

SOUTH STAFFORDSHIRE COUNCIL

MEDIUM-TERM FINANCIAL STRATEGY 2025/26-2029/30

1. INTRODUCTION

- 1.1 The aim of this Medium-Term Financial Strategy (MTFS) is to bring together all known factors affecting the financial position and sustainability of the council over the next five years. It balances the financial implications of the Council Plan priorities against the finite resources available and provides a basis for decision making. It is the financial representation of how the council plans to achieve the objectives set out in the Council Plan.
- 1.2 This MTFS has been produced through close working between service teams, the Extended Leadership Team and Members to ensure that ownership of the strategy is as wide as possible. It covers the financial years 2025/26 to 2029/30 and highlights the various financial challenges facing the council over this period.
- 1.3 The MTFS covers both the revenue and capital budgets for the council although the Capital Strategy is a separate document which further details how capital expenditure supports the Council Plan priorities. The latest Capital Strategy can be found here (*link to be added*).
- 1.4 The MTFS is reviewed annually, at the same time as the legal budget for the following financial year is produced and approved by Full Council.



2. LINKS TO COUNCIL PLAN

- 2.1 The Council Plan for 2024-2028 was approved in March 2024 and focusses on four over-arching priorities:

- Financial stability
- Economic growth
- Sustainable environment
- Empowering our communities

- 2.2 Whilst the MTFS is intrinsically linked to the **Financial Stability** priority, it is also the document in which the council makes decisions about the allocation of scarce resources. It is therefore important that all such decisions are assessed against the contribution these resources make towards all Council Plan priorities. This is why all approved budget pressures, growth items and savings set out in **Appendix 1C** have been clearly linked to at least one council priority.
- 2.3 There are also a number of other areas within the MTFS that support Council Plan priorities and objectives, and this is set out in the rest of the document where appropriate.

3. KEY ASSUMPTIONS IN THE MTFS

3.1 For several years, central government have provided councils with single-year financial settlements. This has increased the number of areas that the council must make assumptions about when preparing the MTFS.

3.2 The following key assumptions have been made:

- **Pay Award** 3% 2025/26; 2% thereafter
- **Council Tax** increase of £5; increase in base of 277 between 2024/25 and 2025/26 (up to 40,191)
- **General inflationary increase** of 2% except in case of known contractual changes
- **Business Rates reset** assumed for 2026/27; transitional protection included per LG Futures modelling of illustration in consultation document
- **Stable Business Rates** until inclusion of West Midlands Interchange (WMI), ROF Featherstone and i54 in 2027/28
- **Business Rates Pooling Gains** of £800k in 2025/26
- **Interest Rates** reducing slowly across the years
- **New Homes Bonus** continuing in 2025/26 at a lower level – confirmed in Provisional Settlement
- **Minimum Funding Guarantee** continuing at a lower level and not sufficient to cover reduction in New Homes Bonus – confirmed in Provisional Settlement
- Proportion of **Earmarked Reserve for Temporary Accommodation** used in 2024/25 to purchase two properties – remainder still available
- **Collection Fund Reserve** used to maintain minimum General Fund reserves in years 2026/27 and 2027/28 – assumption is that £4.1m will be available for this purpose
- **Commercial Units** 97.5% occupancy levels
- **Extended Producer Responsibility (EPR) funding** for 2025/26 does not require any material, additional expenditure and can therefore be used to offset grant reductions.

3.3 Council Tax, Business Rates and commercial income are some of the largest sources of funding for the council. Section 6 and 7 provide further information on these. Section 8 also provides some sensitivity analysis to illustrate the impact that changes in some assumptions could have on the council’s General Fund reserves.

3.4 Assumptions are always accompanied by risks therefore it is important that the council considers these and identifies how they can be mitigated. Further detail on the risks and mitigations in this MTFS are included in the separate Section 25 Statement.

4. UPDATED MTFS & 2025/26 BUDGET – SUMMARY

4.1 The MTFS and annual revenue budget is summarised below:

Table 1: MTFS Summary 2025/26 to 2029/30							
	2024/25		2025/26	2026/27	2027/28	2028/29	2029/30
	ORIGINAL BUDGET £000	PROJECTION Q3 £000	£000	£000	£000	£000	£000
Total Service Expenditure	15,320	14,905	15,997	16,753	17,357	17,464	18,476
Capital Financing & Treasury	(731)	(938)	(396)	(69)	300	522	641
Net Expenditure	14,589	13,967	15,601	16,684	17,656	17,986	19,116

Table 1: MTFS Summary 2025/26 to 2029/30							
	2024/25		2025/26	2026/27	2027/28	2028/29	2029/30
	ORIGINAL BUDGET £000	PROJECTION Q3 £000	£000	£000	£000	£000	£000
Total Funding	(13,134)	(13,134)	(14,912)	(10,785)	(13,242)	(15,626)	(18,985)
Forecast Annual (Surplus)/Deficit	1,455	833	689	5,899	4,414	2,360	132
Use of Extended Producer Responsibility (EPR) Funding			(944)				
Use of Collection Fund Reserve				(2,100)	(2,000)		
Forecast Annual (Surplus)/Deficit	1,455	833	(255)	3,799	2,414	2,360	132

4.2 The table below shows the impact of the updated MTFS on the council's General Fund reserves:

Table 2: Updated Forecast General Fund Reserves							
	2024/25		2025/26	2026/27	2027/28	2028/29	2029/30
	ORIGINAL BUDGET £000	PROJECTION Q3 £000	£000	£000	£000	£000	£000
Opening Balance	(8,331)	(8,331)	(7,498)	(7,753)	(3,954)	(1,540)	820
Closing Balance 31 March	(6,876)	(7,498)	(7,753)	(3,954)	(1,540)	820	952

4.3 This table shows that General Fund reserves are forecast to remain slightly above the minimum level of £1.5m by the end of 2027/28.

4.4 It should be noted that beyond 2025/26 it is extremely difficult to predict what future funding levels will be. This uncertainty increases across the later years of the MTFS. Whilst it appears that funding levels will start to increase and in-year deficits reduce from 2028/29, this is because significant Business Rates growth has been assumed (from developments such as WMI). Although the government have confirmed that councils will be able to keep some Business Rates growth after the planned reset in 2026/27, it is not known how often future resets will happen (therefore removing this accumulated growth each time).

4.5 The detailed MTFS and service area budgets are set out in **Appendix 1A and 1B**.

4.6 As part of the budget setting process, several budget pressures and savings were proposed and approved by the Corporate Leadership Team and Cabinet for inclusion in the MTFS. These are detailed in **Appendix 1C**.

5. RECONCILING THE UPDATED MTFS TO THE APPROVED MTFS (FEBRUARY 2024)

5.1 The following table shows the changes that have been made to the approved MTFS to arrive at the updated MTFS position:

Table 3: Reconciliation of Feb 2024 MTFS to current MTFS					
		2025/26	2026/27	2027/28	2028/29
	Note	£000	£000	£000	£000
Deficit as at Feb 2024 MTFS		1,179	2,829	2,335	1,901
Changes/Movements: -					

Table 3: Reconciliation of Feb 2024 MTFS to current MTFS					
		2025/26	2026/27	2027/28	2028/29
	Note	£000	£000	£000	£000
Extended Producer Responsibility Funding	1	(944)	0	0	0
Extension of New Homes Bonus	2	(78)	0	0	0
National Insurance Funding	3	(144)	0	0	0
Services Grant Removal	4	51	51	0	0
Minimum Funding Guarantee/Funding Floor	5	75	210	0	0
Collection Fund Surplus/Deficit	6	(638)	0	0	0
Revenue Support Grant	7	(13)	3	(227)	0
Business Rates	8	(147)	737	2,109	207
Council Tax	9	7	7	7	8
Budget Maintenance	10	(65)	23	31	(2)
Contract Inflation	11	(48)	42	39	58
Income Inflation	12	(143)	(50)	(51)	(51)
Approved Budget Pressures and Savings	13	341	344	367	334
Pay Inflation	14	(31)	(35)	(41)	(44)
National Insurance increase	15	249	254	261	266
Construction Project Delay	16	236	0	0	0
Investment income	17	(33)	(87)	(64)	(55)
Investment costs	18	(3)	104	203	297
Minimum Revenue Provision	19	(126)	26	31	5
Application of Earmarked Reserves	20	0	(100)	(2,000)	0
Estimated reduction in pension contributions	21	0	(600)	(600)	(600)
Other	22	20	41	14	36
Total Movements/Changes		(1,434)	970	79	459
Deficit per updated MTFS		(255)	3,799	2,414	2,360

5.2 The main changes are explained below:

- Extended Producer Responsibility Funding** – This is additional guaranteed funding that MHCLG have allocated towards the new Extended Producer Responsibility scheme that was announced as part of the recent changes to waste collection regulations. In 2025/26, the government have stated that this amount is the minimum guaranteed and there are no additional costs associated with this funding. This funding is therefore being used to offset the loss of funding through other government grants.
- Extension of New Homes Bonus** – The government have confirmed that this grant will continue for one more year in 2025/26 but at a lower level for the council as the number of new homes recorded on the Council Tax Base return is only slightly above the threshold required.
- Funding towards additional National Insurance contributions** – The government issued an explanatory note with the Provisional Settlement which set out that this funding will be based on the council's net current expenditure as a proportion of the total net current expenditure for all councils in 2023/24. The final settlement has since confirmed the council's allocation as £153k which is approximately £100k less than the costs.

4. **Services Grant** – This grant has ceased as notified in the Local Government Finance Policy Statement.
5. **Minimum Funding Guarantee/Funding Floor** – This grant now only provides protection against funding levels falling below 0% instead of 3% as previously.
6. **Collection Fund Surplus/Deficit** – It is estimated that the council will have collected £638k more in the Collection Fund account (for Council Tax and Business Rates) than had been estimated during 2023/24 and 2024/25. This amount is carried forward into the following financial year.
7. **Revenue Support Grant** – There have been minor changes to the estimated amount of this grant in 2025/26 and 2026/27 and an assumption that it will continue in 2027/28 added.
8. **Business Rates** – This funding stream has been updated for updated projections of growth along with transitional protection modelled by LG Futures based on the illustration set out in the Funding Reform Consultation Document. This is set out in more detail in section 7.
9. **Council Tax** - This has been updated for the £5 increase per year and new Council Taxbase for 2025/26.
10. **Budget Maintenance** – These changes are where budgets are updated for the revised cost of continuing to operate the current service in the same way.
11. **Contract Inflation** – Budgets have been updated in line with contractual commitments.
12. **Income Inflation** – Income budgets have been amended in line with updated fees and charges or grant income assumptions.
13. **Approved Budget Pressures and Savings** - Details of these are set out in **Appendix 1C**.
14. **Pay Inflation** – Salary budgets have been increased in line with the assumptions set out in paragraph 3.2.
15. **National Insurance increases** – Salary budgets have been updated to cover the increased National Insurance contributions announced by the government in the Autumn Budget.
16. **Construction Project Delay** – Rental income for the Lidl store at Wombourne Enterprise Park will be delayed from April 2024 until November 2024 following the liquidation of the previous contractor.
17. **Investment Income**– These budgets have been updated to align to the latest interest rate projections provided by our treasury advisors.
18. **Investment Costs** - As per note 17.
19. **Minimum Revenue Provision** – This is the provision the Council must set aside for repayment of principal for financing the Capital Programme. This has been updated for the new capital projects agreed through the budget-setting process and summarised in section 9.
20. **Application of Earmarked Reserves** – This sets out the use of Earmarked Reserves in future years to protect the council’s General Fund reserves.
21. **Estimated Reduction in Pension Contributions** - The latest triennial valuation of the Staffordshire Pension Fund has shown that the funding level has increased meaning that the pension contributions that the council pays will reduce from 2026/27. There are a number of options that can be chosen but it is expected that the accelerated option will be agreed which results in an approximate saving of £600k per year. The formal decision on this still has to be made by Cabinet.

6. COUNCIL TAX

- 6.1 It has been assumed that Members will approve the increase in Council Tax of £5 for a Band D equivalent property in all years of the MTFS. This is the maximum amount allowable increase without a referendum. It is important to note that any increases in Council Tax that are not agreed result in income that is lost to the council permanently.
- 6.2 Table 4 below shows the current Council Tax Base for the district, the estimated growth in this Tax Base and the impact this has on Council Tax receipts across the MTFS.

	2025/26	2026/27	2027/28	2028/29	2029/30
Assumed Tax Base (Number of Band D Equivalent Properties)	40,191	40,526	40,726	40,926	41,126
Council Tax – Band D (£)	145.34	150.34	155.34	160.34	165.34
Council Tax Increase (£)	5.00	5.00	5.00	5.00	5.00
Total Council Tax Receipts (£000)	5,841	6,093	6,326	6,562	6,800

- 6.3 It should be noted that this figure will differ from the amount that residents in the district will pay. This is because the total amount paid will include the amounts for preceptors such as Staffordshire County Council and the Police, Fire and Crime Commissioner. There are also a large proportion of properties within South Staffordshire that are categorised in higher bands than a Band D and therefore pay more. For example, the average total Council Tax paid by dwelling in 2023/24 was £1,675 and £1,754 in 2024/25.

7. BUSINESS RATES

- 7.1 Business Rates income is the largest source of funding for the council and is closely linked to the **Economic Growth** priority in the Council Plan. Increasing economic growth across the district will, in turn, increase the Business Rates income that the council generates. However, Business Rates are a volatile income type and can be easily influenced by the economic environment meaning that this is a significant area of risk.
- 7.2 The Council's ability to utilise General Fund reserves in the earlier years of the MTFS are largely dependent on the knowledge that significant Business Rates income growth will be realised with the development of West Midlands Interchange (WMI) and ROF Featherstone in future years. The estimated income from these developments is based on 'mid-case' scenarios and could be significantly higher or lower than assumed.
- 7.3 The mid-case scenario has been used due to two areas of uncertainty; (1) the impact of the Business Rates reset and (2) the completion of the developments and sale of units.
- 7.4 The government has confirmed in the November Finance Policy Statement and Provisional Local Government Finance Settlement that they will be implementing a reset of the Business Rates system in 2026/27. This means that all growth in Business Rates above the baseline (which is the government's assessment of the amount of Business Rates required to run a council's services) will be removed and redistributed according to 'need'. This will have a significant impact on the council's Business Rates income as can be seen in Table 5.
- 7.5 MHCLG issued a Funding Reform Consultation with the Provisional Settlement which included an illustration of the potential transitional protection alongside the statement that 'this is not the

government’s position’. This showed a ‘blending in’ of the impact of funding reform over a three-year period. The Business Rates income in the MTFS for 2026/27 and 2027/28 includes the protection that would be received if this was the final outcome as this is the only indication available currently.

- 7.6 It has also been assumed that the council will be able to begin benefitting from Business Rates growth following the reset and therefore the additional income from developments such as WMI will still be realised. If the government make permanent changes to the amount of growth that can be retained, this additional Business Rates growth is at risk.
- 7.7 Table 5 below shows a breakdown of the Business Rates income that is assumed within the updated MTFS.

Table 5: Business Rates Assumptions					
	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000
Business Rates income (including S31 grants, tariff, pooling gains, transitional protection and levy)	8,131	4,225	3,889	3,500	3,500
Growth from WMI and ROF Featherstone	0	0	2,800	5,276	8,397
Growth from i54 Western Extension	0	0	0	288	288
Total	8,131	4,225	6,689	9,064	12,185

- 7.8 The council holds an Earmarked Reserve – the Collection Fund Reserve – to protect against the volatility in Business Rates income and potential funding reform. It is estimated that this reserve will amount to £4.400m at the end of 2024/25 and the MTFS assumes that £4.100m of this will be used in 2026/27 and 2027/28 to reduce the impact of the Business Rates reset.
- 7.9 The council is part of a Business Rates pooling arrangement with Stoke and Staffordshire authorities which means that the levy that would usually be paid to government is instead paid into the pool. If the overall Business Rates pool generates more Business Rates income than estimated, a proportion of this levy is then paid back to individual councils. This payment is calculated based on an agreed formula and has been estimated at £975k for 2025/26 (40% of levy plus a fixed amount of £288k). However, as the final amount will not be known until the end of 2025/26 when the overall performance of all councils in the pool is confirmed, this has been budgeted at a lower level of £800k in order to be prudent.

8. SENSITIVITY ANALYSIS

- 8.1 Two of the largest funding streams for the council are Business Rates and commercial income. Whilst Council Tax is another, there is less volatility in this area due to the relatively small amounts charged to each resident compared to Business Rates bills and commercial rents. As a result, the sensitivity analysis in this section is focussed on Business Rates and commercial income.

Business Rates

- 8.2 Table 6 below shows how changes in the assumptions around Business Rates could change the income to the council (based on the proportion of the new developments that are occupied in time to generate Business Rates for that year):

Table 6: Business Rates Sensitivity Analysis				
	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000
Optimistic Scenario (75% occupied)	903	3,722	6,234	8,999
MTFS Assumption (50% occupied)	0	2,800	5,276	8,397
Pessimistic Scenario (25% occupied)	0	2,043	4,318	7,795

8.3 This shows that changes in assumptions can have a significant impact on the Business Rates income for the council, particularly in earlier years of the MTFS when a smaller proportion of the development is built and occupied.

Commercial Income

8.4 There are two objectives within the Council Plan **Financial Stability** priority relating to commercial income:

- Deliver a quality commercial portfolio for rent.
- Increase our commercial income.

8.5 The council has made the decision to increase its commercial portfolio in order to respond to potential funding losses instead of reducing the services that residents value. This makes commercial income an important funding source which, in the same way as Business Rates, can be impacted by the external economic environment.

8.6 Table 7 below shows how different occupancy levels impact on the commercial income for the council.

Table 7: Commercial Income Sensitivity Analysis					
	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000
Optimistic Scenario (100%)	2,543	2,875	2,930	2,986	3,047
Updated MTFS Assumption (97.5%)	2,479	2,803	2,856	2,911	2,966
Pessimistic Scenario (92.5%)	2,352	2,659	2,710	2,762	2,819

8.7 Occupancy levels in commercial units normally remain at around 97.5-98.5% therefore the pessimistic scenario would require a significant vacation of premises. Likewise, it is unusual for any commercial asset portfolio to have a consistent occupancy of 100%.

8.8 This shows that the council's budget is less susceptible to changes in commercial rent income than Business Rates income. However, it is still important that this income is regularly monitored, and debt recovery processes are robust. Most commercial tenants now pay by direct debit which reduces the possibility of bad debts. Repayment plans are also in place for most tenants who have outstanding/aged debts.

8.9 In view of the above sensitivity analyses, it is considered that the assumptions applied to the updated MTFS are balanced and prudent. However, these areas are high risk and require regular review and monitoring.

9. CAPITAL PROGRAMME

- 9.1 The full Capital Programme over the next five years is shown in **Appendix 1D** and is summarised in the table below. The Capital Strategy provides further information on how the council's capital expenditure supports the priorities of the Council Plan.

2025/26	2026/27	2027/28	2028/29	2029/30
£000	£000	£000	£000	£000
11,572	2,008	1,697	1,614	1,299

10. Appendices

Appendix 1A MTFS 2025/26 to 2029/30

Appendix 1B Service Area Budgets 2025/26 to 2029/30

Appendix 1C Approved Budget Pressures and Savings

Appendix 1D Capital Programme

APPENDIX 1A: MTFS 2025/26 TO 2029/30

	2024/25		2025/26	2026/27	2027/28	2028/29	2029/30
	ORIGINAL BUDGET	PROJECTED OUTURN AT Q3					
	£000	£000	£000	£000	£000	£000	£000
Community Services	6,002	5,510	6,100	7,497	7,660	7,796	7,970
Corporate Services	6,494	6,493	6,925	7,050	7,437	7,320	7,488
Estates, Assets & Commercial Services	(713)	(733)	(1,293)	(1,568)	(1,592)	(1,614)	(1,643)
Planning & Enterprise Services	1,011	1,049	1,219	1,266	1,284	1,334	1,369
Regulatory Services	890	882	1,017	1,046	1,066	1,085	1,106
Welfare Services	1,637	1,703	2,030	2,062	2,102	2,143	2,185
Estimated reduction in pension contributions	0	0	0	(600)	(600)	(600)	0
Total Service Expenditure	15,320	14,905	15,997	16,753	17,357	17,464	18,476
Investment Income	(680)	(790)	(488)	(403)	(256)	(165)	(100)
Borrowing Costs	235	235	347	454	554	647	647
Minimum Revenue Provision	640	543	650	785	907	945	998
Depreciation included in service estimates	(926)	(926)	(905)	(905)	(905)	(905)	(905)
Capital Financing and Treasury	(731)	(938)	(396)	(69)	300	522	641
Net Expenditure	14,589	13,967	15,601	16,684	17,656	17,986	19,116
New Homes Bonus	(643)	(643)	(78)				
Services Grant	(16)	(16)					
Revenue Support Grant	(216)	(216)	(236)	(223)	(227)		
Minimum Funding Guarantee	(213)	(213)	(482)	(244)			
Business Rates (less Tariff)	(3,116)	(3,116)	(4,003)	(5,470)	(4,509)	(3,500)	(3,500)
Collection Fund Surplus/Deficit	299	299	(638)				
Business Rates Levy	1,562	1,562	1,718	1,303	680		
Business Rates Pooling Gains	(679)	(679)	(800)				
S31 Grants - Business Rates	(4,510)	(4,510)	(4,351)				
Business Rates Renewable Energy			(57)	(58)	(60)		
Business Rates Western Extension						(288)	(288)
Business Rates Growth					(2,800)	(5,276)	(8,397)
National Insurance Funding			(144)				
Council Tax Receipts	(5,602)	(5,602)	(5,841)	(6,093)	(6,326)	(6,562)	(6,800)
Total Funding	(13,134)	(13,134)	(14,912)	(10,785)	(13,242)	(15,626)	(18,985)
Forecast Annual Deficit	1,455	833	689	5,899	4,414	2,360	132
Use of Extended Producer Responsibility Funding			(944)				
Use of Collection Fund Reserve				(2,100)	(2,000)		
Forecast Annual (Surplus) / Deficit	1,455	833	(255)	3,799	2,414	2,360	132

APPENDIX 1B – SERVICE AREA BUDGETS 2025/26 – 2029/30

Community Services

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Baggeridge Country Park							
Baggeridge Cp & Railway Walk	158	115	162	166	168	171	174
Total Baggeridge Country Park	158	115	162	166	168	171	174
Community Safety							
Community Safety	31	31	111	113	115	116	118
Community Wellbeing & Partnership	71	71	0	0	0	0	0
Community Safety	102	102	111	113	115	116	118
Landscape & Bereavement							
Cemetery	(241)	(255)	(252)	(263)	(260)	(284)	(292)
Total Landscape and Bereavement	(241)	(255)	(252)	(263)	(260)	(284)	(292)
Leisure Services							
Facilities Development	259	259	253	259	264	268	272
Cheslyn Hay Leisure Centre	286	264	310	310	316	321	327
Codsall Leisure Centre	170	264	269	274	279	284	289
Leisure Development Fund	0	0	0	0	0	0	0
Penkridge Leisure Centre	164	122	184	193	197	200	204
Wombourne Leisure Centre	84	28	17	20	19	18	17
Total Leisure Services	963	937	1,033	1,057	1,074	1,092	1,109
Recycling							
Recycling	97	(129)	118	198	203	207	211
Total Recycling	97	(129)	118	198	203	207	211
Refuse Collection							
Refuse Collection Client	3,417	3,298	3,365	4,637	4,740	4,844	4,970
Total Refuse Collection	3,417	3,298	3,365	4,637	4,740	4,844	4,970
Street Scene							
Street Scene	1,276	1,220	1,318	1,340	1,364	1,388	1,412
Car Parking	29	17	41	42	43	43	44
Environmental Improvements	7	7	5	5	5	5	5

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Highways & Lighting	69	69	71	73	75	77	80
Land Drainage	4	4	5	5	5	5	5
Lane Green Depot	17	22	19	19	20	20	20
Total Street Scene	1,403	1,340	1,458	1,483	1,510	1,537	1,565
Assistant Director							
Community Services Assistant Director	103	101	106	108	110	112	114
Total Community Services Assistant Director	103	101	106	108	110	112	114
Total Community Services	6,002	5,510	6,100	7,497	7,660	7,796	7,970

Corporate Services

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Accountancy & Financial Services							
Accountancy & Finance	649	629	688	701	715	728	743
Total Accountancy & Financial Services	649	629	688	701	715	728	743
Communications							
Communications	172	172	176	179	182	185	188
Total Communications	172	172	176	179	182	185	188
Corporate Finance							
Corporate Finance	632	527	688	695	722	733	743
Total Corporate Finance	632	527	688	695	722	733	743
Corporate Leadership Team							
Chief Executive	184	184	191	195	199	203	207
Corp Director-Chief Operating Officer	142	139	145	148	151	154	157
Corp Director-Governance (Monitoring Officer)	126	124	130	133	136	139	142
Corp Director-Place & Communities	140	137	143	146	149	151	154
Director of Finance (S151)	129	128	133	136	138	141	144
Total Corporate Leadership Team	721	712	743	757	772	788	803
Customer Services							
Customer Services	377	338	390	398	405	413	421
Total Customer Services	377	338	390	398	405	413	421
Digital Services							
AD - Business Transformation	103	101	106	108	110	112	114
Digital Services	1,678	1,658	1,765	1,796	1,823	1,856	1,918
MFDs & Scanners	17	17	17	17	17	17	17
Telephony	77	67	79	80	80	80	80
Total Digital Services	1,875	1,843	1,967	2,001	2,030	2,066	2,130
Elections							
Elections - District	10	5	10	10	250	10	10

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Individual Electoral Reg (IER)	184	198	216	225	230	227	230
Total Elections	194	203	226	235	480	237	240
Human Resources							
Human Resources	375	373	385	394	404	413	423
Human Resources - Members Training	7	7	4	4	4	4	4
Human Resources - Training	84	84	88	90	92	94	95
Total Human Resources	466	464	477	488	500	511	522
Localities							
Localities	129	127	131	133	134	136	138
Total Localities	129	127	131	133	134	136	138
Member Support							
Member Support	192	192	202	206	210	214	219
Members & Civic Expenses	387	373	412	420	428	436	444
Monitoring Officer	14	14	14	14	14	14	14
Total Member Support	593	579	628	640	652	665	677
Pay and Pensions							
Pay and Pensions	565	778	684	690	707	717	737
Total Pay and Pensions	565	778	684	690	707	717	737
Policy							
Policy	121	121	127	132	138	143	147
Total Policy	121	121	127	132	138	143	147
Total Corporate Services	6,494	6,493	6,925	7,050	7,437	7,320	7,488

Estates, Assets and Commercial Services

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Climate Change							
Climate Change	54	54	60	62	64	65	66
Total Climate Change	54	54	60	62	64	65	66
Community Hub							
Codsall Community Hub	1,175	1,108	497	521	540	563	584
Jubilee House	(8)	(4)	(8)	(8)	(7)	(7)	(7)
Surplus Office Accommodation	(601)	(603)	0	0	0	0	0
Total Community Hub	566	501	490	514	533	556	577
Estates & Assets							
Commercial Units	(1,301)	(1,183)	(1,779)	(2,081)	(2,126)	(2,172)	(2,223)
Hinksford Park	(221)	(217)	(240)	(244)	(249)	(254)	(259)
Estates & Assets	378	296	366	376	386	396	406
Commercial Offices	(189)	(177)	(197)	(202)	(206)	(211)	(216)
Temporary Accommodation	0	(7)	7	7	7	7	7
Total Estates and Assets	(1,333)	(1,288)	(1,843)	(2,144)	(2,189)	(2,234)	(2,285)
Total Estates, Assets and Commercial Services	(713)	(733)	(1,293)	(1,568)	(1,592)	(1,614)	(1,643)

Planning and Enterprise Services

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Building Control							
Building Control	52	52	97	98	100	102	104
Total Building Control	52	52	97	98	100	102	104
Development Control							
Developmental Control	34	52	163	191	190	220	234
Total Development Control	34	52	163	191	190	220	234
Economic Development							
Economic Development	274	275	268	274	278	284	290
Total Economic Development	274	275	268	274	278	284	290
Enforcement							
Planning Enforcement	230	237	238	242	246	251	255
Total Enforcement	230	237	238	242	246	251	255
Land Charges							
Land Charges	(8)	(6)	(6)	(7)	(7)	(7)	(7)
Total Land Charges	(8)	(6)	(6)	(7)	(7)	(7)	(7)
Local Plan							
Energy Conservation	7	17	17	17	17	17	17
Local Plans	423	423	443	452	460	468	477
Total Local Plan	430	440	460	468	476	485	493
UKSPF							
UKSPF	0	0	0	0	0	0	0
Total UKSPF	0	0	0	0	0	0	0
Total Planning and Enterprise Services	1,011	1,049	1,219	1,266	1,284	1,334	1,369

Regulatory Services

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Emergency Planning							
Emergency Planning	50	53	63	64	65	66	67
Total Emergency Planning	50	53	63	64	65	66	67
Environmental Health							
Dogs Kennelling & Collection	12	32	32	32	32	32	32
Environmental Health	721	721	751	765	780	794	809
Food Safety	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Health & Safety Corporate	15	15	16	16	16	16	16
Health Licensing	(6)	10	(6)	(6)	(6)	(6)	(6)
Housing Standards	(10)	(13)	(13)	(13)	(13)	(13)	(13)
Licensing	(157)	(180)	(103)	(100)	(100)	(103)	(103)
Pollution	(10)	(10)	(10)	(10)	(10)	(10)	(10)
Total Environmental Health	563	573	665	681	696	708	723
Internal Audit							
Internal Audit	100	100	102	104	106	108	110
Total Internal Audit	100	100	102	104	106	108	110
Legal Shared Service							
Legal Shared Services	178	157	188	196	200	203	206
Total Legal Shared Service	178	157	188	196	200	203	206
Total Regulatory	890	882	1,017	1,046	1,066	1,085	1,106

Welfare Services

	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED OUTURN AT Q3	2025/26	2026/27	2027/28	2028/29	2029/30
	£000	£000	£000	£000	£000	£000	£000
Benefits							
Benefits DWP	0	0	0	0	0	0	0
Benefits Team	685	778	599	606	618	630	642
Housing Benefits	95	95	220	220	220	220	220
Welfare - Other Support	225	225	239	244	249	254	259
Total Benefits	1,005	1,098	1,059	1,070	1,087	1,104	1,121
Housing Operations							
Housing Services	255	266	342	348	354	361	368
Total Housing Operations	255	266	342	348	354	361	368
Revenues							
Revenues	378	340	629	644	661	678	696
Total Revenues	378	340	629	644	661	678	696
Homelessness							
Homelessness Initiatives	0	0	0	0	0	0	0
Total Homelessness	0	0	0	0	0	0	0
Total Welfare Services	1,637	1,703	2,030	2,062	2,102	2,143	2,185

APPENDIX 1C – APPROVED BUDGET PRESSURES & SAVINGS

Community Services & Regulatory Services	Council Priority	2025/26 (£000)	2026/27 (£000)	2027/28 (£000)	2028/29 (£000)	2029/30 (£000)
Budget Pressures						
Growth Items						
Increasing resilience for Emergency Planning & Business Continuity	All	8	8	8	8	8
Budget Pressures						
Increased Joint Use Costs of Leisure Centres	EOC & FS	133	136	139	141	144
Realignment of income budget for bin charging	SE	95	95	95	95	95
Bereavement Services reduction in income budget	EOC	15	15	15	15	15
MRF Gate Fees	SE	17				
Increase in required contribution to 3G pitch sink fund	EOC	7	7	7	7	7
Increased budget requirement for stray dog collection contract	SE	20	20	20	20	20
Total Budget Pressures		295	281	284	286	289
Savings						
Additional Health and Fitness income	EOC	(80)	(80)	(80)	(80)	(80)
Price rise on pre-school aged swimming lessons	EOC	(25)	(25)	(25)	(25)	(25)
Lower than budgeted inflationary increase in waste contract	SE	(70)	0	0	0	0
Other savings – waste	SE	(292)	0	0	0	0
Crematoria Income	SE	(8)	(8)	(8)	(8)	0
Total Savings		(475)	(113)	(113)	(113)	(105)

Welfare Services	Council Priority	2025/26 (£000)	2026/27 (£000)	2027/28 (£000)	2028/29 (£000)	2029/30 (£000)
Budget Pressures						
Growth Items						
Additional staffing requirement – Homelessness Team	EOC	71	72	74	75	77
Out of Hours/On Call Allowance increase	EOC	4	4	4	4	4
Budget Pressures						
Rolling of Council Tax Admin Support grant to Revenue Support Grant	EOC & FS	78	78	78	78	78
Removal of income budget relating to Housing Benefit Overpayments	EOC & FS	100	100	100	100	100
Print & Post - Criticom - corporate cost	EOC	13	14	14	15	16
Total Budget Pressures		266	268	270	272	275
Savings						
Increase in council tax recovery court costs	FS	(20)	(20)	(20)	(20)	(20)
Postal recharge to the County Council for annual billing	FS	(4)	(4)	(4)	(4)	(4)
Total Savings		(24)	(24)	(24)	(24)	(24)

Planning & Enterprise Services	Council Priority	2025/26 (£000)	2026/27 (£000)	2027/28 (£000)	2028/29 (£000)	2029/30 (£000)
Budget Pressures						
Increased costs of Haymarket subscription	EG & SE	10	10	10	10	10
Increased costs of statutory advertising of planning apps	EG & SE	10	10	10	10	10
Increased contribution to Central Building Control Partnership	EC & SE	26	0	0	0	0
Warmer Homes Scheme	EOC & SE	10	10	10	10	10
Total Budget Pressures		56	30	30	30	30

Council Priority Key: FS – Financial Stability; EOC – Empowering Our Communities; EG – Economic Growth SE – Sustainable Environment

Corporate Services	Council Priority	2025/26 (£000)	2026/27 (£000)	2027/28 (£000)	2028/29 (£000)	2029/30 (£000)
Budget Pressures						
IT software maintenance - annual support service charges on the eFin system update	FS	8	8	8	8	8
Insurance excess – increase in budget for claims below £10k	FS	5	5	5	5	5
Reduction in income target for reducing bad debts	FS	30	30	0	0	0
Apprenticeship Levy increase in amount payable	FS	5	6	8	9	11
Pensions – Former Employees increase	FS	17	22	26	31	33
External Audit Fees increase	FS	15	15	15	15	15
Increase in transaction fees for finance system	FS	7	7	7	7	7
Increase in canvassing budget for elections	EOC	14	14	14	14	14
Increase in estimated cost of district election	EOC	0	0	30	0	0
Increase in Microsoft License costs	FS & EOC	23	30	30	30	30
Total Budget Pressures		124	137	143	119	123
Savings						
Recharge for use of Xpress/Civica software	FS	(6)	0	0	(6)	(6)
Reduction in HR Risks and Pressures budget	FS	(16)	(16)	(16)	(16)	0
Amendment to pension deficit budget	FS	0	(57)	(38)	95	22
Reduction in annual insurance premium	FS	(115)	(115)	(115)	(115)	(115)
Total Savings		(137)	(188)	(169)	(42)	(99)

Estates, Assets and Commercial Services	Council Priority	2025/26 (£000)	2026/27 (£000)	2027/28 (£000)	2028/29 (£000)	2029/30 (£000)
Budget Pressures						
Increased cost of Business Rates for Council Office	EOC	8	8	8	8	8
Increased cost of cleaning contract	EOC & SE	13	13	13	13	13
Total Budget Pressures		21	21	21	21	21
Savings						
Saving against water budget – Community Hub	EOC & SE	(20)	(20)	(20)	(20)	(20)
Staffing savings – admin post	FS	(19)	(19)	(19)	(19)	(19)
Savings on electricity due to reduction in unit prices	EOC & SE	(79)	(79)	(79)	(79)	(79)
Total Savings		(118)	(118)	(118)	(118)	(118)

APPENDIX 1D – CAPITAL PROGRAMME

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£000	£000	£000	£000	£000	£000
Corporate Services						
Replacement of workstations	45	45	45	45	45	225
Civica Licences				125		125
Digital Services Storage Area Network 2025/26	100					100
Digital Services Core Chassis Switch 2025/26	90					90
Digital Services - server room battery		10				10
Digital Services - UPS - Cabinets Replacement			12			12
Digital Services - Core Network Switches	100					100
Digital Services - Sophos (red devices, switches & wireless access points)			18			18
Total Corporate Services	335	55	75	170	45	680
Estates, Assets and Commercial Services						
Asset Strategy	1,819					1,819
Temporary Accommodation	700					700
Leisure Centre Refurbishment	859					859
Car park resurfacing	244					244
Total Estates, Assets and Commercial Services	3,623	0	0	0	0	3,623
Welfare Services						
Renovation and Disabled Facilities Grants	2,228	1,228	1,228	1,228	1,228	7,146
Total Welfare Services	2,228	1,228	1,228	1,228	1,228	7,145
Community Services						
Street Scene and Baggeridge Country Park vehicle replacement	125	37	53			551
Refuse Vehicles (new contract)	3,046					3,046
DEFRA weekly food waste collections - caddies and wheeled bins	346					346
DEFRA weekly food waste collections - vehicles	921					921
Waste Bins (new contract)	800					800
Leisure Centre equipment replacement	42	12	269	190		621
Total Community Services	5,279	494	321	190	0	6,284
Subject to Approval						
Cemeteries rafting			47			47
Wombourne Leisure Centre dry changing room refurbishment	50					50

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£000	£000	£000	£000	£000	£000
Disabled Pool Hoists at Leisure Centres	30					30
Litter bins	25	25	25	25	25	125
Codsall Leisure Centre 3G pitch replacement and lighting		205				205
Total Subject to Approval	105	230	72	25	25	457
GRAND TOTAL	11,572	2,008	1,697	1,614	1,299	18,189