	15,000	15,000
Total Expenditure	35,200	51,130	53,480	54,640
Events Net Expenditure	35,200	51,130	53,480	54,640
Leisure and Culture Net Expenditure	2,258,330	2,038,210	2,004,610	2,058,770

Leisure PortfolioVariation Statement 2026/2027 to 2028/2029

	Real		Real		Inflation	Real		2028/2029
	2026/2027	Terms /	2026/2027	2027/2028		2027/2028	Terms /	
	Indicative	Efficiency	Budget	Indicative	Variations	Budget	Variations	
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	759	- 149	610	778	- 149	629	10	9
Premises Related Costs	488	- 5	483	500	- 3	497	17	1
Transport Related Costs	7	-	7	7	1	8	-	8
Supplies and Services	793	- 1	792	661	- 51	610	-	- 458
Third Party Payments	568	10	578	571	15	586	18	241
Total Expenditure	2,615	- 145	2,470	2,517	- 187	2,330	45	- 207
Income	- 360	- 72	- 432	- 305	- 20	- 325	- 1	217
Net Expenditure	<u>2,255</u>	<u>- 217</u>	<u>2,038</u>	<u>2,212</u>	<u>- 207</u>	<u>2,005</u>	<u>44</u>	<u>10</u>
								<u>2,059</u>

Leisure PortfolioProposed Real Terms / Efficiency Variations2026/27 Change

	£'000	£'000
Real Term Variations		
Superannuation contribution changes		-132
Projects manager post (changed portfolio)		-58
Events posts (changed portfolio)		36
Reduced Utility costs		-7
Leisure Management Contract		
Supplies	65	
Third Party Payments	10	
Income	-65	10
Leisure strategy reduced supplies		-88
Repairs and maintenance reallocation of budgets		12
Events budget		15
minor variations		-5
	- 217	

2027/28 Change

	£'000	£'000
Real Term Variations		
Superannuation contribution changes		-132
Projects manager post (changed portfolio)		-60
Events posts (changed portfolio)		38
Reduced Utility costs		-7
Leisure Management Contract		
Supplies	15	
Third Party Payments	16	
Income	-15	16
Leisure strategy reduced supplies		-88
Repairs and maintenance reallocation of budgets		13
Events budget		15
minor variations		-2
	- 207	

2028/29 Change

	£'000	£'000
Real Term Variations		
Increase in pension costs		8
Leisure Management Contract		
Supplies	-443	
Third Party Payments	240	
Income	203	-
minor variations		2
	10	

		<u>Environment</u>			
		Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
		£	£	£	£
1 Management & Support					
Employee Expenses		189,630	19,640	20,200	20,770
Transport Related Expenditure		1,000	1,000	1,000	1,000
Supplies & Services		43,450	42,650	42,650	42,650
Total Expenditure		234,080	63,290	63,850	64,420
Management & Support Net Expenditure		234,080	63,290	63,850	64,420
2 Regulatory Services					
Employee Expenses		802,900	790,080	611,990	630,390
Premises Related Expenditure		5,340	5,450	5,560	5,670
Transport Related Expenditure		23,500	24,700	24,720	24,720
Supplies & Services		69,190	82,970	83,950	84,930
Third Party Payments		-	22,000	22,660	23,340
Total Expenditure		900,930	925,200	748,880	769,050
Income		(234,560)	(233,040)	(233,270)	(233,670)
Total Income		(234,560)	(233,040)	(233,270)	(233,670)
Regulatory Services Net Expenditure		666,370	692,160	515,610	535,380
3 Strategic Health Delivery					
Employee Expenses		46,090	61,850	63,720	65,660
Transport Related Expenditure		500	500	500	500
Supplies & Services		300	300	300	300
Total Expenditure		46,890	62,650	64,520	66,460
Strategic Health Delivery Net Expenditure		46,890	62,650	64,520	66,460
4 Partnerships Environmental Management					
Employee Expenses		54,530	52,930	54,530	56,190
Premises Related Expenditure		30	100	100	100
Transport Related Expenditure		960	960	960	960
Supplies & Services		31,740	19,750	19,750	19,750
Total Expenditure		87,260	73,740	75,340	77,000
Income		(22,270)	(10,490)	(10,700)	(11,020)
Total Income		(22,270)	(10,490)	(10,700)	(11,020)
Partnerships Environmental Management Net Expenditure		64,990	63,250	64,640	65,980

		<u>Environment</u>			
		Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
		£	£	£	£
5 Waste & Recycling					
Employee Expenses		74,510	68,230	70,280	72,370
Premises Related Expenditure		1,610	1,710	1,710	1,710
Transport Related Expenditure		2,500	2,500	2,500	2,500
Supplies & Services		114,910	146,660	146,970	147,370
Third Party Payments		5,066,180	6,424,900	6,672,380	6,928,440
Total Expenditure		5,259,710	6,644,000	6,893,840	7,152,390
Income		(4,010,900)	(3,272,910)	(3,277,370)	(3,282,310)
Total Income		(4,010,900)	(3,272,910)	(3,277,370)	(3,282,310)
Waste & Recycling Net Expenditure		1,248,810	3,371,090	3,616,470	3,870,080
6 Bereavement Services					
Employee Expenses		291,580	336,550	344,550	351,800
Premises Related Expenditure		234,280	225,380	233,930	242,880
Transport Related Expenditure		5,870	5,870	5,870	5,870
Supplies & Services		335,510	329,290	330,500	332,170
Total Expenditure		867,240	897,090	914,850	932,720
Income		(2,013,800)	(2,010,420)	(2,071,600)	(2,133,300)
Total Income		(2,013,800)	(2,010,420)	(2,071,600)	(2,133,300)
Bereavement Services Net Expenditure		(1,146,560)	(1,113,330)	(1,156,750)	(1,200,580)
7 Misc Highways Functions (ex Planning)					
Premises Related Expenditure		44,940	47,870	49,630	51,680
Total Expenditure		44,940	47,870	49,630	51,680
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		39,940	42,870	44,630	46,680
8 Drainage Services					
Premises Related Expenditure		4,640	4,730	4,830	4,980
Supplies & Services		130,250	134,580	138,920	138,920
Total Expenditure		134,890	139,310	143,750	143,900
Drainage Services Net Expenditure		134,890	139,310	143,750	143,900
9 Street Scene					
Employee Expenses		2,220,310	2,374,920	2,444,440	2,512,470
Premises Related Expenditure		34,860	39,070	40,680	42,390
Transport Related Expenditure		315,800	315,560	321,860	331,310
Supplies & Services		478,640	483,960	486,170	488,720
Total Expenditure		3,049,610	3,213,510	3,293,150	3,374,890
Income		(725,900)	(738,340)	(744,320)	(753,450)
Total Income		(725,900)	(738,340)	(744,320)	(753,450)
Street Scene Net Expenditure		2,323,710	2,475,170	2,548,830	2,621,440

		<u>Environment</u>			
		Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
		£	£	£	£
10	Cleansing Services				
	Premises Related Expenditure	38,140	34,430	35,460	36,650
	Supplies & Services	81,730	19,640	19,650	19,670
Total	Expenditure	119,870	54,070	55,110	56,320
	Cleansing Services Net Expenditure	119,870	54,070	55,110	56,320
11	Pest Control				
	Employee Expenses	177,590	219,300	225,890	232,610
	Transport Related Expenditure	15,920	15,170	15,380	15,850
	Supplies & Services	43,870	43,870	43,870	43,870
Total	Expenditure	237,380	278,340	285,140	292,330
	Income	(161,030)	(184,660)	(188,360)	(194,010)
Total	Income	(161,030)	(184,660)	(188,360)	(194,010)
	Pest Control Net Expenditure	76,350	93,680	96,780	98,320
12	Dog Warden Service				
	Transport Related Expenditure	2,510	2,560	2,610	2,690
	Supplies & Services	3,920	3,920	3,920	3,920
	Third Party Payments	32,250	33,540	34,550	35,590
Total	Expenditure	38,680	40,020	41,080	42,200
	Income	(15,000)	(15,600)	(16,070)	(16,550)
Total	Income	(15,000)	(15,600)	(16,070)	(16,550)
	Dog Warden Service Net Expenditure	23,680	24,420	25,010	25,650
13	Off Street Parking Services				
	Employee Expenses	74,340	89,060	95,300	99,800
	Premises Related Expenditure	863,020	889,770	920,420	953,450
	Transport Related Expenditure	2,300	2,300	2,300	2,300
	Supplies & Services	193,000	173,660	175,800	175,820
	Third Party Payments	549,790	637,820	656,960	676,660
Total	Expenditure	1,682,450	1,792,610	1,850,780	1,908,030
	Income	(2,700,240)	(2,617,590)	(2,617,590)	(2,617,590)
Total	Income	(2,700,240)	(2,617,590)	(2,617,590)	(2,617,590)
	Off Street Parking Services Net Expenditure	(1,017,790)	(824,980)	(766,810)	(709,560)
14	Borough Markets				
	Employee Expenses	13,160	9,150	9,410	9,670
	Premises Related Expenditure	54,270	1,550	1,640	1,740
	Supplies & Services	36,640	36,710	36,710	36,710
Total	Expenditure	104,070	47,410	47,760	48,120
	Income	(27,300)	(33,070)	(33,070)	(33,220)
Total	Income	(27,300)	(33,070)	(33,070)	(33,220)
	Borough Markets Net Expenditure	76,770	14,340	14,690	14,900

		<u>Environment</u>			
		Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
		£	£	£	£
15 Climate Change					
Employee Expenses		50,990	-	-	-
Supplies & Services		20,000	-	-	-
Third Party Payments		-	57,820	59,530	61,290
Total Expenditure		70,990	57,820	59,530	61,290
Climate Change Net Expenditure		70,990	57,820	59,530	61,290
16 Trees					
Employee Expenses		143,530	303,200	182,410	187,960
Supplies & Services		101,870	145,660	85,660	85,660
Total Expenditure		245,400	448,860	268,070	273,620
Income		(21,750)	(510)	(520)	(520)
Total Income		(21,750)	(510)	(520)	(520)
Trees Net Expenditure		223,650	448,350	267,550	273,100
Environment Net Expenditure		3,186,640	5,664,160	5,657,410	6,033,780

Environment PortfolioVariation Statement 2026/2027 to 2028/2029

	2026/2027 Indicative	Real Terms / Efficiency Variations	2026/2027 Budget	2027/2028 Indicative	Real Terms / Efficiency Variations	2027/2028 Budget	Inflation	Real Terms / Efficiency Variations	2028/2029 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	4,229	96	4,325	4,325	- 203	4,122	111	7	4,240
Premises Related Costs	1,381	- 131	1,250	1,423	- 129	1,294	47	-	1,341
Transport Related Costs	372	- 1	371	378	-	378	10	-	388
Supplies and Services	1,416	248	1,664	1,426	189	1,615	6	-	1,621
Third Party Payments	5,563	1,613	7,176	5,725	1,721	7,446	184	95	7,725
Total Expenditure	12,961	1,825	14,786	13,277	1,578	14,855	358	102	15,315
Income	- 8,665	- 457	- 9,122	- 8,777	- 421	- 9,198	- 94	11	- 9,281
Net Expenditure	<u>4,296</u>	<u>1,368</u>	<u>5,664</u>	<u>4,500</u>	<u>1,157</u>	<u>5,657</u>	<u>264</u>	<u>113</u>	<u>6,034</u>

Environment Portfolio**Proposed Real Terms / Efficiency Variations****2026/27 Change**

	£'000	£'000
Real Term Variations		
Superannuation contribution changes		-157
Climate change posts employed by Cannock Chase Council		
Employees	-49	
Third Party	58	9
	<u>-49</u>	<u>9</u>
Environmental health restructure (change of portfolio posts)		-74
Events posts (changed portfolio)		-36
Projects manager post (changed portfolio)		58
Utility costs		-73
Reduced business rates		-67
Streetscene contract income and expenditure		141
Waste		
Contract	302	
Dry recycling gate fees reflect tonnages and prices	22	
Food waste	1,069	
Extended producer responsibility payments (net)	-490	
Chargeable garden waste	54	957
Schedule 2 waste		30
	<u>54</u>	<u>30</u>
Tree Maintenance		
Employees (change of portfolio posts and additional share of principle)	86	
Tree Preservation posts (12 months)	126	
System costs	15	
Post safety inspection works	60	287
	<u>60</u>	<u>4</u>
Sow and penk drainage levy		
Dog warden		
Expenditure	-3	
Income	-6	-9
	<u>-6</u>	<u>-9</u>
Repairs and maintenance reallocation of budgets		12
Pest control additional transport costs		5
Bereavement income		16
Parking		
Contract	130	
Bank charges	11	
Income	-76	65
	<u>-76</u>	<u>65</u>
Additional staffing		
Food safety	98	
Private Water supply	98	196
	<u>98</u>	<u>196</u>
minor variations		4
		<u>4</u>
		<u>1,368</u>

2027/28 Change

	£'000	£'000
Real Term Variations		
Superannuation contribution changes		-125
Climate change posts employed by Cannock Chase Council		
Employees	-50	
Third Party	60	10
	<u>-50</u>	<u>10</u>
Environmental health restructure (change of portfolio posts)		-77
Events posts (changed portfolio)		-38
Projects manager post (changed portfolio)	60	
Utility costs		-77
Reduced business rates		-63
Streetscene contract income and expenditure		150
Waste		
Contract	350	
Dry recycling gate fees reflect tonnages and prices	35	
Food waste	1,101	
Extended producer responsibility payments (net)	-474	
Chargeable garden waste	88	1,100
	<u>88</u>	<u>32</u>
Tree Maintenance		
Employees (change of portfolio posts and additional share of principle)	90	
System costs	15	105
	<u>15</u>	<u>4</u>
Sow and penk drainage levy		
Dog warden		
Expenditure	-2	
Income	-6	-8
	<u>-6</u>	<u>-8</u>
Repairs and maintenance reallocation of budgets		14
Pest control additional transport costs		5
Bereavement income		-4
Parking		
Contract	139	
Bank charges	11	
Income	-76	74
	<u>-76</u>	<u>-5</u>
minor variations		<u>-5</u>
		<u>1,157</u>

2028/29 Change

	£'000	£'000
Real Term Variations		
Increase in pension costs		7
Waste		
Property growth	44	
Food waste	33	
Dry recycling gate fees	16	
Sale of recyclate	5	98
Minor variation		8
		<u>113</u>

<u>Economic Development and Planning</u>				
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
1 Management and Support				
Employee Expenses	218,020	208,590	214,540	220,640
Supplies & Services	43,770	49,530	49,530	49,530
Total Expenditure	261,790	258,120	264,070	270,170
Income	(14,270)	(14,530)	(14,810)	(15,100)
Total Income	(14,270)	(14,530)	(14,810)	(15,100)
Management and Support Net Expenditure	247,520	243,590	249,260	255,070
2 Building Control				
Supplies & Services	500	500	500	500
Third Party Payments	281,670	278,780	291,150	307,550
Total Expenditure	282,170	279,280	291,650	308,050
Building Control Net Expenditure	282,170	279,280	291,650	308,050
3 Development Management				
Employee Expenses	1,621,680	1,248,430	1,103,450	1,138,790
Transport Related Expenditure	24,690	24,690	24,690	24,690
Supplies & Services	670,410	504,740	200,740	201,050
Total Expenditure	2,316,780	1,777,860	1,328,880	1,364,530
Income	(1,639,140)	(1,239,500)	(756,500)	(756,810)
Total Income	(1,639,140)	(1,239,500)	(756,500)	(756,810)
Development Management Net Expenditure	677,640	538,360	572,380	607,720
4 Forward Planning				
Employee Expenses	262,670	424,550	437,420	450,600
Transport Related Expenditure	6,520	6,520	6,520	6,520
Supplies & Services	251,180	487,660	379,350	180,870
Total Expenditure	520,370	918,730	823,290	637,990
Income	(22,590)	(171,840)	(230,450)	(113,400)
Total Income	(22,590)	(171,840)	(230,450)	(113,400)
Forward Planning Net Expenditure	497,780	746,890	592,840	524,590
5 Land Charges - Local Searches				
Employee Expenses	63,630	62,670	64,580	66,560
Supplies & Services	45,680	32,860	31,500	31,500
Third Party Payments	-	27,830	28,680	29,560
Total Expenditure	109,310	123,360	124,760	127,620
Income	(102,110)	(97,840)	(97,840)	(97,840)
Total Income	(102,110)	(97,840)	(97,840)	(97,840)
Land Charges - Local Searches Net Expenditure	7,200	25,520	26,920	29,780

<u>Economic Development and Planning</u>				
	Outturn 2025-2026	Budget 2026-2027	Budget 2027-2028	Budget 2028-2029
	£	£	£	£
6 Land & Properties				
Premises Related Expenditure	561,000	299,380	156,210	161,110
Supplies & Services	60,590	19,840	6,840	7,000
Total Expenditure	621,590	319,220	163,050	168,110
Income	(265,770)	(122,880)	(90,260)	(90,260)
Total Income	(265,770)	(122,880)	(90,260)	(90,260)
Land & Properties Net Expenditure	355,820	196,340	72,790	77,850
7 Economic Growth and Strategic Projects				
Employee Expenses	388,730	400,200	406,430	418,350
Premises Related Expenditure	38,140	39,020	39,920	41,210
Transport Related Expenditure	1,600	1,600	1,600	1,600
Supplies & Services	53,210	39,210	39,210	39,210
Total Expenditure	481,680	480,030	487,160	500,370
Economic Growth and Strategic Projects Net Expenditure	481,680	480,030	487,160	500,370
8 Borough Tourism				
Supplies & Services	20,640	20,640	20,640	20,640
Total Expenditure	20,640	20,640	20,640	20,640
Borough Tourism Net Expenditure	20,640	20,640	20,640	20,640
Economic Development and Planning Net Expenditure	2,570,450	2,530,650	2,313,640	2,324,070

Economic Development and Planning PortfolioVariation Statement 2026/2027 to 2028/2029

	2026/2027	Real	2026/2027	2027/2028	Real	2027/2028	Inflation	Real	2028/2029
	Indicative	Terms / Efficiency Variations			Budget			Terms / Efficiency Variations	Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	2,295	49	2,344	2,344	- 117	2,227	64	4	2,295
Premises Related Costs	156	182	338	144	52	196	6	-	202
Transport Related Costs	33	-	33	33	-	33	-	-	33
Supplies and Services	668	487	1,155	500	228	728	-	- 198	530
Third Party Payments	292	15	307	301	19	320	10	7	337
Total Expenditure	3,444	733	4,177	3,322	182	3,504	80	- 187	3,397
Income	- 1,033	- 613	- 1,646	- 1,001	- 189	- 1,190	- 1	118	- 1,073
Net Expenditure	<u><u>2,411</u></u>	<u><u>120</u></u>	<u><u>2,531</u></u>	<u><u>2,321</u></u>	<u><u>- 7</u></u>	<u><u>2,314</u></u>	<u><u>79</u></u>	<u><u>- 69</u></u>	<u><u>2,324</u></u>

Economic Development and Planning Portfolio**Proposed Real Terms / Efficiency Variations****2026/27 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Superannuation contribution changes	-84	
Tree maintenance posts (changed portfolio)	-52	
Local Plan Expenditure rephasing		
Supplies	139	
Income	-139	-
Forward planning additional system costs	11	
Building Control Shared Service Adjustment	-14	
Land charges expenditure	28	
Street naming reduced income	9	
Repairs and maintenance reallocation of budgets	-16	
Guildhall expenditure	90	
Co-op business rates	56	
Former wilko business rates	70	
Development Management additional costs		
Staffing	179	
Supplies	304	
Use of planning reserve	-483	-
Attendance at Ukreiff	6	
Development management subscription	9	
Economic Development staffing	5	
minor variations	2	
		120

2027/28 Change

	£'000	£'000
<u>Real Term Variations</u>		
Superannuation contribution changes	-64	
Tree maintenance posts (changed portfolio)	-52	
Local Plan Expenditure rephasing		
Supplies	198	
Income	-198	-
Forward planning additional system costs	11	
Building Control Shared Service Adjustment	-10	
Land charges expenditure	28	
Street naming reduced income	9	
Repairs and maintenance reallocation of budgets	-16	
Guildhall expenditure	73	
Attendance at Ukreiff	6	
Development management subscription	9	
minor variations	-1	
		-7

2028/29 Change

	£'000	£'000
Real Term Variations		
Increase in pension costs		4
Local Plan Expenditure costs and rephasing		
Supplies	-198	
Income	117	-81
Building Control Shared Service Adjustment		7
Minor variations		1
		-69

Appendix 2

<u>DRAFT GENERAL FUND CAPITAL PROGRAMME 2025/26 TO 2028/29</u>					
	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Program but not allocated £000
ENVIRONMENT					
Streetscene equipment	25	41	-	-	101
Streetscene Fleet replacement	154	414	-	-	-
Waste Contract - replacement green containers	72	35	35	35	-
Waste Contract - replacement blue bins	8	11	11	11	-
Waste Contract - replacement waste containers	76	4	4	4	-
Food Waste	1,463	-	-	-	-
Eccleshall Road Cemetery Biodiversity	-	14	-	-	-
Car Park systems	232	-	-	-	-
Tree Management System	41	-	-	-	-
Natural Environment Vehicles	-	153	-	-	-
Total	2,071	672	50	50	101
COMMUNITY					
Disabled Facilities Grants	2,369	1,522	1,522	1,522	3,434
Private Sector Housing Assistance	27	56	-	-	-
Empty Homes	9	62	-	-	-
Total	2,405	1,640	1,522	1,522	3,434
LEISURE					
Stone Leisure Strategy Phase 2 (part s106)	109	481	-	-	-
Victoria Park Pedestrian Bridge	-	-	91	-	-
Yarnfield Recreational Facilities	48	-	-	-	-
Yelverton Park	13	-	-	-	-
Haywood and Hixon	-	326	-	-	-
Rowley Park Stadium Play Facilities	-	1,091	-	-	-
Beech Road Play Area	90	-	-	-	-
King Edward and Stafford Hockley	49	-	-	-	-
Rowley Park 3G Pitch	-	195	-	-	-
Total	309	2,093	91	-	-
ECONOMIC DEVELOPMENT AND PLANNING					
Growth Point capital	-	-	-	-	50
Stafford Town Centre Enhancement	-	19	-	-	-
Station Gateway	1,060	9,237	13,436	-	-
UK Shared Prosperity Hub	282	-	-	-	-
Rural England Prosperity Fund REPF	146	-	-	-	-
Future High Street Fund Co-op	9,734	-	-	-	-
Future High Street Fund Station Approach	147	-	-	-	-
Future High Street Fund Guildhall	3,797	-	-	-	-
Former Wilko Site	332	-	-	-	-
Total	15,498	9,256	13,436	-	50

<u>DRAFT GENERAL FUND CAPITAL PROGRAMME 2025/26 TO 2028/29</u>					
	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Program but not allocated £000
RESOURCES					
Corporate IT equipment	69	-	-	-	-
Contact Centre Phone system	-	-	-	-	30
Civic Centre Generator	-	-	-	-	50
Civic Centre	20,766	-	-	-	-
Revenues and Benefits system	-	40	-	-	-
Total	20,835	40	-	-	80
TOTAL CAPITAL PROGRAMME	41,118	13,701	15,099	1,572	3,665

APPENDIX 3

GENERAL FUND RESERVES AND BALANCES AND CAPITAL RESOURCES 2025 - 2028

	01/04/2026	01/04/2027	01/04/2028	01/04/2029
	£	£	£	£
Contingency				
Revenue Surplus	3,393,154	3,393,154	3,393,154	3,393,154
Insurance Reserve	703,073	703,073	703,073	703,073
VAT - Partial Exemption	195,300	195,300	195,300	195,300
Business Rates Pool Equalisation	431,825	431,825	431,825	431,825
Leisure Equalization Reserve	-506,050	-215,650	0	0
	4,217,301	4,507,701	4,723,351	4,723,351
Grants				
UKSPF Revenue Grant	1	1	1	1
Elections Voter accessibility	24,062	24,062	24,062	24,062
Council Tax Rebate	49,071	49,071	49,071	49,071
Fuel Payment Grant - Dept Energy	36,510	36,510	36,510	36,510
Domestic Abuse Grant 24/25	1	1	1	1
Domestic Abuse Grant 22/23	10,703	10,703	10,703	10,703
Domestic Abuse Grants 23/24 New Burdens Safe Accom	24,473	24,473	24,473	24,473
RSI 24/25 Grant	0	0	0	0
Levelling up capacity station gateway	76,000	76,000	76,000	76,000
Asylum Grant	50,250	50,250	50,250	50,250
Homeless Prevention Grant 24/25	4	4	4	4
Cyber Security	15,000	15,000	15,000	15,000
LUF Round 3 Station Gateway	53,800	53,800	53,800	53,800
Weekly Food Waste Collections	257,950	257,950	257,950	257,950
Digital Planning Improvement Fund Grant	50,000	50,000	50,000	50,000
Business Rates New Burdens	6,632	6,632	6,632	6,632
HS2 BIF Stone Meadow Habitat Creation Scheme 10yr	9,000	9,000	9,000	9,000
Homelessness Prevention Grant 25/26	47,150	0	0	0
Homelessness Prevention	20,887	20,887	20,887	20,887
Neighbourhood Planning Grant	34,257	34,257	34,257	34,257
Stafford & Surrounds Fund	5,723	5,723	5,723	5,723
Elector Grant	113,568	113,568	113,568	113,568
Inspire Grant	7,000	7,000	7,000	7,000
Rough Sleeping Grant	42,508	42,508	42,508	42,508
Planning Registers New Burdens	36,241	36,241	36,241	36,241
Housing Benefit Admin Grant	71,632	71,632	71,632	71,632
Flexible Homelessness Support Grant	157,585	157,585	157,585	157,585
Homelessness Reduction Act Grant	75,744	75,744	75,744	75,744
PCC Locality Deal Funding	29,670	29,670	29,670	29,670
Garden Community Grant	393,099	393,099	393,099	393,099
Eastgate Masterplan	5,309	5,309	5,309	5,309
DCLG re Parks Improvement	0	0	0	0
Football Foundation Riverway ATP	8,849	8,849	8,849	8,849
Domestic Abuse Accommodation Duty New Burdens	18,555	18,555	18,555	18,555
Revs and Bens grants	5,820	5,820	5,820	5,820

	01/04/2026 £	01/04/2027 £	01/04/2028 £	01/04/2029 £
Council Tax hardship fund	64,667	64,667	64,667	64,667
Temporary Accommodation Grant	0	0	0	0
Support for Vulnerable Renters	3,425	3,425	3,425	3,425
Safety of Women at Night	144	144	144	144
OPCC Safer Streets	4,687	4,687	4,687	4,687
Homelessness Prevention Grant 22-23	10,018	10,018	10,018	10,018
	1,109,386	1,109,386	1,109,386	1,109,386
Donations				
Loans to Sports Clubs	22,088	22,088	22,088	22,088
Grants Sports Clubs	4,489	4,489	4,489	4,489
Castle Donations	9,628	9,628	9,628	9,628
High House Donations	23,072	23,072	23,072	23,072
	59,277	59,277	59,277	59,277
Shared Services				
HR Shared Service	180,796	180,796	180,796	180,796
IT Shared Service	101,378	101,378	101,378	101,378
Legal Shared Service	65,880	67,380	68,880	70,380
Shared Services Transformation	365,398	335,398	335,398	335,398
	713,452	684,952	686,452	687,952
Rolling Programme				
Housing Needs Survey	52,770	22,770	22,770	22,770
Elections	130,232	169,732	209,232	248,732
	183,002	192,502	232,002	271,502
Community				
Home Energy Conservation	31,700	31,700	31,700	31,700
Private Sector Housing	12,596	12,596	12,596	12,596
Sanctuary	6,009	6,009	6,009	6,009
Earned Autonomy Community safety	25,000	25,000	25,000	25,000
Empty Homes Officer	19,051	19,051	19,051	19,051
DFG Balance of South Staffs Contributions	864	864	864	864
MEES Grant agreed carried fwd employee costs	744	744	744	744
Reserve for 3yr Tenancy Sustainment Officer	47,793	47,793	47,793	47,793
Reserve for 3yr Housing Options Officer	79,248	79,248	79,248	79,248
Taxi Marshalls 2024-2025	5,382	5,382	5,382	5,382
	228,387	228,387	228,387	228,387
Corporate				
Training	95,360	95,360	95,360	95,360
Budget support	750,100	1,750,100	2,750,100	3,400,100
Business Initiative	200,000	400,000	600,000	800,000
Business Support	100,000	100,000	100,000	100,000
Local Government Reorganisation	0	250,000	500,000	750,000
Town Council	0	200,000	200,000	200,000
Climate Change	255,801	255,801	255,801	255,801
Provision for Future Maintenance	571,130	571,130	571,130	571,130
Pensions Reserve	249,040	157,040	65,040	40
Anchor Org for Clinically Vulnerable	271	271	271	271
Building Maintenance	36,350	36,350	36,350	36,350
Contracts reserve	800,356	800,356	800,356	800,356
Partnerships FPN Income	3,855	3,855	3,855	3,855

	01/04/2026 £	01/04/2027 £	01/04/2028 £	01/04/2029 £
Partnerships Contrib to Shared Community Dev	27,140	27,140	27,140	27,140
Post				
Asset valuation	200,000	200,000	200,000	200,000
IT Reserve	87,369	87,369	87,369	87,369
	3,376,772	4,934,772	6,292,772	7,327,772
Environment				
Streetscene Transformation	110,100	137,450	164,800	192,150
CAMEO - emissions trading scheme	57,768	57,768	57,768	57,768
Stewardship Rural Payments Agency	25,774	25,774	25,774	25,774
Cremator Maintenance Plan	80,453	80,453	80,453	80,453
Environmental Fines	10,147	10,147	10,147	10,147
Streetscene Trading	133,643	133,643	133,643	133,643
Taxi Licences	63,912	63,912	63,912	63,912
Operations Project Management	1,531	1,531	1,531	1,531
Tree System and Inspection	202,750	202,750	202,750	202,750
	686,077	713,427	740,777	768,127
Leisure				
Football development fund	23,823	32,823	41,823	51,203
Freedom Performance Bond	208,330	233,330	258,330	258,330
Leisure Management Contract Reserve	96,126	31,126	16,126	16,126
	328,279	297,279	316,279	325,659
Planning				
LDF	454,289	314,949	116,999	36,099
CIL Reserve	-20,250	-20,250	-20,250	-20,250
Dev Mgmt. Equalisation	483,414	414	414	414
20% Planning Increase	78,830	208,830	338,830	468,830
Stafford TC Strategic Review	71,763	71,763	71,763	71,763
Station Gateway	15,530	15,530	15,530	15,530
Stone Leisure Revenue Funding	59,213	59,213	59,213	59,213
Land Charges System	9,780	9,780	9,780	9,780
Land Charges Consultant	25,000	25,000	25,000	25,000
	1,177,569	685,229	617,279	666,379
Resources				
Localisation of Council Tax Support	151,633	115,273	78,913	42,553
Property Maintenance	9,340	9,340	9,340	9,340
Transformation Team	128,800	128,800	128,800	128,800
	289,773	253,413	217,053	180,693
Section 106				
Section 106 commuted sums	1,255,295	1,255,295	1,255,295	1,255,295
Cannock SAC contributions	343,844	343,844	343,844	343,844
S106 swimming pool	408,811	408,811	408,811	408,811
S106 Sports cts/hall	339,888	339,888	339,888	339,888
S106 Artificial Turf	61,889	61,889	61,889	61,889
Cannock SAC Partnership	1,246,878	1,153,638	1,127,078	1,127,078
Biodiversity Contributions S106	25,500	25,500	25,500	25,500
S106 Bowling Green Contribution	1,187	1,187	1,187	1,187
	3,683,292	3,590,052	3,563,492	3,563,492
Revenue	16,407,870	17,588,105	19,118,235	20,243,705

	01/04/2026 £	01/04/2027 £	01/04/2028 £	01/04/2029 £
Capital Programme Funding				
RCCO GF	545,842	716,842	1,006,842	1,096,842
Revenue Surplus	27,209	209	209	209
Invest to Save	8,414	3,414	3,414	3,414
Budget support	115,961	15,961	15,961	15,961
New Homes Bonus	279,989	54,989	54,989	24,989
VAT Shelter	126,562	126,562	126,562	25,562
	1,103,976	917,976	1,207,976	1,166,976
Rollovers				
Rollovers 19-20	11,318	11,318	11,318	11,318
	11,318	11,318	11,318	11,318
Capital Contingency				
RCCO HSF/SG	3,483,781	0	0	0
Working Balance Transfer	0	0	0	0
New Homes Bonus	431	431	431	431
Car Park System	43,000	43,000	43,000	43,000
Civic Car	246	246	246	246
	3,527,458	43,677	43,677	43,677
Capital Sinking Fund				
Cremator Sinking Fund	900,000	950,000	1,000,000	1,050,000
Pest Control Vehicles	32,800	49,200	65,600	82,000
Sweepers Sinking Fund	601,140	257,140	327,140	397,140
Rowley Park 3G Pitch Sinking Fund	195,000	15,000	30,000	45,000
Riverway	200,000	225,000	250,000	275,000
CRM replacement reserve	74,163	74,163	74,163	74,163
	2,003,102	1,570,502	1,746,902	1,923,302
Capital	6,645,854	2,543,473	3,009,873	3,145,273
Earmarked	23,053,724	20,131,578	22,128,108	23,388,978

Band Equivalents

Parish	Tax Base Post LCTS 2026-27
Adbaston	229.87
Barlaston	1,042.91
Berkswich	794.28
Bradley	230.92
Brocton	556.04
Chebsey	251.50
Church Eaton	306.30
Colwich	1,904.94
Creswell	975.74
Doxey	888.52
Eccleshall	2,183.52
Ellenhall	65.26
Forton	145.86
Fradswell	85.78
Fulford	2,305.24
Gayton	85.86
Gnosall	2,027.86
Haughton	457.08
High Offley	398.71
Hilderstone	288.50
Hixon	745.50
Hopton & Coton	846.05
Hyde Lea	187.89
Ingestre	83.48
Marston	96.96
Milwich	195.92
Norbury	204.34
Ranton	186.53
Salt & Enson	190.68
Sandon & Burston	176.30
Seighford	779.48
Stafford	20,247.36
Standon	342.53
Stone	6,439.20
Stone Rural	780.14
Stowe-By-Chartley	197.00
Swynnerton	1,364.50
Tixall	131.44

Parish	Tax Base Post LCTS 2026-27
Weston	473.69
Whitgreave	88.40
Yarnfield and Cold Meece	815.73
Subtotal	49,797.81
MOD Class O	498.50
Total	50,296.31

APPENDIX 5

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 2026-27, including the forecast outturn for 2025-26, have been prepared by appropriately qualified and experienced staff in consultation with Leadership Team. Budgets have been discussed and fully managed by the Leadership Team.

The budget for 2026-27 has been constructed based upon the maintenance of existing level of service, adjusted for known changes in 2025-26. It is considered to accurately reflect likely expenditure in 2026-27, being based on historic information, experience of expenditure in previous years and latest projections where appropriate.

The indicative budgets for 2027-28 and 2028-29 are similarly based upon the best information available at this moment in time.

The full risk assessment of the Council's Budget 2026-27 has been carried out and is included in APPENDIX 6.

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 2026 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 tariffs as well as specific reviews of particularly high value contracts such as the Freedom Leisure and Waste contract. Any differential inflationary uplift as required by contracts has been reflected.

Some fees and charges are budgeted to increase in 2026. Given the demand-led nature of some of the more significant income budgets such as 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 £1,860k has been included within 2026-27 budgets. This has been based on current projections of bank rate and cash balances held which are anticipated to continue to reduce through 2026-27. 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 2026-27 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.

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

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

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

Adequacy of the Council's Reserves

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

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

The Council is projected to hold total General Fund reserves of £23.054 million at 31 March 2026 and £20.132 million at 31 March 2027. This includes S106 amounts of £3.683 million at 31 March 2026 and £3.590 million as at the 31 March 2027.

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 Council has set a policy of a minimum level of general reserves of £1 million. The Budget for 2026-27 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 (Resources) and S151 Officer

Appendix 6

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.
Environmental services	Low	Licensing income dependent on renewals.
Bereavement services	Low	Some risk as it is a major source of income. For example, should new entrants to the market cause a reduction in income this would be a challenge to the service.
• Spending pressures:		
Waste and recycling	Medium	There is 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.
Levelling Up	High	The Future High Streets Fund and LUF station gateway schemes represent major investment programmes 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.
• Funding Sources:		
Volatility in Business Rates	High	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.
• Local Government Reorganisation:		

Risk	Level of risk	Explanation of risk/justification for cover
Recruitment	High	The plans by central government to effectively end the current local government structures and replace them with new much larger councils will have major impacts on the sector. The council was already experiencing difficulties with recruitment and retention but this move will create even more difficulty in the sector as people are less likely to be willing to join organisations which are planned to be wound up. This is in turn likely to result in higher use of consultants/agency staff to fill vacancies and increase costs. It may also harm the retention of staff as they look to move to roles with greater long term certainty in other organisations or sectors.
Enacting the changes	High	The move to new local government structures will require large amounts of investment, both staffing time and financial investment.

Authority Area	Request for	Justification	Total Amount requested	26/27	27/28	28/29
			£000	£000	£000	£000
Housing	Housing strategy	Forward looking review to assess the housing provision in Stafford at present and identify what needs the council needs to support moving forwards	30.00	30.00		
Community Safety	ASB enforcement costs	For external legal advice	30.00	10.00	10.00	10.00
Strategic housing	Grant funded housing options post	Need permanent budget for, grant funding being rolled into core funding	105.00	35.00	35.00	35.00
Strategic housing	Grant funded tenancy sustainment officer	Need permanent budget for, grant funding being rolled into core funding	129.00	43.00	43.00	43.00
Community Safety	Cost of domestic homicide reviews		22.50	7.50	7.50	7.50
Leisure	Consultancy support		35.00	35.00		
Leisure	Legal costs		45.00	30.00	15.00	
Economic Development	Agency programme manager to complete returns post UKSPF ending	UKSPF grant cannot be spent past 31/03/26 but final returns are not capable of being completed until early May 2026	5.40	5.40		

Authority Area	Request for	Justification	Total Amount requested	26/27	27/28	28/29
			£000	£000	£000	£000
Economic Development	Ukreiff	Attendance already indicated for UKREiF 2026 event.	18.00	6.00	6.00	6.00
Planning	Planning appeals	Use of planning consultants to defend council case at hearing / public inquiry where application refused by Planning Committee against officer advice (assumes 2 x hearing and 2 x public inquiry)	115.00	115.00		
Planning	Agency Development Management Team Leader costs	Contingency in case vacant posts cannot be recruited to. (£10,650 per month - salary saving)	73.00	73.00		
Planning	Agency Planning Enforcement officer costs	Contingency in case 3 vacant posts cannot be recruited to. (£24,000 pm - salary savings)	179.00	179.00		
Planning	Planning Enforcement Officer recruitment	To cover cost of market supplements to increase potential of recruiting to the posts (2 x Enforcement Officer + 1 x Senior Enforcement Officer to bring up to the same salary as CCDC secondment into Senior role.)	14.00	14.00		

Authority Area	Request for	Justification	Total Amount requested	26/27	27/28	28/29
			£000	£000	£000	£000
Planning	Mondrem - continued support to service improvement	Support to the DM team and implementation of a Service Improvement Plan. Address backlog of applications and improve perception of the service internally and externally.	27.00	27.00		
Planning	Mondrem - renewal of Workview subscription	Workview measures and forecasts workload and capacity for the service.	27.00	9.00	9.00	9.00
Planning	Direct Action	To deal with problem enforcement cases where legal action has not secured the required improvement. Funding will allow the Council to pursue action through Section 215 of the T&CP Act and commission contractors to secure improvement and potentially recover costs through a land charge.	75.00	75.00		
Legal	Contracts locum agency	Increase in contract volumes reduced waiting times	120.00	40.00	40.00	40.00
Democratic services	community governance review	Proposal to set up a new town council - statutory requirement	36.00	36.00		
Democratic services	Parish council association	Proposal to set up a new town council support	45.00	45.00		

Authority Area	Request for	Justification	Total Amount requested	26/27	27/28	28/29
			£000	£000	£000	£000
HR	Self serve portal	Preparation for Local Government Re-organisation	30.00	30.00		
Technology	Cyber security		75.00	25.00	25.00	25.00
Technology	Acronis	Back-up software	30.00	10.00	10.00	10.00
Technology	Device refresh		150.00	50.00	50.00	50.00
Natural Environment	Vehicles		153.00	153.00		
Trees	Additional post for safety inspection works		60.00	60.00		
Corporate Assets	RAAC Survey		20.00	20.00		
Corporate Assets	Insurance valuations		30.00	10.00	10.00	10.00
Corporate Assets	Guildhall fire strategy	Required to determine need for a sprinkler system etc.	13.00	13.00		
Regulatory Services	Food agency post	cover staff vacancies and backlog	98.00	98.00		
Regulatory Services	Private Water Supplies agency	meet statutory requirements	98.00	98.00		
			1,887.90	1,381.90	260.50	245.50

Agenda Item 10

Fees and Charges Review 2026/2027

Committee: Council

Date of Meeting: 10 February 2026

Report of: Deputy Chief Executive (Resources)

Portfolio: Resources Portfolio

The following matter was considered by Resources Scrutiny Committee at its meeting on 20 January 2026 and Cabinet on 22 January 2026 and is submitted to Council as required.

1 Purpose of Report

1.1 The purpose of this report is to propose to the Council the Fees and Charges for 2026/27.

2 Recommendation

2.1 That the proposed Fees and Charges for 2026/27 be recommended to Council for approval, specifically the new charges in paragraph 5.10 and the increases above 4.3% in **APPENDIX 1**.

Reasons for Recommendations

2.2 The report sets out the proposed changes to Fees and Charges for 2026/27. In accordance with the revised financial regulations agreed by Council on the 16 September 2019 the following items are included:

- Where a new charge has been introduced.
- The proposed increase is above the annual level of inflation.
- Where the power to set fees and charges has been specifically reserved by the Council.

2.3 In addition, this report includes those fees and charges where no increase is proposed from 1 April 2026, for noting.

3 Key Issues

3.1 The setting of fees and charges is an important part of the annual budget setting process. For October 2025 inflation is running at 3.8% CPIH and 4.3% RPI.

4 Relationship to Corporate Priorities

4.1 This report supports all of the Council's Corporate Priorities.

5 Report Detail

5.1 The proposed charges will have a direct impact on the 2026-27 budget and beyond. Decisions that relate to next year's budget and the Medium Term Financial Strategy (2026-29) should be taken in the context of the Council's overall financial position and an analysis of any available data that can inform the direction of the Council's financial strategy.

5.2 The Council has received an indicative settlement allocation including business rates reset that covers the three year period to the end of 2028-29. Although the council has a balanced budget, this is heavily dependent on a large transitional grant whereby the Government's view is that the Council is overfunded based on the revised needs analysis. The transitional grant is intended to make sure that the council's overall funding does not drop below the floor of 95% of income protection against the base year calculation 2025-26 based on the revised needs assessment.

5.3 Apart from the risks regarding future Government support to local government, the council is facing increasing financial pressures from existing service delivery. It is also unclear at present what the impact of the increase in national insurance and minimum wage will have on partners providing services on behalf of the council as some contracts are still to be relet. Essential services will continue to be in great demand, and benefits and debt defaults may increase as businesses attempt to manage the increased costs that they face. Costs, including in respect of pay, supplies and contractors, are all likely to rise. The scope for the Council to increase income in real terms is limited: we have no control over Business Rates and Council Tax is effectively capped at the higher of 2.99% or £5.

5.4 The forecast budget should be considered when making discretionary decisions over income and expenditure. Put simply, the higher the yield from fees and charges, the greater the income which is reflected in the budget. This needs to be balanced by the fact that other things being equal the higher the charge for the service the lower the quantity demanded. Also, relatively high charges can have secondary impacts: they may exclude or discourage some customers from using Council services who would normally depend on such services; and they may have an adverse impact on the local economy.

5.5 The process for setting fees and charges reflects the revised financial regulations as agreed by Council on 16 September 2019. This set out the criteria for fees and charges which would be reported to Cabinet and Council for approval as follows:

- Where a new charge has been introduced.
- The proposed increase is above the annual level of inflation.
- Where the power to set fees and charges has been specifically reserved by the Council.

5.6 For 2026/27, inflation - as defined in financial regulations - is the Retail Prices Index, which currently stands at 4.3%. However, in general, where officers have delegated authority, charges will rise by approximately 4%, allowing for rounding.

5.7 Certain fees are set by reference to external bodies or set by legislation/regulations. These are included in the full list of published fees and charges but are not referred to in this report.

5.8 Fees and charges are also set after bearing in mind market conditions. As a result, some charges where the Council has the power to vary them will not rise, the most significant of which are:

- Taxi licence fees are subject to a separate review and require consultation.
- Car park and Chargeable garden waste collection charges are frozen at 2025/26 prices.

5.9 Charges for new services are as set out below.

- Crematorium double cremated remains casket £107.00
- Cemeteries - Themed Tribute £98.00
- Cemeteries - Download of Service without live link £45.00
- Cemeteries - Obitus late workings fee £22.50
- Cemeteries - Additional Photos £22.50
- Local Land Charges - One parcel of land - Commercial £174.00
- Local Land Charges - Each additional parcel - Commercial £39.29
- Local Land Charges - LLC1 - Commercial £28.00

- Local Land Charges - Standard enquiries Con29R - Commercial £146.00
- Legal fees - Deed of Surrender of Lease £535.60
- Estate management - Disposals (freehold) £439.45
- Estate management - Disposals (long leases) £513.50
- Estate management - New leases (land and other premises) £599.25
- Estate management - New leases (renewal) £359.55
- Estate management - Licence to occupy £399.50

5.10 There are some fees proposed to be deleted which are as follows:

- Allotments - Licence to use access roads at rear - historic charge no longer considered appropriate minimal income receivable
- Waterfront Multi storey car park - lost/damaged token - new system does not use tokens
- Riverside Undercroft car park - lost/damaged token - new system does not use tokens
- Waterfront Multi storey car park - Top up card - new machines with no top up cards

5.11 Proposed increases above the threshold of 4.3% are detailed in **APPENDIX 1**.

5.12 A full copy of Fees and Charges will be available on the Members' portal before the Council meeting and will be published on the website once approved by Council.

6 Implications

6.1 Financial

Fees and charges are an important source of income to the Council. As costs rise with inflation, if income from fees and charges does not rise proportionately, this will add to the cost to the council of delivering the services.

6.2 Legal

As set out in the report.

6.3 Human Resources

As set out in the report.

6.4 Risk Management

The risk issues contained in this report are not strategic and therefore should not be included in the Strategic Risk Register.

The level of income generated by the Council from fees and charges is a key risk as a number of the Council's main income streams are sensitive to adverse economic conditions and can vary significantly as a result.

6.5 Equalities and Diversity

The Council operates a concessionary fees and charges scheme.

6.6 Health

None

6.7 Climate Change

None

7 Appendices

None

8 Previous Consideration

Resources Scrutiny Committee 20 January 2026 - Minute No RSC21

Cabinet 22 January 2026 - Minute No CAB53

9 Background Papers

File available in Financial Services.

Contact Officer: Emma Fullagar

Telephone Number: 01543 464 720

Ward Interest: None

Report Track: Resources Scrutiny Committee 20 January 2026

Cabinet 22 January 2026

Council 10 February 2026

Key Decision: Yes

**Stafford Borough Council
Environment Portfolio
Fees and Charges 2026/2027**

Fees and Charges 2026/27 Increases above or below 4.3% rounded inflation

	Existing Charge	VAT	Date Set	Proposed Charge
	£ - p			01-Apr-26
STAFFORD CREMATORIUM				
Fee for Burial of Cremated Remains				
Tixall Road Cemetery				
(g) Inscription on vase (per letter)	2.55	S	01/04/2025	3.50
Sanctum				
(c) Additional inscription per letter	2.55	S	01/04/2025	3.00
STAFFORD AND STONE CEMETERIES				
Use of Screen for Display of Photographs/ Videos Throughout the Service				
(d) Family supplied video formatting	21.60	S	01/04/2025	27.00
LOCAL LAND CHARGES				
(a) One Parcel of Land - Residential (including official LLC1)	104.65	S/NB	01/04/2025	124.28
(b) Each additional parcel - Residential	9.85	NB	01/04/2025	20.00
(c) LLC1 - Residential	9.85	NB	01/04/2025	20.00
(d) Standard Enquiries Con29R - Residential	94.80	S	01/04/2025	104.28
(f) Con29 Optional each printed enquiry	24.70	S	01/04/2025	29.50
each additional enquiry	24.70	S	01/04/2025	29.50