

Appendix 2a

Financial Estimates 2026/27-2028/29

Environment and Climate Change – Revenue Budgets

Cost Centre	Revised Estimate 2025/26 £	Base Budget 2026/27 £
Environmental Improvements	209,300	200,150
Head of Asset Management *	17,500	-
Environment Services	84,650	86,750
Environment Services – Management*	65,400	-
NCC Highway Maintenance	67,050	17,050
Capital Works (including Housing Decarbonisation)	523,500	500,100
Estates*	(39,700)	-
Vehicles Costs and Mechanics* Refuse Collection, Grounds Maintenance, Street Cleansing, Housing Repairs, Gas Servicing/Repairs, Electrical Repairs, Public Buildings, Support Services, Car Parks, Neighbourhood Wardens, Estate Caretakers, Mechanics Vans and JCB	-	-
Waste Collection and Recycling	2,599,550	2,465,050
Climate Change	87,000	91,500
Public Conveniences	161,950	174,300
Grounds Maintenance*	-	-
Stapleford - Old Civic Amenity Site	5,750	6,000
Highways Sweeping	948,150	906,050
Neighbourhood Wardens	147,400	160,950
Highways - Borough Services	130,850	141,300
Sign Shop	49,800	51,550
Cemeteries	195,400	282,400
Open Spaces	415,100	259,900
Tree Management	577,900	524,850
Nottingham Canal	146,550	18,200
Beeston Allotments*	-	14,300
Parks (incl. Beeston, Stapleford and Eastwood)	756,050	493,650
Kimberley Depot*	-	-
Kimberley Stores*	(12,450)	78,650
Total	7,136,715	6,472,700

* These costs are fully recharged to the appropriate service/area cost centres.

Classification	Revised Estimate 2025/26 £	Base Budget 2026/27 £
Employees	6,531,850	6,512,000
Premises	720,450	595,600
Transport	1,368,250	1,390,000
Supplies and Services	1,722,300	1,700,550
Third Party Payments	1,507,750	1,144,900
Corporate Recharges	832,250	911,200
Capital Charges	839,550	637,700
Income	(6,385,700)	(6,419,250)
Total	7,136,700	6,472,700

The budget increase for net expenditure in 2025/26 between the original budget and revised estimate is a consequence of the following items:

	Change (£'000)
Add: General Fund Revenue items carried forward from 2024/25 approved by Cabinet on 1 July 2025 (Decarbonisation £13k, Consultants for Net Zero £50k, New starters training £4k)	67
Add: Budget amendments approved by Cabinet on 4 February 2025 (Senior Officer Pay Review – Environment Management £12k and Asset Management £17k)	29
Add: Budget amendments approved by Cabinet on 4 February 2025 (Property Management Compliance Officer - Capital Works)	30
Add: Budget amendments approved by Cabinet on 3 June 2025 (Works on Cemeteries Memorials)	31
Add: Budget allocation from General Fund Contingency for Chilwell Quarry Works in May 2025	11
Other budget changes across the Environment priority	6
Revenue Budget increase in 2025/26	174

The changes in the 2026/27 base budget for total net expenditure when compared with the 2025/26 revised estimate is primarily a consequence of the following items:

Service Area	Change (£'000)
Environment Services Management – There is a small net increase in employee costs due to 3% allowance for pay award being offset by a fall in employers pensions contributions (2.2% reduction). There has also been a reduction with one-off development budgets from earlier years falling out and a reduction of £69k on central support recharges. The cost is fully recharged out.	(65)
Highway Maintenance – The budget reduction relates to Grounds Maintenance recharges (£29k) and a correction to the income budget to reflect the existing maintenance contract (£38k). This was partially offset by an increase on sub-contractor costs of £17k.	(50)
Capital Works – There is a small net increase in employee costs due to allowance for pay award being offset by a fall in employers pensions contributions. The budget is also reduced due to the fallout of a £125k agency budget now the team is operating at full establishment. Central support recharges increased by £80k, including a recharge from Asset Management of £38k.	(11)
Waste Collection and Recycling – There is a small net increase in employee costs due to allowances for pay award being offset by a fall in employers pensions contributions. Trade refuse disposal charges have increased by £10k due to price changes. There has been an increase on garden waste income (£10k) and sales of wheeled bins (£10k) which is dependent on new developments. Other reductions included central support recharges (£45k) and capital charges (£84k).	(135)
Grounds Maintenance (Kimberley) – All grounds maintenance costs are recharged in full to the relevant services. A review of the recharge calculation basis has had a sizable impact on the values of work charged to different services areas. This is being reviewed.	-
Highways Sweeping – A net reduction in cost mostly due to capital charges.	(42)
Cemeteries – Grounds maintenance recharges have increased by £143k. A development budget for memorial condition surveys (£31k) has fallen out, whilst central support recharges have reduced by £7k.	87
Open Spaces – The reduction in net costs is mostly due to a reduction of grounds maintenance recharges (£115k). Central support recharges have also reduced by £16k, whilst a small element of capital salaries (£24k) has been added reflecting officer involvement in capital projects in this service area.	(155)

Service Area	Change (£'000)
Tree Management – Capital charges have reduced by £29k. The cost of sub-contractors has also reduced due to new hire and tree procurement (£10k).	(49)
Nottingham Canal – A £5k budget has been added to maintenance to prepare for a new management plan. Grounds maintenance recharges have reduced by £133k.	(128)
Parks – The budgets for Beeston Parks, Stapleford Park and Eastwood Parks have now been merged into one cost centre to support more flexible budget management. The main budget changes relate to a reduction on ground maintenance recharges (£134k), central support recharges (£83k) and capital charges (£32k).	(262)
Kimberley Stores recharges have dropped following a reassessment with less stores issues to Housing and Environment. This is being kept under review and costs managed accordingly.	91
Other budget changes across the Environment priority	55
Revenue Budget reduction in 2026/27	(664)