

# North East Derbyshire District Council

## Cabinet

27 November 2025

### Medium Term Financial Plan – Revised Budget 2025/26

#### Report of the Deputy Leader of the Council with responsibility for Finance

Classification: This report is public

Report By: Jayne Dethick, Director of Finance and Resources (S151 Officer)

Contact Officer: Jayne Dethick

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#### PURPOSE / SUMMARY

To present revisions to the 2025/26 budget that was approved by Council in January 2025 for Cabinet to consider.

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#### RECOMMENDATIONS

1. That the following recommendations are made to Council:
  - 1a the budget in respect of the General Fund as set out in **Appendix 1** of this report be approved as the Current Budget for 2025/26.
  - 1b the budget in respect of the HRA as set out in **Appendix 3** of this report be approved as the Current Budget for 2025/26.
  - 1c the Capital Programme as set out in **Appendix 4** of this report be approved as the Current Budget for 2025/26.

Approved by Cllr P Kerry, Deputy Leader with responsibility for Finance

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#### IMPLICATIONS

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**Finance and Risk:** Yes ☒ No ☐

#### Details:

The issue of financial risk is covered throughout the report. In addition, it should be noted that not achieving a balanced budget is outlined as a key risk within the Council's Strategic Risk Register. While officers are of the view that these risks are being appropriately managed it needs to be recognised that the continued budget pressures on the Council's financial position, particularly the impact of the uncertainty

surrounding national funding, need careful consideration when the Medium Term Financial Plan is refreshed in the coming months.

The capital programme identifies and recognises the need to maintain the Council's assets in a fit for purpose state and to retain and attract income streams for the Council. The financing of the capital programme is secured for 2025/26 thus minimising the risk of any additional unplanned borrowing.

All financial implications are covered in the relevant sections throughout the report.

On Behalf of the Section 151 Officer

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**Legal (including Data Protection):**                      **Yes** ☐                      **No** ☒

**Details:**

There are no legal issues arising directly from the report.

On Behalf of the Solicitor to the Council

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**Staffing:**    **Yes** ☐    **No** ☒

**Details:**

There are no staffing issues arising directly from this report.

On behalf of the Head of Paid Service

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## **DECISION INFORMATION**

<b>Decision Information</b>	
<b>Is the decision a Key Decision?</b> A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds:  <b>NEDDC:</b> <b>Revenue - £125,000 <input type="checkbox"/> Capital - £310,000 <input type="checkbox"/></b> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
<b>Is the decision subject to Call-In?</b> (Only Key Decisions are subject to Call-In)	No
<b>District Wards Significantly Affected</b>	None
<b>Equality Impact Assessment (EIA) details:</b>	
<b>Stage 1 screening undertaken</b> <ul style="list-style-type: none"> <li>Completed EIA stage 1 to be appended if not required to do a stage 2</li> </ul>	No, not applicable
<b>Stage 2 full assessment undertaken</b> <ul style="list-style-type: none"> <li>Completed EIA stage 2 needs to be appended to the report</li> </ul>	No, not applicable
<b>Consultation:</b> <b>Leader / Deputy Leader <input checked="" type="checkbox"/> Cabinet <input type="checkbox"/></b> <b>SMT <input checked="" type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/></b> <b>Members <input checked="" type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/></b>	Yes  Details:

<b>Links to Council Plan priorities;</b> <ul style="list-style-type: none"> <li><b>A great place that cares for the environment</b></li> <li><b>A great place to live well</b></li> <li><b>A great place to work</b></li> <li><b>A great place to access good public services</b></li> </ul>
The budget underpins all Council Plan priorities.

## REPORT DETAILS

### 1 Background

- 1.1 The Original Budget for 2025/26 was approved by Council in January 2025. However, as the financial year progresses planned changes can arise,

therefore the process for preparing revised budgets is completed as early as possible to allow planned changes to be delivered within the financial year.

- 1.2 The revised budget process is now complete and the proposed revisions for the General Fund, HRA and Capital Programme are shown in the appendices to the report and detailed below.

## **2 General Fund Revenue Account**

- 2.1 The proposed revisions for the General Fund are attached at Appendix 1. The appendix shows the Original Budget for 2025/26 which was approved by Council in January 2025, the Current Budget, and the proposed Revised Budget for 2025/26. Appendix 2 details the net cost of each service by Directorate.
- 2.2 The Original Budget approved in January 2025 included a contribution from the Resilience Reserve of £0.294m after the approval of the Council Tax increase. The revised budget position, taking account of growth and efficiencies identified in Table 1 below reduces the required contribution from the Resilience Reserve to nil and forecasts a contribution back to the Resilience Reserve of £0.432m.
- 2.3 Variances from the current budget are detailed in Tables 1 and 2 below. These include variances in amounts transferred to and from grants and reserves. Some of the costs in the General Fund are funded by grants and reserves and some of the income in the General Fund needs to be moved to the grants and reserves to fund future expenditure commitments. Therefore, these movements are necessary to show the “true” position of the General Fund.
- 2.4 The main Net Cost of Services variances can be further analysed as:

### **Table 1**

#### **Net Cost of Services:**

<b>Variances</b>	<b>‘£000</b>
Pay related costs	293
Building related costs	132
Utilities	(173)
Postage (revenues and benefits)	34
Financials Upgrade	22
M365/CoPilot Licenses	57
Insurances	115
Apprenticeship Levy	25
3G Pitch income (due to open January 2026)	29
Investment property Income	76
Expenditure funded from grants and reserves	(393)
Grant income moved to reserves	303
Other variances	16
<b>Total</b>	<b>538</b>

- 2.5 Reserves variances can be further analysed as:

**Table 2**

<b>Variances</b>	<b>£000</b>
<b>Transfers to Reserves:</b>	
Revenue grants	303
Transfer to Resilience reserve	727
Other earmarked reserves	0
<b>Total</b>	<b>1,030</b>
<b>Transfers from Reserves:</b>	
Revenue grants	(226)
Invest to save	(8)
Other earmarked reserves	(159)
<b>Total</b>	<b>(393)</b>
<b>Net Reserves Variance</b>	<b>(637)</b>

- 2.6 The overall salary budget has increased by £293k. A 3% top slice was included in the original budget which has been largely met however the need to recruit agency staff to cover some vacancies has created a budget pressure.
- 2.7 There have been some increases to building maintenance costs (e.g. contractual increases), postages, insurances and the apprenticeship levy. There have also been investments in ICT including an upgrade to the financial management system, Microsoft 365 and Co Pilot licenses. These increases have been mitigated by a reduction in utility costs and an increase in interest income.
- 2.8 Overall, the revised budget process has reduced the call on the Resilience Reserve from a withdrawal of £294k to a contribution of £432k. Any further savings identified during the remainder of this financial year will also be contributed to this reserve.
- 2.9 Use of reserves is in line with the Local Government Finance Policy Update issued by the Government in February 2024, it is recognised that use of reserves is not a sustainable solution for the medium term; this is being considered as part of the budget setting process and medium-term financial plan refresh currently being undertaken. The final position will clearly be dependent on the actual financial performance out-turning in line with the revised budgets and there may be further budget changes required as the year progresses.
- 2.10 The Invest to Save Reserve had an opening balance of £2.429m at the 1 April 2025. Commitments already made against this reserve amount to £0.426m leaving £1.725m uncommitted.
- 2.11 The Resilience Reserve had an opening balance of £3.597m and after accounting for contributions made to the General Fund the estimated balance is £4.030m. This reserve will continue to be utilised to provide financial resilience to the General Fund in future years as required by Medium Term Financial Plan.

## **General Fund Balances**

- 2.12 The level of General Fund Balances has been maintained at £2m in this budget. The General Fund balances are considered to be at an acceptable level rather than generous. The General Fund balance needs to be considered against the background of ongoing reductions in the level of Government funding together with the range of risks facing the Council. With only a limited level of General Fund reserves it is crucial that the Council continues to maintain robust budgetary control while securing its ongoing savings targets in order to safeguard both its reserves and its financial sustainability.
- 2.13 Section 25 of the Local Government Act 2003 requires the Chief Financial Officer (Section 151 Officer) to report formally on the adequacy of proposed reserves when setting a budget requirement. Given the current level of general balances and the earmarked Resilience Reserve, the Council has sufficient balances to provide a period in which to review and recover financial challenges. In a situation in which the Council were operating at a lower level of balances and an overspend or an under achievement of income occurred which took balances to below minimum levels then immediate 'crisis' remedial action would need to be considered. Such a response is not conducive to sound financial management but more importantly would have a significant detrimental impact upon the Council's ability to deliver the planned and agreed level of services to local residents. However, Cabinet will recognise that given a level of General Fund Balances of £2m, against the savings requirement in the Medium Term Financial Plan, the need to continue to tackle the underlying forecast budget deficit remains.

## **Housing Revenue Account (HRA)**

The Housing Revenue Account revised budget for 2025/26 is set out in **Appendix 3** to this report.

### **Income**

- 2.14 Overall, there are no major income variances to report with revised income budgets being slightly higher (£0.187m) than the original budget.

### **Expenditure**

- 2.15 Rykneld Homes Limited (RHL), who undertake the management of the Council's housing stock, receive a management fee for provision of these services. The management fee agreed in the original budget was £12.806m, which has been increased in the revised budget by £0.030m for the actual pay award (3.2% actual, budget 3.0%).
- 2.16 The remainder of the HRA expenditure is managed by the Council. The only variances relate to funding adjustments with depreciation being £0.244m higher and interest being £0.573m lower than original budget.
- 2.17 Taking account of the proposed budget changes detailed above, the contribution to the resilience reserve has reduced by £0.731m to £0.559m.

Contributions to the Major Repairs reserve and Development reserve have reduced due to changes in the capital programme (£0.244m and £1.200m respectively).

- 2.18 The HRA balance is being maintained at £3m in line with the level of financial risk facing the HRA. Maintenance of this balance is necessary as it will help ensure the financial and operational stability of the HRA which is essential if we are to maintain the level of services and quality of housing provided to our tenants. Given the challenges that regulation will present and the Council's ambition to increase social housing across the district, the Council and Rykneld Homes will need to continue to work closely together in order to ensure the sustainability of the HRA over the life of the 30 year Business Plan.

### **Capital Investment Programme**

The Council's capital programme is shown in **Appendix 4**. It has been updated from the original budgets to reflect approvals within the year and the profiling of the individual schemes following approved changes by Members and from detailed discussions with budget officers.

#### 2.19 HRA Schemes

The HRA Capital Programme for 2025/26 was increased post outturn to take account of the budgets rolled over from 2024/25. The capital programme includes additional Warm Homes Grant of £1m for local energy efficiency projects and the Stonebroom Regeneration project has been reprofiled with £1.2m being moved to future financial years.

#### 2.20 General Fund

The General Fund Capital Programme has also been increased to take account of budget rollovers from 2024/25. The main variances in the General Fund relate to additional grant funding received for new projects along with reprofiling of the vehicles purchase and ICT schemes.

### **Capital Financing**

- 2.21 **Appendix 4** also details how each scheme is financed. In summary:

#### HRA Capital Financing

- 2.22 The HRA Capital Programme is financed from a combination of capital receipts, revenue contributions, prudential borrowing, use of reserves and grants. The Prudential Borrowing financing arrangements were agreed by Council as part of the Treasury Management Strategy at its meeting in January 2025.

#### General Fund Capital Financing

- 2.23 The General Fund Capital Programme is financed from a combination of capital receipts, revenue contributions, prudential borrowing and grants. The Prudential Borrowing financing arrangements were agreed by Council as part of the Treasury Management Strategy at its meeting in January 2025.

### **3      Reasons for Recommendation**

- 3.1      The purpose of this report is to prepare revised budgets as early as possible within the financial year to provide sufficient time to allow any planned changes to be delivered. The Council has faced some specific financial challenges this year putting pressure on the ability to set a balanced General Fund budget but, use of reserves ring fenced for providing resilience when needed has mitigated this.

### **4      Alternative Options and Reasons for Rejection**

- 4.1      There are no alternative options being considered at this time. How resources are utilised is ultimately a decision for Members which will form part of the 2026/27 Medium Term Financial Planning process.

## **DOCUMENT INFORMATION**

<b>Appendix No</b>	<b>Title</b>
1	General Fund Revised Budget – Summary 2025/26
2	General Fund Revised Budget – Detail 2025/26
3	HRA Revised Budget 2025/26
4	Capital Programme Revised Budget 2025/26
<b>Background Papers</b> (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet you must provide copies of the background papers)	
None	



## GENERAL FUND ACCOUNT - SUMMARY REVISED BUDGET 2025/26

## APPENDIX 1

	Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance £
Organisation and Place Directorate	9,062,589	9,062,589	9,441,512	378,923
Finance and Resources Directorate	5,142,395	5,142,395	5,142,265	(130)
Growth and Assets Directorate	3,043,045	3,043,045	3,201,755	158,710
Recharges to Capital and HRA	(618,350)	(618,350)	(618,350)	0
<b>Net Cost of Services</b>	<b>16,629,679</b>	<b>16,629,679</b>	<b>17,167,182</b>	<b>537,503</b>
Investment Properties	(467,195)	(467,195)	(461,545)	5,650
Bad Debt Provision	40,000	40,000	40,000	0
Interest	(469,015)	(469,015)	(1,261,404)	(792,389)
Debt Repayment Minimum Revenue Provision	56,000	56,000	56,000	0
Parish Precepts	3,835,198	4,083,784	4,083,784	0
Transfer To Earmarked Reserves	0	0	303,198	303,198
Transfer From Earmarked Reserves	(500,982)	(500,982)	(893,690)	(392,708)
Transfer To/(From) Resilience Reserve	(294,290)	(294,290)	432,356	726,646
<b>Total Spending Requirement</b>	<b>18,829,395</b>	<b>19,077,981</b>	<b>19,465,881</b>	<b>387,900</b>
Business Rates	(6,079,668)	(6,079,668)	(6,079,668)	0
New Homes Bonus	(743,488)	(743,488)	(743,488)	0
Extended Producer Responsibility	(434,000)	(434,000)	(821,900)	(387,900)
Recovery Grant	(203,179)	(203,179)	(203,179)	0
Employers National Insurance Contribution	(145,150)	(145,150)	(145,150)	0
Collection Fund (Surplus)/Deficit - Council Tax	(141,491)	(141,491)	(141,491)	0
Collection Fund (Surplus)/Deficit - NNDR	0	0	0	0
NEDDC Council Tax Requirement	(7,247,221)	(7,247,221)	(7,247,221)	0
Parish Council Council Tax Requirement	(3,835,198)	(4,083,784)	(4,083,784)	0
<b>Council Tax Requirement</b>	<b>(18,829,395)</b>	<b>(19,077,981)</b>	<b>(19,465,881)</b>	<b>(387,900)</b>

		Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance £
<b><u>Operations and Place Directorate</u></b>					
<b>Managing Director &amp; Head of Paid Service</b>					
4500	Managing Director	185,563	185,563	185,814	251
	Vacancy Savings	(345,549)	(345,549)	0	345,549
5720	Supporting PA's	115,760	115,760	135,692	19,932
		(44,226)	(44,226)	321,506	365,732
<b>Assistant Director Environmental Health</b>					
3400	Environmental Protection	132,716	132,816	159,521	26,705
3401	Food, Health & Safety	159,553	159,553	155,968	(3,585)
3402	Environmental Enforcement	145,936	145,936	127,191	(18,745)
3404	Licensing	24,303	24,303	11,249	(13,054)
3405	Pollution	137,301	137,201	128,302	(8,999)
3407	Pest Control	31,052	31,052	29,191	(1,861)
3408	Home Improvement	26,679	26,679	26,473	(206)
3409	EH Technical Support & Management	288,674	288,674	302,087	13,413
3410	Private Sector Housing	90,658	90,658	85,021	(5,637)
3419	Destitute Funerals	1,500	1,500	1,500	0
3420	Fly Tipping	3,000	3,000	3,000	0
3426	Covid Enforcement Team	0	0	2,221	2,221
3427	Private Water Supply	0	0	(170)	(170)
3429	Joint Assistant Director Environmental Health	53,094	53,094	53,235	141
		1,094,466	1,094,466	1,084,789	(9,677)
<b>Assistant Director Streetscene</b>					
3174	Street Scene	389,874	389,874	353,036	(36,838)
3227	Materials Recycling	821,828	821,828	917,212	95,384
3230	Food Waste Collection	0	0	306,064	306,064
3244	Parks Derbyshire County Council Agency	(384,000)	(384,000)	(272,000)	112,000
3282	Eckington Depot	178,593	178,593	151,189	(27,404)
3285	Dronfield Bulk Depot	3,960	3,960	3,840	(120)
3511	Hasland Cemetery	(50,585)	(50,585)	(50,590)	(5)
3513	Temple Normanton Cemetery	(4,815)	(4,815)	(9,625)	(4,810)
3514	Clay Cross Cemetery	(59,085)	(59,085)	(68,380)	(9,295)
3516	Killamarsh Cemetery	(20,785)	(20,785)	(20,225)	560
3918	Dog Fouling Bins	(65,668)	(65,668)	(61,795)	3,873
3921	Street Cleaning Service	684,322	684,322	689,591	5,269
3922	Gully Emptying Service	98,949	98,949	(21,768)	(120,717)
3943	Transport	805,207	805,207	777,418	(27,789)
3944	Grounds Maintenance	743,671	743,671	699,311	(44,360)
3945	Domestic Waste Collection	2,057,001	2,057,001	1,997,030	(59,971)
3946	Commercial Waste Collection	(312,815)	(312,815)	(307,611)	5,204
3947	Assistant Director Streetscene	106,539	106,539	106,793	254
		4,992,191	4,992,191	5,189,490	197,299
<b>Assistant Director Planning</b>					
4111	Applications And Advice	(592,000)	(592,000)	(747,115)	(155,115)
4113	Planning Appeals	0	0	50,155	50,155
4116	Planning Policy	460,785	460,785	552,751	91,966
4119	Neighbourhood Planning Grant	0	0	(20,000)	(20,000)
4311	Environmental Conservation	18,630	18,630	20,250	1,620
4511	Assistant Director - Planning	106,009	106,009	106,164	155
4513	Planning	901,784	901,784	867,855	(33,929)
4515	Building Control	39,000	39,000	39,000	0
5354	Land Charges	44,538	44,538	34,803	(9,735)
		978,746	978,746	903,863	(74,883)
<b>Assistant Director Governance</b>					
1121	Member's Services	567,845	567,845	549,175	(18,670)
1123	Chair's Expenses	7,100	7,100	7,100	0
1231	Corporate Training	41,980	41,980	57,000	15,020
1259	Corporate Groups	8,500	8,500	11,475	2,975
1311	Human Resources	337,382	337,382	390,690	53,308
3121	Health & Safety Advisor	100,740	100,740	113,626	12,886

		Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance £
5313	Register Of Electors	215,372	215,372	201,527	(13,845)
5321	Assistant Director Governance	116,596	116,596	116,154	(442)
5353	Legal Section	228,698	228,698	243,899	15,201
5392	Scrutiny	48,462	48,462	0	(48,462)
5711	Democratic Services	368,737	368,737	251,218	(117,519)
		2,041,412	2,041,412	1,941,864	(99,548)

<b>Total for Organisation and Place Directorate</b>	<b>9,062,589</b>	<b>9,062,589</b>	<b>9,441,512</b>	<b>378,923</b>
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#### **Finance & Resources Directorate**

##### **Director of Finance & Resources**

1312	Payroll	109,490	109,490	113,104	3,614
1315	Design & Print	142,841	142,841	144,854	2,013
1321	Communications & Marketing	144,910	144,910	175,556	30,646
1323	NEDDC News	39,000	39,000	22,300	(16,700)
3135	Drainage	15,134	15,134	13,271	(1,863)
3512	CBC Crematorium	(200,000)	(200,000)	(200,000)	0
4428	Manor Farm Redevelopment	0	0	47,457	47,457
5113	Unison Duties	22,692	22,692	105	(22,587)
5611	External Audit	180,869	180,869	157,913	(22,956)
5615	Bank Charges	133,500	133,500	144,000	10,500
5621	Contribution to/from HRA	(185,450)	(185,450)	(185,450)	0
5707	Local Government Reorganisation	0	0	3,190	3,190
5713	Audit	118,370	118,370	123,035	4,665
5714	Financial Support Services	3,000	3,000	2,500	(500)
5715	Procurement	78,304	78,304	85,246	6,942
5716	Director of Finance & Resources	73,986	73,986	74,100	114
	Vacancy Savings	(178,594)	(178,594)	0	178,594
5721	Financial Services	370,117	370,117	432,409	62,292
5724	Insurance	410,460	410,460	525,510	115,050
5725	Apprenticeship Levy	45,000	45,000	70,000	25,000
5727	Cost Of Ex-Employees	108,600	108,600	108,600	0
		1,432,229	1,432,229	1,857,700	425,471

##### **Assistant Director ICT**

5215	Telephones	20,950	20,950	15,450	(5,500)
5216	Mobile Phones and Ipads	28,490	28,490	26,490	(2,000)
5701	Joint ICT Service	47,386	47,386	81,304	33,918
5734	NEDDC ICT Service	759,372	759,372	707,303	(52,069)
5736	Business Development	172,822	172,822	150,989	(21,833)
5737	Corporate Printing Costs	20,700	20,700	20,700	0
		1,049,720	1,049,720	1,002,236	(47,484)

##### **Assistant Director Communities**

1218	Community Safety	83,649	83,649	86,174	2,525
1220	Assistant Director Communities	52,894	52,894	52,847	(47)
3165	Housing Options Team	408,048	408,048	348,115	(59,933)
3176	Pool Car	730	730	150	(580)
3740	Strategic Housing	157,478	157,478	174,753	17,275
3747	Homeless Temp Accomodation	40,320	40,320	20,891	(19,429)
3748	Homelessness Grant	62,000	62,000	36,000	(26,000)
3749	Empty Properties	1,500	1,500	1,500	0
3754	Homelessness Strategy	46,129	46,129	4,835	(41,294)
3756	Supported Housing Improvement Programme	95,637	95,637	(28,157)	(123,794)
3759	Emergency Welfare Assistance Grant	20,000	20,000	20,000	0
3760	Asylum Dispersal	0	0	(90,100)	(90,100)
5221	Customer Services	414,565	414,565	414,009	(556)
5223	Franking Machine	47,900	29,900	29,900	0
5224	Hybrid Mail	17,000	35,000	35,000	0
5741	Housing Benefit Service	780,298	780,298	647,198	(133,100)
5742	Test & Trace	0	0	(79,419)	(79,419)
5747	Debtors	73,116	73,116	73,228	112
5748	Ukrainian Guests	0	0	2,100	2,100
5751	NNDR Collection	8,454	8,454	14,030	5,576
5759	Council Tax Administration	362,773	362,773	533,065	170,292
5825	Concessionary Bus Passes	(12,045)	(12,045)	(13,790)	(1,745)

		Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance £
		2,660,446	2,660,446	2,282,329	(378,117)
<b>Total for Finance &amp; Resources Directorate</b>		<b>5,142,395</b>	<b>5,142,395</b>	<b>5,142,265</b>	<b>(130)</b>
<b><u>Growth &amp; Assets Directorate</u></b>					
<b>Director of Growth &amp; Assets</b>					
1283	Emergency Planning	21,000	21,000	20,440	(560)
4600	Director of Growth & Assets	146,373	146,373	146,475	102
	Vacancy Savings	(172,207)	(172,207)	0	172,207
		(4,834)	(4,834)	166,915	171,749
<b>Assistant Director Property, Estates &amp; Assets</b>					
3172	Engineers	152,423	152,423	99,981	(52,442)
3241	Car Parks	53,225	53,225	51,490	(1,735)
3247	Street Names/Lights	7,000	7,000	12,500	5,500
3249	Footpath Orders	(400)	(400)	(1,000)	(600)
3265	Dams And Fishing Ponds	2,750	2,750	2,500	(250)
4412	Midway Business Centre	(84,280)	(84,280)	(47,540)	36,740
4425	Coney Green Business Centre	(78,630)	(78,630)	(11,795)	66,835
4523	Estates Administration	247,199	247,199	226,825	(20,374)
4525	Miscellaneous Properties	22,570	22,570	20,970	(1,600)
5204	Assistant Director Property, Estates & Assets	106,359	106,359	106,461	102
5205	Mill Lane	187,651	187,651	150,127	(37,524)
5206	Mill Lane Land	0	0	1,688	1,688
5209	Facilities Management	231,319	231,319	231,772	453
5210	Pioneer House	56,108	56,108	114,540	58,432
		903,294	903,294	958,519	55,225
<b>Assistant Director - Regeneration &amp; Programmes</b>					
1255	Strategy and Performance	163,110	163,110	251,115	88,005
1331	Strategic Partnerships	265,225	265,225	190,950	(74,275)
1333	Healthy North East Derbyshire	0	0	(940)	(940)
1336	UKSPF	4,667	4,667	(627,761)	(632,428)
1337	Pride in the Public Realm	0	0	50,000	50,000
1338	Feeling Safer	0	0	49,505	49,505
1339	Explore the District	0	0	88,700	88,700
1340	Inclusive Communities	0	0	222,195	222,195
1341	Derbyshire Accelerator	0	0	86,250	86,250
1342	Sector Development	0	0	3,750	3,750
1343	Digital Skills	0	0	50,000	50,000
1344	Vocational Skills	0	0	20,000	20,000
1345	UKSPF Management	0	0	57,361	57,361
4211	Tourism Promotions	36,038	36,038	39,230	3,192
4238	Working Communities Strategy	63,060	63,060	44,866	(18,194)
4351	Alliance	3,845	3,845	3,910	65
4443	Elderly Peoples Clubs	4,000	4,200	4,200	0
4512	Growth Agenda	21,820	21,820	21,815	(5)
4517	Economic Development	274,593	274,593	194,268	(80,325)
5750	Assistant Director Regeneration & Programmes	106,189	106,189	106,396	207
5785	Contributions	136,085	135,885	135,885	0
		1,078,632	1,078,632	991,695	(86,937)
<b>Assistant Director Leisure</b>					
4561	Leisure Centre Management	210,670	228,670	226,014	(2,656)
4731	Promotion Of Recreation And Leisure	39,302	39,302	39,304	2
4736	Derbyshire Sports Forum	14,450	14,450	14,450	0
4740	Parkinsons UK Physical Activity Programme	0	0	480	480
4742	Arts Development	2,570	2,570	5,090	2,520
8441	Eckington Swimming Pool	34,575	25,575	26,468	893
8445	Eckington Pool Cafe	(6,241)	(6,241)	6,833	13,074
8451	Dronfield Sports Centre	(78,343)	(87,343)	(166,952)	(79,609)
8455	Dronfield Café	(4,157)	(4,157)	(2,777)	1,380
8461	Clay Cross Active	759,223	759,223	766,373	7,150
8465	Clay Cross Active Outdoor	(57,649)	(57,649)	(28,375)	29,274
8466	Clay Cross Active Café	(58,534)	(58,534)	(974)	57,560
8471	Killamarsh Leisure Centre	196,637	196,637	189,769	(6,868)

		Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance £
8475	Killamarsh Outdoors	(18,655)	(18,655)	(23,500)	(4,845)
8476	Killamarsh Café	32,105	32,105	32,423	318
		1,065,953	1,065,953	1,084,626	18,673
	<b>Total for Growth &amp; Assets Directorate</b>	<b>3,043,045</b>	<b>3,043,045</b>	<b>3,201,755</b>	<b>158,710</b>
	<b>Corporate Charges</b>				
0001	Recharges to Capital and HRA	(618,350)	(618,350)	(618,350)	0
	<b>Total for Corporate Charges</b>	<b>(618,350)</b>	<b>(618,350)</b>	<b>(618,350)</b>	<b>0</b>
	<b>Net Cost of Services</b>	<b>16,629,679</b>	<b>16,629,679</b>	<b>17,167,182</b>	<b>537,503</b>
	<b>Investment Properties</b>				
4411	Stonebroom Industrial Estate	(54,095)	(54,095)	(57,640)	(3,545)
4413	Clay Cross Industrial Estate	(85,010)	(85,010)	(87,620)	(2,610)
4415	Norwood Industrial Estate	(205,070)	(205,070)	(205,490)	(420)
4417	Eckington Business Park	(700)	(700)	(3,600)	(2,900)
4418	Rotherside Court Eckington Business Unit	(37,955)	(37,955)	(15,350)	22,605
4423	Pavillion Workshops Holmewood	(92,835)	(92,835)	(98,780)	(5,945)
4432	Miscellaneous Investment Properties	8,470	8,470	6,935	(1,535)
	<b>Total for Investment Properties</b>	<b>(467,195)</b>	<b>(467,195)</b>	<b>(461,545)</b>	<b>5,650</b>

## HOUSING REVENUE ACCOUNT - Revised Budgets 2025/26

## APPENDIX 3

	Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance 2024/5 £
<b>INCOME</b>				
Dwelling Rents	(37,007,918)	(37,007,918)	(37,200,232)	(192,314)
Non-Dwelling Rents	(526,958)	(526,958)	(526,957)	1
Charges for Services and Facilities	(64,250)	(64,250)	(59,250)	5,000
Contributions Towards Expenditure	(50,000)	(50,000)	(50,000)	0
<b>INCOME TOTAL</b>	<b>(37,649,126)</b>	<b>(37,649,126)</b>	<b>(37,836,439)</b>	<b>(187,313)</b>
<b>EXPENDITURE</b>				
Repairs & Maintenance	6,024,242	6,024,242	6,046,242	22,000
Supervision and Management	9,290,548	9,290,548	9,334,021	43,473
Rents, Rates & Taxes	114,000	114,000	120,000	6,000
Capital Charges - Depreciation	8,555,485	8,555,485	8,799,932	244,447
Provision for Bad Debts	250,000	250,000	250,000	0
Debt Management Expenses	11,500	11,500	23,000	11,500
<b>EXPENDITURE TOTAL</b>	<b>24,245,775</b>	<b>24,245,775</b>	<b>24,573,195</b>	<b>327,420</b>
<b>NET COST OF SERVICES</b>	<b>(13,403,351)</b>	<b>(13,403,351)</b>	<b>(13,263,244)</b>	<b>140,107</b>
Corporate & Democratic Core	185,450	185,450	185,450	0
<b>NET COST OF HRA SERVICES</b>	<b>(13,217,901)</b>	<b>(13,217,901)</b>	<b>(13,077,794)</b>	<b>140,107</b>
Interest Payable	8,103,612	8,103,612	6,303,487	(1,800,125)
Transfer - Pensions Reserve				0
				0
Interest Receivable	(2,611,497)	(2,611,497)	(237,881)	2,373,616
Transfer to/(from) Resilience Reserve	(1,290,063)	(1,290,063)	(559,214)	730,849
Transfer to HRA Insurance Reserve	50,000	50,000	50,000	0
Contribution to MRR	6944515	6,944,515	6,700,068	(244,447)
Contribution to Development Reserve	2,171,709	2,171,709	971,709	(1,200,000)
Water Litigation Liability	(150,375)	(150,375)	(150,375)	0
<b>(Surplus)/Deficit on HRA Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Opening HRA Balance</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	
<b>Transfers (to)/from Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Closing HRA Balance</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	

	Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance £
<b>Capital Expenditure</b>				
<b>Housing Revenue Account</b>				
Capital Works - Council Housing	16,445,000	16,490,000	15,545,000	(945,000)
Garage Demolitions	23,000	30,000	30,000	0
North Wingfield New Build Scheme	0	1,559,000	1,559,000	0
Stock Purchase Programme	2,000,000	3,022,000	3,022,000	0
Stonebroom Regeneration Project	9,753,000	9,701,000	8,501,000	(1,200,000)
Warm Homes Social Housing Fund (RHL)	0	0	945,000	945,000
Warm Homes Local Grant Project	0	0	1,000,000	1,000,000
<b>HRA - Capital Expenditure</b>	<b>28,221,000</b>	<b>30,802,000</b>	<b>30,602,000</b>	<b>(200,000)</b>
<b>General Fund</b>				
Private Sector Housing Grants (DFG's)	894,000	894,000	1,017,106	123,106
Asset Refurbishment	500,000	699,000	639,000	(60,000)
Asset Refurbishment - Mill Lane	0	316,000	316,000	0
Dronfield Sports Centre Carbon Efficiency Programme	0	0	60,000	60,000
Fuel Island Project	0	420,000	420,000	0
Southern Vehicle Hub	0	0	310,000	310,000
Clay Cross Football Pitch	0	9,000	9,000	0
Coney Green Telephony System	65,000	162,000	162,000	0
Replacement of Vehicles	3,247,000	4,144,000	3,108,120	(1,035,880)
Contaminated Land	0	42,000	42,000	0
ICT Schemes	110,000	500,000	359,000	(141,000)
CX Town Clay Cross Active 3G Pitch	0	968,000	968,000	0
CX Town Clay Cross Active 3G Pitch Replacement Fund	27,000	27,000	27,000	0
CX Town Market Street Regeneration	3,000,000	10,533,000	10,533,000	0
CX Town Clay Cross Active Community Hub	0	2,179,000	2,828,000	649,000
CX Town Low Carbon Housing Challenge Fund	0	655,000	655,000	0
CX Town Rail Station Feasibility	0	44,000	44,000	0
CX Town Programme Management	241,000	373,000	373,000	0
Pride in the Public Realm Eckington Southgate - UK SPF Grants	0	0	30,000	30,000
Pride in the Public Realm Killamarsh - UK SPF Grants	0	0	10,000	10,000
Pride in the Public Realm Other - UK SPF Grants	0	0	37,803	37,803
Quality Parks and Play Areas - UK SPF Grants	0	0	160,060	160,060
Shop Fronts - UK SPF Grants	0	0	210,000	210,000
Management & Admin - UK SPF Grants	0	0	12,197	12,197
<b>General Fund Capital Expenditure</b>	<b>8,084,000</b>	<b>21,965,000</b>	<b>22,330,286</b>	<b>365,286</b>
<b>Total Capital Expenditure</b>	<b>36,305,000</b>	<b>52,767,000</b>	<b>52,932,286</b>	<b>165,286</b>

	Original Budget 2025/26 £	Current Budget 2025/26 £	Revised Budget 2025/26 £	Variance £
<b>Capital Financing</b>				
<b>Housing Revenue Account</b>				
Major Repairs Reserve	(15,500,000)	(15,545,000)	(15,545,000)	0
Prudential Borrowing - HRA	(8,553,000)	(11,082,000)	(11,082,000)	0
Development Reserve	(2,223,000)	(2,230,000)	(1,030,000)	1,200,000
External Grant	(945,000)	(945,000)	(1,945,000)	(1,000,000)
Capital Receipts Reserve	0	0	0	0
1-4-1 Receipts	(1,000,000)	(1,000,000)	(1,000,000)	0
<b>HRA Capital Financing</b>	<b>(28,221,000)</b>	<b>(30,802,000)</b>	<b>(30,602,000)</b>	<b>200,000</b>
<b>General Fund</b>				
Disabled Facilities Grant	(894,000)	(894,000)	(1,017,106)	(123,106)
External Grant	(3,939,000)	(13,871,000)	(14,330,590)	(459,590)
Prudential Borrowing	(2,066,000)	(3,748,000)	(3,818,340)	(70,340)
RCCO - General Fund	(65,000)	(866,000)	(866,000)	0
Useable Capital Receipts	(1,120,000)	(2,586,000)	(2,298,250)	287,750
<b>General Fund Capital Financing</b>	<b>(8,084,000)</b>	<b>(21,965,000)</b>	<b>(22,330,286)</b>	<b>(365,286)</b>
<b>HRA Development Reserve</b>				
Opening Balance	(51,000)	(113,000)	(112,695)	305
Amount due in year	(2,172,000)	(2,172,000)	(971,709)	1,200,291
Amount used in year	2,223,000	2,230,000	1,030,000	(1,200,000)
<b>Closing Balance</b>	<b>0</b>	<b>(55,000)</b>	<b>(54,404)</b>	<b>596</b>
<b>Major Repairs Reserve</b>				
Opening Balance	0	(589,000)	(589,461)	(461)
Amount due in year	(15,500,000)	(15,500,000)	(15,500,000)	0
Amount used in year	15,500,000	15,545,000	15,545,000	0
<b>Closing Balance</b>	<b>0</b>	<b>(544,000)</b>	<b>(544,461)</b>	<b>(461)</b>
<b>Capital Receipts Reserve</b>				
Opening Balance	(10,000)	(2,542,000)	(2,504,188)	37,812
Income expected in year	(1,500,000)	(1,500,000)	(1,500,000)	0
Debt Repayment/Other Expenses	0	0	0	0
Amount used in year	1,120,000	2,586,000	2,298,250	(287,750)
<b>Closing Balance</b>	<b>(390,000)</b>	<b>(1,456,000)</b>	<b>(1,705,938)</b>	<b>(249,938)</b>
<b>Capital Receipts Reserve 1-4-1 receipts</b>				
Opening Balance	0	(276,000)	(314,370)	(38,370)
Income expected in year	(1,000,000)	(1,000,000)	(1,000,000)	0
Amount used in year	1,000,000	1,000,000	1,000,000	0
<b>Closing Balance</b>	<b>0</b>	<b>(276,000)</b>	<b>(314,370)</b>	<b>(38,370)</b>
<b>Total Capital Financing</b>	<b>(36,305,000)</b>	<b>(52,767,000)</b>	<b>(52,932,286)</b>	<b>(165,286)</b>