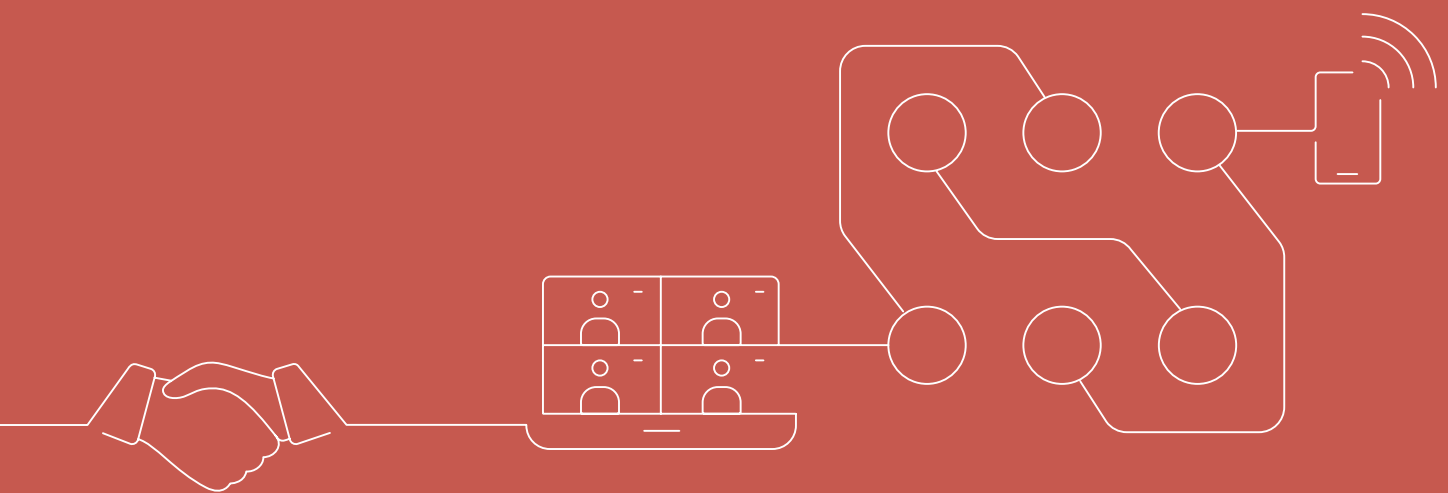




COUNCIL BUDGET

2026/27



ST HELENS
BOROUGH COUNCIL

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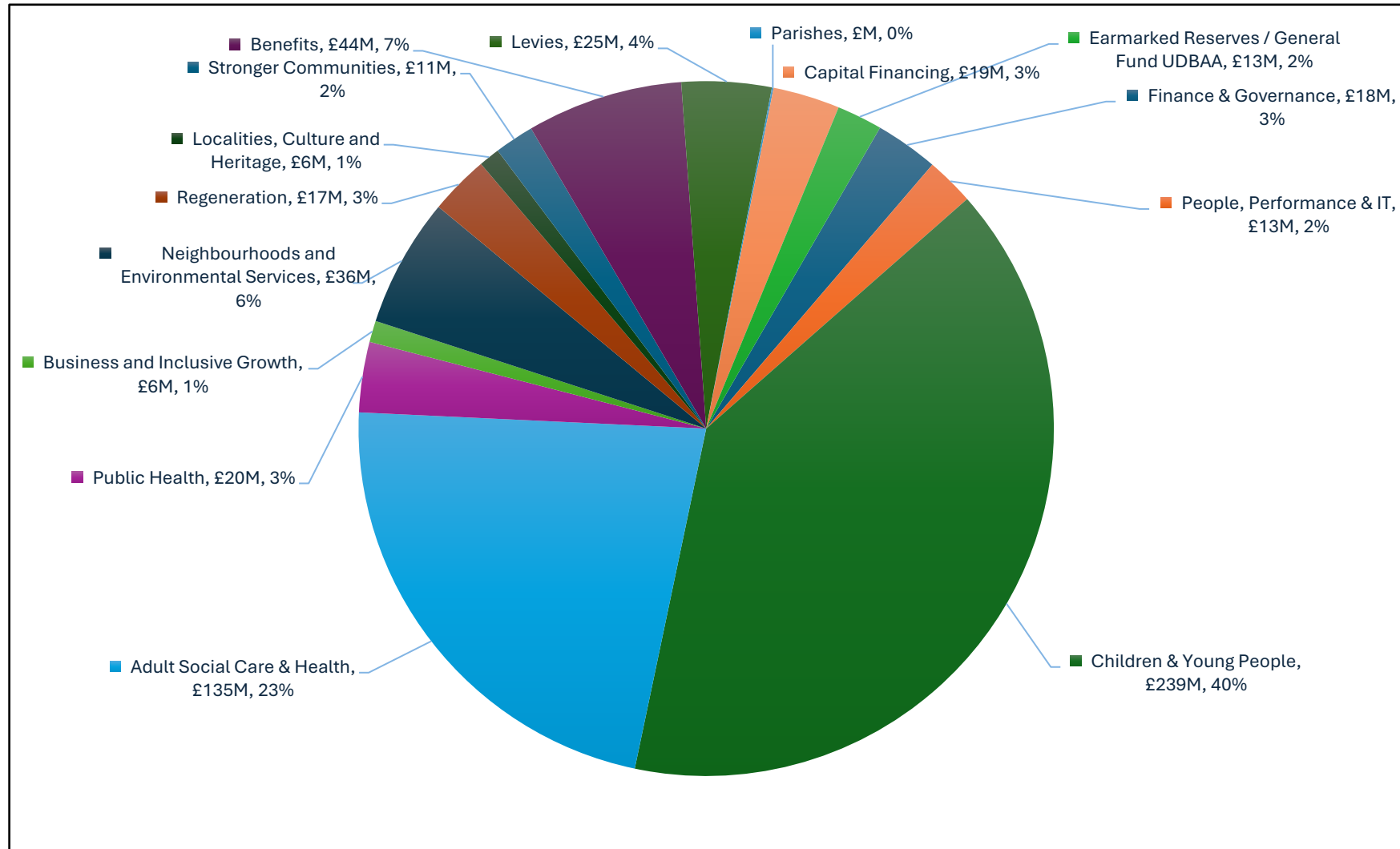
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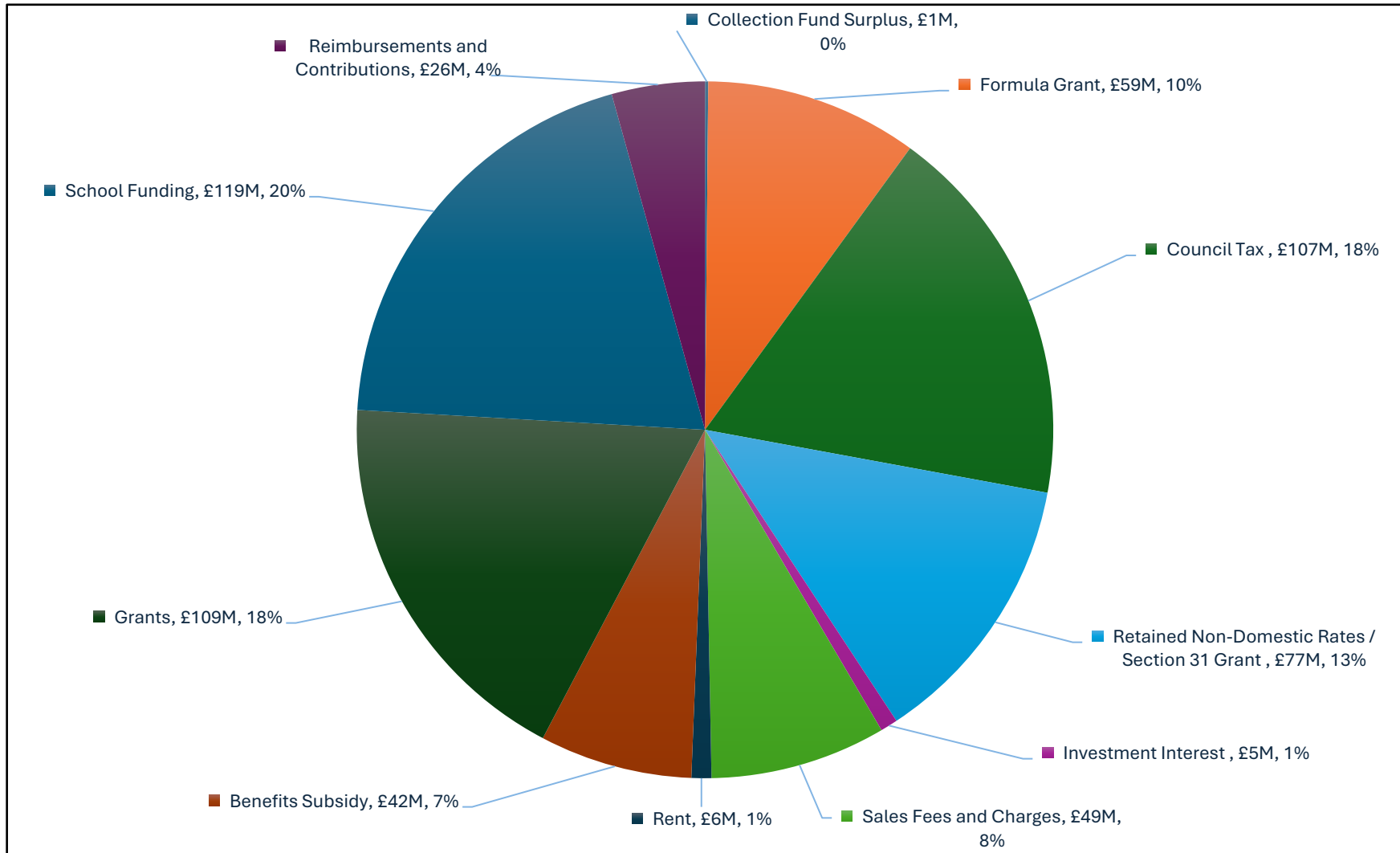
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Revenue Budget 2026/27

Where the money is spent



Where the money comes from



CIPFA Subjective Analysis	Corporate	Peoples	Place	Description
Employees	22,221,519	162,152,156	45,110,513	This group covers all employee-related costs incurred by the authority, including both direct and indirect expenses such as salaries, National Insurance contributions, benefits, and agency staff.
Premises Related Expenditure	23,223	10,358,041	18,385,673	This group includes expenses directly related to the running of premises and land such as repairs, energy, rents, rates, fixtures and fittings.
Transport Related Expenditure	75,590	4,569,810	9,349,967	This group includes all costs associated with the provision, hire or use of transport, including travelling allowances and home to school transport.
Supplies and Services	9,168,074	17,023,719	10,824,420	This group includes all direct supplies and service expenses to the authority such as equipment, furniture & materials, catering, general office expenses and professional fees.
Third Party Payments	44,908,190	234,829,193	9,807,579	A third-party payment is a payment to an external provider or an internal service delivery unit defined as a trading operation that is operating independently, in return for the provision of a service. This includes other local authorities, health authorities, government departments, voluntary associations and private contractors.
Transfer Payments	-	26,916,674	-	This includes the cost of payments to individuals for which no goods or services are received in return by the local authority such as adult social care clients.
Support Services	11,271,320	47,910,323	12,038,221	This group includes charges for services that support the provision of services to the public such as finance, IT, legal and HR.
Depreciation, Impairment and Revaluation Losses	87,120	4,563,868	13,203,494	This provides the subjective analysis that will record the revenue impact of capital items in the service revenue accounts of the authority.
Income - Government Grants	- 46,843,340	- 193,499,305	- 6,990,228	Income from specific and special government grants.
Capital Financing Costs	210,000	-	2,400,000	This includes revenue financing of capital items (RCCO).
Transfer (to) / from School Balance	-	- 1,532,000	-	Transfer to and from School Balances which are held under delegated scheme arrangements, whereby such balances are committed to be spent on the provision of education services.
REFCUS	-	1,069,000	18,726,000	Revenue Expenditure Funded from Capital Under Statute.
Income - Other grants, reimbursements and contributions	- 529,166	- 72,884,739	- 19,559,320	Income received from other local authorities, ICBs and costs recharge to outside bodies including other committees.
Income - Customer and client receipts	- 1,448,714	- 30,543,527	- 24,292,148	Income from sales, fees & charges and rents.
Income - Recharges	- 29,945,816	- 31,076,213	- 35,388,171	Value of costs recharged to internal users.
Total	9,198,000	179,857,000	53,616,000	

Corporate Services Directorate 2026/27 Allowed Budget by Service Area

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Finance & Governance	Admin & Legal Services	Employees	1,916,813
Finance & Governance	Admin & Legal Services	Transport Related Expenditure	2,442
Finance & Governance	Admin & Legal Services	Supplies and Services	75,693
Finance & Governance	Admin & Legal Services	Support Services	512,393
Finance & Governance	Admin & Legal Services	Income - Customer and client receipts	- 20,000
Finance & Governance	Admin & Legal Services	Income - Recharges	- 2,487,341
	Admin & Legal Services Total		-
Finance & Governance	Audit and Risk	Employees	1,014,328
Finance & Governance	Audit and Risk	Premises Related Expenditure	112
Finance & Governance	Audit and Risk	Transport Related Expenditure	1,832
Finance & Governance	Audit and Risk	Supplies and Services	82,985
Finance & Governance	Audit and Risk	Support Services	333,210
Finance & Governance	Audit and Risk	Income - Customer and client receipts	- 7,759
Finance & Governance	Audit and Risk	Income - Recharges	- 1,424,708
	Audit and Risk Total		-
Finance & Governance	Contracting & Procurement	Employees	73,639
Finance & Governance	Contracting & Procurement	Supplies and Services	17,624
Finance & Governance	Contracting & Procurement	Third Party Payments	674,602
Finance & Governance	Contracting & Procurement	Support Services	66,209
Finance & Governance	Contracting & Procurement	Income - Other grants, reimbursements and contributions	- 150,000
Finance & Governance	Contracting & Procurement	Income - Recharges	- 682,074
	Contracting & Procurement Total		-
Finance & Governance	Coroners Court Services	Third Party Payments	365,000
	Coroners Court Services Total		365,000
Finance & Governance	Corporate Management	Employees	239,018
Finance & Governance	Corporate Management	Premises Related Expenditure	4,532
Finance & Governance	Corporate Management	Transport Related Expenditure	915
Finance & Governance	Corporate Management	Supplies and Services	410,559
Finance & Governance	Corporate Management	Support Services	801,159
	Corporate Management Total		1,456,183
Finance & Governance	Democratic Representation & Mgmt	Employees	280,941
Finance & Governance	Democratic Representation & Mgmt	Premises Related Expenditure	1,012
Finance & Governance	Democratic Representation & Mgmt	Transport Related Expenditure	25,596
Finance & Governance	Democratic Representation & Mgmt	Supplies and Services	1,139,969
Finance & Governance	Democratic Representation & Mgmt	Support Services	553,086
Finance & Governance	Democratic Representation & Mgmt	Income - Recharges	- 3,678
	Democratic Representation & Mgmt Total		1,996,926
Finance & Governance	Elections	Employees	329,929
Finance & Governance	Elections	Premises Related Expenditure	15,287
Finance & Governance	Elections	Transport Related Expenditure	7,934
Finance & Governance	Elections	Supplies and Services	139,127
Finance & Governance	Elections	Support Services	258,617
Finance & Governance	Elections	Income - Government Grants	- 50,300
Finance & Governance	Elections	Income - Customer and client receipts	- 2,537
	Elections Total		698,057
Finance & Governance	Emergency Planning	Employees	55,895
Finance & Governance	Emergency Planning	Transport Related Expenditure	761
Finance & Governance	Emergency Planning	Supplies and Services	11,812
Finance & Governance	Emergency Planning	Support Services	42,656
	Emergency Planning Total		111,124
Finance & Governance	Financial Services & Revenue & Benefits	Employees	5,811,676
Finance & Governance	Financial Services & Revenue & Benefits	Premises Related Expenditure	130
Finance & Governance	Financial Services & Revenue & Benefits	Transport Related Expenditure	12,207
Finance & Governance	Financial Services & Revenue & Benefits	Supplies and Services	4,763,360
Finance & Governance	Financial Services & Revenue & Benefits	Third Party Payments	43,867,201
Finance & Governance	Financial Services & Revenue & Benefits	Support Services	4,572,769
Finance & Governance	Financial Services & Revenue & Benefits	Income - Government Grants	- 46,793,040
Finance & Governance	Financial Services & Revenue & Benefits	Capital Financing Costs	210,000
Finance & Governance	Financial Services & Revenue & Benefits	Income - Other grants, reimbursements and contributions	- 373,566
Finance & Governance	Financial Services & Revenue & Benefits	Income - Customer and client receipts	- 655,357
Finance & Governance	Financial Services & Revenue & Benefits	Income - Recharges	- 7,813,045
	Financial Services & Revenue & Benefits Total		3,602,335
Finance & Governance	Non-Distributed Costs	Support Services	353,160
	Non-Distributed Costs Total		353,160
Finance & Governance	Regist'rn Births,Marriages&Death	Employees	211,416
Finance & Governance	Regist'rn Births,Marriages&Death	Transport Related Expenditure	634
Finance & Governance	Regist'rn Births,Marriages&Death	Supplies and Services	36,775
Finance & Governance	Regist'rn Births,Marriages&Death	Support Services	87,167
Finance & Governance	Regist'rn Births,Marriages&Death	Depreciation, Impairment and Revaluation Losses	2,174
Finance & Governance	Regist'rn Births,Marriages&Death	Income - Customer and client receipts	- 292,327
	Regist'rn Births,Marriages&Death Total		45,839
Finance & Governance	Retirement Benefits	Employees	569,376
	Retirement Benefits Total		569,376
	Finance and Governance Grand Total		9,198,000
People, Performance & IT	Communications & Public Affairs & Information Governance	Employees	1,184,691
People, Performance & IT	Communications & Public Affairs & Information Governance	Transport Related Expenditure	455
People, Performance & IT	Communications & Public Affairs & Information Governance	Supplies and Services	83,251
People, Performance & IT	Communications & Public Affairs & Information Governance	Third Party Payments	1,387
People, Performance & IT	Communications & Public Affairs & Information Governance	Support Services	375,800
People, Performance & IT	Communications & Public Affairs & Information Governance	Income - Customer and client receipts	- 14,714
People, Performance & IT	Communications & Public Affairs & Information Governance	Income - Recharges	- 1,630,870
	Communications & Public Affairs & Information Governance Total		-
People, Performance & IT	Organisational Development & Training	Employees	913,607
People, Performance & IT	Organisational Development & Training	Premises Related Expenditure	2,000
People, Performance & IT	Organisational Development & Training	Transport Related Expenditure	1,633
People, Performance & IT	Organisational Development & Training	Supplies and Services	48,053

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
People, Performance & IT	Organisational Development & Training	Support Services	158,120
People, Performance & IT	Organisational Development & Training	Income - Other grants, reimbursements and contributions	- 5,600
People, Performance & IT	Organisational Development & Training	Income - Recharges	- 1,117,813
	Organisational Development & Training Total		-
People, Performance & IT	People Management	Employees	2,084,596
People, Performance & IT	People Management	Transport Related Expenditure	3,266
People, Performance & IT	People Management	Supplies and Services	455,800
People, Performance & IT	People Management	Support Services	874,142
People, Performance & IT	People Management	Income - Customer and client receipts	- 25,315
People, Performance & IT	People Management	Income - Recharges	- 3,392,489
	People Management Total		-
People, Performance & IT	IT Services	Employees	5,630,738
People, Performance & IT	IT Services	Transport Related Expenditure	17,147
People, Performance & IT	IT Services	Supplies and Services	1,793,211
People, Performance & IT	IT Services	Support Services	1,429,864
People, Performance & IT	IT Services	Depreciation, Impairment and Revaluation Losses	84,946
People, Performance & IT	IT Services	Income - Customer and client receipts	- 430,705
People, Performance & IT	IT Services	Income - Recharges	- 8,525,201
	IT Services Total		-
People, Performance & IT	Policy Development & Executive Support	Employees	1,904,856
People, Performance & IT	Policy Development & Executive Support	Premises Related Expenditure	150
People, Performance & IT	Policy Development & Executive Support	Transport Related Expenditure	768
People, Performance & IT	Policy Development & Executive Support	Supplies and Services	109,855
People, Performance & IT	Policy Development & Executive Support	Support Services	852,968
People, Performance & IT	Policy Development & Executive Support	Income - Recharges	- 2,868,597
	Policy Development & Executive Support Total		-
	People, Performance & IT Grand Total		-
	Corporate Services Directorate Total		9,198,000

Peoples Services Directorate 2026/27 Allowed Budget by Service Area

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Children & Young People	Alternative Provision	Employees	2,888,343
Children & Young People	Alternative Provision	Premises Related Expenditure	250,769
Children & Young People	Alternative Provision	Transport Related Expenditure	23,150
Children & Young People	Alternative Provision	Supplies and Services	201,098
Children & Young People	Alternative Provision	Third Party Payments	30,782
Children & Young People	Alternative Provision	Depreciation, Impairment and Revaluation Losses	56,343
Children & Young People	Alternative Provision	Transfer (to) / from School Balance	125,000
Children & Young People	Alternative Provision	Income - Government Grants	- 2,687,402
Children & Young People	Alternative Provision	Income - Customer and client receipts	- 491,972
Children & Young People	Alternative Provision	Income - Recharges	- 339,768
	Alternative Provision Total		56,343
Children & Young People	Child Protection	Employees	12,748,946
Children & Young People	Child Protection	Premises Related Expenditure	17,041
Children & Young People	Child Protection	Transport Related Expenditure	229,456
Children & Young People	Child Protection	Supplies and Services	259,695
Children & Young People	Child Protection	Third Party Payments	108,643
Children & Young People	Child Protection	Support Services	2,623,516
Children & Young People	Child Protection	Income - Government Grants	- 31,355
Children & Young People	Child Protection	Income - Other grants, reimbursements and contributions	- 414,514
Children & Young People	Child Protection	Income - Recharges	- 101,922
	Child Protection Total		15,439,506
Children & Young People	Children Looked After	Employees	2,250,026
Children & Young People	Children Looked After	Premises Related Expenditure	28,784
Children & Young People	Children Looked After	Transport Related Expenditure	34,898
Children & Young People	Children Looked After	Supplies and Services	1,325,719
Children & Young People	Children Looked After	Third Party Payments	30,654,170
Children & Young People	Children Looked After	Transfer Payments	9,757,420
Children & Young People	Children Looked After	Support Services	1,790,632
Children & Young People	Children Looked After	Depreciation, Impairment and Revaluation Losses	3,373
Children & Young People	Children Looked After	Income - Government Grants	- 813,013
Children & Young People	Children Looked After	Income - Other grants, reimbursements and contributions	- 332,708
	Children Looked After Total		44,699,301
Children & Young People	Children's Centres & Early Help	Employees	3,050,783
Children & Young People	Children's Centres & Early Help	Premises Related Expenditure	435,048
Children & Young People	Children's Centres & Early Help	Transport Related Expenditure	45,207
Children & Young People	Children's Centres & Early Help	Supplies and Services	707,759
Children & Young People	Children's Centres & Early Help	Third Party Payments	175,012
Children & Young People	Children's Centres & Early Help	Support Services	401,720
Children & Young People	Children's Centres & Early Help	Depreciation, Impairment and Revaluation Losses	164,387
Children & Young People	Children's Centres & Early Help	Income - Government Grants	- 2,947,000
Children & Young People	Children's Centres & Early Help	Income - Customer and client receipts	- 23,625
Children & Young People	Children's Centres & Early Help	Income - Recharges	- 70,000
	Children's Centres & Early Help Total		1,939,291
Children & Young People	Children with Disabilities Services	Employees	903,193
Children & Young People	Children with Disabilities Services	Premises Related Expenditure	44,915
Children & Young People	Children with Disabilities Services	Transport Related Expenditure	37,680
Children & Young People	Children with Disabilities Services	Supplies and Services	37,845
Children & Young People	Children with Disabilities Services	Third Party Payments	762,518
Children & Young People	Children with Disabilities Services	Transfer Payments	645,094
Children & Young People	Children with Disabilities Services	Support Services	235,055
Children & Young People	Children with Disabilities Services	Depreciation, Impairment and Revaluation Losses	6,592
Children & Young People	Children with Disabilities Services	Income - Government Grants	- 200,000
Children & Young People	Children with Disabilities Services	Income - Other grants, reimbursements and contributions	- 218,886
	Children with Disabilities Services Total		2,254,006
Children & Young People	Early Years	Employees	533,307
Children & Young People	Early Years	Premises Related Expenditure	58,893
Children & Young People	Early Years	Transport Related Expenditure	800
Children & Young People	Early Years	Supplies and Services	53,139
Children & Young People	Early Years	Third Party Payments	30,746,757
Children & Young People	Early Years	Support Services	17,500
Children & Young People	Early Years	Income - Government Grants	- 31,341,396
Children & Young People	Early Years	Transfer (to) / from School Balance	- 68,000
Children & Young People	Early Years	Income - Other grants, reimbursements and contributions	- 1,000
	Early Years Total		-
Children & Young People	Family Support Services	Employees	1,500,723
Children & Young People	Family Support Services	Premises Related Expenditure	480
Children & Young People	Family Support Services	Transport Related Expenditure	88,128
Children & Young People	Family Support Services	Supplies and Services	896,650
Children & Young People	Family Support Services	Third Party Payments	225,320
Children & Young People	Family Support Services	Support Services	242,131
Children & Young People	Family Support Services	Income - Government Grants	- 2,039,041
	Family Support Services Total		914,391
Children & Young People	LA / Corporate Expenditure Attributable	Premises Related Expenditure	846
Children & Young People	LA / Corporate Expenditure Attributable	Supplies and Services	1,273,410
Children & Young People	LA / Corporate Expenditure Attributable	Third Party Payments	10,622,423
Children & Young People	LA / Corporate Expenditure Attributable	Support Services	1,889,591
Children & Young People	LA / Corporate Expenditure Attributable	Depreciation, Impairment and Revaluation Losses	4,162,877
Children & Young People	LA / Corporate Expenditure Attributable	REFCUS	1,069,000
Children & Young People	LA / Corporate Expenditure Attributable	Income - Government Grants	- 11,780,000
Children & Young People	LA / Corporate Expenditure Attributable	Income - Other grants, reimbursements and contributions	- 15,000
Children & Young People	LA / Corporate Expenditure Attributable	Income - Recharges	- 258,400
	LA / Corporate Expenditure Attributable Total		6,964,747
Children & Young People	Education Support Services	Employees	11,171,006
Children & Young People	Education Support Services	Premises Related Expenditure	337,621
Children & Young People	Education Support Services	Transport Related Expenditure	3,182,503

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Children & Young People	Education Support Services	Supplies and Services	3,504,521
Children & Young People	Education Support Services	Third Party Payments	527,433
Children & Young People	Education Support Services	Support Services	1,833,238
Children & Young People	Education Support Services	Depreciation, Impairment and Revaluation Losses	42,296
Children & Young People	Education Support Services	Income - Government Grants	- 5,687,682
Children & Young People	Education Support Services	Income - Other grants, reimbursements and contributions	- 296,619
Children & Young People	Education Support Services	Income - Customer and client receipts	- 1,749,430
Children & Young People	Education Support Services	Income - Recharges	- 1,799,257
	Education Support Services* Total		11,065,630
Children & Young People	Primary	Employees	66,814,577
Children & Young People	Primary	Premises Related Expenditure	5,837,936
Children & Young People	Primary	Transport Related Expenditure	148,333
Children & Young People	Primary	Supplies and Services	5,023,125
Children & Young People	Primary	Third Party Payments	5,014,930
Children & Young People	Primary	Support Services	2,354,599
Children & Young People	Primary	Income - Government Grants	- 81,502,000
Children & Young People	Primary	Transfer (to) / from School Balance	- 1,491,000
Children & Young People	Primary	Income - Other grants, reimbursements and contributions	- 539,000
Children & Young People	Primary	Income - Customer and client receipts	- 1,654,500
Children & Young People	Primary	Income - Recharges	- 7,000
	Primary Total		-
Children & Young People	Secondary	Employees	17,093,010
Children & Young People	Secondary	Premises Related Expenditure	1,625,401
Children & Young People	Secondary	Transport Related Expenditure	62,083
Children & Young People	Secondary	Supplies and Services	1,581,854
Children & Young People	Secondary	Third Party Payments	214,101
Children & Young People	Secondary	Transfer Payments	9,160
Children & Young People	Secondary	Support Services	738,391
Children & Young People	Secondary	Income - Government Grants	- 19,006,000
Children & Young People	Secondary	Transfer (to) / from School Balance	- 375,000
Children & Young People	Secondary	Income - Other grants, reimbursements and contributions	- 1,824,000
Children & Young People	Secondary	Income - Customer and client receipts	- 117,000
Children & Young People	Secondary	Income - Recharges	- 2,000
	Secondary Total		-
Children & Young People	Special	Employees	11,942,032
Children & Young People	Special	Premises Related Expenditure	544,647
Children & Young People	Special	Transport Related Expenditure	94,433
Children & Young People	Special	Supplies and Services	398,535
Children & Young People	Special	Third Party Payments	162,353
Children & Young People	Special	Support Services	89,000
Children & Young People	Special	Transfer (to) / from School Balance	277,000
Children & Young People	Special	Income - Government Grants	- 13,461,000
Children & Young People	Special	Income - Other grants, reimbursements and contributions	- 17,000
Children & Young People	Special	Income - Customer and client receipts	- 23,000
Children & Young People	Special	Income - Recharges	- 7,000
	Special Total		-
Children & Young People	Service Strategy - Education	Employees	656,089
Children & Young People	Service Strategy - Education	Premises Related Expenditure	2,610
Children & Young People	Service Strategy - Education	Transport Related Expenditure	5,202
Children & Young People	Service Strategy - Education	Supplies and Services	9,464
Children & Young People	Service Strategy - Education	Income - Government Grants	- 195,000
Children & Young People	Service Strategy - Education	Income - Recharges	- 478,365
	Service Strategy - Education Total		-
Children & Young People	Service Strategy - Social Care	Employees	681,098
Children & Young People	Service Strategy - Social Care	Premises Related Expenditure	1,500
Children & Young People	Service Strategy - Social Care	Transport Related Expenditure	8,950
Children & Young People	Service Strategy - Social Care	Supplies and Services	9,768
Children & Young People	Service Strategy - Social Care	Support Services	118,195
Children & Young People	Service Strategy - Social Care	Income - Recharges	- 701,316
	Service Strategy - Social Care Total		118,195
Children & Young People	Youth Justice	Employees	1,588,483
Children & Young People	Youth Justice	Premises Related Expenditure	99,550
Children & Young People	Youth Justice	Transport Related Expenditure	24,337
Children & Young People	Youth Justice	Supplies and Services	274,405
Children & Young People	Youth Justice	Third Party Payments	3,269
Children & Young People	Youth Justice	Support Services	155,038
Children & Young People	Youth Justice	Income - Government Grants	- 1,230,504
Children & Young People	Youth Justice	Income - Other grants, reimbursements and contributions	- 150,988
	Youth Justice Total		763,590
	Children and Young People Grand Total		84,215,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Employees	5,166,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Premises Related Expenditure	61,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Transport Related Expenditure	30,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Supplies and Services	74,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Third Party Payments	37,267,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Transfer Payments	11,152,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Support Services	8,478,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Depreciation, Impairment and Revaluation Losses	52,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Income - Other grants, reimbursements and contributions	- 3,458,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Income - Customer and client receipts	- 2,960,000
Adult Social Care & Health	Adults (18-64) (Learning Disability Support)	Income - Recharges	- 5,171,000
	Adults (18-64) (Learning Disability Support) Total		50,691,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Employees	240,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Premises Related Expenditure	7,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Transport Related Expenditure	3,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Supplies and Services	1,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Third Party Payments	11,391,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Transfer Payments	119,000

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Support Services	2,356,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Income - Other grants, reimbursements and contributions	- 116,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Income - Customer and client receipts	- 222,000
Adult Social Care & Health	Adults (18-64) (Mental Health Support)	Income - Recharges	- 2,160,000
	Adults (18-64) (Mental Health Support) Total		11,619,000
Adult Social Care & Health	Adults (18-64) (Physical Support)	Third Party Payments	13,928,000
Adult Social Care & Health	Adults (18-64) (Physical Support)	Transfer Payments	4,230,000
Adult Social Care & Health	Adults (18-64) (Physical Support)	Support Services	2,920,000
Adult Social Care & Health	Adults (18-64) (Physical Support)	Income - Other grants, reimbursements and contributions	- 632,000
Adult Social Care & Health	Adults (18-64) (Physical Support)	Income - Customer and client receipts	- 884,000
Adult Social Care & Health	Adults (18-64) (Physical Support)	Income - Recharges	- 2,543,000
	Adults (18-64) (Physical Support) Total		17,019,000
Adult Social Care & Health	Adults (18-64) (Sensory Support)	Third Party Payments	222,000
Adult Social Care & Health	Adults (18-64) (Sensory Support)	Transfer Payments	249,000
Adult Social Care & Health	Adults (18-64) (Sensory Support)	Support Services	37,000
Adult Social Care & Health	Adults (18-64) (Sensory Support)	Income - Customer and client receipts	- 79,000
Adult Social Care & Health	Adults (18-64) (Sensory Support)	Income - Recharges	- 16,000
	Adults (18-64) (Sensory Support) Total		413,000
Adult Social Care & Health	Adults (18-64) (Support With Memory & Cognition)	Third Party Payments	2,555,000
Adult Social Care & Health	Adults (18-64) (Support With Memory & Cognition)	Transfer Payments	42,000
Adult Social Care & Health	Adults (18-64) (Support With Memory & Cognition)	Support Services	461,000
Adult Social Care & Health	Adults (18-64) (Support With Memory & Cognition)	Income - Customer and client receipts	- 66,000
Adult Social Care & Health	Adults (18-64) (Support With Memory & Cognition)	Income - Recharges	- 410,000
	Adults (18-64) (Support With Memory & Cognition) Total		2,582,000
Adult Social Care & Health	Assistive Equipment & Technology	Employees	2,623,000
Adult Social Care & Health	Assistive Equipment & Technology	Premises Related Expenditure	250,000
Adult Social Care & Health	Assistive Equipment & Technology	Transport Related Expenditure	47,000
Adult Social Care & Health	Assistive Equipment & Technology	Supplies and Services	447,000
Adult Social Care & Health	Assistive Equipment & Technology	Third Party Payments	880,000
Adult Social Care & Health	Assistive Equipment & Technology	Support Services	237,000
Adult Social Care & Health	Assistive Equipment & Technology	Depreciation, Impairment and Revaluation Losses	5,000
Adult Social Care & Health	Assistive Equipment & Technology	Income - Government Grants	- 51,000
Adult Social Care & Health	Assistive Equipment & Technology	Income - Other grants, reimbursements and contributions	- 1,481,000
Adult Social Care & Health	Assistive Equipment & Technology	Income - Customer and client receipts	- 757,000
	Assistive Equipment & Technology Total		2,200,000
Adult Social Care & Health	Care Management	Employees	10,040,000
Adult Social Care & Health	Care Management	Premises Related Expenditure	10,000
Adult Social Care & Health	Care Management	Transport Related Expenditure	64,000
Adult Social Care & Health	Care Management	Supplies and Services	312,000
Adult Social Care & Health	Care Management	Third Party Payments	748,000
Adult Social Care & Health	Care Management	Transfer Payments	2,000
Adult Social Care & Health	Care Management	Support Services	1,692,000
Adult Social Care & Health	Care Management	Income - Government Grants	- 377,000
Adult Social Care & Health	Care Management	Income - Other grants, reimbursements and contributions	- 3,179,000
Adult Social Care & Health	Care Management	Income - Customer and client receipts	- 5,000
Adult Social Care & Health	Care Management	Income - Recharges	- 155,000
	Care Management Total		9,152,000
Adult Social Care & Health	Commissioning & Business Support	Employees	3,208,000
Adult Social Care & Health	Commissioning & Business Support	Transport Related Expenditure	1,000
Adult Social Care & Health	Commissioning & Business Support	Supplies and Services	122,000
Adult Social Care & Health	Commissioning & Business Support	Transfer Payments	20,000
Adult Social Care & Health	Commissioning & Business Support	Support Services	399,000
Adult Social Care & Health	Commissioning & Business Support	Depreciation, Impairment and Revaluation Losses	1,000
Adult Social Care & Health	Commissioning & Business Support	Income - Other grants, reimbursements and contributions	- 287,000
Adult Social Care & Health	Commissioning & Business Support	Income - Customer and client receipts	- 65,000
Adult Social Care & Health	Commissioning & Business Support	Income - Recharges	- 3,312,000
	Commissioning & Business Support Total		87,000
Adult Social Care & Health	Contribution From CCG	Income - Other grants, reimbursements and contributions	- 47,995,000
	Contribution From CCG Total		- 47,995,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Employees	346,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Premises Related Expenditure	641,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Transport Related Expenditure	1,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Supplies and Services	217,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Third Party Payments	308,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Support Services	840,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Income - Other grants, reimbursements and contributions	- 187,000
Adult Social Care & Health	Directorate (Commissioning & Service Delivery)	Income - Recharges	- 2,153,000
	Directorate (Commissioning & Service Delivery) Total		13,000
Adult Social Care & Health	Generic Services	Employees	764,000
Adult Social Care & Health	Generic Services	Transport Related Expenditure	350,000
Adult Social Care & Health	Generic Services	Supplies and Services	29,000
Adult Social Care & Health	Generic Services	Third Party Payments	507,000
Adult Social Care & Health	Generic Services	Transfer Payments	1,000
Adult Social Care & Health	Generic Services	Support Services	125,000
Adult Social Care & Health	Generic Services	Income - Government Grants	- 109,000
Adult Social Care & Health	Generic Services	Income - Other grants, reimbursements and contributions	- 150,000
Adult Social Care & Health	Generic Services	Income - Customer and client receipts	- 428,000
Adult Social Care & Health	Generic Services	Income - Recharges	- 468,000
	Generic Services Total		621,000
Adult Social Care & Health	Information & Early Intervention	Supplies and Services	17,000
Adult Social Care & Health	Information & Early Intervention	Third Party Payments	677,000
Adult Social Care & Health	Information & Early Intervention	Support Services	54,000
Adult Social Care & Health	Information & Early Intervention	Income - Other grants, reimbursements and contributions	- 557,000
	Information & Early Intervention Total		191,000
Adult Social Care & Health	Older People (65+) (Learning Disability Support)	Third Party Payments	3,572,000
Adult Social Care & Health	Older People (65+) (Learning Disability Support)	Transfer Payments	119,000
Adult Social Care & Health	Older People (65+) (Learning Disability Support)	Support Services	297,000
Adult Social Care & Health	Older People (65+) (Learning Disability Support)	Income - Customer and client receipts	- 121,000

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Adult Social Care & Health	Older People (65+) (Learning Disability Support)	Income - Recharges	- 131,000
	Older People (65+) (Learning Disability Support) Total		3,736,000
Adult Social Care & Health	Older People (65+) (Mental Health Support)	Third Party Payments	3,582,000
Adult Social Care & Health	Older People (65+) (Mental Health Support)	Transfer Payments	44,000
Adult Social Care & Health	Older People (65+) (Mental Health Support)	Support Services	1,030,000
Adult Social Care & Health	Older People (65+) (Mental Health Support)	Income - Other grants, reimbursements and contributions	- 40,000
Adult Social Care & Health	Older People (65+) (Mental Health Support)	Income - Customer and client receipts	- 156,000
Adult Social Care & Health	Older People (65+) (Mental Health Support)	Income - Recharges	- 1,021,000
	Older People (65+) (Mental Health Support) Total		3,439,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Employees	4,288,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Premises Related Expenditure	102,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Transport Related Expenditure	87,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Supplies and Services	185,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Third Party Payments	41,026,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Transfer Payments	501,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Support Services	7,341,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Depreciation, Impairment and Revaluation Losses	39,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Income - Other grants, reimbursements and contributions	- 9,490,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Income - Customer and client receipts	- 13,976,000
Adult Social Care & Health	Older People (65+) (Physical Support)	Income - Recharges	- 5,848,000
	Older People (65+) (Physical Support) Total		24,255,000
Adult Social Care & Health	Older People (65+) (Sensory Support)	Third Party Payments	529,000
Adult Social Care & Health	Older People (65+) (Sensory Support)	Transfer Payments	21,000
Adult Social Care & Health	Older People (65+) (Sensory Support)	Support Services	74,000
Adult Social Care & Health	Older People (65+) (Sensory Support)	Income - Customer and client receipts	- 136,000
Adult Social Care & Health	Older People (65+) (Sensory Support)	Income - Recharges	- 61,000
	Older People (65+) (Sensory Support) Total		427,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Employees	695,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Supplies and Services	35,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Third Party Payments	22,631,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Transfer Payments	5,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Support Services	2,629,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Depreciation, Impairment and Revaluation Losses	31,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Income - Other grants, reimbursements and contributions	- 574,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Income - Customer and client receipts	- 6,629,000
Adult Social Care & Health	Older People (65+) (Support With Memory & Cognition)	Income - Recharges	- 2,018,000
	Older People (65+) (Support With Memory & Cognition) Total		16,805,000
Adult Social Care & Health	Performance & Complaints	Support Services	109,000
Adult Social Care & Health	Performance & Complaints	Income - Recharges	- 109,000
	Performance & Complaints Total		-
Adult Social Care & Health	Social Support - Carer Support	Third Party Payments	1,093,000
Adult Social Care & Health	Social Support - Carer Support	Support Services	66,000
Adult Social Care & Health	Social Support - Carer Support	Income - Other grants, reimbursements and contributions	- 772,000
	Social Support - Carer Support Total		387,000
	Adult Social Care & Health Grand Total		95,642,000
Public Health	Accident Prevention Programme	Supplies and Services	- 104,100
Public Health	Accident Prevention Programme	Third Party Payments	222,561
Public Health	Accident Prevention Programme	Support Services	18,096
	Accident Prevention Programme Total		136,557
Public Health	Adult Obesity	Third Party Payments	630,625
Public Health	Adult Obesity	Support Services	91,324
	Adult Obesity Total		721,949
Public Health	Advice Prevention & Promotion	Third Party Payments	1,773,129
Public Health	Advice Prevention & Promotion	Support Services	256,775
	Advice Prevention & Promotion Total		2,029,905
Public Health	Alcohol Misuse - Adults	Third Party Payments	500,000
	Alcohol Misuse - Adults Total		500,000
Public Health	Child Obesity	Support Services	36,000
	Child Obesity Total		36,000
Public Health	Collaborative Commissioning	Third Party Payments	62,300
Public Health	Collaborative Commissioning	Income - Recharges	- 62,300
	Collaborative Commissioning Total		-
Public Health	Com Safety, Viol Prev & Social Ex	Support Services	958,990
	Com Safety, Viol Prev & Social Ex Total		958,990
Public Health	Commissioning	Employees	725,104
Public Health	Commissioning	Transport Related Expenditure	1,100
Public Health	Commissioning	Supplies and Services	1,000
Public Health	Commissioning	Third Party Payments	93,932
Public Health	Commissioning	Support Services	90,000
Public Health	Commissioning	Income - Recharges	- 911,137
	Commissioning Total		-
Public Health	Contraception	Third Party Payments	33,100
Public Health	Contraception	Support Services	4,793
	Contraception Total		37,893
Public Health	Death Reduc Initi Frm Season Mor	Support Services	375,152
	Death Reduc Initi Frm Season Mor Total		375,152
Public Health	Dental Public Health	Third Party Payments	98,279
Public Health	Dental Public Health	Support Services	24,430
	Dental Public Health Total		122,709
Public Health	Directorate (Management & Support Services)	Employees	156,755
Public Health	Directorate (Management & Support Services)	Premises Related Expenditure	500
Public Health	Directorate (Management & Support Services)	Transport Related Expenditure	550
Public Health	Directorate (Management & Support Services)	Third Party Payments	44,723
Public Health	Directorate (Management & Support Services)	Supplies and Services	23,695
Public Health	Directorate (Management & Support Services)	Support Services	535,525
Public Health	Directorate (Management & Support Services)	Income - Recharges	- 761,748
	Directorate (Management & Support Services) Total		-
Public Health	Drug Misuse - Adults	Employees	78,681

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Public Health	Drug Misuse - Adults	Third Party Payments	4,077,779
Public Health	Drug Misuse - Adults	Support Services	798,292
Public Health	Drug Misuse - Adults	Income - Government Grants	- 2,270,053
Public Health	Drug Misuse - Adults	Income - Other grants, reimbursements and contributions	- 157,024
	Drug Misuse - Adults Total		2,527,675
Public Health	General Prevention	Supplies and Services	100,000
Public Health	General Prevention	Third Party Payments	9,000
Public Health	General Prevention	Support Services	14,481
	General Prevention Total		123,481
Public Health	Health At Work	Premises Related Expenditure	500
Public Health	Health At Work	Supplies and Services	4,237
Public Health	Health At Work	Support Services	36,914
	Health At Work Total		41,651
Public Health	Healthy Child Programme	Third Party Payments	4,687,468
Public Health	Healthy Child Programme	Support Services	1,382,575
	Healthy Child Programme Total		6,070,043
Public Health	Infectious Disease Surveillance	Third Party Payments	167,100
Public Health	Infectious Disease Surveillance	Support Services	39,983
	Infectious Disease Surveillance Total		207,083
Public Health	Nutrition Initiatives	Third Party Payments	250,168
	Nutrition Initiatives Total		250,168
Public Health	Other Public Health Services	Third Party Payments	543,863
Public Health	Other Public Health Services	Support Services	84,006
	Other Public Health Services Total		627,869
Public Health	Physical Activity For Adults	Third Party Payments	282,085
Public Health	Physical Activity For Adults	Support Services	949,264
	Physical Activity For Adults Total		1,231,349
Public Health	Physical Activity For Children	Third Party Payments	30,000
Public Health	Physical Activity For Children	Support Services	4,345
	Physical Activity For Children Total		34,345
Public Health	Primary Care	Third Party Payments	76,100
Public Health	Primary Care	Support Services	11,021
	Primary Care Total		87,121
Public Health	Public Health Advice	Third Party Payments	12,000
Public Health	Public Health Advice	Support Services	1,738
	Public Health Advice Total		13,738
Public Health	Public Health Grant	Income - Government Grants	- 17,559,359
	Public Health Grant Total		- 17,559,359
Public Health	Public Mental Health	Supplies and Services	2,900
Public Health	Public Mental Health	Third Party Payments	267,913
Public Health	Public Mental Health	Support Services	136,762
	Public Mental Health Total		407,575
Public Health	Sti Testing And Treatment	Third Party Payments	151,167
Public Health	Sti Testing And Treatment	Support Services	21,891
	Sti Testing And Treatment Total		173,058
Public Health	Stop Smoking Service & Intervent	Third Party Payments	652,189
Public Health	Stop Smoking Service & Intervent	Support Services	63,803
Public Health	Stop Smoking Service & Intervent	Income - Government Grants	- 211,500
	Stop Smoking Service & Intervent Total		504,492
Public Health	Substance Misuse - Youth	Support Services	340,557
	Substance Misuse - Youth Total		340,557
	Public Health Grand Total		0
	Peoples Services Directorate Total		179,857,000

*Education Support Services include but not limited to Educational Psychology, Learning Support Service, Governor Services / School Clerking, Virtual School, Education Welfare Service, Early Years Quality & Inclusion, SEND Support, Music Service etc

Place Services Directorate 2026/27 Allowed Budget by Service Area

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Business and Inclusive Growth	Economic Development	Employees	227,312
Business and Inclusive Growth	Economic Development	Premises Related Expenditure	9,390
Business and Inclusive Growth	Economic Development	Transport Related Expenditure	15,684
Business and Inclusive Growth	Economic Development	Supplies and Services	44,878
Business and Inclusive Growth	Economic Development	Third Party Payments	629,592
Business and Inclusive Growth	Economic Development	Support Services	168,119
Business and Inclusive Growth	Economic Development	Income - Government Grants	- 125,000
Business and Inclusive Growth	Economic Development	Income - Other grants, reimbursements and contributions	- 897,794
	Economic Development Total		72,181
Business and Inclusive Growth	Education & Community Services	Employees	696,232
Business and Inclusive Growth	Education & Community Services	Premises Related Expenditure	93,903
Business and Inclusive Growth	Education & Community Services	Transport Related Expenditure	150
Business and Inclusive Growth	Education & Community Services	Supplies and Services	23,053
Business and Inclusive Growth	Education & Community Services	Support Services	36,434
Business and Inclusive Growth	Education & Community Services	Income - Other grants, reimbursements and contributions	- 708,299
Business and Inclusive Growth	Education & Community Services	Income - Customer and client receipts	- 35,376
Business and Inclusive Growth	Education & Community Services	Income - Recharges	- 32,097
	Education & Community Services Total		74,000
Business and Inclusive Growth	Regeneration & Growth	Employees	1,019,351
Business and Inclusive Growth	Regeneration & Growth	Supplies and Services	29,417
Business and Inclusive Growth	Regeneration & Growth	Support Services	138,334
Business and Inclusive Growth	Regeneration & Growth	REFCUS	14,262,000
Business and Inclusive Growth	Regeneration & Growth	Income - Other grants, reimbursements and contributions	- 11,004,000
Business and Inclusive Growth	Regeneration & Growth	Income - Recharges	- 366,028
	Regeneration & Growth Total		4,079,074
Business and Inclusive Growth	Routine Maintenance	Employees	1,880,663
Business and Inclusive Growth	Routine Maintenance	Premises Related Expenditure	640,808
Business and Inclusive Growth	Routine Maintenance	Transport Related Expenditure	616,551
Business and Inclusive Growth	Routine Maintenance	Supplies and Services	539,641
Business and Inclusive Growth	Routine Maintenance	Third Party Payments	419,771
Business and Inclusive Growth	Routine Maintenance	Support Services	705,317
Business and Inclusive Growth	Routine Maintenance	Depreciation, Impairment and Revaluation Losses	232,983
Business and Inclusive Growth	Routine Maintenance	Income - Other grants, reimbursements and contributions	- 56,000
Business and Inclusive Growth	Routine Maintenance	Income - Customer and client receipts	- 1,049,662
Business and Inclusive Growth	Routine Maintenance	Income - Recharges	- 572,616
	Routine Maintenance Total		3,357,456
Business and Inclusive Growth	Structural Maintenance	Employees	1,012,061
Business and Inclusive Growth	Structural Maintenance	Premises Related Expenditure	221,722
Business and Inclusive Growth	Structural Maintenance	Transport Related Expenditure	20,920
Business and Inclusive Growth	Structural Maintenance	Supplies and Services	143,870
Business and Inclusive Growth	Structural Maintenance	Third Party Payments	49,687
Business and Inclusive Growth	Structural Maintenance	Support Services	173,236
Business and Inclusive Growth	Structural Maintenance	Depreciation, Impairment and Revaluation Losses	8,312,336
Business and Inclusive Growth	Structural Maintenance	Income - Customer and client receipts	- 274,326
Business and Inclusive Growth	Structural Maintenance	Income - Recharges	- 968,389
	Structural Maintenance Total		8,691,117
Business and Inclusive Growth	Transport Planning Policy & Strat	Employees	174,207
Business and Inclusive Growth	Transport Planning Policy & Strat	Transport Related Expenditure	511
Business and Inclusive Growth	Transport Planning Policy & Strat	Supplies and Services	32,687
Business and Inclusive Growth	Transport Planning Policy & Strat	Support Services	114,386
	Transport Planning Policy & Strat Total		321,791
Business and Inclusive Growth	Winter Maintenance	Employees	85,292
Business and Inclusive Growth	Winter Maintenance	Premises Related Expenditure	35,595
Business and Inclusive Growth	Winter Maintenance	Transport Related Expenditure	248,136
Business and Inclusive Growth	Winter Maintenance	Supplies and Services	121,574
Business and Inclusive Growth	Winter Maintenance	Third Party Payments	38,634
Business and Inclusive Growth	Winter Maintenance	Support Services	49,609
Business and Inclusive Growth	Winter Maintenance	Income - Recharges	- 67,459
	Winter Maintenance Total		511,381
	Business and Inclusive Growth Total		17,107,000
Neighbourhoods and Environmental Services	Allotments	Employees	18,640
Neighbourhoods and Environmental Services	Allotments	Premises Related Expenditure	69,988
Neighbourhoods and Environmental Services	Allotments	Supplies and Services	900
Neighbourhoods and Environmental Services	Allotments	Third Party Payments	1,000
Neighbourhoods and Environmental Services	Allotments	Support Services	73,670
Neighbourhoods and Environmental Services	Allotments	Depreciation, Impairment and Revaluation Losses	2,398
Neighbourhoods and Environmental Services	Allotments	Income - Customer and client receipts	- 85,794
	Allotments Total		80,802
Neighbourhoods and Environmental Services	Apprentices	Employees	56,801
	Apprentices Total		56,801
Neighbourhoods and Environmental Services	Caretaking	Employees	1,338,036
Neighbourhoods and Environmental Services	Caretaking	Premises Related Expenditure	21,551
Neighbourhoods and Environmental Services	Caretaking	Transport Related Expenditure	14,878
Neighbourhoods and Environmental Services	Caretaking	Supplies and Services	38,524
Neighbourhoods and Environmental Services	Caretaking	Support Services	119,854
Neighbourhoods and Environmental Services	Caretaking	Income - Customer and client receipts	- 156,228
Neighbourhoods and Environmental Services	Caretaking	Income - Recharges	- 1,376,615
	Caretaking Total		-
Neighbourhoods and Environmental Services	Catering	Employees	4,701,495
Neighbourhoods and Environmental Services	Catering	Premises Related Expenditure	20,353
Neighbourhoods and Environmental Services	Catering	Transport Related Expenditure	16,083
Neighbourhoods and Environmental Services	Catering	Supplies and Services	2,653,602
Neighbourhoods and Environmental Services	Catering	Third Party Payments	132,673
Neighbourhoods and Environmental Services	Catering	Support Services	453,564
Neighbourhoods and Environmental Services	Catering	Income - Government Grants	- 66,000
Neighbourhoods and Environmental Services	Catering	Income - Customer and client receipts	- 3,041,423
Neighbourhoods and Environmental Services	Catering	Income - Recharges	- 4,714,313
	Catering Total		156,034
Neighbourhoods and Environmental Services	Cleaning	Employees	2,303,518
Neighbourhoods and Environmental Services	Cleaning	Premises Related Expenditure	14,850
Neighbourhoods and Environmental Services	Cleaning	Transport Related Expenditure	18,455
Neighbourhoods and Environmental Services	Cleaning	Supplies and Services	70,932
Neighbourhoods and Environmental Services	Cleaning	Support Services	101,159
Neighbourhoods and Environmental Services	Cleaning	Income - Customer and client receipts	- 288,409

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Neighbourhoods and Environmental Services	Cleaning	Income - Recharges	- 2,220,505
	Cleaning Total		-
Neighbourhoods and Environmental Services	Climate Change	Employees	70,311
Neighbourhoods and Environmental Services	Climate Change	Supplies and Services	39,000
Neighbourhoods and Environmental Services	Climate Change	Support Services	84,927
Neighbourhoods and Environmental Services	Climate Change	Income - Government Grants	- 25,000
	Climate Change Total		169,238
Neighbourhoods and Environmental Services	Depot	Employees	171,810
Neighbourhoods and Environmental Services	Depot	Premises Related Expenditure	778,477
Neighbourhoods and Environmental Services	Depot	Transport Related Expenditure	169,770
Neighbourhoods and Environmental Services	Depot	Supplies and Services	51,844
Neighbourhoods and Environmental Services	Depot	Third Party Payments	238,093
Neighbourhoods and Environmental Services	Depot	Support Services	46,815
Neighbourhoods and Environmental Services	Depot	Depreciation, Impairment and Revaluation Losses	29,795
Neighbourhoods and Environmental Services	Depot	Income - Customer and client receipts	- 5,580
Neighbourhoods and Environmental Services	Depot	Income - Recharges	- 1,481,024
	Depot Total		-
Neighbourhoods and Environmental Services	Directorate (Management & Support)	Employees	1,135,951
Neighbourhoods and Environmental Services	Directorate (Management & Support)	Premises Related Expenditure	400
Neighbourhoods and Environmental Services	Directorate (Management & Support)	Transport Related Expenditure	2,704
Neighbourhoods and Environmental Services	Directorate (Management & Support)	Supplies and Services	25,312
Neighbourhoods and Environmental Services	Directorate (Management & Support)	Support Services	130,421
Neighbourhoods and Environmental Services	Directorate (Management & Support)	Income - Recharges	- 1,294,788
	Directorate (Management & Support) Total		-
Neighbourhoods and Environmental Services	Domestic Waste	Employees	1,732,089
Neighbourhoods and Environmental Services	Domestic Waste	Premises Related Expenditure	140,095
Neighbourhoods and Environmental Services	Domestic Waste	Transport Related Expenditure	1,451,525
Neighbourhoods and Environmental Services	Domestic Waste	Supplies and Services	82,009
Neighbourhoods and Environmental Services	Domestic Waste	Support Services	477,876
Neighbourhoods and Environmental Services	Domestic Waste	Income - Customer and client receipts	- 133,008
	Domestic Waste Total		3,750,586
Neighbourhoods and Environmental Services	Environmental Health	Employees	1,122,197
Neighbourhoods and Environmental Services	Environmental Health	Premises Related Expenditure	4,719
Neighbourhoods and Environmental Services	Environmental Health	Transport Related Expenditure	56,550
Neighbourhoods and Environmental Services	Environmental Health	Supplies and Services	104,475
Neighbourhoods and Environmental Services	Environmental Health	Third Party Payments	15,940
Neighbourhoods and Environmental Services	Environmental Health	Support Services	412,732
Neighbourhoods and Environmental Services	Environmental Health	Depreciation, Impairment and Revaluation Losses	600
Neighbourhoods and Environmental Services	Environmental Health	Income - Government Grants	- 299,000
Neighbourhoods and Environmental Services	Environmental Health	Income - Customer and client receipts	- 155,856
Neighbourhoods and Environmental Services	Environmental Health	Income - Recharges	- 65,999
	Environmental Health Total		1,196,358
Neighbourhoods and Environmental Services	Grounds Maintenance	Employees	1,815,175
Neighbourhoods and Environmental Services	Grounds Maintenance	Premises Related Expenditure	114,575
Neighbourhoods and Environmental Services	Grounds Maintenance	Transport Related Expenditure	821,664
Neighbourhoods and Environmental Services	Grounds Maintenance	Supplies and Services	191,749
Neighbourhoods and Environmental Services	Grounds Maintenance	Third Party Payments	29,572
Neighbourhoods and Environmental Services	Grounds Maintenance	Support Services	252,644
Neighbourhoods and Environmental Services	Grounds Maintenance	Depreciation, Impairment and Revaluation Losses	63,677
Neighbourhoods and Environmental Services	Grounds Maintenance	Income - Government Grants	- 13,000
Neighbourhoods and Environmental Services	Grounds Maintenance	Income - Customer and client receipts	- 643,371
Neighbourhoods and Environmental Services	Grounds Maintenance	Income - Recharges	- 2,632,685
	Grounds Maintenance Total		-
Neighbourhoods and Environmental Services	Parking Services	Employees	141,438
Neighbourhoods and Environmental Services	Parking Services	Premises Related Expenditure	296,306
Neighbourhoods and Environmental Services	Parking Services	Supplies and Services	87,861
Neighbourhoods and Environmental Services	Parking Services	Third Party Payments	490,257
Neighbourhoods and Environmental Services	Parking Services	Support Services	177,920
Neighbourhoods and Environmental Services	Parking Services	Depreciation, Impairment and Revaluation Losses	223,489
Neighbourhoods and Environmental Services	Parking Services	Income - Customer and client receipts	- 1,167,556
	Parking Services Total		249,715
Neighbourhoods and Environmental Services	Parks & Open Spaces	Employees	401,112
Neighbourhoods and Environmental Services	Parks & Open Spaces	Premises Related Expenditure	1,768,780
Neighbourhoods and Environmental Services	Parks & Open Spaces	Transport Related Expenditure	25,850
Neighbourhoods and Environmental Services	Parks & Open Spaces	Supplies and Services	191,222
Neighbourhoods and Environmental Services	Parks & Open Spaces	Third Party Payments	99,455
Neighbourhoods and Environmental Services	Parks & Open Spaces	Support Services	213,167
Neighbourhoods and Environmental Services	Parks & Open Spaces	Depreciation, Impairment and Revaluation Losses	164,895
Neighbourhoods and Environmental Services	Parks & Open Spaces	Income - Customer and client receipts	- 70,432
	Parks & Open Spaces Total		2,794,049
Neighbourhoods and Environmental Services	Public Conveniences	Premises Related Expenditure	15,612
Neighbourhoods and Environmental Services	Public Conveniences	Supplies and Services	996
Neighbourhoods and Environmental Services	Public Conveniences	Support Services	9,785
Neighbourhoods and Environmental Services	Public Conveniences	Depreciation, Impairment and Revaluation Losses	2,550
	Public Conveniences Total		28,943
Neighbourhoods and Environmental Services	Rangers	Employees	87,231
Neighbourhoods and Environmental Services	Rangers	Transport Related Expenditure	41,630
Neighbourhoods and Environmental Services	Rangers	Supplies and Services	16,214
Neighbourhoods and Environmental Services	Rangers	Support Services	19,256
	Rangers Total		164,331
Neighbourhoods and Environmental Services	Recycling	Employees	4,475,936
Neighbourhoods and Environmental Services	Recycling	Premises Related Expenditure	136,126
Neighbourhoods and Environmental Services	Recycling	Transport Related Expenditure	2,738,037
Neighbourhoods and Environmental Services	Recycling	Supplies and Services	271,759
Neighbourhoods and Environmental Services	Recycling	Third Party Payments	1,639,042
Neighbourhoods and Environmental Services	Recycling	Support Services	679,969
Neighbourhoods and Environmental Services	Recycling	Depreciation, Impairment and Revaluation Losses	411,078
Neighbourhoods and Environmental Services	Recycling	Income - Government Grants	- 2,577,595

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Neighbourhoods and Environmental Services	Recycling	Income - Other grants, reimbursements and contributions	- 1,754,427
Neighbourhoods and Environmental Services	Recycling	Income - Customer and client receipts	- 1,376,301
	Recycling Total		4,643,624
Neighbourhoods and Environmental Services	Security	Employees	1,150,134
Neighbourhoods and Environmental Services	Security	Premises Related Expenditure	16,791
Neighbourhoods and Environmental Services	Security	Transport Related Expenditure	56,941
Neighbourhoods and Environmental Services	Security	Supplies and Services	21,578
Neighbourhoods and Environmental Services	Security	Support Services	21,009
Neighbourhoods and Environmental Services	Security	Income - Customer and client receipts	- 54,334
Neighbourhoods and Environmental Services	Security	Income - Recharges	- 1,212,119
	Security Total		-
Neighbourhoods and Environmental Services	Street Cleansing	Employees	1,465,501
Neighbourhoods and Environmental Services	Street Cleansing	Premises Related Expenditure	112,430
Neighbourhoods and Environmental Services	Street Cleansing	Transport Related Expenditure	666,397
Neighbourhoods and Environmental Services	Street Cleansing	Supplies and Services	61,015
Neighbourhoods and Environmental Services	Street Cleansing	Third Party Payments	29,219
Neighbourhoods and Environmental Services	Street Cleansing	Support Services	228,372
Neighbourhoods and Environmental Services	Street Cleansing	Income - Recharges	- 201,658
	Street Cleansing Total		2,361,276
Neighbourhoods and Environmental Services	Street Lighting	Employees	140,702
Neighbourhoods and Environmental Services	Street Lighting	Premises Related Expenditure	1,449,365
Neighbourhoods and Environmental Services	Street Lighting	Transport Related Expenditure	5,671
Neighbourhoods and Environmental Services	Street Lighting	Supplies and Services	40,025
Neighbourhoods and Environmental Services	Street Lighting	Third Party Payments	590,097
Neighbourhoods and Environmental Services	Street Lighting	Support Services	132,571
Neighbourhoods and Environmental Services	Street Lighting	Depreciation, Impairment and Revaluation Losses	449,273
Neighbourhoods and Environmental Services	Street Lighting	Income - Customer and client receipts	- 79,511
Neighbourhoods and Environmental Services	Street Lighting	Income - Recharges	- 78,241
	Street Lighting Total		2,649,952
Neighbourhoods and Environmental Services	Trade Waste	Employees	144,038
Neighbourhoods and Environmental Services	Trade Waste	Transport Related Expenditure	161,753
Neighbourhoods and Environmental Services	Trade Waste	Supplies and Services	20,948
Neighbourhoods and Environmental Services	Trade Waste	Third Party Payments	238,839
Neighbourhoods and Environmental Services	Trade Waste	Support Services	89,977
Neighbourhoods and Environmental Services	Trade Waste	Income - Customer and client receipts	- 381,935
Neighbourhoods and Environmental Services	Trade Waste	Income - Recharges	- 297,385
	Trade Waste Total		- 23,765
Neighbourhoods and Environmental Services	Traffic Management & Road Safety	Employees	644,299
Neighbourhoods and Environmental Services	Traffic Management & Road Safety	Transport Related Expenditure	15,178
Neighbourhoods and Environmental Services	Traffic Management & Road Safety	Supplies and Services	74,957
Neighbourhoods and Environmental Services	Traffic Management & Road Safety	Third Party Payments	187,555
Neighbourhoods and Environmental Services	Traffic Management & Road Safety	Support Services	302,551
Neighbourhoods and Environmental Services	Traffic Management & Road Safety	Income - Customer and client receipts	- 157,499
Neighbourhoods and Environmental Services	Traffic Management & Road Safety	Income - Recharges	- 135,985
	Traffic Management & Road Safety Total		931,056
Neighbourhoods and Environmental Services	Transport	Employees	1,300,405
Neighbourhoods and Environmental Services	Transport	Premises Related Expenditure	274,160
Neighbourhoods and Environmental Services	Transport	Transport Related Expenditure	2,024,853
Neighbourhoods and Environmental Services	Transport	Supplies and Services	47,347
Neighbourhoods and Environmental Services	Transport	Support Services	157,761
Neighbourhoods and Environmental Services	Transport	Depreciation, Impairment and Revaluation Losses	1,792,084
Neighbourhoods and Environmental Services	Transport	Capital Financing Costs	1,900,000
Neighbourhoods and Environmental Services	Transport	Income - Customer and client receipts	- 131,451
Neighbourhoods and Environmental Services	Transport	Income - Recharges	- 7,365,159
	Transport Total		-
	Neighbourhoods and Environmental Services Total		19,209,000
Regeneration	Asset Management & Bldg Design	Employees	1,400,889
Regeneration	Asset Management & Bldg Design	Transport Related Expenditure	11,651
Regeneration	Asset Management & Bldg Design	Supplies and Services	103,904
Regeneration	Asset Management & Bldg Design	Support Services	279,132
Regeneration	Asset Management & Bldg Design	Income - Recharges	- 1,784,205
	Asset Management & Bldg Design Total		11,371
Regeneration	Building Control	Employees	469,268
Regeneration	Building Control	Transport Related Expenditure	12,454
Regeneration	Building Control	Supplies and Services	76,599
Regeneration	Building Control	Support Services	299,107
Regeneration	Building Control	Income - Customer and client receipts	- 371,814
Regeneration	Building Control	Income - Recharges	- 17,449
	Building Control Total		468,165
Regeneration	Building Support Services	Employees	784,522
Regeneration	Building Support Services	Premises Related Expenditure	4,898,461
Regeneration	Building Support Services	Transport Related Expenditure	149
Regeneration	Building Support Services	Supplies and Services	45,016
Regeneration	Building Support Services	Third Party Payments	264,924
Regeneration	Building Support Services	Support Services	401,322
Regeneration	Building Support Services	Depreciation, Impairment and Revaluation Losses	179,538
Regeneration	Building Support Services	Capital Financing Costs	500,000
Regeneration	Building Support Services	Income - Customer and client receipts	- 22,564
Regeneration	Building Support Services	Income - Recharges	- 7,045,845
	Building Support Services Total		5,523
Regeneration	Development Control	Employees	1,208,856
Regeneration	Development Control	Transport Related Expenditure	2,122
Regeneration	Development Control	Supplies and Services	138,639
Regeneration	Development Control	Support Services	398,099
Regeneration	Development Control	Income - Customer and client receipts	- 1,120,447
	Development Control Total		627,269
Regeneration	Estates - Industrial & Commercial	Employees	3,204
Regeneration	Estates - Industrial & Commercial	Premises Related Expenditure	3,515,370

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Regeneration	Estates - Industrial & Commercial	Supplies and Services	1,300,719
Regeneration	Estates - Industrial & Commercial	Third Party Payments	203,723
Regeneration	Estates - Industrial & Commercial	Support Services	1,014,886
Regeneration	Estates - Industrial & Commercial	Depreciation, Impairment and Revaluation Losses	125,425
Regeneration	Estates - Industrial & Commercial	Income - Customer and client receipts	- 5,353,533
Regeneration	Estates - Industrial & Commercial	Income - Recharges	- 53,179
	Estates - Industrial & Commercial Total		756,615
Regeneration	Estates Management	Employees	397,723
Regeneration	Estates Management	Supplies and Services	25,414
Regeneration	Estates Management	Support Services	191,337
Regeneration	Estates Management	Income - Recharges	- 611,107
	Estates Management Total		3,367
Regeneration	Market Undertakings	Employees	394,503
Regeneration	Market Undertakings	Premises Related Expenditure	577,746
Regeneration	Market Undertakings	Supplies and Services	82,837
Regeneration	Market Undertakings	Third Party Payments	89,573
Regeneration	Market Undertakings	Support Services	125,049
Regeneration	Market Undertakings	Depreciation, Impairment and Revaluation Losses	89
Regeneration	Market Undertakings	Income - Other grants, reimbursements and contributions	- 6,000
Regeneration	Market Undertakings	Income - Customer and client receipts	- 367,595
	Market Undertakings Total		896,202
Regeneration	Planning Policy	Employees	528,797
Regeneration	Planning Policy	Transport Related Expenditure	2,015
Regeneration	Planning Policy	Supplies and Services	815,089
Regeneration	Planning Policy	Third Party Payments	90,177
Regeneration	Planning Policy	Support Services	270,624
Regeneration	Planning Policy	Income - Government Grants	- 175,000
Regeneration	Planning Policy	Income - Recharges	- 181,214
	Planning Policy Total		1,350,488
	Regeneration Total		4,119,000
Localities, Culture and Heritage	Arts Development & Support	Employees	55,518
Localities, Culture and Heritage	Arts Development & Support	Premises Related Expenditure	19,015
Localities, Culture and Heritage	Arts Development & Support	Supplies and Services	97,571
Localities, Culture and Heritage	Arts Development & Support	Support Services	77,688
Localities, Culture and Heritage	Arts Development & Support	Income - Government Grants	- 42,025
Localities, Culture and Heritage	Arts Development & Support	Income - Other grants, reimbursements and contributions	- 4,775
	Arts Development & Support Total		202,992
Localities, Culture and Heritage	Culture & Heritage Services	Employees	326,063
Localities, Culture and Heritage	Culture & Heritage Services	Supplies and Services	159,776
Localities, Culture and Heritage	Culture & Heritage Services	Support Services	62,692
Localities, Culture and Heritage	Culture & Heritage Services	Income - Other grants, reimbursements and contributions	- 353,934
Localities, Culture and Heritage	Culture & Heritage Services	Income - Customer and client receipts	- 1,306
	Culture & Heritage Services Total		193,291
Localities, Culture and Heritage	Heritage	Third Party Payments	200,000
	Heritage Total		200,000
Localities, Culture and Heritage	Indoor Sports & Recreation	Employees	2,588,530
Localities, Culture and Heritage	Indoor Sports & Recreation	Premises Related Expenditure	1,371,765
Localities, Culture and Heritage	Indoor Sports & Recreation	Transport Related Expenditure	1,613
Localities, Culture and Heritage	Indoor Sports & Recreation	Supplies and Services	618,342
Localities, Culture and Heritage	Indoor Sports & Recreation	Third Party Payments	13,650
Localities, Culture and Heritage	Indoor Sports & Recreation	Support Services	671,662
Localities, Culture and Heritage	Indoor Sports & Recreation	Depreciation, Impairment and Revaluation Losses	645,851
Localities, Culture and Heritage	Indoor Sports & Recreation	Income - Government Grants	- 583,520
Localities, Culture and Heritage	Indoor Sports & Recreation	Income - Customer and client receipts	- 3,177,559
Localities, Culture and Heritage	Indoor Sports & Recreation	Income - Recharges	- 135,585
	Indoor Sports & Recreation Total		2,014,749
Localities, Culture and Heritage	Library Buildings	Employees	1,353,037
Localities, Culture and Heritage	Library Buildings	Premises Related Expenditure	401,378
Localities, Culture and Heritage	Library Buildings	Transport Related Expenditure	21,710
Localities, Culture and Heritage	Library Buildings	Supplies and Services	321,471
Localities, Culture and Heritage	Library Buildings	Third Party Payments	41,580
Localities, Culture and Heritage	Library Buildings	Support Services	368,177
Localities, Culture and Heritage	Library Buildings	Depreciation, Impairment and Revaluation Losses	140,173
Localities, Culture and Heritage	Library Buildings	Income - Customer and client receipts	- 38,411
Localities, Culture and Heritage	Library Buildings	Income - Recharges	- 95,723
	Library Buildings Total		2,513,392
Localities, Culture and Heritage	Mobile and Housebound Service	Employees	62,590
Localities, Culture and Heritage	Mobile and Housebound Service	Transport Related Expenditure	17,542
Localities, Culture and Heritage	Mobile and Housebound Service	Supplies and Services	549
Localities, Culture and Heritage	Mobile and Housebound Service	Support Services	40,897
	Mobile and Housebound Service Total		121,578
Localities, Culture and Heritage	Outdoor Sports & Recreation	Employees	106,897
Localities, Culture and Heritage	Outdoor Sports & Recreation	Premises Related Expenditure	217,910
Localities, Culture and Heritage	Outdoor Sports & Recreation	Supplies and Services	4,111
Localities, Culture and Heritage	Outdoor Sports & Recreation	Third Party Payments	3,984
Localities, Culture and Heritage	Outdoor Sports & Recreation	Support Services	181,596
Localities, Culture and Heritage	Outdoor Sports & Recreation	Depreciation, Impairment and Revaluation Losses	243,107
Localities, Culture and Heritage	Outdoor Sports & Recreation	Income - Customer and client receipts	- 160,179
	Outdoor Sports & Recreation Total		597,426
Localities, Culture and Heritage	Sports Development	Employees	228,965
Localities, Culture and Heritage	Sports Development	Premises Related Expenditure	8,481
Localities, Culture and Heritage	Sports Development	Transport Related Expenditure	876
Localities, Culture and Heritage	Sports Development	Supplies and Services	67,813
Localities, Culture and Heritage	Sports Development	Third Party Payments	159
Localities, Culture and Heritage	Sports Development	Support Services	105,089
Localities, Culture and Heritage	Sports Development	Income - Government Grants	- 311,895
Localities, Culture and Heritage	Sports Development	Income - Other grants, reimbursements and contributions	- 69,949
	Sports Development Total		29,539

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Localities, Culture and Heritage	Tourism & Events	Depreciation, Impairment and Revaluation Losses	8,033
	Tourism & Events Total		8,033
	Localities, Culture and Heritage Total		5,881,000
Stronger Communities	Cemeteries	Employees	324,481
Stronger Communities	Cemeteries	Premises Related Expenditure	377,288
Stronger Communities	Cemeteries	Transport Related Expenditure	4,727
Stronger Communities	Cemeteries	Supplies and Services	24,704
Stronger Communities	Cemeteries	Third Party Payments	158,951
Stronger Communities	Cemeteries	Support Services	173,688
Stronger Communities	Cemeteries	Depreciation, Impairment and Revaluation Losses	2,588
Stronger Communities	Cemeteries	Income - Customer and client receipts	- 735,400
	Cemeteries Total		331,027
Stronger Communities	Community Centres	Depreciation, Impairment and Revaluation Losses	4,611
	Community Centres Total		4,611
Stronger Communities	Crematorium	Employees	259,598
Stronger Communities	Crematorium	Premises Related Expenditure	535,526
Stronger Communities	Crematorium	Transport Related Expenditure	4,978
Stronger Communities	Crematorium	Supplies and Services	47,370
Stronger Communities	Crematorium	Support Services	120,484
Stronger Communities	Crematorium	Depreciation, Impairment and Revaluation Losses	117,797
Stronger Communities	Crematorium	Income - Other grants, reimbursements and contributions	- 18,213
Stronger Communities	Crematorium	Income - Customer and client receipts	- 2,018,254
	Crematorium Total		- 950,714
Stronger Communities	Crime Reduction	Employees	350,917
Stronger Communities	Crime Reduction	Premises Related Expenditure	3,695
Stronger Communities	Crime Reduction	Transport Related Expenditure	524
Stronger Communities	Crime Reduction	Supplies and Services	772,157
Stronger Communities	Crime Reduction	Third Party Payments	1,156,240
Stronger Communities	Crime Reduction	Support Services	214,255
Stronger Communities	Crime Reduction	Depreciation, Impairment and Revaluation Losses	7,496
Stronger Communities	Crime Reduction	Income - Government Grants	- 572,824
Stronger Communities	Crime Reduction	Income - Other grants, reimbursements and contributions	- 195,000
	Crime Reduction Total		1,737,460
Stronger Communities	Homelessness	Employees	991,511
Stronger Communities	Homelessness	Premises Related Expenditure	6,000
Stronger Communities	Homelessness	Transport Related Expenditure	431
Stronger Communities	Homelessness	Supplies and Services	623,990
Stronger Communities	Homelessness	Third Party Payments	491,863
Stronger Communities	Homelessness	Support Services	120,802
Stronger Communities	Homelessness	Income - Government Grants	- 1,140,937
Stronger Communities	Homelessness	Income - Other grants, reimbursements and contributions	- 200,256
Stronger Communities	Homelessness	Income - Customer and client receipts	- 9,576
Stronger Communities	Homelessness	Income - Recharges	- 31,301
	Homelessness Total		852,527
Stronger Communities	Housing Advice	Employees	329,217
Stronger Communities	Housing Advice	Premises Related Expenditure	35,914
Stronger Communities	Housing Advice	Transport Related Expenditure	3,035
Stronger Communities	Housing Advice	Supplies and Services	32,430
Stronger Communities	Housing Advice	Support Services	98,631
	Housing Advice Total		499,227
Stronger Communities	Housing Services	Employees	60,130
Stronger Communities	Housing Services	Premises Related Expenditure	253
Stronger Communities	Housing Services	Transport Related Expenditure	50
Stronger Communities	Housing Services	Supplies and Services	239
Stronger Communities	Housing Services	Support Services	205,106
Stronger Communities	Housing Services	Income - Other grants, reimbursements and contributions	- 61,223
	Housing Services Total		204,555
Stronger Communities	Licensing	Employees	704,983
Stronger Communities	Licensing	Premises Related Expenditure	1,878
Stronger Communities	Licensing	Transport Related Expenditure	166
Stronger Communities	Licensing	Supplies and Services	25,733
Stronger Communities	Licensing	Support Services	400,828
Stronger Communities	Licensing	Income - Customer and client receipts	- 820,907
	Licensing Total		312,681
Stronger Communities	Local Land Charges	Employees	155,510
Stronger Communities	Local Land Charges	Supplies and Services	7,292
Stronger Communities	Local Land Charges	Support Services	57,160
Stronger Communities	Local Land Charges	Income - Customer and client receipts	- 154,443
	Local Land Charges Total		65,519
Stronger Communities	Other Council Property	Employees	43,578
Stronger Communities	Other Council Property	Premises Related Expenditure	142,124
Stronger Communities	Other Council Property	Transport Related Expenditure	1,156
Stronger Communities	Other Council Property	Supplies and Services	455
Stronger Communities	Other Council Property	Support Services	26,372
Stronger Communities	Other Council Property	Depreciation, Impairment and Revaluation Losses	16,578
Stronger Communities	Other Council Property	Income - Customer and client receipts	- 80,581
Stronger Communities	Other Council Property	Income - Recharges	- 23,037
	Other Council Property Total		126,645
Stronger Communities	Private Sector Housing Renewal	Employees	1,935,509
Stronger Communities	Private Sector Housing Renewal	Premises Related Expenditure	32,200
Stronger Communities	Private Sector Housing Renewal	Transport Related Expenditure	72,941
Stronger Communities	Private Sector Housing Renewal	Supplies and Services	366,733
Stronger Communities	Private Sector Housing Renewal	Third Party Payments	23,502
Stronger Communities	Private Sector Housing Renewal	Support Services	325,420
Stronger Communities	Private Sector Housing Renewal	Depreciation, Impairment and Revaluation Losses	27,050
Stronger Communities	Private Sector Housing Renewal	REFCUS	4,464,000
Stronger Communities	Private Sector Housing Renewal	Income - Government Grants	- 1,051,971
Stronger Communities	Private Sector Housing Renewal	Income - Other grants, reimbursements and contributions	- 4,226,747

Portfolio (T)	Service Area (T)	CIPFA Subjective Analysis	Allowed Budget 2026/27
Stronger Communities	Private Sector Housing Renewal	Income - Customer and client receipts	- 565,103
Stronger Communities	Private Sector Housing Renewal	Income - Recharges	- 326,461
	Private Sector Housing Renewal Total		1,077,073
Stronger Communities	Supporting People	Employees	105,094
Stronger Communities	Supporting People	Premises Related Expenditure	138
Stronger Communities	Supporting People	Transport Related Expenditure	295
Stronger Communities	Supporting People	Supplies and Services	21,198
Stronger Communities	Supporting People	Third Party Payments	2,239,827
Stronger Communities	Supporting People	Support Services	37,133
	Supporting People Total		2,403,685
Stronger Communities	Trading Standards	Employees	428,686
Stronger Communities	Trading Standards	Premises Related Expenditure	4,535
Stronger Communities	Trading Standards	Transport Related Expenditure	1,641
Stronger Communities	Trading Standards	Supplies and Services	16,880
Stronger Communities	Trading Standards	Support Services	199,550
Stronger Communities	Trading Standards	Income - Government Grants	- 6,461
Stronger Communities	Trading Standards	Income - Other grants, reimbursements and contributions	- 2,703
Stronger Communities	Trading Standards	Income - Customer and client receipts	- 6,424
	Trading Standards Total		635,704
	Stronger Communities Total		7,300,000
	Place Services Directorate Total		53,616,000

Capital Programme
2026/27 - 2028/29

SUMMARY CAPITAL PROGRAMME 2026/27 to 2028/29

Portfolio	2026/27	2027/28	2028/29
	£000	£000	£000
Children & Young People	19,932	2,289	2,289
Adult Social Care & Health	25	-	-
Stronger Communities	4,846	4,293	3,906
Localities, Culture & Heritage	5,270	5,000	-
Business & Inclusive Growth	26,132	7,020	7,020
Neighbourhoods & Environmental Services	7,073	2,600	2,600
Regeneration	89,454	27,260	1,794
Cross Portfolio	2,282	3,064	-
TOTAL	155,014	51,526	17,609
Source of Funding	2026/27	2027/28	2028/29
	£000	£000	£000
Grants / Other Contributions	81,313	15,370	13,215
Capital Receipts	4,868	3,480	-
Revenue Contribution	2,622	2,400	2,400
Borrowing	66,211	30,276	1,994
TOTAL	155,014	51,526	17,609

DETAILED CAPITAL PROGRAMME 2026/27 TO 2028/29

CHILDREN & YOUNG PEOPLE PORTFOLIO	2026/27	2027/28	2028/29	Total	Funding				
	£000	£000	£000	£000	Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Primary Schools									
Allanson Street – Windows	50	0	0	50	0	0	0	0	50
Allanson Street – Heating	240	0	0	240	0	0	0	0	240
Bleak Hill – Drainage	53	0	0	53	0	0	0	0	53
Break Hill – Roof /Fascia/ Gutters	80	0	0	80	0	0	0	0	80
Broad Oak - Structural	50	0	0	50	0	0	0	0	50
Broad Oak - Boiler	100	0	0	100	0	0	0	0	100
Broad Oak – Lighting	50	0	0	50	0	0	0	0	50
Broad Oak – Gutters/ Fascias / Cladding	50	0	0	50	0	0	0	0	50
Broad Oak – SEND Provision	1600	0	0	1600	0	0	0	0	1600
Car Mill - Rooflights	80	0	0	80	0	0	0	0	80
Car Mill - Boiler	100	0	0	100	0	0	0	0	100
Car Mill – Fire Alarm	20	0	0	20	0	0	0	0	20
Car Mill – Windows	80	0	0	80	0	0	0	0	80
Eaves - Windows	100	0	0	100	0	0	0	0	100
Eaves - Heating	50	0	0	50	0	0	0	0	50

CHILDREN & YOUNG PEOPLE PORTFOLIO	2026/27	2027/28	2028/29	Total	Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Eaves – Fire Alarm	20	0	0	20	0	0	0	0	20
Eccleston Lane – Heating	115	0	0	115	0	0	0	0	115
Eccleston Lane – Boiler	100	0	0	100	0	0	0	0	100
Eccleston Lane – Drainage	60	0	0	60	0	0	0	0	60
Garswood - Boiler	100	0	0	100	0	0	0	0	100
Grange Valley - Heating	50	0	0	50	0	0	0	0	50
Legh Vale - Fascias	50	0	0	50	0	0	0	0	50
Legh Vale - Windows	50	0	0	50	0	0	0	0	50
Legh Vale - Heating	50	0	0	50	0	0	0	0	50
Lyme – Roof	100	0	0	100	0	0	0	0	100
Merton Bank - Pipework	250	0	0	250	0	0	0	0	250
Merton Bank – Dining Room Damp	8	0	0	8	0	0	0	0	8
Orchard – External Play	100	0	0	100	0	0	0	0	100
Queens Park - Fascias	50	0	0	50	0	0	0	0	50
Rainhill Nursery – Dist. Board	10	0	0	10	0	0	0	0	10
Rectory – SEND Provision	99	0	0	99	0	0	0	0	99
Rectory - Remodelling	150	0	0	150	0	0	0	0	150
Rectory - Demolition	100	0	0	100	0	0	0	0	100

CHILDREN & YOUNG PEOPLE PORTFOLIO	2026/27	2027/28	2028/29	Total	Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Rivington – Roof and Windows	62	0	0	62	0	0	0	0	62
Rivington - Pipework	200	0	0	200	0	0	0	0	200
Robins Lane - Lighting	50	0	0	50	0	0	0	0	50
Sherdley - Boiler	100	0	0	100	0	0	0	0	100
Sherdley - Drainage	60	0	0	60	0	0	0	0	60
Sutton Manor – H & S Works	50	0	0	50	0	0	0	0	50
Sutton Manor – Kitchen Extraction	30	0	0	30	0	0	0	0	30
Sutton Manor – Fire Alarm	20	0	0	20	0	0	0	0	20
Sutton Oak - Heating	50	0	0	50	0	0	0	0	50
Sutton Oak – Pipework	250	0	0	250	0	0	0	0	250
Thatto Heath - Heating	222	0	0	222	0	0	0	0	222
Thatto Heath – Hot Water Boiler	20	0	0	20	0	0	0	0	20
Wargrave - Fascias	50	0	0	50	0	0	0	0	50
Wargrave - Windows	50	0	0	50	0	0	0	0	50
Secondary Schools									
De La Salle SEND Base	944	0	0	944	0	0	0	0	944
Lansbury Bridge – Hot Water Boiler	20	0	0	20	0	0	0	0	20
Lansbury Bridge – Boiler (LL)	20	0	0	20	0	0	0	0	20
Special & Other Schools									
Launchpad Roof Renewal	100	0	0	100	0	0	0	0	100
Pupil Referral Unit Heating	37	0	0	37	0	0	0	0	37

CHILDREN & YOUNG PEOPLE PORTFOLIO	2026/27	2027/28	2028/29	Total	Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Mill Green – Satellite Base	1,458	0	0	1,458	0	0	0	0	1,458
PACE - Rooflights	50	0	0	50	0	0	0	0	50
PACE - Windows	80	0	0	80	0	0	0	0	80
PACE – Boiler	100	0	0	100	0	0	0	0	100
PACE - Extraction	30	0	0	30	0	0	0	0	30
Other Schemes									
School Devolved Formula Capital	785	250	250	1,285	0	0	0	0	1,285
Various Schools – Fire Safety	160	0	0	160	0	0	0	0	160
Various Schools – Emergency Heating / Pipework Repairs	150	0	0	150	0	0	0	0	150
ACM Removal	18	0	0	18	0	0	0	0	18
Children’s Residential Homes	1,047	0	0	1,047	1,047	0	0	0	0
Uncommitted Grant Funding									
Health Pupils Capital Funding	125	0	0	125	0	0	0	0	125
Higher Needs Capital Grant	3,148	0	0	3,148	0	0	0	0	3,148
Basic Need Uncommitted	2,942	1,039	1,039	5,020	0	0	0	0	5,020
School Condition Funding Uncommitted	3,339	1,000	1,000	5,339	0	0	0	0	5,339
TOTAL	19,932	2,289	2,289	24,510	1,047	0	0	0	23,463

ADULT SOCIAL CARE & HEALTH PORTFOLIO
Unallocated Community Capacity Grant
TOTAL

2026/27	2027/28	2028/29	Total
£000	£000	£000	£000
25	0	0	25
25	0	0	25

Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
£000	£000	£000	£000	£000
0	0	0	0	25
0	0	0	0	25

STRONGER COMMUNITIES PORTFOLIO
Disabled Facilities Grants and Adaptations
Emergency Fund (Housing)
General Fund Housing (Housing Assistance)
Housing Clearance and Enforcement
Insulation Measures and Fuel Poverty
TOTAL

2026/27	2027/28	2028/29	Total
£000	£000	£000	£000
4,456	3,906	3,906	12,268
85	82	0	167
80	80	0	160
50	50	0	100
175	175	0	350
4,846	4,293	3,906	13,045

Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
£000	£000	£000	£000	£000
500	0	0	0	11,768
134	0	33	0	0
110	0	50	0	0
50	0	50	0	0
300	0	50	0	0
1,094	0	183	0	11,768

BUSINESS & INCLUSIVE GROWTH PORTFOLIO	2026/27	2027/28	2028/29	Total	Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Highway Schemes									
A49 to M6 Junction 22 Link Road	3,721	0	0	3,721	3,721	0	0	0	0
KRN Levelling Up (Parkside Junction Mitigation Works)	185	0	0	185	0	0	0	0	185
KRN Levelling Up (A580 Structures)	1,474	0	0	1,474	0	0	0	0	1,474
Active Travel Fund – Tranche 3	1,083	0	0	1,083	0	0	0	0	1,083
Peasley Cross Roundabout	2,098	0	0	2,098	0	0	0	0	2,098
Sherdley Road Active Travel Scheme	900	0	0	900	0	0	0	0	900
CRSTS – Indicative Estimate	0	7,020	7,020	14,040	0	0	0	0	14,040
CRSTS – Active Travel-City Region	720	0	0	720	0	0	0	0	720
CRSTS – Strategic Maintenance	3,160	0	0	3,160	0	0	0	0	3,160
CRSTS – Bridges	710	0	0	710	0	0	0	0	710
CRSTS – Technology & Comms Upgrade	1,010	0	0	1,010	0	0	0	0	1,010
CRSTS – Potholes	410	0	0	410	0	0	0	0	410
CRSTS – Flooding / Drainage	710	0	0	710	0	0	0	0	710
CRSTS – Resource Funding	638	0	0	638	0	0	0	0	638
St Helens Town Centre Traffic Management Improvements	950	0	0	950	950	0	0	0	0
Cowley Hill Link Road	7,499	0	0	7,499	0	0	0	0	7,499
Taylor Park Dam Strengthening & Repair Works	459	0	0	459	0	0	459	0	0
Town Deal and Economic Development Schemes									
Town Deal - Health Hub	405	0	0	405	0	0	0	0	405
TOTAL	26,132	7,020	7,020	40,172	4,671	0	459	0	35,042

LOCALITIES, CULTURE AND HERITAGE PORTFOLIO
Leisure Strategic Investment
Localities Programme – Community Hubs Development
Community Spaces Investment – Pride in Place
TOTAL

2026/27	2027/28	2028/29	Total
£000	£000	£000	£000
5,000	5,000	0	10,000
20	0	0	20
250	0	0	250
5,270	5,000	0	10,270

Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
£000	£000	£000	£000	£000
10,000	0	0	0	0
0	0	0	0	20
0	0	0	0	250
10,000	0	0	0	270

NEIGHBOURHOODS & ENVIRONMENTAL SERVICES PORTFOLIO
Climate Change Emergency Response Fund
Energy Efficiency Works - PSDS4 (LCRCA led)
Penkford Open Space
St Helens Cemetery and Crematorium Flood Alleviation Scheme
Resources and Waste Strategy
Fleet Replacement Programme
Hardshaw Brook Depot Phase 2 - Fuel Station
Hardshaw Brook Depot Phase 3 - Salt Barn
TOTAL

2026/27	2027/28	2028/29	Total
£000	£000	£000	£000
46	0	0	46
471	0	0	471
29	0	0	29
165	0	0	165
673	0	0	673
4,410	2,600	2,600	9,610
862	0	0	862
417	0	0	417
7,073	2,600	2,600	12,273

Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
£000	£000	£000	£000	£000
46	0	0	0	0
0	0	471	0	0
0	0	29	0	0
0	0	165	0	0
673	0	0	0	0
3,688	0	0	5,922	0
0	0	862	0	0
0	0	417	0	0
4,407	0	1,944	5,922	0

REGENERATION PORTFOLIO	2026/27	2027/28	2028/29	Total	Borrowing	TIF	Capital Receipts	Revenue	Grants / Confs.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Chalon Way Meanwhile Use	142	0	0	142	142	0	0	0	0
Building Capital Maintenance	500	500	500	1,500	0	0	0	1,500	0
St Helens Town Hall PSDS4 Energy Efficiency Works	0	1,687	0	1,687	0	0	273	0	1,414
Sussex Avenue – Remedial Works	652	0	0	652	0	0	0	0	652
St Helens Town Centre Masterplan	1,445	0	0	1,445	1,445	0	0	0	0
St Helens Town Centre Phase 1 Investment	44,234	21,805	1,294	67,333	67,333	0	0	0	0
The Gamble Building Enabling Works	458	0	0	458	0	0	0	0	458
The Gamble Building PSDS4 Energy Efficiency Works	0	884	0	884	0	0	143	0	741
Earlestown Market	12,606	0	0	12,606	3,925	0	0	0	8,681
Earlestown Town Hall (Internal)	4,725	0	0	4,725	0	0	0	0	4,725
Earlestown Railway Station	2,831	2,384	0	5,215	3,258	0	0	0	1,957
Parr Footbridge Art Installation	25	0	0	25	25	0	0	0	0
Public Spaces - Pride in Place	370	0	0	370	0	0	0	0	370
High Street and Town Centre Revitalisation - Pride in Place	110	0	0	110	0	0	0	0	110
Town Centre Bus Station Strategic Acquisitions	2,412	0	0	2,412	1,134	0	0	0	1,278
St Helens Multi Modal Interchange	17,924	0	0	17,924	0	0	0	0	17,924
Evelyn Avenue – Remedial Works	1,020	0	0	1,020	0	0	0	0	1,020
TOTAL	89,454	27,260	1,794	118,508	77,262	0	416	1,500	39,330

CROSS PORTFOLIO
Capital Receipts Funding for Essential Capital Works
TOTAL

2026/27	2027/28	2028/29	Total
£000	£000	£000	£000
2,282	3,064	0	5,346
2,282	3,064	0	5,346

Borrowing	TIF	Capital Receipts	Revenue	Grants / Conts.
£000	£000	£000	£000	£000
0	0	5,346	0	0
0	0	5,346	0	0

TOTAL

155,014	51,526	17,609	224,149
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98,481	0	8,348	7,422	109,898
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