North Ayrshire Council Revenue Budget 2026/27

Appendix 1

Funding	Funding Type	2026/27 £000's	2027/28 Consequentials £000's	2027/28 Rephased/New £000's	2027/28 Total £000's	2028/29 Consequentials £000's	2028/29 Rephased/New £000's	2028/29 Total £000's
Aggregate external finance	Aggregate external finance	399,449	0	399,449	399,449	0	399,449	399,449
Additional aggregate external finance due	DHP Undistributed	3,034	0	3,034	3,034	0	3,034	3,034
Additional aggregate external finance due	Assumed 26-27 Pay Award Funding (Share of £47m)	1,246	0	1,246	1,246	0	1,246	1,246
Council Tax	Council Tax Income	76,053	0	80,571	80,571	0	85,272	85,272
Council Tax	Council Tax Income for Affordable Housing	1,397	0	1,446	1,446	0	1,518	1,518
Non Domestic Rates	Second Homes Levy	1,378	0	1,400	1,400	0	1,470	1,470
Contribution from General Reserves	Contribution from General Reserves	3,500	0	1,788	1,788	0	0	0
Total Funding Available	**Total**	**486,057**	**0**	**488,934**	**488,934**	**0**	**491,989**	**491,989**

Expenditure	Expenditure by Council Objective	2026/27 £000's	2027/28 Consequentials £000's	2027/28 Rephased/New £000's	2027/28 Total £000's	2028/29 Consequentials £000's	2028/29 Rephased/New £000's	2028/29 Total £000's
Base Budget	Base Budget	**459,065**	**0**	**486,057**	**486,057**	**0**	**488,934**	**488,934**
Operational Budget Adjustments	Wellbeing	58	68	0	68	71	0	71
Operational Budget Adjustments	Climate Change	-882	-346	0	-346	0	0	0
Operational Budget Adjustments	A Sustainable Council	5,422	-313	0	-313	0	0	0
Total Operational Budget Adjustments	Total Operational Budget Adjustments	**4,598**	**-591**	**0**	**-591**	**71**	**0**	**71**
Savings Previously Approved	Wellbeing	-1,747	0	0	0	0	0	0
Savings Previously Approved	A Sustainable Council	-473	0	0	0	0	0	0
Total Savings Previously Approved	Total Savings Previously Approved	**-2,220**	**0**	**0**	**0**	**0**	**0**	**0**
Investments - Contractual/Unavoidable	Wellbeing	1,817	0	1,230	1,230	0	1,223	1,223
Investments - Contractual/Unavoidable	Communities & Local Democracy	29	0	4	4	0	0	0
Investments - Contractual/Unavoidable	Climate Change	0	0	0	0	0	0	0
Investments - Contractual/Unavoidable	A Sustainable Council	0	0	0	0	0	0	0
Investments - Contractual/Unavoidable	Corporate Investment	9,182	0	10,162	10,162	0	11,037	11,037
Total Contractual / Unavoidable	Total Contractual / Unavoidable	**11,028**	**0**	**11,396**	**11,396**	**0**	**12,260**	**12,260**
Investments - National/Local Pressures	Wellbeing	0	0	0	0	0	0	0
Investments - National/Local Pressures	Communities & Local Democracy	0	0	0	0	0	0	0
Investments - National/Local Pressures	Climate Change	0	0	0	0	0	0	0
Investments - National/Local Pressures	A Sustainable Council	562	0	100	100	0	0	0
Total National / Local Pressures	Total National / Local Pressures	**562**	**0**	**100**	**100**	**0**	**0**	**0**
New National Expenditure Requirements	Wellbeing	4,501	0	0	0	0	0	0
New National Expenditure Requirements	Communities & Local Democracy	0	0	0	0	0	0	0
New National Expenditure Requirements	A Sustainable Council	0	0	0	0	0	0	0
Total National Expenditure Requirements	Total National Expenditure Requirements	**4,501**	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditure Requirements (excl HSCP)	Total Expenditure Requirements (excl HSCP)	**16,091**	**0**	**11,496**	**11,496**	**0**	**12,260**	**12,260**
Health and Social Care Partnership	HSCP Net Expenditure Requirements	1,218	0	0	0	0	0	0
Health and Social Care Partnership	Additional Council Funding to the HSCP	4,961						
Health and Social Care Partnership	New HSCP National Expenditure Requirements - Recurring	7,580	0	0	0	0	0	0
Total Health and Social Care Partnership	Total Health and Social Care Partnership	**13,759**	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditure Requirements	Total Expenditure Requirements	**29,850**	**0**	**11,496**	**11,496**	**0**	**12,260**	**12,260**
Additional Investment	Strategic Investment / Risk Provision	-5,000	0	**0**	**0**	0	**0**	**0**
Additional Investment	Reverse Previous Investment	0	0	0	0	0	0	0
Total Adjustments	Total Adjustments	**27,228**	**-591**	**11,496**	**10,905**	**71**	**12,260**	**12,331**
Total Expenditure Requirement	Total Expenditure Requirement	**486,293**	**-591**	**497,553**	**496,962**	**71**	**501,194**	**501,265**
(Surplus)/Deficit for Year	(Surplus)/Deficit for Year	**236**	**-591**	**8,619**	**8,028**	**71**	**9,205**	**9,276**
New Savings Proposed	Wellbeing	0	0	0	0	0	0	0
New Savings Proposed	A Sustainable Council	-236	-143	0	-143	-43	0	-43
Total New Savings Proposed	Total Savings Proposed	**-236**	**-143**	**0**	**-143**	**-43**	**0**	**-43**
Revised Expenditure Requirement	Revised Expenditure Requirement	**486,057**	**-734**	**497,553**	**496,819**	**28**	**501,194**	**501,222**
Revised (Surplus)/Deficit for Year if all Savings Proposals are Accepted	**Revised (Surplus)/Deficit for Year if all Savings Proposals are Accepted**	**0**	**-734**	**8,619**	**7,885**	**28**	**9,205**	**9,233**

Net Contribution to the HSCP	2026/27 £000's	2027/28 Consequentials £000's	2027/28 Rephased/New £000's	2027/28 Total £000's	2028/29 Consequentials £000's	2028/29 Rephased/New £000's	2028/29 Total £000's
Expenditure Requirements	**5,504**	**0**	**4,257**	**4,257**	**0**	**4,289**	**4,289**
Proposed Savings	**-4,286**	**0**	**-4,257**	**-4,257**	**0**	**-4,289**	**-4,289**
Net Adjustments to the Contribution to the HSCP	**1,218**	**0**	**0**	**0**	**0**	**0**	**0**

Appendix 2

Council Objective	Council Theme	Operational Budget Adjustment	Reference	Category	2026/27 £	2027/28 £	2028/29 £
Wellbeing	Children, Young People and Communities	One-Off Reduction in Playpark Maintenance Budget	SP-PL-25-07	Amber	50,000	0	0
Wellbeing	Children, Young People and Communities	Sub Total	Non Applicable	Non Applicable	50,000	0	0
Wellbeing	Other	Contribution to Affordable Housing Reserve	Non Applicable	Green	8,000	68,000	71,000
Wellbeing	Other	Sub Total	Non Applicable	Non Applicable	8,000	68,000	71,000
Total	**Total**	Non Applicable	Non Applicable	Non Applicable	58,000	68,000	71,000
Climate Change	Charging for Services, Alternative Funding	Proposed income from solar PV farms	SP-PL-24-10	Green	11,933	0	0
Climate Change	Charging for Services, Alternative Funding	Sub Total	Non Applicable	Non Applicable	11,933	0	0
Climate Change	Service Delivery Models	People & ICT service review	SP-CORP-26-01	Non Applicable	-129,517	-75,201	0
Climate Change	Service Delivery Models	Review of Procurement Staffing	SP-CORP-26-02	Non Applicable	-35,000	0	0
Climate Change	Service Delivery Models	Additional Procurement Rebate Income	SP-CORP-26-03	Non Applicable	-40,000	0	0
Climate Change	Service Delivery Models	Review of Democratic Services Non Employee Budgets	SP-CORP-26-04	Non Applicable	-15,000	0	0
Climate Change	Service Delivery Models	Productivity Improvements (Cleaning Service)	SP-ED-26-05	Non Applicable	0	-79,087	0
Climate Change	Service Delivery Models	Review of Service Structures (FM)	SP-ED-26-06	Non Applicable	-577,600	-191,517	0
Climate Change	Service Delivery Models	Removal of Workscope & Governance budget	SP/PL/26/02	Non Applicable	-79,272	0	0
Climate Change	Service Delivery Models	Reduction in Directorate Support	SP/PL/26/03	Non Applicable	-18,000	0	0
Climate Change	Service Delivery Models	Sub Total	Non Applicable	Non Applicable	-894,389	-345,805	0
Total	**Total**	Non Applicable	Non Applicable	Non Applicable	-882,456	-345,805	0
A Sustainable Council	Charging for Services, Alternative Funding	Increase in Income (Cleaning Services)	SP-ED-26-03	Non Applicable	-35,000	-65,000	0
A Sustainable Council	Charging for Services, Alternative Funding	Reduction in budgeted bad debt provision	SP-ED-26-04	Non Applicable	-60,000	-65,000	0
A Sustainable Council	Charging for Services, Alternative Funding	Planning Application Fee increase	SP-C0M-26-02	Non Applicable	-80,000	0	0
A Sustainable Council	Charging for Services, Alternative Funding	Sub Total	Non Applicable	Non Applicable	-175,000	-130,000	0
A Sustainable Council	Land, Property and Assets	Commercial Estate Transformation - Maximise Rental Income from Existing and New Property	SP-PL-24-01	Green	-42,500	0	0
A Sustainable Council	Land, Property and Assets	Reduction in tonnages at Household Waste Recycling Centres	SP/PL/26/01	Non Applicable	-150,000	0	0
A Sustainable Council	Land, Property and Assets	Reduction in Property Running Costs & Security through Demolition of Surplus Assets	SP/PL/26/04	Non Applicable	-16,815	0	0
A Sustainable Council	Land, Property and Assets	Property Estate - Maintenance Backlog	BID-PL-26-09	Green	-500,000	0	0
A Sustainable Council	Land, Property and Assets	Sub Total			-709,315	0	0
A Sustainable Council	Other	Review of Revenues team operational budgets	SP-CORP-26-05	Green	-50,000	0	0
A Sustainable Council	Other	Increasd income from Employee Benefits	SP-CORP-26-06	Green	-100,000	0	0
A Sustainable Council	Other	Review of corporate reosurce budgets	SP-CORP-26-07	Green	-300,000	0	0
A Sustainable Council	Other	Non Recurring Employers' Superannuation Rebate		Green	9,530,000	0	0
A Sustainable Council	Other	Packaging Extended Producer Responsibility Income	SP-PL-26-06	Green	-188,626	-182,720	0
A Sustainable Council	Other	Anticipated additional funding from pack UK in respect of Extended Producer Liability Obligation for Packaging	SP-PL-26-06	Non Applicable	-2,500,000	0	0
A Sustainable Council	Other	Revised NDR Empty Property Policy	SP-CORP-26-08	Green	-84,801	0	0
		Sub Total			6,306,573	-182,720	0
Total	**Total**	Non Applicable	Non Applicable	Non Applicable	5,422,258	-312,720	0
TOTAL OPERATIONAL BUDGET ADJUSTMENTS					**4,597,802**	**-590,525**	**71,000**

Appendix 3

Council Objective	Council Theme	Saving Previously Approved	Reference	Category	2026/27 £	2027/28 £	2028/29 £
Wellbeing	Children, Young People and Communities	Review of KA Leisure Services	SP-COM-25-03/4		-299,000	0	0
Wellbeing	Children, Young People and Communities	Realign the level of Teaching Resource across North Ayrshire Schools	SP-ED-25-01		-733,783	0	0
Wellbeing	Children, Young People and Communities	Review of School Crossing Patrols	SP-ED-25-05		-46,002	0	0
Wellbeing	Children, Young People and Communities	FM - Cleaning - Reduction in School/Early Years	SP-ED-25-09		-47,731	0	0
Wellbeing	Children, Young People and Communities	Redesign of Music Service	SP-ED-25-11		-24,361	0	0
Wellbeing	Children, Young People and Communities	Workforce Planning - Review of Education HQ Posts	SP-ED-25-12	Green	-56,000	0	0
Wellbeing	Children, Young People and Communities	Sub Total	Non Applicable	Non Applicable	-1,206,877	0	0
Wellbeing	Service Delivery Models	Economic Development, Growth and Regeneration Service Review	SP-PL-25-01		-320,000	0	0
Wellbeing	Service Delivery Models	Workforce Planning - Review of Roads Staffing Structures	SP-PL-25-02/03	Amber	-120,000	0	0
Wellbeing	Service Delivery Models	Workforce Planning - Alternative working patterns within Streetscene	SP-PL-25-05	Amber	-100,000	0	0
Wellbeing	Service Delivery Models	Sub Total			-540,000	0	0
Wellbeing	**Total**	Non Applicable	Non Applicable	Non Applicable	-1,746,877		
A Sustainable Council	Charging for Services, Alternative Funding	Increased planning application fee income	SP-PL-23-10	Green	-20,000	0	0
A Sustainable Council	Charging for Services, Alternative Funding	5% Increase in Council Fees and Charges (Excluding School Meals Charges)	SP-PL-24-09		-196,709	0	0
A Sustainable Council	Charging for Services, Alternative Funding	Sub Total	Non Applicable	Non Applicable	-216,709	0	0
A Sustainable Council	Land, Property and Assets	Greater publicity, tracking and consumption monitoring of the Council's energy consumption	SP-PL-25-09	Amber	-256,000	0	0
A Sustainable Council	Land, Property and Assets	Sub Total	Non Applicable	Non Applicable	-256,000	0	0
Total	Total	Non Applicable	Non Applicable	Non Applicable	-472,709	0	0
Total Savings Previously Approved	**Total**	Non Applicable	Non Applicable	Non Applicable	**-2,219,586**	**0**	**0**

Appendix 4

Council Objective	Council Theme	Investment	Category	Reference	2026/27 £	2027/28 £	2028/29 £
Wellbeing	Children, Young People and Communities	NALL Energy/Superann Costs	Contractual/Unavoidable	BID-COM-24-04	532,000	0	0
Wellbeing	Children, Young People and Communities	PPP/DBFM Annual Contractual indexation	Contractual/Unavoidable	BID-ED-26-01	673,836	555,961	594,737
Wellbeing	Children, Young People and Communities	Additional NDR costs Montgomerie Park Primary - from the Capital Programme.	Contractual/Unavoidable	BID-ED-25-08	88,042	0	0
Wellbeing	Transport & Travel	SPT Annual Price Revision	Contractual/Unavoidable	BID-PL-26-01	0	200,276	113,524
Wellbeing	Land & Property	Indexation on Waste Processing Costs	Contractual/Unavoidable	BID-PL-25-04	31,764	50,890	144,426
Wellbeing	Transport & Travel	Statutory Provision of Transport & Journeys	Contractual/Unavoidable	BID-PL-26-02	241,768	265,945	292,539
Wellbeing	Transport & Travel	Service, Maintenance and Repair of Fleet Vehicles and Plant Assets	Contractual/Unavoidable	BID-PL-26-03	75,955	75,955	75,955
Wellbeing	Transport & Travel	Workplace EV Charger Maintenance	Contractual/Unavoidable	BID-PL-26-04	48,210	-8,940	1,320
Wellbeing		Cunninghame House Public Protection		BID-COM-26-02	25,000	0	0
Wellbeing		Livewell - Promotion of Health & Wellbeing activity	Contractual/Unavoidable	BID-CS-26-04	10,000	0	0
Wellbeing		Corporate AED Replacement Programmme	Contractual/Unavoidable	BID-COM-26-01	90,000	90,000	0
Wellbeing	Sub Total	Non Applicable	Non Applicable	Non Applicable	1,816,575	1,230,087	1,222,501
Wellbeing	Children, Young People and Communities	Improved pay for early learning and childcare workers	New National Expenditure Requirements	Non Applicable	-392,000	0	0
Wellbeing	Children, Young People and Communities	Teachers Pay	New National Expenditure Requirements		1,049,000	0	0
Wellbeing	Children, Young People and Communities	Additional Support for Learning	New National Expenditure Requirements		678,000	0	0
Wellbeing	Children, Young People and Communities	DHP	New National Expenditure Requirements		3,034,000	0	0
Wellbeing	Children, Young People and Communities	School Clothing Grant	New National Expenditure Requirements		17,000	0	0
Wellbeing	Children, Young People and Communities	ELC Additional	New National Expenditure Requirements		266,000	0	0
Wellbeing	Children, Young People and Communities	Educational Psychologists	New National Expenditure Requirements		3,000	0	0
Wellbeing	Children, Young People and Communities	Gaelic	New National Expenditure Requirements		3,000	0	0
Wellbeing	Children, Young People and Communities	Preventing Homelessness	New National Expenditure Requirements		-195,000	0	0
Wellbeing	Children, Young People and Communities	Scottish Assessors	New National Expenditure Requirements		38,000	0	0
Wellbeing	Sub Total	Non Applicable	Non Applicable		4,501,000	0	0
Wellbeing	**Total**	Non Applicable	Non Applicable	Non Applicable	6,317,575	1,230,087	1,222,501
Communities & Local Democracy	Service Delivery Models	Additional revenue budget to support Datacentre co-location model	Contractual/Unavoidable	BID-CS-26-05	13,000	0	0
Communities & Local Democracy	Service Delivery Models	Directorate Support Job Evaluation	Contractual/Unavoidable	BID-CS-26-06	12,000	0	0
Communities & Local Democracy	Service Delivery Models	CE Pay Review	Contractual/Unavoidable	BID-CS-26-07	4,000	4,000	0
Communities & Local Democracy	Sub Total	Non Applicable	Non Applicable	Non Applicable	29,000	4,000	0
Total	**Total**	Non Applicable	Non Applicable	Non Applicable	29,000	4,000	0
A Sustainable Council	Land & Property	Inflationary Pressures on Reactive Maintenance	National/Local Pressures	BID-PL-25-09	100,000	100,000	0
A Sustainable Council	Land & Property	Electrical Safety Inspections	National/Local Pressures	BID-PL-25-12	-74,500	0	0
A Sustainable Council	Land & Property	Maintenance of Development Sites and Associated Areas	National/Local Pressures	BID-PL-25-20	22,000	0	0
A Sustainable Council	Sustainable Environment	Property Maintenance Budget & Solar Photovoltaic Panels	National/Local Pressures	BID-PL-24-05/06	-30,000	0	0
A Sustainable Council	Land & Property	Mitigation of Water Ingress & Flooding through an Enhanced Roof Maintenance Programme	National/Local Pressures	BID-PL-26-08	100,000	0	0
A Sustainable Council	Land & Property	Increase Enforcement Team Capacity	National/Local Pressures		66,000	0	0
A Sustainable Council	Land & Property	PWLB Costs of roads investment	National/Local Pressures		241,000	0	0
A Sustainable Council	Children, Young People and Communities	Reinstate School Crossing Patrollers	National/Local Pressures		138,000	0	0
A Sustainable Council	Sub Total	Non Applicable	Non Applicable	Non Applicable	562,500	100,000	0
Total	**Total**	Non Applicable	Non Applicable	Non Applicable	562,500	100,000	0
A Sustainable Council	Land & Property	Inflationary Pressures on Reactive Maintenance	National/Local Pressures	BID-PL-25-09	100,000	100,000	100,000
A Sustainable Council	Land & Property	Water Quality Risk Assessment Programme	National/Local Pressures	BID-PL-25-11	92,000	-72,000	0
A Sustainable Council	Land & Property	Electrical Safety Inspections	National/Local Pressures	BID-PL-25-12	99,500	-74,500	0
A Sustainable Council	Land & Property	Maintenance of Development Sites and Associated Areas	National/Local Pressures	BID-PL-25-20	80,000	22,000	0
A Sustainable Council	Sustainable Environment	Property Maintenance Budget & Solar Photovoltaic Panels	National/Local Pressures	BID-PL-24-05/06	-30,000	-30,000	0
A Sustainable Council	Sub Total	Non Applicable	Non Applicable	Non Applicable	341,500	-54,500	100,000
Council Wide Pressures	Inflation	Joint Board requisitions	Contractual/Unavoidable	Non Applicable	245,032	117,549	126,630
Council Wide Pressures	Inflation	COSLA Membership Inflation (option 3)	Contractual/Unavoidable	BID-CS-26-08	9,770	8,060	6,932
Council Wide Pressures	Inflation	Pay Award	Contractual/Unavoidable	Non Applicable	8,956,517	7,382,398	7,424,809
Council Wide Pressures	Inflation	25-26 Additional Pay Award (4.0% - 3.0%)	Contractual/Unavoidable	Non Applicable	2,036,031	0	0
Council Wide Pressures	Inflation	Real Living Wage	Contractual/Unavoidable	Non Applicable	267,350	0	0
Council Wide Pressures	Inflation	Corporate issues (energy, fuel, food, NDR)	Contractual/Unavoidable	Non Applicable	895,000	1,348,663	1,744,473
Council Wide Pressures	Sub Total	Non Applicable	Non Applicable	Non Applicable	12,409,700	8,856,670	9,302,844
Council Wide Pressures	Other	Loan charges	Contractual/Unavoidable	Non Applicable	-3,228,013	1,305,000	1,734,000
Council Wide Pressures	Sub Total	Non Applicable	Non Applicable	Non Applicable	-3,228,013	1,305,000	1,734,000
Total	**Total**	Non Applicable	Non Applicable	Non Applicable	9,181,687	10,161,670	11,036,844
Total Revenue Expenditure Requirements	**Total**	Non Applicable	Non Applicable	Non Applicable	**16,090,762**	**11,495,757**	**12,259,345**
					0		

Appendix 5

Council Objective	Council Theme	Reference	Savings Proposal	Community Impact	2026/27 Proposed Saving £	2026/27 Workforce Implications £	2027/28 Consequential Savings £	2027/28 New Saving £	2028/29 Consequential Savings £	2028/29 New Saving £
A Sustainable Council	Disinvestment	SP-COM-26-03	Reduction in small grants	Low Negative	-80,000	0	0	0	0	0
A Sustainable Council	Service Deliery Models	SP-PL-26-05	Review the waste collection frequency for purple and blue bins (Mainland and Cumbrae)	Neutral	-100,000	-6	-100,000	0	0	0
A Sustainable Council	Charging for Services	SP-COM-26-04	Increase to charges at AOEC	Low Negative	-15,000	0	-43,000	0	0	0
A Sustainable Council	Charging for Services	SP-C0M-26-01	Increase TA Rents	Low Negative	-41,000	0	0	0	-43,000	0
Total	**Total**	Non Applicable	Non Applicable	Non Applicable	**-236,000**	**-6**	**-143,000**	**0**	**-43,000**	**0**
Total Savings To Be Approved	**Total**	Non Applicable	Non Applicable	Non Applicable	**-236,000**	**-6**	**-143,000**	**0**	**-43,000**	**0**

Appendix 6

Directorate 2026-27	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport & Plant Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
Corporate Services	19,659	68	3,112	22	1,585	1,950	878	0	0	-4,537	22,735
Communities & Housing	27,520	3,194	6,802	976	312	11,674	0	286	0	-33,364	17,399
Education	168,427	1,200	24,738	114	183	8,974	580	0	71	-4,787	199,500
Place	32,720	22,507	4,339	7,771	551	11,908	0	78	26	-20,949	58,951
Other Corporate Items	1,895	896	9,782	302	3,168	5,068	25,502	566	0	-11,213	35,966
Total Expenditure	**250,221**	**27,864**	**48,773**	**9,185**	**5,799**	**39,574**	**26,960**	**931**	**97**	**-74,851**	**334,551**
Health & Social Care Partnership	0	0	0	0	0	0	0	0	0	0	151,506
Revised Total Expenditure	**250,221**	**27,864**	**48,773**	**9,185**	**5,799**	**39,574**	**26,960**	**931**	**97**	**-74,851**	**486,057**

Funded by:	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport & Plant Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
AEF	0	0	0	0	0	0	0	0	0	-403,729	-403,729
Council Tax	0	0	0	0	0	0	16,490	0	0	-95,318	-78,828
Contribution from Reserves	0	0	0	0	0	0	0	0	0	-3,500	-3,500
Total Funding	**0**	**0**	**0**	**0**	**0**	**0**	**16,490**	**0**	**0**	**-502,547**	**-486,057**

Appendix 7

Corporate Services 2026-27	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
Chief Executive's Office	233	0	1	1	5	0	0	0	0	-56	**184**
Change Programme	56	0	0	0	0	0	0	0	0	0	**56**
Audit,Fraud,Safety & Insurance	1,009	61	39	5	18	7	0	0	0	-313	**826**
Corporate Procurement	849	0	11	1	8	110	0	0	0	-198	**780**
Financial Services	1,646	0	209	1	29	2	0	0	0	-173	**1,712**
Revenues	666	0	59	1	232	4	0	0	0	-1,376	**-416**
Employee Services	991	0	70	0	5	4	0	0	0	-38	**1,032**
HR & OD	876	0	21	0	26	413	0	0	0	-45	**1,290**
ICT	3,600	0	2,180	5	10	0	0	0	0	-241	**5,554**
Business Support	1,714	0	6	0	2	0	0	0	0	-135	**1,587**
Customer Services	3,228	0	300	2	47	1,153	878	0	0	-940	**4,667**
Transformation Services	836	0	11	0	0	39	0	0	0	0	**887**
Legal & Licensing	1,357	0	32	4	38	0	0	0	0	-795	**636**
Policy,Performance & Elections	573	0	20	1	19	5	0	0	0	-20	**599**
Communications	548	0	8	1	2	0	0	0	0	-7	**551**
Civil Contingencies	0	0	0	0	0	60	0	0	0	0	**60**
Committee Services	498	6	118	0	4	53	0	0	0	-125	**554**
Member Services	364	0	29	0	1,136	101	0	0	0	-55	**1,574**
Information Governance	616	0	1	0	4	0	0	0	0	-21	**601**
Total	**19,659**	**68**	**3,112**	**22**	**1,585**	**1,950**	**878**	**0**	**0**	**-4,537**	**22,735**

Appendix 8

Communities & Housing 2026-27	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
Directorate and Support	196	0	0	0	0	0	0	0	0	-23	**173**
Connected Communities	7,406	348	648	24	74	5,813	0	0	0	-678	**13,634**
Planning Services	915	0	100	4	21	30	0	0	0	-812	**258**
Protective Services	3,257	110	100	21	16	148	0	0	0	-1,236	**2,416**
Building Services	10,792	131	5,603	884	18	3,287	0	0	0	-23,265	**-2,550**
Property Governance	735	0	28	0	128	128	0	0	0	-1,019	**0**
Other Housing	4,219	2,605	323	43	55	2,268	0	286	0	-6,331	**3,469**
Works Scoping & Assurance	0	0	(0)	0	0	0	0	0	0	0	**-0**
Total	**27,520**	**3,194**	**6,802**	**976**	**312**	**11,674**	**0**	**286**	**0**	**-33,364**	**17,399**

Appendix 9

Education 2026-27	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
Early Years Education	17,767	9	219	4	33	5,607	0	0	0	-34	**23,605**
Primary Education	51,158	0	2,561	25	5	1	0	0	0	0	**53,749**
Secondary Education	51,782	0	16,563	8	6	0	0	0	0	-8	**68,351**
Additional Support Needs	22,492	0	164	43	23	2,177	0	0	0	-394	**24,506**
Education - Other	3,690	114	405	10	92	1,186	580	0	71	-1,890	**4,258**
Pupil Equity Fund	4,197	0	0	0	0	0	0	0	0	0	**4,197**
Facilities Management	17,342	1,077	4,827	23	24	3	0	0	0	-2,461	**20,834**
Total	**168,427**	**1,200**	**24,738**	**114**	**183**	**8,974**	**580**	**0**	**71**	**-4,787**	**199,500**

Appendix 10

Place 2026-27	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
Directorate & Support	244	0	2	0	7	0	0	0	0	0	**253**
Roads	5,376	30	2,889	31	82	1,001	0	0	0	-1,570	**7,838**
Streetscene	8,696	149	374	237	24	95	0	0	0	-2,934	**6,641**
Waste Resources	6,550	50	788	241	65	6,622	0	78	26	-5,237	**9,185**
Economic Development	3,274	6	10	10	16	597	0	0	0	-186	**3,727**
Growth & Investment	158	0	2	0	3	78	0	0	0	0	**241**
Property Management & Investment	5,607	15,044	136	52	338	135	0	0	0	-8,991	**12,320**
Energy & Sustainability	539	7,200	4	1	6	253	0	0	0	-1,273	**6,730**
Internal Transport	2,275	28	135	7,201	11	3,127	0	0	0	-759	**12,018**
Total	**32,720**	**22,507**	**4,339**	**7,771**	**551**	**11,908**	**0**	**78**	**26**	**-20,949**	**58,951**

Appendix 11

Other Corporate Items 2026-27	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
Joint Boards	0	0	0	0	0	3,799	0	0	0	0	**3,799**
Pension Costs	1,895	0	0	0	0	0	0	0	0	0	**1,895**
Loan Charges & Capital Charges	0	0	0	0	0	0	0	0	0	20,526	**20,526**
Central Telephones	0	0	0	0	350	0	0	0	0	0	**350**
Other Corporate Items	0	0	9,782	0	2,554	0	0	366	0	-3,770	**8,932**
Insurance	0	896	0	302	265	1,269	25,502	0	0	-2,191	**26,043**
Housing Benefit	0	0	0	0	0	0	0	200	0	-25,779	**-25,579**
Total	**1,895**	**896**	**9,782**	**302**	**3,169**	**5,068**	**25,502**	**566**	**0**	**-11,214**	**35,966**