

## Estimates

**Year Ending  
31 March 2026**

Douglas City Council  
City Hall, Ridgeway Street  
Douglas, Isle of Man, IM99 1AD

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# 2025-26 Budget in Brief

## 31st January 2025



### Douglas City Council spending per person

The rates for a typical 3-bedroom house will be £698 per year, which equates to £13.42 per week (an increase of £0.63 per week from 2024/25).

Total Council gross spending projected for 2025/26 is around £622 per head of the city's population. This figure includes:

		Per week
	<b>£192</b>   for waste services i.e. refuse collection, recycling, street cleansing and the Eastern Civic Amenity Site	<b>£3.69</b>
	<b>£108</b>   for parks, gardens and recreational facilities	<b>£2.08</b>
	<b>£107</b>   for asset management	<b>£2.06</b>
	<b>£73</b>   for loan repayments and interest	<b>£1.40</b>
	<b>£42</b>   for public and decorative lighting	<b>£0.81</b>
	<b>£22</b>   for regulatory enforcement	<b>£0.42</b>
	<b>£22</b>   for cemeteries and crematorium	<b>£0.42</b>
	<b>£16</b>   for library	<b>£0.31</b>
	<b>£6</b>   for city centre management & public events	<b>£0.12</b>

### Rate rises 29 pence to 602p in the pound. An increase of 5% from 2024-2025:

- Gross Revenue Expenditure of **£41.6m** including Housing (2024-25: £36.5m)
- Borough Rate Income Requirement **£16.6m** (2024-25: £15.6m)
- **£79k** general inflationary costs excluding Energy from Waste Plant gate fees - **0.5% impact on rate**
- **£191k** cost of harmonisation of pay scales in compliance with Equality Act - **1.3%**
- **£195k** cost of enhancement to Electrical Services and Parks teams - **1.3%**
- **£56k** increase in annual contribution into Plant Renewals Fund, recognising higher costs of fleet vehicle procurement - **0.4%**
- **£111k** Software updates in the Financial Information System, Grave Space Management Software and Staffing Recruitment Software - **0.7%**
- **84k** increases in bank charges, insurance costs and audit fees - **0.5%**



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# **ESTIMATES YEAR ENDING 31<sup>st</sup> MARCH 2026**

## **Director of Finance's Explanatory Foreword**

### **Introduction**

1. The purpose of this set of budget papers is to present the results of deliberations by the various Committees in recommending to the Council the estimated financial requirements for the Council's activities during the coming year. The following paragraphs provide an overview of the proposals submitted, with the supporting detail set out in the documents attached to the report showing: Revenue Estimates; the Capital Expenditure Programme; Schedule of Fees and Charges and the Reserves and Capital Receipts.

### **2025/26 Revenue Estimates**

2. The overall position shown in the Revenue Budget Committee Summary indicates a budget requirement of £16.6m, a 5% increase (2024/25: £15.6m, an 12.6% increase). To achieve this requires a rate of 602 pence, which is an increase of 29 pence in the rate levy for next year (2024/25: 64 pence increase).

A major feature of the 2025/26 Budget is the increase in staffing cost to be accounted for. There is almost £665K growth on the rate as a result of staffing cost increases, which equates to 4.4% of the estimated overall increase.

This growth includes the estimated cost of pay award (both 2024/25 and 2025/26) and also Single Status to achieve compliance with the Equality Act.

A standard general increase of 2.1% has been assumed for the Council's fees and charges to apply from 1 April 2025, although the actual level applied can differ, depending upon the specific service and charge.

### **Changes to the Estimates for Next Year**

Details of the rate levy are shown in Appendix A. There are a number of changes worthy of mention as follows:-

### **3. Inflation**

The inflationary increase built into next year's estimates is analysed below. This compares to Manx Consumer Price Index (CPI) of 1.9% and Retail Price Index (RPI) of 2.2% (both for October 2024).

		<b>Value £</b>	<b>Penny Rate p</b>	<b>Rate Change %</b>
3.1	<b>Pay award</b> Estimate for April 2025, assumed to be 3%	342,380	12.5	2.2
3.2	<b>Gate Fees</b> indexation of 5.23% for disposals at the Energy from Waste Plant.	78,560	2.8	0.5
3.3	<b>Fuel and Electricity</b> , given ongoing geopolitical risks a 5% inflation figure has been assumed.	38,920	1.4	0.2
3.4	<b>Other costs</b> inflation.	127,900	4.6	0.8
	<b>Sub-total Cost Inflation</b>	<b>591,050</b>	<b>21.4</b>	<b>3.7</b>
3.5	<b>Income</b> inflation.	-102,950	-3.7	-0.7
	<b>Net Total Inflation Impact on Rate</b>	<b>488,100</b>	<b>17.7</b>	<b>3.0</b>

#### 4. Other Cost Increases

The main elements are shown below.

		<b>Value £</b>	<b>Penny Rate p</b>	<b>Rate Change %</b>
4.01	<b>Single Status</b>  Harmonisation of pay scales has resulted in a considerable increased staffing cost for the Council.	191,340	7.2	1.3
4.02	<b>Increase in Establishment for Electrical Services</b>  The appointment of 2 Painters and their associated costs such as painting materials and PPE.	120,000	4.4	0.8
4.03	<b>Increased IT Software Costs</b>  Software updates in the Financial Information System, Grave Space Management Software and Staffing Recruitment Software have increased the IT Base budget.	110,550	4.0	0.7

4.04	<b>Increase in Establishment for Parks</b>  Phase 2 / Year 2 of the increase in the Establishment required to improve response times within the Parks Section, approved in 2024/25 budget process.	75,000	2.7	0.5
4.05	<b>Increase in Plant and Renewals Contribution</b>  An Increase in the Plant and Renewals Fund due to the increased cost of Vehicles and Plant required to be replaced in the future including an inflationary increase.	55,660	2.0	0.4
4.06	<b>Other Payroll Changes</b>  Increase in cost as a result of job revaluations, establishment changes and pension changes	49,000	1.8	0.3
4.07	<b>Spring Valley Changing Rooms</b>  DCC contribution to construction cost (one off)	38,750	1.4	0.2
4.08	<b>Increase in Cremator Renewals Fund Contribution</b>  Due to the higher income levels anticipated of the Crematorium Service, the annual contribution to the Cremator Renewals Fund is to be increased, offset by higher income position	37,000	1.3	0.2
4.09	<b>Nobles Park</b>  Additional one off contribution into General Revenue Reserve to offset drawdown funding for Pitch Improvements	30,000	1.1	0.2
4.10	<b>Bank Charges</b>  Increase in bank charges and more customers are using cards	30,000	1.1	0.2
4.11	<b>Civic Amenity Site</b>  Increase in costs of running the Eastern Civic Amenity site eg. EFW Plant tipping charges, Additional Skip, Recycling costs, material increases	25,740	0.9	0.2

4.12	<b>Golf Fee income decrease</b>  Decrease in Golf Fee income over recent years has meant a shortfall in the current rate requirement, a more realistic income target being set.	25,000	0.9	0.2
4.13	<b>Insurance Costs</b>  There was a large increase in the current year due to high increases in Insurance costs	20,960	0.8	0.1
4.14	<b>Audit</b>  Increase to external audit base budget due to unbudgeted price increase determined by Treasury for the current year and reversal of one off internal audit reduction in the preceding year.	20,000	0.7	0.1
4.15	<b>Nobles Park Income</b>  Reduction in income at Nobles Park due to the trackside bar being taken down before the Manx Grand Prix / Festival of Motor Sport.	17,000	0.6	0.1
4.16	<b>Insurance Brokerage Increase</b>  There was a increase in the current year due to Tender exercise for our Insurance Broker resulting in increased Insurance Brokerage Costs	13,500	0.5	0.1
4.17	<b>Net Electricity Increase</b>  There is an insufficient budget set for Electricity at the City Hall and Ballacottier Service Centre. After a review of usage, the Electricity Budgets for these services has therefore been increased. These increases are partially offset by reductions in the budget in other areas like Open Spaces.	12,240	0.4	0.1
4.18	<b>Glass Disposal</b>  Glass disposal charges have increased in the last year.	10,000	0.4	0.1

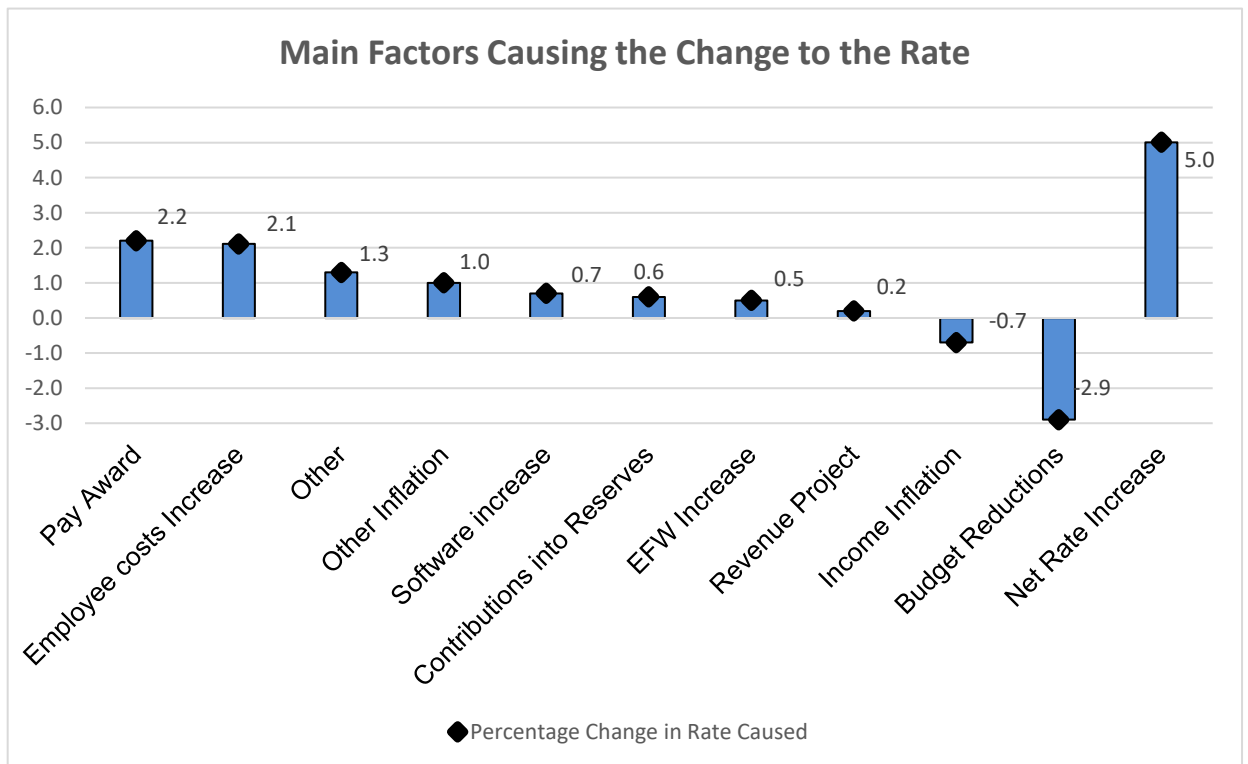
## 5. Decreases included in the budget

The larger elements are set out below.

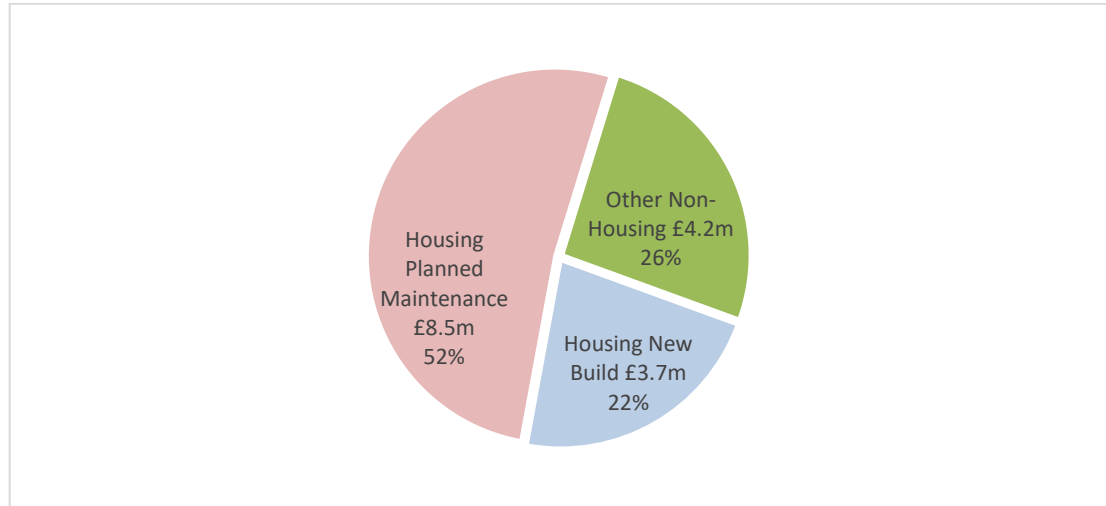
		Value £	Penny Rate p	Rate Change %
5.01	<b>2024/25 Pay Award Assumption</b>  A reduction in the pay award assumption for the 2024/25 pay award from 5% to 4% reduces employee costs across services.	-112,240	-4.1	-0.7
5.02	<b>Reduction in rates discount</b>  A reduction in the rates discount percentage from 2.5% to 2.0% reduces expenditure on rates discounts payable.	-48,040	-1.7	-0.3
5.03	<b>Increase in Income From Cremations</b>  The income has been increased to reflect the higher levels of fee income secured by this service (-£50k). Doctor's fees (£7k) and Gas (£6k) have also been increased which are directly linked to the number of Cremations. This represents the net position. The increase is offset by an increase in the contribution into the Cremator Renewals Fund.	-37,000	-1.3	-0.2
5.04	<b>Interest income</b>  The Council has surplus cash for short periods of time and places it on deposit to earn interest. The rate available has increased significantly during 2023.	-30,000	-1.1	-0.2
5.05	<b>Loan Charges</b>  There is a reduced loan charge impact due to a reduction in interest rates (4.25% average base rate assumed) and an estimated 80% spend of the Capital Programme for 2025/26.	-28,890	-1.0	-0.2
5.06	<b>Refuse Collection Vehicle lease surrender</b>  A surrender of a Refuse Collection Vehicle due to a change in operational requirement reduces the leasing charges.	-26,010	-0.9	-0.2

5.07	<b>Building Control Fee income</b>  To reflect the higher levels of fee income secured by this service.	-25,000	-0.9	-0.2
5.08	<b>Admin support</b>  An increase in the support provided to the IOM Local Government Pension scheme and Housing Support Admin.	-34,620	-0.8	-0.1
5.09	<b>Open Spaces Income</b>  Increase in income due to billboards and hanging baskets.	-9,000	-0.3	-0.1
5.10	<b>Penny Rate Product</b>  There are new buildings which will generate more income such as Nurses Home, Willaston Apartments and Summerhill View.		-8.9	-1.6

6. The chart below illustrates the main factors causing the change in the rate.

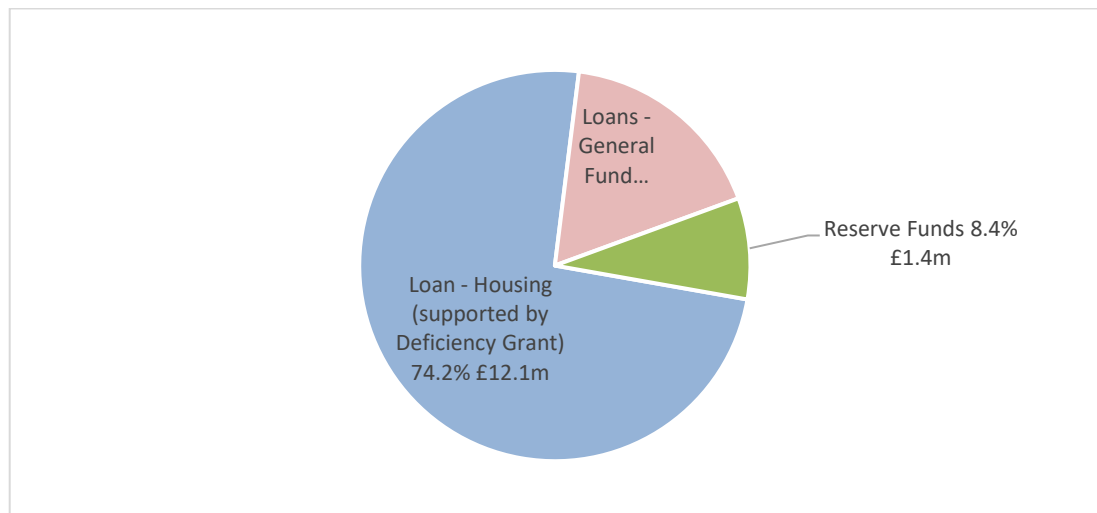


## Capital Expenditure Programme



7. The Capital projects for 2025/26 total £16.4m (2024/25: £18.4m), with £12.4m Housing and £4.2m General Fund. Where General Fund (ie. non-Housing) projects are financed by borrowing, they have an immediate effect on the rate levy next year (and future years). Projects which use Reserves, Capital Receipts or Balances reduce the resources available for the future and are shown on the schedule of Reserves, Capital Receipts and Balances. Housing items are supported by Government Grant towards the revenue costs through the Housing Deficiency. The estimated funding requirements are shown below.

Source of Funding	Estimated Cost 2025/26 £'000
Loans - Housing (supported by Deficiency Grant)	12,138.5
Loans – General Fund	2,853.7
Reserve Funds	1,368.2
Total Sources of Funding	<u>16,360.4</u>





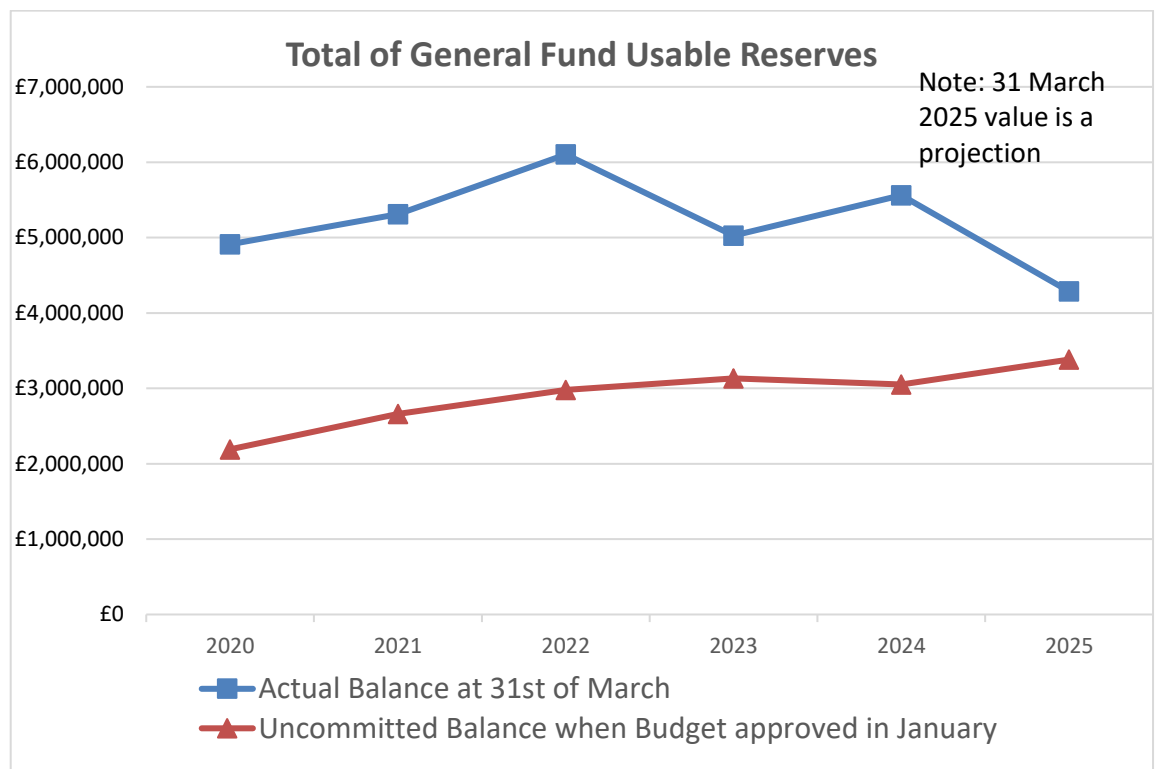
## **8. Reserves Review**

- 8.1 It is forecast that the General Fund revenue outturn will be in line with the budget in respect of 2024/25. The projected uncommitted balance on the General Revenue Reserve is £1.14m. This equates to 6.8% of the annual rate requirement. This compares with £868k (5.5%) projected at the time of 2024/25 Rate setting. The grand total uncommitted value of General Rate Fund reserves is £3.37m (2024/25 projected figure: £3.05m).
- 8.2 There is a projected near-depletion of available funds in the Information Technology (IT) Fund. These will require topping up at 2024/25 revenue outturn, if sufficient funds allow. Failing that, this should be done at 2025/26 revenue outturn.
- 8.3 It is currently forecast that there will be a break even against the budget for Housing maintenance in respect of 2024/25. The projected overdrawn balance on the Housing Repairs Fund is £157k. Very careful control of housing maintenance costs going forward is required given this low level. The grand total value of uncommitted Housing Revenue Account reserves is £70k overdrawn.

## **9. Statement on the Robustness of the Budget and Financial Reserves**

- 9.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) recommend that the Responsible Finance Officer should review the robustness of the budget as it progresses through each stage, and its impact upon the resilience of the Council's finances. This includes reviewing the adequacy of the Council's Financial Reserves.
- 9.2 The estimates have been drawn up based upon existing Council policy and incorporate an adequate estimate for inflation. Large amounts are committed from the various funds and reserves towards expenditure on specific items published, as shown on the Funds pages, and are not for ongoing expenditure. Funds held are sufficient to deal with adverse fluctuations in any ongoing costs in the year – including any unbudgeted inflationary or interest rate increase impact. Council should however continue to be mindful of the need to protect the Council's reserves position from unnecessary drawdown for lower priority items. Where opportunities arise such as at financial year-end in the event of a favourable revenue outturn, Committee should seek to strengthen the Council's reserves for greater resilience against unplanned events. This applies in particular to the General Revenue Reserve, which should ideally be increased to an optimal level that matches 10% of the Borough Rate Requirement. There should also be a top up of the IT Fund, if funds allow. The Housing Repairs fund also requires replenishment.

- 9.3 The graph below presents the six year trend in the position of the overall total of General Revenue Fund usable reserves, both in terms of the balance and also the balance after all planned or known commitments against those reserves have been taken into account.



- 9.4 CIPFA also recommend that the Responsible Finance Officer should take account of the strategic, operational and financial risks faced by the Council before the budget is set. Having reviewed in detail the risks to the budget (which include inflationary, interest rate, recessionary, loss of income, service budget delivery and reserves adequacy risks) with the Executive Committee, I consider that the current control actions chosen and the projected levels of reserves allow the Council to achieve the service developments and investment in the City. I consider the control actions adequate to protect against the risks that have been identified.

**Antony Boyd**  
**Director of Finance (Responsible Finance Officer)**

**Movement in Rate levy between 2024/25 and 2025/26**

	<b>Budget £'000</b>	<b>Changes %</b>	<b>Rate Levy pence</b>
2024/25 total from Rate levy income	15,557.0		573.0
Benefit of Increased Penny Rate Product (increased product x penny levy)		-1.6%	-8.9
Decreases to base budget *	-338.6	-2.2%	-12.3
Inflation increases *	487.1	3.0%	17.7
Other increases in budget *	896.2	5.8%	32.5
<b>2025/26 Total budget</b>	<b>16,740.0</b>	<b>5.0%</b>	<b>602.0</b>

\* These items are explained in the Director of Finance's Foreword.

## Revenue Budget Committee Summary

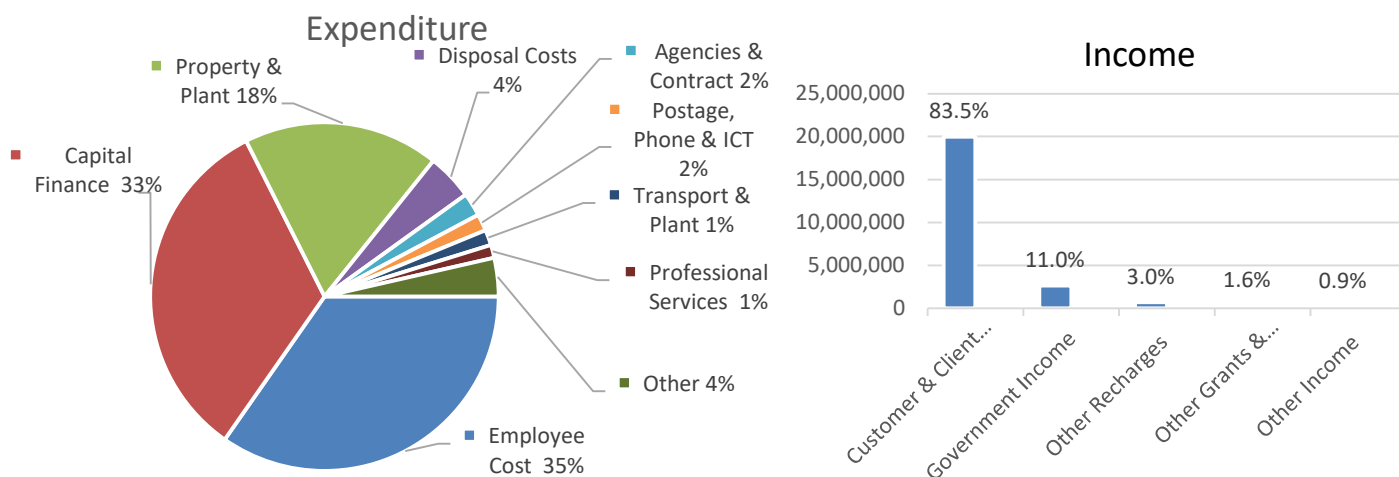
	<b>2023/24 Actual</b>	<b>2024/25 Annual Budget</b>	<b>2025/26 Base Budget</b>	<b>2025/26 Inflation Budget</b>	<b>2025/26 Total Budget</b>
	£	£	£	£	£
Environmental Services	4,966,827	5,708,030	5,889,150	230,270	6,119,420
Regeneration & Community	2,579,892	3,034,910	3,171,720	105,940	3,277,660
Executive	4,505,187	5,752,260	6,169,380	112,130	6,281,510
Housing & Property	422,246	393,230	439,670	32,210	471,880
General Fund	12,474,152	14,888,430	15,669,920	480,550	16,150,470
Housing Revenue Account	6,159,333	-1,177,570	1,587,820	-350	1,587,470
Net Cost of Services	18,633,485	13,710,860	17,257,740	480,200	17,737,940
Surplus (-)/Deficit on Sale of Fixed Assets	0	0	0	0	0
Interest Payable and Similar Charges	5,045,503	5,372,510	5,370,550	0	5,370,550
Interest and Investment Income	-132,901	-60,000	-90,000	0	-90,000
Non Revenue Service Income	0	0	0	0	0
Dep'n and Impairment of Fixed Assets	-16,535,622	-10,456,500	-13,478,900	0	-13,478,900
Loan Funds Principal Repayments	5,564,970	6,347,640	6,221,200	0	6,221,200
Capital Expenditure Charged to Revenue	140,363	232,000	77,000	0	77,000
Transfer to or from (-) Earmarked Reserves	328,233	592,870	708,270	6,570	714,840
Transfer to or from (-) Housing Balances	-103,479	900	7,020	350	7,370
Transfer to or from (-) Gen Fund Balances	-86,138	-183,330	41,800	0	41,800
Final Cont'n to/from (-) Gen Fund Balance	539,693	0	0	0	0
Borough Rate Income Requirement	<u>13,394,107</u>	<u>15,556,950</u>	<u>16,114,680</u>	<u>487,120</u>	<u>16,601,800</u>
<i>Change in budget</i>					
Percentage of Original Budget	86.1%	100.0%	103.6%	3.1%	106.7%
Percentage of Base Budget			100.0%	3.0%	103.0%
<i>Effect on the Rates</i>					
Estimated Penny Rate Product	27,129	27,151			27,580
Rate Equivalent (pence)	493.7	573.0			602.0
Rate Variation for the Council					29.0
Percentage Rate Variation					5%

# Revenue Budget

## Summary of All Committees

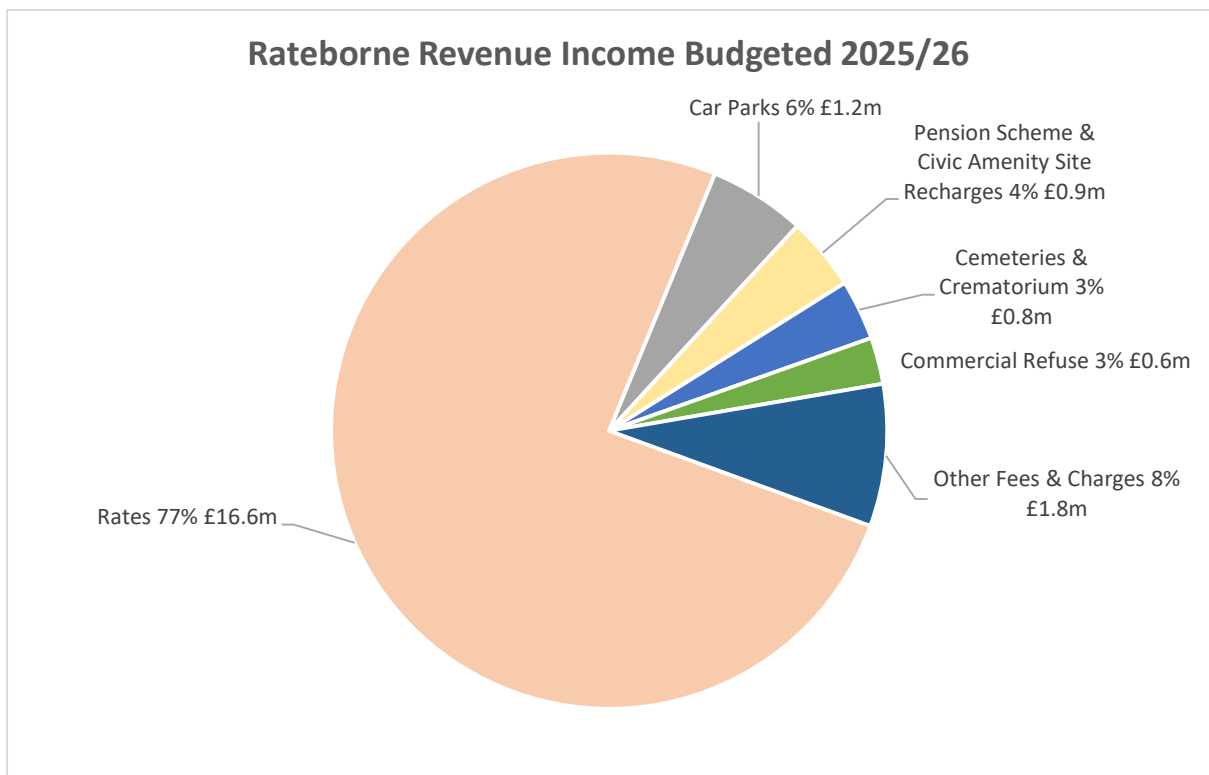
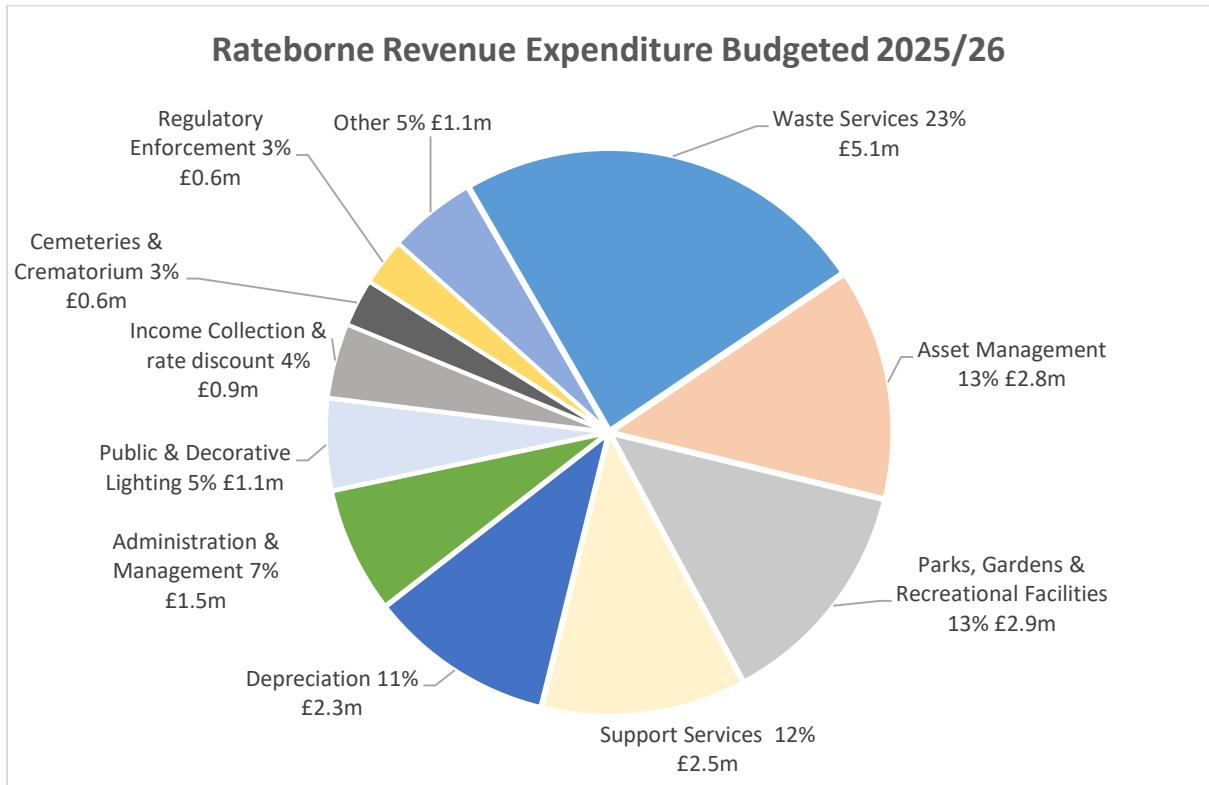
## Summary of All Expenditure and Income

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	11,901,954	13,651,540	14,036,530	421,230	14,457,760
Property & Fixed Plant	B999	6,800,402	6,807,720	7,205,510	379,570	7,585,080
Transport & Plant	C999	601,184	580,200	580,750	17,190	597,940
Equip, Tools & Consumables	D199	429,789	383,080	377,090	11,740	388,830
Catering & Travel	D229	8,300	12,340	12,340	190	12,530
Printing & Office Supplies	D349	31,123	28,360	26,370	810	27,180
Professional Services	D399	547,480	418,350	474,650	23,450	498,100
Postage, Phone & ICT	D449	514,524	513,740	626,850	22,040	648,890
Membership Subs, Conf Fees	D549	23,965	22,980	28,310	940	29,250
Insurance	D599	283,281	308,250	339,880	16,340	356,220
Community Events, Ads, etc.	D699	140,037	89,860	96,860	4,140	101,000
Training	D719	65,851	86,110	86,110	2,850	88,960
Agencies & Contract Services	E149	785,543	734,840	877,470	24,830	902,300
Disposal Costs	E999	1,490,338	1,690,520	1,704,580	88,420	1,793,000
Transfer Payments	F999	389,611	355,280	299,620	9,720	309,340
Central Support Services	G199	167,498	74,750	107,360	18,020	125,380
Civic	G229	21,354	26,180	24,710	290	25,000
Councillors' Allowances	G399	21,423	30,000	30,000	0	30,000
Capital Finance	H999	16,316,361	10,707,390	13,705,040	0	13,705,040
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>40,540,018</b>	<b>36,521,490</b>	<b>40,640,030</b>	<b>1,041,770</b>	<b>41,681,800</b>
Government Income	K999	-2,588,884	-2,638,530	-3,000,060	355,770	-2,644,290
Other Grants & Contributions	L999	-353,441	-361,540	-365,700	-13,350	-379,050
Customer & Client Receipt	M999	-17,865,326	-19,100,850	-19,136,110	-856,680	-19,992,790
Interest Income	N999	-326	0	0	0	0
Other Income	P999	-209,825	-198,480	-198,480	-9,430	-207,910
Other Recharges	Q999	-453,817	-506,230	-681,940	-37,880	-719,820
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-21,471,619</b>	<b>-22,805,630</b>	<b>-23,382,290</b>	<b>-561,570</b>	<b>-23,943,860</b>
<b>Non-Revenue Income</b>	<b>S999</b>	<b>-434,919</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>18,633,480</b>	<b>13,710,860</b>	<b>17,257,740</b>	<b>480,200</b>	<b>17,737,940</b>



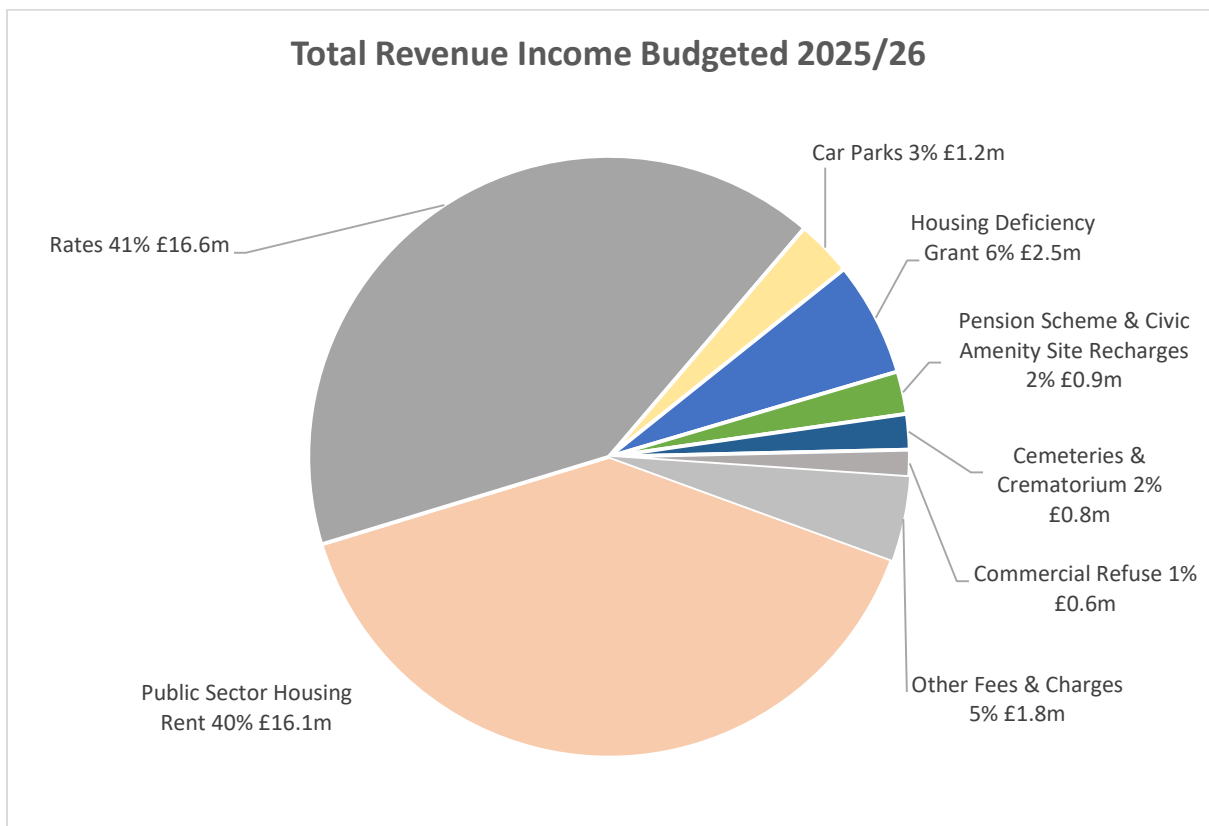
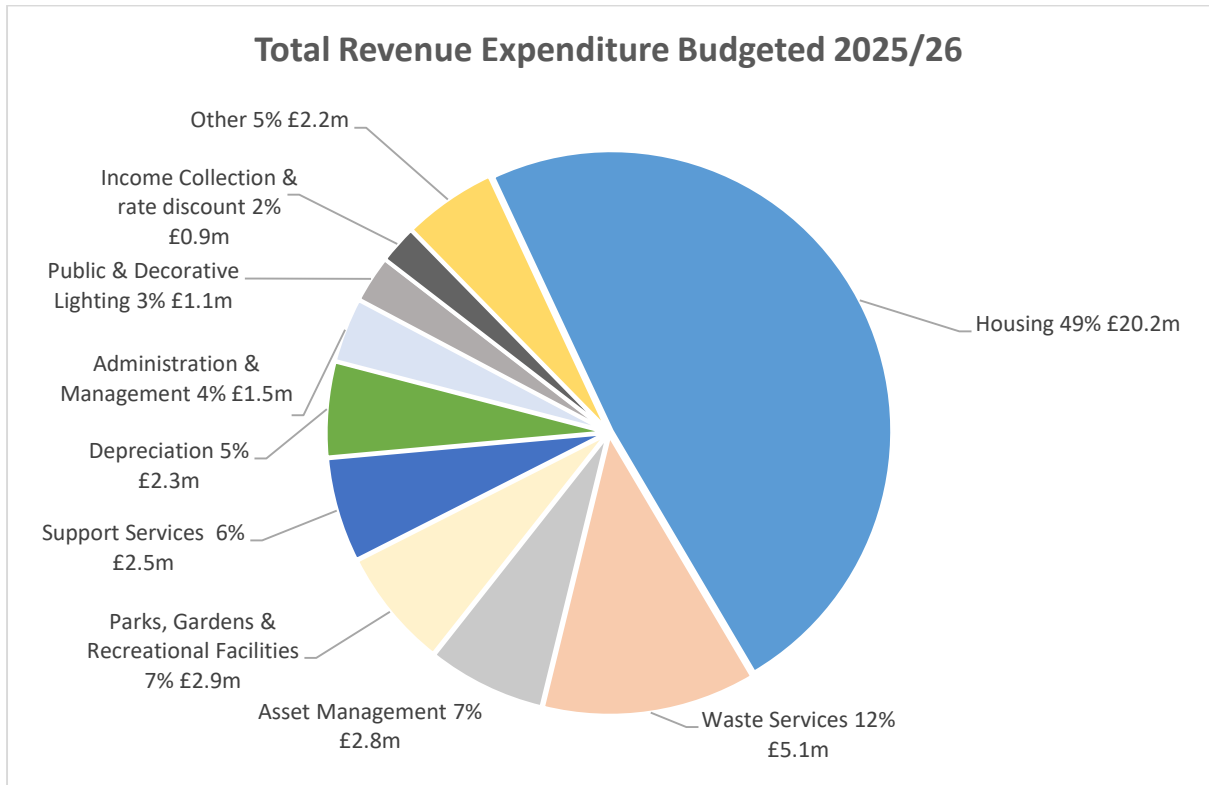
# Revenue Budget

## Rateborne Income and Expenditure Charts



# Revenue Budget

## Total Income and Expenditure Charts



## Revenue Budget Summary by Department - Staffing and Employer Costs

Description	2023/24 Actual £	2024/25 Annual Budget £	2025/26 Base Budget £	2025/26 Inflation Budget £	2025/26 Total Budget £
<b>Salaried Staff by Department</b>					
Chief Executive's	1,390,250	1,539,130	1,542,590	46,300	1,588,890
Environment and Regeneration	2,111,295	2,358,820	2,351,260	70,580	2,421,840
Housing and Property	1,230,882	1,318,520	1,340,390	40,210	1,380,600
Finance	1,120,907	1,221,970	1,226,380	36,830	1,263,210
Total Salaries	5,853,334	6,438,440	6,460,620	193,920	6,654,540
<b>Waged Staff by Department</b>					
Chief Executive's	81,907	103,450	37,350	1,120	38,470
Environment and Regeneration	4,707,896	5,749,120	6,066,810	182,040	6,248,850
Housing and Property	1,258,669	1,360,530	1,471,750	44,150	1,515,900
Total Waged	6,048,472	7,213,100	7,575,910	227,310	7,803,220
Grand Total	11,901,806	13,651,540	14,036,530	421,230	14,457,760

Pay Reconciliation	2024/25 Annual Budget £	Increments £	Turnover £	Establishment Changes £	Single Status £	Reduction in 2024/25 Pay Award	2025/26 Base Budget £
<b>Salaried Staff by Department</b>							
Chief Executive's	1,539,130	20,280	0	-1,310	0	-15,510	1,542,590
Environment and Regeneration	2,358,820	18,820	-18,400	16,150	0	-24,130	2,351,260
Housing and Property	1,318,520	14,610	0	20,740	0	-13,480	1,340,390
Finance	1,221,970	17,270	0		0	-12,860	1,226,380
Total Salaries	6,438,440	70,980	-18,400	35,580	0	-65,980	6,460,620
<b>Waged Staff by Department</b>							
Chief Executive's	103,450	0	0	-67,990	2,200	-310	37,350
Environment and Regeneration	5,749,120	48,710	-26,400	185,710	166,610	-56,940	6,066,810
Housing and Property	1,360,530	6,750	1,740	73,560	44,520	-15,350	1,471,750
Total Waged	7,213,100	55,460	-24,660	191,280	213,330	-72,600	7,575,910
Grand Total	13,651,540	126,440	-43,060	226,860	213,330	-138,580	14,036,530

Staff by Department	2024/25 Budget Salaried Staff No.	2024/25 Budget Waged Staff No.	2024/25 Budget Total Staff No.	2025/26 Budget Salaried Staff No.	2025/26 Budget Waged Staff No.	2025/26 Budget Total Staff No.
Chief Executive's	19.7	2.5	22.2	20.1	0.7	20.8
Environment and Regeneration	31.7	120.9	152.6	31.7	124.2	155.9
Housing and Property	18.9	27.8	46.7	19.0	29.6	48.6
Finance	17.2	0.0	17.2	17.4	0.0	17.4
Total Full-Time Equivalent Staff	87.5	151.2	238.7	88.2	154.5	242.7



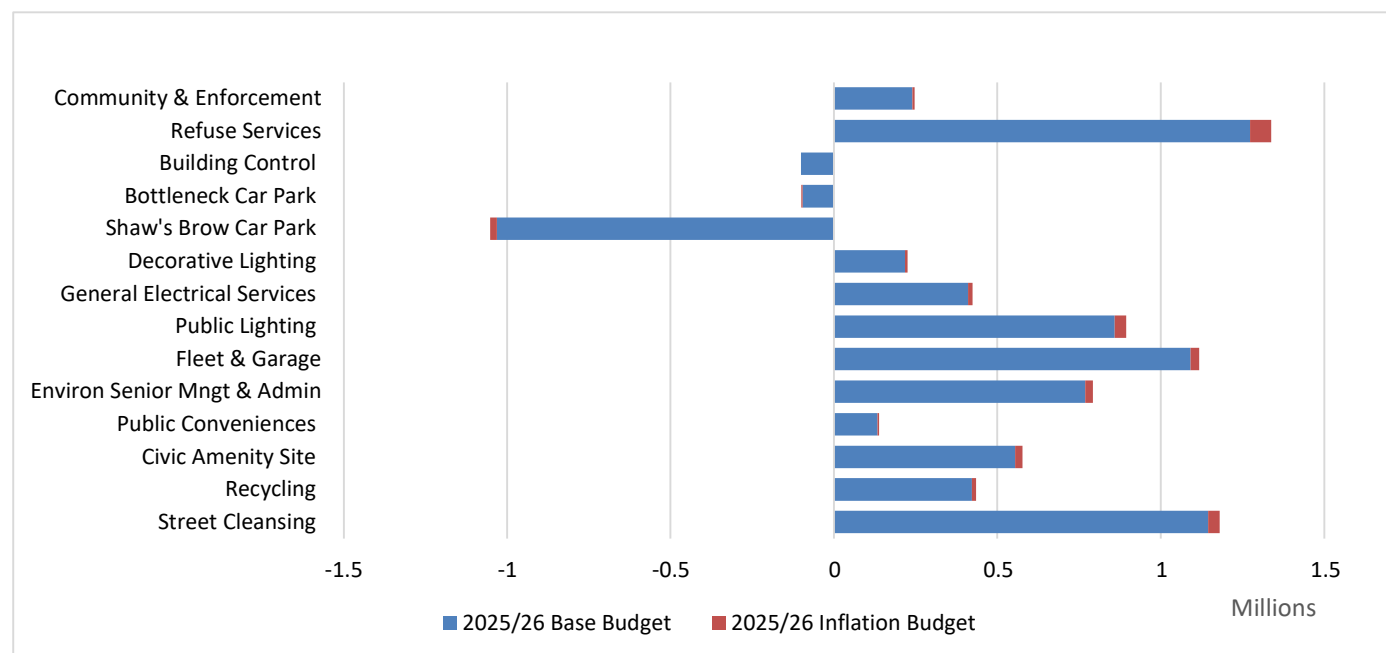
## Revenue Budget Summary by Service

### Environmental Services

Committee: PWC, G/L Account Filter: A001..U999

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Community & Enforcement	SP265	189,775	234,660	240,040	7,220	247,260
Refuse Services	REFUSE	1,083,766	1,267,300	1,272,950	64,730	1,337,680
Building Control	BLDG C	-113,504	-70,330	-100,660	820	-99,840
Bottleneck Car Park	SW030	-125,403	-123,210	-96,210	-3,250	-99,460
Shaw's Brow Car Park	SW035	-963,135	-1,029,710	-1,031,700	-20,510	-1,052,210
Decorative Lighting	SW050	223,250	210,860	217,590	7,950	225,540
General Electrical Services	SW060	386,877	397,900	410,920	13,470	424,390
Public Lighting	SW070	496,642	753,150	859,530	34,890	894,420
Fleet & Garage	SACW10	1,054,290	1,093,680	1,091,640	25,570	1,117,210
Environ Senior Mngt & Admin	SW180	717,812	758,200	768,840	23,780	792,620
Public Conveniences	SW210	117,444	126,620	133,750	4,730	138,480
Civic Amenity Site	SW215	444,941	547,610	554,960	22,260	577,220
Recycling	RECYCL	404,129	410,430	422,300	13,130	435,430
Street Cleansing	SW230	1,049,943	1,130,870	1,145,200	35,480	1,180,680

Totals		4,966,827	5,708,030	5,889,150	230,270	6,119,420
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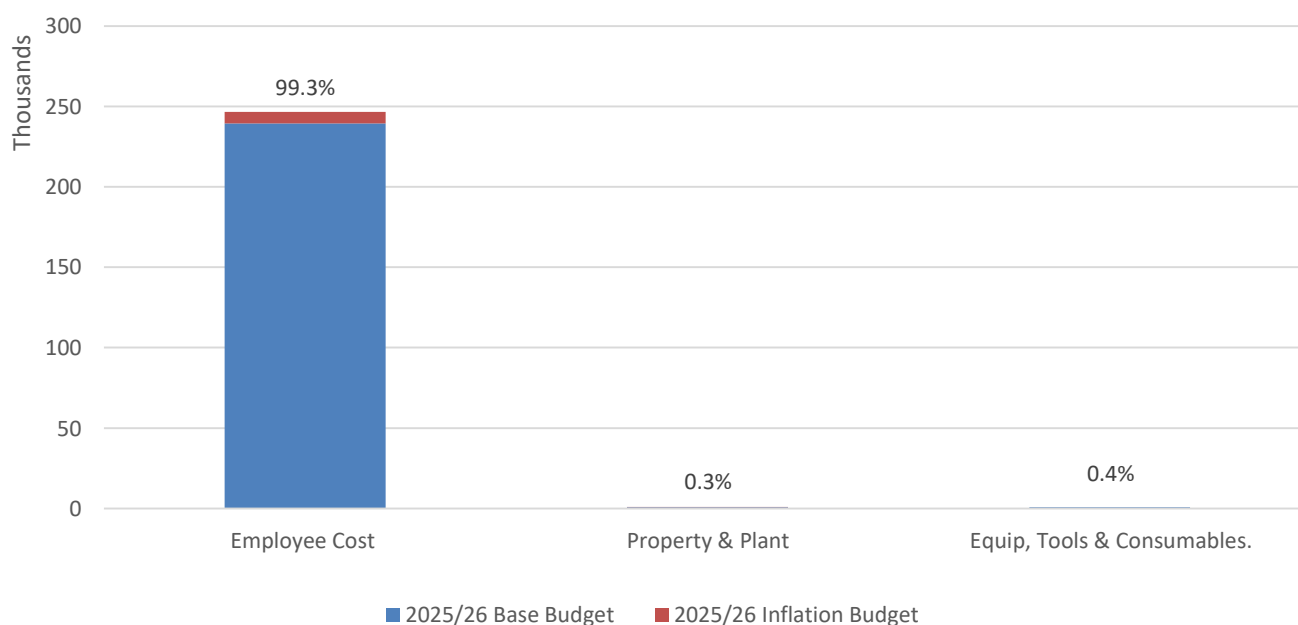
## Revenue Budget

### Environmental Services Community & Enforcement SP265

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	189,631	234,060	239,440	7,190	246,630
Property & Fixed Plant	B999	160	810	810	50	860
Equip, Tools & Consumables	D199	359	850	850	0	850
REVENUE EXPENDITURE	J999	190,150	235,720	241,100	7,240	248,340
Customer & Client Receipt	M999	-375	-1,060	-1,060	-20	-1,080
REVENUE INCOME	R999	-375	-1,060	-1,060	-20	-1,080
REVENUE ACCOUNT	U999	189,775	234,660	240,040	7,220	247,260

Includes provision of all enforcement duties relating to delegated legislation and Byelaws covering the Highways Act, Litter Act, Dogs Act, Public Health Act, Road Traffic Act, Trees and High Hedges Act, Local Government Act and Douglas General Byelaws including but not limited to investigating incidents, evidence gathering and prosecutions. General duties include daily patrols for community assistance/public enquiries and deterrence or recording of incidents under the relevant Acts and Byelaws, inspection of life-saving equipment and other Council-owned infrastructure, car parking enforcement across all areas covered by the Off-street Parking Orders, day to day management of the car parks. Assisting other Council Departments as necessary and being the uniformed presence at civic functions. First response for reported incidents.

## Expenditure



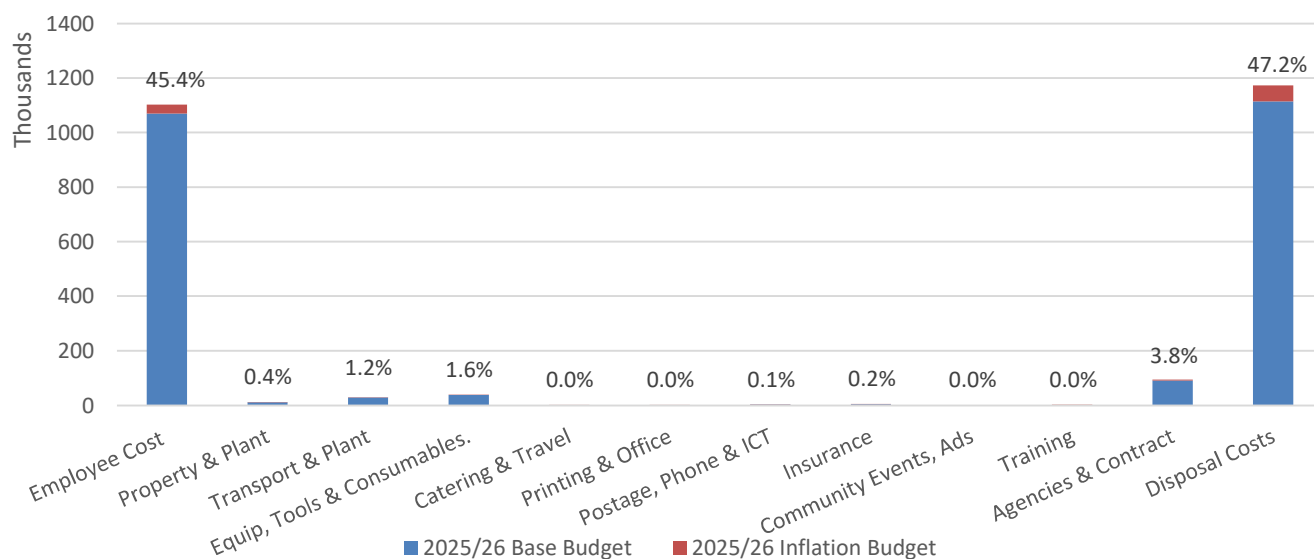
## Revenue Budget

### Environmental Services Refuse Services REFUSE

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	899,997	1,064,350	1,070,000	32,100	1,102,100
Property & Fixed Plant	B999	53,550	10,240	10,240	820	11,060
Transport & Plant	C999	28,121	27,910	27,910	500	28,410
Equip, Tools & Consumables	D199	30,042	37,370	37,370	1,090	38,460
Catering & Travel	D229	546	610	610	20	630
Printing & Office Supplies	D349	2,363	700	700	20	720
Postage, Phone & ICT	D449	2,425	2,240	2,240	140	2,380
Mem. Subs, Conf'nce Fees	D549	2,713	0	0	0	0
Insurance	D599	2,920	3,640	3,640	190	3,830
Community Events, Ads, etc.	D699	29	20	20	0	20
Training	D719	1,558	1,140	1,140	40	1,180
Agencies & Contract Services	E149	48,442	90,820	90,820	2,990	93,810
Disposal Costs	E999	1,007,721	1,114,340	1,114,340	58,270	1,172,610
Transfer Payments	F999	521	0	0	0	0
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>2,080,948</b>	<b>2,353,380</b>	<b>2,359,030</b>	<b>96,180</b>	<b>2,455,210</b>
Government Income	K999	-3,879	0	0	0	0
Other Grants & Contributions	L999	-138,974	-141,090	0	0	0
Customer & Client Receipt	M999	-679,409	-710,540	-710,540	-23,190	-733,730
Other Recharges	Q999	-174,920	-234,450	-375,540	-8,260	-383,800
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-997,182</b>	<b>-1,086,080</b>	<b>-1,086,080</b>	<b>-31,450</b>	<b>-1,117,530</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>1,083,766</b>	<b>1,267,300</b>	<b>1,272,950</b>	<b>64,730</b>	<b>1,337,680</b>

Includes the costs and income from the Council's waste collection service including the Energy from Waste Plant gate fees. The Council operates the Eastern District Civic Amenity site on behalf of the Eastern local authorities, the costs of this is also included within this service. There has been a change in presentation in 2025/26. All contributions from other Eastern authorities are now shown in SW215 and the full operator contractor cost is recharged to DL010.

## Expenditure



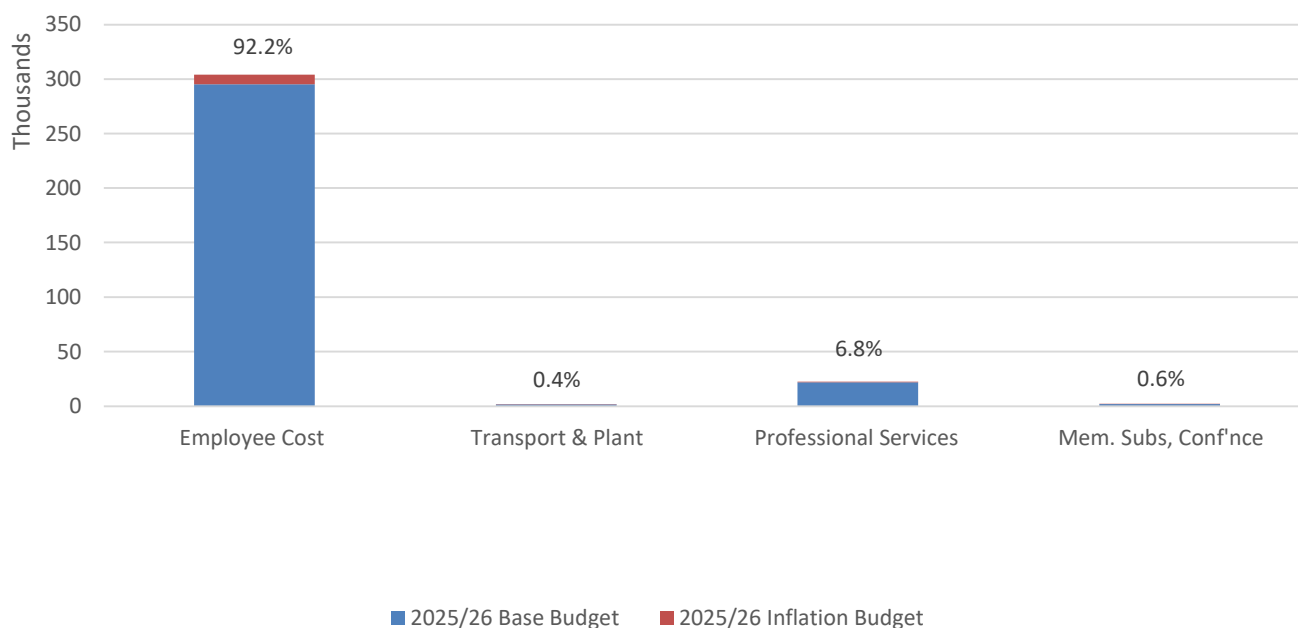
## Revenue Budget

### Environmental Services Building Control BLDG C

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	254,275	301,010	295,170	8,860	304,030
Property & Fixed Plant	B999	2	0	0	0	0
Transport & Plant	C999	620	1,360	1,360	20	1,380
Equip, Tools & Consumables	D199	723	0	0	0	0
Professional Services	D399	15,818	21,770	21,770	720	22,490
Mem. Subs, Conf'nce Fees	D549	1,774	1,890	1,890	60	1,950
REVENUE EXPENDITURE	J999	273,212	326,030	320,190	9,660	329,850
Government Income	K999	-385	-19,610	-19,610	-410	-20,020
Customer & Client Receipt	M999	-386,331	-376,750	-401,240	-8,430	-409,670
REVENUE INCOME	R999	-386,716	-396,360	-420,850	-8,840	-429,690
REVENUE ACCOUNT	U999	-113,504	-70,330	-100,660	820	-99,840

Includes the cost of the team dealing with building control applications, property searches, consideration of planning applications and unsightly and dangerous buildings.

## Expenditure

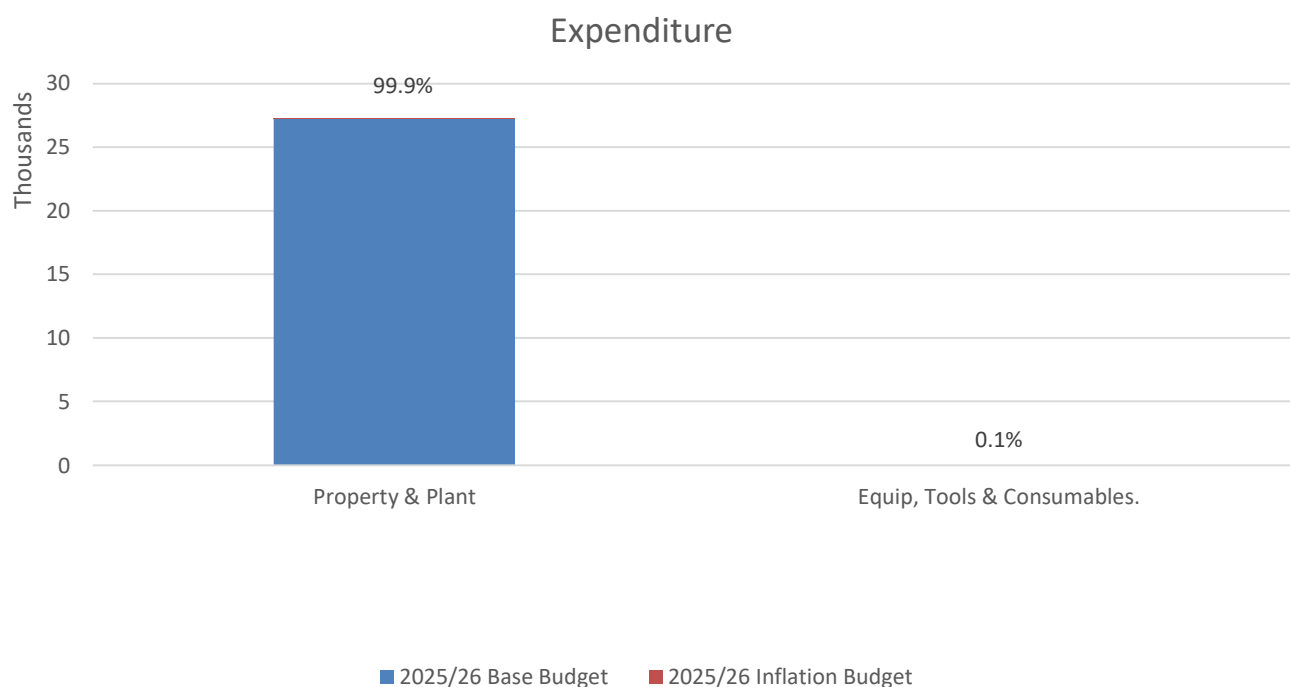


## Revenue Budget

### Environmental Services Bottleneck Car Park SW030

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	138	0	0	0	0
Property & Fixed Plant	B999	0	230	27,230	20	27,250
Equip, Tools & Consumables	D199	0	20	20	0	20
REVENUE EXPENDITURE	J999	138	250	27,250	20	27,270
Customer & Client Receipt	M999	-125,541	-123,460	-123,460	-3,270	-126,730
REVENUE INCOME	R999	-125,541	-123,460	-123,460	-3,270	-126,730
REVENUE ACCOUNT	U999	-125,403	-123,210	-96,210	-3,250	-99,460

The provision of parking facilities at the Council-owned Bottleneck site on Loch Promenade, along with associated income.



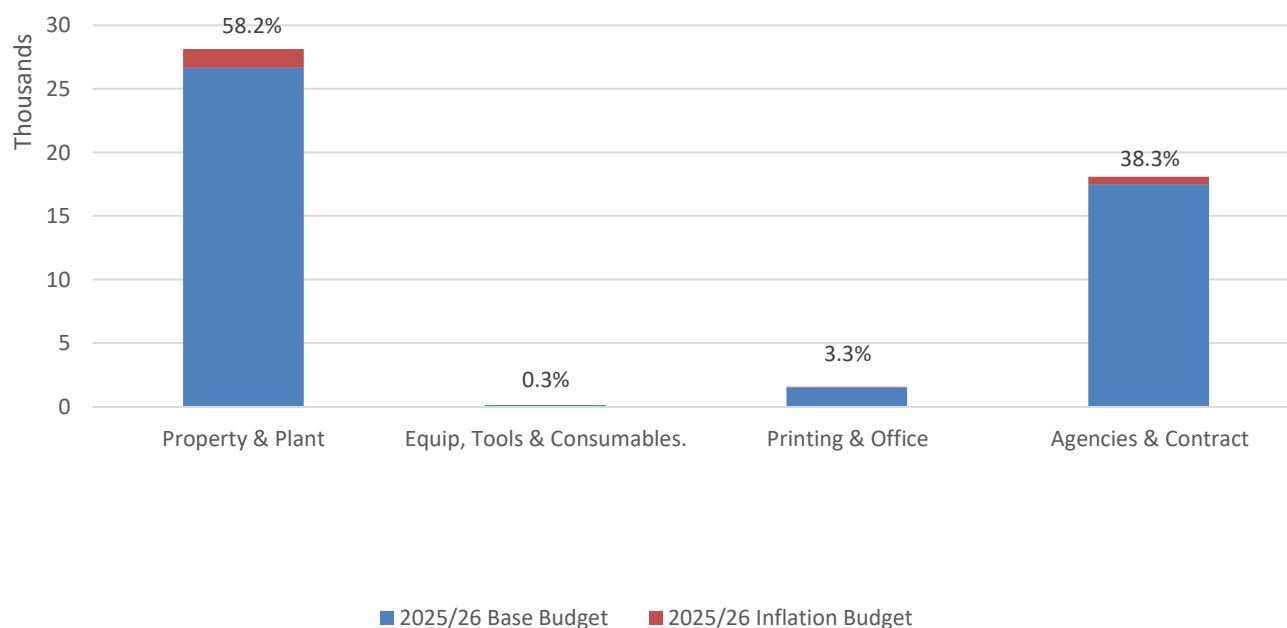
## Revenue Budget

### Environmental Services Shaw's Brow Car Park SW035

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	62	0	0	0	0
Property & Fixed Plant	B999	26,569	26,630	26,630	1,490	28,120
Equip, Tools & Consumables	D199	444	120	120	0	120
Printing & Office Supplies	D349	75	3,500	1,510	50	1,560
Professional Services	D399	6,942	0	0	0	0
Community Events, Ads, etc.	D699	281	0	0	0	0
Agencies & Contract Services	E149	15,474	17,510	17,510	580	18,090
REVENUE EXPENDITURE	J999	49,847	47,760	45,770	2,120	47,890
Customer & Client Receipt	M999	-1,012,982	-1,077,470	-1,077,470	-22,630	-1,100,100
REVENUE INCOME	R999	-1,012,982	-1,077,470	-1,077,470	-22,630	-1,100,100
REVENUE ACCOUNT	U999	-963,135	-1,029,710	-1,031,700	-20,510	-1,052,210

The provision of parking facilities at the Council-owned Shaw's Brow site, off Barrack Street/Church Street, along with associated income. The loan charges relating to the construction and upgrade of the car park are shown at the corporate level, rather than the service level, and are paid from the large net income amount showing on this service.

## Expenditure



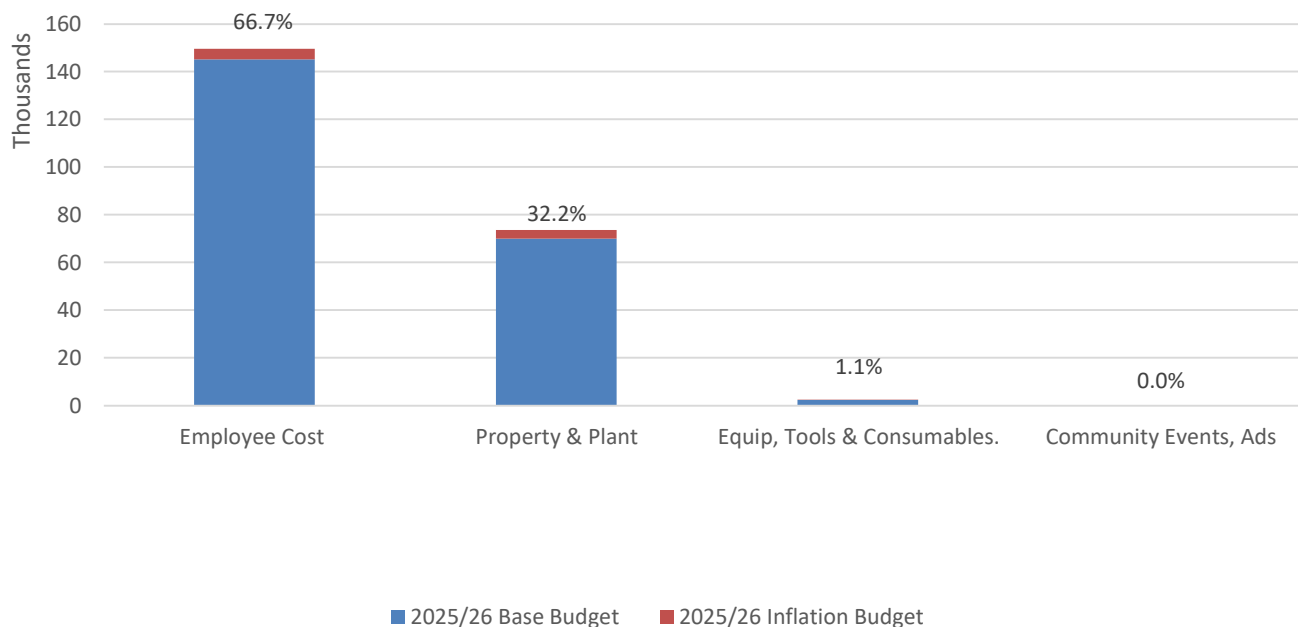
## Revenue Budget

### Environmental Services Decorative Lighting SW050

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	156,136	138,480	145,210	4,360	149,570
Property & Fixed Plant	B999	66,598	70,010	70,010	3,530	73,540
Transport & Plant	C999	514	0	0	0	0
Equip, Tools & Consumables	D199	662	2,350	2,350	60	2,410
Community Events, Ads, etc.	D699	0	20	20	0	20
Training	D719	-660	0	0	0	0
REVENUE EXPENDITURE	J999	223,250	210,860	217,590	7,950	225,540
REVENUE ACCOUNT	U999	223,250	210,860	217,590	7,950	225,540

Covers the cost of providing decorative and festive lighting within the City. It also includes the cost of Summerhill Glen lighting features.

## Expenditure



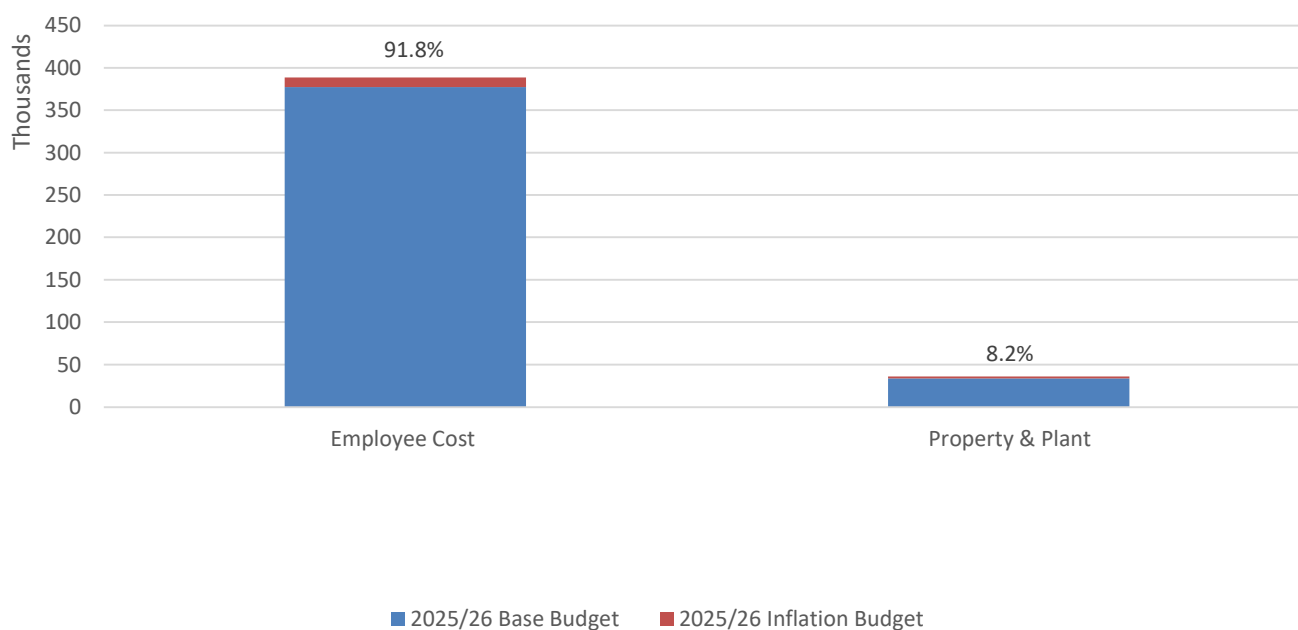
## Revenue Budget

### Environmental Services General Electrical Services SW060

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	363,947	364,280	377,300	11,330	388,630
Property & Fixed Plant	B999	29,904	33,620	33,620	2,140	35,760
Transport & Plant	C999	434	0	0	0	0
Equip, Tools & Consumables	D199	1,368	0	0	0	0
Printing & Office Supplies	D349	22	0	0	0	0
Mem. Subs, Conf'nce Fees	D549	228	0	0	0	0
Community Events, Ads, etc.	D699	252	0	0	0	0
REVENUE EXPENDITURE	J999	396,155	397,900	410,920	13,470	424,390
Other Grants & Contributions	L999	-903	0	0	0	0
Customer & Client Receipt	M999	-8,375	0	0	0	0
REVENUE INCOME	R999	-9,278	0	0	0	0
REVENUE ACCOUNT	U999	386,877	397,900	410,920	13,470	424,390

Covers the Electrical Services costs apart from lighting, i.e. maintenance of water features, CCTV repairs, statutory compliance testing (portable appliances, fire alarms, emergency lighting, installation checks), dealing with electrical repairs to the Council's operational buildings and any ad hoc rechargeable work.

## Expenditure





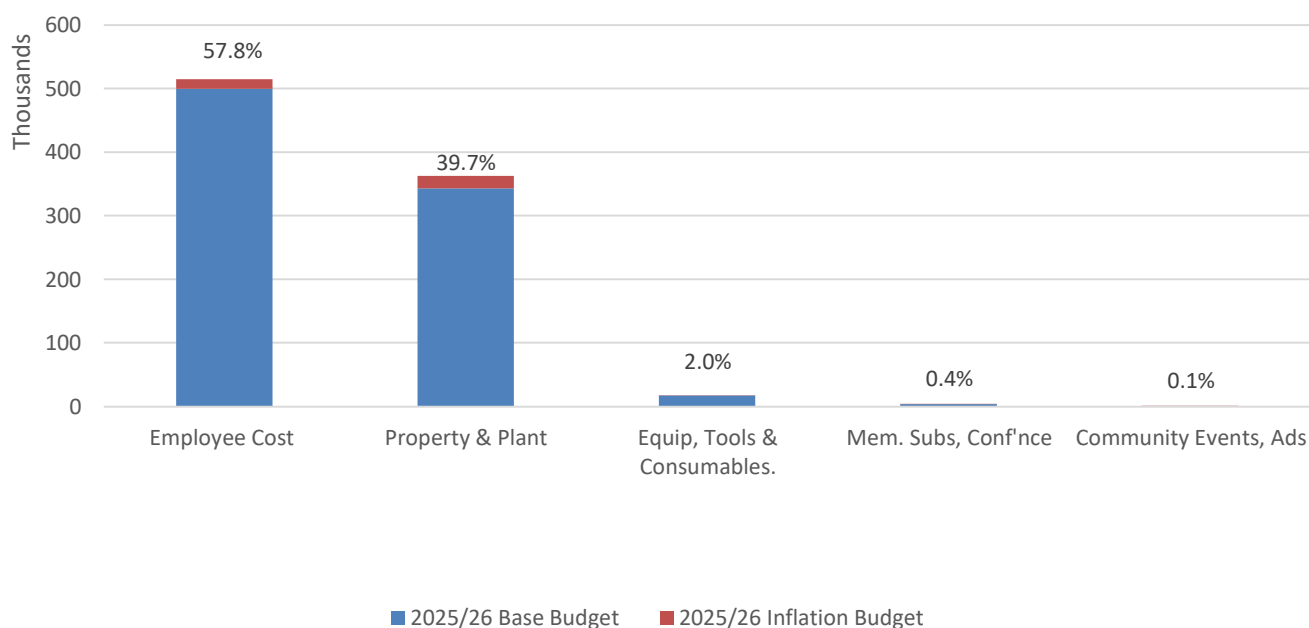
## Revenue Budget

### Environmental Services Public Lighting SW070

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	170,313	385,140	499,620	14,990	514,610
Property & Fixed Plant	B999	322,190	351,030	342,930	19,390	362,320
Transport & Plant	C999	132	0	0	0	0
Equip, Tools & Consumables	D199	15,365	17,390	17,390	480	17,870
Mem. Subs, Conf'nce Fees	D549	888	3,400	3,400	110	3,510
Insurance	D599	250	0	0	0	0
Community Events, Ads, etc.	D699	0	800	800	20	820
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>509,138</b>	<b>757,760</b>	<b>864,140</b>	<b>34,990</b>	<b>899,130</b>
Government Income	K999	-401	0	0	0	0
Other Grants & Contributions	L999	-1,408	0	0	0	0
Customer & Client Receipt	M999	-10,687	-4,610	-4,610	-100	-4,710
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-12,496</b>	<b>-4,610</b>	<b>-4,610</b>	<b>-100</b>	<b>-4,710</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>496,642</b>	<b>753,150</b>	<b>859,530</b>	<b>34,890</b>	<b>894,420</b>

Shows the cost of lighting the roads back lanes and paths and the maintenance and painting of Council street lighting. This is the statutory function of the Council as the public lighting authority.

## Expenditure

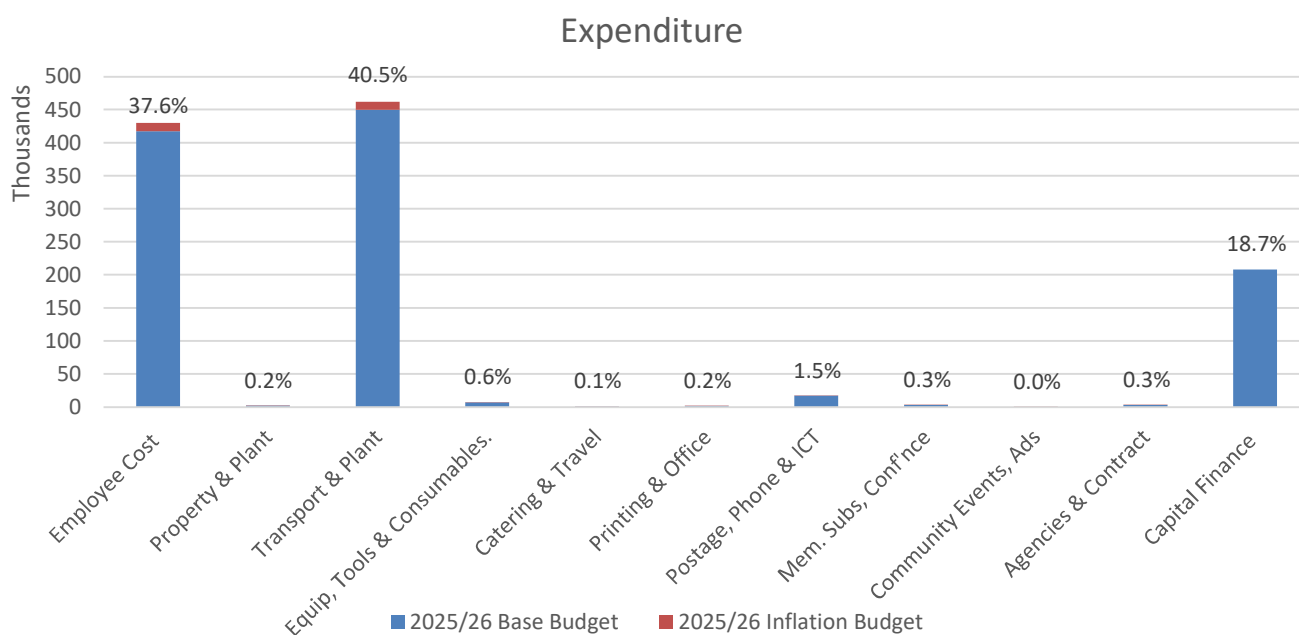


## Revenue Budget

### Environmental Services Fleet & Garage SACW10

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	330,194	397,950	417,220	12,520	429,740
Property & Fixed Plant	B999	2,181	2,000	2,000	60	2,060
Transport & Plant	C999	468,972	445,140	449,840	12,220	462,060
Equip, Tools & Consumables	D199	8,566	6,990	6,990	240	7,230
Catering & Travel	D229	2,230	750	750	10	760
Printing & Office Supplies	D349	906	1,730	1,730	60	1,790
Professional Services	D399	45	0	0	0	0
Postage, Phone & ICT	D449	10,220	16,960	16,960	610	17,570
Mem. Subs, Conf'nce Fees	D549	1,959	2,920	2,920	100	3,020
Community Events, Ads, etc.	D699	0	50	50	10	60
Agencies & Contract Services	E149	1,922	3,120	3,120	110	3,230
Capital Finance	H999	255,739	234,060	208,050	0	208,050
REVENUE EXPENDITURE	J999	1,082,934	1,111,670	1,109,630	25,940	1,135,570
Other Grants & Contributions	L999	-4,173	0	0	0	0
Customer & Client Receipt	M999	-24,471	-17,990	-17,990	-370	-18,360
REVENUE INCOME	R999	-28,644	-17,990	-17,990	-370	-18,360
REVENUE ACCOUNT	U999	1,054,290	1,093,680	1,091,640	25,570	1,117,210

The cost of maintaining and running the Council's fleet of vehicles and plant.



## Revenue Budget

### Environmental Services

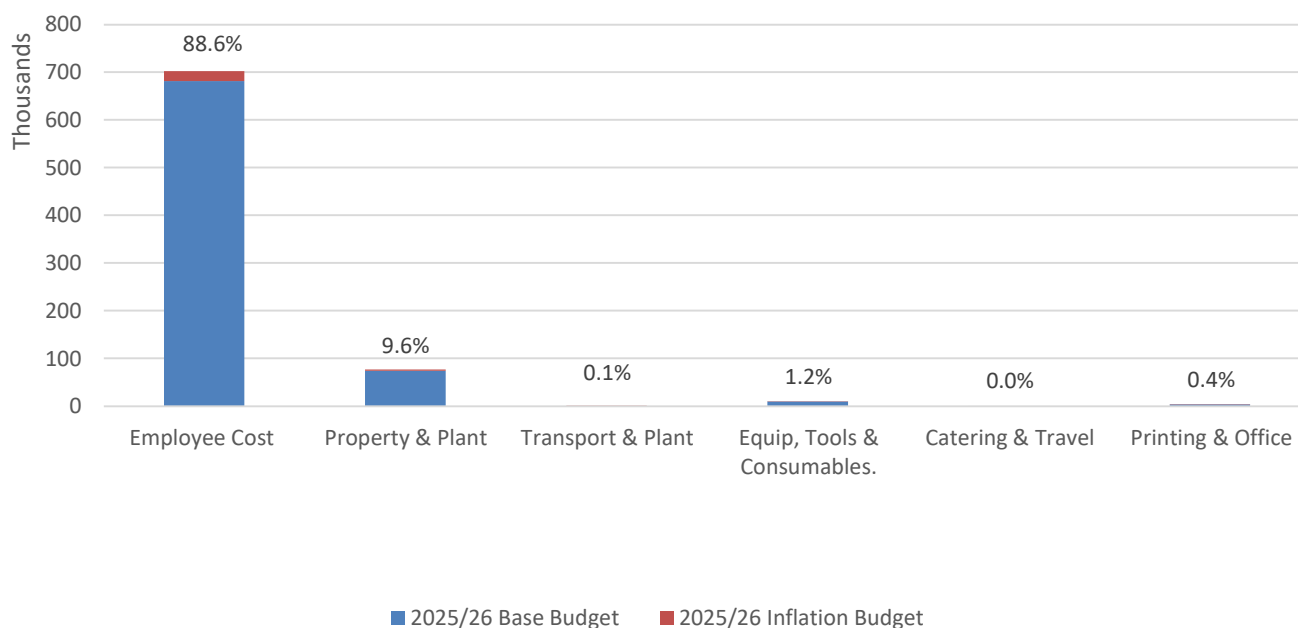
### Environmental Senior Mngt & Adm

SW180

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	605,336	688,790	681,560	20,460	702,020
Property & Fixed Plant	B999	91,066	56,270	74,140	2,680	76,820
Transport & Plant	C999	2,400	630	630	10	640
Equip, Tools & Consumables	D199	13,355	9,200	9,200	540	9,740
Catering & Travel	D229	0	30	30	0	30
Printing & Office Supplies	D349	3,691	3,280	3,280	90	3,370
Professional Services	D399	35	0	0	0	0
Postage, Phone & ICT	D449	284	0	0	0	0
Community Events, Ads, etc.	D699	159	0	0	0	0
Agencies & Contract Services	E149	1,486	0	0	0	0
REVENUE EXPENDITURE	J999	717,812	758,200	768,840	23,780	792,620
REVENUE ACCOUNT	U999	717,812	758,200	768,840	23,780	792,620

Shows the cost of the management and administration staff of the Environmental Services Division including Stores. Energy costs of Ballacottier service centre. Maintenance of street furniture and memorials including the War Memorial. Also includes the department's cost of stationery.

## Expenditure

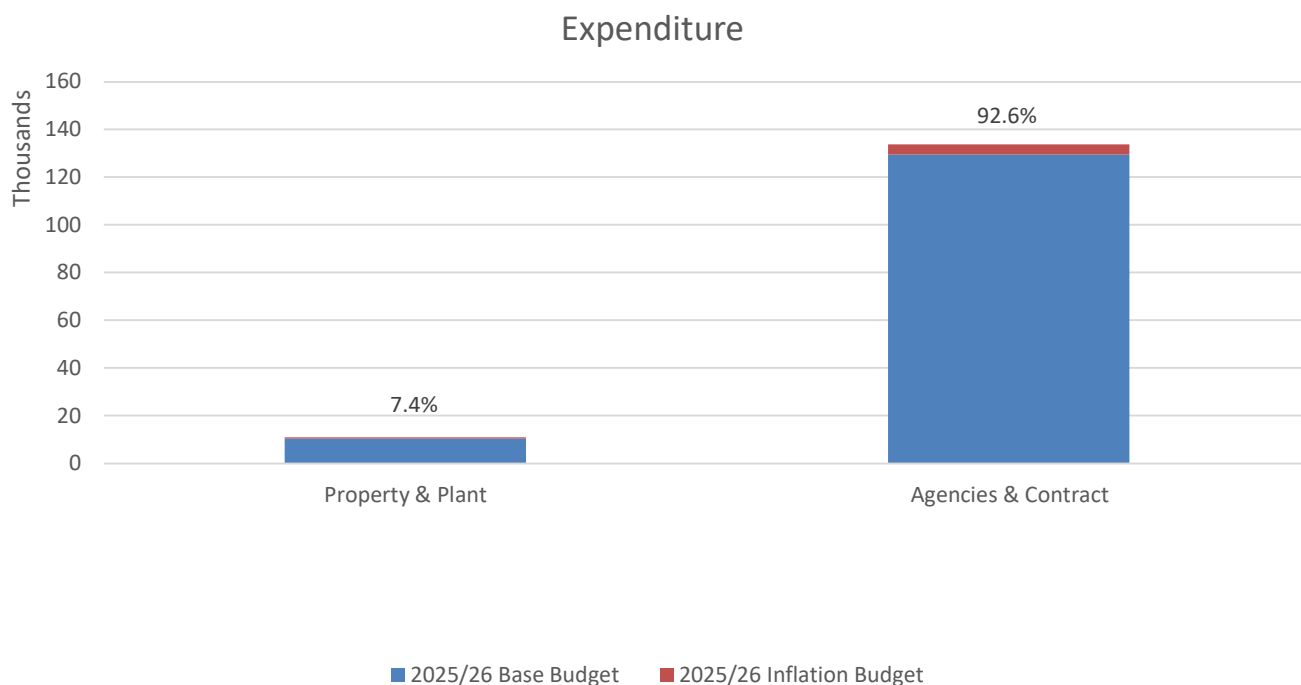


## Revenue Budget

### Environmental Services Public Conveniences SW210

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	2,856	10,290	10,290	590	10,880
Community Events, Ads, etc.	D699	5	0	0	0	0
Agencies & Contract Services	E149	119,633	129,470	129,470	4,270	133,740
REVENUE EXPENDITURE	J999	122,494	139,760	139,760	4,860	144,620
Customer & Client Receipt	M999	-5,050	-13,140	-6,010	-130	-6,140
REVENUE INCOME	R999	-5,050	-13,140	-6,010	-130	-6,140
REVENUE ACCOUNT	U999	117,444	126,620	133,750	4,730	138,480

This shows the cost of operating public conveniences, many of which are now automated.



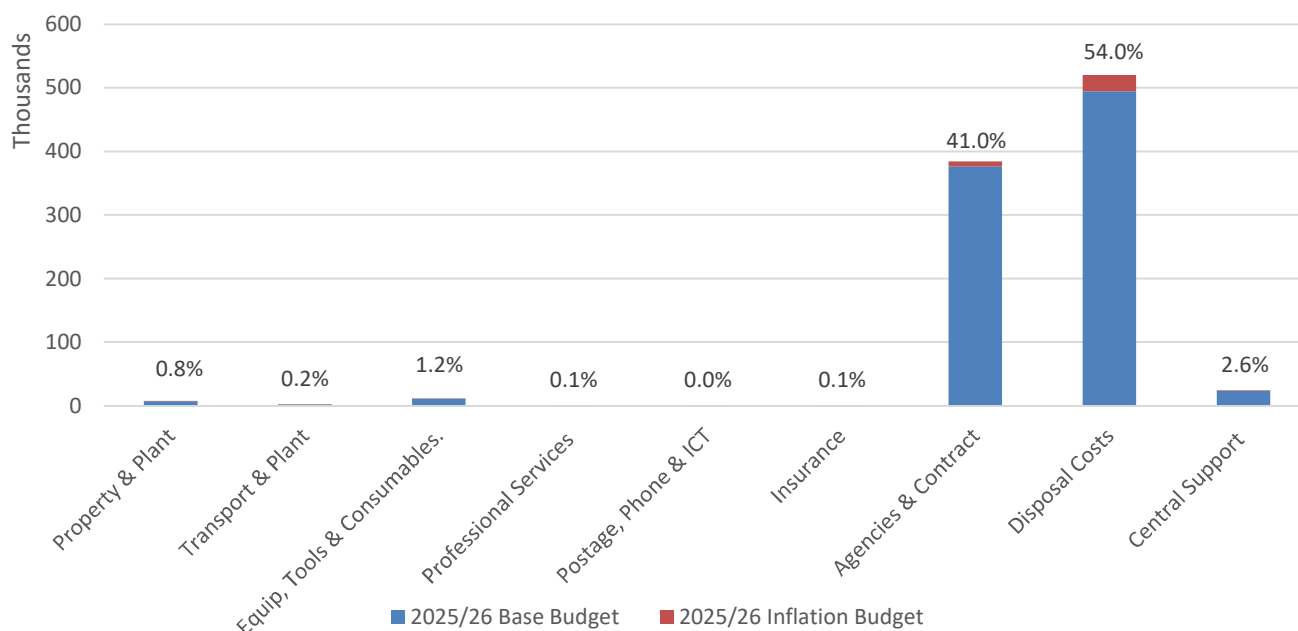
## Revenue Budget

### Environmental Services Civic Amenity Site SW215

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	52,356	5,810	6,950	350	7,300
Transport & Plant	C999	1,205	2,240	2,240	40	2,280
Equip, Tools & Consumables	D199	5,081	5,610	11,220	370	11,590
Professional Services	D399	660	740	740	0	740
Postage, Phone & ICT	D449	418	450	450	10	460
Insurance	D599	530	580	580	30	610
Community Events, Ads, etc.	D699	1,674	0	0	0	0
Agencies & Contract Services	E149	175,167	234,580	376,140	8,280	384,420
Disposal Costs	E999	391,154	490,590	494,650	25,660	520,310
Central Support Services	G199	19,292	23,190	23,420	870	24,290
REVENUE EXPENDITURE	J999	647,537	763,790	916,390	35,610	952,000
Other Grants & Contributions	L999	-202,596	-216,180	-361,430	-13,350	-374,780
REVENUE INCOME	R999	-202,596	-216,180	-361,430	-13,350	-374,780
REVENUE ACCOUNT	U999	444,941	547,610	554,960	22,260	577,220

The Council administers the Eastern District Civic Amenity site on behalf of the Eastern local authorities, including Douglas. This service shows the administrative and disposal costs of that operation for all Eastern local authorities. The income reflects the other participating authorities' share of the administration costs, disposal costs, contractor costs and vehicle loan charges. There has been a change in presentation in 2025/26 to show the total contractor costs for all authorities.

## Expenditure



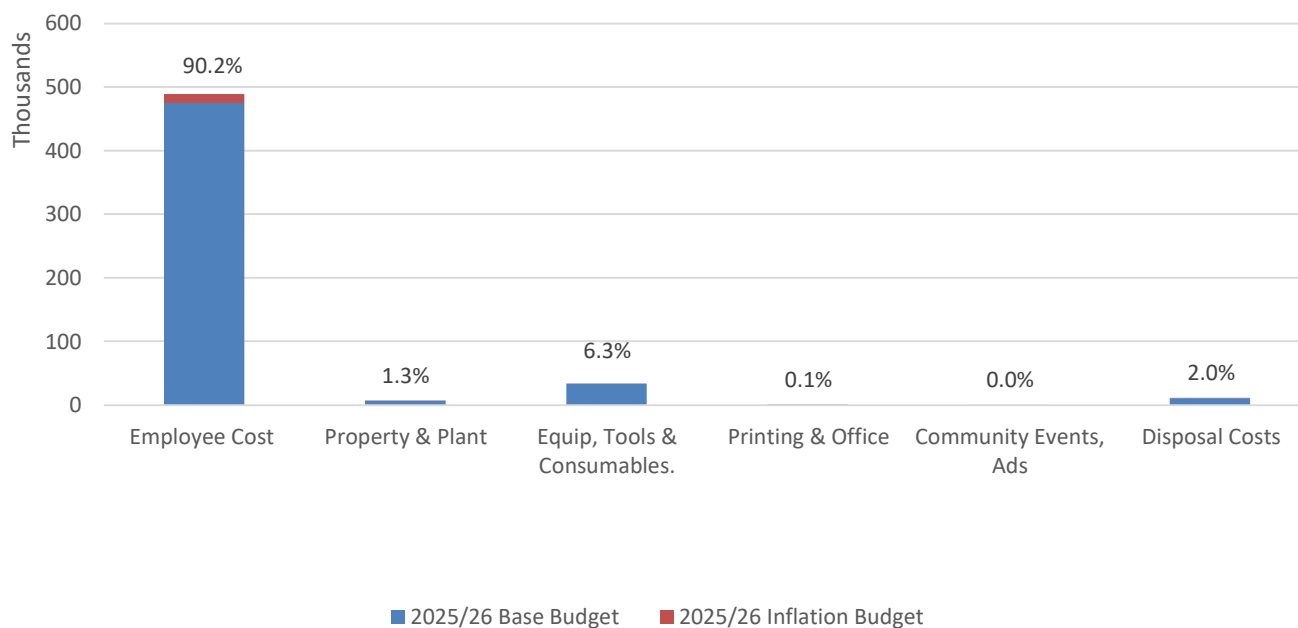
## Revenue Budget

### Environmental Services Recycling RECYCL

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	410,920	473,030	474,900	14,250	489,150
Property & Fixed Plant	B999	6,118	6,640	6,640	410	7,050
Transport & Plant	C999	4	0	0	0	0
Equip, Tools & Consumables	D199	60,522	33,050	33,050	600	33,650
Printing & Office Supplies	D349	1,933	700	700	20	720
Community Events, Ads, etc.	D699	0	260	260	0	260
Disposal Costs	E999	20,850	690	10,690	40	10,730
REVENUE EXPENDITURE	J999	500,347	514,370	526,240	15,320	541,560
Government Income	K999	-19,616	-28,410	-28,410	-600	-29,010
Customer & Client Receipt	M999	-76,602	-75,530	-75,530	-1,590	-77,120
REVENUE INCOME	R999	-96,218	-103,940	-103,940	-2,190	-106,130
REVENUE ACCOUNT	U999	404,129	410,430	422,300	13,130	435,430

The cost of provision of Kerbside recycle collection and the Transfer Station which bulks and ships recycles to various recycling facilities, both on and off Island.

## Expenditure



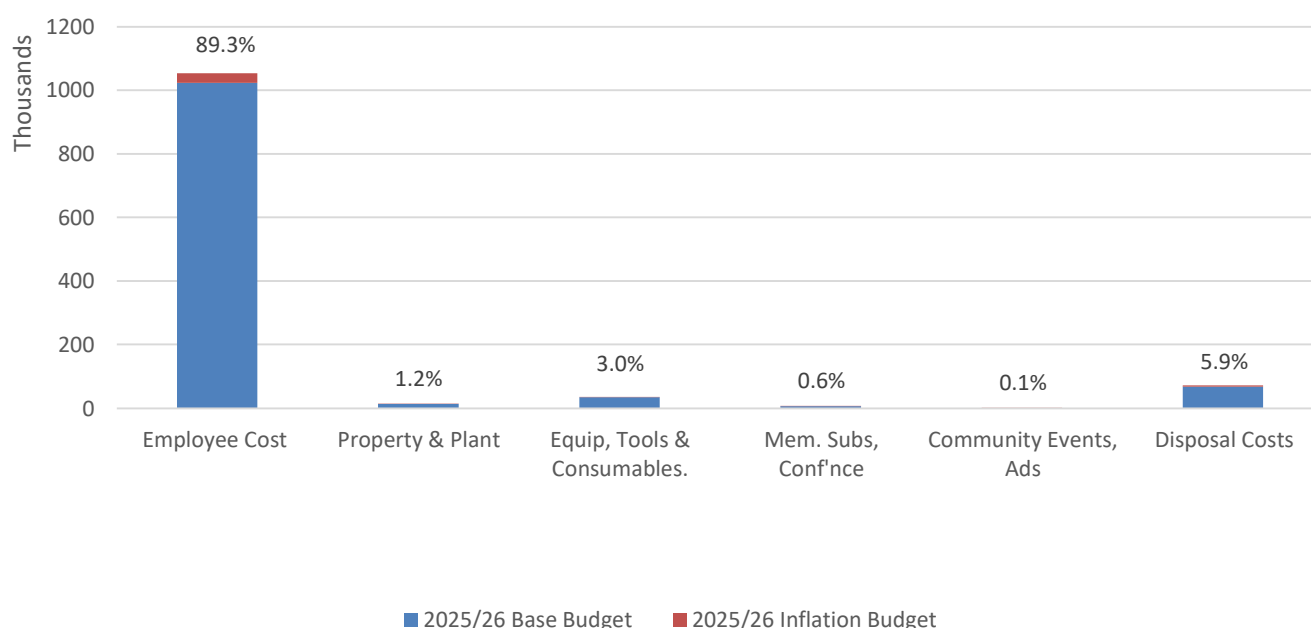
## Revenue Budget

### Environmental Services Street Cleansing SW230

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	948,150	1,002,340	1,022,940	30,680	1,053,620
Property & Fixed Plant	B999	10,784	13,590	13,590	190	13,780
Transport & Plant	C999	341	0	0	0	0
Equip, Tools & Consumables	D199	39,146	45,630	34,030	840	34,870
Catering & Travel	D229	330	0	0	0	0
Printing & Office Supplies	D349	18	0	0	0	0
Mem. Subs, Conf'nce Fees	D549	995	1,110	6,440	210	6,650
Community Events, Ads, etc.	D699	0	590	590	20	610
Disposal Costs	E999	63,487	67,610	67,610	3,540	71,150
REVENUE EXPENDITURE	J999	1,063,251	1,130,870	1,145,200	35,480	1,180,680
Government Income	K999	-2,096	0	0	0	0
Customer & Client Receipt	M999	-11,212	0	0	0	0
REVENUE INCOME	R999	-13,308	0	0	0	0
REVENUE ACCOUNT	U999	1,049,943	1,130,870	1,145,200	35,480	1,180,680

Highways cleaning and emptying gullies. The costs of this function within Douglas, along with the existing cost of cleaning the amenity areas, such as pavements and lanes, are shown here.

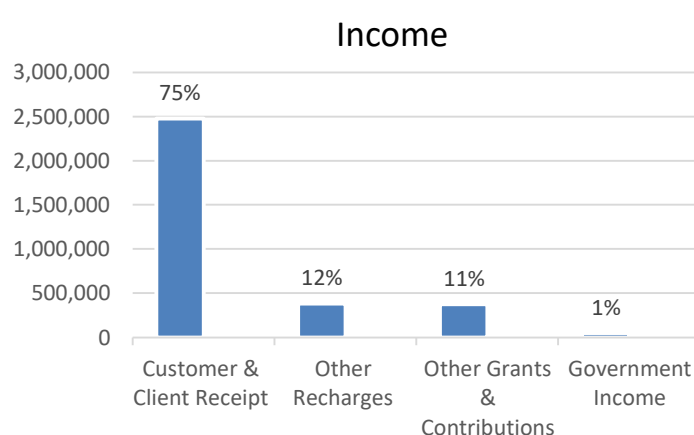
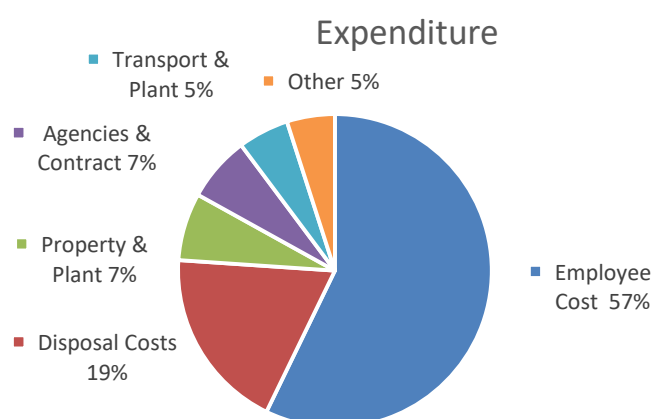
## Expenditure



## Revenue Budget

### Environmental Service Committee Summary of All Expenditure and Income

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	4,329,099	5,049,430	5,223,360	156,740	5,380,100
Property & Fixed Plant	B999	664,334	587,170	625,080	31,720	656,800
Transport & Plant	C999	502,743	477,280	481,980	12,790	494,770
Equip, Tools & Consumables	D199	175,633	158,580	152,590	4,220	156,810
Catering & Travel	D229	3,106	1,390	1,390	30	1,420
Printing & Office Supplies	D349	9,008	9,910	7,920	240	8,160
Professional Services	D399	23,500	22,510	22,510	720	23,230
Postage, Phone & ICT	D449	13,347	19,650	19,650	760	20,410
Mem. Subs, Conf'nce Fees	D549	8,557	9,320	14,650	480	15,130
Insurance	D599	3,700	4,220	4,220	220	4,440
Community Events, Ads, etc.	D699	2,400	1,740	1,740	50	1,790
Training	D719	898	1,140	1,140	40	1,180
Agencies & Contract Services	E149	362,124	475,500	617,060	16,230	633,290
Disposal Costs	E999	1,483,212	1,673,230	1,687,290	87,510	1,774,800
Transfer Payments	F999	521	0	0	0	0
Central Support Services	G199	19,292	23,190	23,420	870	24,290
Capital Finance	H999	255,739	234,060	208,050	0	208,050
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>7,857,213</b>	<b>8,748,320</b>	<b>9,092,050</b>	<b>312,620</b>	<b>9,404,670</b>
Government Income	K999	-26,377	-48,020	-48,020	-1,010	-49,030
Other Grants & Contributions	L999	-348,054	-357,270	-361,430	-13,350	-374,780
Customer & Client Receipt	M999	-2,341,035	-2,400,550	-2,417,910	-59,730	-2,477,640
Other Recharges	Q999	-174,920	-234,450	-375,540	-8,260	-383,800
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-2,890,386</b>	<b>-3,040,290</b>	<b>-3,202,900</b>	<b>-82,350</b>	<b>-3,285,250</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>4,966,827</b>	<b>5,708,030</b>	<b>5,889,150</b>	<b>230,270</b>	<b>6,119,420</b>





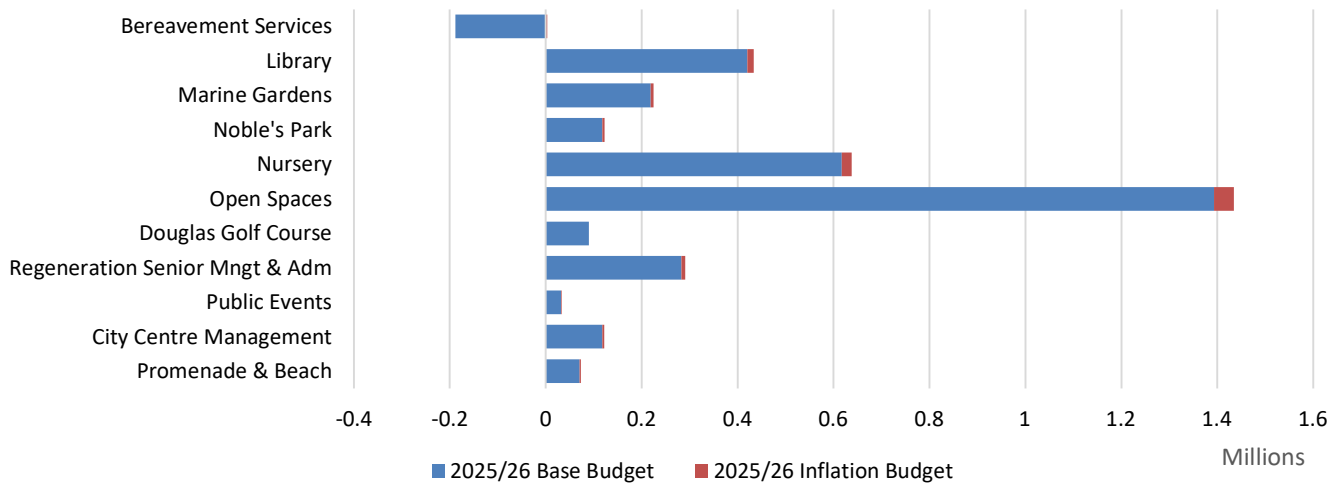
## Revenue Budget Summary by Service

### Regeneration and Community

Committee: LSC, G/L Account Filter: A001..U999

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Bereavement Services	BEREAV	-100,731	-137,150	-188,420	3,580	-184,840
Library	SL010	408,152	421,340	420,430	13,280	433,710
Marine Gardens	SL060	138,273	209,780	218,370	6,570	224,940
Noble's Park	SL080	176,775	67,440	117,690	4,810	122,500
Nursery	SL100	437,596	629,040	617,400	20,210	637,610
Open Spaces	SL110	979,910	1,276,410	1,393,180	41,940	1,435,120
Douglas Golf Course	SL150	43,007	61,840	89,640	-830	88,810
Regeneration Senior Mngt & Adm	SL220	312,841	284,750	282,690	8,490	291,180
Public Events	SP100	26,334	32,320	32,320	1,160	33,480
City Centre Management	SP160	98,530	118,630	117,910	3,790	121,700
Promenade & Beach	SW120	59,205	70,510	70,510	2,940	73,450
Totals		2,579,892	3,034,910	3,171,720	105,940	3,277,660

### Expenditure



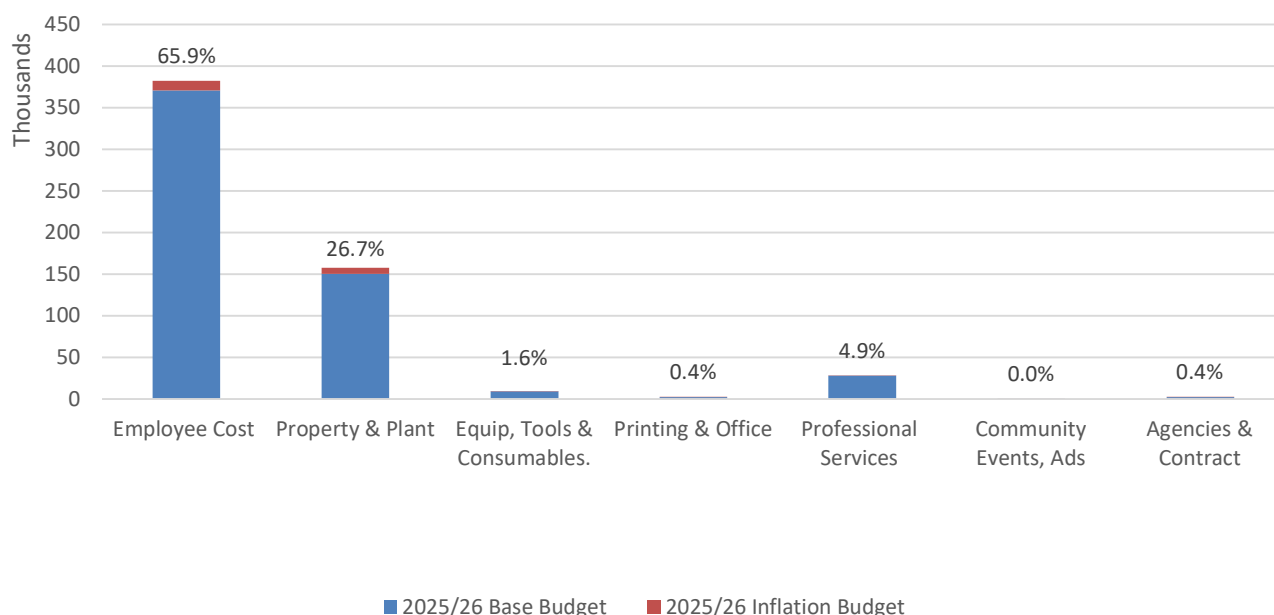
## Revenue Budget Summary by Service

### Regeneration and Community Bereavement Services BEREAV

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	361,590	348,940	371,100	11,140	382,240
Property & Fixed Plant	B999	202,922	183,150	150,340	7,320	157,660
Equip, Tools & Consumables	D199	9,444	9,030	9,030	300	9,330
Printing & Office Supplies	D349	2,226	2,470	2,470	80	2,550
Professional Services	D399	28,413	20,600	27,860	580	28,440
Mem. Subs, Conf'nce Fees	D549	31	0	0	0	0
Community Events, Ads, etc.	D699	204	150	150	10	160
Agencies & Contract Services	E149	2,668	1,330	2,400	80	2,480
REVENUE EXPENDITURE	J999	607,498	565,670	563,350	19,510	582,860
Customer & Client Receipt	M999	-708,229	-702,820	-751,770	-15,930	-767,700
REVENUE INCOME	R999	-708,229	-702,820	-751,770	-15,930	-767,700
REVENUE ACCOUNT	U999	-100,731	-137,150	-188,420	3,580	-184,840

This service shows the costs and income of the Council's cemeteries and Crematorium. The annual contribution into the Cremator Renewals fund and any loan charges are incorporated into the budget at the corporate level.

### Expenditure



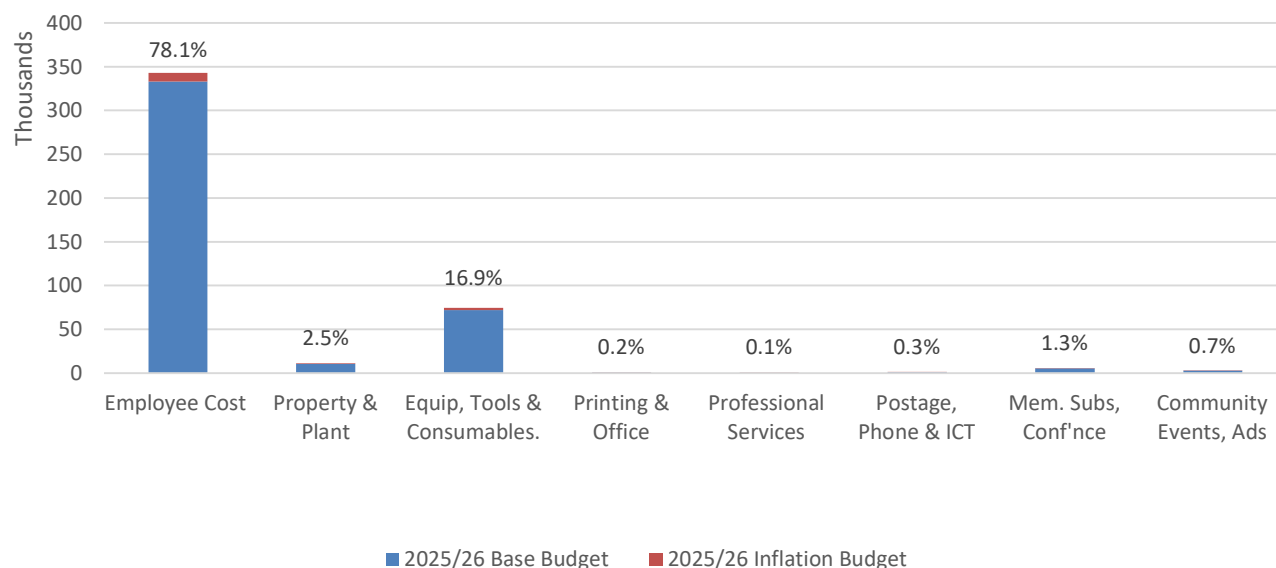
## Revenue Budget Summary by Service

### Regeneration and Community Library SL010

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	317,594	333,810	332,900	10,000	342,900
Property & Fixed Plant	B999	15,843	10,600	10,600	460	11,060
Equip, Tools & Consumables	D199	72,930	72,190	72,190	2,490	74,680
Printing & Office Supplies	D349	807	880	880	20	900
Professional Services	D399	45	290	290	10	300
Postage, Phone & ICT	D449	1,576	1,250	1,250	80	1,330
Mem. Subs, Conf'nce Fees	D549	5,642	5,500	5,500	190	5,690
Community Events, Ads, etc.	D699	3,025	2,820	2,820	140	2,960
REVENUE EXPENDITURE	J999	417,462	427,340	426,430	13,390	439,820
Other Grants & Contributions	L999	-24	0	0	0	0
Customer & Client Receipt	M999	-8,676	-5,110	-5,110	-110	-5,220
Other Income	P999	-610	-890	-890	0	-890
REVENUE INCOME	R999	-9,310	-6,000	-6,000	-110	-6,110
REVENUE ACCOUNT	U999	408,152	421,340	420,430	13,280	433,710

Alongside the traditional function of providing books for loan and reference, the Henry Bloom Noble Library provides access to the internet and the facility to access books, newspapers, magazines and comics online. The Library also facilitates events that promote literacy and learning across the age range.

### Expenditure



## Revenue Budget Summary by Service

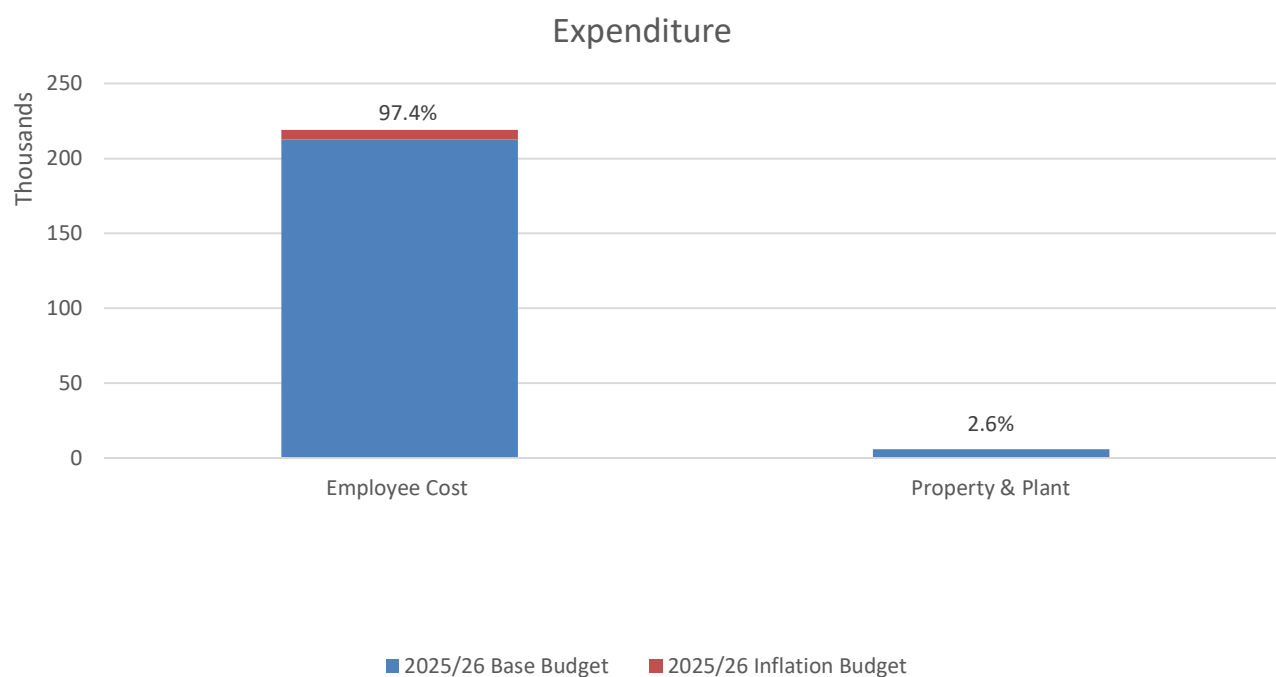
### Regeneration and Community

#### Marine Gardens

SL060

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	125,849	207,230	212,610	6,390	219,000
Property & Fixed Plant	B999	8,672	2,550	5,760	180	5,940
Equip, Tools & Consumables	D199	3,864	0	0	0	0
Printing & Office Supplies	D349	588	0	0	0	0
REVENUE EXPENDITURE	J999	138,973	209,780	218,370	6,570	224,940
Customer & Client Receipt	M999	-700	0	0	0	0
REVENUE INCOME	R999	-700	0	0	0	0
REVENUE ACCOUNT	U999	138,273	209,780	218,370	6,570	224,940

The cost of maintaining the public open space areas of the Promenade, including the Marine Gardens, is shown here.

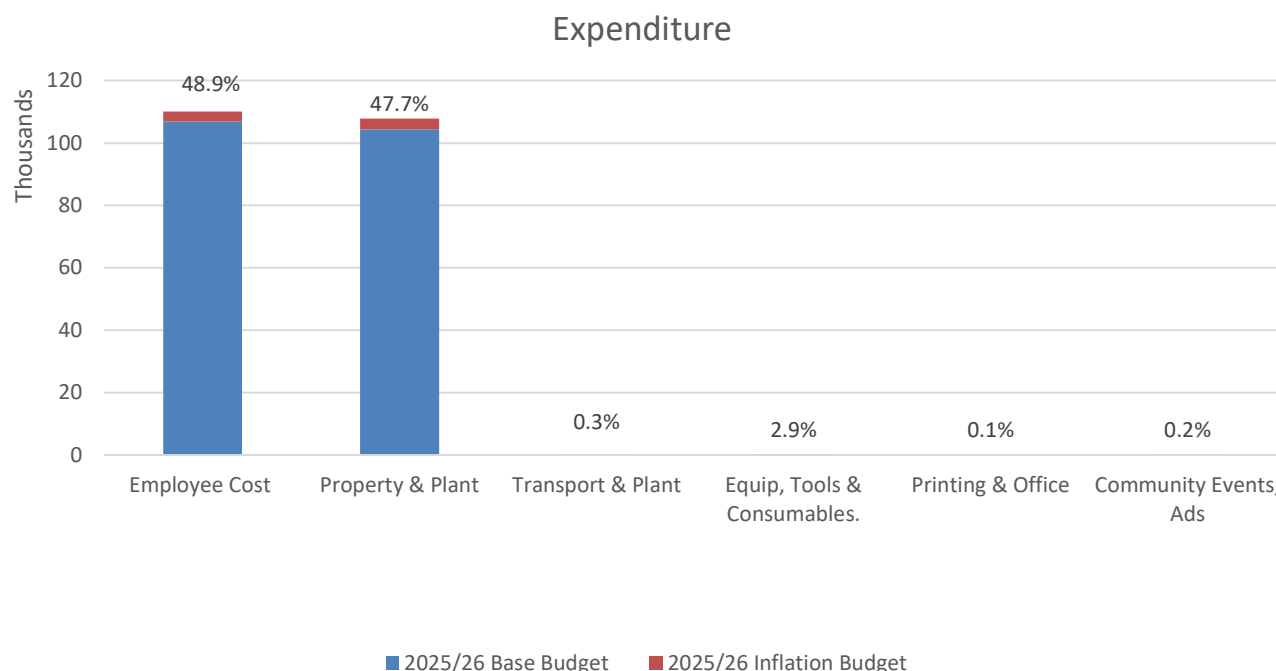


## Revenue Budget Summary by Service

**Regeneration and Community**  
**Noble's Park**  
**SL080**

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	179,294	102,830	106,900	3,220	110,120
Property & Fixed Plant	B999	98,886	74,350	104,350	3,440	107,790
Transport & Plant	C999	0	750	750	10	760
Equip, Tools & Consumables	D199	7,992	6,300	6,300	250	6,550
Printing & Office Supplies	D349	424	180	180	0	180
Community Events, Ads, etc.	D699	287	330	330	10	340
Transfer Payments	F999	-13	0	0	0	0
REVENUE EXPENDITURE	J999	286,870	184,740	218,810	6,930	225,740
Government Income	K999	-85,347	-84,690	-84,690	-1,780	-86,470
Customer & Client Receipt	M999	-24,748	-32,610	-16,430	-340	-16,770
REVENUE INCOME	R999	-110,095	-117,300	-101,120	-2,120	-103,240
REVENUE ACCOUNT	U999	176,775	67,440	117,690	4,810	122,500

Covers the cost of maintaining Noble's Park and income from short-term lettings of pitches.

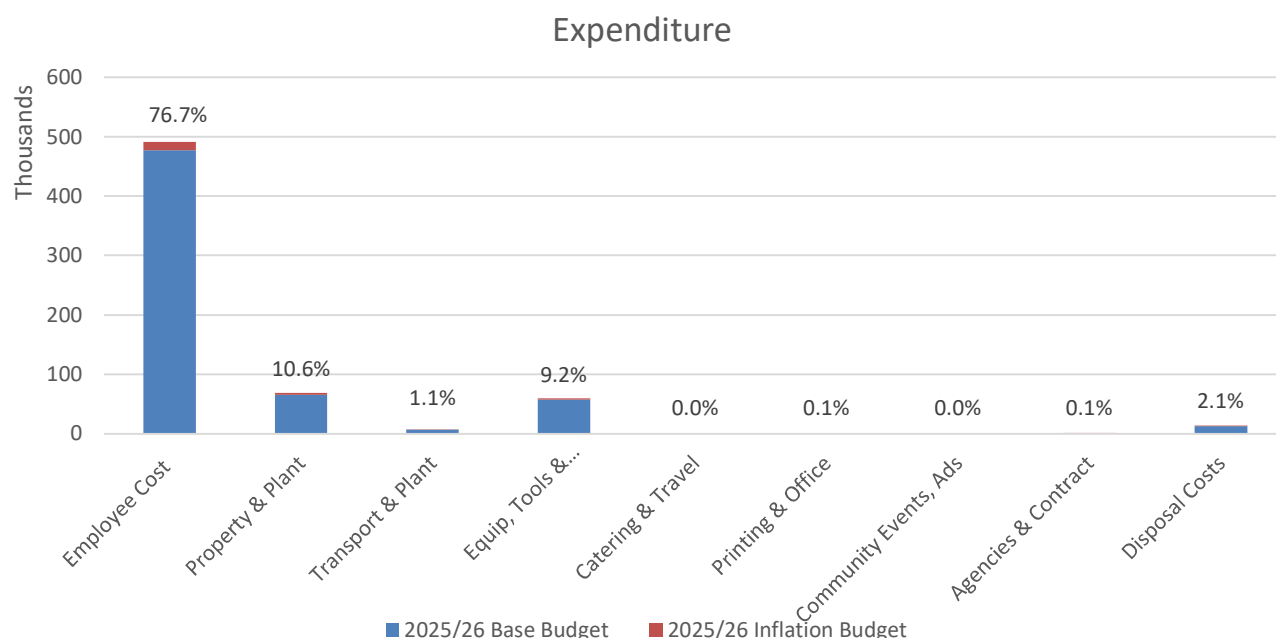


## Revenue Budget Summary by Service

### Regeneration and Community Nursery SL100

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	320,955	482,170	477,100	14,310	491,410
Property & Fixed Plant	B999	52,389	72,320	65,750	3,440	69,190
Transport & Plant	C999	6,088	6,850	6,850	50	6,900
Equip, Tools & Consumables	D199	54,132	57,500	57,500	1,770	59,270
Catering & Travel	D229	0	100	100	0	100
Printing & Office Supplies	D349	1,674	320	320	10	330
Community Events, Ads, etc.	D699	685	260	260	20	280
Agencies & Contract Services	E149	0	720	720	20	740
Disposal Costs	E999	7,126	13,190	13,190	690	13,880
REVENUE EXPENDITURE	J999	443,049	633,430	621,790	20,310	642,100
Customer & Client Receipt	M999	-5,453	-4,390	-4,390	-100	-4,490
REVENUE INCOME	R999	-5,453	-4,390	-4,390	-100	-4,490
REVENUE ACCOUNT	U999	437,596	629,040	617,400	20,210	637,610

Shows the cost of the Ballaughton Nursery facility that provides support to the Parks Department, including the cultivation of many of the Council's bedding plants. Ballaughton Parks Admin building utilities and cleaning costs.



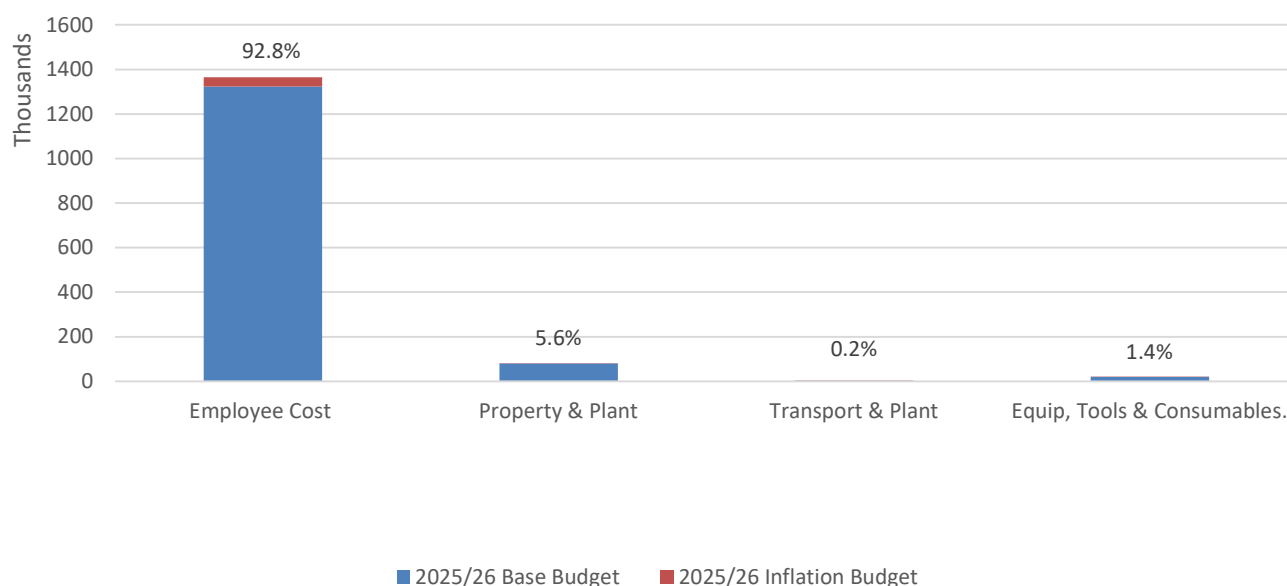
## Revenue Budget Summary by Service

### Regeneration and Community Open Spaces SL110

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	944,452	1,236,290	1,324,040	39,730	1,363,770
Property & Fixed Plant	B999	40,596	41,240	79,990	2,310	82,300
Transport & Plant	C999	2,859	4,170	3,260	70	3,330
Equip, Tools & Consumables	D199	36,948	19,660	19,660	530	20,190
Printing & Office Supplies	D349	4	0	0	0	0
Community Events, Ads, etc.	D699	22,660	0	0	0	0
Training	D719	99	0	0	0	0
Agencies & Contract Services	E149	1,210	0	0	0	0
REVENUE EXPENDITURE	J999	1,048,828	1,301,360	1,426,950	42,640	1,469,590
Government Income	K999	-33,068	-3,800	-3,800	-80	-3,880
Customer & Client Receipt	M999	-35,850	-21,150	-29,970	-620	-30,590
REVENUE INCOME	R999	-68,918	-24,950	-33,770	-700	-34,470
Non-Revenue Income	S999	0	0	0	0	0
REVENUE ACCOUNT	U999	979,910	1,276,410	1,393,180	41,940	1,435,120

This service covers the cost of maintaining the various amenity spaces within the City, including planting out and landscaping. Sites include the City's squares, Pulrose Recreational Grounds and football facilities, Summerhill Glen, St George's Churchyard, Douglas Head, amenity areas within various estates, playgrounds, hanging baskets, highway verges and miscellaneous flower beds. Allotment rent and hanging baskets income also comes within this service.

### Expenditure



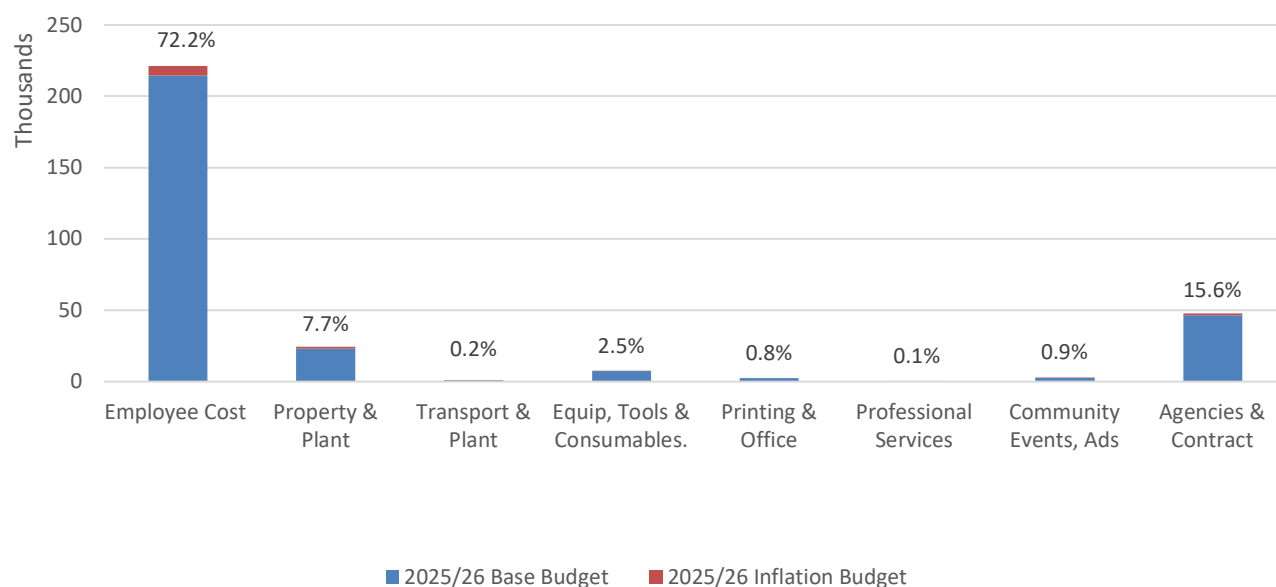
## Revenue Budget Summary by Service

### Regeneration and Community Douglas Golf Course SL150

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	189,293	202,610	214,630	6,440	221,070
Property & Fixed Plant	B999	14,067	31,040	23,040	1,370	24,410
Transport & Plant	C999	729	730	730	10	740
Equip, Tools & Consumables	D199	4,973	7,350	7,350	250	7,600
Printing & Office Supplies	D349	771	2,290	2,290	70	2,360
Professional Services	D399	0	200	200	10	210
Community Events, Ads, etc.	D699	335	2,750	2,750	80	2,830
Agencies & Contract Services	E149	42,834	46,360	46,360	1,530	47,890
REVENUE EXPENDITURE	J999	253,002	293,330	297,350	9,760	307,110
Customer & Client Receipt	M999	-209,995	-231,490	-207,710	-10,590	-218,300
REVENUE INCOME	R999	-209,995	-231,490	-207,710	-10,590	-218,300
REVENUE ACCOUNT	U999	43,007	61,840	89,640	-830	88,810

While the Council-owned golf clubhouse facility is operated under a contractual arrangement by a third party, the golf course and green space is maintained by the Council, and the cost of the operation and maintenance of the course, along with income for use, is shown within this service.

### Expenditure



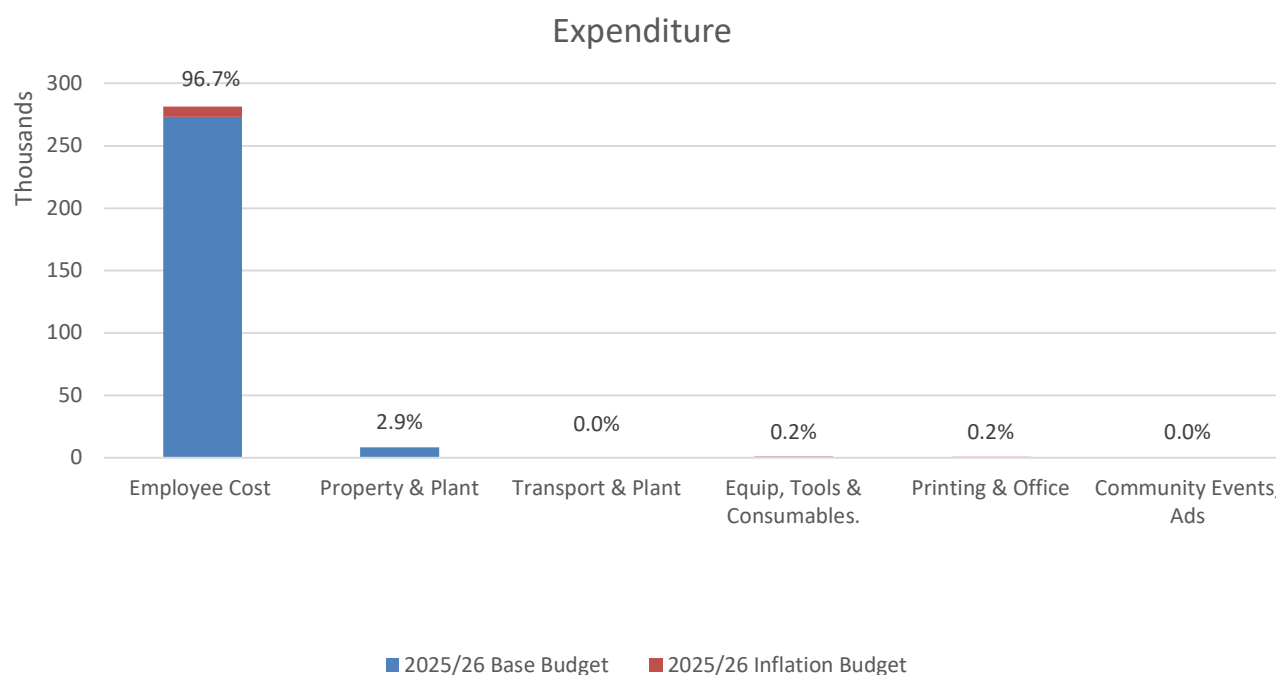


## Revenue Budget Summary by Service

### Regeneration and Community Regeneration Senior Mngt & Adm SL220

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	301,633	275,290	273,230	8,200	281,430
Property & Fixed Plant	B999	9,509	8,110	8,110	230	8,340
Transport & Plant	C999	170	60	60	0	60
Equip, Tools & Consumables	D199	1,165	700	700	50	750
Printing & Office Supplies	D349	92	560	560	10	570
Community Events, Ads, etc.	D699	272	30	30	0	30
REVENUE EXPENDITURE	J999	312,841	284,750	282,690	8,490	291,180
REVENUE ACCOUNT	U999	312,841	284,750	282,690	8,490	291,180

Shows the cost of the senior management and administration staff of the Regeneration Division, including 13 Church Street energy costs.



## Revenue Budget Summary by Service

### Regeneration and Community

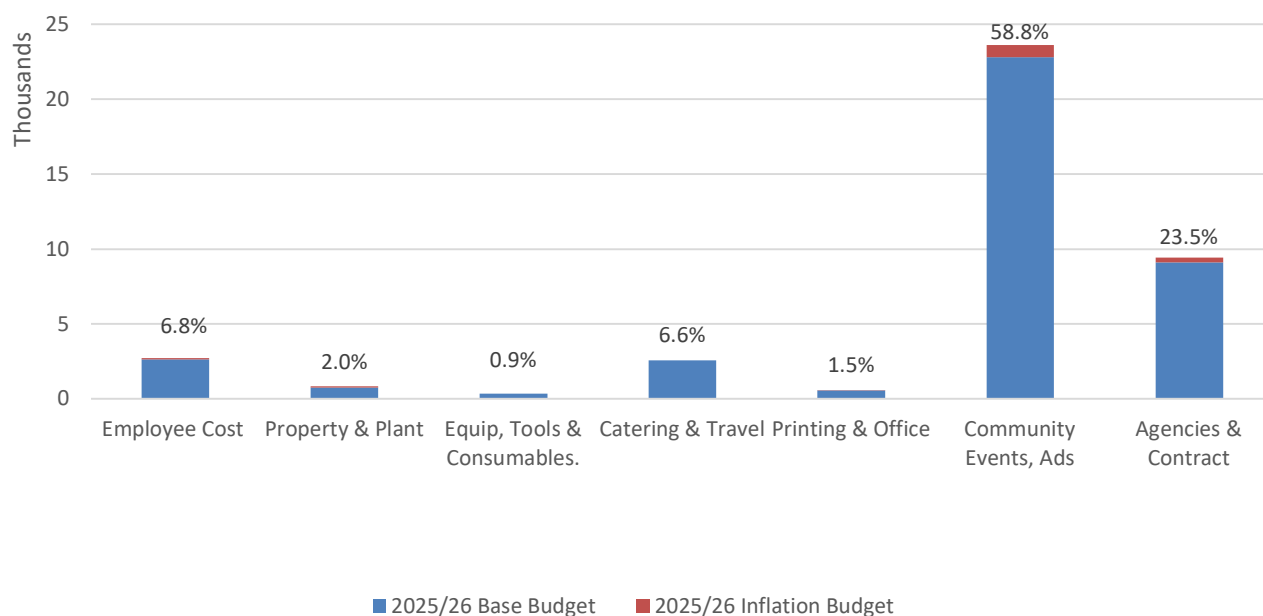
#### Public Events

SP100

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	954	2,640	2,640	80	2,720
Property & Fixed Plant	B999	217	760	760	70	830
Equip, Tools & Consumables	D199	-43	340	340	0	340
Catering & Travel	D229	1,912	2,550	2,550	0	2,550
Printing & Office Supplies	D349	0	570	570	20	590
Community Events, Ads, etc.	D699	28,795	22,800	22,800	830	23,630
Agencies & Contract Services	E149	499	9,120	9,120	300	9,420
REVENUE EXPENDITURE	J999	32,334	38,780	38,780	1,300	40,080
Customer & Client Receipt	M999	-6,000	-6,460	-6,460	-140	-6,600
REVENUE INCOME	R999	-6,000	-6,460	-6,460	-140	-6,600
REVENUE ACCOUNT	U999	26,334	32,320	32,320	1,160	33,480

Shows the costs of civic and public events such as Civic Sunday, Fireworks display, the Fun Day, Armistice Day, Remembrance Sunday, Twinning and Affiliations'

### Expenditure



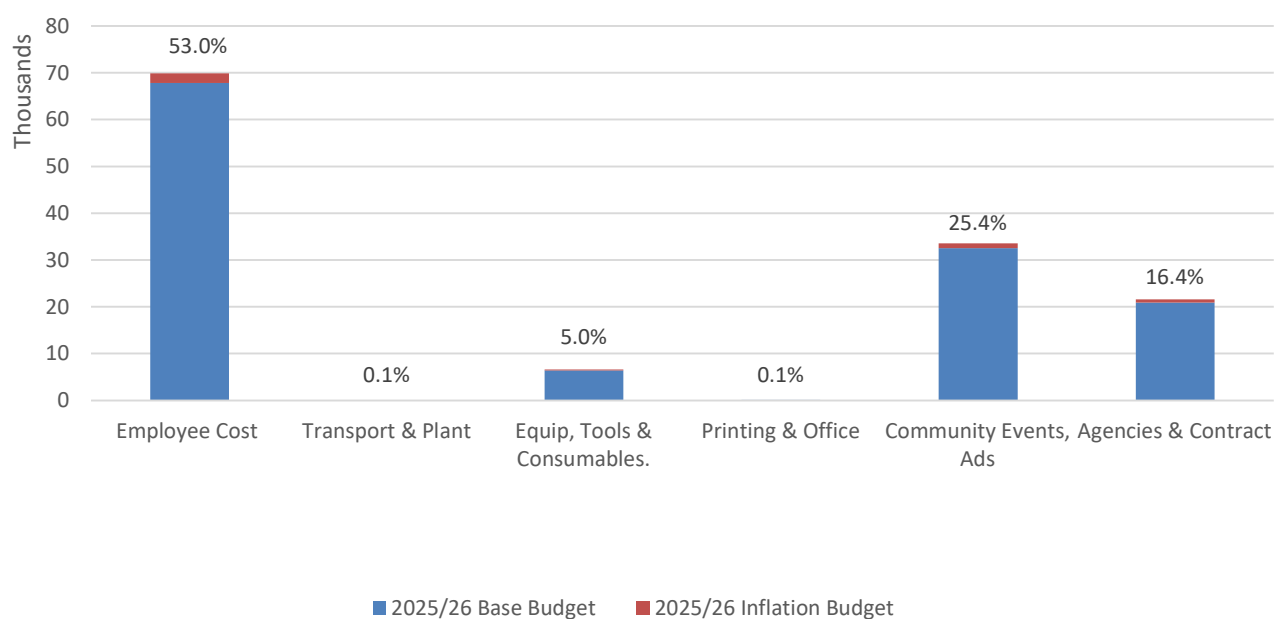
## Revenue Budget Summary by Service

### Regeneration and Community City Centre Management SP160

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	65,487	68,570	67,850	2,030	69,880
Property & Fixed Plant	B999	712	0	0	0	0
Transport & Plant	C999	93	120	120	0	120
Equip, Tools & Consumables	D199	5,951	6,370	6,370	210	6,580
Catering & Travel	D229	488	0	0	0	0
Printing & Office Supplies	D349	192	140	140	0	140
Professional Services	D399	45	0	0	0	0
Community Events, Ads, etc.	D699	36,237	32,570	32,570	1,070	33,640
Agencies & Contract Services	E149	5,216	20,950	20,950	690	21,640
REVENUE EXPENDITURE	J999	114,421	128,720	128,000	4,000	132,000
Government Income	K999	-11,000	0	0	0	0
Customer & Client Receipt	M999	-4,891	-10,090	-10,090	-210	-10,300
REVENUE INCOME	R999	-15,891	-10,090	-10,090	-210	-10,300
REVENUE ACCOUNT	U999	98,530	118,630	117,910	3,790	121,700

The cost of promoting the city, as capital of the island, as a commercially vibrant place for entertainment, work and shopping, including the Christmas Lights event.

### Expenditure



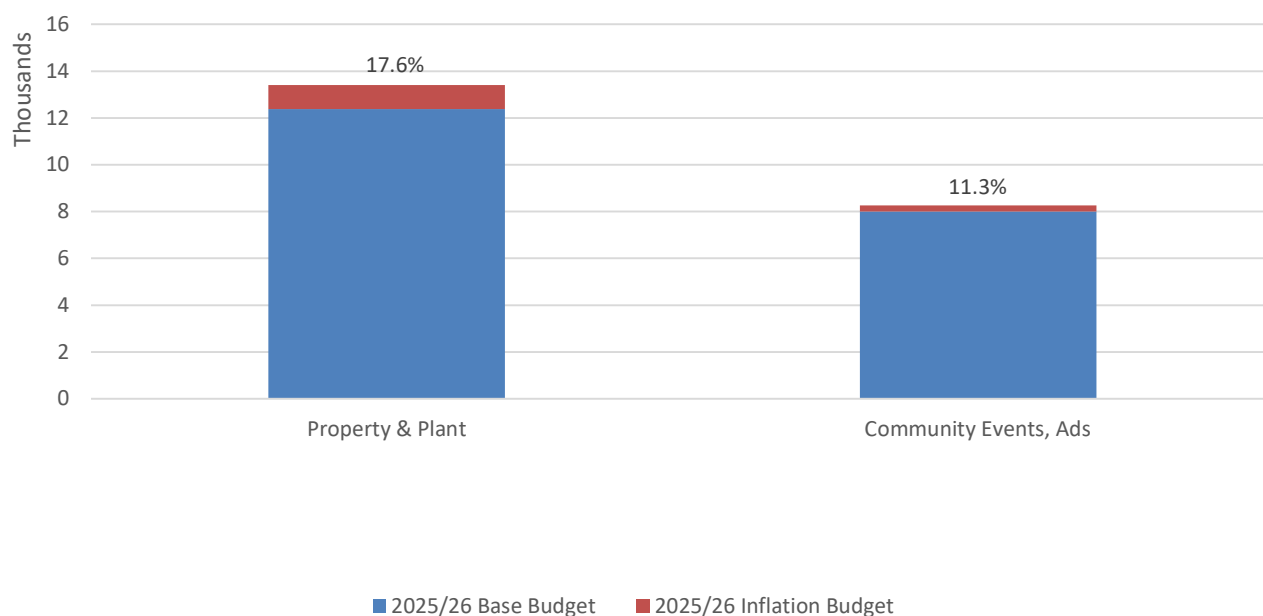
## Revenue Budget Summary by Service

### Regeneration and Community Promenade & Beach SW120

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	582	0	0	0	0
Property & Fixed Plant	B999	6,609	12,380	12,380	1,020	13,400
Transport & Plant	C999	-354	0	0	0	0
Equip, Tools & Consumables	D199	8,449	0	0	0	0
Printing & Office Supplies	D349	30	0	0	0	0
Community Events, Ads, etc.	D699	0	8,000	8,000	260	8,260
Agencies & Contract Services	E149	44,489	50,130	50,130	1,660	51,790
REVENUE EXPENDITURE	J999	59,805	70,510	70,510	2,940	73,450
Customer & Client Receipt	M999	-600	0	0	0	0
REVENUE INCOME	R999	-600	0	0	0	0
REVENUE ACCOUNT	U999	59,205	70,510	70,510	2,940	73,450

The Council owns Douglas Beach and Port Skillion. This service covers the cost of cleaning the beach, re-profiling the beach and storm debris clearance.

### Expenditure

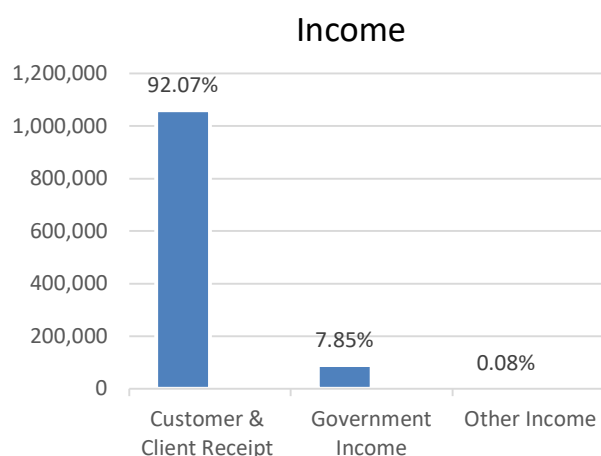
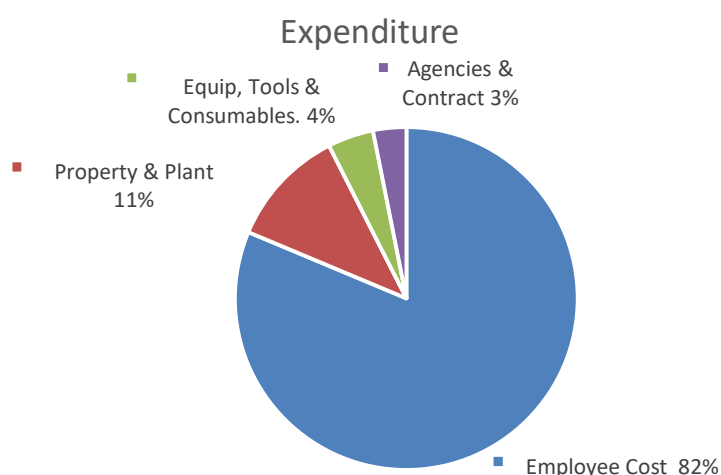


## Revenue Budget Summary by Service

### Regeneration and Community

#### Summary of All Expenditure and Income

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,807,683	3,260,380	3,383,000	101,540	3,484,540
Property & Fixed Plant	B999	450,422	436,500	461,080	19,840	480,920
Transport & Plant	C999	9,585	12,680	11,770	140	11,910
Equip, Tools & Consumables	D199	205,805	179,440	179,440	5,850	185,290
Catering & Travel	D229	2,400	2,650	2,650	0	2,650
Printing & Office Supplies	D349	6,808	7,410	7,410	210	7,620
Professional Services	D399	28,503	21,090	28,350	600	28,950
Postage, Phone & ICT	D449	1,576	1,250	1,250	80	1,330
Mem. Subs, Conf'nce Fees	D549	5,673	5,500	5,500	190	5,690
Community Events, Ads, etc.	D699	92,500	69,710	69,710	2,420	72,130
Training	D719	99	0	0	0	0
Agencies & Contract Services	E149	96,916	128,610	129,680	4,280	133,960
Disposal Costs	E999	7,126	13,190	13,190	690	13,880
Transfer Payments	F999	-13	0	0	0	0
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>3,715,083</b>	<b>4,138,410</b>	<b>4,293,030</b>	<b>135,840</b>	<b>4,428,870</b>
Government Income	K999	-129,415	-88,490	-88,490	-1,860	-90,350
Other Grants & Contributions	L999	-24	0	0	0	0
Customer & Client Receipt	M999	-1,005,142	-1,014,120	-1,031,930	-28,040	-1,059,970
Other Income	P999	-610	-890	-890	0	-890
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-1,135,191</b>	<b>-1,103,500</b>	<b>-1,121,310</b>	<b>-29,900</b>	<b>-1,151,210</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>2,579,892</b>	<b>3,034,910</b>	<b>3,171,720</b>	<b>105,940</b>	<b>3,277,660</b>



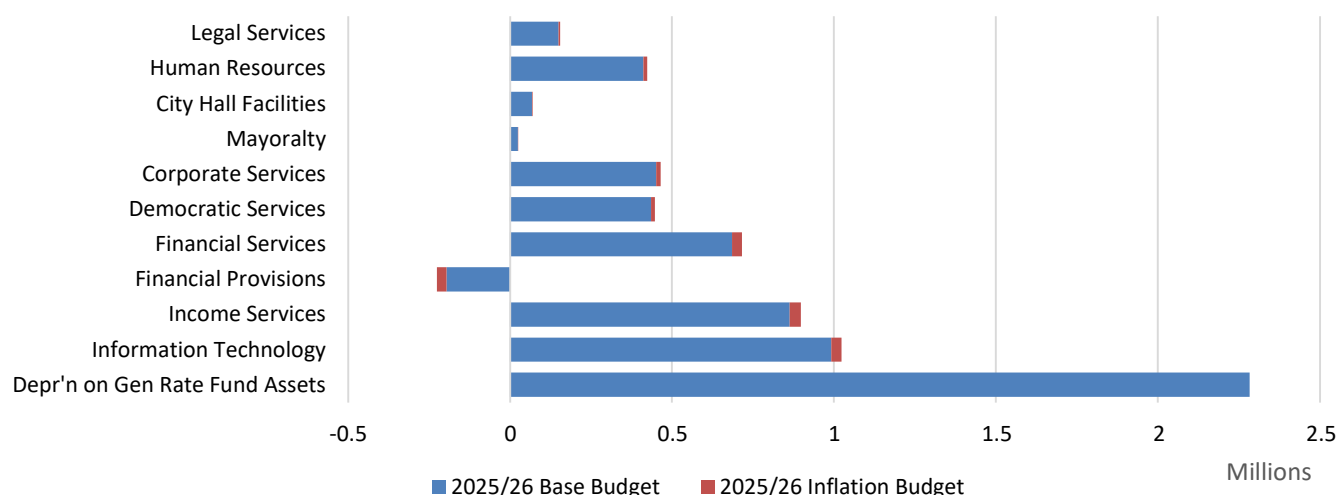
## Revenue Budget Summary by Service

### Executive Committee

Committee: PR, G/L Account Filter: A001..U999

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Legal Services	SP030	196,034	148,490	149,730	4,670	154,400
Human Resources	SP050	370,146	407,580	411,740	12,280	424,020
City Hall Facilities	SP062	128,359	129,600	67,980	2,080	70,060
Mayoralty	SP110	22,062	26,180	24,710	290	25,000
Corporate Services	SP120	422,930	463,930	451,420	14,140	465,560
Democratic Services	SP140	374,516	405,480	435,610	11,380	446,990
Financial Services	SP180	596,971	628,220	685,410	30,730	716,140
Financial Provisions	SP190	-201,988	-161,730	-195,990	-29,360	-225,350
Income Services	SP200	770,079	883,910	863,690	34,220	897,910
Information Technology	SP220	792,998	888,100	992,180	31,700	1,023,880
Depr'n on Gen Rate Fund Assets	SP480	1,033,080	1,932,500	2,282,900	0	2,282,900
Totals		4,505,187	5,752,260	6,169,380	112,130	6,281,510

### Expenditure

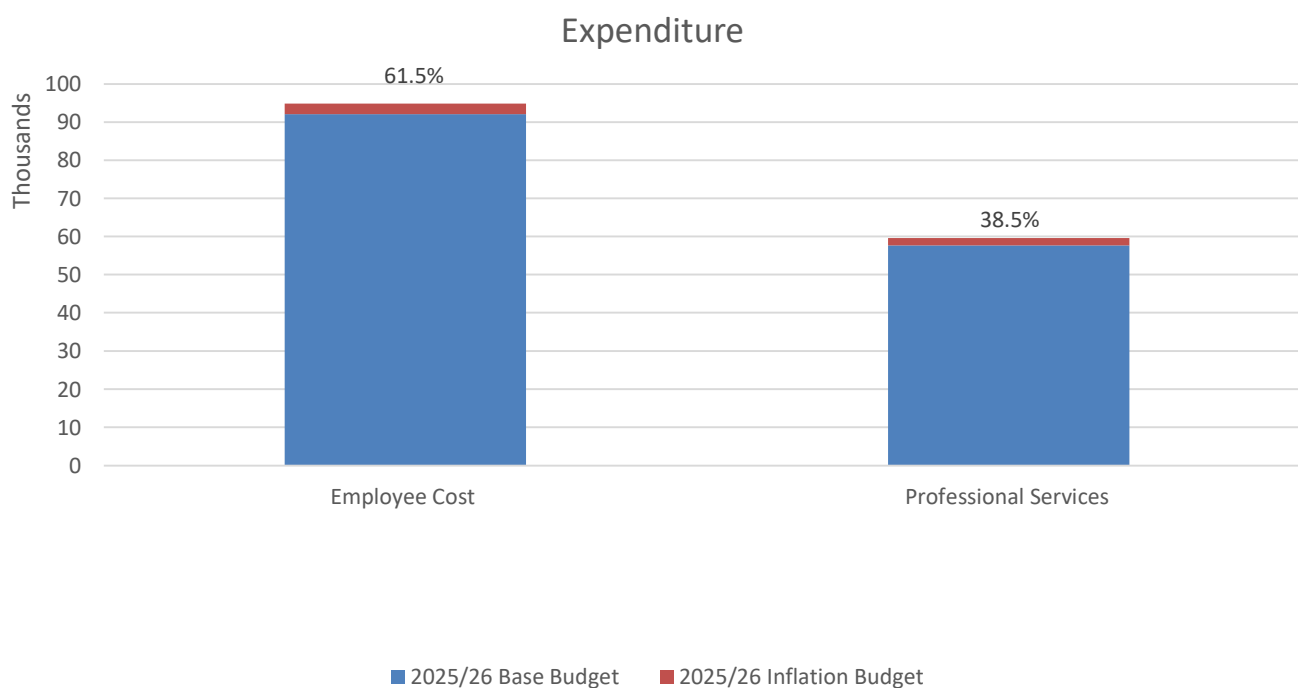


## Revenue Budget

**Executive  
Legal Services  
SP030**

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	84,381	90,810	92,050	2,760	94,810
Professional Services	D399	58,053	57,680	57,680	1,910	59,590
Community Events, Ads, etc.	D699	53,600	0	0	0	0
REVENUE EXPENDITURE	J999	196,034	148,490	149,730	4,670	154,400
REVENUE ACCOUNT	U999	196,034	148,490	149,730	4,670	154,400

Includes the costs of instructing advocates.



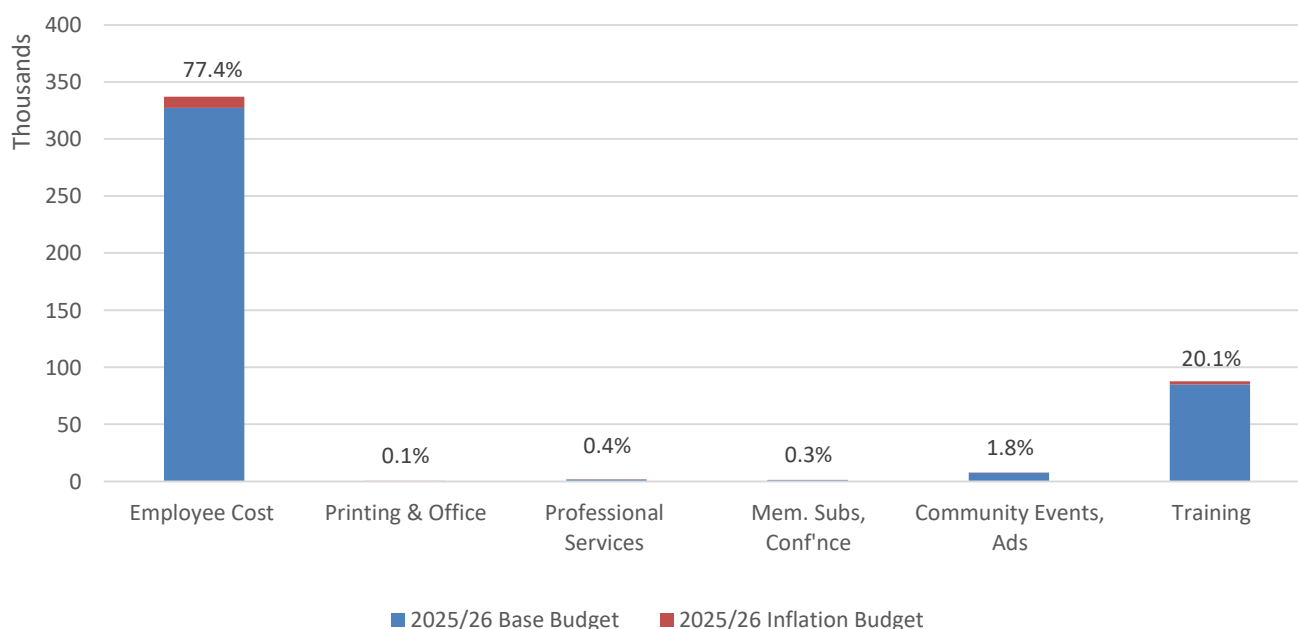
## Revenue Budget

**Executive**  
**Human Resources**  
**SP050**

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	305,289	330,020	327,180	9,820	337,000
Equip, Tools & Consumables	D199	233	0	0	0	0
Printing & Office Supplies	D349	390	220	220	10	230
Professional Services	D399	12,511	1,670	1,670	40	1,710
Mem. Subs, Conf'nce Fees	D549	2,298	1,130	1,130	40	1,170
Community Events, Ads, etc.	D699	200	500	7,500	10	7,510
Training	D719	62,798	84,970	84,970	2,810	87,780
REVENUE EXPENDITURE	J999	383,719	418,510	422,670	12,730	435,400
Government Income	K999	-13,573	-10,930	-10,930	-450	-11,380
REVENUE INCOME	R999	-13,573	-10,930	-10,930	-450	-11,380
REVENUE ACCOUNT	U999	370,146	407,580	411,740	12,280	424,020

Human Resources (HR) costs are mostly the staff employed in HR, including the health and safety function, along with the corporate staff training budget and training and apprenticeship grants receivable.

## Expenditure



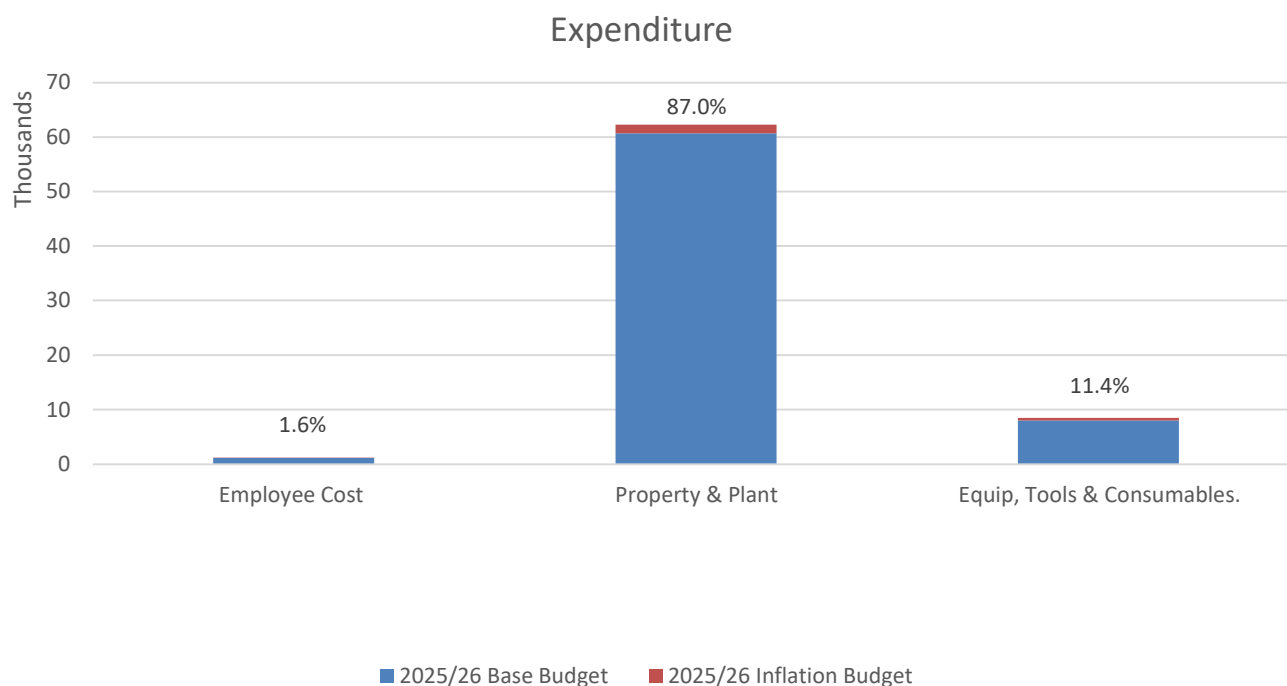


## Revenue Budget

**Executive  
City Hall Facilities  
SP062**

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	48,727	68,960	1,100	40	1,140
Property & Fixed Plant	B999	69,410	54,470	60,710	1,590	62,300
Equip, Tools & Consumables	D199	9,037	7,980	7,980	490	8,470
Printing & Office Supplies	D349	1,407	0	0	0	0
Community Events, Ads, etc.	D699	209	0	0	0	0
Agencies & Contract Services	E149	2,203	0	0	0	0
Transfer Payments	F999	1	0	0	0	0
REVENUE EXPENDITURE	J999	130,994	131,410	69,790	2,120	71,910
Customer & Client Receipt	M999	-2,635	-1,810	-1,810	-40	-1,850
REVENUE INCOME	R999	-2,635	-1,810	-1,810	-40	-1,850
REVENUE ACCOUNT	U999	128,359	129,600	67,980	2,080	70,060

Costs of running the City Hall including functions such as weddings and conference/training lettings and energy. As of 2025/26 the budget for City Hall cleaning costs are transferred to the Housing and Property Committee's Property Maintenance Service.

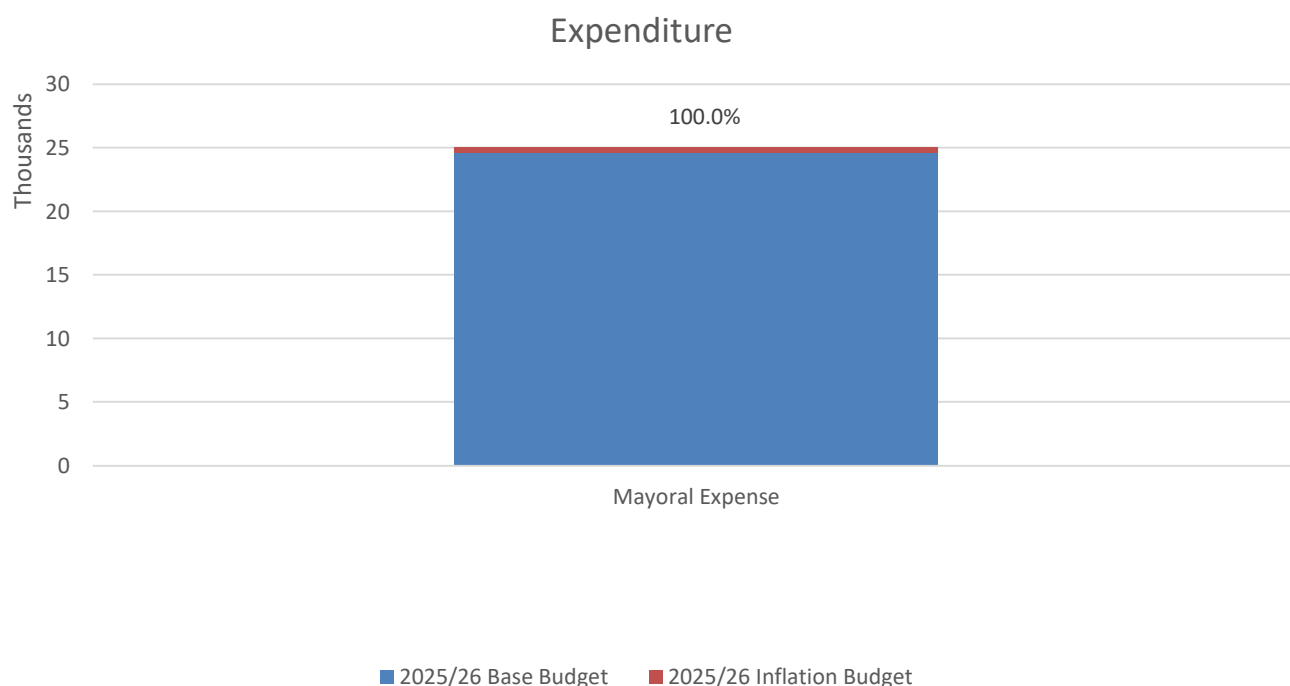


## Revenue Budget

### Executive Mayoralty SP110

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Equip, Tools & Consumables	D199	36	0	0	0	0
Catering & Travel	D229	384	0	0	0	0
Professional Services	D399	239	0	0	0	0
Community Events, Ads, etc.	D699	201	0	0	0	0
Mayoral Expense	G229	21,202	26,180	24,710	290	25,000
REVENUE EXPENDITURE	J999	22,062	26,180	24,710	290	25,000
REVENUE ACCOUNT	U999	22,062	26,180	24,710	290	25,000

This service covers the cost of catering, travel and accommodation associated with Mayoral functions, visits, and allowances. The support costs are covered within SP140 Democratic Services and also SP120 Corporate Services.



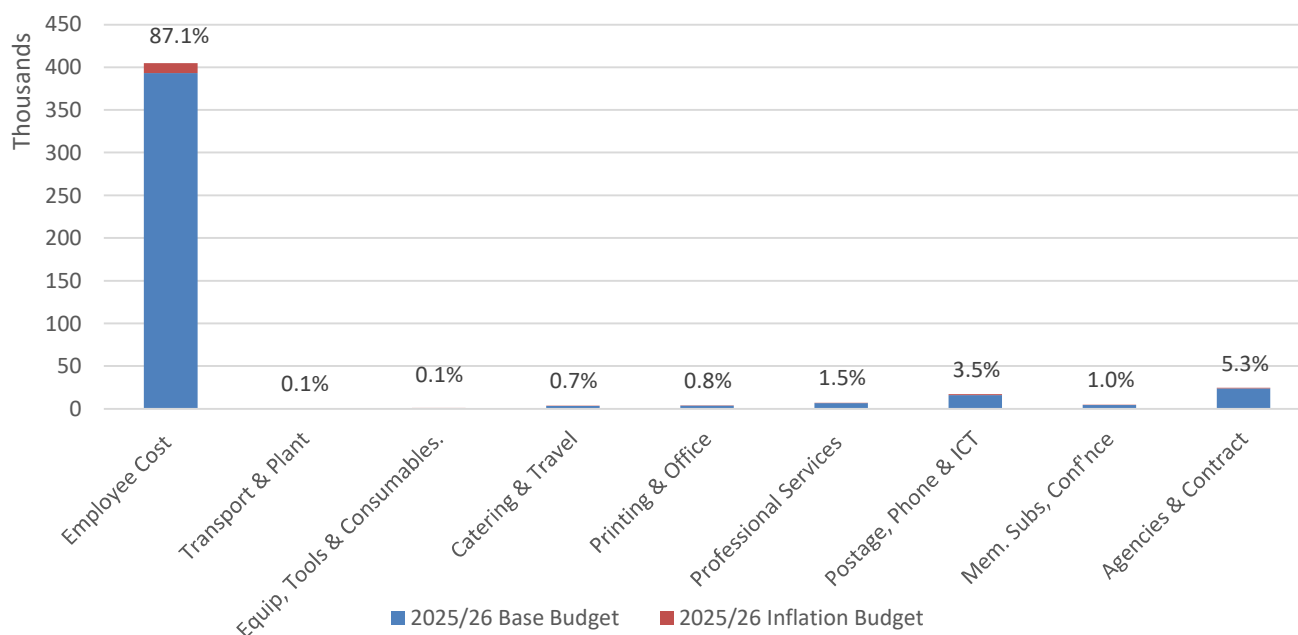
## Revenue Budget

### Executive Corporate Services SP120

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	373,513	395,530	393,020	11,800	404,820
Property & Fixed Plant	B999	0	10,000	0	0	0
Transport & Plant	C999	18	250	250	0	250
Equip, Tools & Consumables	D199	2,254	440	440	10	450
Catering & Travel	D229	251	3,310	3,310	60	3,370
Printing & Office Supplies	D349	8,232	3,460	3,460	110	3,570
Professional Services	D399	3,296	6,680	6,680	220	6,900
Postage, Phone & ICT	D449	13,263	15,950	15,950	1,010	16,960
Mem. Subs, Conf'nce Fees	D549	5,847	4,480	4,480	150	4,630
Community Events, Ads, etc.	D699	8,754	0	0	0	0
Training	D719	300	0	0	0	0
Agencies & Contract Services	E149	25,378	23,830	23,830	780	24,610
REVENUE EXPENDITURE	J999	441,106	463,930	451,420	14,140	465,560
Government Income	K999	-18,176	0	0	0	0
REVENUE INCOME	R999	-18,176	0	0	0	0
REVENUE ACCOUNT	U999	422,930	463,930	451,420	14,140	465,560

This service shows the costs of Chief Executive's Department senior management, administration, secretarial support and supporting Mayoralty. It also includes consultancy, public relations, postage and the Chief Executive Department's cost of stationery.

## Expenditure



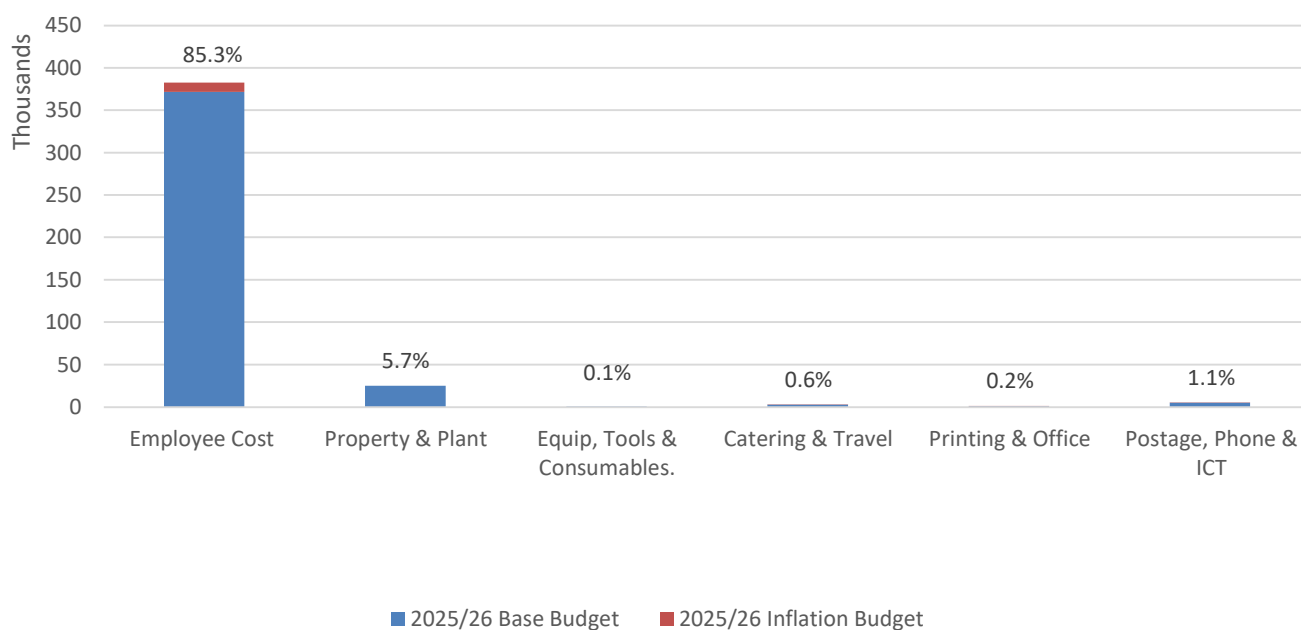
## Revenue Budget

### Executive Democratic Services SP140

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	338,999	366,330	371,460	11,140	382,600
Property & Fixed Plant	B999	0	0	25,000	0	25,000
Equip, Tools & Consumables	D199	5,171	550	550	0	550
Catering & Travel	D229	448	2,750	2,750	50	2,800
Printing & Office Supplies	D349	4,370	970	970	30	1,000
Professional Services	D399	45	0	0	0	0
Postage, Phone & ICT	D449	1,964	4,880	4,880	160	5,040
Mem. Subs, Conf'nce Fees	D549	546	0	0	0	0
Training	D719	1,598	0	0	0	0
Mayoral Expense	G229	152	0	0	0	0
Councillors' Allowances	G399	21,223	30,000	30,000	0	30,000
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>374,516</b>	<b>405,480</b>	<b>435,610</b>	<b>11,380</b>	<b>446,990</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>374,516</b>	<b>405,480</b>	<b>435,610</b>	<b>11,380</b>	<b>446,990</b>

This service incorporates costs involved in supporting Councillors and the Mayoralty, including running elections, Councillors' Allowances and the cost of the Council and Committee secretariat function. Organising public events, data protection and freedom of information also fall within this team's remit.

## Expenditure



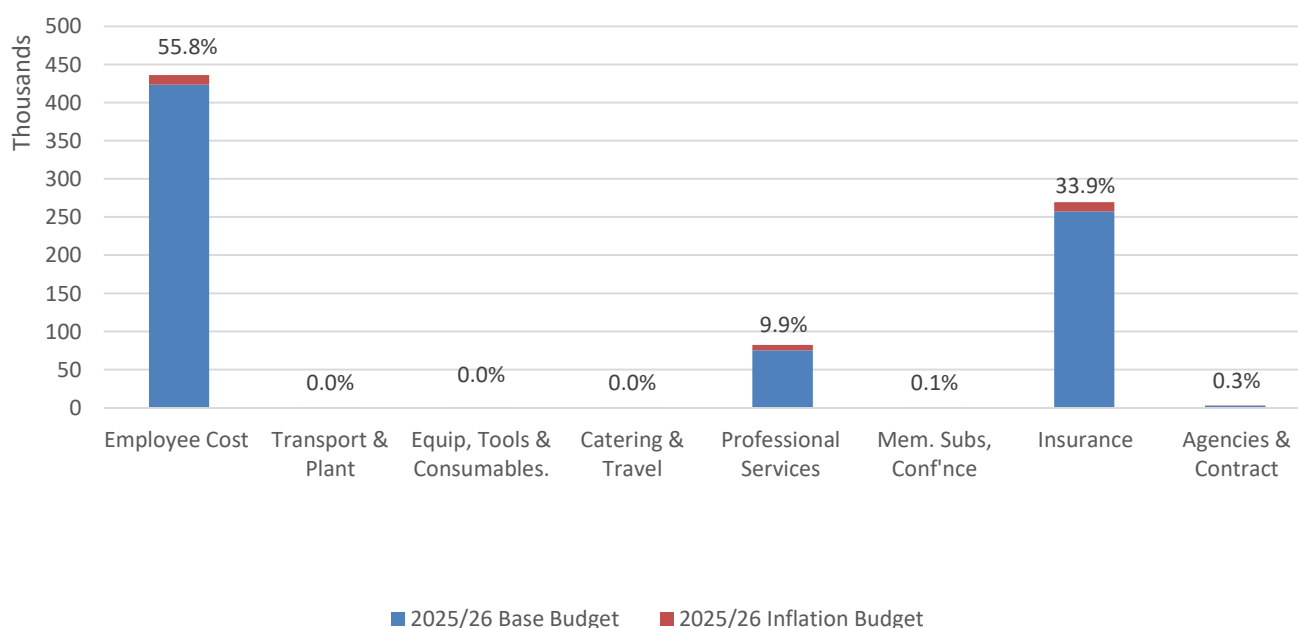
## Revenue Budget

**Executive  
Financial Services  
SP180**

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	391,510	417,710	423,270	12,700	435,970
Property & Fixed Plant	B999	595	0	0	0	0
Transport & Plant	C999	27	50	50	0	50
Equip, Tools & Consumables	D199	449	100	100	0	100
Catering & Travel	D229	0	30	30	0	30
Professional Services	D399	60,698	55,160	75,160	7,180	82,340
Mem. Subs, Conf'nce Fees	D549	500	390	390	10	400
Insurance	D599	213,850	225,690	257,320	12,210	269,530
Agencies & Contract Services	E149	3,222	2,380	2,380	80	2,460
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>670,851</b>	<b>701,510</b>	<b>758,700</b>	<b>32,180</b>	<b>790,880</b>
Other Grants & Contributions	L999	-5,363	-4,270	-4,270	0	-4,270
Customer & Client Receipt	M999	-68,517	-69,020	-69,020	-1,450	-70,470
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-73,880</b>	<b>-73,290</b>	<b>-73,290</b>	<b>-1,450</b>	<b>-74,740</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>596,971</b>	<b>628,220</b>	<b>685,410</b>	<b>30,730</b>	<b>716,140</b>

This service shows the staffing costs of those paying wages, salaries, suppliers and Councillors' allowances and those engaged in the budgeting and annual accounts work. It includes the fee for actuarial work on pension accounting requirements together with recharges to other local authorities. It also includes external audit, insurance premiums and brokerage fees.

## Expenditure



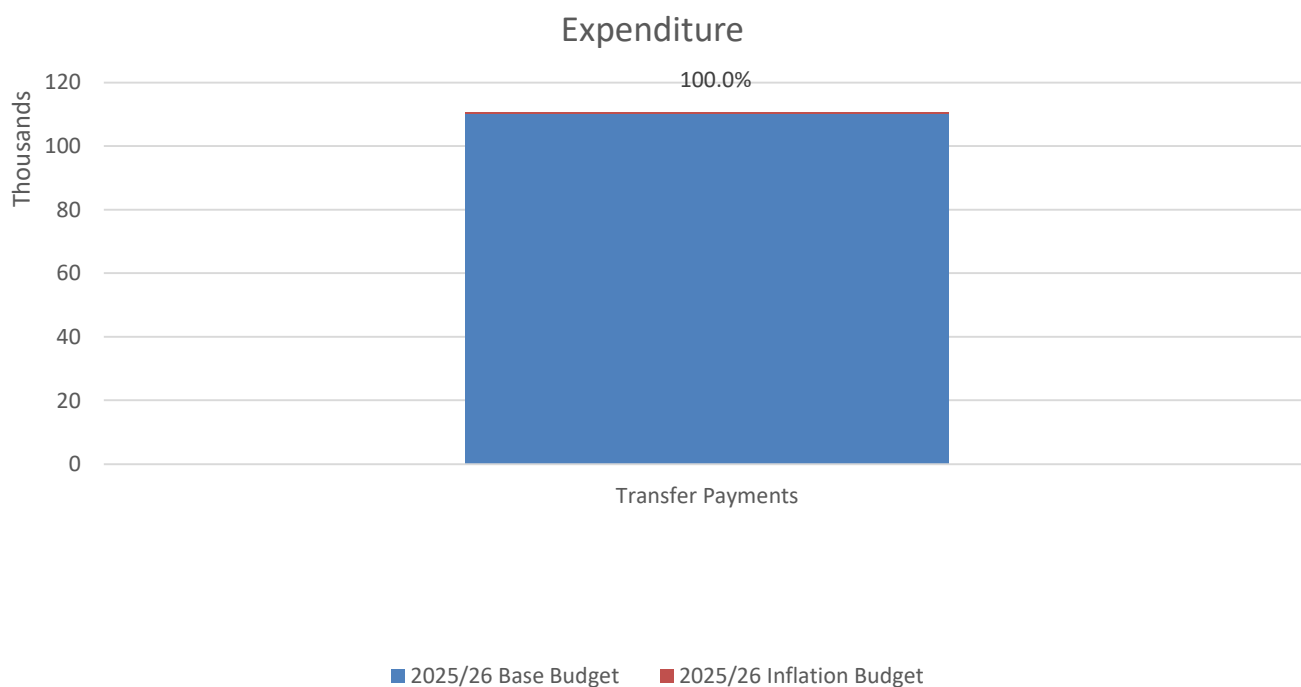
## Revenue Budget

### Executive Financial Provisions SP190

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Community Events, Ads, etc.	D699	-31,497	0	0	0	0
Transfer Payments	F999	140,613	115,050	110,410	260	110,670
REVENUE EXPENDITURE	J999	109,116	115,050	110,410	260	110,670
Customer & Client Receipt	M999	-25,524	0	0	0	0
Other Income	P999	-1,683	0	0	0	0
Other Recharges	Q999	-278,897	-271,780	-306,400	-29,620	-336,020
REVENUE INCOME	R999	-306,104	-271,780	-306,400	-29,620	-336,020
Non-Revenue Income	S999	-5,000	-5,000	0	0	0
REVENUE ACCOUNT	U999	-201,988	-161,730	-195,990	-29,360	-225,350

This service includes a number of sundry financial obligations, including:

- any change to the bad debts provision;
- the ongoing unfunded pension benefit payments to former employees of Douglas City Council, before they were eligible to join the Isle of Man Local Government Superannuation Scheme;
- the precepts from Onchan and Braddan burial authorities as required by the Burials Act;
- allocation of costs to Housing and the Local Government Superannuation Scheme;
- the annual contribution from the Housing Revenue Account to cover the cost of Pulrose roads adoption which was paid for from the General Revenue Reserve.



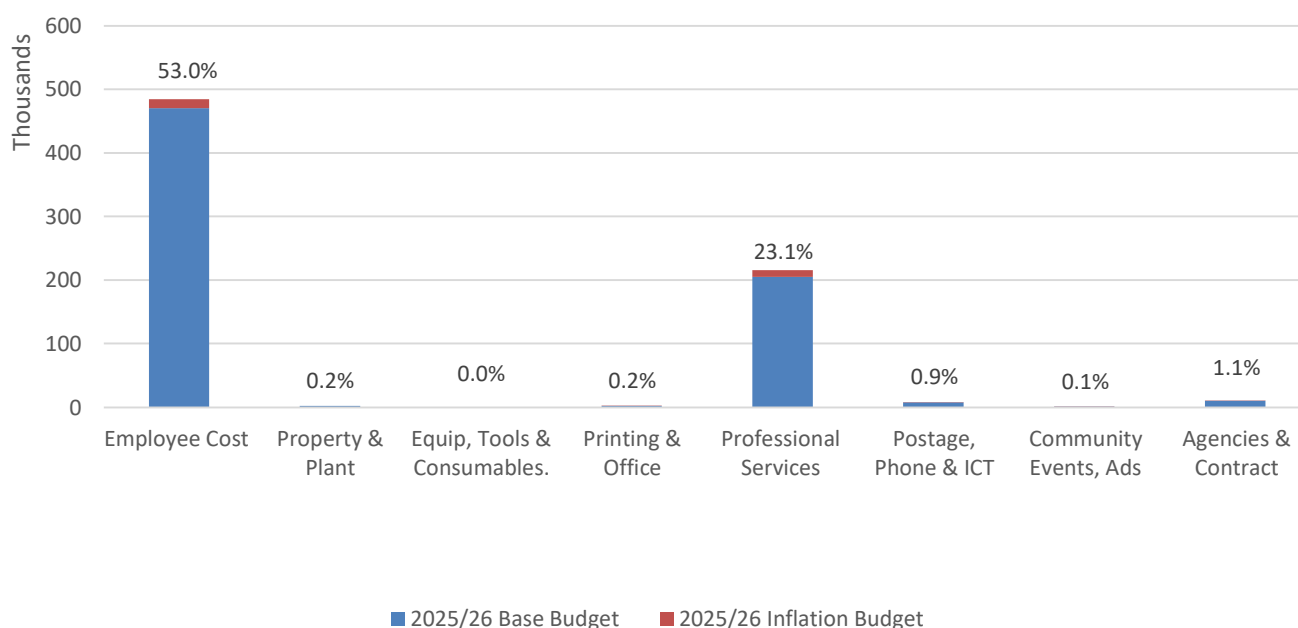
## Revenue Budget

### Executive Income Services SP200

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	411,803	470,450	470,210	14,130	484,340
Property & Fixed Plant	B999	0	0	2,000	0	2,000
Transport & Plant	C999	80	0	0	0	0
Equip, Tools & Consumables	D199	0	50	50	0	50
Printing & Office Supplies	D349	147	2,130	2,130	70	2,200
Professional Services	D399	167,120	176,170	205,210	10,210	215,420
Postage, Phone & ICT	D449	9,834	7,790	7,790	490	8,280
Community Events, Ads, etc.	D699	1,538	1,090	1,090	30	1,120
Agencies & Contract Services	E149	5,831	10,130	10,130	340	10,470
Transfer Payments	F999	234,905	240,230	189,210	9,460	198,670
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>831,258</b>	<b>908,040</b>	<b>887,820</b>	<b>34,730</b>	<b>922,550</b>
Customer & Client Receipt	M999	-60,853	-24,130	-24,130	-510	-24,640
Interest Income	N999	-326	0	0	0	0
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-61,179</b>	<b>-24,130</b>	<b>-24,130</b>	<b>-510</b>	<b>-24,640</b>
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>770,079</b>	<b>883,910</b>	<b>863,690</b>	<b>34,220</b>	<b>897,910</b>

Covers the cost of printing and distribution of Rate demands, debt recovery and statutory rates discount. It also shows the recovery of court costs. This service includes the staff involved in the cashier operation (including work on various Direct Debits), bank charges, the sourcing of loan finance and management of bank balances. It also includes the internal audit function.

## Expenditure



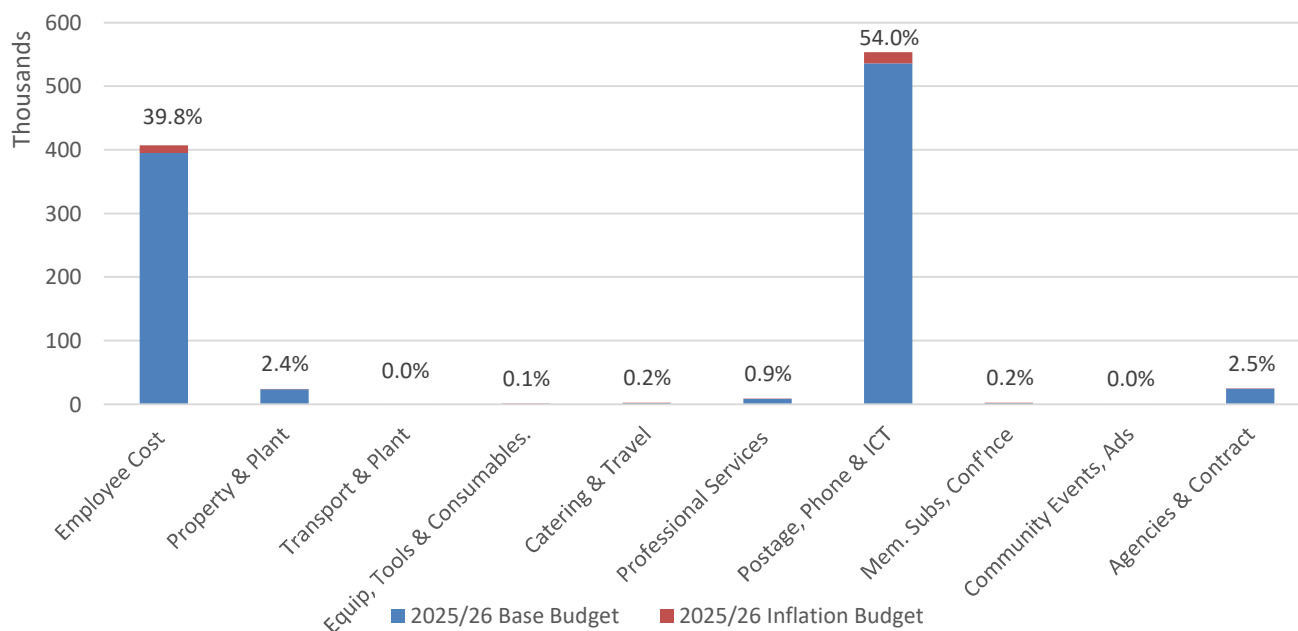
## Revenue Budget

### Executive Information Technology SP220

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	321,248	390,820	395,130	11,860	406,990
Property & Fixed Plant	B999	1,615	10,930	23,410	800	24,210
Transport & Plant	C999	0	50	50	0	50
Equip, Tools & Consumables	D199	142	800	800	20	820
Catering & Travel	D229	51	1,880	1,880	50	1,930
Professional Services	D399	2,343	8,630	8,630	290	8,920
Postage, Phone & ICT	D449	455,877	448,610	535,900	17,820	553,720
Mem. Subs, Conf'nce Fees	D549	0	1,890	1,890	60	1,950
Community Events, Ads, etc.	D699	0	50	50	0	50
Agencies & Contract Services	E149	11,722	24,440	24,440	800	25,240
REVENUE EXPENDITURE	J999	792,998	888,100	992,180	31,700	1,023,880
REVENUE ACCOUNT	U999	792,998	888,100	992,180	31,700	1,023,880

This service shows the cost of the Digital & Information team and the costs of software (including annual licences) and all the Council's hardware (including replacement) together with the costs of the Council's website. The Digital and Information team also look after the telephone infrastructure in all the Council's buildings and mobile phones. This service also includes the cost of CCTV provision.

## Expenditure





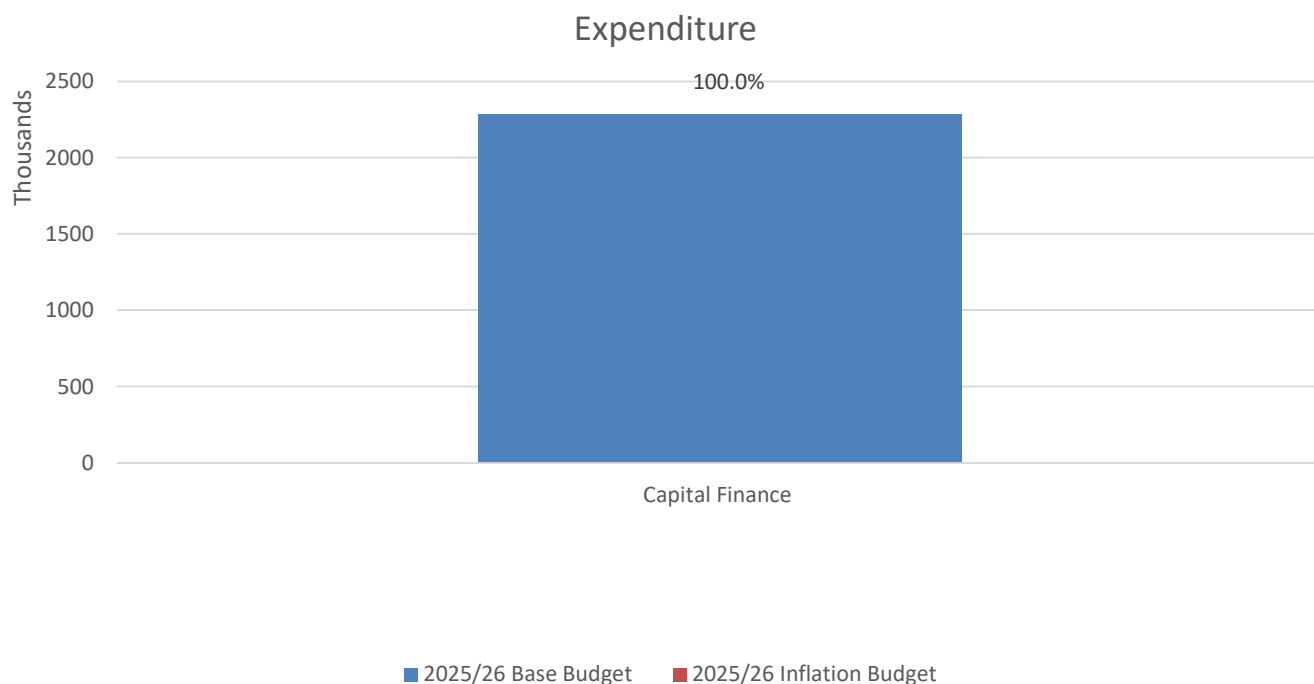
## Revenue Budget

### Executive

### Depr'n on Gen Rate Fund Assets SP480

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Capital Finance	H999	1,066,126	1,932,500	2,282,900	0	2,282,900
REVENUE EXPENDITURE	J999	1,066,126	1,932,500	2,282,900	0	2,282,900
Non-Revenue Income	S999	-33,046	0	0	0	0
REVENUE ACCOUNT	U999	1,033,080	1,932,500	2,282,900	0	2,282,900

Separate service to record depreciation, impairments and amortisation on General Rate Fund assets.



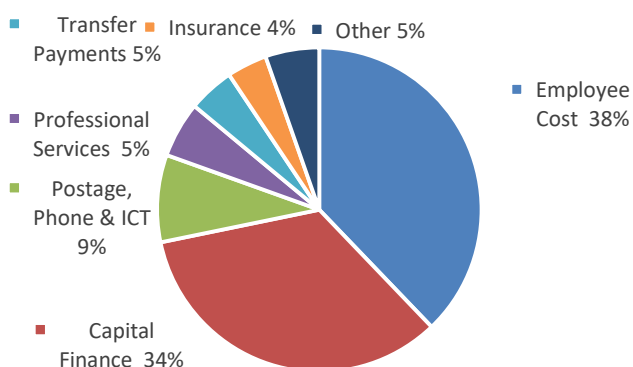
## Revenue Budget

### Executive Committee

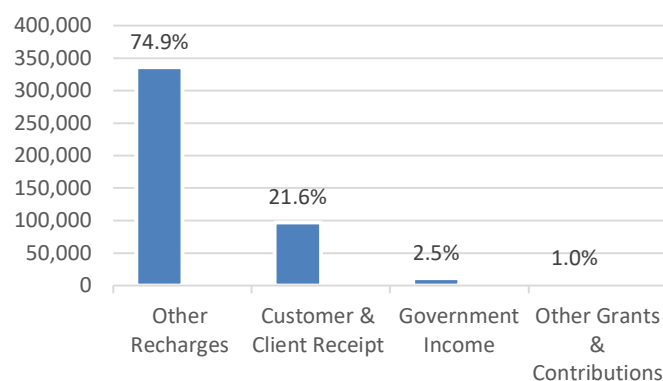
### Summary of All Expenditure and Income

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,275,470	2,530,630	2,473,420	74,250	2,547,670
Property & Fixed Plant	B999	71,620	75,400	111,120	2,390	113,510
Transport & Plant	C999	125	350	350	0	350
Equip, Tools & Consumables	D199	17,322	9,920	9,920	520	10,440
Catering & Travel	D229	1,361	8,460	8,460	160	8,130
Printing & Office Supplies	D349	14,547	6,780	6,780	220	7,000
Professional Services	D399	420,154	417,780	495,820	26,310	374,880
Postage, Phone & ICT	D449	481,205	477,530	564,820	19,490	584,000
Mem. Subs, Conf'nce Fees	D549	9,191	7,890	7,890	260	8,150
Insurance	D599	213,850	225,690	257,320	12,210	269,530
Community Events, Ads, etc.	D699	33,004	2,200	9,200	60	8,680
Training	D719	64,695	84,970	84,970	2,810	87,780
Agencies & Contract Services	E149	247,471	366,780	366,780	12,090	62,780
Transfer Payments	F999	375,518	355,280	299,620	9,720	309,340
Central Support Services	G199	95,812	78,300	85,840	6,750	0
Mayoral Expense	G229	21,354	26,180	24,710	290	25,000
Councillors' Allowances	G399	21,423	30,520	30,520	0	30,000
Capital Finance	H999	1,066,126	1,932,500	2,282,900	0	2,282,900
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>5,430,248</b>	<b>6,637,160</b>	<b>7,120,440</b>	<b>167,530</b>	<b>6,730,140</b>
Government Income	K999	-31,749	-10,930	-10,930	-450	-11,380
Other Grants & Contributions	L999	-5,363	-4,270	-4,270	0	-4,270
Customer & Client Receipt	M999	-172,029	-94,960	-94,960	-2,000	-96,960
Interest Income	N999	-326	0	0	0	0
Other Income	P999	-1,683	0	0	0	0
Other Recharges	Q999	-278,897	-271,780	-306,400	-29,620	-336,020
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-490,047</b>	<b>-381,940</b>	<b>-416,560</b>	<b>-32,070</b>	<b>-448,630</b>
Non-Revenue Income	S999	-435,019	-502,960	-534,500	-23,330	0
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>4,505,182</b>	<b>5,752,260</b>	<b>6,169,380</b>	<b>112,130</b>	<b>6,281,510</b>

### Expenditure



### Income

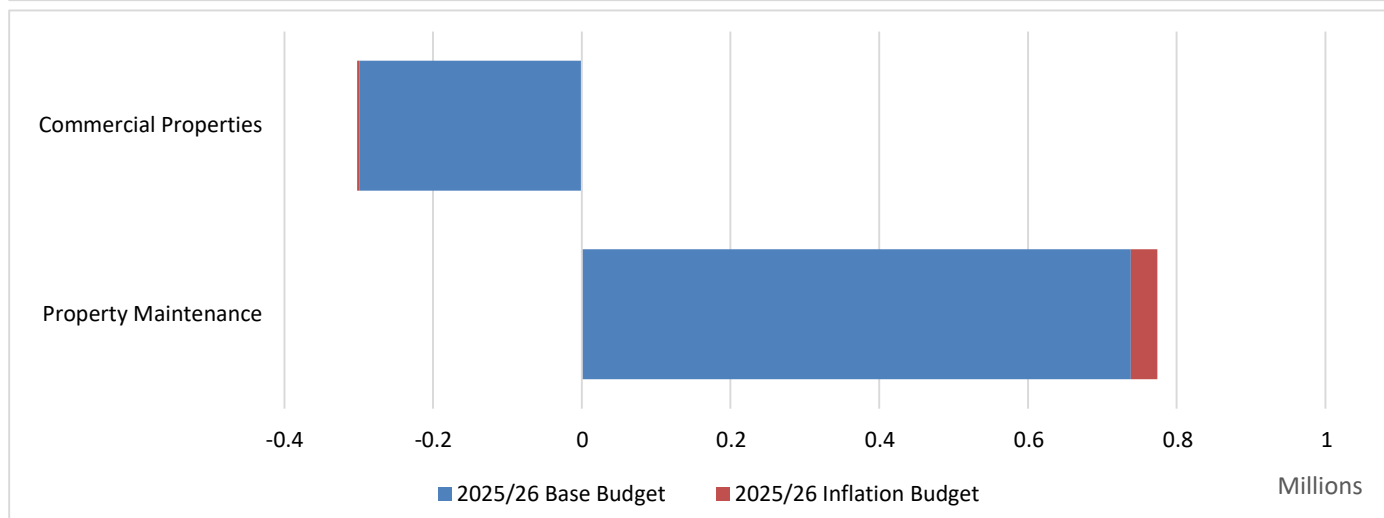
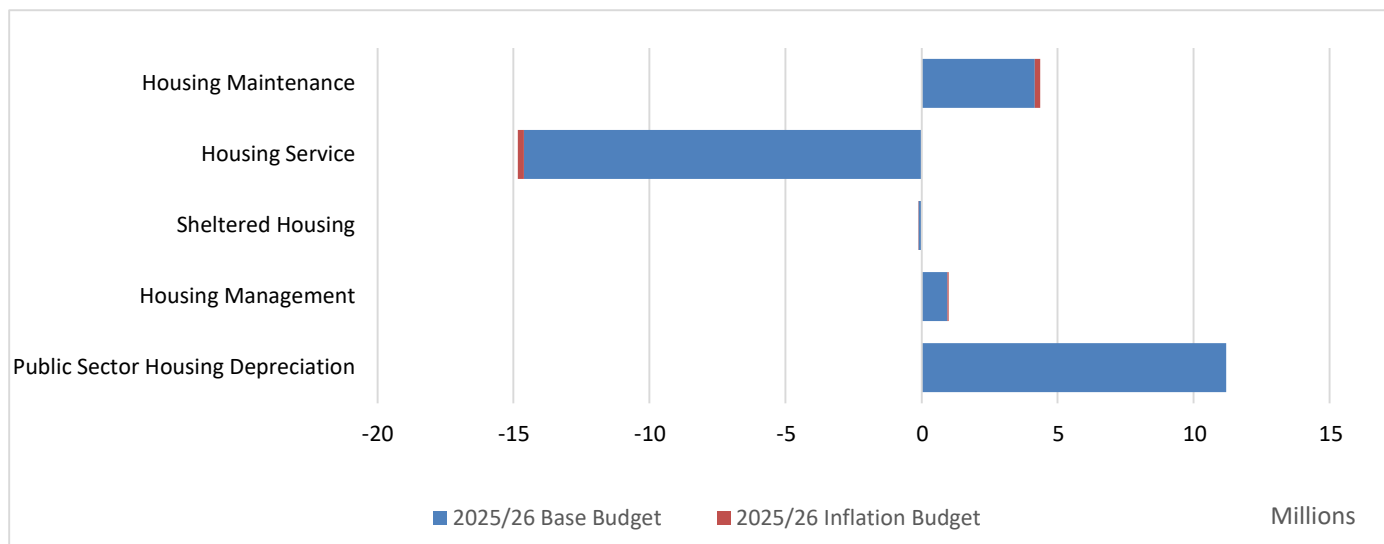


## Revenue Budget Summary by Service

### Housing & Property Committee

Committee: PHHC, G/L Account Filter: A001..U999

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Housing Maintenance	H.MAINT	3,642,781	3,831,010	4,162,060	195,810	4,357,870
Housing Service	SH100	-13,171,866	-14,249,430	-14,611,050	-229,040	-14,840,090
Sheltered Housing	SHEL	-60,726	-109,350	-113,100	-11,830	-124,930
Housing Management	SH120	772,740	826,200	953,910	44,710	998,620
Public Sector Housing Depreciation	SH170	14,976,404	8,524,000	11,196,000	0	11,196,000
Housing Revenue Account Total		6,159,333	-1,177,570	1,587,820	-350	1,587,470
Commercial Properties	SP255	-224,862	-304,200	-298,480	-3,480	-301,960
Property Maintenance	PROPM	647,108	697,430	738,150	35,690	773,840
General Rate Fund Total		422,246	393,230	439,670	32,210	471,880
Committee Total		6,581,579	-784,340	2,027,490	31,860	2,059,350



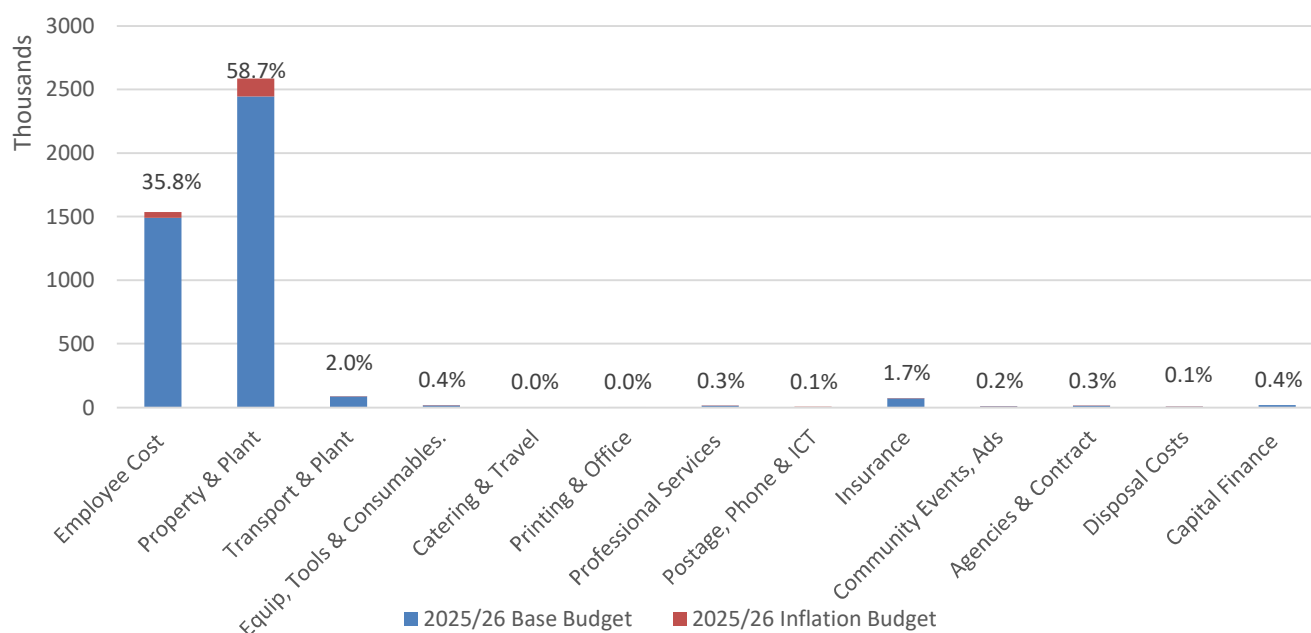
## Revenue Budget

### Housing & Property Committee Housing Maintenance H.MAINT

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	1,283,299	1,500,610	1,490,200	44,710	1,534,910
Property & Fixed Plant	B999	2,216,813	2,100,180	2,443,620	141,600	2,585,220
Transport & Plant	C999	85,957	88,410	85,170	4,230	89,400
Equip, Tools & Consumables	D199	17,736	15,870	15,870	400	16,270
Catering & Travel	D229	0	300	300	0	300
Printing & Office Supplies	D349	651	1,290	1,290	40	1,330
Professional Services	D399	8,017	11,770	11,770	390	12,160
Postage, Phone & ICT	D449	4,943	2,400	2,400	80	2,480
Insurance	D599	57,998	69,580	69,580	3,480	73,060
Community Events, Ads, etc.	D699	5,000	8,040	8,040	270	8,310
Agencies & Contract Services	E149	15,362	11,630	11,630	390	12,020
Disposal Costs	E999	0	4,100	4,100	220	4,320
Transfer Payments	F999	172	0	0	0	0
Capital Finance	H999	18,092	16,830	18,090	0	18,090
REVENUE EXPENDITURE	J999	3,714,040	3,831,010	4,162,060	195,810	4,357,870
Government Income	K999	-69,000	0	0	0	0
Customer & Client Receipt	M999	-2,359	0	0	0	0
REVENUE INCOME	R999	-71,359	0	0	0	0
REVENUE ACCOUNT	U999	3,642,781	3,831,010	4,162,060	195,810	4,357,870

Covers the cost of maintaining all of the Council's public sector housing, excluding capital planned maintenance schemes.

## Expenditure

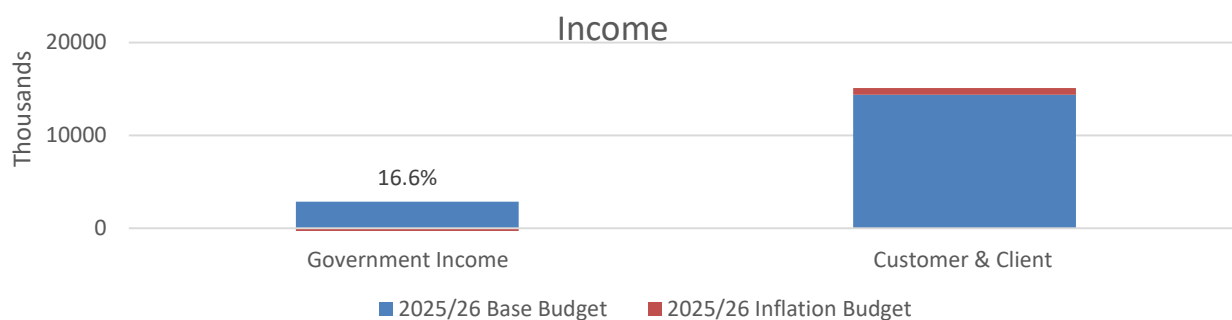


## Revenue Budget

### Housing & Property Committee Housing Service SH100

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	2,405,978	2,617,570	2,617,570	130,880	2,748,450
Transfer Payments	F999	13,413	0	0	0	0
REVENUE EXPENDITURE	J999	2,419,391	2,617,570	2,617,570	130,880	2,748,450
Government Income	K999	-2,331,290	-2,491,090	-2,852,620	359,090	-2,493,530
Customer & Client Receipt	M999	-13,259,967	-14,375,910	-14,376,000	-719,010	-15,095,010
REVENUE INCOME	R999	-15,591,257	-16,867,000	-17,228,620	-359,920	-17,588,540
REVENUE ACCOUNT	U999	-13,171,866	-14,249,430	-14,611,050	-229,040	-14,840,090

Shows the rent income and recharge of Rates income, along with associated Rates costs. It also shows the Housing Deficiency grant from the Department of Infrastructure.



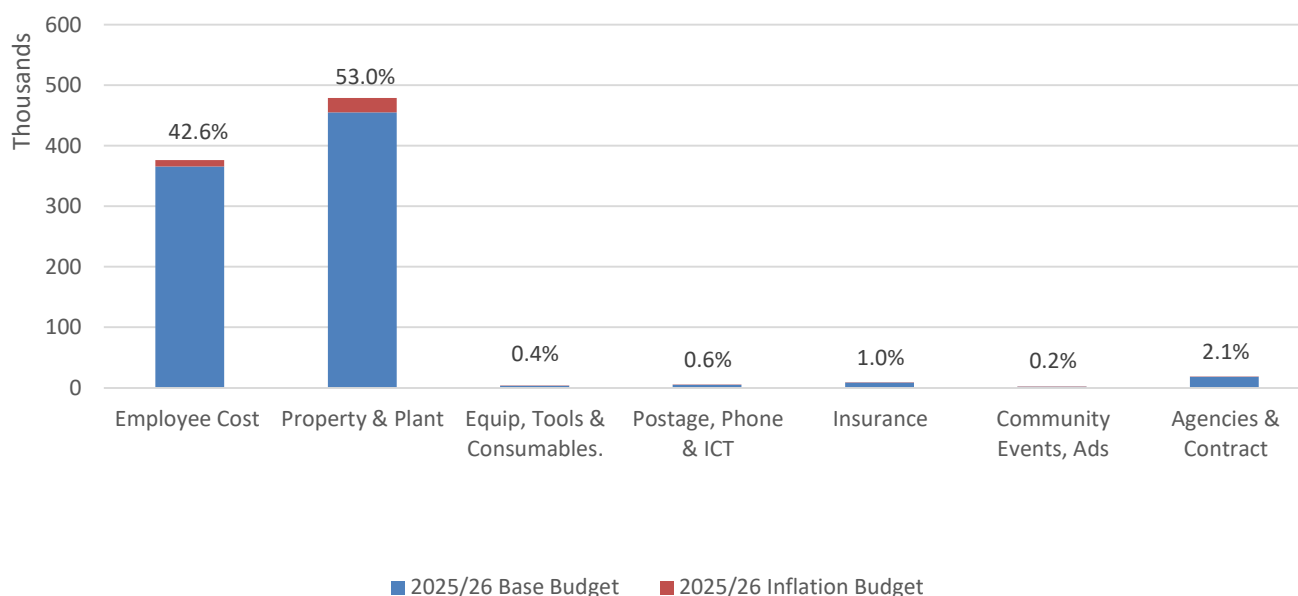
## Revenue Budget

### Housing & Property Committee Sheltered Housing SHEL

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	318,725	362,540	365,430	10,960	376,390
Property & Fixed Plant	B999	485,465	461,840	455,200	23,680	478,880
Transport & Plant	C999	619	0	0	0	0
Equip, Tools & Consumables	D199	593	3,280	3,280	70	3,350
Catering & Travel	D229	1,433	0	0	0	0
Postage, Phone & ICT	D449	4,565	4,880	4,880	180	5,060
Insurance	D599	7,733	8,760	8,760	430	9,190
Community Events, Ads, etc.	D699	1,906	2,100	2,100	290	2,390
Agencies & Contract Services	E149	12,476	18,410	18,410	610	19,020
REVENUE EXPENDITURE	J999	833,515	861,810	858,060	36,220	894,280
Government Income	K999	-1,053	0	0	0	0
Customer & Client Receipt	M999	-685,656	-773,570	-773,570	-38,620	-812,190
Other Income	P999	-207,532	-197,590	-197,590	-9,430	-207,020
REVENUE INCOME	R999	-894,241	-971,160	-971,160	-48,050	-1,019,210
REVENUE ACCOUNT	U999	-60,726	-109,350	-113,100	-11,830	-124,930

This service shows the rent income and recharge of Rates income, along with associated Rates costs and costs of operating the sheltered properties.

## Expenditure



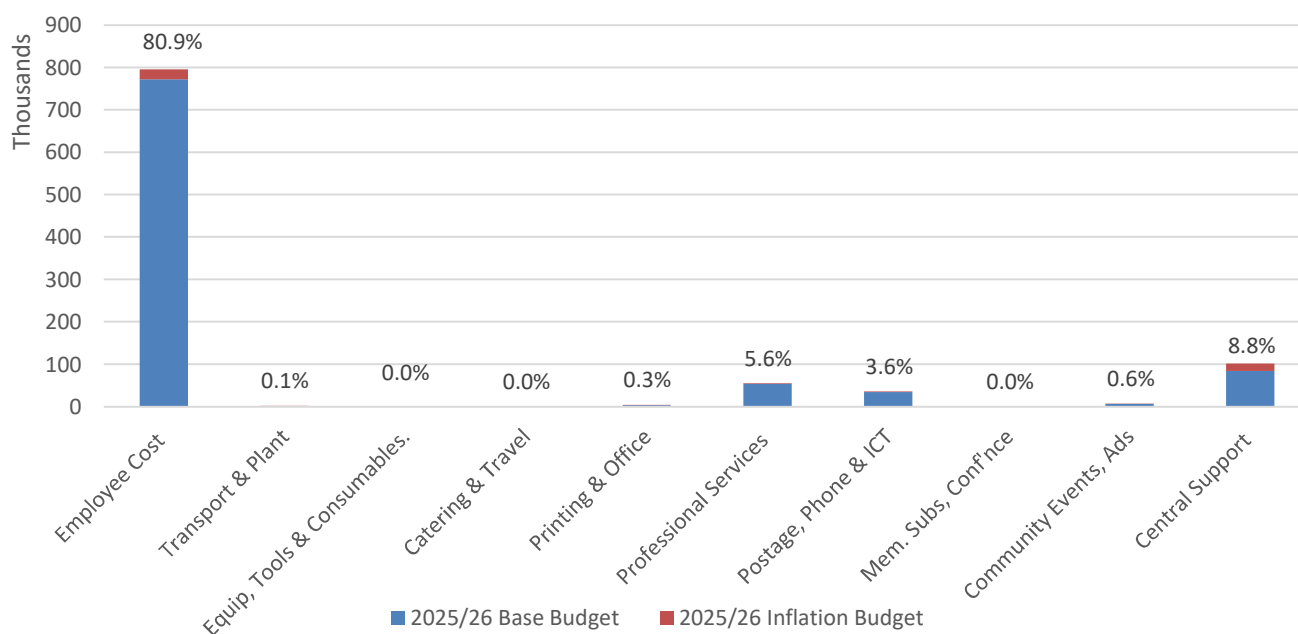
## Revenue Budget

### Housing & Property Committee Housing Management SH120

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	648,538	702,350	771,860	23,160	795,020
Transport & Plant	C999	1,443	1,140	1,140	20	1,160
Equip, Tools & Consumables	D199	0	100	100	0	100
Catering & Travel	D229	0	30	30	0	30
Printing & Office Supplies	D349	109	2,970	2,970	100	3,070
Professional Services	D399	55,513	53,410	53,410	1,760	55,170
Postage, Phone & ICT	D449	8,813	8,330	34,150	1,460	35,610
Mem. Subs, Conf'nce Fees	D549	544	270	270	10	280
Community Events, Ads, etc.	D699	5,227	6,040	6,040	1,050	7,090
Training	D719	159	0	0	0	0
Central Support Services	G199	52,394	51,560	83,940	17,150	101,090
REVENUE EXPENDITURE	J999	772,740	826,200	953,910	44,710	998,620
REVENUE ACCOUNT	U999	772,740	826,200	953,910	44,710	998,620

This service shows the cost of the Housing Management function. Includes the Housing Section's cost of stationery and postage, and the cost of any legal action.

## Expenditure

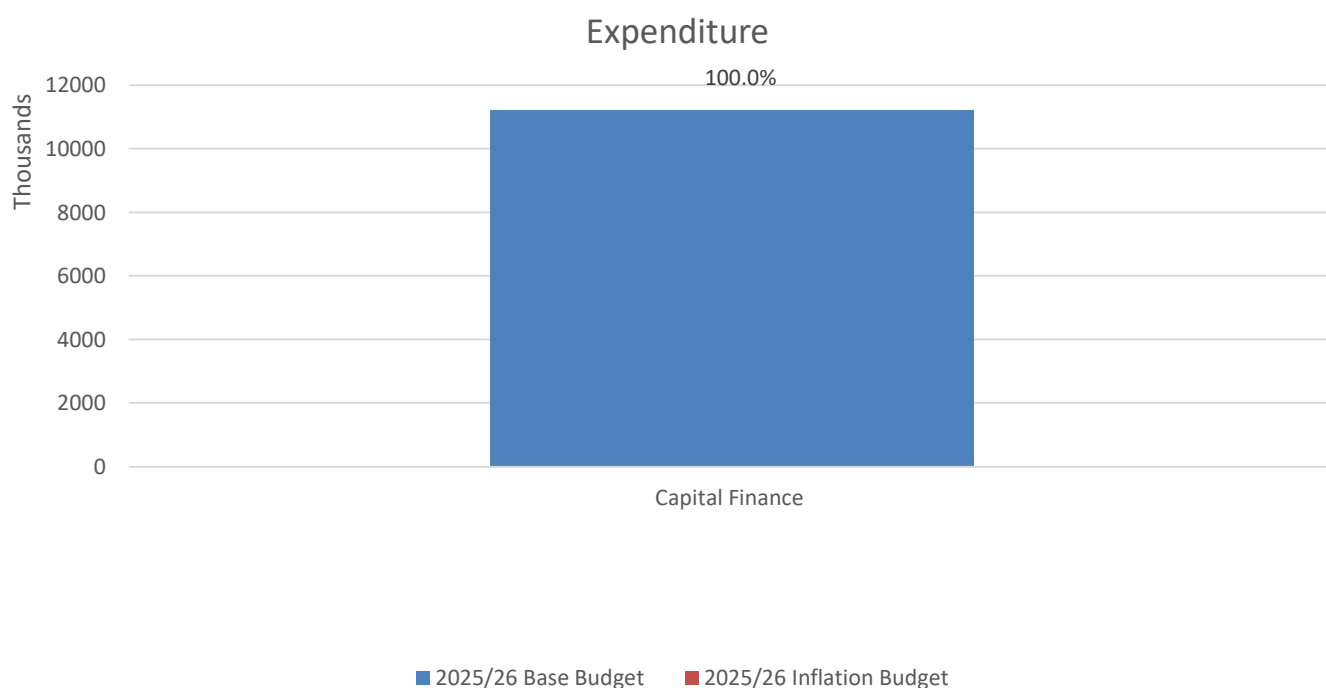


## Revenue Budget

### Housing & Property Committee Public Sector Housing Depreciation SH170

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Capital Finance	H999	14,976,404	8,524,000	11,196,000	0	11,196,000
REVENUE EXPENDITURE	J999	14,976,404	8,524,000	11,196,000	0	11,196,000
REVENUE ACCOUNT	U999	14,976,404	8,524,000	11,196,000	0	11,196,000

Separate service to record depreciation, impairments and amortisation relating to public sector housing.





## Revenue Budget

### Housing & Property Committee Commercial Properties SP255

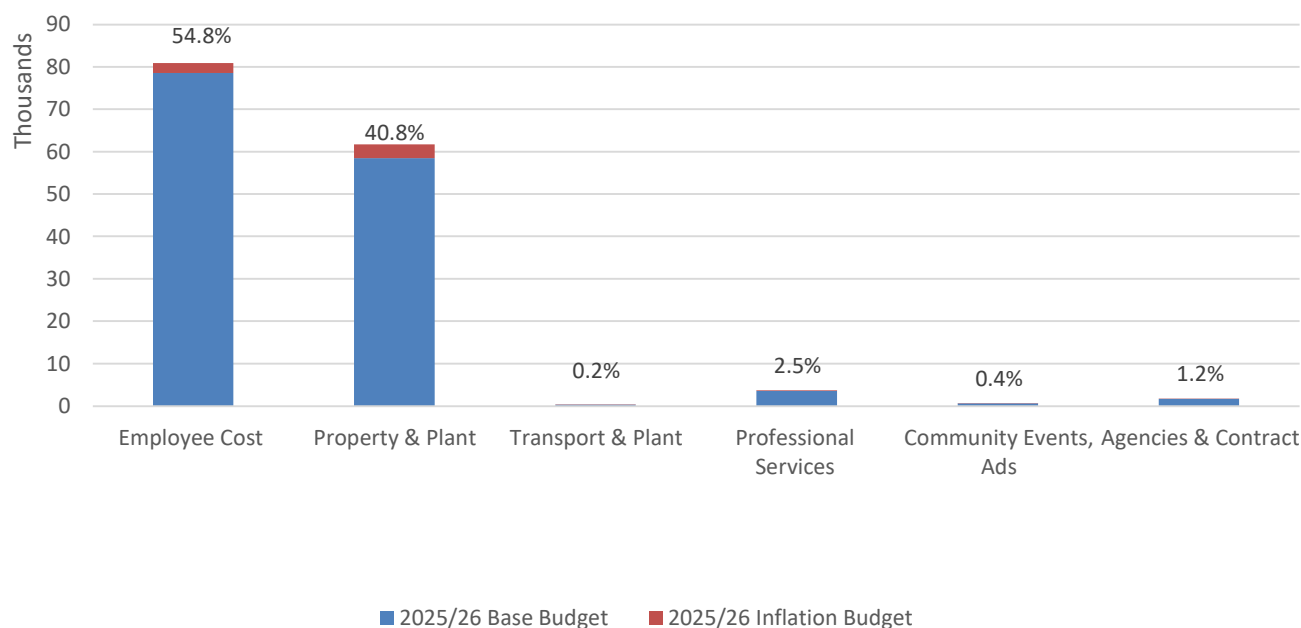
		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	68,775	72,830	78,550	2,350	80,900
Property & Fixed Plant	B999	91,367	58,500	58,500	3,230	61,730
Transport & Plant	C999	264	340	340	10	350
Equip, Tools & Consumables	D199	467	0	0	0	0
Professional Services	D399	11,443	3,580	3,580	130	3,710
Postage, Phone & ICT	D449	75	0	0	0	0
Community Events, Ads, etc.	D699	0	590	590	20	610
Agencies & Contract Services	E149	1,357	1,700	1,700	60	1,760
REVENUE EXPENDITURE	J999	173,748	137,540	143,260	5,800	149,060
Customer & Client Receipt	M999	-398,610	-441,740	-441,740	-9,280	-451,020
REVENUE INCOME	R999	-398,610	-441,740	-441,740	-9,280	-451,020
REVENUE ACCOUNT	U999	-224,862	-304,200	-298,480	-3,480	-301,960

Represents the cost of maintaining the Council's portfolio of commercially let properties and garages including rates payable, together with the rental income earned.

10% of the commercial rents are contributed to the Building Maintenance (Commercial) Fund which is utilised for larger schemes.

The surplus on this service helps to support the General Rate Fund.

## Expenditure



## Revenue Budget

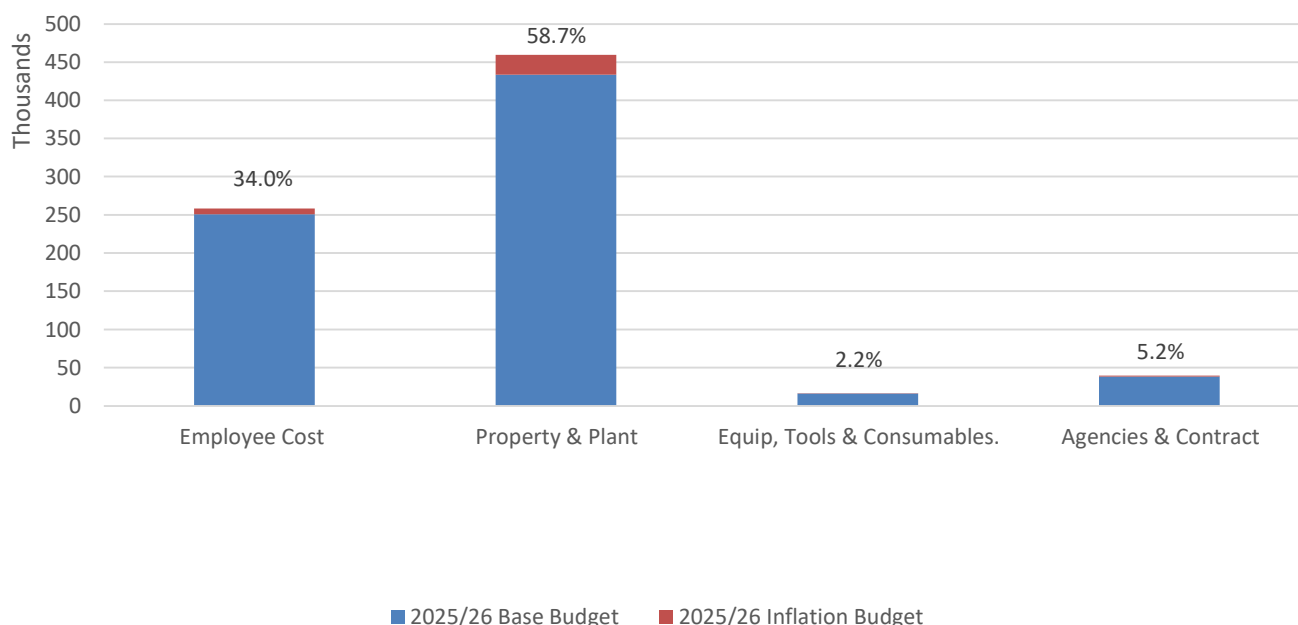
### Housing & Property Committee Property Maintenance PROPROM

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	170,365	172,770	250,710	7,520	258,230
Property & Fixed Plant	B999	414,403	470,560	433,340	26,230	459,570
Transport & Plant	C999	448	0	0	0	0
Equip, Tools & Consumables	D199	12,233	15,890	15,890	680	16,570
Professional Services	D399	350	0	0	0	0
Agencies & Contract Services	E149	49,837	38,210	38,210	1,260	39,470
REVENUE EXPENDITURE	J999	647,636	697,430	738,150	35,690	773,840
Customer & Client Receipt	M999	-528	0	0	0	0
REVENUE INCOME	R999	-528	0	0	0	0
REVENUE ACCOUNT	U999	647,108	697,430	738,150	35,690	773,840

Shows the costs of security, repairs & maintenance, furniture and rates for the Council's operational buildings, e.g. the City Hall, 13 Church Street, Ballacottier Operational Service Centre, Ballaughton and the Library. Includes the valuation programme, cleaning contracts, the costs of maintaining street nameplates and library rent. For 2025/26 the cost of cleaning the City Hall is moved here from the Executive Committee's City Hall facilities service.

This service is General Rate funded.

### Expenditure

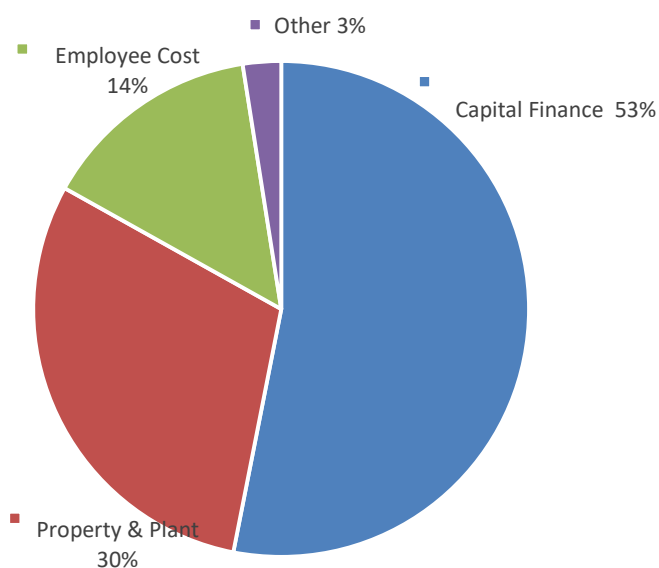


## Revenue Budget

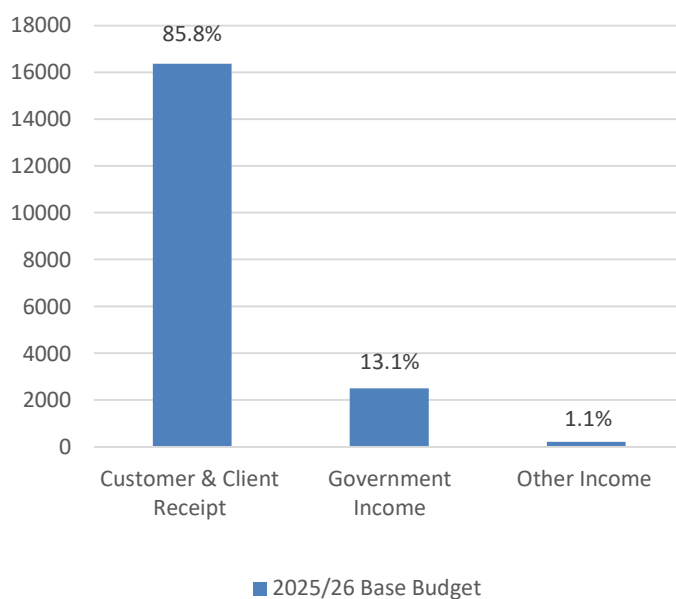
### Housing & Property Committee Summary of All Expenditure and Income

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,489,702	2,811,100	2,956,750	88,700	3,045,450
Property & Fixed Plant	B999	5,614,026	5,708,650	6,008,230	325,620	6,333,850
Transport & Plant	C999	88,731	89,890	86,650	4,260	90,910
Equip, Tools & Consumables	D199	31,029	35,140	35,140	1,150	36,290
Catering & Travel	D229	1,433	330	330	0	330
Printing & Office Supplies	D349	760	4,260	4,260	140	4,400
Professional Services	D399	75,323	68,760	68,760	2,280	71,040
Postage, Phone & ICT	D449	18,396	15,610	41,430	1,720	43,150
Mem. Subs, Conf'nce Fees	D549	544	270	270	10	280
Insurance	D599	65,731	78,340	78,340	3,910	82,250
Community Events, Ads, etc.	D699	12,133	16,770	16,770	1,630	18,400
Training	D719	159	0	0	0	0
Agencies & Contract Services	E149	79,032	69,950	69,950	2,320	72,270
Disposal Costs	E999	0	4,100	4,100	220	4,320
Transfer Payments	F999	13,585	0	0	0	0
Central Support Services	G199	52,394	51,560	83,940	17,150	101,090
Capital Finance	H999	14,994,496	8,540,830	11,214,090	0	11,214,090
<b>REVENUE EXPENDITURE</b>	<b>J999</b>	<b>23,537,474</b>	<b>17,495,560</b>	<b>20,669,010</b>	<b>449,110</b>	<b>21,118,120</b>
Government Income	K999	-2,401,343	-2,491,090	-2,852,620	359,090	-2,493,530
Customer & Client Receipt	M999	-14,347,120	-15,591,220	-15,591,310	-766,910	-16,358,220
Other Income	P999	-207,532	-197,590	-197,590	-9,430	-207,020
<b>REVENUE INCOME</b>	<b>R999</b>	<b>-16,955,995</b>	<b>-18,279,900</b>	<b>-18,641,520</b>	<b>-417,250</b>	<b>-19,058,770</b>
Non-Revenue Income	S999	100	0	0	0	0
<b>REVENUE ACCOUNT</b>	<b>U999</b>	<b>6,581,579</b>	<b>-784,340</b>	<b>2,027,490</b>	<b>31,860</b>	<b>2,059,350</b>

Expenditure



Income



## Revenue Budget

### Summary of Housing Revenue Account

Expenditure and Financing

	2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
	£	£	£	£	£
<b>Expenditure</b>					
Housing Loan Charges	8,914,220	9,700,670	9,601,160	0	9,601,160
Housing Maintenance	3,642,780	3,831,010	4,162,060	195,810	4,357,870
General Housing Stock Rates	2,405,977	2,617,570	2,617,570	130,880	2,748,450
Housing Management	772,740	826,200	953,910	44,710	998,620
Sheltered Operating Costs	419,781	473,060	475,950	17,130	493,080
Sheltered Heating Charges	202,088	188,650	188,650	9,430	198,080
Sheltered Rates	125,773	135,180	135,180	6,760	141,940
Sheltered Communal Areas Cleaning	85,873	64,920	58,280	2,900	61,180
<b>Total Expenditure</b>	<b>16,569,232</b>	<b>17,837,260</b>	<b>18,192,760</b>	<b>407,620</b>	<b>18,600,380</b>
<b>Income</b>					
General Housing Tenants	-13,246,554	-14,375,910	-14,376,000	-719,010	-15,095,010
Sheltered Housing Tenants	-893,188	-971,160	-971,160	-48,050	-1,019,210
<b>Sub Total Tenants</b>	<b>-14,139,742</b>	<b>-15,347,070</b>	<b>-15,347,160</b>	<b>-767,060</b>	<b>-16,114,220</b>
Government Deficiency Grant	-2,331,290	-2,491,090	-2,852,620	359,090	-2,493,530
Net Transfer to Community Facilities Reserve	-103,479	900	7,020	350	7,370
<b>Total Income</b>	<b>-16,574,511</b>	<b>-17,837,260</b>	<b>-18,192,760</b>	<b>-407,620</b>	<b>-18,600,380</b>

## Revenue Budget

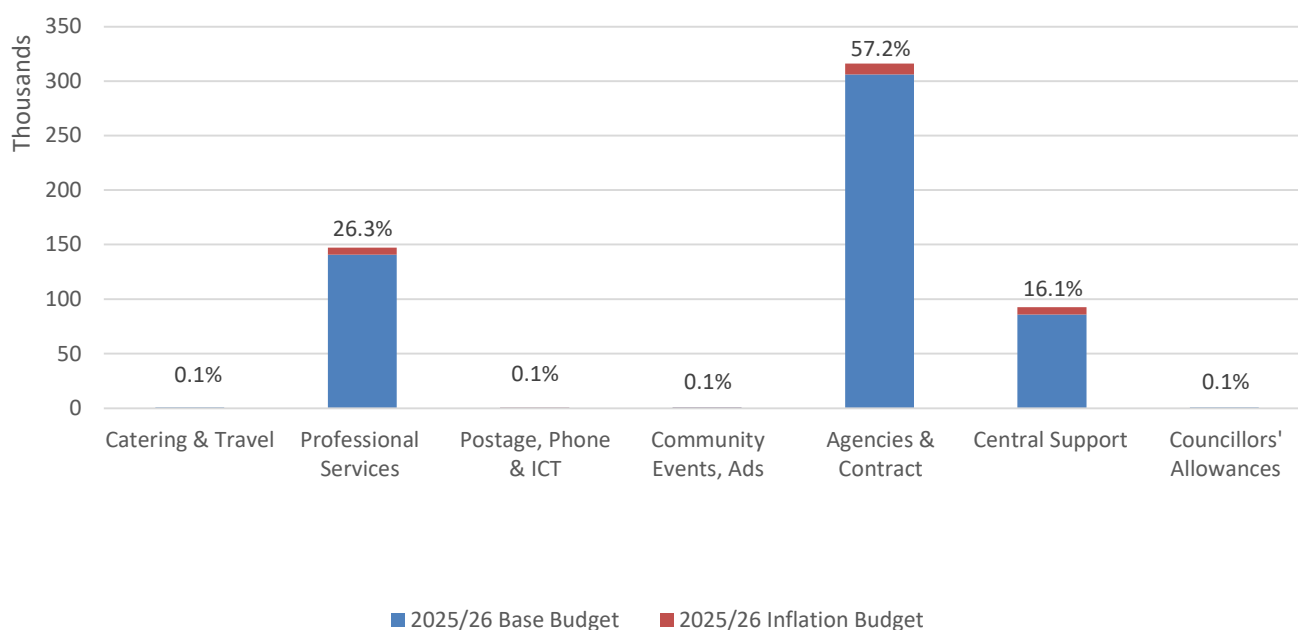
### Pensions

#### IOM Local Govt Pension Admin SP500

		2023/24 Actual	2024/25 Annual Budget	2025/26 Base Budget	2025/26 Inflation Budget	2025/26 Total Budget
		£	£	£	£	£
Catering & Travel	D229	226	490	490	0	490
Professional Services	D399	115,850	111,790	140,790	6,460	147,250
Postage, Phone & ICT	D449	268	300	300	10	310
Community Events, Ads, etc.	D699	0	560	560	20	580
Agencies & Contract Services	E149	199,116	306,000	306,000	10,090	316,090
Central Support Services	G199	95,812	78,300	85,840	6,750	92,590
Councillors' Allowances	G399	200	520	520	0	520
REVENUE EXPENDITURE	J999	411,472	497,960	534,500	23,330	557,830
Customer & Client Receipt	M999	-14,500	0	0	0	0
REVENUE INCOME	R999	-14,500	0	0	0	0
Non-Revenue Income	S999	-396,973	-497,960	-534,500	-23,330	-557,830
REVENUE ACCOUNT	U999	0	0	0	0	0

This service shows the costs of operating the Isle of Man Local Government Superannuation Scheme including actuarial services, investment consultants, fund managers and contract administration of the scheme. The costs of the Administering Authority are met from the Pension Fund to which all employers with employees in the pension scheme pay a contribution.

## Expenditure



## Revenue Budget Reports Technical Notes

### Details of Columns

Description	Description of expenditure and income in each service. On the summary page this relates to services.
Code	Identifies the codification in the Council's financial information system.
2023/24 Actual	The expenditure and income for the financial year 2023/24.
2024/25 Annual Budget	The approved original budget for the current financial year 2024/25.
2025/26 Base Budget	The base budget for the new financial year 2025/26. This expresses the estimated cost of current policy at estimated 2025/26 prices. Generally it is the original estimate for 2024/25, adjusted to take account of approved changes, known adjustment items, changes to prices and differences in volume of income.
2025/26 Inflation Budget	Estimated inflation for 2025/26. Different rates are applied to each type of expenditure and income for the relevant proportion of the new financial year estimated to be appropriate.
2025/26 Total Budget	The total budget for 2025/26, which comprises the sum of the two previous columns.

### Other Notes

Credit Notation: Within the main budget report, all credit or income amounts are distinguished by the use of a minus sign e.g. -12,340.

## **Descriptions Explained – Expenditure**

Employee Costs	This is generally the cost of employment, including wages, salaries, appropriate for the service.
Property and Fixed Plant	The costs of the Council's property and includes the costs of repairs and maintenance, electricity, gas, oil, cleaning, rent and rates.
Transport and Plant	This shows the costs of vehicles and moveable plant required. It includes fuel, mileage allowances, licences, hired vehicles and repairs.
Equipment, Tools and Consumables	Equipment, furniture, bins, stores purchases, protective and other clothing, Parks' supplies, books, etc.
Catering & Travel	Costs of catering and travel expenses.
Printing and Office Supplies	Costs of printing and stationery.
Professional Services	Costs of outside consultancies, audit fees, bank charges, court costs and professional fees.
Postage, Phone and ICT	Costs of postage, communications, telephones and computer hardware, software and consumables.
Mem Subs, Conf'nce Fees	Corporate subscriptions for the Council, e.g. to the IOM Municipal Association. Fees for attending conferences.
Insurance	Insurance costs incurred.
Community Events, Ads, etc.	Advertising, costs of running community events and general costs.
Training	The cost of staff training.
Disposal Costs	Gate fees at the Energy from Waste Plant and other waste disposal costs, including the Council's share of the civic amenity site operator costs.
Agencies and Contract Services	Use of contractors or agents to carry out services.

## **Descriptions Explained – Expenditure (Cont'd)**

Transfer Payments	Includes changes to the bad debt provision, rate discounts, Burial Act payments, former manual worker pensions.
Central Support Services	Costs of financial and administrative support services. These are only charged to non-rateborne services, e.g. the Local Government Superannuation Scheme.
Mayoral Expense	Costs of the Mayoralty.
Councillors' Allowances	Allowances paid to Members.
Capital Finance	This covers property, vehicle and software depreciation, amortisation of capital contributions and leasing charges. Direct revenue financing costs are shown at a corporate, rather than service, level.



## **Descriptions Explained – Income**

Government Income	Government support for services, along with recharged work.
Other Grants and Contributions	Grant support, other than Government, and any contributions to service provision from other bodies. Includes charges to other local authorities.
Customer and Client Receipts	Income from sales, rents, fines, fees and charges.
Other Income	Other small amounts of income.
Other Recharges	Recharges to other Council services.
Non-Revenue Income	Mainly charges to the Pension Fund.

**Capital Expenditure Programme**  
**Estimates for the years ending 2025 to 2028**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 24 Actual	Estimate 24-25	Revised Estimate 24-25	Estimate 25-26	Estimate 26-27	Estimate 27-28	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
<b>Housing &amp; Property Committee</b>											
<b>Public Sector Housing</b>											
<b><u>New Build Housing Schemes</u></b>											
Willaston apartments complex (48 Units)	PH00109	1									LN30
Willaston Senior Living Complex (50 Units)	PH00161	2									LN30
City Centre Apartments II (50 Units)	PH00128	2									LN30
Spring Valley Redevelopment (150 Units)	PH00149	2									LN30
Lord Street Flats Demolition Provision	PH00166	2									LN30
Spring Valley Enabler - New Site for 25 Housing Units	PH00167	2									LN30
Olympia & Falcon Cliff Terrace redevelopment (37 units)	HSGNew3	2									LN30
60-62 Snaefell Road Redevelopment	PH00168	2									LN30
Marathon Drive enabler - New site for 25 housing units	PH00150	NC									LN30
<b>Sub-Total Public Sector Housing - New Build Schemes</b>			<b>120,578.9</b>	<b>5,590.4</b>	<b>6,604.7</b>	<b>4,425.6</b>	<b>3,654.7</b>	<b>9,911.4</b>	<b>14,697.4</b>	<b>82,299.4</b>	
<b><u>Planned Maintenance Schemes</u></b>											
<b><u>Kitchen framework upgrades</u></b>											
Kitchens - Lower Pulrose & Tynwald Court (framework agrt)	PH00146	1									LN15
<b><u>External refurbishments</u></b>											
Willaston - external refurb phase 11 - 36 units	PH00148	1									LN30
Willaston - external refurb phase 12 - 36 units	PH00156	1									LN30
Willaston - external refurb phase 13 - 36 units	PH00157	2									LN30
Willaston - external refurb phase 14 - 36 units	PH00158	2									LN30
Willaston - external refurb phase 15 - 36 units	H&P1	2									LN30
Willaston - external refurb phase 16 - 36 units	H&P2	2									LN30
Willaston - external refurb phase 17 - 36 units	H&P3	2									LN30
Willaston - external refurb phase 18 - 36 units	H&P4	2									LN30
Willaston - external refurb phase 19 - 36 units	H&P5	2									LN30
Willaston - external refurb phase 20 - 18 units	H&P6	2									LN30
<b><u>Refurbishment</u></b>											
Refurbishment Programme Framework Agreement	PH00162	3									LN30
4 Bedroom Conversions ( 20 units )	H&P13	3									LN30
Ballanard Court Refurbishment	H&P14	2									LN30
Void Properties (70 Units)	PH00176	1									LN15
<b><u>Miscellaneous</u></b>											
Willaston - renewal of paths, fences & gates	PH00131	3									LN15
Upper Pulrose outer ring roof refurbishment & retaining walls	PH00144	2									LN15
Fire alarms (key framework agreement)	PH00145	2									LN15
Minor Works Schemes	HSGNew1	2									LN15
Replacement nurse call and intercom system, Waverley Court	PH00159	C									LN15
Coronation Terrace Sound Proofing & Level Access Works	PH00170	2									LN15
Property condition and Energy performance (EPC) audit	PH00173	2									LN15
Energy Efficiency & Retrofits (sheltered housing)	H&P15	3									LN15
<b>Sub-Total Public Sector Housing Planned Maintenance</b>			<b>50,338.1</b>	<b>2,968.9</b>	<b>8,218.2</b>	<b>3,277.2</b>	<b>8,483.8</b>	<b>5,674.7</b>	<b>4,741.0</b>	<b>25,192.4</b>	
<b>Sub-Total Public Sector Housing</b>			<b>170,916.9</b>	<b>8,559.3</b>	<b>14,822.9</b>	<b>7,702.8</b>	<b>12,138.5</b>	<b>15,586.1</b>	<b>19,438.4</b>	<b>107,491.8</b>	

Note: all loan-funded Housing capital schemes are subject to Government approval.

**Capital Expenditure Programme  
Estimates for the years ending 2025 to 2028**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 24 Actual	Estimate 24-25	Revised Estimate 24-25	Estimate 25-26	Estimate 26-27	Estimate 27-28	Further	Funding (See Key)
<b>Housing &amp; Property Committee</b>			£k	£k	£k	£k	£k	£k	£k	£k	
<b>Other Property Schemes</b>											
<u><b>Commercial Property</b></u>											
Loch Promenade kiosk roof replacements	LS00100	2									RV
Willaston shops' external remedial works	LS00090	3									BMCF
Anagh Coar Garages Refurbishment Framework	LS00102	3									LN15
<b>Sub-Total Commercial Property</b>			<b>624.7</b>								
<u><b>City Hall</b></u>											
Remedial works - phase 4 (internal) (subject to report)	PR00077	3									LN15
City Hall – Energy improvements	H&P7	3									ISF
City Hall – atrium roof replacement	H&P8	2									LN15
<b>Sub-Total City Hall</b>			<b>724.3</b>								
<u><b>Operational Service Centre</b></u>											
OSC roof refurbishment	PR00075	1									LN15
OSC internal refurbishment	PR00078	2									LN15
OSC Garage Floor	H&P16	NC									CAPR
OSC Sprinklers Upgrade	H&P17	NC									CAPR
<b>Sub-Total Operational Service Centre</b>			<b>408.4</b>								
<u><b>Shaws Brow Car Park</b></u>											
Shaws Brow Level 6 Resurfacing	H&P9	2									LN15
Shaws Brow remedial cladding works	PR00087	2									LN30
Shaws Brow Electrical works	H&P18	NC									LN15
<b>Sub-Total Shaws Brow Car Park</b>			<b>2,338.4</b>								
<u><b>Other Property Schemes</b></u>											
Loch Promenade Public Toilet – Roof Replacements	LS00110	2									CAPR
LED Lighting Scheme Framework Agreement	PR00086	1/2									ISF/LN15
Solar Panel Framework agreement	PR00090	3									LN15
B'ton Nurseries - greenhouse replacement	H&P11	3									TBC
B'ton Nurseries - potting shed/toilets/boiler room	H&P12	3									TBC
13 Church Street - Window and Floor Replacement	PH00174	2									LN15
Art Deco Toilet Refurbishment	LS00112	3									RV
Door Access Control Upgrade	H&P20	NC									LN15
<b>Sub-Total Other Property Schemes</b>											
<b>Sub-Total Non Housing Property Schemes</b>			<b>4,811.7</b>	<b>133.5</b>	<b>762.5</b>	<b>837.4</b>	<b>1,289.0</b>	<b>2,264.3</b>	<b>140.2</b>	<b>147.3</b>	
<b>Grand Total Housing &amp; Property Committee</b>			<b>175,728.6</b>	<b>8,692.8</b>	<b>15,585.4</b>	<b>8,540.2</b>	<b>13,427.5</b>	<b>17,850.4</b>	<b>19,578.6</b>	<b>107,639.1</b>	

**Capital Expenditure Programme  
Estimates for the years ending 2025 to 2028**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 24 Actual	Estimate 24-25	Revised Estimate 24-25	Estimate 25-26	Estimate 26-27	Estimate 27-28	Further	Funding (See Key)
<b>Environmental Services Committee</b>			£k	£k	£k	£k	£k	£k	£k	£k	
<b>Street Lighting</b>											
LED lantern replacement five year programme	PW00077	C									LN15
City Centre Regeneration - street lights - phase 3 Castle St	PR00067	C									LN15
City Centre Regeneration - street lights - phase 4 Duke/Market St	PR00073	C									LN15
King Edward Road Lighting Column Replacements	PW00084	C									LN15
Column replacement & improvement programme A	PW00085	1									LN15
Column replacement & improvement programme B	PW00087	1									LN15
Column replacement & improvement programme C	ENVNew1	2									LN15
Column replacement & improvement programme D	ENV1	2									LN15
Column replacement & improvement programme E	ENV2	2									LN15
Promenade Outstanding Works Scheme	ENV4	1									LN15
<b>Sub-Total Street Lighting</b>			<b>2,746.0</b>								
<b>Miscellaneous</b>											
Service Centre car park resurfacing	PR00092	2									LN30
Waste transfer station improvements	ENV3	2									LN15
<b>Sub-Total Miscellaneous Environmental</b>			<b>485.0</b>								
<b>Total for Environmental Services Committee</b>			<b>3,231.0</b>	<b>2,119.5</b>	<b>483.9</b>	<b>265.1</b>	<b>540.7</b>	<b>101.9</b>	<b>101.9</b>	<b>101.9</b>	

**Capital Expenditure Programme**  
**Estimates for the years ending 2025 to 2028**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 24 Actual	Estimate 24-25	Revised Estimate 24-25	Estimate 25-26	Estimate 26-27	Estimate 27-28	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
<b>Regeneration &amp; Community Committee</b>											
<b><u>Gardens and Open Spaces</u></b>											
Summerhill Glen Bridge Replacement	LS00116	2									LN15
Summerhill Glen Back Path	RGEN3	2									LN15
Promenade Seating	LS00127	C									CAPR
Spring Valley Changing Rooms & Club	LS00081	D									RV
Parks Services Signage	LS00105	3									CAPR
Prom Walkway Works	LS00111	3									LN15
Willaston - Manor Park Pathways	RGEN6	NC									LN15
Boundary restoration works - Woodbourne Square	LS00118	3									LN15
Boundary restoration works - Centenary Garden	LS00119	3									LN15
Boundary restoration works - Hilary Park/Broadway Rose Garden	LS00124	3									LN15
Boundary restoration works - Derby square	LS00125	3									LN15
Boundary restoration works - Falcon Glen/Hutchinson Square	RGEN5	3									LN15
<b>Sub-Total Gardens and Open Spaces</b>			<b>869.2</b>								
<b><u>Playgrounds</u></b>											
Pulrose play environment	LS00080	3									LN15
Summerhill Glen Imagination Platform	LS00120	3									CAPR
<b>Sub-Total Playgrounds</b>			<b>220.0</b>								
<b><u>Noble's Park</u></b>											
Skatepark	LS00121	3									LN15
Noble's Park Masterplan	RGEN7	NC									RV/LN15
<b>Sub-Total Noble's Park</b>			<b>535.0</b>								
<b><u>Crematorium</u></b>											
Cremator Replacement (subject to report)	RGEN10	2									CRF/LN15
<b>Sub-Total Crematorium</b>			<b>847.0</b>								
<b><u>Library</u></b>											
Douglas City Library Public Use Equipment Replacement	RGEN9	NC									ITF
<b>Sub-Total Library</b>			<b>45.0</b>								
<b><u>Golf Course</u></b>											
Stone pathway	LS00098	1									CAPR
<b>Sub-Total Golf Course</b>			<b>30.1</b>								
<b>Total For Regeneration &amp; Community Committee</b>			<b>2,546.3</b>	<b>52.2</b>	<b>391.0</b>	<b>301.3</b>	<b>506.4</b>	<b>1,341.6</b>	<b>344.8</b>		

**Capital Expenditure Programme**  
**Estimates for the years ending 2025 to 2028**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 24 Actual	Estimate 24-25	Revised Estimate 24-25	Estimate 25-26	Estimate 26-27	Estimate 27-28	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
<b>Executive Committee</b>											
<b><u>Promenade Infrastructure Improvements</u></b>											
Bottleneck Pay Machine Shelters	LS00117a	1									LN15
Bottleneck Railings (in sockets)	LS00117b	1									LN15
Jubilee Kiosk link into Garden No.1	LS00117d	C									RV
Bronze Artwork Garden No. 1	LS00117e	D									LN15
Multi-Sensory Planting Garden No.2	LS00117f	3									LN15
Feature Lighting Garden No.2	LS00117g	3									LN15
Garden No.3 - Fountain Improvements	LS00117i	3									LN15
Garden No.5 - Wheeled Sport	LS00117h	3									LN15
Garden No.3 - Benches	LS00117j	3									LN15
Garden No.4 Play Area	LS00117k	2									LN15
Meditation Garden	LS00117l	3									LN15
Kinetic Wind Sculpture	LS00117m	3									LN15
Archibald Knox Garden	LS00117n	3									LN15
Marine Gardens Flood Protection	LS00117o	2									LN15
War Memorial Environs	LS00117p	3									RV
Queen's Gardens	LS00117q	3									LN15
<b>Sub-Total Promenade Infrastructure Improvements</b>			<b>2,481.0</b>								
<b><u>Other Executive Schemes</u></b>											
CCTV Phase 6	PR00093	2									ITF
CCTV cameras Prom Phase 1	PR00095	2									ITF
CCTV Service Centre	PR00096	2									ITF
CCTV Shaws Brow	EXEC5	2									LN15
Devices for Fleet software	PR00071	C									ITF
Housing software	PR00072	1									ITF
Network Windows 10 Update	PR00080	C									CAPR
Data Domain Backup and Service Centre SAN upgrade	PR00085	1									ITF
Online Procurement	PR00094	1									ITF
New Financial Software	PR00097	1									ITF
Microsoft Office and Email replacement	PR00099	C									ITF
Website and Security replacement	PR00100	2									ITF
Document management system	PR00101	2									ITF
Council Chamber Audio Equipment	EXEC2	NC									LN10
UPS Replacements for Service Centre, Shaws Brow, City Hall	EXEC3	NC									ITF
Staff IT Equipment Programme	EXEC4	NC									ITF
Vehicles & plant	Vehicles	3									RR/LN7/ISF
<b>Totals for Other Executive Schemes</b>			<b>3,179.3</b>								
<b>Totals for Executive Committee</b>			<b>5,660.3</b>								

**Capital Expenditure Programme**  
**Estimates for the years ending 2025 to 2028**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 24 Actual	Estimate 24-25	Revised Estimate 24-25	Estimate 25-26	Estimate 26-27	Estimate 27-28	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
<b><u>REPORT SUMMARY</u></b>											
Public Sector Housing new build			120,578.9	5,590.4	6,604.7	4,425.6	3,654.7	9,911.4	14,697.4	82,299.4	
Public Sector Housing planned maintenance			50,338.1	2,968.9	8,218.2	3,277.2	8,483.8	5,674.7	4,741.0	25,192.4	
<b>Total Public Sector Housing</b>			<b>170,916.9</b>	<b>8,559.3</b>	<b>14,822.9</b>	<b>7,702.8</b>	<b>12,138.5</b>	<b>15,586.1</b>	<b>19,438.4</b>	<b>107,491.8</b>	
Rateborne Elements of Housing & Property Committee			4,811.7	133.5	762.5	837.4	1,289.0	2,264.3	140.2	147.3	
Environmental Services Committee			3,231.0	2,119.5	483.9	265.1	540.7	101.9	101.9	101.9	
Regeneration & Community Committee			2,546.3	52.2	391.0	301.3	506.4	1,341.6	344.8		
Executive Committee			5,660.3	403.5	1,903.0	1,801.6	1,885.8	1,461.8	30.0		
<b>Total Rateborne</b>			<b>16,249.3</b>	<b>2,708.7</b>	<b>3,540.4</b>	<b>3,205.4</b>	<b>4,221.9</b>	<b>5,169.6</b>	<b>616.9</b>	<b>249.2</b>	
<b>Grand Totals</b>			<b>187,166.2</b>	<b>11,268.0</b>	<b>18,363.3</b>	<b>10,908.2</b>	<b>16,360.4</b>	<b>20,755.7</b>	<b>20,055.3</b>	<b>107,741.0</b>	

## **Capital Expenditure Programme Key to Abbreviations**

### **FUNDING SOURCES**

CAPR	Capital Receipts Funding
CFR	Community Facilities Reserve Fund
CONT	Contribution from a third party
BMCF	Building Maintenance (Commercial) Fund
CRF	Cremator Renewal Fund
DBF	Derelict Building Fund
HRF	Housing Repairs Fund
ITF	Information Technology Fund
ISF	Invest to Save Fund
LNnn	Loan (where nn is the length of the loan in years)
RR	Plant Renewals Fund
RV	Funded from the General Revenue Reserve balance
TBC	To be confirmed

### **SCHEME PRIORITY RATINGS**

1	Committed/Contracted
2	Essential
3	Non-essential/Desirable
C	Completed
NC	New for this year's estimates - not yet considered by Council
D	To be deleted
R	Scheme complete - retention only payable



## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>HOUSING AND PROPERTY COMMITTEE</b>				
<b>SHELTERED ACCOMMODATION</b>				
Visitors' Flats per night:				
Waverley Court	Y	29.50	29.52	31.00
Ballanard Court (Bedsit)	Y	19.20	19.05	20.00
Hazel Court	Y	29.50	29.52	31.00
Visitors' Flats per week:				
Waverley Court	Y	150.45	146.33	153.65
Ballanard Court (Bedsit)	Y	95.45	92.86	97.50
Hazel Court	Y	150.45	146.33	153.65
Laundrette Tokens				
Washing Machine (1hr 20min cycle)	Y	2.50	2.08	2.50
Tumble Drier (per hour)	Y	2.50	2.08	2.50
Salon Services				
Waverley Court (daily rate)	Y	15.00	12.79	15.35
Hazel Court (daily rate)	Y	15.00	12.79	15.35
<b>HOUSING CALL-OUTS</b>				
(minimum charge, per call-out)*				
Daytime:				
0800 - 1630 Mon - Thurs; 0800-1300 Fri:				
One person	Y	110.55	94.08	112.90
Two people	Y	199.60	169.83	203.80
Weekend:				
1800 Sat - 0500 Mon:				
One person	Y	199.60	169.83	203.80
Two people	Y	374.70	318.83	382.60
Nighttime:				
0000 - 0500 Mon - Fri				
One person	Y	199.60	169.83	203.80
Two people	Y	374.70	318.83	382.60
All other times				
One person	Y	176.00	149.75	179.70
Two people	Y	286.30	243.67	292.40

## Schedule of Fees and Charges

		This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
ENVIRONMENTAL SERVICES COMMITTEE				
MISCELLANEOUS				
Property Search Fees	N	211.40	216.00	216.00
Copy Documents Search	Y	37.50	31.92	38.30
Crush Barriers	Y			
(plus labour & transport) - per day		2.75	2.38	2.85
Weighbridge - per use	Y	11.50	9.79	11.75
Hire of Training Room	Y			
(Mon-Fri only) - Service Centre, Ballacottier		137.00	116.58	139.90
STREET LIGHTING				
ADVERTISING				
Per Column per Week	Y	18.20	15.50	18.60
BANNERS -the below costs are <u>per week</u>				
1 to 5 sites: per week for 4 week period	Y	22.85	N/A	N/A
1 to 5 sites: per week for 8 week period	Y	14.90	N/A	N/A
1 to 5 sites: per week for 12 week period	Y	11.50	N/A	N/A
1 to 5 sites: per week for 16 week period	Y	9.35	N/A	N/A
6 to 10 sites: per week for 4 week period	Y	22.05	N/A	N/A
6 to 10 sites: per week for 8 week period	Y	14.50	N/A	N/A
6 to 10 sites: per week for 12 week period	Y	10.90	N/A	N/A
6 to 10 sites: per week for 16 week period	Y	8.65	N/A	N/A
11 to 25 sites: per week for 4 week period	Y	20.60	N/A	N/A
11 to 25 sites: per week for 8 week period	Y	13.75	N/A	N/A
11 to 25 sites: per week for 12 week period	Y	10.55	N/A	N/A
11 to 25 sites: per week for 16 week period	Y	8.45	N/A	N/A
Over 25 sites: per week for 4 week period	Y	19.90	N/A	N/A
Over 25 sites: per week for 8 week period	Y	13.25	N/A	N/A
Over 25 sites: per week for 12 week period	Y	10.10	N/A	N/A
Over 25 sites: per week for 16 week period	Y	8.25	N/A	N/A

## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>CAR PARKS</b>				
<b>Shaws Brow &amp; Bottleneck</b>				
<b>Monday - Friday</b>				
<u>Peak period: 0700 - 1900</u>				
One hour	Y	2.80	2.42	2.90
Two hours	Y	3.90	3.33	4.00
Three hours	Y	5.10	4.42	5.30
Four hours	Y	5.40	4.67	5.60
Five hours	Y	5.80	5.00	6.00
Six hours	Y	6.00	5.17	6.20
Seven hours	Y	7.30	6.25	7.50
Eight hours	Y	8.00	6.83	8.20
Nine hours	Y	8.20	7.00	8.40
Ten hours	Y	8.60	7.33	8.80
Eleven hours	Y	8.70	7.42	8.90
Twelve hours	Y	9.00	7.67	9.20
<b>Off-Peak Period</b>				
Monday - Friday 19:00-07:00	Y	2.00	1.66	2.00
Saturday 07:00 - Sun 07:00	Y	2.00	1.66	2.00
Sunday 07:00 - Mon 07:00	Y	2.00	1.66	2.00
<b>EXCESS CHARGE</b>				
All Car Parks	N	150.00	150.00	150.00
NOTE:				
Charge reduced if paid within 14 days to:-	N	75.00	75.00	75.00
<b>CAR PARK SPACE CONTRACT LEASES</b>				
Contract - Shaw's Brow Annual	Y	2,374.90	2,020.67	2,424.80
<b>CAR PARK SPACE CHARITY CAR BOOT SALES</b>				
Charity Fee (in advance)	N	143.40	146.50	146.50

## Schedule of Fees and Charges

		This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
VAT				
<b>BULK REFUSE</b>				
Collection from premises: (Douglas residents only)				
<b>Domestic</b>				
(Subject to surcharge, dependant on weight and type of waste)				
	N	155.70	159.00	159.00
full lorry				
half lorry	N	127.10	129.80	129.80
quarter lorry	N	74.40	76.00	76.00
removal of single or small items.	N	21.10	21.60	21.60
Refrigerator/freezer disposal - Extra large	N	149.10	152.30	152.30
Refrigerator/freezer disposal - Large	N	99.40	101.50	101.50
Refrigerator/freezer disposal - Small	N	77.10	78.80	78.80
Television disposal	N	69.20	70.70	70.70
Personal computer	N	61.60	62.90	62.90
Laptop	N	61.60	62.90	62.90
(all domestic collections to be prepaid)				
<b>WHEELED BINS</b>				
<b><u>Purchase extra bin</u></b>				
Commercial Properties				
240 litre	Y	73.00	62.13	74.55
360 litre	Y	127.00	108.08	129.70
660 litre	Y	354.55	301.67	362.00
1100 litre (flat lid)	Y	354.55	301.67	362.00
1100 litre (domed lid)	Y	580.80	494.17	593.00
1100 litre Metal	Y	598.45	509.21	611.05
Gravity lock for any size bin (fitted or unfitted)				
extra	Y	60.80	51.75	62.10
<b><u>Hire of bins</u></b>				
Daily hire of bin for event	Y	8.90	7.58	9.10
Additional delivery cost of per 4 bins	Y	59.85	50.96	61.15
Emptying charges extra	Y			
Surcharge for premises to be agreed at management discretion				
<b>PUBLIC CONVENIENCES</b>	Y	0.20	0.17	0.20

## Schedule of Fees and Charges

		This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>REGENERATION &amp; COMMUNITY COMMITTEE</b>				
<b>NOBLES PARK</b>				
Bowls				
Season ticket adults	Y	81.30	69.25	83.10
Season ticket senior citizens	Y	48.40	41.25	49.50
Season ticket juniors	Y			
Winter season ticket - adult	Y	42.50	36.17	43.40
Winter season ticket - junior	Y	21.30	18.17	21.80
Visiting teams' rate	Y	69.80	59.42	71.30
Hourly ticket - adult	Y	5.10	4.42	5.30
Hourly ticket - children/senior citizens	Y	3.30	2.83	3.40
Flat fee hire rate for Bowls Festival	Y	9,601.30	8,169.17	9,803.00

## Schedule of Fees and Charges

		This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>DOUGLAS GOLF COURSE</b>				
Annual Tickets				
Adults	Y	580.00	508.00	609.60
Senior citizens/full time students over 30	Y	478.30	418.92	502.70
Medically Certified buggy user	Y	380.00	332.83	399.40
Juniors (U/18)	Y	54.35	47.63	57.15
Colt (18-21)	Y	130.45	114.29	137.15
Intermediate (22-30)	Y	337.00	295.17	354.20
The above charges to be subject to monthly bank payment option (plus additional administration				
Weekday membership	Y	445.00	389.75	467.70
Daily Ticket - Summer - Buy Five get One free				
Adult rate	Y	29.35	25.71	30.85
Junior rate (under 18)	Y	14.70	12.88	15.45
Large party (>8) discount rate	Y	21.75	19.08	22.90
Golf Professional Able to Use Discretion with Daily Tickets (up to 50% of fees and charges)				
Daily Ticket 1st November to 31st March - Buy Five get One free				
All users - winter	Y	16.35	14.33	17.20
Junior rate (under 18)	Y	7.65	6.71	8.05
Golf Professional Able to Use Discretion with Daily Tickets (up to 50% of fees and charges)				
INDIVIDUAL DAILY RATE TICKETS REFUNDABLE IF A FULL SEASON TICKET IS LATER PURCHASED (PROOF OF DAY TICKETS REQUIRED)				
Tee Marker Sponsorship				
Golf Professional to Agree sponsorship				
Winter Season Ticket 1st October to 31st March	Y	245.50	N/A	N/A
Annual tickets can be pro-rata'd until 31st March.				
Full pro-rata fee is payable when this option is taken.				
Use of Golf Course				
Half Day (morning or afternoon)	Y	271.00	237.38	284.85
Whole Day	Y	542.00	474.71	569.65

## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>LIBRARY</b>				
NOTE: Postage is charged in addition, where applicable				
Lost book		Replacement cost plus admin charge		
Lost/Damaged Computer Card	N	1.00	1.00	1.00
Reservations (free for children)	N	0.50	0.50	0.50
Stationery Charges				
C4 Envelopes (white) each	Y	0.15	0.13	0.15
C5 Envelopes (white) each	Y	0.15	0.13	0.15
Plastic Wallet (each )	Y	0.25	0.21	0.25
Photocopy Charges				
A4 One sided (B&W)	Y	0.20	0.17	0.20
A3 One sided (B&W)	Y	0.40	0.33	0.40
A4 One sided (Colour)	Y	0.50	0.42	0.50
A3 One sided (Colour)	Y	1.00	0.83	1.00
Printer Charges				
A4 Sheet (B&W)	Y	0.20	0.17	0.20
A4 Sheet (Colour)	Y	0.50	0.42	0.50
<b>SOME DISCRETION BY BOROUGH LIBRARIAN IF MULTIPLE COPIES ARE NEEDED</b>				
Bag				
Plant-based reusable bag	Y	0.10	N/A	N/A
Computer Usage (all users must sign the internet access policy)				
Per 15 minutes	Y	0.75	0.63	0.75
Members of the library will not be charged for up to 2 hours usage per day: subject to availability.				
Room Hire				
Non-commercial/community groups	Y	20.00	16.67	20.00

## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>NOBLES PARK</b>				
Main pay & display (per 24 hours)	Y	1.00	N/A	N/A
Motorhome area (per 24 hours)	Y	10.00	8.33	10.00
Netball per court	Y	18.75	15.96	19.15
<b>PITCH HIRE</b>				
Standard Football game (including changing rooms, excluding provision of nets & flags and no grounds staff on call)	Y	94.65	80.54	96.65
Junior games	Y	32.40	27.58	33.10
<b>MEMORIAL SEATS:</b>				
Provided by Borough	Y			
Existing Seat	Y	388.60	330.67	396.80
( Both Options Plus Fitting and Plaque )	Y			
<b>GRANDSTAND SITE</b>				
Standard Rally Events:				
Daily charge	Y	224.60	191.13	229.35
<b>EVENTS FEES &amp; CHARGES</b>				
<b>Application Fees</b>				
Small Events (not greater than 17 days)	N	0.00	0.00	0.00
Medium Events (not greater than 17 days)	N	0.00	0.00	0.00
Small Events (greater than 17 days)	N	81.30	83.10	83.10
Medium Events (greater than 17 days)	N	81.30	83.10	83.10
Large Events	N	94.40	96.40	96.40
Major Events	N	107.50	109.80	109.80
<b>Planning Application Administration Fees</b>				
(applications made by Douglas Borough Council for events greater than 17 days)				
Small Events - up to 500 attendees	Y	120.70	102.71	123.25
Medium Events - 501 to 2,000 attendees	Y	387.05	329.33	395.20
Large Events - 2,001 to 10,000 attendees	Y	645.00	548.79	658.55
Major Events - greater than 10,000 attendees	Y	903.00	768.33	922.00
<b>Administration Charges</b>				
Small Events - up to 500 attendees	Y	329.70	280.54	336.65
Medium Events - 501 to 2,000 attendees	Y	467.05	397.42	476.90
Large Events - 2,001 to 10,000 attendees	Y	636.65	541.71	650.05
Major Events - greater than 10,000 attendees	Y	1,000.35	851.17	1,021.40
<b>Ground Rent Charges</b>				



## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>Hire of grassland / glen area per 1,000m<sup>2</sup></b>				
Minimum 5 day charge	N	346.40	353.70	353.70
Daily charge thereafter up to 30 days	N	70.60	72.10	72.10
Deposits for grassland / glen area up to 2,000m <sup>2</sup>	N	1,194.50	1,219.60	1,219.60
Deposits for grassland / glen area from 2,001m <sup>2</sup> to 5,000m <sup>2</sup>	N	5,972.10	6,097.60	6,097.60
Deposits for grassland / glen area greater than 5,000m <sup>2</sup>	N	11,944.10	12,195.00	12,195.00
<b>Hire of Stoned Area per 1,000m<sup>2</sup></b>				
Minimum 5 day charge	N	286.70	292.80	292.80
Daily charge thereafter up to 30 days	N	57.40	58.70	58.70
Deposit for stoned area	N	1,194.50	1,219.60	1,219.60
<b>Hire of car park area per 1,000m<sup>2</sup></b>				
Minimum 5 day charge	N	238.90	244.00	244.00
Daily charge thereafter up to 30 days	N	47.80	48.90	48.90
Deposit for car park	N	597.30	609.90	609.90
<b>Ground Rent Charges (Registered Charities)</b>				
<b>Hire of grassland / glen area per 1,000m<sup>2</sup></b>				
Minimum 5 day charge	N	143.40	146.50	146.50
Daily charge thereafter up to 30 days	N	28.80	29.50	29.50
Deposits for grassland / glen area up to 2,000m <sup>2</sup>	N	1,194.50	1,219.60	1,219.60
Deposits for grassland / glen area from 2,001m <sup>2</sup> to 5,000m <sup>2</sup>	N	5,972.10	6,097.60	6,097.60
Deposits for grassland / glen area greater than 5,000m <sup>2</sup>	N	11,944.10	12,195.00	12,195.00
<b>Hire of Stoned Area per 1,000m<sup>2</sup></b>				
Minimum 5 day charge	N	113.60	116.00	116.00
Daily charge thereafter up to 30 days	N	22.80	23.30	23.30
Deposit for stoned area	N	1,194.50	1,219.60	1,219.60
<b>Hire of car park area per 1,000m<sup>2</sup></b>				
Minimum 5 day charge	N	95.60	97.70	97.70
Daily charge thereafter up to 30 days	N	19.20	19.70	19.70
Deposit for car park	N	597.30	609.90	609.90

## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>MISCELLANEOUS</b>				
<b>ALLOTMENTS</b>				
Half allotment fee	N	86.00	87.90	87.90
Quarterly charge <b>for full plot</b> <u>by Direct Debit only</u>	N	52.40	53.60	53.60
Quarterly charge <b>for half plot</b> <u>by Direct Debit only</u>	N	26.30	26.90	26.90
Annual charge Oct-Sep 2024 (full year)	N	170.60	174.20	174.20
Deposit - full plot	N	200.00	200.00	200.00
Deposit - half plot	N	100.00	100.00	100.00
Fee for lost key	N	15.00	15.00	15.00
<b>LIGHTING</b>				
Coloured lighting Promenade; Strand Street & City Hall	Y	121.60	124.20	124.20
Coloured lighting Promenade; Strand Street & City Hall - Charities	Y			
<b>HANGING BASKETS</b>				
Season's hire charge (small)	Y	70.65	60.13	72.15
Season's hire charge (large)	Y	108.65	92.46	110.95
Season's maintenance charge (prices per basket)	Y	49.30	41.96	50.35
<b>PROVISION OF FLORAL DECORATIONS</b>				
Nine items of floral decorations	Y	341.05	290.21	348.25
Each additional Item (maximum 16 items)	Y	27.70	23.58	28.30
Flower Tower	Y	56.05	47.71	57.25
Delivery free within Douglas				
Pick up available				
Delivery up to the radius of Castletown, St John's & Laxey	Y	90.30	76.83	92.20
All other delivery	Y	179.30	152.58	183.10

## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>CEMETERIES</b>				
<b>Plots</b>				
Purchase of Grave Space - Borough residents	N	440.70	450.00	450.00
Purchase of Grave Space - <u>non</u> Borough residents	N	704.50	719.30	719.30
(both include permission for headstones etc.)				
Purchase of Burial Space for Ashes - Borough residents	N	176.90	180.70	180.70
Purchase of Burial Space for Ashes - <u>non</u> Borough residents	N	317.60	324.30	324.30
<u>Lawn Cemetery only</u> - Purchase small plot for 5yr old or younger (single use only). Includes				
	N	228.60	233.50	233.50
<b>Labour (Mon-Fri only excl bank holidays)</b>				
Interment of Stillborn Infant/Foetal Remains	N		(No charge)	
First Interment, Adult	N	603.20	615.90	615.90
First Interment, under age 16	N		(No charge)	
Subsequent Interment, same grave, adult	N	418.90	427.70	427.70
Subsequent Interment, same grave, under age 16	N		(No charge)	
Additional charge for Saturdays	N	241.30	246.40	246.40
Additional charge for Sundays	N	322.40	329.20	329.20
Additional charge for Bank Holidays	N	560.20	572.00	572.00
Burial of Ashes after Cremation, earth grave/kerb grave	N	71.10	72.60	72.60
Placing Soil on Grave	Y	80.35	68.38	82.05
Extra charge for Saturday interment of ashes	N	67.40	68.90	68.90
<b>BOROUGH CEMETERY</b>				
Constructing Brick Grave	Y		(By Agreement)	
Turfing and Maintaining Grave (per annum)	Y	73.50	62.54	75.05
Planting Grave (per annum)	Y	92.80	78.96	94.75
<b>Fees</b>				
Historical searches - each.	Y	20.00	17.04	20.45
(NB: management reserve the right to charge £30, should inadequate information be provided)				
Transfer of Deeds	Y	79.30	67.50	81.00
Special Headstone, Monuments or Tombs	Y			
- old cemetery only			(By Agreement)	
Supply and plant tree, plus plaque	Y	723.80	615.83	739.00
Supply and attach plaque to existing tree	Y	438.15	372.83	447.40
(NB. Trees guaranteed to survive 15 years)				

## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>CREMATORIUM</b>				
<b>Cremation of Remains</b>				
- includes Medical Referee's Fee, provision of recorded music and the strewing of ashes in the Garden of Remembrance. They also include the right to use the chapel organ.				
Wed, Thur, Fri only - excl bank holidays				
A Person aged 16 years or more (under age 16 - Free)	N	1,034.00	1,056.00	1,056.00
Saturdays	N	1,238.00	1,264.00	1,264.00
<b>Cremation of Remains only</b>				
Wed, Thur, Fri only - excl bank holidays				
A Person aged 16 years or more (under age 16 - Free)	N	823.00	841.00	841.00
Saturdays	N	1,028.00	1,050.00	1,050.00
<b>Crematorium Chapel</b>				
Use of Chapel For Burial Service (30 minutes)	N	144.00	148.00	148.00
Extra Charge for Saturdays	N	N/A	150.00	150.00
Entry in Book of Remembrance				
Two-line entry	Y	85.90	73.13	87.75
Each additional line entry	Y	42.40	36.08	43.30
Floral emblem (Service Badges & Heraldic Devices are extra and specially quoted)	Y	24.95	21.25	25.50
<b>Strewing of Ashes</b>				
In the Garden of Remembrance when the Cremation has taken place elsewhere				
Extra charge for Saturdays	N	64.80	66.20	66.20
	N	34.90	35.70	35.70
<b>Memorials</b>				
Certified extract from Cremations Register	Y	26.20	22.33	26.80
Bronze Memorial Plaque	Y	209.20	178.00	213.60
Additional period of 10 years for Bronze Memorial Plaque	Y	85.00	72.33	86.80
Memorial Seats (to be teak only and obtained from the Borough)	Y			
<b>Roses</b>				
Planting Memorial Rose	Y	22.50	19.17	23.00
Additional period of 10 years for Rose		N/A	15.00	18.00
Plaque for memorial rose (inc 10 years upkeep)	Y	67.40	57.42	68.90
Additional period of 10 years for plaque		NA	45.00	54.00
Bronze plaque for memorial rose (inc 10 yrs upkeep)	Y	209.20	178.00	213.60
Additional period of 10 years for Bronze plaque		N/A	100.00	120.00

## Schedule of Fees and Charges

	VAT	This Year's Approved charges 2024-25 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2025-26 £	Approved VAT <i>Inclusive</i> 2025-26 £
<b>EXECUTIVE COMMITTEE</b>				
<b>CITY HALL</b>				
<b>Hire of Committee Room (Mon - Fri only)</b>				
Full Day (9am-5pm)	Y	134.00	114.17	137.00
<b>Hire of Council Chamber (Mon - Fri only)</b>				
(Per 4 hour session)				
Morning (9am -1pm)	Y	322.00	274.17	329.00
Afternoon (1pm - 5pm)	Y	322.00	274.17	329.00
Evening (after 5pm - subject to staff availability)	Y	372.00	316.67	380.00
Morning and Afternoon	Y	479.00	408.33	490.00
Afternoon and Evening (subject to staff availability)	Y	479.00	408.33	490.00
<b>Hire of Council Chamber (Mon - Fri only) - Registered Charity (Isle of Man only)</b>				
(Prices include Staffing and Insurance)				
Morning (9am -1pm)	Y	163.00	139.17	167.00
Afternoon (1pm - 5pm)	Y	163.00	139.17	167.00
Evening (after 5pm - subject to staff availability)	Y	187.00	159.17	191.00
Morning and Afternoon	Y	240.00	205.00	246.00
Afternoon and Evening (subject to staff availability)	Y	240.00	205.00	246.00
Non-refundable deposit for hire of Committee Room or Council Chamber	Y	134.00	114.17	137.00
<b>Solemnisation of civil marriages/partnerships</b>				
2 hour hire charge - wedding only	Y	N/A	433.33	520.00
Weekdays - 4 hours (for existing bookings)	Y	500.00	N/A	N/A
Saturday (up to 4 hours)	Y	N/A	600.00	720.00
Hire of glasses	Y	N/A	25.00	30.00
Corkage charge	Y	N/A	25.00	30.00
Provision of Floral Decorations	Y	N/A	290.21	348.25
<b>Staff - Annual Car Parking Fee</b>	Y	369.00	314.00	376.80
<b>HIGHWAY LICENSING</b>				
Pavement café licensing - issued for a maximum of three years				
Initial Application Fee	N	263.00	269.00	269.00
Renewal Fee (conditions apply)	N	194.00	199.00	199.00
<b>CITY CENTRE MARKETS &amp; STALLS</b>				
<b>Daily Hire Charges</b>				
Gazebo Hire	Y	47.45	40.38	48.45
Gazebo Hire (Charity rate)	Y	31.65	26.96	32.35
Table Hire	Y	3.70	3.17	3.80

### Summary of Projected Usable Reserve Movements

	General Rate Fund Reserves				Housing Revenue Account Reserves				
	General Revenue Reserve	Specific Reserves	Capital Receipts	Total	Housing Repairs Fund	Comm'ty Facilities Reserve	Capital Receipts	Total	Grand Total
	£	£	£	£	£	£	£	£	£
Balance as at 31 March 2024	-1,739,451	-3,411,321	-412,691	-5,563,463	162,405	-93,860	-59,338	9,207	-5,554,256
24/25 contributions	100,000	-932,870	0	-832,870	-3,831,010	-65,820	0	-3,896,830	-4,729,700
24/25 capital expenditure	413,530	1,294,410	108,058	1,815,998	0	0	54,582	54,582	1,870,580
24/25 revenue expenditure	222,878	71,221	0	294,099	3,826,010	84,715	0	3,910,725	4,204,824
Balance as at 31 March 2025	-1,003,043	-2,978,560	-304,633	-4,286,236	157,405	-74,965	-4,756	77,684	-4,208,552
25/26 contributions	-214,550	-727,320	0	-941,870	-4,357,870	-68,550	0	-4,426,420	-5,368,290
25/26 capital expenditure	77,000	1,079,800	211,400	1,368,200	0	0	0	0	1,368,200
25/26 revenue expenditure	95,750	12,480	0	108,230	4,357,870	61,180	0	4,419,050	4,527,280
Balance as at 31 March 2026	-1,044,843	-2,613,600	-93,233	-3,751,676	157,405	-82,335	-4,756	70,314	-3,681,362
Future contributions	-241,250	0	0	-241,250	-25,000	0	0	-25,000	-266,250
Future capital expenditure	30,000	446,900	25,000	501,900	0	0	0	0	501,900
Future revenue expenditure	116,250	0	0	116,250	25,000	0	0	25,000	141,250
Uncommitted balance	-1,139,843	-2,166,700	-68,233	-3,374,776	157,405	-82,335	-4,756	70,314	-3,304,462

A breakdown of the Specific General Rate Fund Reserves is shown below.

	Plant Renewals Fund	Cremator Renewals Fund	Derelict Buildings Fund	Bldg Mnt (Comm) Fund	IT Fund	Invest to Save Fund	Total GRF Specific Reserves
	£	£	£	£	£	£	£
Balance as at 31 March 2024	-1,436,697	-222,570	-179,541	-323,970	-826,183	-422,360	-3,411,321
24/25 contributions	-554,890	-30,180	0	-47,800	-200,000	-100,000	-932,870
24/25 capital expenditure	818,200	0	0	0	366,710	109,500	1,294,410
24/25 revenue expenditure	0	40,000	16,221	15,000	0	0	71,221
Balance as at 31 March 2025	-1,173,387	-212,750	-163,320	-356,770	-659,473	-412,860	-2,978,560
25/26 contributions	-610,550	-67,840	0	-48,930	0	0	-727,320
25/26 capital expenditure	455,000	280,000	0	0	344,800	0	1,079,800
25/26 revenue expenditure	0	0	0	0	0	12,480	12,480
Balance as at 31 March 2026	-1,328,937	-590	-163,320	-405,700	-314,673	-400,380	-2,613,600
Future contributions	0	0	0	0	0	0	0
Future capital expenditure	0	0	0	120,200	198,800	127,900	446,900
Future revenue expenditure	0	0	0	0	0	0	0
Uncommitted balance	-1,328,937	-590	-163,320	-285,500	-115,873	-272,480	-2,166,700

## General Revenue Reserve

Reference	Receipts and commitments	Revised Estimate 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-1,739,451</b>
	<b>Year end transfers between balances</b>				
	Surplus for the Year	-100,000			-100,000
	Balancing contribution into reserve		-26,300		-26,300
	Transfer from Housing Maintenance re Pulrose road adoptions			-25,000	-25,000
	Contribution to offset one-off budget reductions		-19,500		-19,500
	To top up General Revenue Reserve	-100,000	-100,000	-100,000	-300,000
	Nobles park pitch reserves top up		-30,000		-30,000
	Spring Valley Changing Rooms Reserves top up		-38,750	-116,250	-155,000
	Transfer to Invest to Save Fund	100,000			100,000
	Transfer to IT Fund	200,000			200,000
	<b>Total estimated transfers</b>	<b>100,000</b>	<b>-214,550</b>	<b>-241,250</b>	<b>-355,800</b>
	<i>Capital programme commitments</i>				
LS00112	Art Deco Toilet Refurbishment		42,000		42,000
LS00117d	Jubilee Kiosk Link Garden	4,600			4,600
RGEN7	Noble's Park Masterplan		35,000		35,000
LS00117P	War Memorial Environs			30,000	30,000
LS00100	Loch Promenade kiosk roof replacements	83,420			83,420
PW00089	Plant for Groundworks Team	157,100			157,100
	<i>Consultant Fees for capital schemes guaranteed from reserve:</i>				
LS00116	Summerhill Glen Improvements	6,000			6,000
PR00092	Operational Service Centre car park re-surfacing	24,000			24,000
LS00117o	Loch Prom flood protection	14,000			14,000
	Douglas Promenade Gardens	124,410			124,410
	<b>Total estimated capital commitments</b>	<b>413,530</b>	<b>77,000</b>	<b>30,000</b>	<b>520,530</b>
	<i>Revenue commitments</i>				
LS00081	Spring Valley Changing Rooms	40,100	38,750	116,250	195,100
RFP001	Promenade & City centre improvement projects	8,493			8,493
RFP003	Golf Course marketing strategy	8,000			8,000
RFP004	Golf Course drainage works to three fairways	12,712			12,712
PR00074	City Hall - main reception decoration & remedial works	40,000			40,000
RFP007	Alternate Weekly Collections communications, etc.	17,276			17,276
RFP009	Provision of two port-a-cabins for Spring Valley	1,742			1,742
RFP011	Local authority elections 2025		25,000		25,000
RFP012	Demolition of Cemetery Cottage	3,070			3,070
RFP017	External agency support to validate carbon footprint	10,000			10,000
RFP018	Bottleneck machine shelter	3,600			3,600
	Nobles Park Pitch Improvements		30,000		30,000
	Keep Britan Tidy Membership	3,885			3,885
	Recycling Communications Campaign	2,000			2,000
	CIPFA Conference		2,000		2,000
	LED Sea Defences	40,000			40,000
	Budget roll forward for Internal audit programme	5,000			5,000
	Budget roll forward for training prog	20,000			20,000
	Budget roll forward for wellbeing	7,000			7,000
	<b>Total estimated revenue commitments</b>	<b>222,878</b>	<b>95,750</b>	<b>116,250</b>	<b>434,878</b>
	<b>Total estimated commitments</b>	<b>636,408</b>	<b>172,750</b>	<b>146,250</b>	<b>955,408</b>
	<b>Balance carried forward at March</b>	<b>-1,003,043</b>	<b>-1,044,843</b>	Uncommitted balance:	<b>-1,139,843</b>

Uncommitted balance as a percentage of rates 6.8%

## Plant Renewals Fund

Reference	Commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-1,436,697</b>
	<i>Contributions</i>				
	Estimated Contributions	-554,890	-610,550		-1,165,440
	Proceeds on disposal of vehicles and plant				0
	<b>Total</b>	<b>-554,890</b>	<b>-610,550</b>	<b>0</b>	<b>-1,165,440</b>
	<i>Capital programme commitments</i>				
	Plant & vehicles renewals programme	818,200	455,000		1,273,200
	<b>Total estimated capital commitments</b>	<b>818,200</b>	<b>455,000</b>	<b>0</b>	<b>1,273,200</b>
	<i>Revenue commitments</i>				
	None				0
	<b>Total estimated revenue commitments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total estimated commitments</b>	<b>818,200</b>	<b>455,000</b>	<b>0</b>	<b>1,273,200</b>
	<b>Balance carried forward at March</b>	<b>-1,173,387</b>	<b>-1,328,937</b>	Uncommitted balance:	<b>-1,328,937</b>



## Cremator Renewals Fund

Reference	Receipts and commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-222,570</b>
	<i>Contributions</i>				
	Estimated Contributions	-30,180	-30,840		-61,020
	Increased contribution due to additional income		-37,000		-37,000
	<b>Total estimated contributions</b>	<b>-30,180</b>	<b>-67,840</b>	<b>0</b>	<b>-98,020</b>
	<i>Capital programme commitments</i>				
	Cremator (subject to report)		280,000		280,000
	<b>Total estimated capital commitments</b>	<b>0</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>
	<i>Revenue commitments</i>				
SH070 B135	Relining Cremator	40,000			40,000
	<b>Total estimated revenue commitments</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
	<b>Balance carried forward at March</b>	<b>-212,750</b>	<b>-590</b>	Uncommitted balance:	<b>-590</b>

## Derelict Buildings Fund

Reference	Commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-179,541</b>
	<i>Contributions</i>				
	Recovery of enforcement action costs				0
	Transfer to General Revenue Reserve				0
	<b>Total estimated contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Capital programme commitments</i>				
	None				0
	<b>Total estimated capital commitments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Revenue commitments</i>				
SP366 B135	Demolition of Spring Valley Changing Rooms	10,740			10,740
	Legal fees regarding enforcement action	5,481			5,481
	<b>Total estimated revenue commitments</b>	<b>16,221</b>	<b>0</b>	<b>0</b>	<b>16,221</b>
	<b>Balance carried forward at March</b>	<b>-163,320</b>	<b>-163,320</b>	Uncommitted balance:	<b>-163,320</b>

Building Maintenance (Commercial) Fund

Reference	Receipts and commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-323,970</b>
	<i>Contributions</i>				
	Estimated Contributions	-47,800	-48,930		-96,730
	<b>Total estimated contributions</b>	<b>-47,800</b>	<b>-48,930</b>	<b>0</b>	<b>-96,730</b>
	<i>Capital programme commitments</i>				
LS00090	Willaston shops external remedial (25/26)			120,200	120,200
	<b>Total estimated capital commitments</b>	<b>0</b>	<b>0</b>	<b>120,200</b>	<b>120,200</b>
	<i>Revenue Commitments</i>				
B135 SP255	Hampton Farm properties' external decoration	15,000			15,000
	<b>Total estimated revenue commitments</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
	<b>Total estimated commitments</b>	<b>15,000</b>	<b>0</b>	<b>120,200</b>	<b>135,200</b>
	<b>Balance carried forward at March</b>	<b>-356,770</b>	<b>-405,700</b>	Uncommitted balance:	<b>-285,500</b>

## Information Technology Fund

Reference	Commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-826,183</b>
	<i>Contributions</i>				
	Transfer from General Revenue Reserve	-200,000			-200,000
	<b>Total estimated contributions</b>	<b>-200,000</b>	<b>0</b>	<b>0</b>	<b>-200,000</b>
	<i>Capital programme commitments</i>				
PR00072	Housing software		45,900		45,900
PR00085	Data Domain (backup) and Service Centre Storage Area Network upgrade	69,610			69,610
PR00095	CCTV Prom	8,500	11,500		20,000
PR00093	CCTV Phase 6		20,000		20,000
PR00096	CCTV Service Centre	20,000			20,000
PR00094	Online Procurement	10,200			10,200
PR00097	New Financial Software	197,400	167,400	113,800	478,600
PR00099	Microsoft Office & Email replacement	31,000			31,000
PR00100	Website and Security replacement	30,000			30,000
PR00101	Document management system			25,000	25,000
Exec4	Staff IT Equipment Programme		30,000	60,000	90,000
RGEN9	Douglas City Library Public Use Equipment		45,000		45,000
Exec3	UPS Replacements Service Centre		25,000		25,000
	<b>Total estimated capital commitments</b>	<b>366,710</b>	<b>344,800</b>	<b>198,800</b>	<b>910,310</b>
	<i>Revenue Commitments</i>				
	<b>Total estimated revenue commitments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Balance carried forward at March</b>	<b>-659,473</b>	<b>-314,673</b>	Uncommitted balance:	<b>-115,873</b>

## Invest to Save Fund

Reference	Commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-422,360</b>
	<i>Contributions</i>				
	Transfer from General Revenue Reserve	-100,000			-100,000
	<b>Total estimated contributions</b>	<b>-100,000</b>	<b>0</b>	<b>0</b>	<b>-100,000</b>
	<i>Capital programme commitments</i>				
PR00086	LED Lighting Scheme Framework Agreement	84,500			84,500
	City Hall Energy improvements			127,900	127,900
	Electric charging stations	25,000			25,000
	<b>Total estimated capital commitments</b>	<b>109,500</b>	<b>0</b>	<b>127,900</b>	<b>237,400</b>
	<i>Revenue Commitments</i>				
	Ipads		12,480		12,480
	<b>Total estimated revenue commitments</b>	<b>0</b>	<b>12,480</b>	<b>0</b>	<b>12,480</b>
	<b>Total estimated commitments</b>	<b>109,500</b>	<b>12,480</b>	<b>127,900</b>	<b>249,880</b>
	<b>Balance carried forward at March</b>	<b>-412,860</b>	<b>-400,380</b>	Uncommitted balance:	<b>-272,480</b>

## Capital Receipts - General

Reference	Receipts and commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-412,691</b>
	<i>Receipts from sales</i>				
	None				0
	<b>Total receipts from sales</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Capital programme commitments</i>				
LS00105	New Parks Signage		73,100		73,100
H&P16	Operational Service Centre Garage Floor		45,000		45,000
H&P17	Operational Service Centre Sprinklers		70,000		70,000
LS00127	Promenade seating	49,648			49,648
LS00110	Loch Promenade Public Toilet – Roof Replacements	58,410			58,410
LS00098	Golf Course Stone Pathways		23,300		23,300
LS00120	Summerhill Glen Imagination Platform			25,000	25,000
	<b>Total estimated commitments</b>	<b>108,058</b>	<b>211,400</b>	<b>25,000</b>	<b>344,458</b>
	<b>Balance carried forward at March</b>	<b>-304,633</b>	<b>-93,233</b>	Uncommitted balance:	<b>-68,233</b>

## Housing Repairs Fund

Reference	Receipts and commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>162,405</b>
	<i>Contributions</i>				
	Allowed rent retention	-3,831,010	-4,357,870	-25,000	-8,213,880
	<b>Total estimated contributions</b>	<b>-3,831,010</b>	<b>-4,357,870</b>	<b>-25,000</b>	<b>-8,213,880</b>
	<i>Revenue Commitments</i>				
	Maintenance funding for year	3,826,010	4,357,870		8,183,880
	Pulrose roads adoption *			25,000	25,000
	<b>Total estimated commitments</b>	<b>3,826,010</b>	<b>4,357,870</b>	<b>25,000</b>	<b>8,208,880</b>
	<b>Balance carried forward at March</b>	<b>157,405</b>	<b>157,405</b>	Uncommitted balance:	<b>157,405</b>
	Uncommitted balance as a percentage of next financial year's allowance				-3.6%

\* In 2013/14 £75,000 was paid from the General Rate Fund for adoption of Pulrose roads and will be repaid over the course of up to 15 years at the rate of at least £5,000 per annum. £50,000 had been repaid up to 31st of March 2024. The £5,000 amount for 2024/25 and 2025/26 have been deferred due to the deficit position of the fund.

Capital Receipts - Housing

Reference	Receipts and commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-59,338</b>
	<i>Receipts from sales*</i>				
	<b>Total receipts from sales</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Capital programme</i>				
	<i>Use of receipts without conditions</i>				
	Peel Road Apartments	45,000			45,000
	Flats Fire Alarm Upgrades	9,582			9,582
	<b>Total estimated commitments</b>	<b>54,582</b>	<b>0</b>	<b>0</b>	<b>54,582</b>
	<b>Balance carried forward at March</b>	<b>-4,756</b>	<b>-4,756</b>	Uncommitted balance:	<b>-4,756</b>

\* Potential future capital receipts from the possible sale of Housing assets are not anticipated before actual receipt.



## Housing Community Facilities Reserve

Reference	Receipts and commitments	Revised Budget 2024/25 £	Budget 2025/26 £	Budget future years £	Total £
	<b>Brought forward April 2024</b>				<b>-93,860</b>
	<i>Contributions</i>				
	Allowed rent retention	-54,520	-57,250		-111,770
	Tenants' services income	-11,300	-11,300		-22,600
	<b>Total estimated contributions</b>	<b>-65,820</b>	<b>-68,550</b>	<b>0</b>	<b>-134,370</b>
	<i>Capital programme commitments</i>				
	<b>Total estimated capital commitments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Revenue Commitments</i>				
SH110 B133	Refurbishment of Waverley Court lift	0			0
SH110 B133	General running costs	60,300	61,180		121,480
SH110 B133	Locks and Fire Alarms	24,415			24,415
	<b>Total estimated revenue commitments</b>	<b>84,715</b>	<b>61,180</b>	<b>0</b>	<b>145,895</b>
	<b>Balance carried forward at March</b>	<b>-74,965</b>	<b>-82,335</b>	Uncommitted balance:	<b>-82,335</b>