



Estimates

Year ending
31 March 2025

Douglas City Council
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2024-25 Budget in Brief

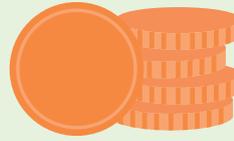
31st January 2024

A balanced and sustainable budget

- 2024-25 Rate set in context of very challenging cost pressures
- A realistic budget recognising cost pressures of the recent high inflation, higher cost of borrowing and the true costs of employing staff
- Council remains in sound financial position, in spite of significant challenges in the wider economy
- Investment into frontline service delivery with developments in Waste, Parks and the Eastern Civic Amenity Site
- **£0.5m** public lighting column replacement & improvement programme
- Prudent budget, maintaining frontline service provision; continuing to invest in operational asset infrastructure, in particular the Ballacottier Services Centre and Shaw's Brow Car Park
- Good use of reserves to assist with funding of capital programme and one-off revenue projects
- **£160k** capital investment into waste recycling facility
- New kerbside recycling vehicle and some electrical vehicles and infrastructure planned for Council fleet.



Summary



Rate rises 64 pence to 573p in the pound.

An increase of 12.57% from 2023-2024:

- Gross Revenue Expenditure of **£36.5m**, including Housing (2023-24: **£35m**)
- Borough Rate Income Requirement **£15.6m** (2023-24: £13.8m)
- **£572k** general inflationary costs excluding Energy from Waste Plant gate fees – 4.1%
- **£392k** cost of harmonisation of pay scales in compliance with Equality Act – 2.8%
- **£179k** cost of enhancement to frontline Waste Services and Parks teams – 1.3%
- **£128k** increase in annual contribution into Plant Renewals Fund, recognising higher costs of fleet vehicle procurement – 0.9%
- **£108k** cost of making good for 2023-24 the budgeted shortfall arising from 2023 Public Service Commission (PSC) consolidated pay award – 0.8% rate impact
- **£100k** top-up of General Revenue Reserve, recognising need for more optimal level of available funds to deal with unforeseen budgetary impacts during the coming year – 0.7%
- **£84k** higher loan charge interest on capital borrowings due to base rate increases – 0.6% impact
- **£83k** Energy From Waste Plant gate fee increase – 0.6% impact;
- **£62k** cost of making good budget shortfall for increased electricity price surges during 2023 – 0.4% rate impact
- Use of wide range of reserves to support capital programme.



Investments in Capital Assets

£4.6m General Rate Fund capital programme for 2024-25 (2023-24: £4.3m); £12.4m over 4 years:

- New **£2.9m** Eastern Civic Amenity Site development (full cost – Council share **£1.8m**), in partnership with other Eastern local authorities completed in 2023
- **£2.6m** investment planned for Promenade infrastructure improvements, including resurfacing of access walkways
- **£0.9m** programme of new investment to upgrade public lighting assets across Douglas
- **£0.5m** capital investment in new vehicles and plant, including electrical vehicles
- **£0.5m** Spring Valley new changing rooms scheme remains in budget
- **£0.3m** programme of restoration works to city's garden squares

Challenges

- Need to recognise true cost of employing workforce and achieving compliance with Equality Act through harmonisation of workforce paycales
- Need to make good the budgetary shortfalls experienced during 2023 which were as a result of the very high increases to inflation and borrowing costs
- Need to replenish key Council reserves due to unbudgeted cost pressures experienced in 2023 and need to future-proof going forward.



Douglas City Council spending per person

The rates for a typical 3-bedroom house will be £665 per year, which equates to £12.79 per week (an increase of £1.44 per week from 2023/24).

Total Council gross spending projected for 2024/25 is around £583 per head of the city's population. This figure includes:



		Per week
	£179 for waste services i.e. refuse collection, recycling, street cleansing and the Eastern Civic Amenity Site	£3.44
	£98 for parks, gardens and recreational facilities	£1.88
	£102 for asset management	£1.88
	£74 for loan repayments and interest	£1.42
	£36 for public and decorative lighting	£0.69
	£21 for regulatory enforcement	£0.40
	£21 for cemeteries and crematorium	£0.40
	£16 for library	£0.31
	£6 for city centre management & public events	£0.12

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

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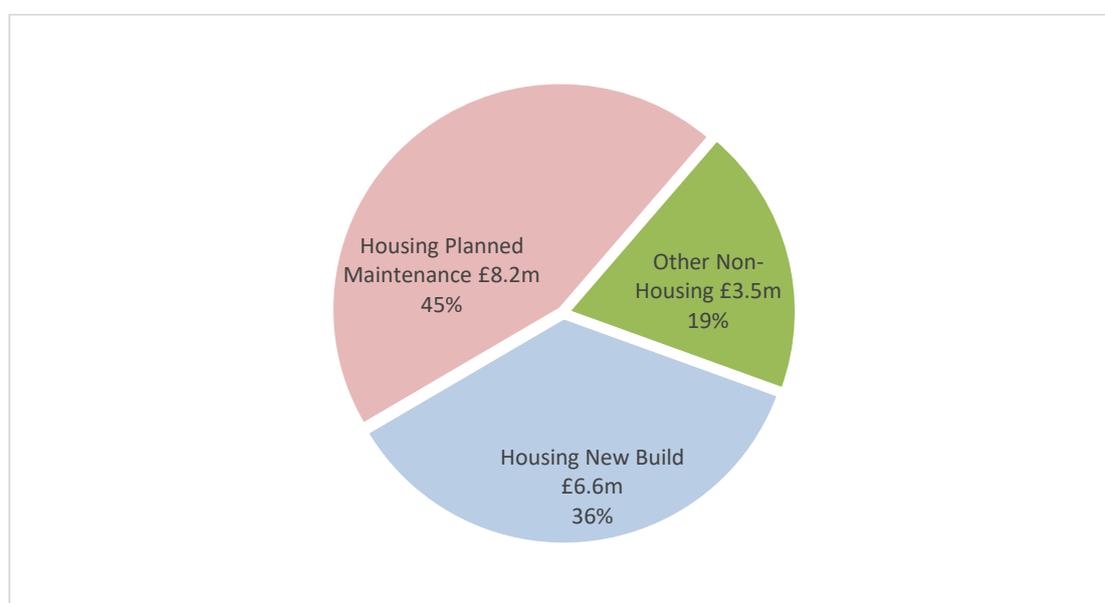
ESTIMATES YEAR ENDING 31st MARCH 2025

Director of Finance's Explanatory Foreword

Introduction

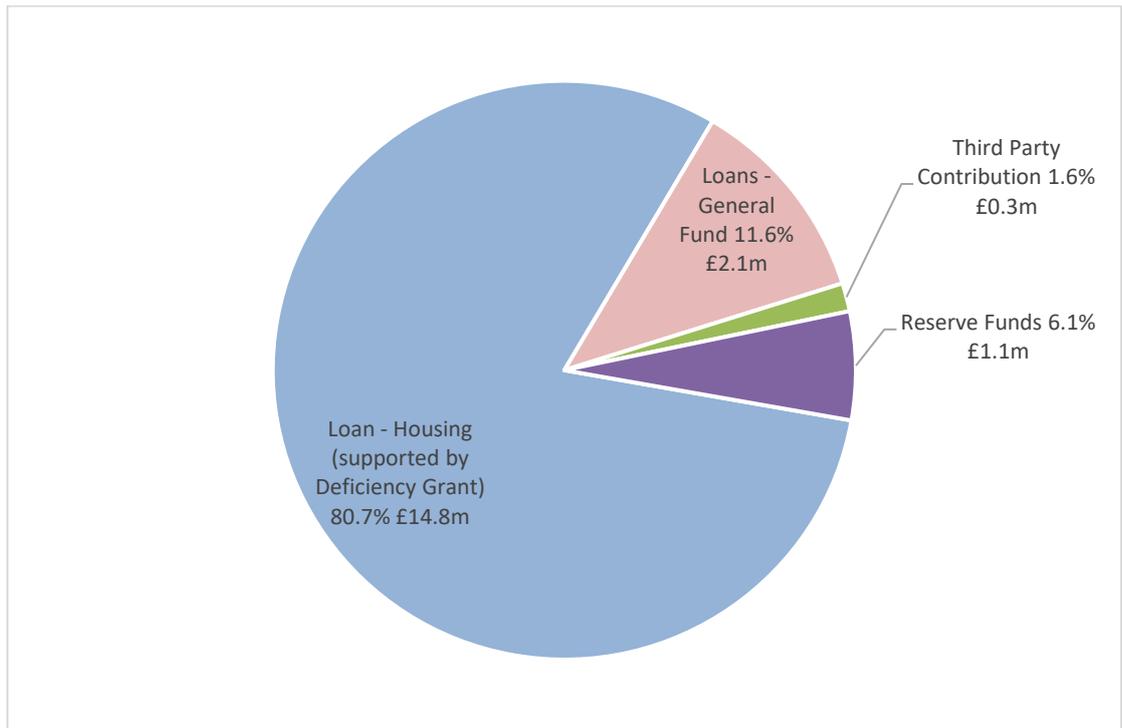
1. The purpose of this set of budget papers is to present the results of deliberations by the various Committees in recommending to the Council the estimated financial requirements for the Council's activities during the coming year. The following paragraphs provide an overview of the proposals submitted,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

Capital Expenditure Programme



2. The Capital projects for 2024/25 total £18.4m (2023/24: £17.8m). Where (non-Housing) projects are financed by borrowing, they have an immediate effect on the rate levy next year (and future years). Projects which use Reserves, Capital Receipts or Balances reduce the resources available for the future and are shown on the schedule of Reserves, Capital Receipts and Balances. Housing items are supported by Government Grant towards the revenue costs through the Housing Deficiency. The estimated funding requirements are shown overleaf.

Source of Funding	Estimated Cost 2024/25 £'000
Loans - Housing (supported by Deficiency Grant)	14,822.9
Loans – General Fund	2,139.1
Reserve Funds	1,111.3
Third Party Contribution	290.0
Total Sources of Funding	<u>18,363.3</u>



2024/25 Revenue Estimates

- The overall position shown in the Revenue Budget Committee Summary indicates a budget requirement of £15.6m, a 12.6% increase (2023/24: £13.8m, an 8.76% increase). To achieve this requires a rate of 573 pence, which is an increase of 64 pence in the rate levy for next year (2023/24: 41 pence).

Changes to the Estimates for Next Year

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

		Value £	Penny Rate p	Rate Change %
4.1	Inflation The inflationary increase built into next year's estimates is analysed below.			
4.2	Pay award Estimate for April 2024.	535,680	19.8	3.9
4.3	Gate Fees indexation of 8.08% for disposals at the Energy from Waste Plant.	83,310	3.1	0.6
4.4	Other costs inflation.	307,370	11.2	2.2
	Sub-total Cost Inflation	926,360	34.1	6.7
4.5	Income inflation.	-271,080	-10.0	-2.0
	Net Total Inflation Impact on Rate	655,280	24.1	4.7

5. Other Cost Increases

The main elements are shown below.

		Value £	Penny Rate p	Rate Change %
5.01	Single Status Harmonisation of pay scales has resulted in a considerable increased staffing cost for the Council.	392,110	14.5	2.8
5.02	Increase in Plant and Renewals Contribution An increase in the cost of Plant and Renewals has meant a large increase in the contribution is required.	128,050	4.7	0.9
5.03	Increase in Employee numbers for Recycling An increase in the Establishment is required to continue to operate the service.	109,310	4.0	0.8

5.04	2023/24 Pay Rise Over Budgeted Inflation The pay rise for April 2023 was budgeted at 5%. The actual award was 6%, increasing the rate requirement by the 1% difference.	107,680	4.0	0.8
5.05	Contribution to General Revenue Reserve Due to the pressure put on the General Revenue Reserve in recent years a contribution is required to build up the General Revenue Reserve to a more optimal level.	100,000	3.7	0.7
5.06	Loan Interest Interest rates have risen considerably during 2023. The rate assumed within the 2023/24 budget was based on an assumption of 4.25% for the UK base rate. As of January the UK Base rate is 5.25%, with predictions that rates may fall towards the end of 2024. The 2024/25 budget assumes an average UK base rate of 4.75% during 2024/25.	83,600	3.1	0.6
5.07	Car Park income decrease A Decrease in Car Park income over recent years has meant a budget shortfall, requiring a more realistic income target to be set.	80,000	2.9	0.6
5.08	Loan Principal Repayments The Capital Programme includes a number of major schemes, including the Promenade Infrastructure works, which will lead to loan repayments impacting the rate requirement. These are detailed in the Capital Programme.	79,940	2.9	0.6
5.09	Increase in Employee numbers for Parks An increase in the Establishment is required to improve response times within the Parks Section.	69,700	2.6	0.5
5.10	Increase in Electricity base budget Electricity prices have risen significantly, leaving a shortfall in the current rate requirement for 2023/24.	61,640	2.3	0.4

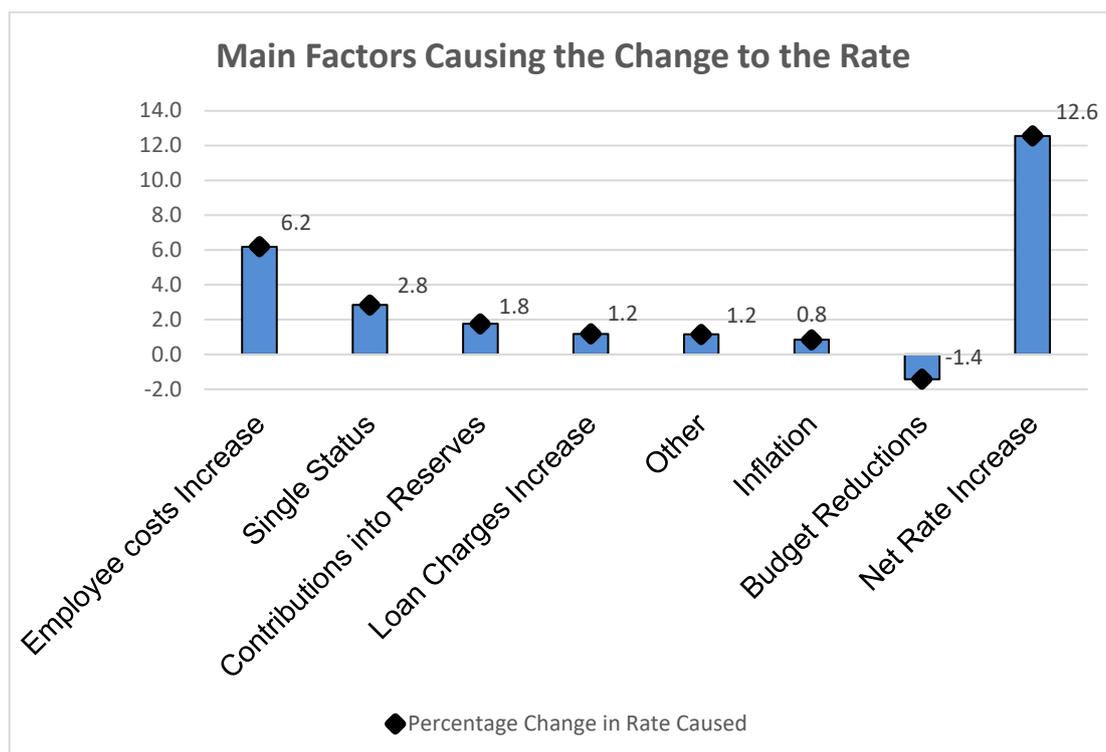
5.11	Other Payroll Changes Increase in cost as a result of job re-evaluations, establishment changes and pension changes	59,190	2.2	0.4
5.12	Increments Increments payable to staff in the coming financial year net of reductions due to staff turnover causing replacements to start on the bottom of the grade. This includes payments to manual staff in accordance with the Single Status project pursuant to the Equality Act.	56,490	2.1	0.4
5.13	Civic Amenity Site Increase in contractor cost as a result of higher specification requirements at the Eastern Civic Amenity site.	32,000	1.2	0.2
5.14	IT Software Changes Software updates and changes that have historically been funded through Capital projects are now funded through as a subscription model through revenue.	29,020	1.1	0.2
5.15	Removal of Graves Maintenance and St Georges Churchyard Funds Funds closed as part of the Medium Term financial plan, the funds are therefore no longer able to support the rate annually.	14,430	0.5	0.1
5.16	Insurance Base Changes There was a large increase in the current year due to high increases in Insurance costs.	13,940	0.5	0.1
5.17	Audit Reversal of one off internal audit reduction in the preceding year and Increase to external Audit budget due to price increase determined by Treasury.	9,350	0.3	0.1
5.18	Beach Day Council's commitment to putting on an annual beach day.	8,000	0.3	0.1

6. Decreases included in the budget

The larger elements are set out below.

		Value £	Penny Rate p	Rate Change %
6.01	Energy from Waste Plant Savings Savings in Energy for Waste plant fees due to improved recycling rates.	-90,000	-3.3	-0.7
6.02	Staff Turnover Reduction in cost due to staff movement.	-81,870	-3.0	-0.6
6.03	Reduction in rates discount A reduction in the rates discount percentage from 3% to 2.5% reduces expenditure on rates discounts payable.	-48,050	-1.8	-0.3
6.04	Interest income The Council has surplus cash for short periods of time and places it on deposit to earn interest. The rate available has increased significantly during 2023.	-30,000	-1.1	-0.2
6.05	Refuse Collection Vehicle lease surrender A surrender of a Refuse Collection Vehicle due to a change in operational requirement reduces the leasing charges.	-26,030	-1.0	-0.2
6.06	Nobles Park Income Increased income from use of Nobles Park.	-21,500	-0.8	-0.2

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



8. Reserves Review

8.1 It is forecast that there will be a £125k General Fund revenue surplus in respect of 2023/24. After inclusion of this surplus the projected uncommitted balance on the General Revenue Reserve is £868k. This equates to 5.5% of the annual rate requirement. This compares with £1.115m (8.1%) projected at the time of 2023/24 Rate setting. The grand total uncommitted value of General Rate Fund reserves is £3.051m (2023/24 projected figure: £3.131m).

8.2 There is a projected near-depletion of available funds in both the Information Technology (IT) Fund and the Invest to Save Fund in 2024/25. These will both further require topping up at 2023/24 revenue outturn, if sufficient funds allow.

8.3 Cost pressures are such that the Housing Repairs fund is projected to be depleted by the end of 2023/24. Very careful control of housing maintenance costs going forward will be required given this position, which is not sustainable.

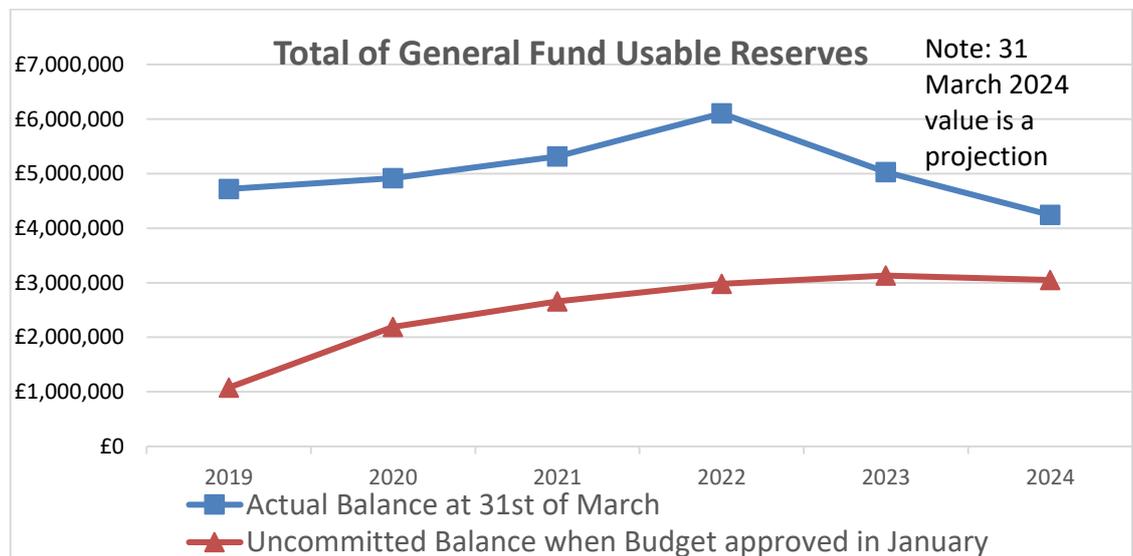
9. Statement on the Robustness of the Budget and Financial Reserves

9.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) recommend that the Responsible Finance Officer should review the robustness of the budget as it progresses through each stage, and its impact upon the resilience of the Council's finances. This includes reviewing the adequacy of the Council's Financial Reserves.

9.2 The estimates have been drawn up based upon existing Council policy and incorporate an adequate estimate for inflation. Large amounts are committed

from the various funds and reserves towards expenditure on specific items published, as shown on the Funds pages, and are not for ongoing expenditure. The General Revenue Funds held are sufficient to deal with adverse fluctuations in any ongoing costs in the year – including any unbudgeted inflationary or interest rate increase impact. Council should however continue to be mindful of the need to protect the Council’s reserves position from unnecessary drawdown for lower priority items, and where opportunities arise such as at financial year-end in the event of a favourable revenue outturn, should seek to strengthen the Council’s reserves for greater resilience against unplanned events. This applies in particular to the General Revenue Reserve, which should ideally be increased to a level that matches 10% of the Borough Rate Requirement. There should also be a top up of the IT Fund and Invest to Save Fund, if funds allow.

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



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

Antony Boyd
Director of Finance (Responsible Finance Officer)

Movement in Rate levy between 2023/24 and 2024/25

	Budget £'000	Changes %	Rate Levy pence
2023/24 total from Rate levy income	13,768.4		509.0
Benefit of Increased Penny Rate Product (increased product x penny levy)		-0.4%	-2.1
Decreases to base budget *	-297.5	-2.2%	-11.0
Inflation increases *	655.3	4.8%	24.2
Other increases in budget *	1,430.7	10.4%	52.9
2024/25 Total budget	15,557.0	12.6%	573.0

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

Revenue Budget Committee Summary

	2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
	£	£	£	£	£
Environmental Services	5,030,629	5,143,970	5,418,310	289,720	5,708,030
Regeneration & Community	2,872,128	2,543,140	2,904,710	130,200	3,034,910
Executive	4,648,094	5,488,040	5,560,730	191,530	5,752,260
Housing & Property	339,926	364,610	359,300	33,930	393,230
General Fund	12,890,777	13,539,760	14,243,050	645,380	14,888,430
Housing Revenue Account	639,499	-1,653,010	-1,177,510	-60	-1,177,570
Net Cost of Services	13,530,276	11,886,750	13,065,540	645,320	13,710,860
Surplus (-)/Deficit on Sale of Fixed Assets	0	0	0	0	0
Interest Payable and Similar Charges	3,533,181	4,951,570	5,372,510	0	5,372,510
Interest and Investment Income	-33,019	-30,000	-60,000	0	-60,000
Non Revenue Service Income	0	0	0	0	0
Dep'n and Impairment of Fixed Assets	-9,592,541	-10,019,630	-10,456,500	0	-10,456,500
Loan Funds Principal Repayments	5,577,039	6,624,280	6,347,640	0	6,347,640
Capital Expenditure Charged to Revenue	200,453	212,210	232,000	0	232,000
Transfer to or from (-) Earmarked Reserves	436,953	443,510	582,970	9,900	592,870
Transfer to or from (-) Housing Balances	-167,670	-10	840	60	900
Transfer to or from (-) Gen Fund Balances	-428,778	-300,230	-183,330	0	-183,330
Final Cont'n to/from (-) Gen Fund Balance	-569,290	0	0	0	0
Borough Rate Income Requirement	<u>12,486,604</u>	<u>13,768,450</u>	<u>14,901,670</u>	<u>655,280</u>	<u>15,556,950</u>
<i>Change in budget</i>					
Percentage of Original Budget	90.7%	100.0%	108.2%	4.8%	113.0%
Percentage of Base Budget			100.0%	4.4%	104.4%
<i>Effect on the Rates</i>					
Estimated Penny Rate Product	27,060	27,050			27,150
Rate Equivalent (pence)	461.4	509.0			573.0
Rate Variation for the Council					64.0
Percentage Rate Variation					12.6%

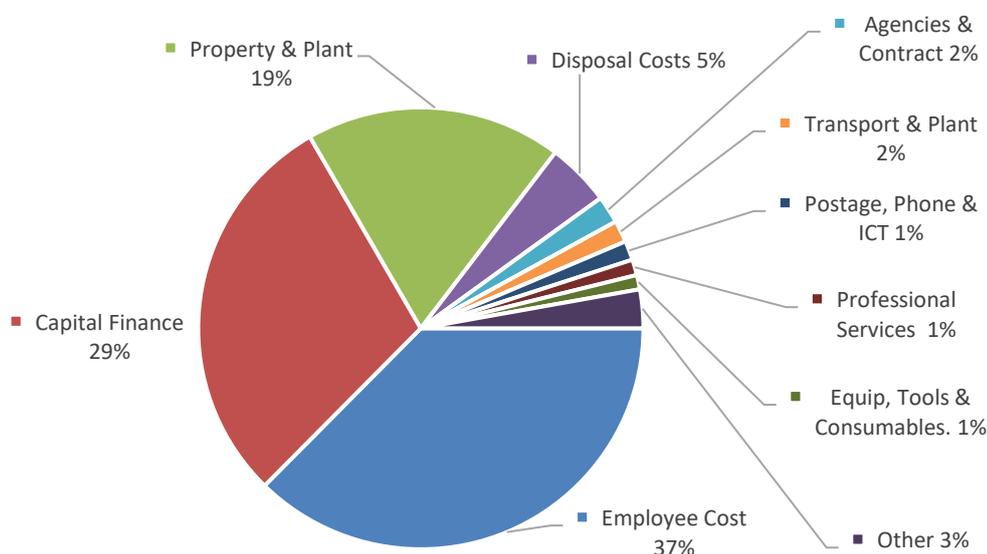
Revenue Budget

Summary of All Committees

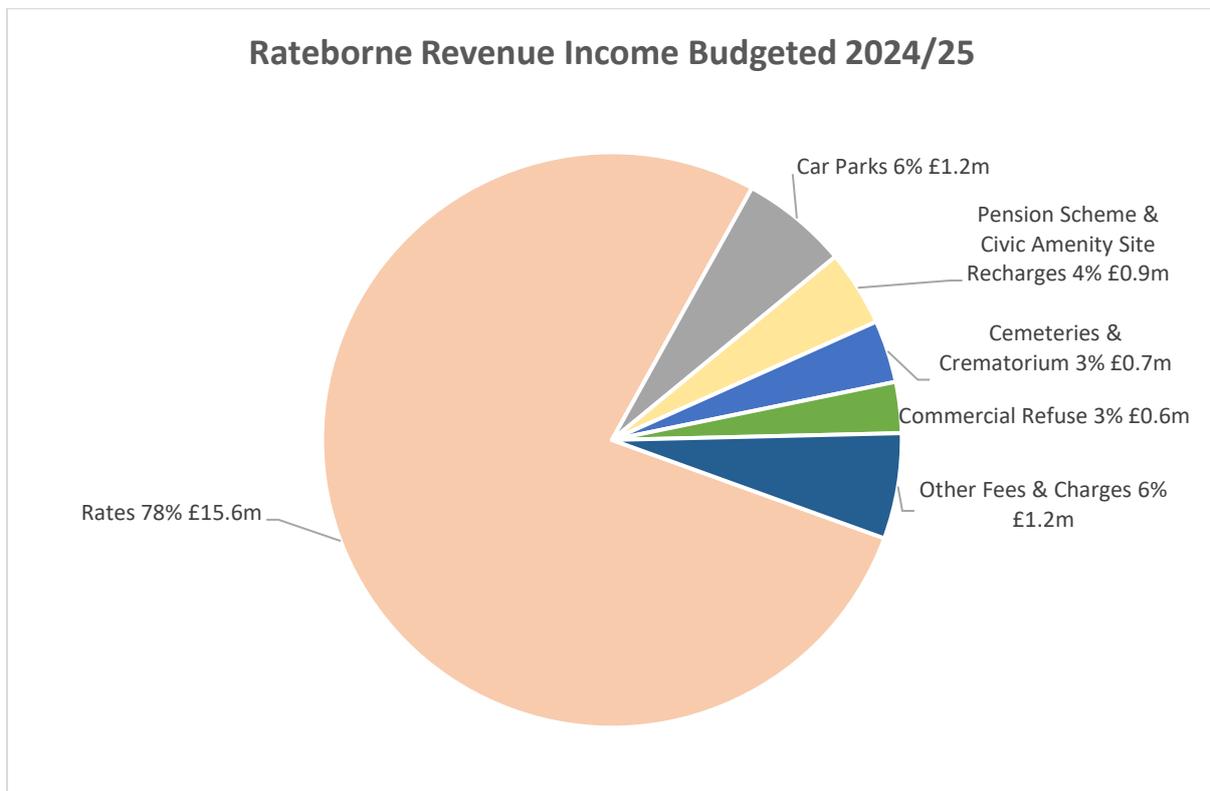
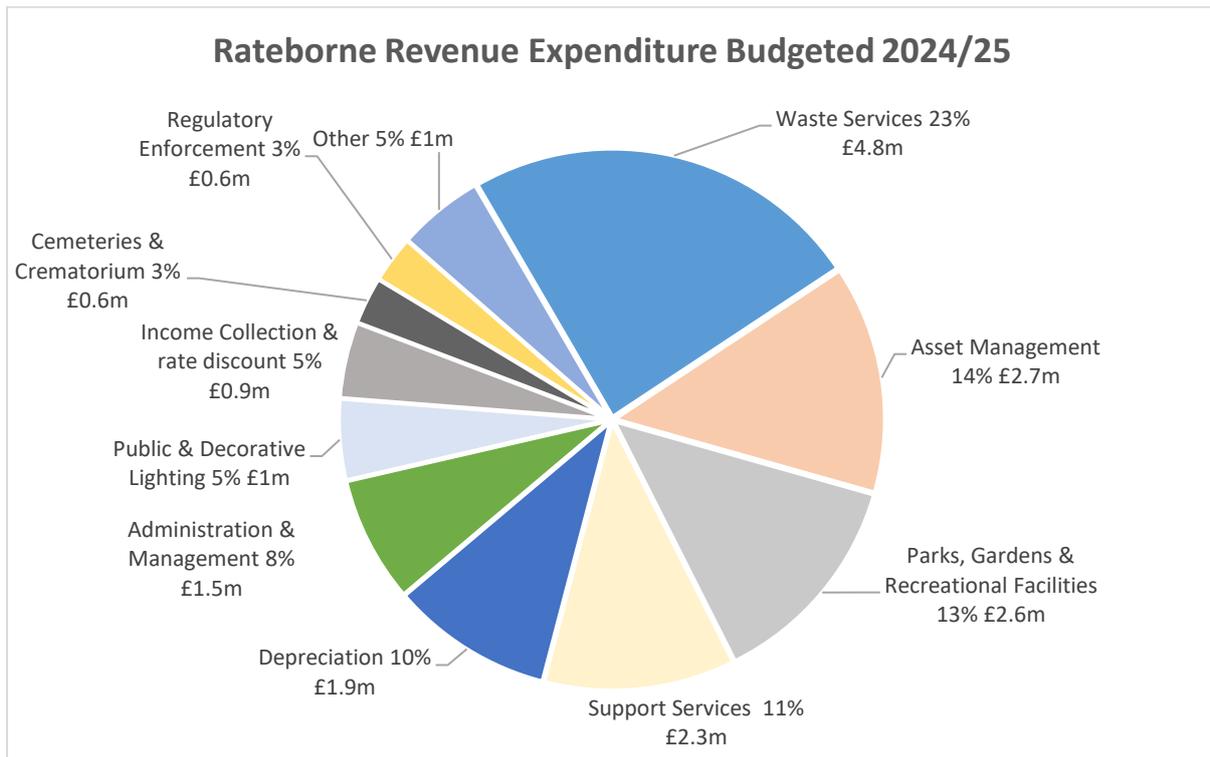
Summary of All Expenditure and Income

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	11,771,704	11,982,760	13,000,660	650,880	13,651,540
Property & Fixed Plant	B999	5,846,264	6,304,210	6,293,940	513,780	6,807,720
Transport & Plant	C999	684,113	553,230	543,640	36,560	580,200
Equip, Tools & Consumables	D199	465,291	377,230	363,530	19,550	383,080
Catering & Travel	D229	7,162	11,700	11,700	640	12,340
Printing & Office Supplies	D349	33,036	26,860	26,860	1,500	28,360
Professional Services	D399	447,690	387,900	392,340	26,010	418,350
Postage, Phone & ICT	D449	422,681	457,560	486,580	27,160	513,740
Membership Subs, Conf Fees	D549	21,261	25,230	21,790	1,190	22,980
Insurance	D599	234,731	275,690	290,640	17,610	308,250
Community Events, Ads, etc.	D699	224,798	77,560	85,460	4,400	89,860
Training	D719	82,552	81,490	81,490	4,620	86,110
Agencies & Contract Services	E149	536,024	649,530	695,980	38,860	734,840
Disposal Costs	E999	1,441,625	1,654,130	1,564,130	126,390	1,690,520
Transfer Payments	F999	362,552	375,500	322,950	32,330	355,280
Central Support Services	G199	88,463	69,170	57,480	17,270	74,750
Civic	G229	16,164	24,760	24,760	1,420	26,180
Councillors' Allowances	G399	20,528	30,000	30,000	0	30,000
Capital Finance	H999	9,612,786	10,279,710	10,707,390	0	10,707,390
REVENUE EXPENDITURE	J999	32,319,425	33,644,220	35,001,320	1,520,170	36,521,490
Government Income	K999	-1,042,726	-3,078,040	-3,147,620	509,090	-2,638,530
Other Grants & Contributions	L999	-387,612	-334,150	-334,900	-26,640	-361,540
Customer & Client Receipt	M999	-16,692,670	-17,699,950	-17,782,310	-1,318,540	-19,100,850
Other Income	P999	-259,569	-197,470	-197,470	-1,010	-198,480
Other Recharges	Q999	-393,279	-442,860	-468,480	-37,750	-506,230
REVENUE INCOME	R999	-18,775,856	-21,752,470	-21,930,780	-874,850	-22,805,630
Non-Revenue Income	S999	-13,293	-5,000	-5,000	0	-5,000
REVENUE ACCOUNT	U999	13,530,276	11,886,750	13,065,540	645,320	13,710,860

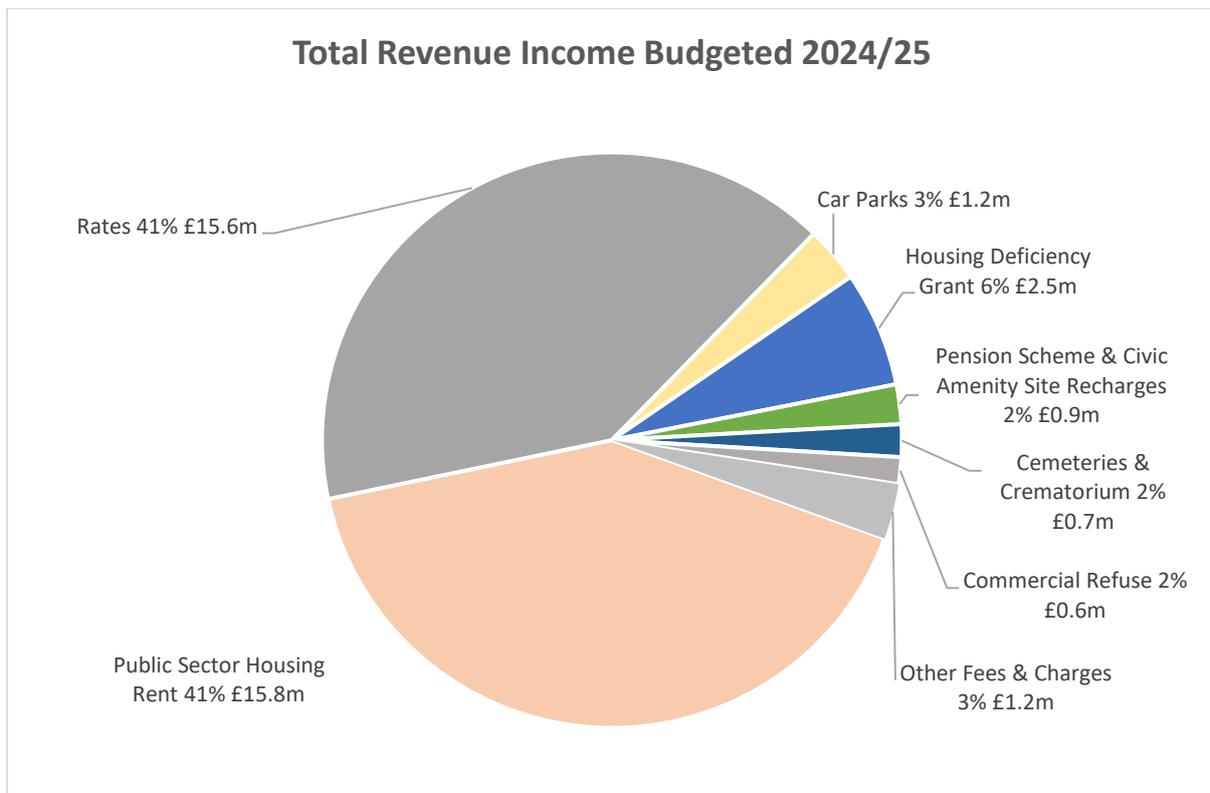
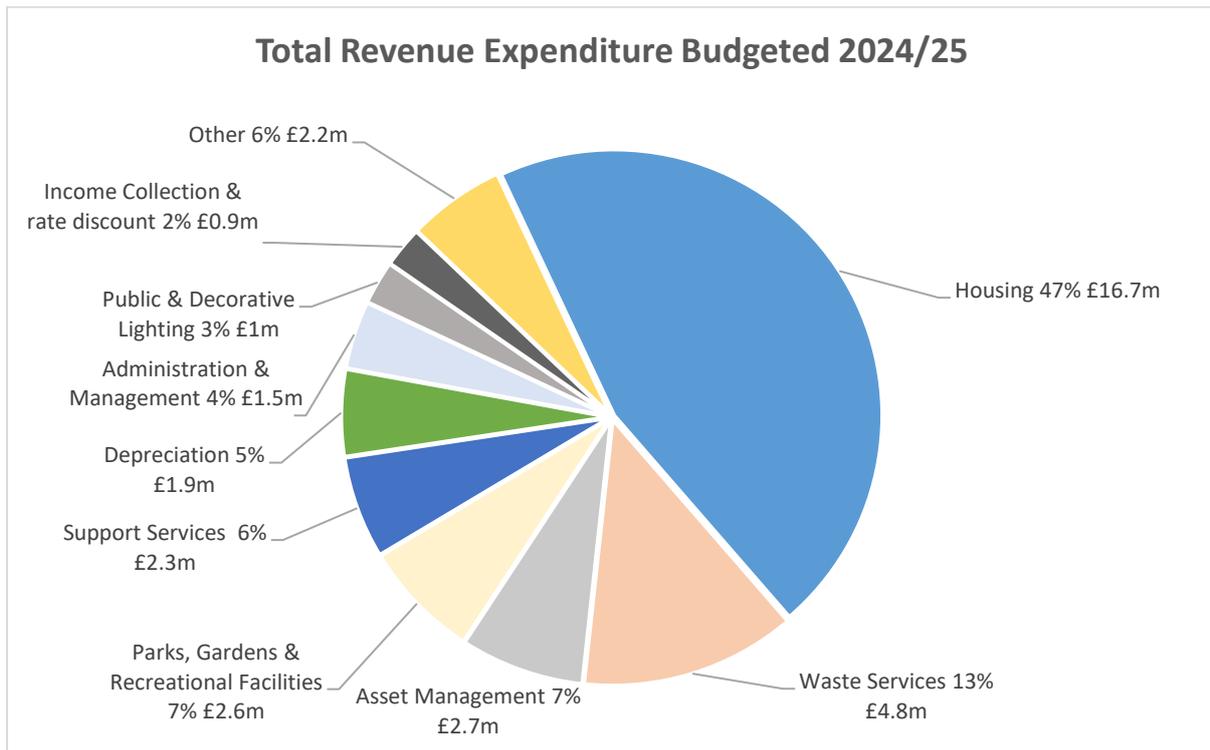
Expenditure



Rateborne Income and Expenditure Charts



Total Income and Expenditure Charts



Revenue Budget Summary by Department - Staffing and Employer Costs

Description	2022/23 Actual £	2023/24 Annual Budget £	2024/25 Base Budget £	2024/25 Inflation Budget £	2024/25 Total Budget £
Salaried Staff by Department					
Chief Executive's	1,273,663	1,405,460	1,465,840	73,290	1,539,130
Environment and Regeneration	2,012,222	2,214,910	2,246,410	112,410	2,358,820
Housing and Property	992,850	1,217,950	1,255,720	62,800	1,318,520
Finance	1,073,089	1,174,330	1,163,760	58,210	1,221,970
Total Salaries	5,351,824	6,012,650	6,131,730	306,710	6,438,440
Waged Staff by Department					
Chief Executive's	96,475	94,720	98,400	5,050	103,450
Environment and Regeneration	5,328,939	4,754,230	5,474,740	274,380	5,749,120
Housing and Property	994,462	1,121,160	1,295,790	64,740	1,360,530
Total Waged	6,419,876	5,970,110	6,868,930	344,170	7,213,100
Grand Total	11,771,700	11,982,760	13,000,660	650,880	13,651,540

Pay Reconciliation	2023/24 Annual Budget £	Increments £	Turnover £	Establishment Changes £	Single Status £	23/24 Rise Under Budgeted £	2024/25 Base Budget £
Salaried Staff by Department							
Chief Executive's	1,405,460	20,100	0	26,800	0	13,480	1,465,840
Environment and Regeneration	2,214,910	25,610	-32,970	17,530	0	21,330	2,246,410
Housing and Property	1,217,950	18,860	0	7,190	0	11,720	1,255,720
Finance	1,174,330	9,820	-31,480	0	0	11,090	1,163,760
Total Salaries	6,012,650	74,390	-64,450	51,520	0	57,620	6,131,730
Waged Staff by Department							
Chief Executive's	94,720	2,100	0	0	590	990	98,400
Environment and Regeneration	4,754,230	50,020	-17,420	237,640	389,480	60,790	5,474,740
Housing and Property	1,121,160	10,260	-8,450	43,040	113,580	16,200	1,295,790
Total Waged	5,970,110	62,380	-25,870	280,680	503,650	77,980	6,868,930
Grand Total	11,982,760	136,770	-90,320	332,200	503,650	135,600	13,000,660

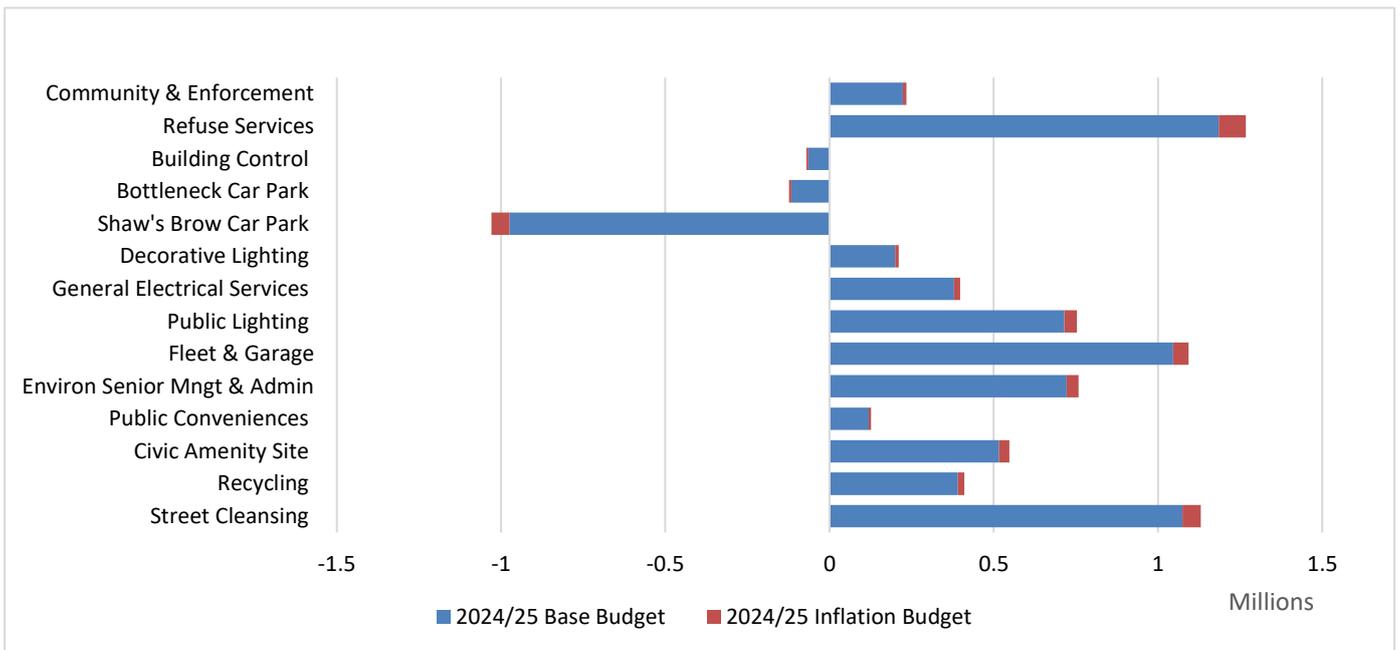
Staff by Department	2023/24 Budget Salaried Staff No.	2023/24 Budget Waged Staff No.	2023/24 Budget Total Staff No.	2024/25 Budget Salaried Staff No.	2024/25 Budget Waged Staff No.	2024/25 Budget Total Staff No.
Chief Executive's	19.7	2.5	22.2	19.7	2.5	22.2
Environment and Regeneration	31.7	115.4	147.1	31.7	120.9	152.6
Housing and Property	18.9	26.7	45.6	18.9	27.8	46.7
Finance	17.2	0.0	17.2	17.2	0.0	17.2
Total Full-Time Equivalent Staff	87.5	144.6	232.1	87.5	151.2	238.7

Revenue Budget Summary by Service

Environmental Services

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

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Community & Enforcement	SP265	196,753	222,690	223,500	11,160	234,660
Refuse Services	REFUSE	1,208,235	1,358,300	1,185,440	81,860	1,267,300
Building Control	BLDG C	-147,073	-54,450	-64,630	-5,700	-70,330
Bottleneck Car Park	SW030	-109,961	-135,470	-116,550	-6,660	-123,210
Shaw's Brow Car Park	SW035	-898,836	-1,034,080	-974,180	-55,530	-1,029,710
Decorative Lighting	SW050	203,707	229,980	200,400	10,460	210,860
General Electrical Services	SW060	332,538	358,540	378,800	19,100	397,900
Public Lighting	SW070	475,399	637,290	715,460	37,690	753,150
Fleet & Garage	SACW10	1,110,159	1,057,370	1,046,020	47,660	1,093,680
Environ Senior Mngt & Admin	SW180	612,656	655,090	722,220	35,980	758,200
Public Conveniences	SW210	116,579	119,190	119,820	6,800	126,620
Civic Amenity Site	SW215	418,943	502,700	515,800	31,810	547,610
Recycling	RECYCL	402,930	250,220	391,310	19,120	410,430
Street Cleansing	SW230	1,108,600	976,600	1,074,900	55,970	1,130,870
Totals		5,030,629	5,143,970	5,418,310	289,720	5,708,030



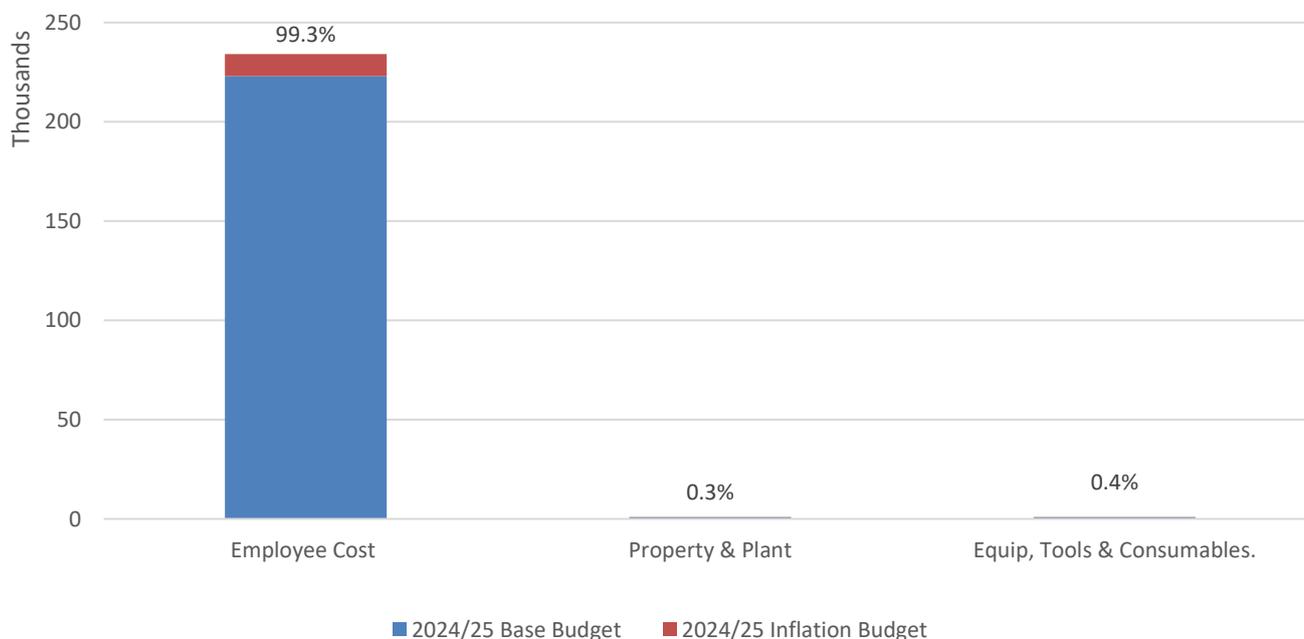
Revenue Budget

**Environmental Services
Community & Enforcement
SP265**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	196,037	222,110	222,920	11,140	234,060
Property & Fixed Plant	B999	135	780	780	30	810
Equip, Tools & Consumables	D199	676	800	800	50	850
Printing & Office Supplies	D349	55	0	0	0	0
REVENUE EXPENDITURE	J999	196,903	223,690	224,500	11,220	235,720
Customer & Client Receipt	M999	-150	-1,000	-1,000	-60	-1,060
REVENUE INCOME	R999	-150	-1,000	-1,000	-60	-1,060
REVENUE ACCOUNT	U999	196,753	222,690	223,500	11,160	234,660

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

Expenditure



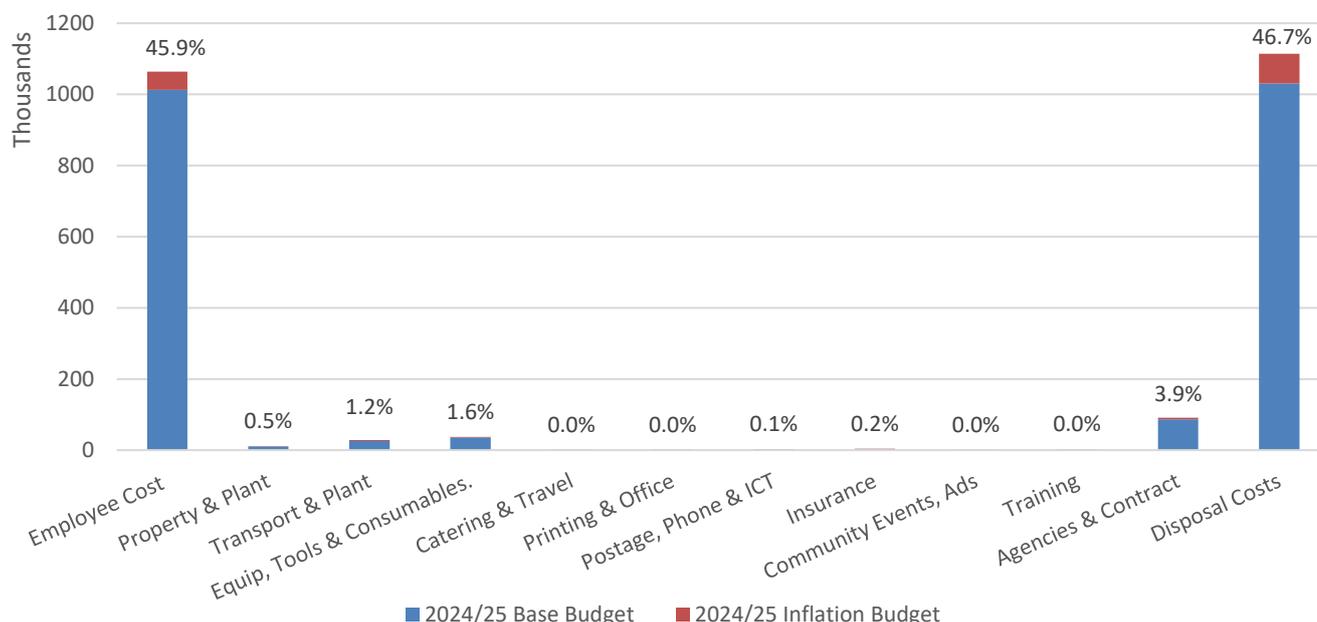
Revenue Budget

Environmental Services
Refuse Services
REFUSE

		2022/23	2023/24	2024/25	2024/25	2024/25
		Actual	Annual	Base	Inflation	Total
		£	£	£	£	£
Employee Cost	A999	899,155	953,080	1,012,960	51,390	1,064,350
Property & Fixed Plant	B999	31,203	70,000	10,000	240	10,240
Transport & Plant	C999	85,975	33,840	25,490	2,420	27,910
Equip, Tools & Consumables	D199	29,817	34,730	35,420	1,950	37,370
Catering & Travel	D229	1,287	590	590	20	610
Printing & Office Supplies	D349	2,158	660	660	40	700
Postage, Phone & ICT	D449	906	2,120	2,120	120	2,240
Insurance	D599	2,223	2,440	3,450	190	3,640
Community Events, Ads, etc.	D699	2,587	120	20	0	20
Training	D719	0	1,100	1,100	40	1,140
Agencies & Contract Services	E149	56,380	86,170	86,170	4,650	90,820
Disposal Costs	E999	999,709	1,121,030	1,031,030	83,310	1,114,340
Transfer Payments	F999	2,831	0	0	0	0
REVENUE EXPENDITURE	J999	2,114,231	2,305,880	2,209,010	144,370	2,353,380
Government Income	K999	-3,583	0	0	0	0
Other Grants & Contributions	L999	-152,346	-105,150	-133,730	-7,360	-141,090
Customer & Client Receipt	M999	-609,437	-667,510	-667,630	-42,910	-710,540
Other Recharges	Q999	-140,630	-174,920	-222,210	-12,240	-234,450
REVENUE INCOME	R999	-905,996	-947,580	-1,023,570	-62,510	-1,086,080
REVENUE ACCOUNT	U999	1,208,235	1,358,300	1,185,440	81,860	1,267,300

Includes the costs and income from the Council's waste collection service including the Energy from Waste Plant gate fees and the costs of operating the Eastern Civic Amenity Site.

Expenditure



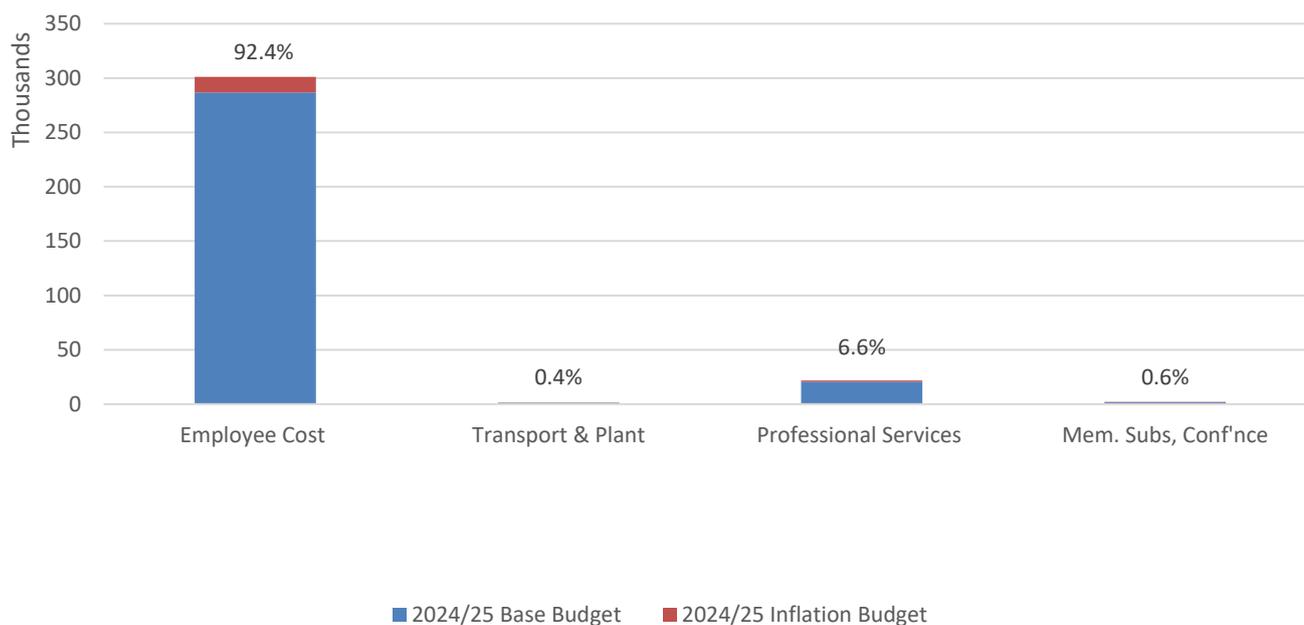
Revenue Budget

**Environmental Services
Building Control
BLDG C**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	221,060	296,860	286,680	14,330	301,010
Property & Fixed Plant	B999	55	0	0	0	0
Transport & Plant	C999	976	1,290	1,290	70	1,360
Equip, Tools & Consumables	D199	96	0	0	0	0
Professional Services	D399	9,917	20,590	20,590	1,180	21,770
Mem. Subs, Conf'nce Fees	D549	1,774	1,790	1,790	100	1,890
Training	D719	270	0	0	0	0
REVENUE EXPENDITURE	J999	234,148	320,530	310,350	15,680	326,030
Government Income	K999	-19,030	-18,550	-18,550	-1,060	-19,610
Customer & Client Receipt	M999	-362,191	-356,430	-356,430	-20,320	-376,750
REVENUE INCOME	R999	-381,221	-374,980	-374,980	-21,380	-396,360
REVENUE ACCOUNT	U999	-147,073	-54,450	-64,630	-5,700	-70,330

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

Expenditure

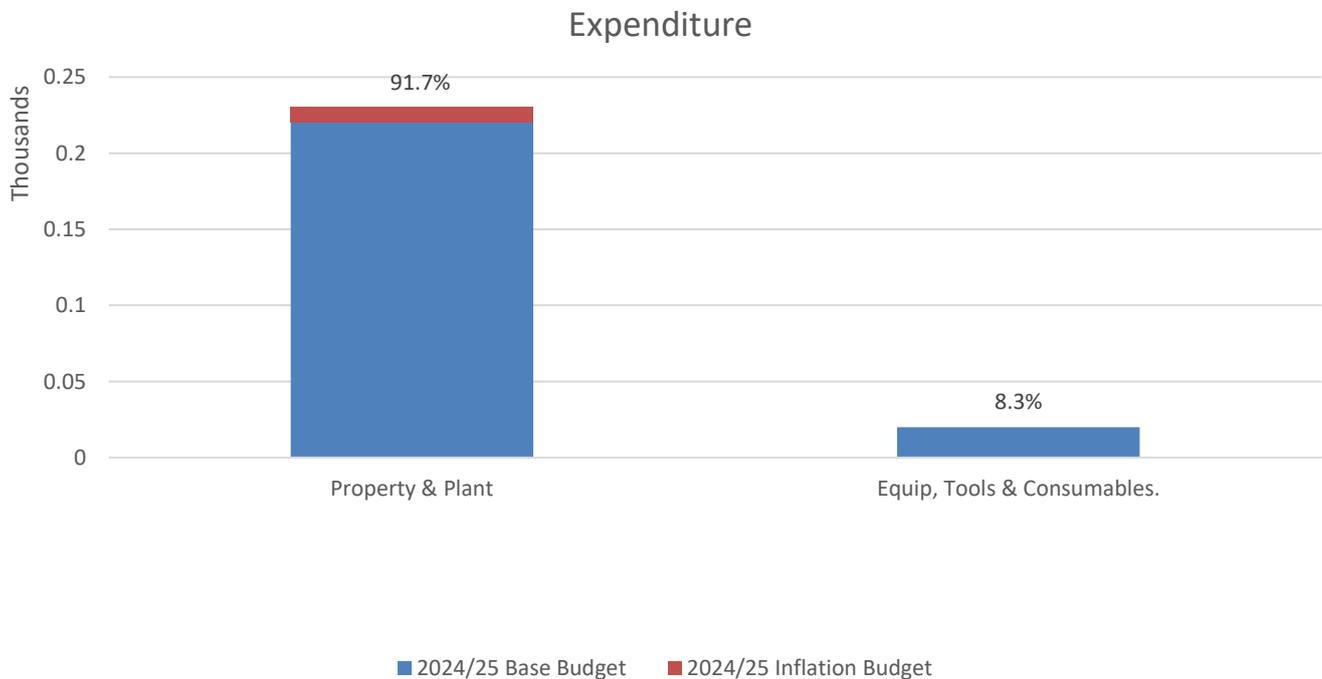


Revenue Budget

**Environmental Services
Bottleneck Car Park
SW030**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	78	0	0	0	0
Property & Fixed Plant	B999	0	220	220	10	230
Equip, Tools & Consumables	D199	0	20	20	0	20
Printing & Office Supplies	D349	295	0	0	0	0
REVENUE EXPENDITURE	J999	373	240	240	10	250
Customer & Client Receipt	M999	-110,334	-135,710	-116,790	-6,670	-123,460
REVENUE INCOME	R999	-110,334	-135,710	-116,790	-6,670	-123,460
REVENUE ACCOUNT	U999	-109,961	-135,470	-116,550	-6,660	-123,210

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



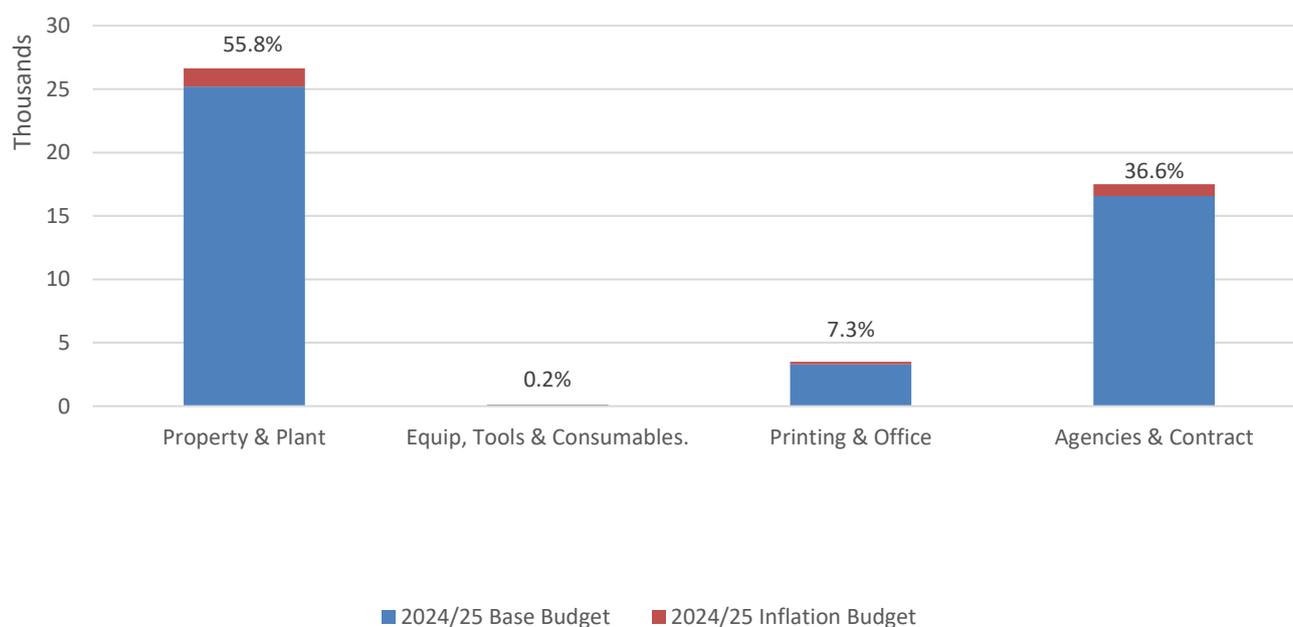
Revenue Budget

Environmental Services Shaw's Brow Car Park SW035

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	118	0	0	0	0
Property & Fixed Plant	B999	18,038	22,070	25,210	1,420	26,630
Equip, Tools & Consumables	D199	0	110	110	10	120
Printing & Office Supplies	D349	717	3,310	3,310	190	3,500
Community Events, Ads, etc.	D699	533	0	0	0	0
Agencies & Contract Services	E149	14,561	16,560	16,560	950	17,510
REVENUE EXPENDITURE	J999	33,967	42,050	45,190	2,570	47,760
Customer & Client Receipt	M999	-932,803	-1,076,130	-1,019,370	-58,100	-1,077,470
REVENUE INCOME	R999	-932,803	-1,076,130	-1,019,370	-58,100	-1,077,470
REVENUE ACCOUNT	U999	-898,836	-1,034,080	-974,180	-55,530	-1,029,710

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

Expenditure



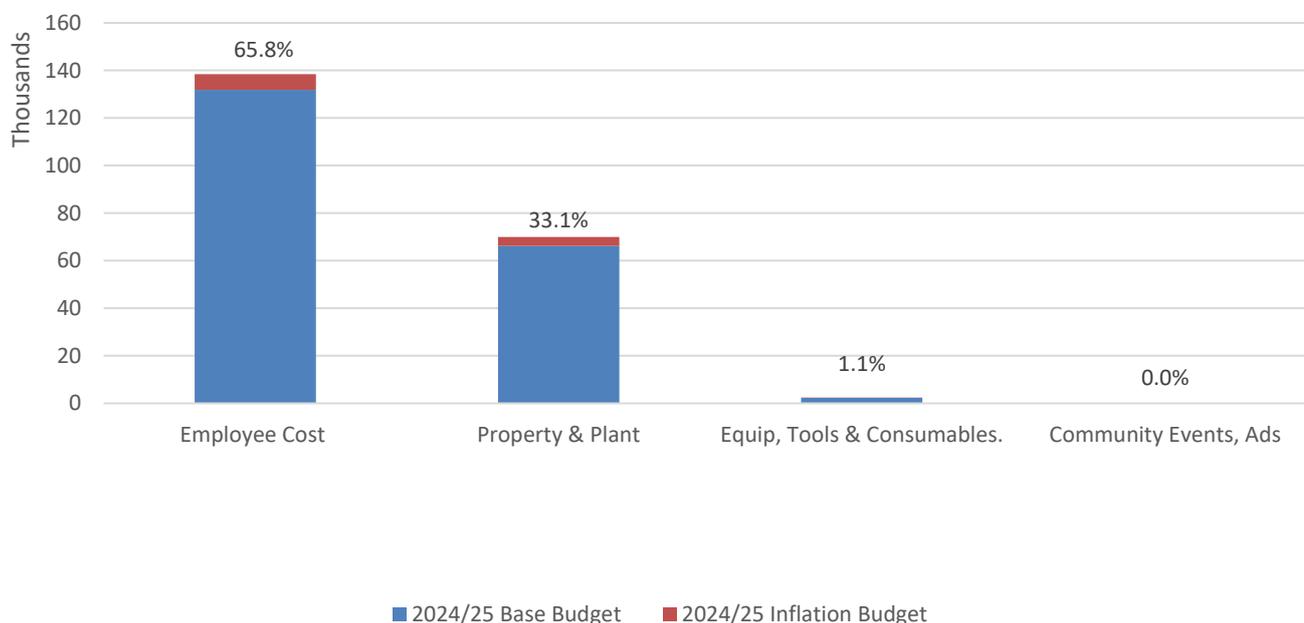
Revenue Budget

**Environmental Services
Decorative Lighting
SW050**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	111,151	165,050	131,880	6,600	138,480
Property & Fixed Plant	B999	88,978	62,680	66,270	3,740	70,010
Transport & Plant	C999	7	0	0	0	0
Equip, Tools & Consumables	D199	3,571	2,230	2,230	120	2,350
Community Events, Ads, etc.	D699	0	20	20	0	20
REVENUE EXPENDITURE	J999	203,707	229,980	200,400	10,460	210,860
REVENUE ACCOUNT	U999	203,707	229,980	200,400	10,460	210,860

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

Expenditure

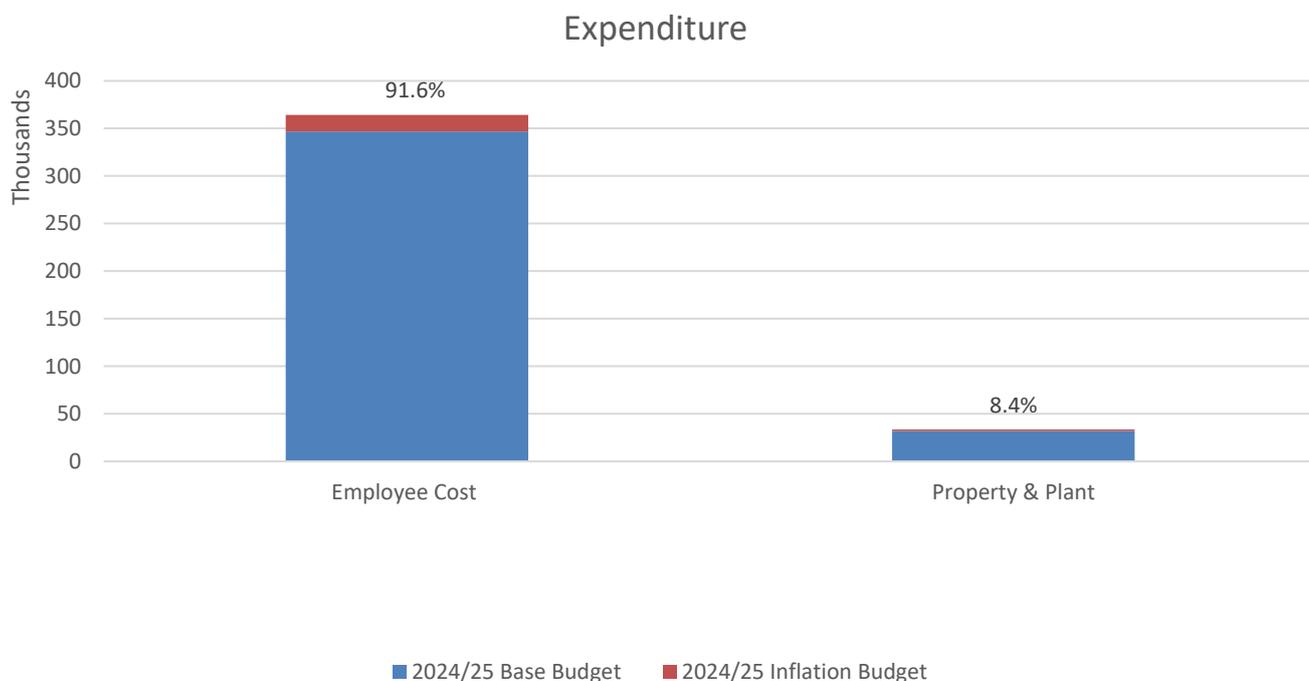


Revenue Budget

**Environmental Services
General Electrical Services
SW060**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	300,910	327,080	346,930	17,350	364,280
Property & Fixed Plant	B999	28,122	31,460	31,870	1,750	33,620
Transport & Plant	C999	225	0	0	0	0
Equip, Tools & Consumables	D199	2,870	0	0	0	0
Catering & Travel	D229	392	0	0	0	0
Printing & Office Supplies	D349	194	0	0	0	0
REVENUE EXPENDITURE	J999	332,713	358,540	378,800	19,100	397,900
Government Income	K999	-266	0	0	0	0
Customer & Client Receipt	M999	91	0	0	0	0
REVENUE INCOME	R999	-175	0	0	0	0
REVENUE ACCOUNT	U999	332,538	358,540	378,800	19,100	397,900

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



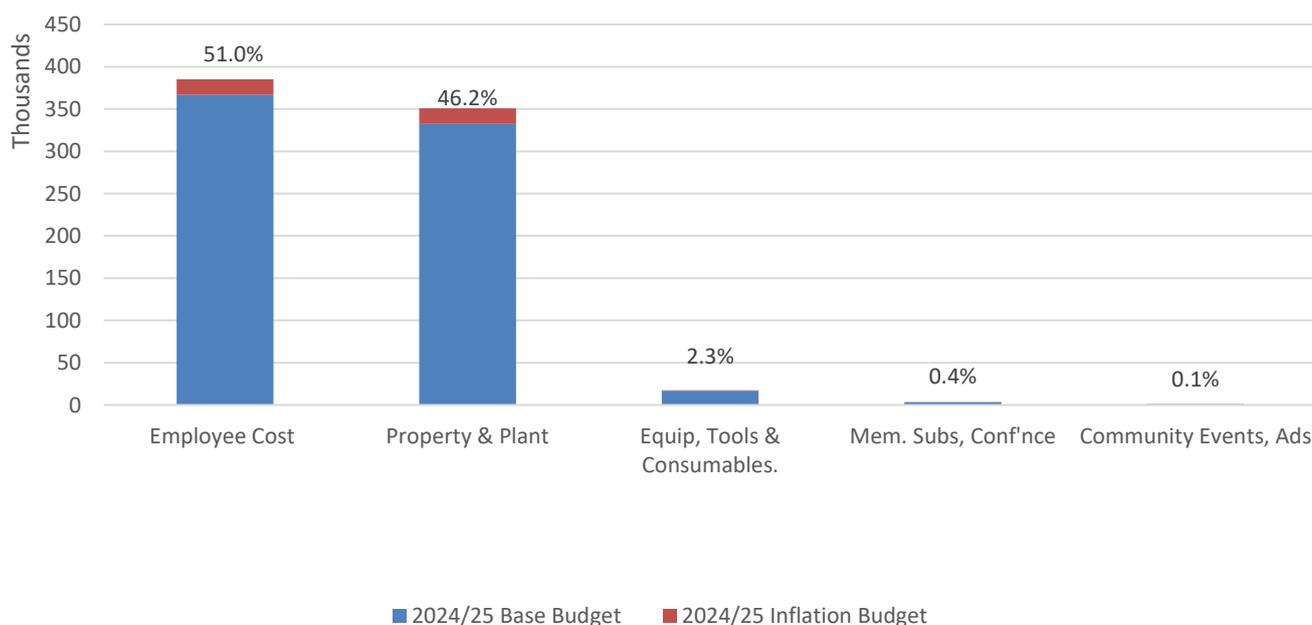
Revenue Budget

**Environmental Services
Public Lighting
SW070**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	201,210	321,070	366,800	18,340	385,140
Property & Fixed Plant	B999	256,758	299,960	332,510	18,520	351,030
Equip, Tools & Consumables	D199	17,505	16,530	16,530	860	17,390
Mem. Subs, Conf'nce Fees	D549	857	3,220	3,220	180	3,400
Community Events, Ads, etc.	D699	55	760	760	40	800
Training	D719	1,225	0	0	0	0
REVENUE EXPENDITURE	J999	477,610	641,650	719,820	37,940	757,760
Government Income	K999	699	0	0	0	0
Customer & Client Receipt	M999	-2,910	-4,360	-4,360	-250	-4,610
REVENUE INCOME	R999	-2,211	-4,360	-4,360	-250	-4,610
REVENUE ACCOUNT	U999	475,399	637,290	715,460	37,690	753,150

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

Expenditure



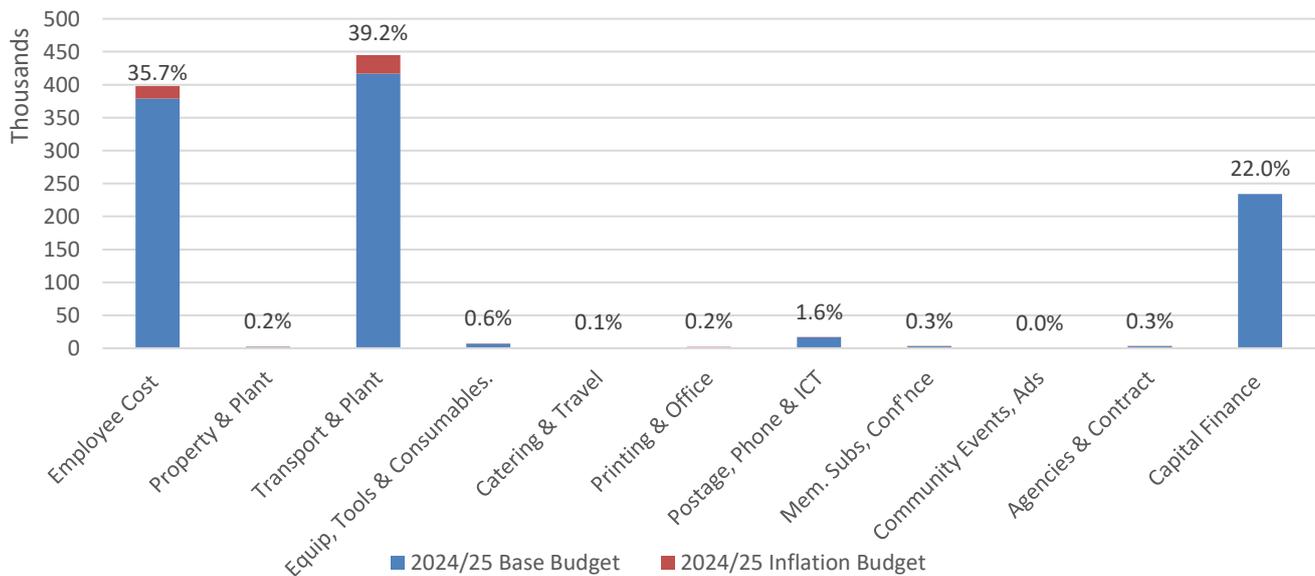
Revenue Budget

**Environmental Services
Fleet & Garage
SACW10**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	338,514	364,320	378,990	18,960	397,950
Property & Fixed Plant	B999	961	1,890	1,890	110	2,000
Transport & Plant	C999	506,708	416,820	416,820	28,320	445,140
Equip, Tools & Consumables	D199	16,801	6,680	6,680	310	6,990
Catering & Travel	D229	148	710	710	40	750
Printing & Office Supplies	D349	1,469	1,650	1,650	80	1,730
Postage, Phone & ICT	D449	9,724	16,480	16,480	480	16,960
Mem. Subs, Conf'nce Fees	D549	2,949	2,760	2,760	160	2,920
Community Events, Ads, etc.	D699	0	50	50	0	50
Agencies & Contract Services	E149	3,721	2,950	2,950	170	3,120
Capital Finance	H999	260,074	260,080	234,060	0	234,060
REVENUE EXPENDITURE	J999	1,141,069	1,074,390	1,063,040	48,630	1,111,670
Other Grants & Contributions	L999	-5,904	0	0	0	0
Customer & Client Receipt	M999	-25,006	-17,020	-17,020	-970	-17,990
REVENUE INCOME	R999	-30,910	-17,020	-17,020	-970	-17,990
REVENUE ACCOUNT	U999	1,110,159	1,057,370	1,046,020	47,660	1,093,680

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

Expenditure



Revenue Budget

Environmental Services

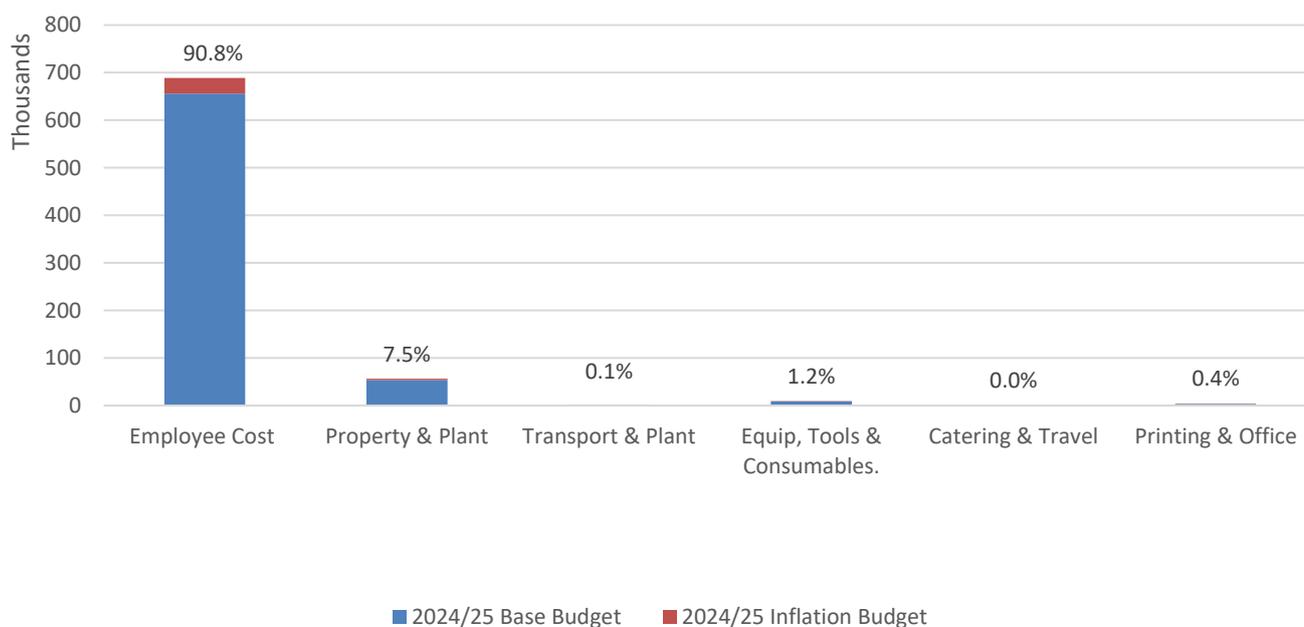
Environmental Senior Mngt & Adm

SW180

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	529,679	593,830	655,990	32,800	688,790
Property & Fixed Plant	B999	60,951	49,020	53,990	2,280	56,270
Transport & Plant	C999	1,370	590	590	40	630
Equip, Tools & Consumables	D199	15,270	8,500	8,500	700	9,200
Catering & Travel	D229	73	30	30	0	30
Printing & Office Supplies	D349	4,449	3,120	3,120	160	3,280
Postage, Phone & ICT	D449	59	0	0	0	0
Community Events, Ads, etc.	D699	113	0	0	0	0
Agencies & Contract Services	E149	692	0	0	0	0
REVENUE EXPENDITURE	J999	612,656	655,090	722,220	35,980	758,200
REVENUE ACCOUNT	U999	612,656	655,090	722,220	35,980	758,200

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

Expenditure

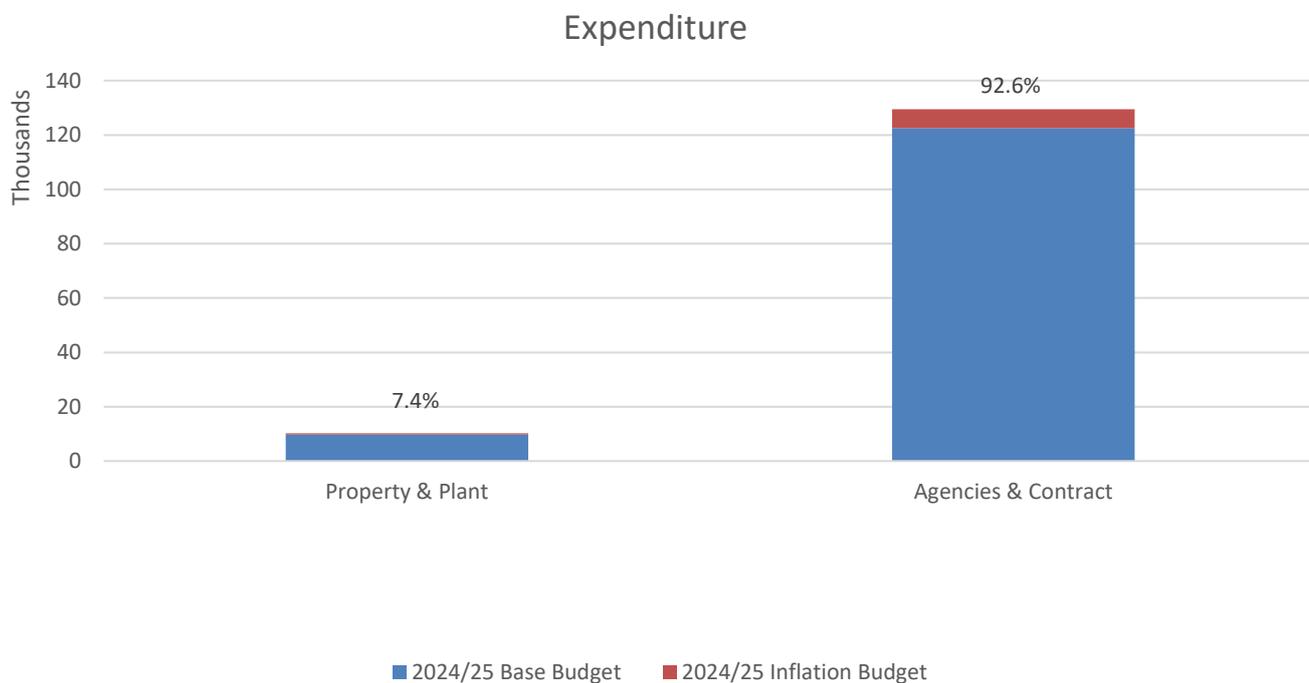


Revenue Budget

**Environmental Services
Public Conveniences
SW210**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	1,293	9,130	9,760	530	10,290
Agencies & Contract Services	E149	120,357	122,490	122,490	6,980	129,470
REVENUE EXPENDITURE	J999	121,650	131,620	132,250	7,510	139,760
Customer & Client Receipt	M999	-5,071	-12,430	-12,430	-710	-13,140
REVENUE INCOME	R999	-5,071	-12,430	-12,430	-710	-13,140
REVENUE ACCOUNT	U999	116,579	119,190	119,820	6,800	126,620

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



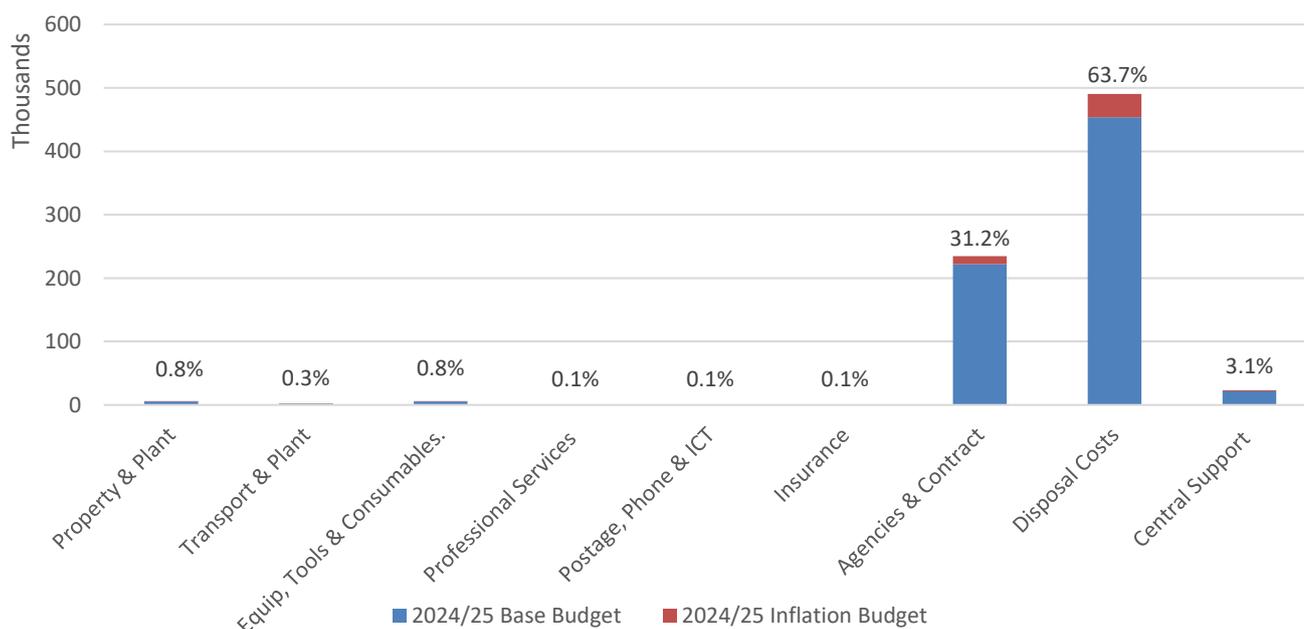
Revenue Budget

**Environmental Services
Civic Amenity Site
SW215**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	91,695	51,350	5,410	400	5,810
Transport & Plant	C999	0	2,120	2,120	120	2,240
Equip, Tools & Consumables	D199	25,215	22,000	5,500	110	5,610
Professional Services	D399	63	610	700	40	740
Postage, Phone & ICT	D449	384	440	440	10	450
Insurance	D599	0	530	530	50	580
Agencies & Contract Services	E149	140,700	175,040	222,330	12,250	234,580
Disposal Costs	E999	323,718	453,910	453,910	36,680	490,590
Central Support Services	G199	17,672	21,430	21,760	1,430	23,190
REVENUE EXPENDITURE	J999	599,447	727,430	712,700	51,090	763,790
Other Grants & Contributions	L999	-180,504	-224,730	-196,900	-19,280	-216,180
REVENUE INCOME	R999	-180,504	-224,730	-196,900	-19,280	-216,180
REVENUE ACCOUNT	U999	418,943	502,700	515,800	31,810	547,610

The Council operates the Eastern District Civic Amenity site on behalf of several local authorities, including Douglas. This service shows the administrative and disposal costs of that operation, along with the Council's share of the operational cost. The income reflects the other participating authorities' share of the administration costs, disposal costs and vehicle loan charges.

Expenditure



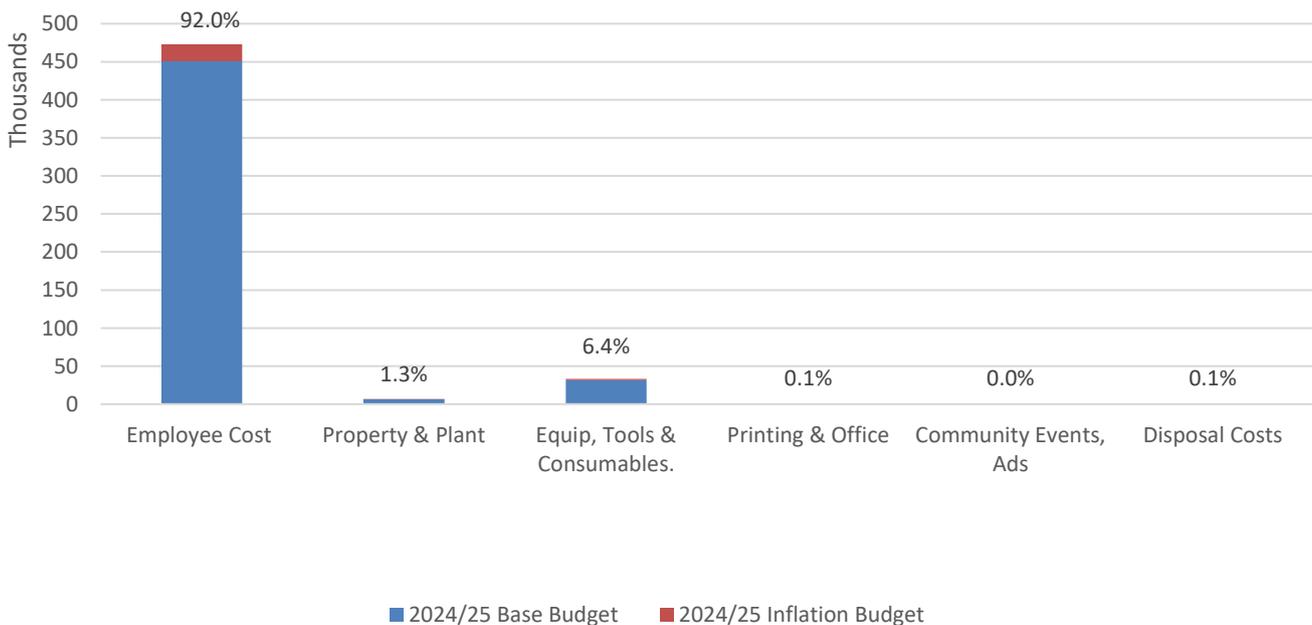
Revenue Budget

**Environmental Services
Recycling
RECYCL**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	431,146	309,410	450,500	22,530	473,030
Property & Fixed Plant	B999	14,670	6,290	6,290	350	6,640
Equip, Tools & Consumables	D199	51,193	31,310	31,310	1,740	33,050
Printing & Office Supplies	D349	3,650	660	660	40	700
Community Events, Ads, etc.	D699	0	240	240	20	260
Disposal Costs	E999	43,194	640	640	50	690
REVENUE EXPENDITURE	J999	543,853	348,550	489,640	24,730	514,370
Government Income	K999	-18,826	-26,870	-26,870	-1,540	-28,410
Other Grants & Contributions	L999	-39,124	0	0	0	0
Customer & Client Receipt	M999	-82,973	-71,460	-71,460	-4,070	-75,530
REVENUE INCOME	R999	-140,923	-98,330	-98,330	-5,610	-103,940
REVENUE ACCOUNT	U999	402,930	250,220	391,310	19,120	410,430

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

Expenditure



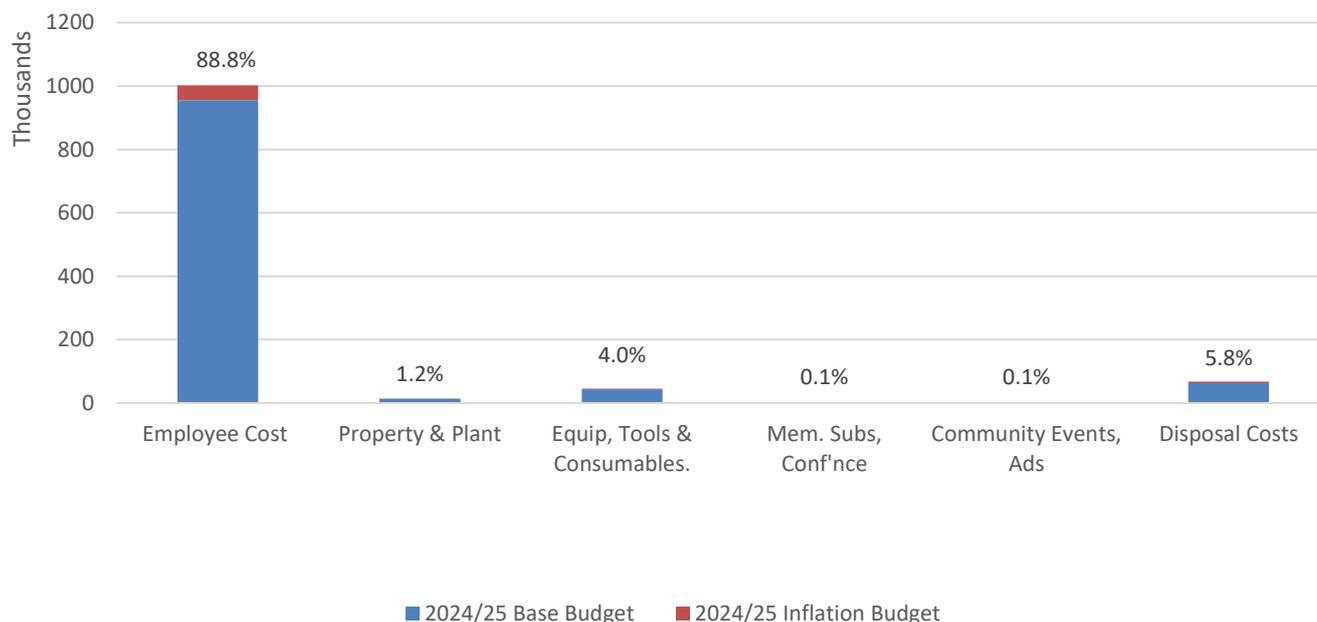
Revenue Budget

Environmental Services Street Cleansing SW230

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	993,565	856,310	954,610	47,730	1,002,340
Property & Fixed Plant	B999	7,650	12,860	12,860	730	13,590
Transport & Plant	C999	378	0	0	0	0
Equip, Tools & Consumables	D199	42,247	43,270	43,270	2,360	45,630
Printing & Office Supplies	D349	351	0	0	0	0
Mem. Subs, Conf'nce Fees	D549	4,495	1,050	1,050	60	1,110
Community Events, Ads, etc.	D699	160	550	550	40	590
Agencies & Contract Services	E149	1,500	0	0	0	0
Disposal Costs	E999	68,261	62,560	62,560	5,050	67,610
REVENUE EXPENDITURE	J999	1,118,607	976,600	1,074,900	55,970	1,130,870
Government Income	K999	-840	0	0	0	0
Other Grants & Contributions	L999	-4,236	0	0	0	0
Customer & Client Receipt	M999	-4,931	0	0	0	0
REVENUE INCOME	R999	-10,007	0	0	0	0
REVENUE ACCOUNT	U999	1,108,600	976,600	1,074,900	55,970	1,130,870

Under the Government's Localisation of Services agenda, the Department of Infrastructure devolved the responsibility of cleaning the highways and emptying gullies to local authorities. The costs of this function within Douglas, along with the existing cost of cleaning the amenity areas, such as pavements and lanes, are shown here.

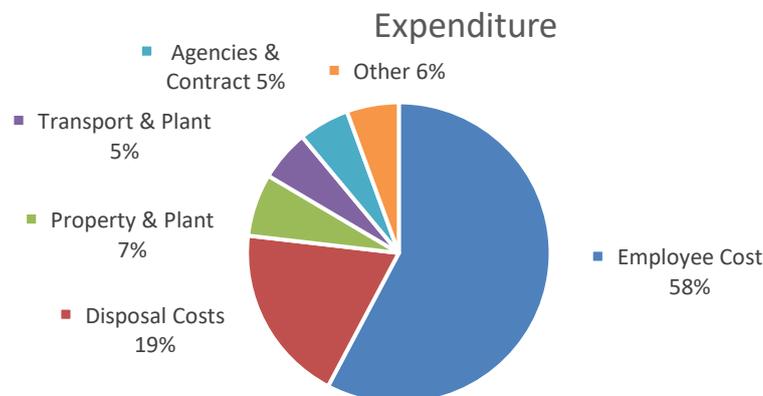
Expenditure



Revenue Budget

Environmental Service Committee Summary of All Expenditure and Income

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	4,222,623	4,409,120	4,808,260	241,170	5,049,430
Property & Fixed Plant	B999	600,509	617,710	557,060	30,110	587,170
Transport & Plant	C999	595,639	454,660	446,310	30,970	477,280
Equip, Tools & Consumables	D199	205,261	166,180	150,370	8,210	158,580
Catering & Travel	D229	1,900	1,330	1,330	60	1,390
Printing & Office Supplies	D349	13,338	9,400	9,400	510	9,910
Professional Services	D399	9,980	21,200	21,290	1,220	22,510
Postage, Phone & ICT	D449	11,073	19,040	19,040	610	19,650
Mem. Subs, Conf'nce Fees	D549	10,075	8,820	8,820	500	9,320
Insurance	D599	2,223	2,970	3,980	240	4,220
Community Events, Ads, etc.	D699	3,448	1,740	1,640	100	1,740
Training	D719	1,495	1,100	1,100	40	1,140
Agencies & Contract Services	E149	337,911	403,320	450,500	25,000	475,500
Disposal Costs	E999	1,434,882	1,638,140	1,548,140	125,090	1,673,230
Central Support Services	G199	17,672	21,430	21,760	1,430	23,190
Capital Finance	H999	260,074	260,080	234,060	0	234,060
REVENUE EXPENDITURE	J999	7,730,934	8,036,240	8,283,060	465,260	8,748,320
Government Income	K999	-41,846	-45,420	-45,420	-2,600	-48,020
Other Grants & Contributions	L999	-382,114	-329,880	-330,630	-26,640	-357,270
Customer & Client Receipt	M999	-2,135,715	-2,342,050	-2,266,490	-134,060	-2,400,550
Interest Income	N999	0	0	0	0	0
Other Income	P999	0	0	0	0	0
Other Recharges	Q999	-140,630	-174,920	-222,210	-12,240	-234,450
REVENUE INCOME	R999	-2,700,305	-2,892,270	-2,864,750	-175,540	-3,040,290
Non-Revenue Income	S999	0	0	0	0	0
REVENUE ACCOUNT	U999	5,030,629	5,143,970	5,418,310	289,720	5,708,030



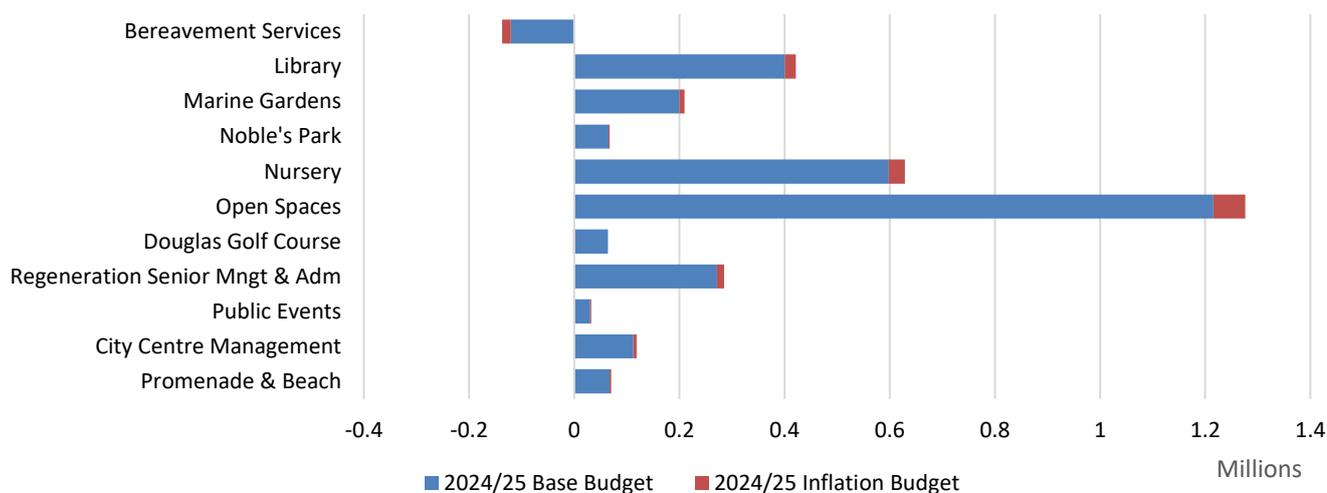
Revenue Budget Summary by Service

Regeneration and Community

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

		2022/23	2023/24	2024/25	2024/25	2024/25
		Actual	Annual	Base	Inflation	Total
		£	£	£	£	£
Bereavement Services	BEREAV	45,221	-118,370	-120,710	-16,440	-137,150
Library	SL010	361,617	399,410	400,630	20,710	421,340
Marine Gardens	SL060	90,731	85,440	199,770	10,010	209,780
Noble's Park	SL080	137,629	154,670	65,210	2,230	67,440
Nursery	SL100	529,058	543,810	598,470	30,570	629,040
Open Spaces	SL110	1,200,024	928,760	1,215,570	60,840	1,276,410
Douglas Golf Course	SL150	38,677	44,870	63,990	-2,150	61,840
Regeneration Senior Mngt & Adr	SL220	294,521	304,650	271,300	13,450	284,750
Public Events	SP100	45,596	30,600	30,600	1,720	32,320
City Centre Management	SP160	102,914	112,110	112,690	5,940	118,630
Promenade & Beach	SW120	26,140	57,190	67,190	3,320	70,510
Totals		2,872,128	2,543,140	2,904,710	130,200	3,034,910

Expenditure



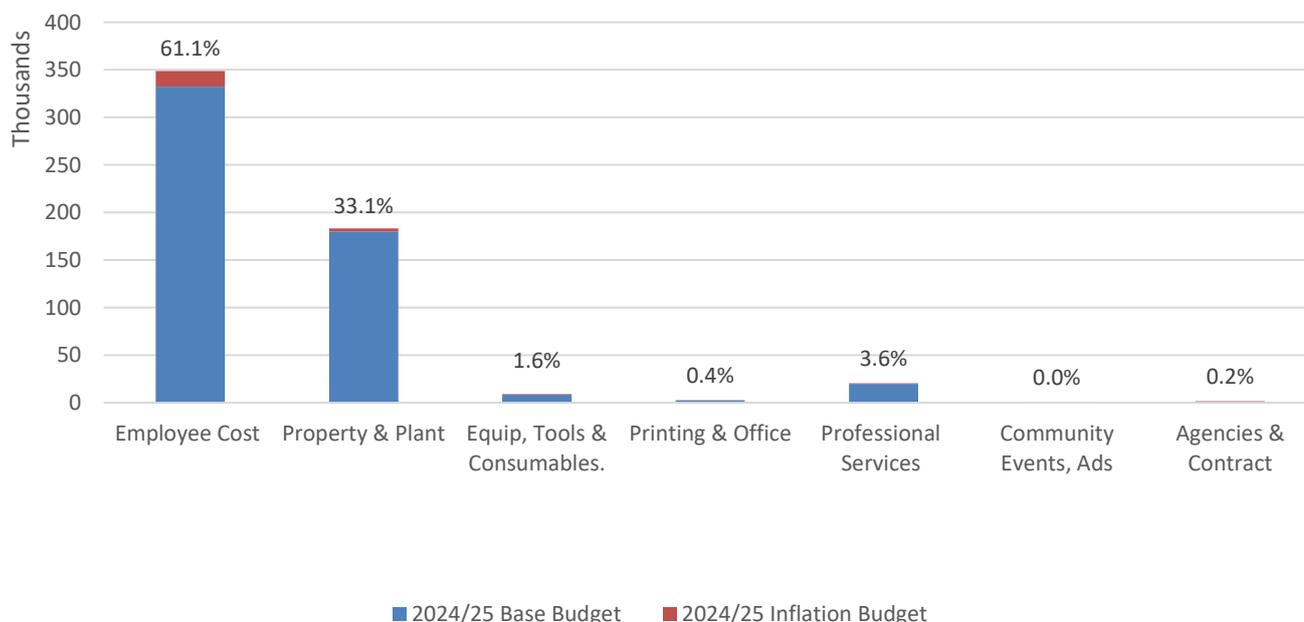
Revenue Budget

Regeneration and Community Bereavement Services BEREAV

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	437,518	337,460	332,310	16,630	348,940
Property & Fixed Plant	B999	181,382	177,060	179,870	3,280	183,150
Equip, Tools & Consumables	D199	19,033	8,540	8,540	490	9,030
Printing & Office Supplies	D349	2,072	2,340	2,340	130	2,470
Professional Services	D399	24,588	19,750	19,750	850	20,600
Mem. Subs, Conf'nce Fees	D549	37	0	0	0	0
Community Events, Ads, etc.	D699	45	150	150	0	150
Agencies & Contract Services	E149	2,093	1,260	1,260	70	1,330
REVENUE EXPENDITURE	J999	666,768	546,560	544,220	21,450	565,670
Customer & Client Receipt	M999	-621,547	-664,930	-664,930	-37,890	-702,820
REVENUE INCOME	R999	-621,547	-664,930	-664,930	-37,890	-702,820
REVENUE ACCOUNT	U999	45,221	-118,370	-120,710	-16,440	-137,150

This service shows the costs and income of the Council's cemeteries and Crematorium.

Expenditure



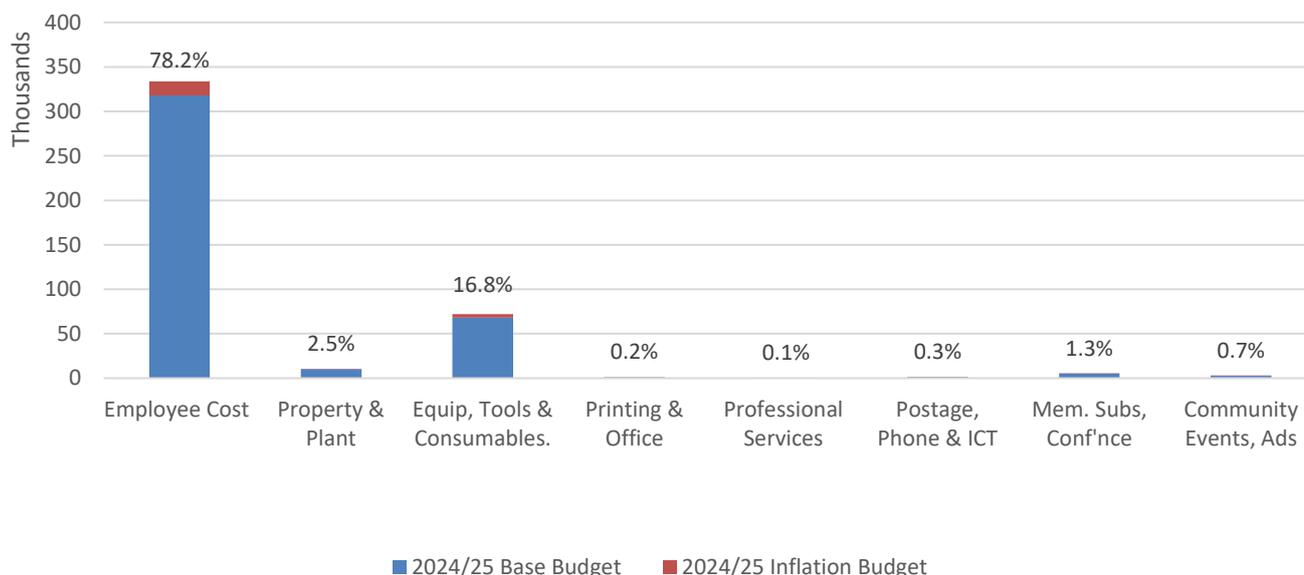
Revenue Budget

Regeneration and Community Library SL010

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	287,587	314,500	317,910	15,900	333,810
Property & Fixed Plant	B999	12,601	8,860	10,110	490	10,600
Equip, Tools & Consumables	D199	59,814	68,220	68,220	3,970	72,190
Printing & Office Supplies	D349	550	850	850	30	880
Professional Services	D399	0	270	270	20	290
Postage, Phone & ICT	D449	1,198	1,180	1,180	70	1,250
Mem. Subs, Conf'nce Fees	D549	4,288	8,680	5,240	260	5,500
Community Events, Ads, etc.	D699	2,286	2,670	2,670	150	2,820
REVENUE EXPENDITURE	J999	368,324	405,230	406,450	20,890	427,340
Customer & Client Receipt	M999	-5,840	-4,980	-4,980	-130	-5,110
Other Income	P999	-867	-840	-840	-50	-890
REVENUE INCOME	R999	-6,707	-5,820	-5,820	-180	-6,000
REVENUE ACCOUNT	U999	361,617	399,410	400,630	20,710	421,340

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

Expenditure

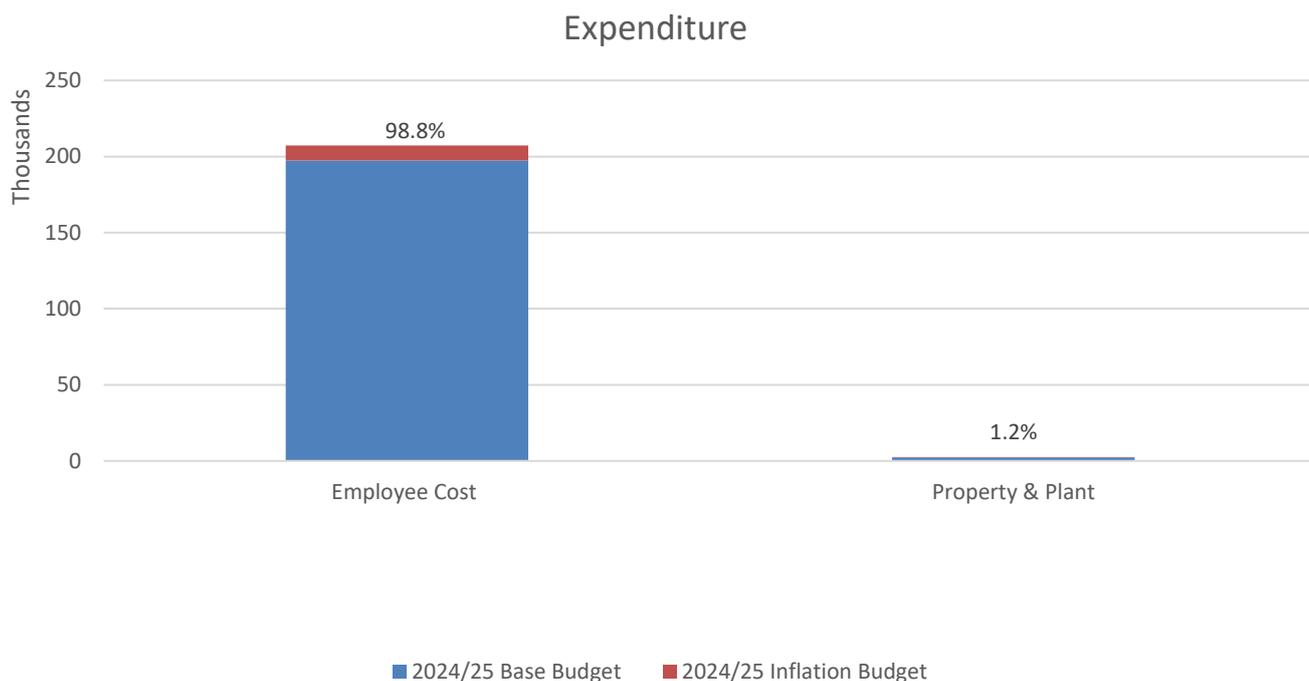


Revenue Budget

**Regeneration and Community
Marine Gardens
SL060**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	45,748	83,020	197,350	9,880	207,230
Property & Fixed Plant	B999	32,096	2,420	2,420	130	2,550
Transport & Plant	C999	420	0	0	0	0
Equip, Tools & Consumables	D199	12,449	0	0	0	0
Printing & Office Supplies	D349	18	0	0	0	0
REVENUE EXPENDITURE	J999	90,731	85,440	199,770	10,010	209,780
REVENUE ACCOUNT	U999	90,731	85,440	199,770	10,010	209,780

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



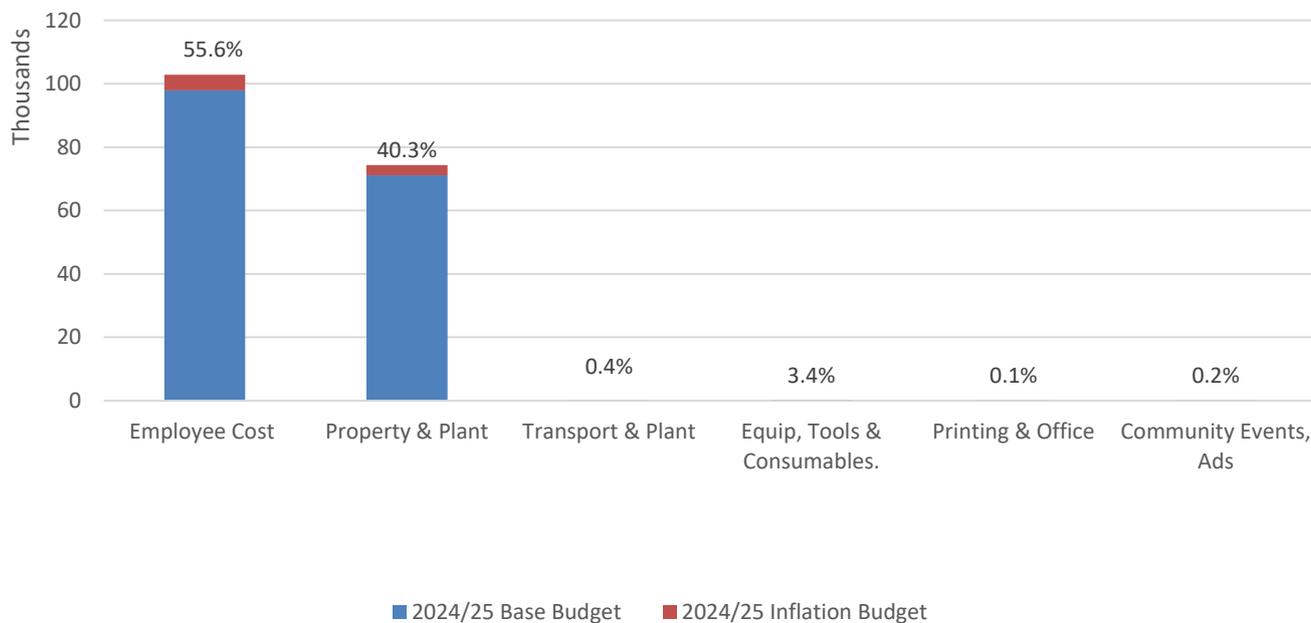
Revenue Budget

Regeneration and Community Noble's Park SL080

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	162,044	168,070	97,930	4,900	102,830
Property & Fixed Plant	B999	58,216	68,900	71,080	3,270	74,350
Transport & Plant	C999	843	710	710	40	750
Equip, Tools & Consumables	D199	7,048	5,970	5,970	330	6,300
Printing & Office Supplies	D349	50	170	170	10	180
Community Events, Ads, etc.	D699	95	320	320	10	330
Agencies & Contract Services	E149	101	0	0	0	0
REVENUE EXPENDITURE	J999	228,397	244,140	176,180	8,560	184,740
Government Income	K999	-57,723	-58,620	-80,120	-4,570	-84,690
Customer & Client Receipt	M999	-33,045	-30,850	-30,850	-1,760	-32,610
REVENUE INCOME	R999	-90,768	-89,470	-110,970	-6,330	-117,300
REVENUE ACCOUNT	U999	137,629	154,670	65,210	2,230	67,440

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

Expenditure



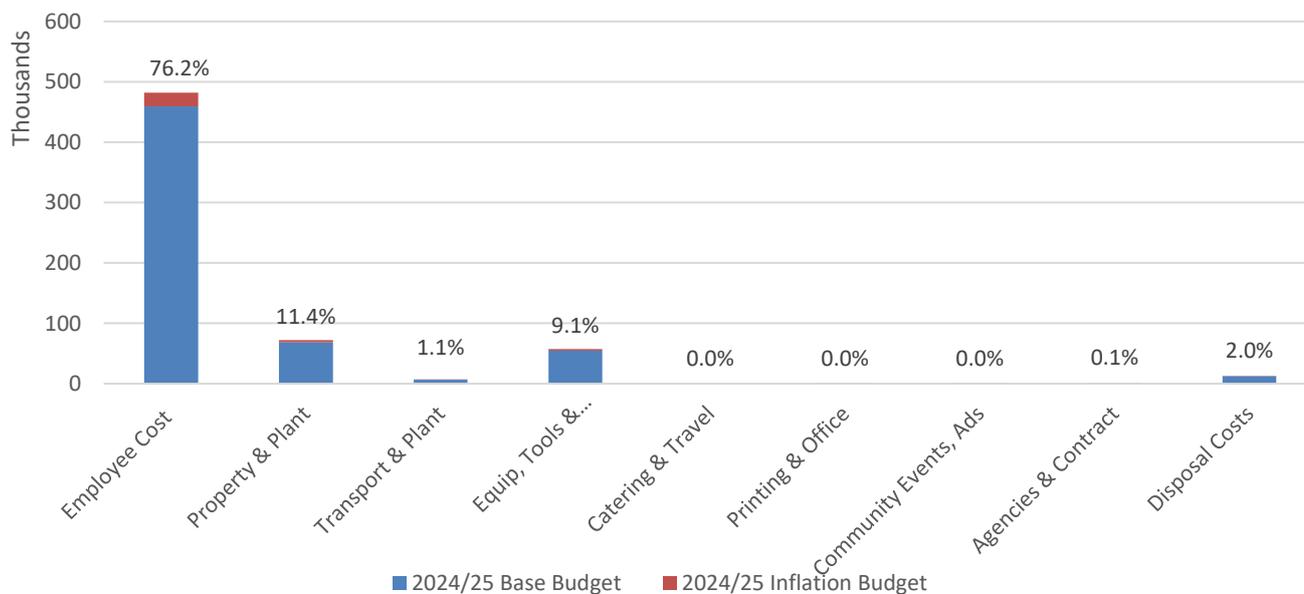
Revenue Budget

Regeneration and Community Nursery SL100

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	429,202	411,460	459,210	22,960	482,170
Property & Fixed Plant	B999	44,236	64,890	68,600	3,720	72,320
Transport & Plant	C999	4,469	6,440	6,440	410	6,850
Equip, Tools & Consumables	D199	42,844	52,730	54,840	2,660	57,500
Catering & Travel	D229	0	100	100	0	100
Printing & Office Supplies	D349	557	300	300	20	320
Community Events, Ads, etc.	D699	5,668	250	250	10	260
Agencies & Contract Services	E149	0	680	680	40	720
Disposal Costs	E999	6,649	12,200	12,200	990	13,190
REVENUE EXPENDITURE	J999	533,625	549,050	602,620	30,810	633,430
Customer & Client Receipt	M999	-4,567	-4,150	-4,150	-240	-4,390
REVENUE INCOME	R999	-4,567	-5,240	-4,150	-240	-4,390
REVENUE ACCOUNT	U999	529,058	543,810	598,470	30,570	629,040

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

Expenditure



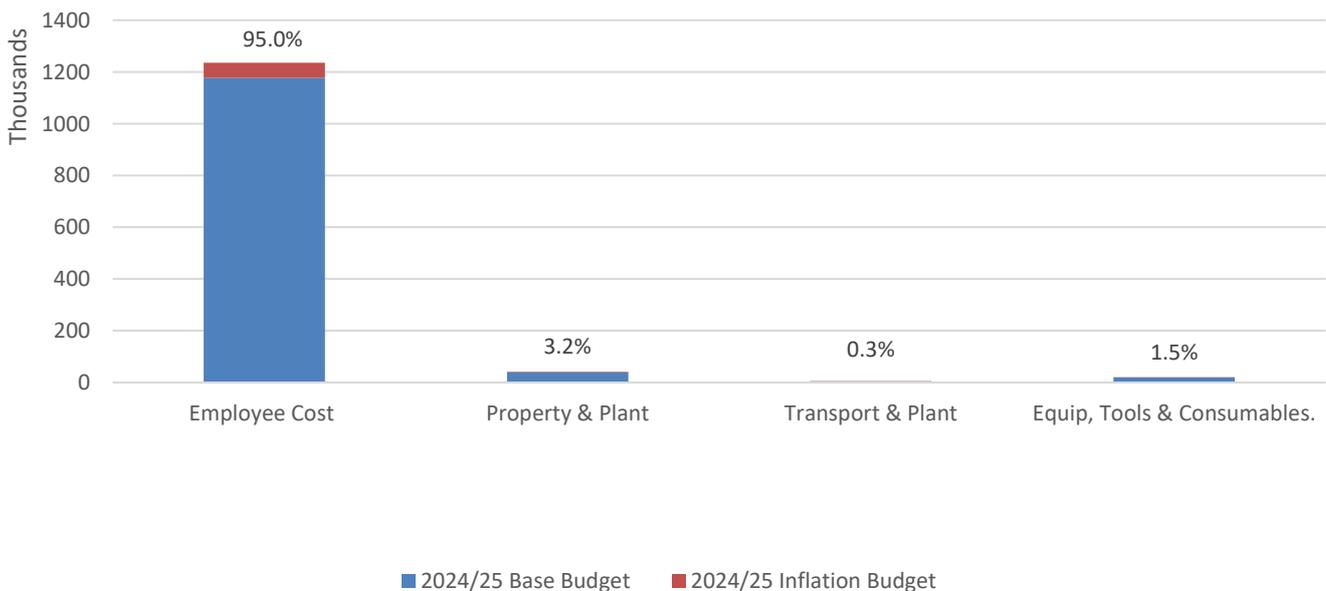
Revenue Budget

Regeneration and Community Open Spaces SL110

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	1,170,271	889,600	1,177,410	58,880	1,236,290
Property & Fixed Plant	B999	94,156	39,060	39,150	2,090	41,240
Transport & Plant	C999	1,766	3,940	3,940	230	4,170
Equip, Tools & Consumables	D199	41,713	18,670	18,670	990	19,660
Printing & Office Supplies	D349	776	0	0	0	0
Professional Services	D399	2,626	0	0	0	0
Insurance	D599	250	0	0	0	0
Community Events, Ads, etc.	D699	13,346	0	0	0	0
Agencies & Contract Services	E149	1,136	0	0	0	0
REVENUE EXPENDITURE	J999	1,326,040	951,270	1,239,170	62,190	1,301,360
Government Income	K999	-105,715	-2,500	-3,590	-210	-3,800
Customer & Client Receipt	M999	-20,301	-20,010	-20,010	-1,140	-21,150
REVENUE INCOME	R999	-126,016	-22,510	-23,600	-1,350	-24,950
REVENUE ACCOUNT	U999	1,200,024	928,760	1,215,570	60,840	1,276,410

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

Expenditure



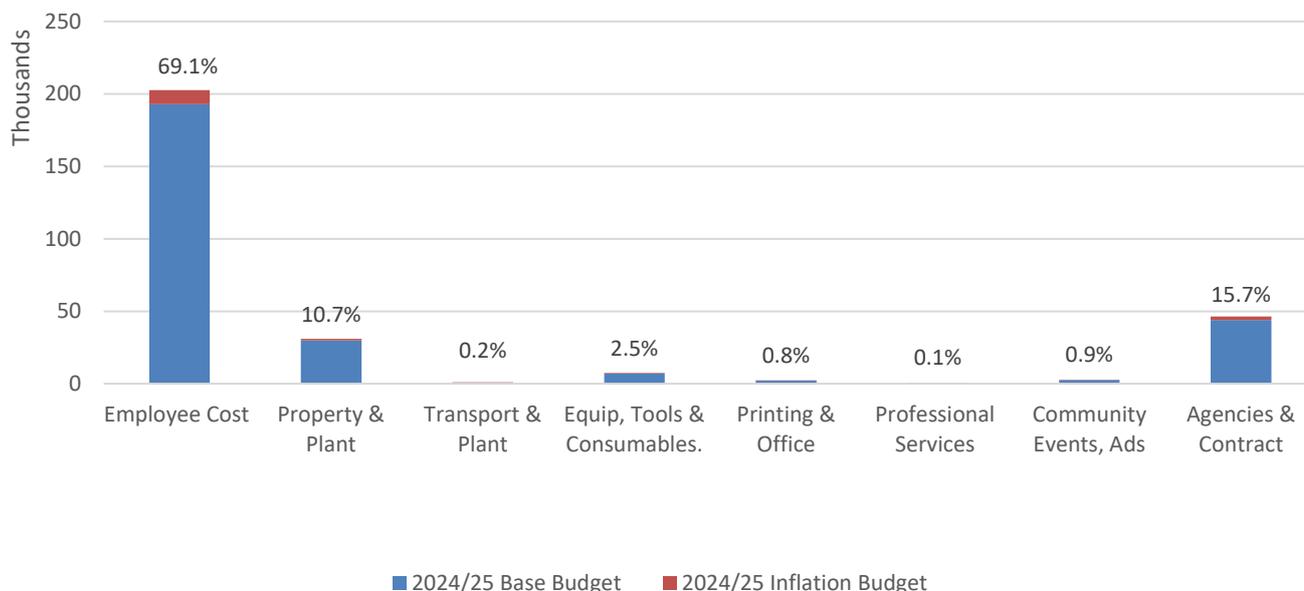
Revenue Budget

Regeneration and Community Douglas Golf Course SL150

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	174,839	182,620	192,960	9,650	202,610
Property & Fixed Plant	B999	22,616	21,060	29,840	1,200	31,040
Transport & Plant	C999	0	690	690	40	730
Equip, Tools & Consumables	D199	14,398	7,000	7,000	350	7,350
Printing & Office Supplies	D349	685	2,170	2,170	120	2,290
Professional Services	D399	0	190	190	10	200
Community Events, Ads, etc.	D699	430	2,610	2,610	140	2,750
Agencies & Contract Services	E149	43,389	43,860	43,860	2,500	46,360
Transfer Payments	F999	347	0	0	0	0
REVENUE EXPENDITURE	J999	256,704	260,200	279,320	14,010	293,330
Customer & Client Receipt	M999	-218,027	-215,330	-215,330	-16,160	-231,490
REVENUE INCOME	R999	-218,027	-215,330	-215,330	-16,160	-231,490
REVENUE ACCOUNT	U999	38,677	44,870	63,990	-2,150	61,840

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

Expenditure



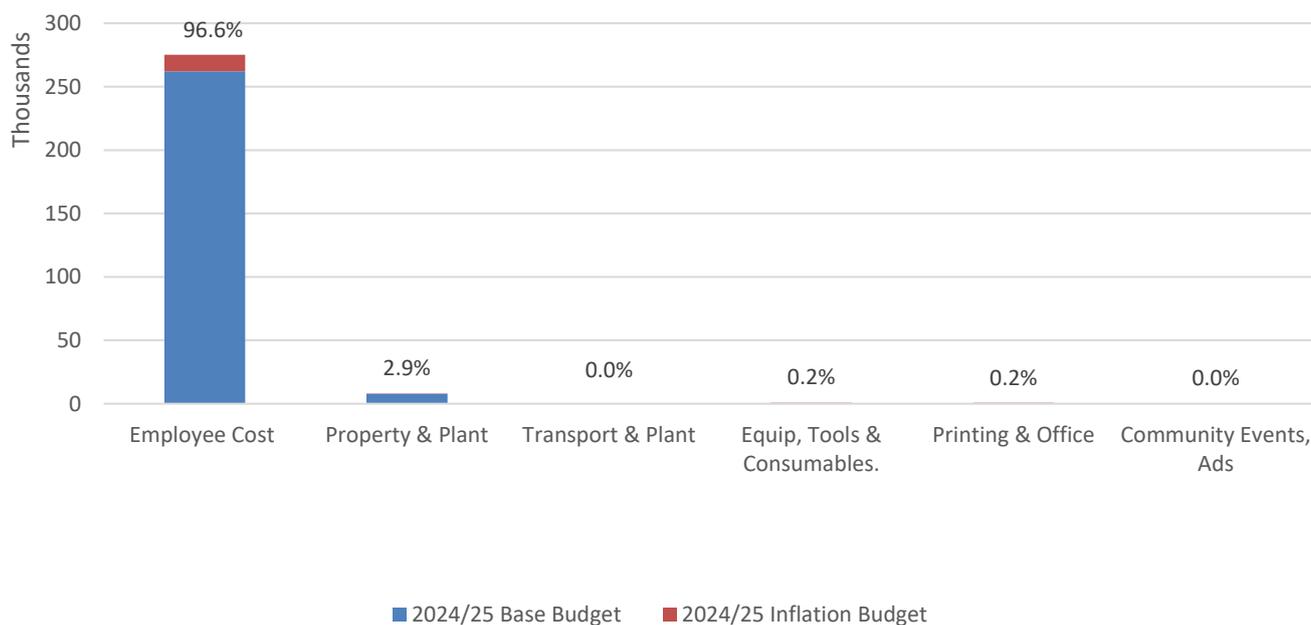
Revenue Budget

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

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	282,116	296,180	262,180	13,110	275,290
Property & Fixed Plant	B999	10,662	7,210	7,860	250	8,110
Transport & Plant	C999	369	60	60	0	60
Equip, Tools & Consumables	D199	841	640	640	60	700
Printing & Office Supplies	D349	504	530	530	30	560
Community Events, Ads, etc.	D699	29	30	30	0	30
REVENUE EXPENDITURE	J999	294,521	304,650	271,300	13,450	284,750
REVENUE ACCOUNT	U999	294,521	304,650	271,300	13,450	284,750

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

Expenditure



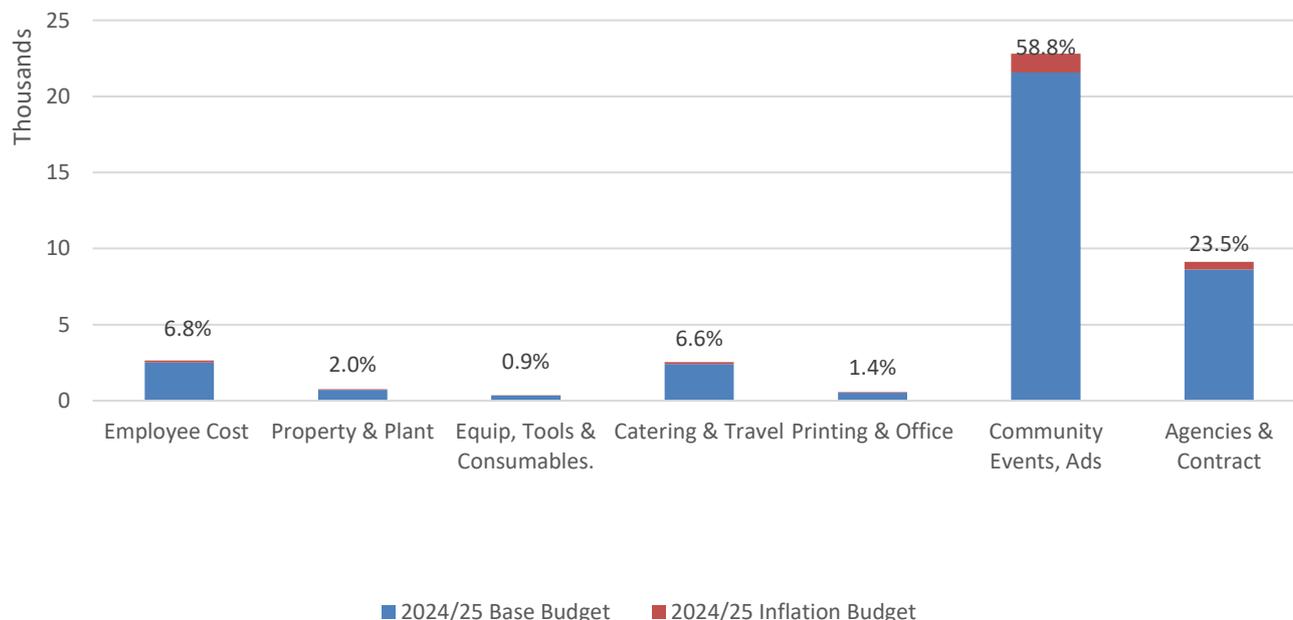
Revenue Budget

Regeneration and Community Public Events SP100

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	3,382	2,510	2,510	130	2,640
Property & Fixed Plant	B999	0	720	720	40	760
Equip, Tools & Consumables	D199	308	330	330	10	340
Catering & Travel	D229	1,051	2,420	2,420	130	2,550
Printing & Office Supplies	D349	0	530	530	40	570
Community Events, Ads, etc.	D699	54,655	21,570	21,570	1,230	22,800
Agencies & Contract Services	E149	0	8,630	8,630	490	9,120
REVENUE EXPENDITURE	J999	59,396	36,710	36,710	2,070	38,780
Government Income	K999	-5,000	0	0	0	0
Customer & Client Receipt	M999	-8,800	-6,110	-6,110	-350	-6,460
REVENUE INCOME	R999	-13,800	-6,110	-6,110	-350	-6,460
REVENUE ACCOUNT	U999	45,596	30,600	30,600	1,720	32,320

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

Expenditure



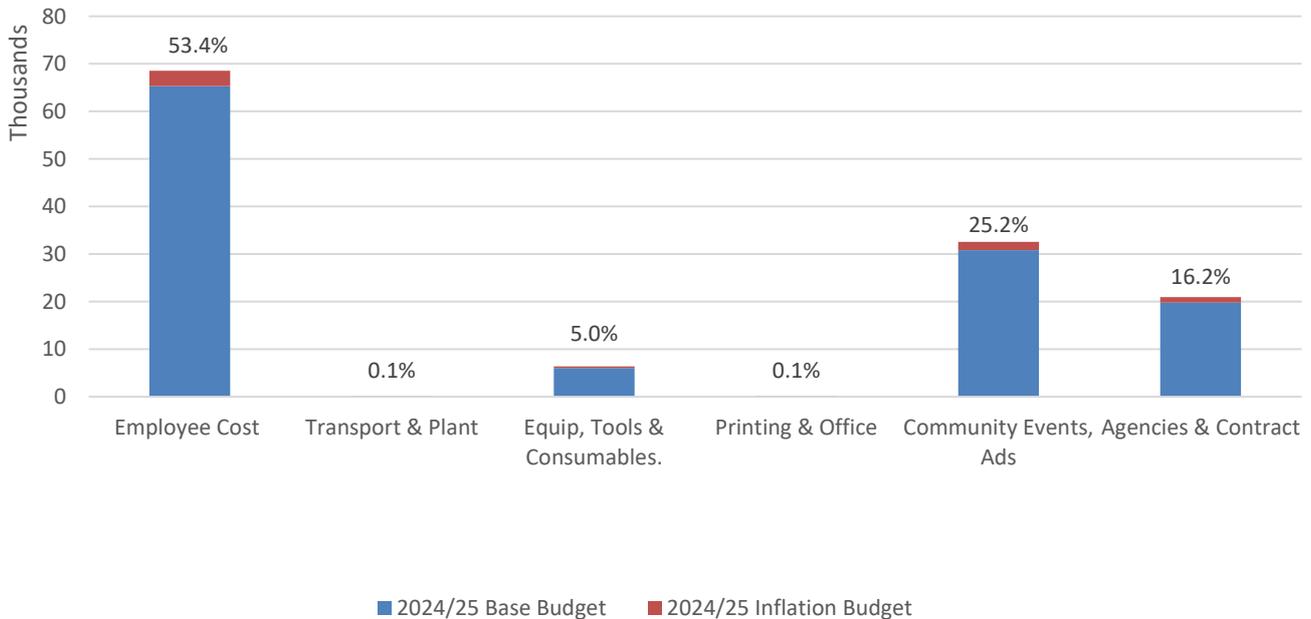
Revenue Budget

**Regeneration and Community
City Centre Management
SP160**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	61,378	64,720	65,300	3,270	68,570
Property & Fixed Plant	B999	2,741	0	0	0	0
Transport & Plant	C999	78	110	110	10	120
Equip, Tools & Consumables	D199	15,041	6,070	6,070	300	6,370
Printing & Office Supplies	D349	134	130	130	10	140
Community Events, Ads, etc.	D699	38,486	30,810	30,810	1,760	32,570
Agencies & Contract Services	E149	6,567	19,820	19,820	1,130	20,950
REVENUE EXPENDITURE	J999	124,425	121,660	122,240	6,480	128,720
Government Income	K999	-9,456	0	0	0	0
Customer & Client Receipt	M999	-12,055	-9,550	-9,550	-540	-10,090
REVENUE INCOME	R999	-21,511	-9,550	-9,550	-540	-10,090
REVENUE ACCOUNT	U999	102,914	112,110	112,690	5,940	118,630

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

Expenditure

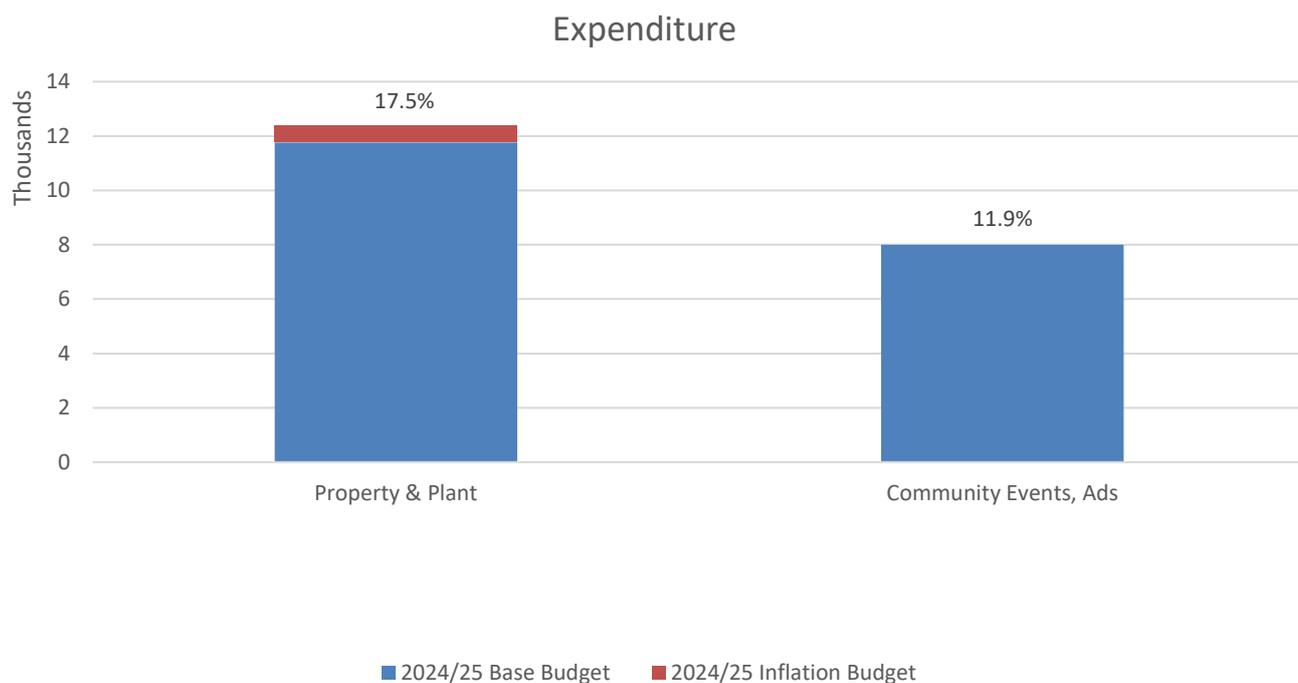


Revenue Budget

**Regeneration and Community
Promenade & Beach
SW120**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	545	0	0	0	0
Property & Fixed Plant	B999	664	9,760	11,760	620	12,380
Equip, Tools & Consumables	D199	5,568	0	0	0	0
Agencies & Contract Services	E149	19,363	47,430	47,430	2,700	50,130
REVENUE EXPENDITURE	J999	26,140	57,190	67,190	3,320	70,510
REVENUE ACCOUNT	U999	26,140	57,190	67,190	3,320	70,510

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

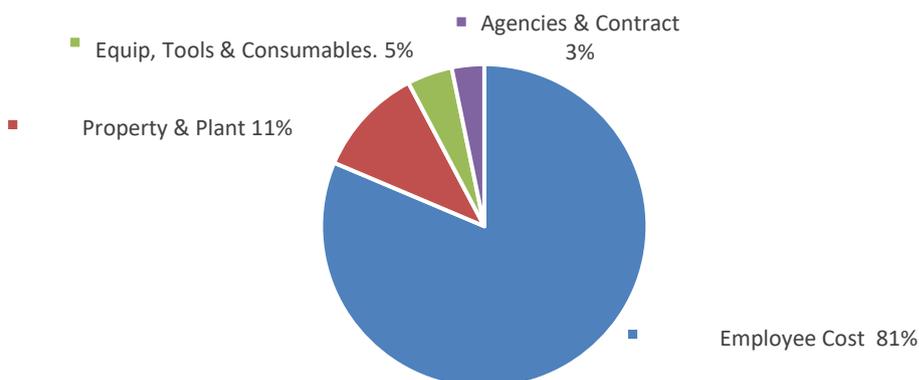


Revenue Budget

Regeneration and Community Summary of All Expenditure and Income

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	3,054,630	2,750,140	3,105,070	155,310	3,260,380
Property & Fixed Plant	B999	459,370	399,940	421,410	15,090	436,500
Transport & Plant	C999	7,945	11,950	11,950	730	12,680
Equip, Tools & Consumables	D199	219,057	168,170	170,280	9,160	179,440
Catering & Travel	D229	1,051	2,520	2,520	130	2,650
Printing & Office Supplies	D349	5,346	7,020	7,020	390	7,410
Professional Services	D399	27,214	20,210	20,210	880	21,090
Postage, Phone & ICT	D449	1,198	1,180	1,180	70	1,250
Mem. Subs, Conf'nce Fees	D549	4,325	8,680	5,240	260	5,500
Insurance	D599	250	0	0	0	0
Community Events, Ads, etc.	D699	115,040	58,410	66,410	3,300	69,710
Agencies & Contract Services	E149	72,649	121,680	121,680	6,930	128,610
Disposal Costs	E999	6,649	12,200	12,200	990	13,190
Transfer Payments	F999	347	0	0	0	0
REVENUE EXPENDITURE	J999	3,975,071	3,562,100	3,945,170	193,240	4,138,410
Government Income	K999	-177,894	-62,210	-83,710	-4,780	-88,490
Customer & Client Receipt	M999	-924,182	-955,910	-955,910	-58,210	-1,014,120
Other Income	P999	-867	-840	-840	-50	-890
REVENUE INCOME	R999	-1,102,943	-1,018,960	-1,040,460	-63,040	-1,103,500
REVENUE ACCOUNT	U999	2,872,128	2,543,140	2,904,710	130,200	3,034,910

Expenditure



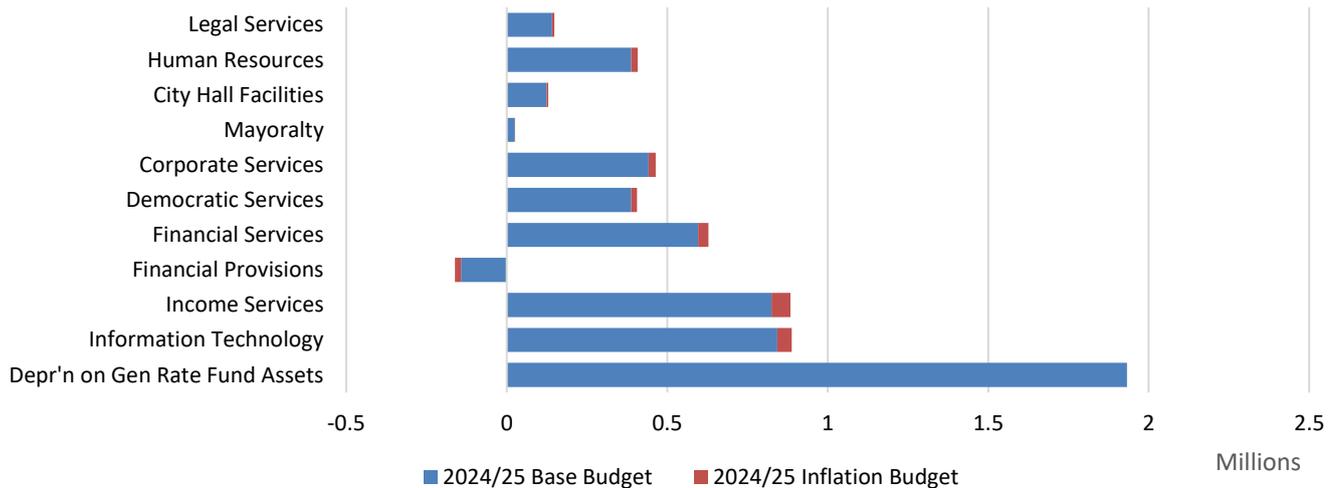
Revenue Budget Summary by Service

Executive Committee

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

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Legal Services	SP030	243,898	138,380	141,060	7,430	148,490
Human Resources	SP050	372,778	369,660	387,610	19,970	407,580
City Hall Facilities	SP062	125,861	117,580	124,350	5,250	129,600
Mayoralty	SP110	16,164	24,760	24,760	1,420	26,180
Corporate Services	SP120	446,149	429,130	441,930	22,000	463,930
Democratic Services	SP140	332,452	365,100	387,520	17,960	405,480
Financial Services	SP180	553,239	599,710	596,230	31,990	628,220
Financial Provisions	SP190	-86,033	-154,830	-142,810	-18,920	-161,730
Income Services	SP200	761,549	861,160	824,550	59,360	883,910
Information Technology	SP220	671,773	801,190	843,030	45,070	888,100
Depr'n on Gen Rate Fund Assets	SP480	1,210,264	1,936,200	1,932,500	0	1,932,500
Totals		4,648,094	5,488,040	5,560,730	191,530	5,752,260

Expenditure

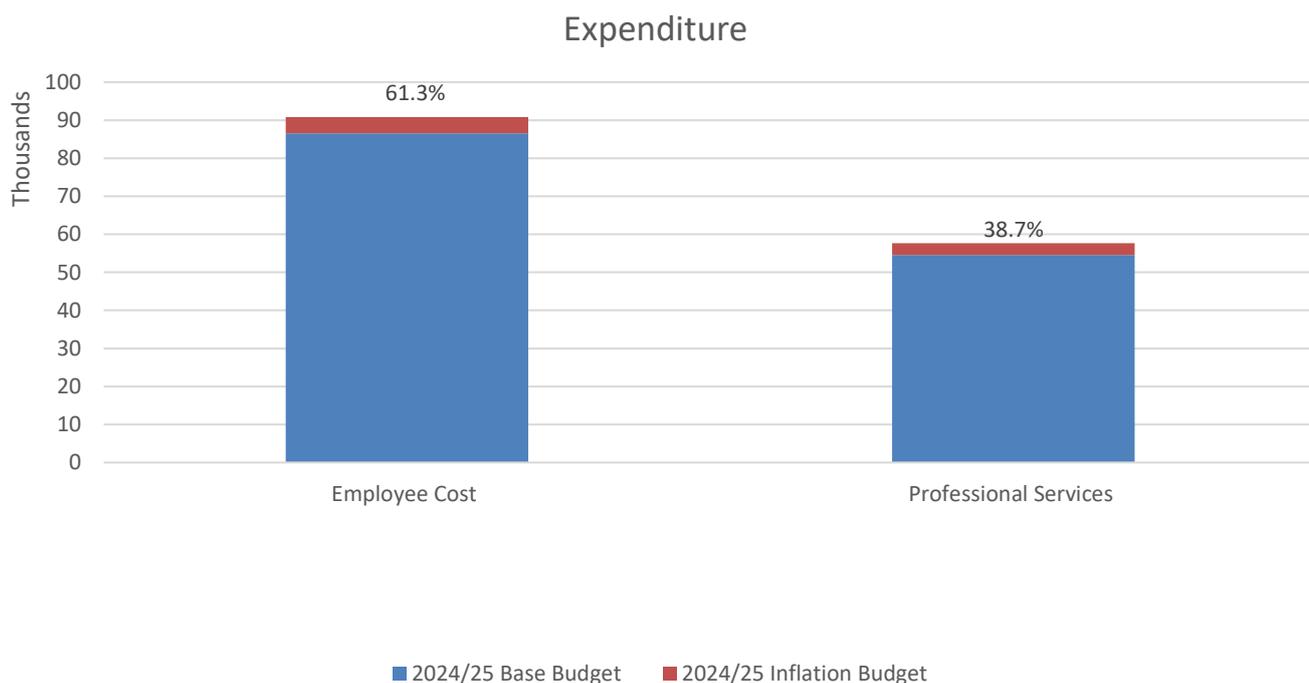


Revenue Budget

**Executive
Legal Services
SP030**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	78,530	83,810	86,490	4,320	90,810
Professional Services	D399	165,368	54,570	54,570	3,110	57,680
REVENUE EXPENDITURE	J999	243,898	138,380	141,060	7,430	148,490
REVENUE ACCOUNT	U999	243,898	138,380	141,060	7,430	148,490

Includes the costs of instructing advocates.



Revenue Budget

Executive

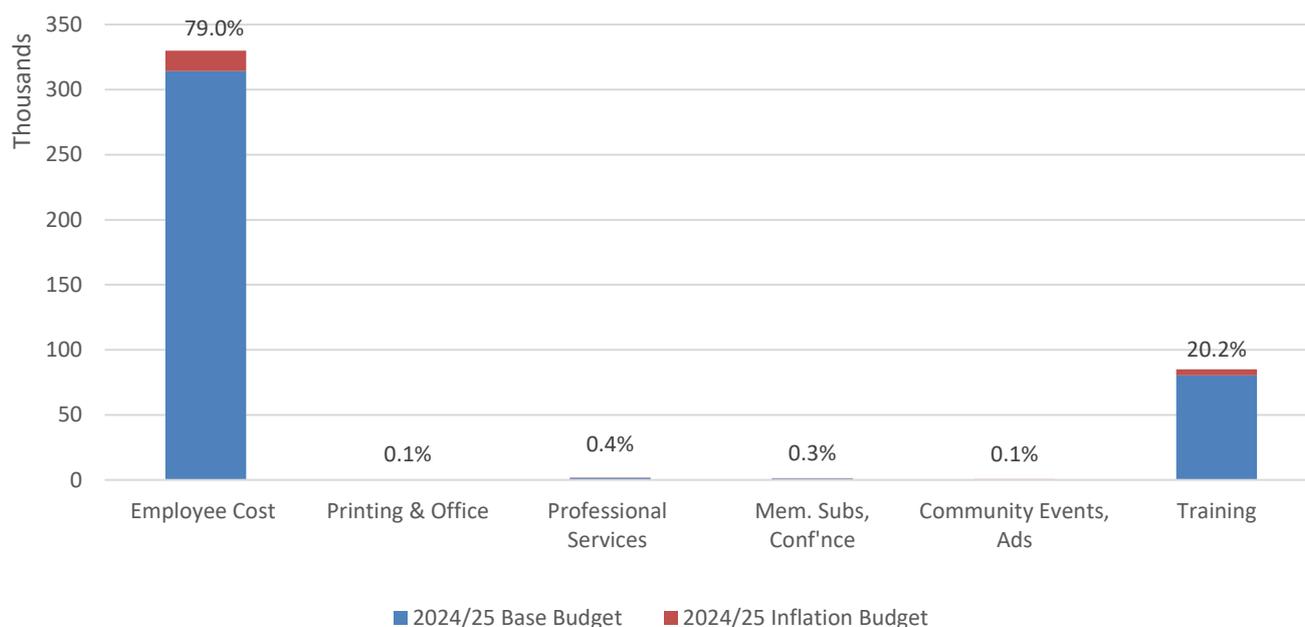
Human Resources

SP050

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	283,950	296,360	314,310	15,710	330,020
Transport & Plant	C999	49	0	0	0	0
Equip, Tools & Consumables	D199	23	0	0	0	0
Catering & Travel	D229	360	0	0	0	0
Printing & Office Supplies	D349	575	210	210	10	220
Professional Services	D399	8,598	1,600	1,600	70	1,670
Mem. Subs, Conf'nce Fees	D549	1,360	1,070	1,070	60	1,130
Community Events, Ads, etc.	D699	6,108	480	480	20	500
Training	D719	73,829	80,390	80,390	4,580	84,970
REVENUE EXPENDITURE	J999	374,852	380,110	398,060	20,450	418,510
Government Income	K999	-3,369	-10,450	-10,450	-480	-10,930
Customer & Client Receipt	M999	1,295	0	0	0	0
REVENUE INCOME	R999	-2,074	-10,450	-10,450	-480	-10,930
REVENUE ACCOUNT	U999	372,778	369,660	387,610	19,970	407,580

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

Expenditure



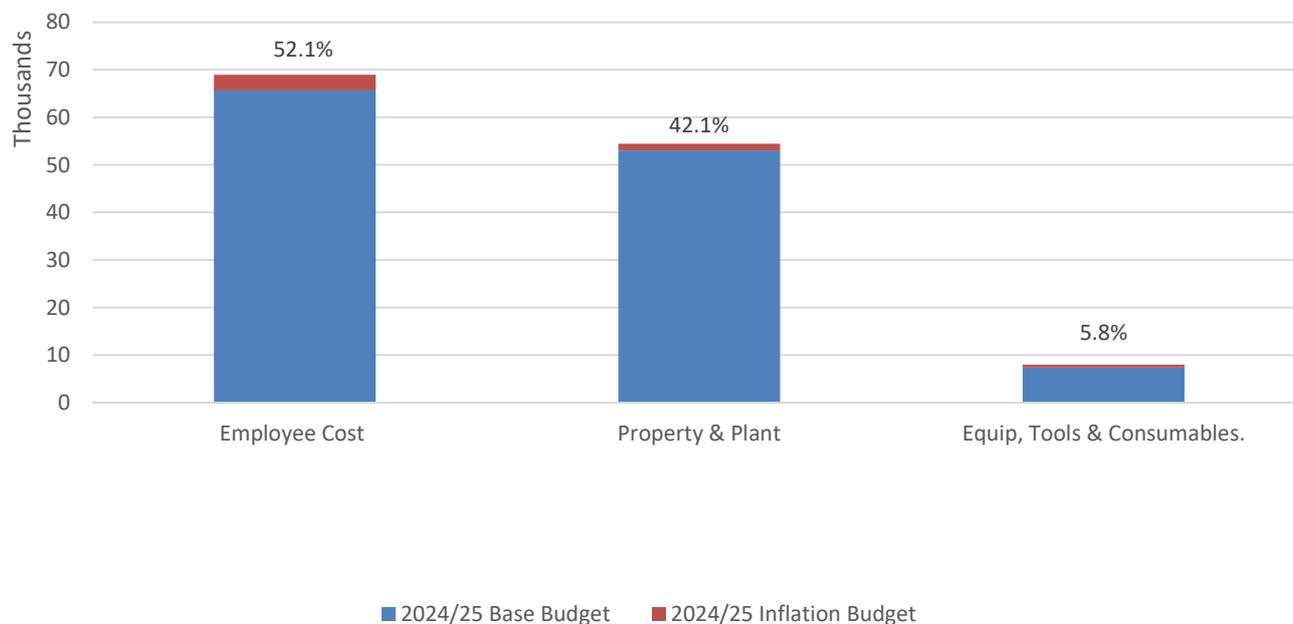
Revenue Budget

**Executive
City Hall Facilities
SP062**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	62,857	62,240	65,680	3,280	68,960
Property & Fixed Plant	B999	54,052	49,690	53,020	1,450	54,470
Equip, Tools & Consumables	D199	11,724	7,360	7,360	620	7,980
Printing & Office Supplies	D349	117	0	0	0	0
Community Events, Ads, etc.	D699	295	0	0	0	0
REVENUE EXPENDITURE	J999	129,045	119,290	126,060	5,350	131,410
Customer & Client Receipt	M999	-3,184	-1,710	-1,710	-100	-1,810
REVENUE INCOME	R999	-3,184	-1,710	-1,710	-100	-1,810
REVENUE ACCOUNT	U999	125,861	117,580	124,350	5,250	129,600

Costs of running the City Hall including functions such as weddings and conference/training lettings - cleaning and energy.

Expenditure

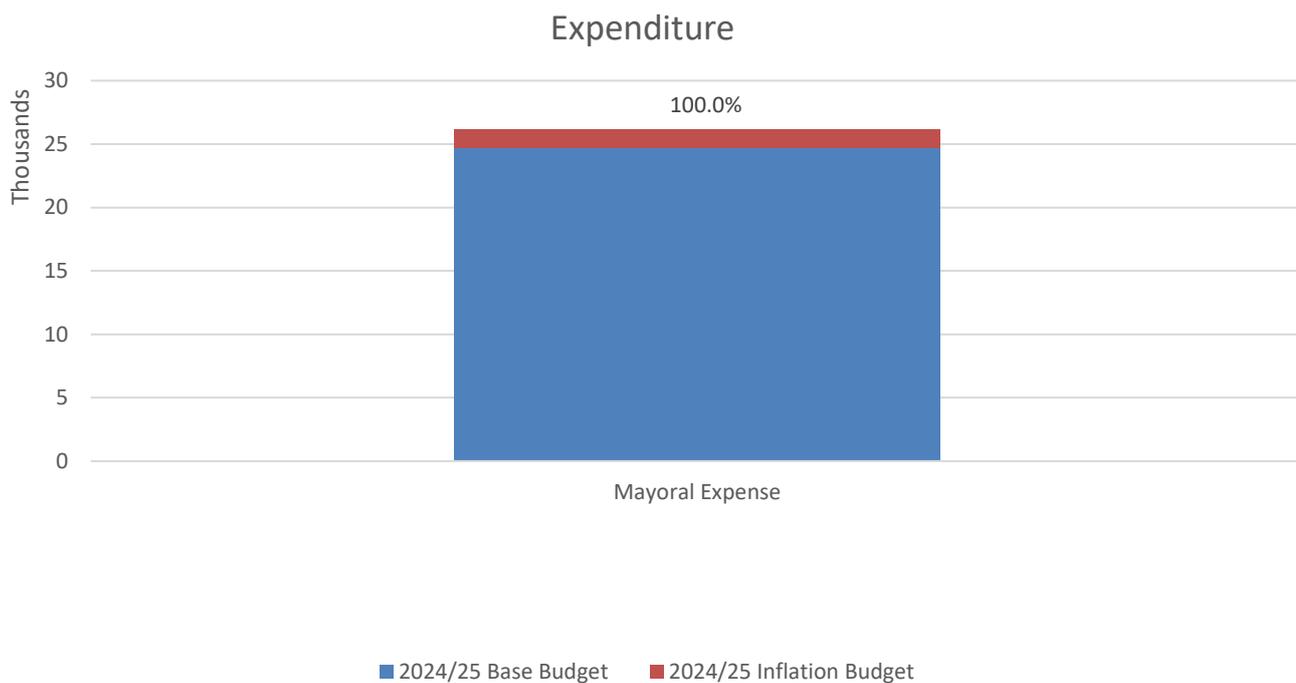


Revenue Budget

**Executive
Mayoralty
SP110**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Mayoral Expense	G229	16,164	24,760	24,760	1,420	26,180
REVENUE EXPENDITURE	J999	16,164	24,760	24,760	1,420	26,180
REVENUE ACCOUNT	U999	16,164	24,760	24,760	1,420	26,180

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



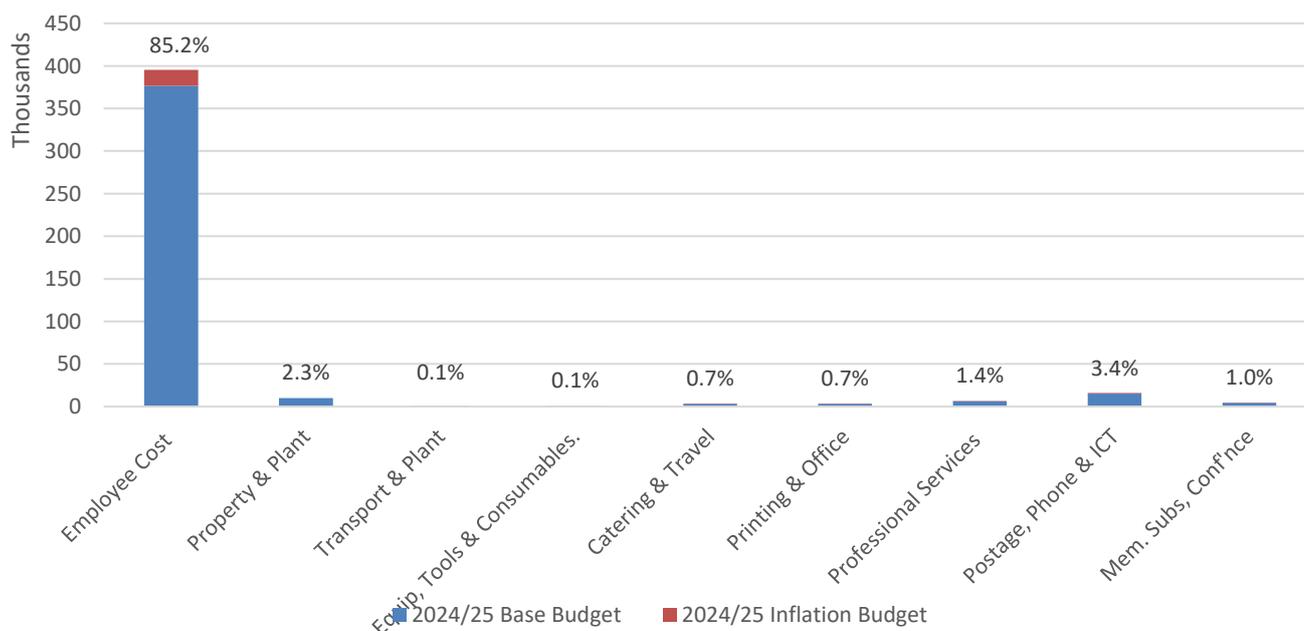
Revenue Budget

**Executive
Corporate Services
SP120**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	349,308	371,910	376,690	18,840	395,530
Property & Fixed Plant	B999	21,820	0	10,000	0	10,000
Transport & Plant	C999	0	240	240	10	250
Equip, Tools & Consumables	D199	855	420	420	20	440
Catering & Travel	D229	2,881	3,130	3,130	180	3,310
Printing & Office Supplies	D349	10,001	3,270	3,270	190	3,460
Professional Services	D399	200	6,320	6,320	360	6,680
Postage, Phone & ICT	D449	23,440	15,080	15,080	870	15,950
Mem. Subs, Conf'nce Fees	D549	4,196	4,240	4,240	240	4,480
Community Events, Ads, etc.	D699	6,391	0	0	0	0
Agencies & Contract Services	E149	27,057	24,520	22,540	1,290	23,830
REVENUE EXPENDITURE	J999	446,149	429,130	441,930	22,000	463,930
REVENUE ACCOUNT	U999	446,149	429,130	441,930	22,000	463,930

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

Expenditure



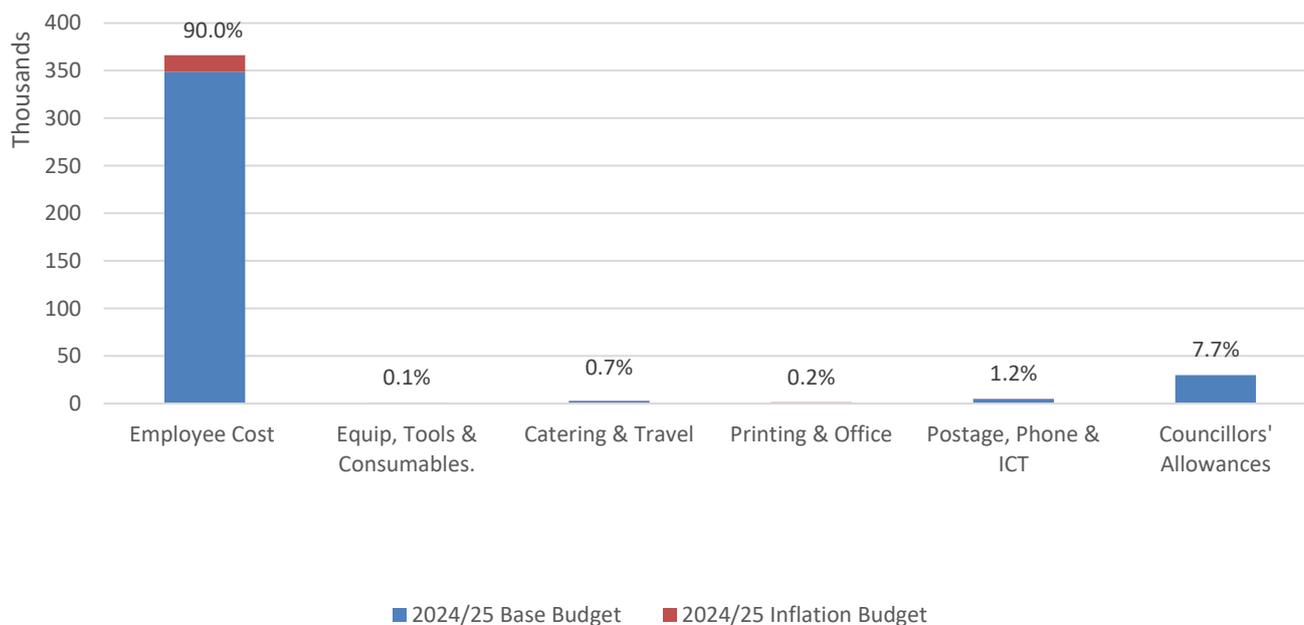
Revenue Budget

**Executive
Democratic Services
SP140**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	307,356	326,450	348,870	17,460	366,330
Equip, Tools & Consumables	D199	164	520	520	30	550
Catering & Travel	D229	258	2,600	2,600	150	2,750
Printing & Office Supplies	D349	127	920	920	50	970
Postage, Phone & ICT	D449	2,015	4,610	4,610	270	4,880
Community Events, Ads, etc.	D699	300	0	0	0	0
Training	D719	1,644	0	0	0	0
Agencies & Contract Services	E149	60	0	0	0	0
Councillors' Allowances	G399	20,528	30,000	30,000	0	30,000
REVENUE EXPENDITURE	J999	332,452	365,100	387,520	17,960	405,480
REVENUE ACCOUNT	U999	332,452	365,100	387,520	17,960	405,480

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

Expenditure



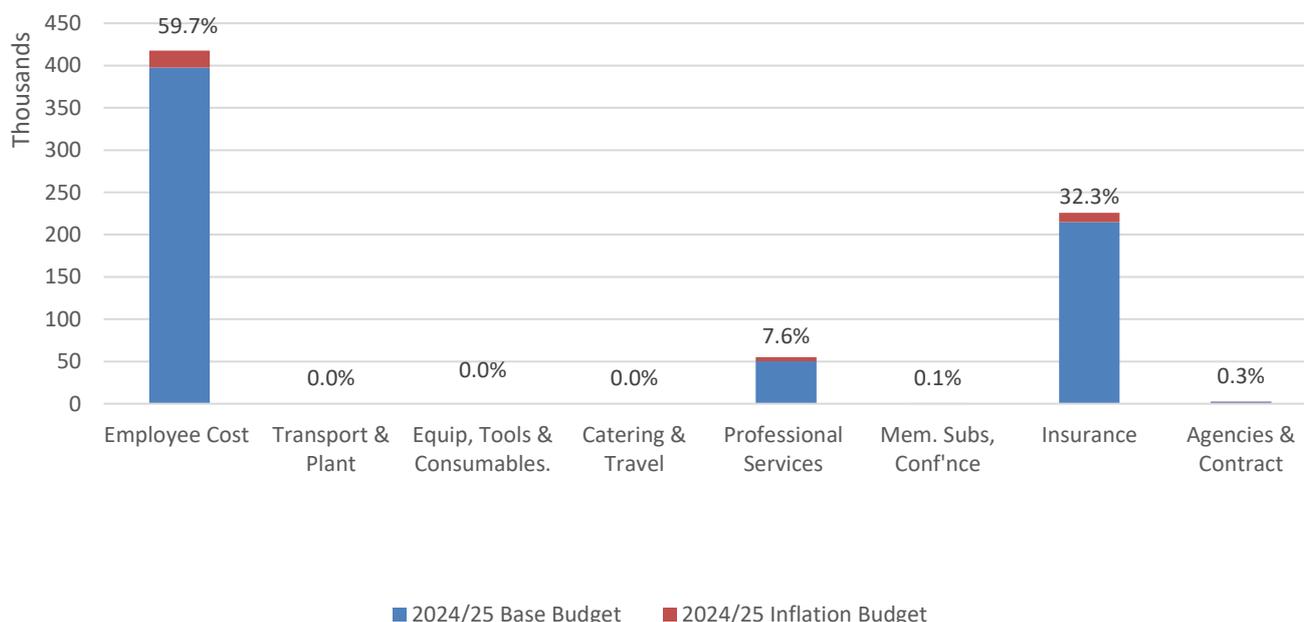
Revenue Budget

**Executive
Financial Services
SP180**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	372,538	413,730	397,810	19,900	417,710
Property & Fixed Plant	B999	6,070	1,500	0	0	0
Transport & Plant	C999	27	50	50	0	50
Equip, Tools & Consumables	D199	990	100	100	0	100
Catering & Travel	D229	690	30	30	0	30
Professional Services	D399	55,590	50,330	50,330	4,830	55,160
Mem. Subs, Conf'nce Fees	D549	1,305	370	370	20	390
Insurance	D599	177,686	200,920	214,860	10,830	225,690
Agencies & Contract Services	E149	3,363	2,250	2,250	130	2,380
REVENUE EXPENDITURE	J999	618,259	669,280	665,800	35,710	701,510
Other Grants & Contributions	L999	-5,498	-4,270	-4,270	0	-4,270
Customer & Client Receipt	M999	-59,522	-65,300	-65,300	-3,720	-69,020
REVENUE INCOME	R999	-65,020	-69,570	-69,570	-3,720	-73,290
REVENUE ACCOUNT	U999	553,239	599,710	596,230	31,990	628,220

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

Expenditure



Revenue Budget

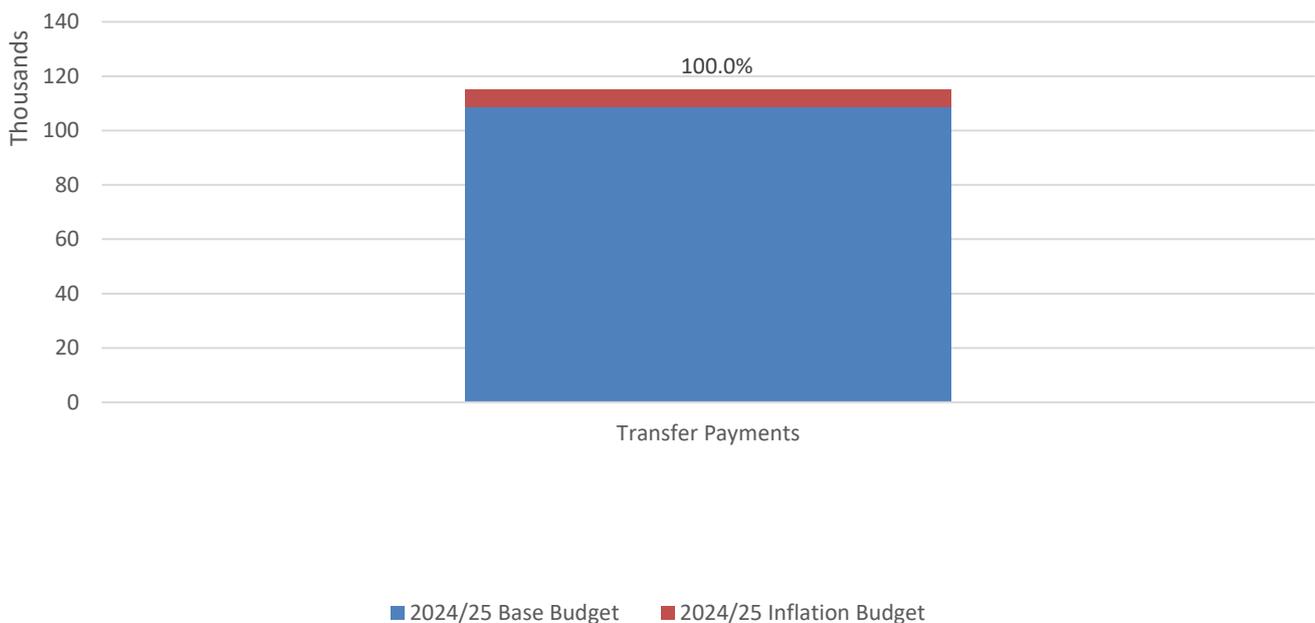
**Executive
Financial Provisions
SP190**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Community Events, Ads, etc.	D699	80,313	0	0	0	0
Transfer Payments	F999	120,558	118,110	108,460	6,590	115,050
REVENUE EXPENDITURE	J999	200,871	118,110	108,460	6,590	115,050
Customer & Client Receipt	M999	-10,152	0	0	0	0
Other Income	P999	-19,103	0	0	0	0
Other Recharges	Q999	-252,649	-267,940	-246,270	-25,510	-271,780
REVENUE INCOME	R999	-281,904	-267,940	-246,270	-25,510	-271,780
Non-Revenue Income	S999	-5,000	-5,000	-5,000	0	-5,000
REVENUE ACCOUNT	U999	-86,033	-154,830	-142,810	-18,920	-161,730

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

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

Expenditure



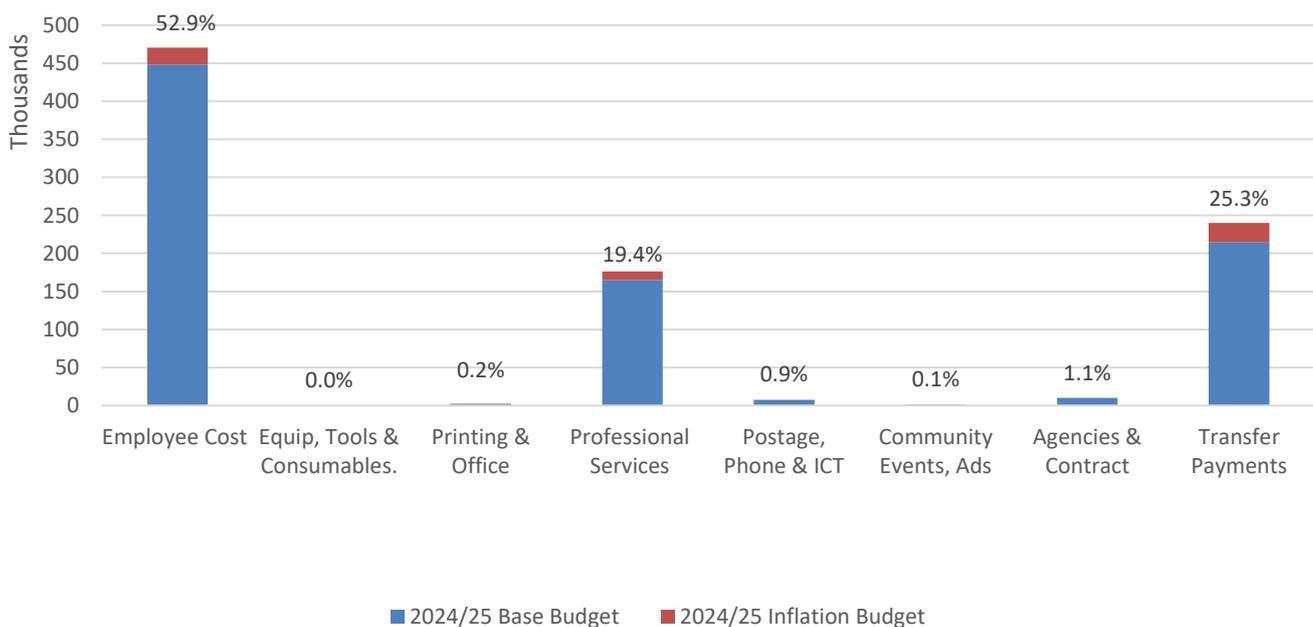
Revenue Budget

**Executive
Income Services
SP200**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	412,964	446,100	448,040	22,410	470,450
Transport & Plant	C999	28	0	0	0	0
Equip, Tools & Consumables	D199	0	50	50	0	50
Printing & Office Supplies	D349	681	2,020	2,020	110	2,130
Professional Services	D399	132,733	160,440	164,790	11,380	176,170
Postage, Phone & ICT	D449	7,313	7,370	7,370	420	7,790
Community Events, Ads, etc.	D699	1,379	1,030	1,030	60	1,090
Agencies & Contract Services	E149	10,135	9,590	9,590	540	10,130
Transfer Payments	F999	234,353	257,390	214,490	25,740	240,230
REVENUE EXPENDITURE	J999	799,586	883,990	847,380	60,660	908,040
Customer & Client Receipt	M999	-38,037	-22,830	-22,830	-1,300	-24,130
REVENUE INCOME	R999	-38,037	-22,830	-22,830	-1,300	-24,130
REVENUE ACCOUNT	U999	761,549	861,160	824,550	59,360	883,910

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

Expenditure



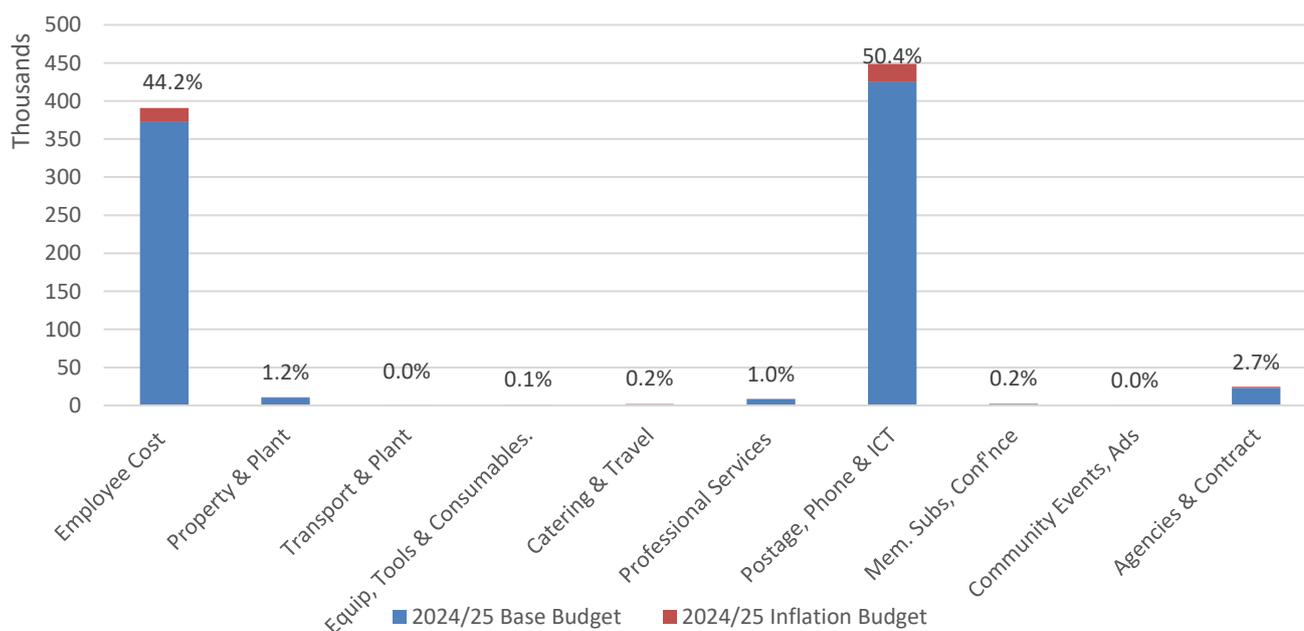
Revenue Budget

**Executive
Information Technology
SP220**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	288,137	359,390	372,210	18,610	390,820
Property & Fixed Plant	B999	2,056	10,390	10,390	540	10,930
Transport & Plant	C999	0	50	50	0	50
Equip, Tools & Consumables	D199	40	770	770	30	800
Catering & Travel	D229	0	1,770	1,770	110	1,880
Professional Services	D399	2,549	8,160	8,160	470	8,630
Postage, Phone & ICT	D449	364,518	395,700	424,720	23,890	448,610
Mem. Subs, Conf'nce Fees	D549	0	1,790	1,790	100	1,890
Community Events, Ads, etc.	D699	0	50	50	0	50
Agencies & Contract Services	E149	14,473	23,120	23,120	1,320	24,440
REVENUE EXPENDITURE	J999	671,773	801,190	843,030	45,070	888,100
REVENUE ACCOUNT	U999	671,773	801,190	843,030	45,070	888,100

This service shows the cost of the Digital & Information team and the costs of software (including annual licences) and all the Council's hardware (including replacement) together with the costs of the Council's website. The Digital and Information team also look after the telephone infrastructure in all the Council's buildings and mobile phones. From the 2022/23 Budget this service also includes CCTV costs which were previously in service SP266.

Expenditure



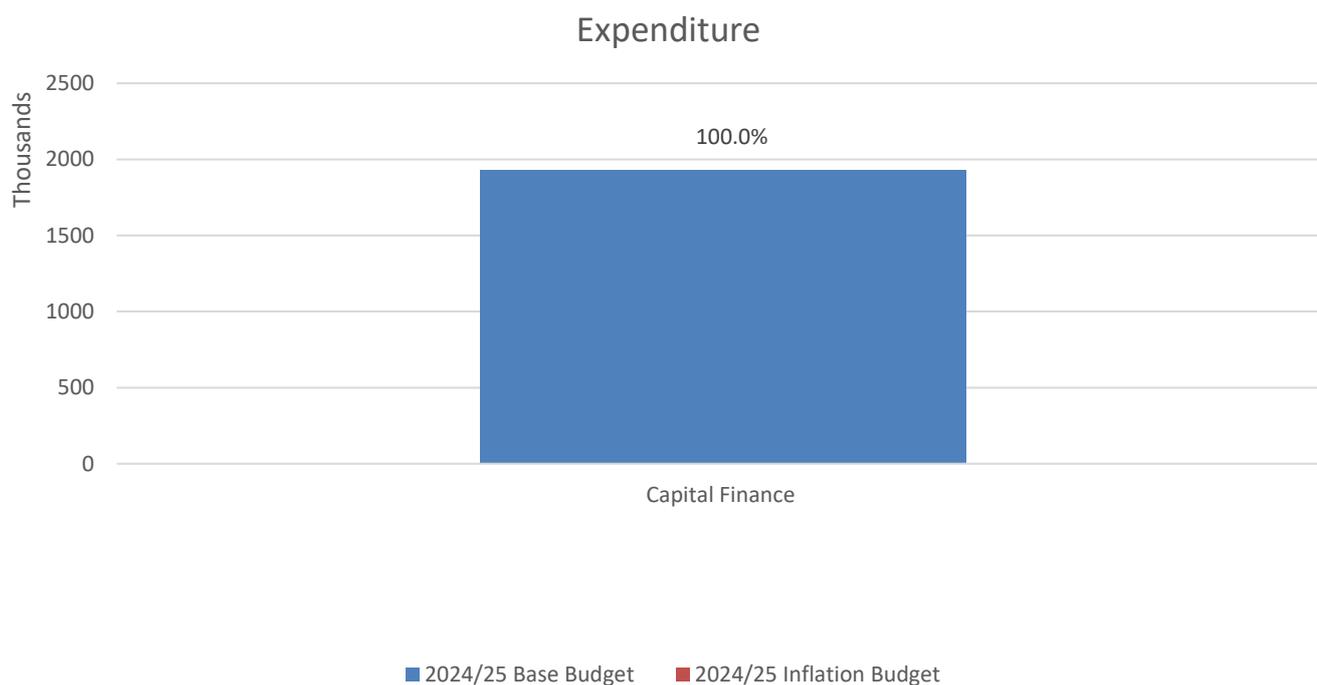
Revenue Budget

Executive

Depr'n on Gen Rate Fund Assets SP480

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Capital Finance	H999	1,218,556	1,936,200	1,932,500	0	1,932,500
REVENUE EXPENDITURE	J999	<u>1,218,556</u>	<u>1,936,200</u>	<u>1,932,500</u>	<u>0</u>	<u>1,932,500</u>
Non-Revenue Income	S999	-8,292	0	0	0	0
REVENUE ACCOUNT	U999	<u><u>1,210,264</u></u>	<u><u>1,936,200</u></u>	<u><u>1,932,500</u></u>	<u><u>0</u></u>	<u><u>1,932,500</u></u>

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

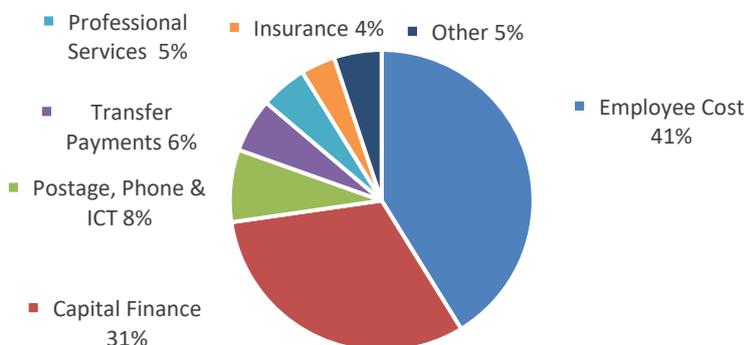


Revenue Budget

Executive Committee Summary of All Expenditure and Income

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,155,641	2,359,990	2,410,100	120,530	2,530,630
Property & Fixed Plant	B999	83,998	61,580	73,410	1,990	75,400
Transport & Plant	C999	104	340	340	10	350
Equip, Tools & Consumables	D199	13,796	9,220	9,220	700	9,920
Catering & Travel	D229	4,628	7,970	7,970	490	7,970
Printing & Office Supplies	D349	11,501	6,420	6,420	360	6,780
Professional Services	D399	512,576	384,480	395,680	22,100	305,990
Postage, Phone & ICT	D449	397,441	422,920	452,070	25,460	477,230
Mem. Subs, Conf'nce Fees	D549	6,861	7,470	7,470	420	7,890
Insurance	D599	177,686	200,920	214,860	10,830	225,690
Community Events, Ads, etc.	D699	123,183	2,120	2,120	80	1,640
Training	D719	75,473	80,390	80,390	4,580	84,970
Agencies & Contract Services	E149	243,372	269,830	351,290	15,490	60,780
Transfer Payments	F999	354,910	375,500	322,950	32,330	355,280
Mayoral Expense	G229	16,164	24,760	24,760	1,420	26,180
Councillors' Allowances	G399	20,965	30,520	30,520	0	30,000
Capital Finance	H999	1,218,556	1,936,200	1,932,500	0	1,932,500
REVENUE EXPENDITURE	J999	5,476,581	6,268,000	6,398,360	238,800	6,139,200
Government Income	K999	-3,369	-10,450	-10,450	-480	-10,930
Other Grants & Contributions	L999	-5,498	-4,270	-4,270	0	-4,270
Customer & Client Receipt	M999	-109,599	-89,840	-89,840	-5,120	-94,960
Other Income	P999	-19,103	0	0	0	0
Other Recharges	Q999	-252,649	-267,940	-246,270	-25,510	-271,780
REVENUE INCOME	R999	-390,218	-372,500	-350,830	-31,110	-381,940
Non-Revenue Income	S999	-438,269	-407,460	-486,800	-16,160	-5,000
REVENUE ACCOUNT	U999	4,648,094	5,488,040	5,560,730	191,530	5,752,260

Expenditure

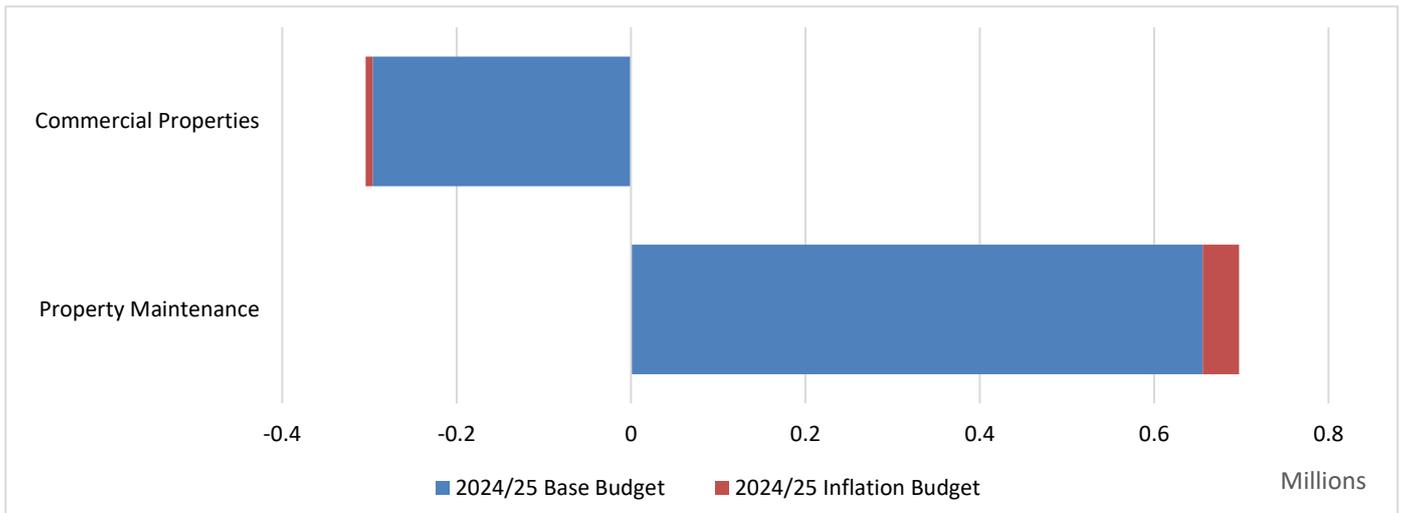
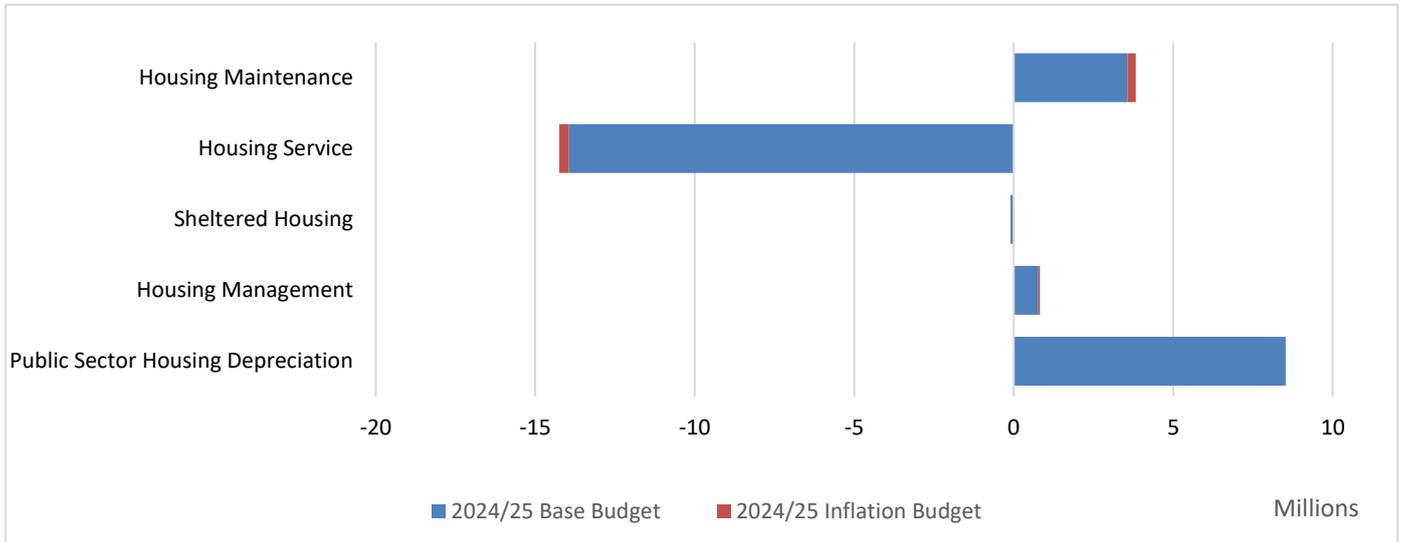


Revenue Budget Summary by Service

Housing & Property Committee

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

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Housing Maintenance	H.MAINT	3,025,941	3,563,730	3,562,880	268,130	3,831,010
Housing Service	SH100	-11,161,975	-13,897,930	-13,946,030	-303,400	-14,249,430
Sheltered Housing	SHEL	-72,676	-158,150	-91,110	-18,240	-109,350
Housing Management	SH120	729,609	772,740	772,750	53,450	826,200
Public Sector Housing Depreciation	SH170	8,118,600	8,066,600	8,524,000	0	8,524,000
Housing Revenue Account Total		639,499	-1,653,010	-1,177,510	-60	-1,177,570
Commercial Properties	SP255	-230,284	-270,260	-296,280	-7,920	-304,200
Property Maintenance	PROPM	570,210	634,870	655,580	41,850	697,430
General Rate Fund Total		339,926	364,610	359,300	33,930	393,230
Committee Total		979,425	-1,288,400	-818,210	33,870	-784,340



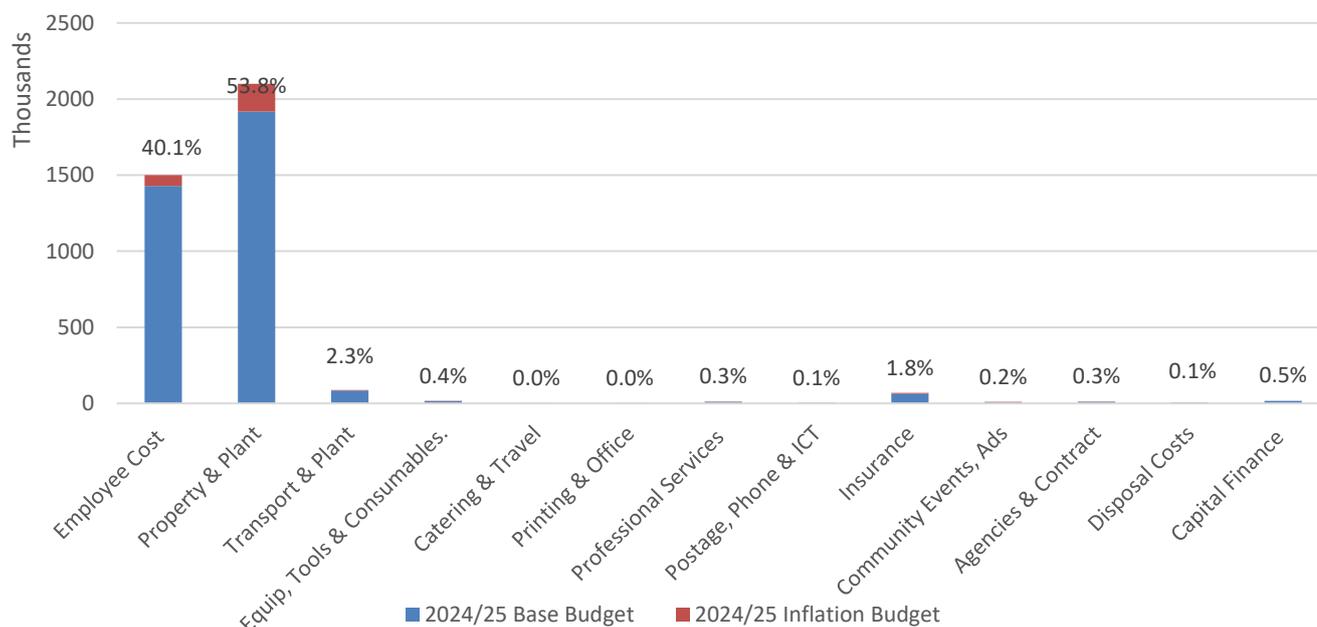
Revenue Budget

Housing & Property Committee
Housing Maintenance
H.MAINT

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	1,240,651	1,315,800	1,429,140	71,470	1,500,610
Property & Fixed Plant	B999	1,621,189	2,030,070	1,917,120	183,060	2,100,180
Transport & Plant	C999	78,694	84,880	83,640	4,770	88,410
Equip, Tools & Consumables	D199	12,992	15,110	15,110	760	15,870
Catering & Travel	D229	22	290	290	10	300
Printing & Office Supplies	D349	1,624	1,210	1,210	80	1,290
Professional Services	D399	1,764	11,150	11,150	620	11,770
Postage, Phone & ICT	D449	4,090	2,330	2,330	70	2,400
Insurance	D599	47,671	63,620	63,620	5,960	69,580
Community Events, Ads, etc.	D699	5,007	7,600	7,600	440	8,040
Training	D719	18	0	0	0	0
Agencies & Contract Services	E149	-1,524	11,050	11,050	580	11,630
Disposal Costs	E999	94	3,790	3,790	310	4,100
Transfer Payments	F999	76	0	0	0	0
Capital Finance	H999	15,556	16,830	16,830	0	16,830
REVENUE EXPENDITURE	J999	3,027,924	3,563,730	3,562,880	268,130	3,831,010
Customer & Client Receipt	M999	-1,983	0	0	0	0
REVENUE INCOME	R999	-1,983	0	0	0	0
REVENUE ACCOUNT	U999	3,025,941	3,563,730	3,562,880	268,130	3,831,010

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

Expenditure

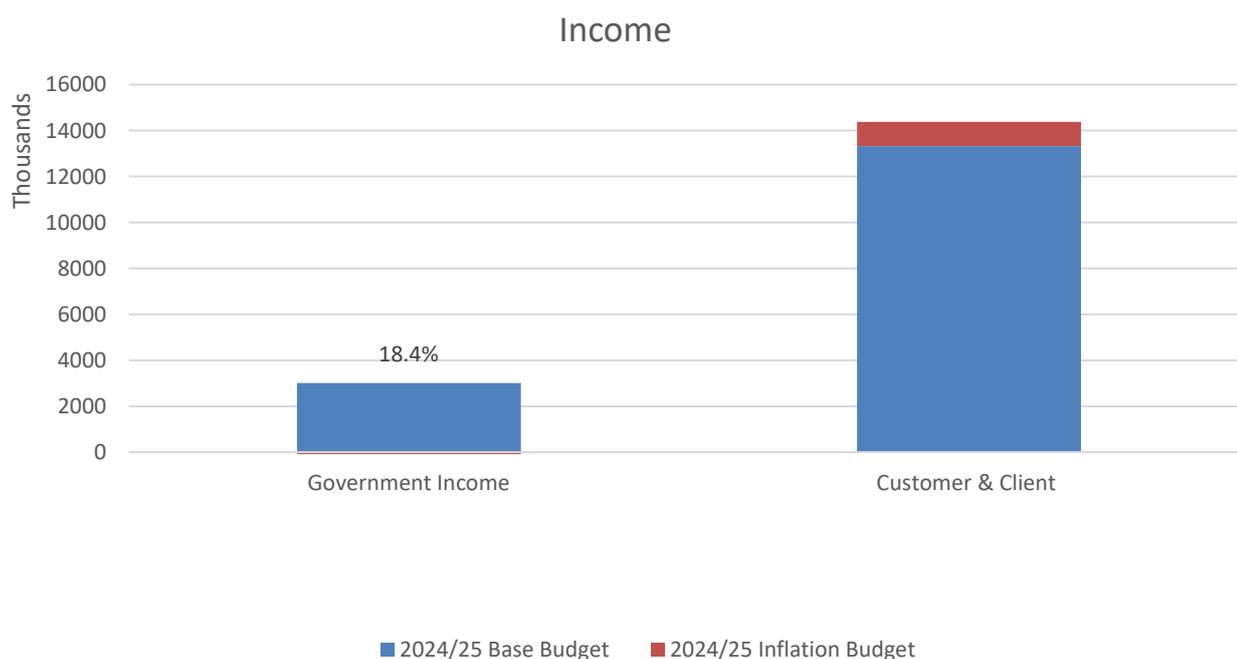


Revenue Budget

**Housing & Property Committee
Housing Service
SH100**

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Property & Fixed Plant	B999	2,146,572	2,259,210	2,389,240	228,330	2,617,570
Transfer Payments	F999	4,388	0	0	0	0
REVENUE EXPENDITURE	J999	2,150,960	2,259,210	2,389,240	228,330	2,617,570
Government Income	K999	-819,617	-2,959,960	-3,008,040	516,950	-2,491,090
Customer & Client Receipt	M999	-12,493,318	-13,197,180	-13,327,230	-1,048,680	-14,375,910
REVENUE INCOME	R999	-13,312,935	-16,157,140	-16,335,270	-531,730	-16,867,000
REVENUE ACCOUNT	U999	-11,161,975	-13,897,930	-13,946,030	-303,400	-14,249,430

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



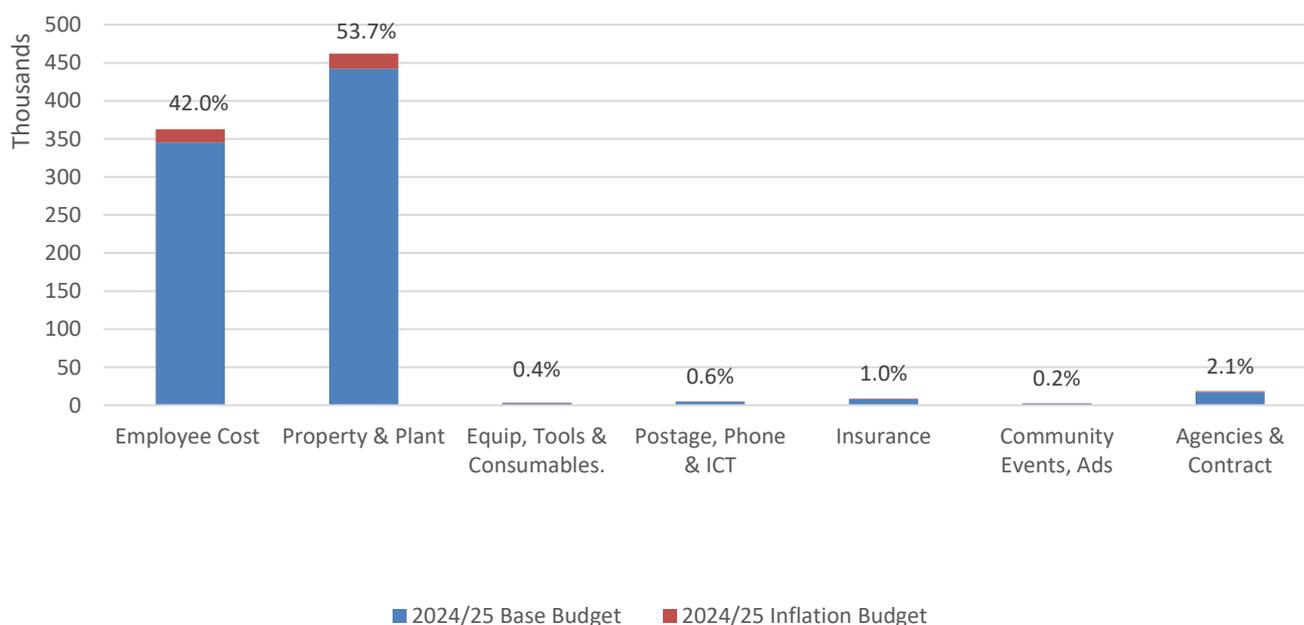
Revenue Budget

Housing & Property Committee Sheltered Housing SHEL

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	279,633	278,250	345,290	17,250	362,540
Property & Fixed Plant	B999	520,492	442,070	442,070	19,770	461,840
Transport & Plant	C999	367	0	0	0	0
Equip, Tools & Consumables	D199	434	3,150	3,150	130	3,280
Printing & Office Supplies	D349	48	0	0	0	0
Postage, Phone & ICT	D449	3,906	4,650	4,650	230	4,880
Insurance	D599	6,901	8,180	8,180	580	8,760
Community Events, Ads, etc.	D699	998	1,990	1,990	110	2,100
Training	D719	3,200	0	0	0	0
Agencies & Contract Services	E149	20,787	17,410	17,410	1,000	18,410
REVENUE EXPENDITURE	J999	836,766	755,700	822,740	39,070	861,810
Customer & Client Receipt	M999	-669,843	-717,220	-717,220	-56,350	-773,570
Other Income	P999	-239,599	-196,630	-196,630	-960	-197,590
REVENUE INCOME	R999	-909,442	-913,850	-913,850	-57,310	-971,160
REVENUE ACCOUNT	U999	-72,676	-158,150	-91,110	-18,240	-109,350

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

Expenditure



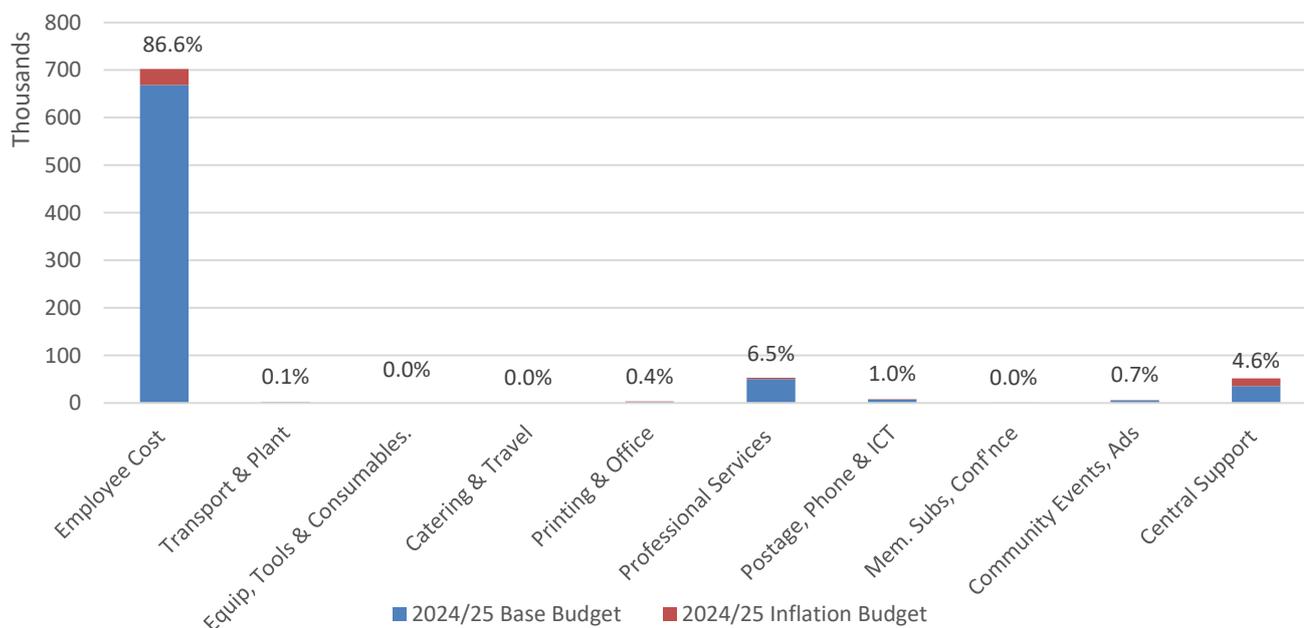
Revenue Budget

Housing & Property Committee
Housing Management
SH120

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	606,137	656,880	668,910	33,440	702,350
Transport & Plant	C999	1,259	1,080	1,080	60	1,140
Equip, Tools & Consumables	D199	394	100	100	0	100
Catering & Travel	D229	0	30	30	0	30
Printing & Office Supplies	D349	1,168	2,810	2,810	160	2,970
Professional Services	D399	36,311	50,530	50,530	2,880	53,410
Postage, Phone & ICT	D449	5,127	7,600	7,600	730	8,330
Mem. Subs, Conf'nce Fees	D549	0	260	260	10	270
Community Events, Ads, etc.	D699	5,254	5,710	5,710	330	6,040
Training	D719	2,233	0	0	0	0
Agencies & Contract Services	E149	935	0	0	0	0
Central Support Services	G199	70,791	47,740	35,720	15,840	51,560
REVENUE EXPENDITURE	J999	729,609	772,740	772,750	53,450	826,200
REVENUE ACCOUNT	U999	729,609	772,740	772,750	53,450	826,200

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

Expenditure

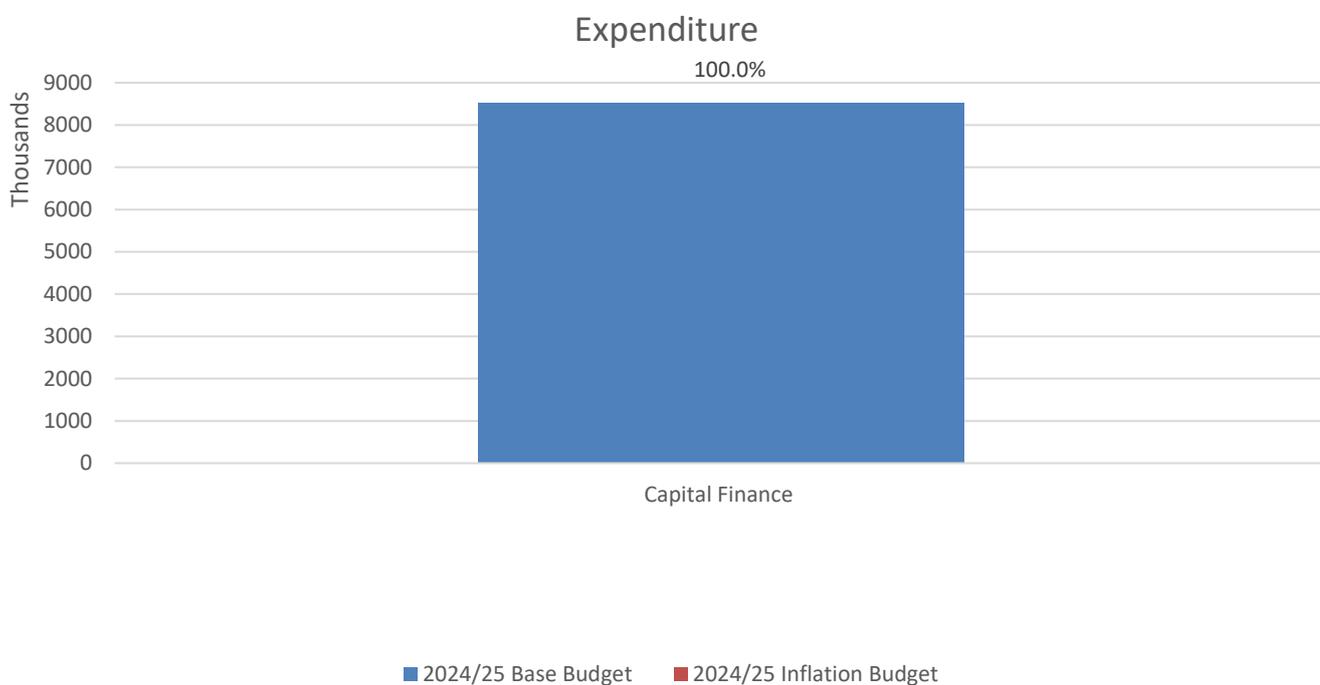


Revenue Budget

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

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Capital Finance	H999	8,118,600	8,066,600	8,524,000	0	8,524,000
REVENUE EXPENDITURE	J999	8,118,600	8,066,600	8,524,000	0	8,524,000
REVENUE ACCOUNT	U999	8,118,600	8,066,600	8,524,000	0	8,524,000

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



Revenue Budget

Housing & Property Committee Commercial Properties SP255

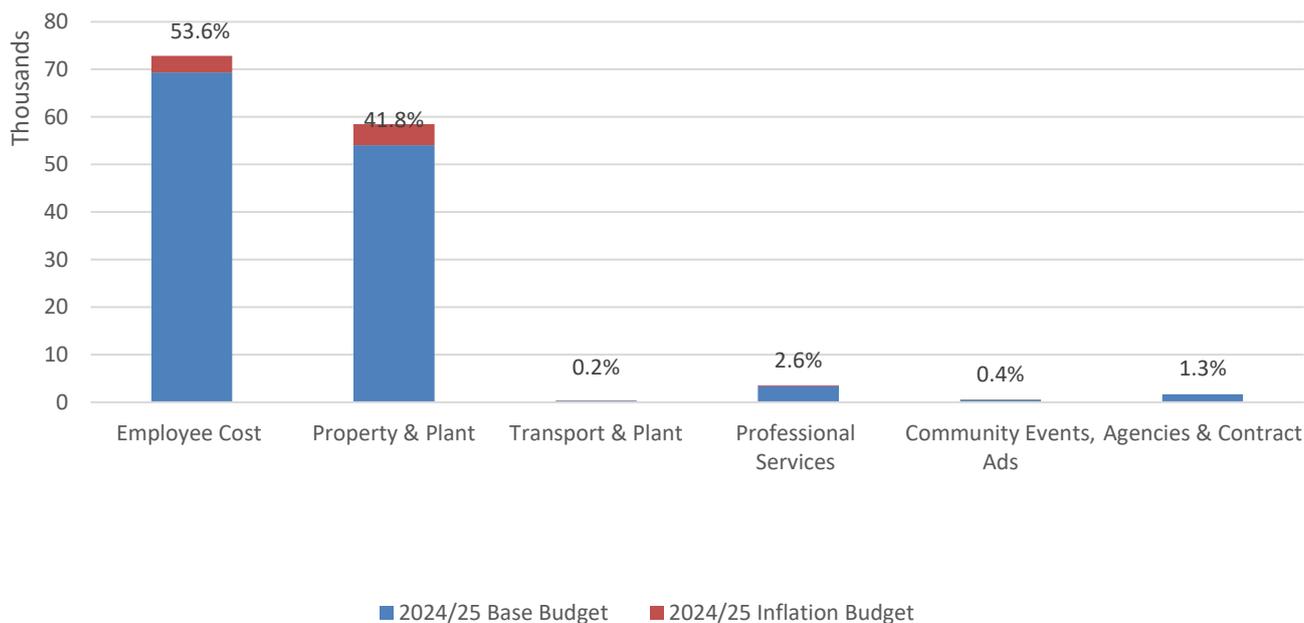
		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	64,590	68,760	69,360	3,470	72,830
Property & Fixed Plant	B999	52,957	54,020	54,020	4,480	58,500
Transport & Plant	C999	105	320	320	20	340
Equip, Tools & Consumables	D199	216	0	0	0	0
Professional Services	D399	6,790	3,390	3,390	190	3,580
Community Events, Ads, etc.	D699	266	550	550	40	590
Training	D719	25	0	0	0	0
Agencies & Contract Services	E149	1,478	450	1,700	0	1,700
REVENUE EXPENDITURE	J999	126,427	127,490	129,340	8,200	137,540
Customer & Client Receipt	M999	-356,711	-397,750	-425,620	-16,120	-441,740
REVENUE INCOME	R999	-356,711	-397,750	-425,620	-16,120	-441,740
REVENUE ACCOUNT	U999	-230,284	-270,260	-296,280	-7,920	-304,200

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

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

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

Expenditure



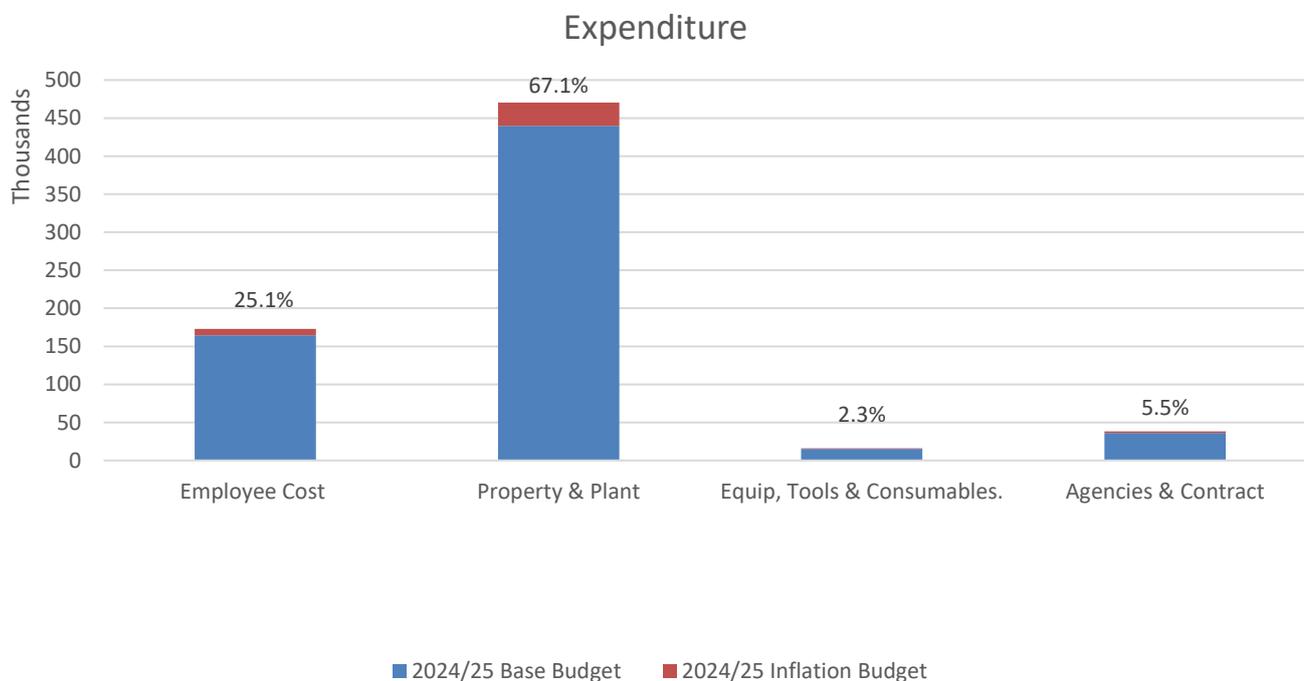
Revenue Budget

Housing & Property Committee
Property Maintenance
PROPM

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	147,799	143,820	164,530	8,240	172,770
Property & Fixed Plant	B999	361,177	439,610	439,610	30,950	470,560
Equip, Tools & Consumables	D199	13,141	15,300	15,300	590	15,890
Printing & Office Supplies	D349	11	0	0	0	0
Professional Services	D399	593	0	0	0	0
Training	D719	108	0	0	0	0
Agencies & Contract Services	E149	48,700	36,140	36,140	2,070	38,210
REVENUE EXPENDITURE	J999	571,529	634,870	655,580	41,850	697,430
Customer & Client Receipt	M999	-1,319	0	0	0	0
REVENUE INCOME	R999	-1,319	0	0	0	0
REVENUE ACCOUNT	U999	570,210	634,870	655,580	41,850	697,430

Shows the costs of security, repairs & maintenance, furniture and rates for the Council's operational buildings, e.g. the City Hall, 13 Church Street, Ballacottier Operational Service Centre, Ballaughton and the Library. Includes the valuation programme, cleaning contracts, the costs of maintaining street nameplates and library rent.

This service is General Rate funded.

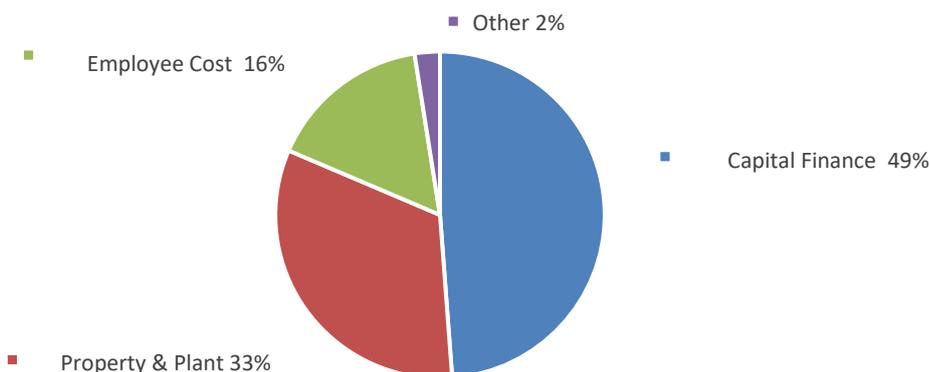


Revenue Budget

Housing & Property Committee Summary of All Expenditure and Income

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Employee Cost	A999	2,338,810	2,463,510	2,677,230	133,870	2,811,100
Property & Fixed Plant	B999	4,702,387	5,224,980	5,242,060	466,590	5,708,650
Transport & Plant	C999	80,425	86,280	85,040	4,850	89,890
Equip, Tools & Consumables	D199	27,177	33,660	33,660	1,480	35,140
Catering & Travel	D229	22	320	320	10	330
Printing & Office Supplies	D349	2,851	4,020	4,020	240	4,260
Professional Services	D399	45,458	65,070	65,070	3,690	68,760
Postage, Phone & ICT	D449	13,123	14,580	14,580	1,030	15,610
Mem. Subs, Conf'nce Fees	D549	0	260	260	10	270
Insurance	D599	54,572	71,800	71,800	6,540	78,340
Community Events, Ads, etc.	D699	11,525	15,850	15,850	920	16,770
Training	D719	5,584	0	0	0	0
Agencies & Contract Services	E149	70,376	65,050	66,300	3,650	69,950
Disposal Costs	E999	94	3,790	3,790	310	4,100
Transfer Payments	F999	4,464	0	0	0	0
Central Support Services	G199	70,791	47,740	35,720	15,840	51,560
Capital Finance	H999	8,134,156	8,083,430	8,540,830	0	8,540,830
REVENUE EXPENDITURE	J999	15,561,815	16,180,340	16,856,530	639,030	17,495,560
Government Income	K999	-819,617	-2,959,960	-3,008,040	516,950	-2,491,090
Customer & Client Receipt	M999	-13,523,174	-14,312,150	-14,470,070	-1,121,150	-15,591,220
Other Income	P999	-239,599	-196,630	-196,630	-960	-197,590
REVENUE INCOME	R999	-14,582,390	-17,468,740	-17,674,740	-605,160	-18,279,900
REVENUE ACCOUNT	U999	979,425	-1,288,400	-818,210	33,870	-784,340

Expenditure



Revenue Budget

Summary of Housing Revenue Account

Expenditure and Financing

	2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
	£	£	£	£	£
Expenditure					
Housing Loan Charges	7,646,771	9,719,620	9,700,670	0	9,700,670
Housing Maintenance	3,025,941	3,563,730	3,562,880	268,130	3,831,010
General Housing Stock Rates	2,146,572	2,259,210	2,389,240	228,330	2,617,570
Housing Management	729,610	772,740	772,750	53,450	826,200
Sheltered Operating Costs	374,287	382,780	449,820	23,240	473,060
Sheltered Heating Charges	234,196	188,170	188,170	480	188,650
Sheltered Rates	116,140	123,330	123,330	11,850	135,180
Sheltered Communal Areas Cleaning	108,943	61,420	61,420	3,500	64,920
Total Expenditure	14,382,460	17,071,000	17,248,280	588,980	17,837,260
Income					
General Housing Tenants	-12,488,931	-13,197,180	-13,327,230	-1,048,680	-14,375,910
Sheltered Housing Tenants	-909,442	-913,850	-913,850	-57,310	-971,160
Sub Total Tenants	-13,398,373	-14,111,030	-14,241,080	-1,105,990	-15,347,070
Government Deficiency Grant	-819,617	-2,959,960	-3,008,040	516,950	-2,491,090
Net Transfer to Community Facilities Reserve	-167,670	-10	840	60	900
Total Income	-14,385,660	-17,071,000	-17,248,280	-588,980	-17,837,260

Revenue Budget

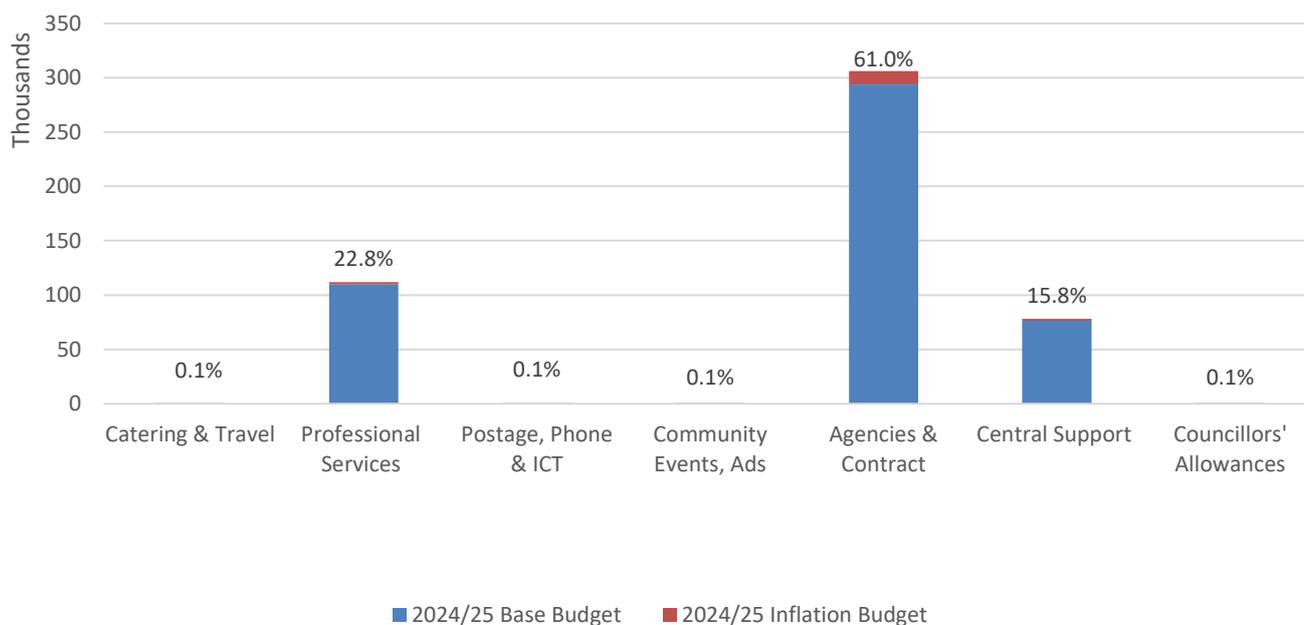
Pensions

IOM Local Govt Pension Admin SP500

		2022/23 Actual	2023/24 Annual Budget	2024/25 Base Budget	2024/25 Inflation Budget	2024/25 Total Budget
		£	£	£	£	£
Catering & Travel	D229	438	440	440	50	490
Professional Services	D399	147,538	103,060	109,910	1,880	111,790
Postage, Phone & ICT	D449	154	160	290	10	300
Community Events, Ads, etc.	D699	28,398	560	560	0	560
Agencies & Contract Services	E149	188,284	210,350	293,790	12,210	306,000
Central Support Services	G199	59,726	87,370	76,290	2,010	78,300
Councillors' Allowances	G399	438	520	520	0	520
REVENUE EXPENDITURE	J999	424,976	402,460	481,800	16,160	497,960
Non-Revenue Income	S999	-424,976	-402,460	-481,800	-16,160	-497,960
REVENUE ACCOUNT	U999	0	0	0	0	0

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

Expenditure



Revenue Budget Reports Technical Notes

Details of Columns

Description	Description of expenditure and income in each service. On the summary page this relates to services.
Code	Identifies the codification in the Council's financial information system.
2022/23 Actual	The expenditure and income for the financial year 2022/23.
2023/24 Annual Budget	The approved original budget for the current financial year 2023/24.
2024/25 Base Budget	The base budget for the next financial year 2024/25. This expresses the estimated cost of current policy at estimated 2023/24 prices. Generally it is the original estimate for 2023/24, adjusted to take account of approved changes, known adjustment items, changes to prices and differences in volume of income.
2024/25 Inflation Budget	Estimated inflation for 2024/25. Different rates are applied to each type of expenditure and income for the relevant proportion of the new financial year estimated to be appropriate.
2024/25 Total Budget	The total budget for 2024/25, which comprises the sum of the two previous columns.

Other Notes

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

Descriptions Explained – Expenditure

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

Descriptions Explained – Expenditure (Cont'd)

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

Descriptions Explained – Income

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

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Housing & Property Committee											
New Build Housing Schemes											
Willaston apartments complex	PH00109	1									LN30
Willaston Senior Living Complex	PH00161	2									LN30
City Centre Apartments II	PH00128	2									LN30
Spring Valley Redevelopment	PH00149	2									LN30
Lord Street Flats Demolition Provision	PH00166	2									LN30
Spring Valley Enabler - New Site for 25 Housing Units	PH00167	2									LN30
Olympia & Falcon Cliff Terrace redevelopment (37 units)	HSGNew3	2									LN30
60-62 Snaefell Road Redevelopment	PH00168	2									LN30
Sub-Total Public Sector Housing - New Build Schemes			112,340.9	2,776.8	4,175.3	2,897.1	6,604.7	6,178.0	7,225.0	86,659.3	

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Planned Maintenance Schemes											
Kitchen framework upgrades											
Kitchens - Lower Pulrose & Tynwald Court (framework agrt)	PH00146	1	█	█	█	█	█	█			LN15
External refurbishments											
Willaston - external refurb phase 11 - 36 units	PH00148	1	█	█	█	█	█				LN30
Willaston - external refurb phase 12 - 36 units	PH00156	1	█	█	█	█	█				LN30
Willaston - external refurb phase 13 - 36 units	PH00157	2	█		█	█	█	█			LN30
Willaston - external refurb phase 14 - 36 units	PH00158	2	█		█	█	█	█			LN30
Willaston - external refurb phase 15 - 36 units	H&P1	2	█					█			LN30
Willaston - external refurb phase 16 - 36 units	H&P2	2	█					█	█		LN30
Willaston - external refurb phase 17 - 36 units	H&P3	2	█					█	█	█	LN30
Willaston - external refurb phase 18 - 36 units	H&P4	2	█					█	█	█	LN30
Willaston - external refurb phase 19 - 36 units	H&P5	2	█					█	█	█	LN30
Willaston - external refurb phase 20 - 18 units	H&P6	2	█					█	█	█	LN30
Refurbishment											
Marathon Drive refurbishment	PH00150	2	█		█			█	█	█	LN30
Refurbishment Programme Framework Agreement	PH00162	3	█					█	█	█	LN30
4 Bedroom Conversions (20 units)	H&P13	3	█					█	█	█	LN30
Ballanard Court Refurbishment	H&P14	2	█					█	█	█	LN30
Miscellaneous											
Willaston - renewal of paths, fences & gates	PH00131	3	█	█	█		█	█	█	█	LN15
Upper Pulrose outer ring roof refurbishment & retaining walls	PH00144	1	█	█	█	█	█	█	█	█	LN15
Fire alarms (key framework agreement)	PH00145	2	█	█	█	█	█	█	█	█	LN15
Minor Works 22/23	PH00169	1	█	█		█	█	█	█	█	LN15
Minor Works 23/24	PH00172	2	█		█	█	█	█	█	█	LN15
Minor Works 24/25	HSGNew1	2	█				█	█	█	█	LN15
Further Minor Works schemes		2	█					█	█	█	LN15
Replacement nurse call and intercom system, Waverley Court	PH00159	1	█	█		█	█	█	█	█	LN15
Coronation Terrace Sound Proofing & Level Access Works	PH00170	2	█		█		█	█	█	█	LN15
Property condition and Energy performance (EPC) audit	PH00173	2	█				█	█	█	█	LN15
Energy Efficiency & Retrofits (sheltered housing)	H&P15	3	█					█	█	█	LN15
Sub-Total Public Sector Housing Planned Maintenance			63,564.7	2,199.8	9,347.3	1,065.5	8,218.2	6,908.6	7,808.4	37,364.2	
Sub-Total Public Sector Housing			175,905.6	4,976.6	13,522.6	3,962.6	14,822.9	13,086.6	15,033.4	124,023.5	

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

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Commercial Property											
Loch Promenade kiosk roof replacements	LS00100	3									BMCF
Willaston shops' external remedial works	LS00090	3									BMCF
Anagh Coar Garages Refurbishment Framework	LS00102	3									LN15
Sub-Total Commercial Property			584.4								0
City Hall											
Remedial works - phase 4 (internal) (subject to report)	PR00077	3									LN15
City Hall – Energy improvements	H&P7	3									ISF
City Hall – atrium roof replacement	H&P8	2									LN15
Sub-Total City Hall			708.0								
Operational Service Centre											
OSC roof refurbishment	PR00075	1									LN15
OSC internal refurbishment	PR00078	2									CAPR
Sub-Total Operational Service Centre			290.5								
Shaws Brow Car Park											
Shaws Brow Level 6 Resurfacing	H&P9	2									LN15
Shaws Brow remedial cladding works	PR00087	2									LN30
Sub-Total Shaws Brow Car Park			2,022.9								
Other Property Schemes											
B'ton Nurseries – greenhouse boiler replace and poly'tl repairs	PR00089	1									RV
Loch Promenade Public Toilet – Roof Replacements	LS00110	3									CAPR
LED Lighting Scheme Framework Agreement	PR00086	3									ISF/LN15
Solar Panel Framework agreement	PR00090	3									LN15
Snake Pit improvement scheme	H&P10	3									TBC
B'ton Nurseries - greenhouse replacement	H&P11	3									TBC
B'ton Nurseries - potting shed/toilets/boiler room	H&P12	3									TBC
13 Church Street - Window and Floor Replacement	PH00174	3									LN15
Art Deco Toilet Refurbishment	LS00112	3									RV
Sub-Total Other Property Schemes			626.9								
Sub-Total Public Sector Housing			4,232.7	44.9	1,184.1	287.9	762.5	2,214.9	778.5	144.0	
Grand Total Housing & Property Committee			180,138.3	5,021.5	14,706.7	4,250.5	15,585.4	15,301.5	15,811.9	124,167.5	

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Environmental Services Committee											
Street Lighting											
LED lantern replacement five year programme	PW00077	1									LN15
City Centre Regeneration - street lights - phase 3 Castle St	PR00067	1									LN15
City Centre Regeneration - street lights - phase 4 Duke/Market St	PR00073	1									LN15
City Centre Regeneration - Promenade lighting	PR00059	1									LN15/RV
King Edward Road Lighting Column Replacements	PW00084	1									LN15
Douglas Promenade Cultural Quarter Public Lighting	PW00086	1									LN15
Column replacement & improvement programme A	PW00085	1									LN15
Column replacement & improvement programme B	PW00087	1									LN15
Column replacement & improvement programme C	ENVNew1	2									LN15
Column replacement & improvement programme D	ENV1	2									LN15
Column replacement & improvement programme E	ENV2	2									LN15
Sub-Total Street Lighting			3,763.6								
Miscellaneous											
New Civic Amenity Site	PR00088	C									LN30/ CONT/RV
City Centre Regeneration - signage	PR00051	1									CAPR
Service Centre car park resurfacing	PR00092	2									LN30
Waste transfer station improvements	ENV3	2									LN15
Sub-Total Miscellaneous Environmental			2,220.5								
Total for Environmental Services Committee			5,984.1	4,579.4	1,185.3	877.0	483.9	101.9	101.9		

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Regeneration & Community Committee											
Promenade Infrastructure Improvements											
Bottleneck Pay Machine Shelters	LS00117a	1									LN15
Bottleneck Railings (in sockets)	LS00117b	1									LN15
Planters & Sociable benches	LS00117c	1									RV
Jubilee Kiosk link into Garden No.1	LS00117d	2									RV
Bronze Artwork Garden No. 1	LS00117e	3									LN15
Multi-Sensory Planting Garden No.2	LS00117f	3									LN15
Feature Lighting Garden No.2	LS00117g	3									LN15
Garden No. 5 – Wheeled Sport	LS00117h	3									LN15
Fountain Extravaganza	LS00117i	3									LN15
Garden No.3	LS00117j	3									LN15
Garden No. 4 Play Area	LS00117k	2									LN15
Meditation Garden	LS00117l	3									LN15
Kinetic Wind Sculpture	LS00117m	3									LN15
Archibald Knox Garden	LS00117n	3									LN15
Marine Gardens Flood Protection	LS00117o	2									LN15
War Memorial Environs	LS00117p	3									RV
Queen's Gardens	LS00117q	3									LN15
Sub-Total Promenade Infrastructure Improvements			2,641.0								
Gardens and Open Spaces											
Summerhill Glen Bridge Replacement	LS00116	2									LN15
Summerhill Glen Back Path	RGEN3	2									LN15
Promenade Seating	RGEN6	3									LN15
Spring Valley Changing Rooms & Club	LS00081	3									LN30/CONT
Parks Services Signage	LS00105	3									CAPR
Prom Walkway Works	LS00111	3									LN15
Boundary restoration works - Woodbourne Square	LS00118	3									RV
Boundary restoration works - Centenary Garden	LS00119	3									RV
Boundary restoration works - Hilary Park/Broadway Rose Garden	LS00124	3									RV
Boundary restoration works - Derby square	LS00125	3									LN15
Boundary restoration works - Falcon Glen/Hutchinson Square	RGEN5	3									RV
Sub-Total Gardens and Open Spaces			1,187.4								
Playgrounds											
Pulrose play environment	LS00080	3									LN15
Summerhill Glen Imagination Platform	LS00120	3									CAPR
Sub-Total Playgrounds			220.0								

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
<u>Noble's Park</u>											
Pavilion 1st floor conversion works	LS00096	1	█	█		█					CAPR
Car Parking Equipment	LS00107	1	█	█		█					RV
Skatepark	LS00121	3	█					█			LN15
Nobles Park Masterplan - Phase 1	RGEN2	D									LN15
Nobles Park Masterplan - Future phases		D									LN15
Sub-Total Noble's Park			599.0								
<u>Golf Course</u>											
Stone pathway	LS00098	1	█	█	█	█					CAPR
Golf Course Toilet	LS00122	1									RV
Sub-Total Golf Course			42.5								
Total For Regeneration & Community Committee			4,689.9	156.9	1,264.1	666.5	1,291.0	1,970.5	411.5	193.5	

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
Executive Committee											
CCTV Phase 6	PR00093	2									ITF
CCTV cameras Prom Phase 1	PR00095	2									ITF
CCTV Service Centre & Shaws Brow	PR00096	2									ITF
Devices for Fleet software	PR00071	C									ITF
Housing software	PR00072	1									ITF
BeeGees statue	PR00076	1									CAPR
Network Windows 10 Update	PR00080	1									CAPR
Data Domain Backup and Service Centre SAN upgrade	PR00085	1									ITF
Online Procurement	PR00094	1									ITF
New Financial Software	PR00097	1									ITF/LN10
Microsoft Email System	PR00098	D									ITF
Microsoft Office and Email replacement	PR00099	2									ITF
Website and Security replacement	PR00100	2									ITF
Document management system	PR00101	2									ITF
Plant for Groundworks Crew	PW00089	1									RV
Kerbsort Vehicle	Kerb	3									LN7
Electric vehicle charging stations	Elec1										ISF
Vehicles & plant	Vehicles	3									RR
Totals for Executive Committee			2,867.9	453.4	682.0	902.5	1,003.0	326.8	205.2	2.0	

**Capital Expenditure Programme
Estimates for the years ending 2024 to 2027**

1	2	3	4	5	6	7	8	9	10	11	12
	Ref.	Status	Estimated Future and Total Actual Expenditure	Pre - 31 March 23 Actual	Estimate 23-24	Revised Estimate 23-24	Estimate 24-25	Estimate 25-26	Estimate 26-27	Further	Funding (See Key)
			£k	£k	£k	£k	£k	£k	£k	£k	
REPORT SUMMARY											
Public Sector Housing new build			112,340.9	2,776.8	4,175.3	2,897.1	6,604.7	6,178.0	7,225.0	86,659.3	
Public Sector Housing planned maintenance			63,564.7	2,199.8	9,347.3	1,065.5	8,218.2	6,908.6	7,808.4	37,364.2	
Total Public Sector Housing			175,905.6	4,976.6	13,522.6	3,962.6	14,822.9	13,086.6	15,033.4	124,023.5	
Rateborne Elements of Housing & Property Committee			4,232.7	44.9	1,184.1	287.9	762.5	2,214.9	778.5	144.0	
Environmental Services Committee			5,984.1	4,579.4	1,185.3	877.0	483.9	101.9	101.9	0.0	
Regeneration & Community Committee			4,689.9	156.9	1,264.1	666.5	1,291.0	1,970.5	411.5	193.5	
Executive Committee			2,867.9	453.4	682.0	902.5	1,003.0	326.8	205.2	2.0	
Total Rateborne			17,774.6	5,234.6	4,315.5	2,733.9	3,540.4	4,614.1	1,497.1	339.5	
Grand Totals			193,680.2	10,211.2	17,838.1	6,696.5	18,363.3	17,700.7	16,530.5	124,363.0	

Capital Expenditure Programme Key to Abbreviations

FUNDING SOURCES

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

SCHEME PRIORITY RATINGS

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

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
HOUSING AND PROPERTY COMMITTEE				
SHELTERED ACCOMMODATION				
Visitors' Flats per night:				
Waverley Court	Y	27.90	28.10	29.50
Ballanard Court (Bedsit)	Y	18.15	18.29	19.20
Hazel Court	Y	27.90	28.10	29.50
Visitors' Flats per week:				
Waverley Court	Y	142.30	143.29	150.45
Ballanard Court (Bedsit)	Y	90.30	90.90	95.45
Hazel Court	Y	142.30	143.29	150.45
Laundrette Tokens				
Washing Machine (1hr 20min cycle)	Y	2.50	2.08	2.50
Tumble Drier (per hour)	Y	2.50	2.08	2.50
Salon Services				
Waverley Court (daily rate)	Y	8.50	12.50	15.00
Hazel Court (daily rate)	Y	N/A	12.50	15.00
HOUSING CALL-OUTS				
(minimum charge, per call-out)*				
Daytime:				
0800 - 1630 Mon - Thurs; 0800-1300 Fri:				
One person	Y	104.55	92.13	110.55
Two people	Y	188.80	166.33	199.60
Weekend:				
1800 Sat - 0500 Mon:				
One person	Y	188.80	166.33	199.60
Two people	Y	354.40	312.25	374.70
Nighttime:				
0000 - 0500 Mon - Fri				
One person	Y	188.80	166.33	199.60
Two people	Y	354.40	312.25	374.70
All other times				
One person	Y	166.50	146.67	176.00
Two people	Y	270.80	238.58	286.30

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
ENVIRONMENTAL SERVICES COMMITTEE				
MISCELLANEOUS				
Property Search Fees	N	200.00	211.40	211.40
Copy Documents Search	Y	35.40	31.25	37.50
Crush Barriers (plus labour & transport) - per day	Y	2.60	2.29	2.75
Weighbridge - per use	Y	10.85	9.58	11.50
Hire of Training Room (Mon-Fri only) - Service Centre, Ballacottier	Y	129.60	114.17	137.00
STREET LIGHTING				
ADVERTISING				
Per Column per Week	Y	17.20	15.17	18.20
BANNERS -the below costs are per week				
1 to 5 sites: per week for 4 week period	Y	21.60	19.04	22.85
1 to 5 sites: per week for 8 week period	Y	14.05	12.42	14.90
1 to 5 sites: per week for 12 week period	Y	10.85	9.58	11.50
1 to 5 sites: per week for 16 week period	Y	8.80	7.79	9.35
6 to 10 sites: per week for 4 week period	Y	20.85	18.38	22.05
6 to 10 sites: per week for 8 week period	Y	13.70	12.08	14.50
6 to 10 sites: per week for 12 week period	Y	10.30	9.08	10.90
6 to 10 sites: per week for 16 week period	Y	8.15	7.21	8.65
11 to 25 sites: per week for 4 week period	Y	19.45	17.17	20.60
11 to 25 sites: per week for 8 week period	Y	13.00	11.46	13.75
11 to 25 sites: per week for 12 week period	Y	9.95	8.79	10.55
11 to 25 sites: per week for 16 week period	Y	7.95	7.04	8.45
Over 25 sites: per week for 4 week period	Y	18.80	16.58	19.90
Over 25 sites: per week for 8 week period	Y	12.50	11.04	13.25
Over 25 sites: per week for 12 week period	Y	9.55	8.42	10.10
Over 25 sites: per week for 16 week period	Y	7.80	6.88	8.25

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
CAR PARKS				
Shaws Brow & Bottleneck				
Monday - Friday				
<u>Peak period: 0700 - 1900</u>				
One hour	Y	2.60	2.33	2.80
Two hours	Y	3.60	3.25	3.90
Three hours	Y	4.80	4.25	5.10
Four hours	Y	5.10	4.50	5.40
Five hours	Y	5.40	4.83	5.80
Six hours	Y	5.60	5.00	6.00
Seven hours	Y	6.90	6.08	7.30
Eight hours	Y	7.50	6.67	8.00
Nine hours	Y	7.70	6.83	8.20
Ten hours	Y	8.10	7.17	8.60
Eleven hours	Y	8.20	7.25	8.70
Twelve hours	Y	8.50	7.50	9.00
Off-Peak Period				
Monday - Friday 19:00-07:00	Y	2.00	1.66	2.00
Saturday 07:00 - Sun 07:00	Y	2.00	1.66	2.00
Sunday 07:00 - Mon 07:00	Y	2.00	1.66	2.00
EXCESS CHARGE				
All Car Parks	N	150.00	150.00	150.00
NOTE:				
Charge reduced if paid within 14 days to:-	N	75.00	75.00	75.00
CAR PARK SPACE CONTRACT LEASES				
Contract - Shaw's Brow Annual	Y	2,246.80	1,979.08	2,374.90
CAR PARK SPACE CHARITY CAR BOOT SALES				
Charity Fee (in advance)	N	135.60	143.40	143.40

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
BULK REFUSE				
Collection from premises: (Douglas residents only)				
Domestic				
(Subject to surcharge, dependant on weight and type of waste)				
full lorry	N	147.30	155.70	155.70
half lorry	N	120.20	127.10	127.10
quarter lorry	N	70.30	74.40	74.40
removal of single or small items.	N	19.90	21.10	21.10
Refrigerator/freezer disposal - Extra large	N	141.00	149.10	149.10
Refrigerator/freezer disposal - Large	N	94.00	99.40	99.40
Refrigerator/freezer disposal - Small	N	72.90	77.10	77.10
Television disposal	N	65.40	69.20	69.20
Personal computer	N	58.20	61.60	61.60
Laptop	N	58.20	61.60	61.60
(all domestic collections to be prepaid)				
WHEELED BINS				
<u>Purchase extra bin</u>				
Commercial Properties				
240 litre	Y	69.05	60.83	73.00
360 litre	Y	120.15	105.83	127.00
660 litre	Y	335.40	295.46	354.55
1100 litre (flat lid)	Y	335.40	295.46	354.55
1100 litre (domed lid)	Y	549.45	484.00	580.80
1100 litre Metal	Y	566.15	498.71	598.45
Gravity lock for any size bin (fitted or unfitted) extra	Y	57.50	50.67	60.80
<u>Hire of bins</u>				
Daily hire of bin for event	Y	8.40	7.42	8.90
Additional delivery cost of per 4 bins	Y	56.60	49.88	59.85
Emptying charges extra	Y			
Surcharge for premises to be agreed at management discretion				
PUBLIC CONVENIENCES	Y	0.20	0.17	0.20

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
REGENERATION & COMMUNITY COMMITTEE				
NOBLES PARK				
Bowls				
Season ticket adults	Y	81.30	67.75	81.30
Season ticket senior citizens	Y	48.40	40.33	48.40
Season ticket juniors	Y	Free when accompanied by a fee paying adult		
Winter season ticket - adult	Y	42.50	35.42	42.50
Winter season ticket - junior	Y	21.30	17.75	21.30
Visiting teams' rate	Y	66.00	58.17	69.80
Hourly ticket - adult	Y	4.80	4.25	5.10
Hourly ticket - children/senior citizens	Y	3.10	2.75	3.30
Flat fee hire rate for Bowls Festival	Y	9,083.50	8,001.08	9,601.30

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	Net of VAT 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
DOUGLAS GOLF COURSE				
Annual Tickets				
Adults	Y	580.00	483.33	580.00
Senior citizens/full time students over 30	Y	440.00	398.58	478.30
Medically Certified buggy user	Y	N/A	316.67	380.00
Juniors (U/18)	Y	50.00	45.29	54.35
Colt (18-21)	Y	120.00	108.71	130.45
Intermediate (22-30)	Y	310.00	280.83	337.00
The above charges to be subject to monthly bank payment option (plus additional admin fee of £12)				
Weekday membership	Y	410.50	370.83	445.00
Daily Ticket - Summer - Buy Five get One free				
Adult rate	Y	27.00	24.46	29.35
Junior rate (under 18)	Y	13.50	12.25	14.70
Large party (>8) discount rate	Y	20.00	18.13	21.75
Golf Professional Able to Use Discretion with Daily Tickets (up to 50% of fees and charges)				
Daily Ticket 1st November to 31st March - Buy Five get One free				
All users - winter	Y	15.00	13.63	16.35
Junior rate (under 18)	Y	7.00	6.38	7.65
Golf Professional Able to Use Discretion with Daily Tickets (up to 50% of fees and charges)				
INDIVIDUAL DAILY RATE TICKETS REFUNDABLE IF A FULL SEASON TICKET IS LATER PURCHASED (PROOF OF DAY TICKETS REQUIRED)				
Tee Marker Sponsorship				
Golf Professional to Agree sponsorship				
Winter Season Ticket 1st October to 31st March	Y	245.50	N/A	N/A
Annual tickets can be pro-rata'd until 31st March. Full pro-rata fee is payable when this option is taken.				
Use of Golf Course				
Half Day (morning or afternoon)	Y	250.00	225.83	271.00
Whole Day	Y	500.00	451.67	542.00

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
LIBRARY				
NOTE: Postage is charged in addition, where applicable				
Lost book		Replacement cost plus admin charge		
Lost/Damaged Computer Card	N	1.00	1.00	1.00
Reservations (free for children)	N	0.50	0.50	0.50
Stationery Charges				
C4 Envelopes (white) each	Y	0.15	0.13	0.15
C5 Envelopes (white) each	Y	0.15	0.13	0.15
Plastic Wallet (each)	Y	0.25	0.21	0.25
Photocopy Charges				
A4 One sided (B&W)	Y	0.20	0.17	0.20
A3 One sided (B&W)	Y	0.40	0.33	0.40
A4 One sided (Colour)	Y	0.50	0.42	0.50
A3 One sided (Colour)	Y	1.00	0.83	1.00
Printer Charges				
A4 Sheet (B&W)	Y	0.20	0.17	0.20
A4 Sheet (Colour)	Y	0.50	0.42	0.50
SOME DISCRETION BY BOROUGH LIBRARIAN IF MULTIPLE COPIES ARE NEEDED				
Bag				
Plant-based reusable bag	Y	0.10	N/A	N/A
Computer Usage (all users must sign the internet access policy)				
Per 15 minutes	Y	0.75	0.63	0.75
Members of the library will not be charged for up to 2 hours usage per day: subject to availability.				
Room Hire				
Non-commercial/community groups	Y	20.00	16.67	20.00

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
NOBLES PARK				
Main pay & display (per 24 hours)	Y	1.00	N/A	N/A
Motorhome area (per 24 hours)	Y	10.00	8.33	10.00
Netball per court	Y	17.70	15.63	18.75
PITCH HIRE				
Standard Football game (including changing rooms, excluding provision of nets & flags and no grounds staff on call)	Y	89.50	78.88	94.65
Junior games	Y	30.65	27.00	32.40
MEMORIAL SEATS:				
Provided by Council	Y			
Existing Seat	Y	388.60	N/A	N/A
(Both Options Plus Fitting and Plaque)	Y			
GRANDSTAND SITE				
Standard Rally Events: Daily charge	Y	212.45	187.17	224.60
EVENTS FEES & CHARGES				
Application Fees				
Small Events (not greater than 17 days)	N	0.00	0.00	0.00
Medium Events (not greater than 17 days)	N	0.00	0.00	0.00
Small Events (greater than 17 days)	N	76.90	81.30	81.30
Medium Events (greater than 17 days)	N	76.90	81.30	81.30
Large Events	N	89.30	94.40	94.40
Major Events	N	101.70	107.50	107.50
Planning Application Administration Fees (applications made by Douglas Borough Council for events greater than 17 days)				
Small Events - up to 500 attendees	Y	114.15	100.58	120.70
Medium Events - 501 to 2,000 attendees	Y	366.15	322.54	387.05
Large Events - 2,001 to 10,000 attendees	Y	610.20	537.50	645.00
Major Events - greater than 10,000 attendees	Y	854.30	752.50	903.00
Administration Charges				
Small Events - up to 500 attendees	Y	311.90	274.75	329.70
Medium Events - 501 to 2,000 attendees	Y	441.85	389.21	467.05
Large Events - 2,001 to 10,000 attendees	Y	602.30	530.54	636.65
Major Events - greater than 10,000 attendees	Y	946.40	833.63	1,000.35

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
Ground Rent Charges				
Hire of grassland / glen area per 1,000m²				
Minimum 5 day charge	N	327.70	346.40	346.40
Daily charge thereafter up to 30 days	N	66.70	70.60	70.60
Deposits for grassland / glen area up to 2,000m ²	N	1,130.00	1,194.50	1,194.50
Deposits for grassland / glen area from 2,001m ² to 5,000m ²	N	5,650.00	5,972.10	5,972.10
Deposits for grassland / glen area greater than 5,000m ²	N	11,300.00	11,944.10	11,944.10
Hire of Stoned Area per 1,000m²				
Minimum 5 day charge	N	271.20	286.70	286.70
Daily charge thereafter up to 30 days	N	54.30	57.40	57.40
Deposit for stoned area	N	1,130.00	1,194.50	1,194.50
Hire of car park area per 1,000m²				
Minimum 5 day charge	N	226.00	238.90	238.90
Daily charge thereafter up to 30 days	N	45.20	47.80	47.80
Deposit for car park	N	565.00	597.30	597.30
Ground Rent Charges (Registered Charities)				
Hire of grassland / glen area per 1,000m²				
Minimum 5 day charge	N	135.60	143.40	143.40
Daily charge thereafter up to 30 days	N	27.20	28.80	28.80
Deposits for grassland / glen area up to 2,000m ²	N	1,130.00	1,194.50	1,194.50
Deposits for grassland / glen area from 2,001m ² to 5,000m ²	N	5,650.00	5,972.10	5,972.10
Deposits for grassland / glen area greater than 5,000m ²	N	11,300.00	11,944.10	11,944.10
Hire of Stoned Area per 1,000m²				
Minimum 5 day charge	N	107.40	113.60	113.60
Daily charge thereafter up to 30 days	N	21.50	22.80	22.80
Deposit for stoned area	N	1,130.00	1,194.50	1,194.50
Hire of car park area per 1,000m²				
Minimum 5 day charge	N	90.40	95.60	95.60
Daily charge thereafter up to 30 days	N	18.10	19.20	19.20
Deposit for car park	N	565.00	597.30	597.30

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
MISCELLANEOUS				
ALLOTMENTS				
Half allotment fee	N	81.30	86.00	86.00
Quarterly charge for full plot by Direct Debit only	N	49.50	52.40	52.40
Quarterly charge for half plot by Direct Debit only	N	24.80	26.30	26.30
Annual charge Oct-Sep 2024 (full year)	N	161.40	170.60	170.60
Deposit - full plot	N	200.00	200.00	200.00
Deposit - half plot	N	100.00	100.00	100.00
Fee for lost key	N	10.00	15.00	15.00
LIGHTING				
Coloured lighting Promenade; Strand Street & City Hall	Y	115.00	121.60	121.60
Coloured lighting Promenade; Strand Street & City Hall - Charities	Y		No charge	
HANGING BASKETS				
Season's hire charge (small)	Y	66.80	58.88	70.65
Season's hire charge (large)	Y	102.75	90.54	108.65
Season's maintenance charge (prices per basket)	Y	46.60	41.08	49.30
PROVISION OF FLORAL DECORATIONS				
Nine items of floral decorations	Y	322.65	284.21	341.05
Each additional Item (maximum 16 items)	Y	26.20	23.08	27.70
Flower Tower	Y	53.00	46.71	56.05
Delivery free within Douglas				
Pick up available				
Delivery up to the radius of Castletown, St John's & Laxey	Y	85.40	75.25	90.30
All other delivery	Y	169.60	149.42	179.30

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
CEMETERIES				
Plots				
Purchase of Grave Space - City residents	N	416.90	440.70	440.70
Purchase of Grave Space - <u>non</u> City residents (both include permission for headstones etc.)	N	666.50	704.50	704.50
Purchase of Burial Space for Ashes - City residents	N	167.30	176.90	176.90
Purchase of Burial Space for Ashes - non City residents	N	300.40	317.60	317.60
<u>Lawn Cemetery only</u> - Purchase small plot for 5yr old or younger (single use only). Includes interment cost.	N	216.20	228.60	228.60
Labour (Mon-Fri only excl bank holidays)				
Interment of Stillborn Infant/Foetal Remains	N		(No charge)	
First Interment, Adult	N	570.60	603.20	603.20
First Interment, under age 16	N		(No charge)	
Subsequent Interment, same grave, adult	N	396.30	418.90	418.90
Subsequent Interment, same grave, under age 16	N		(No charge)	
Additional charge for Saturdays	N	228.20	241.30	241.30
Additional charge for Sundays	N	305.00	322.40	322.40
Additional charge for Bank Holidays	N	529.90	560.20	560.20
Burial of Ashes after Cremation, earth grave/kerb grave	N	67.20	71.10	71.10
Placing Soil on Grave	Y	76.00	66.96	80.35
Extra charge for Saturday interment of ashes	N	63.70	67.40	67.40
BOROUGH CEMETERY				
Constructing Brick Grave	Y		(By Agreement)	
Turfing and Maintaining Grave (per annum)	Y	69.50	61.25	73.50
Planting Grave (per annum)	Y	87.75	77.33	92.80
Fees				
Historical searches - each. (NB: management reserve the right to charge £30, should inadequate information be provided)	Y	18.90	16.67	20.00
Transfer of Deeds	Y	75.00	66.08	79.30
Special Headstone, Monuments or Tombs - old cemetery only	Y		(By Agreement)	
Supply and plant tree, plus plaque	Y	684.75	603.17	723.80
Supply and attach plaque to existing tree (NB. Trees guaranteed to survive 15 years)	Y	414.50	365.13	438.15

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
CREMATORIUM				
Cremation of Remains				
- includes Medical Referee's Fee, provision of recorded music and the strewing of ashes in the Garden of Remembrance. They also include the right to use the chapel organ.				
Wed, Thur, Fri only - excl bank holidays				
A Person aged 16 years or more (under age 16 - Free)	N	978.00	1,034.00	1,034.00
Saturdays	N	1,171.00	1,238.00	1,238.00
Cremation of Remains only				
Wed, Thur, Fri only - excl bank holidays				
A Person aged 16 years or more (under age 16 - Free)	N	778.00	823.00	823.00
Saturdays	N	972.00	1,028.00	1,028.00
Crematorium Chapel				
Use of Chapel For Burial Service (30 minutes)	N	136.00	144.00	144.00
Entry in Book of Remembrance				
Two-line entry	Y	81.25	71.58	85.90
Each additional line entry	Y	40.10	35.33	42.40
Floral emblem (Service Badges & Heraldic Devices are extra and specially quoted)	Y	23.60	20.79	24.95
Strewing of Ashes				
In the Garden of Remembrance when the Cremation has taken place elsewhere				
Extra charge for Saturdays	N	61.30	64.80	64.80
	N	33.00	34.90	34.90
Memorials				
Certified extract from Cremations Register	Y	24.75	21.83	26.20
Bronze Memorial Plaque	Y	197.90	174.33	209.20
Additional period of 10 years for Bronze Memorial Plaque	Y	N/A	70.83	85.00
Memorial Seats (to be teak only and obtained from the Council)	Y			
Roses				
Planting Memorial Rose	Y	21.25	18.75	22.50
Plaque for memorial rose (inc 10 years upkeep)	Y	63.70	56.17	67.40
Bronze plaque for memorial rose (inc 10 yrs upkeep)	Y	197.90	174.33	209.20

Schedule of Fees and Charges

	VAT	This Year's Approved charges 2023-24 £ <i>Inc of VAT</i>	<i>Net of VAT</i> 2024-25 £	Approved VAT <i>Inclusive</i> 2024-25 £
EXECUTIVE COMMITTEE				
CITY HALL				
Hire of Committee Room (Mon - Fri only)				
Full Day (9am-5pm)	Y	126.00	111.67	134.00
Hire of Council Chamber (Mon - Fri only)				
(Per 4 hour session)				
Morning (9-1)	Y	304.00	268.33	322.00
Afternoon (1 - 5)	Y	304.00	268.33	322.00
Evening (after 5pm)	Y	351.00	310.00	372.00
Morning and Afternoon	Y	453.00	399.17	479.00
Afternoon and Evening	Y	453.00	399.17	479.00
Hire of Council Chamber (Mon - Fri only) - Registered Charity				
(Prices include Staffing and Insurance)				
Morning (9-1)	Y	154.00	135.83	163.00
Afternoon (1 - 5)	Y	154.00	135.83	163.00
Evening (after 5pm)	Y	176.00	155.83	187.00
Morning and Afternoon	Y	227.00	200.00	240.00
Afternoon and Evening	Y	227.00	200.00	240.00
Non-refundable deposit for hire of Committee Room or Council Chamber	Y	126.00	111.67	134.00
Solemnisation of civil marriages/partnerships				
<i>Additional</i> fee - weekdays	Y	500.00	416.67	500.00
Weekend	Y		To be negotiated	
Provision of Floral Decorations			To be negotiated	
Staff - Annual Car Parking Fee	Y	348.60	307.13	369.00
HIGHWAY LICENSING				
Pavement café licensing - issued for a maximum of three years				
Initial Application Fee	N	248.00	263.00	263.00
Renewal Fee (conditions apply)	N	183.00	194.00	194.00
CITY CENTRE MARKETS & STALLS				
Daily Hire Charges				
Gazebo Hire	Y	45.00	39.54	47.45
Gazebo Hire (Charity rate)	Y	30.00	26.38	31.65
Table Hire	Y	3.50	3.08	3.70

Summary of Projected Usable Reserve Movements

	General Rate Fund Reserves				Housing Revenue Account Reserves				Grand Total
	General Revenue Reserve	Specific Reserves	Capital Receipts	Total	Housing Repairs Fund	Comm'ty Facilities Reserve	Capital Receipts	Total	
	£	£	£	£	£	£	£	£	
Balance as at 31 March 2023	-1,287,056	-3,324,018	-416,446	-5,027,520	83,359	-118,293	-59,338	-94,272	-5,121,792
23/24 contributions	-451,259	-175,903	0	-627,162	-3,563,730	-61,410	0	-3,625,140	-4,252,302
23/24 capital expenditure	412,341	665,300	89,560	1,167,201	0	0	45,000	45,000	1,212,201
23/24 revenue expenditure	164,683	80,713	0	245,396	3,563,730	61,420	0	3,625,150	3,870,546
Balance as at 31 March 2024	-1,161,291	-2,753,908	-326,886	-4,242,085	83,359	-118,283	-14,338	-49,262	-4,291,347
24/25 contributions	-106,670	-632,870	0	-739,540	-3,831,010	-65,820	0	-3,896,830	-4,636,370
24/25 capital expenditure	232,000	866,010	53,900	1,151,910	0	0	0	0	1,151,910
24/25 revenue expenditure	58,000	40,000	0	98,000	3,831,010	64,920	0	3,895,930	3,993,930
Balance as at 31 March 2025	-977,961	-2,480,768	-272,986	-3,731,715	83,359	-119,183	-14,338	-50,162	-3,781,877
Future contributions	-115,000	0	0	-115,000	-15,000	0	0	-15,000	-130,000
Future capital expenditure	199,500	404,600	166,700	770,800	0	0	0	0	770,800
Future revenue expenditure	25,000	0	0	25,000	15,000	0	0	15,000	40,000
Uncommitted balance	-868,461	-2,076,168	-106,286	-3,050,915	83,359	-119,183	-14,338	-50,162	-3,101,077

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

	Plant Renewals Fund	Cremator Renewals Fund	Derelict Buildings Fund	Bldg Mnt (Comm) Fund	IT Fund	St George's Ch'yard Fund	Graves Maint Fund	Invest to Save Fund	Total GRF Specific Rerves
	£	£	£	£	£	£	£	£	£
Balance as at 31 March 2023	-1,290,056	-247,310	-274,426	-308,742	-786,915	-39,344	-54,865	-322,360	-3,324,018
23/24 contributions	-326,840	24,740	75,328	-43,340	0	39,344	54,865	0	-175,903
23/24 capital expenditure	363,000	0	0	0	260,800	0	0	41,500	665,300
23/24 revenue expenditure	0	0	36,778	29,555	14,380	0	0	0	80,713
Balance as at 31 March 2024	-1,253,896	-222,570	-162,320	-322,527	-511,735	0	0	-280,860	-2,753,908
24/25 contributions	-554,890	-30,180	0	-47,800	0	0	0	0	-632,870
24/25 capital expenditure	450,000	0	0	0	348,010	0	0	68,000	866,010
24/25 revenue expenditure	0	40,000	0	0	0	0	0	0	40,000
Balance as at 31 March 2025	-1,358,786	-212,750	-162,320	-370,327	-163,725	0	0	-212,860	-2,480,768
Future contributions	0	0	0	0	0	0	0	0	0
Future capital expenditure	0	0	0	172,900	106,700	0	0	125,000	404,600
Future revenue expenditure	0	0	0	0	0	0	0	0	0
Uncommitted balance	-1,358,786	-212,750	-162,320	-197,427	-57,025	0	0	-87,860	-2,076,168

General Revenue Reserve

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
Brought forward April 2023					-1,287,056
Year end transfers between balances					
	Forecast Surplus for the Year	-125,000			-125,000
	Balancing contribution into reserve	-2,310	-1,670		-3,980
	Transfer from Housing Maintenance re Pulrose road adoptions	-5,000	-5,000	-15,000	-25,000
	Transfer from Derilict Buildings Fund	-100,000			-100,000
	Transfer from Plant and Renewals Fund	-100,000			-100,000
	Transfer from Cremator Renewals Fund	-24,740			-24,740
	Closure of St Georges Churchyard Fund	-39,344			-39,344
	Closure of Graves Maintenance fund	-54,865			-54,865
	To top up General Revenue Reserve		-100,000	-100,000	-200,000
Total estimated transfers		-451,259	-106,670	-115,000	-672,929
<i>Capital programme commitments</i>					
	Car parking equipment for Noble's Park	2,152			2,152
LS00112	Art Deco Toilet Refurbishment		42,000		42,000
LS00117	Planters & Sociable benches	11,000			11,000
LS00117	Jubilee Kiosk link into Garden No.1	30,000			30,000
	War Memorial Environs (25/26)			30,000	30,000
LS00118	Boundary restoration works - Woodbourne Square (25/26)			60,500	60,500
LS00119	Boundary restoration works - Centenary Garden		45,000		45,000
LS00124	Boundary restoration works - Hilary Pk/B'way Rose Gdn (26/27)			65,000	65,000
LS00124	Boundary restoration works - Falcon Glen/Hutch. Sq (25/26)			42,000	42,000
LS00122	Golf course toilet	3,628			3,628
LS00123	Rebuilding Marine Gardens wall	2,461			2,461
PR00059	Additional funding for promenade lighting scheme	30,000			30,000
PR00089	Nursery greenhouse (boiler replacement &) polytunnel repair	35,000			35,000
PW00089	Plant for Groundworks Team	246,000			246,000
<i>Consultant Fees for capital schemes guaranteed from reserve:</i>					
PR00087	Shaws Brow cladding professional fees		125,000		125,000
LS00081	Spring Valley Pavilion design fees	28,100			28,100
LS00116	Summerhill Glen Improvements		6,000		6,000
PR00092	Operational Service Centre car park re-surfacing	24,000			24,000
LS00117o	Loch Prom flood protection		14,000		14,000
LS00121	Nobles Park Skatepark			2,000	2,000
Total estimated capital commitments		412,341	232,000	199,500	843,841
<i>Revenue commitments</i>					
RFP001	Promenade & City centre improvement projects	8,493			8,493
RFP002	Sealing off old Queen's Prom toilets and associated lighting	1,028			1,028
RFP003	Golf Course marketing strategy		8,000		8,000
RFP004	Golf Course drainage works to three fairways	12,712			12,712
PR00074	City Hall - main reception decoration & remedial works		40,000		40,000
RFP005	Council's share of old Civic Amenity Site rent	14,027			14,027
RFP006	Alternate Weekly Collections communications and vehicle hire	2,500			2,500
RFP007	Alternate Weekly Collections communications, etc.	58,500			58,500
RFP008	CIPFA conference attendance	473			473
RFP009	Provision of two port-a-cabins for Spring Valley	1,742			1,742
RFP010	'Welcome to the City of Douglas' signage	400			400
RFP011	Local authority elections 2025			25,000	25,000
RFP012	Demolition of Cemetery Cottage	22,520			22,520
RFP013	Budget roll forward for Past Mayor/Mayoress badges/pendants	4,690			4,690
RFP014	Budget roll forward for Internal audit programme	15,650			15,650
RFP015	Budget roll forward for Beach bathing raft project	6,968			6,968
RFP016	Budget roll forward for training prog	11,380			11,380
RFP017	External agency support to validate carbon footprint		10,000		10,000
RFP018	Bottleneck machine shelter	3,600			3,600
Total estimated revenue commitments		164,683	58,000	25,000	247,683
Total estimated commitments		577,024	290,000	224,500	1,091,524
Balance carried forward at March		-1,161,291	-977,961	Uncommitted balance:	-868,461

Uncommitted balance as a percentage of rates

5.5%

Plant Renewals Fund

Reference	Commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-1,290,056
	<i>Contributions</i>				
	Estimated Contributions	-426,840	-554,890		-981,730
	Transfer proceeds to General Revenue Reserve	100,000			100,000
	Total	-326,840	-554,890	0	-881,730
	<i>Capital programme commitments</i>				
	Plant & vehicles renewals programme	342,000	450,000		792,000
	Flail mower	21,000			21,000
	Total estimated capital commitments	363,000	450,000	0	813,000
	<i>Revenue commitments</i>				
	None				0
	Total estimated revenue commitments	0	0	0	0
	Total estimated commitments	363,000	450,000	0	813,000
	Balance carried forward at March	-1,253,896	-1,358,786	Uncommitted balance:	-1,358,786

Cremator Renewals Fund

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-247,310
	<i>Contributions</i>				
	Estimated Contributions		-30,180		-30,180
	Reversal of 22/23 contribution	24,740			24,740
	Total estimated contributions	24,740	-30,180	0	-5,440
	<i>Capital programme commitments</i>				
	None				0
	Total estimated capital commitments	0	0	0	0
	<i>Revenue commitments</i>				
SH070 B135	Relining Cremator	0	40,000		40,000
	Total estimated revenue commitments	0	40,000	0	40,000
	Balance carried forward at March	-222,570	-212,750	Uncommitted balance:	-212,750

Derelict Buildings Fund

Reference	Commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-274,426
	<i>Contributions</i>				
	Recovery of enforcement action costs	-24,672			-24,672
	Transfer to General Revenue Reserve	100,000			100,000
	Total estimated contributions	75,328	0	0	75,328
	<i>Capital programme commitments</i>				
	None				0
	Total estimated capital commitments	0	0	0	0
	<i>Revenue commitments</i>				
SP366 B135	Demolition of Spring Valley Changing Rooms	30,297			30,297
	Legal fees regarding enforcement action	6,481			6,481
	Total estimated revenue commitments	36,778	0	0	36,778
	Balance carried forward at March	-162,320	-162,320	Uncommitted balance:	-162,320

Building Maintenance (Commercial) Fund

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-308,742
	<i>Contributions</i>				
	Estimated Contributions	-43,340	-47,800		-91,140
	Total estimated contributions	-43,340	-47,800	0	-91,140
	<i>Capital programme commitments</i>				
LS00090	Willaston shops external remedial (25/26)			117,500	117,500
LS00100	Loch Promenade Kiosks roof replace (25/26)			55,400	55,400
	Total estimated capital commitments	0	0	172,900	172,900
	<i>Revenue Commitments</i>				
B135 SP255	Hampton Farm properties' external decoration	15,000			15,000
B135 SP255	Pulrose Community House sewage works	29,555			29,555
	Total estimated revenue commitments	29,555	0	0	29,555
	Total estimated commitments	29,555	0	172,900	202,455
	Balance carried forward at March	-322,527	-370,327	Uncommitted balance:	-197,427

Information Technology Fund

Reference	Commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-786,915
	<i>Contributions</i>				
	Transfer from General Revenue Reserve				0
	Total estimated contributions	0	0	0	0
	<i>Capital programme commitments</i>				
PR00072	Housing software	45,900			45,900
PR00085	Data Domain (backup) and Service Centre Storage Area Network upgrade		69,610		69,610
PR00093	CCTV Phase 6		20,000		20,000
PR00094	Online Procurement	25,000			25,000
PR00095	CCTV cameras Prom Phase 1	20,000			20,000
PR00096	CCTV Service Centre & Shaws Brow	45,000			45,000
PR00097	New Financial Software	89,900	228,400	81,700	400,000
PR00099	Microsoft Office & Email replacement	35,000			35,000
PR00100	Website and Security replacement		30,000		30,000
PR00101	Document management system (25/26)			25,000	25,000
	Total estimated capital commitments	260,800	348,010	106,700	715,510
	<i>Revenue Commitments</i>				
	First year cost of eProcurement system	14,380			14,380
	Total estimated revenue commitments	14,380	0	0	14,380
	Balance carried forward at March	-511,735	-163,725	Uncommitted balance:	-57,025

St. George's Churchyard Fund

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-39,344
	<i>Contributions</i>				
	Transfer to General Revenue Reserve	39,344			39,344
	Total estimated contributions	39,344	0	0	39,344
	<i>Revenue commitments</i>				
	Total estimated Commitments	0	0	0	0
	Balance carried forward at March	0	0	Uncommitted balance:	0

Graves Maintenance Fund

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-54,865
	<i>Contributions</i>				
	Transfer to General Revenue Reserve	54,865			54,865
	Total estimated contributions	54,865	0	0	54,865
	<i>Revenue commitments</i>				
	Total estimated Commitments	0	0	0	0
	Balance carried forward at March	0	0	Uncommitted balance:	0

Invest to Save Fund

Reference	Commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-322,360
	<i>Contributions</i>				
	None budgeted				0
	Total estimated contributions	0	0	0	0
	<i>Capital programme commitments</i>				
PR00086	LED Lighting Scheme Framework Agreement	41,500	43,000		84,500
	City Hall Energy improvements (25/26)			125,000	125,000
	Electric charging stations		25,000		25,000
	Total estimated capital commitments	41,500	68,000	125,000	234,500
	<i>Revenue Commitments</i>				
	Total estimated revenue commitments	0	0	0	0
	Total estimated commitments	41,500	68,000	125,000	234,500
	Balance carried forward at March	-280,860	-212,860	Uncommitted balance:	-87,860

Capital Receipts - General

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-416,446
	<i>Receipts from sales</i>				
	None				0
	Total receipts from sales	0	0	0	0
	<i>Capital programme commitments</i>				
	City Centre signage	13,000			13,000
LS00105	New Parks Signage		53,900	19,200	73,100
PR00078	Operational Service Centre refurbishment (25/26)			122,500	122,500
PR00076	BeeGees statue	3,700			3,700
LS00096	Noble's Park Pavilion 1st floor conversion works	160			160
PR00080	Network Windows 10 Update	5,000			5,000
LS00110	Loch Promenade Public Toilet – Roof Replacements	44,400			44,400
LS00098	Golf Course Stone Pathways	23,300			23,300
LS00120	Summerhill Glen Imagination Platform (25/26)			25,000	25,000
	Total estimated commitments	89,560	53,900	166,700	310,160
	Balance carried forward at March	-326,886	-272,986	Uncommitted balance:	-106,286

Housing Repairs Fund

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				83,359
	<i>Contributions</i>				
	Allowed rent retention	-3,563,730	-3,831,010	-15,000	-7,409,740
	Total estimated contributions	-3,563,730	-3,831,010	-15,000	-7,409,740
	<i>Revenue Commitments</i>				
	Maintenance funding for year	3,558,730	3,826,010		7,384,740
	Pulrose roads adoption *	5,000	5,000	15,000	25,000
	Total estimated commitments	3,563,730	3,831,010	15,000	7,409,740
	Balance carried forward at March	83,359	83,359	Uncommitted balance:	83,359

Uncommitted balance as a percentage of next financial year's allowance -2.2%

* In 2013/14 £75,000 was paid from the General Rate Fund for adoption of Pulrose roads and will be repaid over the course of up to 15 years at the rate of at least £5,000 per annum. £50,000 had been repaid up to 31st of March 2023.

Housing Community Facilities Reserve

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-118,293
	<i>Contributions</i>				
	Allowed rent retention	-50,720	-54,520		-105,240
	Tenants' services income	-10,690	-11,300		-21,990
	Total estimated contributions	-61,410	-65,820	0	-127,230
	<i>Capital programme commitments</i>				
	None Budgeted				0
	Total estimated capital commitments	0	0	0	0
	<i>Revenue Commitments</i>				
SH110 B133	Refurbishment of Waverley Court lift	0			0
SH110 B133	General running costs	61,420	64,920		126,340
	Total estimated revenue commitments	61,420	64,920	0	126,340
	Balance carried forward at March	-118,283	-119,183	Uncommitted balance:	-119,183

Capital Receipts - Housing

Reference	Receipts and commitments	Revised Estimate 2023/24 £	Budget 2024/25 £	Budget future years £	Total £
	Brought forward April 2023				-59,338
	<i>Receipts from sales</i>				
	None budgeted				0
	Total receipts from sales	0	0	0	0
	<i>Capital programme</i>				
	<i>Use of receipts without conditions</i>				
	Peel Road Apartments	45,000			45,000
	Total estimated commitments	45,000	0	0	45,000
	Balance carried forward at March	-14,338	-14,338	Uncommitted balance:	-14,338