

RUSHCLIFFE BOROUGH COUNCIL

BUDGET SETTING REPORT AND ASSOCIATED FINANCIAL STRATEGIES

2025/26-2029/30

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1 INTRODUCTION AND EXECUTIVE SUMMARY

1.1 Introduction

The economic environment continues to be challenging, the aftereffects of the global pandemic, continued international conflict and the unprecedented levels in inflation have elevated the Council's cost base. The general election in the summer has for the first time in 14 years resulted in a change to a Labour UK Government and this has added yet more uncertainty to financing and policy, making budget setting over the Medium-Term even more challenging. Globally, political volatility is increasing with the US Presidential election outcome and further highlighted by the collapse of the French Government and turmoil in South Korea.

A white paper on Local Government Reorganisation (LGR) has been recently released with a focus on simpler structures and efficiency savings. This may see two tier Council's restructured from as early as 2027 or 2028. This Council despite significant uncertainty will continue to make sensible financial decisions to ensure it provides the best possible services for its residents and delivers Corporate Plan objectives. The clear message is that there are still tough choices to be made in the Medium-Term Financial Strategy (MTFS) and the Council must continue to seek efficiencies through the Transformation and Efficiency Plan (TEP) and a focus on continuing to deliver vital services to the residents and businesses of Rushcliffe.

The local government financial settlement resulted in no increase in core spending power for 2025/26 for RBC. Given ongoing inflation this continues to make balancing the budget even more challenging. New Homes Bonus (NHB) has one final year in its current form, and we expect around £1m in 2025/26 UK Shared Prosperity Funding (UKSPF). A significant risk for the Council in 2026/27 will be wider local government finance reform prior to any LGR which will focus on more funding for less deprived areas and Business Rate reforms and further consultation with regards to NHB. For Rushcliffe this represents a likely pessimistic (and prudent) outcome and is reflected in the financial projections going forward.

Employers National Insurance (NI) contributions have increased by 1.2% to 15% in addition to the lowering of the threshold at which NI becomes payable. This has a budget pressure of approximately £300k per annum to the Council although it is anticipated that this may be partially compensated by government grant. However, this compensation will only apply to Local Government and not any third parties used to deliver services. This therefore has implications for the supply chain of the Council such as Leisure Services and is likely to translate in rising support service, transport, premises costs etc for the Council.

There remain uncertainties around developing initiatives such as Extended Producer Responsibility Scheme (EPR) and Simpler Recycling (SR) which places additional responsibility on the Council, with funding and additional costs not yet fully known. There is currently an anticipated shortfall in funding to be met from the Collection Fund Reserve and a newly created Simpler Recycling Reserve. The Council will continue to make representations to the Government that the imposition of such duties should be properly funded by the Government as with any 'new burden'.

Inflation has now fallen closer to the target of 2% (2.3% as at October 2024) it is more recent higher increases that have placed significant pressure on the MTFs. Energy costs have been subject to high levels of volatility and soaring prices in the past few years, whilst costs have reduced prices are expected to rise therefore, we have assumed 10% per annum in the budget. The Government uses interest rates as a key tool to contain inflation. If inflation remains higher then interest rates will be higher. Commendably the Council remains debt free, so is not yet subject to interest costs from borrowing. Higher interest rates do mean interest earned on treasury investments is elevated. The net projected financial position over the 5 years gives a virtually balanced budget of £171,900. The impact of LGR and its timing is unknown and will be factored in as the MTFs is developed further next year.

The Council remains sustainable due to its range of income streams, including Council Tax, commercial property income and fees and charges, with a proportionate approach to generating income. Government assumes Council Tax will be maximised at the higher of £5 or 3% in its funding assessment and the Council has budgeted at the maximum of 2.99% (£5.32) increasing the total Band D equivalent (including Special Expenses) from £177.63 to £182.94 with Rushcliffe's element of the charge increasing from £157.88 to £161.77 (£3.89 or 2.46%). The Council must also consider the rising costs of discretionary services and therefore the need to increase fees and charges and/or reduce expenditure. Broadly fees for discretionary services have been increased by 4% to recover the increase in the costs to deliver these services, however this is also balanced with the demand for services (given cost of living pressures) and services used by the more vulnerable in our community.

The focus is delivering our priorities within a balanced budget for 2025/26 and ensuring the budget is robust for the future. The main pressures in addition to those posed by inflation come from the new Simpler Recycling requirements and a downward trend in planning income from reduced demand from new developments. These are somewhat offset by associated savings on planning agency and various other efficiencies such as the transition to Hydrotreated Vegetable Oil (HVO) in addition to supporting carbon targets. The Council's leisure contract is due to end in 2027, however a short-term extension to 2030 has been proposed which aims to align Council facilities under one contract end date and provides further budget efficiencies the

next five years. After this extended period there may be further opportunities to generate efficiencies from the Leisure Strategy as the Council looks to undertake a full review and maximise the potential from its complete leisure portfolio and if the Council has transitioned into a new authority the opportunity for further synergy with a wider leisure portfolio.

The East Midlands Development Corporation (EMDevCo) has been wound up and transferred to the East Midlands Combined County Authority (EMCCA) meaning reserves of £0.2m held for future commitments have been repurposed to the Organisation Stabilisation reserve. The £1m allocated for land acquisition for travellers' site has been repatriated and partially earmarked towards the acquisition of land for planting for carbon offsetting.

Capital resources are increasingly strained, with main pressures arising from Simpler Recycling, climate change and Disabled Facilities Grants. A rising asset base demands more from replacement programmes and has a knock-on effect to the challenges of balancing the revenue budget. Despite these pressures, the Council continues to develop and enhance its facilities with a budget of £27m over the 5-year Capital Programme. Schemes include focus on upgrades to facilities, (especially leisure centres to improve energy efficiency, both to reduce expenditure and deliver green objectives); play areas; vehicle replacement and delivering Warm Home Grants.

Nationally, councils are reporting difficulties in bridging their funding gaps, forcing cuts in discretionary services and an increasing reliance on reserves. Several Councils were forced to issue Section 114 notices (effectively declaring bankruptcy), and it is suggested this could worsen with one in five Councils at risk. The Council are one of the few who are debt free with a reasonable level of reserves, which helps to protect against this eventuality, but with reserves reducing from £21.4m in 2024/25 to £15.3m by end of 2029/30 financial risk remains significant. The expectation is that at some point in this period assets and liabilities will transfer to a new authority.

One-year settlements have provided little certainty for councils in recent years and the 2025/26 budget setting period is no exception, there is some hope in sight with a further stage of the Spending Review concluding in late spring 2025 and hopefully giving certainty for at least two more financial years. Thereafter there is likely to be LGR and undoubtedly further changes to funding allocations. Given the uncertainty of LGR, and the challenges of an unstable international economy and new burdens from government legislation the fact we have a virtually balanced budget for 5 years is testament to the hard work of both Councillors and officers and we will not rest on our laurels.

Executive Summary

This report outlines the Council's Medium Term Financial Strategy (MTFS) through to 2029/30 including the revenue and capital budgets, supported by several key associated financial policies alongside details of changes to fees and charges. Some of the key figures are as follows:

Table 1 – Five-year Budget Estimate

Year	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Net (Surplus)/Deficit (£)	(3,549,800)	1,161,100	1,057,600	817,400	685,600	171,900

Table 2 – Key changes

	2024/25	2025/26
RBC Precept	£7.419m	£7.728m
Council Tax Band D	£157.88	£161.77
Council Tax Increase	2.55%	2.46%
Council Tax Band D with Special Expenses	£177.63	£182.94
Council Tax Increase with Special Expenses	2.90%	2.99%
Retained Business Rates	£5.463m	£6.676m
New Homes Bonus	£1.509m	£1.478m

Table 3 – Change in precepts - Special Expenses

	2024/25	2025/26	Increase/ (Decrease) £	Increase/ (Decrease) %
Total Special Expense Precept	£928,000	£1,011,600	83,600	9.01%
West Bridgford	£59.44	£63.93	£4.49	7.55%
Keyworth	£4.69	£3.27	(£1.42)	(30.28%)
Ruddington	£3.29	£3.23	(0.06)	(1.82%)

The Local Government Act 2003 introduced a requirement that the Chief Financial Officer reports on the robustness of the budget. The estimates have been prepared in a prudent manner, although it should be recognised that there are elements outside of the Council's control. Several risks have been identified in Section 8 of this report, and these will be mitigated through the budget monitoring and risk management processes of the Council.

2 BUDGET ASSUMPTIONS

Table 4 – Statistical assumptions which affect the five-year financial strategy

Assumed increases/inflation	Note	2025/26	2026/27	2027/28	2028/29	2029/30
Utilities	a	10%	10%	10%	10%	10%
Diesel/Fuel	b	2%	2%	2%	2%	2%
Contracts	a	3%	3%	3%	3%	3%
Pay costs increase	c	4%	3%	2%	2%	2%
Employer's pension contribution rate	d	18.50%	18.50%	18.50%	18.50%	18.50%
Return on cash investments	e	4.06%	3.75%	3.50%	3.00%	3.00%
Tax base increase	f	1.66%	1.80%	1.80%	1.80%	1.80%
Employers National Insurance	g	15.00%	15.00%	15.00%	15.00%	15.00%

Notes to assumptions

- a) Inflation peaked at 11.2% in October 2022, this has steadily fallen to 2.6% as at September 2024 but is not expected to return to the Government's target of 2% within the MTFs period. High inflation has resulted in a permanent increase in the Councils spending levels and has been built into future year budgets to ensure commitments can be met.
- b) The Council completed successful conversion of some of the Council's fleet vehicles to using HVO fuel. The 2025/26 diesel/fuel budget has been re-assessed as the price was less than anticipated in the 2024/25 budget cycle. Fuel by its nature is volatile in price but we have assumed a 2% increase in future years, but we will continue to review costs over the medium term.
- c) Payroll projections have increased due to upward pressure on National Living Wage and pay negotiations (also driven by inflation) which also include the agreed pay award for 2024/25 of the higher of £1,290 or 2.5% per employee an average of 4% compared to average 6% in 2023/24.
- d) The Council is in the third year of its triennial valuation of the pension fund with the review due next year (covering the period 2023/24 to 2025/26). There was an increase to the employer's contribution rate to 18.5% (from 17.9%) but a reduction in the estimated annual deficit payment (to meet historical pension liabilities) from £0.976m per annum to £0.84m, £0.72m, £0.6m in 2023/24, 2024/25 and 2025/26 respectively. The Council has in the past chosen

to prepay the deficit however for this triennial valuation the saving from prepaying the deficit is £125k over 3 years. As interest rates are currently high, the lost opportunity cost from investing the funds would balance out any saving from prepaying the deficit and therefore this option does not make financial sense.

- e) Cash investment returns are based on projections consistent with the Council's Capital and Investment Strategy. The Bank of England Base rate dropped from 5% to 4.75% in November 2024, and it is expected that this will continue to decline with current predictions of 3.75% by December 2025 and 3% by the end of the MTFS period, recent UK and World events may affect this and projections can change.
- f) The tax base for 2025/26 has reduced from 2% to 1.66% due to the declining trend in housing growth, this has been reduced for future years to 1.8%
- g) The increase in Employers National Insurance (1.2% to 15%) equates to approximately £300k per annum. It is expected that the Council will receive a grant towards this increase however for prudence we have assumed £130k per annum grant rather than the full £300k.
- h) A £0.3m contingency is in place to manage adverse budget variances and potential unexpected increases.

3 FINANCIAL RESOURCES

- 1.1. In the Autumn spending review, The Government has reiterated its commitment to a single fiscal event each year and to holding a Spending Review every two years, setting departmental budgets for a minimum of three years. The second phase of the Spending Review will conclude in late spring 2025. It is not clear how many years the second phase will cover, but the Government's general commitment would suggest at least 2026/27 and 2027/28. However, the recently announced white paper on English Devolution brings into question whether a longer-term settlement would be issued. This uncertainty and short-term decisions make long term planning challenging.

Across local government there was an increase in Core Spending Power of 3.2%. Rushcliffe like many district councils attained no increase. This assumed also that district councils maximise their ability to raise Council Tax to referendum limits.

Government have expressed a commitment to funding reforms within the Local Government Finance Settlement by redistributing funding to ensure that it reflects an up-to-date assessment of need and local revenues. This is expected to include a review of the funding formula and reforms on business rates (BR) likely involving a 'reset' of BR growth and a potential replacement for New Homes Bonus (NHB). Rushcliffe is unlikely to see any increase in funding with a potential scenario being a reduction in overall spending power linked to removing and redistributing BR growth. It's possible this could be initially compensated by some form of grant however the Council has taken the prudent approach and not included any such assumption in the budget.

This section of the report outlines the resources available to the Council: Business Rates, Council Tax (RBC and Special Expenses), Revenue Support Grant, New Homes Bonus, Fees, Charges and Rents, and Other Income

3.1 Business Rates

In 2024/25 indexation was split creating multipliers for small and standard businesses, allowing the Government to protect smaller businesses from tax rises, whilst still getting the bulk of the additional revenues from indexation, which are paid by larger businesses. For 2025/26 the business rates standard multiplier will be indexed (1.65% increase), and the small multiplier will be frozen. From 2026-27 onwards, new sectoral multipliers will be set, with lower multipliers for Retail, Hospitality, and Leisure (RHL) properties along with a new multiplier for properties with a rateable value of over £500k.

In 2025/26 the RHL relief will be reducing from 75% to 40%, resulting in a higher risk as the Council will have £1.3m more rates to collect. Compensation for reliefs will be paid as normal.

The proposals for Local Government funding (i.e., Fairer Funding and Business Rates) which were delayed due to the forthcoming General Election are expected in 2026 with significant uncertainties and risks still ahead. The delay in the business rates reset (now not likely until at least 2026/27) means that the Council retains growth which would otherwise be removed on a reset. Whilst this is a support to the budget it is only temporary and effectively moved the pressure on by another year. Further uncertainty has arisen due to the revised schedule of regular revaluations, now to occur every three years with the next one due 01/04/2026 (previously ad hoc from 5-7 years) this may result in fluctuations in collectible rates and makes the budget harder to predict.

The Power Station ceased production in October 2024 although for 2025/26 it remains a chargeable hereditament during the decommissioning and demolition stage albeit it now makes up a much smaller proportion of total collectable rates with a charge for business rates of £833k (2.42%).

The business rates reset has been built into the budget from 2026/27 and assumes no loss due to fairer funding. From 2027/28 the budget includes the effect of a reset and some growth (2%). There is a high level of uncertainty regarding the reduction in retained BR following the reset and for prudence the budget has been set to assume that the Council will only retain baseline funding (the level of business rates that Government have determined the Council should receive) plus renewables (Business Rates collected from renewable energy hereditaments). Alternative scenarios are considered at section 3.2. The real impact of this is demonstrated in Table 5 with a significant reduction in business rates in 2026/27.

The Council ordinarily makes assumptions reflecting national experience of successful ratings appeals and for this year will continue to use the national average appeals percentage to calculate the provision required. The national average included in the settlement is 3.2% (the same as in 2024/25) and this is reflected in the Council's budget for retained Business Rates.

The Business Rates element of the Collection Fund is estimated to be in surplus by £2.1m (RBC share £0.83m) at the end of 2024/25. The balance in the Collection Fund Reserve will be repatriated to support the additional costs of Simpler Recycling (see paragraph 4.2).

The Council continues to be a partner in the Nottinghamshire Business Rates Pool for 2025/26 and an assumption has been that this will result in a share of the surplus whilst growth is still anticipated. This is not included in the budget forecast after 2026/27 as the anticipated Business Rates reset will likely remove all growth. From 2026/27 onwards, arrangements will need to be revisited for both potential changes to the Business Rates system to determine the relevant tier split between districts and Nottinghamshire County Council or the potential new system of Local Government if LGR is in place by then.

There remains a challenge in setting the Business Rates budget, such as the decoupling of the multiplier and closure of the Power Station and the Freeport, further complicated now by potential new BR system and LGR proposals.

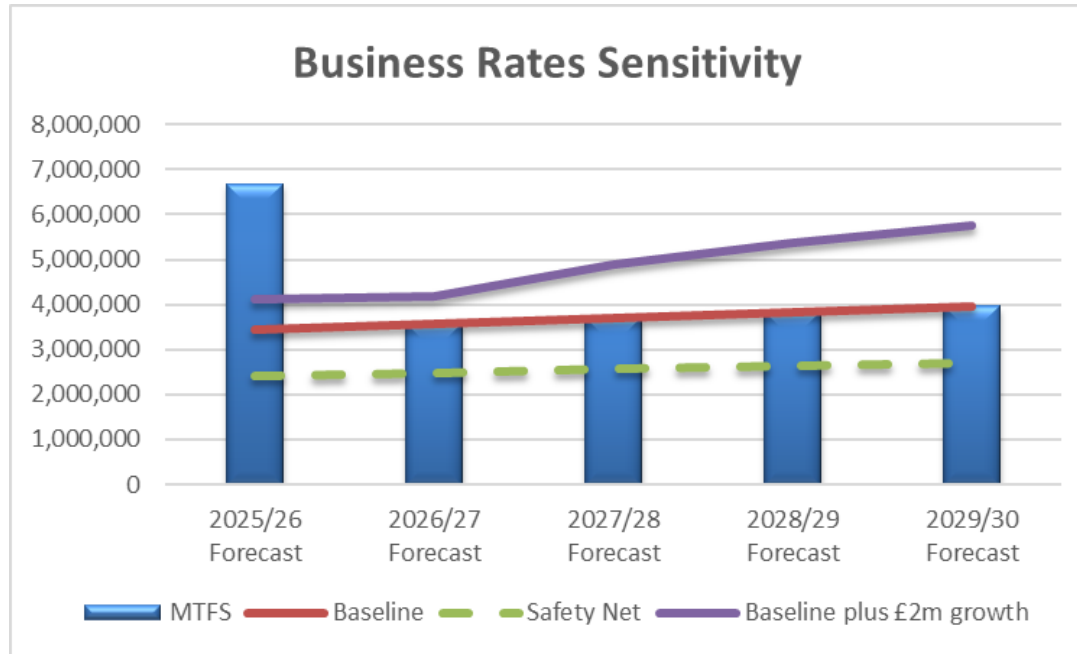
Table 5 - Forecast position for Business Rates

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Retained Business Rates £'000	(5,463)	(6,676)	(3,578)	(3,704)	(3,834)	(3,970)
Increase/(Decrease) £'000	558	1,213	(3,098)	126	130	136
Increase/(Decrease) %	11%	22%	(46%)	4%	4%	4%

3.2 Business Rates Sensitivity Analysis

As explained above, there is uncertainty surrounding Business Rates from 2026/27. The level of Business Rates baseline for Rushcliffe will be adjusted at the Business Rates reset which will determine how much growth the Council retains. It is unknown at this stage what baseline will be set and for prudence we have therefore assumed the Council will receive baseline plus renewables for the remainder of the MTFs because of the Power Station closure and the reset. However, there is an upside risk that the reset will see the baseline set at higher levels than expected meaning there would be the benefit of higher growth or alternatively transitional support. The Safety Net shown in the graph below is the minimum amount the Council could receive (in accordance with government regulations) calculated as 92.5% of the baseline set for the Council.

Chart 1 – Business Rates Sensitivity



3.3 Council Tax

The Government has assumed in future funding projections that Councils will take up the option of increasing their Council Tax by the higher of 3% or £5 for a Council Tax Band D (maintained at 3% for a third year). The overriding Rushcliffe principle is that the Council aims to stay in the lower quartile for Council Tax. The Council acknowledges the cost-of-living challenges being faced by its residents however the Council must also consider the future delivery of services and reserves needed to withstand financial shocks. The Council is required to consider Special Expenses when assessing increases against the referendum limit and together both the Special Expenses and Borough increase totalling £5 or 3%. The total increase is £5.31 or 2.99% with Rushcliffe's element £3.89 or 2.46%. We have assumed an increase in Council Tax of 3% each year for the remainder of the MTFS. A Council Tax freeze on the RBC element of Council Tax in 25/26 would result in a reduction of £0.254m in revenue in 2025/26 and £1.6m over the 5 years.

The 2025/26 tax base has been set at 47,769.8 (an increase of 1.66%). The projections for 2025/26 have been based upon the current Council Tax base. Anticipated growth during 2025/26 has been calculated and included in the projections and thereafter we have assumed a 1.8% increase per annum. This will be reviewed as the Council looks to deliver its housing growth targets.

The overall net surplus is expected to be £63k (RBC share £6k).

Table 6 - Movement in Council Tax, the tax base, precept, and the Council Tax Collection Fund deficit

		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Council Tax Base	(a)	46,989.80	47,769.80	48,629.70	49,505.00	50,396.10	51,303.20
Council Tax	(b)	£157.88	£161.77	£165.82	£170.72	£175.68	£181.63
Annual Increase (RBC element)		£3.93	£3.89	£4.05	£4.90	£4.96	£5.95
% Increase		2.55%	2.46%	2.50%	2.96%	2.91%	3.39%
Gross Council Tax Collected	(a x b)	(7,418,700)	(7,727,700)	(8,063,800)	(8,451,500)	(8,853,700)	(9,318,200)
Increase in Precept		£326,500	£309,000	£336,100	£387,700	£402,200	£464,500
Council Tax (Surplus)/Deficit		£3,200	£6,100				

3.4 Second Homes Premium

The Council remains committed to ensuring properties are brought into use for residents. The proposal to introduce the Second Home Premium was approved by Members in March 2024, but the earliest that this could be implemented was from 1 April 2025. The Government has subsequently issued revised legislation, giving certain exceptions where a premium may not be imposed (for example if a property is actively marketed for sale). This will be incorporated into our policies.

3.5 Special Expenses

The Council sets a special expense to cover any expenditure it incurs in a part of the Borough which elsewhere is undertaken by a town or parish council. These costs are then levied on the taxpayers of that area. As with previous years, special expenses will be levied in West Bridgford, Ruddington and Keyworth.

Appendix 1, summarised in Table 7, details the Band D element of the precepts for the special expense areas. Expenditure in West Bridgford has increased by £87.7k, this is mainly due to the new Edwalton Community Centre £30k, Bridge Field tree works and £25k capital contribution to play area works. This results in an increase in the Band D charge of £4.49 (7.55%) or 8.6p per week. Costs in Keyworth have decreased by £4.1k due to reduced annuity charge resulting from reprofiling of cemetery health and safety works from 2024/25 to 2025/26 meaning repayments via the annuity will not commence until 2026/27. This equates to a 30.03% decrease (£1.42). Special expense Band D tax amounts have remained the same. The Band D amount for Ruddington has decreased by £0.07 (-1.8%).

The budgets for the West Bridgford Special Expense area have been discussed at the West Bridgford Special Expenses and Community Infrastructure Levy group, given the more detailed nature of the budget.

Table 7 - Special Expenses

	2024/25		2025/26		
	Cost £	Band D £	Cost £	Band D £	% Change
West Bridgford	903,400	59.44	991,100	63.93	7.55
Keyworth	14,200	4.69	10,100	3.27	(30.28)
Ruddington	10,400	3.29	10,400	3.23	(1.82)
Total	928,000		1,011,600		

3.6 Revenue Support Grant (RSG)

The Council no longer receives any historical RSG and this equates to £3.25m in lost income. The Council has mitigated the impact of this loss largely through its Transformation and Efficiency Plan. There is now a small element of RSG included in the grants line of the budget however these are operational grants that had previously been included in the net cost of services and include Local Council Tax Support Administration Subsidy and Family Annex Discount (£105,374), and now also include Electoral Integrity (£10,495) and Transparency Code funding (£8,103).

3.7 New Homes Bonus

The New Homes Bonus (NHB) scheme was intended to give clear incentive to local authorities to encourage housing growth in their areas. 2024/25 (£1.509m) was expected to be the final payment, however this has been extended to 2025/26. The Council will receive £1.478m funding, this will top up the NHB reserve and used towards future Minimum Revenue Provision (MRP) payments to offset any impact on the revenue budget and Council Tax.

3.8 Fees, Charges and Rental Income

The Council is dependent on direct payment for many of its services. The income, from various fees, charges, and rents is a key element in recovering the costs of providing services which, in turn, assists in keeping the Council Tax at its current low level. Some fees and charges have been increased to offset increased cost caused by higher-than-normal inflation and pay increases although limiting these in areas for the more vulnerable (such as home alarms).

The Fees, Charges and Rental Income budget is shown in Table 8.

Table 8 – Fees, Charges and Rental Income

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000
Car Parks	(1,118)	(1,228)	(1,228)	(1,228)	(1,328)	(1,328)
Licences	(317)	(334)	(341)	(348)	(355)	(355)
Non Sporting Facility Hire	(154)	(160)	(148)	(152)	(157)	(157)
Other Fees & Charges	(733)	(966)	(971)	(979)	(988)	(992)
Planning Fees	(1,532)	(1,585)	(1,629)	(1,675)	(1,722)	(1,769)
Rents	(2,134)	(2,217)	(2,281)	(2,284)	(2,289)	(2,293)
Service Charge	(488)	(486)	(489)	(489)	(489)	(489)
Crematorium Income	(711)	(759)	(867)	(946)	(1,000)	(1,054)
Garden Waste & Bin sales	(1,688)	(1,770)	(1,939)	(2,110)	(2,285)	(2,466)
Total	(8,875)	(9,505)	(9,893)	(10,211)	(10,613)	(10,903)

Income assumptions are determined by several factors including current performance, decisions already taken and known risks and opportunities. Where possible, the MTFs has made provision for future inflationary increases in fees and charges to balance the cost of providing services whilst having regard for the local economy, service market position and the ability of residents to pay. Where possible income on discretionary fees have increased by 4%. Anticipated income from commercial property investments are budgeted to increase in-line with contractual rent reviews.

Car Parking charges have recently been introduced in Bingham, so there are currently no plans to increase charges further however it is proposed to increase charges at West Bridgford Car Parks. To protect short term visits, incremental increases are proposed to longer stays (over one hour) in alignment with the off-street car parking strategy. These are shown at Appendix 5.

The budget for Other Fees and Charges shows an increase from 2024/25, mainly due to the re-classification of some sales income which was previously classified as other income and increased income from Gresham all-weather pitch.

Statutory increases in Planning Fees came into effect December 2023 together with inflationary increases in non-statutory planning fees and charges. The Levelling Up Bill requires Councils to meet statutory deadlines for processing applications or risk refunding the fee.

Crematorium income is budgeted to rise steadily over the next five years as it is now establishing itself in the market.

Garden Waste, historically increased every three years, is now increased annually by £2 per annum to balance the additional costs incurred to deliver the service. The 2025/26 and 2026/27 budgets include an increase in charge of £5 for second and subsequent bins in addition to the annual inflationary increase. There will remain a differential of £5 from 2027/28 between first bin and two or more bins (see Appendix 5 for the current and revised charges).

3.9 Other Income

In addition to fees and charges, the Council also receives a range of other forms of income, these are summarised in Table 9 below. The majority relates to Housing Benefit Subsidy (£11.758m in 2025/26) which is the Council's reimbursement for the costs of the national housing benefit scheme. Over recent years the subsidy has reduced due to the transfer of new claimants to Universal Credits, and this is expected to continue to decline over the coming years although offset by inflationary increases to benefits.

Other Income is mainly the Leisure Services contract proposed to extend to 2030 pending further reviews of this service provision. The Transformation and Efficiency Plan includes leisure budget efficiencies of £1.732m over the next five years although the delivery contract for this service will be reviewed ahead of the extended contract end date of 2030. There may be additional budget efficiencies arising out of this exercise.

Interest on investments reflect assumptions based on balances available to invest and expected interest rates (see Appendix 8). Interest receipts have increased from the 2024/25 budget due to interest rate assumptions and balances available for investment. Interest rates are anticipated to reduce gradually over the next couple of years plateauing around the 3% rate. This, together with a drop in the amount available for investment (namely due to reserve balances and S106 and Community Infrastructure Levy (CIL) monies declining), will see interest on investments fall by the end of 2029/30.

Recycling Credits reduce to zero from 2025/26 as Simpler Recycling comes into effect, and this is expected to be subsumed within the Extended Producer Responsibility (EPR) funding. EPR funding has been assumed to continue at the 2025/26 level of £1.407m for the remainder of the MTFs however this is a risk as future funding has not yet been confirmed and if producer habits changed then the funding may well reduce.

Other Government Grants consists of NNDR (£119k), Domestic Violence (£35k), Housing Benefits Administration (£19k) Universal Credits (£1k) and Homelessness Prevention (£360k)

Table 9 – Other Income

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Council Tax Costs Recovered	(236)	(305)	(305)	(305)	(305)	(305)
Council Tax/ Housing Benefit Admin Grants	(141)	(148)	(149)	(154)	(159)	(164)
Interest on Investments	(1,043)	(1,435)	(1,308)	(1,177)	(1,017)	(922)
Other Income	(1,340)	(1,517)	(1,633)	(1,641)	(1,649)	(1,656)
Recycling Credits	(200)	-	-	-	-	-
Other Government Grants	(491)	(534)	(534)	(534)	(534)	(534)
Sub Total	(3,451)	(3,939)	(3,929)	(3,811)	(3,664)	(3,581)
Housing Benefit Subsidy	(12,300)	(11,758)	(12,103)	(12,459)	(12,825)	(13,203)
Total	(15,751)	(15,697)	(16,032)	(16,270)	(16,489)	(16,784)

3.10 Income Summary

Table 10 – All Sources of Income

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Retained Business Rates	(5,463)	(6,676)	(3,578)	(3,704)	(3,834)	(3,970)
Business Rates Pool Surplus	(300)	(400)	-	-	-	-
Other Grant Income*	(616)	(1,761)	(1,537)	(1,537)	(1,537)	(1,537)
New Homes Bonus	(1,509)	(1,478)	-	-	-	-
Council Tax (RBC)	(7,419)	(7,728)	(8,064)	(8,451)	(8,854)	(9,318)
Council Tax (Special Expenses)	(928)	(1,012)	(1,100)	(1,157)	(1,221)	(1,245)
Collection Fund Surplus	(32)	(835)	-	-	-	-
Fees, charges and rental income	(8,875)	(9,505)	(9,893)	(10,211)	(10,613)	(10,903)
Other income	(15,751)	(15,697)	(16,032)	(16,270)	(16,489)	(16,784)
Total Income	(40,893)	(45,092)	(40,204)	(41,330)	(42,548)	(43,757)

* The majority of this budget is made up of EPR funding £1.407m announced for 2025/26 and which is assumed to continue each year going forward. Compensation for increases in NI are also included £0.13m for each year of the MTFs. It has not yet been confirmed what level of grant the Council may receive. Services Grant has been abolished with Minimum Funding Guarantee continuing albeit at a reduced level for 2025/26. For Rushcliffe this amounts to £0.1m. There is uncertainty in 2026/27 relating to potential Business Rates reform and how this will impact on the Minimum Funding Guarantee grant, for prudence nothing has been included. Revenue Support Grant of £123k includes Local Council Tax Support admin subsidy and Family Annex Discount (included in RSG in 24/25) and Electoral Integrity and Transparency Code funding which is not typical RSG.

4 2025/26 SPENDING PLANS

The Council's spending plans for the next five years are shown in Table 11 and include the assumptions in Section 2.

Table 11 – Spending Plans

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Employees	15,502	16,403	16,955	17,877	18,619	18,982
Premises	1,706	1,763	1,858	1,957	2,064	2,189
Transport	1,651	1,757	1,860	2,040	2,217	2,329
Supplies & Services	5,351	5,212	5,327	5,475	5,450	5,547
Transfer Payments	12,283	11,949	12,311	12,686	13,069	13,465
Third Party	1,260	1,311	1,345	1,402	1,437	1,446
Depreciation / Impairment	1,895	1,895	1,895	1,895	1,895	1,895
Capital Salaries Recharge	(240)	(175)	(73)	(32)	(30)	(28)
Gross Service Expenditure	39,408	40,115	41,478	43,300	44,721	45,825
Reversal of Capital Charges	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)
Transfer to Reserves	1,078	2,148	1,043	809	365	339
Minimum Revenue Provision	1,178	1,174	739	174	174	174
Overall Expenditure	39,769	41,542	41,365	42,388	43,365	44,443

4.1 Explanations for some of the main movements

- Employee costs reflects both an increase in employers NI announced in the Autumn Statement (an increase of 1.2% to 15%) and salaries increase (4% budgeted increase in 2025/26, 3% 2026/27 and 2% thereafter).
- Premises costs include utilities which include future increases at 10% per annum. Within this budget line is a there is a net saving of £44k following the relocation of Customer Services to the library.
- Transport costs show an increase over the 5-year period mainly due to increased motor insurance premiums, increased maintenance costs and the additional vehicle costs related to Simpler Recycling.
- Supplies and services have dropped slightly in 2025/26 due to the completion of the digital upgrade of Home Alarm Service.
- Transfer Payments (Housing Benefits) are reducing as more people are moving to Universal Credit; however, the subsidy the Council receives does not fully cover the costs paid out. This is mainly due to rent increases in Supported Housing for which the Council only receives 60% subsidy.
- Depreciation is net zero impact on the general fund (fully offset by the reversal of capital charges line)
- Capital Salaries recharge increase in 2025/26 due to rephasing of the Capital Programme and Property staff costs in relation to investment properties such as Manvers Business Park and community buildings at Edwalton and West Park, which reduces in later years as the capital works are completed.
- The £835k Collection Fund surplus relates to Business Rates (£829k) and Council tax (£6k) both anticipated surpluses arising at outturn in 2024/25.
- Minimum Revenue Provision (MRP) decreases in 2026/27 to reflect the final payment in relation to the Arena which when repaid in full, causes MRP to fall further to £174k per annum as no new debt is envisaged over the medium term and the Capital Programme is fully funded.

4.2 Simpler Recycling

In October 2023 the Government announced their plans for the introduction of 'Simpler Recycling', which intends to ensure all homes in England recycle the same materials at the kerbside. In essence the Council will incur additional costs for kerbside waste collection of both glass and food. The January Cabinet report gives more detail, and the capital section of this report details the capital consequences. There is uncertainty around the costs to bring in the new scheme in addition to increased capital replacement costs in the future. The revenue budget pressures are detailed below and the respective impact on employee costs etc are within each of the budget lines in Table 11.

Table 12 Revenue Budget Pressure

	2025/26	2026/27	2027/28	2028/29	2029/30
Revenue	£'000	£'000	£'000	£'000	£'000
Glass**	40,300	129,400	157,500	185,700	189,000
Food***	0	0	613,200	1,238,100	1,261,000
Total	40,300	129,400	770,700	1,423,800	1,450,000
Loss of recycling credits (replaced by EPR grant)	231,300	275,000	275,000	275,000	275,000
EPR grant*	0	(1,407,000)	(1,407,000)	(1,407,000)	(1,407,000)
Net Budget Pressure	271,600	(1,002,600)	(361,300)	291,800	318,000

5 BUDGET REQUIREMENT

The budget requirement is formed by combining the resource prediction and spending plans. Appendix 2 gives further detail on the Council's five-year Medium Term Financial Strategy.

Table 13 Budget requirement

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Total Income	(40,893)	(45,092)	(40,204)	(41,330)	(42,548)	(43,757)
Gross Expenditure	39,769	41,542	41,365	42,388	43,365	44,443
Net Budget Position (Surplus)/Deficit	(1,124)	(3,550)	1,161	1,058	817	686
Planned Transfer (to)/from Reserves	(1,078)	(2,148)	(1,043)	(809)	(365)	(339)
Revised Transfer (to)/from Reserves	(2,202)	(5,698)	118	249	452	347

Table 13 shows a budget surplus of £3.55m in 2025/26, followed by deficits in the following years: £1.161m in 2026/27 rising to £1.058m in 2027/28 before dropping slightly in 2028/29 to £0.817m and £0.686m in 2029/30, due mostly to the reduction in Business Rates income from the anticipated reset. The total deficit position of £0.172m over the 5-year period will be managed using the Organisation Stabilisation Reserve to smooth the effect of variation in net budget requirement. The budget includes Transformation and Efficiency Plan savings of £1.7m over the 5-year period helping to reduce the deficit to more manageable levels.

Planned Transfer to/from reserves include items outside of the revenue budget such as the transfer from New Homes Bonus to fund Minimum Revenue Provision (MRP)

The significant movement in 2026/27, moving from a surplus to a deficit is due to the fall out of New Homes Bonus (NHB), the Business Rates reset and corresponding reduction in rates received. This deficit position increase further in 2027/28 as simpler recycling comes into effect offset partly by reductions in MRP due to the end of payments in relation to Rushcliffe Arena.

Section 7 covers the Transformation and Efficiency Plan - including the use of reserves, balancing the budget for 2025/26 and future financial pressures.

6 RESERVES

To comply with the requirements of the Local Government Act 2003, a review has been undertaken of the Council's reserves, considering current and future risks. This has included an assessment of risk registers, pressures upon services, inflation, and interest rates.

Table 14 details the estimated balances on each of the Council's specific reserves over the 5-year MTFS. This also shows the General Fund Balance. Total Specific Reserves reduce from £20.9m to £15.3m (2024/25 – 2029/30). Appendix 4 details the movement in reserves for 2025/26 which also includes capital commitments. This shows that the balance increases from £21.4m to £23.2m. The in-year movement reflects the release of £1.2m from NHB to offset the MRP charged in the year and the in-year NHB receipt of £1.478m. Other significant movements include topping up the Organisation Stabilisation reserve by the estimated surplus £3.5m and the receipt and use of EPR government grant for Simpler Recycling Reserve, as discussed at Section 4.2. What the reserves do not yet show is any commitment with regards to potential Local Government Reorganisation. Future MTFS will be updated when more information is available.

The Climate Change Action Reserve remains despite the economic pressures. The reserve supports projects that contribute to the Council's ambitions to protect and enhance the environment including the reduction of its carbon footprint. A projected balance of £0.918m is available from 2025/26. It should be noted that a provision of £1.5m was made in 24/25 to acquire land for carbon offsetting. Any unspent balance will be carried forward to 25/26. Allocations from the Climate Change Reserve will be made as projects get approved. Existing capital schemes are assessed for any carbon reduction measures and funding from the reserve allocated. A new Simpler Recycling Reserve has been created to hold EPR government grants for use on both capital and revenue Simpler Recycling schemes – glass and food waste. The Council continues to look at avenues of external funding to support carbon reduction initiatives (such as at its leisure centres); and if successful these will be reported via Cabinet and Corporate Overview Group in their financial updates. Capital funding is not sufficient to meet the anticipated capital pressures of £3.31m for both food waste and glass kerb recycling collection, therefore an appropriation from the current Collection Fund Reserve is proposed of £0.746m.

A Vehicle Replacement Reserve exists to support the acquisition of new vehicles, plant, and equipment arising from Streetwise insourcing. This will be actively used to support the capital programme where there are insufficient capital receipts.

The Treasury Capital Depreciation Reserve (currently £1.2m) exists to mitigate the potential losses of reductions in the capital value of the Council's multi-asset investments. These assets provide a considerable proportion of the Council's total investment income but are however at-risk fluctuations on market value linked to adverse impacts on the economy of the Covid pandemic and the continued war in Ukraine. There is currently a statutory override in place until March 2025. The override is currently subject to consultation.

A new Flood Grant and Resilience Reserve was created, with an allocation of £28k from part of Guaranteed Funding Grant awarded for 2024/25. This reserve commenced to be used for flooding in 2024/25. It is allocated for grants of £120 for properties with integral or stand-alone garages flooded and to top up the existing flood resilience store grant scheme. Its future balance will depend on the extent of future floods and claims against the reserve.

It is important that the level of reserves is regularly reviewed to manage future risks. All the reserves have specifically identified uses including some of which are held primarily for capital purposes: Investments Reserve, Vehicle Replacement Reserve, and Regeneration and Community Projects Reserve (to meet special expense and other economic growth-related capital commitments). The release of reserves will be constantly reviewed to balance funding requirements and the potential need to externally borrow to support the Capital Programme. Being prudent, we need to ensure we do have future funds to deliver capital projects, and we aim to top up reserves from any in-year revenue efficiencies identified.

It should be noted that in the professional opinion of the Council's Section 151 Officer, the General Fund Reserve position of £2.6m is adequate given the financial and operational challenges (and opportunities) the Council faces.

Table 14 – Specific Reserves

£ 000's	Balance 31.03.24	Balance 31.03.25	Balance 31.03.26	Balance 31.03.27	Balance 31.03.28	Balance 31.03.29	Balance 31.03.30
<i>Investment Reserves:</i>							
Regeneration and Community Projects	3,226	3,506	3,046	2,452	2,308	2,104	1,215
Sinking Fund - Investments	795	810	644	324	524	639	839
<i>Corporate Reserves:</i>							
Organisation Stabilisation	3,262	4,533	7,710	6,031	4,955	4,138	3,452
Treasury Capital Depreciation Reserve	1,173	1,173	1,173	1,173	1,173	1,173	1,173
Collection Fund S31	1,085	-	-	-	-	-	-
Climate Change Action	201	918	818	533	233	158	158
Flood Grant & Resilience	-	22	22	22	22	22	22
Freeport Reserve	200	-	-	-	-	-	-
Simpler Recycling Reserve	-	1,020	445	1,448	1,366	1,074	756
Vehicle Replacement Reserve	770	605	460	345	230	115	-
Risk and Insurance	100	100	100	100	100	100	100
Planning Appeals	349	349	349	349	349	349	349
Elections	51	101	151	201	51	101	151
<i>Operating Reserves:</i>							
Planning	56	131	75	75	75	75	75
Leisure Centre Maintenance	28	-	-	15	30	45	60
Total Excluding NHB Reserve	11,296	13,268	14,993	13,068	11,416	10,093	8,350
New Homes Bonus	9,652	8,131	8,185	7,446	7,272	7,098	6,924
Total Earmarked Reserves	20,948	21,399	23,178	20,514	18,688	17,191	15,274
<i>General Fund Balance</i>	2,604	2,604	2,604	2,604	2,604	2,604	2,604
TOTAL	23,552	24,003	25,782	23,118	21,292	19,795	17,878

7 THE TRANSFORMATION AND EFFICIENCY PLAN

Since 2010, the Council has successfully implemented a Transformation and Efficiency Plan (TEP), to drive change and efficiency activity to deal with the scale of the financial challenges the Council faces, currently inflation pressures and potential changes to the system of local government finance. An updated TEP (and dovetails with previous Government requirements for a Productivity Plan) is provided in Appendix 7. The Executive Management Team, alongside budget managers, have undertaken a review of all Council budgets resulting in savings which have been fed into the MTFS. The TEP focuses on the following themes:

- Transformation of services to make better use of resources e.g. Service Efficiencies and Asset Reviews
- Take advantage of advances in technology e.g. the Digital By Design Programme
- Reduce wasteful spend within systems or for example on consultants (as part of member/management challenge)
- Barriers preventing activity that the Government can help to reduce

This Programme will form the basis of how the Council meets the financial challenge summarised at Appendix 7 reducing the gross deficit position. The below demonstrates that by 2029/30 with £1.762m of efficiencies their remains an annual deficit of £0.686m.

Table 15 – Savings targets

	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000
Gross Budget Deficit excluding Transformation Plan	3,107	8,133	8,248	8,326	8,281
Cumulative Savings in Transformation Plan	(5,833)	(6,658)	(6,972)	(7,189)	(7,509)
Gross Budget Deficit/(Surplus)	(2,726)	1,475	1,276	1,137	772
Additional Transformation Plan savings	(824)	(314)	(218)	(320)	(86)
Net budget Deficit/(Surplus)	(3,550)	1,161	1,058	817	686
Cumulative additional Transformation savings	(824)	(1,138)	(1,356)	(1,676)	(1,762)

The Council's budget for 2025/26 and beyond includes the impact of inflationary increases whilst also being restricted by Government policy on commercial activity to generate additional income, limiting borrowing for wider projects dependent upon capital spending proposals, and excluding borrowing from the Public Works Loan Board (PWLB) where capital spend is solely for commercial gain. The Council has continued to review its services and processes and, where possible, identify efficiencies and increase income. The impact of the above pressures will result in a need to draw on reserves from 2026/27 onwards with 2025/26 temporarily supported by additional business rates due to the delay in the Business Rates reset.

The Council must continue to review its existing transformation projects on an on-going annual basis. In recent years, the Transformation plan has included large projects such as Bingham Arena and Enterprise Centre and Rushcliffe Oaks Crematorium, it will be a challenge to continue to identify projects against the backdrop of the cost-of-living challenge and higher levels of inflation and now LGR. Increasingly transformation will focus upon transitioning to a potential new authority and the limited capacity within the Council to do much more. Going forward, the plan includes service efficiencies and income generation, Officers continue to seek efficiencies wherever possible and look for wider projects to improve value for money, this is becoming increasingly difficult in already lean budgets. Both the officers and Members have worked together to identify £1.762m of expected efficiencies over the 5-year period, The current transformation projects and efficiency proposals which will be worked upon for delivery from 2025/26 are given in Appendix 7. Particularly a focus on greater leisure contract efficiencies and generating more income as the Council's cost base increases, such as in relation to green bins, car parking and the crematorium.

8 RISK AND SENSITIVITY

The following table shows the key risks and how we intend to treat them through our risk management practices. Further commentary on the higher-level risks is given below the table.

Table 16 – Key Risks

Risk	Likelihood	Impact	Action
Central Government policy changes e.g., Fairer Funding, ceasing NHB and Business Rates reset leading to reduced revenue; or increased demand on resources for example environmental policy changes with regards to waste will create future financial risk (Extended Producer Responsibility (EPR) and weekly food collections).	Medium	Medium	Engagement in consultation in policy creation and communicating to senior management and members the financial impact of changes via the MTFS. Budget at baseline plus renewables for business rates in years of uncertainty. Inclusion of demand and/or income in the MTFS and Capital Programme and calculations to understand the impact of any proposals.
Impact on resources to transition to a new authority as part of LGR	High	High	Engage in relevant working groups and report back to Cabinet or Full Council.
Lifespan of this MTFS likely to be curtailed, for example 2027/28 could be the last year for this Borough Council's budget	High	High	To update the MTFS in future years and report to Full Council
Environmental carbon reduction and bio-net diversity gain (BNG) commitments leading to greater pressure on revenue and capital budgets.	High	Medium	Climate Change Reserve being replenished (including for potential land acquisition for carbon reduction), ongoing review of significant projects and outcome of scrutiny review. A vehicle replacement reserve which will help fund, for example, electric vehicles. Apply for external funding where possible.
The Council is unable to balance its budget, and the budget is not sustainable in the longer term as a result of increased inflation (largely driven by pay and utility cost increases) and	Medium	Medium	Going concern report presented to Governance Group to confirm that the Council has sufficient reserves to withstand the short-term financial shocks. Budget set to include latest assumptions on inflationary increases. Further

Risk	Likelihood	Impact	Action
government funding reductions with uncertainty due to one-year settlement.			plans for the transformation strategy to mitigate risk over the longer term. Budget reporting processes and use of budget efficiencies and reserves. Maintain reserves at a sufficient level. With LGR the Council will cease to be an entity in its current form, to be referenced in future reports.
Increased demand for services such as homelessness and migration or general housing growth.	Medium	Medium	Additional government funding and internal resources provided.
Risk of increased capital programme costs due to either increased demand (e.g., DFGs, Traveller's site) or inflation.	High	High	Continuation of the waiting list for Disabled Facilities Grants (DFGs). Working with Nott's authorities on a more equitable distribution of resources. Further resource in capital reserves to be appropriated if efficiencies are identified.
Insufficient capital resources to fund the capital programme.	Medium	Medium	Ongoing cashflow management. The Council has the ultimate recourse to borrow or lease. Review of Capital Programme to prioritise.
Opportunity for additional business rates from the Freeport or risk of liabilities if it does not progress.	Medium	Medium	Continue to monitor progress and inform business rate assumptions through Officer working Groups/Board.
Risk of financial loss resulting from the decline in the capital value of pooled investments.	Medium	Medium	Treasury Capital Depreciation Reserve to mitigate any losses. Regular monitoring of environment and fund values. Seek advice from Treasury Advisors on strategy going forward.
The ongoing impact of flooding in the borough linked to climate change.	Medium	Medium	The Council continues to deliver flood relief schemes and bears the impact of the Internal Drainage Board levy. Contingency budget maybe utilised if the levy continues to rise. New Flood Resilience Reserve created.

Risk	Likelihood	Impact	Action
Understanding the impact on RBC of the Combined Mayoral Authority.	Medium	Medium	Continue to play a role in the inaugural year of the authority, and going forward, and report implications back to Council through its usual governance processes.
Unknown impact of further year of UKSPF on the budget and on staffing resources	Medium	Medium	Estimate potential revenue and capital budget allocations and prepare potential schemes in advance to be reported to future Cabinet

The Council recognises there are upside risks in maximising opportunities. The risks above can change depending on changes in the services as a result of TEP projects or other changes to the environment that the Council operated in such as the Freeport and Combined Mayoral Authority. The Council maximises income generating opportunities and efficiencies wherever possible, so it remains self-sufficient and continues to grow the Borough and provide excellent services.

The MTFs presents a net deficit of approximately £172k over the 5-year period and this will be funded using the Organisation Stabilisation Reserve or by identifying other business efficiencies or further income. There is a budgeted surplus arising in 2025/26 due to the delay in Business Rates reset and this will be used to fund the deficits arising from 2026/27 onwards. Reserves are necessary to ensure the Council can continue to deliver services to its residents and to protect the Council from risks in relation to funding uncertainty and rising costs. The expectation is LGR will be within the lifespan of this MTFs and any year prior to 2029/30 given a budget surplus over the period. Any upfront costs of LGR are yet to be assessed.

9 CAPITAL PROGRAMME

9.1 Setting the Capital Programme

Officers submit schemes to be included in a draft Capital Programme, which also includes on-going provisions to support Disabled Facilities Grants (DFG) and investment in Social Housing. This draft programme is discussed by Executive Management Team (EMT) along with supporting information and business cases where appropriate with the big projects and the overall fiscal impact reported to Councillors in budget update sessions. The draft Capital Programme continues to be further refined and supported by detailed appraisals as set out in the Council's Financial Regulations. These detailed appraisals are included at Appendix 3 along with the proposed five-year capital programme which is summarised at Table 17. This remains an ambitious programme totalling £27.1m for 5 years, although the programme is diminishing as resources reduce and therefore the likelihood of borrowing increases.

9.2 Significant Projects in the Capital Programme

The Council's five-year capital programme shows the Council's commitment to deliver more efficient services, improve its leisure facilities, enable economic development and be more environmentally sustainable. Against a background of financial challenge, with both inflation pressures and the perilous state of public finances, the strength of the Council's financial position is such that it continues to support economic growth and sustainable excellent services in the Borough. The Programme is approved for the five-year period and allows flexibility of investment to enhance service delivery, provide widened economic development to maximise business and employment opportunities. The programme is reviewed by Full Council as part of the budget setting process. A major focus of the Capital Programme is to improve services, be transformative and generate revenue income streams to help balance the Council's MTFS. Significant projects in the Capital Programme include:

- a) £0.971m is included in the programme for enhancements to the Council's portfolio of Investment Properties. This investment ensures that we have high quality lettable retail and business units capable of delivering a robust revenue income stream thereby supporting economic development. Cost of works on Investment Properties are met from the Investment Property Reserve.
- b) A provision of £500k has been included for West Bridgford Town Centre Regeneration, to help 'pump prime' a larger initiative with public sector partners, such as pedestrianisation of Central Avenue.

- c) The on-going vehicle replacement programme totals £6.9m in the programme over 5 years. This includes provision for investment in new vehicles/bins/caddies to accommodate new legislation to provide kerbside glass and food recycling – estimated expenditure £3.3m with expected government grants totalling £2.564m, the balance to be met from the Simpler Recycling Reserve (topped up by transfer from the Collection Fund Reserve). The vehicle replacement programme will be subject to future review as consideration is given to transitioning to electric/hybrid vehicles.
- d) The provision for Support to Registered Housing Providers has benefitted significantly from Planning Agreements monies arising from Land North of Bingham £3.8m. This sum, together with the balances of other Planning Agreement monies and capital receipts set aside for Affordable Housing gives a total provision available of £4.8m. Options for commitment of these monies continue to be assessed and has therefore been profiled to the last three years of the programme.
- e) £2.7m over the 5 years for investment in the upgrade of facilities at Keyworth and Cotgrave Leisure Centres and other Leisure Facility Sites. There are planned refurbishments to changing villages; floor replacement; roof enhancements; and upgrades for plant and lighting. Schemes are considered in the light of the Leisure Strategy and are aimed at maintaining excellent standards of leisure provision.
- f) £840k has been included in the programme for the development of Edwalton Community Facility. The costs for this new facility have increased since its inception. It is planned to fund this from: £250k New Homes Bonus and £590k as a Special Expense Annuity. An appraisal is included in Appendix 3.
- g) Disabled Facilities Grants (DFGs) provision of £4.5m has been provided in the 5-year programme. Funding has become extremely tight to meet the statutory spending requirement and Rushcliffe had to take the unusual step of allocating £0.7m of its own resources to support spending pressures, this is not sustainable. Cabinet and Senior Officers will continue to actively lobby Central Government and Local Authorities across Nottinghamshire for additional and redistributed Better Care Fund (BCF) grant allocations. An additional allocation of £113k was made for 24/25 and this increased level of support is confirmed for 25/26 (total £939k including the Handy Persons Scheme which is operated by Nottinghamshire County Council). Rushcliffe's BCF spending plans are no longer able to support DFGs, Assistive Technology (Home Alarms) or the Warmer Homes on Prescription scheme. This will be reviewed in the light of additional grant monies made available. Much welcomed additional grant funding has been announced for 25/26 however it is not yet clear how much Rushcliffe will receive.
- h) A new government grant has been awarded £2.550m for the Warm Homes Scheme. This will greatly assist residents to improve the energy efficiency of their properties.

- i) Rolling provisions for the Information Systems Strategy (£1.178m across the 5 years) will ensure that the Council keeps pace with innovative technologies, protects itself against cyber-attacks and continues to modernise services and deliver 'channel shift' in an increasingly virtual world.
- j) £450k has been included across the 5 years to enhance Play Areas in West Bridgford on a rolling programme. These costs are subject to the West Bridgford Special Expense.
- k) A Contingency sum of £0.15m - £0.1m has been included each year, to give flexibility to the delivery of the programme and to cover unforeseen circumstances.
- l) Given the projected level of the Council's cash balances at March 2025 and future years and LGR, external borrowing is unlikely to be needed in the medium term. The cash flow balances are strongly underpinned by the holding of Developer Contributions: S106s and CIL monies. It is anticipated that the Council will not need to borrow internally either to finance the Capital Programme. The projected Capital Financing Requirement (CFR - the Council's underlying need to borrow) reduces from is £7.7m at the end of 2024/25 to £5.2m at the end of 2029/30. These figures will be subject to amendment upon completion of the work needed to implement IFRS16 – the new leasing standard. The impact is not expected to be significant. The timing and incidence of internal/external borrowing will be affected by any slippage in, or additions to, the capital programme, delayed capital receipts, and cash balances and this is reflected in the CFR shown at table 2 of the Capital and Investment Strategy (Appendix 8).

9.3 Table 17 – Five-year capital programme, funding and resource implications

CAPITAL PROGRAMME 2025/26 - 2029/30

	2025/26 Indicative Estimate	2026/27 Indicative Estimate	2027/28 Indicative Estimate	2028/29 Indicative Estimate	2029/30 Indicative Estimate	5 years TOTAL
	£000	£000	£000	£000	£000	£000
Expenditure Summary						
Development and Economic Growth	761	1,230	-	115	-	2,106
Neighbourhoods	7,065	4,031	5,107	3,235	3,855	23,293
Finance and Corporate	518	220	330	330	330	1,728
Total	8,344	5,481	5,437	3,680	4,185	27,127
Funded By						
Usable Capital Receipts	(2,719)	(295)	(246)	(178)	(795)	(4,233)
Government Grants	(1,650)	(2,640)	(1,997)	(840)	(840)	(7,967)
Use of Reserves	(3,919)	(2,546)	(1,577)	(1,045)	(1,570)	(10,657)
Grants and Contributions	(56)	-	-	-	-	(56)
Section 106 Monies	-	-	(1,617)	(1,617)	(980)	(4,214)
Borrowing	-	-	-	-	-	-
Total	(8,344)	(5,481)	(5,437)	(3,680)	(4,185)	(27,127)
Resources Movement						
Opening Balances:	16,419	12,110	10,189	7,695	5,789	
Projected Receipts:	4,035	3,560	2,943	1,774	1,779	
Use of Resources:	(8,344)	(5,481)	(5,437)	(3,680)	(4,185)	
Balance Carried Forward	12,110	10,189	7,695	5,789	3,383	

9.4 Capital Funding Resources

The Council's capital resources are slowly being depleted to fund the Capital Programme. It is projected that capital resources will be in the region of £3.4m at the end of the five-year life of the Programme. This comprises: £2.7m Earmarked Capital Reserves; £0.4m Capital Receipts; and £0.3m S106 contributions. The level of Capital Receipts will slowly be replenished by repayment of loans by third parties but will only significantly increase if major assets are identified for disposal in the future. The Council has committed to undertaking a review of all assets held.

There are no significant capital receipts expected over the course of the MTFS:

- £0.559m in repaid loan principal from Nottinghamshire County Cricket Club
- An estimated £50k per year from the Right to Buy Clawback agreement which gives the Council a share of Preserved Right to Buy arrangements following Large Scale Voluntary Stock Transfer in 2003

The capital resources position should be viewed in the context of funding the completed redevelopment of the Rushcliffe Arena. This scheme was part funded by use of the Council's reserves and the remainder through internal borrowing. It is planned to repay this 'internal debt' in 2026/27 (10 years on from completion) from the income stream provided by New Homes Bonus.

The following significant capital grants and contributions will be used to support the funding of the proposed capital programme:

- £4.2m from Planning Agreements for off-site affordable housing. £3.8m of this comes from a new S106 for Land North of Bingham
- £2.564m government grant awards under EPR to fund Simpler Recycling: glass and food waste.
- £2.550m funding via the East Midlands Net Zero Hub to deliver Warm Home Grants.
- An estimated £0.840m per annum from the Better Care Fund to deliver Mandatory Disabled Facilities Grants
- UKSPF funding is covered in section 9.6.

9.5 Future Capital and Principles

Last year we projected forward to 2033/34 the impact on capital resources of spend on core capital such as property, vehicle and ICT replacement and ongoing DFG pressures. Given prospective LGR future capital spend will be the preserve of a new local authority.

The Council has always been mindful of the fundamental principles of good capital and treasury management namely ensuring we remain prudent, and it is both affordable and sustainable (i.e. the revenue consequences are built into our plans). This in line with the CIPFA Codes on Treasury and Capital management. The Council is not afraid to borrow but this must be done in a sensible and manageable way and not put Rushcliffe's future financial and operational future at risk. Before we borrow, we will always look at utilising the Council cash balances, external funding and capital receipts as more sensible options and other factors such as the timing of loans and prevailing interest rates. If a capital scheme is required that does not pay for itself and this is a corporate objective, then financial budget will be required from elsewhere, and this must be demonstrated prior to any approval. We will continue to be sensible even with the spectre of LGR and continue to adopt good professional practice and governance. The following are guiding principles that we are now following regarding the budget, to ensure the risk of the budget being unsustainable is reduced:

- *Where possible individuals that use facilities should pay for them*
- *Maximise income where we can and ensure costs are recovered*
- *Focus on reducing discretionary expenditure*
- *Those that own assets are responsible for their maintenance*
- *Continue to identify budget expenditure efficiencies*
- *Maximise the use of Council assets*
- *Defer borrowing for as long as possible and ensuing costs (using cash, balances, reserves, additional capital receipts and external funding where possible), with individual schemes having robust business cases*

9.6 Shared and Rural Prosperity Funds

In April 2022, Government launched the UK Shared Prosperity Fund (UKSPF). This was a £2.6bn fund and in September 2022, the Government also announced a Rural England Prosperity Fund (REPF) of which Rushcliffe's allocation was £0.6m.

The UKSPF and REPF funding has been fully allocated to capital and revenue projects, and it is anticipated that it will be fully spent by 31 March 2025 which is the deadline. Notification has been received that we can expect a new allocation of UKSPF funding for 2025/26 although allocations have not yet been confirmed although it is expected to be circa £1m. Officers are currently working on potential schemes for the additional year's funding. As the programme develops, capital and revenue updates will be provided to both Cabinet and Corporate Overview Group (COG) through usual budget quarterly reporting.

10 TREASURY MANAGEMENT

Attached at Appendix 8 is the Capital and Investment Strategy (CIS) which integrates capital investment decisions with cash flow information and revenue budgets. The key assumptions in the CIS are summarised in the following table:

Table 18 – Treasury Assumptions

	2025/26	2026/27	2027/28	2028/29	2029/30
Anticipated Interest Rate	4.06%	3.75%	3.50%	3.00%	3.00%
Expected Interest from investments (£)	1,434,900	1,307,700	1,176,600	1,016,700	922,000
Total interest (£)	1,434,900	1,307,700	1,176,600	1,016,700	922,000

The CIPFA Treasury Management and Prudential Codes includes guidance on existing commercial investments, reference to Environmental, Social and Governance (ESG) in the Capital Strategy, quarterly monitoring of Prudential Indicators, Investment Management Practices (IMPs) and the Liability (or Asset) Benchmark.

The CIS covers the Council's approach to treasury management activities including commercial assets. It documents the spreading of risk across the size of individual investments and diversification in totality across different sectors. The Council primarily focusses on maximising the returns from its existing portfolio with no new commercial investments included in the Capital Programme. The Council undertakes regular performance reviews on its commercial assets with the next review due to be reported to Governance Scrutiny Group in February 2026 and there is also a wider review of other Council fixed assets to be reviewed in the summer of 2025 by the Corporate Overview Group.

11 OPTIONS

As part of its consideration of the budget, the Council is encouraged to consider the strategic aims contained within the Corporate Strategy and, in this context, to what extent they wish to maintain existing services, how services will be prioritised, and how future budget shortfalls will be addressed.

Instead of increasing Council Tax by 3% as per the proposals in section 3.4, the Council could choose to increase by a lower amount of £5 or the Council could freeze its Council Tax. Table 19 provides details of the impact on budgets of the recommended option of a 3% increase each year (Rushcliffe's element £3.89 (2.46%) increase in 2025/26) against the scenarios of a tax freeze (2025/26 only and £5 thereafter) or £5 each year. If the Council chose to freeze its Council Tax in 2025/26, the income foregone in is approximately £0.25m per annum and over the 5-year period £1.646m when compared to the 3% per annum increase. If the Council chose to increase by £5 this would decrease income by £0.4m over the 5-year period. The difference between a freeze in 2025/26 and £5 all years being £1.24m over the 5-year period.

Table 19 – Alternative Council Tax Levels

Total council tax income £'000	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Band D £182.94 (Rushcliffe element £161.77) in 2025/26 and 3% per annum thereafter	(8,739)	(9,163)	(9,608)	(10,074)	(10,564)	(48,148)
Total for Freeze (Band D £177.63 or Rushcliffe element £157.88) and £5 thereafter	(8,485)	(8,881)	(9,289)	(9,708)	(10,139)	(46,502)
Total for £5 increase each year	(8,724)	(9,124)	(9,536)	(9,960)	(10,396)	(47,740)

Difference (£'000)	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Freeze vs £5	(239)	(243)	(248)	(252)	(256)	(1,238)
3% vs £5	(15)	(39)	(72)	(114)	(168)	(408)
Freeze vs 3%	(254)	(282)	(319)	(367)	(424)	(1,646)

Other than the above options for Council Tax increases there are no alternate proposals concerning the Budget, Medium Term Financial Strategy or Transformation Strategy

12 APPENDICIES

12.1 Appendix 1 - Funding Analysis for Special Expenses Areas

Funding Analysis for Special Expense Areas

	2024/25 £	2025/26 £	Change %
West Bridgford			
Parks & Playing Fields	486,700.00	496,000.00	
West Bridgford Town Centre	115,100.00	117,400.00	
Community Halls	101,300.00	131,300.00	
Repayment of revenue deficit	7,300.00	16,000.00	
Revenue Contribution to Capital Outlay	75,000.00	100,000.00	
Annuity Charges	98,000.00	110,400.00	
Sinking Fund	20,000.00	20,000.00	
Total	903,400.00	991,100.00	
Tax Base	15,199.40	15,503.40	
Special Expense Tax	59.44	63.93	7.55%
Keyworth			
Cemetery	9,600.00	9,600.00	
Annuity Charges	4,600.00	500.00	
Total	14,200.00	10,100.00	
Tax Base	3,030.20	3,090.80	
Special Expense Tax	4.69	3.27	(30.28%)
Ruddington			
Cemetery	10,400.00	10,400.00	
Annuity Charges	0.00	0.00	
Total	10,400.00	10,400.00	
Tax Base	3,156.40	3,219.50	
Special Expense Tax	3.29	3.23	(1.82%)
Total Special Expenses	928,000.00	1,011,600.00	9.01%

12.2 Appendix 2 – Revenue Budget Service Summary

	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
Chief Executive	1,523,900	1,612,700	1,685,500	1,895,100	1,717,600	1,749,700
Finance and Corporate Services	4,952,200	4,892,300	5,255,400	5,589,300	5,999,400	6,338,500
Development and Economic Growth	482,400	469,400	474,100	500,200	502,500	519,900
Neighbourhoods	7,823,600	7,937,100	8,137,100	8,833,400	9,399,300	9,529,200
Net Service Expenditure	14,782,100	14,911,500	15,552,100	16,818,000	17,618,800	18,137,300
Reversal of Capital Charges	(1,894,600)	(1,894,600)	(1,894,600)	(1,894,600)	(1,894,600)	(1,894,600)
Transfer to/(from) Reserves	1,077,700	2,148,000	1,043,000	809,000	365,000	339,000
Minimum Revenue Provision	1,178,000	1,174,000	739,000	174,000	174,000	174,000
Total Net Service Expenditure	15,143,200	16,338,900	15,439,500	15,906,400	16,263,200	16,755,700
Funding						
Other Grant Income	(615,800)	(1,761,000)	(1,537,000)	(1,537,000)	(1,537,000)	(1,537,000)
Business Rates	(5,463,200)	(6,676,000)	(3,578,100)	(3,703,900)	(3,834,400)	(3,969,800)
Collection Fund (Surplus)/Deficit	(32,100)	(835,000)	-	-	-	-
Business Rates Pool Surplus	(300,000)	(400,000)	-	-	-	-
Council Tax Income						
- Rushcliffe	(7,418,700)	(7,727,500)	(8,063,700)	(8,451,400)	(8,853,700)	(9,318,200)
- Special Expenses Areas	(928,000)	(1,011,600)	(1,099,600)	(1,156,500)	(1,220,700)	(1,245,100)
New Homes Bonus	(1,509,000)	(1,477,600)	-	-	-	-
Total Funding	(16,266,800)	(19,888,700)	(14,278,400)	(14,848,800)	(15,445,800)	(16,070,100)
Net Budget (Surplus) / Deficit	(1,123,600)	(3,549,800)	1,161,100	1,057,600	817,400	685,600

12.3 Appendix 3 – Capital Programme

	Scheme	2025/26 Indicative	2026/27 Indicative	2027/28 Indicative	2028/29 Indicative	2029/30 Indicative
	Development and Economic Growth					
1	The Point Enhancements	25	400	-	-	-
2	Rushcliffe Tourism/Signage	70	-	-	-	-
	6F Boundary Court	-	-	-	35	-
	Cotgrave Business Hub	70	-	-	-	-
3	Manvers Business Park Enhancements	200	70	-	50	-
	Bingham Arena	-	-	-	30	-
4	Streetwise Depot	100	60	-	-	-
	Bridgford Park Kiosk	25	-	-	-	-
5	Colliers BP Enhancements	16	50	-	-	-
	Walkers Yard 1a/b and 3	30	-	-	-	-
	Highways Verges: Cotgrave/Bingham/CB	200	-	-	-	-
	Wilwell Cutting Bridge	-	50	-	-	-
	Devonshire Road Railway Bridge Special Exp	-	100	-	-	-
6	WBTC Regeneration	-	500	-	-	-
	Keyworth Cemetery	25	-	-	-	-
	Sub total	761	1,230	-	115	-
	Neighbourhoods					
7	Vehicle Replacement and Recycling	2,511	496	2,075	603	1,288
	Support for Registered Housing Providers	-	-	1,617	1,617	1,617
8	Hound Lodge - Enhancements	-	395	-	-	-
	Discretionary Top Ups	56	-	-	-	-
	Disabled Facilities Grants	1,040	840	840	840	840
	Toot Hill Sports Centre Enhancements	100	-	-	-	-
9	CLC & KLC - Enhancements	1,200	-	125	-	-
10	ELLC Enhancements	-	75	50	-	-
11	Rushcliffe Arena Enhancements	-	50	175	-	35
	EGC Enhancements	-	100	-	-	-
	Car Park Resurfacing	18	-	-	-	-
12	Play Areas - Special Expense	100	100	100	75	75
	West Park Enhancements Special Expense	425	-	-	-	-
	Gresham Sports Pavilion	-	150	-	-	-
13	Rushcliffe CP - Enhancements	-	25	-	25	-
14	Rushcliffe CP - Play Area	25	-	-	-	-
	Lutterell Hall Special Expense	-	-	125	75	-
15	Edwalton Community Facility Special Expense	840	-	-	-	-
	Warm Homes Grants	750	1,800	-	-	-
	Sub total	7,065	4,031	5,107	3,235	3,855
	Finance and Corporate Services					
16	Information Systems Strategy	368	120	230	230	230
	Contingency	150	100	100	100	100
	Sub total	518	220	330	330	330
	PROGRAMME TOTAL	8,344	5,481	5,437	3,680	4,185

PROJECT APPRAISAL FORM

Project Name: The Point Enhancements	Cost 0360	Centre:	Ref: 1
Project Lead: Property Services' Manager			
Request for Project from: Property Services' Manager			
Detailed Description: £25k provision has been slipped from 2024/25 to 25/26 for improvements to automatic entrance doors and controls, which are at end of useful life. £400k has been included in 26/27 for replacement of office comfort heating and cooling systems which are end of useful life. Operational reliability will become less predictable and obtaining replacement parts will become increasingly difficult and expensive.			
Location: The Point	Executive Manager: Economic Growth and Development		
Contribution to the Council's aims and objectives: Corporate Priorities: <ul style="list-style-type: none"> • Efficient Services – operational efficiency of existing equipment is less certain and more expensive compared to modern technology. • The Environment – replacement equipment is more energy efficient reducing carbon emissions. Strategic Commitments: <ul style="list-style-type: none"> • Responsible income generation and prudent borrowing where deemed appropriate, to facilitate the delivery of services. • Ongoing appraisal and alignment of resources linked to growth aspirations. • Bringing new business to the Borough and nurturing our existing businesses, helping them to grow and succeed. • Working to achieve a carbon neutral status for the Council's operations. • 			
Community Outcomes: Upgrade works will enhance the efficiency of the premises, improve reliability of equipment and maximise the comfort of users whilst maximising use of resources.			
Environmental Outcomes Committing to enhancing the operational and thermal performance of the facility will ensure that ongoing carbon emissions are mitigated which aligns with corporate ambitions to be net zero by 2030.			
Other Options Rejected and Why: Do not carry out upgrade works – this would put at risk operational certainty of the facility, negatively impact customer/tenant comfort and safety and fail to minimise			

operational costs. Effective maintenance and replacement are essential to uphold property asset values and ensure high levels of occupation/income.			
Procurement route proposed and stage:			
External door upgrade – detailed design will commence early 2025 with site installation during Summer of 2025. Procurement will be via restricted process.			
Office heating/cooling equipment – detailed cost estimates and design will commence early 2026 with site installation during the Summer of 2026 – procurement will be via open tender or Framework.			
Project Management Office support required: Yes/No			
Start Date: to be determined		Completion Date:	
Capital Cost (Total):	Year 1: 25/26	Year 2: 26/27	
£425,000	£25,000	£400,000	
Capital Cost (Breakdown) £:			
Works £23,000	Equip £396,000	Other	Fees £6,000
Revenue cost per annum:	Year 1: 25/26 Not quantifiable at this stage, but should see revenue spend on repairs reduce	Year 2: 26/27 As for 25/26	
Year 3: 27/28 As for 25/26	Year 4: 28/29 As for 25/26	Year 5: 29/30 As for 25/26	
Proposed Funding			
External:		Internal: Investment Properties Reserve	

Useful Economic Life (years): 15	New/Replacement: Replacements
Depreciation per annum: N/A	Capital Financing Costs: £17k p.a. as opportunity cost of lost interest.
Residual Value: N/A	Category of Asset: Investment Property

IFRS New Lease Checklist Completed	N/A
VAT Treatment Assessed	N/A
Approval Required from:	Council Budget Setting

PROJECT APPRAISAL FORM

<p>Project Name: Rushcliffe Tourism and Signage</p>	<p>Cost Centre: 0512</p>	<p>Ref: 2</p>
<p>Project lead:</p>	<p>Head of Economic Growth and Property</p>	
<p>Request for project from:</p>	<p>Request from Cabinet (Cabman)</p>	
<p>Detailed Description:</p> <p>RBC will work with Nottinghamshire County Council and National Highways to install 'Welcome to Rushcliffe' signage on key routes into the Borough.</p> <p>Locations have been identified for 8 signs (3 on National Highways roads and 5 on NCC roads). Final sign design is yet to be agreed but options have been explored and high-level costs obtained from NCC and National Highways.</p>		
<p>Location: Across the Borough</p>	<p>Executive Director: Economic Growth and Development</p>	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Sustainable Growth • <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Working to create great communities to live and work in • Improvements to tourism and the visitor economy to sustain economic development and growth. 		
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • Tourism and the visitor economy is a key priority within the Council's new economic growth strategy and the installation of signage assists with this, helping to promote the Borough as a destination for residents and visitors. 		
<p>Environmental Outcomes:</p> <p>N/A</p>		
<p>Other Options Rejected and Why:</p>		

The option not to instal signage and promote tourism was rejected as it would not align to the new economic growth strategy.

Procurement route proposed and stage:

High level costs provided by NCC and National Highways. Neither quote includes potential traffic management as this will only be available when site assessments have been carried out.

Indicative costs for preferred signage style have also been sought but these could change.

Project Management Office support required: No

Start Date: to be determined		Completion Date:	
Capital Cost (Total):	Year 1:25/26	Year 2: 26/27	
£70,000	£70,000		

Capital Cost (Breakdown) £:

Works	Equipment	Other	Fees
Approx. £33,000	£3,800 (signs)	Nothing included for possible traffic management which would increase costs significantly. Approx. £33,200 allocated	

Additional Revenue cost/ (saving) per annum:	Year 1: 25/26	Year 2: 26/27
		Likely some ongoing cleaning/maintenance cost
Year 3: 27/28	Year 4: 28/29	Year 5: 29/30

Proposed Funding	
External:	Internal: Organisation Stabilisation Reserve/ Potential to use new UKSPF allocation.

Useful Economic Life (years): 25 years	New/Replacement: New
Depreciation per annum: £2,800	Capital Financing Costs: £2,800
Residual Value: N/A	Category of Asset: Equipment
IFRS16 New Lease Checklist Completed	N/A
VAT Treatment Assessed	N/A

Approval required from:	Council Budget Setting
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PROJECT APPRAISAL FORM

<p>Project Name:</p> <p>Manvers Business Park Enhancements</p>	<p>Cost Centre:</p> <p>0206</p>	<p>Ref: 3</p>
<p>Project Lead: Property Services' Manager</p>		
<p>Request for Project from: Property Services' Manager</p>		
<p>Detailed Description:</p> <p>£200k 25/26 reprofiled from 24/25. Existing roof coverings, fascias and rainwater goods to early phases of the development are in excess of 20 yrs old and showing signs of deterioration. Proposal is to refurbish roof coverings to extend life by application of accredited/warranted liquid roofing compounds and upgrade fascias and rainwater goods.</p> <p>£70k 26/27 to improve the EPC rating - upgrade LED lighting/extractor fans</p>		
<p>Location: Manvers Business Park</p>	<p>Executive Manager: Economic Growth and Development</p>	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Themes:</p> <ul style="list-style-type: none"> • Deliver economic growth to ensure a sustainable, prosperous and thriving local economy. • Transforming the Council to enable the delivery of highly efficient high-quality services. <p>Strategic Tasks:</p> <ul style="list-style-type: none"> • Maintain commercial viability of existing business units and protect income stream. Capital enhancement works to roof areas will improve the visual appearance of the site and extend the useful life of the structure, whilst also minimising likelihood of reactive maintenance work. • The energy efficiency improvements will ensure that the premises comply with forecast MEES standards, a requirement for letting. • Examine the future viability of all Council owned assets including property and equipment. • Improve efficiency and reliability of service and reduce operating costs. 		
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • Capital enhancement works to roof areas will improve the visual appearance of the site. The Borough is more attractive and prosperous if business units are well maintained helping to sustain on-going employment opportunities and protect thriving local businesses 		
<p>Environment Outcomes:</p> <p>Improvements to the EPC rating will support the Council's aim to be carbon neutral by 2030.</p>		
<p>Other Options Rejected and Why:</p>		

<p>Do not carry out refurb works – this would result in further deterioration of the fabric and shortening of the life span of the roof covering to a point where wholesale replacement would become necessary. Visual impact of poorly maintained assets would reflect poorly on tenant/customer perception and ultimately rental yields. Effective maintenance and replacement are essential to uphold property asset values and ensure high levels of occupation/income. Failure to achieve relevant MEES standard will render the premises unlettable.</p>				
<p>Procurement route proposed and stage:</p> <p>Proposed roofing scheme cost estimate review to be carried out early in 2025. This will be followed by detailed design and site delivery in late Spring – procurement will be either open tender or via Framework route.</p> <p>Energy efficiency enhancements – budget review in early 2026 followed by scheme design in Spring 2026.</p>				
<p>Project Management Office support required: Yes/No</p>				
<p>Start Date: to be determined</p>			<p>Completion Date:</p>	
<p>Capital Cost (Total):</p>	<p>Year 1: 25/26</p>	<p>Year 2: 26/27</p>		
<p>£270,000</p>	<p>£200,000</p>	<p>£70,000</p>		
<p>Capital Cost (Breakdown) £:</p>				
<p>Works £182,000</p>	<p>Equipment £64,000</p>	<p>Other</p>	<p>Fees £24,000</p>	
<p>Additional Revenue cost/ (saving) per annum:</p>	<p>Year 1: 25/26</p>		<p>Year 2: 26/27</p>	
<p>Year 3: 27/28</p>	<p>Year 4: 28/29</p>		<p>Year 5: 29/30</p>	
<p>Proposed Funding</p>				
<p>External:</p>			<p>Internal: Investment Property Reserve</p>	
<p>Useful Economic Life (years): 15</p>			<p>New/Replacement: Replacement</p>	
<p>Depreciation per annum: N/A Investment Property</p>			<p>Capital Financing Costs: £10,800 p.a.</p>	
<p>Residual Value: N/A</p>			<p>Category of Asset: Investment Property</p>	
<p>IRFS New Lease Checklist Complete</p>			<p>N/A</p>	

VAT Treatment Assessed	N/A
Approval required from:	Council Budget Setting

PROJECT APPRAISAL FORM

Project Name: Streetwise Depot Operational and Energy Efficiency Enhancements	Cost Centre: 0208	Ref: 4
Project Lead: Property Services' Manager/Streetwise Manager		
Request for Project from: Property Services' Manager/Streetwise Manager		
Detailed Description: £100k reprofiled from 24/25 to 25/26 for improvements to vehicle wash facilities, in addition to enhancement of PPE store and alterations to improve pedestrian safety. £60k 26/27 for building fabric thermal improvements to enhance energy efficiency and reduce operational heating costs.		
Location: Bingham	Executive Manager: Economic Growth and Development/Neighbourhood	
Contribution to the Council's aims and objectives: Corporate Priorities: <ul style="list-style-type: none"> • Efficient Services – improvements planned will help to control operational costs. • The Environment – improvements will help to minimise environmental operational impacts Strategic Commitments: <ul style="list-style-type: none"> • Ongoing appraisal and alignment of resources to support efficient service delivery. • Reviewing service delivery approach to ensure compliance with environmental standards. • Working to achieve a carbon neutral status for the Council's operations. 		
Community Outcomes: <ul style="list-style-type: none"> • Residents believing that the Council delivers Value for Money • Council has a clear road map to achieving carbon neutral status. 		
Environmental Outcomes: <ul style="list-style-type: none"> • Planned improvement to vehicle wash will ensure compliance with environmental standards. • Fabric thermal enhancements will help to minimise site energy usage, carbon emissions and wider carbon management ambitions. 		
Other Options Rejected and Why: Doing nothing – in terms of the vehicle wash facility, this would potentially leave the Council open to challenge in terms of environmental legislation. In terms of rationalising storage and pedestrian safety, it could give rise to operational difficulties and potential		

H&S issues. In terms of thermal fabric insulation, it would impact the Council's commitment to be carbon neutral by 2030 in its own operations.			
Procurement route proposed and stage:			
Scheme design for vehicle wash, storage and pedestrian safety has begun, procurement will take place early 2025 and site works in Spring 2025 – procurement will be via individual works packages and restrictive tender.			
Scheme design for thermal fabric improvements will commence early in 2026 with site delivery Summer 2026. Procurement will be via restrictive tender or Framework.			
Project Management Office support required: Yes/No			
Start Date:		Completion Date:	
Capital Cost (Total):	Year 1:25/26	Year 2: 26/27	
£160,000	£100,000	£60,000	
Capital Cost (Breakdown) £:			
Works £146,000	Equipment	Other	Fees £14,000
Additional Revenue cost/(saving)per annum:	Year 1: 25/26		Year 2: 26/27
Year 3: 27/28 Gas consumption will be reduced from this point onwards but unable to predict at this point	Year 4: 28/29		Year 5: 29/30
Proposed Funding			
External:		Internal: Climate Change Reserve and Capital Receipts	

Useful Economic Life (years): 15	New/Replacement: New and Replacement
Depreciation per annum: £10,600	Capital Financing Costs: £6,400 p.a.

Residual Value: N/A	Category of Asset: Operational Land and Buildings
IFRS16 New Lease Checklist Completed?	N/A
VAT treatment assessed	N/A
Approval Required from:	Council Budget Setting

PROJECT APPRAISAL FORM

<p>Project Name: Colliers Business Park Enhancements</p>	<p>Cost Centre: 0210</p>	<p>Ref: 5</p>
<p>Project Lead: Property Services' Manager</p>		
<p>Request for Project from: Property Services' Manager</p>		
<p>Detailed Description: £16k reprofiled from 24/25 to 25/26 for enhancements to site perimeter security for Phase 2 units. £50k 26/27 – energy efficiency and roof covering improvements to Phase 1 units.</p>		
<p>Location: Colliers Business Park</p>	<p>Executive Manager: Economic Growth and Development</p>	
<p>Contribution to the Council's aims and objectives: Corporate Themes:</p> <ul style="list-style-type: none"> • Deliver economic growth to ensure a sustainable, prosperous and thriving local economy. • Transforming the Council to enable the delivery of highly efficient high-quality services. <p>Strategic Tasks:</p> <ul style="list-style-type: none"> • Maintain commercial viability of existing business units and protect income stream. Capital enhancement works to roof areas will improve the visual appearance of the site and extend the useful life of the structure, whilst also minimising likelihood of reactive maintenance work. • The energy efficiency improvements will ensure that the premises comply with forecast MEES standards, a requirement for letting. • Examine the future viability of all Council owned assets including property and equipment. • Improve efficiency and reliability of service and reduce operating costs. 		
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • Capital enhancement works to roof areas will improve the visual appearance of the site. Perimeter security improvements will help to safeguard against criminal activity. The Borough is more attractive and prosperous if business units are well maintained helping to sustain on-going employment opportunities and protect thriving local businesses. 		
<p>Environmental Outcomes:</p> <ul style="list-style-type: none"> • The energy efficiency improvements will support the Council's aim to be carbon neutral by 2030. 		
<p>Other Options Rejected and Why: Do not carry out refurb works – this would result in further deterioration of the fabric and shortening of the life span of the roof covering to a point where wholesale replacement would become necessary. Visual impact of poorly maintained assets</p>		

would reflect poorly on tenant/customer perception and ultimately rental yields. Effective maintenance and replacement are essential to uphold property asset values and ensure high levels of occupation/income. Failure to achieve relevant MEES standard will render the premises unlettable.

Procurement route proposed and stage:

Proposed roofing scheme cost estimate review to be carried out early in 2025. This will be followed by detailed design and site delivery in late Spring – procurement will be either open tender or via Framework route.

Energy efficiency enhancements – budget review in early 2026 followed by scheme design in Spring 2026.

Project Management Office support required: Yes/No

Start Date: to be determined

Completion Date:

Capital Cost (Total):

Year 1: 25/26

Year 2: 26/27

£66,000

£16,000

£50,000

Capital Cost (Breakdown) £:

Works
£23,000

Equipment
£37,500

Other

Fees £5,500

Additional Revenue cost/ (saving) per annum:

Year 1: 25/26

Year 2: 26/27

Year 3: 27/28

Year 4: 28/29

Year 5: 29/30

Proposed Funding

External:

Internal: Investment Property Reserve

Useful Economic Life (years):
15

New/Replacement: Replacement

Depreciation per annum: N/A
Investment Property

Capital Financing Costs: £2,600 p.a.

Residual Value: N/A

Category of Asset: Investment Property

IRFS New Lease Checklist Complete

N/A

VAT Treatment Assessed

N/A

Approval required from:	Council Budget Setting
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PROJECT APPRAISAL FORM

<p>Project Name: WBTC Regeneration</p>	<p>Cost Centre: 0665</p>	<p>Ref: 6</p>
<p>Project lead:</p>	<p>Head of Economic Growth and Property</p>	
<p>Request for project from:</p>	<p>Included in the Economic Growth Strategy which was endorsed by Cabinet in October 2024.</p>	
<p>Detailed Description:</p> <p>£500k included in 26/27 to support the pedestrianisation of Central Avenue in West Bridgford.</p> <p>The project will require additional funding from other sources as costs will exceed the £500k.</p>		
<p>Location: WBTC</p>	<p>Executive Director: Economic Growth and Development</p>	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Sustainable Growth • The Environment <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Working with our partners to create great, safe, and clean communities to live and work in • Recognising opportunities to create vibrant town centres which are attractive and accessible to all, as well as providing a pleasant retail experience • Improving accessibility and specifically pedestrianising Central Avenue in West Bridgford are key priorities and actions included in the Economic Growth Strategy. 		
<p>Community Outcomes:</p> <p>Our town centres are about more than economic growth, they play a fundamental role in good quality of life in the Borough. Giving residents access to amenities and services as well as providing space for community and leisure activities.</p>		

This project, if delivered, will support and enhance West Bridgford town centre, helping support local businesses as well as improving the environment for local residents.			
Environmental Outcomes:			
Pedestrianising the Avenue will reduce vehicle movement in the centre of Bridgford and it is intended will encourage more people to travel in on foot or bikes.			
Other Options Rejected and Why: The scope of the work to Central Avenue is yet to be agreed and will include some options: e.g. leave as is; restrictions on bus movements; full pedestrianisation etc. The preferred option will depend on the outcome of studies and consultation that needs to be carried out ahead of any work.			
Procurement route proposed and stage:			
This has not been progressed yet, an SLA with NCC to enable them to award to ViaEM may be an option.			
Project Management Office support required: Yes/No			
If the project progresses, PM support may be required, and this will be discussed with the team as the detail is worked up.			
Start Date: to be determined		Completion Date:	
Capital Cost (Total):	Year 1: 25/26	Year 2: 26/27	
£500,000		£500,000	
Capital Cost (Breakdown) £:			
Works	Equipment	Other £500,000 grant	Fees
Additional Revenue cost/ (saving) per annum:	Year 1: 25/26		Year 2: 26/27
Year 3: 27/28	Year 4: 28/29		Year 5: 29/30
Proposed Funding			
External:		Internal: Organisation Stabilisation Reserve	
Useful Economic Life (years): 30		New/Replacement: New	

Depreciation per annum: N/A	Capital Financing Costs: £20,000 p.a.
Residual Value:	Category of Asset: Revenue Expenditure funded from Capital Under Statute
IFRS16 New Lease Checklist Completed	N/A
VAT Treatment Assessed	N/A

Approval required from:	Council Budget Setting
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PROJECT APPRAISAL FORM

Project Name: Vehicle Replacement	Cost 0680	Centre:	Ref: 7
Project Lead: Fleet and Vehicle Infrastructure Manager/Service Manager Neighbourhoods			
Request for Project from: Rolling Vehicle Replacement Programme. Government Directive for Glass Recycling.			
<p>Detailed Description:</p> <p>The authority owns vehicles ranging from large refuse freighters to small vans and items of mechanical plant. As these vehicles and plant age and become uneconomic to maintain and run, they are replaced on a new for old basis. Although there is a programme for replacements for the next ten years, each vehicle or machine is assessed annually, and the programme continually adjusted to take account of actual performance. This provision will be used to acquire new vehicles and plant, undertake refurbishments to extend vehicle life and value and to purchase second-hand vehicles and plant as and when appropriate. There is beginning to be a concentration of focussing on newer cleaner technology as we replace existing fleet vehicles in line with the Council's Carbon management agenda, exploring alternatives such as electric and hydrogen cell technology as well as alternative fuel use to look at cutting down on emissions whilst ensuring the vehicles remain operationally viable and offer value for money.</p> <p>The 25/26 provision includes £1.710m for Glass Recycling comprising £460k vehicles and £1.250m containers.</p>			
Location: Eastcroft Depot		Executive Manager: Neighbourhoods	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Efficient Services • The Environment <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Working with our partners to create great, safe, and clean communities to live and work in. • Ongoing appraisal and alignment of resources linked to growth aspirations. • Reviewing our policies and ways of working to protect natural resources, and to implement environmentally beneficial infrastructure changes. To reduce waste and increasingly reuse and recycle to protect the environment for the future. • Working with key partners to respond to any proposals from the new Environment Act and any changes or directives from central government regarding what wastes should be collected and how. • Delivering a high-quality waste and recycling collection service. • Delivering a high-quality street cleansing, grounds maintenance and arboriculture service • A commitment to look at cleaner vehicles in line with our commitment to protect the environment, in particularly alternative fuel vehicles. 			

- Working to achieve a carbon neutral status for the Council's operations

The replacement of vehicles is critical to the performance of the front-line services. Regular vehicle and plant replacement with new updated engines help to meet climate change and national indicator targets for emissions and helps maintain a cleaner air quality within the Borough.

Community Outcomes:

- To address climate change and the need to reduce carbon emissions. The introduction of new euro standard engines will lower emissions. The new vehicles will also reduce maintenance costs on the vehicles they replace however it should be noted that the remainder of the fleet ages and therefore the fleet profile and maintenance costs overall remain stable.
- Glass Recycling – the addition of a kerbside glass recycling service should see a high take up from residents and increased resident satisfaction with waste and recycling services. Data suggest that take up rates are high for such services, preventing the need to travel and visit recycling bring sites and increasing recycling rates.

Environmental Outcomes:

- The Council is actively looking at newer cleaner technologies and is committed to working with others to consider options and procure newer vehicles that will help commit to our carbon management plan. Whilst larger HGV electric vehicles may not be an option for Rushcliffe due to the range and geographical nature of our Borough, we continue to explore the use of and practicalities of alternative fuel such as the use of Hydro generated Vegetable Oil (HVO) following a trial in late 2021 and are considering the impact of the trial with potential 90% reduction in emissions and the operational logistics and infrastructure arrangements as well as the costs of fuelling our vehicles utilising HVO. Smaller fleet vehicles such as small vans, etc could be replaced by electric vehicles which are readily available, and this option will be considered as and when such vehicles are due for replacement in line with the replacement programme.
- Glass Recycling – it is likely we will see an increase on overall tonnage collected and further diversion of glass from the residual waste bin. Glass is colour separated and fully recycled back into glass bottles and jars and an increase in the overall recycling rate will also be seen.

Other Options Rejected and Why:

An historic review was undertaken to consider the leasing and hiring in of vehicles. Due to the level of capital resources, it was concluded that it was uneconomical to do either of these two options but as resources are reduced, these options may need to be revisited again. However, there are also distinct advantages in direct purchase: -

- a) The authority has control over the maintenance of the vehicles.
- b) It is difficult to change the terms and conditions of a lease.
- c) High performing vehicles can have their lifespan lengthened.
- d) Poor performing vehicles can have their lifespan shortened.

Not being tied into lengthy lease/hire contracts means the service can react and adapt to change quickly.

It should be noted that the transition of Streetwise back to an in-house service sees some vehicles used, tied into current lease arrangements which continue to be assessed for outright purchase.

The Council now actively looks at the possible purchase of 2nd hand vehicles and will refurbish vehicles to extend their life and value.

Glass Recycling – whilst the Council has previously collected glass from a range of bring sites, the new Simpler Recycling legislation places a statutory service for collection of glass from the kerbside.

Procurement route proposed and stage:

Vehicles likely to be procured through existing vehicle procurement frameworks as part of the wider Nottinghamshire Transport Group contracts. Containers required will be through frameworks in place working in conjunction with Nottinghamshire County Council procurement team.

Project Management Office support required: No

Start Date: Ongoing		Completion Date: Ongoing	
Capital Cost (Total):	Year 1: 24/25	Year 2: 25/26	
£3,007,000 (2 years)	£2,511,000	£496,000	
Capital Cost (Breakdown)			
Works	VPE	Other	Fees
£0	£3,007,000	£0	£0
Additional Revenue cost Glass Recycling/ (saving) per annum:	Year 1: 25/26	Year 2: 26/27	
	£40,300	£129,400	
Year 3: 27/28	Year 4: 28/29	Year 5: 29/30	
£157,500	£185,700	£189,000	
As each vehicle replaces an existing vehicle, there is no increase in the overall revenue costs. Whilst newer vehicles can lead to less expenditure on breakdown and repair, older vehicles will cost more. The overall fleet profile remains relatively constant and therefore service budgets remain the same. However, with property growth and the			

potential impact on waste collections as a result of the Environment Act, there is the likelihood moving forward that additional revenue expenditure may be incurred, and this will need to be considered for future budget years. The introduction of mandatory weekly food waste collections (due October 2027) will have a significant effect on the number of vehicles required and whilst we have an indicative figure and potential central government funding this is likely to change as and when the implementation date gets closer.

Glass Recycling revenue costs for vehicles only estimated to be 2025/26 £5,500, 2026/27 £27,200 and then £37,200 for future years. These figures are included in the additional revenue costs section above. All of the costs are expected to be covered by EPR Government Grant.

Proposed Funding:	
External: N/A	Internal: Capital Receipts, Vehicle Replacement Reserve, and Simpler Recycling Reserve
Useful Economic Life (years): Various	New/Replacements: New and Replacements
Depreciation per annum: Various	Capital Financing Costs: £96k p.a. in year 1 plus £20k p.a. in year 2 as opportunity cost of lost interest on outlay of capital resources
Residual Value: Various	Category of Asset: Vehicle and Plant
IFRS16 New Lease Checklist Completed?	
N/A	
VAT treatment assessed?	
N/A	
Approval Required from:	Council Budget Setting

PROJECT APPRAISAL FORM

Project Name: Hound Lodge Enhancements	Cost Centre: 0308	Ref: 8
Project Lead: Property Services' Manager/Strategic Housing Manager		
Request for Project from: Property Services' Manager		
<p>Detailed Description:</p> <p>Hound Lodge provides temporary accommodation for families who find themselves unintentionally homeless; providing accommodation in this circumstance is a statutory function of the Council. The building has existed in broadly its current form since the 1990s when the Council acquired and carried out conversion works which included the addition of a single storey rear extension. The original areas of the building are circa 100 years old.</p> <p>The building requires enhancement not only to improve how it can be operated and managed in terms of residents, but also from an energy consumption and efficiency perspective.</p>		
Location: West Bridgford	Executive Manager: Economic Growth and Development/Neighbourhoods	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life – the enhancements will create a more comfortable living environment for residents. • Efficient Services – the enhancements will help to minimise operational energy/utility costs. • The Environment – the enhancements will help to mitigate carbon emissions. <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Protecting our residents' health and facilitating healthier lifestyle choices • Providing high quality facilities which meet the needs of our residents • Creating opportunities for young people to realise their potential • Protecting the most vulnerable in our communities 		
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • The Council fulfils its statutory duties for the provision of suitable temporary accommodation and avoids the need to use B& B accommodation at an additional cost • Residents of the Borough continue to receive the council services they require 		
<p>Environmental Outcomes:</p> <ul style="list-style-type: none"> • Committing to reviewing and enhancing the operational and thermal performance of the facility will ensure that ongoing carbon emissions are mitigated which aligns with corporate ambitions to be net zero by 2030. 		

Other Options Rejected and Why:			
<ul style="list-style-type: none"> Not reviewing and enhancing the operational and thermal performance of the facility will allow current shortcomings to continue, this in turn will put strain on resources and limit the Council's overall ambitions to achieve net zero by 2030. 			
Procurement route proposed and stage:			
Detailed scheme design and the obtaining of any statutory approvals will take place through 25/26; the procurement and delivery of the improvements will take place through 26/27 – any interruptions to space heating etc will be targeted to take place outside of heating season. Procurement will either be via open tender or Framework.			
Project Management Office support required: Yes/No			
Start Date: to be determined		Completion Date:	
Capital Cost (Total):	Year 1:25/26	Year 2: 26/27	
£395,000		£395,000	
Capital Cost (Breakdown) £:			
Works £173,000	Equipment £205,000	Other	Fees £17,000
Additional Revenue cost/(saving)per annum:	Year 1: 25/26	Year 2: 26/27	
Year 3: 27/28 (gas consumption will be reduced from this point onwards, but unable to predict at this point)	Year 4: 28/29	Year 5: 29/30	
Proposed Funding			
External:		Internal: Capital Receipts £110k and Climate Change Reserve £285k	
Useful Economic Life (years): 25		New/Replacement: New and Replacement	

Depreciation per annum: £15,800	Capital Financing Costs: £15.8k p.a. in lost interest
Residual Value:	Category of Asset: Operational L & B
IFRS16 New Lease Checklist Completed?	N/A
VAT Treatment Assessed	N/A
Approval required from:	Council Budget Setting

PROJECT APPRAISAL FORM

<p>Project Name: Cotgrave Leisure Centre and Keyworth Leisure Centre - Enhancements</p>	<p>Cost 0402 Centre:</p>	<p>Ref: 9</p>
<p>Project Lead: Team leader Leisure Contract, Sport and Health/Communities' Manager</p>		
<p>Request for Project from: Team leader Leisure Contract, Sport and Health/Communities' Manager</p>		
<p>Detailed Description:</p> <p>The scheme was approved as part of the 23/24 Budget Setting Report - appraisals 6 and 7.</p> <p>£1m has been reprofiled from 24/25 to 25/26 to complete the works at Cotgrave and undertake the enhancement works at Keyworth.</p> <p>An additional £200k has been included in the 25/26 Capital Programme for additional works at Keyworth. It is planned to extend the scope of refurbishment works to include regrouting of pool tiles in both tools, additional cosmetic refurbishment to walls in the pool hall and the pool surrounds currently not in scope, replacement pool covers and a new pool hoist alongside enhanced graphics, vinyls and café fit out to enhance the finished centre.</p>		
<p>Location: Cotgrave Leisure Centre and Keyworth Leisure Centre</p>	<p>Executive Manager: Neighbourhoods</p>	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Efficient Services • The Environment • Sustainable Growth <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Protecting our residents' health and facilitating healthier lifestyle choices. • Provide high quality community facilities which meet the needs of our residents and contribute towards the financial independence of the Council. • Ensuring well maintained facilities to support growing populations and increased usage • Creating opportunities for young people to realise their potential. • Ongoing appraisal and alignment of resources linked to growth aspirations. • Working to achieve carbon neutral status for the Council's operations. • 		
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • To ensure the provision of high-quality community facilities which meet community need. • To protect our residents' health and facilitate healthier lifestyle choice. 		
<p>Environmental Outcomes:</p> <ul style="list-style-type: none"> • Material selection, wherever possible locally sourced, carbon efficient production, longevity of materials will be considered when selecting finishes 		

- Upgrades to lighting and mechanical building elements will look to use low energy technology wherever feasible

Other Options Rejected and Why:

Do not carry out refurb works – this would result in further deterioration of the fabric/fixtures/finishes which will potentially increase revenue maintenance/operating costs and with worsening visual appearance, diminish customer experience/satisfaction.

This may also lead to loss of customers resulting in a less efficient service and not be in line with the commitments made in the Leisure Strategy refresh which was adopted by Cabinet in December 2022.

Procurement route proposed and stage:

The contractor is already appointed and delivering decarbonisation and refurbishment works at Cotgrave leisure centre whilst completing the design and pricing of Keyworth leisure centre refurbishment works. The Keyworth works are currently costed at £586K. Any additional works funded by the additional £200k will be logged as contract variation, with quotes and cost verified by the council’s employed Cost Management (Quantity Surveyor) Consultant.

Project Management Office support required: Yes/No

The scheme is being delivered through internal project management through the Team leader, Leisure Contract, Sport and Health and external project Management Consultants. The cost of these services is already accounted for.

Start Date: 2023		Completion Date: 2025	
Capital Cost (TOTAL):	Previous Years:	Year 1: 25/26	Year 2: 26/27
£5.521m	£4,321,000	£1,200,000	
Capital Cost (Breakdown) £: to be determined			
Works	Equipment	Other	Fees
Additional Revenue cost/(saving)per annum:	Year 1: 25/26		Year 2: 26/27
Year 3: 27/28	Year 4: 28/29		Year 5: 29/30
Proposed Funding:			

External: Government Grants £1.875m S106/CIL £1.149m	Internal: Capital Receipts £1.576m Reserves £0.921m
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Useful Economic Life (years): Tiling ad poolside works 25 years, hoist and pool covers 10 years, café fit out and vinyl's 7 years	New/Replacement: New and Replacement	
Depreciation per annum: will vary	Capital Financing Costs: £100k p.a. as opportunity cost of lost interest on use of own resources.	
Residual Value: N/A	Category of Asset: Operational Land & Buildings/Equipment/Plant	
IFRS16 New Lease Checklist Completed		N/A
VAT Treatment Assessed		N/A
Approval required from	Council Budget Setting	

PROJECT APPRAISAL FORM

Project Name: ELLC Enhancements	Cost Centre: 0686	Ref: 10
Project lead: Team Leader Leisure Contracts, Sport and Health		
Request for project from:	Team Leader Leisure Contracts, Sport and Health/ Communities' Manager	
Detailed Description: This scheme is a ring-fenced sum to be drawn on and used to enhance East Leake Leisure Centre when the PFI arrangement ends. Whilst the PFI requires the centre to be handed back with a determined lifespan remaining on assets, mechanical & electrical installations and fixtures and fittings, it is anticipated that some cosmetic enhancement to aid with rebranding from the incumbent operator Mitie to bring the centre in line with other RBC leisure facilities will be required. The precise use of the funds will be better understood as the PFI dilapidation and handover surveys are completed in Summer 2026 and there is clarity on the standard of assets being handed back. Works may include decoration, flooring, replacement lighting, new signage, enhanced audio-visual equipment and public realm items to improve the attractiveness of the centre.		
Location: East Leake	Executive Director: Neighbourhoods	
Contribution to the Council's aims and objectives: Corporate Priorities: <ul style="list-style-type: none"> • Quality of Life • Efficient Services • The Environment • Sustainable Growth Strategic Commitments: <ul style="list-style-type: none"> • Protecting our residents' health and facilitating healthier lifestyle choices. • Provide high quality community facilities which meet the needs of our residents and contribute towards the financial independence of the Council. • Ensuring attractive and well-maintained facilities to support growing populations and increased usage • Creating opportunities for young people to realise their potential. • Ongoing appraisal and alignment of resources linked to growth aspirations. • Working to achieve carbon neutral status for the Council's operations. • 		
Community Outcomes: <ul style="list-style-type: none"> • To ensure the provision of high-quality community facilities which meet community need. 		

- To protect our residents' health and facilitate healthier lifestyle choice.
-

Environmental Outcomes:

- Material selection, wherever possible locally sourced, carbon efficient production, longevity of materials will be considered when selecting finishes
- Upgrades to lighting and mechanical building elements will look to use low energy technology wherever feasible

Other Options Rejected and Why:

Do not carry out any enhancement and accept the centre exactly as passed back – this would fail to optimise ability to rebrand to the community and modernise the offer to attract new customers, thus limiting the financial success of the centre. Failure to invest may be detrimental to the visual appearance and diminish customer experience/satisfaction.

Procurement route proposed and stage:

Once the works packages are known the services/products will be procured either as a series of small lots/individual items, or as a single enhancement package, in line with the council's procurement policy and financial regulations, through seeking 3 quotes or tender as appropriate.

Project Management Office support required: Yes/No

These works will be managed by the Team Leader Leisure Contracts, Sport and Health

Start Date: August 2026

Capital Cost (Total):	Year 1: 25/26	Year 2: 26/27
£75,000		£75,000

Capital Cost (Breakdown) £: to be determined

Works	Equipment	Other	Fees
Additional Revenue cost/ (saving) per annum:	Year 1: 25/26	Year 2: 26/27	
Year 3: 27/28	Year 4: 28/29	Year 5: 29/30	


Proposed Funding

External:	Internal: Regeneration and Community Projects Reserve
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Useful Economic Life (years): 10	New/Replacement: New and replacement
Depreciation per annum: £7,500	Capital Financing Costs: £3,000 p.a.
Residual Value:	Category of Asset: Operational Land & Building
IFRS16 New Lease Checklist Completed	Checked
VAT Treatment Assessed	N/A

Approval required from:	Council Budget Setting
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PROJECT APPRAISAL FORM

Project Name: Rushcliffe Arena Enhancements	Cost 0415	Centre:	Ref: 11
Project lead: Communities' Manager			
Request for project from: Communities' Manager			
<p>Detailed Description: Scheme to remove the Studio 3(Former Bowls Hall) parapet wall to make the space more inclusive and functional for events.</p> <p>The former bowls green is covered with wood flooring, leaving a gully around the perimeter and a parapet wall around the entire hall with only 4 access points in the four corners of the space which is less than ideal for inclusion and event set up.</p> <p>Since the decision to stop providing bowls due to declining demand, the space has gone from strength to strength, hosting fitness classes, extreme Air, Boxing events and Council activity such as the Celebrating Rushcliffe Awards and Council Elections</p>			
			



The business case has now been proven, and bowls will not return. Therefore, to improve the user experience even further, the removal of the parapet wall would allow flat level access throughout the space and improve functionality for users.

To provide flat level access removing the parapet wall may also require some door alterations to the access doors and emergency exits which is yet to be determined at this time and requires detailed surveys to define the scope of the scheme

Location: Rushcliffe Arena

Executive Director: Neighbourhoods

Contribution to the Council’s aims and objectives:

Corporate Priorities:

- Quality of Life
- Efficient Services
- The Environment
- Sustainable Growth

Strategic Commitments:

- Protecting our residents’ health and facilitating healthier lifestyle choices.
- Provide high quality community facilities which meet the needs of our residents and contribute towards the financial independence of the Council.
- Ensuring well maintained facilities to support growing populations and increased usage
- Creating opportunities for young people to realise their potential.
- Ongoing appraisal and alignment of resources linked to growth aspirations.
- Working to achieve carbon neutral status for the Council’s operations.

Community Outcomes:

- To ensure the provision of high-quality community facilities which meet community need.
- To protect our residents’ health and facilitate healthier lifestyle choice.

Environmental Outcomes:

The works will aim to use local contractors where possible to minimise miles travelled. The waste material such as brick will be recycled, and replacement materials or carpets will be sourced with the lowest carbon footprint.

Other Options Rejected and Why:

The council could decide to do nothing and maintain the status quo; however, this does nothing to address the users experience and limits opportunities to maximise revenue opportunities in the space

Procurement route proposed and stage:

This will be designed and procured with the internal property and estates department in conjunction with Nottinghamshire County Council's procurement team.			
Project Management Office support required: Yes/No			
It is proposed that this project managed internally by the Team Manager for Health and Leisure Contracts in conjunction with Property and Estates and Parkwood Leisure.			
Start Date: May/June 2026 Post Elections although none are planned for 2026 currently so an ideal time window to do these improvement works		Completion Date: July 2026	
Capital (Total):	Cost	Year 1: 25/26	Year 2: 26/27
£50,000			£50,000
Capital Cost (Breakdown) £:			
Works £47,500	Equipment	Other	Fees £2,500
Additional Revenue cost/ (saving) per annum:	Year 1: 25/26 Additional income expected, not yet quantified.	Year 2: 26/27 as 25/26	Year 3: 27/28 as 25/26
	Year 4: 28/29 as 25/26	Year 5: 29/30 as 25/26	
Proposed Funding			
External:		Internal: Regeneration and Community Projects Reserve	

Useful Economic Life (years): remaining life of Arena building	New/Replacement: Replacement
Depreciation per annum: will form part of Arena building depreciation	Capital Financing Costs: £2,000 p.a.

Residual Value: N/A	Category of Asset: Operational Land & Building	
IFRS16 New Lease Checklist Completed		N/A
VAT Treatment Assessed		N/A

Approval required from:	Council Budget Setting
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PROJECT APPRAISAL FORM

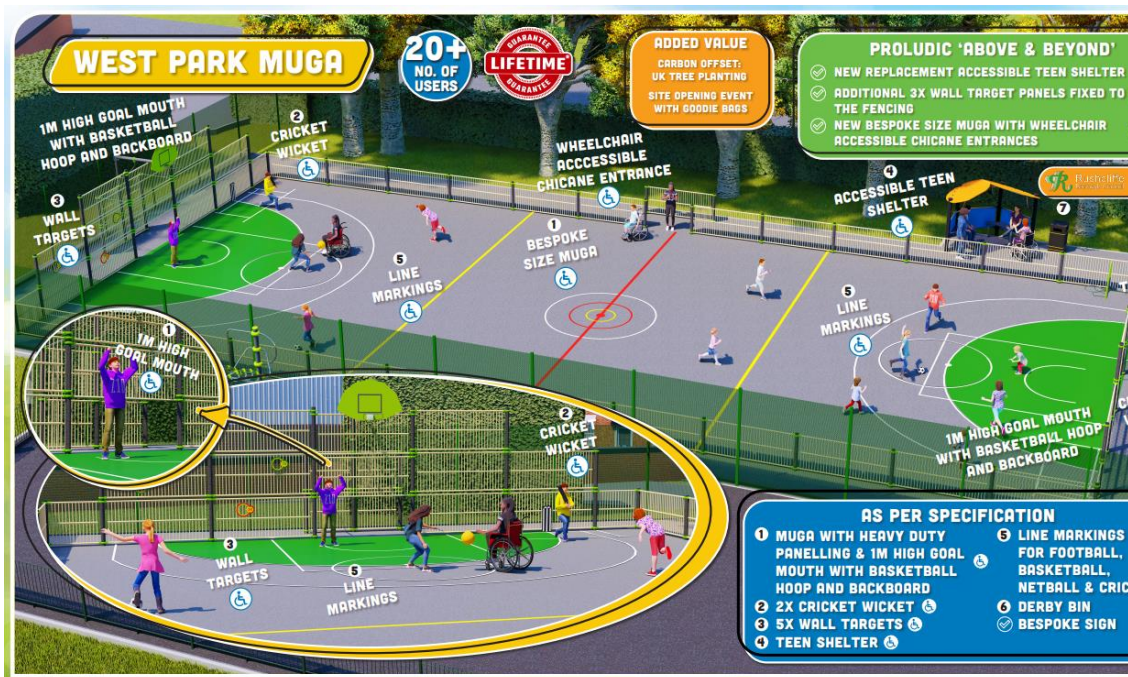
<p>Project Name: Play Areas W.B. (Special Expense)</p>	<p>Cost 0664</p> <p>Centre:</p>	<p>Ref: 12</p>
<p>Project Lead: Communities' Manager</p>		
<p>Request for Project from: Rushcliffe Play Strategy</p>		
<p>Detailed Description:</p> <p>The priority project for 2025/26 is West Park Children's Play Area and Teen facility, this will include some accessible improvements.</p> <p>For 2026/27, it is hoped will be looking at individual pieces of play equipment and safety surfacing across all the West Bridgford play sites to replace end of life equipment and safety surfacing with new equipment and surfacing to improve including and accessibility aligned with our play strategy.</p> <p>West Park Play area and Teen Area</p> <p>In 2025/26 financial year we will look to refurb the existing play area by replacing the wet pour safety surfacing and some refurbished or replaced equipment on the Junior Play and then replacing the existing half ball court and dynamic equipment with a standard MUGA to improve the surface and reduce ongoing maintenance to bark area.</p> <p>West Park site</p>		



Play area



The below MUGA will replace the half ball court and dynamic play equipment area, the works would also include a refurbishment of the existing Teen Shelter.



2026/2027

The 2026/2027 programme will not necessarily focus on a one out and one in project but will instead be informed by undertaking a full audit of all the special expenses play provision and safety surfacing across all sites and aim to replace end of life equipment and surfacing across multiple sites instead of focussing on one of the lesser used sites. The replacement equipment and surfacing will aim to be more inclusive following the refreshed play strategy guidance and will also take pressure off the revenue repairs budget over the financial year.

Location: West Bridgford	Executive Manager: Neighbourhoods
<p>Contribution to the Council’s aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Efficient Services • The Environment <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Protecting our residents’ health and facilitating healthier lifestyle choices. • Provide high quality community facilities which meet the needs of our residents. • Creating opportunities for young people to realise their potential. • Delivering a scheme refurbishment identified within the Rushcliffe Play Strategy • Working to achieve carbon neutral status for the Council’s operations. 	

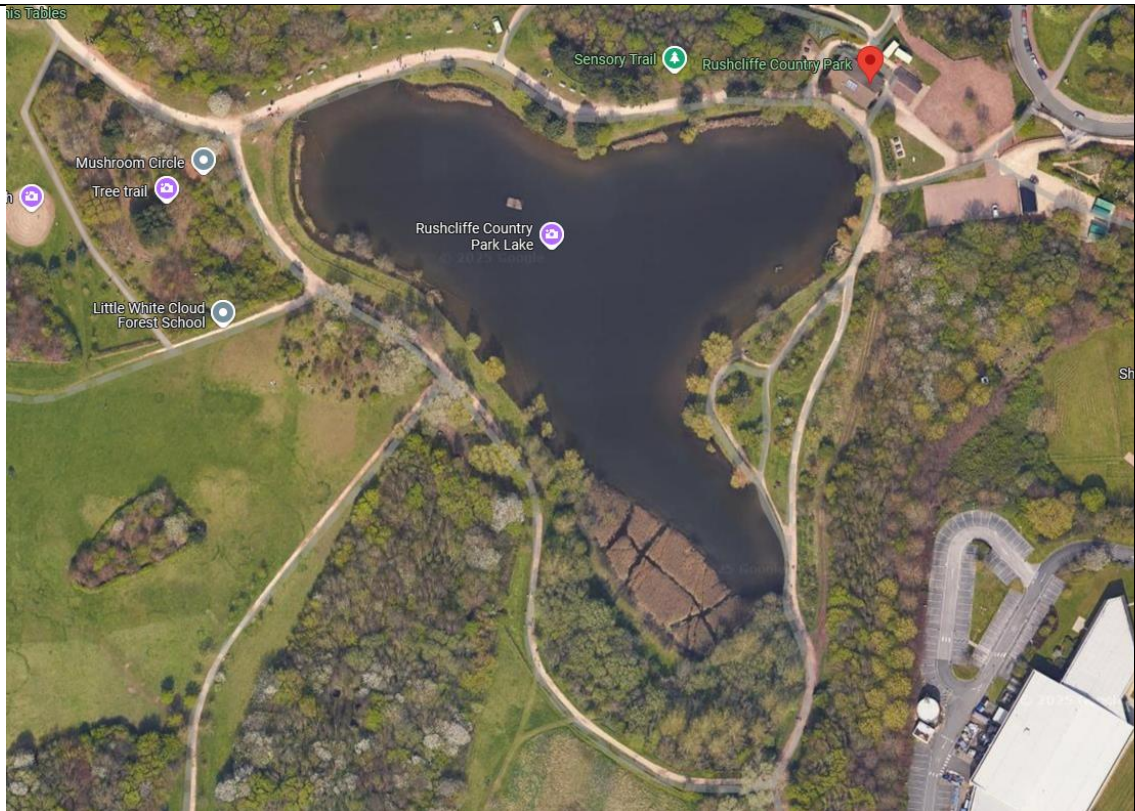
Community Outcomes:			
<ul style="list-style-type: none"> To ensure the provision of high-quality community facilities which meet community need. To protect our residents' health and facilitate healthier lifestyle choice. To provide a facility to engage with young people who may otherwise not take part in formal sports or physical activity. 			
Environmental Outcomes:			
<ul style="list-style-type: none"> The tender process will take into consideration supply chain, Carbon reduction measures from the supplier use of materials to procure the most sustainable play facility for the community. 			
Other Options Rejected and Why:			
<p>Doing nothing would result in increased maintenance costs for ageing equipment, reduced appeal of the play areas leading to lower levels of use and be inconsistent with the vision of high-quality parks and leisure facilities. A lack of replacement programme would over time lead to an increased health and safety risk.</p>			
Procurement route proposed and stage:			
<p>ESPO Framework tender for larger schemes that has the 12 leading play manufacturers on it. The procurement will be supported by Nottinghamshire Councils procurement team and project managed by VIA East Midlands</p>			
Project Management Office support required: Yes			
<p>Due to lack of internal capacity or expertise within the property and Estates team we propose to use the tried and trusted project management relations established with VIA East Midlands over the last 5 years, who provide procurement and project management support through to completion</p>			
Start Date: April 2025		Completion Date: March 2027	
Capital Cost (Total):	Year: 25/26	Year 2: 26/27	
£200,000	£100,000	£100,000	
Capital Cost (Breakdown) £: split of equipment costs to be determined			
Works	Equipment	Other	Fees
£182,000			£18,000
Additional Revenue cost/ (saving) per annum:	Year 1: 25/26		Year 2: 26/27
Year 3: 27/28	Year 4: 28/29		Year 5: 29/30

External:	Internal: Regeneration and Community Projects Reserve (Special Expense)
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Useful Economic Life (years): 15	New/Replacement: Replacement and new
Depreciation per annum: £6,700 25/26 plus £6,700 26/27	Capital Financing Costs: Nil as funds raised through WB Special Expense
Residual Value: N/A	Category of Asset: L & B/Equipment
IFRS16 New Lease Checklist Completed?	N/A
VAT treatment assessed?	N/A
Approval required from:	Council Budget Setting

PROJECT APPRAISAL FORM

Project Name: Rushcliffe Country Park Enhancements	Cost 0504	Centre:	Ref: 13
Project Lead: Communities' Manager			
Request for project from: Neighbourhoods Feedback/Communities' Manager			
<p>Detailed Description: Rushcliffe Country Park Footpath rolling investment programme.</p> <p>Rushcliffe Country Park will be 32 years old in 2026 and up to 2022 had a passive management of the paths, by filling potholes and spreading some material in worn areas over the last 30 years.</p> <p>In 2022 the council began to proactively manage the 8km of paths by undertaking some path resurfacing work. This has enabled a specialist contractor to tackle the poorest and most heavily trafficked paths sections in the park in priority order to improve the overall quality and longevity of these sections. It also as re-instated the camber in the paths to support rainwater runoff and tackled stretching in sections where the path appears bigger than intended so the path return to its original intended state.</p> <p>The works in 2026/27 will amongst other areas focus on the orbital path around the lake with the aim to provide as inclusive a surface as possible for those visiting the park with mobility issues and compliment the café areas and Changing Places toilet provision.</p>			



<p>Location: Rushcliffe Country Park</p>	<p>Executive Neighbourhoods</p> <p>Manager:</p>
<p>Contribution to the Council’s aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Efficient Services <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Protecting our residents’ health and facilitating healthier lifestyle choices. • Provide high quality community facilities which meet the needs of our residents and contribute towards the financial independence of the Council. • Creating opportunities for young people to realise their potential. • Ongoing appraisal and alignment of resources linked to growth aspirations. 	
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • To ensure the provision of high-quality community facilities which meet community need. • To protect our residents’ health and facilitate healthier lifestyle choice. 	
<p>Environmental Outcomes:</p>	

- The tender process will take into consideration supply chain, Carbon reduction measures from the supplier use of materials to procure the most sustainable outdoor facility for the community.

Other Options Rejected and Why:

Doing nothing would put at risk the operational performance and efficiency of the facility, reducing customer experience/satisfaction and, in turn, reduce revenue income.

Procurement route proposed and stage:

We would aim to get three quotes for the surfacing but have struggled in the past with getting three companies to quote.

Project Management Office support required: No

It is envisaged that this project will be managed by the Country Park Manager with the support of the Communities' Manager in house.

Start Date: April 2026

Completion Date: April 2026

Capital (Total):	Cost	Year 1: 25/26	Year 2: 26/27
£25,000			£25,000

Capital Cost (Breakdown) £: to be determined

Works	Equipment	Other	Fees
£23,000			£2,000

Additional Revenue cost/(saving)per annum:	Year 1: 25/26	Year 2: 26/27
	Year 3: 27/28	Year 4: 28/29
		Year 5: 29/30

Proposed Funding

External:

Internal: Capital Receipts

Useful Economic Life (years): 15	New/Replacement: Replacement section
Depreciation per annum: £1.6kpa	Capital Financing Costs: £1k p.a. as opportunity cost of lost interest.
Residual Value: N/A	Category of Asset: Infrastructure
IFRS16 New Lease Checklist Completed?	N/A
VAT Treatment Assessed	N/A
Approval required from:	Council Budget Setting

PROJECT APPRAISAL FORM

Project Name: Rushcliffe Country Park Play Area	Cost Centre: 0412	Ref: 14
Project Lead: Communities' Manager		
Request for project from: Neighbourhoods feedback/Rushcliffe Play Strategy		
<p>Detailed Description: Rushcliffe Country Park Play Area Inclusive Enhancements</p> <p>The scheme will complement the recent play development with additional inclusive elements aligned with the Council's Play Strategy to make the Country Park, which is the Council's destination NEAP (Neighbourhood Equipped Area for Play) Play area, the most inclusive and development centred provision in the Borough.</p> <p>Our aim is to capture the imagination of every visitor through inventive designs and inclusive play.</p>		
Location: Rushcliffe Country Park	Executive Manager: Neighbourhoods	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Efficient Services <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Protecting our residents' health and facilitating healthier lifestyle choices. • Provide high quality community facilities which meet the needs of our residents and contribute towards the financial independence of the Council. • Creating opportunities for young people to realise their potential. • Ongoing appraisal and alignment of resources linked to growth aspirations. 		
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • To ensure the provision of high-quality community facilities which meet community need. • To protect our residents' health and facilitate healthier lifestyle choice. 		
<p>Environmental Outcomes:</p> <ul style="list-style-type: none"> • The tender process will take into consideration supply chain, Carbon reduction measures from the supplier use of materials to procure the most sustainable play facility for the community. 		
Other Options Rejected and Why:		

Doing nothing would put at risk the operational performance and efficiency of the facility, reducing customer experience/satisfaction and, in turn, reduce revenue income.

Procurement route proposed and stage:

Given the relatively low values, it is proposed to do direct awards for the playground equipment to the play manufacturer who did the substantive play area to maintain consistency of equipment and path works to the surfacing company that has done the other path in the park and has a strong working relationship with the borough and have proven best value on recent tender exercises.

The scheme aims to spend approximately:

£10k on inclusive equipment;

£10k on Porus Macadam surfacing including a small section of new path to provide a closer link to the toilets for those users with additional needs which then can have thermoplastic ground graphics applied for visual inclusion;

£1k on an additional inclusive gate;

£2k on a linking path; and

£2k on fees.

Project Management Office support required: /No

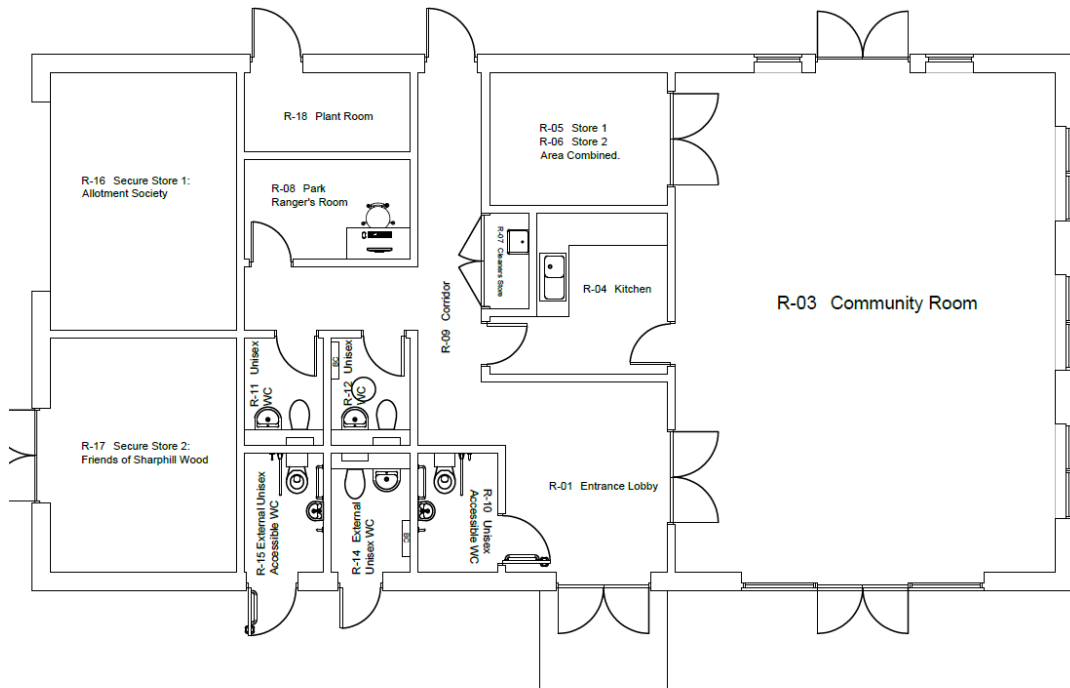
To save costs, it is proposed that this work will be project managed directly between the Country Park Manager and the Communities' Manager.

Start Date: April 2025		Completion Date: April 2025	
Capital Cost (Total):	Year 1:25/26	Year 2: 26/27	
£25,000	£25,000		
Capital Cost (Breakdown) £: to be determined			
Works	Equipment	Other	Fees
£23,000			£2,000
Additional Revenue cost/(saving)per annum:	Year 1: 25/26		Year 2: 26/27

Year 3: 27/28	Year 4: 28/29	Year 5: 29/30
Proposed Funding		
External:	Internal: Capital Receipts	

Useful Economic Life (years): 15	New/Replacement: Replacement/New
Depreciation per annum: £1.6k	Capital Financing Costs: £1k p.a. as opportunity cost of lost interest.
Residual Value: N/A	Category of Asset: Equipment
IFRS16 New Lease Checklist Completed?	N/A
VAT Treatment Assessed	N/A
Approval required from	Council Budget Setting

building is closed. The building will also have externally accessed storage for the allotment holders and Friends of Sharpill Wood to store materials which will improve co-ordination and the delivery of environmental based projects.



The Standard specifications we would like to see incorporated are:

External Standard Specification:

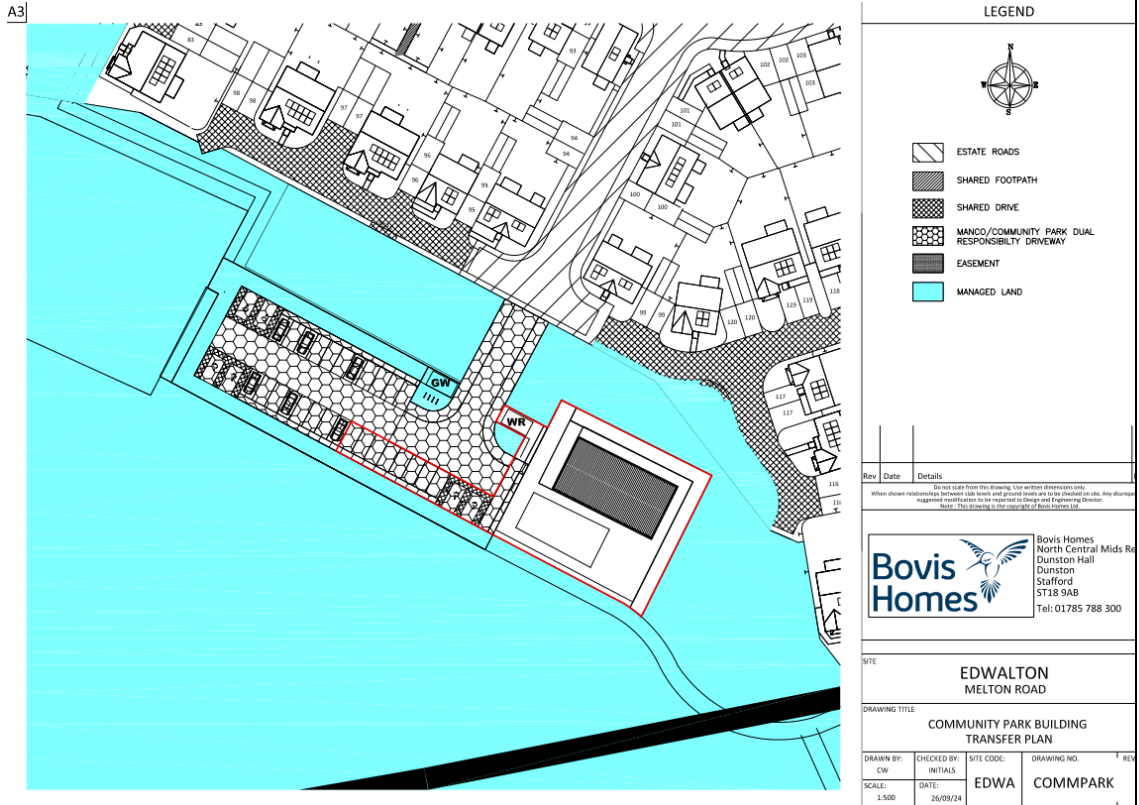
- Traditional masonry cavity external walls with brick work outer leaf and block work inner leaf
- Eaves height to be 3m to soffit minimum
- Truss rafter roof construction with Decra pan tiled effect roof finish
- Windows powered coated aluminium
- Roller shutters to all glazed openings (Doors and windows)
- External doors to the toilets and store rooms to be steel door sets.
- PV panels to the southern roof slope
- Paved area surrounding the building
- Anti vandal rain water pipes
- Anti vandal wall mounted bulk head fittings.

Internal Standard Specification:

- Solid floor construction, either a ground bearing slab or a beam and block solution
- Internal Walls, Plaster boarded ceilings with suitable paint finish
- Non-Slip vinyl flooring throughout. Polyflor Safety
- Entrance Matting. Burmatex
- Lighting, LED lighting throughout with PIR controls
- Air source heat pump for space heating and domestic hot water

<p>-Ventilation to the kitchen and toilets -All domestic water services to be mains fed except for the hot water calorifier.</p>	
<p>Location: Edwalton</p>	<p>Executive Manager: Neighbourhoods</p>
<p>Contribution to the Council’s aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Quality of Life • Efficient Services • The Environment <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Provide high quality community facilities which meet the needs of our residents and contribute towards the financial independence of the Council. • Responsible income generation where deemed appropriate, to facilitate the delivery of services. • Ongoing appraisal and alignment of resources linked to growth aspirations. • Reviewing our policies and ways of working to protect natural resources, and to implement environmentally beneficial infrastructure changes. • Working to achieve carbon neutral status for the Council’s operations. 	
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • To provide additional community infrastructure. • Ensuring we are maximising our property holdings and aligning them with the needs of residents. Properties may be held for operational purposes, for community use, or for investment purposes. 	
<p>Environmental Outcomes:</p> <p>The Edwalton Community building would be built to the latest building regulations and environmental standards, it is postposed to have solar PV to its southern roof elevation and an air source heat pump to ensure it is minimising its Carbon Footprint.</p> <p>One of the key objectives of the building is to support community projects and groups to conserve and protect Sharphill Woods and the associated community parkland that will be created.</p>	
<p>Other Options Rejected and Why:</p> <p>The Authority could decide not to progress the project, but this would not address the community need identified in the area.</p>	
<p>Procurement route proposed and stage:</p> <p>It is proposed the project will be split into two elements: one which is the land transfer and then a direct award JCB build contract.</p>	

Please see below the proposed transfer plan



Project Management Office support required: Yes

Yes, full project Management support will be required for the newly established Project Corporate Project team and also provided by the Communities' Manager

Start Date: to be determined		Completion Date:	
Capital (Total):	Cost	Year 1:25/26	Year 2: 26/27
£840,000		£840,000	

Capital Cost (Breakdown) £: to be determined

Works £750,000 Additions to building spec £25,000 = £775k	Equipment	Other Awaiting formal advice on Stamp Duty. Liability not expected but would be approx. £32k	Fees: £65k = Legal £25k Clerk of works £20k External advice £20k
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Additional Revenue cost/(saving)per annum:	Year 1: 25/26 £30k	Year 2: 26/27 30K
	Year 3: 27/28 30K	Year 4: 28/29 30K
		Year 5: 29/30 30k
Proposed Funding		
External:	Internal: £250k New Homes Bonus; £590k Capital Receipts in the first instance repayable by annuity. Climate Change elements to be determined and assessed for funding from the specific reserve.	

Useful Economic Life (years): 40 years	New/Replacement: New
Depreciation per annum: £21,000	Capital Financing Costs: £33,600
Residual Value: N/A	Category of Asset: Operational Land and Buildings Special Expense
IFRS16 New Lease Checklist Completed?	To be assessed
VAT Treatment Assessed	Yes, exercise Option to Tax
Approval Required from:	Council Budget Setting

PROJECT APPRAISAL FORM

Project Name: Information Systems Strategy	Cost Centre: 0596	Ref: 16
Project Lead: Strategic ICT Manager		
Request for Project from: Rolling Capital Programme		
<p>Detailed Description:</p> <p>An emerging strategy will therefore exist enabling an agile approach to operational delivery, taking advantage of new proven developments. The ICT Technical Delivery Plan details all technical projects, and the schedule for implementation, during the lifetime of the ICT Strategy.</p>		
Location: Rushcliffe Arena	Executive Manager: Finance and Corporate	
<p>Contribution to the Council's aims and objectives:</p> <p>Corporate Priorities:</p> <ul style="list-style-type: none"> • Efficient Services • Quality of Life • Protecting the Environment • Digital-by-Design <p>Strategic Commitments:</p> <ul style="list-style-type: none"> • Ongoing appraisal and alignment of resources linked to growth aspirations. • Include digital principles in our communications and ways of undertaking business. • Working to achieve carbon neutral status for the Council's operations. • Continue to invest in Cloud Services to enhance the Councils Business Continuity Plans and provide support for 'Smarter Ways of Working' policies. • People and Technology working together to provide efficiencies and remove barriers to simplify the Council's operations. 		
<p>Community Outcomes:</p> <ul style="list-style-type: none"> • To ensure that we make best use of digital development where appropriate to deliver better services and operate more efficiently. • To enable residents to do business with us in a digital way if that is their preference. • To use public spend in an efficient and economical way. <p>The ICT Strategy is closely aligned to the Council's "Four Year Plan" reviews and ICT will be instrumental in delivering the outcomes identified during these reviews. The Strategy will deliver:</p> <ul style="list-style-type: none"> • People and Smarter Ways of Working. <ul style="list-style-type: none"> ○ With a focus on people and their experience when accessing Council services. Investing time to find the correct and appropriate solution, which provides efficient and economic systems across the Council. To bring people along the journey and promote flexible, remote and agile solutions, and digital transformation programmes that take advantage of self-service initiatives, intelligent automation (IA), and artificial intelligence (AI). Key elements are 		

<p>people and the use of technology as an enabler and improving customer service and experience.</p> <ul style="list-style-type: none"> • Business Continuity, Cloud Services and Hybrid Technologies <ul style="list-style-type: none"> ○ Continue to improve business continuity arrangements and underpin other strategic objectives and their success. Seek opportunities to use cloud services to improve access and resilience for our residents and staff accessing Council services. Recognising when Hybrid technologies can be used to accommodate for complex and flexible solutions. • Information Management and Governance, and Security <ul style="list-style-type: none"> ○ To safeguard Council data by ensuring legislative, central government security standards are followed and using security and privacy by design principles. • Think Green <ul style="list-style-type: none"> ○ To be aware of and help achieve local net zero targets from energy efficiency savings when upgrading existing or implementing new systems. To report on energy usage and seek out opportunities to provide positive impact on carbon reduction. • Collaboration and Partnerships <ul style="list-style-type: none"> ○ Continue to work closely with other authorities, establishing effective partnerships to share common challenges for efficient outcomes. 				
<p>Environmental Outcomes:</p> <ul style="list-style-type: none"> • When new infrastructure or ICT equipment is procured, power consumption forms part of the decision making when assessing quality of products. The supplier is also reviewed to see what their carbon footprint is and will add to the Council's. 				
<p>Other Options Rejected and Why:</p> <p>Every project is the subject of a proposal or business case to be presented to, and approved by, the Executive Manager for the corresponding Service Area to ensure that the most appropriate IT solution is chosen, having due regard to the alignment of technologies already in use across other local authorities, value for money and resilience. The option of not doing so would lead to outdated or incompatible technology, which would result in lower performance, higher maintenance costs and hinder the drive for greater efficiencies.</p>				
<p>Proposed Procurement route and stage: schemes will be procured in line with procurement rules, utilising the Framework where possible, with open tenders where necessary.</p>				
<p>Project Management Office support required: No</p>				
<p>Start Date: On-going</p>			<p>Completion Date: On-going</p>	
<p>Capital Cost (Total):</p>		<p>Year 1:25/26</p>	<p>Year 2: 26/27</p>	
<p>£488,000 (2 years)</p>	<p>(2)</p>	<p>£368,000</p>	<p>£120,000</p>	
<p>Capital Cost (Breakdown):</p>				
<p>Works</p>	<p>Equipment £448,000</p>		<p>Other £40,000</p>	<p>Fees</p>

Additional Revenue (saving) annum:	cost/ per	Year 1: 25/26	Year 2: 26/27
Year 3: 27/28		Year 4: 28/29	Year 6: 29/30
Proposed Funding			
External: N/A		Internal: Regeneration and Community Projects Reserve and Organisation Stabilisation Reserve	

Useful Economic Life (years): 3	New/Replacement: New and Replacement
Depreciation per annum: £123k 24/25 plus £40k 25/26	Capital Financing Costs: £19,500
Residual Value: Nil	Category of Asset: Intangible Assets and Equipment
IFRS16 New Lease Checklist Completed?	N/A
VAT treatment assessed?	N/A
Approval Required	Council Budget Setting

12.4 Appendix 4 – Use of Earmarked Reserves in 2025/26

<u>Use of Earmarked Reserves in 2025/26</u>	Projected Opening Balance	Projected Income	Projected Expenditure	Net Change in Year	REF	Projected Closing Balance
Investment Reserves						
Regeneration and Community Projects	3,506	333	(793)	(460)	1	3,046
Sinking Fund - Investments	810	200	(366)	(166)	2	644
New Homes Bonus (NHB)	8,131	1,478	(1,424)	54	3	8,185
Corporate Reserves						
Organisation Stabilisation	4,533	3,550	(373)	3,177	4	7,710
Treasury Capital Depreciation Reserve	1,173	0	0	0		1,173
Collection Fund S31	0	0	0	0		0
Climate Change Action	918	0	(100)	(100)	5	818
Flood Grant & Resilience	22	0	0	0		22
Freeport Reserve	0	0	0	0		0
Simpler Recycling Reserve	1,020	1,407	(1,982)	(575)	6	445
Vehicle Replacement Reserve	605	185	(330)	(145)	7	460
Risk and Insurance	100	0	0	0		100
Planning Appeals	349	0	0	0		349
Elections	101	50	0	50	8	151
Operating Reserves						
Planning	131	29	(85)	(56)	9	75
Leisure Centre Maintenance	0	15	(15)	0	10	0
Total Earmarked Reserves	21,399	7,247	(5,468)	1,779		23,178

Notes

- 1. Income** - £168k from Special Expenses and Annuity Charges; £165k to create sinking funds for: Skateparks, Gresham Pitches, Crematorium, and Edwalton Golf Course. **Expenditure** - £283k IT; £200k KLC; Play Areas £100k; Contingency £150k; Highways Verges £60k.
- 2. Income** - £200k from profit to create sinking funds for Investment Properties including Bridgford Hall. **Expenditure** - £200k Manvers BP Enhancements; £70k Cotgrave business Hub; £30k Walkers Yard 1a/b and 3; £25k Bridgford Kiosk; £25k the Point; and £16k Colliers Business Park.
- 3. Income** - £1.478m NHB in year. **Expenditure** - £1.174m to offset MRP in year and £250k Edwalton Community Facility.
- 4. Income** - £3.55m estimated surplus in year. **Expenditure** - £200k DFGs; £70k Tourism/Signage; £85k IT; and £18k IT App Guard.
- 5. Expenditure** - £100k Streetwise Depot decarbonisation works.
- 6. Income** £1.407m EPR Government Grant. **Expenditure** - £1.710m Kerbside Glass Recycling Capital; £272k Revenue
- 7. Income** - £185k to top up Vehicle Replacement Reserve; **Expenditure** - £330k to fund Vehicle Replacements.
- 8. Income** - £50k to top up Elections Reserve.
- 9 Income** - £29k to top up the reserve. **Expenditure** - £85k to meet Local Plan Costs.
- 10. Income** - £15k sinking fund for Athletics Track/Hockey Pitch old BLC; **Expenditure** - £15k Athletics Track/Hockey Pitch.

12.5 Appendix 5 – Proposed pricing schedules (Car Parking and Garden Waste)

Car Parking

West Bridgford	Current Charges £	Revised Charges £	% increase
Up to 30 minutes	0.70	0.70	0%
Up to 1 hour	1.20	1.20	0%
Up to 1.5 hours	1.70	2.00	18%
Up to 2 hours	2.50	2.80	12%
Up to 2.5 hours	3.00	3.50	17%
Up to 3 hours	3.50	4.00	14%
Over 3 hours	30.00	30.00	0%

Garden Waste

	Current £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
First Bin	45	47	49	51	53	55
Second and subsequent bin	30	37	44	46	48	50

External Appendices

12.6 Appendix 6 – Pay Policy

12.7 Appendix 7 – Transformation and Efficiency Plan (TEP)

12.8 Appendix 8 – Capital and Investment Strategy