

Report of the Portfolio Holder for Resources and Personnel Policy**General Fund – Medium Term Financial Strategy 2026/27 to 2030/31 and Business Strategy 2027/28****1. Purpose of report**

This report presents an update on the Council's Medium Term Financial Strategy and highlights progress with the delivery of the Business Strategy.

2. Recommendation

Cabinet is asked to RESOLVE that the updated Medium Term Financial Strategy and the Business Strategy 2027/28 be approved.

3. Detail

As reported to Cabinet on 30 June 2026, there was a £2.5m underspend on the General Fund revenue budget in 2025/56 resulting in a General Fund Reserve balance of £5.7m on 31 March 2026. This was predominantly due to a variety of underspends, additional income, budget carry forwards, changes in provisions, government grants and effective financial management across the Council.

There are several significant issues concerning local government funding that continue to have a major impact upon the financial position of the Council. These include the prevailing economy; impact of pay and price inflation; uncertainty on finance settlements from the government, including the second year of the Fair Funding Review and the associated reset of the Business Rates Retention scheme. Further details of these and how they may impact upon the General Fund are set out in **Appendix 1**.

The Medium-Term Financial Strategy (MTFS) is the Council's key financial planning document. An updated MTFS based upon the latest information and assumptions is set out in **Appendix 2**.

In order to address the financial challenges facing the Council, a Business Strategy is maintained that sets out initiatives that will be pursued to reduce costs, generate additional income and/or improve services. A number of these initiatives have already been implemented and were considered in producing the 2026/27 budget. Further details of the Business Strategy 2027/28 are set out in **Appendix 3** for consideration.

4. Key Decision

This report is a key decision as defined under Regulation 8 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 resulting in the Council incurring revenue or capital expenditure or savings of £250,000 or more and be significant in terms of its effects on communities living or working in an area comprising two or more Wards or electoral divisions in the Council's area.

5. Updates from Scrutiny

The business and financial plans will be considered by the Overview and Scrutiny Committee on 18 and 19 January 2027.

6. Financial Implications

The comments from the Deputy Chief Executive and Section 151 Officer were as follows:

The financial implications are included in the report narrative and appendices.

7. Legal Implications

The comments from the Head of Legal Services and Deputy Monitoring Officer were as follows:

There are no direct legal implications that arise from this report.

8. Human Resources Implications

There were no comments from the Human Resources Manager.

9. Union Comments

There were no Union comments in relation to this report.

10. Climate Change Implications

The Council's response to Climate Change is a key consideration as part of the budget setting process.

11. Data Protection Compliance Implications

This report does not contain any [OFFICIAL (SENSITIVE)] information and there are no Data Protection issues in relation to this report.

12. Equality Impact Assessment

As there is no change to policy an equality impact assessment is not required.

13. Background Papers

Nil.

Appendix 1

General Fund Revenue Budget**1. Introduction**

There was an underspend of £2.5m on the General Fund revenue budget in 2025/26 resulting in a General Fund Reserve balance of £5.7m as at 31 March 2026. This was predominantly due to a variety of underspends, additional income, budget carry forwards, changes in provisions, government grants and effective financial management across the Council.

There are several significant issues concerning the funding of local government that continues to impact upon the financial position of this Council and others, especially the impact of inflation on pay, energy, fuel, construction, property and other commodities. Significant macro-economic factors impacting on markets mean that rate of inflation (CPI) remains above the Bank of England's 2% target.

The Chancellor of the Exchequer has not yet announced any details on the Local Government Finance Settlement, although indicative figures from the outcome of the Fair Funding Review do provide some guidance for 2027/28 and beyond. It is difficult at this stage to determine exact impact on the Council's future financial position, and it is expected that any additional government spending will be targeted at health and social care. As such, the assumptions within the Medium-Term Financial Strategy (MTFS) assume modest increases in the Council's spending plans for future years, although some allowance for inflationary pressures has been made in the short-term.

The indicative figures provided for the second year of the Fair Funding Review are still expected to be used for the Local Government Finance Settlement. This would present considerable risk to the Council's grant funding allocations and income received from Business Rates. It continues to be difficult to accurately assess financial forecasts and the MTFS will be subject to revision as more information becomes available.

There continues to be significant budget pressures highlighted that will impact on the Council's 2027/28 budget. These include establishment costs (including pay awards, and employer contributions for National Insurance and pensions) and price inflation on energy, fuel, construction and property prices. There are also higher interest rates impacting on the cost of future prudential borrowing to support the Council's capital investment programmes.

The MTFS is the Council's key financial planning document. An updated MTFS based upon the latest information and assumptions is set out further below in Appendix 2. In order to address the financial challenges facing the Council, a Business Strategy is maintained that sets out initiatives that will be pursued to reduce costs, generate additional income and/or improve services. Further details of the Business Strategy 2027/28 are set out below in Appendix 3.

2. Financial Settlement 2027/28

The Chancellor of the Exchequer has announced that the Autumn Statement 2026 will be delivered to Parliament on 28 October 2026. The finer details of the local government financial settlement for 2026/27, including the second year of the Fair Funding Review will follow in December. As such, the most reasonable financial planning assumptions have been made when refreshing the MTFS.

The government's financial settlement allocates funding to its priority areas over the medium term such as health, housing, environment, defence, local government and welfare spending. Additional monies have previously been allocated to health, and it is anticipated that any additional funds for local government will be directed to demand led services such as adult social care and children's services.

At this stage, the MTFS does not assume the receipt of any additional grants relating to cost and service pressures, with grant funding aligned to earlier indicative figures provided for 2027/28 (year 2) as part of the 2026/27 Local Government Finance Settlement.

Fair Funding Review and Business Rates Retention Reset

The outcome of the 'Fair Funding Review' will be used for the Local Government Finance Settlement (LGFS) in 2026/27 and beyond. This, along with the reset of Business Rates allocations and growth, continues to present considerable risk and uncertainty to the Council's funding allocations. Although the LGFS for 2026/27 was a one-year settlement, it did provide illustrative amounts for 2027/28 and 2028/29.

Although some transitional arrangements were applied to limit the impact, the Council's Core Spending Power (CSP) will fall in real terms across the transitional period and beyond.

The 2026/27 final LGFS included an Adjustment Support Grant as a one-off funding allocation to provide temporary protection to councils whose CSP would otherwise decrease compared to the indicative allocations published in the provisional settlement. This late change saw Broxtowe receive £739k in Adjustment Support Grant in 2026/27. There is currently no commitment to extend this grant into 2027/28 and beyond although groups have pushed for this protection to be revisited in subsequent settlements. The loss of this one-off grant presents a real funding risk to the Council.

The final details for 2027/28 will not be known until the LGFS is released in December. It has therefore been assumed in this MTFS that the illustrative amounts presented for 2027/28 and 2028/29 will apply. This will be reviewed as part of budget setting once financing is known.

3. Business Rates and Pooling

The removal of some government grants and abolition of the New Homes Bonus, along with the rules limiting increases in Council Tax, means that Business Rates (National Non-Domestic Rates/NNDR) remains a significant funding stream for financing the Council's non-housing services. The need to develop the Business Rates baseline across the Borough remains important for the Council.

Business Rates is primarily based on a calculation that considers the local non-domestic rates tax base and the government's calculations of each council's spending requirements. For budgeting purposes, the Council completes an assessment at the beginning of each year and uses this to determine the value of Business Rates to be collected ('NNDR1'). The budget is usually based on this assessment.

The full reset of Business Rates, including the impact of revaluation in April 2026, the move to gross rates, new top-up and tariff amounts and introduction of new business rates multipliers, means that the Council's baseline target will be set at what is expected to be collected from 2026/27. This amount was based on new rateable values meaning that resources received should equal baseline need. The identified Baseline Funding Level for the Council at £2.971m and this reflects the amount that the Council expects to retain from its Business Rates collected in 2026/27 (plus a nominal amount retained relating to renewables).

The NNDR1 for the year will include estimates for losses on appeals, credit liabilities and the recovery of deficits arising from prior year transactions on the Collection Fund. Any difference between budgeted income and actual income receivable will be recovered in the following year, either through the Collection Fund and/or supported by a Safety Net payment from the Government.

Since its introduction in 2013/14, the Business Rates Retention Scheme has been relatively stable. For 2026/27 the scheme will see wide ranging changes, which relate to both the taxbase, changes to top-up and tariff calculations and changes to multipliers. These changes have had a significant impact on pooling arrangements across the country. The Council, along with Nottinghamshire County Council and the other Nottinghamshire districts, were a collective part of the Nottinghamshire Business Rates Pool since its inception. Pooling had proven to be a lucrative option for councils and in Nottinghamshire over £74m in growth was retained locally that would otherwise have been paid to central government.

Due to the reset and changes to levy and safety net calculations, the risks are now considered to outweigh any potential rewards. Section 151 Officers at the Nottinghamshire Finance Officers Association (NFOA) considered the options. It was seen that in only the most unlikely of scenarios would the Pool generate growth and a net surplus. In most cases the position would be at most neutral or make a loss that would have to be funded by the Pool.

As such, the NFOA agreed to dissolve the Nottinghamshire Business Rates Pool at the end of 2025/26 and revoke the intention to pool again in 2026/27 with MHCLG. This has proven to be the correct decision with the subsequent conditions not providing any foreseeable benefits to warrant the Pool being re-established in 2027/28.

4. Council Tax and the Tax Base

For the purposes of the MTFS, the Council Tax increases have been calculated based upon a 2% price increase. Any potential for further increases in Council Tax charges is considered further in the attached Business Strategy.

The Council Tax Base for 2027/28 will be presented to Cabinet on 1 December 2026. In recent years the Council Tax Base has increased by around 1% over the previous and this has been assumed again for the MTFS.

5. Local Government Reorganisation

The MTFS has not taken any account of the impact of LGR. The projected end date of this latest strategy may extend beyond the potential start date for any new unitary authority.

6. Food Waste Collections and EPR Funding

There has been no consideration of the revenue cost impact of the rollout of government policy relating to new food waste collection services for commercial and domestic properties. For the purposes of the MTFS, it is assumed at this stage that any additional operating costs, both capital and revenue, will be fully met by New Burdens Grant Funding. This remains a key risk.

The allocations received from the new Extended Producer Responsibility for Packaging (EPR) payments in 2025/26 and 2026/27 will be applied across the period towards waste recycling initiatives.

7. New Replacement Bramcote Leisure Centre

A report to Cabinet on 10 March 2026 provided a cost breakdown and funding proposals for the significant capital investment to provide a new replacement Bramcote Leisure Centre. A further report to Cabinet on 2 June 2026, provided updated estimated capital costs for the construction of the new leisure centre at £22.5m, including around £1.0m of costs already committed and provision for gym equipment already included in the Capital Programme for 2026/27.

The new replacement Bramcote Leisure Centre is being funded by a mix of General Fund capital receipts, any available capital grants and/or other external funding contributions (including the potential allocations from developer Section 106 contributions) and prudential borrowing.

The revenue implications of the capital financing costs of the scheme, assuming £18m of prudential borrowing is required, is around £1.25m per annum. In terms of sensitivity, a 1% change in interest rates at this level of borrowing would vary annual borrowing costs by £180k. Whilst interest rates were anticipated to remain stable and fall over the medium term, the Council must be mindful of the interest rate risks on the cost of borrowing, as evidenced with the recent market fluctuations linked to world economies, conflicts and the price of oil.

The full impact of the annual revenue budget pressure of £1.25m would only come into effect after completion of the project from 2028/29, although interest costs will be incurred during the build subject to borrowing requirements. Indicative proposals for meeting the uplift in capital financing costs included the following from 2028/29 (subject to future confirmation in the Business Strategy):

Element	Estimate
Growth in turnover and increased efficiencies for Liberty Leisure Limited to covert the current Management Fee paid to the company into a surplus distribution to the Council.	£500k
An increase in the Council's employee vacancy rate target from a baseline of £800k to £1.1m.	£300k
Increased income from the Council's commercial and industrial unit portfolio including additional rental income generated from new industrial developments.	£250k
Other operational efficiencies and additional income from fees and charges generated through the Business Strategy.	£200k
Total Revenue Budget Savings	£1,250k

Other Funding Opportunities

The Council will continue to strive to make the most of funding opportunities available for both capital investment projects and ongoing revenue costs.

The Council was successful in bidding for the Government's Towns Deal funding to regenerate Stapleford, with £21.1m being secured for development projects in Stapleford. It was also successful in its bid for a significant grant allocation of £16.5m for investment in the 'Kimberley Means Business' regeneration project and allocations from the UK Shared Prosperity Fund.

The Council is a non-constituent member of the East Midlands County Combined Authority (EMCCA), led by a regional Mayor, and will be seeking funding opportunities through EMCCA to support its regeneration and housing objectives.

The above demonstrates that the Council is striving to make the most of these funding opportunities for capital investment; working successfully in partnership to attract funding; and is at the forefront of some of the most strategic economic development opportunities in the East Midlands.

8. Capital Programme

There are regular updates provided to General Management Team and Members on progress with the approved capital programme. This occasionally will include capital budget variation reports to Cabinet as required.

There is pressure on delivering the capital programme, with delays on schemes being attributed to several factors, sometimes beyond the Council's control. This includes a lack of internal resources (both financial and non-financial); shortage of available contractors; supply chain issues; and the impact of price inflation in the construction industry.

There has also been a lack of capital resources, in terms of capital receipts and/or unrestricted grants that can be applied to General Fund schemes (particularly given the commitment to Bramcote Leisure Centre). This continues to limit progress with delivering reserve schemes in the capital programme which have been unable to proceed at present due to the lack of a source of funds.

Whilst funding resources may not have been available, the General Fund capital programme has been boosted by significant capital grants earmarked towards economic regeneration schemes associated with Stapleford and Kimberley and the new replacement Bramcote Leisure Centre.

All new borrowing on General Fund schemes needs to be prudential, affordable and sustainable. Any new scheme which requires prudential borrowing will be subjected to stringent review and will need to have a robust and supported business case before progressing. The base budget currently includes the anticipated borrowing costs for the existing capital programme.

Appendix 2

General Fund Financial Projections 2026/27 to 2030/31

	Revised Estimate 2026/27 £'000	Estimate 2027/28 £'000	Estimate 2028/29 £'000	Estimate 2029/30 £'000	Estimate 2030/31 £'000
BASE BUDGET (excl. Special Expenses)	16,102	16,711	17,992	17,995	18,673
CHANGES TO BASE					
Revenue Developments	469	4	(300)	-	-
Inflation – Pay Award/JE Outcomes	99	503	410	420	345
Inflation – Energy and Fuel Prices	41	43	22	19	19
Inflation – Price Others	Included	81	81	92	93
Increased Fees and Charges (General)	Included	(76)	(77)	(79)	(80)
Capital Borrowing Costs – MRP/Interest	Included	726	417	726	(128)
Other Changes and/or Efficiencies	-	-	(550)	(500)	-
Beeston Special Expenses	26	26	26	26	26
BUDGET REQUIREMENT	16,737	18,018	18,021	18,699	18,948
FINANCED BY:					
NNDR Business Rates	2,612	2,767	3,130	3,209	3,289
NNDR Share of Previous Years Deficit	(387)	-	-	-	-
NNDR Section 31 Grants	Included	Included	Included	Included	Included
NNDR Growth (net after Levy/Safety Net)	-	50	100	150	200
Council Tax	7,190	7,407	7,631	7,861	8,099
CT Share of Previous Years Surplus	28	-	-	-	-
Grant - Revenue Support Grant	4,281	3,854	3,400	3,485	3,572
Grant - Recovery Grant	55	55	55	55	55
Grant - Homelessness, Domestic Abuse	696	749	753	753	753
Grant - Income Protection Floor	-	62	157	-	-
Grant - Adjustment Support Grant	739	-	-	-	-
EPR Payments Allocated	250	750	500	500	250
Beeston Special Expenses	26	26	26	26	26
TOTAL RESOURCES	15,490	15,720	15,752	16,039	16,244
DEFICIT/(SURPLUS) TO BE MET BEFORE MOVEMENT IN RESERVES	1,247	2,298	2,269	2,660	2,704
MOVEMENT IN RESERVES					
Movement into Earmarked Reserves	200	100	150	50	50
Movement from Earmarked Reserves	(552)	(591)	(450)	(355)	(337)
PLANNED DEFICIT/(SURPLUS) AFTER MOVEMENT IN RESERVES TO BE FUNDED FROM GENERAL FUND	895	1,807	1,969	2,355	2,417

FORECAST BALANCES - 31 MARCH

General Fund Opening Balances
In-year Net Movement in Reserves

General Fund Closing Balances**BALANCE OF RESERVES**

Minimum Balance

Available Reserves

(Figures in **bold** - below minimum balance)

Earmarked Reserves Opening Balance

In-year Net Movement in Reserves

Earmarked Reserves Closing Balance

Revised Estimate 2026/27 £'000	Estimate 2027/28 £'000	Estimate 2028/29 £'000	Estimate 2029/30 £'000	Estimate 2030/31 £'000
5,740	4,845	3,038	1,069	(1,286)
(895)	(1,807)	(1,969)	(2,355)	(2,417)
4,845	3,038	1,069	(1,286)	(3,703)
1,500	1,500	1,500	1,500	1,500
3,345	1,538	(431)	(2,786)	(5,203)
3,685	3,333	2,842	2,542	2,237
(352)	(491)	(300)	(305)	(287)
3,333	2,842	2,542	2,237	1,950

Council Tax Base

Basic Council Tax

Change on previous year

36,201	36,563	36,929	37,298	37,671
£198.61	£202.58	£206.63	£210.77	£214.98
2.94%	2.0%	2.0%	2.0%	2.0%

Appendix 3

Business Strategy

Since 2015 the Council has continued to develop a Business Strategy that is designed to ensure that it will be:

- Lean and fit in its assets, systems and processes
- Customer focused in all its activities
- Commercially minded and financially viable
- Making the best use of technology.

Several initiatives within the Business Strategy have been implemented and have resulted in either greater efficiencies and reduced costs, additional income and/or improved services for the Council. The Business Strategy is complemented by the earlier Commercial Strategy, which sought to implement a more business-like approach to service analysis and delivery.

The latest Business Strategy proposals for 2027/28 are set out below and will be incorporated within the Medium-Term Financial Strategy once agreed. Several of these proposals have arisen from discussions with Officers and will require further detailed engagement and development as part of the budget setting process.

Business Strategy 2027/28 Proposals

Proposal	Business Impact	Financial Impact
Council Tax increase	Assuming the Council Tax increase referendum limits are retained at the same level as recent years, then a Council Tax increase at £5 for a Band D equivalent equates to an increase of around 3% compared to the current MTFS forecast which includes a 2% rise for 2026/27. If the Government changes its referendum limits and allows districts to increase Council Tax up to 5%, then the further 2% increase would result in an additional £120,000.	£60,000 additional income (MTFS assumes 2%, whilst £5 increase Band D provides to an additional 1% rise).
Council Tax Single Persons Discount	Following the successful completion of the Single Persons Discount review in 2025, it is anticipated that additional Council Tax income can be achieved.	£20,000 additional income
Review of Council Tax discounts and exemptions	A further review of Council Tax discounts and exemptions applied will be completed which may yield additional income.	£20,000 additional income

Proposal	Business Impact	Financial Impact
Garden Waste Income	The scheme has seen subscriber numbers stabilise in the past year. Additional income will be generated by increasing service users with the annual price of the first bin being increased to £46 (2%) to ensure that increasing costs are recovered. This price is still within a mid-range across Nottinghamshire and is far lower than in other parts of the region. Further income will be generated by increasing the price of each additional bin to £30 per annum with no further attrition.	£20,000 additional income
Trade Waste Income	Additional income has been generated in 2026/27 from having split fees for different waste streams relating to general trade waste, recycling and food waste. Glass collection continues to be provided free of charge. Further analysis is being undertaken, and a marketing strategy developed, to ensure that the Council is recovering its operating costs and remaining competitive in this market.	£80,000 additional income
Environmental Enforcement Income	Additional net income collected by enforcement allocated to the Environment Services. This is subject to the current two-year pilot scheme being fully adopted into the medium term.	£20,000 additional income
Income from commercial and industrial property portfolio	Increased income from the Council's commercial and industrial property portfolio, including Beeston Square, and rental income generated from new industrial developments, including the Bennerley units. Additional rental income to also include several scheduled rent reviews to be confirmed as part of the budget setting process.	£150,000 additional income
Planning Income	Planning fees income in 2025/26 and 2026/27 will more than achieve its budget targets due to several larger schemes coming forward in the years. There are potentially some new schemes coming forward in 2027/28, which along with appropriate fee increases, will see the baseline budget for income being increased.	£50,000 additional income

Proposal	Business Impact	Financial Impact
Bramcote Crematorium	Additional and new income streams from various initiatives being developed after implementing the Bramcote Bereavement Services Marketing Strategy, including the 'Your Cremation' service. Operational efficiency of the new cremators with energy usage is being monitored. Furthermore, the efficiencies derived from the new facilities should provide extra capacity which could in turn generate additional net income. The aim was for the cost of investment for the new cremators to be offset by energy savings and additional income generated. Income is directly impacted by the prevailing death rate in a competitive market which includes nationwide direct cremation providers. A rise in service fees and operational activity should generate an extra £100,000 income to be shared with Erewash Borough Council.	£50,000 additional income
Homelessness – Grant Income	Government grant allocated to assist the management of the homelessness service, which includes applying residual balances held by the Council in earmarked reserves.	£100,000 additional income
Staffing efficiencies	Leveraging technology with new systems and software, taking advantage of opportunities to restructure and save money, managing vacancies, reducing administration and the reliance on more expensive agency staff. Where possible, the Council will aim to bring together and consolidate services under fewer senior managers where turnover allows and services can be improved. The General Fund (GF) establishment budget is forecast to achieve the £800.000 turnover target in 2026/27 (4.9% of GF salary budget). In view of pay inflation and growth in the establishment, the savings target can be increased to £900,000.	£100,000 reduction in salaries expenditure due to an increase in the savings target

Proposal	Business Impact	Financial Impact
Price inflation (non-contract)	The MTFS assumes a level of price inflation on premises, supplies and services budgets at 1% (energy and fuel budgets see a higher percentage and are shown separately), which will add around £80k to the base budget in 2027/28. There is an opportunity freeze those budgets at current levels, thereby challenging managers to absorb this inflationary cost within operational activity. The impact would be spread across the General Fund services.	£80,000 reduction in costs
Insurance – Premiums and Claims	The outcome of an earlier tender for new insurance policies was better than expected and resulted in a budget saving for the General Fund, HRA and Liberty Leisure. Some reductions have already been reflected in 2026/27 budgets. In addition, the Council should be able to benefit from its positive risk management and effective claims management arrangements and utilise Insurance Fund balances that may not be fully needed.	£40,000 release of Insurance Fund balances
Reshape the Leisure Offer	The current cost of the annual leisure management fee paid to Liberty Leisure Limited (LLL) is £200,000. It is proposed to reduce the management fee to £100,000 in 2027/28 to reflects the efficiency savings and income levels being achieved by LLL which follows an earlier review carried out by external partners. The full management fee was not taken in 2025/26 and instead partially retained by the Council in a Leisure Development Reserve. LLL held general reserves of £445,129 as at 31 March 2026. There will also be consideration of a revision to the company's operating model which may offer some potential tax efficiencies.	£100,000 saving from further reduction in the management fee
Environment - Parks and Open Spaces and Grounds Maintenance	Following earlier successes, there is a further review of service activities within Parks and Open Spaces and Grounds Maintenance to compare supplier and contractor costs against an in-house provision. There are potential efficiency savings that could be generated for these services and business cases are being developed for the budget setting process.	£60,000 efficiency saving
Total 2027/28 additional savings and income identified		£950,000

Proposal	Business Impact	Financial Impact
Additional savings and income proposals considered – no financial targets recommended in 2027/28		
Business Rates Growth	Previously, an assessment of a reasonable target of Business Rates growth would be built into the Business Strategy based on the latest economic forecasts, local knowledge and estimated performance of property inspectors. Unfortunately, the Business Rates Retention scheme reset, which accompanied the Fair Funding Review, has removed the opportunity to realise the benefits of any growth in 2027/28.	None considered at this stage
Procurement	Re-packaging and tendering contracts will bring efficiencies and potential savings for both revenue and capital budgets.	Potential savings to be considered as part of budget setting
Car Parking Income	No significant fee increases are proposed for general pay and display tariffs for 2027/28. This has provided a useful source of additional income for the Council in recent years. Demand for specific sites will continue to be monitored to ensure that tariffs remain appropriate.	None considered at this stage
Housing – Lifeline Income	Potential income from the additional marketing of the Lifeline service. No further income targets for this service.	None considered at this stage
Homelessness – Reduce Bed and Breakfast	Effective management of homelessness with the aim of reducing the use of bed and breakfast accommodation may generate a saving on base budgets, although no savings targets proposed.	None considered at this stage
Grant Aid to Parish and Town Councils	A review of grant aid provided to parish and town councils, and consideration of bid writer to support parish and town councils accessing various external grants thereby allowing a reduction in grants (current budget at £20k).	None considered at this stage
Leasing of Council Offices	Lease of the refurbished office space to public, voluntary or private sector organisations, taking advantage of businesses re-locating out of other nearby office buildings. Further opportunities for letting will be investigated following the refurbishment of the reception area.	None considered at this stage