



**Corporate Policy and  
Resources Committee**

**Thursday, 12<sup>th</sup> February  
2026**

**Subject: Corporate Policy and Resources Committee Draft Budget  
2026/2027 and estimates to 2030/2031**

Report by:	Director of Finance and Assets (Section 151)
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Purpose / Summary:	The report sets out the draft Revenue Budget 2026/2027 including that of this Committee and those recommended by the Prosperous Communities Committee for the period 2026/2027. It also includes estimates to 2030/2031 to be included in the Medium Term Financial Plan.

**RECOMMENDATION(S):**

- a) That Members accept the Corporate Policy and Resources Committee budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget 2026/2027.
- b) That Members accept the Prosperous Communities Committee Budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget for 2026/2027.
- c) That Members approve any minor changes be delegated to the Chief Finance Officer in consultation with the Chairperson of the Corporate Policy and Resources Committee.
- d) That Members **recommend to Council** the 2027/2028 to 2030/2031 estimates for both this Committee and those of Prosperous Communities Committee for inclusion in the Medium Term Financial Plan 2026/2027 to 2030/2031 (as amended by any decisions taken on this agenda).

## IMPLICATIONS

### Legal:

The Council has a responsibility to set a balanced and legitimate budget and Council Tax requirement in compliance with statutory deadlines.

Local Authorities (Standing Orders) (England) (Amendment) Regs 2014 (SI 165) requires that once the budget is approved the minutes of the proceedings must record the names of the persons who cast a vote for the decision, against the decision or abstained.

### Financial : FIN/156/26/CPR/SL

The 2026/2027 base budget and variance to the 2025/2026 base budget are explained in the body of this report.

After taking a robust approach to the estimations within the budget for this Committee the total cost of services for 2026/2027 will be £7.645m (£7.871m 2025/2026).

This has resulted in base budget decreases in expenditure of **£0.493m**, and income decrease of **£0.267m**, resulting in a **net base budget decrease of £0.226m**.

There are £0.008m of expenditure budgets which are funded from Earmarked Reserves to support one off project resources in 2026/2027 (£0.018m in 2025/2026). This is a decrease of **£0.01m** from 2025/2026 to 2026/2027.

Services within this Committee have also contributed to Earmarked Reserves £0.104m in 2026/2027 for asset replacement programmes (£0.109m in 2025/2026). This is a decrease of **£0.005m** from 2025/2026 to 2026/2027.

Excluding the use of earmarked reserves, there is a **net base budget decrease of £0.221m** for this committee, further details of which are contained within the report at section 2.

The proposed budgets within this report are included in the overall balanced position for 2026/2027.

**Staffing:**

The most significant budget movement from 2025/2026 to 2026/2027 for services within this committee is salary budgets which have been affected by several factors:

- 1) The estimated pay award applied for 2026/2027 is 3.0%, an increase of £0.111m. 2.5% has been applied each year from 2027/2028.
- 2) A review of the pension fund is a comprehensive actuarial valuation required by law every three years for trust-based defined benefit schemes. The results of the review for West Lindsey District Council covering the period 2026/2027 to 2028/2029 were published in October 2025 and provided the following contribution rates:
  - a) Primary Rate – the annual employers contribution percentage (2026/2027 17.5% compared to 2025/2026 23.5%), and
  - b) Secondary Rate – the annual amount payable (2026/2027 £0.339m compared to 2025/2026 £0.692m)
- 3) The proposed Council budget for 2026/2027 also includes a 2% Vacancy Factor of £0.277m, which has been applied to salary budgets for posts which are on our organisational establishment (basic pay, superannuation and national insurance). This is an increase of £0.009m from 2025/2026.

Both rates are a reduction on the base budget provided for within the MTFP, resulting in a cost reduction for this Committee of £0.577m.

**Equality and Diversity including Human Rights :**

The Equality Act 2010 places a responsibility on Councils to assess their budget options before taking decisions on areas that could result in discrimination.

An Equality Impact Assessment has been completed on the budget.

**Data Protection Implications :** None arising as a result of this report.

**Climate Related Risks and Opportunities :**

The Council holds an Earmarked Reserve within its overall budget to support investment in environmental and carbon reduction initiatives and the mitigation of climate change financial risk.

**Section 17 Crime and Disorder Considerations :**

CCTV service charges are set to encourage take up of the service to increase public safety in the district and reduce anti-social behaviour.

Fixed Penalty Notices are fees set by the Government to enable Local Authorities to act against anti-social behaviour.

**Health Implications:** None arising as a result of this report.

**Title and Location of any Background Papers used in the preparation of this report:**

The Chartered Institute of Public Finance and Accountancy – The Prudential Code for Capital Finance in Local Authorities (2021 Edition)

The Corporate Plan

The Capital Investment Strategy

The Fees and Charges Policy

The Asset Management Plan

The Acquisitions and Disposal Policy

Investment Policy – Land and Buildings

All documents are held within Financial Services at the Guildhall, Marshalls Yard, Gainsborough.

**Risk Assessment :**

The 2026/2027 Budget Risk Assessment will be presented to the Corporate Policy and Resources Committee.

**Call in and Urgency:**

**Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?**

i.e., is the report exempt from being called in due to urgency (in consultation with C&I chairperson)

Yes

No

**Key Decision:**

A matter which affects two or more wards, or has significant financial implications

Yes

No

## Introduction

1.1 This report sets out the Corporate Policy and Resources Committee base budget position for 2026/2027 and estimates for 2027/2028 to 2030/2031, incorporating the medium term financial planning principals:

- To focus on achieving outcomes
- To drive a robust and sustainable financial position
- To support growth and service delivery, utilising the Council's resources
- To ensure financial decision making is based on robust, risk assessed business cases that clearly match our ambitions.

1.2 The process for the preparation of this budget has included the following:

- Meetings with Budget Managers to ensure resources align to the delivery of Corporate Priorities and to review budgets, identifying ongoing pressures, income loss, savings or income gains, and horizon scanning for future issues, including political, economic or legislative implications.
- A robust Fees and Charges review, which resulted in an increase in income budgets of **£0.168m** across both Committees against the base budget from 2025/2026 (an increase of **£81.5k** from the previous estimate for 2026/2027). Full details of proposed fees and charges were presented to this Committee on the 13<sup>th</sup> of November 2025, and the 11<sup>th</sup> December 2025.
- Regular updates have been provided to the Management Team who have also reviewed, challenged and proposed inclusion of the pressures incorporated into this budget which have not already been approved by the Corporate Policy and Resources Committee. These are in addition to the assumptions included within the budget i.e., pay award levels, inflation on utilities, Business Rates (NNDR) growth etc.
- Regular meetings have been held with the Chairs and Vice Chairs of Committees to ensure they are fully engaged in the process.
- Inclusion of the revenue implications of the DRAFT Capital Programme 2026/2027 – 2030/2031.
- Consultation with Parish and Town Councils, residents and business ratepayers has been undertaken.
- The review of Earmarked Reserves and approved additional resources being funded from these reserves and/or external grant income.

- Consideration of other Strategies i.e., Car Parking Strategy, Housing Strategy etc.

1.3 This Budget Preparation process has achieved a Substantial Assurance rating from our Internal Auditors as part of the 'Financial Resilience and Scrutiny Audit' carried out during November 2025.

1.4 Where additional expenditure and unavoidable costs have been identified, Business Units try to accommodate these extra costs by working more efficiently, generating extra income or reducing base budgets in non-priority areas. These items of additional expenditure and unavoidable costs, together with budget reductions are described below and have been built in to the base budgets.

1.5 **The Corporate Policy and Resources Base Budgets (Appendix 1 and 2)** have been developed from the forecast budgets presented to Council in March 2025.

Service budgets have been aligned to the strategic focus outlined within the **draft Corporate Plan (Our West Lindsey, Our Future) 2026-2030** and corresponding themes, namely Thriving People, Thriving Places and Thriving Council.

To aid comparison capital charges and central support recharges have been omitted to present only revenue related controllable costs.

1.6 **The Corporate Policy and Resources movement from the 2025/2026 base budget to the proposed 2026/2027 base budget** is included at **Appendix 3**.

#### **1.7 Assumptions/Inflationary Increases**

Inflationary increases / assumptions have been applied to the following budget areas:

2026/27	
Pay Award	3.0%
Vacancy Factor	2.0%
Electricity	10.0%
Gas	0.0%
Water & Disposal	0.0%
Fees & Charges	3.2%

Employer's superannuation has been applied in line with that provided by the Actuary (17.5% 2026/2027).

National Insurance rates have been applied in line with the rates published by HMRC for 2026/2027.

Utilities - There is a contract in place for the provision of electricity and gas. The assumptions applied to future years is taken from quarterly energy briefings issued by the procurement framework.

KEY:

↑	Positive impact on MTFP (i.e. increased income, or reduction in pressure)
↓	Negative impact on MTFP (i.e. decrease in income, or increase in pressure)

## 2. SIGNIFICANT VARIATIONS



£0.221M

When compared to the 2025/2026 base budget, the 2026/2027 base budget shows a decrease of **£0.221m**, excluding use of and contribution to Earmarked Reserves. The significant variances to the 2025/2026 base budget are detailed below:

### 2.1 Establishment



£0.475M

The most significant budget movement from 2025/2026 to 2026/2027 for services within this committee is salary budgets which have been affected by several factors:

- 2.1.1 The estimated pay award applied for 2026/2027 is 3.0%, an increase of **£0.111m**. 2.5% has been applied each year from 2027/2028.
- 2.1.2 A review of the pension fund is a comprehensive actuarial valuation required by law every three years for trust-based defined benefit schemes. The results of the review for West Lindsey District Council covering the period 2026/2027 to 2028/2029 were published in October 2025 and provided the following contribution rates:
  - c) Primary Rate – the annual employers contribution percentage (2026/2027 17.5% compared to 2025/2026 23.5%), and
  - d) Secondary Rate – the annual amount payable (2026/2027 £0.339m compared to 2025/2026 £0.692m)

Both rates are a reduction on the base budget provided for within the MTFP, resulting in a cost reduction for this Committee of **£0.577m**.

- 2.1.3 The proposed Council budget for 2026/2027 also includes a 2% Vacancy Factor of £0.277m, which has been applied to salary budgets for posts which are on our organisational establishment (basic pay, superannuation and national insurance). This is an increase of **£0.009m** from 2025/2026.

## 2.2 Inflation

↓	£0.030M
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The inflationary increases applied, see paragraph 1.7 for assumptions in addition to contractual inflationary increases, have resulted in an increase in base budgets for 2026/2027 of **£0.03m**.

## 2.3 Contractual Increases

↓	£0.271M
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There is an increase in expenditure of **£0.271m** arising from a number of contracts held within services including:

- Cash receipting system
- Lincolnshire Legal Services SLA
- FOI / Performance data software
- External Audit contract
- Internal Audit contract
- Insurance Premiums
- Digimail contract
- NNDR services contract
- Security software and licences

## 2.4 Changing Places Facility – Repairs and Maintenance

↓	£0.010M
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Corporate Policy and Resources committee on the 25<sup>th</sup> September 2025 approved the ongoing revenue budget of **£0.010m** pa for facility repairs and maintenance.

## 2.5 Property Rental Income

↑	£0.043M
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Reviews of rental agreements for properties has resulted in an increase in income of **£0.043m**.

## 2.6 Housing Benefits Subsidy

↓	£0.087M
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We have new accommodation providers in West Lindsey who are offering 'supported accommodation' and because the providers are not 'Registered Providers of Social Housing' we cannot claim full subsidy on the Housing Benefit we pay out to any tenants in these properties. There is a possibility that West Lindsey will be responsible for 50% of the benefit paid on these properties and as the accommodation is supported accommodation the rents are far higher than normal rents. These landlords are being urged to become 'Registered' which means

they will be regulated, and full Housing Benefit subsidy can be claimed from the Department for Work and Pensions. Work is underway for one landlord to become registered, but the timescales are unknown.

The impact of this is forecast to be a pressure of **£0.087m** on Housing Subsidy. If a landlord became registered during the year this would be reduced, but also if an unregistered landlord expanded their offering within the district it would increase.

2.7 'Other movements' are made up of budget transfers across committees, the most significant being the approved allocation of Budget Pressure Contingency to services within Prosperous Communities Committee for the resourcing of culture, food safety and the implementation of the food waste service. The remaining net movement is made up of several pressures and savings with an individual value of below £0.01m.

### **3. Prosperous Communities Base Budget (Appendix 4 – 6)**

The Prosperous Communities Committee considered their draft budget report at their meeting on the 27<sup>th</sup> of January 2026.

#### **3. SIGNIFICANT VARIATIONS**



£1.280M

When compared to the 2025/2026 base budget, the 2026/2027 proposed budget for services within this committee shows an increase of **£1.280m**, excluding use of and contribution to Earmarked Reserves. The major variances to the 2025/2026 base budget are detailed below:

##### **3.1 Establishment**



£0.779M

The most significant budget movement from 2025/2026 to 2026/2027 for services within this committee is salary budgets which have been affected by several factors:

- The estimated pay award applied for 2026/2027 is 3.0%, an increase of **£0.214m**. 2.5% has been applied each year from 2027/2028.
- Implementation of the Food Waste Service has resulted in an increase in the establishment of 19 full-time posts, at a cost of **£0.763m**.
- A review of the pension fund is a comprehensive actuarial valuation required by law every three years for trust-based defined benefit schemes. The results of the review for West Lindsey District Council covering the period 2026/2027 to 2028/2029 were published in October 2025 and provided the following contribution rates:

- a) Primary Rate - the annual employers contribution percentage (2026/2027 17.5% compared to 2025/2026 23.5%), and
- b) Secondary Rate - the annual amount payable (2026/2027 £0.339m compared to 2025/2026 £0.692m)

Both rates are a reduction on the base budget provided for within the MTFP, resulting in a cost reduction for this Committee of **£0.198m**.

### 3.2 Inflation

	↓	£0.051M
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The inflationary increases applied, see paragraph 1.7 for assumptions in addition to contractual inflationary increases, have resulted in an increase in base budgets for 2026/2027 of **£0.051m**.

### 3.3 Contractual Increases

	↓	£0.039M
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There is an increase in expenditure of **£0.039m** arising from a number of contracts held within services including:

- Building Control Software
- Digimail Contract
- Development Management – Key Planning Service
- Central Lincolnshire Local Plan Contribution
- Land Based Administration Software

### 3.4 Fees and Charges

	↑	£0.167M
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The Corporate Policy and Resources Committee meetings held on the 13<sup>th</sup> of November 2025 and the 11<sup>th</sup> December 2025 considered the Fees and Charges recommended by this Committee and recommended them to Council for approval in March 2026. The review resulted in an increase in income budgets of **£0.167m** for services within this Committee against the base budget for 2025/2026.

### 3.5 Budget Movements between Committees – Homelessness and Rough Sleeping Grant

	↓	£0.562M
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This income was previously issued as a stand-alone grant and was budgeted for within service. The grant is now part of the Local Government Finance Settlement from 2026/2027 and under accounting rules it must be accounted for within the funding section of the budget ('Other Government Grants') rather than in service. There is no impact on the bottom line for the council - **£0.562m**.

3.6 'Other movements' are made up of budget transfers across committees, the most significant being the approved allocation of Budget Pressure Contingency to services within Prosperous Communities Committee for the resourcing of culture, food safety and the implementation of the food waste service. The remaining net movement is made up of several pressures and savings with an individual value of below £0.01m.

#### 4. Combined Committee Base Budget (Appendix 7)

↓ £1.059M

4.1 The movement from the 2025/2026 base budget to the proposed 2026/2027 base budget for **both** Corporate Policy and Resources Committee and Prosperous Communities Committee is an increase of **£1.059m**, excluding use of and contribution to Earmarked Reserves.

Details of the movement is included at **Appendix 7**.

#### 5. Budget Consultation

To undertake the Budget Consultation, we used multiple routes to consult with our stakeholders.

The consultation was undertaken using an online survey, a paper survey, through stalls within the Markets at Market towns and face to face events within the district.

The objectives of the engagement were to:

- Raise awareness of the financial challenges.
- Raise awareness of the diversity of services the Council provides.
- Identify what areas of the Corporate Plan and the Business Plan should be prioritised.
- Provide some feedback following the recent Council motion to consider supporting residents in this time of increased inflation.

The Budget Consultation Report Summary 2025 is provided at **Appendix 8** for information.

#### 6. Recommendations

6.1 That Members accept the Corporate Policy and Resources Committee budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget 2026/2027 with any minor changes delegated to the Chief Financial Officer.

- 6.2 That Members accept the Prosperous Communities Committee Budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget for 2026/2027.
- 6.3 That Members approve any minor changes be delegated to the Chief Finance Officer in consultation with the Chairperson of the Corporate Policy and Resources Committee.
- 6.4 That Members **recommend to Council** the 2027/2028 to 2030/2031 estimates for both this Committee and those of Prosperous Communities Committee for inclusion in the Medium Term Financial Plan 2026/2027 to 2030/2031 (as amended by any decisions taken on this agenda).

## APPENDIX 1

### Corporate Policy & Resources Income and Expenditure Budgets (Excluding Capital Charges and Recharges)

Corporate Policy & Resources	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
<b>Income</b>						
Income & Fees	(2,914,200)	(2,911,400)	(2,941,000)	(2,908,700)	(2,924,400)	(2,934,100)
Taxation and Government Grant	(13,590,300)	(13,326,000)	(13,326,000)	(13,326,000)	(13,326,000)	(13,326,000)
<b>Total Income</b>	<b>(16,504,500)</b>	<b>(16,237,400)</b>	<b>(16,267,000)</b>	<b>(16,234,700)</b>	<b>(16,250,400)</b>	<b>(16,260,100)</b>
<b>Expenditure</b>						
Benefit & Transfer Payments	13,688,400	13,505,300	13,505,300	13,400,000	13,400,000	13,400,000
Employees	7,502,100	7,039,000	7,263,600	7,473,200	7,711,200	7,909,800
Premises	578,400	618,900	638,900	610,900	623,000	629,700
Supplies & Services	2,593,000	2,700,000	2,915,400	2,736,600	2,779,200	2,829,900
Transport	13,200	19,200	19,200	19,200	19,200	19,200
<b>Total Expenditure</b>	<b>24,375,100</b>	<b>23,882,400</b>	<b>24,342,400</b>	<b>24,239,900</b>	<b>24,532,600</b>	<b>24,788,600</b>
<b>Net Total</b>	<b>7,870,600</b>	<b>7,645,000</b>	<b>8,075,400</b>	<b>8,005,200</b>	<b>8,282,200</b>	<b>8,528,500</b>

## APPENDIX 2

### Corporate Policy & Resources Base Budget - Cluster Analysis (Excluding Capital Charges and Recharges)

Cluster and Business Unit	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
<b>Thriving Places</b>	<b>24,400</b>	<b>25,100</b>	<b>25,700</b>	<b>26,300</b>	<b>26,900</b>	<b>27,500</b>
Emergency Planning	24,400	25,100	25,700	26,300	26,900	27,500
<b>Thriving Council</b>	<b>9,398,900</b>	<b>9,337,700</b>	<b>9,791,900</b>	<b>9,797,400</b>	<b>10,087,000</b>	<b>10,339,900</b>
Audit	215,100	233,500	239,800	246,400	253,300	260,400
Benefits	450,400	545,300	562,100	579,200	600,500	616,300
Change Management	366,900	422,800	439,200	455,100	475,200	489,000
Communications	186,400	188,100	196,200	203,700	210,000	215,100
Corporate Finance	231,600	106,600	112,000	112,600	116,400	113,700
Customer Services	729,300	730,500	754,600	777,700	804,900	823,100
Debtors	76,700	96,200	83,100	87,500	91,100	92,800
Democratic Representation	716,900	728,300	755,900	766,700	789,300	808,700
Elections	195,200	191,900	426,100	200,500	206,200	210,900
Financial Services	1,663,200	1,306,400	1,345,200	1,382,000	1,425,700	1,459,000
Fraud	0	3,300	15,000	3,700	0	4,100
Governance & Legal Compliance	1,126,600	1,131,200	1,154,700	1,173,900	1,189,000	1,212,900
Human Resources	606,500	584,400	598,000	607,500	623,000	635,700
ICT Infrastructure	537,900	658,100	676,900	689,800	700,100	713,000
Local Taxation	538,100	543,800	568,900	595,000	619,200	637,700
Policy, Strategy and Environment	231,600	249,100	234,700	240,200	248,100	254,200
Property - Administrative	115,000	146,300	153,400	158,600	166,000	171,400
Property - Commercial	(169,200)	(47,800)	(50,800)	(51,200)	(51,200)	(51,800)
Property - Miscellaneous Property	29,900	38,300	38,600	38,900	39,200	39,500
Property - Operational	212,900	232,800	210,200	211,600	215,700	216,800
Street Naming and Numbering	14,200	12,800	13,600	14,400	15,700	16,800
Support Services	200,200	195,700	203,000	210,600	218,100	223,500
Systems Development	649,700	581,800	593,400	614,000	638,800	673,700
<b>Investment Income - Property Portfolio</b>	<b>(1,552,700)</b>	<b>(1,717,800)</b>	<b>(1,742,200)</b>	<b>(1,818,500)</b>	<b>(1,831,700)</b>	<b>(1,838,900)</b>
Investment Properties	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
<b>Grand Total</b>	<b>7,870,600</b>	<b>7,645,000</b>	<b>8,075,400</b>	<b>8,005,200</b>	<b>8,282,200</b>	<b>8,528,500</b>

## APPENDIX 3

### Corporate Policy and Resources Committee

#### SUMMARY OF BUDGET MOVEMENT FROM 2025/2026 TO 2026/2027 (Excluding Capital Charges and Recharges)

	£
<b>Base Budget 2025/2026</b>	<b>7,870,600</b>
Decrease in use of Reserves	(4,600)
<b>Expenditure Increases</b>	
Establishment - Assumed 3% Pay Award (incl. 2% vacancy factor)	↓ 102,400
Inflation	↓ 30,300
Contractual Increases	↓ 270,800
Changing Places Facility - Repairs and Maintenance	↓ 10,000
<b>Expenditure Decreases</b>	
Establishment - Actuarial Review of Pension Fund Contributions	↑ (577,000)
<b>Income Gain</b>	
Property Rental Income	↑ (43,300)
<b>Income Loss</b>	
Housing Benefits Subsidy	↓ 87,200
<b>Other Movements</b>	
Small budget variations and movements between Committees	↑ (101,400)
<b>Proposed Budget 2026/2027</b>	<b>7,645,000</b>
<b>Total Increase / (Decrease) in Base Budget</b>	<b>(225,600)</b>

## APPENDIX 4

### Prosperous Communities Income and Expenditure Budgets (Excluding Capital Charges and Recharges)

Prosperous Communities	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
<b>Income</b>						
Income & Fees	(5,965,600)	(6,183,400)	(6,436,300)	(6,592,800)	(6,553,600)	(5,890,000)
Taxation and Government Grant	(878,200)	(402,800)	(367,200)	(308,000)	(315,700)	(321,700)
<b>Total Income</b>	<b>(6,843,800)</b>	<b>(6,586,200)</b>	<b>(6,803,500)</b>	<b>(6,900,800)</b>	<b>(6,869,300)</b>	<b>(6,211,700)</b>
<b>Expenditure</b>						
Employees	8,865,500	9,593,000	9,791,100	9,923,100	10,082,000	9,700,000
Premises	596,300	615,100	615,400	625,800	640,400	644,800
Supplies & Services	2,627,200	2,687,100	2,664,400	2,651,400	2,674,300	2,661,800
Transport	967,300	1,044,200	1,113,400	1,161,000	1,183,900	1,207,300
<b>Total Expenditure</b>	<b>13,056,300</b>	<b>13,939,400</b>	<b>14,184,300</b>	<b>14,361,300</b>	<b>14,580,600</b>	<b>14,213,900</b>
<b>Net Total</b>	<b>6,212,500</b>	<b>7,353,200</b>	<b>7,380,800</b>	<b>7,460,500</b>	<b>7,711,300</b>	<b>8,002,200</b>

## APPENDIX 5

### Prosperous Communities Base Budget – Cluster Analysis (Excluding Capital Charges and Recharges)

Cluster and Business Unit	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
<b>Thriving People</b>	<b>1,968,900</b>	<b>2,398,900</b>	<b>2,247,000</b>	<b>2,227,000</b>	<b>2,230,700</b>	<b>2,345,600</b>
Commercial Services	316,300	267,500	333,700	342,200	352,400	360,900
Community Action	416,600	396,900	408,600	442,800	456,500	467,800
Community Environment	60,000	59,700	59,700	59,700	59,700	59,700
Community Support	327,800	330,700	194,700	194,700	194,700	194,700
Crematorium	(107,500)	(133,200)	(171,200)	(207,800)	(246,600)	(238,300)
Culture and Theatres	234,600	222,300	213,200	201,000	200,800	207,300
Homelessness	406,900	966,800	1,001,000	1,004,300	1,015,200	1,024,400
Homes, Health and Wellbeing	34,900	24,500	25,200	25,600	26,100	26,700
Housing	69,800	66,100	67,600	69,200	71,200	72,800
Leisure	(40,800)	(58,300)	(146,600)	(170,200)	(189,400)	(189,200)
Lincolnshire Show	7,700	7,700	7,700	7,700	7,700	7,700
Safeguarding	8,700	9,000	9,000	9,000	9,000	9,000
Safer Communities - CCTV	238,700	238,700	244,900	250,400	258,300	264,000
Safer Communities - Parish Lighting	70,600	74,100	75,100	76,100	77,100	78,100
Wellbeing Lincs	(75,400)	(73,600)	(75,600)	(77,700)	(62,000)	0
<b>Thriving Places</b>	<b>4,120,400</b>	<b>4,767,300</b>	<b>4,976,300</b>	<b>5,041,200</b>	<b>5,282,400</b>	<b>5,453,300</b>
Building Control	195,600	221,300	236,100	249,900	266,400	281,400
Business Support	13,200	12,200	12,200	12,200	12,200	12,200
Cemeteries	67,800	66,500	68,000	69,800	75,600	73,400
Commercial Waste Service	(101,100)	(111,600)	(119,200)	(127,100)	(122,800)	(119,900)
Community Safety	228,800	188,600	195,400	159,600	164,200	167,800
Development Management	(131,500)	(396,800)	(399,900)	(403,200)	(404,300)	(412,200)
Economic Development	334,700	267,700	274,200	280,700	289,600	296,700
Environmental Protection	236,500	238,000	245,400	253,300	267,300	270,800
Food Safety	261,200	270,100	279,100	287,500	298,100	307,000
Food Waste Collection	0	958,500	993,500	1,025,000	1,062,500	1,087,300
Housing Standards	214,200	233,600	280,700	247,600	255,700	261,700
Land Based Administration	0	206,000	204,600	191,900	203,700	211,800
Land Charges	76,700	0	0	0	0	0
Licensing	7,000	(4,200)	(4,500)	(5,300)	(4,800)	(5,600)
Markets	65,300	65,600	67,800	70,800	74,600	77,200
Parks & Open Spaces	73,200	75,000	66,000	69,300	70,400	71,500
Planning Enforcement	128,800	128,500	131,600	134,800	139,000	142,400
Street Cleansing	833,100	746,400	811,200	856,600	881,000	900,300
Visitor Economy	58,600	58,100	59,200	60,300	61,900	63,100
Waste Management	1,870,400	1,881,800	1,899,900	1,922,300	1,979,000	2,029,300
Waste Management - Chargeable Services	(312,100)	(338,000)	(325,000)	(314,800)	(286,900)	(262,900)
<b>Thriving Council</b>	<b>123,200</b>	<b>187,000</b>	<b>157,500</b>	<b>192,300</b>	<b>198,200</b>	<b>203,300</b>
Neighbourhood Planning	12,900	12,000	12,000	12,000	12,000	12,000
Parking Services	(127,400)	(83,900)	(124,300)	(122,600)	(120,800)	(119,000)
Planning Policy	265,200	289,800	300,700	333,800	337,900	341,200
Property - Commercial	(42,500)	(45,800)	(45,800)	(45,800)	(45,800)	(45,800)
Property - Houses	400	(600)	(600)	(600)	(600)	(600)
Property - Miscellaneous Property	14,600	15,500	15,500	15,500	15,500	15,500
<b>Grand Total</b>	<b>6,212,500</b>	<b>7,353,200</b>	<b>7,380,800</b>	<b>7,460,500</b>	<b>7,711,300</b>	<b>8,002,200</b>

## APPENDIX 6

### PROSPEROUS COMMUNITIES COMMITTEE

#### SUMMARY OF BUDGET MOVEMENT FROM 2025/2026 TO 2026/2027 (Excluding Capital Charges and Recharges)

	£
<b>Base Budget 2025/2026</b>	6,212,500
Decrease in use of Reserves	(139,400)
<b>Expenditure Increases</b>	
Establishment - Food Waste Collection Service	↓ 762,500
Establishment - Assumed 3% Pay Award	↓ 214,200
Inflation	↓ 51,400
Contractual Increases	↓ 39,200
<b>Expenditure Decreases</b>	
Establishment - Actuarial Review of Pension Fund Contributions	↑ (197,900)
<b>Income Gain</b>	
Fees and Charges Review	↑ (167,100)
<b>Other Movements</b>	
Movement of Homelessness and Rough Sleeping Grant to 'Funding Income'	↓ 562,400
Small budget variations and movements between Committees	↓ 15,400
<b>Proposed Budget 2026/2027</b>	7,353,200
<b>Total Increase / (Decrease) in Base Budget</b>	1,140,700

## APPENDIX 7

### CORPORATE POLICY AND RESOURCES COMMITTEE AND PROSPEROUS COMMUNITIES COMMITTEE

#### SUMMARY OF BUDGET MOVEMENT FROM 2025/2026 TO 2026/2027

	£
<b>Base Budget 2025/2026</b>	<b>14,083,100</b>
Decrease in use of Reserves	(144,000)
<b>Expenditure Increases</b>	
Establishment - Food Waste Collection Service	↓ 762,500
Establishment - Assumed 3% Pay Award (incl. 2% vacancy factor)	↓ 316,600
Inflation	↓ 81,700
Contractual Increases	↓ 310,000
Changing Places Facility - Repairs and Maintenance	↓ 10,000
<b>Expenditure Decreases</b>	
Establishment - Actuarial Review of Pension Fund Contributions	↑ (774,900)
<b>Income Gain</b>	
Fees and Charges Review	↑ (167,100)
Property Rental Income	↑ (43,300)
<b>Income Loss</b>	
Housing Benefits Subsidy	↓ 87,200
<b>Other Movements</b>	
Movement of Homelessness and Rough Sleeping Grant to 'Funding Income'	↓ 562,400
Small budget variations <£10k	↑ (86,000)
<b>Proposed Budget 2026/2027</b>	<b>14,998,200</b>
<b>Total Increase / (Decrease) in Base Budget</b>	<b>915,100</b>