BROMSGROVE DISTRICT COUNCIL

Cabinet **18th November 2026**

2026/27 Quarter 2 Financial Monitoring report

Relevant Portfolio Holder		Councillor Simon Nock
Portfolio Holder Consulted		Yes
Relevant Assistant Director		Debra Goodall
Report Authors	Director of Finance and s151 Officer james.walton@bromsgroveandredditch.gov.uk	
Wards Affected		All Wards
Ward Councillor(s) consulted		No
Relevant Strategic Purpose(s)		All
Key Decision		
If you have any questions about this report, please contact the report author in advance of the meeting.		

1. SUMMARY

1.1. The purpose of this report is to set out the Council's Revenue and Capital quarterly position for July – September of the financial year 2026-27. The quarterly financial monitoring report is a management report that informs members of the current financial forecasts for the year ending 31 March 2027.

2. RECOMMENDATIONS

Cabinet is asked to RESOLVE that:

2.1. The full year forecast revenue position for 2026/27 is an underspend of £0.093m which will be transferred to the General Fund Balance at year end if the position remains as an underspend.

2.2. The 2026/27 actual capital position at Q2 is £6.061m spend against a total approved programme of £11.377m.

2.3. The Ward Budget allocation for 2026/27 of £171,000 had approved allocations at £31,618 as at 30 September 2026.

2.4. The General Fund Opening Balance of £11.676m adjusted in year to £11.657m as a result of the underspend and transfer to reserves.

2.5. The balance of Earmarked Reserves projected to year end, as at 30 September 2026 is £10.216m.

3. KEY ISSUES

Financial Implications

3.1 This report sets out the financial forecast revenue and capital performance of the Council for 2026/27 against budget.

3.2 The £15.887m full year revenue budget included in the table below is the budget approved by Council in February 2026 and remains the basis against which in-year financial performance is monitored. In parallel, the Financial Resilience Programme and development of the 2027/28 Medium Term Financial Plan are reviewing and validating the underlying budget baseline. Any changes requiring formal approval will be reported to Cabinet or Council as appropriate.

Revenue Position

3.3 The 2026/27 revenue forecast position as at 30 September shows a projected underspend of £0.093m by year end, as shown in Table 2 below. This estimated position suggests an improvement to the outturn for 2026/27 compared to initial projections at Quarter 1.

3.4 A salary capitalisation exercise (Table 1 below) has been completed to identify staffing costs that should be correctly charged to the capital programme. Based on an estimate of potential capitalisation, which has been built into projected spend as part of the quarterly monitoring, the Council will recharge a proportion of time spent (salary) against the capital projects undertaken during the year (reducing revenue spend and increasing charges to the capital programme). The treatment of salary capitalisation will continue to be reviewed alongside the wider Capital Programme Review to ensure that costs are appropriately attributed between revenue and capital and reflected consistently in the Council's financial baseline. Any consequential amendments to the 2026/27 monitoring position will be reported at Quarter 3. In Quarter 2, the following amounts will be capitalised:

Table 1 – Staff Capitalisation

BDC services	Q2 total
Business Transformation and Organisational Development	47,524.18
Community and Housing GF Services	25,162.43
Corporate Services	4,924.48
Environmental Services	99,757.28
Legal, Democratic and Election Services	33,904.18
Regeneration & Property Services	166,890.58
Grand Total	**378,163.10**

3.5 The subsequent Q2 forecast position is as per Table 2 below:

Table 2 Overall 2026/27 Revenue forecast Position

Service Description	2026-27 Approved Budget	YTD to P6 Spend	YTD to P6 Variance	2026-27 Forecast Spend	Full Year Forecast Variance	Q1 Forecast	Q1 forecast variance	Change in variance
Bus Trans and Organisational Dev	2,249,553	1,041,349	(83,428)	2,182,482	(67,071)	2,070,850	(178,703)	111,632
Community and Housing GF Services	1,703,087	1,046,412	194,868	1,710,171	7,084	1,718,978	15,891	(8,807)
Corporate Services	785,852	319,798	(73,128)	861,953	76,102	838,872	53,020	23,082
Environmental Services	3,834,596	2,118,298	201,000	3,834,596	0	3,834,596	(0)	0
Financial and Customer Services	2,974,623	1,887,312	400,000	3,374,623	400,000	3,424,623	450,000	(50,000)
Legal, Democratic and Elections Services	1,237,839	504,518	(114,401)	1,177,763	(60,076)	1,211,376	(26,463)	(33,613)
Planning and Leisure Services	1,311,519	335,597	(320,162)	950,880	(360,640)	1,231,394	(80,125)	(280,514)
Regeneration & Property	1,110,444	377,259	(177,963)	967,403	(143,041)	897,335	(213,109)	70,068
Regulatory Client - Commissioning Role	679,646	380,823	41,000	734,646	55,000	679,646	0	55,000
Grand Total	**15,887,159**	**8,011,366**	**67,786**	**15,794,517**	**(92,642)**	**15,907,670**	**20,511**	**(113,153)**
Service Description	**2026-27 Approved Budget**	**YTD to P6 Spend**	**YTD to P6 Variance**	**2026-27 Forecast Spend**	**Full Year Forecast Variance**	**Q1 Forecast**	**Q1 forecast variance**	**Change in variance**
Corporate Financing	(15,887,159)	(7,943,580)	0	(15,887,159)	0	(15,887,159)	0	0
Grand Total	(15,887,159)	(7,943,580)	0	(15,887,159)	0	**(15,887,159)**	**0**	**0**
TOTALS	**0**	**67,786**	**67,786**	**(92,642)**	**(92,642)**	**20,511**	**20,511**	**(113,153)**

3.6 The overall variance of £0.093m is the net result of a series of under and overspending projections against several service areas. While suggesting an improvement from the £0.021m overspend projected at Quarter 1, this represents a change of only £0.113m against a budget of £15.887m, and a variance of only 0.59%. The Financial Resilience Programme will continue to test the robustness of service forecasts, recurring budget pressures, income assumptions and the treatment of risk. Addressing these could strengthen the Council's financial foundations while worsening the reported bottom line.

Alongside the in-year monitoring position set out in this report, the Medium Term Financial Plan being considered by Cabinet at the same meeting includes a more fundamental review and reconstruction of the Council's 2026/27 financial baseline. That work currently indicates an underlying surplus of £1.287m for 2026/27. This does not replace the Quarter 2 forecast position reported above, which continues to reflect the Council's forecast performance against the approved 2026/27 service budgets. In particular, Corporate Financing is currently reported at nil variance in Table 2 but has not yet been subject to the same detailed review of underlying assumptions now being undertaken through the Financial Resilience Programme. Further work in this area may identify adjustments that help reconcile the difference between the £0.093m Quarter 2 forecast underspend and the £1.287m position emerging from the MTFP rebuild. Equally, that review may identify additional pressures or corrections that reduce the £1.287m surplus currently assumed in the MTFP. The two positions will therefore be reconciled as the review progresses, with any implications for the current year reflected through Quarter 3 monitoring and the MTFP updated accordingly.

The following paragraphs set out the year end variances for each service area against the 2026/27 revenue budget:

Business Transformation & Organisational Development – 2026/27 forecast position £0.067m underspend

Supplementary Table 3.6a

Key Variances	Variance (£'000)	Explanation
Capitalisation (Recharge for Q2 shown in Table 1)	-95	Staffing charged to the capital programme as part of £0.756m adjustment at year end.
HR	5	Allocations for apprenticeship levy
Proposed Efficiency Saving	13	Small efficiency measure will not be met in year.
Income	28	Street naming and numbering income is dependent upon timing and progression of developments. Forecast income is currently projected to be underachieved based on the first six months.
ICT	-18	A small underspend derived from switchboard costs that were lower than anticipated.
2026/27 forecast Position	**-67**	Small overspend offset by anticipated recharges to Capital

Community and Housing Services – 2026/27 forecast position £0.007m overspend

Supplementary Table 3.6b

Key Variances	Variance (£'000)	Explanation
Capitalisation (Recharge for Q2 shown in Table 1)	-50	Staffing charged to the capital programme as part of £0.756m adjustment at year end.
Homelessness	90	The costs associated with the Housing Agency agreement for supply of statutory services in relation to housing advice, homelessness and temporary accommodation exceed the available budget. This was flagged in Quarter 1 and is offset by underspends elsewhere where possible. A growth bid for 2027/28 will be reviewed as part of the MTFP.
Housing Enabling	-17	Increased income has been received from HMOs and mobile homes licences and helps offset overspends elsewhere in the service.
Climate change	-14	Climate change contract awarded

		below available budget as reported at Quarter 1 and helps offset overspends elsewhere in the service.
Other Variances	-2	Minor savings amounting to £2k
2026/27 forecast Position	**7**	Pressure in Homelessness offset by deliberate underspending elsewhere to deliver a projected minor variance.

Corporate Services – 2026/27 forecast position £0.076m overspend

Supplementary Table 3.6c

Key Variances	Variance (£'000)	Explanation
Capitalisation (Recharge for Q2 shown in Table 1)	-10	Staffing charged to the capital programme as part of £0.756m adjustment at year end.
SMT & S151 officer	23	SLT cover for interim S151 Officer showing in 2026/27 financial year.
Corporate Expenses	47	External Audit fees and approved fee variations exceed available budget for year.
Other Variances	16	Minor variances
2026/27 forecast Position	**76**	Overspend driven by one-off costs across several areas.

Environmental Services – 2026/27 forecast position £0.0m variance

Supplementary Table 3.6d

Key Variances	Variance (£'000)	Explanation
Capitalisation (Recharge for Q2 shown in Table 1)	-200	Staffing charged to the capital programme as part of £0.756m adjustment at year end.
Salary costs	200	Estimated salary costs split across the service, including agency spend to cover sickness or vacancies.
Business Rates	34	Small overspend relating to depot Business Rates charges above the current budget.
Advertising, Publicity & Promotion	-25	Environmental Publicity budget is expected to generate an underspend subject to recruitment of an Engagement Officer.

Other Minor Variances	-9	Other Minor Variances.
2026/27 forecast Position	**0**	No significant variances identified.

Financial & Customer Services - 2026/27 forecast position £0.400m overspend

Supplementary Table 3.6e

Key Variances	Variance (£'000)	Explanation
Other Variances	400	The service continues to report a structural pressure arising principally from agency staffing and the misalignment between the existing budget and current delivery requirements. A review of the staffing structure is nearing completion and is expected to reduce the pressure, although a residual recurring pressure may remain into 2027/28. The position will be subject to enhanced monitoring at Quarter 3 and reflected in the MTFP baseline where appropriate.
2026/27 forecast Position	**400**	Significant overspend driven by high levels of agency staff across the team.

Legal, Democratic and Election Services – 2026/27 forecast position £0.060m underspend

Supplementary Table 3.6f

Key Variances	Variance (£'000)	Explanation
Capitalisation (Recharge for Q2 shown in Table 1)	-68	Staffing charged to the capital programme as part of £0.756m adjustment at year end.
Legal	31	The cost of agency cover for a vacant post (Litigation Lawyer) is exceeding available budget.
Charges	-16	Charges to other local authorities are forecast to exceed target helping offset agency costs elsewhere within the service
Various	-7	Other minor variances across the services

2026/27 forecast Position	**-60**	Small overspend offset by anticipated recharges to Capital

Planning and Leisure Services – 2026/27 forecast position £0.361m underspend

Supplementary Table 3.6g

Key Variances	Variance (£'000)	Explanation
Building control	54	Forecasted under achievement of Building Control income compared to target, a similar position to 2025/26 indicating that the underlying income target should be reviewed as part of the MTFP baseline review.
Development Management	231	Additional cost associated with professional fees and temporary agency staff to meet increased demand. This cost is offset by salary savings elsewhere and extra planning application income received.
Development Management	-568	Forecasted planning income above income target will help offset agency and professional fees associated with planning applications. Some income may be allocated to Reserves in Q3. The sustainability of the current income performance and its implications for the underlying budget will be considered through the MTFP baseline review.
Parks and Events	-30	Additional facility income associated with Sanders Park
Parks and Events	-10	Above target allotment income forecasted
Parks and Events	-8	BDC recreation ground additional fees and charges and activity income forecasted over the year
Leisure and Culture	-26	Shared service cost is lower than anticipated partly due to split of professional fees between Bromsgrove and Redditch compared to original budget. This could, however, change depending upon demand over the remainder of the year.

Local Planning development	-3	Small, one-off income relating to s106 planning monitoring fees received in year.
Emergency Planning	-1	Reduction of £1k on spend on other fees
2026/27 forecast Position	**-361**	Significant underspend driven by overachievement of planning income.

Regeneration and Property Services – 2026/27 forecast position £0.143m underspend

Supplementary Table 3.6h

Key Variances	Variance (£'000)	Explanation
Capitalisation (Recharge for Q2 shown in Table 1)	-333	Staffing charged to the capital programme as part of £0.756m adjustment.
Car parking	175	Car parking income is forecast to underachieve the current 2026/27 budget. The review has identified two factors that affect the underlying budget position and will therefore be addressed through the MTFP baseline review and 2027/28 budget-setting process: 1. Adjustments where transactions were being incorrectly omitted from VAT. 2. Budget not adjusted following introduction of limited free parking.
Minor works	6	Minor works maintenance costs – representing reduced overspend from Quarter 1
Multi storey	-9	Churchfields car park currently unoccupied reducing costs. Underspend reduced from anticipated position at Quarter 1
Penalty Charge Notices	-5	Additional PCN income received, lower than Quarter 1 projections but trend remains slightly over budgeted levels
Parkside	-13	Parkside overachievement of income received for room hire, reduced projection from Quarter 1.
Town centre	24	Overspend relating to Town Centre spend on maintenance and lights. Will be reviewed as part of the MTFP.
Other Variances	12	Other costs, split across services.

2026/27 forecast Position	**-143**	Significant overspend on car parking offset by anticipated recharges to Capital

Regulatory Client – 2026/27 forecast position £0.055m overspend

Supplementary Table 3.6i

Key Variances	Variance (£'000)	Explanation
Other Variances	55	Review of licensing income identified a loss at Quarter 2, resulting from lower than anticipated licensing volumes.
2026/27 forecast Position	**55**	Overspend driven by licensing income.

Corporate Financing – 2026/27 forecast position to budget

Supplementary Table 3.6j

Key Variances	Variance (£'000)	Explanation
Other Variances	0	No variance is currently reflected in the Quarter 2 forecast. Corporate Financing and the underlying assumptions are subject to further review through the Financial Resilience Programme and MTFP process, with any resulting adjustments to be reflected in subsequent monitoring.
2026/27 forecast Position	**0**	Position subject to further review as part of the Financial Resilience Programme.

Capital Position

3.7 A comprehensive review of the Capital Programme, its funding and delivery profile is under way as part of the wider Financial Resilience Programme. The review is intended to establish a reconciled and fully funded programme and identify the associated cashflow, borrowing, interest and Minimum Revenue Provision implications. The Medium Term Financial Plan being considered alongside this report provides an update on that work, including the emerging approach to prioritising future capital schemes and the potential revenue consequences of external borrowing. This monitoring report remains focused on delivery and expenditure against the approved 2026/27 programme. Any

changes to that programme or its financing requiring formal approval will be presented through the MTFP and Capital Strategy process.

3.8 Many of these schemes were already in partial delivery in the 2025/26 financial year. Net unspent budget was carried from 2025/26 to supplement the 2026/27 capital programme as shown in Table 3 below.

Table 3 Capital Programme 2025/26 to 2029/30

Year	Original Budget (£)	Carried Forward from previous year (£)	Revised Budget (£)
2025/26	17,351,727	4,524,714	21,876,441
2026/27	7,681,341	6,010,286	13,691,627
2027/28	2,469,459		
2028/29	2,310,531		
2029/30	2,373,749		

3.9 Included in this funding the Council have the following Grant Funded Schemes which are to be delivered in 2026/27:

The two Levelling Up schemes – Windsor Street (formerly project titled as 'Old Fire Station') and Nailers' Yard (formerly known as 'Market Hall) are funded via a combination of Levelling Up funding, UKSPF funding, Brownfield Land Release Fund, monies held in trust by Birmingham City Council on behalf of the former Greater Birmingham and Solihull Local Enterprise Partnership (GBSLEP) and a contribution of up to £2.1m funded by the Council. Details are set out in Table 4 below. The final business case for GBS LEP funding was signed off by Birmingham City Council on 20th January 2026. The grant funding agreement for £2.425m is in place and a claim was submitted for 2026/27 funding in July 2026. The funds have been received by Bromsgrove District Council.

Table 4 Levelling Up Schemes - Funding

Funding Source	(£)
Levelling Up Fund	14,500,000
BDC contribution	2,100,000
UKSPF	308,365
BLRF	722,748
Levelling Up Fund additional	62,500

GBSLEP funding	2,425,000
Total Funding	**20,118,613**

Table 5 Levelling Up Schemes – Budget Allocation

Levelling Up Scheme	**(£)**
Windsor Street	3,569,000
Public Realm (completed)	1,305,665
Nailers Yard	15,243,948
Total Budget	**20,118,613**

Nailers' Yard Scheme

- Construction is progressing on site. The revised completion date for both buildings is end of October 2026 due to culvert works and delays relating to S278 external works. The cost of the scheme has increased as a result of this.

- A hole has been discovered adjacent to the site on George Street that is preventing completion of some of the public realm work. The hole will need to be remediated before all public realm works can be completed although this will not delay the handover of the completed buildings to the Council. The first phase of these works will involve an investigation followed by a detailed design. The second phase will involve remediation and completion of the outstanding public realm works.

- GJS Dillon have received several enquiries for the commercial building. The Council is about to sign a lease for 1.5 floors of office space. The lease is expected to be signed in November 2026 when the buildings are handed over. Bruton Knowles are instructed as property management agents for the commercial building. The operator of the Pavilion building will be Rubicon Leisure Ltd.

- During 2026/27, whilst the units are being marketed and occupancy levels established, the Council is expected to incur holding and operating costs. The financial performance of the development will continue to be monitored, and any budget implications will be considered through the Council's normal budget monitoring and reporting processes.

Windsor Street Scheme

- Following soft market testing with five Registered Social Landlords actively seeking to develop residential schemes in Bromsgrove, a report was presented to Cabinet including their feedback with recommendations on 17th June 2026. Following Cabinet approval, the next steps will be to progress an outline planning application for the Windsor Street site. The Project Manager is currently undertaking a procurement exercise to instruct a planning consultant to support the preparation, coordination and submission of the application

alongside the commissioning of any necessary surveys and technical reports. The consultant is due to be appointed in December 2026. Progressing the application will help to establish the principle and scale of development, reduce planning risk and support the timely disposal of the site in line with the Cabinet resolution. A budget of up to £150,000 was approved by Cabinet to meet the costs of progressing the outline planning application

3.10 The 2026/27 spend on capital as at 30 September 2026 was £6.061m against a revised capital budget of £11.377m. Details of spend and variances are provided in **Appendix A**. The Capital Programme Review will continue to reconcile expenditure, funding and delivery assumptions for the current programme and determine the associated borrowing and revenue consequences. Any resulting changes to the approved 2026/27 programme will be incorporated into subsequent monitoring and reported for approval where required.

Earmarked Reserves

3.11 The level of earmarked reserves held at 01 April 2026 was £14.162m as shown in Appendix B. As part of the development of the Medium Term Financial Plan and Budget for 2027/28 all reserves will be reviewed. Projections at 30 September 2026 suggest the Council is expected to hold £10.216m in earmarked reserves by the end of the financial year due to likely spending across several areas including EPR Funding Allocation and Local Plan reserves. As would be expected, the level of earmarked reserves will reduce over the coming years as commitments are met. The separate reserves review being undertaken through the Financial Resilience Programme is testing the purpose, commitments and future requirement for each reserve and therefore presents a modelled assessment rather than the Quarter 2 monitoring forecast shown here. That work remains in progress and any changes affecting the 2026/27 forecast will be reconciled through subsequent financial monitoring before the final reserves position is presented as part of the February 2027 budget.

General Fund Balance

3.12 The General Fund Balance brought forward as at 1 April 2026 was £11.676m and as at 30 September 2026 is projected to be £11.657m to accommodate the reported underspend of £0.093m and movement of Building Levy New Burdens Grant funding that was aggregated into General Fund Balance to a separate Building Levy Reserve. The appropriate ongoing level of the General Fund Balance is being considered separately through a risk-based assessment as part of the Financial Resilience Programme and final MTFP. That assessment will consider the Council's financial and delivery risks and will inform the Section 151 Officer's assessment of the adequacy of reserves in February 2027.

Table 6 General Fund Balance

GENERAL FUND	£m

Opening Balance	**11.676**
Movement in Year	
Building Levy	(0.112)
Year End 2026/27 forecast	0.093
Closing Balance	**11.657**

Financial Performance

3.13 Council Tax collection at 30 September 2026 was 56.16%, 0.47 percentage points below the profiled target of 56.63%. Collection activity will continue throughout the year. Current modelling indicates a Collection Fund deficit of approximately £1m across all precepting authorities, with Bromsgrove District Council bearing its proportionate share. The forecast will continue to be reviewed and the Council's share will be incorporated into the 2027/28 MTFP as the position is validated.

Nationally, Council Tax collection rates have fallen compared to 2024/25 and since their post pandemic high in 2022/23. Average Collection rates nationally were 95.6% and for Shire Districts were 97%.

Figure 1 Council Tax Collection Rate (April to September 2026)

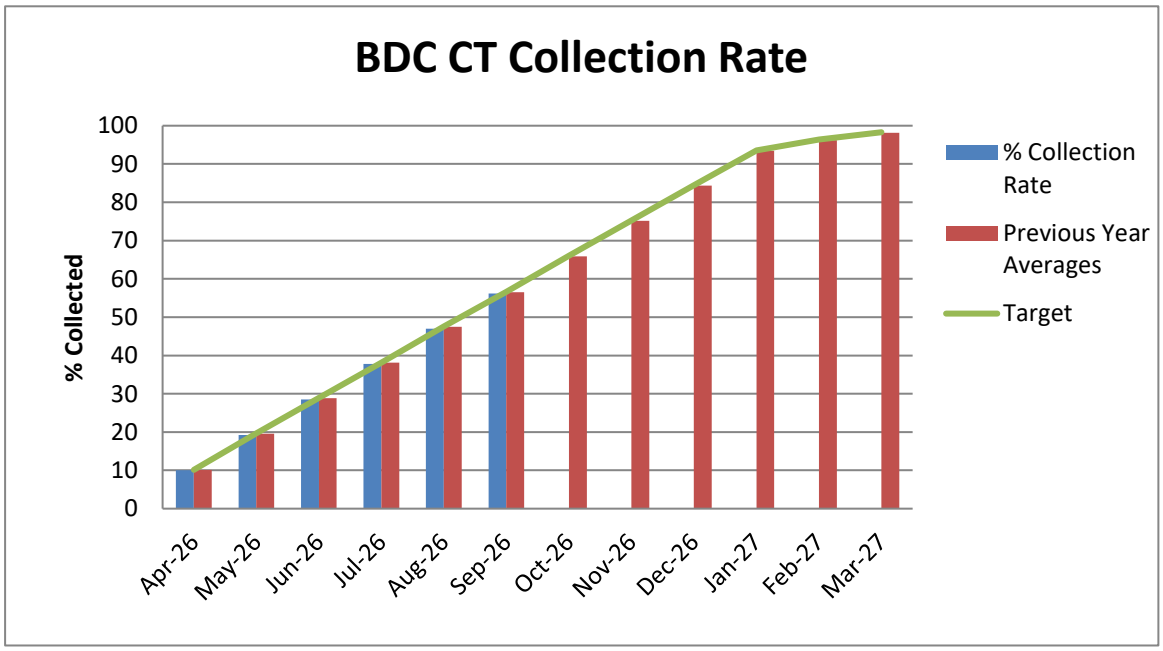
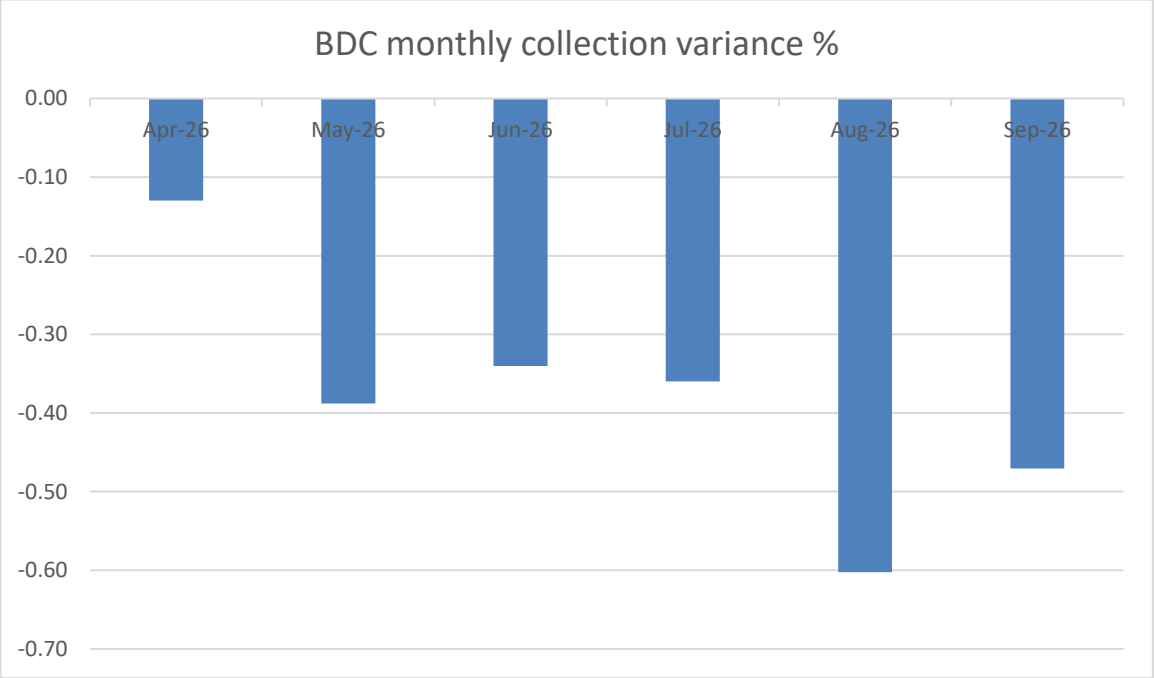


Figure 2 Monthly Council Tax Variance to target (April to September 2026)



3.14 The National Non-Domestic Rates collection rate data for the financial year 2026/27 is set out in the following tables. Overall, collection to date is 0.65% below target.

Figure 3 Non-Domestic Rates Collection Rate (April to September 2026)

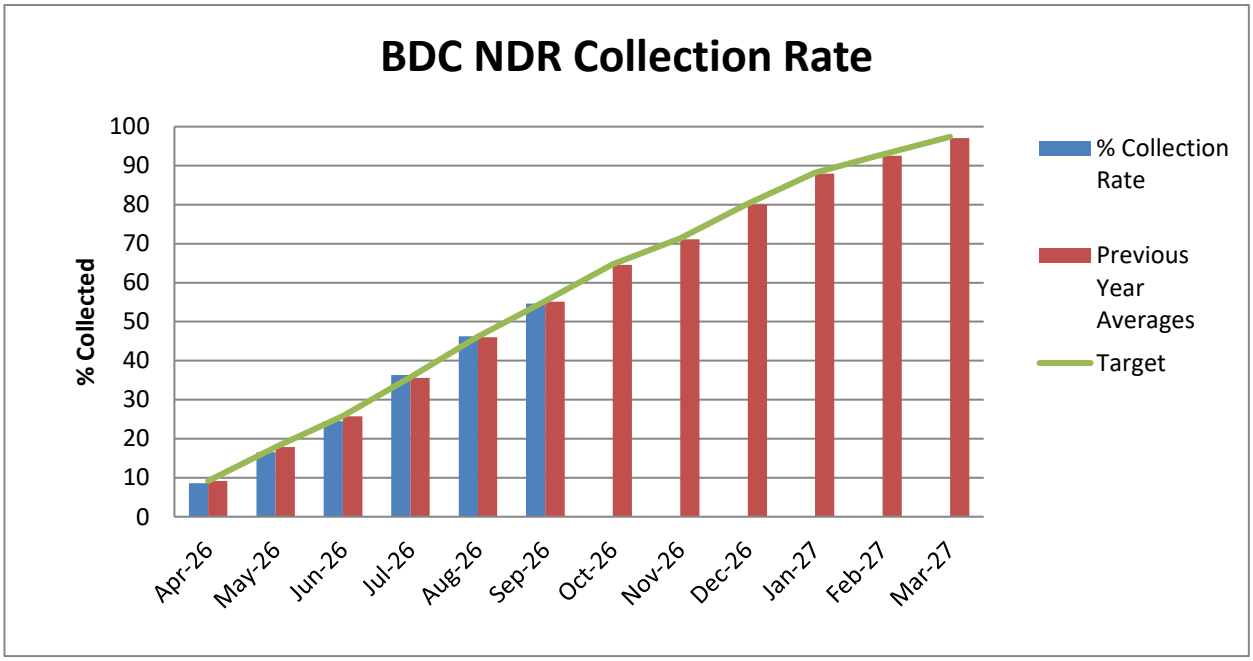
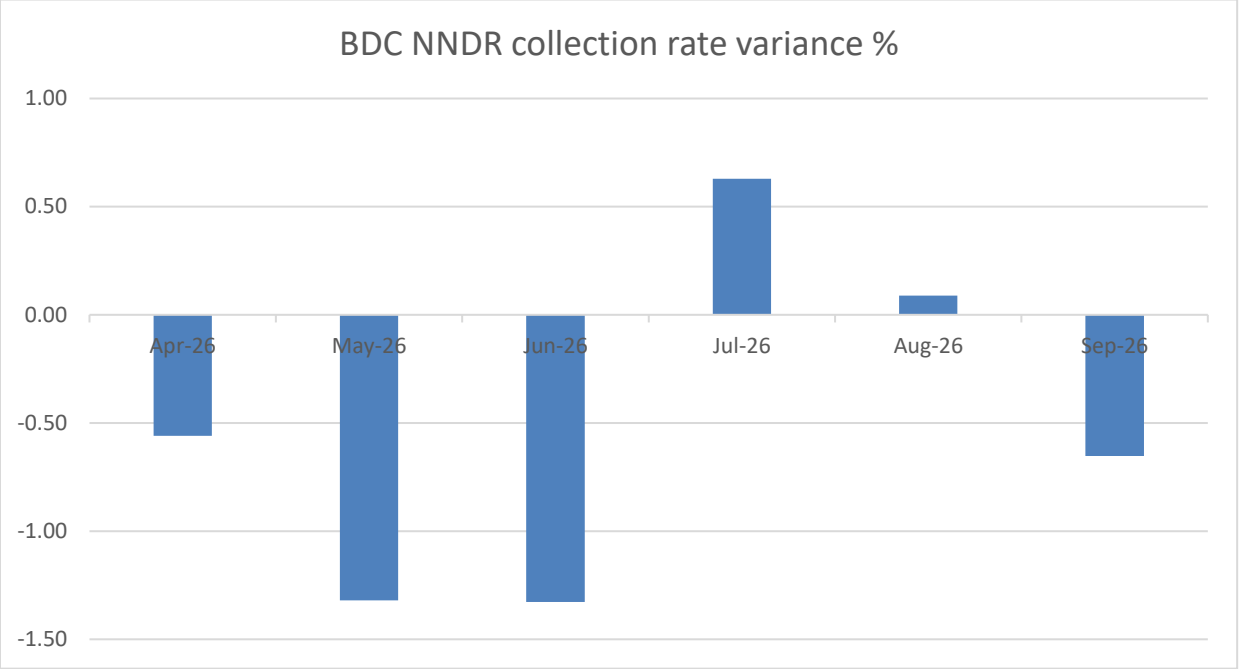


Figure 4 Monthly Non-Domestic Rates Variance to target (April to September 2026)



4. Legal Implications

4.1 No Legal implications have been identified.

5. Strategic Purpose Implications

Relevant Strategic Purpose

5.1 The Strategic purposes are included in the Council's corporate plan and guide the Council's approach to budget making ensuring we focus on the issues that are most important for the borough and our communities. Our Financial monitoring and strategies are integrated within all of our Strategic Purposes.

Climate Change Implications

5.2 The green thread runs through the Council plan. The Financial monitoring report has implications on climate change, and these will be addressed and reviewed when relevant by climate change officers to ensure the correct procedures have been followed to ensure any impacts on climate change are fully understood.

Local Government Reorganisation

5.3 The level of debt and investments the Council holds will transfer over to the new unitary on vesting day.

6. Other Implications

Customer / Equalities and Diversity Implications

6.1 None as a direct result of this report.

Operational Implications

6.2 Managers meet with finance officers to consider the current financial position and to ensure actions are in place to mitigate any overspends.

7. RISK MANAGEMENT

7.1 Items identified in the Financial 2026/27 forecast report for 2026/27 link to several Corporate Risks as listed below. Many of the Council's Corporate Risks have an indirect link to the council's financial position. The mitigations to these risks are set out in the Risk Report, of which the Quarter 4 Report was reported to Audit, Standards and Governance Committee on 8 June 2026:

- COR002 - Financial Resilience of the Council and ability to manage financial shocks
- COR026 - Risk of Cash Flow Strain

7.2 In future monitoring reports, financial risk will be reviewed with regular reporting against direct and indirect financial risk drivers.

7.3 There remains a risk that further detailed review of areas including Corporate Financing, the Capital Programme and its financing, reserves, income assumptions and other underlying budget assumptions identifies adjustments which could materially improve or worsen the forecast 2026/27 financial position. Any such changes will be reflected through subsequent financial monitoring and, where relevant, the MTFP.

8. APPENDICES

Appendix A – Capital Spend 2026/27
Appendix B – Reserves Position
Appendix C – Ward Budgets

AUTHOR OF REPORT

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Appendix A – 2026/27 Capital*

Description	2026/27 Total (Original) £	2026/27 Total (Incl C/F's) £	26/27 Spend £
Large Schemes			
Levelling Up Fund			
- Nailers Yard	0	1,513,349	70,735
- Windsor Street	0	0	725,119
UK Shared Prosperity Fund			
CCTV Digital Upgrade (UKSPF)	0	33,668	
UKSPF Funding BDC 2025/26	0	884,395	
Other Schemes			
Corporate			
Salary Capitalisation	750,000	750,000	378,163
Environmental			
Battery Charging & Storage Unit	12,000	12,000	
Battery Equipment	15,000	15,000	
Bereavement Services Bins	3,000	3,000	
Bereavement Services Signage	7,000	7,000	
Fleet Replacement cost	0	24,400	
Fleet Replacemnet new line	820,000	1,715,013	2,879,677
Food Waste Collection - fund for Vechicles and containers	120,000	819,229	383,811
Housing			
Disabled Facilities Grant	800,000	1,227,840	1,203,369
Discretionary Home Repairs	50,000	265,602	
Energy Efficiency Installation	100,000	306,065	
ICT			
Cisco Network Update	50,000	84,877	14,001
Cyber Security Updates	25,000	25,000	
Laptop Refresh	30,000	45,986	6,607
Laptops for new Starters	25,000	50,000	
New Finance Enterprise system	20,000	60,000	
New ongoing Cyber securty budget	25,000	75,000	
Server Replacement	60,000	108,773	1,768
Parks and Play Areas			
Allotments	125,000	125,000	
Café Design Options	50,000	50,000	
Café Improvements	120,000	120,000	
Car Park Improvements	30,000	30,000	
Enhancements to Skate Park	250,000	250,000	
Footpaths	75,000	31,209	75,000
Initial Play Audit Requirements		451,000	182,931
Pathway Improvements	150,000	150,000	
Planting of Reed Beds - Water Voles	15,000	15,000	
Play Area, POS and Sport improvements at Lickey End Recreation Ground i		30,582	
Play Areas	305,000	305,000	
Skate Park Improvements and Play Area MUGA	250,000	250,000	
Sports Improvements	30,000	30,000	
Updated Play Audit Requirements	159,841	326,083	
Wild Flower Machinery		62,000	
Wildlife Survey and Management Regime	5,000	5,000	
Regeneration			
Artrix - Landlord Obligations	20,000	42,414	7,402
Buildings	100,000	359,481	
Bus Shelters	18,000	52,345	
Parkside - Requirement for a firewall		9,750	
Parkside Roof Replacement	80,000	80,000	
Audio Visual Equipment	161,000	161,000	
Replacement Parking Machines	100,000	189,134	132,805
Sweetpool Lane	225,500	225,500	
GRAND TOTALS	**5,181,341.00**	**11,376,695.60**	**6,061,388.00**

* The Council are currently undertaking a review of the Capital Programme, budgets and financing and will bring a revised, fully funded capital programme to Council for approval later in the year.

Appendix B – Earmarked Reserves

AD		Balance at 31/3/26	Transfers in 2026/27	Transfers out 2026/27	Balance at 31/3/27	Transfers in 2027/28	Transfers out 2027/28	Balance at 31/3/28	Transfers in 2028/29	Transfers out 2028/29	Balance at 31/3/29
	General Fund Reserve	**11,676**		(19)	**11,657**			**11,657**			**11,657**
	General Fund Earmarked Reserves:										
R Egan	Artrix Holding Trust	**39**			**39**			**39**			**39**
R Bamforth	Building Control Partnerships	**82**		(25)	**57**		(10)	**47**		(15)	**32**
R Bamforth	Building Levy	**0**	112		**112**		(35)	**77**		(10)	**67**
R Egan	Community Investment Fund	**1,250**		(137)	**1,113**			**1,113**			**1,113**
	Community Services - CAB	**124**			**124**			**124**			**124**
	Community Services - Climate Change	**196**			**196**			**196**			**196**
D Goodall	Council Tax Hardship Fund	**158**		(79)	**79**		(79)	**0**			**0**
	DCLG Homeless Grant	**267**			**267**			**267**			**267**
	Disabled Facilities Grant	**30**			**30**			**30**			**30**
D Goodall	DWP Grant (Benefits)	**128**			**128**			**128**			**128**
R Egan	Economic Growth Development	**911**		(325)	**586**		(355)	**231**		(231)	**0**
C Felton	Election Services	**85**		(20)	**65**		(25)	**40**		(20)	**20**
	ELF funding	**138**			**138**			**138**			**138**
	Environmental Vehicles	**27**			**27**			**27**			**27**
S Parry	EPR Funding Allocation	**2,577**		(2,183)	**394**		(394)	**0**			**0**
D Goodall	ERP Systems	**116**			**116**			**116**			**116**
D Goodall	Finance Contingency	**339**		(199)	**140**		(140)	**0**			**0**
D Goodall	Financial Services - Business Rate Retention	**1,000**			**1,000**			**1,000**			**1,000**
J Willis	Housing Welfare Reform	**112**		(60)	**52**		(52)	**0**			**0**
R Elmes	ICT Refresh Reserve	**81**		(77)	**4**			**4**			**4**
	Innovation	**60**			**60**			**60**			**60**
J Willis	Leisure/Community Safety	**115**		(30)	**85**		(42)	**43**		(43)	**0**
J Walton	LGR Reserve	**1,000**			**1,000**			**1,000**			**1,000**
R Bamforth	Local Plan Enquiry	**570**		(458)	**112**		(67)	**45**			**45**
D Goodall	Localising Council Tax	**107**			**107**			**107**			**107**
WRS	Particulate Monitoring	**102**		(102)	**0**			**0**			**0**
D Goodall	Pension Reserve	**200**			**200**			**200**			**200**
R Egan	Regeneration	**535**		(64)	**471**			**471**			**471**
R Egan	Regeneration & Property	**124**			**124**			**124**			**124**
J Walton	Regulatory Services (Partner Share)	**90**			**90**			**90**			**90**
J Walton	Risk and Resilence Reserve	**2,500**			**2,500**			**2,500**			**2,500**
R Egan	Rubery Local Fund	**100**			**100**		(120)	**(20)**			**(20)**
J Willis	Shopmobility Donations	**1**		(1)	**0**			**0**			**0**
J Willis	Social Prescribing	**57**			**57**		(57)	**0**			**0**
J Willis	Ukrainian Support	**785**		(220)	**565**		(220)	**345**		(220)	**125**
j Walton	Ward Budget Initiative	**156**		(78)	**78**		(78)	**0**			**0**
	Total General Fund	**14,162**	**112**	**(4,058)**	**10,216**	**0**	**(1,674)**	**8,542**	**0**	**(539)**	**8,003**

Appendix C – Ward Budgets

Activity	Spend	Balance £5,000
Cllr Alan Bailes	0.00	5,000.00
Cllr Ruth Lambert	0.00	5,000.00
Cllr Sam Ammar	3,000.00	2,000.00
Cllr Ester Gray	0.00	5,000.00
Cllr Peter McDonald	1,000.00	4,000.00
Cllr Harrison Warren-Clarke	2,000.00	3,000.00
Cllr Anita Dale	0.00	5,000.00
Cllr Webb	2,400.00	2,600.00
Cllr Hunter	0.00	5,000.00
Cllr Rachel Bailes	3,500.00	1,500.00
Cllr Sue Baxter	5,000.00	0.00
Cllr J Clarke	0.00	5,000.00
Cllr Stephen Colella	0.00	5,000.00
Cllr J Elledge	375.00	4,625.00
Cllr Derek Forsythe	5,000.00	0.00
Cllr D Hopkins	0.00	5,000.00
Cllr Charlie Hotham	0.00	5,000.00
Cllr Helen Jones	0.00	5,000.00
Cllr B Kumar	1,500.00	3,500.00
Cllr M Marshall	1,600.00	3,400.00
Cllr Karen May	0.00	5,000.00
Cllr Bernard McEldowney	800.00	4,200.00
Cllr D Nicholl	1,000.00	4,000.00
Cllr Simon Nock	0.00	5,000.00
Cllr S Peters	500.00	4,500.00
Cllr J Robinson	0.00	5,000.00
Cllr S Robinson	0.00	5,000.00
Cllr J Stanley	0.00	5,000.00
Cllr Kit Taylor	419.99	4,580.01
Cllr Peter Whittaker	0.00	5,000.00
Cllr S Evans	3,523.47	1,476.53
TOTALS	**31,618.46**	**123,381.54**

The Wards budget was approved by Council for three years from 2026/27 (£2,000 per ward (£62,000) in total) plus £16,000 per annum administration costs = £78,000 per year and therefore £234,000 to 2027/28). The Reserve available at 1 April 2026 is £156,000 (£78,000 for 2026/27 and the same for 2027/28).
For 2026/27 only, an additional allocation of £93,000 has been made available, funded from the Community Investment Fund Reserve, providing an overall budget for 2026/27 of £171,000.

Total costs charged to the Wards Reserve for 2026/27 are assumed to be the full allocation for 2026/27 of £156,000, and similarly to the Community Investment Fund the full allocation of £93,000. Any underspend at year end will be incorporated within the General Fund Balance.