

Estimates

**Year Ending
31 March 2027**

Douglas City Council
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Budget in Brief 2026 - 2027

30 January 2026



Rate increase of 18 pence in the pound - less than inflation (2.99%)

- £650k General Fund revenue underspend forecast for 2025/26;
- Social housing rent increase of 3.9% (2.9% September CPI plus 1%);
- General Fees and Charges increases broadly in line with inflation (3.5%);
- £240k investment into Playgrounds through creation of playgrounds maintenance budget and also a dedicated Playground Renewals Fund;
- Prudent budget, maintaining front-line service provision; continuing to invest in operational asset infrastructure, in particular the public toilets, the Crematorium, Shaws Brow Car Park and City Hall;

- Increased resilience through increases in Legal Services and Human Resources establishment posts;
- £2.5m investment into Promenade infrastructure improvements over 3 year period;
- £0.5m public lighting column replacement & improvement programme;
- Good use of reserves to assist with funding of capital programme and one-off revenue projects also;
- Some less urgent capital schemes deferred to 2027/28 to ease pressures on 2026/27 Rate;
- Nearly £0.5m investment in Council vehicle fleet replacement, including up to 5 electric vehicles and 1 hybrid;
- General Revenue Reserve with projected uncommitted balance of nearly £1.5m (9% of Rate Requirement) – highest level ever;
- Ongoing full programme of community events, including fireworks display and City Day celebrations.



Rate rises 18 pence to 620p in the pound. An increase of 2.99% from 2025/2026

- Gross Revenue Expenditure of £43.5m, including Housing (2025/26: £41.7m);
- Borough Rate Income Requirement £17.1m (2025/26: £16.6m);
- £600k general inflationary costs excluding Energy from Waste Plant gate fees – 2.3%;
- £250k investment into play areas – 1.5%, and new dedicated Play Areas service budget established;
- £250k increase in loan principal repayments due to a number of major schemes including Promenade Infrastructure works – 1.5%;
- £74k manual worker increment cost increases as a result of implementation of harmonisation of pay scales to achieve Single Status compliance with Equality Act – 0.5%;
- £64k cost of increase in Human Resources establishment - 0.4%;
- £49k cost of increase in Legal Services establishment giving increased resilience – 0.3%;

- £44k Energy From Waste Plant 2.9% increase to gate fees – 0.3% rate impact;
- £38k increase in debit and credit card charges – 0.25%;
- £80k top up of IT Fund at 2025/26 year end revenue outturn;
- Use of wide range of reserves to support capital programme.

Challenges



- Lack of progress in The Treasury's progression of rates reform regarding uninhabitable or dilapidated properties;
- Government decisions adversely impacting Council's cost base, e.g. closure of access to DHSC Occupational Health service to local authorities, closure of access to Seized Assets Fund for local authority CCTV projects;
- Some income streams facing challenge, e.g. commercial property rents, car parks.





Investments in Capital Assets

£4.3m General Rate Fund capital programme for 2026/27 (2025/26: £4.2m); £13.2 over 4 years:

- Over £1m investment in Play Areas over 2 years, including over £200k on Westmoreland Road Play Area in 2026/27;
- £2.5m investment planned for Promenade infrastructure improvements;
- £0.5m programme of new investment to upgrade public lighting assets across City;
- £0.5m capital investment new vehicles and plant, including electrical vehicles;
- Over £0.6m investment into an energy-efficient cremator replacement at Douglas Crematorium.



£14.1m capital investment into public sector housing for 2026/27 (2025/26: £12.1m); £53.2m over 4 years:

- 6.3m investment into New Build Schemes for 2026/27, including £3.5m for City Centre apartments and commencement of a development of new 2/3 bed homes;
- £7.8m Planned Maintenance projects for 2026/27, including £6.2m for Willaston external refurbishment ongoing phases.

Full detail of the Budget may be viewed and downloaded at **www.douglas.gov.im**



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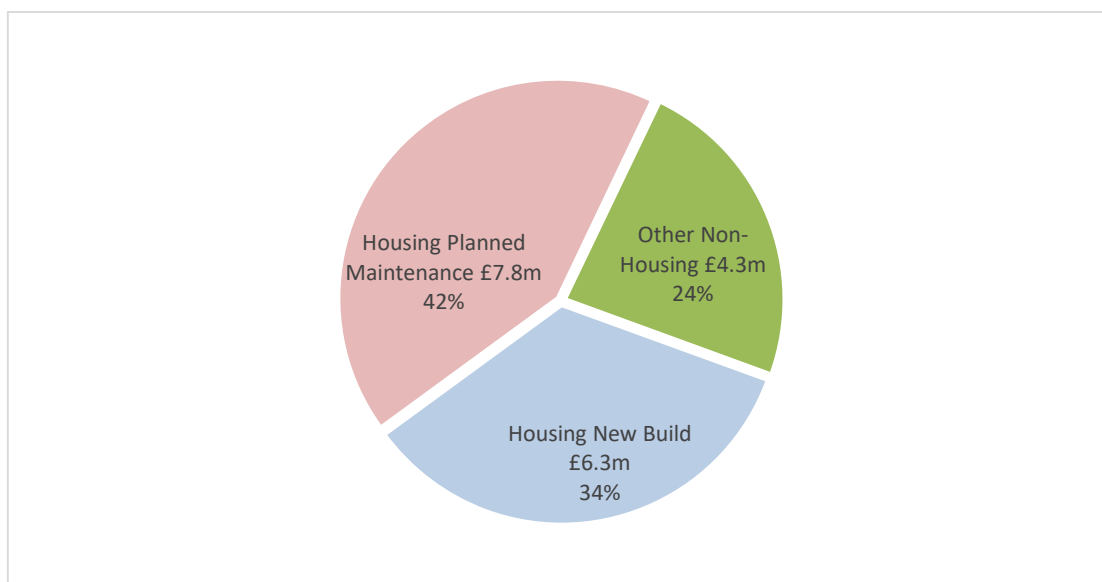
ESTIMATES YEAR ENDING 31st MARCH 2027

Director of Finance's Explanatory Foreword

Introduction

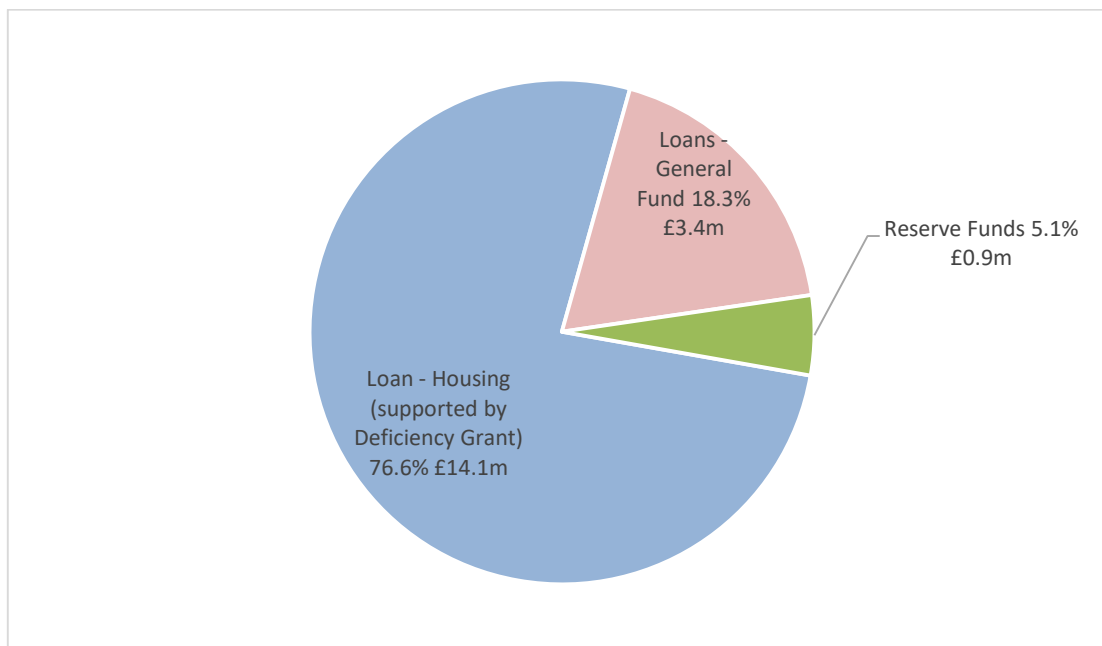
1. The purpose of this set of budget papers is to present the results of deliberations by the various Committees in recommending to the Council the estimated financial requirements for the Council's activities during the coming year. The following paragraphs provide an overview of the proposals submitted, 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.

Capital Expenditure Programme



2. The Capital projects for 2026/27 total £18.4m (2025/26: £16.4m), with £14.1m Housing and £4.3m General Fund. Where (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 overleaf.

Source of Funding	Estimated Cost 2026/27 £'000
Loans - Housing (supported by Deficiency Grant)	14,079.4
Loans – General Fund	3,372.1
Reserve Funds	938.9
Total Sources of Funding	18,390.4



2026/27 Revenue Estimates

- The overall position shown in the Revenue Budget Committee Summary indicates a budget requirement of £17.1m, a 2.99% increase (2025/26: £16.6m, an 5% increase). To achieve this requires a rate of 620 pence, which is an increase of 18 pence in the rate levy for next year (2025/26: 29 pence increase).

A major feature of the 2026/27 Budget is the increase in Staffing Cost to be accounted for. There is over £545K growth on the rate as a result of Staffing Cost increases, which equates to 3.25% of the estimated overall increase.

This growth includes the estimated cost of pay award and also pay scale increment rises, and also some establishment growth (Human Resources and Legal Services).

Changes to the Estimates for Next Year

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

		Value £	Penny Rate p	Rate Change %
4.01	Inflation The inflationary increase built into next year's estimates is analysed below. This compares to Manx Consumer Price Index (CPI) of 2.8% and Retail Price Index (RPI) of 2.6% (both for October 2025).			
4.02	Pay award Estimate for April 2026, assumed to be 3%	359,240	13.0	2.17
4.03	Gate Fees indexation of 2.89% for disposals at the Energy from Waste Plant.	43,640	1.6	0.27
4.04	Fuel and Electricity , 2.8% inflation has been included for Electricity	13,630	0.5	0.08
4.05	Other costs inflation.	177,030	6.4	1.07
	Sub-total Cost Inflation	593,540	21.5	3.58
4.06	Income inflation.	-205,730	-7.5	-1.24
	Net Total Inflation Impact on Rate	387,810	14.1	2.34

5. Other Cost Increases

The main elements are shown below.

		Value £	Penny Rate p	Rate Change %
5.01	Loan Principal Repayments The Capital Programme includes a number of major schemes, including the Promenade Infrastructure works, which will lead to loan repayments impacting the rate requirement. These are detailed in the Capital Programme.	231,920	8.4	1.40
5.02	Play Area Investment The creation of a Playground Maintenance Budget and an increase in Plant Renewals Fund.	240,100	8.7	1.45

5.03	Staffing Cost Increases Following the implementation of single status, a large proportion of manual workers will reach the top of their pay band. This has partially been offset by some Staff turnover.	118,080	4.3	0.71
5.04	Increase in Human Resources Establishment The appointment of a Human Resources Officer within Human Resources.	62,230	2.2	0.36
5.05	Increase in Legal Services Establishment The appointment of a Legal Services Officer within Legal Services.	49,910	1.7	0.29
5.06	Debit/Credit Card Charges Increase in card charges and more customers are using cards.	34,020	1.2	0.20
5.07	Recycling Carriage Cost Increased cost of Carriage partly due to more materials being sent off Island as a result of increased recycling.	32,000	1.2	0.20
5.08	Health Surveillance Costs Health Surveillance Costs are required due to Occupational Health no longer providing the service.	15,000	0.5	0.09
5.09	Information Technology Costs Increase in Software costs due to Lighting Asset Management System, which is partially offset by a reduction in payphones and subscriptions.	12,580	0.5	0.08
5.10	Commercial Property Income Reduction in Commercial Property Income due to decreasing revenues and vacant properties.	9,710	0.4	0.06
5.11	City Day Event An increase in the Public Events Budget for a City Day Event.	8,500	0.3	0.05

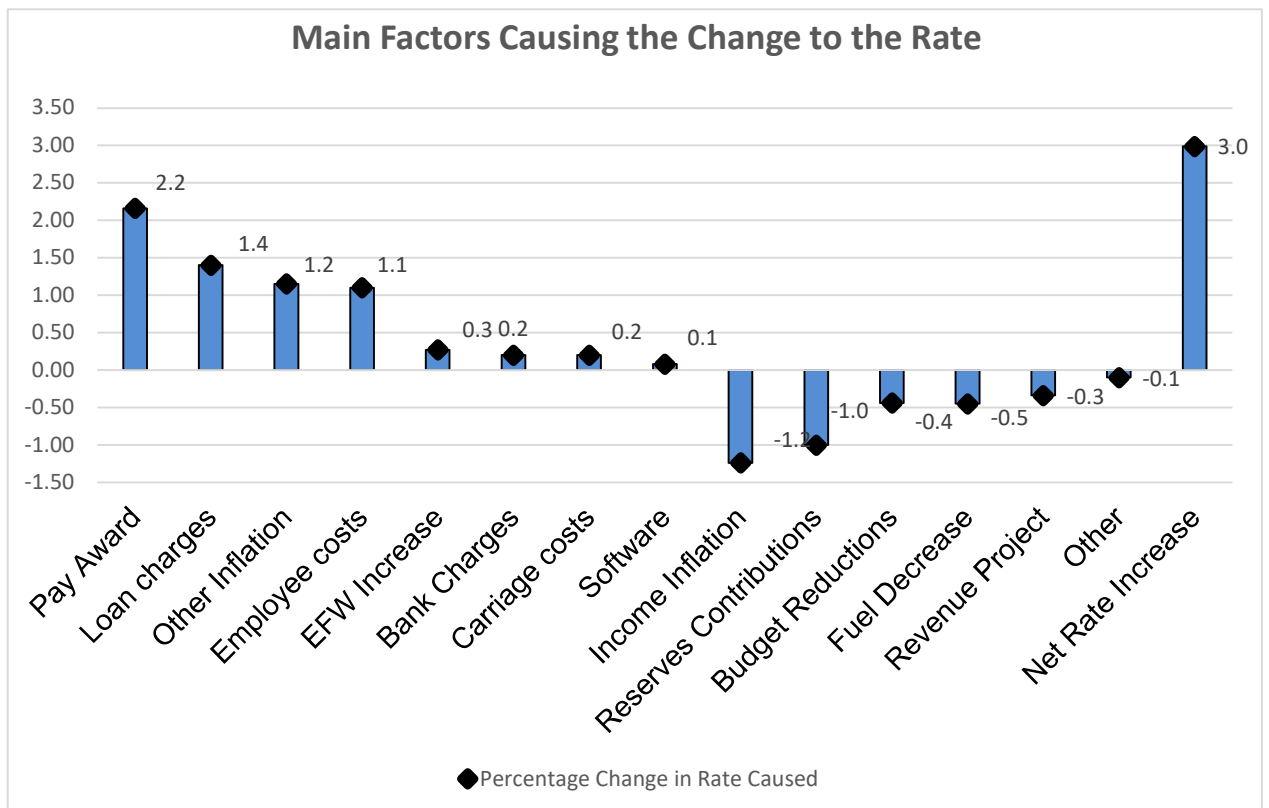
6. Decreases included in the budget

The larger elements are set out below.

		Value £	Penny Rate p	Rate Change %
6.01	Vacancy Savings Annual staff turnover creates savings, reducing the need to budget for full employee costs.	-150,000	-5.4	-0.90
6.02	Plant and Renewals Contributions Plant and Renewals Fund contributions can be reduced due to the fund's strong position and positive projections, while still meeting future council needs.	-100,000	-3.6	-0.60
6.03	One-Off Contribution to General Revenue Reserve The contribution added in 2024/25 to rebuild the General Revenue Reserve is no longer required, as the reserve is now in a healthy position and the associated risk has reduced.	-100,000	-3.6	-0.60
6.04	Vehicle Fuel Cost Fuel price has decreased and less fuel being used due to Electric vehicles.	-75,000	-2.7	-0.45
6.05	Cremator Renewals Fund Contribution Decrease in the Cremator Renewals Fund Contribution to reduce the impact of the Cremator loan charges.	-57,610	-2.1	-0.35
6.06	Reduction in rates discount A reduction in the rates discount percentage from 2% to 1.5% reduces expenditure on rates discounts payable.	-49,450	-1.8	-0.30
6.07	Income Services Establishment Reorganisation of the income services team should lead to efficiency within the department.	-44,000	-1.6	-0.26
6.08	Audit Reduction in the Internal Audit Contract.	-31,280	-1.1	-0.19
6.09	Nobles Park Pitch Improvements A one-off contribution to the General Revenue Reserve to offset the 2025/26 pitch improvement drawdown is no longer required.	-30,000	-1.1	-0.18

6.10	Bottleneck Car Park One off rates funded project for Bottleneck Pay Machines in 2025/26 removed.	-27,000	-1.0	-0.16
6.11	Other Smaller cost decreases These include a number of cost decreases across services for example the Pulrose Road Adoption Fees, reductions in service charges at Shaws Brow and savings in Public Conveniences and Financial Services.	-16,120	-0.6	-0.10
6.12	Electricity and Gas Decreases After recent inflation increases, energy consumption charges now appear overstated across several services, including the City Hall, Public Conveniences, Public Lighting, and the Nursery.	-9,640	-0.3	-0.06
6.13	Library Rent Reduction in the base budget for Library rental costs due to future costs being known.	-6,330	-0.2	-0.04
6.14	Rates Discount Fewer Ratepayers taking advantage of the reduced discount.	-6,400	-0.2	-0.04

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



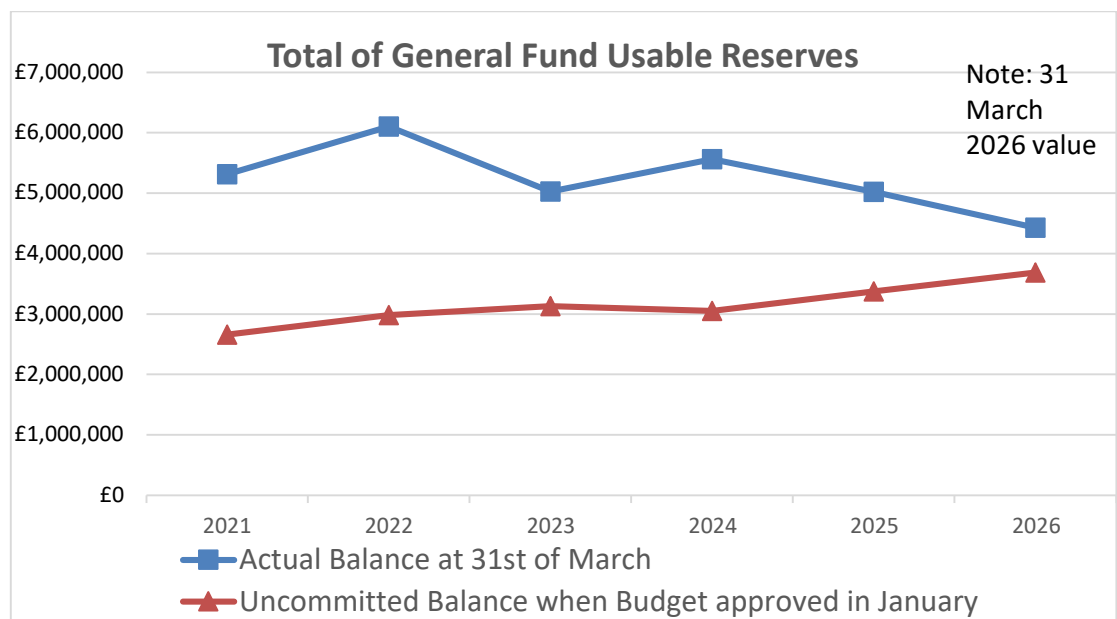
8. Reserves Review

- 8.1 It is forecast that the General Fund revenue outturn will be underspent by at least £650k for 2025/26. This is largely due to vacancy savings. The projected uncommitted balance on the General Revenue Reserve is £1.487m. This equates to 8.7% of the annual rate requirement. This compares with £1.14m (6.8%) projected at the time of 2025/26 Rate setting. The grand total uncommitted value of General Rate Fund reserves is £3.69m (2025/26 projected figure: £3.38m).
- 8.2 There is a projected reduction in the balance of available funds in the Information Technology (IT) Fund. A £80k top up at 2025/26 revenue outturn from General Revenue Reserve is planned.
- 8.3 It is currently forecast that there will be an underspend of around £50k against the budget for Housing maintenance in respect of 2025/26. With this, the projected uncommitted balance on the Housing Repairs Fund is £38k. Very careful control of housing maintenance costs going forward is still required to build up greater resilience and flexibility going forward. The grand total value of uncommitted Housing Revenue Account reserves is £206k (2025/26 projected figure: £70.3k).

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 nevertheless 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. The projected favourable 2025/26 projected revenue outturn will help strengthen the Council's reserves for greater resilience against unplanned events. If this materialises, then the strength of the Council's reserves position will be greater than for a number of years. The IT Fund should; be topped up however, if funds allow. This will help the Council to embrace and take advantage of technological developments in future years. 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. The actual balance has reduced since 2024 as some significant project planned commitments have now been spent.



- 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 2025/26 and 2026/27

	Budget £'000	Changes %	Rate Levy pence
2025/26 total from Rate levy income	16,601.8		602.0
Decreases to base budget *	-682.2	-4.24%	-25.0
Inflation increases *	387.8	2.34%	14.1
Other increases in budget *	798.1	4.89%	29.4
2026/27 Total budget	17,099.6	2.99%	620 .0

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

Revenue Budget Committee Summary

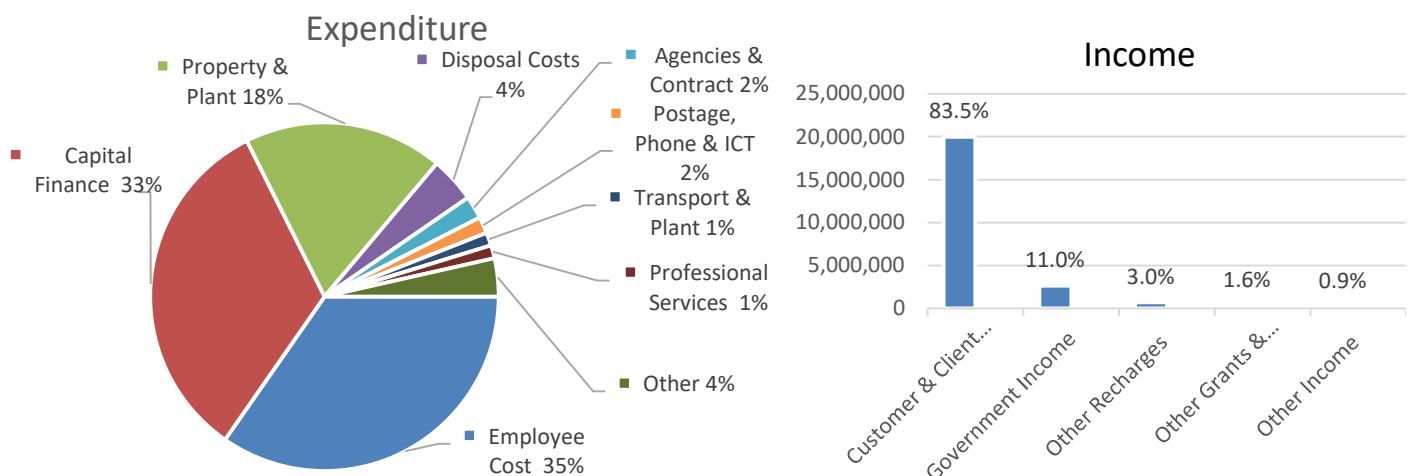
	2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
	£	£	£	£	£
Environmental Services	5,445,450	6,119,420	6,124,580	148,610	6,273,190
Regeneration & Community	2,652,199	3,277,660	3,341,490	75,970	3,417,460
Executive	5,354,221	6,281,510	6,217,800	126,630	6,344,430
Housing & Property	381,427	471,880	487,310	29,740	517,050
General Fund	13,833,297	16,150,470	16,171,180	380,950	16,552,130
Housing Revenue Account	1,969,018	1,587,470	1,736,320	-360	1,735,960
Net Cost of Services	15,802,315	17,737,940	17,907,500	380,590	18,288,090
Surplus (-)/Deficit on Sale of Fixed Assets	0	0	0	0	0
Interest Payable and Similar Charges	4,968,781	5,370,550	5,367,000	0	5,367,000
Interest and Investment Income	-125,601	-90,000	-90,000	0	-90,000
Non Revenue Service Income	0	0	0	0	0
Dep'n and Impairment of Fixed Assets	-12,153,402	-13,478,900	-14,160,300	0	-14,160,300
Loan Funds Principal Repayments	5,796,261	6,221,200	7,125,430	0	7,125,430
Capital Expenditure Charged to Revenue	157,100	77,000	30,000	0	30,000
Transfer to or from (-) Earmarked Reserves	1,016,945	714,840	702,420	6,860	709,280
Transfer to or from (-) Housing Balances	170,881	7,370	9,370	360	9,730
Transfer to or from (-) Gen Fund Balances	-608,095	41,800	-179,630	0	-179,630
Final Cont'n to/from (-) Gen Fund Balance	483,024	0	0	0	0
Borough Rate Income Requirement	15,508,209	16,601,800	16,711,790	387,810	17,099,600
<i>Change in budget</i>					
Percentage of Original Budget	93.4%	100.0%	100.7%	2.3%	103.0%
Percentage of Base Budget			100.0%	2.3%	102.3%
<i>Effect on the Rates</i>					
Estimated Penny Rate Product	27,573	27,580			27,580
Rate Equivalent (pence)	562.4	602.00			620.0
Rate Variation for the Council					18.0
Percentage Rate Variation					2.99%

Revenue Budget

Summary of All Committees

Summary of All Expenditure and Income

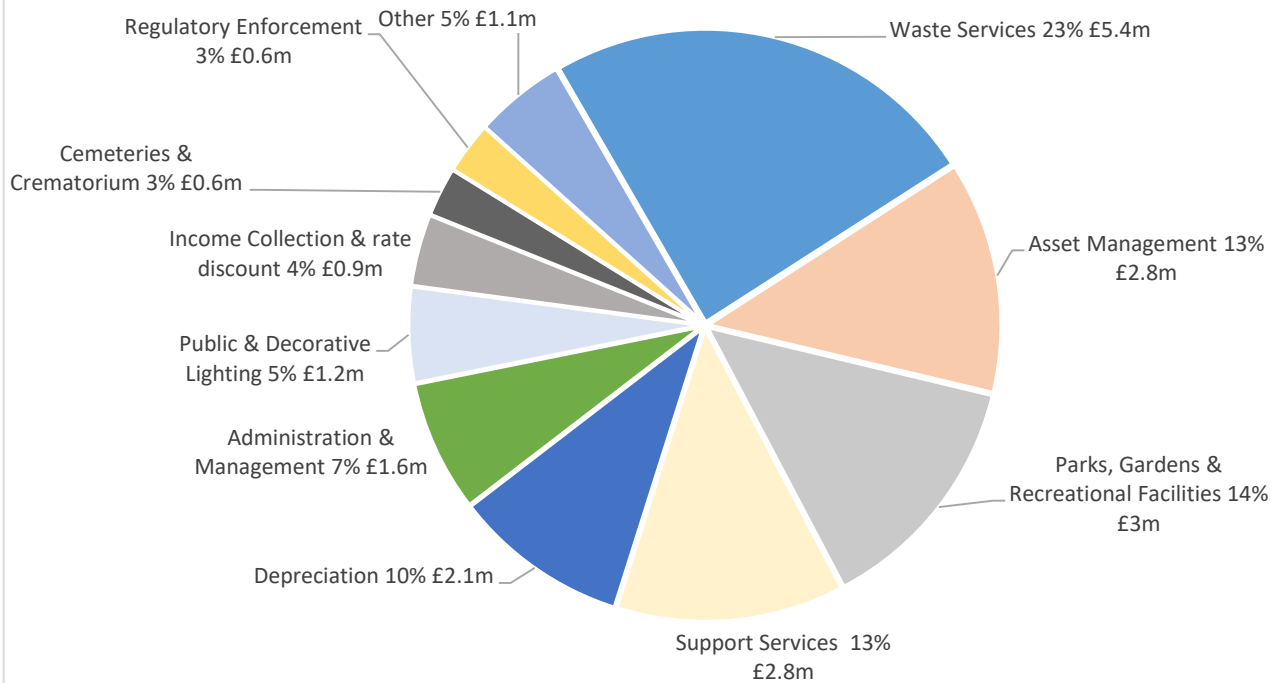
		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	12,923,341	14,457,760	14,675,700	439,870	15,115,570
Property & Fixed Plant	B999	6,877,882	7,585,080	7,788,190	289,410	8,077,600
Transport & Plant	C999	597,231	597,940	522,290	2,550	524,840
Equip, Tools & Consumables	D199	420,291	388,740	420,740	6,830	427,570
Catering & Travel	D229	8,715	12,530	12,530	200	12,730
Printing & Office Supplies	D349	31,887	27,140	27,140	290	27,430
Professional Services	D399	721,176	497,710	503,940	14,790	518,730
Postage, Phone & ICT	D449	462,595	649,410	660,200	11,500	671,700
Membership Subs, Conf Fees	D549	28,550	29,250	32,600	350	32,950
Insurance	D599	337,835	356,220	356,220	35,630	391,850
Community Events, Ads, etc.	D699	156,369	101,000	109,500	1,970	111,470
Training	D719	89,289	88,960	88,960	1,060	90,020
Agencies & Contract Services	E149	872,463	902,300	894,370	25,820	920,190
Disposal Costs	E999	1,598,147	1,793,000	1,793,000	51,900	1,844,900
Transfer Payments	F999	476,899	309,340	253,500	8,910	262,410
Central Support Services	G199	124,580	125,380	127,450	10,660	138,110
Civic	G229	22,653	25,000	25,000	550	25,550
Councillors' Allowances	G399	19,198	30,000	30,000	0	30,000
Capital Finance	H999	12,875,600	13,705,040	14,368,350	0	14,368,350
REVENUE EXPENDITURE	J999	38,644,701	41,681,800	42,689,680	902,290	43,591,970
Government Income	K999	-2,270,237	-2,644,290	-3,119,360	284,010	-2,835,350
Other Grants & Contributions	L999	-354,151	-379,050	-379,090	-5,660	-384,750
Customer & Client Receipt	M999	-19,035,552	-19,992,790	-20,349,640	-784,620	-21,134,260
Other Income	P999	-217,112	-207,910	-207,910	0	-207,910
Other Recharges	Q999	-507,092	-719,820	-721,180	-15,430	-736,610
REVENUE INCOME	R999	-22,384,144	-23,943,860	-24,777,180	-521,700	-25,298,880
Non-Revenue Income	S999	-458,242	0	-5,000	0	-5,000
REVENUE ACCOUNT	U999	15,802,315	17,737,940	17,907,500	380,590	18,288,090



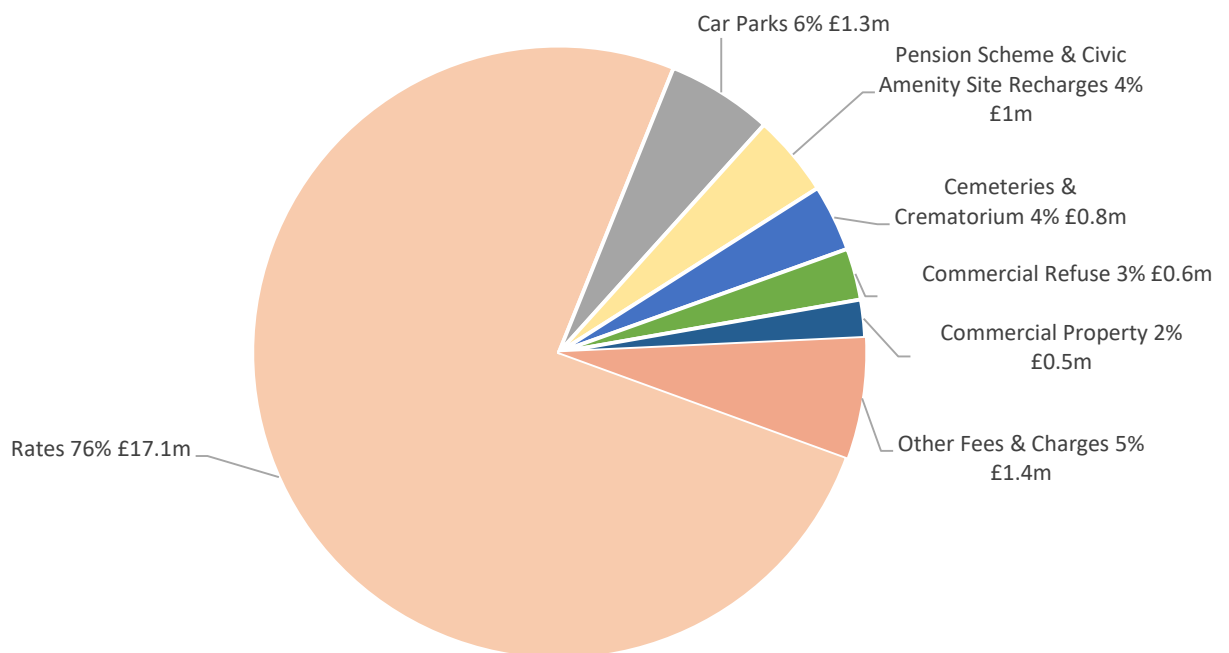
Revenue Budget

Rateborne Income and Expenditure Charts

Rateborne Revenue Expenditure Budgeted 2026/27



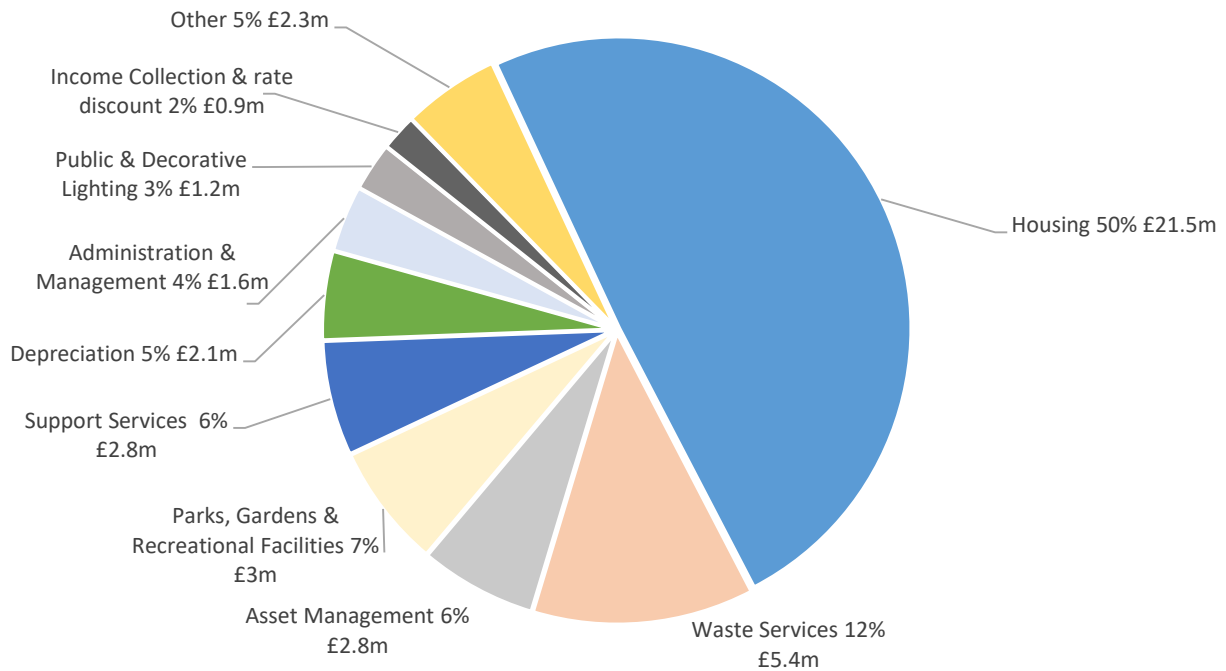
Rateborne Revenue Income Budgeted 2026/27



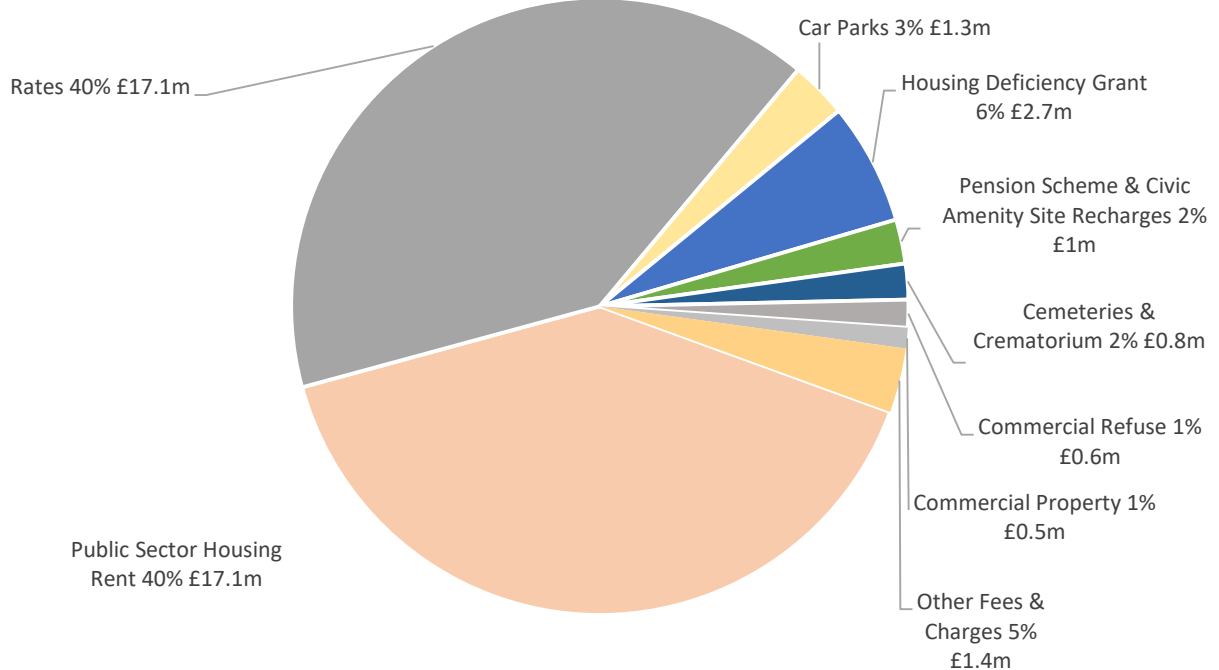
Revenue Budget

Total Income and Expenditure Charts

Total Revenue Expenditure Budgeted 2026/27



Total Revenue Income Budgeted 2026/27



Revenue Budget Staffing and Employer Costs Summary

COMMITTEE	2024/25 Actual £	2025/26 Annual Budget £	2026/27 Base Budget £	2026/27 Inflation Budget £	2026/27 Total Budget £
Rate Funded					
Environmental Services	4,823,990	5,380,100	5,480,370	164,410	5,644,780
Regeneration & Community	2,975,742	3,484,540	3,467,550	104,030	3,571,580
Executive	2,524,521	2,547,670	2,691,510	80,350	2,771,860
Housing & Property	246,396	339,130	348,180	10,450	358,630
Total Rate Funded	10,570,649	11,751,440	11,987,610	359,240	12,346,850
Housing Revenue Account Funded					
Housing and Property	2,352,692	2,706,320	2,688,090	80,630	2,768,720
Total	12,923,341	14,457,760	14,675,700	439,870	15,115,570

Pay Reconciliation

	2025/26 Annual Budget £	Increments £	Establishment Changes £	Turnover £	Non Pay Related Changes £	2026/27 Base Budget £
General Rate Fund						
Environmental Services	5,380,100	66,520	26,870	-28,070	34,950	5,480,370
Regeneration & Community	3,484,540	42,510	2,460	-61,960		3,467,550
Executive	2,547,670	13,790	101,880	13,170	15,000	2,691,510
Housing & Property	339,130	5,490	8,530	-4,970		348,180
Total Rate Funded	11,751,440	128,310	139,740	-81,830	49,950	11,987,610
Housing Revenue Account						
Housing and Property	2,706,320	46,720	-40,110	-24,840	0	2,688,090
Total	14,457,760	175,030	99,630	-106,670	49,950	14,675,700

	2025/26 Budget Total Staff No.	2025/26 Budget Total Cost £	2026/27 Budget Total Staff No.	2026/27 Budget Total Cost £
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Employees by Committee

General Rate Funded				
Environmental Services	96.4	5,380,100	96.4	5,644,780
Regeneration & Community	62.5	3,484,540	62.3	3,571,580
Executive	32.7	2,547,670	34.5	2,771,860
Housing & Property	5.8	339,130	6.0	358,630
Total Rate Funded	197.4	11,751,440	199.2	12,346,850
Housing Revenue Account Funded				
Housing Revenue Account	45.3	2,706,320	44.2	2,768,720
Total	242.7	14,457,760	243.4	15,115,570

Employees by Department

Department				
Chief Executive's	20.8	1,627,360	23.1	1,850,780
Environment and Regeneration	155.9	8,670,690	155.6	8,860,040
Housing and Property	48.6	2,896,500	47.8	3,127,470
Finance	17.4	1,263,210	16.9	1,277,280
Total	242.7	14,457,760	243.4	15,115,570

Revenue Budget Summary by Service

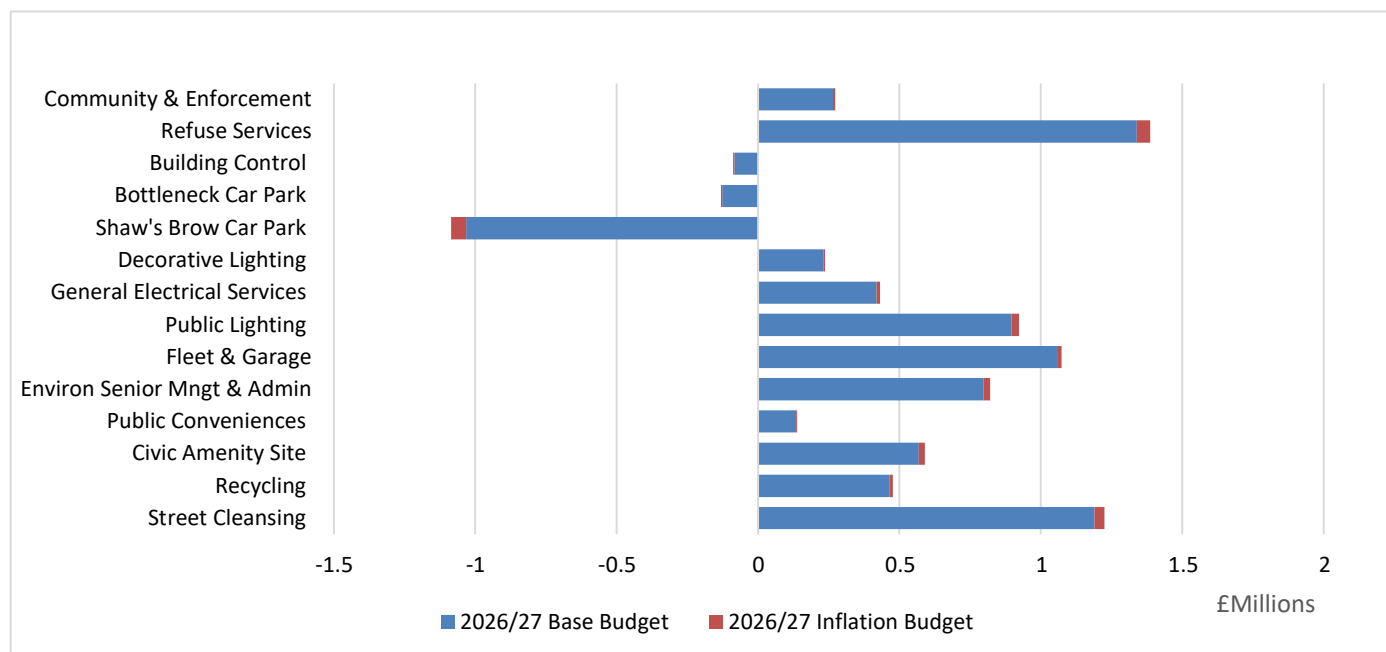
Environmental Services

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

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Community & Enforcement	SP265	200,641	247,260	264,910	7,990	272,900
Refuse Services	REFUSE	1,235,666	1,337,680	1,339,280	47,900	1,387,180
Building Control	BLDG C	-135,196	-99,840	-83,320	-5,110	-88,430
Bottleneck Car Park	SW030	-131,194	-99,460	-126,460	-4,370	-130,830
Shaw's Brow Car Park	SW035	-995,734	-1,052,210	-1,032,210	-52,470	-1,084,680
Decorative Lighting	SW050	227,550	225,540	230,880	5,730	236,610
General Electrical Services	SW060	390,166	424,390	419,160	12,360	431,520
Public Lighting	SW070	606,707	894,420	896,610	26,260	922,870
Fleet & Garage	SACW10	1,085,649	1,117,210	1,057,800	15,690	1,073,490
Environ Senior Mngt & Admin	SW180	731,659	792,620	797,680	23,430	821,110
Public Conveniences	SW210	143,684	138,480	135,160	3,930	139,090
Civic Amenity Site	SW215	531,905	577,220	568,760	21,030	589,790
Recycling	RECYCL	455,125	435,430	465,800	11,610	477,410
Street Cleansing	SW230	1,098,822	1,180,680	1,190,530	34,630	1,225,160

Totals

5,445,450	6,119,420	6,124,580	148,610	6,273,190
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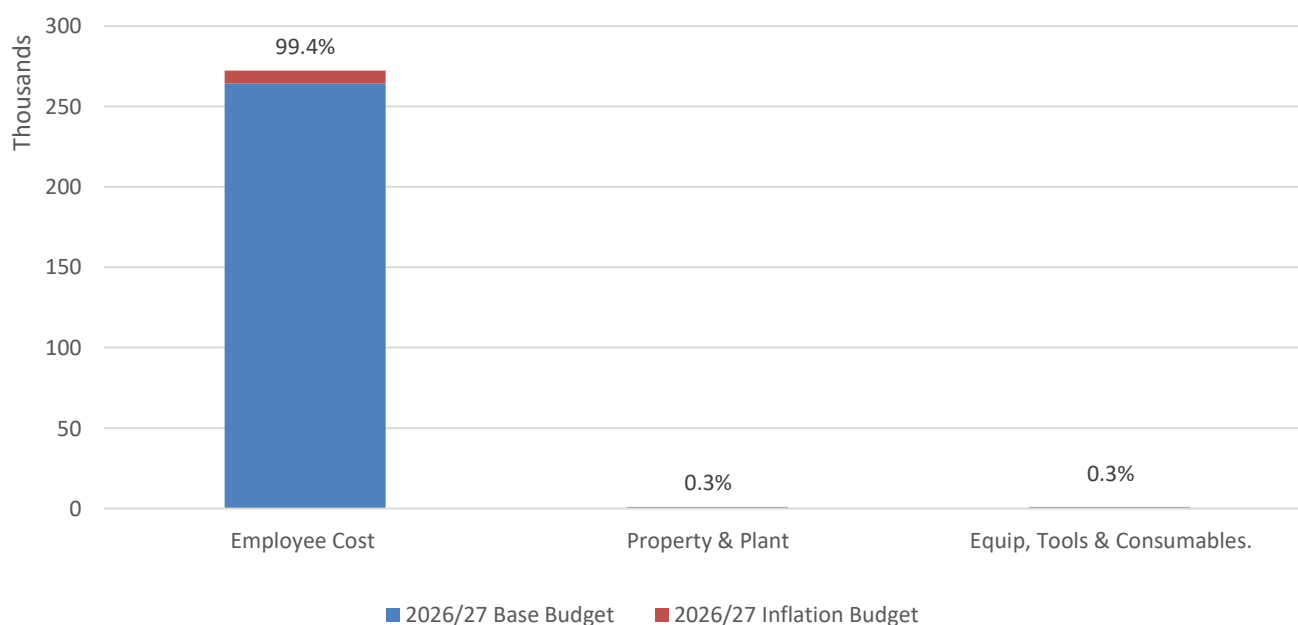
Revenue Budget

Environmental Services Community & Enforcement SP265

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	199,668	246,630	264,280	7,930	272,210
Property & Fixed Plant	B999	634	860	860	40	900
Equip, Tools & Consumables	D199	1,737	850	850	20	870
REVENUE EXPENDITURE	J999	202,039	248,340	265,990	7,990	273,980
Customer & Client Receipt	M999	-1,398	-1,080	-1,080	0	-1,080
REVENUE INCOME	R999	-1,398	-1,080	-1,080	0	-1,080
REVENUE ACCOUNT	U999	200,641	247,260	264,910	7,990	272,900

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



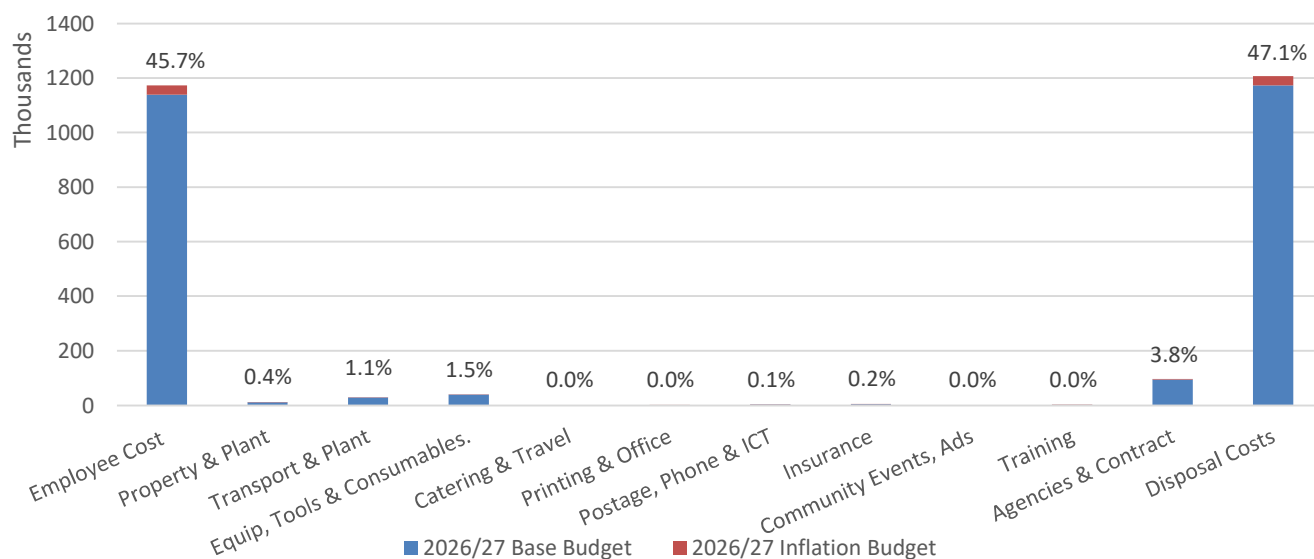
Revenue Budget

Environmental Services Refuse Services REFUSE

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	1,080,940	1,102,100	1,138,480	34,170	1,172,650
Property & Fixed Plant	B999	19,975	11,060	11,060	1,110	12,170
Transport & Plant	C999	22,138	28,410	28,410	180	28,590
Equip, Tools & Consumables	D199	29,788	38,460	38,460	520	38,980
Catering & Travel	D229	976	630	630	0	630
Printing & Office Supplies	D349	1,026	720	720	10	730
Professional Services	D399	45	0	0	0	0
Postage, Phone & ICT	D449	1,809	2,380	2,380	140	2,520
Insurance	D599	4,479	3,830	3,830	380	4,210
Community Events, Ads, etc.	D699	0	20	20	0	20
Training	D719	600	1,180	1,180	10	1,190
Agencies & Contract Services	E149	57,559	93,810	93,810	2,720	96,530
Disposal Costs	E999	1,069,264	1,172,610	1,172,610	33,890	1,206,500
Transfer Payments	F999	697	0	0	0	0
REVENUE EXPENDITURE	J999	2,289,296	2,455,210	2,491,590	73,130	2,564,720
Government Income	K999	-3,097	0	0	0	0
Other Grants & Contributions	L999	-152,223	0	0	0	0
Customer & Client Receipt	M999	-664,124	-733,730	-768,510	-25,230	-793,740
Other Recharges	Q999	-234,186	-383,800	-383,800	0	-383,800
REVENUE INCOME	R999	-1,053,630	-1,117,530	-1,152,310	-25,230	-1,177,540
REVENUE ACCOUNT	U999	1,235,666	1,337,680	1,339,280	47,900	1,387,180

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 was 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



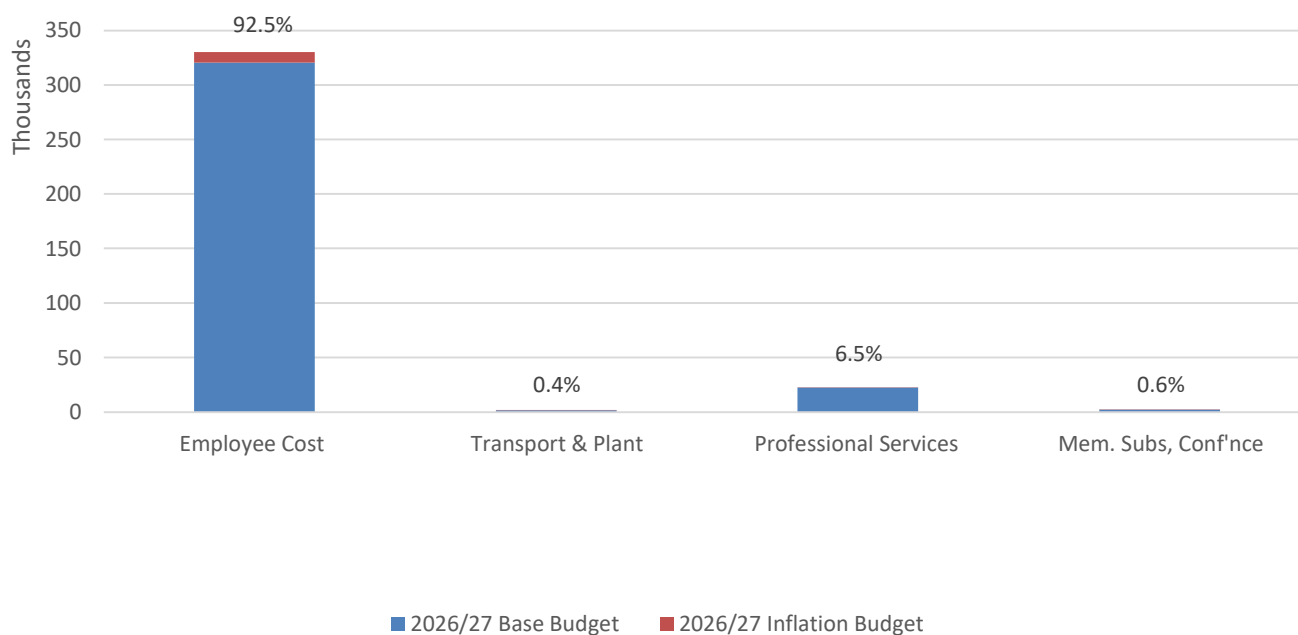
Revenue Budget

Environmental Services Building Control BLDG C

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	222,770	304,030	320,550	9,610	330,160
Property & Fixed Plant	B999	811	0	0	0	0
Transport & Plant	C999	772	1,380	1,380	40	1,420
Equip, Tools & Consumables	D199	889	0	0	0	0
Professional Services	D399	35,029	22,490	22,490	270	22,760
Mem. Subs, Conf'nce Fees	D549	1,932	1,950	1,950	20	1,970
Training	D719	897	0	0	0	0
REVENUE EXPENDITURE	J999	263,100	329,850	346,370	9,940	356,310
Government Income	K999	0	-20,020	-20,020	-700	-20,720
Customer & Client Receipt	M999	-398,296	-409,670	-409,670	-14,350	-424,020
REVENUE INCOME	R999	-398,296	-429,690	-429,690	-15,050	-444,740
REVENUE ACCOUNT	U999	-135,196	-99,840	-83,320	-5,110	-88,430

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

Expenditure



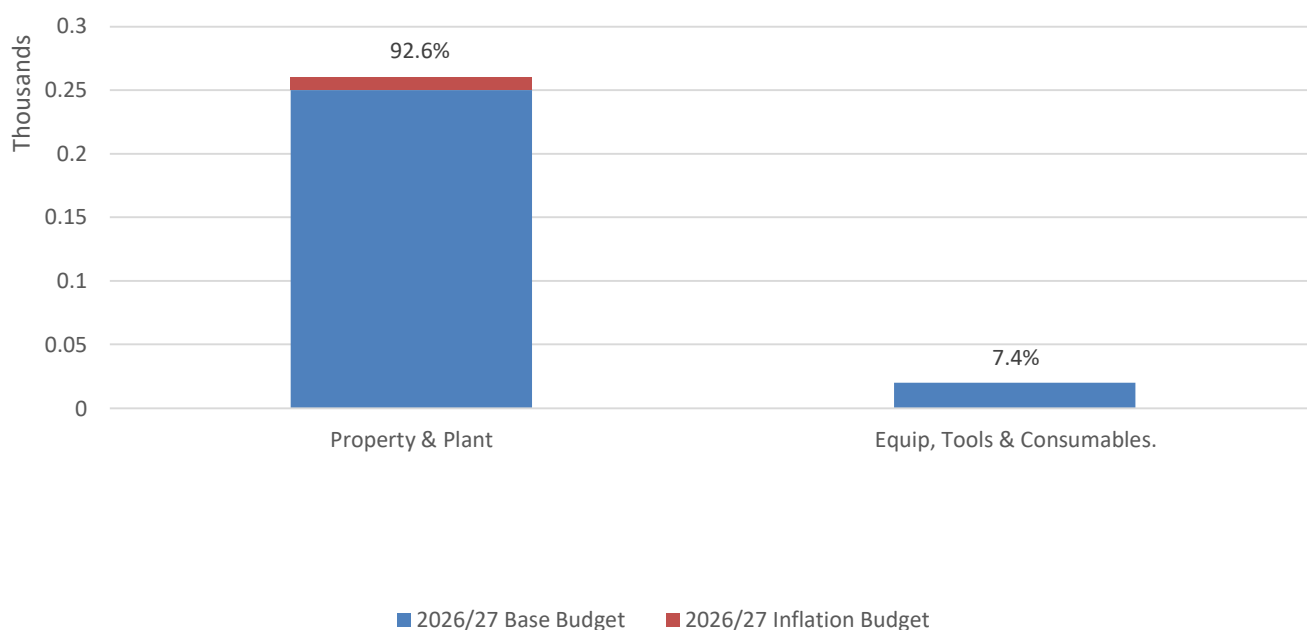
Revenue Budget

Environmental Services Bottleneck Car Park SW030

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	419	0	0	0	0
Property & Fixed Plant	B999	0	27,250	250	10	260
Equip, Tools & Consumables	D199	0	20	20	0	20
REVENUE EXPENDITURE	J999	419	27,270	270	10	280
Customer & Client Receipt	M999	-131,613	-126,730	-126,730	-4,380	-131,110
REVENUE INCOME	R999	-131,613	-126,730	-126,730	-4,380	-131,110
REVENUE ACCOUNT	U999	-131,194	-99,460	-126,460	-4,370	-130,830

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

Expenditure



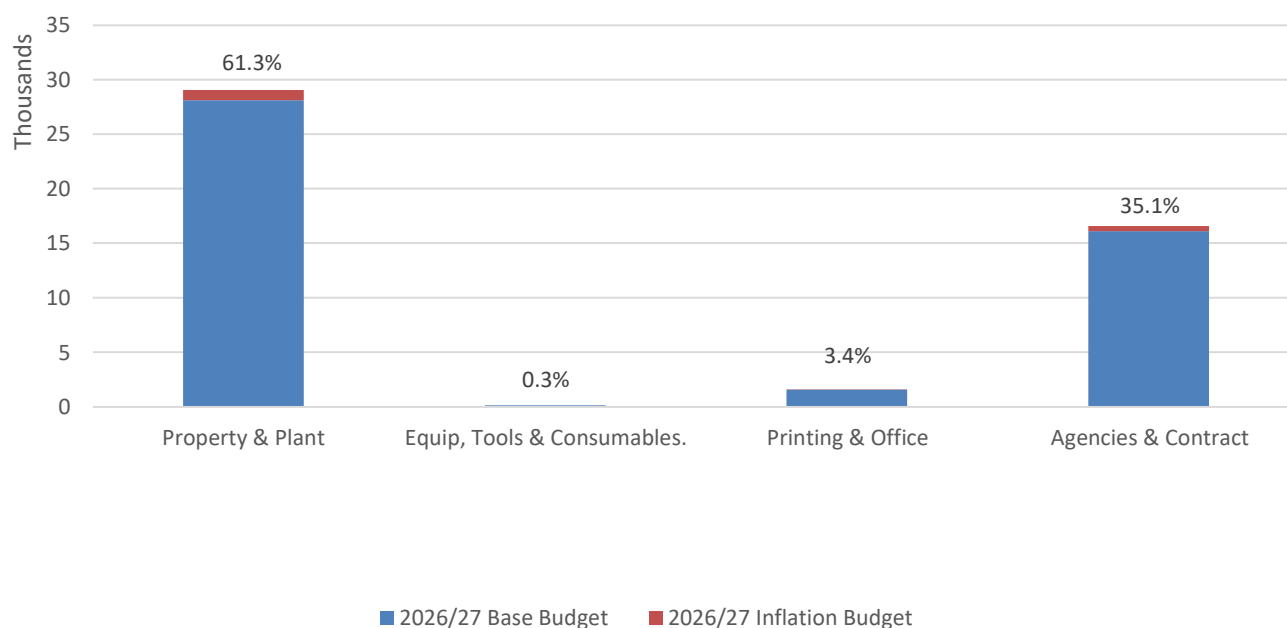
Revenue Budget

Environmental Services Shaw's Brow Car Park SW035

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	509	0	0	0	0
Property & Fixed Plant	B999	31,262	28,120	28,120	940	29,060
Equip, Tools & Consumables	D199	0	120	120	0	120
Printing & Office Supplies	D349	481	1,560	1,560	20	1,580
Professional Services	D399	7,424	0	0	0	0
Community Events, Ads, etc.	D699	400	0	0	0	0
Agencies & Contract Services	E149	14,592	18,090	16,100	470	16,570
REVENUE EXPENDITURE	J999	54,668	47,890	45,900	1,430	47,330
Customer & Client Receipt	M999	-1,050,402	-1,100,100	-1,078,110	-53,900	-1,132,010
REVENUE INCOME	R999	-1,050,402	-1,100,100	-1,078,110	-53,900	-1,132,010
REVENUE ACCOUNT	U999	-995,734	-1,052,210	-1,032,210	-52,470	-1,084,680

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



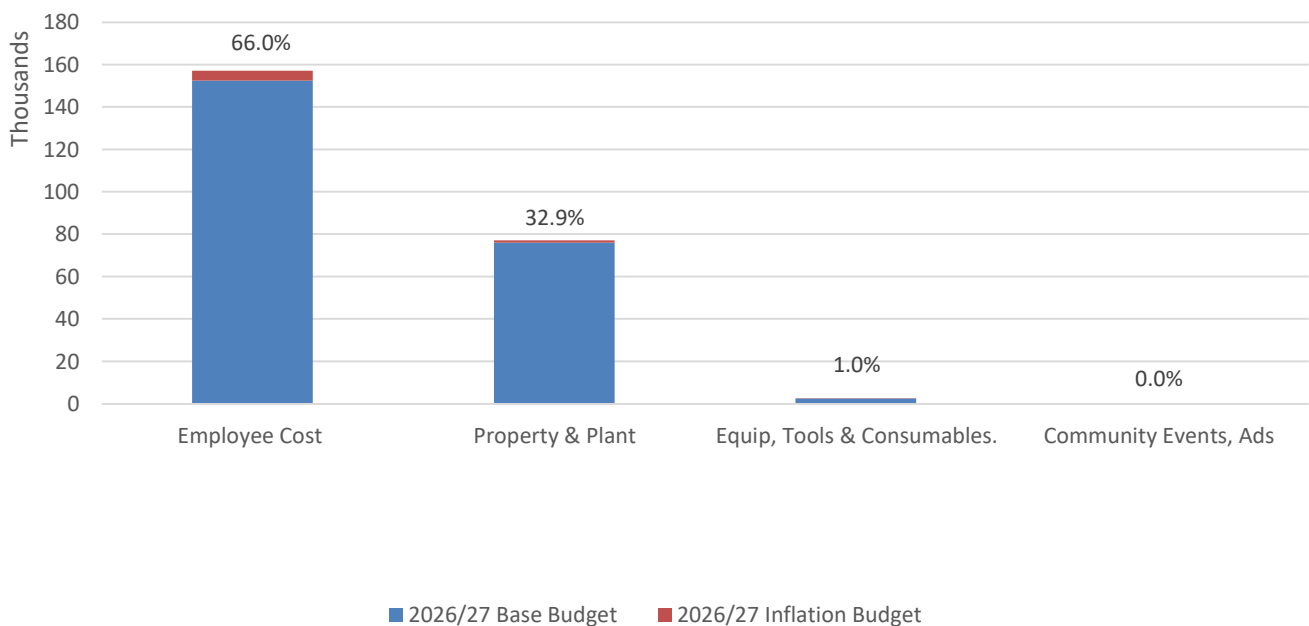
Revenue Budget

Environmental Services Decorative Lighting SW050

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	151,626	149,570	152,460	4,570	157,030
Property & Fixed Plant	B999	75,765	73,540	75,990	1,130	77,120
Equip, Tools & Consumables	D199	159	2,410	2,410	30	2,440
Community Events, Ads, etc.	D699	0	20	20	0	20
REVENUE EXPENDITURE	J999	227,550	225,540	230,880	5,730	236,610
REVENUE ACCOUNT	U999	227,550	225,540	230,880	5,730	236,610

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

Expenditure



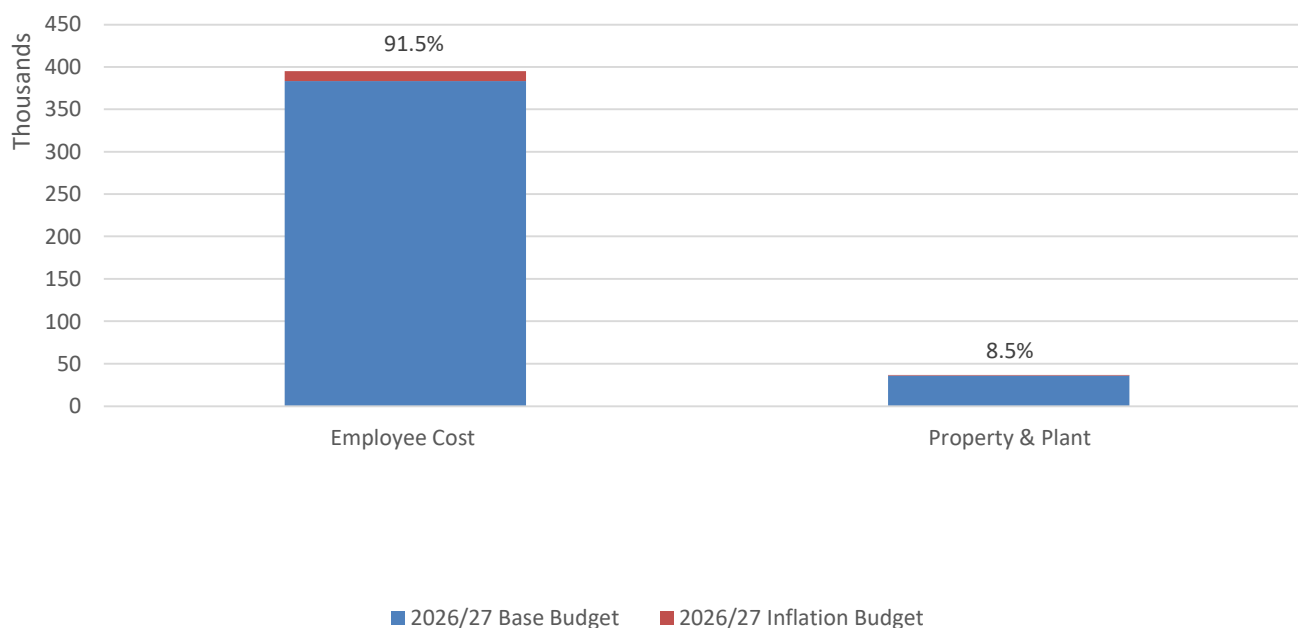
Revenue Budget

Environmental Services General Electrical Services SW060

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	368,856	388,630	383,400	11,500	394,900
Property & Fixed Plant	B999	29,412	35,760	35,760	860	36,620
Transport & Plant	C999	166	0	0	0	0
Equip, Tools & Consumables	D199	1,110	0	0	0	0
Printing & Office Supplies	D349	67	0	0	0	0
Postage, Phone & ICT	D449	54	0	0	0	0
REVENUE EXPENDITURE	J999	399,665	424,390	419,160	12,360	431,520
Other Grants & Contributions	L999	-1,956	0	0	0	0
Customer & Client Receipt	M999	-6,511	0	0	0	0
REVENUE INCOME	R999	-9,499	0	0	0	0
REVENUE ACCOUNT	U999	390,166	424,390	419,160	12,360	431,520

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



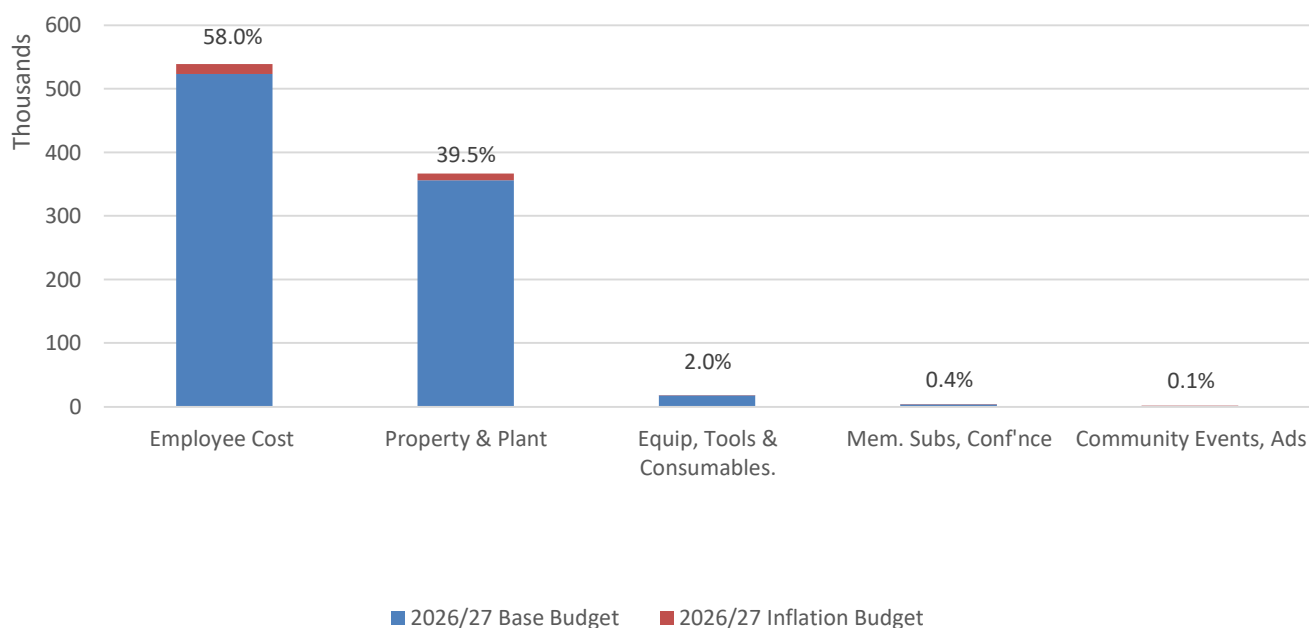
Revenue Budget

Environmental Services Public Lighting SW070

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	311,307	514,610	523,170	15,700	538,870
Property & Fixed Plant	B999	290,371	362,320	355,950	10,430	366,380
Equip, Tools & Consumables	D199	13,766	17,870	17,870	240	18,110
Professional Services	D399	45	0	0	0	0
Mem. Subs, Conf'nce Fees	D549	1,734	3,510	3,510	50	3,560
Community Events, Ads, etc.	D699	894	820	820	10	830
REVENUE EXPENDITURE	J999	618,117	899,130	901,320	26,430	927,750
Other Grants & Contributions	L999	-1,874	0	0	0	0
Customer & Client Receipt	M999	-9,536	-4,710	-4,710	-170	-4,880
REVENUE INCOME	R999	-11,410	-4,710	-4,710	-170	-4,880
REVENUE ACCOUNT	U999	606,707	894,420	896,610	26,260	922,870

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



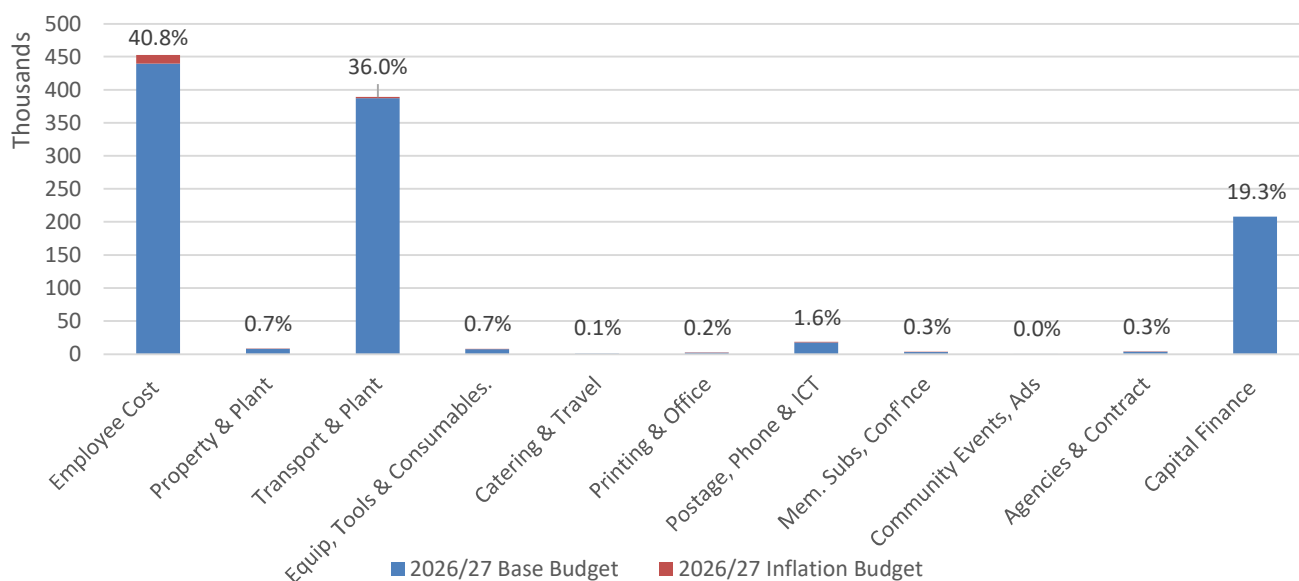
Revenue Budget

Environmental Services Fleet & Garage SACW10

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	389,266	429,740	439,440	13,170	452,610
Property & Fixed Plant	B999	2,350	2,060	7,940	170	8,110
Transport & Plant	C999	452,387	462,060	387,070	2,080	389,150
Equip, Tools & Consumables	D199	8,642	7,230	7,230	110	7,340
Catering & Travel	D229	871	760	760	0	760
Printing & Office Supplies	D349	91	1,790	1,790	20	1,810
Postage, Phone & ICT	D449	14,842	17,570	17,570	650	18,220
Mem. Subs, Conf'nce Fees	D549	2,406	3,020	3,020	40	3,060
Community Events, Ads, etc.	D699	125	60	60	0	60
Agencies & Contract Services	E149	0	3,230	3,230	100	3,330
Disposal Costs	E999	153	0	0	0	0
Capital Finance	H999	264,393	208,050	208,050	0	208,050
REVENUE EXPENDITURE	J999	1,136,726	1,135,570	1,076,160	16,340	1,092,500
Customer & Client Receipt	M999	-51,077	-18,360	-18,360	-650	-19,010
REVENUE INCOME	R999	-51,077	-18,360	-18,360	-650	-19,010
REVENUE ACCOUNT	U999	1,085,649	1,117,210	1,057,800	15,690	1,073,490

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

Expenditure



Revenue Budget

Environmental Services

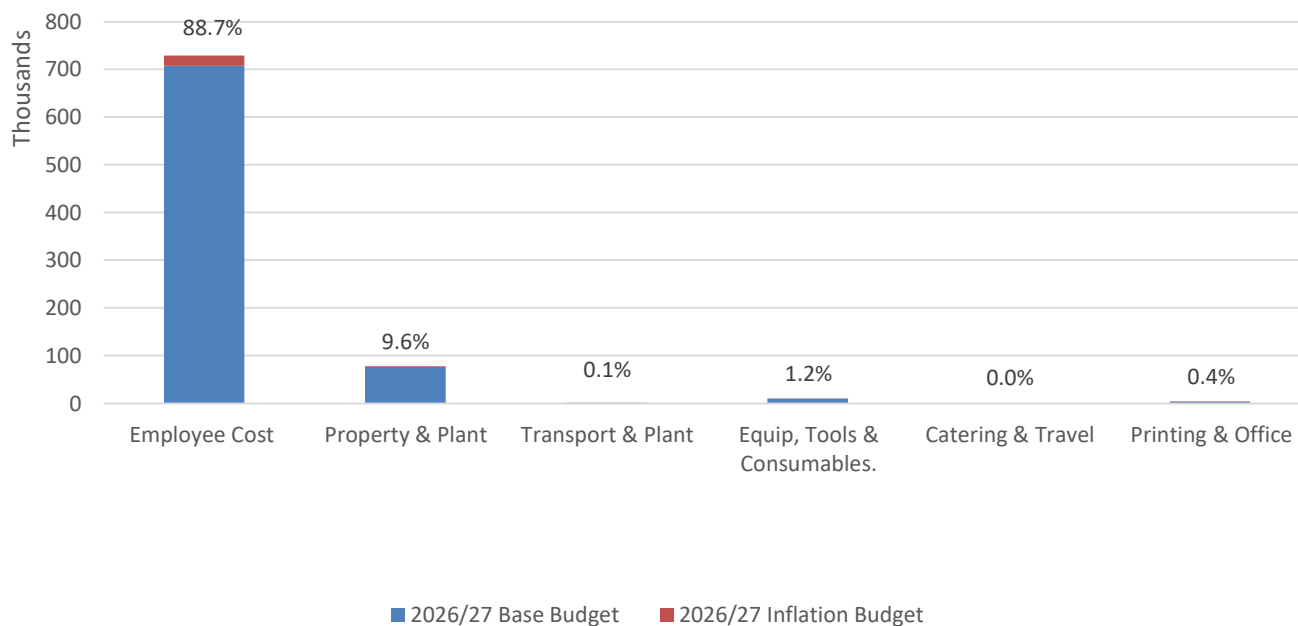
Environmental Senior Mngt & Adm

SW180

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	626,097	702,020	707,600	21,220	728,820
Property & Fixed Plant	B999	83,209	76,820	76,300	1,550	77,850
Transport & Plant	C999	1,333	640	640	20	660
Equip, Tools & Consumables	D199	18,075	9,740	9,740	620	10,360
Catering & Travel	D229	308	30	30	0	30
Printing & Office Supplies	D349	2,082	3,370	3,370	20	3,390
Professional Services	D399	45	0	0	0	0
Agencies & Contract Services	E149	475	0	0	0	0
REVENUE EXPENDITURE	J999	731,659	792,620	797,680	23,430	821,110
REVENUE ACCOUNT	U999	731,659	792,620	797,680	23,430	821,110

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

Expenditure

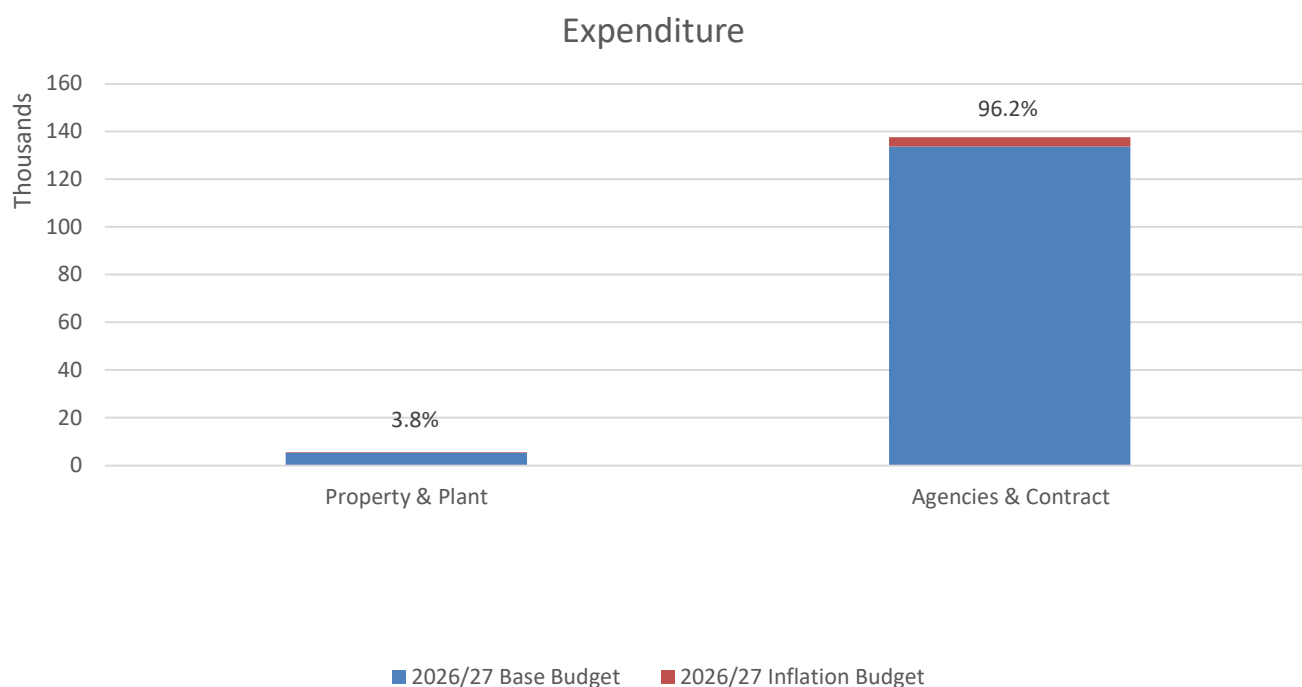


Revenue Budget

Environmental Services Public Conveniences SW210

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	4,474	10,880	5,290	180	5,470
Agencies & Contract Services	E149	144,003	133,740	133,740	3,880	137,620
REVENUE EXPENDITURE	J999	148,477	144,620	139,030	4,060	143,090
Customer & Client Receipt	M999	-4,793	-6,140	-3,870	-130	-4,000
REVENUE INCOME	R999	-4,793	-6,140	-3,870	-130	-4,000
REVENUE ACCOUNT	U999	143,684	138,480	135,160	3,930	139,090

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



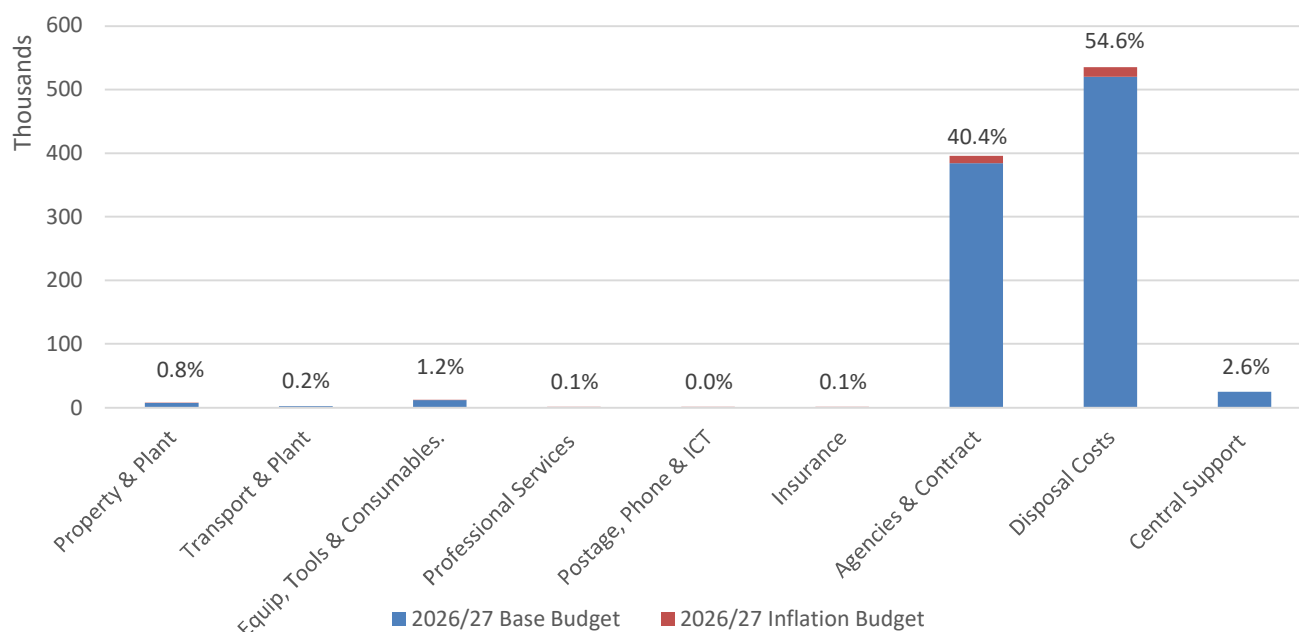
Revenue Budget

Environmental Services Civic Amenity Site SW215

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	6,143	7,300	7,300	290	7,590
Transport & Plant	C999	1,133	2,280	2,280	0	2,280
Equip, Tools & Consumables	D199	6,432	11,590	11,590	140	11,730
Printing & Office Supplies	D349	545	0	0	0	0
Professional Services	D399	530	740	740	10	750
Postage, Phone & ICT	D449	493	460	460	10	470
Insurance	D599	597	610	610	60	670
Community Events, Ads, etc.	D699	83	0	0	0	0
Agencies & Contract Services	E149	234,874	384,420	384,420	11,150	395,570
Disposal Costs	E999	443,115	520,310	520,310	15,030	535,340
Central Support Services	G199	43,317	24,290	24,870	0	24,870
REVENUE EXPENDITURE	J999	737,262	952,000	952,580	26,690	979,270
Other Grants & Contributions	L999	-184,261	-374,780	-374,820	-5,660	-380,480
Other Recharges	Q999	-21,096	0	0	0	0
REVENUE INCOME	R999	-205,357	-374,780	-383,820	-5,660	-389,480
REVENUE ACCOUNT	U999	531,905	577,220	568,760	21,030	589,790

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 was a change in presentation in 2025/26 to show the total contractor costs for all authorities.

Expenditure



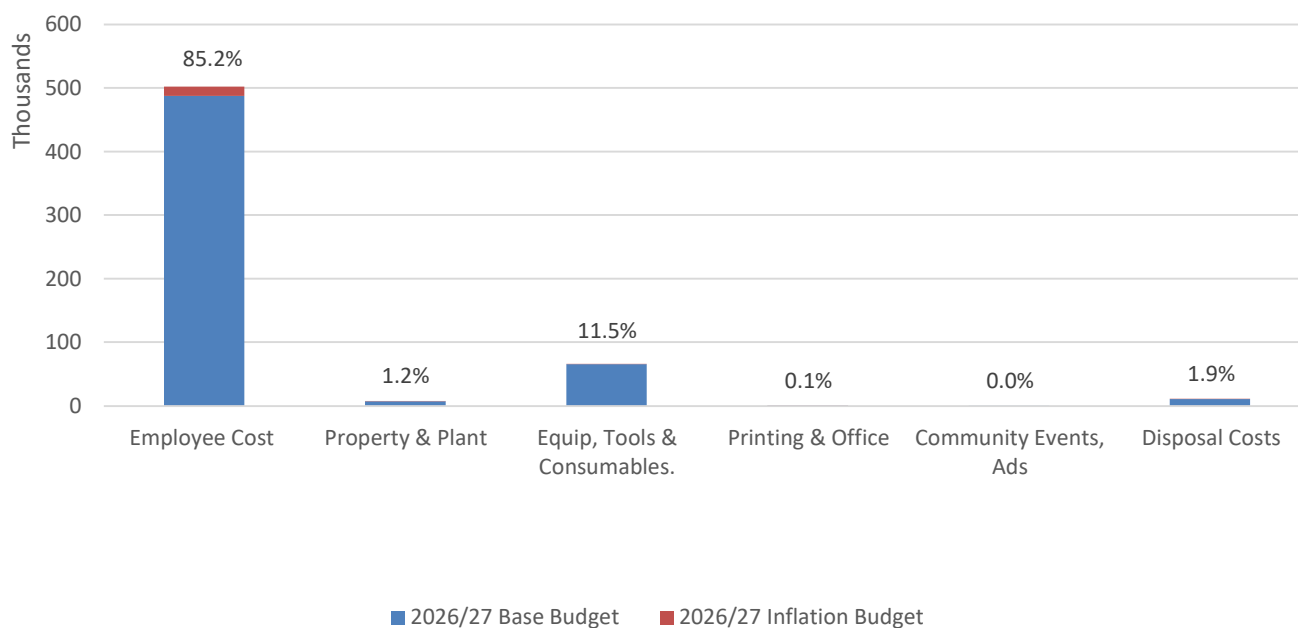
Revenue Budget

Environmental Services Recycling RECYCL

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	502,649	489,150	487,520	14,630	502,150
Property & Fixed Plant	B999	11,636	7,050	7,050	130	7,180
Equip, Tools & Consumables	D199	56,959	33,650	65,650	250	65,900
Printing & Office Supplies	D349	1,889	720	720	10	730
Community Events, Ads, etc.	D699	0	260	260	0	260
Training	D719	360	0	0	0	0
Disposal Costs	E999	1,155	10,730	10,730	310	11,040
REVENUE EXPENDITURE	J999	574,648	541,560	571,930	15,330	587,260
Government Income	K999	-2,154	-29,010	0	0	0
Other Grants & Contributions	L999	-5,938	0	0	0	0
Customer & Client Receipt	M999	-111,431	-77,120	-106,130	-3,720	-109,850
REVENUE INCOME	R999	-119,523	-106,130	-106,130	-3,720	-109,850
REVENUE ACCOUNT	U999	455,125	435,430	465,800	11,610	477,410

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



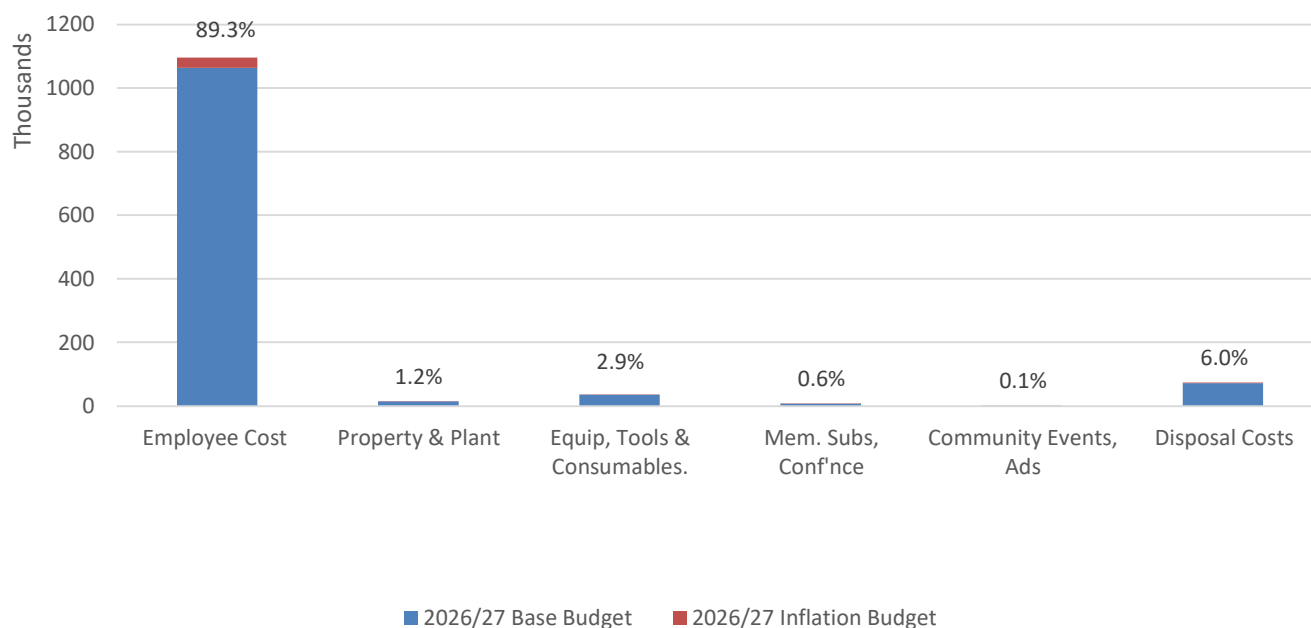
Revenue Budget

Environmental Services Street Cleansing SW230

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	969,883	1,053,620	1,063,470	31,910	1,095,380
Property & Fixed Plant	B999	11,532	13,780	13,780	40	13,820
Transport & Plant	C999	926	0	0	0	0
Equip, Tools & Consumables	D199	41,148	34,870	34,870	540	35,410
Catering & Travel	D229	1,084	0	0	0	0
Printing & Office Supplies	D349	62	0	0	0	0
Mem. Subs, Conf'nce Fees	D549	4,812	6,650	6,650	80	6,730
Insurance	D599	250	0	0	0	0
Community Events, Ads, etc.	D699	200	610	610	10	620
Training	D719	480	0	0	0	0
Agencies & Contract Services	E149	174	0	0	0	0
Disposal Costs	E999	76,304	71,150	71,150	2,050	73,200
REVENUE EXPENDITURE	J999	1,106,855	1,180,680	1,190,530	34,630	1,225,160
Customer & Client Receipt	M999	-8,033	0	0	0	0
REVENUE INCOME	R999	-8,033	0	0	0	0
REVENUE ACCOUNT	U999	1,098,822	1,180,680	1,190,530	34,630	1,225,160

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.

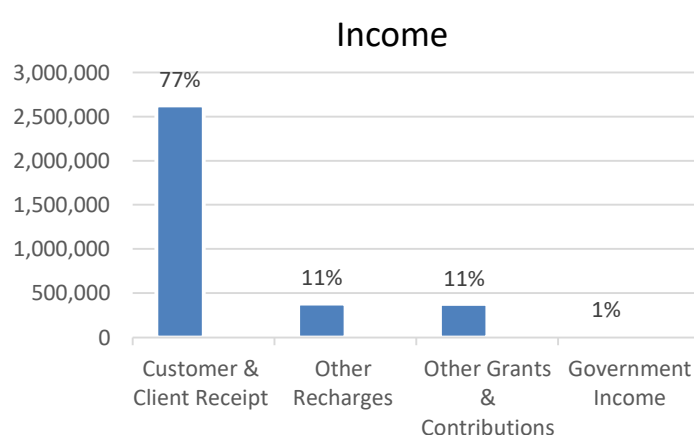
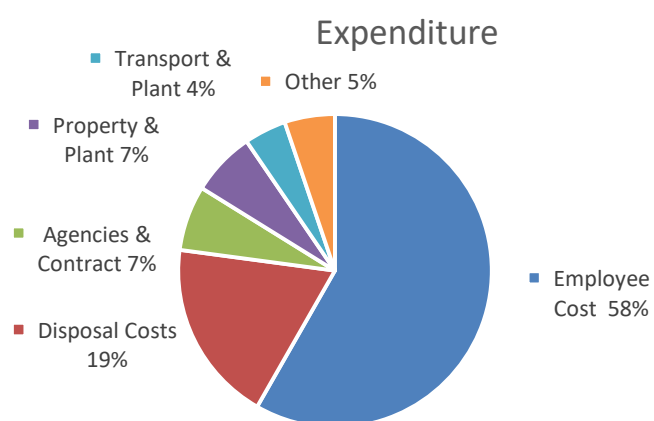
Expenditure



Revenue Budget

Environmental Service Committee Summary of All Expenditure and Income

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	4,823,990	5,380,100	5,480,370	164,410	5,644,780
Property & Fixed Plant	B999	567,574	656,800	625,650	16,880	642,530
Transport & Plant	C999	478,855	494,770	419,780	2,320	422,100
Equip, Tools & Consumables	D199	178,705	156,810	188,810	2,470	191,280
Catering & Travel	D229	3,239	1,420	1,420	0	1,420
Printing & Office Supplies	D349	6,243	8,160	8,160	80	8,240
Professional Services	D399	43,118	23,230	23,230	280	23,510
Postage, Phone & ICT	D449	17,198	20,410	20,410	800	21,210
Mem. Subs, Conf'nce Fees	D549	10,919	15,130	15,130	190	15,320
Insurance	D599	5,326	4,440	4,440	440	4,880
Community Events, Ads, etc.	D699	1,702	1,790	1,790	20	1,810
Training	D719	3,537	1,180	1,180	10	1,190
Agencies & Contract Services	E149	451,677	633,290	631,300	18,320	649,620
Disposal Costs	E999	1,589,991	1,774,800	1,774,800	51,280	1,826,080
Transfer Payments	F999	697	0	0	0	0
Central Support Services	G199	43,317	24,290	24,870	0	24,870
Capital Finance	H999	264,393	208,050	208,050	0	208,050
REVENUE EXPENDITURE	J999	8,490,481	9,404,670	9,429,390	257,500	9,686,890
Government Income	K999	-6,283	-49,030	-20,020	-700	-20,720
Other Grants & Contributions	L999	-346,252	-374,780	-374,820	-5,660	-380,480
Customer & Client Receipt	M999	-2,437,214	-2,477,640	-2,526,170	-102,530	-2,628,700
Other Recharges	Q999	-255,282	-383,800	-383,800	0	-383,800
REVENUE INCOME	R999	-3,045,031	-3,285,250	-3,304,810	-108,890	-3,413,700
REVENUE ACCOUNT	U999	5,445,450	6,119,420	6,124,580	148,610	6,273,190



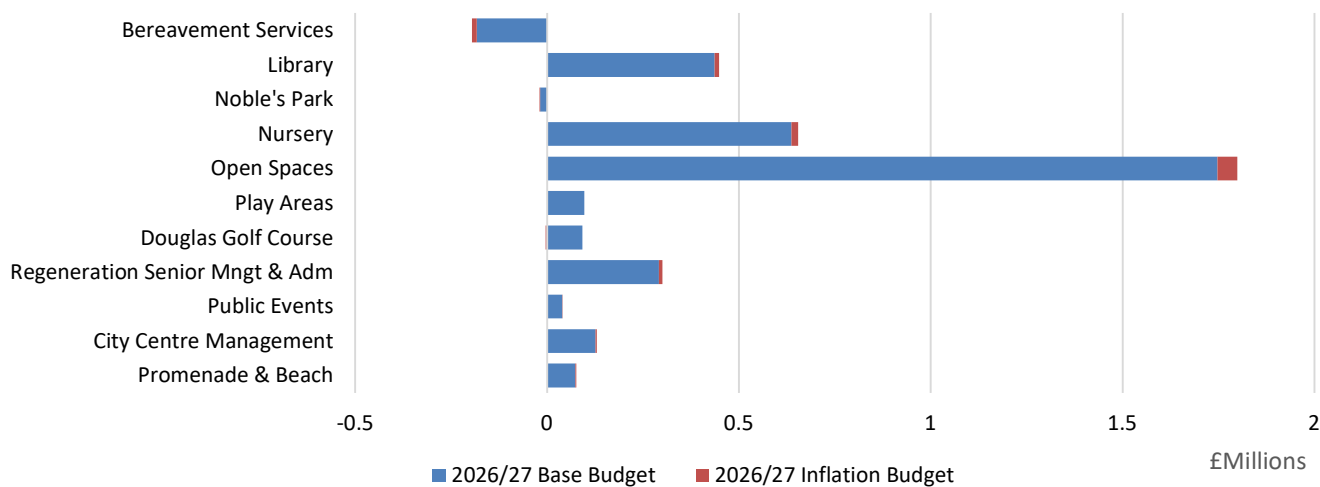
Revenue Budget Summary by Service

Regeneration and Community

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

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Bereavement Services	BEREAV	-199,733	-184,840	-182,910	-12,710	-195,620
Library	SL010	417,087	433,710	436,630	11,780	448,410
Marine Gardens	SL060	151,973	224,940	0	0	0
Noble's Park	SL080	-57,294	122,500	-17,620	-1,970	-19,590
Nursery	SL100	584,494	637,610	636,680	17,240	653,920
Open Spaces	SL110	1,187,437	1,435,120	1,747,410	50,790	1,798,200
Play Areas	SL115	0	0	97,600	0	97,600
Douglas Golf Course	SL150	103,656	88,810	92,410	-3,750	88,660
Regeneration Senior Mngt & Adm	SL220	281,859	291,180	291,870	8,700	300,570
Public Events	SP100	33,052	33,480	39,080	670	39,750
City Centre Management	SP160	111,632	121,700	126,890	3,010	129,900
Promenade & Beach	SW120	38,036	73,450	73,450	2,210	75,660
Totals		2,652,199	3,277,660	3,341,490	75,970	3,417,460

Expenditure



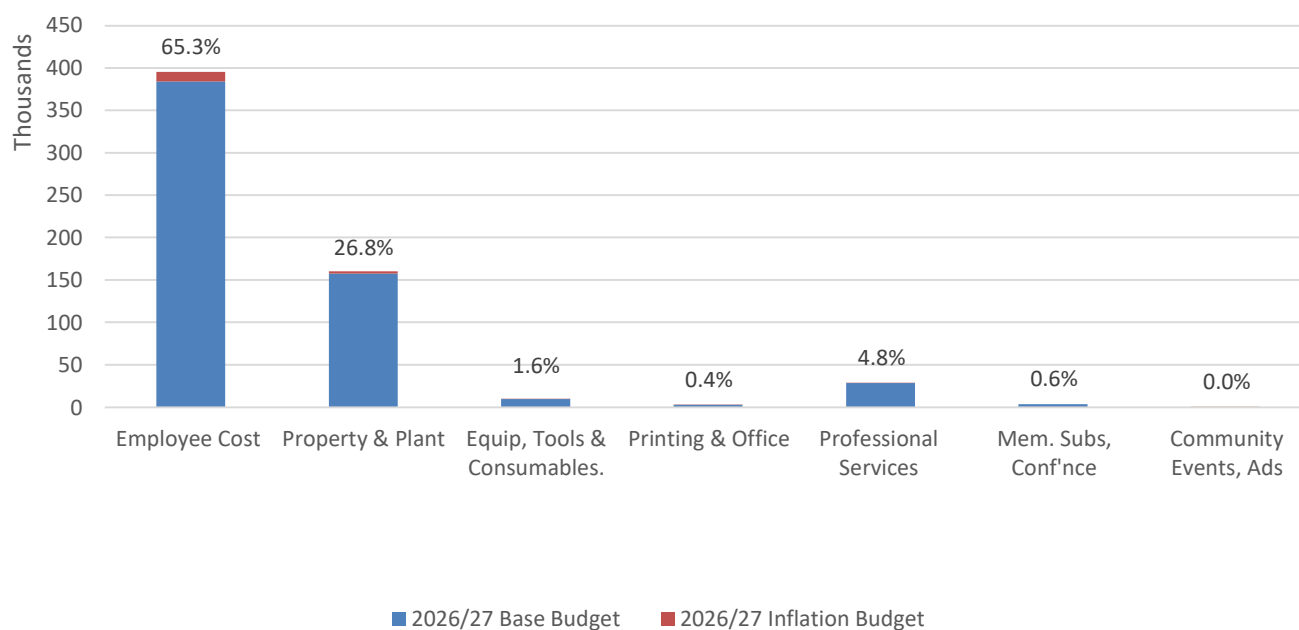
Revenue Budget Summary by Service

Regeneration and Community Bereavement Services BEREAV

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	341,971	382,240	384,050	11,520	395,570
Property & Fixed Plant	B999	192,926	157,660	157,660	2,460	160,120
Transport & Plant	C999	867	0	0	0	0
Equip, Tools & Consumables	D199	14,083	9,330	9,330	160	9,490
Printing & Office Supplies	D349	3,260	2,550	2,550	30	2,580
Professional Services	D399	31,262	28,440	28,440	30	28,470
Community Events, Ads, etc.	D699	45	160	160	10	170
Agencies & Contract Services	E149	1,804	2,480	2,480	70	2,550
Transfer Payments	F999	-1	0	0	0	0
REVENUE EXPENDITURE	J999	586,217	582,860	588,020	14,280	602,300
Customer & Client Receipt	M999	-785,950	-767,700	-770,930	-26,990	-797,920
REVENUE INCOME	R999	-785,950	-767,700	-770,930	-26,990	-797,920
REVENUE ACCOUNT	U999	-199,733	-184,840	-182,910	-12,710	-195,620

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



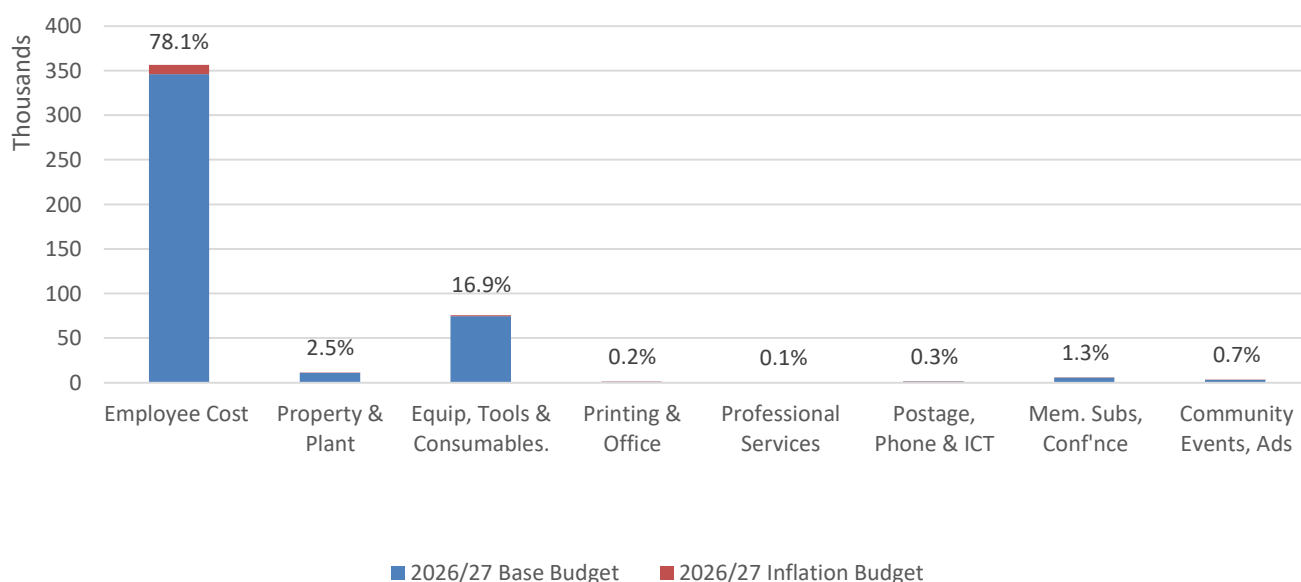
Revenue Budget Summary by Service

Regeneration and Community Library SL010

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	326,297	342,900	345,820	10,380	356,200
Property & Fixed Plant	B999	12,886	11,060	11,060	280	11,340
Equip, Tools & Consumables	D199	62,729	74,680	74,680	1,100	75,780
Printing & Office Supplies	D349	1,223	900	900	10	910
Professional Services	D399	45	300	300	0	300
Postage, Phone & ICT	D449	1,267	1,330	1,330	80	1,410
Mem. Subs, Conf'nce Fees	D549	6,769	5,690	5,690	60	5,750
Community Events, Ads, etc.	D699	15,262	2,960	2,960	50	3,010
Agencies & Contract Services	E149	425	0	0	0	0
REVENUE EXPENDITURE	J999	426,903	439,820	442,740	11,960	454,700
Customer & Client Receipt	M999	-9,415	-5,220	-5,220	-180	-5,400
Other Income	P999	-401	-890	-890	0	-890
REVENUE INCOME	R999	-9,816	-6,110	-6,110	-180	-6,290
REVENUE ACCOUNT	U999	417,087	433,710	436,630	11,780	448,410

Alongside the traditional function of providing books for loan and reference, Douglas City 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

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	143,801	219,000	0	0	0
Property & Fixed Plant	B999	7,089	5,940	0	0	0
Equip, Tools & Consumables	D199	550	0	0	0	0
Printing & Office Supplies	D349	149	0	0	0	0
Agencies & Contract Services	E149	384	0	0	0	0
REVENUE EXPENDITURE	J999	151,973	224,940	0	0	0
REVENUE ACCOUNT	U999	151,973	224,940	0	0	0

The cost of maintaining the public open space areas of the Promenade, including the Marine Gardens, is shown here. For 2026/27 the cost of this function is transferred to SL110 Open Spaces Service.

Expenditure



■ 2026/27 Base Budget ■ 2026/27 Inflation Budget

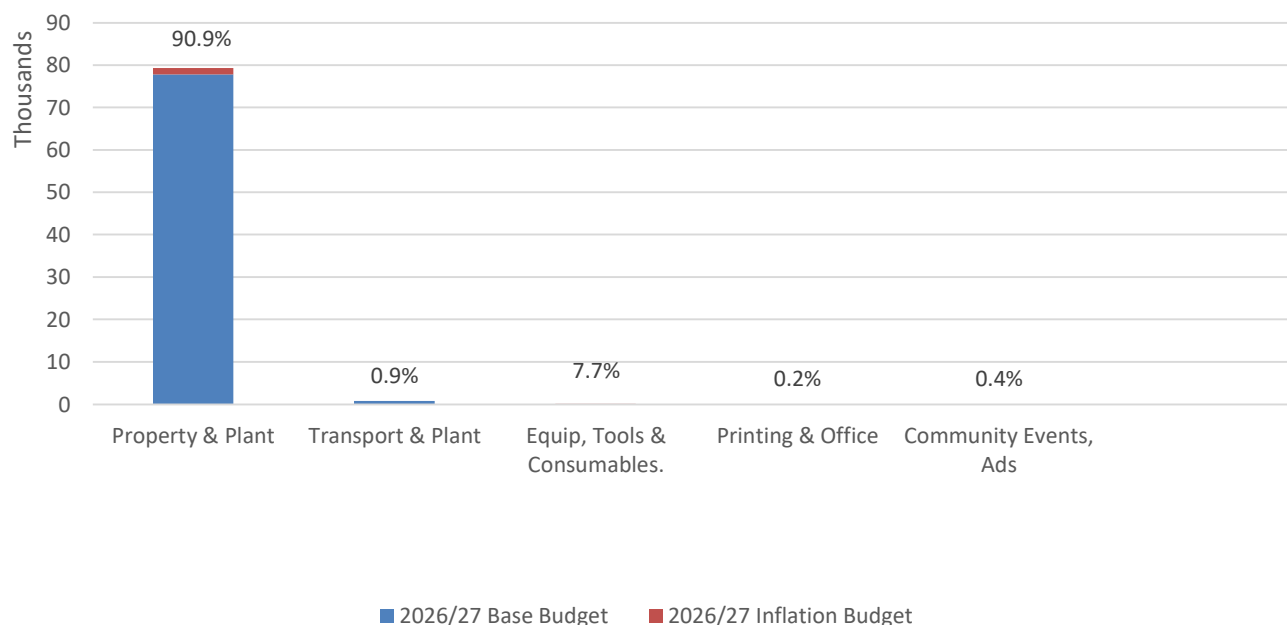
Revenue Budget Summary by Service

Regeneration and Community
Noble's Park
SL080

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	114	110,120	0	0	0
Property & Fixed Plant	B999	53,761	107,790	77,790	1,550	79,340
Transport & Plant	C999	1,724	760	760	0	760
Equip, Tools & Consumables	D199	10,631	6,550	6,550	100	6,650
Printing & Office Supplies	D349	185	180	180	0	180
Community Events, Ads, etc.	D699	45	340	340	0	340
Transfer Payments	F999	1	0	0	0	0
REVENUE EXPENDITURE	J999	66,461	225,740	85,620	1,650	87,270
Government Income	K999	-96,205	-86,470	-86,470	-3,030	-89,500
Customer & Client Receipt	M999	-27,550	-16,770	-16,770	-590	-17,360
REVENUE INCOME	R999	-123,755	-103,240	-103,240	-3,620	-106,860
REVENUE ACCOUNT	U999	-57,294	122,500	-17,620	-1,970	-19,590

Covers the cost of maintaining Noble's Park and income from short-term lettings of pitches. As of 2026/27 the employees cost attributed to this service was transferred to SL110 Open Spaces Service.

Expenditure

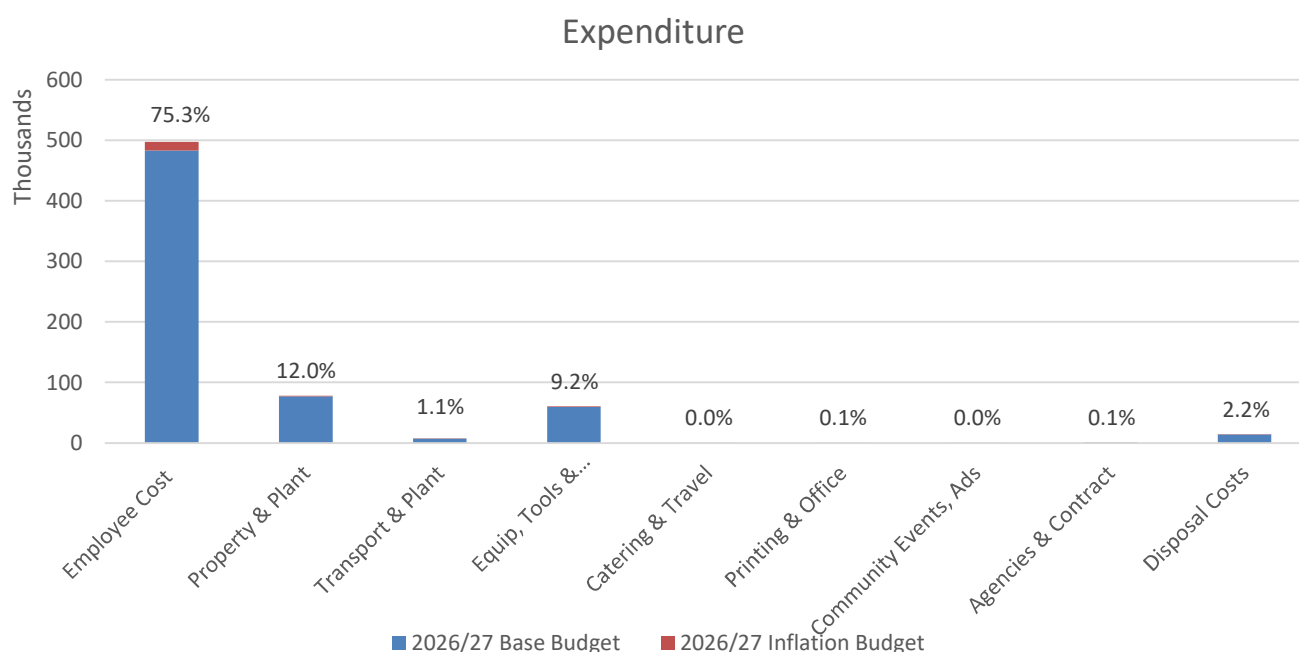


Revenue Budget Summary by Service

Regeneration and Community Nursery SL100

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	477,154	491,410	482,980	14,490	497,470
Property & Fixed Plant	B999	46,786	69,190	76,690	1,150	77,840
Transport & Plant	C999	8,304	6,900	6,900	50	6,950
Equip, Tools & Consumables	D199	49,012	59,270	59,270	1,290	60,560
Catering & Travel	D229	32	100	100	0	100
Printing & Office Supplies	D349	559	330	330	0	330
Community Events, Ads, etc.	D699	163	280	280	0	280
Agencies & Contract Services	E149	0	740	740	20	760
Disposal Costs	E999	8,156	13,880	13,880	400	14,280
Transfer Payments	F999	-28	0	0	0	0
REVENUE EXPENDITURE	J999	590,138	642,100	641,170	17,400	658,570
Government Income	K999	-284	0	0	0	0
Customer & Client Receipt	M999	-5,360	-4,490	-4,490	-160	-4,650
REVENUE INCOME	R999	-5,644	-4,490	-4,490	-160	-4,650
REVENUE ACCOUNT	U999	584,494	637,610	636,680	17,240	653,920

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.



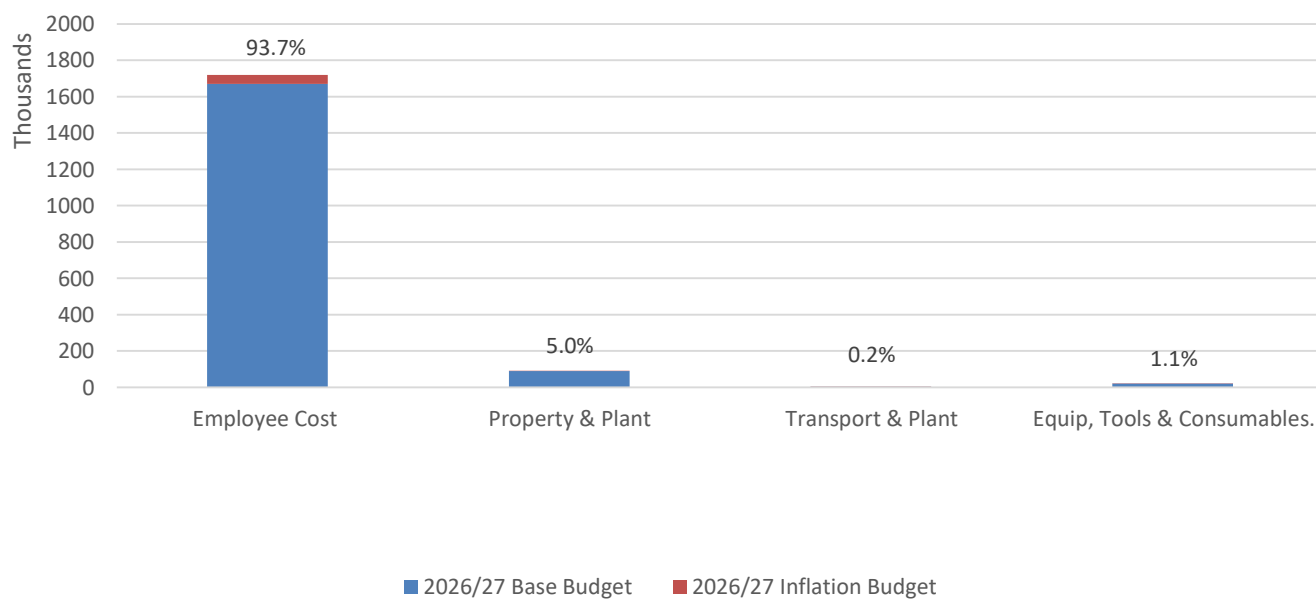
Revenue Budget Summary by Service

Regeneration and Community Open Spaces SL110

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	1,107,839	1,363,770	1,670,120	50,100	1,720,220
Property & Fixed Plant	B999	90,399	82,300	88,240	1,460	89,700
Transport & Plant	C999	13,253	3,330	3,330	100	3,430
Equip, Tools & Consumables	D199	26,107	20,190	20,190	340	20,530
Catering & Travel	D229	283	0	0	0	0
Printing & Office Supplies	D349	136	0	0	0	0
Professional Services	D399	45	0	0	0	0
Community Events, Ads, etc.	D699	18,628	0	0	0	0
Training	D719	1,059	0	0	0	0
Agencies & Contract Services	E149	743	0	0	0	0
REVENUE EXPENDITURE	J999	1,258,492	1,469,590	1,781,880	52,000	1,833,880
Government Income	K999	-38,344	-3,880	-3,880	-130	-4,010
Customer & Client Receipt	M999	-32,711	-30,590	-30,590	-1,080	-31,670
REVENUE INCOME	R999	-71,055	-34,470	-34,470	-1,210	-35,680
REVENUE ACCOUNT	U999	1,187,437	1,435,120	1,747,410	50,790	1,798,200

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. As of 2026/27 the budget for SL060 Marine Gardens is transferred here, as are the employees cost previously attributed to SL080 Nobles Park Service.

Expenditure



Revenue Budget Summary by Service

Regeneration and Community

Play Areas

SL115

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	0	0	97,600	0	97,600
REVENUE EXPENDITURE	J999	0	0	97,600	0	97,600
REVENUE ACCOUNT	U999	0	0	97,600	0	97,600

This is a new service established to account for the cost of maintaining the Council's play areas.



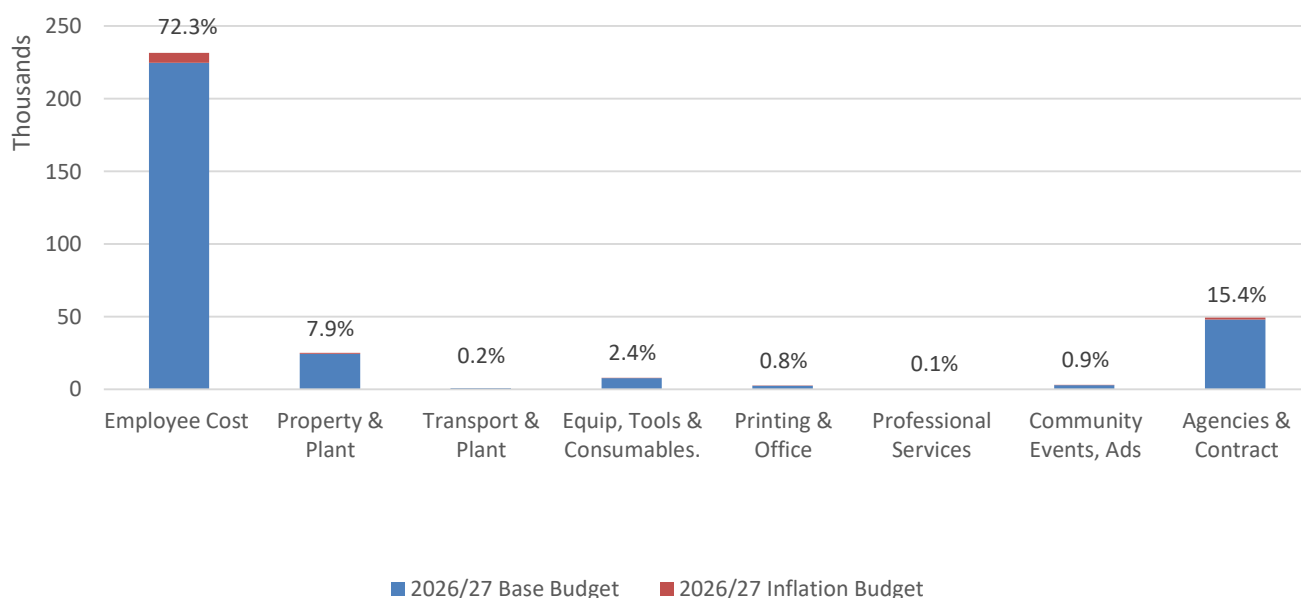
Revenue Budget Summary by Service

Regeneration and Community Douglas Golf Course SL150

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	232,827	221,070	224,670	6,750	231,420
Property & Fixed Plant	B999	18,757	24,410	24,410	590	25,000
Transport & Plant	C999	2,442	740	740	0	740
Equip, Tools & Consumables	D199	7,370	7,600	7,600	120	7,720
Printing & Office Supplies	D349	1,004	2,360	2,360	20	2,380
Professional Services	D399	0	210	210	0	210
Community Events, Ads, etc.	D699	335	2,830	2,830	30	2,860
Agencies & Contract Services	E149	39,843	47,890	47,890	1,390	49,280
Transfer Payments	F999	296	0	0	0	0
REVENUE EXPENDITURE	J999	302,874	307,110	310,710	8,900	319,610
Customer & Client Receipt	M999	-199,218	-218,300	-218,300	-12,650	-230,950
REVENUE INCOME	R999	-199,218	-218,300	-218,300	-12,650	-230,950
REVENUE ACCOUNT	U999	103,656	88,810	92,410	-3,750	88,660

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



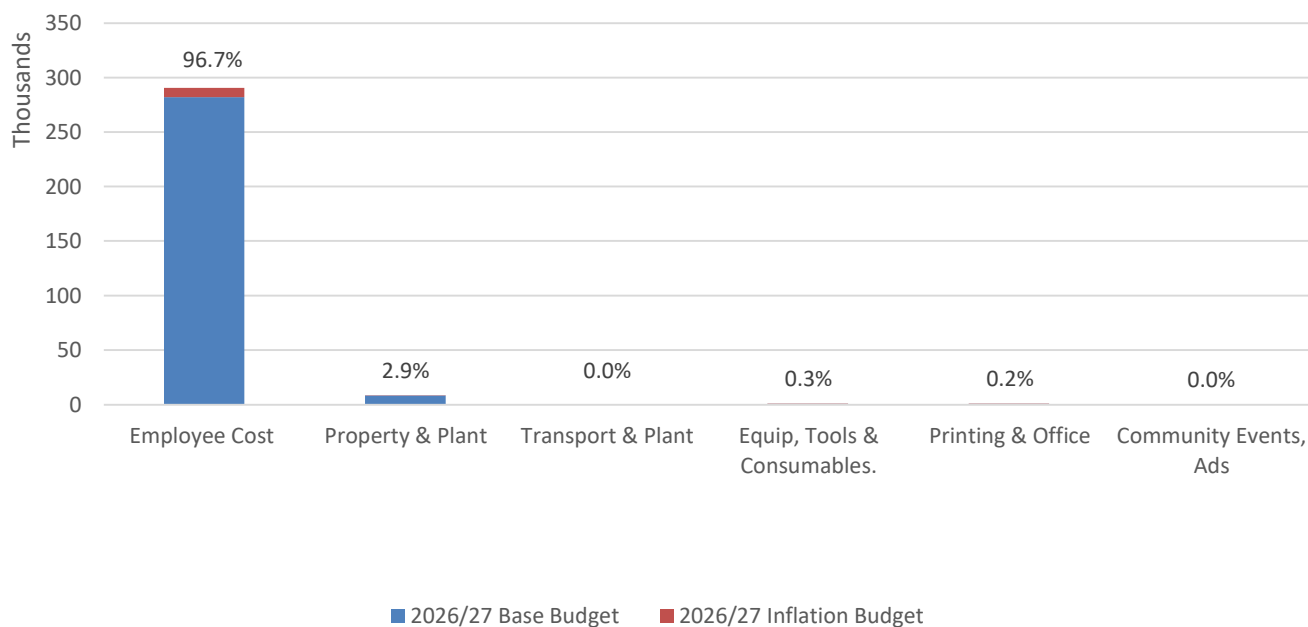
Revenue Budget Summary by Service

Regeneration and Community
Regeneration Senior Mngt & Adm
SL220

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	271,570	281,430	282,120	8,460	290,580
Property & Fixed Plant	B999	8,131	8,340	8,340	180	8,520
Transport & Plant	C999	0	60	60	0	60
Equip, Tools & Consumables	D199	1,624	750	750	50	800
Catering & Travel	D229	77	0	0	0	0
Printing & Office Supplies	D349	0	570	570	10	580
Professional Services	D399	45	0	0	0	0
Community Events, Ads, etc.	D699	412	30	30	0	30
REVENUE EXPENDITURE	J999	281,859	291,180	291,870	8,700	300,570
REVENUE ACCOUNT	U999	281,859	291,180	291,870	8,700	300,570

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

Expenditure



Revenue Budget Summary by Service

Regeneration and Community

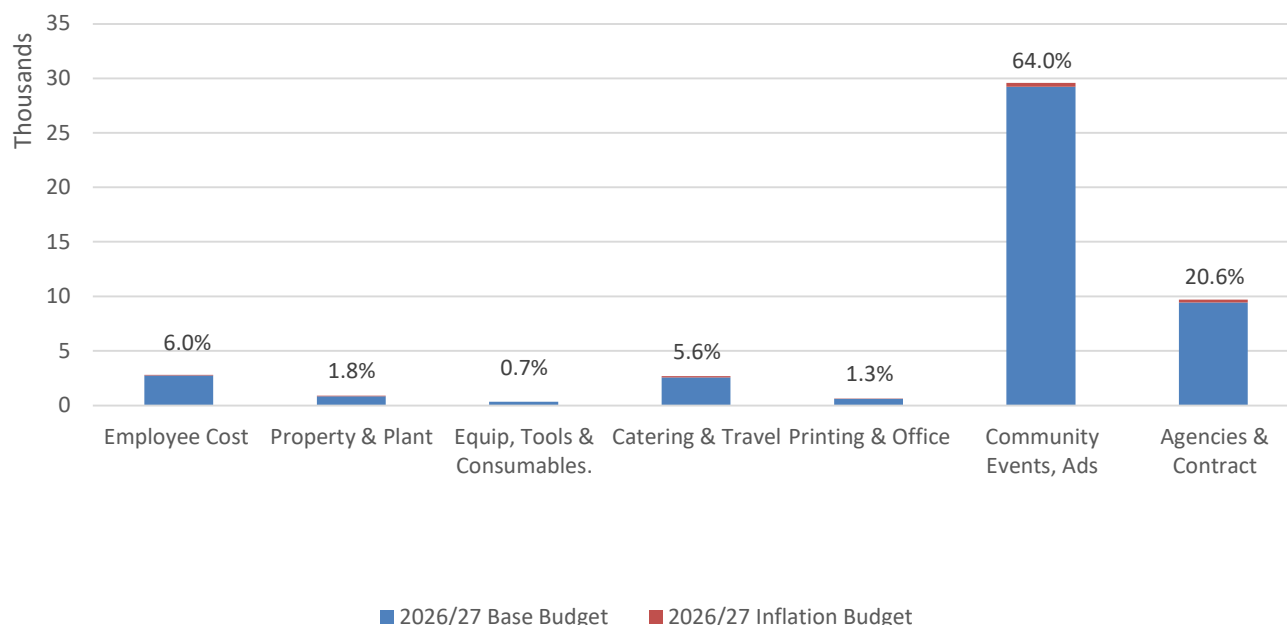
Public Events

SP100

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	5,372	2,720	2,720	80	2,800
Property & Fixed Plant	B999	122	830	830	50	880
Equip, Tools & Consumables	D199	45	340	340	0	340
Catering & Travel	D229	540	2,550	2,550	130	2,680
Printing & Office Supplies	D349	368	590	590	10	600
Community Events, Ads, etc.	D699	32,755	23,630	29,230	360	29,590
Agencies & Contract Services	E149	0	9,420	9,420	270	9,690
REVENUE EXPENDITURE	J999	39,202	40,080	45,680	900	46,580
Customer & Client Receipt	M999	-6,150	-6,600	-6,600	-230	-6,830
REVENUE INCOME	R999	-6,150	-6,600	-6,600	-230	-6,830
REVENUE ACCOUNT	U999	33,052	33,480	39,080	670	39,750

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

Expenditure



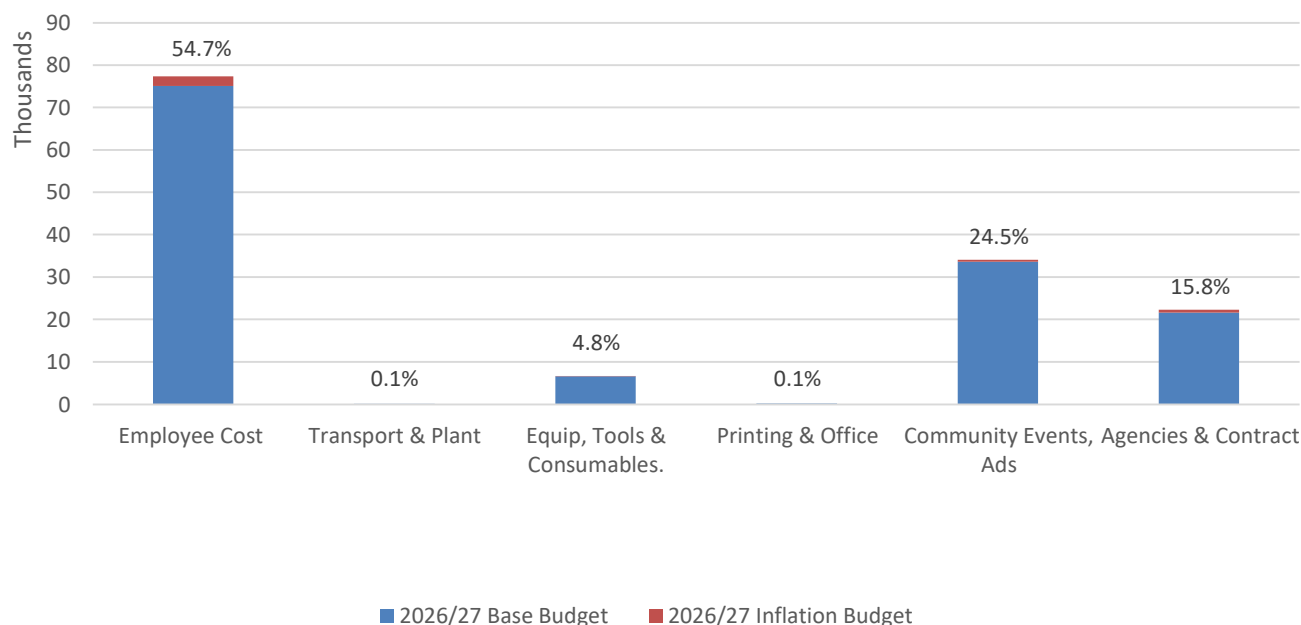
Revenue Budget Summary by Service

**Regeneration and Community
City Centre Management
SP160**

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	67,616	69,880	75,070	2,250	77,320
Property & Fixed Plant	B999	201	0	0	0	0
Transport & Plant	C999	48	120	120	0	120
Equip, Tools & Consumables	D199	4,013	6,580	6,580	80	6,660
Printing & Office Supplies	D349	0	140	140	0	140
Mem. Subs, Conf'nce Fees	D549	375	0	0	0	0
Community Events, Ads, etc.	D699	58,812	33,640	33,640	410	34,050
Agencies & Contract Services	E149	10,154	21,640	21,640	630	22,270
REVENUE EXPENDITURE	J999	141,219	132,000	137,190	3,370	140,560
Customer & Client Receipt	M999	-29,587	-10,300	-10,300	-360	-10,660
REVENUE INCOME	R999	-29,587	-10,300	-10,300	-360	-10,660
REVENUE ACCOUNT	U999	111,632	121,700	126,890	3,010	129,900

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

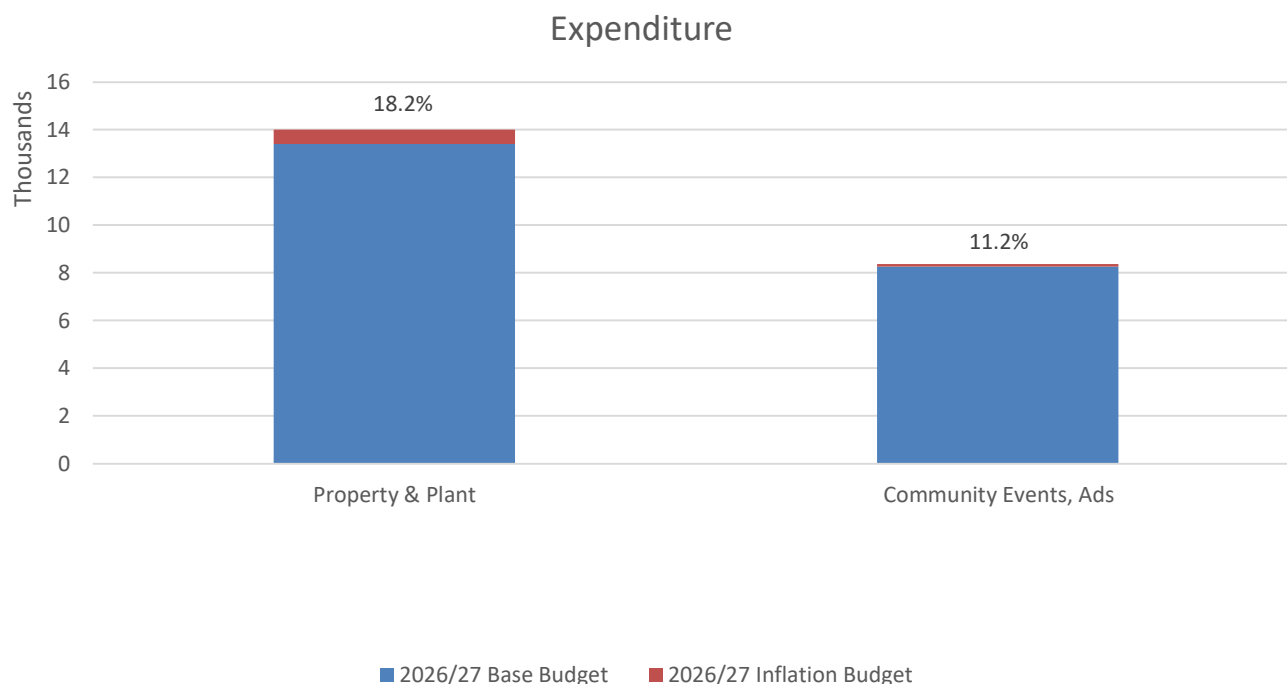


Revenue Budget Summary by Service

Regeneration and Community Promenade & Beach SW120

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	1,181	0	0	0	0
Property & Fixed Plant	B999	545	13,400	13,400	610	14,010
Equip, Tools & Consumables	D199	20,187	0	0	0	0
Community Events, Ads, etc.	D699	844	8,260	8,260	100	8,360
Agencies & Contract Services	E149	15,879	51,790	51,790	1,500	53,290
REVENUE EXPENDITURE	J999	38,636	73,450	73,450	2,210	75,660
Customer & Client Receipt	M999	-600	0	0	0	0
REVENUE INCOME	R999	-600	0	0	0	0
REVENUE ACCOUNT	U999	38,036	73,450	73,450	2,210	75,660

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.



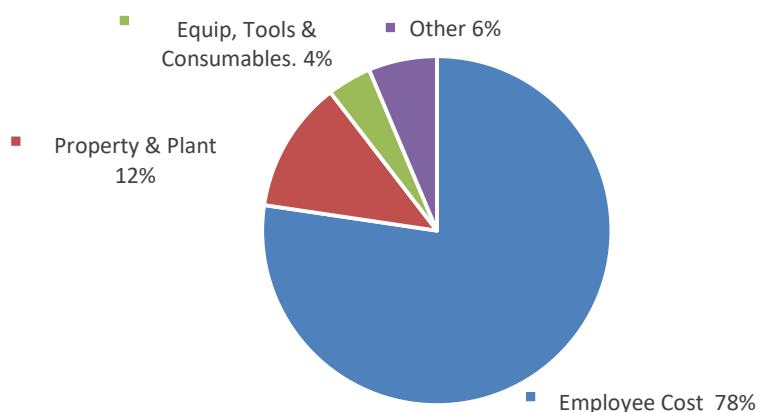
Revenue Budget Summary by Service

Regeneration and Community

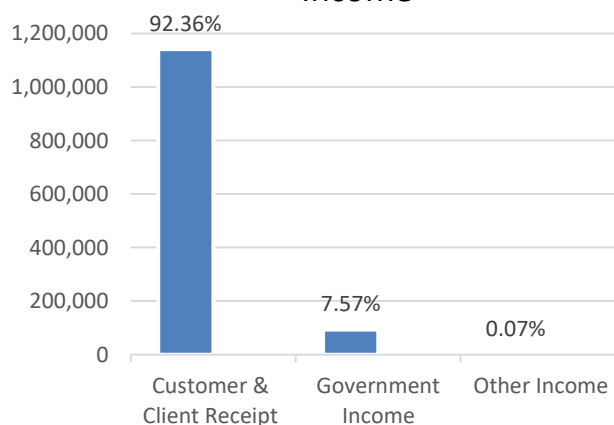
Summary of All Expenditure and Income

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,975,742	3,484,540	3,467,550	104,030	3,571,580
Property & Fixed Plant	B999	431,603	480,920	556,020	8,330	564,350
Transport & Plant	C999	26,638	11,910	11,910	150	12,060
Equip, Tools & Consumables	D199	196,351	185,290	185,290	3,240	188,530
Catering & Travel	D229	932	2,650	2,650	130	2,780
Printing & Office Supplies	D349	6,884	7,620	7,620	80	7,700
Professional Services	D399	31,397	28,950	28,950	30	28,980
Postage, Phone & ICT	D449	1,267	1,330	1,330	80	1,410
Mem. Subs, Conf'nce Fees	D549	7,144	5,690	9,040	60	9,100
Community Events, Ads, etc.	D699	127,301	72,130	77,730	960	78,690
Training	D719	1,059	0	0	0	0
Agencies & Contract Services	E149	69,232	133,960	133,960	3,880	137,840
Disposal Costs	E999	8,156	13,880	13,880	400	14,280
Transfer Payments	F999	268	0	0	0	0
REVENUE EXPENDITURE	J999	3,883,974	4,428,870	4,495,930	121,370	4,617,300
Government Income	K999	-134,833	-90,350	-90,350	-3,160	-93,510
Customer & Client Receipt	M999	-1,096,541	-1,059,970	-1,063,200	-42,240	-1,105,440
Other Income	P999	-401	-890	-890	0	-890
REVENUE INCOME	R999	-1,231,775	-1,151,210	-1,154,440	-45,400	-1,199,840
REVENUE ACCOUNT	U999	2,652,199	3,277,660	3,341,490	75,970	3,417,460

Expenditure



Income



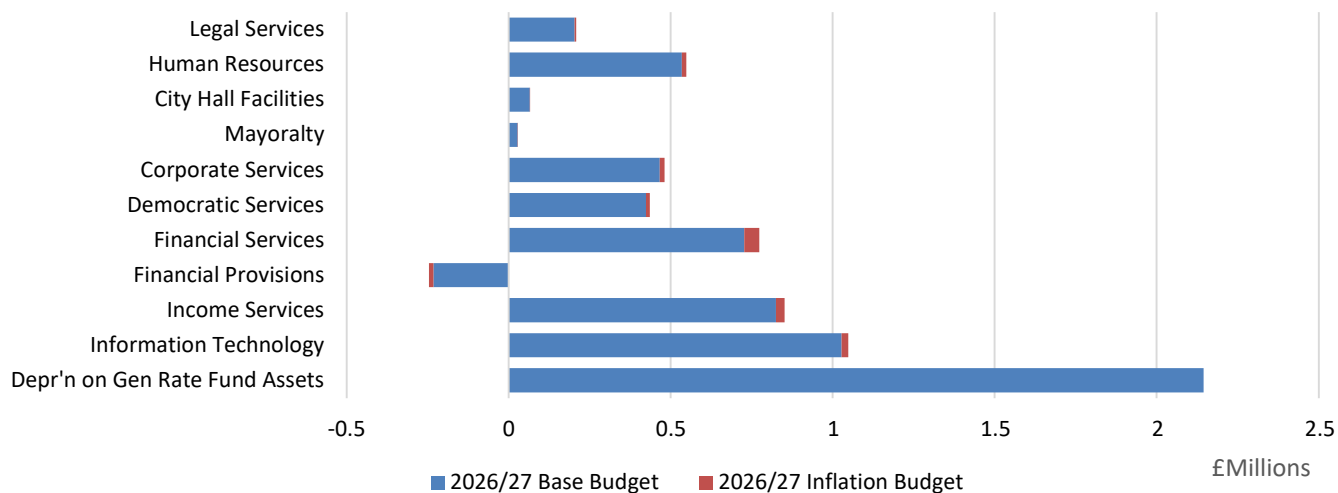
Revenue Budget Summary by Service

Executive Committee

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

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Legal Services	SP030	196,957	154,400	204,270	5,070	209,340
Human Resources	SP050	440,571	424,020	535,170	13,780	548,950
City Hall Facilities	SP062	141,961	70,060	65,520	1,400	66,920
Mayoralty	SP110	22,661	25,000	27,900	550	28,450
Corporate Services	SP120	465,030	465,560	467,000	14,170	481,170
Democratic Services	SP140	393,060	446,990	424,100	11,650	435,750
Financial Services	SP180	660,899	716,140	727,690	46,290	773,980
Financial Provisions	SP190	-70,276	-225,350	-231,710	-13,660	-245,370
Income Services	SP200	884,074	897,910	825,640	25,970	851,610
Information Technology	SP220	851,923	1,023,880	1,027,530	21,410	1,048,940
Depr'n on Gen Rate Fund Assets	SP480	1,367,361	2,282,900	2,144,690	0	2,144,690
Totals		5,354,221	6,281,510	6,217,800	126,630	6,344,430

Expenditure

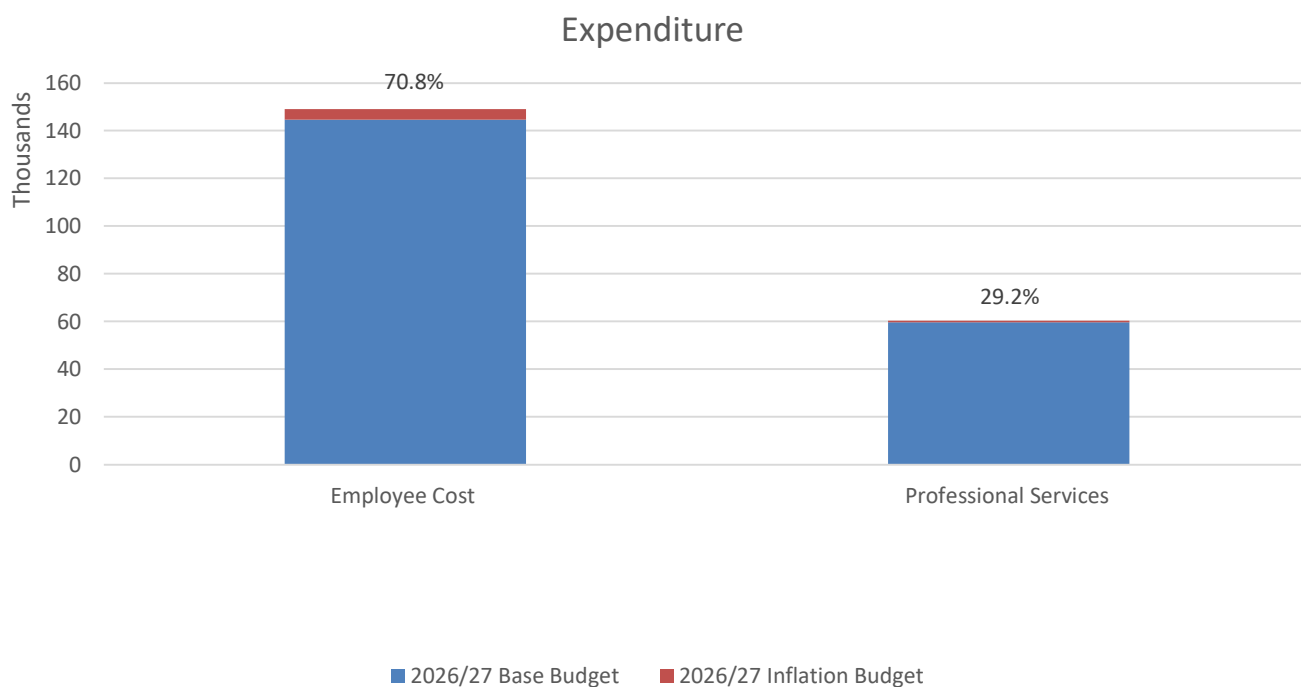


Revenue Budget

**Executive
Legal Services
SP030**

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	90,289	94,810	144,680	4,350	149,030
Professional Services	D399	106,668	59,590	59,590	720	60,310
REVENUE EXPENDITURE	J999	196,957	154,400	204,270	5,070	209,340
REVENUE ACCOUNT	U999	196,957	154,400	204,270	5,070	209,340

Includes the costs of instructing advocates.



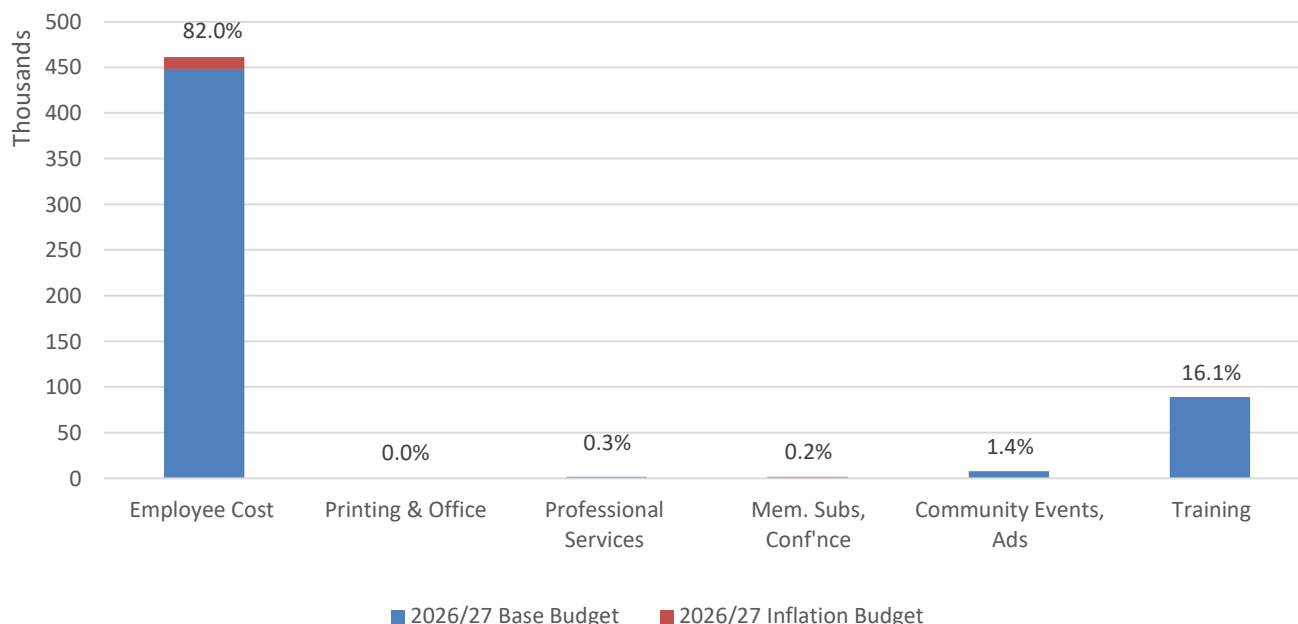
Revenue Budget

Executive
Human Resources
SP050

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	351,700	337,000	448,150	13,000	461,150
Equip, Tools & Consumables	D199	190	0	0	0	0
Catering & Travel	D229	2,367	0	0	0	0
Printing & Office Supplies	D349	578	230	230	0	230
Professional Services	D399	46	1,710	1,710	0	1,710
Mem. Subs, Conf'nce Fees	D549	2,324	1,170	1,170	10	1,180
Community Events, Ads, etc.	D699	3,899	7,510	7,510	90	7,600
Training	D719	84,380	87,780	87,780	1,050	88,830
REVENUE EXPENDITURE	J999	445,484	435,400	546,550	14,150	560,700
Government Income	K999	-4,913	-11,380	-11,380	-370	-11,750
REVENUE INCOME	R999	-4,913	-11,380	-11,380	-370	-11,750
REVENUE ACCOUNT	U999	440,571	424,020	535,170	13,780	548,950

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

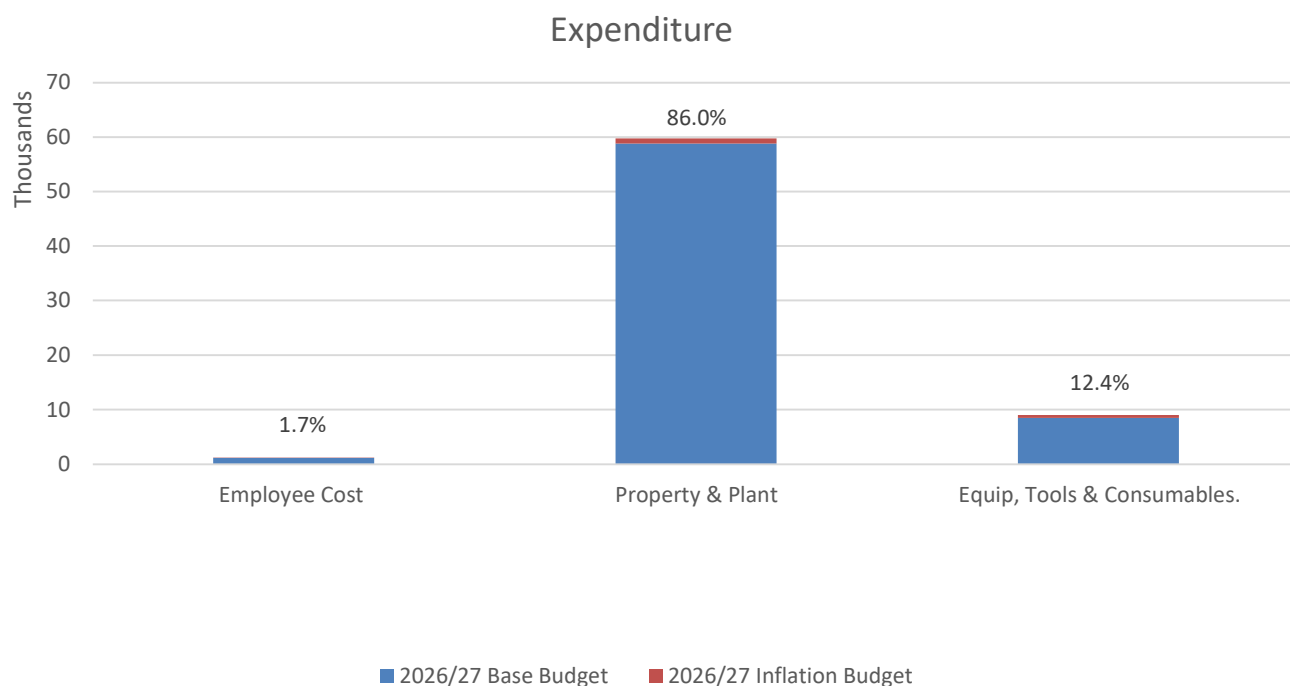


Revenue Budget

**Executive
City Hall Facilities
SP062**

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	80,006	1,140	1,140	40	1,180
Property & Fixed Plant	B999	54,935	62,300	58,810	910	59,720
Equip, Tools & Consumables	D199	7,573	8,470	8,470	550	9,020
Catering & Travel	D229	84	0	0	0	0
Printing & Office Supplies	D349	4,051	0	0	0	0
Community Events, Ads, etc.	D699	190	0	0	0	0
Agencies & Contract Services	E149	520	0	0	0	0
REVENUE EXPENDITURE	J999	147,359	71,910	68,420	1,500	69,920
Customer & Client Receipt	M999	-5,398	-1,850	-2,900	-100	-3,000
REVENUE INCOME	R999	-5,398	-1,850	-2,900	-100	-3,000
REVENUE ACCOUNT	U999	141,961	70,060	65,520	1,400	66,920

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.

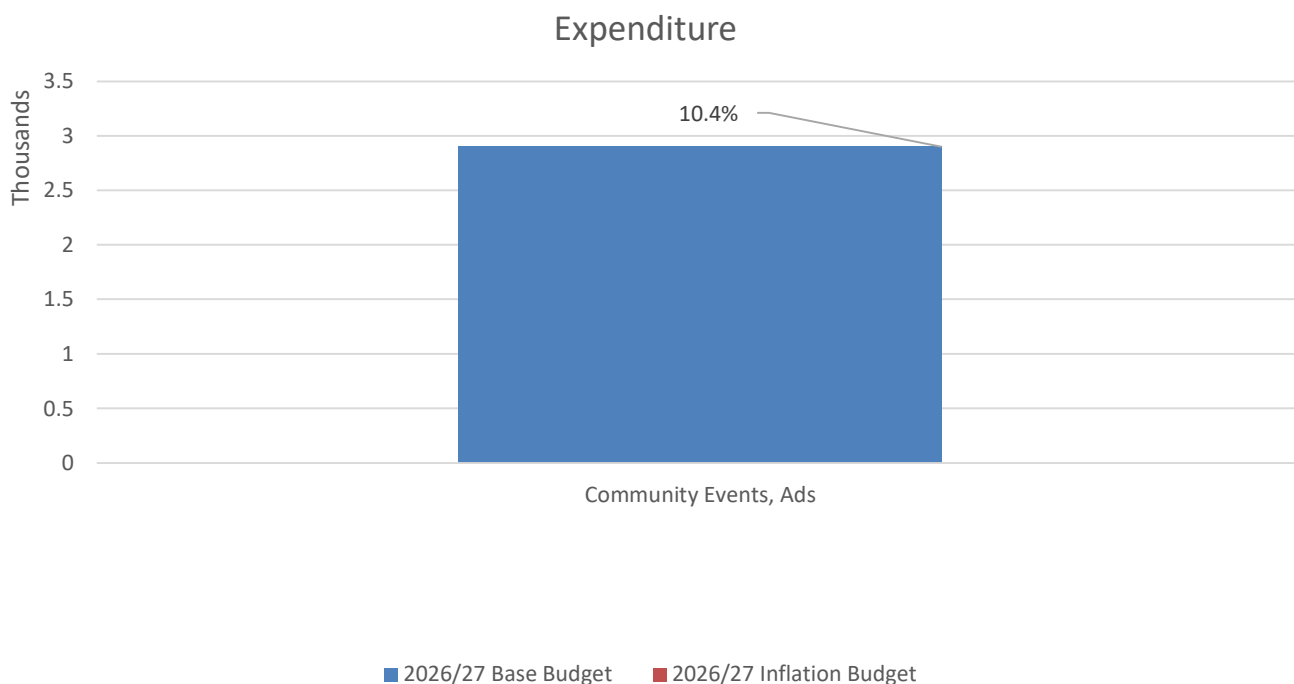


Revenue Budget

Executive Mayoralty SP110

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Catering & Travel	D229	30	0	0	0	0
Community Events, Ads, etc.	D699	0	0	2,900	0	2,900
Mayoral Expense	G229	22,631	25,000	25,000	550	25,550
REVENUE EXPENDITURE	J999	22,661	25,000	27,900	550	28,450
REVENUE ACCOUNT	U999	22,661	25,000	27,900	550	28,450

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. As of 2026/27 the budget for hosting Civic Sunday is moved here from SP100 Public Events Service.



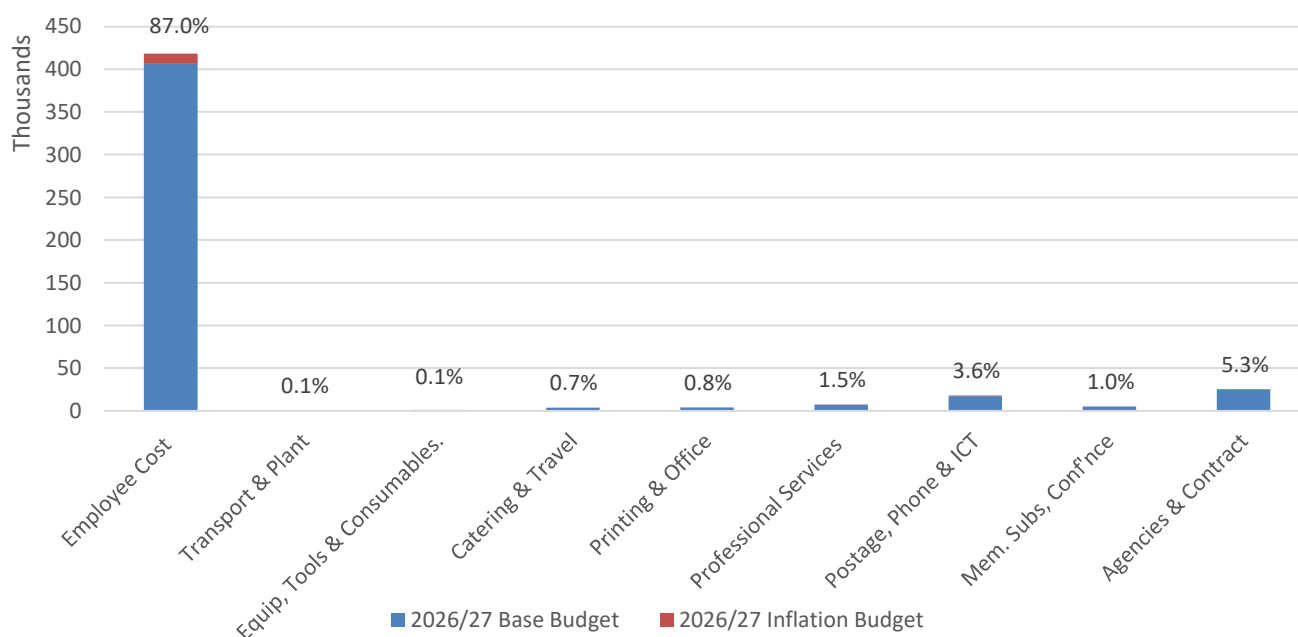
Revenue Budget

Executive Corporate Services SP120

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	391,155	404,820	406,260	12,200	418,460
Property & Fixed Plant	B999	13,000	0	0	0	0
Transport & Plant	C999	0	250	250	10	260
Equip, Tools & Consumables	D199	2,848	450	450	10	460
Catering & Travel	D229	1,434	3,370	3,370	50	3,420
Printing & Office Supplies	D349	6,572	3,570	3,570	50	3,620
Professional Services	D399	3,971	6,900	6,900	80	6,980
Postage, Phone & ICT	D449	10,734	16,960	16,960	1,000	17,960
Mem. Subs, Conf'nce Fees	D549	5,892	4,630	4,630	60	4,690
Community Events, Ads, etc.	D699	5,959	0	0	0	0
Agencies & Contract Services	E149	26,908	24,610	24,610	710	25,320
Mayoral Expense	G229	22	0	0	0	0
REVENUE EXPENDITURE	J999	468,495	465,560	467,000	14,170	481,170
Other Grants & Contributions	L999	-3,465	0	0	0	0
REVENUE INCOME	R999	-3,465	0	0	0	0
REVENUE ACCOUNT	U999	465,030	465,560	467,000	14,170	481,170

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



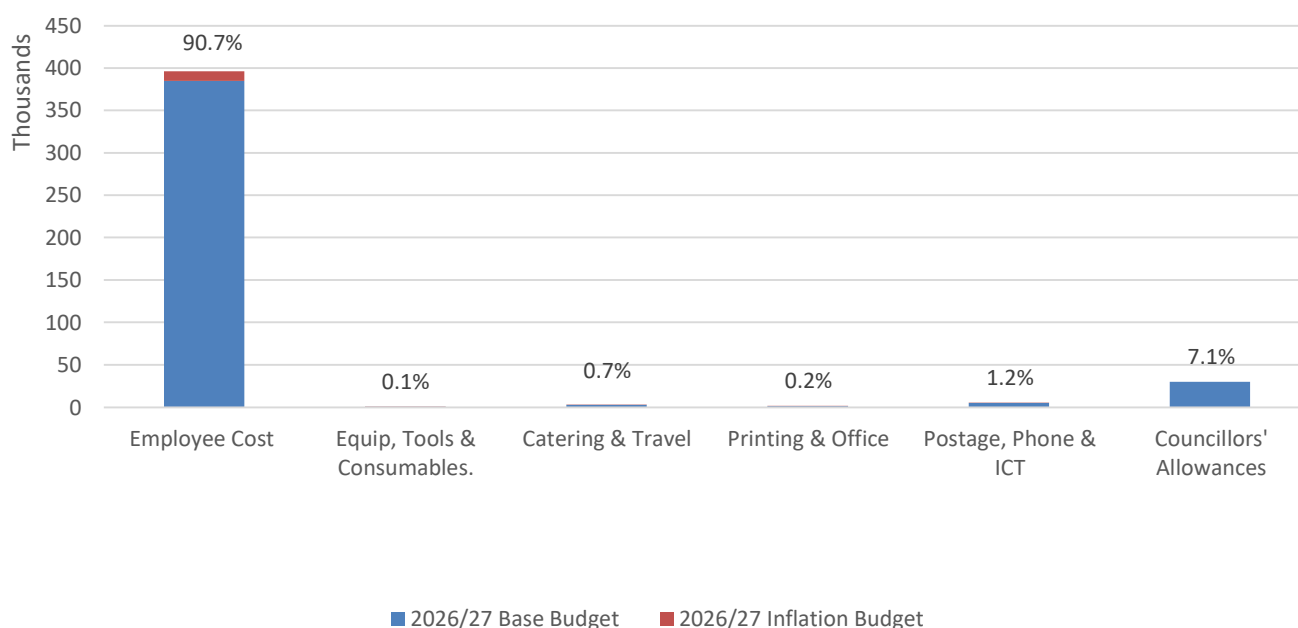
Revenue Budget

Executive Democratic Services SP140

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	369,721	382,600	384,710	11,550	396,260
Property & Fixed Plant	B999	0	25,000	0	0	0
Equip, Tools & Consumables	D199	148	550	550	10	560
Catering & Travel	D229	381	2,800	2,800	10	2,810
Printing & Office Supplies	D349	151	1,000	1,000	10	1,010
Professional Services	D399	75	0	0	0	0
Postage, Phone & ICT	D449	3,336	5,040	5,040	70	5,110
Community Events, Ads, etc.	D699	300	0	0	0	0
Councillors' Allowances	G399	18,948	30,000	30,000	0	30,000
REVENUE EXPENDITURE	J999	393,060	446,990	424,100	11,650	435,750
REVENUE ACCOUNT	U999	393,060	446,990	424,100	11,650	435,750

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



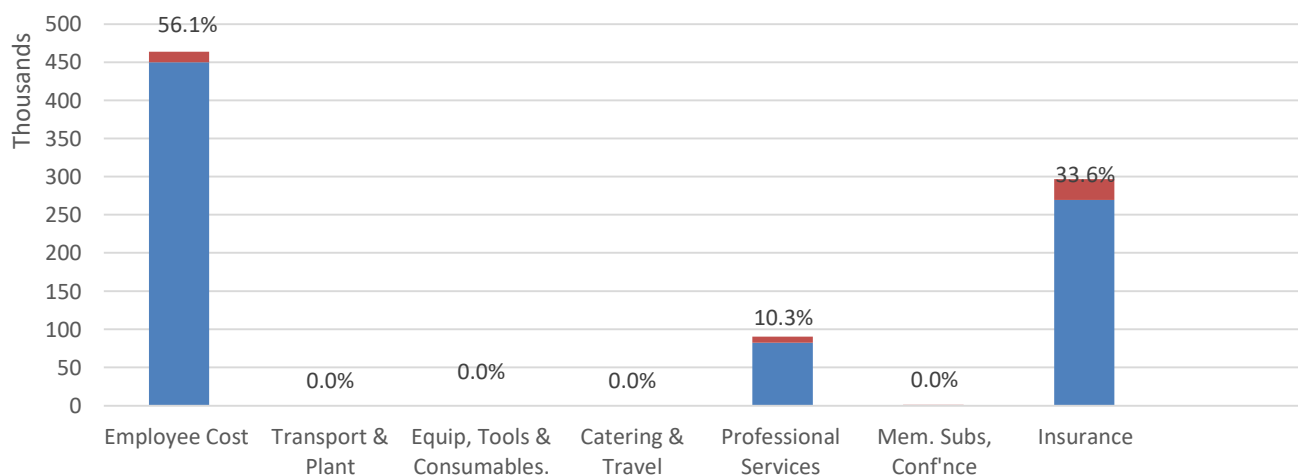
Revenue Budget

**Executive
Financial Services
SP180**

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	418,129	435,970	449,980	13,500	463,480
Transport & Plant	C999	10	50	50	0	50
Equip, Tools & Consumables	D199	130	100	100	0	100
Catering & Travel	D229	60	30	30	0	30
Professional Services	D399	56,560	82,340	82,340	7,860	90,200
Postage, Phone & ICT	D449	398	0	0	0	0
Mem. Subs, Conf'nce Fees	D549	1,730	400	400	10	410
Insurance	D599	255,838	269,530	269,530	26,970	296,500
Community Events, Ads, etc.	D699	227	0	0	0	0
Training	D719	13	0	0	0	0
Agencies & Contract Services	E149	3,359	2,460	0	0	0
REVENUE EXPENDITURE	J999	736,454	790,880	802,430	48,340	850,770
Other Grants & Contributions	L999	-4,435	-4,270	-4,270	0	-4,270
Customer & Client Receipt	M999	-71,120	-70,470	-70,470	-2,050	-72,520
REVENUE INCOME	R999	-75,555	-74,740	-74,740	-2,050	-76,790
REVENUE ACCOUNT	U999	660,899	716,140	727,690	46,290	773,980

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



■ 2026/27 Base Budget ■ 2026/27 Inflation Budget

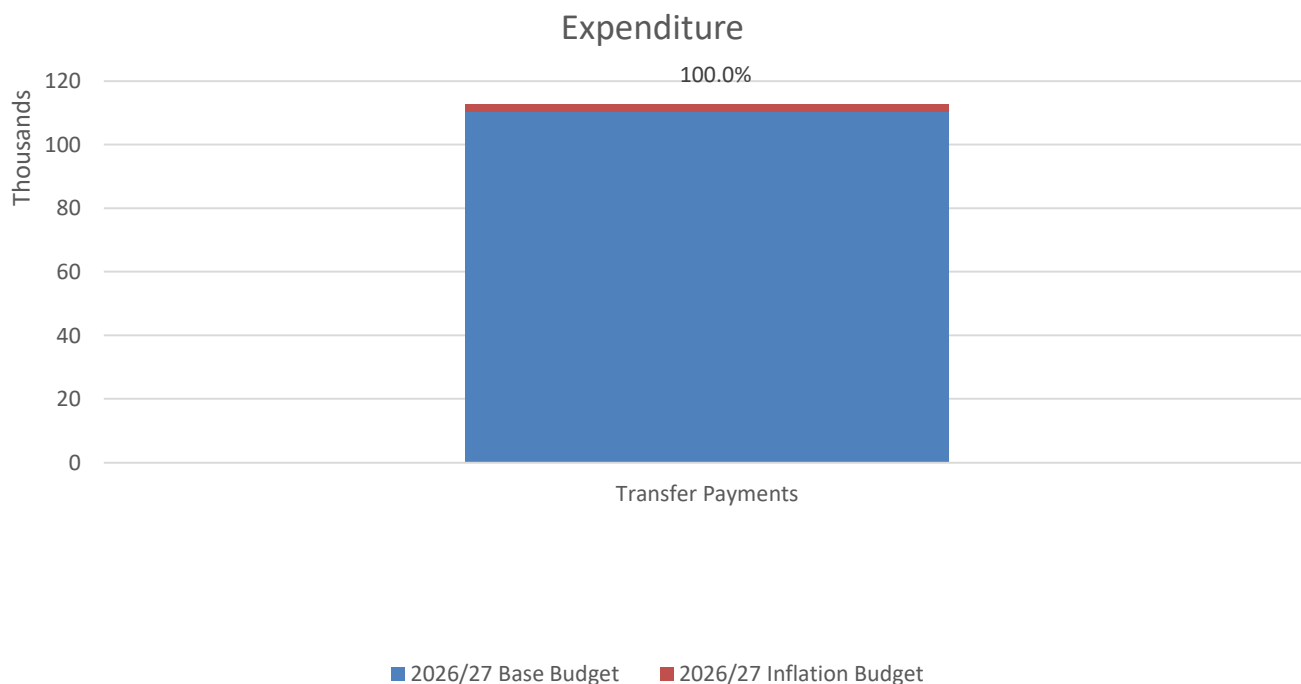
Revenue Budget

Executive Financial Provisions SP190

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Transfer Payments	F999	149,648	110,670	110,670	1,770	112,440
REVENUE EXPENDITURE	J999	149,648	110,670	110,670	1,770	112,440
Other Recharges	Q999	-219,924	-336,020	-337,380	-15,430	-352,810
REVENUE INCOME	R999	-219,924	-336,020	-337,380	-15,430	-352,810
REVENUE ACCOUNT	U999	-70,276	-225,350	-231,710	-13,660	-245,370

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.



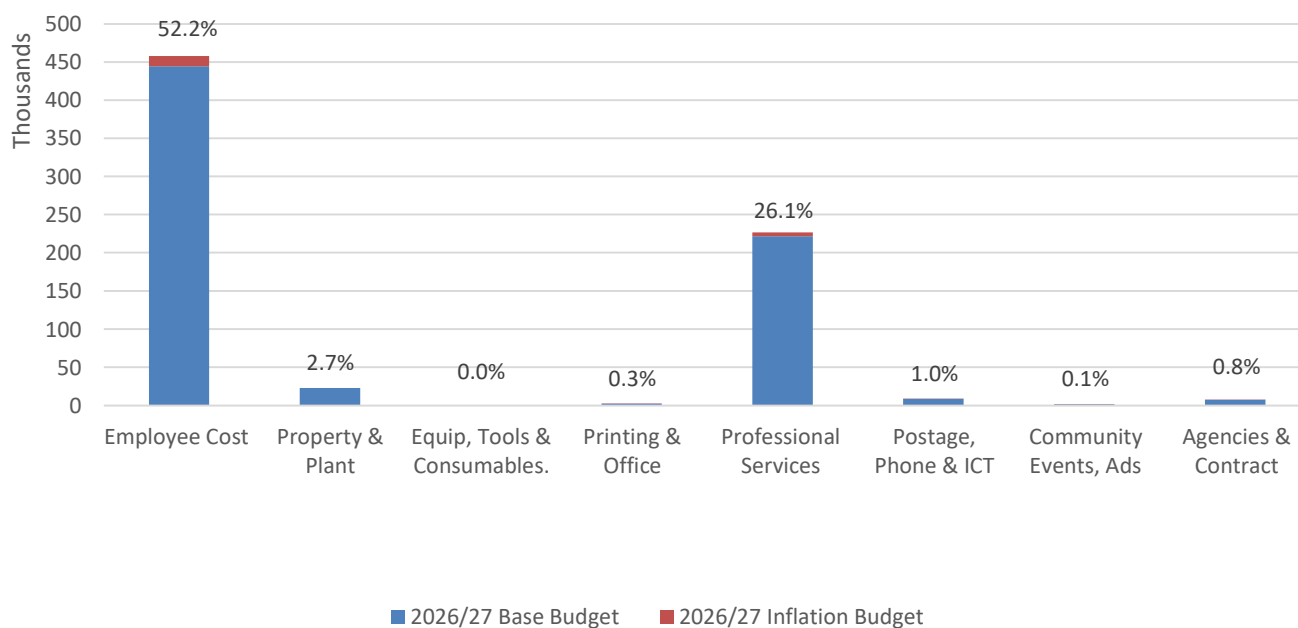
Revenue Budget

**Executive
Income Services
SP200**

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	437,506	484,340	444,260	13,340	457,600
Property & Fixed Plant	B999	0	2,000	22,900	0	22,900
Transport & Plant	C999	38	0	0	0	0
Equip, Tools & Consumables	D199	0	50	50	0	50
Printing & Office Supplies	D349	472	2,200	2,200	20	2,220
Professional Services	D399	216,716	215,420	221,650	4,860	226,510
Postage, Phone & ICT	D449	8,331	8,280	8,280	490	8,770
Community Events, Ads, etc.	D699	9,943	1,120	1,120	10	1,130
Agencies & Contract Services	E149	5,074	10,470	6,990	200	7,190
Transfer Payments	F999	235,880	198,670	142,830	7,140	149,970
REVENUE EXPENDITURE	J999	913,960	922,550	850,280	26,060	876,340
Customer & Client Receipt	M999	-29,886	-24,640	-24,640	-90	-24,730
REVENUE INCOME	R999	-29,886	-24,640	-24,640	-90	-24,730
REVENUE ACCOUNT	U999	884,074	897,910	825,640	25,970	851,610

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



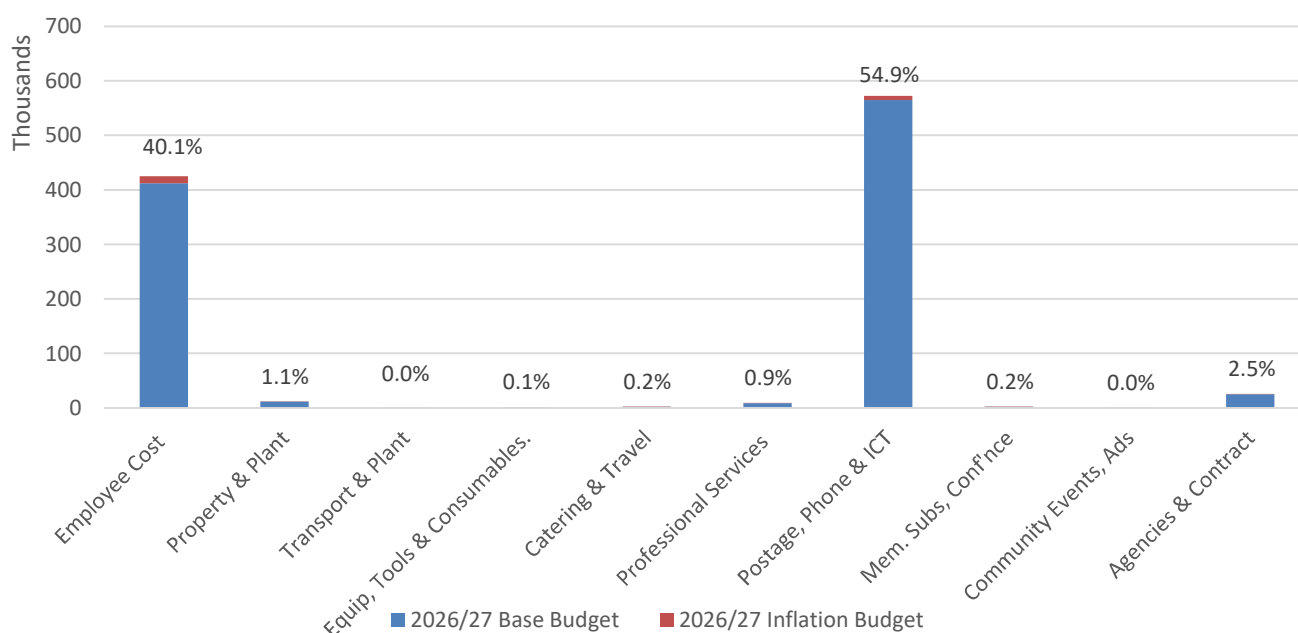
Revenue Budget

Executive Information Technology SP220

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	386,014	406,990	412,330	12,370	424,700
Property & Fixed Plant	B999	54,200	24,210	11,730	400	12,130
Transport & Plant	C999	0	50	50	0	50
Equip, Tools & Consumables	D199	193	820	820	0	820
Catering & Travel	D229	0	1,930	1,930	10	1,940
Professional Services	D399	2,945	8,920	8,920	110	9,030
Postage, Phone & ICT	D449	396,005	553,720	564,510	7,770	572,280
Mem. Subs, Conf'nce Fees	D549	0	1,950	1,950	20	1,970
Community Events, Ads, etc.	D699	3	50	50	0	50
Agencies & Contract Services	E149	12,575	25,240	25,240	730	25,970
REVENUE EXPENDITURE	J999	851,935	1,023,880	1,027,530	21,410	1,048,940
Customer & Client Receipt	M999	-12	0	0	0	0
REVENUE INCOME	R999	-12	0	0	0	0
REVENUE ACCOUNT	U999	851,923	1,023,880	1,027,530	21,410	1,048,940

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



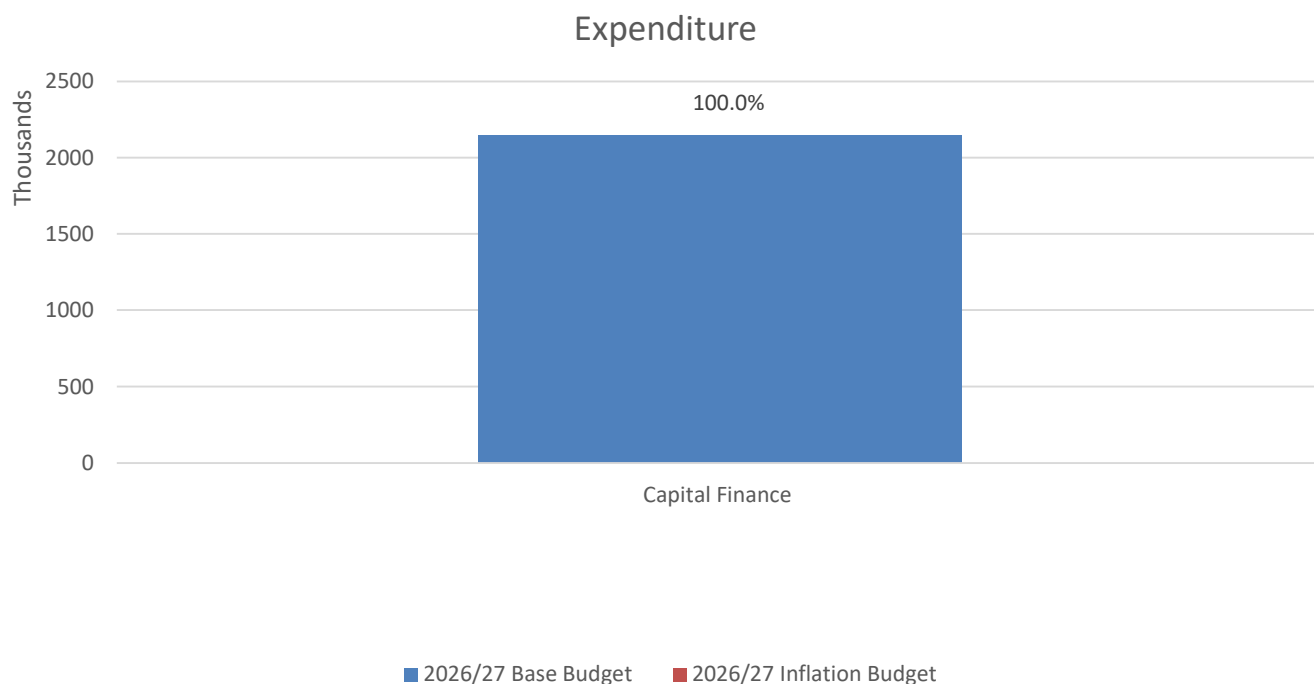
Revenue Budget

Executive

Depr'n on Gen Rate Fund Assets SP480

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Capital Finance	H999	1,396,434	2,282,900	2,144,690	0	2,144,690
REVENUE EXPENDITURE	J999	1,396,434	2,282,900	2,144,690	0	2,144,690
Non-Revenue Income	S999	-29,073	0	0	0	0
REVENUE ACCOUNT	U999	1,367,361	2,282,900	2,144,690	0	2,144,690

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



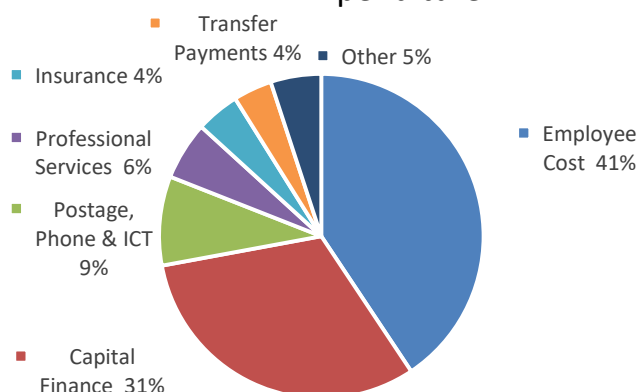
Revenue Budget

Executive Committee

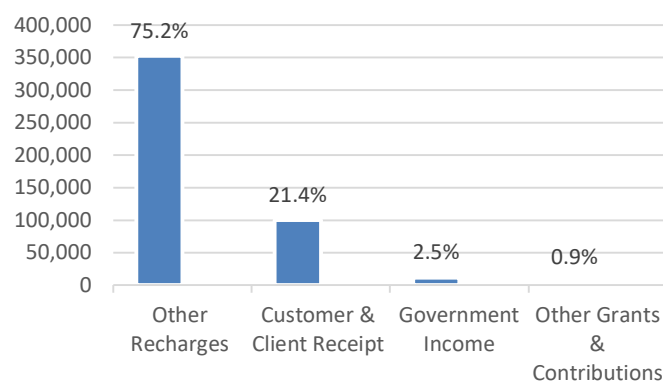
Summary of All Expenditure and Income

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,524,521	2,547,670	2,691,510	80,350	2,771,860
Property & Fixed Plant	B999	122,135	113,510	93,440	1,310	94,750
Transport & Plant	C999	48	350	350	10	360
Equip, Tools & Consumables	D199	11,082	10,440	10,440	570	11,010
Catering & Travel	D229	4,544	8,620	8,620	90	8,200
Printing & Office Supplies	D349	11,823	7,000	7,000	80	7,080
Professional Services	D399	501,788	522,130	528,360	22,140	394,740
Postage, Phone & ICT	D449	419,024	584,310	595,100	9,340	604,120
Mem. Subs, Conf'nce Fees	D549	9,947	8,150	8,150	100	8,250
Insurance	D599	255,838	269,530	269,530	26,970	296,500
Community Events, Ads, etc.	D699	21,096	9,260	12,160	110	11,680
Training	D719	84,693	87,780	87,780	1,050	88,830
Agencies & Contract Services	E149	279,999	378,870	392,040	11,370	58,480
Transfer Payments	F999	385,528	309,340	253,500	8,910	262,410
Central Support Services	G199	81,263	92,590	92,540	2,300	0
Mayoral Expense	G229	22,653	25,000	25,000	550	25,550
Councillors' Allowances	G399	19,198	30,520	30,520	0	30,000
Capital Finance	H999	1,396,434	2,282,900	2,144,690	0	2,144,690
REVENUE EXPENDITURE	J999	6,151,614	7,287,970	7,250,730	165,250	6,818,510
Government Income	K999	-4,913	-11,380	-11,380	-370	-11,750
Other Grants & Contributions	L999	-7,899	-4,270	-4,270	0	-4,270
Customer & Client Receipt	M999	-106,415	-96,960	-98,010	-2,240	-100,250
Other Recharges	Q999	-219,924	-336,020	-337,380	-15,430	-352,810
REVENUE INCOME	R999	-339,151	-448,630	-451,040	-18,040	-469,080
Non-Revenue Income	S999	-458,242	-557,830	-581,890	-20,580	-5,000
REVENUE ACCOUNT	U999	5,354,221	6,281,510	6,217,800	126,630	6,344,430

Expenditure



Income

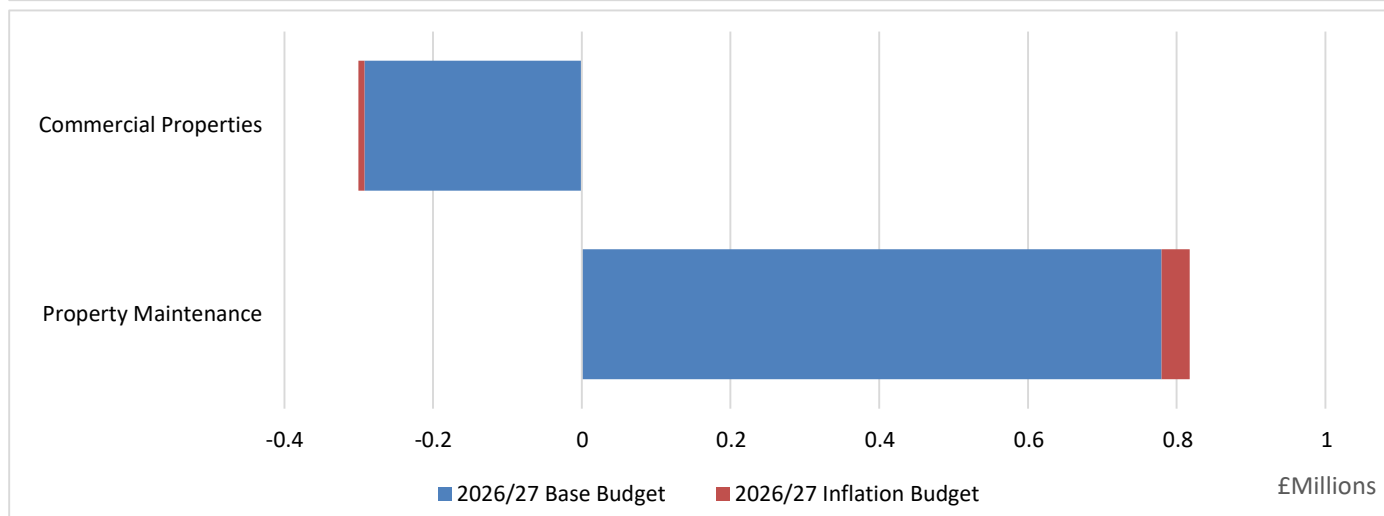
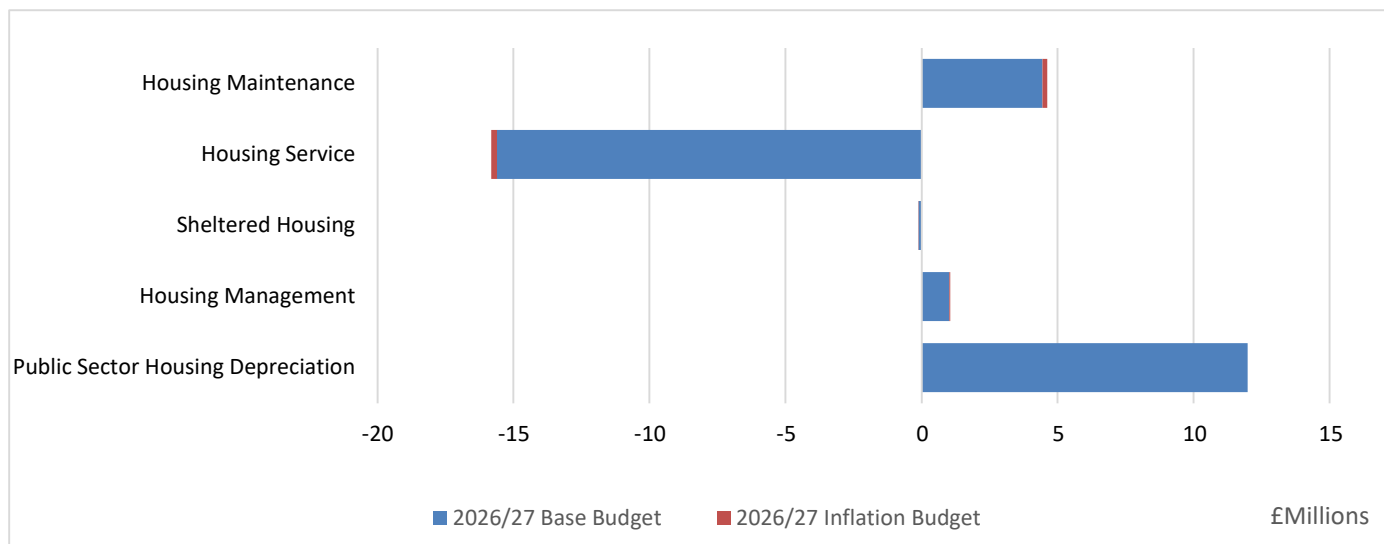


Revenue Budget Summary by Service

Housing & Property Committee

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

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Housing Maintenance	H.MAINT	3,756,070	4,357,870	4,446,290	172,460	4,618,750
Housing Service	SH100	-13,682,362	-14,840,090	-15,607,900	-203,680	-15,811,580
Sheltered Housing	SHEL	-143,625	-124,930	-112,130	-6,490	-118,620
Housing Management	SH120	841,255	998,620	1,017,460	37,350	1,054,810
Public Sector Housing Depreciation	SH170	11,197,680	11,196,000	11,992,600	0	11,992,600
Housing Revenue Account Total		1,969,018	1,587,470	1,736,320	-360	1,735,960
Commercial Properties	SP255	-267,263	-301,960	-292,280	-8,250	-300,530
Property Maintenance	PROPM	648,690	773,840	779,590	37,990	817,580
General Rate Fund Total		381,427	471,880	487,310	29,740	517,050
Committee Total		2,350,445	2,059,350	2,223,630	29,380	2,253,010



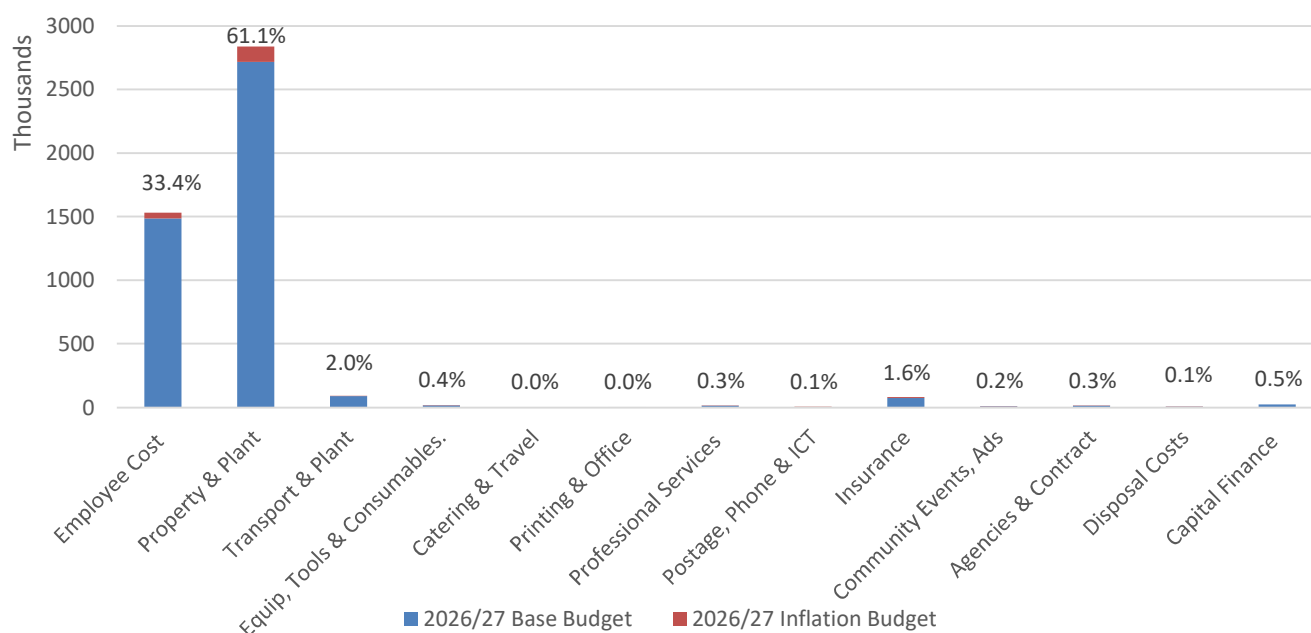
Revenue Budget

Housing & Property Committee Housing Maintenance H.MAINT

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	1,351,346	1,534,910	1,486,520	44,600	1,531,120
Property & Fixed Plant	B999	2,252,246	2,585,220	2,717,770	119,580	2,837,350
Transport & Plant	C999	89,550	89,400	88,740	20	88,760
Equip, Tools & Consumables	D199	10,648	16,180	16,180	120	16,300
Catering & Travel	D229	0	300	300	0	300
Printing & Office Supplies	D349	343	1,290	1,290	20	1,310
Professional Services	D399	2,705	11,770	11,770	140	11,910
Postage, Phone & ICT	D449	3,053	3,000	3,000	110	3,110
Insurance	D599	64,840	73,060	73,060	7,300	80,360
Community Events, Ads, etc.	D699	102	8,310	8,310	110	8,420
Agencies & Contract Services	E149	12,152	12,020	12,020	240	12,260
Disposal Costs	E999	0	4,320	4,320	220	4,540
Transfer Payments	F999	129	0	0	0	0
Capital Finance	H999	17,093	18,090	23,010	0	23,010
REVENUE EXPENDITURE	J999	3,804,207	4,357,870	4,446,290	172,460	4,618,750
Government Income	K999	-34,595	0	0	0	0
Customer & Client Receipt	M999	-7,022	0	0	0	0
REVENUE INCOME	R999	-48,137	0	0	0	0
REVENUE ACCOUNT	U999	3,756,070	4,357,870	4,446,290	172,460	4,618,750

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

Expenditure

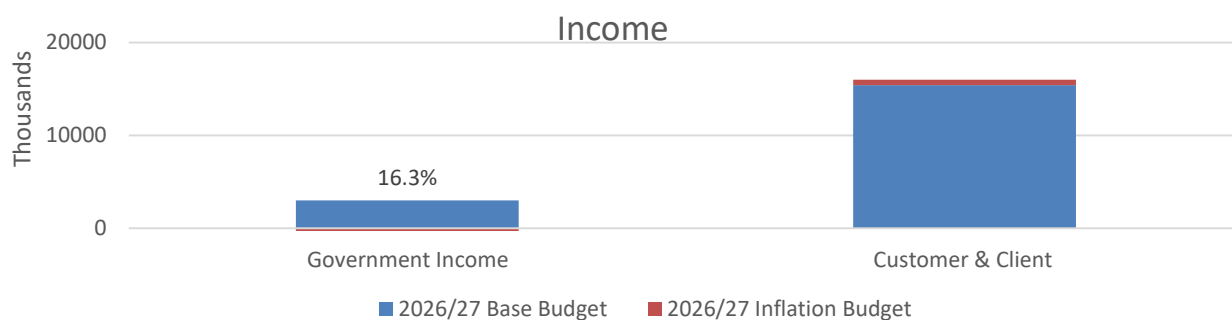


Revenue Budget

Housing & Property Committee Housing Service SH100

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	2,607,728	2,748,450	2,798,460	101,550	2,900,010
Transfer Payments	F999	82,847	0	0	0	0
REVENUE EXPENDITURE	J999	2,690,575	2,748,450	2,798,460	101,550	2,900,010
Government Income	K999	-2,089,613	-2,493,530	-2,997,610	288,240	-2,709,370
Customer & Client Receipt	M999	-14,283,324	-15,095,010	-15,408,750	-593,470	-16,002,220
REVENUE INCOME	R999	-16,372,937	-17,588,540	-18,406,360	-305,230	-18,711,590
REVENUE ACCOUNT	U999	-13,682,362	-14,840,090	-15,607,900	-203,680	-15,811,580

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.



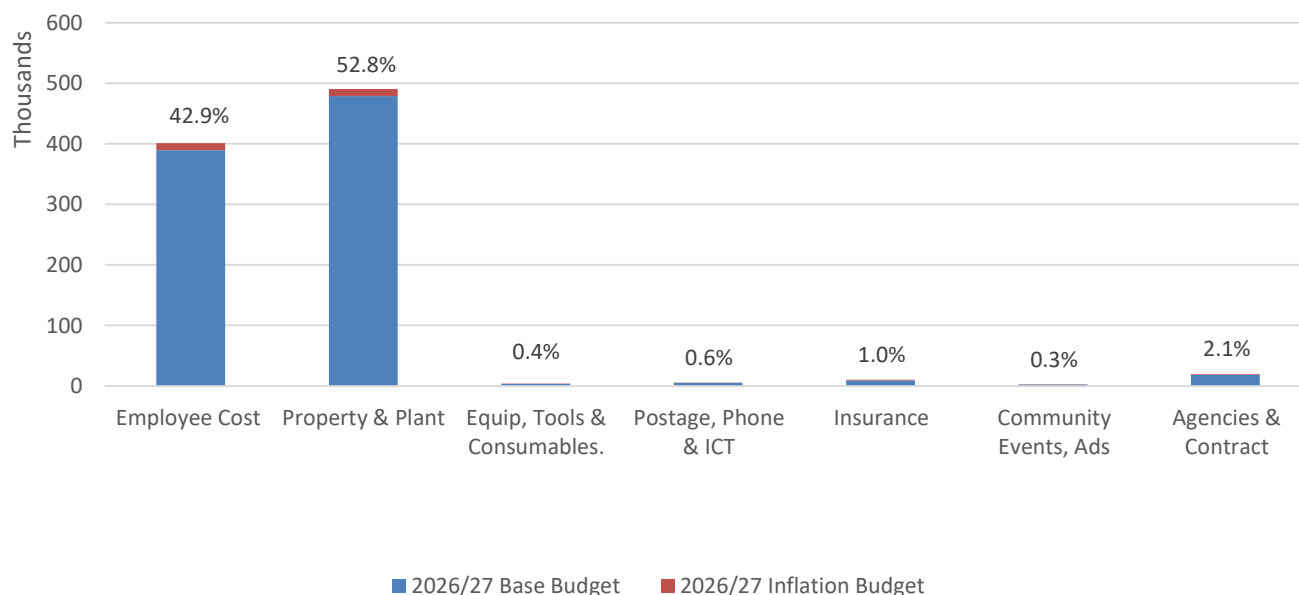
Revenue Budget

Housing & Property Committee Sheltered Housing SHEL

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	302,824	376,390	389,200	11,660	400,860
Property & Fixed Plant	B999	428,787	478,880	478,880	11,320	490,200
Transport & Plant	C999	289	0	0	0	0
Equip, Tools & Consumables	D199	1,257	3,350	3,350	20	3,370
Postage, Phone & ICT	D449	4,900	5,060	5,060	190	5,250
Insurance	D599	9,818	9,190	9,190	920	10,110
Community Events, Ads, etc.	D699	863	2,390	2,390	170	2,560
Agencies & Contract Services	E149	12,684	19,020	19,020	550	19,570
Transfer Payments	F999	657	0	0	0	0
REVENUE EXPENDITURE	J999	762,079	894,280	907,090	24,830	931,920
Customer & Client Receipt	M999	-695,513	-812,190	-812,200	-31,320	-843,520
Other Income	P999	-210,191	-207,020	-207,020	0	-207,020
REVENUE INCOME	R999	-905,704	-1,019,210	-1,019,220	-31,320	-1,050,540
REVENUE ACCOUNT	U999	-143,625	-124,930	-112,130	-6,490	-118,620

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

Expenditure



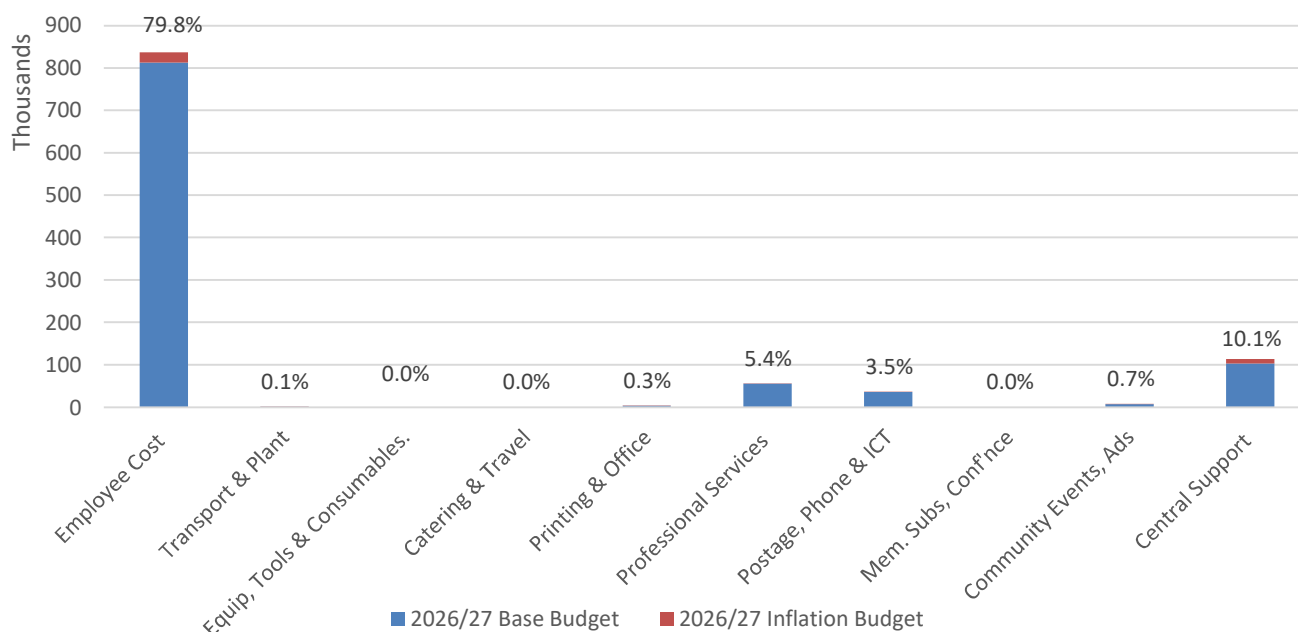
Revenue Budget

Housing & Property Committee Housing Management SH120

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	698,522	795,020	812,370	24,370	836,740
Property & Fixed Plant	B999	3,944	0	0	0	0
Transport & Plant	C999	1,224	1,160	1,160	40	1,200
Equip, Tools & Consumables	D199	0	100	100	0	100
Catering & Travel	D229	0	30	30	0	30
Printing & Office Supplies	D349	5,464	3,070	3,070	30	3,100
Professional Services	D399	141,021	55,170	55,170	660	55,830
Postage, Phone & ICT	D449	17,153	35,610	35,610	990	36,600
Mem. Subs, Conf'nce Fees	D549	540	280	280	0	280
Community Events, Ads, etc.	D699	5,288	7,090	7,090	600	7,690
Central Support Services	G199	0	101,090	102,580	10,660	113,240
REVENUE EXPENDITURE	J999	873,156	998,620	1,017,460	37,350	1,054,810
Customer & Client Receipt	M999	-15	0	0	0	0
Other Recharges	Q999	-31,886	0	0	0	0
REVENUE INCOME	R999	-31,901	0	0	0	0
REVENUE ACCOUNT	U999	841,255	998,620	1,017,460	37,350	1,054,810

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

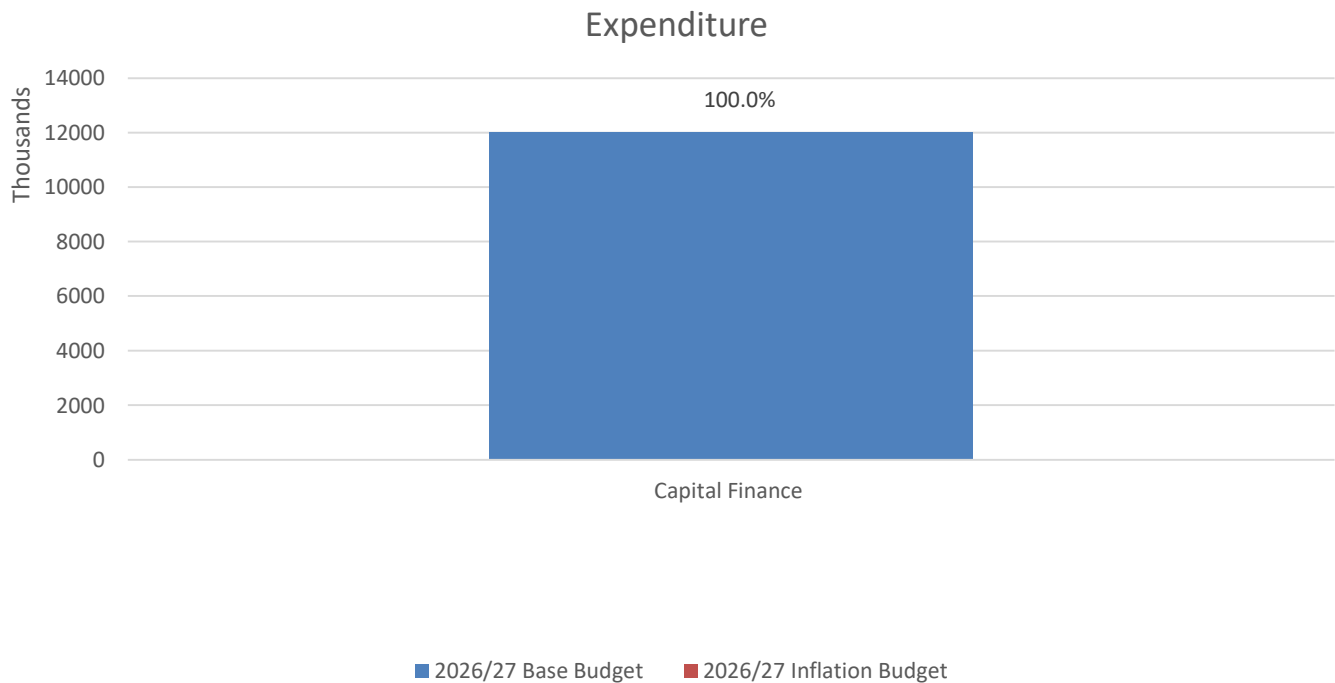


Revenue Budget

Housing & Property Committee Public Sector Housing Depreciation SH170

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Capital Finance	H999	11,197,680	11,196,000	11,992,600	0	11,992,600
REVENUE EXPENDITURE	J999	11,197,680	11,196,000	11,992,600	0	11,992,600
REVENUE ACCOUNT	U999	11,197,680	11,196,000	11,992,600	0	11,992,600

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



Revenue Budget

Housing & Property Committee Commercial Properties SP255

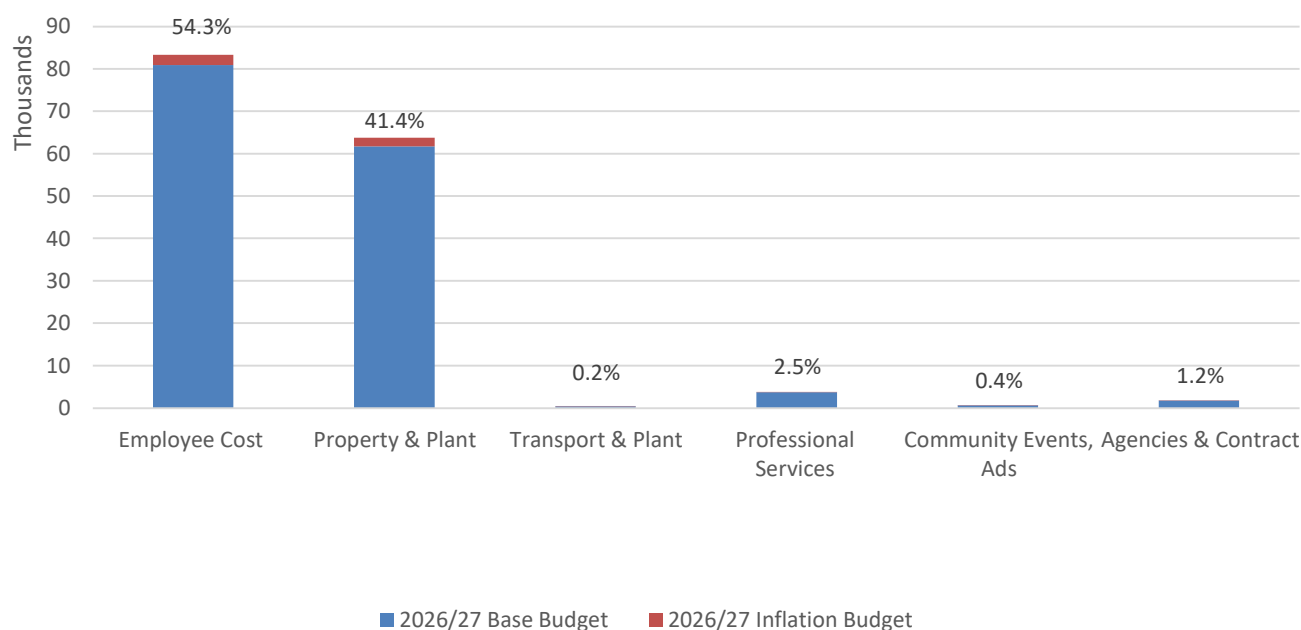
		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	76,380	80,900	80,870	2,430	83,300
Property & Fixed Plant	B999	54,665	61,730	61,730	2,020	63,750
Transport & Plant	C999	144	350	350	10	360
Equip, Tools & Consumables	D199	978	0	0	0	0
Professional Services	D399	1,063	3,710	3,710	50	3,760
Community Events, Ads, etc.	D699	0	610	610	10	620
Agencies & Contract Services	E149	1,592	1,760	1,760	50	1,810
Transfer Payments	F999	6,773	0	0	0	0
REVENUE EXPENDITURE	J999	141,595	149,060	149,030	4,570	153,600
Customer & Client Receipt	M999	-408,858	-451,020	-441,310	-12,820	-454,130
REVENUE INCOME	R999	-408,858	-451,020	-441,310	-12,820	-454,130
REVENUE ACCOUNT	U999	-267,263	-301,960	-292,280	-8,250	-300,530

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

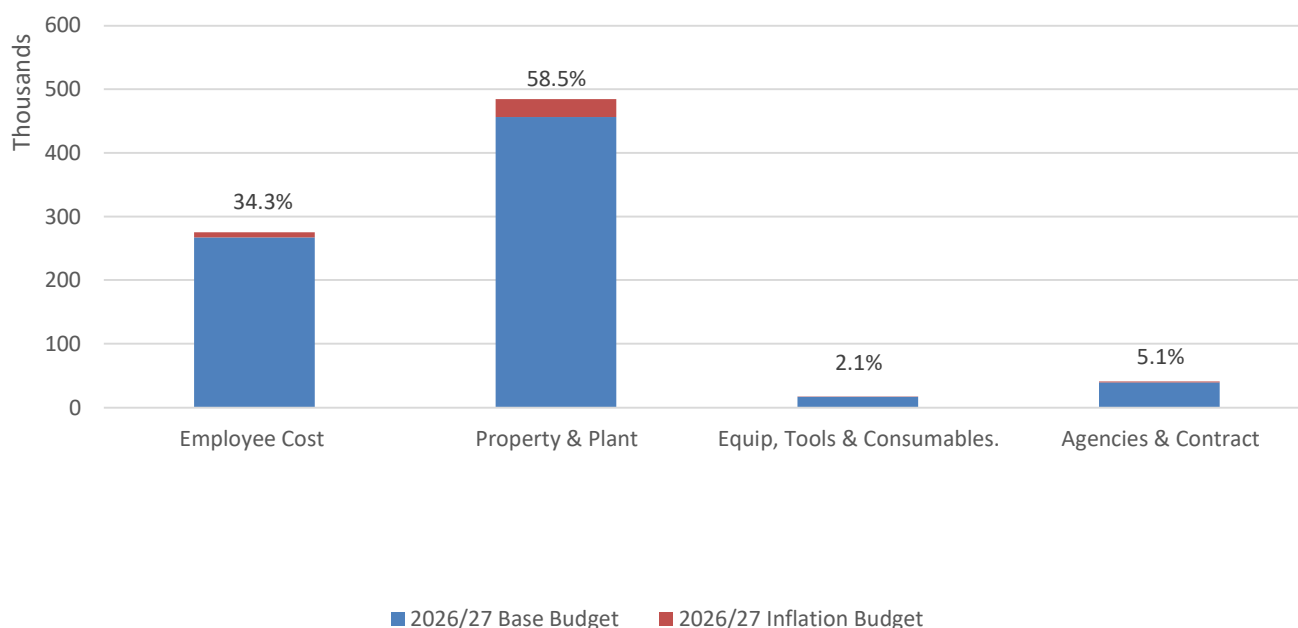
Housing & Property Committee Property Maintenance PROPROM

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	170,016	258,230	267,310	8,020	275,330
Property & Fixed Plant	B999	409,200	459,570	456,240	28,420	484,660
Transport & Plant	C999	483	0	0	0	0
Equip, Tools & Consumables	D199	21,270	16,570	16,570	410	16,980
Printing & Office Supplies	D349	1,130	0	0	0	0
Professional Services	D399	84	0	0	0	0
Insurance	D599	2,013	0	0	0	0
Community Events, Ads, etc.	D699	17	0	0	0	0
Agencies & Contract Services	E149	45,127	39,470	39,470	1,140	40,610
REVENUE EXPENDITURE	J999	649,340	773,840	779,590	37,990	817,580
Customer & Client Receipt	M999	-650	0	0	0	0
REVENUE INCOME	R999	-650	0	0	0	0
REVENUE ACCOUNT	U999	648,690	773,840	779,590	37,990	817,580

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 was moved here from the Executive Committee's City Hall facilities service.

This service is General Rate funded.

Expenditure

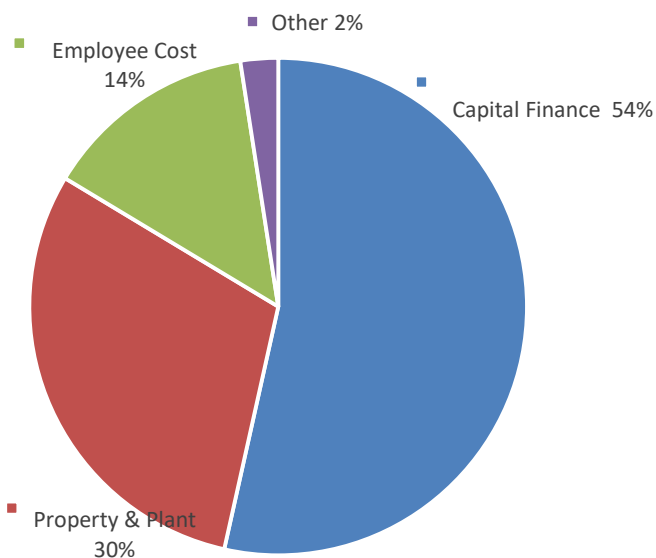


Revenue Budget

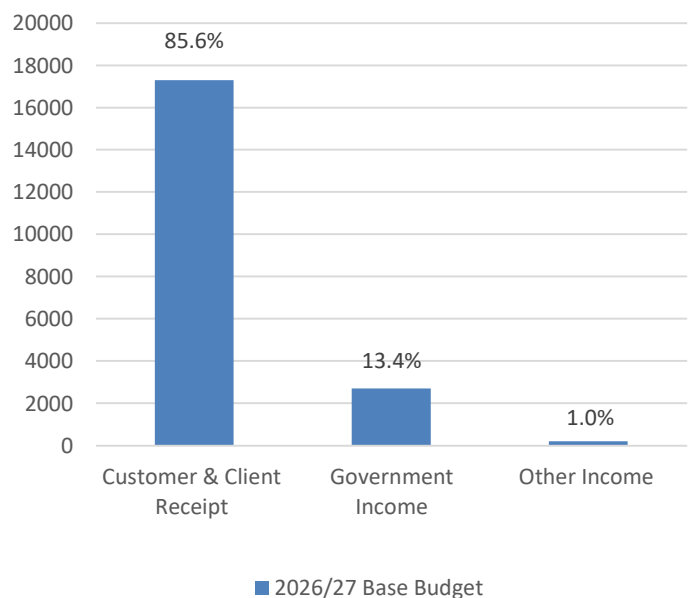
Housing & Property Committee Summary of All Expenditure and Income

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,599,088	3,045,450	3,036,270	91,080	3,127,350
Property & Fixed Plant	B999	5,756,570	6,333,850	6,513,080	262,890	6,775,970
Transport & Plant	C999	91,690	90,910	90,250	70	90,320
Equip, Tools & Consumables	D199	34,153	36,200	36,200	550	36,750
Catering & Travel	D229	0	330	330	0	330
Printing & Office Supplies	D349	6,937	4,360	4,360	50	4,410
Professional Services	D399	144,873	70,650	70,650	850	71,500
Postage, Phone & ICT	D449	25,106	43,670	43,670	1,290	44,960
Mem. Subs, Conf'nce Fees	D549	540	280	280	0	280
Insurance	D599	76,671	82,250	82,250	8,220	90,470
Community Events, Ads, etc.	D699	6,270	18,400	18,400	890	19,290
Agencies & Contract Services	E149	71,555	72,270	72,270	1,980	74,250
Disposal Costs	E999	0	4,320	4,320	220	4,540
Transfer Payments	F999	90,406	0	0	0	0
Central Support Services	G199	0	101,090	102,580	10,660	113,240
Capital Finance	H999	11,214,773	11,214,090	12,015,610	0	12,015,610
REVENUE EXPENDITURE	J999	20,118,632	21,118,120	22,090,520	378,750	22,469,270
Government Income	K999	-2,124,208	-2,493,530	-2,997,610	288,240	-2,709,370
Customer & Client Receipt	M999	-15,395,382	-16,358,220	-16,662,260	-637,610	-17,299,870
Other Income	P999	-216,711	-207,020	-207,020	0	-207,020
Other Recharges	Q999	-31,886	0	0	0	0
REVENUE INCOME	R999	-17,768,187	-19,058,770	-19,866,890	-349,370	-20,216,260
REVENUE ACCOUNT	U999	2,350,445	2,059,350	2,223,630	29,380	2,253,010

Expenditure



Income



Revenue Budget

Summary of Housing Revenue Account

Expenditure and Financing

	2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
	£	£	£	£	£
Expenditure					
Housing Loan Charges	9,047,588	9,601,160	10,246,910	0	10,246,910
Housing Maintenance	3,642,780	4,357,870	4,446,290	172,460	4,618,750
General Housing Stock Rates	2,607,273	2,748,450	2,798,460	101,550	2,900,010
Housing Management	772,740	998,620	1,017,460	37,350	1,054,810
Sheltered Operating Costs	377,782	493,080	505,890	19,640	525,530
Sheltered Heating Charges	205,822	198,080	198,080	0	198,080
Sheltered Rates	138,439	141,940	141,940	5,190	147,130
Sheltered Communal Areas Cleaning	85,873	61,180	61,180	0	61,180
Total Expenditure	16,878,297	18,600,380	19,416,210	336,190	19,752,400
Income					
General Housing Tenants	-14,200,478	-15,095,010	-15,408,750	-593,470	-16,002,220
Sheltered Housing Tenants	-905,704	-1,019,210	-1,019,220	-31,320	-1,050,540
Sub Total Tenants	-15,106,182	-16,114,220	-16,427,970	-624,790	-17,052,760
Government Deficiency Grant	-2,089,613	-2,493,530	-2,997,610	288,240	-2,709,370
Net Transfer to Community Facilities Reserve	170,881	7,370	9,370	360	9,730
Total Income	-17,024,914	-18,600,380	-19,416,210	-336,190	-19,752,400

Revenue Budget

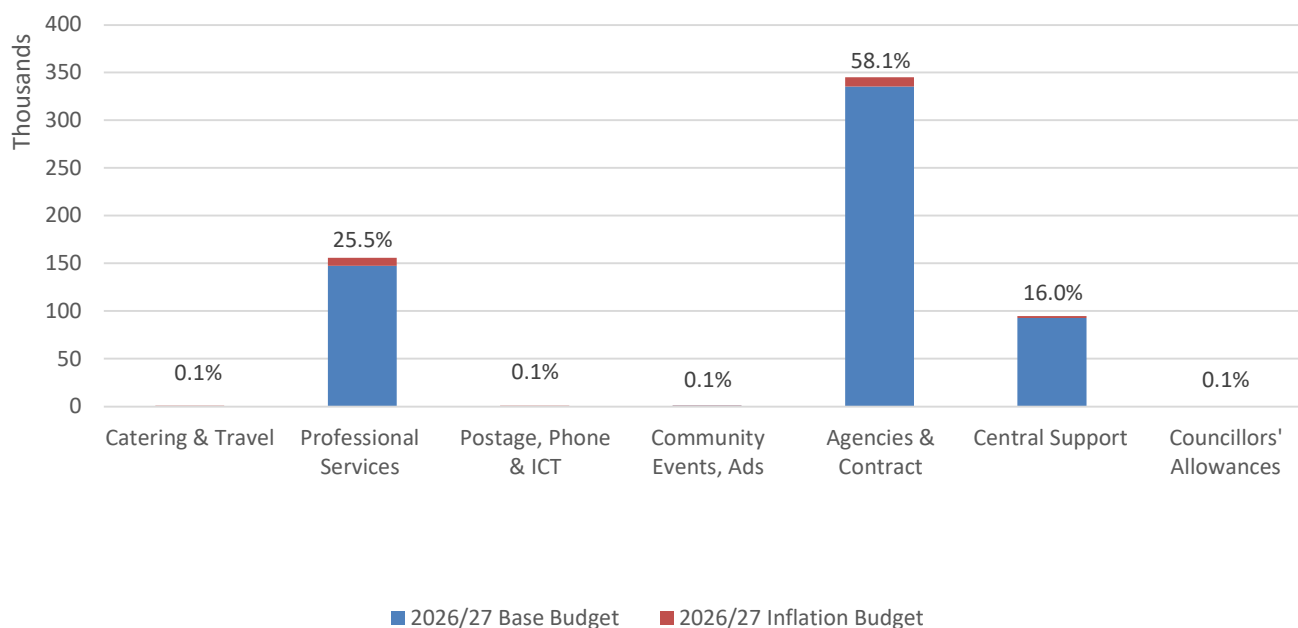
Pensions

IOM Local Govt Pension Admin SP500

		2024/25 Actual	2025/26 Annual Budget	2026/27 Base Budget	2026/27 Inflation Budget	2026/27 Total Budget
		£	£	£	£	£
Catering & Travel	D229	189	490	490	20	510
Professional Services	D399	114,808	147,250	147,250	8,510	155,760
Postage, Phone & ICT	D449	221	310	310	10	320
Community Events, Ads, etc.	D699	576	580	580	10	590
Agencies & Contract Services	E149	231,563	316,090	335,200	9,730	344,930
Central Support Services	G199	81,263	92,590	92,540	2,300	94,840
Councillors' Allowances	G399	250	520	520	0	520
REVENUE EXPENDITURE	J999	429,170	557,830	576,890	20,580	597,470
Non-Revenue Income	S999	-429,170	-557,830	-576,890	-20,580	-597,470
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 2024/25, 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 2026 to 2029

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 25 Actual	Estimate 25-26	Revised Estimate 25-26	Estimate 26-27	Estimate 27-28	Estimate 28-29	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Housing & Property Committee											
Public Sector Housing											
<u>New Build Housing Schemes</u>											
Willaston apartments complex (48 Units)	PH00109	1									LN30
Willaston Senior Living Complex (50 Units)	PH00161	2									LN30
City Centre Apartments II	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
Johnny Watterson Lane development phase 1 - (25 units)	PH00150	NC									LN30
Sub-Total Public Sector Housing - New Build Schemes			120,578.8								
<u>Planned Maintenance Schemes</u>											
<u>Kitchen framework upgrades</u>											
Kitchens - Lower Pulrose & Tynwald Court (framework agrt)	PH00146	1									LN15
<u>External refurbishments</u>											
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
<u>Refurbishment</u>											
Refurbishment Programme Framework Agreement	PH00162	2									LN30
4 Bedroom Conversions (20 units)	H&P13	2									LN30
Ballanard Court Refurbishment	H&P14	2									LN30
Void Properties (70 Units)	PH00176	1									LN15
<u>Miscellaneous</u>											
Willaston - renewal of paths, fences & gates	PH00131	3B									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
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	3C									LN15
Sub-Total Public Sector Housing Planned Maintenance			60,015.7								
Sub-Total Public Sector Housing			180,594.4	12,088.4	12,138.5	5,403.0	14,079.4	15,315.8	18,363.9	115,344.0	

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

Capital Expenditure Programme
Estimates for the years ending 2026 to 2029

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 25 Actual	Estimate 25-26	Revised Estimate 25-26	Estimate 26-27	Estimate 27-28	Estimate 28-29	Further	Funding (See Key)
Housing & Property Committee			£k	£k	£k	£k	£k	£k	£k	£k	
Other Property Schemes											
<u>Commercial Property</u>											
Loch Promenade kiosk roof replacements	LS00100	1									RV
Willaston shops' external remedial works	LS00090	3C									BMCF
Anagh Coar Garages Refurbishment Framework	LS00102	3C									LN15
Sub-Total Commercial Property			311.8								
<u>City Hall</u>											
City Hall - Internal Refurbishment	PR00077	3B									LN15
City Hall – Energy improvements	H&P7	3C									ISF
City Hall – atrium roof replacement	H&P8	2									LN15
Sub-Total City Hall			839.0								
<u>Operational Service Centre</u>											
OSC internal refurbishment	PR00078	2									LN15
OSC Garage Floor	H&P16	2									CAPR
OSC Sprinklers Upgrade	H&P17	2									CAPR
Sub-Total Operational Service Centre			249.2								
<u>Shaws Brow Car Park</u>											
Shaws Brow Level 6 Resurfacing	H&P9	2									LN15
Shaws Brow remedial cladding works	PR00087	1									LN30
Shaws Brow Electrical works & CCTV	H&P18	2									LN15
Sub-Total Shaws Brow Car Park			2,478.7								
<u>Other Property Schemes</u>											
Loch Promenade Public Toilet – Roof Replacements	LS00110	1									CAPR
LED Lighting Scheme Framework Agreement	PR00086	1									ISF/LN15
Solar Panel Framework agreement	PR00090	1									LN15
B'ton Nurseries - Equipment Store		3C									TBC
B'ton Nurseries - greenhouse replacement	H&P11	3C									TBC
B'ton Nurseries - potting shed/toilets/boiler room	H&P12	3C									TBC
13 Church Street - Window and Floor Replacement	PH00174	1									LN15
Art Deco Toilet Refurbishment	LS00112	3C									RV
Building Security (Access Control)	H&P20	2									LN15
Sub-Total Other Property Schemes			633.4								
Sub-Total Non Housing Property Schemes			4,512.1								
Grand Total Housing & Property Committee			185,106.5	12,219.9	13,427.5	7,499.7	14,419.5	16,731.8	18,363.9	115,871.8	

Capital Expenditure Programme
Estimates for the years ending 2026 to 2029

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 25 Actual	Estimate 25-26	Revised Estimate 25-26	Estimate 26-27	Estimate 27-28	Estimate 28-29	Further	Funding (See Key)
Environmental Services Committee			£k	£k	£k	£k	£k	£k	£k	£k	
<u>Street Lighting</u>											
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
Sub-Total Street Lighting			582.7	█	█	█	█	█	█	█	
<u>Miscellaneous</u>											
Service Centre car park resurfacing	PR00092	1	█	█	█	█					LN15
Bottleneck Car Park Resurfacing	ENV5	NC					█				LN15
Waste transfer station improvements	ENV3	1	█		█	█					LN15
Sub-Total Miscellaneous Environmental			477.0	█	█	█	█				
Total for Environmental Services Committee			1,059.7	95.7	540.7	577.1	219.2	101.9	101.9	101.9	

Capital Expenditure Programme
Estimates for the years ending 2026 to 2029

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 25 Actual	Estimate 25-26	Revised Estimate 25-26	Estimate 26-27	Estimate 27-28	Estimate 28-29	Further	Funding (See Key)
Regeneration & Community Committee			£k	£k	£k	£k	£k	£k	£k	£k	
<u>Gardens and Open Spaces</u>											
Summerhill Glen Bridge Replacement	LS00116	2									LN15
Summerhill Glen Back Path	RGEN3	2									LN15
Parks Services Signage	LS00105	3B									CAPR
Prom Walkway Works	LS00111	3									LN15
Willaston - Manor Park Pathways	LS00130	1									LN15
Sub-Total Gardens and Open Spaces			469.0								
<u>Playgrounds</u>											
Pulrose play environment	LS00080	3A									LN15
Summerhill Glen Imagination Platform	LS00120	3									CAPR
Westmoreland Road Play Area	RGEN11	3A									LN15
Anagh Coar - Cullyn Play Area		3									LN15
Cool Road - Ballavaugher Play Area		3									LN15
Governors Hill Play Area		3									LN15
Reayrt y Sheear - Johnny Watterson Lane Play Area		3									LN15
Sub-Total Playgrounds			220.0								
<u>Noble's Park</u>											
Skatepark	LS00121	3									LN15
Noble's Park Masterplan	RGEN7	1									RV/LN15
Nobles Park Play Area		3									LN15
Nobles Park Tot Lot		3									LN15
Nobles Park Fitness Equipment		3									RV
Nobles Park BMX Track		3C									
Total Noble's Park			535.0								
<u>Crematorium</u>											
Cremator Replacement	RGEN10	2									LN15
Sub-Total Crematorium			630.6								
<u>Library</u>											
Douglas City Library Public Use Equipment Replacement	RGEN9	1									ITF
Sub-Total Library			45.0								
<u>Golf Course</u>											
Stone pathway	LS00098	1									CAPR
Sub-Total Golf Course			30.0								
Total For Regeneration & Community Committee			1,929.6	14.1	506.4	215.5	1,124.1	1,414.9	280.0	259.0	

Capital Expenditure Programme
Estimates for the years ending 2026 to 2029

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 25 Actual	Estimate 25-26	Revised Estimate 25-26	Estimate 26-27	Estimate 27-28	Estimate 28-29	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Executive Committee											
<u>Promenade Infrastructure Improvements</u>											
Bottleneck Pay Machine Shelters & Railings	LS00117a	3A									LN15
Jubilee Kiosk link into Garden No.1	LS00117d	1									RV
Multi-Sensory Planting Garden No.2	LS00117f	3B									LN15
Feature Lighting Garden No.2	LS00117g	3B									LN15
Garden No.3 - Fountain Improvements	LS00117i	3B									LN15
Garden No.5 - Wheeled Sport	LS00117h	3A									LN15
Garden No.3 - Benches	LS00117j	3B									LN15
Garden No.4 Play Area	LS00117k	1									LN15
Meditation Garden - Garden No.2	LS00117l	3B									LN15
Kinetic Wind Sculpture	LS00117m	3B									LN15
Garden No. 6 – Archibald Knox	LS00117n	3A									LN15
Marine Gardens Flood Protection	LS00117o	1									LN15
War Memorial Environs	LS00117p	3									RV
Queens Promenade Gardens	LS00117q	1									LN15
Sub-Total Promenade Infrastructure Improvements			2,487.6								
<u>Other Executive Schemes</u>											
CCTV Phase 6	PR00093	2									ITF
CCTV cameras Prom Phase 1	PR00095	1									ITF
CCTV Service Centre	PR00096	1									ITF
Housing software	PR00072	1									ITF
Street Lighting Asset Management Software Replacement	EXEC7	2									ITF
Online Procurement	PR00094	1									ITF
New Financial Software	PR00097	1									ITF
Website and Security replacement	PR00100	1									ITF
Document management system	PR00101	2									ITF
Council Chamber Audio Equipment	EXEC2	2									ITF
UPS Replacements for Service Centre, Shaws Brow, City Hall	EXEC11	2									ITF
Staff IT Equipment Programme	EXEC10	2									ITF
HR System	EXEC8	NC									ITF
Vehicles & plant	Vehicles	2									RR/LN7/ISF
Totals for Other Executive Schemes			3,386.5								
Totals for Executive Committee			5,874.1	524.2	1,885.8	1,529.2	2,627.6	1,193.1			

Capital Expenditure Programme
Estimates for the years ending 2026 to 2029

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 25 Actual	Estimate 25-26	Revised Estimate 25-26	Estimate 26-27	Estimate 27-28	Estimate 28-29	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
REPORT SUMMARY											
Public Sector Housing new build			120,578.8	9,296.0	3,654.7	2,309.5	6,326.4	6,316.6	10,166.4	86,163.9	
Public Sector Housing planned maintenance			60,015.7	2,792.4	8,483.8	3,093.5	7,753.0	8,999.2	8,197.5	29,180.1	
Total Public Sector Housing			180,594.4	12,088.4	12,138.5	5,403.0	14,079.4	15,315.8	18,363.9	115,344.0	
Rateborne Elements of Housing & Property Committee			4,512.1	131.5	1,289.0	2,096.7	340.1	1,416.0		527.8	
Environmental Services Committee			1,059.7	95.7	540.7	577.1	219.2	101.9	101.9	101.9	
Regeneration & Community Committee			1,929.6	14.1	506.4	215.5	1,124.1	1,414.9	280.0	259.0	
Executive Committee			5,874.1	524.2	1,885.8	1,529.2	2,627.6	1,193.1			
Total Rateborne			13,375.5	765.5	4,221.9	4,418.5	4,311.0	4,125.9	381.9	888.7	
Grand Totals			193,969.9	12,853.9	16,360.4	9,821.5	18,390.4	19,441.7	18,745.8	116,232.7	

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 2025-26 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
HOUSING AND PROPERTY COMMITTEE				
SHELTERED ACCOMMODATION				
Visitors' Flats per night:				
Waverley Court	Y	31.00	31.43	33.00
Ballanard Court (Bedsit)	Y	20.00	20.00	21.00
Hazel Court	Y	31.00	31.43	33.00
Visitors' Flats per week:				
Waverley Court	Y	153.65	152.38	160.00
Ballanard Court (Bedsit)	Y	97.50	96.19	101.00
Hazel Court	Y	153.63	152.38	160.00
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	15.35	13.25	15.90
Hazel Court (daily rate)	Y	15.35	13.25	15.90
HOUSING CALL-OUTS				
(minimum charge, per call-out)*				
Daytime:				
0800 - 1630 Mon - Thurs; 0800-1300 Fri:				
One person	Y	112.90	97.42	116.90
Two people	Y	203.80	175.83	211.00
Weekend:				
1800 Sat - 0500 Mon:				
One person	Y	203.80	175.83	211.00
Two people	Y	382.60	330.00	396.00
Nighttime:				
0000 - 0500 Mon - Fri				
One person	Y	203.80	175.83	211.00
Two people	Y	382.60	330.00	396.00
All other times				
One person	Y	179.70	155.00	186.00
Two people	Y	292.40	252.25	302.70

Schedule of Fees and Charges

		This Year's Approved charges	Approved VAT	
	VAT	2025-26 £	Net of VAT 2026-27 £	Inclusive 2026-27 £
		Inc of VAT		
ENVIRONMENTAL SERVICES COMMITTEE				
MISCELLANEOUS				
Property Search Fees	N	216.00	223.60	223.60
Copy Documents Search	Y	38.30	33.08	39.70
Crush Barriers	Y			
(plus labour & transport) - per day		2.85	2.46	2.95
Weighbridge - per use	Y	11.75	10.17	12.20
Hire of Training Room	Y			
(Mon-Fri only) - Service Centre, Ballacottier		139.90	120.67	144.80
STREET LIGHTING				
ADVERTISING				
Per Column per Week	Y	18.60	16.08	19.30

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
CAR PARKS				
Shaws Brow & Bottleneck				
Monday - Friday				
<u>Peak period: 0700 - 1900</u>				
One hour	Y	2.90	2.50	3.00
Two hours	Y	4.00	3.42	4.10
Three hours	Y	5.30	4.58	5.50
Four hours	Y	5.60	4.83	5.80
Five hours	Y	6.00	5.17	6.20
Six hours	Y	6.20	5.42	6.50
Seven hours	Y	7.50	6.50	7.80
Eight hours	Y	8.20	7.00	8.40
Nine hours	Y	8.40	7.25	8.70
Ten hours	Y	8.80	7.50	9.00
Eleven hours	Y	8.90	7.75	9.30
Twelve hours	Y	9.20	7.92	9.50
Off-Peak Period - Shaw's Brow				
Monday - Friday 19:00-07:00	Y	2.00	1.66	2.10
Saturday 07:00 - Sun 07:00	Y	2.00	N/A	N/A
Sunday 07:00 - Mon 07:00	Y	2.00	N/A	N/A
Friday 19:00 - Monday 07:00	Y	N/A	FREE PARKING	
Off-Peak Period - Bottleneck				
Monday - Friday 19:00-07:00	Y	2.00	1.66	2.10
Saturday 07:00 - Sun 07:00	Y	2.00	1.66	2.10
Sunday 07:00 - Mon 07:00	Y	2.00	1.66	2.10
EXCESS CHARGE				
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
CAR PARK SPACE CONTRACT LEASES				
Contract - Shaw's Brow Annual	Y	2,424.80	2,121.75	2,546.10
Charge for Processing a Refund	Y	N/A	20.83	25.00
CAR PARK SPACE CHARITY CAR BOOT SALES				
Charity Fee (in advance)	N	146.50	N/A	N/A

Schedule of Fees and Charges

		This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	Net of VAT 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
VAT				
BULK REFUSE				
Collection from premises: (Douglas residents only)				
Domestic				
(Subject to surcharge, dependant on weight and type of waste)				
	N	159.00	164.60	164.60
full lorry	N	129.80	134.40	134.40
half lorry	N	76.00	78.70	78.70
quarter lorry	N	21.60	22.00	22.00
removal of single or small items.	N	152.30	140.00	152.30
Refrigerator/freezer disposal - Extra large	N	101.50	83.00	101.50
Refrigerator/freezer disposal - Large	N	78.80	65.00	78.80
Refrigerator/freezer disposal - Small	N	70.70	35.00	70.70
Television disposal	N	62.90	26.00	62.90
Personal computer	N	62.90	26.00	62.90
Laptop	N	N/A	65.00	65.00
Condensing Washer Dryer	N	N/A	32.00	32.00
Cooker / Range / Double Oven	N	N/A	32.00	32.00
Cooker (Freestanding)	N	N/A	32.00	32.00
Cooker (Built In)	N	N/A	22.00	22.00
Cooker (Mini)	N	N/A	32.00	32.00
Washing Machine	N	N/A	32.00	32.00
Dishwasher	N	N/A	22.00	22.00
Tumble Dryer	N	N/A	22.00	22.00
Microwave	N	N/A	22.00	22.00
Lawnmower	N	N/A	22.00	22.00
Oil Filled Radiator	N	N/A	32.00	32.00
Treadmill	N	N/A	22.00	22.00
Exercise Bike / Rowing Machine	N	N/A	22.00	22.00
(all domestic collections to be prepaid)				
WHEELED BINS				
<u>Purchase extra bin</u>				
Commercial Properties				
240 litre	Y	74.55	64.33	77.20
360 litre	Y	129.70	111.88	134.25
660 litre	Y	362.00	312.25	374.70
1100 litre (flat lid)	Y	362.00	312.25	374.70
1100 litre (domed lid)	Y	593.00	511.50	613.80
1100 litre Metal	Y	611.05	527.04	632.45
Gravity lock for any size bin (fitted or unfitted) extra	Y	62.10	53.58	64.30
<u>Hire of bins</u>				
Daily hire of bin for event	Y	9.10	7.88	9.45
Additional delivery cost of per 4 bins	Y	61.15	52.75	63.30
Emptying charges extra	Y			
Surcharge for premises to be agreed at management discretion				
PUBLIC CONVENIENCES	Y	0.20	0.17	0.20

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ Inc of VAT	Net of VAT 2026-27 £	Approved VAT Inclusive 2026-27 £
REGENERATION & COMMUNITY COMMITTEE				
NOBLES PARK				
Bowls				
Season ticket adults	Y	83.10	71.75	86.10
Season ticket senior citizens	Y	49.50	42.75	51.30
Season ticket juniors	Y	free when accompanied by a fee paying adult		
Winter season ticket - adult	Y	43.40	37.50	45.00
Winter season ticket - junior	Y	21.80	18.83	22.60
Visiting teams' rate	Y	71.30	61.50	73.80
Hourly ticket - adult	Y	5.30	4.58	5.50
Hourly ticket - children/senior citizens	Y	3.40	3.00	3.60
Flat fee hire rate for Bowls Festival	Y	9,803.00	8,455.17	10,146.20
DOUGLAS GOLF COURSE				
Annual Tickets				
Adults	Y	609.60	550.00	660.00
Senior citizens/full time students over 30	Y	502.70	466.66	560.00
Medically Certified buggy user	Y	399.40	333.33	400.00
Juniors (U/18)	Y	57.15	58.33	70.00
Colt (18-21)	Y	137.15	133.33	160.00
Intermediate (22-30)	Y	354.20	316.67	380.00
The above charges to be subject to monthly bank payment option (plus additional administration fee)				
Weekday membership	Y	467.70	425.00	510.00
Daily Ticket - Summer - Buy Five get One free				
Adult rate	Y	30.85	27.92	33.50
Junior rate (under 18)	Y	15.45	14.00	16.80
Large party (>8) discount rate	Y	22.90	20.83	25.00
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	17.20	12.50	15.00
Junior rate (under 18)	Y	8.05	6.67	8.00
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		To be Agreed with Golf Professional		
Use of Golf Course				
Half Day (morning or afternoon)	Y	284.85	257.58	309.10
Whole Day	Y	569.65	515.08	618.10

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	Net of VAT 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
LIBRARY				
NOTE: Postage is charged in addition, where applicable				
Lost book		Replacement cost plus admin charge		
Lost/Damaged Computer Card	N	1.00	1.50	1.50
Reservations (free for children)	N	0.50	0.50	0.50
Stationery Charges				
C4 Envelopes (white) each	Y	0.15	0.17	0.20
C5 Envelopes (white) each	Y	0.15	0.17	0.20
Plastic Wallet (each)	Y	0.25	0.25	0.30
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
SOME DISCRETION BY CITY LIBRARIAN IF MULTIPLE COPIES ARE NEEDED				
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	0.83	1.00
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 2025-26 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
NOBLES PARK				
Motorhome area (per 24 hours)	Y	10.00	8.33	10.00
Netball per court	Y	19.15	16.54	19.85
PITCH HIRE				
Standard Football game (including changing rooms, excluding provision of nets & flags and no grounds staff on call)	Y	96.65	83.38	100.05
Junior games	Y	33.10	28.58	34.30
MEMORIAL SEATS:				
Provided by Council	Y			
Existing Seat	Y	396.80	661.33	793.60
(Both Options Plus Fitting and Plaque)	Y			
GRANDSTAND SITE				
Standard Rally Events:				
Daily charge	Y	229.35	197.83	237.40
EVENTS FEES & CHARGES				
Application Fees				
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	83.10	86.10	86.10
Medium Events (greater than 17 days)	N	83.10	86.10	86.10
Large Events	N	96.40	99.80	99.80
Major Events	N	109.80	113.70	113.70
Planning Application Administration Fees				
(applications made by Douglas City Council for events greater than 17 days)				
Small Events - up to 500 attendees	Y	123.25	106.33	127.60
Medium Events - 501 to 2,000 attendees	Y	395.20	340.88	409.05
Large Events - 2,001 to 10,000 attendees	Y	658.55	568.00	681.60
Major Events - greater than 10,000 attendees	Y	922.00	795.25	954.30
Administration Charges				
Small Events - up to 500 attendees	Y	336.65	290.38	348.45
Medium Events - 501 to 2,000 attendees	Y	476.90	411.33	493.60
Large Events - 2,001 to 10,000 attendees	Y	650.05	560.71	672.85
Major Events - greater than 10,000 attendees	Y	1,021.40	880.96	1,057.15

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
Ground Rent Charges				
Hire of grassland / glen area per 1,000m²				
Minimum 5 day charge	N	353.70	366.10	366.10
Daily charge thereafter up to 30 days	N	72.10	74.70	74.70
Deposits for grassland / glen area up to 2,000m ²	N	1,219.60	1,262.30	1,262.30
Deposits for grassland / glen area from 2,001m ² to 5,000m ²	N	6,097.60	6,311.10	6,311.10
Deposits for grassland / glen area greater than 5,000m ²	N	12,195.00	12,621.90	12,621.90
Hire of Stoned Area per 1,000m²				
Minimum 5 day charge	N	292.80	303.10	303.10
Daily charge thereafter up to 30 days	N	58.70	60.80	60.80
Deposit for stoned area	N	1,219.60	1,262.30	1,262.30
Hire of car park area per 1,000m²				
Minimum 5 day charge	N	244.00	252.60	252.60
Daily charge thereafter up to 30 days	N	48.90	50.70	50.70
Deposit for car park	N	609.90	631.30	631.30
Ground Rent Charges (Registered Charities)				
Hire of grassland / glen area per 1,000m²				
Minimum 5 day charge	N	146.50	151.70	151.70
Daily charge thereafter up to 30 days	N	29.50	30.60	30.60
Deposits for grassland / glen area up to 2,000m ²	N	1,219.60	1,262.30	1,262.30
Deposits for grassland / glen area from 2,001m ² to 5,000m ²	N	6,097.60	6,311.10	6,311.10
Deposits for grassland / glen area greater than 5,000m ²	N	12,195.00	12,621.90	12,621.90
Hire of Stoned Area per 1,000m²				
Minimum 5 day charge	N	116.00	120.10	120.10
Daily charge thereafter up to 30 days	N	23.30	24.20	24.20
Deposit for stoned area	N	1,219.60	1,262.30	1,262.30
Hire of car park area per 1,000m²				
Minimum 5 day charge	N	97.70	101.20	101.20
Daily charge thereafter up to 30 days	N	19.70	20.40	20.40
Deposit for car park	N	609.90	631.30	631.30

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
MISCELLANEOUS				
ALLOTMENTS				
Half allotment fee	N	87.90	91.00	91.00
Quarterly charge for full plot <u>by Direct Debit only</u>	N	53.60	55.50	55.50
Quarterly charge for half plot <u>by Direct Debit only</u>	N	26.90	27.90	27.90
Annual charge Oct-Sep 2024 (full year)	N	174.20	180.30	180.30
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
LIGHTING				
Coloured lighting Promenade; Strand Street & City Hall	Y	124.20	128.60	128.60
Coloured lighting Promenade; Strand Street & City Hall - Charities	Y		No Charge	
HANGING BASKETS				
Season's hire charge (small)	Y	72.15	66.17	79.40
Season's hire charge (large)	Y	110.95	101.71	122.05
Season's maintenance charge (prices per basket)	Y	50.35	52.46	62.95
PROVISION OF FLORAL DECORATIONS				
Nine items of floral decorations	Y	348.25	319.25	383.10
Each additional Item (maximum 16 items)	Y	28.30	25.96	31.15
Flower Tower	Y	57.25	52.50	63.00
Delivery free within Douglas				
Pick up available				
Delivery up to the radius of Castletown, St John's & Laxey	Y	92.20	84.54	101.45
All other delivery	Y	183.10	167.88	201.45
COMMUTED SUMS per metre squared				
Formal Parks and Gardens	N	54.62	56.55	56.55
Children's - natural and semi-natural	N	232.24	240.40	240.40
Amenity	N	32.50	33.65	33.65

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	Net of VAT 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
CEMETERIES				
Plots				
Purchase of Grave Space - Borough residents	N	450.00	466.00	466.00
Purchase of Grave Space - <u>non</u> Borough residents (both include permission for headstones etc.)	N	719.30	745.00	745.00
Purchase of Burial Space for Ashes - Borough residents	N	180.70	190.00	190.00
Purchase of Burial Space for Ashes - <u>non</u> Borough residents	N	324.30	335.70	335.00
<u>Lawn Cemetery only</u> - Purchase small plot for 5yr old or younger (single use only). Includes interment cost.	N	233.50	245.00	245.00
Labour (Mon-Fri only excl bank holidays)				
Interment of Stillborn Infant/Foetal Remains	N		(No charge)	
First Interment, Adult	N	615.90	640.00	640.00
First Interment, under age 16	N		(No charge)	
Subsequent Interment, same grave, adult	N	427.70	445.00	445.00
Subsequent Interment, same grave, under age 16	N		(No charge)	
Additional charge for Saturdays	N	246.40	255.10	255.00
Additional charge for Sundays	N	329.20	340.80	340.00
Additional charge for Bank Holidays	N	572.00	595.00	595.00
Burial of Ashes after Cremation, earth grave/kerb grave	N	72.60	75.20	75.00
Placing Soil on Grave	Y	82.05	70.83	85.00
Extra charge for Saturday interment of ashes	N	68.90	75.00	75.00
BOROUGH CEMETERY				
Constructing Brick Grave	Y		(By Agreement)	
Turfing and Maintaining Grave (per annum)	Y	75.05	66.67	80.00
Planting Grave (per annum)	Y	94.75	83.33	100.00
Fees				
Historical searches - each.	Y	20.45	20.83	25.00
(NB: management reserve the right to charge £30, should inadequate information be provided)				
Transfer of Deeds	Y	79.30	70.83	85.00
Special Headstone, Monuments or Tombs - old cemetery only	Y		(By Agreement)	
Supply and plant tree, plus plaque	Y	739.00	637.50	765.00
Supply and attach plaque to existing tree (NB. Trees guaranteed to survive 15 years)	Y	447.40	387.50	465.00

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
CREMATORIUM				
Cremation of Remains				
- 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	1,056.00	1,093.00	1,093.00
Saturdays	N	1,264.00	1,309.00	1,309.00
Cremation of Remains only				
Wed, Thur, Fri only - excl bank holidays				
A Person aged 16 years or more (under age 16 - Free)	N	841.00	871.00	871.00
Saturdays	N	1,050.00	1,087.00	1,087.00
Crematorium Chapel				
Use of Chapel For Burial Service (30 minutes)	N	148.00	154.00	154.00
Extra Charge for Saturdays	N	150.00	156.00	156.00
Entry in Book of Remembrance				
Two-line entry	Y	87.75	75.71	90.85
Each additional line entry	Y	43.30	37.38	44.85
Floral emblem (Service Badges & Heraldic Devices are extra and specially quoted)	Y	25.50	22.00	26.40
Strewing of Ashes				
In the Garden of Remembrance when the Cremation has taken place elsewhere	N	66.20	68.60	68.60
Extra charge for Saturdays	N	35.70	37.00	37.00
Memorials				
Certified extract from Cremations Register	Y	26.80	23.13	27.75
Bronze Memorial Plaque	Y	213.60	184.25	221.10
Additional period of 10 years for Bronze Memorial Plaque	Y	86.80	74.88	89.85
Memorial Seats (to be teak only and obtained from the City)	Y	To be negotiated		
Roses				
Planting Memorial Rose	Y	23.00	19.88	23.85
Additional period of 10 years for Rose		18.00	15.54	18.00
Plaque for memorial rose (inc 10 years upkeep)	Y	68.90	59.50	71.40
Additional period of 10 years for plaque		54.00	46.58	54.00
Bronze plaque for memorial rose (inc 10 yrs upkeep)	Y	213.60	184.25	221.10
Additional period of 10 years for Bronze plaque		120.00	103.50	124.20

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2025-26 £ <i>Inc of VAT</i>	Net of VAT 2026-27 £	Approved VAT <i>Inclusive</i> 2026-27 £
EXECUTIVE COMMITTEE				
City HALL				
Hire of Committee Room (Mon - Fri only)				
Full Day (9am-5pm)	Y	137.00	118.33	142.00
Hire of Council Chamber (Mon - Fri only)				
(Per 4 hour session)				
Morning (9am -1pm)	Y	329.00	284.17	341.00
Afternoon (1pm - 5pm)	Y	329.00	284.17	341.00
Evening (after 5pm - subject to staff availability)	Y	380.00	328.33	394.00
Morning and Afternoon	Y	490.00	423.33	508.00
Afternoon and Evening (subject to staff availability)	Y	490.00	423.33	508.00
Hire of Council Chamber (Mon - Fri only) - Registered Charity (Isle of Man only)				
(Prices include Staffing and Insurance)				
Morning (9am -1pm)	Y	167.00	144.17	173.00
Afternoon (1pm - 5pm)	Y	167.00	144.17	173.00
Evening (after 5pm - subject to staff availability)	Y	191.00	165.00	198.00
Morning and Afternoon	Y	246.00	212.50	255.00
Afternoon and Evening (subject to staff availability)	Y	246.00	212.50	255.00
Non-refundable deposit for hire of Committee Room or Council Chamber	Y	140.00	120.83	145.00
Solemnisation of civil marriages/partnerships				
2 hour hire charge - wedding only	Y	520.00	433.33	520.00
Saturday (up to 4 hours)	Y	720.00	600.00	720.00
Hire of glasses	Y	30.00	25.00	30.00
Corkage charge	Y	30.00	25.00	30.00
Provision of Floral Decorations	Y	348.25	300.83	361.00
Staff - Annual Car Parking Fee	Y	376.80	325.00	390.00
HIGHWAY LICENSING				
Pavement café licensing - issued for a maximum of three years				
Initial Application Fee	N	269.00	279.00	279.00
Renewal Fee (conditions apply)	N	199.00	206.00	206.00
CITY CENTRE MARKETS & STALLS				
Daily Hire Charges				
Gazebo Hire	Y	48.45	41.79	50.15
Gazebo Hire (Charity rate)	Y	32.35	27.92	33.50
Table Hire	Y	3.80	3.29	3.95
Gazebo Hire (for Costume Hire)	Y	N/A	33.33	40.00

Summary of Projected Usable Reserve Movements

	General Rate Fund Reserves				Housing Revenue Account Reserves				Grand Total
	General Revenue Reserve £	Specific Reserves £	Capital Receipts £	Total £	Housing Repairs Fund £	Comm'ty Facilities Reserve £	Capital Receipts £	Total £	
Balance as at 31 March 2025	-1,585,307	-3,075,149	-363,043	-5,023,499	12,195	-93,860	-59,338	-141,003	-5,164,502
25/26 contributions	-763,250	-861,210	0	-1,624,460	-4,407,870	-68,550	0	-4,476,420	-6,100,880
25/26 capital expenditure	370,510	1,406,100	128,800	1,905,410	0	0	0	0	1,905,410
25/26 revenue expenditure	240,892	71,000	0	311,892	4,362,870	61,180	0	4,424,050	4,735,942
Balance as at 31 March 2026	-1,737,155	-2,459,259	-234,243	-4,430,657	-32,805	-101,230	-59,338	-193,373	-4,624,030
26/27 contributions	82,980	-731,280	0	-648,300	-4,618,750	-70,910	0	-4,689,660	-5,337,960
26/27 capital expenditure	30,000	863,483	144,100	1,037,583	0	0	0	0	1,037,583
26/27 revenue expenditure	61,650	22,000	0	83,650	4,618,750	62,954	0	4,681,704	4,765,354
Balance as at 31 March 2027	-1,562,525	-2,305,056	-90,143	-3,957,724	-32,805	-109,186	-59,338	-201,329	-4,159,053
Future contributions	-15,000	-752,550	0	-767,550	-20,000	0	0	-20,000	-787,550
Future capital expenditure	91,000	922,900	25,000	1,038,900	0	0	0	0	1,038,900
Future revenue expenditure	0	0	0	0	15,000	0	0	15,000	15,000
Uncommitted balance	-1,486,525	-2,134,706	-65,143	-3,686,374	-37,805	-109,186	-59,338	-206,329	-3,892,703

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 2025	-1,598,810	-262,750	-202,491	371,770	-875,608	-507,260	-3,075,149
25/26 contributions	-664,440	-67,840	0	-48,930	-80,000	0	-861,210
25/26 capital expenditure	851,500	0	0	0	466,000	88,600	1,406,100
25/26 revenue expenditure	0	71,000	0	0	0	0	71,000
Balance as at 31 March 2026	-1,411,750	-259,590	-202,491	322,840	-489,608	-418,660	-2,459,259
26/27 contributions	-670,700	-10,230	0	-50,350	0	0	-731,280
26/27 capital expenditure	478,000	98,683	0	0	286,800	0	863,483
26/27 revenue expenditure	0	0	0	0	0	22,000	22,000
Balance as at 31 March 2027	-1,604,450	-171,137	-202,491	272,490	-202,808	-396,660	-2,305,056
Future contributions	-690,150	-10,590	0	-51,810	0	0	-752,550
Future capital expenditure	607,100	0	0	125,800	55,000	135,000	922,900
Future revenue expenditure	0	0	0	0	0	0	0
Uncommitted balance	-1,687,500	-181,727	-202,491	346,480	-147,808	-261,660	-2,134,706

General Revenue Reserve

Reference	Receipts and commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-1,585,307
	Year end transfers between balances				
	Forecast surplus for the Year	-650,000			-650,000
	Balancing contribution into reserve		-8,810		-8,810
	Transfer from Housing Maintenance re Pulrose road adoptions	-5,000	-5,000	-15,000	-25,000
	Contribution to offset one-off budget reductions	-19,500	-14,460		-33,960
	To budget for Vacancy Savings		150,000		150,000
	To top up General Revenue Reserve	-100,000			-100,000
	Nobles park pitch reserves top up	-30,000			-30,000
	Spring Valley Changing Rooms Reserves top up	-38,750	-38,750		-77,500
	Transfer to Derelict Buildings Fund re Princes Street				
	Transfer to IT Fund	80,000			80,000
	Total estimated transfers	-763,250	82,980	-15,000	-695,270
	<i>Capital programme commitments</i>				
LS00112	Art Deco Toilet Refurbishment	72,500			72,500
LS00117d	Jubilee Kiosk Link Garden	4,600			4,600
RG07	Noble's Park Masterplan	35,000			35,000
LS00117P	War Memorial Environs			30,000	30,000
LS00100	Loch Promenade kiosk roof replacements	84,000			84,000
	Nobles Park BMX Track		30,000		30,000
	Nobles Park Fitness Equipment			61,000	61,000
	<i>Consultant Fees for capital schemes guaranteed from reserve:</i>				
LS00116	Summerhill Glen Improvements	6,000			6,000
LS00117o	Marine Gardens Flood Protection	44,000			44,000
	Douglas Promenade Gardens	124,410			124,410
	Total estimated capital commitments	370,510	30,000	91,000	491,510
	<i>Revenue commitments</i>				
LS00081	Spring Valley Changing Rooms	38,750	38,750		77,500
RFP001	Promenade & City centre improvement projects	7,105			7,105
RFP003	Golf Course marketing strategy	8,000			8,000
RFP004	Golf Course drainage works to three fairways	10,241			10,241
RFP007	Alternate Weekly Collections communications, etc.	3,765			3,765
RFP011	Local authority elections 2025	12,405			12,405
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
	Recycling Communications Campaign	2,000			2,000
	CIPFA Conference	2,000	900		2,900
	LED Sea Defences	35,556			35,556
	Budget roll forward for training prog	20,000			20,000
	Budget roll forward for Mayoral budget	1,500			1,500
	Drone Show	8,500			8,500
	Waste Managemt ExPo	1,780			1,780
	Staff Survey	10,690			10,690
	Shaws Brow Weekend Free Parking		22,000		22,000
	Storm Eowyn Tree Replacement	35,000			35,000
	Total estimated revenue commitments	240,892	61,650	0	302,542
	Total estimated commitments	611,402	91,650	91,000	794,052
	Balance carried forward at March	-1,737,155	-1,562,525	Uncommitted balance:	-1,486,525
	Uncommitted balance as a percentage of rates				8.7%
	Excluding Guarantees				9.7%

Plant Renewals Fund

Reference	Commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
Vehicles, Plant and Equipment (Excluding Playgrounds)					
	Brought forward April 2025				-1,598,810
	<i>Contributions</i>				
	Estimated Contributions	-610,500	-528,200	-543,520	-1,682,220
	Proceeds on disposal of vehicles and plant	-53,940			-53,940
	Total	-664,440	-528,200	-543,520	-1,736,160
	<i>Capital programme commitments</i>				
	Plant & vehicles renewals programme	851,500	478,000	607,100	1,936,600
	Total estimated capital commitments	851,500	478,000	607,100	1,936,600
	Balance carried forward at March	-1,411,750	-1,461,950	balance:	-1,398,370
Playgrounds					
	Brought forward April 2025				0
	<i>Contributions</i>				
	Estimated Parks Equipment Contribution		-142,500	-146,630	-289,130
	Total	0	-142,500	-146,630	-289,130
	<i>Capital programme commitments</i>				
	Plant & vehicles renewals programme	0	0	0	0
	Total estimated capital commitments	0	0	0	0
	Balance carried forward at March	0	-142,500	balance:	-289,130
	Total Balance carried forward at March	-1,411,750	-1,604,450	balance:	-1,687,500

Cremator Renewals Fund

Reference	Receipts and commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-262,750
	<i>Contributions</i>				
	Estimated Contributions	-67,840	-10,230	-10,590	-88,660
	Total estimated contributions	-67,840	-10,230	-10,590	-88,660
	<i>Capital programme commitments</i>				
	Guarantee of Cremator Fees		98,683		98,683
	Total estimated capital commitments	0	98,683	0	98,683
	<i>Revenue commitments</i>				
	Crematorium and Chapel (Remedial and Decoration Works)	71,000			71,000
	Total estimated revenue commitments	71,000	0	0	71,000
	Balance carried forward at March	-259,590	-171,137	Uncommitted balance:	-181,727

Derelict Buildings Fund

Reference	Commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-202,491
	<i>Contributions</i>				
	Total estimated contributions	0	0	0	0
	<i>Capital programme commitments</i>				
	Total estimated capital commitments	0	0	0	0
	<i>Revenue commitments</i>				
	Total estimated revenue commitments	0	0	0	0
	Balance carried forward at March	-202,491	-202,491	Uncommitted balance:	-202,491

Building Maintenance (Commercial) Fund

Reference	Receipts and commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				371,770
	<i>Contributions</i>				
	Estimated Contributions	-48,930	-50,350	-51,810	-151,090
	Total estimated contributions	-48,930	-50,350	-51,810	-151,090
	<i>Capital programme commitments</i>				
LS00090	Willaston shops external remedial (2029/30)			125,800	125,800
	Total estimated capital commitments	0	0	125,800	125,800
	<i>Revenue Commitments</i>				
	Total estimated revenue commitments	0	0	0	0
	Total estimated commitments	0	0	125,800	125,800
	Balance carried forward at March	322,840	272,490	Uncommitted balance:	346,480

Information Technology Fund

Reference	Commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-875,608
	<i>Contributions</i>				
	Transfer from General Revenue Reserve	-80,000			-80,000
	Total estimated contributions	-80,000	0	0	-80,000
	<i>Capital programme commitments</i>				
PR00072	Housing software	45,900			45,900
PR00095	CCTV cameras Prom Phase 1	11,500			11,500
PR00093	CCTV Phase 6	25,000			25,000
PR00095	CCTV Service Centre	15,200			15,200
PR00097	New Financial Software	232,200	75,000		307,200
PR00101	Document management system (2027/28)			25,000	25,000
PR00094	Online Procurement	9,700			9,700
EXEC10	Staff IT Equipment Programme	30,000	30,000	30,000	90,000
RGEN9	Douglas City Library Public Use Equipment	45,000			45,000
EXEC11	UPS Replacements Service Centre	25,000			25,000
PR00100	Website and Security replacement	26,500			26,500
EXEC2	Council Chamber Audio Equipment		56,000		56,000
EXEC8	New HR System		100,000		100,000
EXEC7	Street Lighting Asset Management Software Replacement		25,800		25,800
	Total estimated capital commitments	466,000	286,800	55,000	807,800
	Balance carried forward at March	-489,608	-202,808	Uncommitted balance:	-147,808

Invest to Save Fund

Reference	Commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-507,260
	<i>Contributions</i>				
	Transfer from General Revenue Reserve				0
	Total estimated contributions	0	0	0	0
	<i>Capital programme commitments</i>				
PR00086	LED Lighting Scheme Framework Agreement	76,500			76,500
	City Hall Energy improvements (2027/28)			135,000	135,000
	Electric charging stations	12,100			12,100
	Total estimated capital commitments	88,600	0	135,000	223,600
	<i>Revenue Commitments</i>				
	Ipads	12,480			12,480
	Income Services Telephone System		22,000		22,000
	Total estimated revenue commitments	0	22,000	0	22,000
	Total estimated commitments	88,600	22,000	135,000	245,600
	Balance carried forward at March	-418,660	-396,660	Uncommitted balance:	-261,660

Capital Receipts - General

Reference	Receipts and commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-363,043
	<i>Receipts from sales</i>				
	None				0
	Total receipts from sales	0	0	0	0
	<i>Capital programme commitments</i>				
LS00105	New Parks Signage		73,100		73,100
H&P16	Operational Service Centre Garage Floor		48,200		48,200
H&P17	Operational Service Centre Sprinklers	70,000			70,000
LS00110	Loch Promenade Public Toilet – Roof Replacements	58,400			58,400
LS00098	Golf Course Stone Pathways	400	22,800		23,200
LS00120	Summerhill Glen 'Imagination Platform'			25,000	25,000
	Total estimated commitments	128,800	144,100	25,000	297,900
	Balance carried forward at March	-234,243	-90,143	Uncommitted balance:	-65,143

Housing Repairs Fund

Reference	Receipts and commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				12,195
	<i>Contributions</i>				
	Allowed underspend 2025/26	-50,000			-50,000
	Allowed rent retention	-4,357,870	-4,618,750	-20,000	-8,996,620
	Total estimated contributions	-4,407,870	-4,618,750	-20,000	-9,046,620
	<i>Revenue Commitments</i>				
	Maintenance funding for year	4,357,870	4,613,750		8,971,620
	Pulrose roads adoption *	5,000	5,000	15,000	25,000
	Total estimated commitments	4,362,870	4,618,750	15,000	8,996,620
	Balance carried forward at March	-32,805	-32,805	Uncommitted balance:	-37,805
	Uncommitted balance as a percentage of next financial year's allowance				0.8%

In 2013/14, £75,000 was paid from the General Rate Fund for the adoption of Pulrose roads, to be repaid over up to 15 years at a minimum of £5,000 per annum. By 31 March 2025, £50,000 has been repaid. The £5,000 contributions for 2024/25 and 2025/26 were deferred due to the fund's deficit, but with the improved position, repayments can resume from 2026/27.

Capital Receipts - Housing

Reference	Receipts and commitments	Revised Budget 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-59,338
	<i>Receipts from sales*</i>				
	Total receipts from sales	0	0	0	0
	<i>Capital programme</i>				
	<i>Use of receipts without conditions</i>				
	Total estimated commitments	0	0	0	0
	Balance carried forward at March	-59,338	-59,338	Uncommitted balance:	-59,338

* 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 2025/26 £	Budget 2026/27 £	Budget future years £	Total £
	Brought forward April 2025				-93,860
	<i>Contributions</i>				
	Allowed rent retention	-57,250	-59,480		-116,730
	Tenants' services income	-11,300	-11,430		-22,730
	Total estimated contributions	-68,550	-70,910	0	-139,460
	<i>Capital programme commitments</i>				
	Total estimated capital commitments	0	0	0	0
	<i>Revenue Commitments</i>				
SH110 B133	General running costs	61,180	62,954		124,134
	Total estimated revenue commitments	61,180	62,954	0	124,134
	Balance carried forward at March	-101,230	-109,186	Uncommitted balance:	-109,186