



**NEWARK &
SHERWOOD**
DISTRICT COUNCIL

Budget 2026/27

Report to Council

<u>CONTENTS</u>	<u>PAGES</u>
Budget Report to Cabinet	1
Summary of Precepts	
Summary of District Council Budget Requirement 2026/27	20
Subjective Summary 2026/27	21
Council Tax Requirement and Council Tax 2026/27	22
Service Budget Summaries	
Climate and the Environment - Objective	24
Climate and the Environment - Subjective	25
Health, Wellbeing and Leisure - Objective	26
Health, Wellbeing and Leisure - Subjective	27
Heritage, Culture and the Arts - Objective	28
Heritage, Culture and the Arts - Subjective	29
Housing - Objective	30
Housing - Subjective	31
Public Protection and Community Relations - Objective	32
Public Protection and Community Relations - Subjective	33
Strategy, Performance and Finance - Objective	34
Strategy, Performance and Finance - Subjective	35
Sustainable Economic Development - Objective	36
Sustainable Economic Development - Subjective	37
General Statistics	
Summary of Reserve Balances	39



Report to: Cabinet Meeting - 24 February 2026
 Portfolio Holder: Councillor Paul Peacock, Strategy, Performance & Finance
 Director Lead: Sanjiv Kohli, Director – Resources and Deputy Chief Executive
 Lead Officer: Nick Wilson, Business Manager – Financial Services, Ext. 5317

Report Summary	
Type of Report	Open Report / Key Decision
Report Title	2026/27 Proposed General Fund Revenue Budget
Purpose of Report	To enable Cabinet to consider the spending proposals in the Council’s proposed 2026/27 General Fund revenue budget and make recommendations to Full Council for its meeting on 5 March 2026.
Recommendations	<p>That Cabinet recommends to Full Council at its meeting on 5 March 2026 that:</p> <ul style="list-style-type: none"> i. the following amounts be now calculated by the Council for the 2026/27 financial year, in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended by the Localism Act 2011: <ul style="list-style-type: none"> 1. £57,909,340 being the aggregate of the amounts which the Council estimates for items set out in Section 31A(2)(a) to (f) of the Act, as the District Council’s gross expenditure for 2026/27); 2. £37,209,230 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act, as the District Council’s gross income for 2026/27); and 3. £20,700,110 being the amount by which the aggregate at (b)(i) above exceeds the aggregate at (b)(ii) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Net Budget Requirement for the year; ii. the figures shown as i.1. and i.3. above to be increased only by the amount of Parish Precepts for 2026/27; iii. the budget amounts included in the report be the Council’s budget for 2026/27; and iv. the fees and charges shown in Appendices C1-C23 be implemented with effect from 1 April 2026.

Alternative Options Considered	Not applicable, the Cabinet is required to make recommendations on the budget to Full Council.
Reason for Recommendations	To enable Cabinet to make recommendations to Full Council of the amounts to be calculated in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended by the Localism Act 2011, for the purposes of setting Council Tax levels for the 2026/27 financial year.

1.0 Background

- 1.1 This report sets out details of the Council’s proposed General Fund (GF) revenue budget for the 2026/27 financial year. The GF revenue budget has been prepared in accordance with the Council’s budget setting strategy for 2026/27 which was approved by Cabinet on 8 July 2025.
- 1.2 The 2026/27 GF revenue budget has accordingly been derived from the 2026/27 base budget within the Medium-Term Financial Plan (MTFP) approved by Full Council on 6 March 2025. In accordance with the Budget Strategy, growth and efficiencies have been included based on the engagement with Portfolio Holders throughout the budget setting process. Additionally, changes as described in the Budget Strategy around pay awards and inflation, have also amended that base position.

2.0 Financial Summary

- 2.1 The Council’s proposed 2026/27 GF revenue budget is shown in further detail, including information on priority areas in **Appendices A1** to **A2** to this report. The current overall position is summarised below:

Line in Appendix A1		2026/27 (£)
9	Total service budgets	23,835,950
14	Total other operating income & expenditure	1,525,100
20	Total financing and investment income & expenditure	(1,453,440)
29 & 30	Less capital reversals	(3,207,500)
	Net Budget Requirement	20,700,110
21 to 25	Other government grants	(7,827,000)
26 & 27	Non-Domestic Rates (NDR) (Business Rates)	(5,018,000)
29 to 31	Contributions to or (from) Usable Reserves	738,800
34	Net call on Council Tax	8,593,910
35	Council Tax Adjustments	0
36	Amount to collect through Council Tax	8,593,910

- 2.2 As the total service budgets (line 9 of **Appendix A1**) include capital costs, the table below breaks down the total service budgets for each Committee by the amounts which relate to capital costs and which relate to cash budgets:

Line in Appendix A1	Portfolio	2026/27 base budget (March 2025) (£)	2026/27 base budget (February 2026) (£)	Variance (£)
Without Capital costs	Climate and the Environment	3,859,260	3,700,000	(159,260)
	Health, Wellbeing and Leisure	819,770	440,440	(379,330)
	Heritage, Culture and the Arts	917,140	764,730	(152,410)
	Housing	435,190	325,060	(110,130)
	Public Protection and Community Relations	3,781,900	4,235,820	453,920
	Strategy, Performance and Finance	10,282,150	10,982,490	700,340
	Sustainable Economic Development	2,120,540	2,197,700	77,160
	Vacancy Factor and Notional Savings	(1,169,680)	(2,017,790)	(848,110)
	Cash Service Budgets	21,046,270	20,628,450	(417,820)
Capital costs	Climate and the Environment	938,260	883,670	(54,590)
	Health, Wellbeing and Leisure	882,570	623,380	(259,190)
	Heritage, Culture and the Arts	335,840	188,630	(147,210)
	Housing	50,740	75,030	24,290
	Public Protection and Community Relations	230,840	317,900	87,060
	Strategy, Performance and Finance	1,497,580	1,115,750	(381,830)
	Sustainable Economic Development	6,480	3,140	(3,340)
	Vacancy Factor and Notional Savings	0	0	0
28 & 29	Capital Service Budgets	3,942,310	3,207,500	(734,810)
1	Climate and the Environment	4,797,520	4,583,670	(213,850)
2	Health, Wellbeing and Leisure	1,702,340	1,063,820	(638,520)
3	Heritage, Culture and the Arts	1,252,980	953,360	(299,620)
4	Housing	485,930	400,090	(85,840)
5	Public Protection and Community Relations	4,012,740	4,553,720	540,980
6	Strategy, Performance and Finance	11,779,730	12,098,240	318,510
7	Sustainable Economic Development	2,127,020	2,200,840	73,820
8	Vacancy Factor and Notional Savings	(1,169,680)	(2,017,790)	(848,110)
9	Total Service Budgets	24,988,580	23,835,950	(1,152,630)

2.3 The budget above delivers the Council’s ambitions within the community plan. **Appendix B** summarises within each Portfolio, where large proportions of spend is directed.

2.4 The table below shows how the 2026/27 base budget approved by Full Council on 6 March 2025, has been adjusted for changes totalling £417,820 based on paragraph 2.2 above. Paragraph 3.37 describes the main changes between the assumed base budget and the proposed within this paper.

Portfolio	2026/27 base budget (March 2025) (£)	Realignments	Salary Uplift	Approved Variations	Inflation	Requested Changes	2026/27 base budget (February 2026) (£)
CE	3,859,260	0	(27,310)	0	900	(132,850)	3,700,000
HWL	819,770	(329,610)	0	53,070	30	(102,820)	440,440
HCA	917,140	(10,000)	(150)	0	(880)	(141,380)	764,730
H	435,190	0	18,090	(94,990)	300	(33,530)	325,060
PPCR	3,781,900	350,960	57,380	(27,920)	(4,010)	77,510	4,235,820
SPF	10,282,150	10,000	10,640	161,030	20,830	497,840	10,982,490
SED	2,120,540	0	(15,040)	56,320	2,060	33,820	2,197,700
VF-NS	(1,169,680)	(21,350)	(816,820)	(12,550)	0	2,610	(2,017,790)
Non-Capital	21,046,270	0	(773,210)	134,960	19,230	201,200	20,628,450

3.0 Development of Proposed 2026/27 General Fund Revenue Budget

3.1 The development of the proposed 2026/27 General Fund budget was set out in the Budget Strategy document that was presented to Cabinet on 8 July 2025. This document set out the strategy for the year which was to build upon the notional 2026/27 budget as compiled in the preparation of the MTFP for the period 2025/26 to 2028/29 and was approved by Council on 6 March 2025.

3.2 Directors and Business Managers worked with their allocated Finance Officers to go through the budget and MTFP estimates in order to ascertain whether the actions under each of the 8 Community Plan objectives have been included in the base budget, are growth items for inclusion either in the budget for 2026/27 and/or MTFP period, or do not require a financial allocation as the activities are to be delivered by a third party with the Council having a facilitating and monitoring role. Portfolio Holders then met with responsible Directors to ensure that all actions necessary to meet the ambitions set out within the Community Plan were resourced. The portfolio holder for Strategy, Performance and Finance has also reviewed the overall Council Position. Subsequently, this budget has therefore been proposed for the 2026/27 financial year.

3.3 The proposed 2026/27 General Fund revenue budget collates various types of information, such as the:

- a) level of government grant receivable;
- b) expected level of council tax and business rates income;

- c) expected level of other income, such as from fees and charges;
- d) expected level of spend on employees; and
- e) expected use of reserves.

3.4 The sub-sections in this part of the report summarise these and other areas of importance.

Local Government Finance Settlement: Settlement Funding Assessment (SFA) and Core Spending Power 2026/27 to 2028/29

- 3.5 The annual Local Government Finance Settlement provides councils with the amount of government grant and other information pertinent for setting the next financial year's budget. The provisional settlement was announced on 17 December 2025, and the final settlement is expected during February 2026.
- 3.6 The settlement sets out a new needs-based funding system following the Fair Funding Review 2.0. For district councils, the LGFS is expected to result in a relative reduction in funding for most authorities, as updated needs formulas and changes to the tier split shift resources towards counties and metropolitan areas. While transitional protections will ensure that funding reduction are phased in over three years – typically with a 95% funding floor – many districts will still face a gradual decrease in their allocations.
- 3.7 Additionally, grants such as the Homelessness Prevention Grant will be rolled into new consolidated funding streams.
- 3.8 Core Spending Power (CSP) is a measure of the resources made available to local authorities to fund service delivery, based on the Government's annual Local Government Finance Settlement (LGFS). Government makes assumptions within this based on levels of Council Tax and growth in an authorities Tax Base (the Band D equivalent number of properties to charge Council Tax over).
- 3.9 For 2026/27 the long-awaited Fair Funding Review 2.0 has been completed and fed into the LGFS for this year. This settlement will result in more redistribution of funding within the sector than any other for at least the last 13 years. Funding distribution was last updated in 2013-14 (with damping frozen within funding allocations), and since then there has been an updated 4-year settlement (from 2016-17) and a series of one-year settlements.
- 3.10 Added to this, is a full baseline reset (for the first time since the Business Rate Retention Scheme was introduced in 2013-14), major changes to all of the Relative Needs Formulas (through the Fair Funding Review 2.0), and the simplification of many grants into either Settlement Funding Assessment or into one of four Consolidated grants.
- 3.11 The reset included two levels of protection for authorities depending on their pre and post reform 2025/26 levels of income.
- Eligibility for 100% income protection is determined where a Shire District has a protection metric of less than or equal to 15%.
 - Eligibility for 95% income protection is determined where a Shire District has a protection metric of greater than 15%.

3.12 The protection metric is based upon pre and post reform 2025/26 income levels and for this Council the metric is above 15% meaning that at least 95% of 2025/26 income levels are protected.

3.13 Over the course of the three-year settlement, it is expected that the Council will receive 95% of the post funding reform revised 2025/26 CSP.

3.14 The table below includes the strands of income that are used to calculate the Income protection floor, and hence demonstrates the post reform 2025/26 CSP compared with the 2026/27 CSP at slightly higher than 95% for 2026/27:

	2025/26 Post reform revised CSP	2026/27 Core Spending Power	2026/27 budget as at March 2025	2026/27 proposed budget
Legacy Business Rates Retention Funding	£9.308m	£3.873m	£8.640m	£3.873m
Revenue Support Grant	£1.663m	£6.533m	£0.554m	£6.533m
Adjustment Support Grant	£0m	£0.814m	£0m	£0.814m
Council Tax	£8.484m	£8.883m	£8.730m	£8.593m
Recovery Grant	£0.321m	£0.321m	£0m	£0.321m
Consolidated grants:				
Employer NI contribution	£0m	£0m	£0.146m	£0m
Other consolidated grants	£0.228m	£0m	£0m	£0m
Total	£20.004m	£20.424m	£18.070m	£20.134m

3.15 As can be seen from the table, funding is significantly higher than expected at the time of writing the 2025/26 to 2028/29 Medium Term Financial Plan in March 2025.

3.16 The consolidated grants referred to above relate to:

Grant	Value
Biodiversity Net Gain Planning Requirement Grant	£0.027m
Enforcement of Location and Volume Price Promotions Restrictions Grant	£0.001m
Enforcement of OOH Calorie Labelling Regulations Grant	£0.001m
Homelessness Prevention Grant - Temporary Accommodation	£0.198m
Local Government Finance Data Review New Burdens Grant	£0.001m
Total	£0.228m

3.17 The LGFS for this year is a three-year settlement allowing meaning authorities are aware of funding allocations over a longer period, rather than the single year allocations since 2020/21. This will be reported further within the 2026/27 to 2029/30 Medium Term Financial Plan.

3.18 The Baseline Funding level for Business Rates has also been revised further in that previously Government would compensate Councils where their Business Rates income fell below 92.5% of their Baseline Funding level. This was determined as the safety net payment. The remainder of any shortfall in funding would be subject to agreement

through the relevant Business Rates Pool for the authority or would need to be made up through their reserves.

- 3.19 For 2026/27 the safety net threshold has been set at 100% meaning that should any authorities actual Business Rates income fall below the Business Rates baseline, this would be compensated by MHCLG.

Proposed 2026/27 Council Tax

- 3.20 Chapter IVA (Limitation of Council Tax and Precepts) of the *Local Government Finance Act 1992* requires billing authorities to hold referenda if their relevant basic amount of council tax for a financial year is in excess of a set of principles determined by the Secretary of State.
- 3.21 An authority's relevant basic amount of council tax is its average band D council tax excluding local precepts. The relevant basic amount of council tax for Newark & Sherwood District Council (NSDC) includes the levy that Internal Drainage Boards charge the Council.
- 3.22 The proposed core principle for 2026/27 is 3%. The Government's proposed council tax referendum principle for shire district councils therefore permits increases in the Council's 2026/27 relevant basic amount of council tax of up to (and including) the greater of 2.99% or £5.00 without holding a referendum.
- 3.23 The proposal within this paper is a Council Tax freeze for the 2026/27 financial year. This would therefore mean a charge of £198.60 for a Band D property. 41% of properties within the District are assigned to Band A meaning a charge of £132.40.
- 3.24 The Council Tax base (being the number of band D equivalent properties within the district) assumes a 1.3% increase on 2025/26. The Tax Base for 2026/27 is set at 43,272.45 (42,720.66 for 2025/26). This is calculated taking all the properties in the district and weighting them depending on their banding, adjusting for estimated discounts and premiums.
- 3.25 The tax base is then multiplied by the annual charge in order to calculate the total Council Tax receivable for the year being £8,593,910. Where further discounts or premiums are actually charged/awarded during the year and the amount of properties charged Council Tax is different to the assumptions above, the surplus or deficit in the Collection Fund will be calculated and will be distributed/clawed back in the following financial year.
- 3.26 Annually, in January, each year the Council must declare whether it expects, by the 31st March, to generate a surplus or deficit on the Collection Fund for Council Tax. A surplus would be generated where the actual number of properties charged is higher than anticipated (through the tax base), conversely a deficit arises from a lower number of properties charged. Where a surplus is generated, this would be distributed to preceptors in the following financial year, similarly a deficit would be recouped from preceptors in the following financial year.

3.27 For 2025/26 the Council anticipates a balanced position on the Council Tax collection fund, and hence no surplus nor deficit will be paid/recouped during 2026/27.

Proposed 2026/27 Business Rates

3.28 There has been significant change for the 2026/27 financial year within Business Rates. The retained rates system has been overhauled (within the LGFS) together with a revaluation of businesses ratable values and the introduction of a number of new multipliers.

3.29 Businesses will now pay one of five different multipliers depending on their ratable values and trade:

- Small multiplier (applicable to non- Retail, Hospitality and Leisure (RHL) businesses with a ratable value of less than £51,000) – 43.2p multiplied by their ratable value.
- Standard multiplier (applicable to non- Retail, Hospitality and Leisure businesses with a ratable value of £51,000 or above) – 48.0p multiplied by their ratable value.
- Small RHL multiplier (applicable to Retail, Hospitality and Leisure businesses with a ratable value of less than £51,000) – 38.2p multiplied by their ratable value.
- Standard RHL multiplier (applicable to Retail, Hospitality and Leisure businesses with a ratable value of £51,000 or above) – 43.0p multiplied by their ratable value.
- High value multiplier (applicable to all businesses with a ratable value of £500,000 and above) – 50.8p multiplied by their ratable value.

3.30 Although businesses will pay the various rates, the income the Council will generate from business rates will be equivalent to the standard multiplier, s any additional money it receives from the high value multiplier will be passed to MHCLG, and any loss in income from lower multipliers will be compensated for by MHCLG.

3.31 Based upon all of the above, and the Governments assumptions on appeals provision and bad debt provision, the Business Rates baseline funding level (referred above at paragraph 3.11) has been calculated based upon:

Business Rates baseline (NSDC share at 40% of collectable rates)	£24.180m
Tariff payable to MHCLG	£20.307m
Baseline funding level	£3.873m

3.32 As part of the LGFS revamped the Business Rates Retention system, all business rates baselines have been more accurately matched with the anticipated 2026/27 actual figures. Hence there is unlikely to be any upside variance and hence growth in the business rates system. Due to this, the Council has not included any forecast growth within its budget for 2026/27.

3.33 As there is unlikely to be any growth, the Nottinghamshire Business Rates Pool conducted a review as to whether to continue to pool for the 2026/27 financial year. The outcome of that review found that the risks outweighed the rewards and hence the

Pool would be dissolved at the end of the 2025/26 financial year. This was approved via Portfolio Holder decision on the 12th January 2026.

3.34 As per paragraph 3.15 above, should NSDC's share of collectable rates fall below the £24.180m (paragraph 3.25) MHCLG would compensate the Council back to the baseline funding level of £3.873m through a safety net payment.

Proposed 2026/27 Budget – General Principles

3.35 The appropriate bases agreed in the Budget Strategy and used in the preparation of the budget are:

a)	Employees	<p>Some of the main assumptions used to budget for employee costs for 2026/27 are:</p> <ul style="list-style-type: none"> • a 3.5% increase in basic pay; and <p>7.5% of the Council's total salary budget, or £1,767,790, has been budgeted to be saved from posts that remain vacant for a period of time before being filled. This is often referred to as the vacancy factor.</p>
b)	Employer's Superannuation	<p>Pension-related costs have been budgeted for in line with the actuarial review which took place as at 31 March 2025 for the three years between 2026/27 and 2028/29.</p> <p>The Council's budgeted pension-related costs have increased, because its total 2026/27 basic pay budgets have increased. The Council's primary rate (charged as a proportion of basic salary at employee level) is 16.4%.</p>
c)	General Inflation	<p>Most non-pay expenditure budgets have been uplifted by 2.5%. Specific budgets have had larger increases on where applicable. Some costs, such as insurance and utilities, are expected to increase by around 5%; and others, such as fixed-price goods and services, are expected to increase by less than 2.5%. Income Budgets have been increased where appropriate based on the Fees and Charges schedule.</p>
d)	Average Interest Rate re External Debt	<p>The Council's General Fund borrowing will be in accordance with the Prudential Code for Capital Finance in Local Authorities. The cost of borrowing will depend on the rates available at the time that funding is required.</p>
e)	Capital Charges	<p>The proposed budgets for each Portfolio (Appendix A1, lines 1-9) includes the notional costs of assets used in delivering services, so that the Council can reflect the true cost of delivering services.</p> <p>Statute, however, requires these capital charges be reversed out (Appendix A1, lines 29 & 30) and replaced with the cost to the Council taxpayer of the underlying capital decisions that have yet to be financed (Minimum Revenue Provision (MRP)) (Appendix A1, line 15). Legislation determines that council taxpayers cannot be charged for the notional costs of assets used.</p>
f)	Capital Financing Charges	<p>The Council's General Fund (GF) revenue budget is charged when the Council borrows to fund the purchase or creation of non-current assets. These charges will be in line with the Council's Minimum</p>

		Revenue Provision (MRP) policy for 2026/27 to be approved by Council on 5 March 2026. MRP is a charge to the taxpayer, calculated by apportioning the value borrowed for assets over their expected useful lives.
g)	Internal Drainage Boards	There is a 3% increase in cost for the 2026/27 financial year, the anticipated cost of levies to the two Internal Drainage Boards (Trent Valley and Upper Witham) for 2026/27 is £981,370. This cost had increased by 40% from the 2022/23 financial year. During 2023/24 the Council received £239,690 towards contribute towards the increase in cost. The Council has budgeted to receive £158,000 towards the additional costs of the IDB, which is equivalent to the grant received during 2025/26.

3.36 The table below details the Council's net budget requirement for 2026/26, broken down by gross expenditure and gross income:

Line		2026/27 gross expenditure (£)	2026/27 gross income (£)	2026/27 net expenditure (£)
9	Total service budgets	59,307,400	(35,471,450)	23,835,950
29 & 30	Reversal of Capital Charges	(4,067,500)	860,000	(3,207,500)
	Sub Total Service Budget (Appendix A2)	55,239,900	(34,611,450)	20,628,450
14	Other operating income & expenditure	1,525,100	0	1,525,100
20	Total Financing and Investment income & expenditure	1,144,340	(2,597,780)	(1,453,440)
	Net Budget Requirement	57,909,340	(37,209,230)	20,700,110

3.37 A summary of the main reasons for changes requested in the table at paragraph 3.3 are listed below:

Changes requested for 2026/27 base budget compared to 2026/27 base budget (MTFP as at March 2025)	Variance (£)
Requested Changes by Members	
Parks and Playing fields feasibility	30,000
Programme of Prison Me, No Way initiatives, the Safety Challenge Events and In Her Shoes Programme	50,000
Environmental Schemes	150,000
Feasibility for Middle Beck Green and Blue Basin	50,000
Domestic Violence x3 Domestic Homicide Reviews	34,650
Council Motion for Discretionary Council Tax relief for the Terminally ill	23,720
Facilitate and lead on environmental behavioural change projects	10,000
Requested Changes by Officers	
Vehicle Pool HVO budget removed and reduction in volatility contingency for diesel	(129,000)
Electricity budgets have been revised in line with energy prices and projected future trends.	(76,370)

Contract car park barriers	45,000
Review of Planning income in line with updated Fees and Charges and number of applications. Expected Majors to be less than in previous years given current trends.	51,830
Care leavers discount a council tax discretionary scheme based on actuals from previous years	75,000
Previously budgeted income from Nottinghamshire County Council in relation to resettlement not expected to be received during 2026/27	224,280
Alexander Lodge reduction of service charges budget in line with the previous financial year	79,450
Corporate Estate Fire Doors Repairs	106,200
Revenue and Benefits - Civica Re-licence and increased annual licence	358,700
Holistic Service Changes	
Changes to Pension from 18.6% to 16.4%	(386,920)
Business Rates adjustment following change to the multiplier	(53,420)
Commercial Strategy and MTFP Changes	
Active 4 Today Management Fee removed following review of the management agreement.	(142,760)
Increase income to reflect recent trends at the palace theatre	(98,470)
Savings relating to the new cleaning contract	(14,520)
Saving made due to no longer using the Concerto system for managing corporate estate	(45,000)
The Beacon has projected to reach 97% occupancy by Q3 of 2025–26.	(84,620)
Trade Refuse Income increase due to simpler recycling legislation requiring additional bins / collections	(64,290)
Expecting an increase in the price of Glass Recycling	(64,360)
Private Sector Speech Call expenditure is recharged from HRA to reflect the costs for the private customers. This has not increased as much as previously anticipated therefore reduce.	(64,320)
Others	
Salary Uplift 3% to 3.5%	43,603
Vacancy Factor change from 5% to 7.5%	(816,820)
Changes to budget approved during the year	134,967
Inflation	19,230
Other various changes < £10k	136,420
Total Change	(417,820)

2026/27 Employee Plan

3.38 The salary budget for the General Fund has been based on 514.66 FTE posts in 2026/27 (489.65 in 2025/26). Any changes to the establishment will require the relevant approvals.

Fees and Charges Review

- 3.39 The fees and charges for many services administered by the local authority are set by statute. The amounts for these, and their timing and review, are therefore prescribed by central government. There remains, however, many services where the Council has the ability to review and if necessary, amend its charges or charging regime.
- 3.40 In accordance with the Council's Constitution, each service area should consider the level of fees and charges to be implemented in the following financial year as part of the process of service planning and budget setting.
- 3.41 The proposals for the levels of fees and charges to be implemented from 1 April 2026 were reviewed by Directors during November and have now been updated where appropriate. The Council is currently budgeting to receive £5.8m of income from fees and charges in 2026/27. This is an increase of £0.404m from 2025/26.
- 3.42 The table below summarises the services which provide the Council with most of its fees and charges income and the fees and charges income budgeted from these services for 2026/27:

Service	2026/27 base budget (March 2025) (£)	2026/27 base budget (February 2026) (£)	Summary
Fees and Charges			
Trade Waste, Recycling and Garden Bins	1,911,440	2,011,570	Businesses based in Newark and Sherwood have to pay for their waste to be collected and disposed of. Nottinghamshire County Council sets the waste disposal charges for all district and borough councils in the county, through its statutory role as the Waste Disposal Authority for these authorities. Further details of these and the other proposed charges for 2026/27 can be found in Appendix C13 .
Car and Lorry Parking	929,860	952,130	The car parking charges proposed for 2026/27 are largely the same as those in 2025/26, though increases have been proposed for lorry parking. Further details can be found in Appendix C16 .
Planning	1,123,820	1,071,990	Planning application fees are statutory, set by the Government, whereas pre-application advice fees are discretionary, set by the Council. The Council categorises its pre-application advice fees by the size and type of developments. Further details, including the statutory fees chargeable, can be found in Appendix C1 & C2 .

Culture	761,010	944,750	The charges related to the Palace Theatre Newark, National Civil War Centre, and Newark Castle and Gardens. Further details can be found in Appendix C6 .
Rents			
Corporate Property	2,127,590	2,131,200	The rents for Corporate Property include income at the Newark Beacon, the Industrial units across the District, the Air and Space Institute, Castle House rents and the ButterMarket to name a few.
Housing Services	452,340	470,260	Rental income at various properties across the District, also including the income for the rental of the Careline technology

3.43 Details of the Council’s proposed charges for 2026/27 for all services can be found in **Appendices C1-C23**.

Total Financing and Investment income & expenditure (**Appendix A1**, line 20)

3.44 Capital financing costs have been estimated based on assumptions of interest rates going forward, taking into account the forecasts of cash balances over the next year. Due to their nature and composition, however, they are subject to change on a regular basis. This reflects movements in the financial markets as well as changes to the predicted cashflow.

3.45 The Council will seek to borrow money from the most efficient and effective institution in order to support its cash flow position. Regard will be taken to the Council’s Treasury Strategy (which is subject to a separate report which is to be considered by the Audit and Accounts Committee on 4 March 2026 and is due to be approved by Full Council on 5 March 2026) and due diligence through the Council’s Treasury Advisers.

3.46 In previous financial years, decisions regarding capital expenditure have been taken to utilise internal resources and maintain an under-borrowed position against its Capital Financing Requirement. This is not uncommon across the Local Government sector, at a time when budgets have been squeezed, but reserves have existed. The Council is proposing to utilise some of its reserves on projects such as Yorke Drive, Clipstone Holding Centre, Castle Gatehouse, Bilsthorpe Hub and the Southern link Road. This means that as cash backed by these reserves will be utilised, there is a potential need to borrow money to ensure that the Council has cash at hand to service its day to day costs.

3.47 There is an overall decrease in the total net Financing and Investment income & expenditure by £0.726m (**Appendix A1**, line 20) in 2026/27. The 2026/27 interest payable and MRP budget is lower than was budgeted for in March 2025, mainly due to the reprofiling of larger capital projects which are financed by borrowing. Additionally there is a £0.260m budgeted increase of the financial contribution, which includes dividend and interest investment income, due from Arkwood Developments Ltd.

3.48 All treasury investments are made in line with the Council’s Treasury Management Strategy. Advice from the Council’s external treasury consultants will be sought prior to

the investment of any funds to ensure maximum scrutiny is taken on any decision making.

Contribution to or From Reserves

3.49 Section 25 (Budget calculations: report on robustness of estimates etc) of the *Local Government Act 2003* requires local authority chief finance officers (Section 151 officers) to report on the adequacy of financial reserves in the Council's proposed budget and robustness of estimates made.

3.50 The Council's s151 Officer has reviewed the adequacy of the Council's financial reserves to ensure that these are neither too low (imprudent) or too high (over prudent) based on their purpose and likely use.

3.51 The table below summarises the amount of council earmarked reserves as at 31 March 2025, and forecasts of these as at 31 March 2026 and 31 March 2027.

	At 31 March 2025 (£)	Forecast at 31 March 2026 (£)	Forecast at 31 March 2027 (£)
Budget Funding Reserves	9,011,918	8,924,549	8,924,549
Earmarked for Known Pressures	9,153,586	5,491,013	3,651,620
Ring Fenced Reserves	2,163,126	1,490,219	1,717,219
Un-ringfenced Reserves	15,286,934	14,736,618	3,583,703
Total Revenue Reserves	35,615,564	30,642,399	17,877,092
Capital Reserves	14,587,997	14,136,895	14,686,697
Total Revenue and Capital Reserves and Balances	50,203,561	44,779,294	32,563,788

The main reductions relate to the usage of the Change Management/Capital Fund over the next two years, which will draw down the balances held. Large capital projects include:

- Yorke Drive
- Southern Link Road
- Clipstone Holding Centre
- Belvoir Iron Works
- Castle Gatehouse
- Bilsthorpe Hub

General Fund Balance

3.52 The Council's £1.500m General Fund balance has been set aside to pay for exceptional items. Officers consistently review the appropriateness (prudence) of this amount in light of internal and external risks identified. For the Council to maintain this balance, it is intended that it will only be used to fund expenditure once other appropriate reserves have been fully utilised.

- 3.53 The Council's total forecast reserves and general fund balance to 31 March 2026 is £30,642,399. The s151 Officer of the Council is satisfied with the adequacy of the levels of reserves and balances.
- 3.54 The budget has been prepared in accordance with the budget strategy approved Cabinet on 8 July 2025. The draft budget has been scrutinised and challenged by the Council's Senior Leadership Team, the Leader and Portfolio Holders. The draft budget (and Medium Term Financial Plan) has also been scrutinised informally by the ruling administration. The s151 Officer of the Council is therefore satisfied by the robustness of the estimates and assumptions underpinning the budget for 2026/27.

Parish and Town Council Precepts

- 3.55 Parish and town councils can raise money to help meet their spending requirements by issuing a 'precept' (mandatory demand) to the district council. The district council must account for such precepts when calculating its council tax requirement. Council tax requirement is the amount of money that councils need to raise from council tax to fund council spending once income from other sources (such as government grants) have been deducted.
- 3.56 The Council is still awaiting confirmation from each parish and town council regarding their level of precept for 2026/27. These details will be included in the revenue budget and council tax setting report to be presented to Council on 5 March 2026.

Subjective Analysis

- 3.57 **Appendix A2** contains a breakdown of the Council's General Fund revenue budget for 2026/27 by statutory categories used to categorise expenditure and income.

Risk Assessment and Sensitivity

- 3.58 As mentioned in paragraph 3.49, section 25 of the *Local Government Act 2003* requires the Council's chief finance officer, currently the Director of Resources and Deputy Chief Executive, to report on the robustness of estimates made in the Council's proposed budget. This section fulfils that requirement.
- 3.59 In considering the Council's proposed budget for 2026/27 and the sensitivity of expenditure and income to changes, it should be noted that:
- a) a 1% increase in Council Tax is equivalent to £85,939 of net expenditure; and
 - b) a £1 increase in Council Tax is equivalent to £43,272 of net expenditure.
- 3.60 Various assumptions were required to be made when preparing the proposed 2026/27 budget. The two areas where it seems that variations between the proposed budget and reality could be greatest are employee pay and income receivable. Further details on each of these are below.

2026/27 Pay Award and changes in National Insurance

- 3.61 Employee costs form a significant proportion of all district council budgets. As mentioned in paragraph 3.35, the 2026/27 budgets have been prepared assuming a 3.5% annual increase in basic pay.
- 3.62 The National Joint Council (NJC) for Local Government Services' pay award for 2026/27 has not yet been finalised. If the 2026/27 pay award agrees a more than 3.5% increase in basic pay, and if reductions in employee costs elsewhere cannot offset the increase in pay award costs, the additional costs unbudgeted for will need to be funded from council reserves. A 1% increase over and above the budgeted 3.5% in basic pay for 2026/27 would result in around £198,000 needing to be funded from reserves.

Income

- 3.63 A significant part of the Council's annual net budget is dependent on income from rents; sales, fees and charges; and other receipts. Officers have reviewed the income that services have achieved against the current and previous years' budgets and have considered factors expected to affect future income levels, to ensure the 2026/27 income budgets for services have been set at levels considered achievable.
- 3.64 Significant underperformance against budgeted income would increase the Council's annual net expenditure and thus place unbudgeted demand on council reserves. A 1% reduction in council income from fees and charges would cost £58,000, or a council tax increase equivalent to £1.35 per property (0.68%).
- 3.65 Officers closely monitor income levels as part of the Council's monthly budget monitoring processes.
- 3.66 Officers plan to develop a more detailed understanding of the volumes of activity which underpin each of the Council's main income sources. This will allow the Council to more accurately model changes to expected activity levels, as well as increase assurance regarding the risks of such changes materialising.

Other Significant Potential Risks

- 3.67 Though less likely, but other assumptions which could result in the Council's actual expenditure and/or income varying significantly from its proposed budgets are below:

a)	Interest rates	<p>The proposed 2026/27 budget includes amounts for both interest payable (Appendix A1, line 17) and interest receivable (Appendix A1, line 18). This is because the Council expects that it will both borrow money and lend money throughout the 2026/27 financial year.</p> <p>The budgeted amounts for 2026/27 have accounted for factors such as the amount of council funds expected to be available. The actual amounts of council interest payable and receivable for 2026/27 will likely differ from those budgeted.</p>
----	----------------	--

		The impact of a 1% change in interest rate would be insignificant on the Council's overall budget.
b)	General Inflation	As mentioned in paragraph 3.35, the proposed service budgets for 2026/27 include increases for inflation where appropriate. The most recent month for which inflation data was available at the time of writing is December 2025. There was a 2.7% increase in inflation (Consumer Prices Index (CPI)) from December 2024. Though it is likely that actual inflation rates throughout 2026/27 will differ from the Government's own forecasts for 2026/27 and the 2.5% the Council has generally budgeted for, the small differences anticipated are expected to have insignificant impact on the Council's budget.
c)	Apprenticeship Scheme	In addition to Apprenticeship Levy payments the Council is required to make to the Government (Appendix A1 , line 10), the Council employs apprentices which have been budgeted for within the revenue budget.
d)	Reserves	As mentioned in paragraph 3.50, the Council has reviewed the adequacy of the financial reserves proposed in the 2026/27 budget, as statutorily required.

4.0 **Implications**

In writing this report and in putting forward recommendations, officers have considered the following implications: Data Protection; Digital & Cyber Security; Equality & Diversity; Financial; Human Resources; Human Rights; Legal; Safeguarding & Sustainability and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Implications Considered			
Yes – relevant and included / NA – not applicable			
Financial	NA	Equality & Diversity	NA
Human Resources	NA	Human Rights	NA
Legal	NA	Data Protection	NA
Digital & Cyber Security	NA	Safeguarding	NA
Sustainability	NA	Crime & Disorder	NA
LGR	NA	Tenant Consultation	NA

Equalities Implications

4.1 Business Managers consider the implications on equalities when assessing how best to deliver the services they are responsible for.

5.0 **Community Plan – Alignment to Objectives**

5.1 The Community Plan 2023-2027 was approved by Full Council on 12 December 2023 and sets out the Council's objectives over the next three years, building on previous published plans for the same time period.

5.2 The Community Plan was further revised at the meeting of Cabinet on 1 April 2025.

5.3 The budget proposed has the appropriate allocation of resources in order to ensure the delivery of all the objectives within the Community Plan.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

None.

**SUMMARY OF DISTRICT COUNCIL PRECEPT
2026/27**

SUMMARY OF DISTRICT COUNCIL BUDGET REQUIREMENT

A	B	C	D = C - B
Portfolio	2026/27 Base Budget (March 2025) £	2026/27 Base Budget (February 2026) £	More or (Less) £
1 Climate and the Environment	4,797,520	4,583,670	(213,850)
2 Health, Wellbeing and Leisure	1,702,340	1,063,820	(638,520)
3 Heritage, Culture and the Arts	1,252,980	953,360	(299,620)
4 Housing	485,930	400,090	(85,840)
5 Public Protection and Community Relations	4,012,740	4,553,720	540,980
6 Strategy, Performance and Finance	11,779,730	12,098,240	318,510
7 Sustainable Economic Development	2,127,020	2,200,840	73,820
8 Vacancy Factor and Notional Savings	(1,169,680)	(2,017,790)	(848,110)
9 Total Service Budgets	24,988,580	23,835,950	(1,152,630)
Other Operating Income & Expenditure			
10 Apprenticeship Levy	77,250	89,730	12,480
11 Pensions - employer's lump sum	382,390	354,000	(28,390)
12 Corporate Contingencies	100,000	100,000	0
13 Drainage Levy	954,000	981,370	27,370
14 Total other operating income & expenditure	1,513,640	1,525,100	11,460
Financing and Investment income & expenditure			
15 Minimum Revenue Provision (MRP)	1,075,430	807,490	(267,940)
16 Financial Instruments Adjustment	3,650	3,650	0
17 Interest Payable	826,935	333,200	(493,735)
18 Interest Receivable	(1,793,700)	(1,497,780)	295,920
19 Financial Contribution from Arkwood Developments Ltd (incl interest and dividend)	(840,000)	(1,100,000)	(260,000)
20 Total Financing and Investment income & expenditure	(727,685)	(1,453,440)	(725,755)
Taxation and Non Specific Grant Income			
Other Government Grants			
21 Revenue Support Grant	(554,000)	(6,533,000)	(5,979,000)
22 Recovery Grant	0	(321,000)	(321,000)
23 National Insurance Grant	(145,930)	0	145,930
24 Internal Drainage Board Levy Grant	(119,000)	(158,000)	(39,000)
25 Adjustment Grant	0	(815,000)	(815,000)
Non Domestic Rates (NDR)			
26 Retained NDR- Including Pool Surplus	(9,785,330)	(5,313,500)	4,471,830
27 Business Rates Deficit from 2024/25	0	295,500	295,500
28 Total Taxation and Non Specific Grant Income	(10,604,260)	(12,845,000)	(2,240,740)
Contributions to or (from) Reserves and Balances			
Contributions to or (from) Unusable Reserves			
29 Reversal of capital expenditure	(4,802,310)	(4,067,500)	734,810
30 Reversal of capital income	860,000	860,000	0
Contributions to or (from) Usable Reserves			
31 Contributions to or (from) usable reserves	(1,613,187)	738,800	2,351,987
32 Shortfall mitigations identified in the MTFP - March 2025	(885,000)	0	885,000
33 Total Contributions to or (from) Reserves and Balances	(6,440,497)	(2,468,700)	3,971,797
34 Net call on Council Tax	8,729,778	8,593,910	(135,868)
Council Tax Adjustments			
35 Brought forward Council Tax deficit	0	0	0
36 To be collected through Council Tax	8,729,778	8,593,910	(135,868)

APPENDIX A2

BUDGET SUMMARY - SUBJECTIVE (GENERAL FUND (GF) CASH SERVICES REVENUE) - EXCL CAPTIAL

COST CENTRE	CENTRE NAME	2026/27 EST SET IN MARCH	FINAL 2026/27 BASE BUDGET	MORE OR (LESS)
111	SALARIES AND WAGES	17,025,510	16,684,120	(341,390)
112	OTHER SALARIES/WAGES PAYMENTS	104,780	104,800	20
113	NATIONAL INSURANCE	2,309,010	2,353,815	44,805
114	SUPERANNUATION	3,490,820	3,162,560	(328,260)
115	OTHER EMPLOYERS CONTRIBUTIONS	39,600	39,790	190
	EMPLOYEES	22,969,720	22,345,085	(624,635)
211	REPAIRS AND MAINTENANCE	1,039,660	1,550,580	510,920
212	ENERGY COSTS	779,000	619,430	(159,570)
213	RENT	471,550	558,230	86,680
214	RATES	589,270	552,130	(37,140)
215	WATER SERVICES	207,760	170,920	(36,840)
216	FIXTURES AND FITTING	11,440	16,470	5,030
217	CLEANING AND DOMESTIC	40,070	38,120	(1,950)
218	COMPLIANCE SERVICING	163,700	182,520	18,820
219	CONTRIBUTION TO FUNDS	721,750	517,870	(203,880)
311	TRANSPORT	1,267,520	1,146,140	(121,380)
313	CONTRACT HIRE OP LEASE	8,160	10,850	2,690
315	CAR ALLOWANCES	83,360	82,910	(450)
411	EQUIPMENT AND FURNITURE	478,870	510,920	32,050
412	MATERIALS	49,860	59,500	9,640
421	CATERING	166,590	190,250	23,660
431	CLOTHING AND UNIFORMS	45,210	46,400	1,190
441	GENERAL OFFICE EXPENSES	401,760	430,540	28,780
451	CONTRACTUAL	1,275,370	1,448,010	172,640
452	OTHER SERVICES	1,251,120	1,748,535	497,415
461	COMMUNICATIONS AND COMPUTING	1,734,340	1,447,740	(286,600)
471	STAFF	33,240	31,150	(2,090)
472	MEMBERS	363,440	378,860	15,420
473	CHAIRMAN	8,510	8,550	40
481	GRANTS	627,380	579,530	(47,850)
482	SUBSCRIPTIONS	99,810	100,870	1,060
491	INSURANCE	463,710	515,000	51,290
492	CONTRIBS TO FUNDS AND PROVISION	260,110	252,210	(7,900)
493	OTHER PROFESSIONAL SERVICES	2,215,620	2,629,370	413,750
497	DISCOUNTS	36,210	35,750	(460)
611	HOUSING BENEFITS	16,562,230	16,562,230	0
612	OTHER TRANSFER PAYMENTS	503,670	473,230	(30,440)
	RUNNING EXPENSES	31,960,290	32,894,815	934,525
911	GOVERNMENT GRANTS	(17,164,120)	(17,813,830)	(649,710)
922	CONTRIBUTIONS FROM OTHER LAS	(402,150)	(244,830)	157,320
928	RECHARGE NON GF ACCOUNTS	(4,989,460)	(4,798,660)	190,800
931	SALES	(742,930)	(870,240)	(127,310)
932	FEES AND CHARGES	(6,520,960)	(6,734,580)	(213,620)
933	RENTS	(3,426,730)	(3,434,430)	(7,700)
939	OTHER RECEIPTS	(637,390)	(714,880)	(77,490)
	INCOME	(33,883,740)	(34,611,450)	(727,710)
	DIRECTORATE TOTAL	21,046,270	20,628,450	(417,820)

COUNCIL TAX REQUIREMENT AND COUNCIL TAX 2026/27

	2026/27 Base Budget (March 2025)	2026/27 Base Budget (February 2026)	More or (Less)
	£	£	£
NSDC Budget Requirement	21,832,225	20,700,110	(1,132,115)
Less Revenue Support Grant	(554,000)	(6,533,000)	(5,979,000)
Less Recovery Grant	0	(321,000)	(321,000)
Less National Insurance Grant	(145,930)	0	145,930
Less Internal Drainage Board Levy Grant	(119,000)	(158,000)	(39,000)
Less Adjustment Grant	0	(815,000)	(815,000)
Less National Non-Domestic Rates (NNDR)	(9,785,330)	(5,018,000)	4,767,330
Less Contributions to or (from) Usable Reserves	(1,613,187)	738,800	2,351,987
Shortfall mitigations identified in the MTFP - March 2025	(885,000)	0	885,000
Net call on Council Tax	8,729,778	8,593,910	(135,868)
Plus Council Tax Adjustments	0	0	0
To be collected through Council Tax	8,729,778	8,593,910	(135,868)
Tax Base		43,272	
Council Tax Level NSDC		198.60	
Parish Precepts		4,330,014	
Average Parish Precepts	0	100.06	0
Overall NSDC + Parish Council Tax		298.66	

**SUMMARY OF DISTRICT COUNCIL SERVICE
BUDGETS
2026/27**

PORTFOLIO HOLDER Climate and the Environment

	CODE	CODE DESCRIPTION	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
EMPLOYEE EXPENSES	111	SALARIES AND WAGES	3,300,140	0	(162,310)	0	270	317,830	3,455,930
	112	OTHER SALARIES/WAGES PAYMENTS	4,780	0	0	0	20	0	4,800
	113	NATIONAL INSURANCE	415,130	0	(5,710)	0	0	0	409,420
	114	SUPERANNUATION	616,980	0	(8,980)	0	0	(72,020)	535,980
	115	OTHER EMPLOYERS CONTRIBUTIONS	0	0	0	0	0	0	0
EMPLOYEE EXPENSES Total			4,337,030	0	(177,000)	0	290	245,810	4,406,130
RUNNING EXPENSES	211	REPAIRS AND MAINTENANCE	34,240	80,610	0	0	400	2,000	117,250
	212	ENERGY COSTS	530	0	0	0	30	0	560
	213	RENT	6,350	0	0	0	0	(130)	6,220
	217	CLEANING AND DOMESTIC	1,130	0	0	0	10	0	1,140
	219	CONTRIBUTION TO FUNDS	124,430	(69,420)	0	0	0	(55,010)	0
	311	TRANSPORT	1,267,520	(2,650)	0	0	10,270	(129,000)	1,146,140
	313	CONTRACT HIRE OP LEASE	0	2,650	0	0	0	0	2,650
	315	CAR ALLOWANCES	1,860	0	0	0	10	0	1,870
	411	EQUIPMENT AND FURNITURE	238,000	0	0	0	1,160	0	239,160
	412	MATERIALS	36,950	0	0	0	190	10,000	47,140
	421	CATERING	3,600	0	0	0	20	0	3,620
	431	CLOTHING AND UNIFORMS	26,770	0	0	0	130	0	26,900
	441	GENERAL OFFICE EXPENSES	30,600	0	0	0	150	0	30,750
	451	CONTRACTUAL	137,270	(11,190)	0	0	600	6,000	132,680
	452	OTHER SERVICES	202,710	0	0	0	(110)	423,680	626,280
	461	COMMUNICATIONS AND COMPUTING	0	0	0	0	0	0	0
	471	STAFF	20	0	0	0	0	0	20
	492	CONTRIBS TO FUNDS AND PROVISIONS	18,700	0	0	0	40	(1,510)	17,230
	493	OTHER PROFESSIONAL SERVICES	436,530	0	0	0	2,150	(20,500)	418,180
	612	OTHER TRANSFER PAYMENTS	44,910	0	0	0	0	33,880	78,790
	821	CAPITAL	938,260	0	0	(65,110)	13,890	0	883,670
RUNNING EXPENSES Total			3,550,380	0	0	(65,110)	28,940	269,410	3,780,250
INCOME	911	GOVERNMENT GRANTS	0	0	0	0	0	0	0
	922	CONTRIBUTIONS FROM OTHER LAS	(17,190)	0	0	0	(40)	0	(17,230)
	928	RECHARGE NON GF ACCOUNTS	(862,370)	0	0	0	(6,070)	(168,490)	(1,036,930)
	931	SALES	(254,390)	0	0	0	(1,250)	(64,360)	(320,000)
	932	FEES AND CHARGES	(2,127,130)	0	0	0	(7,080)	(93,730)	(2,227,940)
	933	RENTS	(610)	0	0	0	0	0	(610)
	939	OTHER RECEIPTS	0	0	0	0	0	0	0
INCOME Total			(3,261,690)	0	0	0	(14,440)	(326,580)	(3,602,710)
Grand Total			4,625,720	0	(177,000)	(65,110)	14,790	188,640	4,583,670

PORTFOLIO HOLDER Climate and the Environment

COST CENTRE	COST CENTRE NAME	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
A10701	UPKEEP OF DYKES	9,990	0	0	0	40	0	10,030
A10901	CLIMATE CHANGE	3,370	0	0	0	0	0	0
A10902	DECARBONISATION	0	0	0	0	0	0	0
A11002	WASTE & RECYCLING	2,167,650	0	(91,190)	0	(26,460)	(55,930)	1,994,070
A11103	SEWERAGE WORKS	0	0	0	0	0	44,910	44,910
A11105	CLEANER, SAFER, GREENER	0	0	0	0	0	10,000	10,000
A11331	PARKS AND PLAYING FIELDS	108,380	0	0	0	1,480	24,460	134,320
A11334	PRIVATE ESTATES	10,040	0	0	0	30	(4,010)	6,060
A11335	CLOSED CHURCHYARDS	5,420	0	0	0	10	(2,820)	2,610
A11336	VICAR WATER PARK	70,860	0	(1,250)	0	(10)	5,980	75,580
A11338	SCONCE & DEVON PARK	81,290	0	(1,590)	0	2,390	10,880	92,970
A11340	ENV SERV MANAGEMENT	285,950	0	(8,860)	0	(50)	18,390	295,430
A11582	LIFE SAVING	520	0	0	0	0	2,000	2,520
A11702	ENVIRONMENTAL SCHEMES	27,020	0	0	0	3,190	(5,120)	25,090
A11842	DEVELOPMENT COSTS	0	0	0	0	0	200,000	200,000
A15003	BRUNEL DRIVE DEPOT	69,240	0	0	0	27,560	0	96,800
A15023	STREET SCENE GROUNDS MAINT	314,570	0	(65,790)	0	(3,210)	46,410	291,980
A26901	VEHICLE POOL AND WORKSHOP	1,471,420	0	(8,320)	(65,110)	9,820	(106,510)	1,301,300
Grand Total		4,625,720	0	(177,000)	(65,110)	14,790	188,640	4,583,670

PORTFOLIO HOLDER Health, Wellbeing and Leisure

	CODE	CODE DESCRIPTION	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
EMPLOYEE EXPENSES	111	SALARIES AND WAGES	394,050	(176,130)	(20,480)	36,280	0	25,700	259,420
	113	NATIONAL INSURANCE	55,210	(25,580)	0	5,310	0	0	34,940
	114	SUPERANNUATION	77,120	(36,360)	0	7,500	0	(5,720)	42,540
EMPLOYEE EXPENSES Total			526,380	(238,070)	(20,480)	49,090	0	19,980	336,900
RUNNING EXPENSES	213	RENT	1,200	0	0	0	0	0	1,200
	315	CAR ALLOWANCES	4,080	(3,000)	0	0	0	1,000	2,080
	411	EQUIPMENT AND FURNITURE	0	0	0	0	0	0	0
	441	GENERAL OFFICE EXPENSES	510	0	0	0	0	(510)	0
	451	CONTRACTUAL	900	0	0	0	0	0	900
	452	OTHER SERVICES	8,830	0	0	0	40	(510)	8,360
	471	STAFF	100	0	0	0	0	0	100
	481	GRANTS	152,760	0	0	0	0	(152,760)	0
	492	CONTRIBS TO FUNDS AND PROVISIONS	0	0	0	0	0	0	0
	493	OTHER PROFESSIONAL SERVICES	109,240	(69,240)	0	0	0	55,680	95,680
	821	CAPITAL	882,570	0	0	0	(64,600)	530	623,380
RUNNING EXPENSES Total			1,160,190	(72,240)	0	0	(64,560)	(96,570)	731,700
INCOME	911	GOVERNMENT GRANTS	0	0	0	0	0	0	0
	922	CONTRIBUTIONS FROM OTHER LAS	0	0	0	0	0	0	0
	928	RECHARGE NON GF ACCOUNTS	0	0	0	0	0	0	0
	932	FEES AND CHARGES	(2,520)	0	0	0	(10)	0	(2,530)
	933	RENTS	(2,250)	0	0	0	0	0	(2,250)
INCOME Total			(4,770)	0	0	0	(10)	0	(4,780)
Grand Total			1,681,800	(310,310)	(20,480)	49,090	(64,570)	(76,590)	1,063,820

PORTFOLIO HOLDER Health, Wellbeing and Leisure

COST CENTRE	COST CENTRE NAME	2026/27 EST SET IN MARCH	2026/27		2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
			REALIGNMENTS	SALARY UPLIFT				
A11101	PUBLIC CONVENIENCES	900	0	0	0	0	0	900
A11110	PUBLIC HEALTH FUNERALS	5,800	0	0	0	30	0	5,830
A11305	SOUTHWELL LEISURE CENTRE	10,000	0	0	0	0	(10,000)	0
A11314	LINCOLN ROAD SPORTS HALL	80,160	0	0	0	(64,600)	0	15,560
A11339	NEWARK SPORTS & FITNESS CENTRE	(540)	0	0	0	0	20	(520)
A11576	ACTIVE 4 TODAY	945,170	0	0	0	0	(142,760)	607,290
A11577	TOUR OF BRITAIN	0	0	0	0	0	0	0
A11583	HEALTH & COMMUNITY DEVELOPMENT	640,310	(310,310)	(20,480)	49,090	0	20,470	379,080
A11915	COST OF LIVING RESPONSE	0	0	0	0	0	55,680	55,680
C54467	HOUSEHOLD SUPPORT GRANT	0	0	0	0	0	0	0
C54471	COVID-NCC EAF FOOD COORDINATOR	0	0	0	0	0	0	0
C54473	THE HOLIDAY ACTIVITY & FOOD GR	0	0	0	0	0	0	0
C54477	SHERWOOD LEVELLING UP SCHEME	0	0	0	0	0	0	0
C54495	FOOD ENVIRONMENT GRANT	0	0	0	0	0	0	0
Grand Total		1,681,800	(310,310)	(20,480)	49,090	(64,570)	(76,590)	1,063,820

PORTFOLIO HOLDER Heritage, Culture and the Arts

	CODE	CODE DESCRIPTION	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
EMPLOYEE EXPENSES	111	SALARIES AND WAGES	826,050	(4,920)	(32,880)	19,810	150	72,650	880,860
	112	OTHER SALARIES/WAGES PAYMENTS	0	0	0	0	0	0	0
	113	NATIONAL INSURANCE	106,820	(630)	(730)	2,570	0	(11,530)	96,500
	114	SUPERANNUATION	156,300	(920)	(1,340)	3,680	0	(34,370)	123,350
	115	OTHER EMPLOYERS CONTRIBUTIONS	0	0	0	0	0	0	0
EMPLOYEE EXPENSES Total			1,089,170	(6,470)	(34,950)	26,060	150	26,750	1,100,710
RUNNING EXPENSES	211	REPAIRS AND MAINTENANCE	8,090	6,240	0	0	50	0	14,380
	213	RENT	0	0	0	0	0	0	0
	216	FIXTURES AND FITTING	0	0	0	0	0	0	0
	217	CLEANING AND DOMESTIC	3,920	0	0	0	20	0	3,940
	219	CONTRIBUTION TO FUNDS	6,240	(6,240)	0	0	0	0	0
	315	CAR ALLOWANCES	1,680	0	0	0	0	(500)	1,180
	411	EQUIPMENT AND FURNITURE	13,490	0	0	0	70	0	13,560
	412	MATERIALS	0	0	0	0	0	0	0
	421	CATERING	89,550	15,950	0	0	450	4,940	110,890
	431	CLOTHING AND UNIFORMS	1,090	0	0	0	0	0	1,090
	441	GENERAL OFFICE EXPENSES	47,770	0	0	0	240	0	48,010
	451	CONTRACTUAL	18,260	0	0	0	90	0	18,350
	452	OTHER SERVICES	133,760	0	0	0	600	4,790	139,150
	461	COMMUNICATIONS AND COMPUTING	11,860	0	0	0	30	0	11,890
	471	STAFF	1,720	0	0	0	0	0	1,720
	481	GRANTS	16,940	0	0	0	80	0	17,020
	482	SUBSCRIPTIONS	780	0	0	0	0	0	780
	492	CONTRIBS TO FUNDS AND PROVISIONS	0	0	0	0	0	0	0
	493	OTHER PROFESSIONAL SERVICES	622,910	136,540	0	0	3,040	2,350	764,840
	821	CAPITAL	335,840	0	0	0	(77,710)	(69,500)	188,630
RUNNING EXPENSES Total			1,313,900	152,490	0	0	(73,040)	(57,920)	1,335,430
INCOME	911	GOVERNMENT GRANTS	(27,340)	6,470	0	0	0	200	(20,670)
	922	CONTRIBUTIONS FROM OTHER LAS	0	0	0	0	0	0	0
	928	RECHARGE NON GF ACCOUNTS	0	0	0	(26,060)	0	0	(26,060)
	931	SALES	(292,180)	(13,870)	0	0	(1,440)	(42,230)	(349,720)
	932	FEES AND CHARGES	(775,600)	(125,820)	0	0	(3,810)	(31,780)	(937,010)
	933	RENTS	0	0	0	0	0	0	0
	939	OTHER RECEIPTS	(92,710)	(22,800)	0	0	(450)	(33,360)	(149,320)
INCOME Total			(1,187,830)	(156,020)	0	(26,060)	(5,700)	(107,170)	(1,482,780)
Grand Total			1,215,240	(10,000)	(34,950)	0	(78,590)	(138,340)	953,360

PORTFOLIO HOLDER Heritage, Culture and the Arts

COST CENTRE	COST CENTRE NAME	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
A10101	NCWC & NEWARK MUSEUM	327,800	(3,780)	(10,990)	0	(5,110)	5,410	313,330
A10105	NEWARK CASTLE/CASTLE GROUNDS	192,140	(10,000)	(2,620)	0	(63,240)	3,670	119,950
A10108	RESOURCE CENTRE	43,880	0	(2,520)	0	10	2,740	44,110
A10110	CULTURAL EVENTS	47,280	0	(1,010)	0	60	2,080	48,410
A10111	L&P EDUCATION/OUTREACH	98,660	0	(3,470)	0	(90)	5,680	100,780
A11443	PALACE THEATRE	283,420	3,780	(14,050)	0	(10,730)	(88,840)	173,580
A11573	PROMOTION OF TOURISM	222,060	0	(290)	0	510	(69,080)	153,200
C54022	CASTLE GATEHOUSE HLF	0	0	0	0	0	0	0
C54026	BUILDING BRIDGES - NEWARK CAST	0	0	0	0	0	0	0
C54031	NPO 2025-26	0	0	0	0	0	0	0
C54492	WORKING TOGETHER FOR H&W	0	0	0	0	0	0	0
C54599	NEWARK CREATES	0	0	0	0	0	0	0
Grand Total		1,215,240	(10,000)	(34,950)	0	(78,590)	(138,340)	953,360

PORTFOLIO HOLDER Housing

	CODE	CODE DESCRIPTION	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
EMPLOYEE EXPENSES	111	SALARIES AND WAGES	876,690	(10)	(33,630)	(66,440)	0	168,330	944,940
	112	OTHER SALARIES/WAGES PAYMENTS	0	0	0	0	0	0	0
	113	NATIONAL INSURANCE	121,030	10	3,810	(11,230)	0	7,660	121,280
	114	SUPERANNUATION	172,800	0	2,270	(13,130)	0	(9,240)	152,700
	115	OTHER EMPLOYERS CONTRIBUTIONS	0	0	0	0	0	0	0
EMPLOYEE EXPENSES Total			1,170,520	0	(27,550)	(90,800)	0	166,750	1,218,920
RUNNING EXPENSES	211	REPAIRS AND MAINTENANCE	79,480	5,200	0	0	30	0	84,710
	212	ENERGY COSTS	66,860	8,000	0	0	0	2,800	77,660
	213	RENT	4,320	0	0	0	20	13,470	17,810
	214	RATES	0	0	0	0	0	1,710	1,710
	215	WATER SERVICES	28,530	(8,000)	0	0	0	(8,560)	11,970
	216	FIXTURES AND FITTING	11,440	0	0	0	30	5,000	16,470
	217	CLEANING AND DOMESTIC	8,320	(5,320)	0	0	0	0	3,000
	219	CONTRIBUTION TO FUNDS	41,610	(5,200)	0	0	0	(31,210)	5,200
	315	CAR ALLOWANCES	5,050	0	0	0	0	4,080	9,130
	411	EQUIPMENT AND FURNITURE	7,510	0	0	0	0	(1,500)	6,010
	441	GENERAL OFFICE EXPENSES	500	0	0	0	0	0	500
	451	CONTRACTUAL	25,090	2,980	0	0	0	(18,230)	9,840
	452	OTHER SERVICES	5,310	0	0	0	10	20,130	25,450
	461	COMMUNICATIONS AND COMPUTING	17,930	0	0	0	90	(550)	17,470
	471	STAFF	1,720	0	0	0	0	(1,070)	650
	481	GRANTS	144,240	21,480	0	0	(100)	0	165,620
	492	CONTRIBS TO FUNDS AND PROVISIONS	16,070	0	0	0	80	100,000	116,150
	493	OTHER PROFESSIONAL SERVICES	193,930	5,320	0	0	140	(18,220)	181,170
	612	OTHER TRANSFER PAYMENTS	458,760	0	0	0	0	(64,320)	394,440
	821	CAPITAL	910,740	0	0	0	0	24,290	935,030
RUNNING EXPENSES Total			2,027,410	24,460	0	0	300	27,820	2,079,990
INCOME	911	GOVERNMENT GRANTS	(1,207,850)	(47,150)	0	0	0	(287,520)	(1,542,520)
	922	CONTRIBUTIONS FROM OTHER LAS	(192,880)	0	0	0	0	148,780	(44,100)
	928	RECHARGE NON GF ACCOUNTS	(195,790)	0	0	0	0	48,230	(147,560)
	932	FEES AND CHARGES	(50,000)	47,150	0	0	0	2,850	0
	933	RENTS	(849,820)	(24,460)	0	0	0	(19,460)	(893,740)
	939	OTHER RECEIPTS	(267,960)	0	0	0	0	(2,940)	(270,900)
INCOME Total			(2,764,300)	(24,460)	0	0	0	(110,060)	(2,898,820)
Grand Total			433,630	0	(27,550)	(90,800)	300	84,510	400,090

PORTFOLIO HOLDER Housing

COST CENTRE	COST CENTRE NAME	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
A10204	MISCELLANEOUS HOUSING (GF)	0	0	0	0	0	0	0
A10211	NORTHGATE ROUGH SLEEPER ACCOM	63,720	(27,060)	(2,270)	0	70	2,010	36,470
A10212	PRIVATE SECTOR SPEECH CALL	(199,680)	0	0	0	0	(40,700)	(240,380)
A10213	HOUSING OPTIONS	325,480	11,360	(740)	(27,820)	200	(135,530)	172,950
A10215	STRATEGIC HOUSING	190,670	0	(13,730)	(51,740)	0	68,580	193,780
A10217	SYRIAN VP RESETTLEMENT SCHEME	0	2,030	(150)	0	0	110	1,990
A10219	AFGHAN RESETTLEMENT SCHEME	0	75,570	(5,670)	0	0	4,900	74,800
A10220	COLD WEATHER/SWEP SCHEME	0	0	0	0	0	0	0
A10223	HOMES FOR UKRAINE	30,410	(59,870)	(1,230)	(11,240)	130	78,760	36,960
A10224	HOARDING SUPPORT	0	0	0	0	0	0	0
A10225	BARRATT MANAGED PROPERTIES	0	0	0	0	0	0	0
A10226	ALEXANDER LODGE	(99,360)	1,480	(890)	0	0	17,400	(81,370)
A10227	WELLOW GREEN	(1,020)	(3,510)	(590)	0	0	19,280	14,160
A10228	ASYLUM SEEKERS	(75,500)	0	0	0	0	75,500	0
A11607	ENERGY AND HOME SUPPORT	78,290	0	(2,280)	0	0	(5,800)	70,210
A11922	COMMISSIONING CONTRIBUTIONS	120,620	0	0	0	(100)	0	120,520
A11932	COMMUNITY LOTTERY	0	0	0	0	0	0	0
C54475	VICTIM CARE - CATCH 22	0	0	0	0	0	0	0
Grand Total		433,630	0	(27,550)	(90,800)	300	156,510	400,090

PORTFOLIO HOLDER Public Protection and Community Relations

	CODE	CODE DESCRIPTION	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
EMPLOYEE EXPENSES	111	SALARIES AND WAGES	2,298,730	339,720	(70,962)	14,432	250	297,190	2,879,360
	112	OTHER SALARIES/WAGES PAYMENTS	0	0	0	0	0	0	0
	113	NATIONAL INSURANCE	305,510	51,570	5,783	2,187	0	0	365,050
	114	SUPERANNUATION	440,930	74,280	8,005	2,675	0	(62,230)	463,660
	115	OTHER EMPLOYERS CONTRIBUTIONS	0	0	0	0	0	0	0
EMPLOYEE EXPENSES Total			3,045,170	465,570	(57,174)	19,294	250	234,960	3,708,070
RUNNING EXPENSES	211	REPAIRS AND MAINTENANCE	0	2,100	0	0	0	0	2,100
	213	RENT	0	0	0	0	0	0	0
	219	CONTRIBUTION TO FUNDS	36,710	(36,710)	0	0	0	0	0
	311	TRANSPORT	0	0	0	0	0	0	0
	313	CONTRACT HIRE OP LEASE	8,160	0	0	0	40	0	8,200
	315	CAR ALLOWANCES	20,280	2,580	0	0	90	(1,320)	21,630
	411	EQUIPMENT AND FURNITURE	8,670	280	0	0	40	0	8,990
	412	MATERIALS	6,400	(360)	0	0	30	(320)	5,750
	421	CATERING	0	0	0	0	0	0	0
	431	CLOTHING AND UNIFORMS	11,230	740	0	0	50	0	12,020
	441	GENERAL OFFICE EXPENSES	11,930	(60)	0	0	60	(300)	11,630
	451	CONTRACTUAL	110,130	1,770	0	(51,000)	290	(7,540)	53,650
	452	OTHER SERVICES	106,690	(1,720)	0	0	510	94,490	199,970
	461	COMMUNICATIONS AND COMPUTING	15,540	0	0	0	80	(2,350)	13,270
	471	STAFF	2,050	420	0	0	0	(790)	1,680
	481	GRANTS	4,890	0	0	0	0	(4,890)	0
	482	SUBSCRIPTIONS	4,430	3,000	0	0	30	(1,030)	6,430
	491	INSURANCE	463,710	50,000	0	0	1,950	(660)	515,000
	492	CONTRIBS TO FUNDS AND PROVISIONS	198,200	(75,260)	0	0	290	(31,630)	91,600
	493	OTHER PROFESSIONAL SERVICES	289,800	(49,690)	0	3,790	220	106,080	350,200
	821	CAPITAL	230,840	0	0	41,090	45,970	0	317,900
RUNNING EXPENSES Total			1,529,660	(102,910)	0	(6,120)	49,650	149,740	1,620,020
INCOME	911	GOVERNMENT GRANTS	0	0	0	0	0	0	0
	922	CONTRIBUTIONS FROM OTHER LAS	(19,080)	0	0	0	(40)	8,620	(10,500)
	928	RECHARGE NON GF ACCOUNTS	(302,690)	(50,000)	0	0	(6,080)	8,390	(350,380)
	931	SALES	(127,800)	0	0	0	(630)	(1,820)	(130,250)
	932	FEES AND CHARGES	(230,600)	(2,350)	0	0	(1,160)	(44,620)	(278,730)
	939	OTHER RECEIPTS	(5,590)	0	0	0	(30)	1,110	(4,510)
INCOME Total			(685,760)	(52,350)	0	0	(7,940)	(28,320)	(774,370)
Grand Total			3,889,070	310,310	(57,174)	13,174	41,960	356,380	4,553,720

PORTFOLIO HOLDER Public Protection and Community Relations

COST CENTRE	COST CENTRE NAME	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
A10210	DOMESTIC ABUSE SUPPORT	5,200	0	0	0	30	40,000	45,230
A10814	LICENSING ADMIN	23,470	0	(5,300)	0	(780)	(10,200)	7,190
A10816	COMMUNITY SAFETY	44,720	(1,570)	(1,130)	0	(2,210)	560	40,370
A10823	ANTI-SOCIAL BEHAVIOUR	243,830	1,070	(6,934)	4,294	110	13,800	256,170
A10826	DOMESTIC VIOLENCE	31,900	0	(1,630)	0	(2,790)	38,000	65,480
A10899	INSURANCE	452,600	0	(2,760)	0	1,730	12,930	464,500
A11104	STREET SCENE STREET CLEANSING	1,234,470	0	5,240	0	46,120	58,880	1,344,710
A11107	DOG CONTROL	21,570	500	0	0	110	0	22,180
A11122	SAFETY & RISK MANAGEMENT	79,250	0	(4,570)	0	(310)	19,010	93,380
A11126	CCTV	441,160	(12,040)	2,420	41,090	80	22,610	495,320
A11135	ENV HEALTH & COM PROTECTION	0	0	0	0	0	0	0
A11136	NEIGHBOURHOOD WARDENS	199,050	0	(7,170)	0	250	10,900	203,030
A11138	ENVIRONMENTAL HEALTH	495,890	0	(21,300)	7,060	(450)	31,800	513,000
A11139	COMMUNITY PROTECTION	375,650	0	(11,330)	(43,060)	0	74,060	395,320
A11442	COMMUNITY DEVELOPMENT	37,720	310,310	880	0	0	(8,750)	340,160
A11923	EMERGENCY PLANNING	96,200	12,040	(3,590)	3,790	70	9,170	117,680
A11940	COMMUNITY GRANT SCHEME	106,390	0	0	0	0	43,610	150,000
A11941	FLOODING - OCTOBER 2023	0	0	0	0	0	0	0
A11942	FLOODING - JANUARY 2024	0	0	0	0	0	0	0
C54461	SANCTUARY (PREV DV FORUM)	0	0	0	0	0	0	0
C54507	OPCC LOCALITY FUNDING 2024-26	0	0	0	0	0	0	0
Grand Total		3,889,070	310,310	(57,174)	13,174	41,960	356,380	4,553,720

PORTFOLIO HOLDER Strategy, Performance and Finance

	CODE	CODE DESCRIPTION	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
EMPLOYEE EXPENSES	111	SALARIES AND WAGES	7,271,860	(99,290)	(334,823)	154,833	80	861,810	7,854,470
	112	OTHER SALARIES/WAGES PAYMENTS	100,000	0	0	0	0	0	100,000
	113	NATIONAL INSURANCE	1,017,150	(3,190)	(3,200)	21,010	500	5,544	1,037,820
	114	SUPERANNUATION	1,622,530	(5,990)	(3,840)	30,410	0	(155,837)	1,487,270
	115	OTHER EMPLOYERS CONTRIBUTIONS	39,600	0	0	0	190	0	39,790
EMPLOYEE EXPENSES Total			10,051,140	(108,470)	(341,863)	206,253	770	711,517	10,519,350
RUNNING EXPENSES	211	REPAIRS AND MAINTENANCE	917,850	451,430	0	0	3,420	(40,560)	1,332,140
	212	ENERGY COSTS	711,610	(4,140)	0	0	6,160	(172,420)	541,210
	213	RENT	459,680	0	0	0	80	73,240	533,000
	214	RATES	589,190	0	0	0	13,910	(52,720)	550,380
	215	WATER SERVICES	179,230	(11,850)	0	0	1,050	(9,480)	158,950
	217	CLEANING AND DOMESTIC	26,700	1,070	0	0	60	2,210	30,040
	218	COMPLIANCE SERVICING	163,700	18,010	0	0	810	0	182,520
	219	CONTRIBUTION TO FUNDS	507,080	(455,810)	0	0	0	461,400	512,670
	311	TRANSPORT	0	0	0	0	0	0	0
	315	CAR ALLOWANCES	35,440	0	0	0	130	(4,210)	31,360
	411	EQUIPMENT AND FURNITURE	210,810	0	0	0	30	31,780	242,620
	412	MATERIALS	6,510	0	0	0	20	80	6,610
	421	CATERING	73,440	0	0	0	170	2,130	75,740
	431	CLOTHING AND UNIFORMS	5,120	0	0	0	20	140	5,280
	441	GENERAL OFFICE EXPENSES	241,210	10,000	0	0	1,190	17,480	269,880
	451	CONTRACTUAL	773,610	71,640	0	(93,810)	1,790	217,960	971,190
	452	OTHER SERVICES	542,630	(20,500)	0	40,000	1,010	84,075	647,215
	461	COMMUNICATIONS AND COMPUTING	1,664,840	(297,920)	0	0	3,160	9,700	1,379,780
	471	STAFF	18,870	0	0	0	80	(60)	18,890
	472	MEMBERS	363,440	0	0	0	2,420	13,000	378,860
	473	CHAIRMAN	8,510	0	0	0	40	0	8,550
	481	GRANTS	306,550	0	0	0	0	6,330	312,880
	482	SUBSCRIPTIONS	85,160	8,070	0	0	440	(10,970)	82,700
	491	INSURANCE	0	0	0	0	0	0	0
	493	OTHER PROFESSIONAL SERVICES	451,960	0	0	0	2,230	102,867	557,055
	497	DISCOUNTS	36,210	0	0	0	0	(460)	35,750
	611	HOUSING BENEFITS	16,562,230	(6,440)	0	0	0	6,440	16,562,230
	821	CAPITAL	1,497,580	0	0	0	0	(386,270)	1,115,750
RUNNING EXPENSES Total			26,439,160	(236,440)	0	(53,810)	38,220	351,682	26,543,250
INCOME	911	GOVERNMENT GRANTS	(16,738,930)	6,440	0	0	0	53,850	(16,678,640)
	922	CONTRIBUTIONS FROM OTHER LAS	(173,000)	0	0	0	0	0	(173,000)
	928	RECHARGE NON GF ACCOUNTS	(3,600,980)	348,470	0	0	(11,900)	30,100	(3,234,310)
	931	SALES	(68,360)	0	0	0	(10)	(1,700)	(70,070)
	932	FEES AND CHARGES	(2,010,390)	0	0	0	(4,160)	(36,310)	(2,050,860)
	933	RENTS	(2,574,050)	0	0	0	(2,050)	38,270	(2,537,830)
	939	OTHER RECEIPTS	(193,910)	0	0	0	(40)	(25,700)	(219,650)
INCOME Total			(25,359,620)	354,910	0	0	(18,160)	58,510	(24,964,360)
Grand Total			11,130,680	10,000	(341,863)	152,443	20,830	1,121,709	12,098,240

PORTFOLIO HOLDER Strategy, Performance and Finance

COST CENTRE	COST CENTRE NAME	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
A10104	GILSTRAP INTERPRETATION CENTR	33,080	0	0	0	220	(18,220)	15,080
A10601	ELECTORAL REGISTRATION	235,670	0	(3,810)	0	620	46,750	279,230
A10802	ICT	1,482,030	67,890	14,500	0	30	49,310	1,613,760
A10803	INTERNAL AUDIT	93,010	0	0	0	0	0	93,010
A10804	PAYMENTS & RECEIPTS	(2,600)	0	0	0	170	7,790	5,360
A10805	INCOME SECTION	202,270	0	(3,990)	0	100	9,670	208,050
A10806	BANK CHARGES	129,340	0	0	0	800	(35,570)	94,570
A10809	CUSTOMER SERVICES	843,850	0	(40,350)	0	(6,730)	89,290	886,060
A10810	COMMUNICATIONS	445,830	10,000	(8,210)	0	600	33,900	482,120
A10812	HUMAN RESOURCES	579,910	0	(19,660)	0	(1,830)	50,277	605,165
A10818	COMMITTEE SECTION	220,950	0	710	0	(30)	38,190	259,820
A10819	LEGAL SECTION	466,310	0	(20,943)	6,523	330	61,860	514,080
A10832	CENTRAL TELEPHONES	112,190	(67,890)	0	0	470	1,330	46,100
A10833	CENTRAL POSTAGES	59,460	0	0	0	290	10,170	69,920
A10841	CENTRAL PERSONNEL EXPENSES	285,430	0	0	0	1,390	16,135	302,955
A10842	OTHER EMPLOYEE EXPENSES	58,190	0	0	0	280	4,380	62,850
A10845	INFORMATION GOVERNANCE	106,070	0	(3,160)	0	(10)	7,300	110,200
A10864	SENIOR LEADERSHIP TEAM	1,023,150	0	(75,480)	0	(450)	38,480	985,700
A10865	CORPORATE ASSET DEVELOPMENT	272,030	344,510	(12,770)	0	0	104,980	708,750
A10895	FINANCIAL SERVICES	606,400	0	(23,110)	0	(1,310)	31,880	613,860
A10896	TRANSFORMATION	409,850	0	(20,140)	0	(270)	34,530	423,970
A10897	PROCUREMENT	41,790	0	0	0	210	5,520	47,520
A10898	ADMINISTRATION SERVICES	398,750	0	(15,370)	105,920	30	(41,820)	447,510
A10904	REVENUES	112,030	0	(54,210)	0	220	448,747	506,790
A10905	RENT ALLOWANCES	(14,300)	0	0	0	0	6,440	(7,860)
A10907	RENT REBATES	(27,200)	0	0	0	0	48,650	21,450
A10908	HOUSING BENEFIT ADMIN	198,030	0	(34,160)	0	310	61,220	225,400
A10911	BUSINESS RATES PROPERTY UNIT	6,890	0	(2,290)	0	30	5,130	9,760
A11321	NEIGHBOURHOOD CENTRES	72,480	0	0	0	30	(17,720)	54,790
A11574	SHERWOOD YOUTH HOSTEL	(12,850)	0	0	0	0	0	(12,850)
A11810	NEWARK BEACON	61,240	(19,620)	19,320	0	2,220	(165,940)	(102,780)
A11813	SUTTON ON TRENT WORKSHOPS	(33,930)	0	0	0	10	(3,030)	(36,950)
A11814	CREWE CLOSE BLIDWORTH WORKSHOP	(47,770)	0	0	0	0	(6,040)	(53,810)
A11815	BOUGHTON WORKSHOPS	(34,070)	0	0	0	0	(8,290)	(42,360)
A11816	CHURCH FARM WORKSHOPS	(34,400)	0	0	0	50	15,400	(18,950)
A11817	BILSTHORPE WORKSHOPS	(36,720)	0	0	0	10	(9,450)	(46,160)
A11818	BURMA ROAD WORKSHOPS	(13,810)	0	0	0	0	600	(13,210)
A11819	JUBILEE BRIDGE	8,620	0	0	0	30	(220)	11,430
A11821	CLIPSTONE WORKSHOPS	(36,070)	0	0	0	10	(2,620)	(38,680)
A11822	BOUGHTON ADVANCE FACTORY	(42,540)	0	0	0	0	(1,150)	(43,690)
A11823	CLIPSTONE ADVANCED FACTORIES	(43,170)	0	0	0	0	(3,060)	(46,230)
A11824	SHERWOOD FOREST CRAFT CENTRE	(10,760)	0	0	0	340	(2,730)	(13,150)
A11826	CLIPSTONE HOLDING CENTRE	69,450	0	0	0	0	(50,450)	19,000
A11828	LEACH WAY BLIDWORTH ADV	(41,110)	0	0	0	0	(6,810)	(47,920)
A11831	CASTLE HOUSE	471,660	0	10,470	0	4,930	(90,970)	402,910
A11835	BUTTERMARKET	(74,180)	0	(230)	0	270	4,730	(69,410)
A11836	GATEWAY LODGE	(12,690)	0	0	0	0	1,130	(11,560)
A11837	FARRAR CLOSE	(72,970)	0	0	0	150	54,400	(18,420)
A11838	ROBIN HOOD WALK(BEAMOND CROSS)	(49,580)	0	0	0	10	(3,660)	(53,230)
A11839	OLLERTON OFFICE	(6,470)	0	0	0	0	1,700	(4,770)
A11841	CORPORATE PROPERTY	731,100	(344,510)	(25,970)	0	650	(45,780)	315,490
A11846	VICAR WATER PROPERTY	71,270	0	0	0	310	(15,240)	56,340
A11847	LINCOLN ROAD PROPERTY	0	0	0	0	0	500	500
A11848	SCONCE & DEVON PROPERTY	45,170	0	0	0	100	1,910	47,180
A11849	BRUNEL DRIVE DEPOT PROPERTY	190,460	0	0	0	1,910	(2,310)	190,060
A11850	TOM MANN PAVILION PROPERTY	710	0	0	0	0	(600)	110
A11855	NEWARK CASTLE PROPERTY	107,650	0	0	0	40	(81,040)	26,650
A11856	NCWM PROPERTY	126,800	0	0	0	1,480	8,180	136,460
A11857	PALACE THEATRE PROPERTY	233,420	0	0	0	1,610	(30,110)	204,920
A11858	RESOURCE CENTRE PROPERTY	31,580	0	0	0	390	(11,040)	20,930
A11861	COMPLIANCE SERVICING	218,920	0	0	0	1,450	10,810	231,180
A11886	32 STODMAN STREET	205,190	0	0	0	0	(15,720)	189,470
A11887	ASI	(41,570)	0	0	0	(170)	(5,830)	(47,570)
A11888	ACTIVE4TODAY - PROPERTY NONREC	46,030	0	0	0	0	0	46,030
A11889	LLOYDS BANK, OLLERTON	7,710	0	0	40,000	230	1,280	53,240
A11901	MEMBERS EXPENSES	407,750	0	0	0	3,020	15,470	426,240
A11902	CIVIC EXPENSES	14,350	0	0	0	70	0	14,420
A11911	OTHER FINANCIAL TRANSACTIONS	57,640	0	0	0	0	250,000	307,640
A11921	GRANTS AND CONCESSIONS	306,550	0	0	0	0	6,330	312,880
A11943	NEWARK BEACON CAFE	0	19,620	0	0	0	830	20,450
A12001	PARKING SERVICES ADMIN	228,910	0	(22,050)	0	0	32,960	239,820
A12011	SURFACE CAR PARKS NEWARK	(539,740)	0	0	0	(350)	34,800	(511,670)
A12014	NEWARK LORRY PARK	(392,450)	0	(960)	0	3,680	(9,630)	(398,850)
A12016	SURFACE CAR PARKS NEWARK HOSPI	(100,000)	0	0	0	200	(200)	(100,000)
A12019	SURFACE CAR PARK OLLERTON	9,330	0	0	0	30	2,090	11,450
A12301	ELECTION EXPENSES	43,590	0	0	0	210	0	43,800
A12401	OTHER PROPERTIES & WSHOP VOIDS	79,630	0	0	0	1,090	133,640	214,360
A12520	CORPORATE MANAGEMENT	138,550	0	0	0	160	24,650	163,360
A12530	NON DISTRIBUTED COSTS	214,460	0	0	0	0	0	214,460
A15002	CREW LANE DEPOT	(12,320)	0	0	0	0	(15,910)	(28,230)
A15028	COMBINED SERVICE COSTS	218,640	0	0	0	1,050	1,930	221,620
A15029	CORPORATE PRINTERS	22,580	0	0	0	140	7,600	30,320
Grand Total		11,130,680	10,000	(341,863)	152,443	20,830	1,121,709	12,098,240

PORTFOLIO HOLDER Sustainable Economic Development

	CODE	CODE DESCRIPTION	2026/27 EST SET IN MARCH	2026/27 REALIGNMENTS	2026/27 SALARY UPLIFT	2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
EMPLOYEE EXPENSES	111	SALARIES AND WAGES	2,057,990	0	(110,630)	38,030	0	191,540	2,176,930
	112	OTHER SALARIES/WAGES PAYMENTS	0	0	0	0	0	0	0
	113	NATIONAL INSURANCE	288,160	0	(1,380)	5,580	0	(3,550)	288,810
	114	SUPERANNUATION	404,160	0	(2,190)	7,850	0	(52,760)	357,060
	115	OTHER EMPLOYERS CONTRIBUTIONS	0	0	0	0	0	0	0
EMPLOYEE EXPENSES Total			2,750,310	0	(114,200)	51,460	0	135,230	2,822,800
RUNNING EXPENSES	211	REPAIRS AND MAINTENANCE	0	5,680	0	0	0	(5,680)	0
	214	RATES	80	0	0	0	0	(40)	40
	219	CONTRIBUTION TO FUNDS	5,680	(5,680)	0	0	0	0	0
	315	CAR ALLOWANCES	14,970	0	0	0	190	500	15,660
	411	EQUIPMENT AND FURNITURE	390	0	0	0	0	190	580
	412	MATERIALS	0	0	0	0	0	0	0
	431	CLOTHING AND UNIFORMS	1,000	0	0	0	0	110	1,110
	441	GENERAL OFFICE EXPENSES	69,240	0	0	0	330	200	69,770
	451	CONTRACTUAL	210,110	0	0	0	170	51,120	261,400
	452	OTHER SERVICES	251,190	0	0	0	910	100,010	352,110
	461	COMMUNICATIONS AND COMPUTING	24,170	0	0	0	0	1,160	25,330
	471	STAFF	8,760	0	0	0	0	(670)	8,090
	481	GRANTS	2,000	0	0	0	10	82,000	84,010
	482	SUBSCRIPTIONS	9,440	0	0	0	40	1,480	10,960
	492	CONTRIBS TO FUNDS AND PROVISIONS	27,140	0	0	0	110	(20)	27,230
	493	OTHER PROFESSIONAL SERVICES	111,250	0	0	690	300	150,000	262,240
	821	CAPITAL	6,480	0	0	0	0	(3,340)	3,140
RUNNING EXPENSES Total			741,900	0	0	690	2,060	377,020	1,121,670
INCOME	911	GOVERNMENT GRANTS	(50,000)	0	0	0	0	(382,000)	(432,000)
	922	CONTRIBUTIONS FROM OTHER LAS	0	0	0	0	0	0	0
	928	RECHARGE NON GF ACCOUNTS	(27,630)	0	0	0	0	24,210	(3,420)
	931	SALES	(200)	0	0	0	0	0	(200)
	932	FEES AND CHARGES	(1,324,720)	0	0	0	0	87,210	(1,237,510)
	933	RENTS	0	0	0	0	0	0	0
	939	OTHER RECEIPTS	(77,220)	0	0	0	0	6,720	(70,500)
INCOME Total			(1,479,770)	0	0	0	0	(263,860)	(1,743,630)
Grand Total			2,012,440	0	(114,200)	52,150	2,060	248,390	2,200,840

PORTFOLIO HOLDER Sustainable Economic Development

COST CENTRE	COST CENTRE NAME	2026/27 EST SET IN MARCH	2026/27		2026/27 VARIATIONS APPROVED	INFLATIONARY CHANGES	TOTAL REQUESTED CHANGES	FINAL 2026/27 BASE BUDGET
			REALIGNMENTS	SALARY UPLIFT				
A10813	LAND CHARGES	(17,810)	0	(390)	0	0	6,480	(11,720)
A11578	TOWN CENTRE MANAGEMENT	248,250	0	1,750	0	150	10,430	260,580
A11579	NEWARK TOWN CYCLE RACES	0	0	0	0	0	0	0
A11601	GROWTH TECHNICAL SUPPORT	235,690	0	(5,570)	0	0	8,600	238,720
A11604	DEVELOPMENT MANAGEMENT	394,400	0	(46,520)	690	1,540	149,210	499,320
A11605	PLANNING POLICY	368,230	0	(10,570)	51,460	0	(9,720)	399,400
A11606	BUILDING CONTROL	114,670	0	0	0	0	1,080	115,750
A11610	LOCAL DEVELOPMENT FRAMEWORK	62,730	0	0	0	0	0	62,730
A11611	COMMUNITY INFRASTRUCTURE LEVY	7,310	0	(10,690)	0	0	37,310	33,930
A11614	HIGH STREET HAZ	0	0	0	0	0	0	0
A11615	TREE SERVICES	60,090	0	(3,300)	0	0	3,740	60,530
A11617	BIODIVERSITY AND ECOLOGY	115,580	0	(3,430)	0	0	21,440	133,590
A11731	STREET NAMING	27,560	0	(860)	0	0	1,280	27,980
A11851	ECONOMIC GROWTH	395,740	0	(34,620)	0	370	18,540	380,030
A11852	TOWNS FUND REVENUE	0	0	0	0	0	0	0
A12506	GROWTH INVESTMENT FUND	0	0	0	0	0	0	0
C54070	TOWNS FUND PROJECT MANAGEMENT	0	0	0	0	0	0	0
C54072	PRIDE IN PLACE PROGRAMME	0	0	0	0	0	0	0
C54073	TF CULTURAL HEART	0	0	0	0	0	0	0
C54074	TF CULTURAL HEART MARKET PLACE	0	0	0	0	0	0	0
C54075	LEVELLING UP FUND CAPACITY	0	0	0	0	0	0	0
C54078	SHARED PROSPERITY FUND	0	0	0	0	0	0	0
C54079	LEVELLING UP CLIPSTONE	0	0	0	0	0	0	0
C54080	LEVELLING UP OLLERTON	0	0	0	0	0	0	0
C54081	PLANNING SKILLS DELIVERY FUND	0	0	0	0	0	0	0
Grand Total		2,012,440	0	(114,200)	52,150	2,060	248,390	2,200,840

GENERAL STATISTICS

2026/27

	Actual Balance at 31st March 2025	Estimated Balance at 31st March 2026	Estimated Balance at 31st March 2027	Estimated Balance at 31st March 2028	Estimated Balance at 31st March 2029	Estimated Balance at 31st March 2030
General Fund Revenue Reserves						
Council Funds						
MTPF Reserve	(9,011,918)	(8,924,549)	(8,924,549)	(8,924,549)	(8,924,549)	(6,218,549)
Total Budget Funding Reserves	(9,011,918)	(8,924,549)	(8,924,549)	(8,924,549)	(8,924,549)	(6,218,549)
Election Expenses Fund	(155,947)	(167,437)	(100,000)	(0)	(0)	(0)
Insurance Fund Excesses & Self Insured	(124,089)	(124,089)	(124,089)	(124,089)	(124,089)	(124,089)
ICT & Digital Services	(268,901)	(110,325)	(110,325)	(110,325)	(110,325)	(110,325)
Repairs And Renewals Fund	(2,386,808)	(1,492,464)	(792,464)	(92,464)	0	0
Domestic Homicide Review	(60,820)	0	0	0	0	0
Training Provision	(393,325)	0	0	0	0	0
Planning Costs Fund	(191,265)	(139,940)	(139,940)	(139,940)	(139,940)	(139,940)
Emergency Planning/Flooding Reserve	(33,871)	0	0	0	0	0
CSG/Enforcement Reserve	(105,199)	0	0	0	0	0
Management Carry Forwards	(965,046)	0	0	0	0	0
Flood Defence Reserve	(220,000)	0	0	0	0	0
Community Initiative Fund	(100,888)	0	0	0	0	0
Capital Project Feasibility Fund	(277,719)	0	0	0	0	0
Theatre Centenary Legacy	(18,696)	(16,446)	(16,446)	(16,446)	(16,446)	(16,446)
Local Government Reorganisation	0	(500,000)	(250,000)	0	0	0
Residential Food Waste	(260,040)	(776,006)	(776,291)	(1,491,622)	(1,491,622)	(1,491,622)
Commercial Plan Invest to Save	(200,000)	0	0	0	0	0
Energy Efficiency East Midlands	(98,555)	(93,555)	(93,555)	(93,555)	(93,555)	(93,555)
Capital Financing Provison	(3,292,416)	(2,070,750)	(1,248,510)	(604,680)	(544,680)	(499,680)
Total Earmarked for Known Pressures	(9,153,586)	(5,491,013)	(3,651,620)	(2,673,121)	(2,520,657)	(2,475,657)
Building Control Surplus	(82,542)	(82,542)	(82,542)	(82,542)	(82,542)	(82,542)
Museum Purchases Fund	(60,734)	(60,734)	(60,734)	(60,734)	(60,734)	(60,734)
Community Safety Fund	(134,008)	(129,008)	(129,008)	(129,008)	(129,008)	(129,008)
Homelessness Fund	(671,482)	(833,332)	(1,060,332)	(1,358,332)	(1,688,332)	(2,018,332)
Asylum Seekers Reserve	0	(110,500)	(110,500)	(110,500)	(110,500)	(110,500)
Revenue Grants Unapplied	(685,552)	(99,552)	(99,552)	(99,552)	(99,552)	(99,552)
Community Lottery Fund	(21,223)	(15,223)	(15,223)	(15,223)	(15,223)	(15,223)
Homes for Ukraine Fund	(348,256)	0	0	0	0	0
Mansfield Crematorium	(159,328)	(159,328)	(159,328)	(159,328)	(159,328)	(159,328)
Total Ring Fenced Reserves	(2,163,126)	(1,490,219)	(1,717,219)	(2,015,219)	(2,345,219)	(2,675,219)
Change Management/Capital Fund	(13,786,934)	(13,236,618)	(2,083,703)	(858,703)	(0)	(0)
General Fund Working Balance	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Total Un-ringfenced Reserves	(15,286,934)	(14,736,618)	(3,583,703)	(2,358,703)	(1,500,000)	(1,500,000)
Total General Fund Revenue Reserves	(35,615,564)	(30,642,399)	(17,877,092)	(15,971,593)	(15,290,426)	(12,869,426)
General Fund Capital Receipts	(1,201,192)	(750,090)	(2,492,941)	(2,411,807)	(1,500,001)	(1)
GF Grants & Contributions Unapplied	(13,386,806)	(13,386,806)	(12,193,756)	(11,893,756)	(9,449,171)	(9,449,171)
Total Capital Reserves	(14,587,997)	(14,136,895)	(14,686,697)	(14,305,563)	(10,949,172)	(9,449,172)
Total General Fund Revenue and Capital Reserve	(50,203,561)	(44,779,294)	(32,563,788)	(30,277,156)	(26,239,598)	(22,318,598)