

**Report title:** Council Budget Report 2025/26; incorporating  
 Capital, Treasury Management, General Fund Revenue and Housing  
 Revenue Account

<b>Meeting:</b>	<b>Cabinet</b>
<b>Date:</b>	<b>10 December 2024</b>
<b>Cabinet Member (if applicable)</b>	<b>Cllr Graham Turner</b>
<b>Key Decision Eligible for Call In</b>	<b>Yes        No – The report is a proposed budget for consultation ahead of the final budget at Council in March 2025</b>
<p><b>Purpose of Report</b>          The purpose of this report is the Council’s proposed budget for 2025/26 for consultation. This includes the Capital, General Fund revenue and Housing Revenue Account (HRA).</p>	
<p><b>Recommendations</b></p> <p><u>General Fund Revenue</u></p> <ul style="list-style-type: none"> <li>To note that the Proposed Budget for 2025/26 presented in this report is based on the approval and delivery of £11.4m of new savings for 2025/26 as identified in this report (Appendix D).</li> <li>To note that at this stage, the budget is balanced. This is based on assumptions arising from the Chancellor’s budget and the subsequent policy statement. Should the final local government finance settlement vary from these assumptions, then further savings may be required. A balanced budget must be set no later than 10 March 2025.</li> <li>Agree to consultation on the Proposed Budget for 2025/26. This includes the proposed 2.99% increase in core Council Tax and the 2% increase in the Adult Social Care precept.</li> <li>Note the forecast spending and funding plans for the 2025-26 period (Appendix B);</li> <li>Note the forecast levels of statutory and other Council reserves as set out at Appendix C;</li> <li>Note that the Council’s participation in the Leeds City Region Business Rates Pool for 2025/26, and to approve delegated authority to the Chief Executive and Service Director – Finance, in consultation with the Leader and Corporate Portfolio holder, to agree the governance arrangements for 2025/26, for approval through the Business Rates Joint Committee (section 2.6);</li> </ul>	

## Capital

- Note the updated Capital Plan for 2024-32, be approved for consultation; (Appendix E)

## Housing Revenue Account

- Note the proposed budget including rent and service charges increases for the HRA which is considered as a separate report on this Cabinet.

### **Reasons for Recommendations**

- The Council has a statutory duty to set a balanced budget each year.
- The section 151 Officer has a duty under section 25 of the Local Government Act 2003 to report to full Council on the robustness of the forecasts and estimates and adequacy of the financial reserves.
- The Council has a statutory duty to consult on its budget proposals.

### **Resource Implications:**

This report sets the provisional budget resource allocations for 2025/26 details of which are included in the following pages and appendices

**Date signed off by Strategic Director & name**

**Rachel Spencer-Henshall – 2 December 2024**

**Is it also signed off by the Service Director for Finance?**

**Kevin Mulvaney – 2 December 2024**

**Is it also signed off by the Service Director for Legal Governance and Commissioning?**

**Sam Lawton – 2 December 2024**

**Electoral wards affected:** All

**Ward Councillors consulted:** All

**Public or private:** Public

Have you considered GDPR: Yes – there is no personal data within the budget details and calculations set out in this report and accompanying Appendices

## **1. Overview**

1.1 The structure of this report begins with an executive summary, followed by a range of Appendices.

A	Provisional Budget 2025/26
B	Movement in Budgets by Directorate
C	Reserves
D	Savings Proposals
E	Multi-Year Capital Plan

## 1.2 **Integrated Impact Assessments**

1.3 Members' attention is drawn to the information and advice in section 3.8 of this report which makes reference to the Council's Public Sector Equality Duty.

## 1.4 **Executive Summary**

1.5 The budget for 2025/26 gives the Council stability for the coming financial year as well as supporting its ambitions for Kirklees into the future. When the final budget is presented to the Council Meeting in March, the revenue budget will be balanced so that spending matches available income. This is not only a legal obligation for the Council but also gives certainty for vital services to continue delivering for local communities.

1.6 Alongside the revenue budget, the capital programme is an ambitious investment into the Kirklees economy and its infrastructure. It aims to stimulate growth, jobs and opportunities for the future, not just in the largest urban areas but across the borough.

1.7 Budgets are about choices. To assist those choices, the 2025/26 budget has been guided by clear principles. Decisions on spending and savings will focus, as far as possible, on services that promote prevention and early intervention. This is a beneficial approach in financial terms as well as delivering better outcomes for local people.

1.8 The budget principles also safeguard key economic regeneration activity that will help Kirklees households and businesses weather future cost of living crises. The aftermath of the pandemic and the cost-of-living crisis have shown how important economic resilience to families and businesses in Kirklees. The Council will play its part in investing in Kirklees communities for future generations.

1.9 As far as possible, the budget looks to increase efficiencies and reduce administrative costs to minimise the impact of savings on residents and local businesses. Service transformation will always be the Council's preference for making its necessary savings alongside maximising income where feasible and affordable.

1.10 Underpinning the budget and ensuring value for money for Kirklees taxpayers are robust systems of financial management and cost controls across the organisation. Since the cost-of-living crisis hit, the Council has implemented controls on spending, recruitment and investment. This ethos, and the systems that support it, will continue in 2025/26 and beyond.

1.11 Inevitably, the budget is also constructed within strict parameters which affect the decisions available to the Council. According to the Local Government Association, more than 90% of Councils in England will need to make revenue budget savings in the coming financial year to achieve a balanced budget. Alongside Councils across the country, Kirklees continues to face the same financial pressures.

1.12 Savings are needed due to demand, demographic and inflationary pressures alone on service budgets. In Kirklees, these pressures amount to around £36m in the coming financial year and include £18m additional demand for older and disabled people in Kirklees who need social care, £3.6m in extra funding required for homelessness and

£6m for support for children who need additional support. Any credible budget needs to take account of these demands.

- 1.13 Alongside demand pressures, all Councils face limitations on the income they generate or receive in grants from central government and elsewhere. In order to address some of the cost pressures, the proposed budget would mean a 2.99% increase in Council tax with a further 2% earmarked towards social care for older people and residents with disabilities. In total, the budget increases Council tax bills for a typical Band D property in Kirklees by £1.80 per week.
- 1.14 Historic government underfunding compared to similar local authorities, means that the Council cannot rely on central funding to overcome the remaining budgetary pressures. Though the forthcoming financial settlement for local government is expected to take some account of past iniquities with announcements of additional grants provided to local government, Kirklees still loses an estimated £20m every year from a discredited local government funding formula.
- 1.15 In light of both the limitations on the Council's income and increases in the cost and demand of many services, the revenue budget includes £11.4m of new savings in order to achieve a balanced budget. Achieving these savings requires difficult decisions and not every Council will be able to meet the same obligation. In fact, nearly half of Councils with social care responsibilities forecast that they will require emergency budget intervention in the next two years.
- 1.16 Failing to set a balanced budget and requiring government intervention represents a threat to service provision and / or punitive borrowing conditions that endanger value for money for local taxpayers. Budget savings would still need to be made but they would be imposed from outside the borough and any additional financial support would need to be repaid with interest, worsening the Council's financial position for years. The Council's budget strategy for 2025/26 seeks to avoid this fate.
- 1.17 A balanced budget also allows the Council to invest in services that are important to local people. For the coming financial year that means the Council will invest in vital social care for adults in Kirklees and for care services for children who need extra support. The Council will invest in maintaining and improving local roads and in dealing with residents' waste and recycling. The Housing Revenue Account will also provide the necessary funding to achieve the improvements to local homes that the Council is committed to delivering.
- 1.18 In the medium term, the capital programme will invest in over £1bn in the Kirklees economy and infrastructure over the next five years. Alongside major investments by partner organisations and government, this budget provides additional optimism for Kirklees' economic future and well beyond the life of the plan itself.
- 1.19 The Council's budget for 2025/26 is a means to an end. Achieving a balanced budget and financial stability allows Kirklees Council to focus on the priorities that matter to people in Kirklees. It provides the platform for improving services and the experience residents have when they deal with the Council. The budget also supports people and communities in Kirklees who may need extra support to live fulfilling lives. As well as supporting people and communities, it will fund the services and activities that make Kirklees neighbourhoods greener and healthier. Finally, while the budget funds important day-to-day services, it also invests in the future.

## 1.20 Overall Budget Position

1.21 The table below summarises the updated balanced budget position for 2025/26 from the 2024/25 base.

	2025/26 £m
<b>Opening Position Balanced 2024/25 Budget</b>	-
Funding Changes	(22.2)
Use of Reserves Changes	7.1
Spend Changes	42.7
Savings Proposals (total inc previously approved)	(27.6)
<b>Balanced Budget</b>	<b>0.0</b>

### Information required to make a decision.

## 2 BACKGROUND

### 2.1 Financial Strategy

2.1.1 The 2025/26 Medium Term Financial Strategy (MTFS) reported to Council on 18<sup>th</sup> September 2024 is a five-year financial plan, which sets out the Council's commitment to provide value for money services to deliver the vision and shared outcomes for Kirklees, and our priorities for the Council, within the overall resources available to it. The MTFS shows how our Council's finances will be structured and managed to ensure that this fits with, and supports, the delivery of our Council Plan priorities, which will drive delivery of the work.

2.1.2 The overarching principles of the Financial Strategy are:

2.1.3 A sustainable financial plan is required to help ensure the Council is well placed to achieve its ambitions as set out in the Council plan

- The Council will become more sustainable by reducing the reliance of one-off funding sources, such as reserves, to fund recurring expenditure and it must continue to make an appropriate provision to top up its unallocated (general) reserve to ensure that on a risk-based approach this reserve is always above a minimum level.
- The strategy will also provide specific funding for the creation of certain earmarked reserves to continue to fund transformation costs that will be required to deliver service change across the Council. This change can help deliver its ambition of being modern efficient Council.
- The strategy also recognises the need to provide the Council's agreed contribution to the SEND Safety Valve plan at c£10m.

- This financial plan aims to provide funding to address known pressures in the base budget and will make appropriate provision for inflation (pay and prices) and a reasonable assessment of demand pressures based upon the latest available information. In the main these are the demand pressures being reported in Q2 2024/25 financial monitoring.
- In general, fees and charges to the public are assumed to be increased annually by 3%; however where costs rise beyond this, for example in those traded services who may be impacted more acutely by National Living Wage increases, or services who have not yet achieved full cost recovery, services will continue to seek to recover full costs in line with the Council policy on fees and charges so as to not to create additional burdens on the general fund. Charges for users of Adult Social Care services will continue to be based on assessment of a clients' ability to pay.
- The Capital plan, currently £1.4bn over five years will continue to be subject to review and presently no new schemes have been added to those already in the plan. It is likely that as part of the ongoing review, some schemes will need to be slipped or removed from the capital plan.
- New capital schemes will be considered for inclusion in the Capital plan if they deliver ongoing revenue savings against the base budget; or are required to meet health and safety priorities or on the basis that new bids are assessed as a greater priority than existing Council funded schemes which would subsequently be removed.
- Collectively, these principles are designed to create a more stable base budget from which Members can make decisions on savings proposals.
- By recognising the ongoing pressures within the base budget the S151 Officer is content that this ensures a more robust budget for the Council.

## 2.2 **Proposed Budget 2025/26**

2.2.1 The budget includes the estimated changes to the Council's main sources of income (i.e. central government grant and local taxation), corporate expenditure (e.g. capital financing costs) and pressures on services (arising from inflation, demand or legislative changes such as the increase to the government national minimum wage) based on current information.

2.2.2 Given the financial challenges facing the Council, the focus of attention has been to set a balanced budget for 2025/26, based on detailed up to date estimates of all the pressures and developing savings proposals to address the immediate reported gap of £29.3m in 2025/26.

2.2.3 The overall budget process was directed by these guiding principles:

We must set a **balanced budget** and maintain **prudent levels of reserves** and:

- Continue to maintain a focus on services that deliver **prevention and intervention** early on before issues become worse for people
- Safeguard key **regeneration activity** to support longer-term inclusive economic growth

- Consider opportunities for **maximising income** and identify alternative sources of funding where possible
  - Prioritise **transformation of services** which increase efficiency and effectiveness of service delivery
  - Make sure we maintain appropriate **risk and governance** practices
  - **Learn lessons from the past** – for example from our approach to responding to the pandemic
- 2.2.4 Once the budget is approved, there will be a longer-term focus around delivery of transformational activity to help deliver change at speed and for the Council to be as efficient and enterprising as possible.
- 2.2.5 The updated figures presented in this report include early estimates of changes in funding highlighted in the governments' Autumn Budget, the policy statement released on 28<sup>th</sup> November and the resulting effects on the Local Government Finance Settlement (the draft figures of which, are expected in mid to late December 2024).
- 2.2.6 They also reflect that the Council is forecasting a £9.9m overspend for 2024/25 (at Quarter 2) and there are several pressures that are expected to continue into 2025/26 and in some cases beyond. The budget proposals provide the necessary funding, whilst providing challenge to services, to meet budget pressures and funding essential to deliver our priorities without placing additional burdens on the Council to deliver greater savings.
- 2.2.7 Detailed work has been ongoing since September to close the £29.3m savings gap for 2025/26 and the updated budget forecast for 2025/26 indicates a balanced budget can be presented for consultation at this stage.

	<b>Change £m</b>
<b>Opening Position – MTFS Update Gap</b>	<b>29.3</b>
Funding Changes	(5.1)
Reserves Changes	(2.3)
<i>Spend Changes:</i>	
2024/25 Savings Fall Out Adjustments	(1.2)
Demand Pressures	(0.5)
Inflation/Pay Pressures	1.9
Reductions in Other Pressures	(1.9)
Directorate Funding Changes	(8.8)
New Savings Proposals	(11.4)
<b>Revised Position – Draft Budget Report</b>	<b>0.0</b>

### 2.3 **Autumn Budget 2024**

- 2.3.1 The Chancellor announced the Autumn Budget 2024 on 30 October 2024.
- 2.3.2 Within the Autumn Budget, Core Spending Power (CSP) was confirmed to be increasing by 3.2% in real terms nationally; equivalent to c5.6% in cash terms. The

Core Spending Power (CSP) is the Government preferred measure of calculating the theoretical resources available to local authorities to fund service delivery. It sets out the money that has been made available to local authorities through the Local Government Finance Settlement (LGFS) and represents an estimate of the resources available.

- 2.3.3 The CSP increase for individual Councils, based on Government assumptions, will not be published until the Provisional Finance Settlement which is expected in mid-December. Furthermore, the actual CSP increase for Kirklees will also be dependent on the Council baseline position and local decisions including the setting of Council tax.
- 2.3.4 The Autumn Budget also confirmed an increase in grants within the CSP uplift of £1.3bn nationally in 2025/26. Part of the additional grant funding is a £680m increase in the Social Care Grant. For Kirklees, this is estimated to equate to approximately £5.5m additional funding.
- 2.3.5 It is assumed that most of the remaining balance of the additional £1.3bn grant funding will be allocated to Councils using a targeted approach. The Government have termed this Recovery Grant and have allocated £600m. This is likely to be focussed on distributing more funding to higher need authorities, without changing the existing basis of the main grant distribution. It is understood that the basis of the grant allocation will most likely be a measure of deprivation and/or compensation for the 'inability to raise Council tax'.
- 2.3.6 The Government has also indicated a plan to significantly simplify a number of grants within the settlement. This proposed budget assumes that net additional funding in the region of £4.2m for Kirklees will be received. Final figures will be updated following the Provisional Finance Settlement.
- 2.3.7 Further increases in other grants outside of the CSP were also announced as part of the Autumn Budget. This includes £1bn nationally for SEND (section 2.18) and £230m for homelessness (section 2.11). In addition, Household Support Fund (£1bn nationally) was confirmed to be continuing into 2025/26, although it has since been indicated that this will be rolled up with existing Discretionary Housing Payments funding within the national pot. Confirmation of the final value of the Household Support Fund for the Council is awaited.
- 2.3.8 The Autumn Budget also confirmed changes to Employers National Insurance Contributions (NICs) from 1 April 2025. Currently, employers pay secondary class 1 NIC at the rate of 13.8% on the amount by which an employee's earnings exceeds the secondary threshold (ST) of £9,100 per year. The Chancellor announced that the rate will be increased to 15%, and that the ST will be reduced to £5,000 per year. This will significantly increase costs to employers. Although it is yet to be confirmed, it is assumed that the increased costs to the Council for directly employed staff will be fully funded by Government from a £4bn national pot set aside in the budget to fund public sector organisations. The impact of these NIC changes within the Adult Social Care provider budgets is currently estimated at £2.6m and this is reflected in the pressures the service is facing. There may be implications on other contracts the Council has where they are tied to Change in Law provisions.



2.3.9 The Chancellor also announced that Local authorities are expected to receive around £1.1bn of new funding in 2025-26 through the implementation of the Extended Producer Responsibility scheme. Extended producer responsibility (EPR) aims to make producers responsible for the cost of collection, managing and recycling of packaging and incentivise them to make their products recyclable by modulating fees based on the recyclability of products. It will also aim to reduce unnecessary packaging, increase quality and reduce litter. Exceptionally for 2025-26 only and recognising the importance of local authorities being able to effectively plan their budgets, the Treasury will guarantee that if local authorities do not receive Extended Producer Responsibility income in line with the central estimate there will be an in-year top up, with the detail on this to be set out through the Local Government Finance Settlement. It is currently assumed this funding does not come with additional responsibilities for Councils. The Council received written notification from DEFRA on November 28<sup>th</sup> of this allocation, and advised this amount was indicative at this stage.

## 2.4 **Net Revenue Charge Assumption**

2.4.1 The Council's net revenue budget is primarily determined from the amount of Council tax collected and funding provided from the Government Settlement Funding Assessment (SFA) with adjustments made with either contributions to or from reserves to support the overall total base budget for service provision.

2.4.2 The table below summarises the funding assumed to support the updated net budget plans. The figures exclude specific grant funding streams that are budgeted within directorates.

	<b>2024/25 £m</b>	<b>2025/26 £m</b>	<b>Change £m</b>
Retained Business Rates	(62.5)	(62.2)	0.3
Government Funding	(70.7)	(76.4)	(5.7)
Council Tax	(234.0)	(250.8)	(16.8)
<b>Funding Total</b>	<b>(367.2)</b>	<b>(389.4)</b>	<b>(22.2)</b>

2.4.3 Whilst the estimates above are considered prudent, if the final LGFS and submission of Council tax base results in a changed level of funding beyond that budgeted for, it is proposed that any additional funding be directed in order towards

- Reduce the budgeted contribution from reserves that underpin the proposed budget, currently £5.5m
- Additional funding to unallocated reserves which have been used to reduce the 2024/25 overspend
- Provide additional contingencies for demand / volatile budgets.

2.4.4 Should the final LGFS settlement be at a level lower than the assumptions contained in this report or additional funding comes with new burdens, then further savings proposals will need to be brought forward at speed from Directorates to enable a balanced budget to be set.

## 2.5 **Business Rates and Government Funding**

2.5.1 Government SFA (which includes Revenue Support Grant), business rates local share income and associated business rates grants are collectively uplifted by c2% in 2025/26 budget plans. The policy statement indicated that Government intend to simplify and reduce the number of existing grants within the SFA as well as providing a new Recovery grant of £600m, as noted in section 2.3 in the settlement. The budget proposals assume a total net gain of £4.2m to the Council. Actual uplifts and grant allocations will not be confirmed until the provisional settlement in December.

2.5.2 A breakdown of the business rates and government funding assumptions is outlined in the table below.

	2024/25	2025/26
	£m	£m
<b>Funding</b>		
Business Rates Local Share	(63.2)	(63.9)
Deficit Repayment	0.7	1.7
Retained Business Rates	(62.5)	(62.2)
Government Funding:		
- Business Rates Top Up	(31.7)	(32.0)
- Business Rates Grants	(19.3)	(20.5)
- Revenue Support Grant	(16.5)	(16.7)
- Recovery Grant/Simplification*	-	(4.2)
- Other Un-ringfenced Grants	(3.2)	(3.0)
Total Government Funding	(70.7)	(76.4)
<b>Total</b>	<b>(133.2)</b>	<b>(138.6)</b>

## 2.6 **Business Rates Pool**

2.6.1 The Council has been part of a regional Business Rates Pool since 2013. All Pools are subject of an annual application process to Government; both existing and new Pools. The 2025/26 MTFS update report to Council on 18 September 2024 gave delegated authority for the Chief Executive and Service Director – Finance, in consultation with the Leader and Finance and Regeneration Portfolio holder to endorse the Council's continued participation in a Leeds City Region (LCR) Pool for 2025/26, which included all West Yorkshire Councils and York.

2.6.2 The acceptance of the LCR Pool bid for 2025/26, along with all other Pool bids is expected to be confirmed by Government through the 2025/26 Financial Settlement announcement.

2.6.3 As in previous years, the governance arrangements for the 2025/26 LCR Pool will be ratified in March 2025 through the Business Rates Joint Committee. The Committee includes leading members across the participating Councils and is administered on behalf of the member Councils by Leeds Council. This includes proposals for the allocation of retained business rates levies which will be considered through the Business Rates Joint Committee.

2.6.4 It is proposed that delegated authority be given to the Chief Executive and Service Director – Finance, in consultation with the Leader and Finance and Regeneration Portfolio holder, to agree the governance arrangements for 2025/26 as a participating member, for approval through the Business Rates Joint Committee.

## 2.7 **Council Tax**

2.7.1 It is expected that the current Government Council Tax referendum principles are extended as part of the 2025/26 local government finance settlement. These allow Council's to apply up to a 3% Council Tax uplift, without requiring a local referendum). Council updated budget plans reflect a proposed 2.99% Council Tax uplift in 2025/26 (excluding precepts).

2.7.2 In addition to allowable Council Tax uplifts within referendum principles, it is expected that Government will also grant Councils with Social Care responsibilities local discretion to uplift Council Tax up to a maximum of a further 2%.

2.7.3 Council updated budget plans assume the maximum allowable uplift of 2% for Adult Social Care (ASC) precept in 2025/26 and this will be ring-fenced to support adult social care base budget additional spend requirements in 2026/26.

2.7.4 Taking into account both the basic Council Tax uplift and the ASC precept, the current budget assumes a total proposed Council Tax increase for 2025/26 will be 4.99%

2.7.5 There is a forecast £16.7m increase in Council Tax income for 2025/26 as outlined in the table below:

	2024/25 £m	2025/26 £m
<b>Base Council Tax Income</b>		<b>(236.4)</b>
<i>2025/26 Changes:</i>		
Change in Taxbase - 2nd Homes		(1.6)
Change in Taxbase - Net growth		(2.9)
Increase - Basic Council Tax Charge 2.99%		(7.2)
Increase - ASC precept 2%		(4.8)
<b>Council Tax Income</b>	<b>(236.4)</b>	<b>(252.9)</b>
<b>Deficit Repayment</b>	<b>2.3</b>	<b>2.1</b>
<b>Total Council Tax Funding</b>	<b>(234.1)</b>	<b>(250.8)</b>

2.7.6 The Council tax figures reflect increases of 2.99% Council Tax and 2% Adult Social Care precept. There has also been a review of the taxbase in light of additional premiums for second homes which come into force on 1<sup>st</sup> April 2025. The final taxbase for 2025/26 will be derived using figures as of 30 November 2024 and as such the taxbase changes are best estimates at this stage. Final figures will be confirmed as part of the final budget report to Council in March 2025.

2.7.7 Council tax charges are assumed to increase by a total of 4.99% as outlined in the paragraph above. The impact of this uplift on households in Kirklees is outlined in the below table.

Council Tax Charge - Kirklees Only	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
<b>Annual</b>								
2024/25	1,247.36	1,455.25	1,663.15	1,871.04	2,286.83	2,702.61	3,118.40	3,742.08
2025/26	1,309.60	1,527.87	1,746.13	1,964.40	2,400.93	2,837.47	3,274.00	3,928.80
Increase	62.24	72.61	82.99	93.36	114.11	134.85	155.60	186.72
<b>Weekly</b>								
2024/25	23.99	27.99	31.98	35.98	43.98	51.97	59.97	71.96
2025/26	25.18	29.38	33.58	37.78	46.17	54.57	62.96	75.55
Increase	1.20	1.40	1.60	1.80	2.19	2.59	2.99	3.59

2.7.8 The Council is mindful of the current financial challenges facing the citizens of Kirklees but faces a tough choice about whether to increase Council tax to bring in desperately needed funding to protect services to the most vulnerable residents whilst at the same time acutely aware of the significant financial burden that places on households.

2.7.9 The Council Tax system continues to be disproportionate across the country and successive Governments have failed to come up with an alternative method of local taxation.

### **Directorate Portfolios**

The 2025/26 proposed budgets identifying the additional pressures and savings are provided at Appendix B by Directorate with the key points described below.

## **2.8 Children and Families**

2.8.1 Updated budget plans include a total of £6.9m of additional funding to be invested into Children's Services (prior to savings proposals). This funding provides funding to support demand led pressures including External Residential Placements, Leaving Care Supported Accommodation 18+, Special Guardianship Orders Educational Psychology and Home Care support to Children with disabilities. The service will continue to develop local internal residential provision which will enable more children to be placed within Kirklees and efforts will be made to increase the number of internal foster care placements, all of which will help to provide a robust sufficiency offer.

2.8.2 Within the £6.9m, £4.6m is specifically from demand led pressures for Children Looked After and a sum of £1.1m is initially provided for the cost of Home Care/ Direct payments support for Children with Disabilities.

2.8.3 An additional £1.0m is included for pressures highlighted in the current year with regard to both cost and demand. These include Section 17 wrap around support, support to families with no recourse to public funds, financial support for Care Leavers, and commissioned services including Kirklees Integrated Community

## Equipment Service and Inter Agency Adoption Fees.

- 2.8.4 Children's Services new savings proposals total £3.4m in 2025/26, and a further £0.4m in 2026/27, and these are summarised at Appendix D.
- 2.8.5 Directorate savings proposals include the redesign of a number of internal and commissioned areas to ensure the most effective service is delivered. Individual savings proposals include the mainstreaming of the Multisystemic Therapy (MST) Service, further savings from review of Family Help Services, rationalisation of the Early Years SEND function, rationalisation of Early Help Community Hub Co-ordinators, consolidation of the Compliments and Complaints team, and savings across commissioned services.

## 2.9 **Adults & Health**

- 2.9.1 The budget proposals provide an additional £18m gross of spend (excluding pay awards for directly employed staff as these are budgeted for centrally until pay awards are agreed) to cope with demand and cost pressures due to the volume and complexity of need.
- 2.9.2 Within this figure, there are significant forecast pressures arising from the impact of the Chancellor's budget The Government's 6.7% headline National Living Wage (NLW) uplift for 2025/26 will rise the NLW to £12.21 per hour. This is estimated to cost c£6.9m.
- 2.9.3 Similarly, the recently announced changes to National Insurance for employers has added a further pressure. Collectively both the change in the underlying % rate to 15% from 13.8%, and the change in the threshold level to £5,000 from £9,100 is forecast to add an additional £2.6m.
- 2.9.4 The ongoing fall-out of the Cost-of-Living crisis, and the continuing economic landscape continues to bring uncertainty within the Adult Social Care market. Continued review remains key, alongside dialogue with key partners. Discussions around the uplifts on the rates paid to external providers for demand-led activities are ongoing and will consider the pressure on the market as well as the available funding envelope.
- 2.9.5 The Government has announced an extra £680m of social care funding in the recent budget. Estimated additional grant is c£5.5m, although this has to be confirmed in the LGFS. Funding in excess of £4.4m had already been assumed within budget plans in the MTFs reported to Members in September. As this was prior to the announcement of the higher than anticipated NLW increase and the changes in National Insurance referenced above, any confirmed additional grant above £4.4m is being used to partially mitigate this additional impact.
- 2.9.6 Savings approved as part of last year's budget for 25/26 were £13.5m and are in the main on the way to being delivered. As Adult Social care had already identified significant savings towards the 25/26 budget gap, there is reduced scope for further savings and a total of £1.8m is proposed.
- 2.9.7 These proposals for Adult Social Care savings centre around reviewing the scope and means of current provision. A sum of £0.8m is proposed for the transfer of 2

care homes to the private sector, which is subject to a separate report on this agenda. Additional staffing savings of £0.5m are proposed, mainly from long held budgeted vacancies and a saving of £0.5m from Commissioned activity.

2.9.8 With regard to the wider trends and shape of the market, transformational work will continue to model future demand and to identify and deliver social care efficiencies.

2.9.9 The Communities and Access Service area will continue work to create an integrated model to further maximise citizen and community outcomes as agreed in the 24/25 budget for 25/26.

## 2.10 **Place**

2.10.1 In Development there are pressures relating to the Management and maintenance of the Core Estate at £1.4m and £0.4m to address the reduction in rental income from properties no longer held. There is an assumption of new grant funding of £0.4m. relating to additional Homeless Prevention grant which will be used to partially offset temporary accommodation pressures.

2.10.2 New savings proposals include reductions in the level of cleaning across the Core Estate £0.6m, building disposals/mothballing £0.4m, reductions in grounds maintenance of Council buildings £0.1m and income increases £0.2m.

2.10.3 Elsewhere in Development there are £0.3m of savings including management savings across the directorate £0.1m and £0.2m of vacancies within housing growth.

2.10.4 For Skills & Regeneration new proposed savings include a £0.2m reduction in management capacity & vacant posts. There is also £0.2m in reduced activity and capitalisation across Employment & Skills, Business & Economy & Major projects.

2.10.5 Environmental Strategy & Climate Change has recognised pressures of £0.4m related to Home to School Transport. New savings include £0.4m for an authority wide review on Business Support activity, £0.1m related to Employers NI savings from the introduction of an Electric Vehicle Salary Sacrifice scheme and £0.1m from a new approach to the management of the nighttime noise service.

2.10.6 In Waste there are pressures of in the region of £3.2m, of which £1.4m relates to the extension of the waste disposal contract including Qualifying Change in Law costs of £0.1m, £1m relates to disposal costs, landfill tax and chemical treatment costs and £0.8m relates to the cost of hiring vehicles, pending the delivery of new Council owned vehicles.

2.10.7 There are proposed savings of £0.2m including a trade waste review and £0.1m from an investment in bins that could realise savings of £0.1m in disposal costs. There are also further savings related to efficiencies in better management and usage of Pool Cars £0.1m.

2.10.8 Parking services have an income pressure of £0.8m arising from an updated forecast of income from residential and district parking and penalty charge notices.

2.10.9 There is a further pressure in transport of £0.3m related to fleet maintenance.

## 2.11 **Public Health and Corporate Resources**

- 2.11.1 The updated proposals for 2025/26 include pressures of £3.9m, existing savings of £0.6m and new savings of £1m.
- 2.11.2 Housing Benefit Subsidy loss pressures in 2024/25 are currently reported at £4.4m. The proposed budget provides for an additional £3.6m reflecting the work being undertaken to reduce Temporary Accommodations and Bed and Breakfast numbers. The Government's subsidy system does not fully support Councils in placing housing benefit recipients in certain types of temporary accommodation, such as temporary bed and breakfast accommodation. Under Housing Benefit Subsidy rules the maximum claim for bed and breakfast is limited to the one bedroom (self contained) January 2011 Kirklees Local Housing Allowance rate, and for temporary accommodation 90% of the January 2011 Kirklees Local Housing Allowance rate based on the property size. Any costs above these rates must be funded by the Council. The significantly increasing demand for temporary housing is a national issue and very challenging in terms of finding appropriate accommodation.
- 2.11.3 A sum of £0.35m is provided to reflect the reduction in court fee income.
- 2.11.4 IT savings are £0.5m reflecting continuation of plans to improve efficiencies of IT usage including reducing contract spend, and general cost of equipment printing, mail, and peripherals.
- 2.11.5 A review of fees and charges across various services plans to generate £0.6m, and the remaining £0.5m will be achieved through vacancy management across the directorate.

## 2.12 **Central budget**

- 2.12.1 The budget provides for a pay award of 3% in 2025/26. Each 1% costs broadly £2.5m per annum and therefore £7.5m is budgeted.
- 2.12.2 Inflation budgets for 2025/26 reflect a review of requirements across the organisation, including energy cost uplifts of £0.5m and waste contract inflation of £1m. Budgets for pay awards and inflation continue to be held centrally until they are agreed nationally or are contractually committed.
- 2.12.3 Central Budgets also reflect a 0.1% reduction in the superannuation budget as part of the current triennial review, covering the period 2023-2026. This is equivalent to a reduction of £0.2m compared with current budget levels and a further reduction of £0.1m relating to fall out of historic pension charges from the WYPF.
- 2.12.4 Updated central budgets also reflect the fall out of one-off funding from the insurance provision which had been used to support the 2024/25 base budget at £1.5m.

## 2.13 **Treasury Management**

- 2.13.1 Treasury management budgets assume that the Bank of England base rate of 4.75% (as at November 2024) is estimated to fall to 3.75% by March 2026 based on advice from the Council's Treasury advisors. The budget reflects assumed combined average borrowing rates of 4.69% in 2025/26. This is based on the continuation of

current borrowing strategy, which combines the use of both short- and long-term borrowing.

2.13.2 The budget also provides in full for the borrowing associated with the updated capital plan borrowing requirements and associated annual revenue resources to be set aside to service Council debt, including additional interest payable £4.7m and Minimum Revenue Provision (MRP) costs of £17m following the unwind of a previous overprovision from the 2017/18 review. There has been a further independent review in 2023/24 which identified an overprovision which allowed for an unwind of £6.3m to revenue in 2023/24. A further saving of £15.2m will be released through a Voluntary Revenue Provision in 2024/25 and £10.8m in 2025/26.

## 2.14 **Flexible Capital Receipts**

2.14.1 Government guidance allows the capitalisation of certain types of qualifying revenue expenditure in-year, funded from the flexible use of 'in-year' generated capital receipts. The original government guidance covered the 2016-19 period, but this was subsequently extended by a further 3 years, to 2021/22. The Local Government Finance Settlement for 2021/22 extended these capital receipts flexibilities for a further three years, which covers the period up to and including 2024/25. Further to this, there was a 'Call for Views' from the then Department for Levelling Up, Housing and Communities (DLUHC) consultation, designed to identify and develop options for the use of capital resources and borrowing to support and encourage invest-to-save activity and to manage budget pressures without seeking exceptional financial support. Whilst we await an official announcement from government, the expectation is that the current capital receipt flexibilities are extended up to 2030.

2.14.2 The current guidance states that the flexible use of capital receipts must be approved by full Council, but that it can be 'retrospectively' applied provided the Council's flexible use of capital receipts strategy is presented to Council at the earliest opportunity. The Council's flexible capital receipts strategy along with a list of each project and the expected savings each is expected to realise will be presented as part of the final budget papers.

2.14.3 The Council will use the powers under the government guidance on the flexible use of capital receipts to fund up to £4m qualifying transformation expenditure in 2024/25 and £4m in 2025/26. It is assumed that guidance this will continue up to 2030, although the Council will need to review capital receipts disposal forecasts over this period. The proposals set out are 'in principle' and allow officers the flexibility to consider a range of funding options in-year that meet the intended objectives set out in the Council's budget strategy.

## 2.15 **Budget Savings**

2.15.1 On the 18 September 2024, Council approved the Medium-Term Financial Strategy (MTFS) for the Council, which updates on the Council's projected financial position and sets its longer-term strategy for managing its finances going forward. The MTFS identified that there was a projected budget gap of £29.3m for the 2025/26 financial year.

2.15.2 In order to bridge that gap, further savings have been developed to help contribute to closing that gap. These are summarised by Directorate in the table below:



<b>SAVINGS PROPOSALS 2025/26</b>	<b>Existing £m</b>	<b>New £m</b>	<b>Total £m</b>
Children & Families	(0.5)	(3.4)	(3.9)
Adults & Health	(13.5)	(1.8)	(15.3)
Place	(1.3)	(3.2)	(4.5)
Public Health and Corporate Resources	(0.9)	(1.0)	(1.9)
Central	-	(2.0)	(2.0)
<b>TOTAL</b>	<b>(16.2)</b>	<b>(11.4)</b>	<b>(27.6)</b>

- 2.15.3 High level descriptions of the proposals are shown at Appendix D and further details will be provided as part of the full Budget report to Cabinet/Council in February/March 2025.
- 2.15.4 A number of actions have already been taken to control net expenditure. These include:
- 2.15.5 Cessation of all but priority expenditure (limiting spending to maintaining health and safety, meeting statutory service requirements, fulfilling contractual obligations, preventing further costs and to helping generate income).
- 2.15.6 Stricter controls on recruitment whereby all posts subject to release are approved by the relevant Executive Director and the Council's People Panel, but stopping short of a total recruitment freeze.
- 2.15.7 An ongoing review of all discretionary fees and charges to seek to ensure full cost recovery in line with the Council's approved fees and charges policy.
- 2.15.8 Accelerating the sale of assets that the Cabinet has already agreed to dispose of and bring forward further options for assets disposals (both to reduce the operating cost of the Council's Estate and to generate capital receipts);
- 2.15.9 Continuing to explore all external funding opportunities to bring additional income into the Council;
- 2.15.10 Undertaking a review of the Council's Capital Programme to determine to what extent schemes can be rephased, deferred, stopped or not started at all to the reduce the cost of borrowing to the Council and to free up capital receipts so that they can be reallocated to essential spending commitments. To date over £62m of spend has been slipped from 2024/25 into future years which has reduced Council borrowing requirements to be in line with the budget.
- 2.15.11 When the Council Plan, and Annual Budget for 2025/26 is approved, next steps will be focused on delivery of this budget, the savings within it, and delivering the priorities set out in the Council Plan. We will continue to monitor external factors such as demand and costs, so we are able to respond early and appropriately. Robust programme management of the delivery of the budget, and effective governance mechanisms will continue, alongside regular monitoring of capacity and demand information, and monitoring of financial situation.

## 2.16 **Monitoring & Challenge**

- 2.16.1 Throughout the process of developing the current MTFs and the detailed proposals contained here for the 2025/26 budget, Members and Executive Directors have been regularly briefed regarding the base budget pressures the Council faces and which need to be reflected in the base budget. Savings proposals have been developed by Service teams and agreed with Executive Directors and their Portfolio leads as a means of helping deliver a balanced budget for 2025/26.
- 2.16.2 The Council's budget in any one financial year is allocated to budget holders and each budget holder is notified of their budget at the start of the financial year. Given the consultation with Service Directors, they are fully aware of what pressures have been funded and the savings they are expected to deliver. Within the performance and development review process for people managers there is a core target to effectively manage and monitor budgets, highlighting any pressures or potential underspends in a timely way. Budget holders are able to review the latest financial monitoring information, including projections, directly from the on-line financial system in an easy-to-use format.
- 2.16.3 The Financial Management teams are structured to support budget holders, deal with queries and proactively monitor key budget areas. The quarterly Financial Monitoring report presents the Council's revenue and capital projections, prepared by managers working in conjunction with finance teams. In addition, a monthly review enables Directors to monitor the Council's revenue projection and take any further action to ensure effective management of the budget.

## 2.17 **Reserves**

- 2.17.1 The Council holds both "earmarked" and "general" reserves. Earmarked reserves are balances set aside for specific purposes and corrective actions; these are summarised in Appendix C.
- 2.17.2 General reserves are balances held as contingencies against risks such as emergency events. The general reserves are expected to be £23.0m by March/26, assuming no further use of these balances is required in 2024/25 as illustrated in the table below and assumes the use of £3m in 2024/25 to offset overspends that have been caused by slippage in savings.

31 <sup>st</sup> March 2024 £m	31 <sup>st</sup> March 2025 £m	31 <sup>st</sup> March 2026 £m	31 <sup>st</sup> March 2027 £m
(25.0)	(22.0)	(23.0)	(24.5)

- 2.17.3 Contributions of £2.15m will be made to a reserve for use for SEND to fulfil the Council's obligations under the Safet Valve Agreement and £2.5m will be added to the Transformation Reserve to help deliver change capacity within the organisation
- 2.17.4 The base budget will be supported by £5.5m from the Voluntary Revenue Provision reserve. This is a temporary source of funding that will need to be removed from the base over the life of the MTFs. It should be noted that the 2024/25 budget is supported by c£13m of one off provisions and reserves. The Council is moving in the right direction to reduce the reliance on one off funding to support ongoing revenue

expenditure.

2.17.5 A risk assessment of the Council's level of reserves is carried out each financial year, when setting the budget and updating the financial plan. It is updated regularly during the financial year as part of the formal financial management reporting process. The risk assessment is based on the following key factors and an underlying presumption that significant risks need an appropriate level of cover:

- a review of known provisions and contingent liabilities
- the likelihood of overspend for either revenue or capital;
- the likelihood of any additional income that would be credited to reserves;
- the robustness of the Council's revenue budget proposals;
- the adequacy of funding for the Capital Programme; and
- any potential significant expenditure items for which explicit funding has not yet been identified.

2.17.6 A risk assessment of the Council's level of general reserves was updated as part of the Budget Strategy Update Report (in September 2024), which estimated the value of the risks at £15.0m. This will be updated again as part of the final Budget Report to Cabinet and Council in February/ March 2025. The Council will ensure the reserves remain at an adequate level to manage effectively all future risks and liabilities, in particular whilst operating in the current volatile and uncertain environment. The proposals contained in this report will provide additional funding to areas of overspending which should provide greater assurance and reduce the financial risk in those areas.

## **2.18 Schools Funding (Dedicated Schools Grant or DSG)**

2.18.1 A detailed report on Schools funding is due to be presented at Cabinet on 21 January 2025 following the provisional local government finance settlement, expected late December 2024.

### **High Needs Safety Valve funding agreement**

2.18.2 The Council signed up to the Government's Safety Valve Agreement in March 2022 as one of a number of Councils with a significant Dedicated Schools Grant (DSG) deficit; £36m at the time the safety valve agreement was signed in March 2022.

2.18.3 The Safety Valve Agreement was intended to eliminate the Council's DSG deficit completely by 2026/27 through a Council 5 year Special Educational Needs & Disabilities (SEND) management plan. As a result of continued rising demand complexity of cases and inflationary costs the original timescale has been extended, with approval from the DfE 2029/30. The plan is intended to bring the in-year High Needs spend position into 'balance' within available in-year DSG funding, by 2029/30. Government agreed a contribution of £33.5m to help clear the historic DSG deficit, including an initial £13.5m 'down payment' received in March 2022.

2.18.4 Further annual contributions by Government of £2.3m between 2025/26 – 2029/30 will be released quarterly subject to satisfactory quarterly monitoring reviews with the Department for Education (DfE) Safety Valve Team. To date, the Council has

received £4m for 2022/23, £2.2m for 2023/24 and £1.5m so far in 2024/25.

2.18.5 The Council has also prioritised significant revenue resources of its own, including capital plan to increase High Needs sufficiency across the district, to be funded through a mix of borrowing and grant funding and a commitment to contribute more than £10m of its own revenue resource, the first £2.15m of this is to be provided as part of the 2025/26 budget.

2.18.6 There has also been significant broader schools' system support through schools block funding transfers to High needs block; £1.6m in 2022/23, £2.1m in 2023/24 and £2.6m agreed for 2024/25. The transfers were approved through Schools Forum. This funding will ensure more children receive additional support to remain in, or return to, mainstream school and supports the DSG deficit reduction plans; reflecting the collaborative partner approach to addressing the growing pressures relating to High Needs.

2.18.7 Any future year annual block transfer requests will be subject to review and consultation through Schools Forum. Despite this additional funding, both locally and nationally, there is a forecast overspend of £20m in year and increasing the deficit at the end of the 2024/25 to around £65m. This is primarily due to the rising numbers, inflationary costs and complexity of cases.

2.18.8 As part of the autumn Budget and in recognition of the severe pressures in this service, the Government announced an additional £1bn is being made available to Councils in 2025/26 to help fund SEND pressures (section 2.11). To date individual Council allocations have not been provided, however the current guaranteed funding uplift of 4%, will rise to a minimum of 7%.

2.18.9 There is currently a statutory override in place for DSG deficits. This is a provision introduced by the government in 2020 (and extended to 2026) that separates local authorities' Dedicated Schools Grant (DSG) deficits from their wider financial position. The DSG is a ring-fenced grant for local authorities' school budgets, and any deficit associated with it is held in an Unusable Reserve due to this statutory override.

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

2.19.1 The HRA is a sustainable, self-financed 30-year business plan, where the main driver for financial sustainability is housing rent and delivers the following key objectives:

- Capital improvements and maintenance of all Council housing stock to a decent standard with a focus on building safety, warmth and energy efficiency requirements.
- Delivery of a high quality and cost-effective housing management and repair service, and inclusion of funding for new build and other strategic capital priorities
- Annual servicing of HRA debt
- Addressing the requirements of the Social Housing Regulation Act which is now law.

2.19.2 Updated HRA budget proposals are subject to a separate report on this Cabinet agenda.

## 2.20 CAPITAL

2.20.1 The Council Budget Strategy Update (18th September 2024) and the Corporate Financial Monitoring Report, Quarter 2 (Cabinet 10th December 2024) referred to a corporate review and affordability assessment of Capital Plan being undertaken as one of several initiatives to mitigate against the forecast 2024/25 outturn position and ongoing financial challenges facing the Council.

2.20.2 As part of the Councils governance arrangements, the Capital Assurance Board (CAB) provides strategic oversight of the Council's Capital Plan to ensure capital investments align with the Council's priorities and objectives, support the regeneration of the borough, improve infrastructure, and enhance the efficient and effective operational delivery of services.

2.20.3 The capital review undertaken by the Capital Assurance Board considered options to re-phase capital projects/programmes, examine opportunities to release borrowing or identify alternative funding sources, and bring forward asset disposals (both to reduce operational costs as well as generating capital receipts) have all been considered to help control the cost of borrowing. Given the extent of borrowing that underpins the Programme, and the current and forecast cost of that debt, the focus of the review is to consider what scope there is to reduce/re-profile the Capital Plan for the Council. This is being balanced against the future investment needs of the Council, both in maintaining the delivery of essential services, providing match funding where it is necessary to leverage external funding and to deliver ambitions around growth and regeneration.

### Update of the Medium-Term Capital Plan 2024/32

2.20.4 For capital purposes, longer term planning horizons are required to undertake feasibility work, design, plan and build. The Council's multi-year capital investment plan has been extensively reviewed to reflect the scale of the Council's ambition whilst being cognisant of the underlying financial position.

2.20.5 Following a review of the plan, the updated multi-year plan will deliver capital investment of £1.415bn (£1.033bn General Fund, £382m Housing Revenue Account). The plan is summarised in the table below, and shown in more detail at Appendix E.

### Overall Multi-Year Capital Expenditure Summary

Council Plan	24/25 £m	25/26 £m	26/27 £m	27/28 £m	28/29 £m	29/30 - 31/32 £m	Total £m
Children & Families	19.0	35.1	21.1	4.7	3.0	2.8	85.7
Adults & Health	5.5	3.9	8.2	1.6	0.0	0.0	19.2
Place	134.2	249.9	171.4	84.6	86.8	132.3	859.2
Public Health & Corporate Resources	6.5	16.5	11.9	11.6	11.5	11.1	69.1
<b>General Fund</b>	<b>165.2</b>	<b>305.4</b>	<b>212.6</b>	<b>102.5</b>	<b>101.3</b>	<b>146.2</b>	<b>1,033.2</b>
<b>Housing Revenue Account</b>	<b>43.2</b>	<b>47.6</b>	<b>71.1</b>	<b>63.0</b>	<b>50.8</b>	<b>106.3</b>	<b>382.0</b>
<b>Council Total</b>	<b>208.4</b>	<b>353.0</b>	<b>283.7</b>	<b>165.5</b>	<b>152.1</b>	<b>252.5</b>	<b>1,415.2</b>

\*It should be noted that figures shown in the table's penultimate column represent spend in the last 3 years of the Plan i.e. 2029/30 – 2031/32.

2.20.6 The most recent Quarter 2 Financial Monitoring report is presented at the meeting of Cabinet on 10th December 2024. Members are asked to consider an updated position on the Council's multi-year capital plan. £67.6m of spend had been slipped from 2024/25 into future years, overall grant levels increased by £4.7m and £2.3m borrowing removed for the General Fund. The current budget of £208.4m for 2024/25 remains under review with any further slippage reported at quarter 3.

### **General Fund Capital Plan**

2.20.7 The Capital Plan is under a continual review and budget allocation from 2025/26 onwards have been updated since Quarter 2. The main proposals from the corporate review which are incorporated into the revised Capital Plan for the General Fund are summarised below:

- i) £16.4m capital investments funded via borrowing has been re-profiled out of 2025/26 and moved back into later years to help deliver the £2m saving within Treasury Management. £500k grant funded expenditure has been brought forward into 2025/26. Any further re-profiling of the current year financial budget is to be reported within the Quarter 3 Financial Monitoring Report.
- ii) £0.68m borrowing relating to Leeds City Region Revolving Investment Fund (RIF) partnership agreement has been removed from the programme. The remaining balance of £0.5m in the revised plan reflects the Councils obligations in relation to the RIF.
- iii) Grant assumptions and spend profiles have been updated with an additional £9.6m of grant being built into the Plan. Indicative CRSTS grant funding is included for major Transport schemes A62 / A644 Bus Priority Scheme (£4.8m), Dalton / Deighton Cycle Track (£2.8m), and Active Travel (£2m).
- iv) Invest to Save schemes approved by Cabinet have now been added into the Plan; £3.26m to replace Waste and Recycling hired fleet with capital purchase and £1.8m to replace the current fleet of hired bulk gritting vehicles.
- v) The proposal to extend the Flexible Capital Receipts Strategy over the 2024-30 period (see section 2.14). This allows for the annual capitalisation of transformation related revenue costs, funded from in-year capital receipts. An additional £4m has been added to 2025/26.
- vi) Cabinet (5th November 2024) continues to support the redevelopment of the George Hotel, with £9.8m agreed to be re-profiled from future phases of the Our Cultural Heart budget, increasing the budget allocation to £30m. This transfer is now reflected in the updated capital plan.
- vii) Baseline capital investment supports maintenance work programmes across the Council's existing asset base, including Schools, Highways, Corporate Buildings, and transport infrastructure. All baseline capital programmes include a new financial Yr5 allocation (2028/29) based on the previous year's baseline levels. The total in 2028/29 is £11m borrowing, £17.2m grant assumption and £0.4m assumed ringfenced capital receipts.

- 2.20.8 New capital schemes will be considered for inclusion in the Capital plan if they deliver ongoing revenue savings against the base budget; or are required to meet health and safety priorities or on the basis that new bids are assessed as a greater priority than existing Council funded schemes which would subsequently be removed.
- 2.20.9 In order for the Council to achieve key strategic objectives and priorities and to help deliver transformation at pace, it is recognised that a more corporate and flexible approach to the application of capital funding is needed. As part of the new approach, it is proposed to add a new 'Investment and Modernisation Fund' into the Capital Plan under Corporate from 2025/26 for 5 years at £10m per annum. This fund will be entirely self-financing and meets the criteria around using capital to help transform services to deliver ongoing revenue savings.
- 2.20.10 In terms of Governance processes, the Capital Assurance Board will appraise business cases based on an assessment of Council priority outcomes, strategic and operational significance and delivery of revenue savings. This Board will make recommendations to both Executive Leadership Team and Cabinet towards a draw down against the 'Investment and Modernisation Fund'. Final approval of Invest to Save initiatives will be via Cabinet. Drawn down allocations will then be transferred to Directorate Capital plans
- 2.20.11 In December, Cabinet approved the permanent closure of the Dewsbury Sports Centre. This requires the demolition of the wet side building and the conversion of the cleared space to car parking or other alternative use to be identified at a cost of £3.483m. It was noted that it could be possible to generate a capital receipt from the disposal of the wet side site to offset the demolition cost. (Decision by Capital Assurance Board on funding transfer from within borrowing envelope).

### Summary Capital Plan Changes

	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 – 31/22 £	Total £m
<b>Q2 Financial Monitoring Report</b>	<b>208,350</b>	<b>355,344</b>	<b>245,571</b>	<b>161,433</b>	<b>135,278</b>	<b>186,564</b>	<b>1,292,540</b>
<b>General Fund:</b>							
Re-profiling	0	(15,897)	25,607	2,035	(126)	(11,619)	0
Invest to Save	0	5,064	0	0	0	0	5,064
Grant Adjustments	0	4,402	5,191	7	0	0	9,600
LCR Removal	0	0	0	0	(274)	(411)	(685)
Transformation Capitalisation (FCR)	0	4,000	0	0	0	0	4,000
Investment and Modernisation Fund	0	10,000	10,000	10,000	10,000	10,000	50,000
Continued Baseline	0	0	0	0	0	28,674	28,674
<b>Housing Revenue Account:</b>							
Re-profiling	0	(9,979)	(2,623)	(7,937)	7,272	13,267	0
Continued Baseline/Council House building	0	0	0	0	0	25,985	25,985
<b>Revised Capital Plan</b>	<b>208,350</b>	<b>352,934</b>	<b>283,746</b>	<b>165,538</b>	<b>152,150</b>	<b>252,460</b>	<b>1,415,178</b>

- 2.20.12 The General Fund capital plan has a net increase of £96.6m and this is to be funded mainly by £55m self-financed borrowing (57%), £28m borrowing (29%), £9.6m grants (10%) and £4m un-ringfenced capital receipts (4%). The Housing Revenue Account capital plan has increased by £26m, to be funded by a mixture of increased HRA reserves/revenue contributions to capital by £38.8m and increase in £4.6m grants offset by a reduction in £11.2m borrowing and reduction of capital receipts by £6.3m.
- 2.20.13 Officers will continue to re-shape the plan to reflect realistic delivery timescales and funding needs/opportunities going forward; including emerging further national government and regional intelligence on emerging infrastructure developments. The Plan will be continued to be reviewed to identify areas where potential exists to reduce capital allocations to lower the Council's borrowing costs. Where pressures are identified, the current borrowing envelope will be assessed, and funds reprioritised to areas of highest need.

## **2.21 Risk**

- 2.21.1 The corporate risk register summarises the key strategic risks or barriers to achieving the organisation objectives, including meeting challenging savings targets and successfully completing transformation projects along with the continued financial challenges. It also provides visibility about the management actions which are either in place or brought into action to mitigate the impact of these risks. Many of these are of a financial nature and provide contextual information when setting the Council's budget.
- 2.21.2 The risk assessment reflects the provisional budget proposals put forward by officers. Subsequent changes to these proposals may affect the risk assessment. The areas identified are summarised below:
- The risk that the final LGFS is worse than that contained in the budget assumptions detailed in this report, requiring further savings proposals to be brought forward at pace.
  - Risk that additional funding announced comes with new burdens
  - Failure to maintain sufficient level of priority and focus leading to required savings initiatives not being delivered, resulting in budget overspend.
  - Risk of increased costs due to inflation, in particular the pay award and NLW increases being above those assumed in the budget.
  - Risk that the capital programme is not sustainable due to a reliance on capital receipts from asset disposals that are not guaranteed and borrowing at a time of elevated interest rates.
  - The risk of a reduction in expected income as tenants, residents and businesses are unable to meet financial commitments, resulting in a failure to meet budgeted income targets.
  - Risk of medium-long term financial instability caused by failure to develop or adhere to robust financial planning processes and procedures leading to reductions in service provision, possible government intervention and reputational damage.
  - Risks associated with the availability and provision of Temporary Accommodation for persons accepted as homeless and the resulting cost implications.
  - Demand pressures, generally, and particularly within Adults Social Care result in unbudgeted additional costs.



- Inability to meet the needs of the SEND community due to continued increases in demand, greater complexity in clients' needs and insufficient locally available provision.
- Exposure to material unforeseen costs or uninsured losses and the overall adequacy of Council Reserves.

## **2.22 Positive Assurance Statement**

2.22.1 Under Section 25 of the Local Government Act 2003, when the Council sets the budget, the Council's Section 151 Officer is required to report on:

- the robustness of estimates made for the purposes of the calculations; and
- the adequacy of the proposed financial reserves

The statement will form part of the final Annual Budget Report due to Cabinet and Council in February/March 2025 based on the financial position at that time.

## **3. Implications for the Council**

### **3.1 Working with people**

The scale of the financial challenge facing the Council and the savings proposals being consulted upon inevitably mean there will be implications for our staff. The Council has been very successful in managing workforce reductions in the past and will continue to work with colleagues and Trades Union partners to find satisfactory solutions in the future.

The savings proposals in this report identify an estimated 150 to 200 posts reduction in the workforce. Whilst some of these posts will already be vacant due to the restrictions on recruitment, there may be in the region of 80 to 100 FTEs potentially at risk.

The Council will continue to try to reduce the number of staff potentially at risk of redundancy through vacancy management and deployment. Additionally, there may also be a need to offer voluntary redundancy in certain situations. This will be agreed only on a case-by-case basis and we will not be offering this council wide.

### **3.2 Working with partners**

### **3.3 Place based working**

### **3.4 Climate Change & Air Quality**

### **3.5 Improving outcomes for children**

### **3.6 Financial Implications**

The budget proposals contained within this report have been developed to ensure that funding is made available in the areas that will allow the Council to further improve the outcomes for individuals and communities as a whole. To facilitate this, resources have been allocated in areas that will allow the Council to maximise contributions to the Councils strategic priorities as listed above.

### 3.7 Legal Implications

Budget and Policy Framework at Part 4.3 of the Constitution, sets out the process that must be followed when the Council sets the budget. It is for the Cabinet to approve the proposals and submit them to full Council for adoption.

Under section 151 of the Local Government Act 1972, the s151 officer has responsibility for the Council's financial management.

Section 25 of the Local Government Act 2003 provides that where the Council makes Council tax calculations (i.e sets the annual budget) the section 151 officer must report to it the following matters –

- (a) the robustness of the estimates made for the purposes of the calculations, and
- (b) the adequacy of the proposed financial reserves.

Under section 25(2) of the Local Government Act 2003 an authority to which a report under this section is made shall have regard to the report when making decisions about the calculations in connection with which it is made.

Section 31A of the Local Government Finance Act 1992 (as amended) provides a duty to calculate expenditure in the forthcoming year and deduct income. This is the duty to calculate the "Council tax requirement" and is the duty to set a balanced budget.

### 3.8 Other (eg Risk, Integrated Impact Assessment or Human Resources)

Paragraph 1.2 of this report refers to Integrated Impact Assessments. The Equality Act 2010 creates the Public Sector Equality Duty (PSED).

Under section 149 of the Act:

- (1) A public authority must, in the exercise of its functions, have due regard to the need to:
  - (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
  - (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
  - (c) foster good relations between persons who share a relevant protected characteristic ; and persons who do not share it.

The relevant protected characteristics are:

age;  
disability;  
gender reassignment;  
pregnancy and maternity;  
race;  
religion or belief;  
sex; and sexual orientation

In order to fulfil the PSED the Council is required to assess the impact of any proposed action on the equality objectives set out above. The way in which the Council has

approached this task previously was to conduct Equality Impact Assessments (EIA's) as appropriate.

The current EIA process has been updated to an Integrated Impact Assessment (IIA) process, as part of the Council's developing approach to Inclusion & Diversity; to go beyond just PSED compliance, and to incorporate additional diversity characteristics, such as low income/poverty and unpaid carers.

The Climate Emergency Motion passed on 16 January 2019 also committed the Council to consider Environmental Impact as part of any new IIA policy. The proposed approach also seeks to assess impact across the range of environmental and sustainability impacts.

As in previous years, any specific savings proposals, where appropriate, still make reference to Impact Assessments. These are available for member reference on the following website link ([Integrated Impact Assessments](#)) and members should read the assessments in full in order to inform them in coming to their decision, as in previous years; cross referenced as appropriate to the savings templates.

There is also a clear expectation that the IIA process is not limited to consideration of savings proposals, but in the context of the totality of resource allocation proposals set out in this report, and other emerging policy changes and developments, any subsequent detailed proposals that result from these, will be informed by the IIA process to help inform key decision making in the future.

#### **4. Consultation**

This report has been prepared by the Service Director - Finance, in consultation with the Executive Leadership Team.

#### **5. Engagement**

The public consultation to support the 2025/26 annual budget will be launched on the 11 December 2024 and will run up until 15 January 2025.

Similar to previous years, the public consultation will be available online and will be supported by information which provides an overview of what the Council does and the funding challenges the Council is currently facing. The supporting information will also provide a summary of the proposed areas for savings which are included in the budget documentation.

The consultation will ask the public for their opinions on the draft budget, and whether they are impacted by any of the savings proposals. The consultation will be promoted to citizens, communities, businesses and partners.

Feedback from the consultation will then be collated, analysed and used to help inform final decision making related to the budget. A summary of the consultation results will be provided alongside the budget at Cabinet on the 11 February, and at Council on the 5 March 2025.

## 6. Options

### 6.1 Options Considered

N/A

### 6.2 Reasons for Recommended Option

N/A

## 7. Next Steps and timelines

- 7.1 The draft budget will be presented to Overview and Scrutiny Management Committee on 10th January 2025 and Political Groups 13<sup>th</sup>-20th January 2025. A final version of the Budget will be presented to Cabinet and Council in February/ March 2025 following the release of the Local Government Finance Settlement.

## 8. Contact Officer and Relevant Papers

Kevin Mulvaney      Service Director – Finance  
Jacqui Fieldhouse    Head of Finance  
James Anderson      Head of Accountancy  
Sarah Hill              Finance Manager

## 9. Background Papers and History of Decisions

### Background Papers

- Council approved annual budget report 2024-25, 6 March 2024 (Item 7)
- Council financial outturn report 2023/24 to Council, 14 July 2024 (item 12)
- Autumn Budget 2024 - GOV.UK
- Council Budget Strategy Update report; 2025/26 and future years; 18th September 2024 (Item 10)
- Our 2024/25 Council Plan: Council 6 March 2024
- Corporate Financial Monitoring Report Quarter 2, 2024/25 to Cabinet December 2024
- Integrated Impact Assessments (kirklees.gov.uk).

## 10. Appendices

Appendix A    MTFs Summary  
Appendix B    Detailed Budgets by Service Area  
Appendix C    Reserves  
Appendix D    Savings Proposals  
Appendix E    Capital Plan

## 11. Service Director Responsible

Kevin Mulvaney      Service Director – Finance

# PROVISIONAL BUDGET 2025/26

# APPENDIX A

	2024-25 NET BUDGET	ADD BACK SAVINGS FALL OUT	DEMAND PRESSURE	INFLATION/ PAY PRESSURE	OTHER PRESSURE - EXPENDITURE	OTHER PRESSURE - INCOME	FUNDING FALL-OUT	FUNDING INCREASE	SAVINGS	2025-26 BUDGET PROPOSAL
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>DIRECTORATE BUDGETS:</b>										
Children	80,901	-	5,648	251	950	-	-	(500)	(3,860)	83,390
Adults	112,498	344	7,550	10,400	(291)	-	-	(5,500)	(15,273)	109,728
Place	55,326	298	250	1,776	3,185	1,125	-	(6,400)	(4,574)	50,986
Corporate	49,395	314	3,600	-	-	350	-	-	(1,885)	51,774
Central	65,329	-	-	7,025	10,792	-	1,500	-	(2,000)	82,646
<b>TOTAL NET BUDGET</b>	<b>363,449</b>	<b>956</b>	<b>17,048</b>	<b>19,452</b>	<b>14,636</b>	<b>1,475</b>	<b>1,500</b>	<b>(12,400)</b>	<b>(27,592)</b>	<b>378,524</b>
<b>FUNDED BY:</b>										
Council Tax	(234,051)									(250,818)
Retained Business Rates	(62,509)									(62,140)
Government Funding:										
- Business Rates Top Up	(31,687)									(32,042)
- Business Rates Grants	(19,309)									(20,494)
- Revenue Support Grant	(16,517)									(16,702)
- Other Un-ringfenced Grants	(3,171)									(7,236)
<b>TOTAL FUNDING</b>	<b>(367,244)</b>									<b>(389,432)</b>
<b>TRANSFERS TO/(FROM) RESERVES:</b>										
VRP* Contribution	15,195									10,804
VRP* Drawdown	-									(5,546)
WYCA* Levy Rebate Drawdown	(9,400)									-
Collection Fund Smoothing Drawdown	(2,000)									-
Transformation Reserve Contribution	-									2,500
Demand Reserves Contribution	-									2,150
General Reserves Contribution	-									1,000
<b>TOTAL RESERVES TRANSFERS</b>	<b>3,795</b>									<b>10,908</b>
<b>BALANCED BUDGET</b>	<b>0</b>									<b>0</b>

\*VRP = Voluntary Revenue Provision, WYCA = West Yorkshire Combined Authority

**MOVEMENT IN BUDGETS BY DIRECTORATE**
**APPENDIX B**

CHILDREN & FAMILIES	REF	2025-26 £000
<b>NET CONTROLLABLE BUDGET STARTING POSITION</b>		<b>80,901</b>
<b>DEMAND PRESSURE</b>		
Children Looked After – Demand Led Pressures		4,373
Children with Disabilities – Home Care / Direct Payments		1,100
Educational Psychology - Locum costs due to demand on the service		175
		5,648
<b>INFLATION/PAY PRESSURE</b>		
Children Looked After		251
		251
<b>OTHER PRESSURE - EXPENDITURE</b>		
Section 17 Payments - Wrap around support to prevent family breakdown		100
Support to those with No Recourse to Public Funds		250
Financial Support for Care Leavers		300
Kirklees Communities Equipment Store (Contribution to pooled budget)		150
Adoption Fees		150
		950
<b>FUNDING INCREASE</b>		
Drawdown from Stronger Families Reserve – one off		(500)
		(500)
<b>SAVINGS</b>		
<b>Existing Savings</b>		<b>(486)</b>
Mainstream MST approaches in Family Help	CF2501	(589)
Review Family Help Resources	CF2502	(199)
Rationalisation capacity in the LADO service	CF2504	(60)
C&K Careers & children’s commissioning contracts	CF2505	(300)
Rationalise Early Years functions	CF2506	(200)
Rationalisation of Community Hub Coordinators	CF2507	(465)
Mainstream the compliments and complaints function	CF2508	(161)
Reduction in residential out of area placements	CF2509	(900)
Review the way Children with Disabilities are supported in the community	CF2510	(500)
<b>New Savings</b>		<b>(3,374)</b>
<b>TOTAL CHANGES</b>		<b>2,489</b>
<b>NET CONTROLLABLE BUDGET UPDATED POSITION</b>		<b>83,390</b>

## MOVEMENT IN BUDGETS BY DIRECTORATE

## APPENDIX B

ADULTS & HEALTH	REF	2025-26 £000
<b>NET CONTROLLABLE BUDGET STARTING POSITION</b>		<b>112,498</b>
<b>DEMAND PRESSURE</b>		
Adults Demand Pressures		7,550
		<u>7,550</u>
<b>INFLATION/PAY PRESSURE</b>		
Adults Demand Pressures - CPI element		900
Adults Demand Pressures - NLW element		6,900
Adults Demand Pressures - NI element		2,600
		<u>10,400</u>
<b>OTHER PRESSURE - EXPENDITURE</b>		
Kirklees Integrated Community Equipment Service (KICES) – reflect current spend		(400)
'Community Based Integrated Library and customer service functions & assets' risk		109
		<u>(291)</u>
<b>FUNDING INCREASE</b>		
Estimated Increase in Social Care Funding		(5,500)
		<u>(5,500)</u>
<b>SAVINGS</b>		
<b>Add Back Savings Fall-Out</b>		<b>344</b>
<b>Existing Savings</b>		<b>(13,448)</b>
Transfer the dementia long stay residential homes owned by the Council to a private sector operator*	<b>AH2501</b>	(645)
Other minor savings variations of <£50k	<b>AH2502</b>	(20)
Maximisation of available grant funding.	<b>AH2503</b>	(125)
Kirklees Better Outcomes Partnership reductions in contract value	<b>AH2504</b>	(500)
Staffing – Review of turnover/vacancy factor allowances	<b>AH2505</b>	(535)
<b>New Savings</b>		<u><b>(1,825)</b></u>
<b>TOTAL CHANGES</b>		<u><b>(2,770)</b></u>
<b>NET CONTROLLABLE BUDGET UPDATED POSITION</b>		<b>109,728</b>

**MOVEMENT IN BUDGETS BY DIRECTORATE**
**APPENDIX B**

PLACE	REF	2025-26 £000
<b>NET CONTROLLABLE BUDGET STARTING POSITION</b>		<b>55,326</b>
<b>DEMAND PRESSURE</b>		
Home to School Transport		250
		<u>250</u>
<b>INFLATION/PAY PRESSURE</b>		
Waste - Disposal Contract - Chemical Treatment Consumables		300
Waste - Disposal Contract - DoV2 Extension		1,231
Waste – Disposal Contract – NI Pressure		145
Home to School transport - New Contract wef Sept 25		100
		<u>1,776</u>
<b>OTHER PRESSURE - EXPENDITURE</b>		
Corporate Landlord – Management and Maintenance of Core Estate		1,395
Waste - Hire Vehicles		750
Waste - Disposal Contract - Legislation - Persistent Organic Pollutants		700
Transport - Fleet Maintenance		340
		<u>3,185</u>
<b>OTHER PRESSURE - INCOME</b>		
Corporate Landlord - Reduction in income (Assets no longer held)		375
Parking – reassessment of income – residential permits		200
Parking - reassessment of income - districts		400
Parking – reassessment of income – PCNs		150
		<u>1,125</u>
<b>FUNDING INCREASE</b>		
Extended Producer Responsibility (EPR) Estimated Funding Allocation		(6,000)
Homelessness Grant Estimated Funding Increase		(400)
		<u>(6,400)</u>
<b>SAVINGS</b>		
<b>Add Back Savings Fall-Out</b>		<b>298</b>
<b>Existing Savings</b>		<b>(1,344)</b>
Corporate Landlord savings re Adults Dementia proposal*	AH2501	(220)
Reduction in cleaning to service delivery buildings excluding care homes.	PL2502	(587)
Reduction in grounds maintenance	PL2503	(125)
Asset transfer of the Hudawi Centre	PL2504	(75)
Housing Growth – Maximising of existing funding	PL2505	(180)
Housing – Delete vacant posts	PL2506	(80)
TransPennine Rail Upgrade Income	PL2508	(150)
Asset Strategy – Delete Vacant posts	PL2509	(100)



**MOVEMENT IN BUDGETS BY DIRECTORATE**

**APPENDIX B**

PLACE (continued)	REF	2025-26 £000
Major Projects Team - Charging to Capital	PL2510	(50)
Knowl House – Mothball	PL2511	(72)
School Transport – Additional Transformation savings beyond existing	PL2512	(156)
Changes to night-time noise service	PL2514	(70)
Electric Vehicle Salary Sacrifice Scheme - NI savings	PL2515	(89)
Review of council wide support services	PL2516	(400)
Trade Waste Charge Review	PL2524	(95)
Highways and Streetscene - Charges to Capital	PL2525	(155)
Borough Wide Replacement of Household Waste Wheeled Bins from 240l to 180l	PL2527	(131)
Efficiencies related to Council Service Cars and Bookable Pool Cars	PL2528	(100)
Review of management across the service	PL2529	(155)
Use of Employment and Skills Reserves	PL2530	(100)
Reduction in Support to Business – match funding reduction	PL2531	(50)
Major Projects income	PL2532	(50)
Utilisation of Neighbourhood capital grant funding	PL2533	(40)
<b>New Savings</b>		<b>(3,230)</b>
<b>TOTAL CHANGES</b>		<b>(4,340)</b>
<b>NET CONTROLLABLE BUDGET UPDATED POSITION</b>		<b>50,986</b>

## MOVEMENT IN BUDGETS BY DIRECTORATE

## APPENDIX B

CORPORATE STRATEGY, COMMISSIONING & PUBLIC HEALTH	REF	2025-26 £000
<b>NET CONTROLLABLE BUDGET STARTING POSITION</b>		<b>49,395</b>
<b>DEMAND PRESSURE</b>		
Housing Benefit Subsidy - Shortall due to increasing use of B&B / Temp Accom		3,600
		<u>3,600</u>
<b>OTHER PRESSURE - INCOME</b>		
Court Fee Income Pressure		350
		<u>350</u>
<b>SAVINGS</b>		
<b>Add Back Savings Fall-Out</b>		<b>314</b>
<b>Existing Savings</b>		<b>(946)</b>
Review of Fees and Charges across C&VE & restructuring of the Town Halls workforce	CR2501	(220)
Annual increase in Bereavement Services Fees and Charges	CR2503	(60)
Reductions in spend on IT contracts	CR2504	(100)
Vacancy Management – Strategy and Innovation	CR2505	(234)
Vacancy Management – Financial Management	CR2506	(50)
Review of Governance Service and Structure	CR2507	(75)
Review of People Service	CR2508	(200)
<b>New Savings</b>		<b>(939)</b>
<b>TOTAL CHANGES</b>		<b><u>2,379</u></b>
<b>NET CONTROLLABLE BUDGET UPDATED POSITION</b>		<b>51,774</b>

**MOVEMENT IN BUDGETS BY DIRECTORATE**

**APPENDIX B**

CENTRAL BUDGETS	REF	2025-26 £000
<b>NET CONTROLLABLE BUDGET STARTING POSITION</b>		<b>65,329</b>
<b>INFLATION/PAY PRESSURE</b>		
Additional Inflation requirement		7,225
Reduction in Superannuation Rate (0.1%)		<u>(200)</u>
		7,025
<b>OTHER PRESSURE - EXPENDITURE</b>		
Treasury Management Budget requirement - capital financing		21,746
WYPF – Reduction in historical pension costs		(150)
MRP review 23/24 Savings (to Voluntary Revenue Provision reserve)		<u>(10,804)</u>
		11,292
<b>FUNDING FALL-OUT</b>		
Use of Insurance reserve - fall out		<u>1,500</u>
		1,500
<b>SAVINGS</b>		
Treasury Management Savings – from review of Capital Plan	<b>CB2501</b>	<u>(2,000)</u>
		(2,000)
<b>TOTAL CHANGES</b>		<u><b>17,317</b></u>
<b>NET CONTROLLABLE BUDGET UPDATED POSITION</b>		<b>82,646</b>

## RESERVES

## APPENDIX C

	Reserves position as at 31st March 2024	Budget report Approved Movements	Revised reserves position at 1st April 2024	Estimated Movements In-Year	Reserves position as at 31st March 2025	Estimated Reserves position as at 31st March 2026	Estimated Reserves position as at 31st March 2027
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Statutory (School Reserves)</b>							
Schools Balances	(11,597)	-	(11,597)	369	(11,228)	(11,228)	(11,228)
Public Health	(1,119)	-	(1,119)	560	(559)	-	-
<b>Total Statutory (School Reserves)</b>	<b>(12,716)</b>	<b>-</b>	<b>(12,716)</b>	<b>929</b>	<b>(11,787)</b>	<b>(11,228)</b>	<b>(11,228)</b>
<b>Earmarked</b>							
Ward Based Activity	(693)	-	(693)	347	(346)	-	-
Place Standard	(556)	-	(556)	278	(278)	-	-
<b>Sub Total (member led)</b>	<b>(1,249)</b>	<b>-</b>	<b>(1,249)</b>	<b>625</b>	<b>(624)</b>	<b>-</b>	<b>-</b>
Apprenticeship Levy	(3,574)	-	(3,574)	500	(3,074)	(2,574)	(2,074)
Transformation	(3,067)	-	(3,067)	1,534	(1,533)	-	-
Demand Reserve	(3,000)	-	(3,000)	3,000	-	-	-
Development Funding	(621)	-	(621)	621	-	-	-
Revenue Grants	(9,020)	-	(9,020)	4,510	(4,510)	-	-
Stronger Families Grant	(784)	-	(784)	284	(500)	-	-
Other	(1,953)	-	(1,953)	977	(976)	-	-
Specific Risk Reserves	(3,500)	3,500	-	-	-	-	-
WYCA Returned Levy	(9,424)	9,400	(24)	-	(24)	(24)	(24)
Voluntary Revenue Provision	-	(15,195)	(15,195)	-	(15,195)	(20,453)	(20,453)
<b>Earmarked reserves sub-total</b>	<b>(36,192)</b>	<b>(2,295)</b>	<b>(38,487)</b>	<b>12,051</b>	<b>(26,436)</b>	<b>(23,051)</b>	<b>(22,551)</b>
<b>General Balances</b>	<b>(25,045)</b>	<b>-</b>	<b>(25,045)</b>	<b>3,043</b>	<b>(22,002)</b>	<b>(23,002)</b>	<b>(24,502)</b>
<b>Total usable reserves</b>	<b>(61,237)</b>	<b>(2,295)</b>	<b>(63,532)</b>	<b>15,094</b>	<b>(48,438)</b>	<b>(46,053)</b>	<b>(47,053)</b>
<b>Grand Total All Reserves</b>	<b>(73,953)</b>	<b>(2,295)</b>	<b>(76,248)</b>	<b>16,023</b>	<b>(60,225)</b>	<b>(57,281)</b>	<b>(58,281)</b>

## Glossary of Reserves

RESERVE	DESCRIPTION
<b>School Balances</b>	Statutory reserves relating to both individual schools' balances/deficits carried forwards.
<b>Public Health</b>	Timing issues on Public Health grant spend commitments (Public health grant is statutorily ring-fenced)
<b>Ward Based Activity</b>	Set aside reflecting timing issues on ward-based activity spend commitments
<b>Place Standard</b>	Set aside to support the resourcing of emerging Place Standard action plans.
<b>Apprenticeship Levy</b>	Set aside to fund future payments into the Apprenticeship levy
<b>Transformation</b>	Set aside for strategic transformation developments over the next 12 to 24 months.
<b>Demand Reserve</b>	Set aside to mitigate the impact/volatility of a range of potential demand risks on statutorily provided service activity
<b>Development Funding</b>	To address the scale of development costs required to support targeted development and the upscaling of capital investment activity and major project activity over the MTFP.
<b>Revenue Grants</b>	Represents grants and contributions recognised in the Comprehensive Income and Expenditure Statement before expenditure has been incurred.
<b>Stronger Families</b>	Set aside reflecting timing issues on expenditure commitments supporting a range of Stronger Families activity, funded from external grant.
<b>Other</b>	A range of smaller reserves earmarked for specific purposes.
<b>Specific Risk Reserves</b>	Set aside to manage specific risks, including the potential risk of future loan defaults and managing the volatility surrounding treasury management budgets with respect to both potential changes in interest rates and the level of delivery of the capital plan.
<b>WYCA Returned Levy</b>	Returned levy income from WYCA that will be drawn down in 2024/25 (as per the approved 2024/25 Annual Budget Report).
<b>Voluntary Revenue Provision</b>	To fund voluntary overpayments of Minimum Revenue Provision (MRP).
<b>Unallocated Reserves</b>	General reserve to support Council working capital and cashflow requirements, and unbudgeted/financial resilience risks highlighted in the Council's corporate risk register.

**Savings Proposals**

**Totals**

	2025/26 £000	2026/27 £000	2027/28 £000
<b>Children and Families</b>	<b>(3,374)</b>	<b>(399)</b>	<b>0</b>
<b>Adults and Health</b>	<b>(2,045)</b>	<b>0</b>	<b>0</b>
<b>Place</b>	<b>(3,010)</b>	<b>(1,075)</b>	<b>41</b>
<b>Public Health and Corporate Resources</b>	<b>(939)</b>	<b>(75)</b>	<b>0</b>
<b>Central Budgets</b>	<b>(2,000)</b>	<b>0</b>	<b>0</b>
<b>All Directorates</b>	<b>(11,368)</b>	<b>(1,549)</b>	<b>41</b>
<b>Housing revenue account</b>	<b>(3,785)</b>	<b>(907)</b>	<b>(395)</b>

**Impacted FTE**

The new budget saving proposals outlined within the 2025/26 budget (and within this appendix) have a total potential impact on FTE (Full time equivalent posts) in the region of 150-200. However, we can mitigate some of this impact by deleting vacant posts that are currently being held in service structures, equating to approximately 70-100 FTE.

This means that the number of staff potentially at risk, because of the 2025/26 budget saving proposals, is currently **80-100 FTE in total**. As such, we will be making an HR1 declaration of 80-100 FTE posts that are potentially at risk of redundancy.

We will continue to try and reduce the number of staff potentially at risk of redundancy through vacancy management and deployment. We may also need to offer voluntary redundancy in certain situations. This will be agreed only on a case-by-case basis and we will not be offering this council wide.

**Children and Families Directorate**

Reference Number	Service Area	Proposal Title	Proposal Description	2025/26 £000	2026/27 £000	2027/28 £000	Staffing implication? Y/N
CF2501	Family Support and Child Protection	Mainstream MST approaches in Family Help	Mainstream Multi-Systemic Therapy (MST) and Formulation approaches through embedding practice in our new family help model.	(589)	0	0	Yes
CF2502	Family Support and Child Protection	Review Family Help Resources	The new Family Help model will be implemented in January through service integration between early help and family support and child protection. We will review	(199)	(199)	0	Yes

			the required resources to deliver the model post implementation and look for further efficiencies.				
CF2504	Family Support and Child Protection	Rationalise Capacity in the LADO Service	Review and rationalise the resources deployed in the Local Authority Designated Officer (LADO) Service.	(60)	0	0	Yes
CF2505	Learning and Early Support	C&K Careers & children's commissioning contracts	Reduce the Calderdale and Kirklees Careers contract by a further 150k to focus resources on children and young people who are the most vulnerable. We will also look at further efficiencies in children services commissioned contracts to reduce expenditure by 150k.	(300)	0	0	No
CF2506	Learning and Early Support	Rationalise Early Years functions	Rationalise central support functions for early years special educational needs provision, outcomes and sufficiency to provide further integration of the support provided. We will also utilise the additional Dedicated Schools Grant to fund wider aspects of the work undertaken.	(200)	(200)	0	No
CF2507	Learning and Early Support	Rationalisation of Community Hub Coordinators	Redesign our approach to Community Hub Coordination and develop better integrated models of community and school support in line the Community Connector functions and roles.	(465)	0	0	Yes
CF2508	Children and Families Directorate	Mainstream the compliments and complaints function.	Redesign our service specific compliments and complaints function to be fully integrated into the wider corporate complaints function.	(161)	0	0	Yes
CF2509	Children and Families Directorate	Reduction in residential out of area placements	Continue to ensure that where appropriate our looked after children and young people are living in local family-based settings and homes. This will reduce the number of children and young people living in private homes away from Kirklees.	(900)	0	0	No
CF2510	Family support and child protection	Review the way Children with Disabilities are supported in the community	Redesign our procurement model for packages of home care support and direct payment provision. We will further explore how our redesign of short breaks provision can offer a more flexible community-based offer including outdoor learning opportunities.	(500)	0	0	No

## Adults and Health Directorate

Reference Number	Service Area	Proposal Title	Proposal Description	2025/26 £000	2026/27 £000	2027/28 £000	Staffing implication? Y/N
AH2501	Mental Health, Learning Disabilities and Commissioning – Provider Services	Transfer the dementia long stay residential homes owned by the Council to a private sector operator	Transfer the dementia long stay residential homes owned by the Council to a private sector operator and exit from the provision of mainstream long stay residential beds.	(865)	0	0	Yes
AH2502	Adults and Health	Other minor savings variations of <£50k	Other minor savings variations of <£50k	(20)	0	0	Yes
AH2503	Communities and Access Services	Maximisation of available grant funding.	By ensuring funding is prioritised to support services appropriately to meet the grant funded outcomes (full cost recovery).	(125)	0	0	No
AH2504	Mental Health, Learning Disabilities and Commissioning	Kirklees Better Outcomes Partnership reductions in contract value	Following a substantial loss of income in 24/25, the service has been reduced to fit within the ongoing budget of £1.6m. In 24/25 £0.5m was required to support the managed reductions in service delivery but these savings have now been realised effective from April 25/26.	(500)	0	0	No
AH2505	Directorate Wide	Staffing – Review of turnover/vacancy factor allowances	Realignment of staffing budgets across Adults Social Care assessment and provider services to reflect true position of staff turnover, recruitment and staff progression. No impact on current staffing levels.	(535)	0	0	No



## Place Directorate

Reference Number	Service Area	Proposal Title	Proposal Description	2025/26 £000	2026/27 £000	2027/28 £000	Staffing implication? Y/N
PL2502	Development	Reduction in cleaning to service delivery buildings excluding care homes.	To reduce the frequency of cleaning in all office accommodation, service building and depots by 50% - excluding any care homes.	(587)	0	0	Yes
PL2503	Development	Reduction in grounds maintenance	Reductions in grounds maintenance associated with council buildings and facilities.	(125)	0	0	No
PL2504	Development	Asset transfer of the Hudawi Centre	Community asset transfer of the Hudawi Centre.	(75)	0	0	No
PL2505	Development	Housing Growth	Maximise funding allocation for housing growth from WYCA.	(180)	0	0	No
PL2506	Development	Housing	Delete post(s) in Housing solutions that have been vacant for some time.	(80)	0	0	Yes
PL2508	Development	TransPennine Rail Upgrade Income	Income from the TransPennine Rail Upgrade for further leased site.	(150)	0	0	No
PL2509	Development	Asset Strategy	Delete post(s) in Asset strategy that have been vacant for some time.	(100)	0	0	Yes
PL2510	Development	Charging to Capital	Capitalisation of building enhancement costs.	(50)	0	0	No
PL2511	Development	Knowl House – Mothball	Children's service who currently use Knowl House as a contact centre, wish to move to an alternative delivery model by the new financial year. It is proposed to take advantage of the move out and mothball pending a decision on its future the building.	(72)	0	0	No
PL2512	Environmental Strategy and Climate Change	School Transport Transformation	Implementing the planned next stages of the School Transport Transformation Programme.	(156)	(280)	41	No
PL2514	Environmental Strategy and Climate Change	Changes to night-time noise service	There will be no night-time staffed noise service for the public, which currently operates during the summer months. A new digital app-based service will be available and emergency cases will still be covered by staffed officers on standby.	(70)	0	0	Yes

PL2515	Environmental Strategy and Climate Change	Savings from Electric Vehicle Salary Sacrifice Scheme	Introducing a salary sacrifice scheme for electric vehicles, savings generated by reduction in National Insurance contributions.	(89)	0	0	No
PL2516	Environmental Strategy and Climate Change	Review of council wide support services	Review of a range of departmental support services – Council wide.	(400)	0	0	Yes
PL2519	Highways	Highway Network Management Income & Efficiencies	Net income from introducing a new lane rental scheme and or other efficiencies.	0	(400)	0	No
PL2524	Streetscene	Trade Waste Charge Review	Review charges and increase in line with market to attain an additional £95k of income.	(95)	0	0	Yes
PL2525	Streetscene	Review of the staffing capital recharge rates to reflect the annual pay award and overhead costs	To review the recharge rates of staff employed on externally funded capital projects/programmes inclusive of agency/temporary staff who record time using Profess.	(155)	0	0	No
PL2527	Streetscene	Borough Wide Replacement of Household Waste Wheeled Bins from 240l to 180l	Reducing size of bins to encourage residents to manage waste better and reduce disposal costs	(131)	(395)	0	No
PL2528	Streetscene	Efficiencies related to Council Service Cars and Bookable Pool Cars.	Considering a range of options for making efficiencies to council service cars and pool cars, whilst still maintaining provision of pool cars.	(100)	0	0	No
PL2529	Skills and Regeneration	Review of management across the service	Reduction in management capacity and deletion of vacant posts across the Skills and Regeneration teams	(155)	0	0	Yes
PL2530	Skills and Regeneration	Use of Employment and Skills Reserves	One off use of balance sheet Employment and Skills Reserves to fund core costs of the team.	(100)	0	0	No
PL2531	Skills and Regeneration	Reduction in Business and Economy activity	Reduction in support we provide to business, through reduction of match funding for external programmes (start up and growth support).	(50)	0	0	No
PL2532	Skills and Regeneration	Major Projects income	Increase in re-charges to externally funded (WYCA) capital transport projects and income generated from Major Projects activity.	(50)	0	0	No
PL2533	Housing Growth	Utilisation of Neighbourhood capital grant funding	Utilisation of Neighbourhood Capital Grant Funding to cover officer project management fees.	(40)	0	0	No

## Public Health and Corporate Resources

Reference Number	Service Area	Proposal Title	Proposal Description	2025/26 £000	2026/27 £000	2027/28 £000	Staffing implication? Y/N
CR2501	Culture and Visitor Economy	Review of Fees and Charges across the C&VE directorate and the restructuring of the Town Halls workforce	Increased charges which aim to cover the additional operating costs which commercial services (e.g. Catering & Hospitality) in C&VE are facing such as food costs plus the restructuring of the Town Halls team as part of a wider transformation project which includes increased digital efficiencies and commercial activity in the halls.	(220)	0	0	Yes
CR2503	Culture and Visitor Economy	Annual increase in Bereavement Services Fees and Charges	Increased charges across the service to cover additional operating costs.	(60)	0	0	No
CR2504	IT	Reductions in spend on IT contracts	Achieve a reduction in the costs of IT contracts that are up for renewal with suppliers – negotiating terms and reducing volumes.	(100)	0	0	No
CR2505	Strategy and Innovation	Vacancy Management – Strategy and Innovation	Savings achieved by releasing several posts that are vacant in a number of the council's corporate 'back office' services. Specifically, this involves roles in administration, project management, and communications support.	(234)	0	0	Yes
CR2506	Financial Management	Vacancy Management – Financial Management	Management of staffing levels within the Financial Management service with a 6% Vacancy Factor.	(50)	0	0	No
CR2507	Governance	Review of Governance Service and Structure	To review governance service structure and ensure efficiency and flexibility of roles to provide a more streamlined and efficient governance service.	(75)	(75)	0	Yes
CR2508	People Service	Review of People Service	Reviewing the activities undertaken by People Services and exploring opportunities for more efficient ways of delivering the services that we provide, reviewing what can be stopped or delivered in a more efficient way and what can be done differently through further embracing of systems and technology and things like AI.	(200)	0	0	Yes

## Central Budgets

Reference Number	Service Area	Proposal Title	Proposal Description	2025/26 £000	2026/27 £000	2027/28 £000	Staffing implication? Y/N
CB2501	Treasury Management	Treasury Management Savings	Reprofiling and prioritisation of the Capital Plan financing savings.	(2000)	0	0	No

## Housing Revenue Account

Reference Number	Service Area	Proposal Title	Proposal Description	2025/26 £000	2026/27 £000	2027/28 £000	Staffing implication? Y/N
HNHMP1a	Housing Management and Partnerships	Service Charge Review – Communal Grounds Maintenance	Review of all service charges.	(725)	(386)	(155)	No
HNHMP1b	Housing Management and Partnerships	Service Charge Review – Communal Cleaning	Review approach to service charging.	(20)	(14)	(14)	No
HNHMP2a	Housing Management and Partnerships	Personal Heat and Water Charges	Raising charges in line with inflation.	(573)	(17)	(18)	No
HNHMP2b	Housing Management and Partnerships	Service Charge Review	Communal & Personal Heating in Retirement Living Schemes.	(267)	(8)	(8)	No
HNHMP3	Housing Management and Partnerships	Housing Management Savings – Staffing	Reduction in staffing levels.	(80)	(228)	(200)	Yes
HNHMP4	Housing Management and Partnerships	Council Tax Charges on Empty Properties	Reducing Council Tax Charges on Empty Properties by improving void turnaround times.	(50)	0	0	No
HNHMP5	Housing Management and Partnerships	Move to decorating vouchers for works to void properties	Move from decorating two rooms prior to the tenant moving in to issuing decorating vouchers scheme.	(500)	0	0	No

HNHMP8	Housing Management and Partnerships	Review of concierge service	Review of concierge service currently operated from Holme Park Court at Berry Brow.	(250)	0	0	No
HNASS01	Asset Management and Development	Reduction of void rent loss with improved relet days	Savings to be achieved by implementation of the improved, consistent and streamlined void process.	(255)	(255)	0	No
HNASS02	Asset Management and Development	Review of staffing structure	Staff related savings to be achieved by reducing the number of interims in the service and conducting a review of the establishment structure.	(100)	0	0	Yes
HNASS05	H&N Assets and Building Safety	Reduction in interest costs	Review of the Capital Plan for Homes and Neighbourhoods.	(775)	0	0	No
HNPTY01	Property Services	Overhead Efficiency	Overhead cost savings in Property Services (PS), Homes and Neighbourhoods (HN) on the back of efficiencies achieved following a review.	(190)	0	0	Yes

## Capital Plan Expenditure Summary

Capital Plan Expenditure Summary	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>General Fund:</b>							
Children & Families	18,976	34,997	21,176	4,684	3,000	2,750	85,583
Adults & Health	5,534	3,913	8,197	1,605	0	0	19,249
Place	134,188	249,872	171,395	84,656	86,781	132,296	859,188
Public Health & Corporate Resources	6,486	16,504	11,906	11,636	11,516	11,100	69,148
<b>General Fund Capital Plan</b>	<b>165,184</b>	<b>305,286</b>	<b>212,674</b>	<b>102,581</b>	<b>101,297</b>	<b>146,146</b>	<b>1,033,168</b>
<b>Housing Revenue Account Capital Plan</b>	<b>43,166</b>	<b>47,648</b>	<b>71,072</b>	<b>62,957</b>	<b>50,853</b>	<b>106,314</b>	<b>382,010</b>
<b>TOTAL EXPENDITURE</b>	<b>208,350</b>	<b>352,934</b>	<b>283,746</b>	<b>165,538</b>	<b>152,150</b>	<b>252,460</b>	<b>1,415,178</b>

## Capital Plan Funding Summary

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General Fund Funding Summary	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<i>Direct / Earmarked Contributions to Schemes</i>							
Capital Grants/Contributions	104,444	163,038	53,569	48,589	47,566	28,715	<b>445,921</b>
Earmarked Capital Receipts	5,998	6,990	8,612	390	3,390	3,390	<b>28,770</b>
Service Funded Prudential Borrowing	1,545	34,685	17,626	10,140	10,000	12,050	<b>86,046</b>
Revenue Contributions	36	40	0	0	0	0	<b>76</b>
Non-Earmarked Capital Receipts	4,000	4,000	4,000	4,000	4,000	4,000	<b>24,000</b>
Corporate Prudential Borrowing	49,161	96,533	128,867	39,462	36,341	97,991	<b>448,355</b>
<b>GENERAL FUND FUNDING</b>	<b>165,184</b>	<b>305,286</b>	<b>212,674</b>	<b>102,581</b>	<b>101,297</b>	<b>146,146</b>	<b>1,033,168</b>

Housing Revenue Account Funding Summary	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
Capital Grants/Contributions	1,534	1,307	9,929	7,584	929	741	<b>22,024</b>
Earmarked Capital Receipts	5,396	3,227	366	1,599	6,456	4,611	<b>21,655</b>
Reserves / Revenue Contributions	12,247	8,913	2,403	6,421	473	0	<b>30,457</b>
Reserves - MRR	23,989	23,989	24,239	24,489	24,739	75,717	<b>197,162</b>
Corporate Prudential Borrowing	0	10,212	34,135	22,864	18,256	25,245	<b>110,712</b>
<b>HRA FUNDING</b>	<b>43,166</b>	<b>47,648</b>	<b>71,072</b>	<b>62,957</b>	<b>50,853</b>	<b>106,314</b>	<b>382,010</b>

# Multi-Year Capital Plan

# Appendix E

GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>CHILDREN &amp; FAMILIES</b>									
	<b>LEARNING &amp; EARLY SUPPORT</b>								
	<b>Strategic Priorities</b>								
	New Special School for Woodley @ Almondbury	B/G	4,823	15,920	4,569	1,078	0	0	<b>26,390</b>
	New Special School for Joseph Norton @ Deighton	B/G	3,000	10,846	6,000	356	0	0	<b>20,202</b>
		T	7,823	26,766	10,569	1,434	0	0	<b>46,592</b>
	High Needs	B/G	500	500	6,057	0	0	0	<b>7,057</b>
	Additionally Resourced Provisions / Satellite Provisions	G	885	800	0	0	0	0	<b>1,685</b>
	District Sufficiency	T	<b>9,208</b>	<b>28,066</b>	<b>16,626</b>	<b>1,434</b>	<b>0</b>	<b>0</b>	<b>55,334</b>
	Brambles Primary Academy	G	15	0	0	0	0	0	<b>15</b>
	King James High School	G	216	0	0	0	0	0	<b>216</b>
	Scissett Middle School	S106	10	0	0	0	0	0	<b>10</b>
	Birkby Junior Expansion	G	5	0	0	0	0	0	<b>5</b>
	North Huddersfield Trust School	G/B	1,800	987	0	0	0	0	<b>2,787</b>
	Manor Croft Academy	G	105	0	0	0	0	0	<b>105</b>
	Thornhill Community Academy	G	512	50	0	0	0	0	<b>562</b>
	Secondary Places Basic Need	G	48	0	0	0	0	0	<b>48</b>
	New Pupil Places in Primary/Secondary Schools	T	<b>2,711</b>	<b>1,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,748</b>
	Childcare Expansion	G	50	849	0	0	0	0	<b>899</b>
	<b>Strategic Priorities Total</b>		<b>11,969</b>	<b>29,952</b>	<b>16,626</b>	<b>1,434</b>	<b>0</b>	<b>0</b>	<b>59,981</b>



# Multi-Year Capital Plan

# Appendix E

GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>CHILDREN &amp; FAMILIES</b>									
<b>LEARNING &amp; EARLY SUPPORT</b>									
<b>Baseline</b>									
	Basic Need	G	34	0	0	0	0	0	34
	Capital Maintenance	G	4,951	3,400	2,900	2,700	2,500	2,300	18,751
	Devolved Formula Capital	G	1,524	1,200	600	550	500	450	4,824
	<b>Baseline Total</b>		<b>6,509</b>	<b>4,600</b>	<b>3,500</b>	<b>3,250</b>	<b>3,000</b>	<b>2,750</b>	<b>23,609</b>
	<b>LEARNING &amp; EARLY SUPPORT TOTAL</b>		<b>18,478</b>	<b>34,552</b>	<b>20,126</b>	<b>4,684</b>	<b>3,000</b>	<b>2,750</b>	<b>83,590</b>
<b>RESOURCES, IMPROVEMENT AND PARTNERSHIPS</b>									
<b>Strategic Priorities</b>									
Homes for Children:									
	Magdale House	B	12	0	0	0	0	0	12
	Healds Road	B	3	0	0	0	0	0	3
	Satellite Provision	B	452	345	0	0	0	0	797
	Children with Disabilities	B	31	100	1,050	0	0	0	1,181
	<b>RESOURCES, IMPROVEMENT AND PARTNERSHIPS TOTAL</b>		<b>498</b>	<b>445</b>	<b>1,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,993</b>
	<b>CHILDREN &amp; FAMILIES TOTAL</b>		<b>18,976</b>	<b>34,997</b>	<b>21,176</b>	<b>4,684</b>	<b>3,000</b>	<b>2,750</b>	<b>85,583</b>

GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>ADULTS &amp; HEALTH</b>									
	<b>COMMUNITIES AND ACCESS SERVICES</b>								
	Libraries	B	99	232	3,033	283	0	0	3,647
	Library Open Access	G	69	55	14	0	0	0	138
	UKSPF - Grant for Safety of Women & Girls	G	74	0	0	0	0	0	74
	<b>COMMUNITIES AND ACCESS SERVICES TOTAL</b>		<b>242</b>	<b>287</b>	<b>3,047</b>	<b>283</b>	<b>0</b>	<b>0</b>	<b>3,859</b>
<b>LEARNING DISABILITIES &amp; MENTAL HEALTH</b>									
	Commissioning Option Appraisals to facilitate outcomes of Specialist Accommodation Strategy	B	31	0	0	0	0	0	31
	Day Services Support for Vulnerable Adults	B	423	1,000	4,500	1,322	0	0	7,245
	Milldale and Crescentdale	B	730	2,576	500	0	0	0	3,806
	Knowl Park House	B	2,827	0	0	0	0	0	2,827
	Red Laithes Court	B	74	0	0	0	0	0	74
	<b>LEARNING DISABILITIES &amp; MENTAL HEALTH TOTAL</b>		<b>4,085</b>	<b>3,576</b>	<b>5,000</b>	<b>1,322</b>	<b>0</b>	<b>0</b>	<b>13,983</b>
<b>ADULT SOCIAL CARE OPERATION</b>									
	Adults Social Care Operation - AT IT	G/B	268	50	150	0	0	0	468
	Carephones - Digital Switchover	B	555	0	0	0	0	0	555
	Carefirst System Replacement	B	384	0	0	0	0	0	384
	<b>ADULT SOCIAL CARE OPERATION TOTAL</b>		<b>1,207</b>	<b>50</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,407</b>
	<b>ADULTS &amp; HEALTH TOTAL</b>		<b>5,534</b>	<b>3,913</b>	<b>8,197</b>	<b>1,605</b>	<b>0</b>	<b>0</b>	<b>19,249</b>

# Multi-Year Capital Plan

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GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
<b>SKILLS &amp; REGENERATION</b>									
<b>Business Economy</b>									
	Start Up & Retention Policy Grants	B	50	150	398	0	0	0	<b>598</b>
	UKSPF E19 HWI (Health & Wellbeing Incubator) Thrive	G	20	0	0	0	0	0	<b>20</b>
	Leeds City Region Revolving Fund	B	0	0	0	526	0	0	<b>526</b>
	<b>Business Economy Total</b>		<b>70</b>	<b>150</b>	<b>398</b>	<b>526</b>	<b>0</b>	<b>0</b>	<b>1,144</b>
<b>Major Projects</b>									
West Yorkshire plus Transport Schemes:									
	A62 to Cooper Bridge Corridor Improvements	G	851	3,199	6,095	16,899	10,801	605	<b>38,450</b>
	A653 Leeds to Dewsbury Corridor (M2D2L)	G	17	5	0	0	0	0	<b>22</b>
	A641 Bradford Rd - Brad/Brig/Hudds	G	11	147	0	0	0	0	<b>158</b>
	A629 Halifax Road Phase 5	G	589	5,870	755	199	64	2,748	<b>10,225</b>
	UTMC Urban Traffic Management	G	76	0	0	0	0	0	<b>76</b>
	Huddersfield Southern Corridors	G	1,544	3,070	2,096	128	662	88	<b>7,588</b>
	North Kirklees Orbital Route (NKOR)	G	42	0	0	0	0	0	<b>42</b>
Corridor Improvement Programme:									
	Holmfirth Town Centre Access Plan	G	2,107	5,841	184	21	0	123	<b>8,276</b>
	A62 Smart Corridor	G	747	1,272	0	100	0	0	<b>2,119</b>
	Fenay Lane	G	3	0	0	0	0	0	<b>3</b>
CityConnect:									
	CityConnect Cooper Bridge	G	2	0	0	0	0	0	<b>2</b>
	CityConnect Huddersfield Town Centre	G	4	0	0	0	0	0	<b>4</b>
	<b>West Yorkshire plus Transport Schemes</b>	<b>T</b>	<b>5,993</b>	<b>19,404</b>	<b>9,130</b>	<b>17,347</b>	<b>11,527</b>	<b>3,564</b>	<b>66,965</b>



# Multi-Year Capital Plan

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GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
	Trees for Climate:								
	White Rose Forest Tree Planting	G	18	0	0	0	0	0	18
	Trees for Climate	G	15,750	2,112	1,644	3,000	9,055	0	31,561
	Urban Tree Challenge Fund	G	184	60	8	0	0	0	252
	Northern Forest GA2	G	900	866	609	0	0	0	2,375
	Trees for Climate	T	16,852	3,038	2,261	3,000	9,055	0	34,206
	<b>Major Projects Total</b>		<b>44,428</b>	<b>81,118</b>	<b>30,442</b>	<b>30,621</b>	<b>30,282</b>	<b>11,481</b>	<b>228,372</b>
	<b>EMPLOYMENT &amp; SKILLS</b>								
	UKSPF Digital Hub / New to English	G	52	0	0	0	0	0	52
	<b>Employment &amp; Skills Total</b>		<b>52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52</b>
	<b>SKILLS &amp; REGENERATION TOTAL</b>		<b>44,550</b>	<b>81,268</b>	<b>30,840</b>	<b>31,147</b>	<b>30,282</b>	<b>11,481</b>	<b>229,568</b>
	<b>DEVELOPMENT</b>								
	<b>HOUSING GROWTH</b>								
	Dewsbury Riverside	B	400	600	1,000	2,000	500	1,500	6,000
	Site Development:								
	Homes England - Soothill Development	G/Cont	120	27	23	0	0	0	170
	Bradley Park	R	598	200	0	0	0	0	798
	Highmoor Lane, Heartshead	G	210	0	0	0	0	0	210
	Site Development	T	928	227	23	0	0	0	1,178



GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
<b>TOWN CENTRES</b>									
	Aspirational Regeneration of Major Town Centres - Feasibility	B	5	0	0	0		0	5
	<i>Regeneration of Strategic Town Centres - Huddersfield :</i>								
	Holding pot	B	81	0	0	0	0	0	81
	<u>Huddersfield Town Centre Schemes</u>								
	Huddersfield TC - Shop Front Grants	B	630	84	0	0	0	0	714
	The Northumberland Street Regeneration Project	B	88	470	0	0	0	0	558
	Huddersfield Open Market Regeneration Market	G	950	12,593	3,107	0	0	0	16,650
	Huddersfield TC Design Framework	B	26	0	0	0	0	0	26
	Cultural Interventions - Growing Seeds	B	9	0	0	0	0	0	9
	Huddersfield Town Centre Schemes	T	1,703	13,147	3,107	0	0	0	17,957
	<u>Heritage Action Zone</u>								
	The George Hotel HAZ Scheme	G	131	0	0	0	0	0	131
	The George Hotel	B*/B	900	19,305	9,800	0	0	0	30,005
	Estate Buildings HAZ Scheme	G	115	0	0	0	0	0	115
	Heritage Action Zone	T	1,146	19,305	9,800	0	0	0	30,251
	<u>Huddersfield Public Realm Works</u>								
	New Street Public Realm Development	B	503	0	0	0	0	0	503
	Huddersfield Town Centre Cameras	B	38	30	0	0	0	0	68
	Refurb of 2 New Street, Huddersfield	B	16	0	0	0	0	0	16
	Huddersfield Public Realm Works	T	557	30	0	0		0	587

# Multi-Year Capital Plan

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GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
	<u>Public Realm - Golden Route</u>								
	St Peters Gardens	B/G	334	0	0	0	0	0	334
	Church St Design Development	B	2	5	0	0	0	0	7
	Church Street Main Scheme	B	21	9	0	0	0	0	30
	Market Place Investigative Works	B	32	10	0	0	0	0	42
	Cross Church Street	B	34	0	0	0	0	0	34
	St Georges Hotel Improvements	B	12	73	0	0	0	0	85
	Public Realm - Golden Route	T	435	97	0	0	0	0	532
	Huddersfield Town Centre Action Plan	T	3,922	32,579	12,907	0	0	0	49,408
	<i>Regeneration of Strategic Town Centres – Dewsbury:</i>								
	<u>Better Spaces Strategy</u>								
	BS Phase 2 - Town Park	B/R/G	28	3,098	3,119	0	0	0	6,245
	Spring Upgrade	G	92	0	0	0	0	0	92
	Better Spaces Strategy	T	120	3,098	3,119	0	0	0	6,337
	Heritage Action Zone	B/G	3,063	0	0	0	0	0	3,063
	Daisy Hill Neighbourhood	B/R/G	981	200	1,480	700	0	0	3,361
	Dewsbury Market Upgrade	B/R/G	1,149	10,690	7,543	0	0	0	19,382
	The Arcade	B/G	4,244	2,201	0	0	0	0	6,445
	Fibre Capability	R	148	0	0	0	0	0	148
	Construction Skills Village	G/R	2,224	0	0	0	0	0	2,224
	Creative Culture	G	470	1,090	0	0	0	0	1,560



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GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
	Sustainable Transport	G	1,215	0	0	0	0	0	1,215
	Building Revival	G/B	500	1,928	708	0	0	0	3,136
	Dewsbury Town Centre Action Plan	T	14,114	19,207	12,850	700	0	0	46,871
	<i>Town Centre Action Plans</i>	T	<b>18,041</b>	<b>51,786</b>	<b>25,757</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>96,284</b>
	Regeneration and Greening of Smaller Towns and Villages:								
	Smaller Towns & Villages	B	150	215	1,000	1,000	1,481	0	3,846
	Batley Smaller Towns & Villages	B/G	2,448	10,861	648	0	0	0	13,957
	Cleckheaton Smaller Towns & Villages	B	250	1,184	0	0	0	0	1,434
	Holmfirth Smaller Towns & Villages	B	243	169	1,054	0	0	0	1,466
	Heckmondwike Smaller Towns & Villages	B	240	194	0	0	0	0	434
	Marsden New Mills Redevelopment Scheme	G	347	5,157	0	0	0	0	5,504
	Other - Our Local Centres	B	100	0	0	0	0	0	100
	Regeneration and Greening of Smaller Towns and Villages	T	3,778	17,780	2,702	1,000	1,481	0	26,741
	Cultural Heart	B	17,259	47,339	50,309	20,031	28,981	75,892	239,811
	Strategic Acquisition Fund	B	798	800	0	0	0	0	1,598
	<b>Town Centres Total</b>	T	<b>39,876</b>	<b>117,705</b>	<b>78,768</b>	<b>21,731</b>	<b>30,462</b>	<b>75,892</b>	<b>364,434</b>
	<b>DEVELOPMENT TOTAL</b>	T	<b>56,576</b>	<b>131,336</b>	<b>95,133</b>	<b>34,830</b>	<b>41,012</b>	<b>87,842</b>	<b>446,729</b>

# Multi-Year Capital Plan

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GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
	<b>HIGHWAYS &amp; STREETSCENE</b>								
	Highways								
	Maintenance:								
	Principal Roads	B/G	3,562	5,339	6,678	3,678	3,678	3,678	<b>26,613</b>
	Roads Connecting Communities	G	2,204	1,640	1,096	1,096	1,096	1,096	<b>8,228</b>
	Local Community Roads	B/G	7,115	4,857	5,953	4,453	5,185	4,753	<b>32,316</b>
	Structures	G	1,200	1,200	1,200	1,200	1,200	1,200	<b>7,200</b>
	Active Travel / PROW	B/G	241	106	155	156	156	156	<b>970</b>
	Streetlighting	G	1,000	1,000	1,000	0	0	0	<b>3,000</b>
	Locality Based U Roads Improvements	B	3,316	0	0	0	0	0	<b>3,316</b>
	Highways Maintenance	T	<b>18,638</b>	<b>14,142</b>	<b>16,082</b>	<b>10,583</b>	<b>11,315</b>	<b>10,883</b>	<b>81,643</b>
	Integrated Transport:								
	Network Management	G/s278	1,296	949	715	715	715	715	<b>5,105</b>
	Safer Roads	B/G	1,757	821	1,397	1,176	1,175	1,175	<b>7,501</b>
	Flood Management and Drainage Improvements	B	250	250	250	250	250	250	<b>1,500</b>
	Developer Funded Schemes	s278	2,383	0	0	0	0	0	<b>2,383</b>
	Highways Integrated Transport	T	<b>5,686</b>	<b>2,020</b>	<b>2,362</b>	<b>2,141</b>	<b>2,140</b>	<b>2,140</b>	<b>16,489</b>
	Highways Total	T	<b>24,324</b>	<b>16,162</b>	<b>18,444</b>	<b>12,724</b>	<b>13,455</b>	<b>13,023</b>	<b>98,132</b>
	UKSPF CCTV (Highways)	G	519	0	0	0	0	0	<b>519</b>
	Car Park Meters	B	323	181	241	0	0	0	<b>745</b>
	Public Realm Improvements	B	19	0	0	0	0	0	<b>19</b>
	OSAMS	B	157	676	876	0	0	0	<b>1,709</b>

# Multi-Year Capital Plan

# Appendix E

GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
	WASTE								
	Waste Strategy	B	496	20	626	0	0	0	<b>1,142</b>
	Waste Management Plant/ Infrastructure	B	1,794	2,383	2,390	2,018	0	0	<b>8,585</b>
	Waste Procurement & Depot Strategy:								
	Contract Extension	B	0	2,396	75	75	0	0	<b>2,546</b>
	Legislation requirements	B	100	470	0	0	0	0	<b>570</b>
	Proposed Depot (feasibility)	B	93	128	3,000	0	0	0	<b>3,221</b>
	Waste Procurement & Depot Strategy	T	193	2,994	3,075	75	0	0	<b>6,337</b>
	Environment & Strategic Waste	B	103	100	100	100	100	100	<b>603</b>
	Waste Total	T	<b>2,586</b>	<b>5,497</b>	<b>6,191</b>	<b>2,193</b>	<b>100</b>	<b>100</b>	<b>16,667</b>
	Vehicle Replacement Programme	B	859	2,587	6,679	1,801	1,932	17,800	<b>31,658</b>
	Recycling Fleet	B*	0	3,264	0	0	0	0	<b>3,264</b>
	Bulk Gritters	B*	0	1,800	0	0	0	0	<b>1,800</b>
	Project Fleet	B	0	750	0	0	0	0	<b>750</b>
	Play Strategy:								
	Playable Spaces	B/ S106/ RCCO	1,673	1,411	1,434	1,732	0	0	<b>6,250</b>
	Parks & Greenspaces	G	2	0	0	0	0	0	<b>2</b>
	Section 106 Funded Schemes	B/ cont/ S106	1,508	990	62	0	0	0	<b>2,560</b>
	Play Strategy	T	3,183	2,401	1,496	1,732	0	0	<b>8,812</b>
	<b>HIGHWAYS &amp; STREETSCENE TOTAL</b>		<b>31,970</b>	<b>33,318</b>	<b>33,927</b>	<b>18,450</b>	<b>15,487</b>	<b>30,923</b>	<b>164,075</b>

GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PLACE</b>									
	<b>ENVIRONMENT STRATEGY &amp; CLIMATE CHANGE</b>								
	Climate Emergency - Green Travel	B/G	211	250	250	229	0	0	940
	Air Quality	B/G	205	100	119	0	0	0	424
	Huddersfield Heat Network	G/B*	400	3,600	11,126	0	0	2,050	17,176
	Electric Vehicle Rapid Charge Points	G	276	0	0	0	0	0	276
	<b>ENVIRONMENT STRATEGY &amp; CLIMATE CHANGE TOTAL</b>		<b>1,092</b>	<b>3,950</b>	<b>11,495</b>	<b>229</b>	<b>0</b>	<b>2,050</b>	<b>18,816</b>
	<b>PLACE TOTAL</b>		<b>134,188</b>	<b>249,872</b>	<b>171,395</b>	<b>84,656</b>	<b>86,781</b>	<b>132,296</b>	<b>859,188</b>

GENERAL FUND CAPITAL PLAN		Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>PUBLIC HEALTH &amp; CORPORATE RESOURCES</b>									
	<b>STRATEGY &amp; INNOVATION</b>								
	Information Technology	B	1,496	1,598	1,406	1,246	1,116	900	7,762
	Transformation Capitalisation	R	4,000	4,000	0	0	0	0	8,000
*	Investment and Modernisation Fund	B*	0	10,000	10,000	10,000	10,000	10,000	50,000
	<b>STRATEGY &amp; INNOVATION TOTAL</b>		<b>5,496</b>	<b>15,598</b>	<b>11,406</b>	<b>11,246</b>	<b>11,116</b>	<b>10,900</b>	<b>65,762</b>
	<b>SERVICE DIRECT REPORTS – PUBLIC HEALTH</b>								
	Kirklees Active Leisure	B*	445	0	0	0	0	0	445
	<b>SERVICE DIRECT REPORTS – PUBLIC HEALTH TOTAL</b>		<b>445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>445</b>
	<b>CULTURE &amp; VISITOR ECONOMY</b>								
	Sustainability of Major Town Halls - Service Development	B*	100	111	0	0	0	0	211
	School Catering	B/B*	250	595	300	340	400	200	2,085
	Bereavement	B	195	200	200	50	0	0	645
	<b>CULTURE &amp; VISITOR ECONOMY TOTAL</b>		<b>545</b>	<b>906</b>	<b>500</b>	<b>390</b>	<b>400</b>	<b>200</b>	<b>2,941</b>
	<b>PUBLIC HEALTH &amp; CORPORATE RESOURCES TOTAL</b>		<b>6,486</b>	<b>16,504</b>	<b>11,906</b>	<b>11,636</b>	<b>11,516</b>	<b>11,100</b>	<b>69,148</b>
<b>GENERAL FUND CAPITAL PLAN TOTAL</b>			<b>165,184</b>	<b>305,286</b>	<b>212,674</b>	<b>102,581</b>	<b>101,297</b>	<b>146,146</b>	<b>1,033,168</b>

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# Appendix E

HOUSING REVENUE ACCOUNT CAPITAL PLAN	Funding	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30- 2031/32 £'000	Total £'000
<b>Strategic Priorities</b>								
Housing Growth	H / R	867	2,516	732	11	0	0	4,126
LAHF - Refugee Housing	H / G	492	358	1,142	0	0	0	1,992
LAHF 3 - Refugee Housing	H / G	1,090	1,560	521	0	0	0	3,171
New Build Phase 1 - Ashbrow Extra Care	R/Cont	3,700	146	0	0	0	0	3,846
Berry Brow Remodelling	H/G	1,267	947	19,005	13,150	792	0	35,161
Harold Wilson Court	H	2,367	0	0	0	0	0	2,367
Buxton House	H/B	1,357	4,148	6,145	3,267	79	0	14,996
IT System (Universal Housing Replacement)	H	530	809	0	0	0	0	1,339
IT System Property/Assets	H	0	1,000	500	0	0	0	1,500
Council House Building	B/R/G/H	1,396	565	4,557	8,434	13,872	9,380	38,204
<b>Strategic Priorities Total</b>		<b>13,066</b>	<b>12,049</b>	<b>32,602</b>	<b>24,862</b>	<b>14,743</b>	<b>9,380</b>	<b>106,702</b>
<b>Baseline</b>								
Housing Capital Plan	H/B	17,850	19,150	19,285	19,785	19,785	63,500	159,355
Estate Improvements (Neighbourhood Investment)	H/B	1,233	990	1,100	1,100	1,100	3,329	8,852
Building Safety	H/B	1,506	1,274	1,324	1,530	1,430	4,118	11,182
Six Storey Blocks	H/B	915	3,675	6,000	5,420	6,295	15,211	37,516
Low Rise Blocks	H/B	1,750	1,500	1,500	1,500	1,500	0	7,750
Retirement Living Schemes	H/B	1,500	3,750	4,500	4,500	4,500	6,250	25,000
Fuel poverty	H/G/B	1,632	1,500	1,500	1,500	1,500	4,526	12,158
Adaptations	H	3,714	3,760	3,261	2,760	0	0	13,495
<b>Baseline Total</b>		<b>30,100</b>	<b>35,599</b>	<b>38,470</b>	<b>38,095</b>	<b>36,110</b>	<b>96,934</b>	<b>275,308</b>
<b>HRA CAPITAL PLAN TOTAL</b>		<b>43,166</b>	<b>47,648</b>	<b>71,072</b>	<b>62,957</b>	<b>50,853</b>	<b>106,314</b>	<b>382,010</b>

**FUNDING KEY:**

- B = Borrowing
- B\* = Service funded Borrowing
- B\*\* = Borrowing for provision of loans for development projects, covered by repayments
- G = Grant
- Cont = External contributions
- R = Capital receipts
- S106 = Section 106 developer contributions
- S278 = Section 278 developer contributions
- H = HRA revenue contribution/major repairs reserve
- \* = Addition