



# BUDGET BOOKLET

## 2026/27

- 1) Medium Term Financial Strategy  
2026/27 - 2030/31
- 2) Final Draft General Fund Capital  
and Revenue Budgets 2026/27
- 3) Council Tax 2026/27

## FOREWORD

I am pleased to introduce Rugby Borough Council's updated Medium Term Financial Strategy (MTFS), covering the period 2026/27 to 2029/30. The MTFS provides the financial foundation for our new Corporate Strategy, the Council's principal strategic document, which sets out how we will deliver our priorities and ensure robust, sustainable financial management.

The Labour Administration continues to work constructively with the Liberal Democrat Group, and our joint Corporate Strategy 2025–2030 remains firmly focused on delivering four key priorities: a Healthier, Thriving, Greener, and Fairer Rugby.

Last year, I outlined a new approach to the management of Council finances to 'Invest to Save' and 'Invest to Grow.' In the coming year, we will extend this approach by Investing in our workforce, recognising the vital contribution they make to delivering positive outcomes for residents and businesses across Rugby.

The draft budget reflects a strengthened financial position for 2026/27, supported by a more favourable settlement than previously anticipated. The Council has secured three-year Central Government settlement protection for the period 2026/27 to 2028/29, an important development and the first time in a decade that such multi-year certainty has been provided.

In addition, Rugby will receive transitional grant funding of £1.2 million in 2026/27, £4 million in 2027/28, and £6.9 million in 2028/29. Achieving a balanced budget in each of these years will also enable the release of reserves previously required to support budget balancing.

Finally, I wish to place on record my sincere thanks to Councillor Bill Lewis, our Chief Financial Officer, the Finance Team, and the Council's Leadership Team for their significant contribution to shaping both the new Corporate Strategy and this budget.



Councillor Ish Mistry

Portfolio Holder Finance,  
Performance, Legal and  
Governance

## CHIEF OFFICER FINANCE AND PERFORMANCE PREFACE

This booklet explains Rugby Borough Council's medium-term financial strategy. It gives readers a broad overview of the council's General Fund budgets which councillors will consider, alongside some background information on Council Tax.

This booklet is set out in three sections:

- 1 to 8 – Medium Term Financial Strategy
- 9 to 11 – Draft General Fund Revenue and Capital Budgets
- 12 to 13 – Council Tax Setting

It is intended that this single source of information provides all the key information for all aspects of the budget setting process.

I hope you find this document useful and informative.



Jon Illingworth CPFA

Chief Officer Finance and Performance

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# **1) MEDIUM TERM FINANCIAL STRATEGY 2026/27- 2029/30**

## 1. INTRODUCTION

The strategic direction for the authority is set by the Corporate Strategy 2025-2035.

The strategy focuses on the following four key priorities:

- A Healthier Rugby - to support residents to live healthier, longer and more independent lives
- A Thriving Rugby - to deliver a thriving economy which brings borough-wide investment and regenerates the town centre
- A Greener Rugby - to protect the environment and ensure the borough adapts to climate change
- A Fairer Rugby - to reduce inequalities and improve housing across the borough

For each key priority, the strategy sets out what the council plans to achieve and how it plans to achieve it, while also defining successful outcomes.

The MTFS also underpins the Rugby Borough Council Corporate Strategy by ensuring resources are targeted to priorities and that a strong framework of financial governance, stewardship and control is in place.

The MTFS compliments the Corporate Strategy by defining the financial framework in which the organisation operates in.

This MTFS is also supported by a background of financial policies and strategy documents that include the following (all of which are under review):

- Capital Strategy
- Treasury Management Strategy
- Local Plan 2011-2031
- Asset Management Strategy
- Procurement Strategy
- Housing Strategy
- Risk Management Strategy

The Council also has five Commercialisation Pillars, developed in conjunction with the Chartered Institute of Public Finance and Accountancy (CIPFA), which provide a baseline to work towards. This baseline supports officers to have active challenge and ensure projects are undertaken with the best interests of the Council in mind. The five pillars are as follows:



#### **Commitment/deliverability**

Ensuring that Rugby has secured appropriate financial commitments; that there is a clear focus on value for money; that the risk profile of the initiative/project is acceptable to Rugby.



#### **Value for resource**

Linked to commitment. Ensuring that Rugby has the required resources (internal/external/voluntary) and that resources are prioritised. Ensuring that there is balance between risk and reward to encourage innovation.



#### **Innovation**

“Encouraging our staff to be innovative”. Creating an environment and the support network for staff to generate and realise new possibilities and ways of doing things.



#### **Reward and return**

Striking the right balance to ensure that we maximise the Councils USP as a key enabler for further change. To ensure that we cascade *reward and return* to our communities and the people/business we serve.



#### **Aspiration and inspiration**

Ensuring that we aspire and inspire the organisation to do the right things and that we create the right opportunities. Deliver the corporate priorities to get the best value, outcomes and services for our residents and businesses.

## 1.1 CORPORATE STRATEGY DELIVERY PLAN 2026/27

Across the duration of the Medium-Term Financial Plan (MTFP), the Council will deliver the priorities set out in the Corporate Strategy. To support this, a Corporate Strategy Delivery Plan for the 2026/27 financial year has been established, structured around six core themes. These themes span both revenue and capital initiatives, with a total planned investment of **£3.101m** to enable their delivery:

- Healthy Lifestyles
- Liveable Neighbourhoods
- Voluntary and Community Sector Investment Programme
- Love Rugby 2026 and 2027
- Town Centre Support Programme
- Service Transformation / LGR

A summary of the financial commitments associated with each scheme is provided with a high-level summary shown below.

Reporting of the progress will be included in the quarterly budget monitoring reports to Cabinet, with two specific reports on progress including KPIs and measures of success being presented in October 2026 and April 2027.

### HEALTHY LIFESTYLES (£0.379M REVENUE)

A programme of interventions which seeks to increase participation in Wellbeing activities. The programme will focus on prevention.

The work associated with this programme will be driven by the already established Key Performance Indicators including Public Health for the Borough and will report progress against these. It will work to the principles for population health set out by the Kings Fund.

The programme will be delivered by two new posts.

- **A Health and Wellbeing Manager** - This role will oversee all internal projects relating to health and wellbeing in addition to providing the key operational link to partnership projects including Integrated Neighbourhood Teams, NHS Partners, The Rugby Place Partnership and The Health and Wellbeing Board.

- **A Health and Physical Activity Officer** - This role will be focussed on the delivery of interventions, focussing on areas of multiple deprivation including Local Super Output areas. They will work with the local voluntary and community sector to increase the range of wellbeing activities delivered within our neighbourhoods. They will also have a direct delivery role, working with Cllrs, parish councils and the community including Rugby Borough Council teams such as the play rangers.

Recognising the valuable role which our communities play in delivering the objectives of this programme, a new 'Healthy Lifestyle Wellbeing Fund' will be established which initially prioritises:

- a) Sports Clubs delivering new activities within their communities and
- b) The delivery of community led interventions in 'non-traditional' spaces such as community halls and other public spaces.

### LIVEABLE NEIGHBOURHOODS (£0.426M REVENUE, £0.280M CAPITAL)

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A programme of new initiatives which seek to make our communities more connected and liveable by introducing a programme called "Liveable Neighbourhoods"

#### **The programme will consist of the following projects:**

- **Going Organic** – Commissioning Garden Organic to deliver enhancements to planters, raised beds and alleyways in the urban area
- **MUGA Safety** – In response to public feedback, implementing new interventions to improve the safety of the Caldecott Park MUGA
- **Accessibility** – Deliver an open space audit with the outputs being added to the Council's website and set out in an updated open space strategy
- **Accessibility** – Feasibility study for the provision of two new 'Changing Places'. Further to the accessibility audits of the Town Hall and Rugby Art Gallery and Museum – accessibility audits will be completed for the Works Services Unit and the Rainsbrook Crematorium.
- **Feasibility studies** to look at establishing toilets/changing rooms at our popular greenspace areas.
- **Allotment Grants** – recognising the important role which allotments play in promoting wellbeing, addressing climate change and providing food resilience, a new grants scheme to support allotment associations and parishes with improvements to key infrastructure and accessibility.
- **Councillor Grants Scheme** - Allocate each ward Councillor £3,000 each to progress ward specific schemes. This will be used to address issues such as fly tipping, ASB, littering, facilitating and supporting local community groups, protection of green spaces, formal designation of Village Greens, transfers to Fields Trust (and similar) and formal designation of Community Green spaces.
- **Climate Engagement** – a specific project to increase engagement and participation in relation to climate change via a series of events including a citizens assembly, business networking events (include wording on adaptation) and Food Resilience. (Existing Funding via Climate Reserve).

- **Greenspace Protection Enhancements** – Deliver enhancements to our greenspaces to offer increased protection from antisocial behaviour, poor parking and unauthorised incursions
- **Parks Connectors** – Building on existing plans as the successful park connector scheme and including specific requests relating to sites such as crises cross park, Rokeby Field to deliver enhancements to footpaths within and between the Borough's greenspaces enabling greater access for cycling and walking.

## VOLUNTARY AND COMMUNITY SECTOR INVESTMENT PROGRAMME (£0.205M REVENUE)

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Recognising the vital role which the Borough's Voluntary and Community Sector (VCS) provides, and that this vital role will increase during and after Local Government Reorganisation – the following programme looks to invest in the Sector beyond existing support.

- **Warwickshire CAVA** – Working with Warwickshire County Council to build on existing Service Level Agreements with WCAVA, commission further work to map existing VCS activity across the Borough and maintain a database of local organisations.
- **Rugby Disability Forum** – Working with Equip to build on previous work to establish a Rugby Disability Forum, an additional grant will be provided to enable the action plan and the work of the Forum to progress. To include an accessibility review for all public buildings and Council play areas. Including dealing with inconsiderate parking across the Borough.
- **Accessing Grants** – A proof of concept new 12 month fixed term contract with two distinct purposes. Firstly, to deliver the range of new grants schemes proposed within the 2026/27 budget and secondly to advise Councillors and officers regarding accessing funding and completing grant application. The concept which this role seeks to prove is that such a role can become self-funding via grant applications.
- **Percival Guildhouse** - Grant to develop greater engagement with wider Rugby community to help spread the word for this valuable charity boosting adult education provision in Rugby. Focus on 2026 –is to boost awareness of adult educational offerings
- **Financial Inclusion** – Building on our existing Service Level Agreement, working with BRANCAB to deliver further initiatives to support the residents of the Borough with cost-of-living challenges.
- **Community Centre Development** – individual capital submissions to be developed upon the completion of feasibility studies for new Community Centres in Coton Park.
- **Hoskyn Centre** – Funding to support schemes associated with Isolated/ vulnerable older people/ residents
- **Rugby Ecohub** – To provide 'step down' funding towards self-sufficiency, including the delivery of specific projects in relation to a food strategy.

## LOVE RUGBY 2026 AND 2027 (£0.140M REVENUE)

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Building on the successes of Love Rugby 2025, a second festival will be arranged. This will consist of the following elements.

- **Love Rugby festival** – Deliver a Love Rugby 2026 Festival, to include a 5km run, ‘Art in the Park’, Rugby Sports Festival/ Awards and Sports/ Events Grants.
- **Love Rugby ‘Arts and Community Grants’** - A new ‘Arts and Community’ Grants Scheme to support local groups and individual artists up to £2,000 per application.

## TOWN CENTRE SUPPORT (£0.551 REVENUE)

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To progress elements of Town Centre Regeneration and recognising the impending loss of a Town Centre BID, this programme proposes support to the following initiatives:

- **Street Cleaning** – to provide an enhanced town centre cleaning regime including afternoon litter pick, removal of dead animals, road closures, cleaning bins and boards.
- **Community Safety** – following options appraisal, to provide most viable form of community.
- **Town Centre Events**
- **CCTV** (continuation of funding already built into existing budgets)
- **Town Centre ‘Drop In’ / ‘One Stop Shop’** (scheme still to be developed)

## SERVICE TRANSFORMATION/LGR (£1.120M REVENUE)

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A coordinated suite of projects to modernise and improve Council functions while preparing the organisation, our partners and residents for Local Government Reorganisation (LGR).

All of the schemes detailed will require business cases that will include KPIs, the return on investment and how the scheme meets the aspirations of transformation. Progress will be reported to Cabinet through a regular update report.

- **LGR Programme Management Office** – to develop and implement a coherent programme of activity relating to LGR. This will include baselining all council services, contracts, assets and systems; delivering a coherent communications and engagement campaign; initiating a Community Governance Review and delivering specific support to Parish Councils.
- **Planning and Enforcement Digitalisation** - A 12 month fixed term post with the remit to develop an online tool that filters enforcement complaints so that officer focus on those which are actual breaches of planning control. The role would also progress other aspects of the planning service (including self service) which could be delivered more effectively through the utilisation of digital tools.
- **Customer Journey** - To improve the customer journey and where possible automate and improve processes which will involve increased digitalisation and fewer occasions of manual intervention.
- **Economic Development/ The Green Economy** - A two year fixed term Economic Development Officer tasked with delivering the Economic Strategy including developing the Green Economy (Green Industries and Green Skills) within the Borough.

## Appendix A

Programme	Corporate Strategy £000	Climate Change Reserve £000	Town Centre Strategy £000	Transformation Reserve £000	LGR Reserve £000	Direct Revenue Financing £000	Total £000
Healthy Lifestyles Programme	379						379
Liveable Neighbourhoods	426					280	706
Voluntary and Community Sector Investment Programme	195	10					205
Love Rugby 2026 and 2027	140						140
Town Centre Support Programme	211		340				551
Transformation Programme				120	1,000		1,120
<b>Total</b>	<b>1,351</b>	<b>10</b>	<b>340</b>	<b>120</b>	<b>1,000</b>	<b>280</b>	<b>3,101</b>

## 2. DEMOGRAPHIC CONTEXT

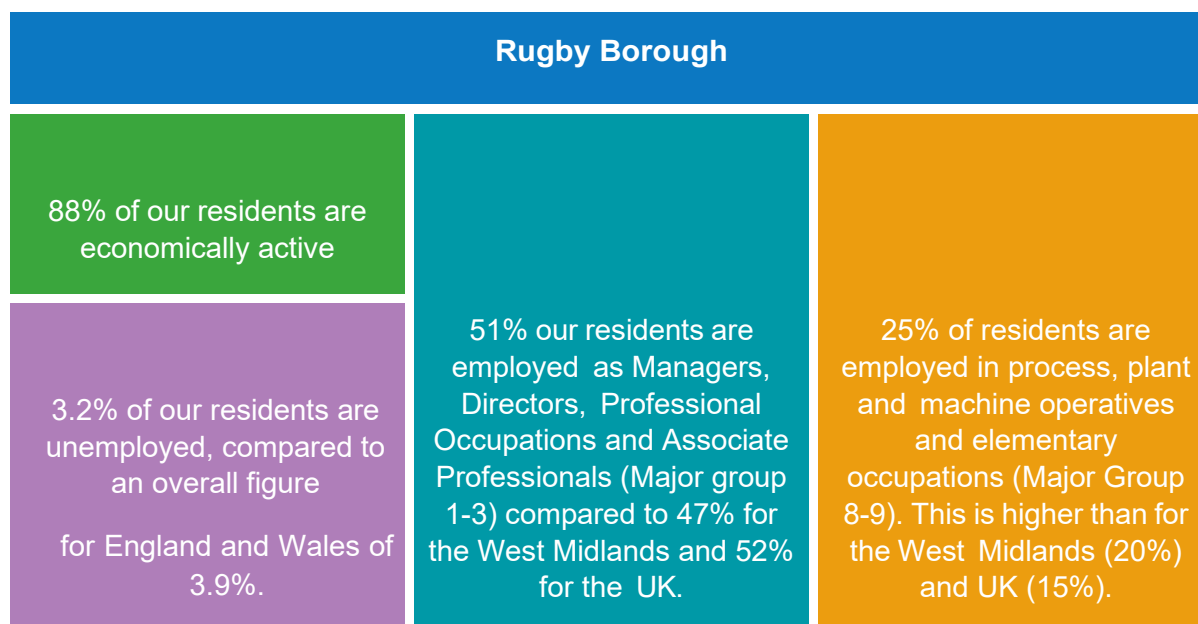
### 2.1 DEMOGRAPHIC SUMMARY

Demographic information provides statistics on the population, age profile, deprivation, occupations and economy and it gives a picture of the population served by Rugby Borough Council.

The 2021 census (available from [ons.gov.uk](https://www.ons.gov.uk)) provided information on the population and age profile factors that impact on the services provided by Rugby Borough Council.

<https://www.ons.gov.uk/visualisations/censuspopulationchange/E07000220/>

A summary of the relevant demographic information for Rugby is shown in the diagram below.



Gross Value Added (GVA) per head has risen over recent decades, in line with neighbouring districts and boroughs. It remains above the national average, suggesting higher productivity.

The total working age population is 71,000

### 3. BACKGROUND - LOCAL GOVERNMENT OPERATING AND FINANCIAL ENVIRONMENT

#### 3.1 LOCAL GOVERNMENT FUNDING

The Local Government Provisional Finance Settlement (LGPFS) 2026/27 provides Local Government with the annual determination of funding for the forthcoming year. On 20 November the Secretary of State gave an update on local government funding to Parliament in advance of this. Full details of the announcement are available at

[Local Government Policy Statement 2026/27](#)

The LGPFS was released on 18 December

[Local Government Provisional Finance Settlement 2026/27](#)

The information in the policy statement and the PLGFS has provided more clarity around the significant funding reforms that will take place from 1 April 2026. The key messages, in summary, are:

- “Core” Band D council tax (2.99% maximum increase, or £5 for shire districts)- ***This has already been built into the MTFP so there is no additional benefit if Members approve the maximum increase.***
  - A three year settlement of funding spanning 2026/27 – 2028/29, the first time in ten years that this has happened
  - Reset of the business rates system, including an updating of the baseline funding levels
  - Funding floor protection. In the governments view, authorities with existing funding furthest above the new allocations, need to accept some losses so that funding can be redirected to areas of need
- RBC has a reduction of 3.9% in 2026/27***
- Three year transitional funding for Local Authorities with funding floor protection
  - Consolidation or “rolling up” of grants into RSG rather than being paid as separate funding streams

With the announcement of funding protection over the next three years, the provisional settlement looked more favourable than expected in the MTFP approved in February 2025. On top of the government funding for the three year period, Rugby was expected to receive a transitional grant of £1.200m in 2026/27, £4.000m in 2027/28 and £6.900m in 2028/29. In previous MTFPs the “cliff edge” drop in funding as a result of the business rates reset has been highlighted.

In an unexpected event, the final settlement was released on 9 February

[Local Government Final Settlement 2026/27](#)

Appendix A

As well as being later than in previous years in an unprecedented way there were some significant changes to the funding for the Council. The changes relate to the calculation of grant using prior year business rates income distributed amongst areas that are in business rates pools. Rugby is part of the Coventry and Warwickshire pool and are impacted by this. Although government announced an "Adjustment Support Grant" to ensure that no council loses funding in 2026/27 (Rugby Borough Council Allocation was £1.600m) in future years core spending power has been reduced by £1.500m. This is demonstrated in the table below

	2026/27 £m	2027/28 £m	2028/29 £m
Fair Funding Allocation	12.6	9.9	7.2
Legacy Funding assessment	0	0	0
Council Tax Requirement*	9.7	10.2	10.7
Homelessness, Rough Sleeping and Domestic Abuse	0.9	0.9	0.9
Transitional Protection	0.8	3.0	5.3
Rolled in Grants	0	0	0
Adjustment Support Grant	1.6	0	0
<b>Core Spending Power</b>	<b>25.6</b>	<b>24.1</b>	<b>24.1</b>
Provisional Settlement Core Spending Power	25.5	25.6	25.6
Reduction	0.1	(1.5)	(1.5)

The MTFP for 2026/27 has been revised following the publication of the draft budget and the impact of the changes is as follows;

	2026/27 £m	2027/28 £m	2028/29 £m
Savings target as at 9 February	0	1.7	1.0
Revised savings target 10 February	0	3.5	1.1
<b>Increase (Decrease) Savings Target</b>	<b>0</b>	<b>1.8</b>	<b>0.1</b>

## Appendix A

The changes have made the financial landscape for Rugby more challenging in the three years of the funding settlement. Although a level of transitional protection is built into the settlement until 2029/30, when Rugby may have begun the process of Local Government Reorganisation (LGR), the new authority will need to address this reduction through cost savings and income generation. For context this would equate to an in year budget saving of 21%.

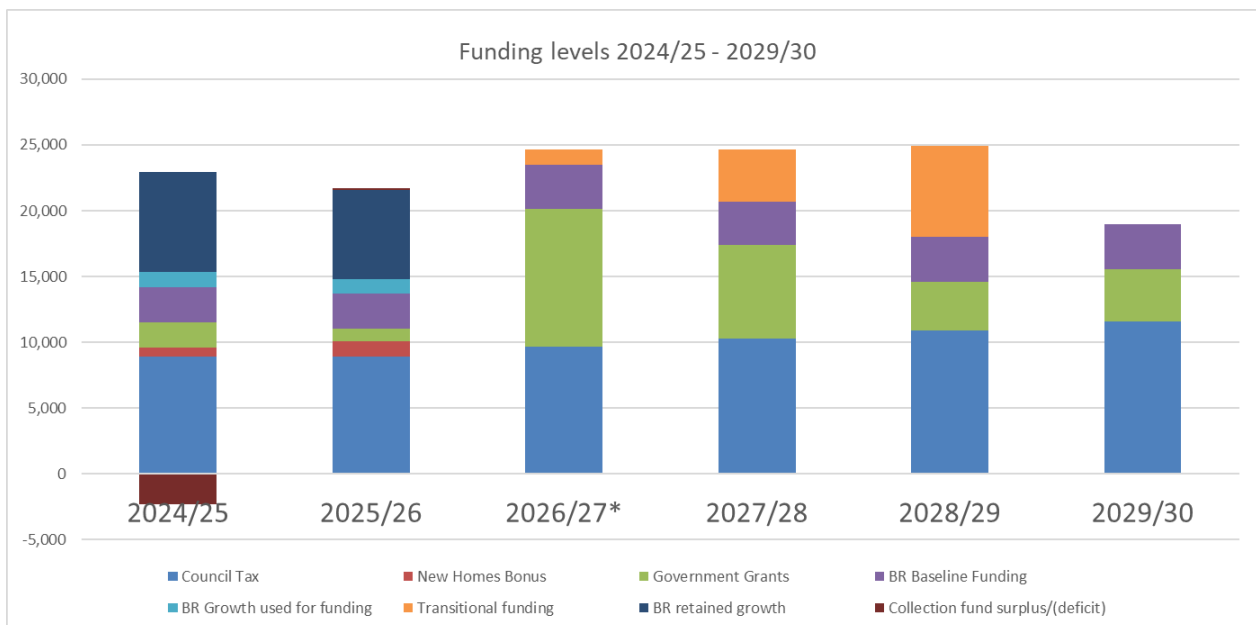
### Business rates

See section 4.5 for a more detailed explanation of the business rates scheme.

The new proposed approach is reducing the reliance on business rates, but with the flexibility to use the growth when required.

### Funding Levels

The table below shows the impact of the 2026/27 LGPFS compared to previous years. What this demonstrates is the move away from business rates from a key source of funding to government grants. The orange section represents transitional funding protection and once this ends the core spending power will be 6.5% lower than in 2024/25, this will be extremely challenging given the inflationary increases that have taken place over this period.



In percentage terms this looks as follows.

	2024/25	2025/26	2026/27*	2027/28	2028/29	2029/30
Council Tax	43%	41%	39%	44%	47%	61%
New Homes Bonus	4%	5%	0%	0%	0%	0%
Government Grants	9%	4%	44%	28%	16%	21%
BR Baseline Funding	13%	12%	13%	14%	15%	18%
BR Growth used for funding	6%	5%	0%	0%	0%	0%
BR forecast transitional funding	0%	0%	3%	13%	23%	0%
BR retained growth	37%	31%	0%	0%	0%	0%
Collection fund surplus/(deficit)	-11%	0%	0%	0%	0%	0%

This demonstrates that over the next four years there will be a simpler funding package for the general fund, but a significant and increasing reliance on fair funding transitional support. Without this there would be an increasing significant financial challenge for the Council.

## 3.2 TRANSFORMATION AND PROGRAMME BOARD

The Transformation function exists to ensure Rugby Borough Council can continue to meet its statutory obligations, deliver its Corporate Strategy, and remain financially sustainable in a period of increasing demand, constrained resources and significant structural change across local government.

Transformation focuses on reviewing how the Council operates, identifying opportunities to improve efficiency, resilience and outcomes for residents, while ensuring value for money and effective use of public resources. This includes service redesign, process improvement, digital enablement, and supporting organisational change. The function plays a critical role in helping the Council respond proactively to external pressures rather than relying solely on short-term savings or reactive measures.

To support this work, the Council has a Transformation Reserve balance of £1.329m. This reserve is intended to fund invest-to-save initiatives, specialist capacity, and one-off costs associated with service redesign and change programmes that deliver longer-term financial or service benefits. During 2025/26, delivery capacity has been limited, with one Transformation Programme Manager in post and a small number of targeted reviews completed. This has helped to lay foundations but has constrained the scale and pace of change achievable to date.

Looking ahead, the focus of the Transformation function will evolve significantly in response to Local Government Reorganisation (LGR).

This will be supported by a dedicated Local Government Reorganisation Reserve of £3.000m, £1.000m of which will be drawn down into the 2026/27 Budget to enable a dedicated LGR Programme Management Office to be established in anticipation of a decision by the Secretary of State in July 2026 on the final form and geography of Unitary Government in Warwickshire.

This will be followed by a *Structural Changes Order* (SCO) issued to Warwickshire authorities expected in October 2026. This is a legal instrument used by Government to implement local government reorganisation setting out exactly how the transition will happen, what powers move where, and the timetable for the change.

The Order will establish a Shadow Authority and Shadow Executive, to be elected in 2027, which will oversee transition to the Unitary authority on 1<sup>st</sup> April 2028. It will govern the implementation process, budget setting and spending decisions as well as harmonisation of services and processes, data and systems readiness, and workforce change.

Transformation will therefore act as a critical enabler of both short-term resilience and long-term structural change, ensuring the Council remains compliant, well-governed and focused on delivering its priorities during a period of fundamental reform.

### 3.3 PAY INFLATION

The increase in the pay cost budget considers anticipated increases in pay inflation and other pay cost increases such as changes in staffing numbers, increments and employer costs. However, as the organisation is part of the national pay negotiations, employee pay is set at a national level and implemented regardless of the allocated budget. The budget proposals include an allowance to fund all roles at the top of the grade, this will prevent the need for any future rises for incremental increases for the workforce.

#### **Pay Inflation Policy**

The pay award for 2026/27 has been budgeted at 3%, in each of the following 4 years of the MTFP 3% has been used. This will be reviewed each year of the budget setting process.

### 3.4 CONTRACT INFLATION

The general fund currently has live contracts with a value of in the region of £50.857m and these are funded from existing budgets where possible, but also Cabinet and Council approval when this is not the case. A number of the contracts that we enter into span multiple years and once the contract has been signed the general fund will need to cover the cost for the entire length of the contract.

#### **Contract Inflation Policy**

The contracts register will be used to understand the inflationary impact of annual contract increases and it is the responsibility for the contract manager to ensure that this information is provided to the Procurement Team.

Where a Cabinet/Council report is presented for multi-year contracts, details of the annual inflationary increases must be identified as part of the approval process.

## 4. FINANCIAL EFFICIENCY

### 4.1 COMMERCIALISATION AND INCOME GENERATION

The Council wants to be the forefront of the exciting changes that will be taking place in the borough, whether this be through the Local Government Reorganisation, the Town Centre strategy or being able to fill a void in the market where a traditional local authority approach is not viable. Successful ventures will lead to returns which can be used to support the MTFs.

Acting in a commercial way is predicated on sound financial management. Such activities can take several forms including sharing services, joint ventures, investment, and large projects such as regeneration schemes. The benefits of commercial activities can be financial, but they can also generate important environmental or social benefits.

Through the utilisation of the commercialisation pillars each potential commercial idea can be assessed to ensure that it does not conflict with the policy and all viable ideas will be delivered through the transformation programme and monitored through programme board.

The Council's position in respect of commercialisation will be reviewed on an ongoing basis however recognising the priority must be to deliver its core services in the first instance.

Aligning with the Corporate Strategy, economic growth in the borough will create opportunities to increase Business Rate yields (subject to confirmation of the funding reform) which will also have a positive impact on the commercialisation capabilities of the Council.

### **Commercialisation Policy**

Ensure future business cases will be directly linked to the relevant pillar(s)

Review all fee charging services and ensure that (where feasible) the fees generated cover the cost of delivering the service.

## **4.2 FEES AND CHARGES**

The Council provides a wide range of services for which fees and charges can be made. Fees and charges represent a significant source of finance for the Council. Some of these fees and charges are set at a statutory level such as planning application fees and environmental protection fees. Others are discretionary, and the Council can decide upon an appropriate charge for the service. Examples include bulky waste collections and room hire charges for which the fees and charges are reviewed annually as part of the budget setting process.

It is important that fees and charges are set at an appropriate level to ensure cost recovery to the Council. In 2026/27 the budget for fees and charges will be set at £7.954m. The proposed schedule of fees and charges for 2026/27 is set out in Appendix 4.

### **Fees and charges policy**

By default, all fees, and charges under the control of the Council will be annually increased by a minimum of the Consumer Prices Index (CPI) in September of the year preceding the new financial year and will be rounded to the nearest 10 pence (3.8%).

All income budgets will be increased by the calculated increase in income inflation will generate.

If the rate of inflation is below the government target of 2%, consideration of an additional 1% increase will be made given the pay and contractual inflation are often above CPI.

This policy excludes those fees and charges set at a statutory level.

Officers will undertake service reviews, as appropriate, and this may result in a deviation to the default CPI increase. The aim is to ensure that fees and charges cover the costs of the service being provided.

Fees and charges will be presented to scrutiny before they are recommended to council each year.

### 4.3 INVESTMENT INCOME

One of the objectives of the treasury management function is to ensure that cash is available when needed to meet the Council's obligations. As outlined in the Treasury Management Strategy, money is invested in lower risk counterparties or instruments commensurate with the Council's low risk appetite, with security and liquidity taking priority over investment return. As of 31 December 2025, the Council held investments totalling £89.184 million.

### 4.4 RESOURCING

The Council's core corporate funding streams that support the General Fund budget are:

- Retained Business Rates
- Council Tax
- Non Ringfenced Grants

To deliver a balanced budget, the organisation will need to adapt to the changing nature of these funding streams in the base budget, which could mean accounting for significant reductions or the ending of existing grant regimes.

### 4.5 RETAINED BUSINESS RATES

#### 4.5.1 HOW THE CURRENT SYSTEM WORKS

The current business rates retention system was introduced for the first time in 2013/14. Rugby Borough Council as a billing authority collects all the business rates in their local area on behalf of major precepting authorities and central government. The proportion of business rates each authority may retain in two-tier areas like Warwickshire is 10% County Council, 40% Rugby Borough Council and remainder is retained centrally by the government.

Because the amount of business rates an individual authority can collect varies enormously depending upon location and the characteristics of the authority, the government has introduced a system of top-ups and tariffs to redistribute business rates around the country. Local councils with a high level of business rates like Rugby BC pay a tariff into a national pot which is used to pay top-ups to those local authorities with relatively low levels of business rates. The level of top-ups and tariffs is confirmed each year by the government in the Local Government Financial Settlement and both top-ups and tariffs are updated each year by the business rates multiplier, in-line with inflation.

Therefore, the top-up and tariff system are an equalisation mechanism intended to give each authority the appropriate level of funding as determined by central government. It is calculated as a difference between two baselines established for each authority by the MHCLG:

## Appendix A

- BRB - a business rates baseline representing the MHCLG's estimate of an authority's deemed ability to collect business rates.
- BFL - a baseline funding level representing the MHCLG's estimate of an authority's deemed need to spend on services, funded by business rate income.

Rugby Borough Council's business rate BFL for 2026/27 is £3.271m and the BRB is £32.367m, consequently the Council pays a tariff of £29.096m (£32.367m - £3.271m).

The Council's that have an actual retained rates income in excess of their baseline funding level are deemed to have achieved business rates growth (e.g. from business rate receipts arising from new or expanding businesses). Councils are charged a levy of up to 50% on that growth which is payable to central government. Central Government uses the levy revenue to fund the safety net system to provide protection to those councils where the income from business rates falls below their BFL Baseline Funding Level.

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### 4.5.2 BUSINESS RATES BASELINE RESET

The government has confirmed that the Business Rates Retention System (BRRS) will be reset from 1 April 2026. This reset is a key part of the Fair Funding Review (FFR) 2.0. FFR 2.0 is designed to make sure money is shared more fairly across the country, based on actual need. The aim of resetting BRRS is to help ensure funding goes to the places that need it most.

The reset has been included in the MTFs for a number of years, however the extent of the changes was not known. The reset is intended to help restore the balance between giving councils funding based on need and continuing to reward areas that grow their business rates. However, as a borough with significant levels of growth in the past, the significant loss in growth that has been reported in previous years is now taking place.

The reset will allow the government to redistribute business rates in line with each council's level of need and resources. Every council will receive new Business Rates Baselines (BRBs), Baseline Funding Levels (BFLs), and either a top-up or tariff. The new BFLs will be based on updated assessments of local need developed through FFR 2.0.

All business rates income councils currently receive through the BRRS—including growth above current funding levels and government grant compensation—will stay within local government. However, from April 2026 this money will be shared differently between councils.

A full reset will help the system work as intended: giving councils a responsive source of funding while still rewarding business rate growth. Most of the growth accumulated so far will be redistributed. Business rates kept by councils in designated areas or from qualifying renewable energy schemes will not be affected.

The transitional arrangements in place will help us adjust gradually to new funding levels. Current business rates income will be protected during this transition, in 2026/27 Rugby will receive transitional funding of £2.400m (including Adjustment Support Grant), this increases to £3.000m in 2027/28 and finally £5.300m in 2028/29. In previous MTFs we have discussed the "cliff edge" drop in funding – the transitional protection in this settlement means that this will not take place for

three years, but if the timelines are maintained this will take place after Local Government Reorganisation – but is still an issue for the Council that Rugby transitions into.

To protect councils during these changes, the government will raise the safety net threshold to 100% in 2026–27 (was previously 95%), ensuring councils are fully protected from large drops in income. The levy on growth will also be redesigned so all councils that gain growth, contribute fairly to the overall risk protection system.

From April 2026, any new business rate growth will be kept by councils until the next reset, encouraging local growth (previously we kept 50%). The government plans to carry out resets regularly so funding stays up to date while still giving councils certainty.

The 2026 reset will take place at the same time as major changes to the business rates tax system, including new multipliers and a full revaluation. These tax changes will be built into the reset process.

The government will directly compensate councils for all funded business rate reliefs through Section 31 grants. This funding will go into our Collection Fund making the accounting process simpler and more consistent.

#### 4.6 NON RINGFENCED GRANTS

The Council's 2024/25 Statement of Accounts detailed a total of £7.716m of government grants received that were not ring-fenced to specific services. Historically councils received significant funding from central government through the revenue support grant (RSG), but the grant has fallen considerably since the introduction of business rates retention in April 2013.

In summary, below is a summary of the grants approved for 2025/26 and the forecast movements across the MTFP. From a consistency perspective, like the retained business rates growth, as no more detail is available, it has been assumed that the grants will reduce by 25% per year.

Non ringfenced grants	2025/26	2026/27	2027/28	2028/29	2029/30
Grant to Cover NI Increase Only Assumed in future years to 24/25	206	0	0	0	0
New Homes Bonus	1,132	0	0	0	0
Revenue Support Grant	154	9,344	6,583	3,743	3,919
Funding Floor Grant	800	0	0	0	0
<b>Total</b>	<b>2,292</b>	<b>9,344</b>	<b>6,583</b>	<b>3,743</b>	<b>3,919</b>

#### 4.7 EXTENDED PRODUCER RESPONSIBILITY

##### 4.7.1 BACKGROUND

As a Waste Collection Authority (WCA), from 1 April 2025 RBC will receive a payment that covers estimated net efficient costs associated with collection of household packaging waste from kerbside and communal collections, and waste brought to sites only. An allocation of £1.526m will be received in 2025/26 as part of a £1.100bn payout. This level of grant is also expected for 2026/27 and has been built into the service budget. During the 2025/26 financial year, a specific reserve was established for EPR and any unutilised funding will be transferred into the reserve for future use or to be returned to DEFRA.

## Appendix A

The payment can cover the cost of handling, sorting and sale of dry recyclate where appropriate.

As per the draft regulations, waste management costs associated with the following are excluded from EPR payments in year 1:

A. Drinks containers made of any material other than glass (as per the draft regulations, waste management costs associated with the following are excluded from EPR payments in year 1: drinks containers made from polyethylene terephthalate (PET), steel, or aluminium between 150ml – 3l in size. This exclusion is until 2028. All drinks containers will be in scope from 2028 if a Deposit Return Scheme (DRS) is not in place by that time).

B. Binned waste and littered packaging waste

C. Business waste

D. Packaging collected within food and garden waste services

The payment will only cover the estimated cost of managing the in-scope (household) packaging element of the waste stream, subject to paragraphs A-D. Packaging is categorised depending on the material from which it is made into aluminium, fibre-based composite, glass, paper and card, plastic, steel, wood, and other materials.

For 2026/27 purposes the grant has been categorised as ringfenced and is treated as outside of the core spending power of the Council by MHCLG.

### Extended Producer Responsibility Policy

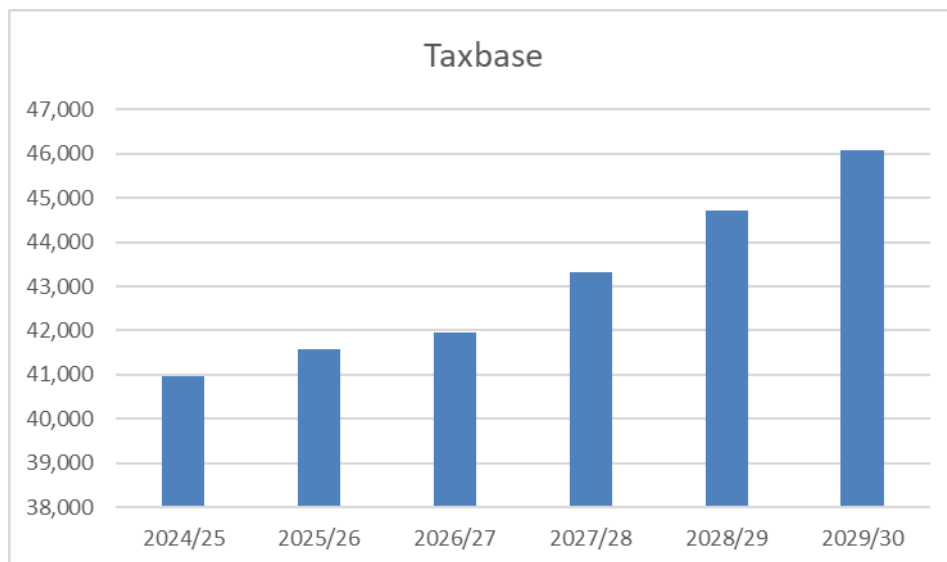
The grant will be attributed to the Waste Services Unit in line with the conditions of the funding.

A dedicated reserve has been established and any funds not utilised in year will be transferred into it, as well as being used for future years, it can also be held in balance if unused grant is required to be returned to DEFRA.

## 4.8 COUNCIL TAX

The following table shows changes in tax base (number of Band D equivalent dwellings in Rugby BC area) and the amount of council tax income since 2025/26.

	Council Tax Income £000	Band D equivalent (£)	Taxbase	Taxbase % increase
2025/26	(8,927)	223.63	41,583	
2026/27	(9,661)	230.32	41,946	1%
2027/28	(10,278)	237.21	43,328	3%
2028/29	(10,922)	244.30	44,709	3%
2029/30	(11,596)	251.60	46,090	3%



The chart above shows that since 2024/25 there has been an increased tax base year on year with the current projection for 2029/30 being a 12% increase from 2024/25. With maximum Council tax increases being set centrally through the Local Government Finance Settlement, there is little flexibility for Local Authorities. The increase in tax base will have a direct impact on service delivery in the future because certain services such as waste collection will need to be increased to deal with the increased demand.

The Government has retained the potential to use their capping powers. The Localism Act includes the requirement for a referendum should a council tax increase be “excessive.”

In recent years, the Government had agreed that shire districts could increase their council tax bills by 3% or £5, and this remains the policy for 2026/27. The proposed increase for Rugby is 2.99% (at Band D) in 2026/27 from £223.63 to £230.32. Only 14% of our tax base are within this band. Of our taxbase, 65% are within bands A-C and so will pay proportionately less than and 21% are within bands E – H and will pay more than the average.

Whilst the setting of council tax will always remain a political decision, for financial planning purposes it is proposed the rate of increase will continue to be forecast at maximum allowable increase across the medium term.

The other major factor that affects the overall amount of council tax collected over the medium-term is the change in the tax base during this period, which is largely determined by anticipated growth in number of dwellings. The medium-term forecasts for tax base growth are informed by the Housing Trajectory, which is developed by the Development Strategy team.

The table below summarises this forecast:

	2026/27	2027/28	2028/29	2029/30
	£000s	£000s	£000s	£000s
Taxbase growth	363.26	1,381.38	1,381.38	1,381.38
Taxbase growth %	1%	3%	3%	3%

The other key factor that affects the council tax base and consequently the overall yield is the level of Council Tax Support provided to residents.

The financial implication of offering these discounts is a reduction in the overall council tax base. Since the scheme's inception, in general, the economic climate has remained stable, as has the number of claimants as a proportion of the overall tax base. However, should economic conditions deteriorate either nationally or locally, it is expected that therefore the number of eligible claimants would increase and conversely the tax base and yield would reduce.

From April 2026, the Council will implement a significant change to the CTR scheme by increasing the maximum level of support for low-income households from 85% to 100%. This policy change will intentionally and permanently reduce the overall council tax base, as the cost of providing the additional 15% support must be absorbed locally, irrespective of future economic conditions.

However, a major mitigating factor to this potential reduction is the consistent year-on-year growth in the tax base due to the expected addition of new build properties annually over the next five years. This growth acts to increase the total number of Band D equivalent properties available for charging.

Therefore, on an annual basis the Council will review the Council Tax Reduction scheme to ensure it remains affordable. Measures that the Council can consider achieving this include reducing the amount of support available or the distribution of discounts payable, whilst closely analysing the associated impact on customers. Further consideration will also be given to establishing an earmarked reserve to mitigate possible reduction in the council tax base due to changes in economic conditions.

### **Council tax Policy**

- Project increases in the council tax rate in-line with the maximum allowable increase.
- Forecast council tax base increases based on the housing trajectory.
- Annually consider the affordability of the Council Tax Support scheme depending on economic conditions and other factors.
- Aim to set council tax so that there is a nil surplus or deficit on the collection fund.

## **5. DELIVERING EXCELLENT VALUE FOR MONEY SERVICES**

Given the financial challenges facing the sector it is essential that officers demonstrate value for money for the costs that we incur. In delivering this the savings targets to balance the budget will not be unnecessarily inflated which would ultimately put additional pressure in delivering a balanced budget.

### **5.1 VALUE FOR MONEY REVIEWS**

To strengthen financial management and ensure resources are deployed effectively, review capacity has been directed toward specific areas of activity rather than full Directorate wide assessments. For example, a review of the Work Services Unit within Operations and Traded, which has led to a budget stability in Waste Services and a second phase of restructuring to strengthen management control.

A planned Review of Sport and Recreation service was not achieved.

During 2025/26, this work has been further refined through the development of an 'engine room' approach. This model brings together review contributors and service leaders in a structured environment to examine baseline evidence, assess operational constraints and opportunities, and remodel elements of the service offer. The approach is designed to improve value for money, enhance customer experience, and support informed decision-making on future service design and investment.

The emerging programme of Local Government Reorganisation (LGR) in Warwickshire has had a significant influence on the scope and timing of internal value for money reviews. As the reorganisation agenda develops, services are required to consider not only their current operating models but also their future alignment within a revised local government structure.

This will necessitate a more targeted and flexible approach to internal review activity, ensuring that capacity is focused on areas where insight is most urgently required to inform transition planning.

The LGR context has also prompted a greater emphasis on understanding baseline costs, service performance, and statutory obligations, as these will form the foundation for any future redesign or consolidation of functions. The engine room model will support this by enabling services to work collaboratively through the implications of potential structural change, identify opportunities for harmonisation or shared delivery, and assess risks associated with divergence in policy, practice, or cost.

Overall, LGR has reinforced the importance of robust value for money analysis and strengthened the need for clear, evidence based options to support both short term financial sustainability and longer term organisational transformation.

## 5.2 CENTRAL OFFICE OVERHEADS

Following the practice provided by CIPFA, each service is allocated a proportion of the corporate and administrative overheads of the organisation in order to demonstrate the total cost of providing each function of the organisation.

The definition of total cost provides a consistent basis for all formal external financial reporting and statutory financial disclosures. Specifically, this includes the financial information requirements for:

- formal financial reports of performance
- performance indicators
- statistical returns
- trading activities, and
- recovering the full cost of services as permitted in legislation

As the Council also is a landlord through the Housing Revenue Account (HRA) it also ensures that the taxpayer is not subsidising the rent payer.

The existing process has been unchanged for a number of years now and so a review of the whole process will take place.

### **Central Office Overheads Policy**

Central Office Overheads are not budgeted for within services, leaving just direct costs within the cost centres. All business plans and financial analysis will still require the recharges to be included within them. This information will be held centrally and updated on an annual basis

## **5.3 PROCUREMENT STRATEGY**

The Procurement Strategy 2023-2027 has been developed as part of our partnership with Nuneaton and Bedworth Borough Council. The strategy focusses on the following five themes:

- Compliance
- Strategic Procurement & Purchasing
- Value for Money
- Collaboration
- Social Value

The Council will collaborate with its partners to engage in supplier and market development and packaging of contracts to ensure the most effective purchase is made. This strategy seeks to provide clear direction and a coordinated strategic approach that avoids duplication or increased bureaucracy, interfaces with the Corporate Strategy and delivers improvements to our procurement process for the period 2023–2027.

In terms of Social Value, the Council, through its procurement processes, can engage key stakeholders involved in the commissioning, designing, specifying, procuring, and managing of requirements, to apply climate change requirements in a relevant and proportionate manner. Considering the potential for carbon reduction as early as possible in the process can effectively mobilise procurement to deliver relevant local and climate change priorities.

The Procurement Act 2023 went live from 24 February 2025. The changes will place value for money, public benefit, transparency and integrity at the forefront of the procurement process. It will more effectively open up public procurement to new entrants such as small businesses and social enterprises so that they can compete for and win more public contracts. As well as changes for the Procurement Team to incorporate into their processes, there will be implications for Contract Managers too. Training will continue to take place for all relevant staff to ensure their understanding of the requirements the Act places on them.

## **5.4 OPERATION OF FINANCIAL MANAGEMENT AND CONTROL**

The Council's budget setting and monitoring arrangements are decentralised, Budget Managers have direct control and ownership of their budgets, whilst still allowing Financial Services to retain the necessary degree of central control and co-ordination. To support officers training sessions for

Budget Managers, take place on an annual basis, with one-to-one coaching completed through the general finance business partner's offer.

The Financial Services team, through the delivery of the team service plan and the implementation of the Corporate Strategy delivery plan will concentrate on the provision of value-added activities. This approach is essential to ensure the Council has a richer understanding of the relationship between our inputs, outputs, and outcomes and that the Council is effective in the scrutiny of the effectiveness of cost and spending overall.

## 5.5 REVIEWING CAPITAL INVESTMENT DECISIONS

### 5.5.1 CAPITAL STRATEGY

The 2026/27 Capital Strategy was presented to Audit and Ethics Committee on 23 February 2026. This continued with the new approach to the management of capital expenditure and projects including:

- The requirement for a report seeking budget approval and presenting a robust business case for all proposals, including any subsequent increases in the overall budget required.
- Capital budget approval not sought from within Finance budget setting, budget monitoring or year-end reports;
- The principal that projects will be approved as an overall value that is then profiled over a specified time period;
- Approval of a number of continuation programmes that occur annually with specified annual budgets;
- Delegation to the Chief Officer – Finance and Performance to manage any rescheduling across years.

The 2026/27 Strategy places greater emphasis on Regeneration, recognising the Council's priority to revitalise the town centre, increase footfall, and improve dwell time for the benefit of residents, businesses and visitors. Against a backdrop of national decline in traditional town centres, Rugby Borough Council continues to pursue long-standing regeneration ambitions reflected in:

- the Corporate Strategy (2024)
- the Rugby Regeneration Strategy (2022)
- the Rugby Town Centre Delivery Strategy (2024)

Together, these strategies set out a programme of interventions designed to create a more resilient, diverse and vibrant town centre economy.

A key strand of this work is the Council's intention to secure control over strategic town centre assets that could either enable or constrain regeneration. Two priority assets currently under consideration include:

## Appendix A

- Rugby Central Shopping Centre
- Brotherhood House

The eleven workstreams in the town centre Work Programme focus on changes to the built environment, improvements to public realm, meanwhile uses, and wider engagement initiatives aimed at boosting footfall. Several of these workstreams comprise essential evidence-gathering activities that inform key decisions and underpin the delivery of future projects. The workstreams are interdependent and collectively support the town centre regeneration objectives.

The programme includes, but is not limited to, the following projects:

- Development of a Town Centre Delivery Plan
- Development of a long-term investment plan, including key priorities and next steps
- Creation of a cultural quarter (initial step: planning brief)
- Expansion of the local events programme, including the Love Rugby festival
- Measures to encourage tourism into the Borough
- Public realm improvements
- Enhancements to St Andrew's Church and Gardens
- Improvements to the Rugby Outdoor Market

Further detail will be provided in the full Capital Strategy. To strengthen the deliverability of the town centre regeneration programme, it is proposed that £5.000m be transferred from the Business Rates Equalisation Reserve to the Town Centre Reserve, increasing the reserve balance to £6.279m as at 1 April 2026.

In addition, £1.040m has been included as a revenue budget for 2026/27 to support the programme. As individual schemes are finalised, further drawdown requests will be submitted through the appropriate governance processes.

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### 5.5.2 TREASURY MANAGEMENT STRATEGY

The 2026/27 Treasury Management Strategy was presented to Audit and Ethics Committee on 29 January 2026. This detailed:

- The council's prudential indicators for capital
- The Council's Minimum Revenue Provision policy statement
- Treasury Management indicators
- Approved counterparties and limits

There are no significant changes from the previous strategy.

## 6. KEY PRINCIPLES FOR FINANCIAL MANAGEMENT

### 6.1 STRATEGY, PRINCIPLES AND PROCESS

It is essential that the Council's financial resources are aligned to support the delivery of the Corporate Strategy. The following documents outline the overall strategy, principles and processes for the Council and Officers.

- Scheme of Delegation to Officers (Constitution Part 2) – this outlines the delegated authority to Leadership Team and what they may delegate within their service area.
- Budget and Policy Framework (Constitution Part 3) – this outlines the responsibility of Cabinet for leading on the development of the Framework and putting forward proposals for the draft budget, plans and strategies to the Council for consideration.
- Financial Standing Orders (Constitution Part 3) – this provides the framework for managing the Council's financial affairs and apply to every Councillor and Officer. It covers a range of financial activities and outlines responsibilities.
- Contracts Standing Orders (Constitution Part 3) – these provide the framework for the procurement process to ensure integrity and probity.
- Financial Regulations – these set out the key actions that must be taken to implement Financial Instructions and deliver a Financial Accountability Framework.
- Financial Instructions – these are the detailed expansion of the Financial Standing Orders and provide specific guidance and instruction to officers on a wide range of financial activities to ensure:
  - Good working practices;
  - Consistency of approach;
  - Financial conventions are followed

All this information can be found centrally within the Council's internal constitution which has direct links to all the policies as well as guidance on how to use them.

### 6.2 GOVERNANCE

The council needs a strong system of financial controls and procedures. Financial Regulations are now embedded and identify the roles and responsibilities for the whole of the leadership team. This is complemented by financial instructions and the internal constitution which applies to all officers in the organisation.

As part of our commitment to being a transparent and effective organisation, we are committed to bringing together our financial performance, with our performance against each of our strategic priorities. This will give us a rounded and comprehensive view of how we are using our resources to deliver outcomes for our residents and will be presented using Key Performance indicators

throughout the year and through the Annual Report of the delivery of the Corporate Strategy Delivery plan.

Financial reporting will be integrated with performance reporting, to ensure alignment with the council's core existing decision making and as part of this Cabinet will be updated on corporate financial performance quarterly.

Through the implementation of the CIPFA Financial Management code action plan, officers will continue to demonstrate the commitment to delivering robust financial management. With the use of the internal constitution, all officers will have easy access to policies and procedures to support them with delivering the role of budget manager.

## 7. RISKS AND RESERVES

The Council is required to maintain a sufficient level financial reserves to meet the needs of the organisation. The reserves we hold can be classified as either "corporate," which are held to mitigate against the impact of budget volatility or unexpected events, or as earmarked reserves which are for a specific purpose.

The Council's corporate General Fund reserves consist of General Fund Balances, the Business Rates Equalisation Reserve, and the Budget Stability Reserve.

Reserves are a vital tool in financial management and are one of the mechanisms for managing financial risk and supporting longer term budget strategies and investment. A level of reserves is a key component of the council's financial sustainability and resilience. A reduction in the level of reserves can be seen as a potential indication of future financial instability.

The Council will seek to optimise the use of its reserve balances to support the delivery of Corporate Strategy priorities. Decisions will be made on a corporate basis to ensure value for money and to maximise the productivity benefits that can be achieved through the effective investment of reserves. In doing so, the Council will maintain an appropriate balance between meeting short-term expenditure requirements and supporting long-term investment needs.

Our future approach to reserves will be informed by:

- The need to invest in projects to deliver corporate strategy outcomes that does not put pressure on service delivery, or expose us to unnecessary borrowing;
- The need to maintain Corporate reserves to mitigate the key risks faced by the Council, as expressed in our corporate risk register and reserve risk assessment;
- The requirement to hold balances to protect against specific known or potential liabilities identified in the reserve risk assessment which is reviewed annually as part of the budget setting process;
- The assumption that one-off financing will not be used to support on-going expenditure; and
- Acknowledgement that there is an opportunity cost of holding reserves (in that these funds cannot then be spent on anything else) – so it is essential that reserves continue to be reviewed each year to confirm that they are still required and that the level is still appropriate.

A review will be incorporated into the annual reserve risk assessment which analyses risks for which the organisation will require. This is not a forecast, and the budget monitoring will continue as part of the quarterly reporting process.

As a general rule, over the MTFP, reserves will be used to target in year efficiency and productivity gains across all services to support continuous improvements. In addition, the level of reserves will fluctuate to reflect the risks that the council faces. The projects being funded from reserves will require a business case that sets out the expected benefits and this will be tracked through the life of the projects.

The Council will seek to optimise the use of its reserve balances in delivering priorities, making decisions on a corporate basis and observing opportunities to maintain an appropriate balance between short term expenditure and long-term investment.

### **Reserve Risk Assessment**

As part of the annual budget setting process an assessment of the required level of reserves is undertaken. Details can be found in Appendix 6. This considers the potential future financial risks faced by the Council. It is considered prudent to hold sufficient reserves and balances to give the Council the ability to manage any peaks in expenditure and troughs in income and funding over the medium term.

The risk assessment is designed to incorporate all potential negative outcomes and includes items such as loss of business rates growth, a borough emergency and not delivering in year savings targets (set at 30% per year cumulative).

There is not a defined value of reserves that a council should hold. However, in the CIPFA financial management code there is some guidance:

“The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves. The budget report should include details of the earmarked reserves held, and explain the purpose of each reserve, together with the estimated opening balances for the year, details of planned additions/withdrawals and the estimated closing balances. A well-managed authority, with a prudent approach to budgeting, should be able to operate with a level of general reserves appropriate for the risks (both internal and external) to which it is exposed. Compliance with the FM Code will give important reassurance that the authority’s financial management processes and procedures are able to manage those risks. These should be maintained at a level appropriate for the profile of the authority’s cash flow and the prospect of having to meet unexpected events from within its own resources. Even where, as part of their wider role, auditors have to report on an authority’s financial position, it is not their responsibility to prescribe the optimum or minimum level of reserves for individual authorities or authorities in general”

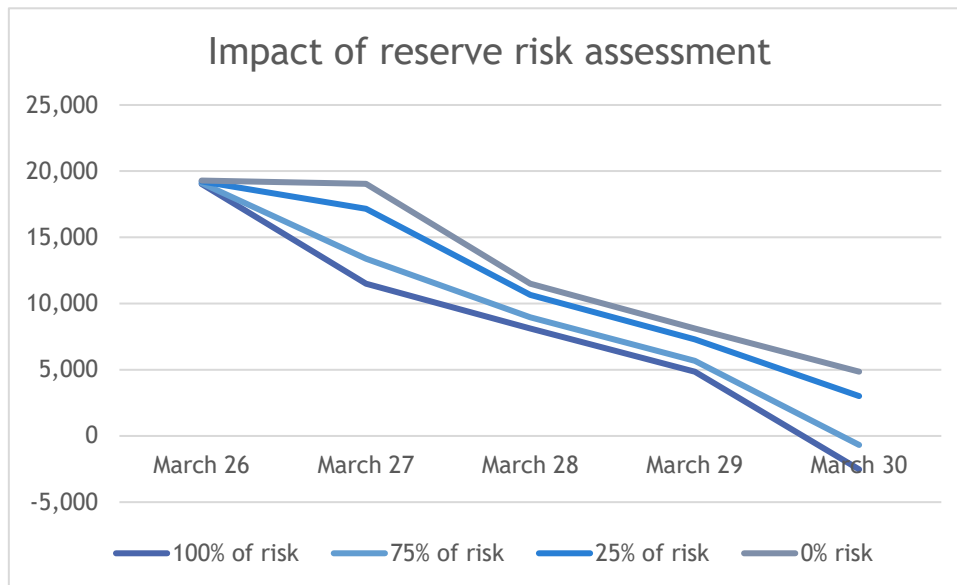
This section and the section 25 statement is designed to support the principles of the code.

As at 1 April 2026, the forecast total balance held across these reserves is £25.394m. The risk assessment indicates that, over the duration of the Medium Term Financial Plan (MTFP), potential risks amount to £16.817m, alongside the planned cessation of annual contributions to these reserves.

The assessment shows that in the **very unlikely** event that all risks materialise the balance could be fully depleted by the middle of 2029/30.

Achieving a balanced budget each year will release reserves associated with balancing the budget, however it also means that failure to achieve a balanced budget will reduce the flexibility that the council possesses to manage the impact of any potential future risks.

The chart below shows the impact on corporate reserves over four scenarios in which the risks identified may materialise. In each scenario there is sufficient reserve balances to cover the known risks. The assessment does not include the use of reserves for any town centre regeneration schemes. This would be subject to a review once any decisions have been taken.



### Reserve Policy

- All new requests for the establishment of reserves requires approval by Cabinet
- All contributions to reserves once established required Cabinet approval (up to £0.075m) or Council (over £0.075m)
- The drawdown of earmarked reserves held in services does not need further approval if they are used for the intention they were established for. This will involve the Chief Officer completing a delegated decision form and reporting as a key decision as appropriate
- As part of budget setting the annual drawdown of corporate reserves (as defined by those in the risk assessment) will be included in the general fund and can be spent without further approval. If this is insufficient further approvals will be required.
- As part of budget setting the annual drawdown of the LGR, Transformation, Town Centre and Climate Change reserve will be included in the general fund and can be spent without further approval. If this is insufficient further approvals will be required.

## 8. MTFS CYCLE

### 8.1 REVENUE

The budget setting process is a continuous cycle, and the work begins at the start of every financial year and is led by the Medium Term Financial Strategy Group. The core membership of the group is the leadership team with officers and members involved at key stages in the cycle.

At the beginning of the cycle the group undertakes an analysis of the medium-term financial position considering the previous years' outturn position and also any external policy or internal strategy development.

Chief Officers and their teams will work with Portfolio Holders to develop proposals which are then presented to the Budget Working Group. Proposals are then analysed by the group including full Cabinet and then presented to a working group including opposition group leaders (and any other relevant invitees) during November. The agreed proposals are then presented as part of the Draft Budget report in January.

In February, any significant updates are reported to Cabinet before the final Council Tax setting report is presented to Council during February.

Proposed savings will be included on a Savings Delivery Plan with actions and timescales for achievement. These plans will be monitored, and progress shared in the quarterly budget monitoring reports to Cabinet.

#### **Rolling MTFS Policy**

During the duration of the MTFS work will take place to achieve a balanced budget for the whole period, not just the next financial year. This will mean that savings for beyond one year will need to be approved. Once this is established the budget setting process will look to year 3 of the MTFS rather than just year 1, meaning that there is more time to deliver the items identified.

### 8.2 CAPITAL

The Capital strategy sets out the process for budget setting for capital projects and continuation programmes. Schemes are dependent on appropriate resourcing being available. All new proposals require a report to Cabinet setting out the business case and require Cabinet approval for the scheme and proposed financing. Once approved, schemes are added to the approved Capital Programme.

All new capital schemes will need to identify how they achieve value for money and that there is a positive impact on the delivery of the Corporate Strategy Delivery Plan.

## 8.3 SUMMARY OF MTFFS POLICIES

Below is a summary of the MTFFS policies included in this document

### PAY INFLATION POLICY

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The pay award for 2026/27 has been budgeted at 3%, in each of the following 4 years of the MTFP 3.5% has been used. This will be reviewed each year of the budget setting process.

### CONTRACT INFLATION POLICY

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The contracts register will be used to understand the inflationary impact of annual contract increases and it is the responsibility for the contract manager to ensure that this information is provided to the Procurement Team.

Where a Cabinet/Council report is presented for multi year contracts, details of the annual inflationary increases must be identified as part of the approval process.

### COMMERCIALISATION POLICY

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Ensure future business cases will be directly linked to the relevant pillar(s)

Review all fee charging services and ensure that (where feasible) the fees generated cover the cost of delivering the service.

### FEES & CHARGES POLICY

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By default, all fees, and charges under the control of the Council will be annually increased by a minimum of the Consumer Prices Index (CPI) in September of the year preceding the new financial year and will be rounded to the nearest 10 pence (3.8%).

All income budgets will be increased by the calculated increase in income inflation will generate.

If the rate of inflation is below the government target of 2%, consideration of an additional 1% increase will be made given the pay and contractual inflation are often above CPI.

This policy excludes those fees and charges set at a statutory level.

Officers will undertake service reviews, as appropriate, and this may result in a deviation to the default CPI increase. The aim is to ensure that fees and charges cover the costs of the service being provided.

Fees and charges will be presented to scrutiny before they are recommended to council each year.

### EXTENDED PRODUCER POLICY

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The grant will be attributed to the Waste Services Unit in line with the conditions of the funding.

A dedicated reserve has been established and any funds not utilised in year will be transferred into it, as well as being used for future years, it can also be held in balance if unused grant is required to be returned to DEFRA.

## COUNCIL TAX POLICY

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- Project increases in the council tax rate in-line with the maximum allowable increase.
- Forecast council tax base increases based on the housing trajectory.
- Annually consider the affordability of the Council Tax Support scheme depending on economic conditions and other factors.
- Aim to set council tax so that there is a nil surplus or deficit on the collection fund.

## CENTRAL OVERHEADS POLICY

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Central Office Overheads are not budgeted for within services, leaving just direct costs within the cost centres. All business plans and financial analysis will still require the recharges to be included within them. This information will be held centrally and updated on an annual basis

## RESERVE POLICY

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All new requests for the establishment of reserves requires approval by Cabinet

- All contributions to reserves once established required Cabinet approval (up to £0.075m) or Council (over £0.075m)
- The drawdown of earmarked reserves held in services does not need further approval if they are used for the intention they were established for. This will involve the Chief Officer completing a delegated decision form and reporting as a key decision as appropriate
- As part of budget setting the annual drawdown of corporate reserves (as defined by those in the risk assessment) will be included in the general fund and can be spent without further approval. If this is insufficient further approvals will be required.
- As part of budget setting the annual drawdown of the LGR, Transformation, Town Centre and Climate Change reserve will be included in the general fund and can be spent without further approval. If this is insufficient further approvals will be required.

## ROLLING MTFS POLICY

---

During the duration of the MTFS work will take place to achieve a balanced budget for the whole period, not just the next financial year. This will mean that savings for beyond one year will need to be approved. Once this is established the budget setting process will look to year 3 of the MTFS rather than just year 1, meaning that there is more time to deliver the items identified.

**2) Final Draft GENERAL FUND  
CAPITAL AND REVENUE  
BUDGETS 2025/26**

## 9. OUR FINANCIAL CONTEXT

The Council's budget is most often expressed in net revenue terms. The net revenue budget for 2026/27 is £25.958m and this is shown in Appendix 1 the Medium-Term Financial Plan.

The Council receives income from Council Tax, Business Rates and Government Grants as outlined in Section 3 above. In addition, income is also received from a range of fees and charges across Council Services, and these are shown in Appendix 4 to this document. Some of these are set nationally and some locally.

This total income enables the Council to fund our services to achieve the goals in our Corporate Strategy and the various strategies and plans listed in the Introduction at Section 1. The Council also needs to consider the available demographic data (shown in Section 2) when looking at the needs of services across Rugby. The detailed allocation of revenue funds to services in each of the Portfolios is outlined in the sections below.

In addition to the revenue spend, the Council also has a capital programme for large projects, and this is shown in Appendix 7 along with information on how that is financed.

The Council needs to hold a number of reserves for corporate requirements such as budget volatility or unexpected events, and reserves earmarked only for specific purposes. This is explained further in Section 7 above.

## 10. RUGBY BOROUGH COUNCIL DRAFT GENERAL FUND REVENUE BUDGET

### 10.1 GENERAL FUND REVENUE BUDGET 2025/26 – A CURRENT OVERVIEW

Appendix 2 provides a summary of the proposed budget for 2026/27 compared to the original budget for 2025/26. The total draft budget for 2026/27 is £25.958m compared to an original 2025/26 budget of £22.824m (including parish precepts).

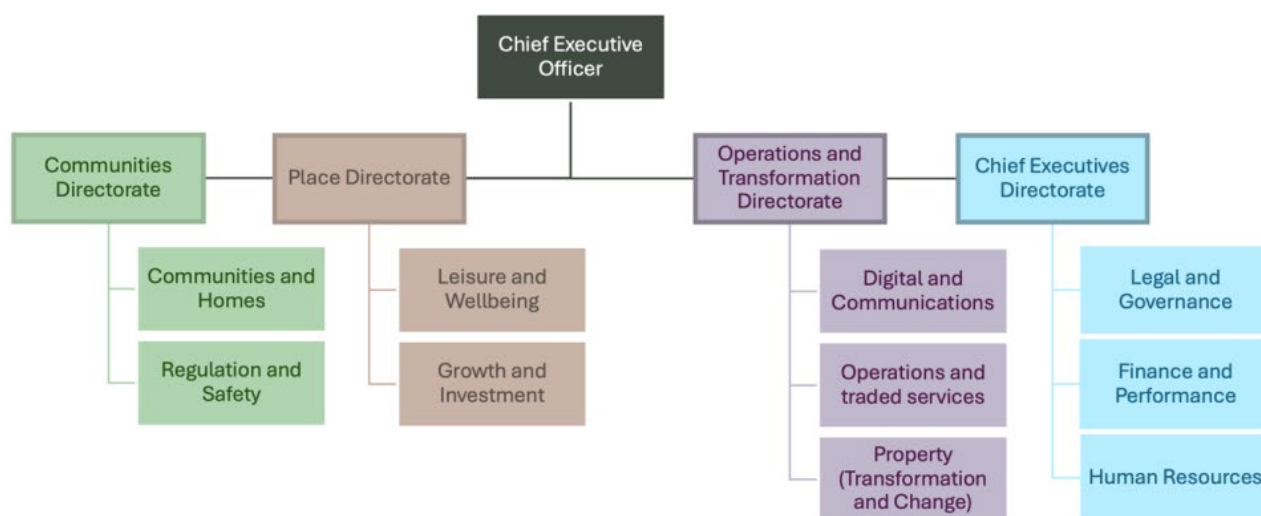
In February 2026, the Council announced a new operating model which sees the creation of four new Directorates:

- Place - The Place Directorate will drive our work to deliver sustainable regeneration and growth, recognising that resident services, leisure facilities and green spaces are central to thriving communities and long-term sustainability.
- Communities - The Communities Directorate will oversee our work to provide safe and high-quality housing, covering both the Council's own housing stock and the private sector. It will also lead our work to ensure that our communities are safe, supported and engaged.
- Operations and Transformation - The Operations and Transformation Directorate will improve the delivering of high-quality public services and improving our customer experience. It also provides the 'engine room' to driving organisational change and transformation.
- Chief Executive's - The Chief Executive's Directorate will lead our work in stewarding political relationships, developing our people and maintaining key external partnerships.

## Appendix A

It will also oversee the delivery of the statutory roles of Monitoring Officer, Section 151 Officer and Head of Paid Service.

To enable to implementation of the new operating model, a new leadership team structure has been approved which sees the creation of three Strategic Director positions.



The 2026/27 budgets have been created on the basis of the previous structure.

## 10.2 PORTFOLIO BUDGET PROPOSALS 2026/27

### (i) New Investment Proposals

Appendix 3 provides details of the New Investment proposals for 2026/27.

### (ii) Savings Proposals

Appendix 3 provides details of the savings proposals for 2026/27.

### (iii) General Fund Capital Budget 2025/26 to 2029/30

The capital programme from 2026/27 to 2030/31 is provided in Appendix 7 including continuation programmes and potential schemes.

## 10.2.1 PROPOSED BUDGET – GROWTH AND INVESTMENT, DIGITAL & COMMUNICATIONS

Details of growth is included in Appendix 3. The table below shows a more detailed analysis of the revenue budget included in Appendix 2.

Growth and Investment, Digital and Communications	Approved 2025/26 Budget £000s	2025/26 in year adjustments £000s	Growth £000s	Savings £000s	Corporate Adjustments £000s	Salary Adjustments £000s	Inflation £000s	2026/27 Draft Budget £000s
Growth & Investment Chief Officer	104	0	0	0	(1)	4	0	106
Building Control Services	120	0	0	0	0	0	0	120
Development Strategy	433	92	9	0	(66)	23	0	491
Economic Development	232	(18)	7	0	3	7	0	231
Major Projects and Regeneration	269	0	2	0	61	27	0	359
Land Charges	62	(11)	3	0	(11)	(7)	0	36
Planning General/Income	(464)	(34)	40	(22)	(14)	53	0	(441)
Town Centre Improvements	150	0	0	0	0	0	0	150
Town Centre Strategy	0	0	0	0	1,040	0	0	1,040
Digital & Communications Chief Officer	102	0	0	0	(1)	4	0	105
Communications, Consultation and Information Team	324	0	4	0	(2)	44	0	370
ITC & Support Services	1,931	(167)	22	0	60	35	56	1,936
Maintenance of Customer Services Systems	1,092	103	0	(28)	0	0	80	1,247
Customer Support Services	745	(14)	35	0	(10)	(13)	0	742
Apprenticeship Scheme	1	(1)	0	0	0	0	0	0
Data Insights and Automation	0	168	0	0	(177)	0	0	(10)
Broadband & internet	118	0	0	0	0	0	22	140
<b>Grand Total</b>	<b>5,219</b>	<b>117</b>	<b>122</b>	<b>(50)</b>	<b>881</b>	<b>175</b>	<b>158</b>	<b>6,623</b>

### *Movement in Budget Growth and Investment and Digital & Communication Portfolio*

There has been a movement of £1.404m since 2025/26 due to the creation of the Data Insights Team and additional software budgets that were approved during 2025/26 or transferred from other Services, growth of £0.122m for those posts not on the top of the grade and the creation of the Town Centre Strategy Budget £1.040m. Salary increments and pay inflation of £0.175m and contract inflation of £0.158m.

## 10.2.2 PROPOSED BUDGET – PARTNERSHIPS AND WELLBEING

Details of growth is included in Appendix 3. The table below shows a more detailed analysis of the revenue budget included in Appendix 2.

Partnership and Wellbeing	Approved 2025/26 Budget £000s	2025/26 in year adjustments £000s	Growth £000s	Savings £000s	Corporate Adjustments £000s	Salary Adjustments £000s	Inflation £000s	2026/27 Draft Budget £000s
Leisure & Wellbeing Chief Officer	102	0	0	0	(1)	4	0	105
Art Gallery and Museum	560	(58)	4	(9)	97	7	7	607
The Benn Hall	92	0	0	0	56	(0)	14	162
Sports and Recreation	193	0	81	0	(5)	12	0	281
Parks	2,144	(25)	2	0	(49)	58	6	2,135
Parks and Public Realm	9	0	0	0	8	0	0	17
Queens Diamond Jubilee Centre	(35)	(42)	0	0	563	0	0	486
Town Centre Events	103	0	4	(10)	1	20	0	119
Visitor Centre	194	0	18	0	(2)	6	0	215
Equality & Diversity	42	0	29	0	0	4	0	74
Human Resources	685	(41)	4	(31)	(10)	(3)	0	605
Human Resources Centralised Services	154	14	0	0	0	0	4	171
<b>Grand Total</b>	<b>4,244</b>	<b>(152)</b>	<b>143</b>	<b>(50)</b>	<b>657</b>	<b>106</b>	<b>30</b>	<b>4,978</b>

### *Movement in Partnerships and Wellbeing Portfolio*

There has been a net movement of £0.734m since 2025/26. This includes £0.143m of growth pressures from increasing a post to full-time (1 FTE), applying additional budget for posts which are not at the top of the grade, and reduced income from the Visitors Centre and Sports and Recreation services. These pressures are partly offset by a (£0.050m) saving from salary efficiencies, reduced event spend, and the removal of BID levy costs. There are also £0.657m of

## Appendix A

corporate adjustments relating to depreciation, salary inflation, and increments, along with £0.030m of additional contract inflation across the portfolio.

### 10.2.3 PROPOSED BUDGET – FINANCE, PERFORMANCE, LEGAL & GOVERNANCE

Details of growth is included in Appendix 3. The table below shows a more detailed analysis of the revenue budget included in Appendix 2.

	Approved 2025/26 Budget £000s	2025/26 in year adjustments £000s	Growth £000s	Savings £000s	Corporate Adjustments £000s	Salary Adjustments £000s	Inflation £000s	2026/27 Draft Budget £000s
<b>Finance and Performance, Legal and Governance</b>								
Finance & Performance Chief Officer	132	0	0	0	(1)	4	0	135
Council Tax and NNDR Collection	180	(180)	0	0	0	0	0	0
Housing Benefit Payments	0	62	0	0	0	0	0	62
Revenues and Benefits Team	0	655	178	(34)	(6)	23	7	823
Financial Services	934	445	99	0	122	12	0	1,612
General Financial Services	544	(544)	0	0	0	0	0	0
Retired Employees	444	0	0	0	0	0	0	444
Corporate Assurance	318	0	13	0	(4)	5	0	332
Legal & Governance Chief Officer	111	1	0	0	(1)	4	0	115
Civic Responsibilities	9	0	0	0	0	0	0	9
Business Support Services	221	(1)	4	0	(3)	4	0	225
Central Business Support Services	38	0	0	0	0	0	0	38
Management Support Services	114	(19)	2	0	(1)	(1)	0	94
Democratic Services	275	(17)	5	(27)	(2)	11	0	244
Legal Services	288	0	1	0	(3)	58	0	345
Borough Elections	159	0	0	(159)	0	0	0	0
Police & Crime Commissioner Elections	(19)	0	19	0	0	0	0	0
Electoral Registration	204	0	4	0	41	29	0	277
Mayoral Services	18	(1)	0	0	0	1	0	18
Members Expenses	436	0	0	0	0	37	0	474
<b>Grand Total</b>	<b>4,405</b>	<b>401</b>	<b>326</b>	<b>(220)</b>	<b>142</b>	<b>186</b>	<b>7</b>	<b>5,247</b>

#### ***Movement in Finance, Performance, Legal and Governance Portfolio***

There has been a movement of £0.842m since 2025/26 due to the merge of the Revenues and Benefits service, approved in 2025/26, which has transferred budget from the Communities and Homes Portfolio £0.655m and the temporary removal of the Borough Elections budget following confirmation that the elections have been deferred, growth of £0.326m following additional resource within Revenues and Benefits and Legal Services and budget for those posts not on the top of the grade. A post has been disestablished in Democratic Services and additional court fee income in the Revenues and Benefits team has created savings of (£0.061m), corporate adjustments of £0.142m for the removal of reserve funding for 2 posts and salary increments and inflation totalling £0.129m.

## 10.2.4 PROPOSED BUDGET – COMMUNITIES & HOMES, REGULATION AND SAFETY

Details of growth is included in Appendix 3. The table below shows a more detailed analysis of the revenue budget included in Appendix 2.

Communities and Homes, Regulation and Safety	Approved 2025/26 Budget £000s	2025/26 in year adjustments £000s	Growth £000s	Savings £000s	Corporate Adjustments £000s	Salary Adjustments £000s	Inflation £000s	2026/27 Draft Budget £000s
Communities & Homes Chief Officer	105	0	0	0	(1)	3	0	107
Housing Advice & Benefits Team	1,579	(536)	75	0	(7)	66	20	1,196
Corporate Property Administration	258	0	5	0	(19)	(3)	0	241
Corporate Property R&M	887	7	0	0	72	0	0	966
Corporate Property Central Utilities	472	0	0	0	0	0	0	472
Housing Property Maintenance Team	(0)	0	8	0	(13)	5	0	(1)
Corporate Property Management	25	0	0	0	43	0	0	68
Housing Benefit Payments	62	(62)	0	0	0	0	0	0
The Handyperson Service	0	0	0	0	0	0	0	0
House Purchase and Improvement Loans	(2)	0	0	0	0	0	0	(2)
HEART - Home Environment Assessment Response Team	4	0	0	0	(1)	2	0	5
Housing Communities and Projects	319	0	7	0	(8)	60	0	378
Welfare Services	(85)	0	0	0	0	0	0	(85)
CL Grants	163	0	0	0	0	0	0	163
Town Hall	244	0	0	0	11	0	23	278
Town Centre Public Conveniences	46	0	0	0	12	0	14	72
Woodside Park	140	0	0	0	37	0	0	176
Regulation and Safety Chief Officer	102	0	0	0	(1)	3	0	104
Crime and Disorder Activities	143	0	3	0	0	8	0	154
Cemeteries General	105	0	12	0	1	(11)	0	107
Car Parks General	(98)	93	115	(35)	126	0	1	202
Crematorium	(236)	0	0	0	62	24	2	(148)
Safety and Resilience	280	0	6	0	(3)	7	0	290
Hackney Carriages	(95)	0	0	0	0	0	0	(95)
Licencing	131	(67)	2	0	(2)	18	0	83
Regulatory Services	1,155	(60)	177	0	(15)	61	0	1,318
Town Centre CCTV and Management	294	0	0	0	0	0	35	329
<b>Grand Total</b>	<b>5,997</b>	<b>(625)</b>	<b>411</b>	<b>(35)</b>	<b>293</b>	<b>241</b>	<b>95</b>	<b>6,378</b>

### *Movement in Communities & Homes, Regulation and Safety Portfolio*

There has been movement of £0.381m since 2025/26 due to the merge of the Revenues and Benefits team, approved in 2025/26, which has reduced the budget by (£0.536m), growth items within the car parking service following the creation of an ongoing maintenance budget, the net reduction of income following a reduced number of Private Sector Leased properties and budget for posts not on the top of the grade, £0.411m. Corporate adjustments of £0.293m mainly due to changes in depreciation, salary inflation and increments of £0.241m and contract inflation of £0.095m.

## 10.2.5 PROPOSED BUDGET – OPERATIONS AND TRADED SERVICES

Details of growth is included in Appendix 3. The table below shows a more detailed analysis of the revenue budget included in Appendix 2.

Operations and Traded Services	Approved 2025/26 Budget £000s	2025/26 in year adjustments £000s	Growth £000s	Savings £000s	Corporate Adjustments £000s	Salary Adjustments £000s	Inflation £000s	2026/27 Draft Budget £000s
Operations & Traded Services Chief Officer	99	6	0	0	(1)	4	0	107
Street Furniture	199	(199)	0	0	0	0	0	0
Land Drainage General	1	0	0	0	0	0	0	1
Sewage Disposal	7	(7)	0	0	0	0	0	0
Grounds Maintenance	(84)	77	48	0	(61)	51	1	32
Domestic Waste Collection/Recycling	2,865	638	51	0	(682)	64	162	3,098
Bulky Waste	(20)	0	2	0	(0)	(3)	0	(21)
Household Green Waste Collections	(526)	0	4	0	(4)	17	0	(509)
Food Waste	0	916	2	(7)	(0)	0	0	910
Street Cleansing General	1,049	0	7	0	(27)	78	0	1,107
WSU Depot	648	1	16	0	(12)	14	5	672
Garage	385	0	8	0	(3)	(4)	0	385
Trade Waste Collection	(191)	(20)	2	0	(5)	12	0	(201)
<b>Grand Total</b>	<b>4,432</b>	<b>1,413</b>	<b>140</b>	<b>(7)</b>	<b>(796)</b>	<b>233</b>	<b>168</b>	<b>5,583</b>

**Movement in Operations and Traded Services Portfolio**

There has been movement of £1.151m since 2025/26 due to the decision during 2025/26 to stop the Highways, Street Scene service, (£0.199m), the creation of the Food Waste service, £0.909m and growth of £0.140m to budget all posts at the top of the grade. Corporate adjustments of (£0.796m) relating mostly to the increase in EPR grant, salary increments and inflation of £0.233m and contract inflation of £0.168m.

**10.2.6 PROPOSED BUDGET – EXECUTIVE SERVICES**

Details of growth can be seen in Appendix 3. The table below shows a more detailed analysis of the revenue budget included in Appendix 2.

	Approved 2025/26 Budget £000s	2025/26 in year adjustments £000s	Growth £000s	Savings £000s	Corporate Adjustments £000s	Salary Adjustments £000s	Inflation £000s	2026/27 Draft Budget £000s
Executive Director	310	0	0	0	223	44	0	577
Executive Director								
Transformation Unit - Organisational	(139)	183	10	0	68	(7)	0	115
Transformation Change Unit	316	0	44	0	(6)	7	0	362
Local Government Reform	0	0	0	0	1,000	0	0	1,000
<b>Grand Total</b>	<b>488</b>	<b>183</b>	<b>54</b>	<b>0</b>	<b>1,286</b>	<b>44</b>	<b>0</b>	<b>2,054</b>

**Movement in Executive Services Portfolio**

There has been movement of £1.566m since 2025/26 due to the removal of the savings target within Transformation unit – Organisational following the achievement of the 2% efficiency savings which Portfolios have achieved during 2025/25, £0.183m, growth of £0.054m due to staff changes within the Transformation Change Unit and budget for all posts not on the top of the grade. The creation of a £1.000m budget for Local Government Reform funded from the Business Equalisation Reserve, budget for the new management structure approved in 2025/26 and £0.044m salary increases for increments and inflation.

**10.2.7 NET COST OF BORROWING (NCOB)**

(£1.006m)- Interest is earned by investing Council funds not required for spending purposes at a time, plus there is a charge for the current cost of borrowing.

**10.2.8 MINIMUM REVENUE PROVISION (MRP)**

£1.320m - The Council is required to set sums aside from revenue resources for the repayment of loans which have been used for capital expenditure purposes. The amount to be set aside is calculated based on the estimated life of the assets for which borrowing has been undertaken.

The combination of the Net Cost of Borrowing and MRP totals £0.314m and represents the total annual financing costs for the Council's General Fund debt.

**10.2.9 DIRECT REVENUE FINANCING**

£1.062m – Direct Revenue Financing are contributions from the revenue budget to finance capital expenditure.

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### 10.2.10 CONTRIBUTIONS TO AND FROM THE BUSINESS RATES EQUALISATION RESERVE (BRER)

There are a number of reserve movements in setting the budget for 2026/27

- The creation of a £3.000m reserve specifically for Local Government Reform, of which £1.000m has been budgeted to be spent during 2026/27.
- The transfer of £5.000m to the Town Centre Reserve.

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### 10.2.11 CONTRIBUTIONS TO AND FROM OTHER EARMARKED RESERVES

Included in Appendix 5 is a summary of the reserves held in the general fund, some of the higher value ones are

- £8.000m – Business rates equalisation
- (£3.960m) – Town Centre Strategy
- £0.200m – Emergency Climate Reserve.
- £0.575m – Transformation Reserve
- £2.000m – LGR Reserve

As part of the forward planning for the medium term, earmarked reserve forecasts are produced alongside expected usage of those reserves.

## 10.3 CORPORATE INCOME

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### 10.3.1 RETAINED BUSINESS RATES

It was confirmed in the Provisional Local Government Funding Settlement in December that the business rates reset will take place on 1 April. Under the new arrangements we will be able to retain growth achieved, but through transitional arrangements and increased Revenue Support Grant we will see just a 3.9% reduction in core spending power. Our core spending power remains largely static for the remaining two years of the settlement at £24.100m. Our sustainable level of business rates (baseline) has been assessed at £3.300m in 2026/27 with a Revenue Support Grant of £9.344m. This compares to a baseline of £2.669m and Revenue Support Grant of £0.154m in 2025/26.

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### 10.3.2 OTHER GOVERNMENT GRANTS

In 2026/27 due to the “rolling up” of grants into Revenue Support Grant there are limited grants available to us

- (£0.190m) Housing Benefit Admin Subsidy Grant
- (0.890m) Homelessness, Rough Sleeping and Domestic Abuse Grant

- (£1.500m) Extended Producer responsibility

## 10.4 MEDIUM TERM FINANCIAL PLAN

All the information relating to the budget preparation has been extended into a Medium-Term Financial Plan (MTFP) up to 31 March 2030, this is shown in Appendix 1. Although the later years are less robust, it provides a useful planning tool.

The MTFP provides a useful tool for planning ahead and forecasting the financial impact of proposals on future financial expectations. This plan will be reviewed and updated annually.

## 11. BUDGET CONTEXT 2026/27

### 11.1 OVERVIEW

A balanced draft budget is presented for 2026/27, based upon an assumed 2.99% (£6.69) increase in Council Tax band D.

### 11.2 COUNCIL TAX

As part of the final Local Government Finance Settlement 2026/27, the Secretary of State for the Department for Levelling Up, confirmed the Council Tax referendum principles for 2026/27.

For 2026/27, shire district councils can increase their relevant basic amount of council tax, by 2.99% or £5, whichever is greater. This is the maximum increase in Council Tax that the Secretary of State has permitted for district councils before being required to seek the approval of their local electorate in a referendum.

As per the policy adopted in the Medium-Term Financial Strategy, for financial planning purposes a maximum increase in Council Tax has been assumed at 2.99% for all years from 2027/28 onwards.

The relevant Basic Band D Council Tax for 2026/27 is £230.32 excluding parish precepts. It is the relevant Basic Band D Council Tax multiplied by the tax base 41,946.34 that provides the council tax requirement of £9.661m for 2026/27.

As the billing authority the Council also collects Parish precepts, for 2026/27 £1,242,289.22 will be collected and passed on to fund Parish Council services for 2026/27. These will be paid in two instalments, 1 April and 1 September.

## 11.3 COLLECTION FUND

Rugby Borough Council, as billing authority, collects the Council Tax and Business Rates on behalf of Central Government, Warwickshire County Council, the Office of the Warwickshire Police & Crime Commissioner, the various Parishes as well as for itself and pays all income into the Collection Fund.

Under the legislative framework for the collection fund, billing authorities, major preceptors and central government share proportionately the risks and rewards that the amount of Council Tax and business rates collected could be less or more than estimated.

Billing authorities must calculate the estimated surplus or deficit for council tax and business rates in January each year. These estimated amounts must be included in the General Fund budget for the forthcoming year.

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### 11.3.1 COLLECTION FUND DEFICIT - BUSINESS RATES

It is estimated there will be a business rates surplus on the collection fund of £13.504m at the end of 2026/27 of which Rugby's share is £5.402m.

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### 11.3.2 COLLECTION FUND SURPLUS – COUNCIL TAX

It is estimated that there will be a Council Tax surplus on the collection fund of £0.390m at the end of 2025/26 of which Rugby's share is £0.041m.

These amounts are included in the Council Tax requirement for 2026/27.

## 12 BUDGET CONSULTATION

On 7 November a resident survey on budget setting was launched, a summary of the responses can be found in appendix 8.

# **3) COUNCIL TAX**

## **2026/27**

## 12. MAJOR PRECEPTOR BUDGETS AND PRECEPTS

Warwickshire County Council (WCC) and the Office of the Warwickshire Police and Crime Commissioner (WPCC) set their own separate budgets and precepts.

The precepts and average Council Tax Band D equivalents for 2026/27 are shown in the table below with comparative amounts for the previous year.

	2025/26	2026/27
	£	£
WCC Precept	75,802,544.93	79,859,958.87
WCC Average Band D (including Adult Social Care Precept)	1,822.95	1,903.86
WPCC Precept	12,628,967	13,368,708.38
WPCC Average Band D	303.71	318.71
RBC Precept	9,299,224	9,661,081.03
RBC Average Band D (including special expenses)	223.63	230.32

***Indicative precepts and average Council Tax Band D equivalents 2025/26 through to 2026/27***

### 13. COUNCIL TAX CALCULATION

#### 14.1 COUNCIL TAX BASE

On 06 January 2026 Cabinet approved the 2026/27 Council Tax Base for the whole area at 41,946.34.

The table below shows the tax base for 2025/26 with comparative amounts for the previous year.

	2025/26	2026/27
Tax Base	41,583.08	41,946.34
% Anticipated Collection Rate	98.6%	98.6%

#### **Summary of Council Tax Base**

#### 14.2 THE SPECIAL EXPENSES SCHEME

The Council operates a Special Expenses scheme that ensures residents only pay for services provided in their area.

The scheme operates on the basis that certain services are for the benefit of residents in the town area only and they will need to meet the costs of these “Special Expense” activities shown below:

- Parks and open spaces
- Cemeteries
- Town Centre CCTV & Management

The above activities can also be conducted directly by Parish Councils and where this occurs, the estimated costs are included within Parish Precepts.

A specific “special expenses” calculation is undertaken to ensure residents do not pay twice for such services.

### 14.3 PARISH PRECEPTS 2026/27

Parish Precepts are charged to Parish taxpayers only. Each Parish Council precepts an amount to meet their planned spending on parish activities for the forthcoming year.

For 2026/27, Parish Councils have requested precepts totalling £1,265,187.86 which is an increase of £0.125m on the total amount for 2025/26 of £1,140,000. A full list of Parish Precepts is included at Appendix 9 to this booklet.

### 14.4 COUNCIL TAX LEVELS

The actual “doorstep” amount of Council Tax to be paid by any property in the Borough will depend on several factors.

Every resident in the whole of the Borough Council area will pay the “general” Council Tax amount.

In addition, residents will pay an added amount depending on:

- whether they live in the Town area, where they will need to meet the costs of the Special Expenses activities shown above, or
- whether they live in a Parish area that has planned spending and has set a precept.

Residents who live in a Parish area that has not set a precept, will only pay the amount of the general Council Tax amount.

### 14.5 COUNCIL TAX BANDS

The Valuation Office Agency allocates each property to one of eight bands according to its value on the open market at 1 April 1991. Newly constructed properties are also assigned a nominal 1991 value.

	Ratio to Band D	Valuation from £	Valuation to £	% of base in band
A	6/9	0	40,000	18
B	7/9	40,001	52,000	24
C	8/9	52,001	68,000	24
D	9/9	68,001	88,000	14
E	11/9	88,001	120,000	10
F	13/9	120,001	160,000	7
G	15/9	160,001	320,000	4
H	18/9	320,001	No upper limit	0

**Table 14 – Council Tax valuation Bands**

Eligible properties may qualify for a disabled person reduction. If eligible, the bill will be reduced to that of a property in the valuation band immediately below.

## Appendix 1 MTFP

	2026/27	2027/28	2028/29	2029/30
	£000s	£000s	£000s	£000s
Brought Forward	22,823	25,980	26,990	25,831
Assumed delivery of prior year savings	0	0	(2,490)	(1,099)
Corporate adjustments	3,169	0	0	0
<b>BASE BUDGET</b>	<b>25,992</b>	<b>25,981</b>	<b>24,500</b>	<b>24,732</b>
Prior Year Decisions Impacting Future Years	1,501	158	0	0
Service Growth	1,490	0	0	0
Inflation (above £0.150m already budgeted for)	308	200	200	200
Salaries & Increments	985	800	800	800
Savings	(393)	(860)	0	0
Corporate Growth	1,960	0	0	0
Corporate items	(3,320)	485	331	50
Reversal of temporary adjustments in 2025/26	(2,543)	227	0	0
<b>Total Net Base Budget</b>	<b>25,980</b>	<b>26,990</b>	<b>25,831</b>	<b>25,782</b>
Government Grants	(11,714)	(9,606)	(9,043)	(3,924)
Business Rates	(3,300)	(3,300)	(3,400)	(3,468)
Council Tax	(10,967)	(11,593)	(12,288)	(13,012)
<b>Financed by</b>	<b>(25,981)</b>	<b>(24,499)</b>	<b>(24,731)</b>	<b>(20,404)</b>
<b>In year Savings Target</b>	<b>0</b>	<b>2,492</b>	<b>1,101</b>	<b>5,379</b>
<b>In year savings %</b>	<b>0%</b>	<b>9%</b>	<b>4%</b>	<b>21%</b>
<b>Cumulative</b>		<b>2,492</b>	<b>3,593</b>	<b>8,972</b>

Draft General Fund Revenue Summary 2026/27	2025/26 Budget	Permanent Decisions taken in 2025/26	2025/26 Revised Budget	Growth (Permanent) 2026/27	Savings (Permanent) 2026/27	Savings (Temporary) 2026/27	Corporate Adjustments	Salary Inflation, Increments & Adjustments	Inflation	Business Rates Equalisation Reserve - Trfs To/From (2025/26 Reversal)	Business Rates Equalisation Reserve - Trfs To/From (2026/27)	Transfers to/from other Reserves (2026/27 Reversal)	2026/27 Draft Budget
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>EXPENDITURE:</b>													
Growth and Investment, Digital and Communication	5,219	117	5,336	122	(50)	0	881	175	158	0	0	0	6,622
Partnerships and Wellbeing	4,244	(152)	4,092	143	(50)	0	657	106	30	0	0	0	4,978
Finance and Performance, Legal and Governance	4,405	401	4,806	369	(61)	0	142	186	7	0	0	0	5,448
Communities and Homes, Regulation and Safety	5,997	(625)	5,372	411	(35)	0	293	241	95	0	0	0	6,377
Operations and Traded Services	4,432	1,413	5,845	140	(7)	0	(796)	233	168	0	0	0	5,583
Organisational Change	178	183	361	54	0	0	63	0	0	0	0	0	478
Chief Executive	310	0	310	0	0	0	1,223	44	0	0	0	0	1,577
<b>PORTFOLIO EXPENDITURE</b>	<b>24,785</b>	<b>1,337</b>	<b>26,122</b>	<b>1,239</b>	<b>(203)</b>	<b>0</b>	<b>2,463</b>	<b>985</b>	<b>458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,064</b>
Corporate Items	(4,504)	164	(4,340)	251	0	(190)	1,813	0	(150)	0	0	0	(2,616)
Movements in Reserves	2,543	0	2,543	0	0	0	0	0	0	(2,543)	(8,000)	5,533	(2,467)
<b>PORTFOLIO EXPENDITURE</b>	<b>(1,961)</b>	<b>164</b>	<b>(1,797)</b>	<b>251</b>	<b>0</b>	<b>(190)</b>	<b>1,813</b>	<b>0</b>	<b>(150)</b>	<b>(2,543)</b>	<b>(8,000)</b>	<b>5,533</b>	<b>(5,083)</b>
<b>PORTFOLIO EXPENDITURE</b>	<b>22,824</b>	<b>1,501</b>	<b>24,325</b>	<b>1,490</b>	<b>(203)</b>	<b>(190)</b>	<b>4,276</b>	<b>985</b>	<b>308</b>	<b>(2,543)</b>	<b>(8,000)</b>	<b>5,533</b>	<b>25,981</b>
<b>INCOME:</b>													
Retained Business Rates	(3,800)	0	(3,800)				500						(3,300)
Business rates growth	(6,784)	0	(6,784)				6,784						0
Government grants rolled into RSG	0	0	0				(9,189)						(9,189)
New Homes Bonus Funding	(1,132)	0	(1,132)				1,132						(0)
Government Grants	(962)	0	(962)				(1,563)						(2,525)
Council Tax	(10,068)	0	(10,068)				(858)						(10,926)
Council Tax - Collection Fund Surplus(-)/Deficit	(78)	0	(78)				37						(41)
<b>TOTAL INCOME</b>	<b>(22,824)</b>	<b>0</b>	<b>(22,824)</b>			<b>0</b>	<b>(3,157)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(25,981)</b>
<b>VARIANCE ON BUDGET</b>	<b>0</b>	<b>1,501</b>	<b>1,501</b>	<b>1,490</b>	<b>(203)</b>	<b>(190)</b>	<b>1,119</b>	<b>985</b>	<b>308</b>	<b>(2,543)</b>	<b>(8,000)</b>	<b>5,533</b>	<b>(0)</b>

**APPENDIX 2 New Investment Proposals 2026-27**

**DRAFT Permanent New Investment**

External Reporting Portfolio	Portfolio	Service	Description	Amount £000	Offset by savings? (Y/N)	Saving Amount
Finance, Performance, Legal and Governance	Finance & Performance	Revenues and Benefits Team	Additional resource of 3 x Revenues and Benefits Officers added permanently to the establishment to keep up with service demand and to replace current agency spend.	157	Y	-34
Finance, Performance, Legal and Governance	Finance & Performance	Financial Services Team	Permanently add the Lead Accountant - Major Projects post to the establishment.	60	N	
Finance, Performance, Legal and Governance	Legal and Governance	Borough Elections	Increased costs for Borough Elections including, staffing, postage and venue hire.	43	N	
Finance, Performance, Legal and Governance	Legal and Governance	Elections - Police and Crime Commissioner elections	Removal of income budget for Police and Crime Commissioner grant following the 2024/25 election.	19	N	
<b>Total Finance, Performance, Legal and Governance</b>				<b>279</b>		
Partnership and Wellbeing	Leisure and Wellbeing	Sports and Recreation	Reduce income target across the Sports and Recreation service due to unachievable income targets that were set in 2021/22.	77	N	
Partnership and Wellbeing	Leisure and Wellbeing	Visitors Centre	Reduction of income based on current trend.	18	Y	19
Partnership and Wellbeing	Legal and Governance	Equality and Diversity	Increase to FTE for Equality and Diversity Officer. Role has increased to Full Time.	25	N	
<b>Total Partnership and Wellbeing</b>				<b>121</b>		
Communities, Homes, Regulation and Safety	Regulation and Safety	Car Parks	Increase in budget to reflect contract payments to external supplier for car parking machines.	30	Y	35
Communities, Homes, Regulation and Safety	Regulation and Safety	Car Parks	Annual maintenance budget required for the ongoing repair and maintenance of car parks.	84	N	
Communities, Homes, Regulation and Safety	Regulation and Safety	Regulatory Services	Additional 2 Environmental Health Officers and budget required for an external contractor to carry out food inspections to allow deployment of permanent staff to higher value work.	157	N	
Communities, Homes, Regulation and Safety	Communities and Homes	Private Sector Leasing	Net position following a reduction in Housing Benefit Subsidy following the hand back of Private Sector Leasing properties.	39	N	
<b>Total Communities, Homes, Regulation and Safety</b>				<b>260</b>		
Organisational Change	Chief Executive	Transformation Change Unit	Changes to the establishment following the need for 2 x Senior Project Managers who can continue to progress with the current high profile property projects.	27	N	
<b>Total Communities, Homes, Regulation and Safety</b>				<b>27</b>		
Corporate Items	Corporate Items	Staff costs	Budget all posts on the top of the grade to simplify future budget setting processes.	500	N	
Corporate Items	Corporate Items	Salary costs following pay review	A 5% allowance of the staffing budget is held whilst a pay benchmarking review takes place.	1,100	N	
Corporate Items	Corporate Items	Corporate Strategy Delivery Fund	Additional budget required to delivery Corporate Strategy Outcomes.	251	N	
<b>Total Corporate Items</b>				<b>1,851</b>		
<b>Permanent New Investment Grand Total</b>				<b>2,538</b>		

**DRAFT Temporary New Investment**

External Reporting Portfolio	Portfolio	Service	Description	Amount £000	Offset by savings? (Y/N)	Saving Amount
Corporate Items	Corporate Items	Capital expenditure financed from revenue balances	Additional direct revenue financing contribution to strengthen the Council's approach to capital funding and reduce future Minimum Revenue Provision requirements.	860	N	
<b>Corporate Adjustment Grand Total</b>				<b>860</b>		
<b>Temporary New Investment Grand Total</b>				<b>860</b>		

**DRAFT Temporary New Investment funded by reserves**

External Reporting Portfolio	Portfolio	Service	Description	Amount £000	Offset by savings? (Y/N)	Saving Amount
Corporate Items	Corporate Items	Climate Change	2026/27 revenue budget creation	200	N	
Corporate Items	Corporate Items	Transformation	2026/27 revenue budget creation	500	N	
Growth and Investment, Digital and Communications	Growth and Investment	Town Centre	2026/27 revenue budget creation	1,040	N	
Chief Executive	Chief Executive	Local government reorganisation	2026/27 revenue budget creation	1,000	N	
<b>Corporate Adjustment Grand Total</b>				<b>2,740</b>		
<b>Grand Total</b>				<b>6,138</b>		

DRAFT Corporate Strategy Delivery Plan Projects						
External Reporting Portfolio	Portfolio	Service	Description	Amount £000	Offset by saving? (Y/N)	Saving Amount
Corporate Items	Chief Executive	Healthy Lifestyles	Health and Wellbeing Coordinator (1FTE) Health and Physical Activity Officer (1FTE)	99	N	
Corporate Items	Chief Executive	Healthy Lifestyles	Health and Wellbeing Operational budget	30	N	
Corporate Items	Chief Executive	Healthy Lifestyles	Establishment of Love Rugby Wellbeing fund	250	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	Commission of support to deliver enhancements to planters and raised beds in urban area	30	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	Feasibility study for MUGA health and safety in Caldecott Park	30	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	Accessibility - open spaces audit	30	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	Accessibility -feasibility study for the provision of "changing places"	20	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	Feasibility study - to look at establishing toilet/changing rooms in greenspace areas	40	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	Climate Engagement - increase engagement and participation in relation to climate change via a series of events		N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	A new grants scheme to support allotment associations and parishes with improvements to key infrastructure and accessibility.	150	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (revenue)	Councillor grants -allocate each ward Councillor £3,000 each to progress ward specific schemes	126	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (Capital)	Park Connector Network (£70,000 existing budget in place) CAPITAL SCHEME WILL NEED SEPARATE BUSINESS CASE (NO APPROVAL IN THIS BUDGET)	200	N	
Corporate Items	Chief Executive	Liveable Neighbourhoods (Capital)	Greenspace protection enhancements CAPITAL SCHEME WILL NEED SEPARATE BUSINESS CASE (NO APPROVAL IN THIS BUDGET)	80	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Warwickshire CAVA - commission further work to map existing VCS activity across the Borough and maintain a database of local organisations.	20	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Rugby Disability Forum - Working with Equip to build on previous work to establish a Rugby Disability Forum	25	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Accessing Grants - A proof of concept new 12 month fixed term contract appointment to support with new grant schemes and advice councillors on accessing external funding	50	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Percival Guildhouse - Grant to develop greater engagement with wider Rugby community to help spread the word for this valuable charity	25	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Financial Inclusion - to deliver further initiatives to support the residents of the Borough with cost of living challenges	25	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Feasibility study for Community Centre Development at Coton Park	20	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Hoskyn Centre support for isolated/ vulnerable older people and residents	30	N	
Corporate Items	Chief Executive	Voluntary and Community Sector Investment Programme	Rugby Ecohub - To provide 'step down' funding towards self-sufficiency, including the delivery of specific projects in relation to a food strategy.	10	N	
Corporate Items	Chief Executive	Love Rugby 2026	•Love Rugby festival and associated literature •Support to small scale events such as the 'yarn bombers' •A new 'Arts and Community' Grants Scheme to support local groups and individual artists up to £2,000 per application (£30k)	140	N	
Corporate Items	Chief Executive	Town Centre Support Programme	Street Cleaning - to provide an enhanced town centre cleaning regime	51	N	
Corporate Items	Chief Executive	Town Centre Support Programme	Community Safety following options appraisal, to provide most viable form of safety	160	N	
Corporate Items	Chief Executive	Town Centre Support Programme	Continuation of town centre events	340	N	
Corporate Items	Chief Executive	Town Centre Support Programme	Town centre drop in/one stop shop	TBC	N	
Corporate Items	Chief Executive	Service Transformation including LGR	LGR related budget to allow adaptability and prompt decision making	530	N	
Corporate Items	Chief Executive	Service Transformation including LGR	LGR Programme Management Office	470	N	
Corporate Items	Chief Executive	Service Transformation including LGR	Planning and Enforcement Digitalisation: A 12 month fixed term post with the remit to develop an online tool that filters enforcement complaints so that officer focus on those which are actual breaches of planning control	60	N	
Corporate Items	Chief Executive	Service Transformation including LGR	Customer Journey -where possible automate and improve processes which will involve increased digitalisation and fewer occasions of manual intervention	TBC	N	
Corporate Items	Chief Executive	Service Transformation including LGR	A two year fixed term Economic Development Officer tasked with delivering the Economic Strategy including developing the Green Economy	60	N	
<b>Corporate Adjustment Grand Total</b>				<b>3,101</b>		

**Appendix 2 - Saving Proposals 2026-27**

**DRAFT Permanent Savings**

External Reporting Portfolio	Portfolio	Service	Description	Amount £000	Funding growth? (Y/N)	Growth Amount £000
Partnership and Wellbeing	Leisure and Wellbeing	Art Gallery Museum	Removal of BID Levy budget.	(9)	Y	18
Partnership and Wellbeing	Leisure and Wellbeing	Town Centre Events	Reduction to Development Activities budget following review of spend.	(10)	Y	18
Partnership and Wellbeing	Chief Executive	Human Resources	Removal of temporary staff that were funded from transformation reserve.	(31)	N	
<b>Total Partnership and Wellbeing</b>				<b>(50)</b>		
Communities, Homes, Regulation and Safety	Regulation and Safety	Car parks	Increase to car parking income following current trend.	(34)	Y	30
<b>Total Communities, Homes, Regulation and Safety</b>				<b>(34)</b>		
Finance, Performance, Legal and Governance	Finance and Performance	Revenues and Benefits	Additional fee income for court fees following a fee increase	(35)	Y	157
Finance, Performance, Legal and Governance	Legal and Governance	Democratic Services	Disestablished post following review of service.	(27)	N	
<b>Total Finance, Performance, Legal and Governance</b>				<b>(62)</b>		
Growth and Investment, Digital and Communications	Growth and Investment	Planning Services	Saving on software budget for Planning system following the on going cost of maintenance after implementation.	(22)	N	
Growth and Investment, Digital and Communications	Digital and Communications	Maintenance of customer service systems	System / software costs no longer being used.	(28)	N	
<b>Total Growth and Investment, Digital and Communications</b>				<b>(50)</b>		
Operations and Traded Services	Operations and Traded Services	Food Waste	Allocation of DEFRA grant in addition to amount agreed at Cabinet on	(7)	N	
<b>Total Operations and Traded Services</b>				<b>(7)</b>		
<b>Permanent Savings Grand Total</b>				<b>(203)</b>		

**DRAFT Temporary Savings**

External Reporting Portfolio	Portfolio	Service	Description	Amount £000	Funding growth? (Y/N)	Growth Amount £000
Corporate Items	Corporate Items	Corporate Items	Housing Benefit Subsidy Admin Grant 2026/27 allocation	(190)	Y	18
<b>Temporary Savings Grand Total</b>				<b>(190)</b>		
<b>Temporary Savings Grand Total</b>				<b>(190)</b>		
<b>Savings Grand Total</b>				<b>(393)</b>		

Fees and Charges Schedule 2026-27			
	Current Fee 2025/26	PROPOSED Fee 2026/27	% increase
<b>Leisure and Wellbeing</b>			
<b>Rugby Art Gallery and Museum</b>			
Floor One Gallery artist exhibition hire 2 weeks	155.10	161.00	3.80%
Public Liability Insurance administration fee (Floor One Gallery)	33.00	34.30	3.94%
Children's workshops - 2 hours	12.70	13.20	3.94%
Children's workshops - 10 - 4	31.70	32.90	3.79%
Baby Splats	6.90	7.00	1.45%
Tripointium - Roman Britain school workshop	126.70	150.00	18.39%
Roman Day	272.50	285.00	4.59%
Arts Award 'Discover in a Day' school session per child	8.70	9.00	3.45%
Sketch book journey school workshop	126.70	150.00	18.39%
Historic loans box hire	8.70	9.00	3.45%
Magic Carpet	145.70	150.00	2.95%
Draw, Draw, Draw	126.70	150.00	18.39%
Rugby Collection	120.40	125.00	3.82%
Archaeological archive deposits, per box:			
Large box - £330.30 ( up to 255mm x 405mm x 225mm)	330.30	330.30	0.00%
Small box - £165.15 (up to 268mm x 405mm x 80mm)	165.15	165.15	0.00%
Centre supervisor to stay after hours (hourly rate)	52.80	54.80	3.79%
Gallery Assistant (per hour)	39.50	41.00	3.80%
<b>Education Room 1 - hire charges</b>			
Per hour	29.80	30.90	3.69%
National Charities/Education	23.90	24.80	3.77%
Local Groups/Charities/Education	20.80	21.60	3.85%
<b>Education Room 2 - hire charges</b>			
Per hour	21.10	21.90	3.79%
National Charities/Education	16.90	17.50	3.55%
Local Groups/Charities/Education	14.60	15.20	4.11%
<b>Note: Room Hire</b>			
<b>FULL day room hire offers a 5% discount</b>			
<b>Refreshments can be provided at an additional cost please contact service directly for details</b>			
Rugby Open fee - single artwork	8.40	8.70	3.57%
Rugby Open fee - three artworks	22.10	22.90	3.62%
Rugby Open late collection of artwork fee (per artwork per day)	6.10	6.30	3.28%
Rugby Open commission on artwork sales	25% commission	25% commission	
<b>Benn Hall</b>			
<b>Monday - Thursday per hour</b>			
Main Hall	45.00	60.00	33.33%
Rokeby Room	30.00	40.00	33.33%
Bar	25.00	30.00	20.00%
Whole Building	75.00	100.00	33.33%
<b>Friday 9-5 per hour</b>			
Main Hall	75.00	75.00	0.00%
Rokeby Room	50.00	50.00	0.00%
Bar	25.00	25.00	0.00%
Whole Building	125.00	125.00	0.00%
<b>Friday from 5pm, Saturday, Sunday &amp; Bank Holidays per hour</b>			
Whole Building	125.00	125.00	0.00%
<b>Use of Kitchen Facilities for the provision of:-</b>			
Tea/Coffee/Squash/Biscuits	45.00	45.00	0.00%
All other catering per hour	30.00	30.00	0.00%
<b>Show Packages</b>			
Monday - Wednesday	520.00	820.00	57.69%
Thursday to Sunday	820.00	1020.00	24.39%
<b>NOTE:</b>			
<b>(a) Preparation time, if required, must be arranged at time of booking. Please note this cannot always be guaranteed.</b>			
<b>(b) Christmas Eve, New Year's Eve and New Year's Day will be charged at weekend rate.</b>			
<b>Sports and Recreation</b>			
Use of Community Sports Coach	21.30	21.30	0.00%
Use of a Play Ranger	21.30	21.30	0.00%
<b>Use of On Track Sports Leaders</b>			
Schools (PPA/Lunch)	21.30	22.10	3.76%
Sport Specific	25.80	26.80	3.88%
Mentoring	25.80	26.80	3.88%
Small Group Work	38.70	40.20	3.88%
Youth Club	21.80	22.60	3.67%
Sport Leader Courses	38.70	40.20	3.88%
Boxing Leader Courses	38.70	40.20	3.88%

Fees and Charges Schedule 2026-27					
	Current Fee 2025/26		PROPOSED Fee 2026/27		% increase
<b>Parks and Open Spaces</b>					
Caldecott Park - to be fixed with the café leaseholder					
<b>Special Events on Parks and Open Spaces</b>					
Sports Tournaments					
	price on application		price on application		
Charitable Events					
	no charge		no charge		
Dog Shows - per opening day	372.70		386.90		3.81%
Fairs/Circuses - per operating day	494.60		513.40		3.80%
Fairs/Circuses - per setting up day	141.00		146.40		3.83%
Returnable deposit for new fair/circus operator	390.60		405.40		3.79%
Commercial Events	497.00		515.90		3.80%
Filming rights (per day)	264.00		274.00		3.79%
Ice Cream Licence	price on application		price on application		
<b>NOTE: SPORTS PITCHES ARE HIRED PER SESSION (not including time spent changing)</b>					
<i>All hirers must provide evidence of Public Liability insurance of £5 million and sign the current Terms and Condition of Hire</i>					
<i>Matches must be completed by 9pm Monday to Saturday and by 6pm on Sunday</i>					
<b>Rugby Football: 1 session is deemed to last up to 100 minutes</b>					
<b>Football: 1 session is deemed to last up to 120 minutes</b>					
<b>Cricket: 1 session is deemed to last up to 4 hours</b>					
<b>Changing Facilities: where booked will be charged per pitch session as above</b>					
<i>This is an unattended service provided to specific clubs/teams by prior agreement.</i>					
<i>An attended service is available for a casual booking - additional charge payable</i>					
<i>Where an all day booking is made, morning is deemed to be one session, afternoon one session and evening one session. Each session will be charged as detailed.</i>					
<b>Senior pitch hire</b>					
	<b>Single Booking</b>	<b>Block Booking</b>	<b>Single Booking</b>	<b>Block Booking</b>	
Football, Rugby, Cricket, Gaelic Football (Block Booking, sports teams or coaches)	45.80	39.90	47.54	41.42	3.80%
Football, Rugby, Cricket, Gaelic Football (Single Booking)	54.96	39.90	57.05	41.42	3.80%
<b>Intermediate pitch hire</b>					
Football (Block Booking, sports teams or coaches)	35.70	31.70	37.06	32.90	3.80%
Football, Rugby, Cricket, Gaelic Football (Single Booking)	42.84	31.70	44.47	32.90	3.80%
<b>Junior pitch hire</b>					
Football, Rugby (Block Booking, sports teams or coaches)	35.70	31.70	37.06	32.90	3.80%
Football, Rugby, Cricket, Gaelic Football (Single Booking)	42.84	31.70	44.47	32.90	3.80%
<b>Mini pitch hire</b>					
Football (Block Booking, sports teams or coaches)	17.90	15.30	18.58	15.88	3.80%
Football, Rugby, Cricket, Gaelic Football (Single Booking)	21.48	15.30	22.30	15.88	3.80%
<b>UNAUTHORISED USE OF FACILITIES - DOUBLE FEE PAYABLE</b>					
Training (per training session) (Block Booking, sports teams or coaches)	12.30	12.90	12.77	13.39	3.80%
Training (per training session) (Single Booking)	14.76	12.90	15.32	13.39	3.80%
Changing Rooms (subject to change as facilities are refurbished)					
Charged per session as above. Changing rooms are opened as for Football/Cricket, 30 minutes before kick-off, Rugby/Gaelic 60 minutes before kick-off and early opening - price on application.					
<b>Unattended regular use through the season on specified number of occasions (minimum 10)</b>					
Seniors per room per occasion (no refunds unless cancelled by Council)	22.70		23.60		3.96%
Juniors per room per occasion (no refunds unless cancelled by Council)	15.60		16.20		3.85%
<b>Juniors</b>					
Weekly access to toilets only (For season- dates as agreed)	310.70		322.50		3.80%
<b>Unattended casual use (less than 10 occasions)</b>					
Seniors £18.00 per room per occasion	27.50		28.50		3.64%
Juniors £12.50 per room per occasion	19.10		19.80		3.66%
<b>Attended Service</b>					
	Additional £25 payable				
<b>Late Booking Charges</b>					
Each Pitch (Including VAT)	13.10		13.60		3.82%
Changing room(s) (plus VAT as appropriate)	13.10		13.60		3.82%
<b>Professional Trainers (per hour)</b>	17.90		18.60		3.91%

Fees and Charges Schedule 2026-27			
	Current Fee 2025/26	PROPOSED Fee 2026/27	% increase
<b>Growth and Investment</b>			
<b>Planning Services</b>			
<u>Pre-application Charges</u>			
Householder Extensions or Outbuildings	110.00	115.00	4.55%
<u>Other Commercial Development</u>			
1-4 Dwellings, Agriculture, Change of Use or other Minor Development Proposals	470.00	490.00	4.26%
Additional Meeting or Advice Notice in regard to above	145.00	150.00	3.45%
5-9 Dwellings; or any development with 500m2 to 999m2 of Floor Space	1,260.00	1,310.00	3.97%
Additional Meeting or Advice Notice in regard to above	145.00	150.00	3.45%
10 to 49 dwellings; or any development up to 0.49; or 1,000 to 4,999 m2 of floor space	2,870.00	2,980.00	3.83%
Additional Meeting or Advice Notice in regard to above	600.00	625.00	4.17%
50 to 99 dwellings; or development 0.5 to 0.99ha or 5,000 to 9,999 m2 of floor space	4,420.90	4,590.00	3.83%
Additional Meeting or Advice Notice in regard to above	600.00	625.00	4.17%
100-199 Dwellings or development 1ha to 2ha	Price on application	Price on application	
Additional Meeting or Advice Notice in regard to above	Price on application	Price on application	
200+ Dwellings; or development greater than 2 ha; or gross floor area greater than 10,000m2	Price on application	Price on application	
Additional Meeting or Advice Notice in regard to above	Price on application	Price on application	
<u>Planning Performance Agreements</u>			
Major strategic developments where a Planning Performance Agreement (PPA) is required: to be negotiated	price on application	price on application	
Planning Application Fees - set nationally			
<a href="#">A Guide to the Fees for Planning Applications in England</a>			
Available on line via national Planning Portal website			
<u>Plan Printing – Size A0 + (per copy)</u>			
Size A0	10.70	11.10	3.74%
Size A1	7.90	8.20	3.80%
Size A2	5.40	5.60	3.70%
Size A3	2.50	2.60	4.00%
Size A4	1.20	1.25	4.17%
<u>Planning Decision Notices (including appeal decisions)</u>			
Per copy	20.00	20.80	4.00%
<u>Miscellaneous Documentation</u>			
First copy from each file	1.20	1.25	4.17%
Subsequent copies (black and white) per side	0.11	0.15	36.36%
Subsequent copies (colour) per side	0.22	0.25	13.64%
<u>Section 106 Agreements &amp; Unilateral Undertakings</u>			
For any obligation related to Affordable Housing which contains eligibility criteria	600.00	625.00	4.17%
For each obligation which only seeks a monetary contribution	600.00	625.00	4.17%
<i>5% of the total financial contribution per obligation where additional ongoing monitoring is required over and above just a monetary contribution</i>			
<i>Any large scale developments (such as 350 dwellings or more, or 15,000 square metres gross or more, including Sustainable Urban Extensions, will be subject to bespoke monitoring fee arrangements</i>			
<u>Additional monitoring fees for Section 106 Agreements, Unilateral Undertakings and Conditions</u>			
Site inspection fee	240.00	250.00	4.17%
Approval of details/documents, including conditions per submission/compliance request	360.00	375.00	4.17%
Deed of variation per s106/UU topic	710.00	740.00	4.23%
Monitoring in relation to discounted market affordable housing dwellings (per dwelling)	500.00	520.00	4.00%
Confirmation Planning Enforcement Notice or other such formal enforcement matter has been complied with or request to be withdrawn (per notice/matter) from a property/site and/or Land Charges Register	250.00	260.00	4.00%
<u>Biodiversity net gain (BNG)</u>			
Biodiversity net gain (BNG) monitoring for all new applicable development sites in relation to onsite and offsite BNG and Habitat Banks	price on application dependent on size of site	price on application dependent on size of site	
<b>Building Control</b>			
From 1st April 2015 regulatory activities will be undertaken by Warwick District Council as a shared partnership. Please visit <a href="http://www.warwickdc.gov.uk">www.warwickdc.gov.uk</a> for further information.			
<b>Land Charges</b>			
Additional Questions each	45.90	47.70	3.92%
Additional Parcels each	23.10	24.00	3.90%
Con29 - Residential	130.50	135.60	3.91%
Con29 - Commercial	0.00	155.70	0.00%
Con29 O - Optional Enquiries, except ones listed below	21.90	22.80	4.11%
Con29 O - Optional Enquiry 22	23.40	24.30	3.85%
<b>*We DO NOT answer Questions 4 &amp; 16</b>			
<u>Other CON29 questions</u>			
Question 1.1 j, k, l	21.00	21.80	3.81%
Question 2	41.10	42.70	3.89%
Question 3.7	18.30	19.00	3.83%
Question 3.8	6.30	6.50	3.17%
Question 3.9	6.60	6.90	4.55%
Question 3.11	19.80	20.70	4.55%
Question 3.13	2.10	2.10	0.00%
Environmental Information Regulations 2004 (as amended) request (Part 2, Regulation 8) (excluding Planning CON29 requests)	0.00	25.00	0.00%
<b>*Flat rate figure as advised by the Information Commissioner's Office</b>			
<b>Rugby Outdoor Market</b>			
Rugby Market Daily Pitch Fee (payable to CJ Events)	28.00	28.00	0.00%
<b>Electricity (per day)</b>			
13 amp plug	0.00	6.60	0.00%
16 amp plug	0.00	9.24	0.00%

Fees and Charges Schedule 2026-27			
	Current Fee 2025/26	PROPOSED Fee 2026/27	% increase
<b>Street name and numbering</b>			
Add a name to an existing address - Price per address	31.70	32.90	3.79%
Change an existing address - Price per address	31.70	32.90	3.79%
Register a new address - Price per address	31.70	32.90	3.79%
New Addresses on Large Developments - Price per 2 - 5 plots	126.70	131.50	3.79%
New Addresses on Large Developments - Price per 6 - 10 plots	253.50	263.10	3.79%
New Addresses on Large Developments - Price per 11 - 19 plots	380.20	394.60	3.79%
New Addresses on Large Developments - Price per 20+ plots	507.00	526.30	3.81%
New Addresses on Large Developments - Price per additional plot over 20 plots	19.00	19.70	3.68%
Register a new Street - Price per street	126.70	131.50	3.79%
Rename an existing street - Price per street	253.50	263.10	3.79%
+ a per address charge - Price per address	31.70	32.90	3.79%
<b>Regulation and Safety</b>			
<b>Bereavement Services - Crematorium</b>			
<i>Note: Adult rates apply to persons aged 18 or over</i>			
<u>Cremation Fees -inclusive of medical referee fees, unwitnessed scattering of ashes and environmental levy (where applicable)</u>			
Child - up to 24 weeks gestation	no charge	no charge	
Child - from 24 weeks gestation up to and including 17 years of age (N.B. this is not to be paid by the family but will be claimed from the Children's Funeral Fund by RBC)	310.00	322.00	3.87%
Adult - service 10.00am - 4pm (45 mins max chapel time, to include entry and exit of chapel)	1,050.00	1,160.00	10.48%
Adult - service 9.00am (45 mins max chapel time, to include entry and exit of chapel)		1,060.00	
Adult - no service 8.15am - 8.25am (no music, minister or family present)	610.00	610.00	0.00%
Adult- no service with attendance 8.30am to 9am (max 25 people, 10 mins chapel time)	660.00	660.00	0.00%
Cremation of body parts ( <i>if we did not cremate deceased</i> )	243.00	252.00	3.70%
Cremation of body parts ( <i>if we cremated deceased</i> )	110.00	115.00	4.55%
Use of Ceremony Room (No Cremation)	360.00	374.00	3.89%
Extended Chapel Time - Booked In advance (Additional 45mins)		360.00	
Extended Chapel Time - Not booked in advance		450.00	
<u>Weekend Surcharge</u>			
Saturday cremation 10.00am - 12 noon - strict rotation	770.00	800.00	3.90%
Saturday interment of cremated remains (am only)	325.00	340.00	4.62%
Saturday scattering of cremated remains (am only)	130.00	135.00	3.85%
Scattering of ashes when cremation has taken place at Rainsbrook	55.00	58.00	5.45%
Scattering of ashes when cremation has taken place elsewhere	108.00	113.00	4.63%
Wooden casket/biodegradable casket	From £80	From £90	
Additional Biobox	16.00	17.00	6.25%
Forwarding cremated remains by post (inland)	price on application	price on application	
DVD recording of service	80.00	85.00	6.25%
Download link (Add on)	30.00	35.00	16.67%
Download link (stand alone)	60.00	65.00	8.33%
Music tribute up to 25 photographs timed to your chosen piece of music	95.00	100.00	5.26%
Music tribute up to 50 photographs timed to your chosen piece of music	125.00	135.00	8.00%
Basic slideshow (up to 25 photographs played on a loop throughout the service – cannot be timed to music)	65.00	70.00	7.69%
Themed tribute up to 25 photographs timed to your chosen piece of music	120.00	130.00	8.33%
Themed tribute up to 50 photographs timed to your chosen piece of music	150.00	160.00	6.67%
Virtual Memorial Service (for unattended services)	60.00	83.00	38.33%
Single photograph displayed	10.00	12.00	20.00%
Family Supported Tribute	40.00	42.00	5.00%
Bespoke tributes	price on application	price on application	
Webcast	95.00	100.00	5.26%
Administration fee (for additional work/non compliance) ( For Clarification please call the office)	From £50	From £55	
Bearer's fee (advance booking only)	40.00	40.00	0.00%
Late arrival / overrun per 15 minutes past the booked time)	360.00	375.00	4.17%
Late cancellation	115.00	120.00	4.35%
Retention of ashes (per month, after first three months)	27.00	30.00	11.11%
Duplicate Cremation certificate	16.00	17.00	6.25%
Family history search	55.00	57.00	3.64%
Corporate Events		price on application	
<u>Memorial Items</u>			
<u>Book of Remembrance</u>			
Two line entry	100.00	105.00	5.00%
Five line entry	160.00	168.00	5.00%
Five line entry with emblem	220.00	230.00	4.55%
Eight line entry	240.00	250.00	4.17%
Eight line entry with emblem	280.00	290.00	3.57%
Memorial Tree (Bronze Plaque only, 10 year lease)	600.00	650.00	8.33%
Memorial Barbican Plaque (5 year lease)	550.00	570.00	3.64%
Memorial Bench (Bronze Plaque only, 10 year lease)	600.00	650.00	8.33%
Granite Memorial Package (50 year lease, inclusive price)	From £2,750	From £2,850	
Memorial Kerb (10 year lease)	800.00	830.00	3.75%
Tree of Life (10 year lease)	650.00	675.00	3.85%
Memorial Boulder (10 year lease)	800.00	830.00	3.75%
Armed Forces Plaque	700.00	730.00	4.29%
Bespoke Memorial	Prices from 150.00	Prices from 150.00	
Reservation fee: Granite Memorial Annual Charge for Space only	130.00	150.00	15.38%

Fees and Charges Schedule 2026-27			
	Current Fee 2025/26	PROPOSED Fee 2026/27	% increase
<b>Bereavement Services - Cemeteries</b>			
Croop Hill Cemetery, Whinfield Cemetery, Watts Lane Cemetery, Clifton Road Cemetery			
<u>Burial Charges</u>			
Non-residents of Rugby are subject to triple fees in respect of Exclusive Right of Burial and Interment fees			
<u>Purchase of Exclusive Right of Burial for 50 years</u>			
Adult's Plot	2,100.00	2,200.00	4.76%
Adult Plot - Reservation Fee	n/a		
Adult's Plot - Watts Lane Green Burial area (single depth only)	2,100.00	2,200.00	4.76%
Adult Plot - Reservation Fee	n/a		
<u>Interment fees - preparation and backfilling of grave</u>			
Children - up to 24 weeks gestation - private arrangement	From no charge to 150.00	From no charge to 150.00	
Children - up to 24 weeks gestation - shared grave	150.00	156.00	4.00%
Children -from 24 weeks gestation up to 17 yrs (N.B. this is not to be paid by the family but will be claimed from the Children's Funeral Fund) – all areas including Cloverleaf Memorial Garden	450.00	470.00	4.44%
Adult grave	1,050.00	1,090.00	3.81%
Stepped single grave - for burial without coffin	1,100.00	1,150.00	4.55%
Weekend surcharge - Saturday 9.30am to 12.00 noon (when agreed)	785.00	815.00	3.82%
Construction of vault	price on application	price on application	
<u>Interment of Cremated Remains in a Cemetery</u>			
<u>Purchase of Exclusive Right of Burial for 50 yrs</u>			
Cremation plot for 2 caskets (most plots are this size)	800.00	830.00	3.75%
Cremation plot for 4 caskets (Croop Hill Cemetery)	950.00	986.00	3.79%
Reservation Fee - ashes plot	450.00	470.00	4.44%
<u>Interment fees (ashes)- preparation and backfilling of grave</u>			
Children -from 24 weeks gestation up to 17 yrs (N.B. this is not to be paid by the family but will be claimed from the Children's Funeral Fund)		470.00	
Adult - interment of cremated remains	450.00	470.00	4.44%
Adult - strewing of cremated remains under turf	250.00	260.00	4.00%
<u>Scattering of ashes on the surface is not permitted</u>			
Use of Cemetery Chapel at Watts Lane or Croop Hill Cemeteries	250.00	260.00	4.00%
On site appointment at cemeteries	50.00	52.00	4.00%
Use of Rainsbrook Ceremony Room (no cremation)	360.00	374.00	3.89%
Cemetery Memorial Tree with bronze plaque (10 year lease)	600.00	650.00	8.33%
Cemetery Memorial Bench			
Family History Search - Detailed genealogy research	56.00	58.00	3.57%
Exhumation			
Plaque on Whinfield Memorial Scrolls	300.00	350.00	16.67%
Plaque on Watts Lane Memorial Book	300.00	350.00	16.67%
Plaque on Child in Hand Memorial at Clifton Road	300.00	350.00	16.67%
Transfer of ownership of reserved grave to non resident (2 x EROB charge)	4,200.00	4,400.00	4.76%
Transfer of ownership	100.00	105.00	5.00%
Administration charge	From £50	From £55	
<u>Memorial Permit Fees</u>			
<u>Main Cemetery Areas (purchased graves only)</u>			
<u>Headstone (including any base slab)</u>			
Up to 5'6" high x 3'0" wide x 1'6" deep for Whinfield Cemetery, Watts Lane, Croop Hill and Clifton Road - Rainsbrook Cemetery up to 3ft tall	350.00	365.00	4.29%
<u>Vase</u>			
Up to 1'3" high and 1'0" diameter	200.00	208.00	4.00%
<u>Plaque/tablet - Main Cemetery Section</u>			
Up to 2'0" (h) x 2'6" (w) x 1'6" (d)	200.00	208.00	4.00%
<u>Plaque/tablet - Whinfield Cremation Section</u>			
Up to 2'0" (h) x 2'0" (w) x 2'0" (d)	200.00	207.60	3.80%
<u>Plaque/tablet - Watts Lane Cremation Section</u>			
Up to 2'0" (h) x 2'3" (w) x 2'0" (d)	200.00	208.00	4.00%
<u>Plaque/tablet - Croop Hill Cremation Section</u>			
Up to 1'6" (h) x 1'6" (w) x 3'0" (d)	200.00	208.00	4.00%
Added inscription to any memorial	200.00	208.00	4.00%
Replacement of existing memorial where no amendment to previous approval	50.00	52.00	4.00%
Kerbstones including headstone (where permitted)	600.00	623.00	3.83%
Kerbstones only (where permitted)	400.00	415.00	3.75%
Oversized headstone	5,000.00	5,190.00	3.80%
<u>Cloverleaf Memorial Garden</u>			
Contact Bereavement Services 01788 533715			

Fees and Charges Schedule 2026-27			
	Current Fee 2025/26	PROPOSED Fee 2026/27	% increase
<b>Regulatory Services</b>			
<u>Domestic Pest Control</u>			
Rats - up to 3 visits	65.80	67.80	3.04%
Mice - up to 3 visits	113.40	116.40	2.65%
Bedbugs - up to 2 visits	152.50	157.00	2.95%
Fleas - up to 2 visits	125.30	128.80	2.79%
Cockroaches - up to 3 visits	152.50	157.00	2.95%
Squirrels- up to 3 visits	109.10	112.10	2.75%
<u>Wasps and Hornets - up to 2 visits</u>			
General charge	96.10	96.10	0.00%
Additional wasp nest (no concessions)	11.90	11.90	0.00%
<u>Commercial Pest Control</u>			
Wasps (non contract)	131.80	135.50	2.81%
Wasps (contract)	104.70	107.50	2.67%
<u>Minimum charge 1 hour, charged per 30 minutes thereafter.</u>			
Bedbugs, fleas and cockroaches	131.00	132.90	1.45%
Rats and Mice	125.00	127.80	2.24%
<u>Contracts (additional treatment over and above agreed contracts terms and conditions)</u>			
Bedbugs, fleas and cockroaches	104.30	106.10	1.73%
Rats and Mice	99.00	100.80	1.82%
<u>Miscellaneous</u>			
Fumigation void premises	100.40	102.20	1.79%
House clearance	63.10	64.90	2.85%
Key collections (Rugby area only)	62.30	64.67	3.80%
<u>Untagged</u>			
First Offence	95.00	98.61	3.80%
Subsequent Offence	105.00	108.99	3.80%
<u>Tagged</u>			
First Offence	70.00	70.00	0.00%
Subsequent Offence	90.00	90.00	0.00%
Kennel costs (per day) subject to third party increases	18.00	18.70	3.89%
<i>Note: A day includes part days and is applied from the day of acceptance into the kennel. Micro-chipping is a service provided by the Councils Stray Dog Kennels Provider</i>			
<b>Licensing</b>			
<u>Animal Licences</u>			
House to House Licence	no charge	no charge	
<u>Pet Shops/Selling of animals</u>			
1 Year Licence	195.00	195.00	0.00%
2 Year Licence	320.00	320.00	0.00%
3 Year Licence	467.00	467.00	0.00%
Renewal	145.00	145.00	0.00%
<u>Animal Boarding Establishments (large establishments- 7 and over)</u>			
1 Year Licence	210.00	210.00	0.00%
2 Year Licence	367.00	367.00	0.00%
3 Year Licence	525.00	525.00	0.00%
Renewal	160.00	160.00	0.00%
<u>Animal Boarding Establishments (small establishments- 6 and under)</u>			
1 Year Licence	180.00	180.00	0.00%
2 Year Licence	315.00	315.00	0.00%
3 Year Licence	450.00	450.00	0.00%
Renewal	130.00	130.00	0.00%
<u>Dog day care</u>			
1 Year Licence	175.00	175.00	0.00%
2 Year Licence	300.00	300.00	0.00%
3 Year Licence	425.00	425.00	0.00%
Renewal	130.00	130.00	0.00%
<u>Hiring of horses (plus annual vet's fee- payable separately)</u>			
1 Year Licence	220.00	220.00	0.00%
2 Year Licence	385.00	385.00	0.00%
3 Year Licence	550.00	550.00	0.00%
Renewal	170.00	170.00	0.00%
<u>Breeding of Dogs (plus vet's fee- payable separately)</u>			
1 Year Licence	240.00	240.00	0.00%
2 Year Licence	420.00	420.00	0.00%
3 Year Licence	600.00	600.00	0.00%
Renewal	190.00	190.00	0.00%
Keeping or training animals for exhibition (3 year licence)	180.00	180.00	0.00%
Keeping or training animals for exhibition (renewal)	130.00	130.00	0.00%
Re-rating visits	175.00	175.00	0.00%
Variation of a licence	130.00	130.00	0.00%

**Fees and Charges Schedule 2026-27**

	<b>Current Fee 2025/26</b>	<b>PROPOSED Fee 2026/27</b>	<b>% increase</b>
Dangerous Wild Animals Act (excluding vet fees)	315.00	315.00	0.00%
Zoo Licence (excluding vet fees)	625.00	625.00	0.00%
Skin Piercing etc., Acupuncture, tattooing, electrolysis and ear piercing (per practitioner)	165.00	165.00	0.00%
Skin Piercing etc., Acupuncture, tattooing, electrolysis and ear piercing (temporary events e.g. conventions and guest tattooists. Limited to 2 weeks and only if registered with another local authority - proof required.)	40.00	40.00	0.00%
Ear piercing only (per practitioner)	85.00	85.00	0.00%
Food Premises Registration	no charge	no charge	
Sex Establishment Licence	4,779.90	4,779.90	0.00%
Hypnotism	100.00	100.00	0.00%
Pavement Licence	60.00	60.00	0.00%
<b>Note: all animal licenses may be subject to further vet fees in accordance with the relevant legislation. All fees stated exclude vet fees.</b>			
<u>Pollution Prevention and Control</u>			
The fee charging regime for these industries will change with effect from 1st April. The charging regime is set by Government annually. The new regime is risk based and full details are available on request or can be found at <a href="http://www.defra.gov.uk/environment/ppc/localauth/fees-risk/fees.htm">www.defra.gov.uk/environment/ppc/localauth/fees-risk/fees.htm</a>			
<u>Lotteries and Amusement</u>			
Initial	40.00	40.00	0.00%
Renewal	20.00	20.00	0.00%
<b>Licensing Act 2003</b>			
<u>Main Application Fee - per Rateable Band</u>			
Band A	100.00	100.00	0.00%
Band B	190.00	190.00	0.00%
Band C	315.00	315.00	0.00%
Band D	450.00	450.00	0.00%
Band E	635.00	635.00	0.00%
Band D X (2)	900.00	900.00	0.00%
Band E X (3)	1,905.00	1,905.00	0.00%
<u>Main Annual Charge</u>			
Band A	70.00	70.00	0.00%
Band B	180.00	180.00	0.00%
Band C	295.00	295.00	0.00%
Band D	320.00	320.00	0.00%
Band E	350.00	350.00	0.00%
Band D X (2)	640.00	640.00	0.00%
Band E X (3)	1,050.00	1,050.00	0.00%
<u>Variation</u>			
Band A	100.00	100.00	0.00%
Band B	190.00	190.00	0.00%
Band C	315.00	315.00	0.00%
Band D	450.00	450.00	0.00%
Band E	635.00	635.00	0.00%
<u>Personal Licences, Temporary Events and Other Fees</u>			
Application for a grant or renewal of personal licence	37.00	37.00	0.00%
Temporary event notice	21.00	21.00	0.00%
Theft, loss etc. of premises licence or summary	10.50	10.50	0.00%
Application for a provisional statement where premises being built etc.	varies	varies	
Notification of change of name or address	10.50	10.50	0.00%
Application to vary licence to specify individual as premises supervisor	23.00	23.00	0.00%
Application for transfer of premises licence	23.00	23.00	0.00%
Theft, loss etc. of certificate or summary	10.50	10.50	0.00%
Notification of change of name alteration of rules of club	10.50	10.50	0.00%
Change of relevant registered address of club	10.50	10.50	0.00%
Theft, loss etc. of temporary event notice	10.50	10.50	0.00%
Theft, loss etc. of personal licence	10.50	10.50	0.00%
Duty to notify change of name or address	10.50	10.50	0.00%
Right of freeholder etc. to be notified of licensing matters	21.00	21.00	0.00%
Interim Authority notice following death etc. of licence holder	23.00	23.00	0.00%
<u>Fees for Scrap Metal Dealers Act 2013 scrap metal licence applications and incidental costs</u>			
Scrap metal dealer site licence application fee	350.00	350.00	0.00%
Scrap metal dealer site licence renewal fee	250.00	250.00	0.00%
Scrap metal dealer site licence variation fee	90.00	90.00	0.00%
Scrap metal dealer collector licence fee	250.00	250.00	0.00%
Scrap metal dealer collector renewal fee	230.00	230.00	0.00%
Scrap metal dealer collector variation fee	90.00	90.00	0.00%
Replacement licence	30.00	30.00	0.00%
<u>Fees for Mobile Homes Act 2013 licence applications and incidental costs</u>			
Application	250.00	250.00	0.00%
Annual fee 2 to 10 residential units	150.00	150.00	0.00%
Annual fee 11 to 30 residential units	220.00	220.00	0.00%
Annual fee 31+ residential units	300.00	300.00	0.00%
Compliance notice	335.00	335.00	0.00%
Transfer of licence	72.00	72.00	0.00%
Variation of licence	215.00	215.00	0.00%
<b>Fees only apply to relevant mobile homes sites. If exempt, licence fee £nil, no annual fee, compliance notices do not apply and transfer or variation fees £nil.</b>			

**Fees and Charges Schedule 2026-27**

	<b>Current Fee 2025/26</b>	<b>PROPOSED Fee 2026/27</b>	<b>% increase</b>
<u>Licensed premises gaming machines permits:</u>			
Grant	150.00	150.00	0.00%
Existing operator grant	100.00	100.00	0.00%
Variation	100.00	100.00	0.00%
Transfer	25.00	25.00	0.00%
Annual fee	50.00	50.00	0.00%
Change of name	25.00	25.00	0.00%
Copy of permit	15.00	15.00	0.00%
<u>Licensed premises automatic notification process</u>			
On Notification	50.00	50.00	0.00%
<u>Club gaming permits</u>			
Grant	200.00	200.00	0.00%
Grant (club premises certificate holder)	100.00	100.00	0.00%
Existing operator grant	100.00	100.00	0.00%
Variation	100.00	100.00	0.00%
Renewal	200.00	200.00	0.00%
Renewal (club premises certificate holder)	100.00	100.00	0.00%
Annual fee	50.00	50.00	0.00%
Copy of permit	15.00	15.00	0.00%
<u>Club machine permits</u>			
Grant	200.00	200.00	0.00%
Grant (club premises certificate holder)	100.00	100.00	0.00%
Existing operator grant	100.00	100.00	0.00%
Variation	100.00	100.00	0.00%
Renewal	200.00	200.00	0.00%
Renewal (club premises certificate holder)	100.00	100.00	0.00%
Annual fee	50.00	50.00	0.00%
Copy of permit	15.00	15.00	0.00%
<u>Family entertainment centre gaming machine permits</u>			
Grant	300.00	300.00	0.00%
Renewal	300.00	300.00	0.00%
Existing operator grant	100.00	100.00	0.00%
Change of name	25.00	25.00	0.00%
Copy of permit	15.00	15.00	0.00%
<u>Prize gaming permits</u>			
Grant	300.00	300.00	0.00%
Renewal	300.00	300.00	0.00%
Existing operator grant	100.00	100.00	0.00%
Change of name	25.00	25.00	0.00%
Copy of permit	15.00	15.00	0.00%
<u>Converted Casino</u>			
Non-conversion provisional statement	no charge	no charge	
Non-conversion application	no charge	no charge	
1st Annual fee	2,400.00	2,400.00	0.00%
Annual fee	2,400.00	2,400.00	0.00%
Vary licence	1,600.00	1,600.00	0.00%
Transfer licence	1,080.00	1,080.00	0.00%
Reinstatement of licence	1,080.00	1,080.00	0.00%
Provisional	no charge	no charge	
<u>Bingo</u>			
Non conversion provisional statement	960.00	960.00	0.00%
Non conversion application	2,800.00	2,800.00	0.00%
1st annual fee	800.00	800.00	0.00%
Annual fee	800.00	800.00	0.00%
Vary Licence	1,400.00	1,400.00	0.00%
Transfer Licence	960.00	960.00	0.00%
Reinstatement of licence	960.00	960.00	0.00%
Provisional	2,800.00	2,800.00	0.00%
<u>Adult Gaming Centre</u>			
Non conversion provisional statement	960.00	960.00	0.00%
Non conversion application	1,600.00	1,600.00	0.00%
1st annual fee	800.00	800.00	0.00%
Annual fee	800.00	800.00	0.00%
Vary licence	800.00	800.00	0.00%
Transfer licence	960.00	960.00	0.00%
Reinstatement of licence	960.00	960.00	0.00%
Provisional	1,600.00	1,600.00	0.00%
<u>Track betting</u>			
Non conversion provisional statement	790.00	790.00	0.00%
Non conversion application	2,050.00	2,050.00	0.00%
1st annual fee	830.00	830.00	0.00%
Annual fee	830.00	830.00	0.00%
Vary licence	1,050.00	1,050.00	0.00%
Transfer Licence	790.00	790.00	0.00%
Reinstatement of licence	790.00	790.00	0.00%
Provisional	2,100.00	2,100.00	0.00%

**Fees and Charges Schedule 2026-27**

	<b>Current Fee 2025/26</b>	<b>PROPOSED Fee 2026/27</b>	<b>% increase</b>
<b><u>Betting (other)</u></b>			
Non conversion provisional statement	1,000.00	1,000.00	0.00%
Non conversion application	2,500.00	2,500.00	0.00%
1st annual fee	500.00	500.00	0.00%
Annual fee	500.00	500.00	0.00%
Vary licence	1,250.00	1,250.00	0.00%
Transfer licence	1,000.00	1,000.00	0.00%
Re-instatement of licence	1,000.00	1,000.00	0.00%
Provisional	2,500.00	2,500.00	0.00%
<b><u>Family Entertainment Centre</u></b>			
Non conversion provisional statement	790.00	790.00	0.00%
Non conversion application	1,650.00	1,650.00	0.00%
1st annual fee	625.00	625.00	0.00%
Annual fee	625.00	625.00	0.00%
Vary licence	830.00	830.00	0.00%
Transfer licence	790.00	790.00	0.00%
Re-instatement of licence	790.00	790.00	0.00%
Provisional	1,650.00	1,650.00	0.00%
Temporary Use Notices	500.00	500.00	0.00%
Copy of Licences	25.00	25.00	0.00%
Notification of Change of Licence	50.00	50.00	0.00%
<b><u>Hackney Carriages</u></b>			
<b><u>Vehicle Licence</u></b>			
Vehicle Licence- New (valid for one year)	200.00	200.00	0.00%
Vehicle Licence- Renewal (valid for one year)	190.00	190.00	0.00%
Vehicle Licence- if vehicle six years + (valid for 6 months)	100.00	100.00	0.00%
Transfer of Vehicle Licence	190.00	190.00	0.00%
Replacement Vehicle Plate	20.00	20.00	0.00%
Replacement Vehicle Plate Bracket	10.00	10.00	0.00%
DBS checks	50.00	50.00	0.00%
Knowledge Test	40.00	40.00	0.00%
DVLA check	10.00	10.00	0.00%
Transfer of Proprieter	10.00	10.00	0.00%
Vehicle Safety Check (Carried out by Rugby Borough Council Work Services)	50.00	50.00	0.00%
Vehicle Safety Check cancellation fee	10.00	10.00	0.00%
<b><u>Operator's Licence:</u></b>			
<b><u>New Applications (valid for 5 years):</u></b>			
1-4 Vehicles	790.00	790	0.00%
5-9 Vehicles	860.00	860	0.00%
10-19 Vehicles	970.00	970	0.00%
20+ Vehicles	1,130.00	1130	0.00%
<b><u>Application Renewal (valid for 5 years)</u></b>			
1-4 Vehicles	790.00	790	0.00%
5-10 Vehicles	860.00	860	0.00%
10 or more Vehicles	970.00	970	0.00%
20+ Vehicles	1,130.00	1130	0.00%
<b><u>Driver's Licence - Dual Hackney and PHV Licence:</u></b>			
New Application (Valid for 3 years)	480.00	480.00	0.00%
Application Renewal (Valid for 3 years)	480.00	480.00	0.00%
Transfer of Vehicle Licence	190.00	190.00	0.00%
Replacement Vehicle Plate	20.00	20.00	0.00%
Replacement Vehicle Plate Bracket	10.00	10.00	0.00%
Knowledge Test	40.00	40.00	0.00%
Replacement Operators License	10.00	10.00	0.00%
Transfer of Proprieter	10.00	10.00	0.00%
Replacement of Dual Drivers License/PHV License (Badge)	20.00	20.00	0.00%
Vehicle Safety Check (Carried out by Rugby Borough Council Work Services)	50.00	50.00	0.00%
Vehicle Safety Check cancellation fee	10.00	10.00	0.00%
<b><u>Street Trading</u></b>			
Street Trading License Application Cost	0.00	157.00	0.00%
Street Trading License Application License Cost	0.00	848.00	0.00%
Mobile License Annual Application Cost	0.00	157.00	0.00%
Mobile License Annual Application License Cost	0.00	552.00	0.00%
Temporary 7 day License Application Fee	0.00	157.00	0.00%
Temporary 7 day License Application License Fee	0.00	159.00	0.00%
Special Event Application Cost	0.00	91.00	0.00%
Special Event License Cost	0.00	23.00	0.00%
<b><i>Fees do not include any electrical charges (these will be charged separately)</i></b>			

Fees and Charges Schedule 2026-27					
	Current Fee 2025/26		PROPOSED Fee 2026/27		% increase
<b>Car Parking</b>					
<b>Off Street Parking</b>					
<b>John Barford Car Park</b>					
Up to 3 hours	1.00		1.00		0.00%
Up to 5 hours	2.50		2.50		0.00%
Up to 11 hours	5.00		5.00		0.00%
Sunday	1.00		1.00		0.00%
<b>Railway Terrace/Gas Street/Old Market Place</b>					
Up to 3 hours	1.00		1.00		0.00%
Up to 5 hours	4.00		4.00		0.00%
Up to 11 hours	10.00		10.00		0.00%
Sunday	no charge		no charge		
<b>Chestnut Field/North Street/Little Church Street/Evreux Way</b>					
Up to 2 hours	1.00		1.00		0.00%
Up to 3 hours	1.30		1.30		0.00%
Sunday	1.00		1.00		0.00%
<b>Westway</b>					
Up to 5 hours	2.50		2.50		0.00%
Up to 11 hours	5.00		5.00		0.00%
Sunday	no charge		no charge		
<b>Newbold Road</b>					
Up to 3 hours	1.00		1.00		0.00%
Up to 5 hours (weekdays only)	4.00		4.00		0.00%
Up to 11 hours	10.00		10.00		0.00%
Saturday up to 11 hours	3.00		3.00		0.00%
Sunday	no charge		no charge		
<b>Penalty Charges</b>					
Penalty charge	50.00 or 70.00		50.00 or 70.00		0.00%
Penalty charge if paid within 14 days	25.00 or 35.00		25.00 or 35.00		0.00%
<b>Season Tickets - Day Passes</b>					
<b>John Barford/Westway</b>					
3 months	120.00		120.00		0.00%
6 months	215.00		215.00		0.00%
Yearly	400.00		400.00		0.00%
<b>Railway Terrace/Gas Street/Old Market Place</b>					
3 months	180.00		180.00		0.00%
6 months	325.00		325.00		0.00%
Yearly	615.00		615.00		0.00%
<b>Other Charges</b>					
Vehicles over 3 tonnes/Coaches	not permitted		not permitted		
Caravan/trailers and towing vehicles used for exhibitions, trade etc. (per space)	10.00		10.00		0.00%
<b>Enforcement Charges</b>					
<b>Fixed Penalty Fines</b>					
<i>The Council has, where possible, determined to set its own level of fines within the standard range of penalties. The general formula is adopted to set the default penalty level to be the maximum possible within the range for that offence. However, this penalty is DISCOUNTED to the minimum penalty possible within the range, if the penalty is paid within 10 days in the case of Public Space Protection Orders and Fly tipping, and 7 days for all other listed offences.</i>					
	Fixed Penalty	Maximum	Fixed Penalty	Maximum	
Depositing Litter*	80.00	2,500.00	80.00	2,500.00	0.00%
<b>*reduced to £50 if paid within 7 days</b>					
Graffiti and fly posting	80.00	2,500.00	80.00	2,500.00	0.00%
Nuisance parking	100.00	2,500.00	100.00	2,500.00	0.00%
Fly tipping	400.00	unlimited	400.00	unlimited	0.00%
Exposing vehicles for sale on a road	100.00	2,500.00	100.00	2,500.00	0.00%
Repairing vehicles on a road	100.00	2,500.00	100.00	2,500.00	0.00%
Abandoning a vehicle	200.00	2,500.00	200.00	2,500.00	0.00%
Unauthorised distribution of free printed matter	80.00	2,500.00	80.00	2,500.00	0.00%
Failure to furnish documentation (Waste Carriers Licence)	300.00	unlimited	300.00	unlimited	0.00%
Failure to produce authority (Waste Transfer Note)	300.00	unlimited	300.00	unlimited	0.00%
Failure to comply with a Public Space Protection Order*	100.00	2,500.00	100.00	2,500.00	0.00%
<b>*reduced to £75 if paid within 10 days</b>					
*Failure to comply with a Community Protection Notice (Individual)	100.00	2,500.00	100.00	2,500.00	0.00%
<b>*reduced to £50 if paid within 10 days</b>					
Failure to comply with a Community Protection Notice (Business)	100.00	unlimited	100.00	unlimited	0.00%
Failure to comply with noise warning notice (licenced)	500.00	unlimited	500.00	unlimited	0.00%
Failure to comply with a Public Space Protection Order (Dogs)*	100.00	1,000.00	100.00	1,000.00	0.00%
<b>*reduced to £50 if paid within 10 days</b>					

**Fees and Charges Schedule 2026-27**

	<b>Current Fee 2025/26</b>		<b>PROPOSED Fee 2026/27</b>	<b>% increase</b>
<b>Landlords</b>				
<i>Implementation of the Smoke and Carbon Monoxide Alarm (England) Regulations 2015 on 1st April 2015 will result in penalty charges being issued against landlords where they have breached their legal duties in relation to offences under the regulations which require landlords to provide smoke alarms and carbon monoxide alarms in rented properties:</i>				
	<b>Charges Imposed</b>	<b>If Paid Within 14 Days</b>	<b>Charges Imposed</b>	<b>If Paid Within 14 Days</b>
First Offence	1,000.00	750.00	1,000.00	750.00
Second Offence	2,000.00	n/a	2,000.00	n/a
Third Offence (and all Consequent Offences)	5,000.00	n/a	5,000.00	n/a
				0.00%
				0.00%
				0.00%
<b>Officer Rates</b>				
For reclaiming officer costs when investigating matters that result in a legal proceeding being instituted etc.				
<b>Category A</b> - salary grade D and below	59.50		61.80	3.87%
<b>Category B</b> - salary grade E to F	78.40		81.40	3.83%
<b>Category C</b> - salary grade G	100.20		104.00	3.79%
<b>Category D</b> - Heads of Service or above	119.20		123.70	3.78%
<b>Administration charges for works in default etc.:</b>				
For each property or person responsible, minimum fee to apply until hourly rate and associated costs exceed this figure				
	72.20		74.90	3.74%
Any associated letters, reports etc.	15.20		15.80	3.95%
Officers statement for solicitors (minimum 1 hour)	officer rates		officer rates	
<b>Mileage charged at current casual user rates</b>				
<b>Note: Fees and Charges marked with an asterisk * are set by national legislation and will be amended as and when specified charges are amended</b>				
<b>Communities and Homes</b>				
<b>Housing Services</b>				
Private Housing Inspection and Assessment for Immigration and other purposes	250.00		259.50	3.80%
<b>House in Multiple Occupation Licence fee (valid for 5 years):</b>				
<i>Where Landlord approaches Council:</i>				
1-6 occupants	1362.00		1,362.00	0.00%
7-11 occupants	1556.00		1,556.00	0.00%
12+ occupants	1694.00		1,694.00	0.00%
Surcharge where Landlord is found to be running an unlicensed HMO (in addition to relevant application fee)	900.00		934.20	3.80%
Renewal of an HMO Licence (valid for 5 years)	1177.00		1,177.00	0.00%
Copy of Licence	34.60		35.90	3.76%
Variation of Licence	208.50		216.40	3.79%
Revoking licence	208.50		216.40	3.79%
Service of Hazard awareness notice				
Service of formal notice/order	639.70		664.00	3.80%
Additional notices/orders for multiple hazards	64.10		66.50	3.74%
DBS check	50.00		50.00	0.00%
<b>Public Registers and Other Information</b>				
<i>All public registers can be viewed in person free of charge and attempts are being made to make some or all of these available on the internet.</i>				
Contaminated land and pollution searches	Price on application		Price on application	
Complete copies of list of Registered Food Premises	320.00		320.00	0.00%
Partial copies of the list of Registered Food Premises	0.00		0.00	0.00%
<b>Copies of or from other Public Registers:</b>				
Complete premises files (printed, plus photocopying charge)	40.00		40.00	0.00%
Partial extracts from premises file (per request, plus copying)	20.00		20.00	0.00%
Printed copies of Air Quality Assessment Reports etc	51.00		51.00	0.00%
<i>Information may be available in an electronic format. Prices available on request.</i>				
<b>Operations and Traded Services</b>				
<b>Bulky Waste Service</b>				
Bulky Waste Collection - up to 3 items	35.00		40.00	14.29%
<b>Each Additional Item:</b>				
Up to a maximum of 6	7.00		5.00	-28.57%
Over 6 household items or any number of garden items (sheds, play equipment)	price on application			
Cancellation Fee	5.00		10.00	100.00%
<b>Garden Waste Service</b>				
Domestic Garden Waste Collection (annual subscription)- charge per bin	46.00		46.00	0.00%
<b>Trade Waste</b>				
Trade Waste	price on application		3.5 per bin per empty	
Emptying of Litter/Dog Waste Bin not on the Public Highway	3.00 per bin per empty			16.67%
<b>Street Cleansing Service</b>				
Minor Road Closures	price on application		price on application	
Event Bin Hire	price on application		price on application	
Post Event Clearance	price on application		price on application	
Private Road/Carpark Sweeping	price on application		price on application	

Fees and Charges Schedule 2026-27			
	Current Fee 2025/26	PROPOSED Fee 2026/27	% increase
<b>COMMUNITIES &amp; HOMES</b>			
<b>Welfare Services</b>			
Replacement access fobs	15.30	15.90	3.92%
Lifeline Personal Alarm Service - weekly charge	5.60	5.80	3.57%
Easy Press Adaptor Pendant (one off cost)	10.50		-100.00%
Replacement Lifeline Pendant (one off cost)	62.64	65.00	3.77%
Fall Detector (one off cost)	100.00	103.80	3.80%
GSM Sim Card	1.20	1.20	0.00%
<i>NOTE: Some residents may qualify for a VAT exemption.</i>			
<b>Housing Services</b>			
Housing Guest Bedroom Charges (Including VAT)	17.90	17.90	0.00%
<b>FINANCE, PERFORMANCE, LEGAL AND GOVERNANCE</b>			
<b>Legal Services</b>			
Copy Document – S106 Agreement: Bilateral Agreement or Unilateral Undertaking*	79.00	82.00	3.80%
Copy Document – S106 Agreement: Supplemental Deed or Deed of Variation*	41.00	42.60	3.90%
Copy Document – TPO*	41.00	42.60	3.90%
Ex-Council House Consent	79.00	82.00	3.80%
Ex-Council House Consent: Retrospective	116.90	121.30	3.76%
Copy Document – Lease or Shared Ownership Lease	78.20	81.20	3.84%
Copy Document – Enforcement Notices	23.40	24.30	3.85%
Copy Document – Smoke Control Order	38.70	40.20	3.88%
Ex-Council House Deed of Postponement	79.00	82.00	3.80%
Ex-Council House Letter of Compliance	79.00	82.00	3.80%
Leasehold Enquiries	116.90	121.30	3.76%
Certificate of Existence	16.30	16.90	3.68%
* Standard turnaround for copies is 1-3 working days. However, if any of the above documents require expediting straight away, an additional £30.00 is added to each.			
Copy documents will be emailed out to customers where possible. A number of copy documents are available on the Council's publicly accessible registers and customers are requested to check these registers prior to making a request for a copy document. Where the Council has already scanned a copy document in and holds an electronic version that can be emailed to the customer, an administration charge of £15 will be made rather than the fee shown above.			
<b>S106 Agreements</b>			
Minor (1-2 obligations)	0.00	1,647.00	0.00%
Major (3+ obligations)	0.00	2,983.00	0.00%
Complex Matters	0.00	Up to 2,983.00	0.00%
<i>*this includes; major developments, multiple planning obligations/multiple land interests and trigger payments</i>			
<i>**Any additional work required up to completion will continue at an hourly rate of £265</i>			
Deed of variations	0.00	1,647.00	0.00%
Unilateral undertakings	0.00	1,647.00	0.00%
<b>Electoral Services</b>			
The Open Electoral Register can be purchased in either data or paper form:-			
Fee for data copy £20.00 plus £1.50 for every 1,000 entries or part thereof purchased			
Fee for paper copy £10.00 plus £5.00 for every 1,000 entries or part thereof purchased			
<b>EXECUTIVE DIRECTOR</b>			
Freedom of Information and Environmental Information Regulation requests are charged for in just two cases:-			
- where the cost of answering the enquiry goes over £450; and			
- where there are costs for preparing the information e.g. printing, photocopying, postage, providing information in other formats (CD-ROM, audio cassette, translation)			
The time spent dealing with the above is calculated at £25 per hour.			
With the majority of requests the costs will be less than £450 and we will make no charge for the work involved.			
If however, the cost of dealing with your request goes over £450 we will contact you to discuss the information you have requested and the cost of providing it. If you still want the information in a format that is going to take the cost over that limit, then we will charge you the full amount.			
- Photocopying or printing material;			
- Postage;			
- Producing material in a different format when requested e.g. CD Rom, audio cassette;			
- Providing extracts of databases;			
- Translating the material into a different language where requested;			
- Allowing you to reasonable time to inspect a record containing the information (FOI only);			
- 10p per A4 sheet for printing or photocopying, black and white;			
- 20p per A3 sheet for printing of photocopying, black and white;			
- 92p per A4 sheet for printing or photocopying, colour;			
- £1.24 per A3 sheet for printing or photocopying, colour;			
- Postage costs - documents will be sent by second class mail unless specified otherwise;			
- Any costs involving staff time will be charged at £25 per hour.			
We can charge for these costs in all cases, whether or not we can also charge for the prescribed costs.			
If the total cost is less than £10, there is no charge.			

## Summary of reserves

## APPENDIX 5

Reserve	Description of Reserve	Rational for retaining individual reserve	Balance 31st Mar 2025 £000s	2025/26 Budget (to) £000s	2025/26 Budget from £000s	Forecast Balance 31 Mar 2026 £000s	Proposed movement £000s	Revised balance 31 Mar 2026 £000s	Revised balance 31 Mar 2027 £000s	Revised balance 31 Mar 2028 £000s	Revised balance 31 Mar 2029 £000s
Business Rates Equalisation Reserve	The business rates equalisation reserve is to help mitigate the anticipated reduction in funding from business rates reset and fair funding in future years		(20,734)	0	2,648	(18,086)	8,000	(10,086)	(10,086)	(10,086)	(10,086)
Town Centre Strategy Reserve	2023/24 Initial £5m to pump prime town centre projects		(4,603)	0	2,284	(2,319)	(3,960)	(6,279)	(6,279)	(6,279)	(6,279)
Gen Fund Revenue Account	Held for unforeseen emergencies		(2,250)	0	0	(2,250)	0	(2,250)	(2,250)	(2,250)	(2,250)
Budget Stability Reserve	Held for budget volatility and pressures on the delivery of savings		(2,410)	0	454	(1,956)	0	(1,956)	(1,956)	(1,956)	(1,956)
Revenue Section 106 Agreements	Section 106 contributions, set aside to fund future spend	ringfenced funding for schemes	(1,839)	0	103	(1,736)	0	(1,736)	(1,736)	(1,736)	(1,736)
Transformation Fund	To fund transformation projects that will deliver ongoing revenue savings		(1,478)	0	384	(1,094)	802	(292)	(292)	(292)	(292)
LGR Reserve	To support the transitional arrangements for LGR		0	0	0	0	(2,000)	(2,000)	(1,000)	0	0
Emergency Climate Reserve	To support the delivery of the Climate Change Strategy		(896)	0	166	(730)	200	(530)	(530)	(530)	(530)
Welfare Support Reserve	Additional non conditional resources to help fund the Housing Advice and Benefits Team (e.g. Homelessness, staffing, SWEP payments)		(350)	0	0	(350)	0	(350)	(350)	(350)	(350)
Crematorium Replacement Reserve	For long-term planning; for replacement of the cremators plus other works. Budgeted contribution of £25k per annum for both RBC and WNC	Shared funding between RBC and West Northants Council	(86)	(23)	0	(109)	0	(109)	(149)	(149)	(149)
Family Weight Project Reserve	To mitigate costs of the service throughout the contract period, no inflation built in to agreement so needed to meet costs of salaries etc	External conditional grant funding	(63)	0	0	(63)	0	(63)	(63)	(63)	(63)
Crematorium Cameo Reserve	Income from Cameo scheme to be used for future investment in memorialisation	Shared funding between RBC and West Northants Council	(39)	0	0	(39)	0	(39)	(39)	(39)	(39)
Acquisition Reserve (AG/M)	For the purchase of Artworks for the RAGM		(27)	0	3	(24)	0	(24)	(24)	(24)	(24)
HMO License Reserve	Income held to account for 5 year HMO licenses paid in advance	Up front fees and charges to cover costs over a 5 year period	(79)	0	20	(59)	0	(59)	(55)	(55)	(55)
Environmental Crimes Reserve	Ring-fenced surplus from Environmental Crime Fixed Penalty Notices; to be used for related educational or preventative works.	ringfenced funding for schemes	(21)	0	14	(7)	0	(7)	(7)	(7)	(7)
WCAVA Grants Reserve	set aside for funding projects which are in the interest of the Council that are unable to be funded from another source	ringfenced funding for schemes	(15)	0	0	(15)	0	(15)	(15)	(15)	(15)
Community Infrastructure Levy (CIL) Receipts in Advance	Contributions from developers to fund infrastructure within the Borough.	Ringfenced	(33)	(56)	0	(89)	0	(89)	(89)	(89)	(89)
Hackney Carriages Reserve	To account for taxi licenses spanning multiple years and to achieve a cost neutral position	Up front fees and charges to cover costs over a 3 year period	(20)	(2)	0	(22)	0	(22)	(22)	(22)	(22)
Non-Conditional Revenue Grants	Ringfenced grant income received but not fully utilised.		(546)	0	118	(428)	0	(428)	0	0	0
			(35,489)	(81)	6,194	(29,376)	3,042	(26,334)	(24,942)	(23,942)	(23,942)

### Summary of reserve transfers

- 1) £5.000m from Business rates equalisation to Town Centre
- 2) £3.000m from Business rates equalisation to LGR
- 3) £1.040m from Town Centre Strategy to Growth and Investment Portfolio to offset spend on approved Town Centre Projects
- 4) £0.802m from Transformation fund to fund a number of projects approved before or during 2025/26.
- 5) £0.200m from Emergency Climate Reserve to fund projects approved during 2025/26, including projects within the Corporate Strategy Delivery Fund 2026/27 plan.

**Risk Assessment review of Corporate Reserves**

Risks	General Fund	Business Rates Equalisation Reserve	Budget Stability Reserve	TOTAL Excluding Earmarked Reserves	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Closing Balance 31 March 2025</b>	<b>(2,250)</b>	<b>(20,734)</b>	<b>(2,410)</b>	<b>(25,394)</b>	<b>(25,394)</b>	<b>(25,394)</b>	<b>(14,032)</b>	<b>(11,491)</b>	<b>(7,902)</b>	<b>(4,641)</b>	
forecast contribution (to)/from 2025/26	0	10,648	454	11,102		11,102					
forecast contribution (to)/from 2026/27	0	0	0	0			0				
forecast contribution (to)/from 2027/28	0	0	0	0				0			
forecast contribution (to)/from 2028/29	0	0	0	0					0		
forecast contribution (to)/from 2029/30	0	0	0	0						0	
<b>Closing Balance 31 March 2030</b>	<b>(2,250)</b>	<b>(10,086)</b>	<b>(1,956)</b>	<b>(14,292)</b>	<b>(25,394)</b>	<b>(14,292)</b>	<b>(14,032)</b>	<b>(11,491)</b>	<b>(7,902)</b>	<b>(4,641)</b>	
<b>Potential Future Risks:</b>											
Loss of 20% future growth in Tax Base	-	-	596	596	-	-	45	112	182	257	
Borrowing and interest rate exposure	160	-	-	160	-	-	40	40	40	40	
Emergency - Unknown Risks	2,250	-	-	2,250	-	-	-	-	-	2,250	
Energy Risk re Price Increases as % of budget	-	-	495	495	-	-	124	124	124	124	
Growth delay or slippage in business rates income over medium term	-	-	-	-	-	-	-	-	-	-	
In year service demand; economic factors creating need in housing, homelessness	-	-	-	-	-	-	-	-	-	-	
Income not achieved for traded and commercial services including parking and g	-	-	-	-	-	-	-	-	-	-	
Known Risks - Net Fees and Charges/cost pressure	-	-	-	-	-	-	-	-	-	-	
Legal challenge	400	-	-	400	-	-	100	100	100	100	
Loss of Business Rates growth included in Base Budget; timing risk of baseline reset	-	0	-	0	-	-	0	-	-	-	
New Emergency - up to 1% of gross budget requirement and/or one month of sala	1,046	260	-	1,306	-	260	260	270	258	258	
Non achievement of savings plans including digitalisation	-	2,690	-	2,690	-	-	0	747	330	1,613	
Pay structure and Employment Market - MR	-	-	-	-	-	-	-	-	-	-	
Pay structure and Employment Market	-	-	960	960	-	-	240	240	240	240	
Planning fees income reduction	-	-	1,724	1,724	-	-	431	431	431	431	
Potential loss of contract income from services at risk or being retendered	-	-	-	-	-	-	-	-	-	-	
Potential reduction in Business Rates collection (increased appeals)	-	666	-	666	-	-	161	165	168	172	
Potential reduction in council tax collection	-	-	1,104	1,104	-	-	251	267	284	302	
Total loss of income based on Risk of Safety Net	-	1,142	-	1,142	-	-	125	330	340	347	
Risk of increased LTCS Cases	-	-	56	56	-	-	14	14	14	14	
Risk of a significant employer or business leaving the borough	-	1,800	-	1,800	-	-	450	450	450	450	
Total loss of income based on negative outcome option	-	-	-	-	-	-	-	-	-	-	
Potential reduction in Business Rates collection rate	-	-	-	-	-	-	-	-	-	-	
Unexpected in year service demand; demographic growth, economic factors cre	400	-	-	400	-	-	100	100	100	100	
Unfunded new burdens e.g. separate food waste collection	800	-	-	800	-	-	200	200	200	200	
LGR- Potential district contribution	-	-	-	-	-	-	-	-	-	-	
<b>SUBTOTAL</b>	<b>5,056</b>	<b>6,558</b>	<b>4,935</b>	<b>16,548</b>	<b>-</b>	<b>260</b>	<b>2,541</b>	<b>3,589</b>	<b>3,261</b>	<b>6,897</b>	
<b>Shortfall/(surplus)</b>	<b>2,806</b>	<b>(3,529)</b>	<b>2,979</b>	<b>2,256</b>	<b>(25,394)</b>	<b>(14,032)</b>	<b>(11,491)</b>	<b>(7,902)</b>	<b>(4,641)</b>	<b>2,256</b>	

## Appendix 7 - Capital Programme Continuation Schemes

Programme	2026/27 £000s	2027/28 £000s	2028/29 £000s	2029/30 £000s
<b>General Fund</b>				
ICT Refresh Programme	222	222	222	222
Digitalisation and Development Programme	45	45	45	45
Disabled Facilities Grants*	900	900	900	900
Vehicle Replacement	357	357	357	357
Waste Bins	88	88	88	88
Open Spaces Refurbishment – Leisure Facilities	150	150	150	150
Open Spaces Refurbishment – Safety Improvements	50	50	50	50
Memorial Safety	30	30	30	30
<b>Total</b>	<b>1,842</b>	<b>1,842</b>	<b>1,842</b>	<b>1,842</b>

### New schemes approved during 2025/26

Programme	2026/27 £000s	2027/28 £000s	2028/29 £000s	2029/30 £000s
Carbon Management Plan - Wave 3	8,764	8,816		
Garage Management Plan	178			
Shop Fronts	233			
<b>Total</b>	<b>9,175</b>	<b>8,816</b>	<b>0</b>	<b>0</b>

### Potential future schemes

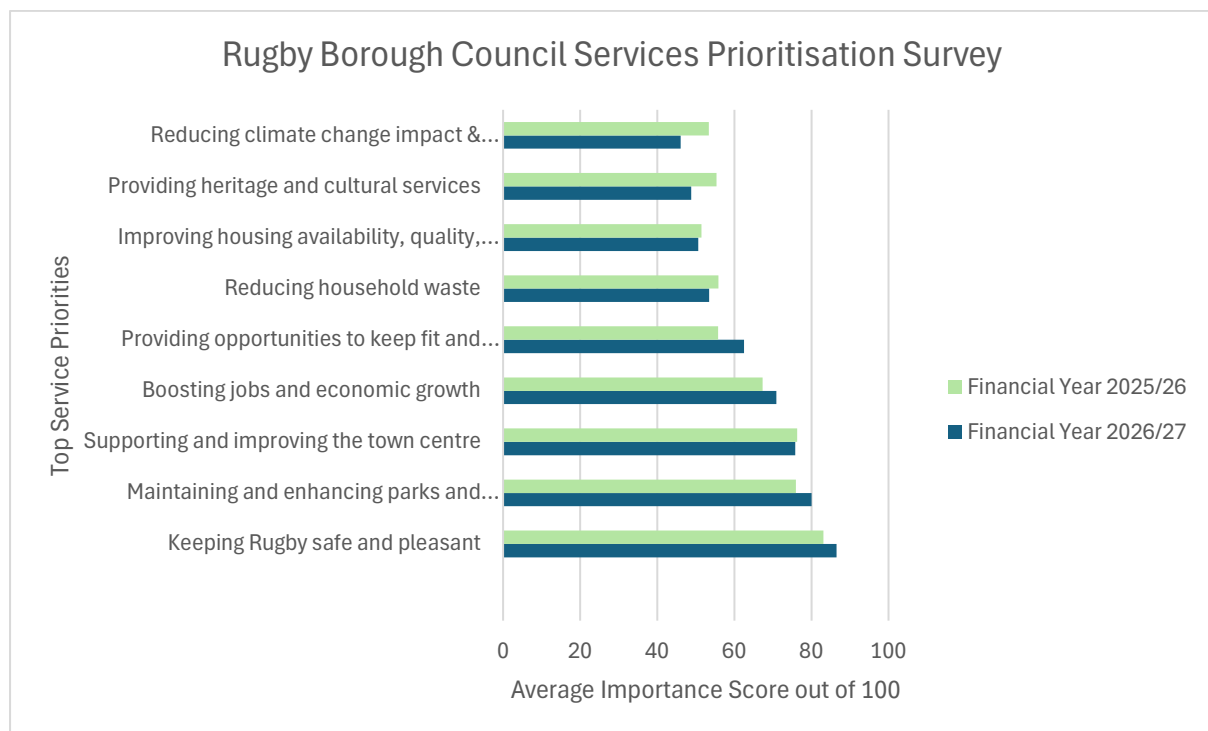
Programme	2026/27 £000s	2027/28 £000s	2028/29 £000s	2029/30 £000s
Park Connector Programme	200			
Greenspace protection enhancements	80			
<b>Total</b>	<b>280</b>	<b>1,710</b>	<b>1,710</b>	<b>1,710</b>

## Budget Consultation Survey 2026/27

A survey was conducted under the heading “Prioritising Rugby Borough Council Services 2026/27”

The public were asked to indicate using a sliding scale how important a number of different service areas were to them, with 10 being the most important and 1 the least important for them. A total of 143 residents took part in the survey.

The results are shown in the graph below;



In addition, the public were also given the opportunity to highlight issues by way of a freeform response box, a total of 89 members of the public took this option. Below is a summary of the key themes and responses.

### 1. Healthcare & Infrastructure

- Strong demand for a fully functioning hospital and A&E services in Rugby
- Concern about overdevelopment without adequate infrastructure (schools, roads and healthcare)
- Calls for better road maintenance

2. Town Centre Regeneration

- Revitalisation of the town centre is a high priority
- Suggestions include reduction of business rates, attracting independent shops and discouraging barbers, nail bars, vape shops and betting establishments

3. Environmental Protection

- Preserve green spaces and mature trees
- Stop building on green belt land and limit urban sprawl
- Promote wildlife conservation and take flood prevention measures

4. Basic Services

- Regular and more reliable waste collection
- Increased street cleaning, improved street lighting and better maintenance of footpaths in the borough
- Increased rubbish bins and improved cycle infrastructure
- Answer the telephones at the Town Hall

5. Housing

- Restrictions on HMO's (Houses in Multiple Occupation)
- Calls for more affordable housing
- Opposition to large scale housing without the support infrastructure

6. Community & Safety

- Maintain public safety and reduce crime
- More services for young people and safe spaces for teenagers

7. Economic Concerns

- Reduce council tax and wasteful spending
- Support small businesses through lower business rates and incentives
- Encourage local employment opportunities beyond those low wage warehouse jobs

## Appendix 9 - Precept and Taxbase information

Parish of:	Precepts £	Tax Base	Band D £
Ansty	12,470.00	130.87	95.29
Binley Woods	58,400.00	1,057.29	55.24
Birdingbury	9,860.00	169.79	58.07
Bourton & Draycote	9,000.00	148.46	60.62
Brandon & Bretford	23,143.68	302.55	76.50
Brinklow	38,279.00	465.33	82.26
Burton Hastings	2,640.00	99.94	26.42
Cawston	98,157.00	2,019.10	48.61
Church Lawford	7,082.00	161.88	43.75
Churchover	25,000.00	977.45	25.58
Clifton-upon-Dunsmore	90,500.00	2,451.56	36.92
Combe Fields	340.00	70.94	4.79
Copston Magna	-	21.90	-
Cosford	-	6.75	-
Dunchurch	122,650.00	1,831.95	66.95
Easehall	10,000.00	106.56	93.84
Frankton	13,700.00	176.32	77.70
Grandborough	22,639.00	225.30	100.48
Harborough Magna	16,079.62	194.22	82.79
Kings Newnham	-	28.84	-
Leamington Hastings	-	244.79	-
Long Lawford	175,000.00	1,484.24	117.91
Marton	13,780.00	213.72	64.48
Monks Kirby	11,911.00	233.03	51.11
Newton & Biggin	29,500.00	632.42	46.65
Pailton	23,000.00	226.92	101.36
Princethorpe	20,073.00	172.41	116.43
Ryton-on-Dunsmore	100,000.00	697.19	143.43
Shilton & Barnacle	29,809.56	341.73	87.23
Stretton Baskerville	-	8.74	-
Stretton-on-Dunsmore	75,770.00	565.48	133.99
Stretton-under-Fosse	10,500.00	96.23	109.11
Thurlaston	17,000.00	217.80	78.05
Wibtoft	-	25.02	-
Willey	500.00	38.97	12.83
Willoughby	18,176.00	196.23	92.63
Withybrook	9,454.00	125.73	75.19
Wolfhampcote	6,000.00	151.89	39.50
Wolston	115,500.00	1,050.54	109.94
Wolvey	49,274.00	586.17	84.06
	<b>1,265,187.86</b>	<b>17,956.25</b>	