



February 5th, 2026

**TO: The Right Worshipful the Mayor and Members  
of Lisburn & Castlereagh City Council**

A meeting **of Lisburn & Castlereagh City Council** will be held on **Thursday, 5th February 2026** at **6:00 pm** in the Council Chamber for the transaction of the business on the undernoted agenda.

**DAVID BURNS**  
**CHIEF EXECUTIVE**  
**LISBURN & CASTLEREAGH CITY COUNCIL**

# Agenda

## 1.0 APOLOGIES

## 2.0 DECLARATIONS OF MEMBERS' INTERESTS

- (i) conflict of interest on any matter before the meeting (Members to confirm the specific item)
- (ii) pecuniary or non-pecuniary interest (Member to complete disclosure of interest form)

 *Disclosure of Interests form Sept 24.pdf*

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## 3.0 MINUTES FOR ADOPTION

*For Approval*

### 3.1 Special Meeting of the Corporate Services Committee - 22 January 2026

*For Approval*

 *CSC 22 01 2026 Estimates DRAFT Minute for Adoption.pdf*

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## 4.0 CONFIDENTIAL REPORT FROM CHIEF EXECUTIVE

### 4.1 District Rate and Draft Estimates of Income & Expenditure for the various Departments of the Council 2026/2027

*For Decision*

Confidential due to

a) information relating to the financial or business affairs of any particular person (including the Council holding that information), and

b) information relating to any consultations or negotiations, or contemplated consultations or negotiations in connection with any labour relations matter arising between the Council or a Government Department and employees of, or office holders under, the Council.

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## LISBURN &amp; CASTLEREAGH CITY COUNCIL

## MEMBERS DISCLOSURE OF INTERESTS

**1. Pecuniary Interests**

The Northern Ireland Local Government Code of Conduct for Councillors under Section 6 requires you to declare at the relevant meeting any pecuniary interest that you may have in any matter coming before any meeting of your Council.

Pecuniary (or financial) interests are those where the decision to be taken could financially benefit or financially disadvantage either you or a member of your close family. A member of your close family is defined as at least your spouse, live-in partner, parent, child, brother, sister and the spouses of any of these. Members may wish to be more prudent by extending that list to include grandparents, uncles, aunts, nephews, nieces or even close friends.

This information will be recorded in a Statutory Register. On such matters you must not speak or vote. Subject to the provisions of Sections 6.5 to 6.11 of the Code, if such a matter is to be discussed by your Council, you must withdraw from the meeting whilst that matter is being discussed.

**2. Private or Personal Non-Pecuniary Interests**

In addition you must also declare any significant private or personal non-pecuniary interest in a matter arising at a Council meeting (please see also Sections 5.2 and 5.6 and 5.8 of the Code).

Significant private or personal non-pecuniary (membership) interests are those which do not financially benefit or financially disadvantage you or a member of your close family directly, but nonetheless, so significant that could be considered as being likely to influence your decision.

Subject to the provisions of Sections 6.5 to 6.11 of the Code, you must declare this interest as soon as it becomes apparent and you must withdraw from any Council meeting (including committee or sub-committee meetings) when this matter is being discussed.

In respect of each of these, please complete the form below as necessary.

**Pecuniary Interests**

Meeting (Council or Committee - please specify and name):

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Date of Meeting:

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Item(s) in which you must declare an interest (please specify item number from report):

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Nature of Pecuniary Interest:

**Private or Personal Non-Pecuniary Interests**

Meeting (Council or Committee - please specify and name):

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Date of Meeting:

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Item(s) in which you must declare an interest (please specify item number from report):

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Nature of Private or Personal Non-Pecuniary Interest:

Name:

Address:

Signed:

Date:

Signed:	Date:
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If you have any queries please contact David Burns, Chief Executive,  
Lisburn & Castlereagh City Council

(S) CSC 22.01.2026

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**LISBURN & CASTLEREAGH CITY COUNCIL**

**Minutes of Special Meeting of the Corporate Services Committee held remotely and in the Council Chamber, Island Civic Centre, The Island, Lisburn on Thursday 22<sup>nd</sup> January 2026 at 6.00 pm.**

<b><u>PRESENT IN COUNCIL CHAMBER:</u></b>	Councillor B Higginson (Chair) Councillor J Bamford (Vice-Chair) The Right Worshipful The Mayor Alderman A Grehan Aldermen A Ewart MBE and M Gregg Councillors T Beckett, A Ewing, R McLernon and The Hon N Trimble
<b><u>PRESENT IN A REMOTE LOCATION (COMMITTEE):</u></b>	Alderman P Porter Councillors R Carlin, K Dickson, J Harpur and N Parker
<b><u>OTHER MEMBERS OF COUNCIL PRESENT IN CHAMBER</u></b>	Aldermen O Gawith and J Tinsley Councillors P Catney, G Hynds, C Kemp and U Mackin
<b><u>OTHER MEMBERS OF COUNCIL PRESENT IN A REMOTE LOCATION:</u></b>	Alderman A McIntyre Councillors J Craig, S Lowry, B Magee and M McKeever
<b><u>IN ATTENDANCE:</u></b>	Chief Executive Head of Finance Head of Governance & Communications Member Services Officers (RN & BS)

**Commencement of Meeting**

The Chair welcomed those present to the Special Meeting and advised that it would be audio recorded unless the item on the agenda was to be considered under confidential business.

The Chair stated that unauthorised recording was not permitted, as per 8.5 of the Council's Standing Orders. The Chair also reminded everyone to ensure that mobile phones were turned off or placed on silent mode for the duration of the meeting.

The Chief Executive proceeded to outline the evacuation procedures in the case of an emergency. Finally, the Chair asked that any Member entering or leaving the meeting alert the Member Services Officer accordingly so that this might be accurately reflected in the minutes.

1. Apologies

Apologies for non-attendance at the Special Meeting were accepted and recorded on behalf of the Deputy Mayor, Alderman H Legge; Councillors J Laverty BEM and G McCleave. Apologies from Councillors A Gowan and G Thompson (non-Members of the Committee) were also accepted and recorded.

2. Declarations of Interest

There were no Declarations of Interest.

Councillor U Mackin entered the Chamber. (6.03 pm)

3. Confidential Report from Chief Executive

Alderman P Porter joined the meeting on a remote basis at 6.04 pm during the Chair's announcement about the reason for confidentiality.

The reason for confidentiality was as set out in the agenda, ie:-

3.1 Estimates Process 2026/2027

(Confidential for reason of information relating to the financial or business affairs of any particular person (including the Council holding that information).)

Report will never become available. (Final estimates will be released.)

In Committee

It was proposed by Councillor A Ewing, seconded by Alderman A Ewart and agreed that the Confidential Report of the Chief Executive be considered "in Committee". (Recording was paused at this stage in proceedings and neither members of the public nor the press had been present.) (6.05 pm)

### 3.1 Estimates Process 2026/2027

#### 3.1.1 Discussion

Presented by Head of Finance.

A copy of the draft Estimates of Income & Expenditure for the Financial Year 2026/2027, together with an explanatory report by the Head of Finance, had been provided in advance of the meeting.

#### 3.1.2 Decision

It was proposed by Alderman A Ewart, seconded by Alderman M Gregg and agreed that the budgets for the financial year 2026/2027 and the proposed District Rate variance for both Domestic and Non-Domestic (Item 1.15 of the Head of Finance's report refers) be agreed and be presented to the Special Meeting of Council being held on the 5<sup>th</sup> February 2026.

#### 3.1.3 Thanks from Chair, Councillor B Higginson

The Chair, Councillor B Higginson, extended his thanks to the Chief Executive, Directors, Head of Finance and her team for their commendable work in regard to the Estimates within the current economic climate. The Chair also thanked the Vice-Chair and Members of the Corporate Services Committee, and the Chairs, Vice-Chairs and Members of the other Committees for their work in this regard.

### Resumption of Normal Business

It was proposed by Alderman M Gregg, seconded by Councillor N Trimble and agreed to come "out of Committee". Normal business and the recording were resumed. (6.09 pm)

There being no further business, the Special Meeting concluded at 6.09 pm.

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MAYOR/CHAIR

<b>Committee:</b>	Special Council Meeting
<b>Date:</b>	5 <sup>th</sup> February 2026
<b>Report from:</b>	Head of Finance

## CONFIDENTIAL REPORT

<b>Reason why the report is confidential:</b>	3. Information relating to the financial or business affairs of any particular person (including the Council holding that information).  4. Information relating to any consultations or negotiations, or contemplated consultations or negotiations in connection with any labour relations matter arising between the Council or a Government Department and employees of, or office holders under, the Council.
<b>When will the report become available:</b>	After meeting
<b>When will a redacted report become available:</b>	
<b>The report will never become available:</b>	

<b>Item for:</b>	Decision
<b>Subject:</b>	District Rates and Draft Estimates of Income and Expenditure 2026/27

<b>1.0</b>	<u>Background and Key Issues</u>
1.1	The Local Government Act (Northern Ireland) 2014 requires a Council to agree Estimates of Income and Expenditure for the following financial year commencing on 1 <sup>st</sup> April. In line with other financial years, work commenced on preparing for the 2026/27 budget estimates in July 2025, engagement with Elected Members occurring from August through to January.
1.2	Non-domestic property rates are based on the Net Asset Value (NAV) of the property, not on capital values as per the domestic rates. A revaluation of the NAVs, to be effective from 1 April 2026, resulted in differing rates implications for domestic and non-domestic properties. As a result of substantial increases in Net Asset Values, the non-domestic rate required adjustment to avoid significant income increases for this Council. This non-domestic rate reduction reflected the revaluation's cost-neutral outcome.
1.3	Following a Special Corporate Services Committee meeting on 22 January 2026, the report this evening was to propose a domestic rate increase of 4.6% and a non-domestic rate reduction of 8.64%.
1.4	On 29 January, The Finance Minister announced a pause in the proposed revaluation of non-domestic properties. Land & Property Services have provided an updated Estimated Penny Product (EPP) position based on the previous valuation list. The amended EPP takes account of the current financial year's negative outturn position along with growth built into the domestic listing.

1.5 As a result of the pause in revaluations, the domestic and non-domestic District Rates will have the same increase. Mirroring the non-domestic rate increase at the same as the proposed domestic rate of 4.6% would generate approximately £250,000 of additional finance. Based on engagement and considerations by Members over the past 6 months, this additional £250,000 would not be essential to the day to day running of this Council. Although the rate proposed in this report differs from those proposed at the Special Corporate Services Committee, the proposed rate generates the same required income for 2026/27. The budget lines across all units remain the same as those agreed within each home committee in January 2026.

1.6 The proposals in relation to estimates of income and expenditure for 2026/27 are outlined at Appendix 1 with more detailed analysis of budgets split by Directorate at Appendix 2.

1.7 The provision of the Local Government (Finance) Act 2011, requires the Council to have regard to the Prudential Code for Capital Finance in Local Authorities. The Council has also adopted the key principles of CIPFA's Treasury Management in the Public Services Code of Practice and both codes require the development and approval of a suite of plans, policies, strategies and indicators as outlined below:

- Treasury Management Strategy and Annual Investment Plan, including Prudential Indicators (Appendix 3)
- Policy for Minimum Revenue Provision (Appendix 4)
- Capital Strategy, including Affordable Borrowing Limits (Appendix 5)
- Capital Programme (Appendix 6)
- Repairs and Renewals (Appendix 7)

1.8 The Local Government Finance Act (Northern Ireland) 2011 requires the Chief Financial Officer to submit to the Council a report on:

- Robustness of the Estimates
- Adequacy of any financial reserves for a financial year

1.9 These matters are dealt with in Appendix 8.

### **DISTRICT RATE CALCULATION SUMMARY 2026 / 2027**

1.10 The **District Rate Calculation Summary** is made available to Members to indicate the potential variances in the District Rates for the following year against the current year, for both the domestic and non-domestic rates.

**Non Domestic District Rate and Domestic District Rate**

1.11 The Estimated Penny Product for 2026/2027 used to calculate the two District Rates is £2,485,044 (includes Penny Product, De-rating grant and Transferred Functions grant). The baseline for comparison will be the current Lisburn & Castlereagh City Council district rate figures.

1.12 The rates are detailed below including the proposed domestic and non-domestic rates increases:

	Conversion Factor	Baseline	Variance	
		2025/26	2026/27	Pence %
Non Domestic Rate		26.7250	<b>27.8596</b>	1.1346 4.25%
Domestic Rate	0.014235	0.3804	<b>0.3966</b>	0.0162 4.25%

1.13 Further detail is provided regarding the district rate calculation at Appendix 1.

1.14 The impact of the proposed increase of 4.25% in the District Rate for the average domestic ratepayer of LCCC is 45p per week.

## 2.0 Recommendation

It is recommended that the following are approved:

- Estimates of Income and Expenditure for the year 2026/27
- The suite of plans, policies, strategies and indicators
- Domestic District Rate of 0.3966
- Non-Domestic District Rate of 27.8596

## 3.0 Finance and Resource Implications

As highlighted above.

## 4.0 Equality/Good Relations and Rural Needs Impact Assessments

Has an equality and good relations screening been carried out?

No

Brief summary of the key issues identified and proposed mitigating actions or rationale why the screening was not carried out.

Estimates reflect the financial allocations. Policy decisions underpinning the estimates are subject to separate screening.

Has a Rural Needs Impact Assessment (RNIA) been completed?

No

Brief summary of the key issues identified and proposed mitigating actions or rationale why the screening was not carried out.

Estimates reflect the financial allocations. Policy decisions underpinning the estimates are subject to separate screening.

<b>Appendices:</b>	Appendix 1 – Narrative Report Appendix 2 – Draft Estimates by Directorate Appendix 3 – Treasury Management Strategy Appendix 4 – MRP policy Appendix 5 – Capital Strategy Appendix 6 – Capital Programme Appendix 7 – Repairs and Renewals Appendix 8 – CFO Robustness of Estimates and Adequacy of Reserves
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**Appendix 1****Estimated Income and Expenditure for the Financial Year 2026/27****CONTEXT**

1. For the purposes of striking the rate, the previous agreed budget i.e. 2025/26 must be used as the baseline rate.
2. Table 1 provides an analysis by Directorate. Full details of the budgets including a summary split by pay, non pay and income is provided at Appendix 2.

**DISTRICT RATE CALCULATION SUMMARY 2026/27**

2025/26		2026/27	VARIANCE
£	<b><u>GROSS EXPENDITURE</u></b>	£	%
8,269,138	Minimum Revenue Provision	997,500	9,266,638
5,314,430	Organisational Development & Innovation	312,545	5,626,975
519,128	Governance & Audit	- 44,075	475,053
7,286,237	Finance & Corporate Services	1,001,261	8,287,497
26,168,432	Leisure & Community Wellbeing	1,619,135	27,787,568
29,587,771	Environmental Services	63,310	29,651,080
10,722,745	Regeneration & Growth	375,352	11,098,098
<b>87,867,880</b>		<b>4,325,029</b>	<b>92,192,909</b>
			4.92
£	<b><u>INCOME</u></b>	£	%
338,500	Organisational Development & Innovation	8,440	346,940
-	Governance & Audit	-	-
1,151,298	Finance & Corporate Services	181,899	1,333,197
12,219,844	Leisure & Community Wellbeing	1,367,174	13,587,017
4,828,070	Environmental Services	81,611	4,909,680
2,648,660	Regeneration & Growth	135,200	2,783,860
<b>21,186,371</b>		<b>1,774,324</b>	<b>22,960,694</b>
			8.37
£	<b><u>NET EXPENDITURE</u></b>	£	%
8,269,138	Minimum Revenue Provision	997,500	9,266,638
4,975,930	Organisational Development & Innovation	304,105	5,280,035
519,128	Governance & Audit	- 44,075	475,053
6,134,939	Finance & Corporate Services	819,361	6,954,301
13,948,589	Leisure & Community Wellbeing	251,962	14,200,550
24,759,701	Environmental Services	- 18,301	24,741,400
8,074,085	Regeneration & Growth	240,152	8,314,238
<b>66,681,509</b>	<b>AMOUNT TO BE RAISED</b>	<b>69,232,215</b>	<b>3.83</b>
2,495,094	ESTIMATED PENNY PRODUCT		2,485,044
<b>26.7250</b>	<b>NON DOMESTIC RATE</b>		<b>27.8596</b>
<b>0.3804</b>	<b>DOMESTIC</b>	<b>0.014235</b>	<b>0.3966</b>
			<b>4.25%</b>

3. The Council's overall objective for the 2026/27 estimates continues to be the sustainment of quality services in order to keep pace with the continued growth ambitions for the Council area. The estimated net expenditure for 2026/27 is £69.23m which reflects an increase of £2.55m on the 2025/26 year.
4. Similar to previous years, the estimates for 2026/27 are set against challenging geopolitical factors and economic backdrop. Whilst the rate of inflation has steadily decreased during 2025/26 to date, inflation still remains uncertain and at higher than expected levels. The increased cost of living continues to create pressures for our Council as a body corporate as well as local businesses and communities. The ongoing effects in the economic climate will be kept under review throughout the 2026/27 period.
5. The Capital Strategy (Appendix 5) is based on the current Capital Programme. Provision has been made for the following projects within 2026/27 including but not limited to:
  - Continued redevelopment of Dundonald International Ice Bowl
  - Cemeteries Programme
  - Carryduff HRC
  - Belfast Region City Deal projects
  - Aghalee and Seycon pavilions
  - Fleet replacement programme
6. Details of the capital programme are included at Appendix 6. Total Capital expenditure projected for 2026/27 is £30.6m. The capital programme is funded through Minimum Revenue Provision (MRP), direct revenue contributions, reserves and third party funding including the Levelling Up Fund and Belfast Regional City Deal. The Council continues to seek and maximise all third party funding to support the overall delivery of the capital programme and minimise the impact on the ratepayer.
7. Councils have a statutory requirement to charge to the general fund an amount of MRP. The provision is required to account for the repayment of the Council's borrowing, irrespective of when the timing of loan receipts and payments may take place. The MRP and financing cost associated with borrowings for 2026/27 has been set at £9.26m which is in line with the MRP policy. (See Appendix 4).
8. The Council has calculated the interest on external borrowing required to ensure adequate cash flow throughout the year. The Council plans to maximise cash balances to minimise borrowings. Any external borrowing required will be in line with the Treasury Management Strategy (Appendix 3).
9. The Council maintains a Renewal and Repairs fund to deal with maintenance of Council property. Details regarding this fund are included at Appendix 7.

10. The Council has established a number of reserves to allow it to plan for future expenditure and to deliver on longer term ambitions and there are regular reports to Council to identify and approve movements to and from reserves.
11. The Council is also required to maintain a general reserve to meet ongoing fluctuations in costs. There is a separate report in relation to the adequacy of the reserve at Appendix 8.
12. The EPP has been received from LPS, which is a slight decrease of 0.4% from the 2025/26 EPP figure. This figure takes into consideration the negative forecasted outturn for the current 2025/26 financial year and allows for growth within the domestic sector based on previous year's trends.
13. The Penny Product includes £136,960 (2025/26: £139,390) relating to the De-Rating Grant and a transferring functions grant of £18,184 (2025/26: £18,184) which has been provided by the Department for Communities (DfC).
14. As in previous years, the Penny Product calculation allows for the cost of collection, deductibles such as bad debt and various relief costs (e.g. the rating of vacant homes and Small Business Rates Relief.) The actual amount of rates eventually received can be higher or lower than expected, depending on the above estimate/provision and actual results. Officers liaise closely with Land & Property Services (LPS) throughout the year and keep these figures under constant review.
15. The remainder of this report deals with directorate challenges and priorities for the forthcoming year.

## Communities & Wellbeing

Communities & Wellbeing Directorate is made up of three key areas:

- [Sports Services](#)
- [Parks & Amenities](#)
- [Community Services](#)

**The net expenditure for Communities & Wellbeing will increase by £251,962, an increase of 1.81% for the 2026/27 financial year.**

### **Sports Services**

16. Construction of the new Dundonald International Ice Bowl is underway with significant building work already completed on site. The steel frame and roofing are now visible, defining the structure of the new facility which is expected to open in 2027 as scheduled. The state-of-the-art entertainment and leisure centre will include an Olympic size ice rink, tenpin bowling, 100 station gym, studio classes, community rooms, restaurant and coffee shop. The facility is expected to enhance the health and wellbeing offering in the wider Dundonald area and boost tourism from regional visitors to the council area.

17. Vitality membership continues to improve the health and wellbeing of over 20,000 members per annum. Membership benefits have been further enriched in response to customer feedback. Over £250,000 was invested in the gyms at both Glenmore and Kilmakee Activity Centres, including the addition of the latest Technogym equipment. A new spin studio was also opened at Lagan Valley LeisurePlex and there was an increase in the number of adult and children's classes and activities across the timetable.

18. The Health and Wellbeing team has made a difference to the lives of over 5,300 participants (April – December 2025). Programmes include exercise referral, cancer rehabilitation and outreach programmes to help those residents most in need. The service also includes programmes that focus on mental wellbeing including walking groups, tenpin bowling, and horticulture activities. The team has transformed people's lives through personalised programmes which enhance health, strengthen social connections and improve overall wellbeing.

19. The Lisburn Half Marathon, 10K Road Race and Fun Run introduced an exciting new route which included a traffic free area through the Eikon Centre site and redirection away from busy junctions. The new route provided a more inclusive and enjoyable experience for club runners, school participants and disabled athletes. All three races sold out in record time, demonstrating their growing popularity. A review will be undertaken to explore options for increasing capacity and enabling more runners to take part.

20. Sports Development deliver a range of programmes, which encourage residents to trial new sports and become more physically active. The programmes cater for all ages and experience, and include activities such as walking netball, walking football, badminton, parent and baby duathlon, and sport camps. Special events also include a Sports Expo and Commit to Fit sessions which showcases the wealth of classes, sports clubs and health advice available within the community

### ***Parks and Amenities***

21. Lough Moss has seen major upgrades to its sporting infrastructure, including the installation of new all-weather 3G pitches suitable for football and Gaelic games. These high-quality facilities provide reliable, year-round access for local sports clubs, school groups, and the wider community—supporting active lifestyles and strengthening opportunities for youth and grassroots sport. The investment extends beyond sport. Lough Moss has also welcomed a range of improvements that make the area more inviting and accessible for all ages:

- A new community hub, garden, and dog exercise area designed to bring people together and support local activities.
- Additional car parking, and a planned upgrade to lighting, to improve safety and ease of access for daily users and event visitors.

These enhancements reflect the Council's commitment to expanding inclusive, sustainable community spaces that encourage residents to enjoy the outdoors and connect with their local environment.

22. As part of the wider Hilden School project, LCCC staff created an outdoor play area which incorporates social play, environmental enhancement, and areas for growing vegetables all while rejuvenating the fully mature Oak tree which dominates the area. This exciting area will be used by patrons of the newly opened cafe and pupils of the newly opened playgroup/nursery. The project reflects the Council's commitment to creating inclusive, high-quality outdoor environments that support community life, early years development, and environmental stewardship.

23. The events programme continues to expand, with an increasing number of council-led and third-party events being delivered. Over the past year, more than 110 events have been delivered and supported by LCCC, benefiting local schools, businesses, and community groups. These events have ranged from family-focused initiatives, such as Parklife, to larger flagship occasions including the Mayor's Carnival Parade and Family Fun Day, which bring together a wide range of local businesses and organisations to showcase their work and contributions to the community.

24. Pitches strategy development is underway and will assist at identifying the needs and future development for sports pitch provision in the future.

### **Community Services**

25. The implementation of the new Communities structure will provide the opportunity for strengthened delivery of support programmes within local communities, ensuring a co-ordinated and aligned approach across all units within the directorate. This will support more effective and joined-up service delivery. In line with this approach, increased levels of financial assistance for several community initiatives will provide greater sustainability and long-term stability, while formally recognising the significant value and positive impact these initiatives deliver within local communities. This enhanced investment will support continued service delivery, capacity building, and resilience across the community and voluntary sector.

26. A comprehensive review of the Community Planning Action Plan will provide a strengthened framework to support the further development and expansion of initiatives co-designed and delivered in partnership across the Council area. This will include the enhanced and continued delivery of Village Plans, ensuring that local priorities are clearly identified and translated into meaningful actions. Through this approach, the Council and its partners will maintain sustained and high levels of engagement with residents, supporting inclusive participation, stronger collaboration, and improved outcomes for communities across the Council area.

27. Building on the success of larger-scale events, such as Twilight Nights, further enhancements and improvements will be considered to maximise their impact and reach. The Ending Violence Against Women and Girls (EVAWG) programme, currently being developed for a two-year extension, will benefit from

increased momentum and a more sustainable delivery model across the Council area.

28. Following receipt of the PEACEPLUS Letter of Offer, the Council will see the commencement of contracted programmes, alongside the work of project leads delivering significant community capital initiatives supported through the Action Plan. The investment will see approximately £3.8million across the three financial years.

## Regeneration and Growth

Regeneration and Growth is made up of three key areas:

- **Planning & Capital Programme**
- **Assets Service**
- **Economic Development**

**The net expenditure for Service Transformation will increase by £240,152, an increase of 2.97% for the 2026/27 financial year.**

### ***Planning & Capital Development***

29. This year's estimates have been based on the tracking of the income from the year to date. What emerges as the final income will be subject to several macro and local economic factors. These include market confidence particularly for private housing, and importantly opportunities arising from the new Plan Strategy for employment land on the strategic road network. the emerging challenges arising from a deficit in our wastewater infrastructure in part of the Council Area present a risk to income looking forward .Using past trends in housing as a barometer, there is still confidence that the Planning Service will generate income from the processing of applications and the associated property certificate income as forecast.

30. Work continues on the next stage of the Local Development Plan with the preparation of the local policies plan. The collection of evidence in advance of drafting the Plan is funded through provision in the reserve and has no net impact on the estimates process.

31. Officers continue to triage both affordable housing schemes and major commercial applications to drive economic growth and activity across the Council area. A major application for the mixed use development of the Blaris lands is under consideration presently and will create a pipeline of detailed planning applications and investment for the next ten years .

32. Building works continue on programme and in budget for the new Ice Bowl and the team is fully engaged in delivering this iconic project. The Capital team continue to work on the pipeline of new projects, these include community-based assets and the larger Leisure upgrade programme of works.

33. It is planned to move the Royal Hillsborough Public Realm project, which is part of the Belfast Regional City Deal programme, to the implementation stage following the recent grant of planning permission. A refreshed capital programme process has been developed to support the streamlining of this programme and ensure the pipeline of projects are delivered on programme and in budget.

### ***Assets Service***

34. A draft Asset Management Strategy has been adopted with an associated action plan. An Asset Management Forum has been established and will continue to evolve going into the 26/27 year to develop Asset Management Plans.

35. There is a planned preventative maintenance programme to ensure statutory compliance and building serviceability with 38 support contracts. It is proposed, to further the Asset Management strategy, within the allowances provided for within R&R, to expand future preventative maintenance programmes. Work will commence on repairs identified through the bridges inspection and dam upgrade report.

36. In support of the sustainability agenda, work will be undertaken to bring forward infrastructure for EV charging and building upgrades.

37. It is proposed that on an opportunity and case by case basis, that a review of compliance and lease renewals be undertaken and presented to the Members. Most of the Council's lettable space has been brought to the market. Whilst this has brought additional planned income, it requires continual management.

### ***Economic Development***

38. Work continues to realise the ambitions of the adopted Tourism Strategy. A key aspect of this is the Council's Integrated Events Programme which has established this Council area for not only its Christmas festivities and food provenance but also for a strong community events-led programme. Royal Hillsborough will continue to be the main focus of our tourism activities as we begin implementation of the public realm renewal and take forward a destination management plan in partnership with HRP and TNI. As before, the wider tourism product development, including enhancement of the digital offering and support budgets, have been balanced with the estimates to maximise our funding opportunities and reflect the resources available.

39. The above proposals include a third party events programme, part sponsored and match funded by the private sector. Budget has been allowed to support major events in the Council area with applications under consideration. Any additional proposals will be brought forward individually to Committee if funding can be identified.

40. The Go Succeed Service which is resourced by UK government in the main, has brought some changes to how the Council's business solutions function is profiled in terms of anticipated third party match funding. A trimming of regional government budgets brings its own challenges to this programme. However, new opportunities exist in the Department for the Economy's emerging LEP and the Department for Communities' Shaping Sustainable Futures programmes. We will continue to be funding led in these initiatives.

41. The funding profile of the small settlements programme was extended by agreement, and delivery continues of a number of remaining regeneration projects in 2026-27. New proposals to tackle dereliction in the city centre streetscape have been launched and will be taken forward this financial year. It is hoped that these will act as a catalyst for other third party investments in support of a programme to meet the Council's ambitions for economic growth.

42. Work also continues on digital, business development and employability and skills strands within the programme which is being conducted in partnership with the Belfast Region City Deal stakeholders.

## Environmental Services

Environmental Services Directorate is made up of three key areas:

- **Waste Management and Operational Services**
- **Environmental Health, Risk and Emergency Planning**
- **Building Control and Sustainability**

**The net expenditure for Environmental Services will decrease by £18,301 a decrease of 0.07% for the 2026/27 financial year.**

### ***Waste Management and Operational Services***

43. A key priority for the Waste Management and Operational Services unit for 2026/27 is to bring a conclusion to the preferred kerbside model considerations and to allow roll out which ensures the Council meets the Circular Economy targets and expectations within the Extended Producer Responsibility Scheme.

44. Legislation compels councils to consider alternatives to landfill, referred to as moving it "up the waste hierarchy". In consideration of this legislation (including the Circular Economy Package 2020) Arc21 progressed waste treatment contracts which will effectively and efficiently manage the residual waste stream in the interim, whilst we await the conclusion of the strategic Residual Waste Treatment Project.

45. In December 2025 Council received a Notice of Assessment letter from Pack UK stating that the anticipated payment for Lisburn Castlereagh in the 26/27 financial year would be £2,598,666, which represents a slight increase of £11k

compared to the 25/26 year. A contribution of £330k towards offsetting a recycling waste collection and disposal costs has been included within the net estimates.

46. The Interim Fleet Replacement Programme 2025-2032 ensures that vehicles are fit for purpose, reducing the risk of service disruptions and subsequent vehicle hire costs due to mechanical failure.

- Eight Refuse Collection Vehicles (RCVs) are due to be delivered and in service before the start of the 26/27 financial year.
- Four 26 tonne RCVs, three 12 tonne RCVs and four 6 tonne mechanical sweepers are currently being procured for delivery during 26/27.
- Further vehicles and equipment will be procured during 26/27 to support other service units as contained within the fleet replacement schedule.

47. Replacing aging vehicles with newer, more efficient models will reduce maintenance costs, fuel consumption, and downtime, which has resulted in reductions in both the fuel and the vehicle materials estimates. Whilst the fuel budget has been reduced in relation to fuel consumption, the risk regarding fluctuating price per litre remains.

### ***Environmental Health, Risk and Emergency Planning***

48. A Cemetery Strategy was developed in 2022 and adopted by council. The strategy has been aligned to the Local Development Plan and will inform and address the council's burial needs up until 2032 and beyond. Short term cemetery need has been assessed, and works have been carried out to maximise the burial space available in Lisburn New Cemetery Extension. A two phased approach has been adopted to address the overall needs, with Phase 1a completed and Phase 1b, additional release of new plots and 1c, Garden of Reflection ongoing. Phase 2 includes the issuance of a second Expression of Interest to attain suitable lands for future cemetery provision and in the meantime, to acquire contingency lands for short term use.

49. Funding from DAERA for the Animal Welfare function was withdrawn during 23/24 and has been jointly funded through LCCC and Ards & North Down Council from this time. Costs associated with this service have been included within the estimates as an ongoing legal matter has not been concluded.

50. The Environmental Health, Risk and Emergency Planning Unit is finalising its review of service, which has been reflected in the 26/27 estimates. The outcomes of this review will be realised during 2025/26 and will

51. The Landlord Registration function transferred to the Council on 1 March 2025. The Scheme is self-funding through the registration fee. This resource is used to fund the IT infrastructure, ongoing maintenance, the staffing team, call centre and NI Landlord Helpline. Longer term, surplus income raised from the registration fee could be used, for example to fund programmes and initiatives that deliver improvements in private rental stock throughout the region, however this is dependent on changes to legislation.

52. Grant funding for the Consumer Safety function which has been used to support product surveillance activities, develop business guidance and provide additional training for officers will no longer be available post 25/26 financial year. The cessation of this grant funding will impinge on the extent of proactive targeted surveillance; however the loss of the grant funding will have no impact on the council's duty to carry out its statutory functions to enforce Consumer Safety legislation or react to consumer complaints.

### ***Building Control & Sustainability***

53. The Building Control Service continues to improve its digital functionality for customers that allows a more flexible and agile approach to services. This includes the provision of online Property Certificate applications, Building Notice and Regulation applications, now accounting for over 80% of this application types made to council. The Service continues to advance its use of front-end digitisation of certain types of applications and in doing so reduces future digitisation and storage costs.

54. Work will be progressed in relation to the delivery of the Council's Sustainability Strategy and Climate Action Plan. The Climate Change (Reporting Bodies) Regulations (NI) are now made that place a duty on councils to deliver both mitigation and adaptation plans and provide information to central government on a regular basis. It is also anticipated that in the coming year, central government will publish NICCAP3 as well as its overarching Climate Action Plan for Northern Ireland. It is likely that these publications will better inform council of its part in meeting the wider drive to net zero and is likely to place further obligations on councils.

55. The delivery of Building Control functions is supported by income received through the Building Regulations application process. The overall income estimate for 26/27 for Building Control has increased slightly from the previous financial year and tracks current industry trends. The main challenges to income budgets include any ongoing cost of living crisis affecting finances, increasing cost of materials and services, economic uncertainty, effect of lending interest rates and potential slow-down in the industry due to poor existing infrastructure – ie drainage infrastructure.

56. Central government is currently consulting on new dilapidations legislation that may be implemented within 26/27 financial year. This new legislation is likely to have a financial impact on councils but at this time, the resource impact remains unknown

### ***Finance & Corporate Services***

Finance & Corporate Services Directorate is made up of two key areas:

- **Finance**
- **Corporate Communications & Administration**

**The net expenditure for Finance & Corporate Services will increase by £819,361, an increase of 13.36% for the 2026/27 financial year.**

### ***Finance***

57. Work will continue to review and strengthen financial processes, including business case development and payment procedures, with a continued focus on the timeliness of prompt payments. The team will progress the development of more efficient methods for recording and reconciling both income and expenditure.
58. The team will prioritise optimising returns on available funds through effective treasury management, with the objective of deferring external borrowing wherever practicable.
59. The team will also continue to provide comprehensive financial support across all Council operations, including the administration of grants, the provision of advice and guidance on the strategic capital programme, and the coordination of the annual statutory audit.

### ***Corporate Communications & Administration***

60. The Governance and Communications Unit provides an important range of services within the Council, including managing the corporate communications channels, theatre and conferencing bookings, registration and citizenship services, facilities management, through to operating the workings of the Council and Committee committees.
61. A new structure for the team has been agreed and will be implemented within the 26/27 financial year with a key focus on information governance. The team will continue to ensure timely and effective communications, delivery of registration and citizenship services, provision of support for members and a rich programme of civic events, as well as planning for the 2027 elections.

### **Organisational Development and Innovation**

Organisational Development and Innovation Directorate is made up of two key areas:

- **Human Resources & Organisational Development**
- **Portfolio, IT and Commercialisation**

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The net expenditure for Organisational Development and Innovation will increase by £304,105, an increase of 6.11% for the 2026/27 financial year.

### ***Human Resources & Organisation Development***

62. The Human Resources & Organisation Development unit will continue to facilitate efficiency reviews across units, with oversight from the Elected Member Efficiency Review Steering Group, to enable the Council to right size to meet with the ambitions of the Corporate and Community plans.
63. Build on of the functionality of our combined HR & Payroll system to further improve and align processes.
64. A motivated and healthy workforce is an ongoing priority, and work will continue in 26/27 through implementation of a the recently approved People Strategy. The further development of the successful apprenticeship programme, and succession planning process and associated costs has been included in the uplift of the expenditure. The HR&OD unit will continue to focus on recruitment, performance, development, reward and recognition through to wellbeing.
65. We will continue to support services with their equality obligations and promote equality across all Council services.
66. The unit will continue to develop and support Council performance through the performance improvement planning process, KPI reporting and alignment of activities to the Corporate Plan.
67. This unit will continue to support Elected Members in their development and further develop opportunities through the Elected Member Development Steering Group.

### ***Innovation***

68. Implementation of the IT and Digital First strategy will continue to ensure the Council can meet the needs of our communities, businesses and visitors whilst achieving efficiencies in the way this Council does its business.
69. Cyber security and data risks continue to be actively monitored, assessed and measures put in place to ensure Council infrastructure is protected. An uplift has been included for a CAF assessment to further support this. The move to Azure and Microsoft 365 will be further developed to ensure ongoing effective, efficient and safe IT systems.
70. The Portfolio team will continue to provide expert, project management support across a range of programmes, including the BRCD, Local Investment and

Funded Programmes, Digital, IT delivery, the Digital Depot project, and Customer Improvement Programme strands. This team supports commercialisation and assists in the identification and progressing of commercial opportunities across the Council.

### Chief Executive Office

The net expenditure for the Chief Executive's Office will decrease by £44,075, a decrease of 8.49% for the 2026/27 financial year.

71. The Chief Executive office will continue to provide the leadership for staff within the Council and ensure services are delivered effectively and efficiently in line with the Corporate Plan.

## Organisation Development & Innovation 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Human Resources	Salary/Wage	636,590	1,050,204	1,061,729	11,525
Human Resources	Sal/Apprent	288,516	639,378	684,003	44,625
Human Resources	Sale/Eye Care	125	100	104	4
Human Resources	Travel General	443	3,000	3,000	-
Human Resources	Apprentice College	10,519	-	-	-
Human Resources	Sal /Prof Fee	7,961	22,100	22,100	-
Human Resources	Train & Dev	108,389	145,000	145,000	-
Human Resources	Health/W	4,312	15,000	15,000	-
Human Resources	Cap Bldg El Mem	17,989	18,000	18,000	-
Human Resources	Recruitment Exp	21,936	27,100	35,100	8,000
Human Resources	Med/Occ Health	31,836	55,560	55,560	-
Human Resources	Confer/Courses	420	-	-	-
Human Resources	Access NI POCVA	1,517	7,000	7,000	-
Human Resources	Further Edu	3,760	17,000	17,000	-
Human Resources	Relocate M/age	-	4,000	4,000	-
Human Resources	Profess Fee	-	3,000	3,000	-
Human Resources	Equality	765	3,000	3,000	-
Human Resources	HR Counselling	3,800	10,000	10,000	-
Human Resources	Room Charges	105	200	200	-
Human Resources	Land Call/Rent	417	1,730	1,730	-
Human Resources	Comm Other	3,798	4,800	4,800	-
Human Resources	Consultants	14,533	-	-	-
Human Resources	Print/Stat/Sup	2,027	4,200	4,200	-
Human Resources	Postage	1,311	1,900	1,900	-
Human Resources	Printing	-	1,390	1,390	-
Human Resources	Other Inc	(27,792)	(28,500)	(28,500)	-
		1,133,278	2,005,162	2,069,316	64,154
LGTG	Salary/Wage	31,179	55,000	63,440	8,440
LGTG	Train & Dev	-	25,000	25,000	-
LGTG	Health/W	2,000	2,000	2,000	-
LGTG	LGTG Staff Sup	43,180	46,000	46,000	-
LGTG	Cap Bldg El Mem	-	10,000	10,000	-
LGTG	LGTG Res Fund	-	84,000	84,000	-
LGTG	Profess Fee	-	70,000	70,000	-
LGTG	Print/Stat/Sup	1,000	1,000	1,000	-
LGTG	Admin Costs	17,308	17,000	17,000	-
LGTG	Bal Transfer	-	(90,000)	(90,000)	-
LGTG	Council Contrib	(90,000)	(220,000)	(228,440)	(8,440)
		4,667	-	-	-
Pensions Cost	Sal/Pensions	3,558	7,235	7,524	289
		3,558	7,235	7,524	289
Staff Conf	Conf/Courses	490	5,000	5,000	-
		490	5,000	5,000	-
Perf Improve	Salary/Wage	54,158	88,630	90,447	1,817
Perf Improve	Travel General	16	170	170	-
Perf Improve	Cont Imp/Stgy	144	1,020	1,020	-
Perf Improve	Room Charges	781	60	60	-
		55,099	89,880	91,697	1,817
Equality	Salary/Wage	20,589	32,994	33,166	172
		20,589	32,994	33,166	172
Dir HQ ODI	Salary/Wage	106,664	176,264	179,395	3,131
Dir HQ ODI	Travel General	874	1,800	1,800	-
Dir HQ ODI	Room Charges	188	600	600	-

## Organisation Development & Innovation 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Dir HQ ODI	Print/Stat/Sup	117 107,843	200 178,864	200 181,995	- 3,131
Inform Technol	Salary/Wage	352,018	445,599	418,022	(27,577)
Inform Technol	Travel General	1,456	1,000	1,000	-
Inform Technol	Stock New equip	26,827	-	-	-
Inform Technol	Cont P/copiers	36,959	35,670	35,670	-
Inform Technol	Cont IT Ma/Sup	454,769	831,670	898,204	66,534
Inform Technol	Land Call/Rent	42,494	28,000	42,500	14,500
Inform Technol	Consultants	-	1,300	1,300	-
Inform Technol	Publications	3,758	-	-	-
Inform Technol	Print/Stat/Sup	136	300	300	-
Inform Technol	P/copier Costs	-	300	300	-
Inform Technol	IT Cons Oth	208	2,000	2,000	-
Inform Technol	IT Disast Reco	30,667	92,500	99,900	7,400
Inform Technol	IT D/Links	58,094	95,080	102,686	7,606
Inform Technol	IT Disp H/ware	-	1,550	1,550	-
Inform Technol	IT C/puter Lic	562,435	834,099	892,827	58,728
		1,569,820	2,369,068	2,496,259	127,191
Portfolio Off	Salary/Wage	101,894	176,763	287,835	111,072
Portfolio Off	Sale/Eye Care	-	150	156	6
Portfolio Off	Travel General	-	900	900	-
Portfolio Off	Digi Act Plan	70	35,000	35,000	-
Portfolio Off	Project Costs	572	5,500	5,500	-
Portfolio Off	Land Call/Rent	387	210	210	-
Portfolio Off	Publications	-	2,900	2,900	-
Portfolio Off	Print/Stat/Sup	86	100	100	-
		103,010	221,523	332,601	111,078
Policy Develop	Salary/Wage	40,888	65,734	62,007	(3,727)
Policy Develop	Travel General	34	340	340	-
Policy Develop	Land Call/Rent	51	130	130	-
		40,974	66,204	62,477	(3,727)
<b>Directorate Total</b>		<b>3,039,328</b>	<b>4,975,930</b>	<b>5,280,035</b>	<b>304,105</b>

## Finance & Corporate Services 2026/2027 Estimates

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Unit	Detail description	25/26 P7	25/26 Annual Budget	26/27 Estimate	Variance
		Actual & Committed			
Allotments	Water	21	600	600	-
Allotments	Rent Com Off	(4,670)	(4,130)	(4,130)	-
		<u>(4,649)</u>	<u>(3,530)</u>	<u>(3,530)</u>	<u>-</u>
Bradford Court	Salary/Wage	27,376	43,743	45,341	1,598
Bradford Court	Sal/2 Wkly Wage	18,316	33,057	33,086	29
Bradford Court	Plan/Prev/Maint	11,924	15,000	15,000	-
Bradford Court	Office Equip	405	500	500	-
Bradford Court	Mat Bldg R&M	15,678	10,710	11,501	791
Bradford Court	Mat Clean/Equip	5,867	9,028	9,344	316
Bradford Court	Mat Grnd R&M	2,686	1,214	1,256	42
Bradford Court	Cont Security	28,301	54,180	58,000	3,820
Bradford Court	Electric Chrg	13,631	29,267	34,529	5,262
Bradford Court	Gas Chrg	7,458	23,946	22,313	(1,633)
Bradford Court	Water	991	3,400	3,400	-
Bradford Court	Rates	95,962	97,385	100,761	3,375
Bradford Court	Water Coolers	53	400	400	-
Bradford Court	Land Call/Rent	841	3,000	3,000	-
Bradford Court	Gen Equip	-	500	500	-
Bradford Court	Postage	-	20	20	-
Bradford Court	IT C/puter Lic	-	170	170	-
Bradford Court	Rent Com Off	<u>(150,826)</u>	<u>(241,500)</u>	<u>(398,219)</u>	<u>(156,719)</u>
		<u>78,662</u>	<u>84,021</u>	<u>(59,098)</u>	<u>(143,119)</u>
Central Support	Salary/Wage	135,099	283,108	239,185	(43,923)
Central Support	Travel General	-	30	30	-
Central Support	Furn & Fitting	-	100	100	-
Central Support	Land Call/Rent	31	1,000	1,000	-
Central Support	Lgl Gen Advice	235,942	185,000	185,000	-
Central Support	Print/Stat/Sup	775	1,000	1,000	-
Central Support	Postage	57	120	120	-
Central Support	Printing	-	380	380	-
Central Support	Unif/Corp Cloth	1,062	34,000	27,000	(7,000)
		<u>372,967</u>	<u>504,738</u>	<u>453,815</u>	<u>(50,923)</u>
C/ship Events	Salary/Wage	15,977	24,308	24,533	225
C/ship Events	Travel General	(82)	2,000	2,500	500
C/ship Events	Room Charges	14,179	34,200	34,200	-
C/ship Events	Mobile Calls	63	120	120	-
C/ship Events	Print/Stat/Sup	233	1,500	2,000	500
C/ship Events	Postage	93	100	100	-
C/ship Events	Musican Charge	3,520	5,040	6,400	1,360
C/ship Events	Civic Events	(93,250)	(79,140)	(150,000)	(70,860)
		<u>(59,267)</u>	<u>(11,872)</u>	<u>(80,147)</u>	<u>(68,275)</u>
Civic Functions	Salary/Wage	25,175	24,308	86,747	62,439
Civic Functions	Sal/Civic Driv	40,590	69,617	73,752	4,135
Civic Functions	Travel General	-	1,000	1,000	-
Civic Functions	Civic Function	31,757	51,900	51,900	-
Civic Functions	Stock Gifts	2,015	5,000	5,000	-
		<u>99,538</u>	<u>151,825</u>	<u>218,399</u>	<u>66,574</u>
Corporate Comm	Salary/Wage	317,833	441,677	440,319	(1,358)
Corporate Comm	Travel General	3,212	4,000	4,000	-
Corporate Comm	Land Call/Rent	724	2,040	2,040	-
Corporate Comm	Comm Other	17,190	48,500	48,500	-
Corporate Comm	Publications	1,371	8,000	8,000	-

## Finance & Corporate Services 2026/2027 Estimates

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Unit	Detail description	25/26 P7	25/26 Annual Budget	26/27 Estimate	Variance
		Actual & Committed			
Corporate Comm	Print/Stat/Sup	1,006	1,800	1,800	-
Corporate Comm	Postage	3	50	50	-
		341,339	506,067	504,709	(1,358)
Elections	Election Exp	11,515	87,000	152,000	65,000
		11,515	87,000	152,000	65,000
Gun Club	Rent Com Off	(3,375)	(4,750)	(4,750)	-
		(3,375)	(4,750)	(4,750)	-
LVI Cntr Mng	Salary/Wage	323,286	525,035	620,805	95,770
LVI Cntr Mng	Travel General	-	250	250	-
LVI Cntr Mng	Hort/Grnd Maint	3,000	7,000	7,000	-
LVI Cntr Mng	Facilities Dev	14,617	28,500	28,500	-
LVI Cntr Mng	TV Licence	175	160	160	-
LVI Cntr Mng	Mat General	811	1,397	1,446	49
LVI Cntr Mng	Cont Clean	99,307	218,217	263,215	44,998
LVI Cntr Mng	Cont Security	104,169	247,690	270,000	22,310
LVI Cntr Mng	Electric Chrg	99,055	161,953	191,067	29,115
LVI Cntr Mng	Gas Chrg	56,519	143,618	133,827	(9,792)
LVI Cntr Mng	Water	8,500	15,000	15,000	-
LVI Cntr Mng	Rates	381,585	387,241	400,664	13,423
LVI Cntr Mng	In Building	66,765	67,888	70,434	2,546
LVI Cntr Mng	Print/Stat/Sup	223	800	800	-
LVI Cntr Mng	Postage	201	500	500	-
LVI Cntr Mng	Printing	-	500	500	-
		1,158,213	1,805,750	2,004,169	198,419
LVI Theatre	Prom/Marketing	3,433	13,000	20,000	7,000
LVI Theatre	Bnk Chg CC Tran	1,411	5,500	5,500	-
LVI Theatre	Land Call/Rent	1,580	2,850	2,850	-
LVI Theatre	Gen Equip	4,743	11,000	12,000	1,000
LVI Theatre	IT C/puter Lic	9,001	10,000	10,000	-
LVI Theatre	Rent Com Off	(20,796)	(28,000)	(28,000)	-
LVI Theatre	Service Inc	(34,600)	(36,000)	(38,000)	(2,000)
LVI Theatre	Other Inc	(1,033)	(2,000)	(2,000)	-
LVI Theatre	Island Hall	(76,223)	(100,000)	(110,000)	(10,000)
		(112,484)	(123,650)	(127,650)	(4,000)
May/Dep May All	Mayor Allow	20,900	36,010	36,010	-
May/Dep May All	Mayor Expense	9,335	22,500	22,500	-
May/Dep May All	D/Mayor Allow	6,633	11,530	11,530	-
May/Dep May All	D/Mayor Exp	183	1,000	1,000	-
May/Dep May All	Pre D/Mayor Exp	368	500	500	-
May/Dep May All	Pre Mayor Exp	5,922	6,000	6,000	-
May/Dep May All	Postage	1,149	400	400	-
		44,490	77,940	77,940	-
Members Allow	Sal/Allowance	551,942	880,520	1,005,802	125,282
Members Allow	Travel General	7,128	14,000	14,000	-
Members Allow	Special Respon	62,893	99,110	116,559	17,449
Members Allow	Dep/Carer Allow	-	2,000	2,000	-
Members Allow	Mobile Calls	8,133	5,500	5,500	-
Members Allow	Broadband	6,048	16,800	16,800	-
Members Allow	Print/Stat/Sup	280	1,500	1,500	-
Members Allow	Postage	56	500	500	-
Members Allow	Cater External	11,468	22,000	22,000	-

## Finance & Corporate Services 2026/2027 Estimates

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Unit	Detail description	25/26 P7	25/26 Annual Budget	26/27 Estimate	Variance
		Actual & Committed			
Members Allow	IT Sup All Dir	1,662 649,610	4,000 1,045,930	4,000 1,188,661	- 142,731
Members Conf	Conf/Courses	6,406	8,000	8,000	-
Members Conf	Travel General	3,894 10,300	12,000 20,000	12,000 20,000	- -
Members Service	Salary/Wage	155,831	402,286	397,483	(4,803)
Members Service	Travel General	8	200	200	-
Members Service	Land Call/Rent	312	1,000	1,000	-
Members Service	Print/Stat/Sup	633	1,290	1,290	-
Members Service	Printing	-	2,000	2,000	-
		156,784	406,776	401,973	(4,803)
Reg Birth/Death	Salary/Wage	121,447	219,958	259,601	39,643
Reg Birth/Death	Travel General	1,084	2,500	2,500	-
Reg Birth/Death	E/ment Costs	3,713	14,580	14,580	-
Reg Birth/Death	Office Equip	-	500	500	-
Reg Birth/Death	Cont Security	1,224	7,000	7,350	350
Reg Birth/Death	Bnk Chg CC Tran	1,290	4,650	4,650	-
Reg Birth/Death	Electric Chrg	853	7,920	9,344	1,424
Reg Birth/Death	Rates	3,376	9,314	9,779	466
Reg Birth/Death	Land Call/Rent	103	1,000	1,000	-
Reg Birth/Death	Insure All/Oth	11,492	11,686	12,124	438
Reg Birth/Death	Print/Stat/Sup	1,142	1,500	1,500	-
Reg Birth/Death	Postage	1,899	2,500	2,500	-
Reg Birth/Death	App Venue Fee	(5,830)	(8,000)	(8,000)	-
Reg Birth/Death	Marriage Fee	(13,284)	(18,000)	(18,000)	-
Reg Birth/Death	Reg Stamp	(42,818)	(65,000)	(65,000)	-
Reg Birth/Death	Reg Recoup	(63,154)	(192,108)	(234,428)	(42,320)
		22,537	-	-	-
Manage & Gen	Salary/Wage	139,244	308,475	300,762	(7,713)
Manage & Gen	Travel General	356	1,500	1,500	-
Manage & Gen	Subscriptions/Annual Fees	20,254	19,845	30,837	10,992
Manage & Gen	Audit Service	-	95,000	95,000	-
Manage & Gen	Land Call/Rent	158	1,190	1,190	-
		160,012	426,010	429,289	3,279
Bank/Invest Inc	Bank Fee/Chrg	6,831	15,000	15,000	-
Bank/Invest Inc	Bank Interest	(943,119)	(370,000)	(270,000)	100,000
		(936,288)	(355,000)	(255,000)	100,000
Cont Oth Bodies	LGSC	26,553 26,553	29,096 29,096	30,550 30,550	1,455 1,455
Demo & Repres	NILGA	62,247	61,751	64,838	3,088
Demo & Repres	Comp Com	43,086	46,170	46,170	-
		105,333	107,921	111,008	3,088
Fin Service	Salary/Wage	436,420	720,075	731,369	11,294
Fin Service	Travel General	-	100	100	-
Fin Service	Cash Collection	1,211	900	900	-
Fin Service	Bnk Chg CC Tran	1,119	7,383	7,383	-
Fin Service	Fair Val Ad Bld	-	15,500	15,500	-
Fin Service	Room Charges	(6)	100	100	-

## Finance & Corporate Services 2026/2027 Estimates

27

Unit	Detail description	25/26 P7	25/26 Annual Budget	26/27 Estimate	Variance
		Actual & Committed			
Fin Service	Land Call/Rent	259	1,000	1,000	-
Fin Service	Consultants	23,237	29,000	29,000	-
Fin Service	Publications	2,280	4,280	4,280	-
Fin Service	Print/Stat/Sup	1,215	2,000	2,000	-
Fin Service	Postage	404	2,000	2,000	-
Fin Service	Printing	-	1,000	1,000	-
Fin Service	Recoup Exp	(287)	(2,670)	(2,670)	-
		<b>465,852</b>	<b>780,668</b>	<b>791,962</b>	<b>11,294</b>
Trans DEA fund	DEA contributio		200,000	350,000	150,000
		<b>-</b>	<b>200,000</b>	<b>350,000</b>	<b>150,000</b>
Trans Renew/Rep	Ren & Rep Fund		400,000	750,000	350,000
		<b>-</b>	<b>400,000</b>	<b>750,000</b>	<b>350,000</b>
	<b>Directorate Total</b>	<b>2,587,641</b>	<b>6,134,939</b>	<b>6,954,301</b>	<b>819,361</b>

## Chief Executive's Office 2026/2027 Estimates

28

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Internal Audit	Salary/Wage	75,463	127,023	124,015	(3,008)
Internal Audit	Travel General	58	200	200	-
Internal Audit	Oth Audit Serv	-	11,530	11,530	-
Internal Audit	Land Call/Rent	103	540	540	-
Internal Audit	Consultants	28,436	30,000	30,000	-
Internal Audit	Printing	-	150	150	-
		<b>104,060</b>	<b>169,443</b>	<b>166,435</b>	<b>- 3,008</b>
Chief Executive	Salary/Wage	140,180	312,411	270,241	(42,170)
Chief Executive	Travel General	2,096	2,300	2,300	-
Chief Executive	Room Charges	1,277	2,000	2,000	-
Chief Executive	Land Call/Rent	376	2,200	2,200	-
Chief Executive	Insure All/Oth	20,248	20,589	21,361	772
Chief Executive	Print/Stat/Sup	523	1,000	1,000	-
Chief Executive	Postage	23	100	100	-
Chief Executive	P/copier Costs	-	300	300	-
		<b>164,724</b>	<b>340,900</b>	<b>299,502</b>	<b>(41,398)</b>
Pensions Cost	Sal/Pensions	3,453	8,285	8,616	331
		<b>3,453</b>	<b>8,285</b>	<b>8,616</b>	<b>331</b>
Staff Conf	Conf/Courses	-	500	500	-
		<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>
	<b>Directorate Total</b>	<b>272,236</b>	<b>519,128</b>	<b>475,053</b>	<b>(44,075)</b>

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Aberdelgy Golf	Sal/2 Wkly Wage	130,633	237,085	238,331	1,246
Aberdelgy Golf	Sal/Ave Hol Pay	475	2,074	2,157	83
Aberdelgy Golf	Sal/2 Wk O/T	20,122	20,742	21,572	830
Aberdelgy Golf	Mat General	40,424	69,621	73,102	3,481
Aberdelgy Golf	Water	2,519	4,400	4,400	-
		<b>194,173</b>	<b>333,922</b>	<b>339,562</b>	<b>5,639</b>
Aghalee PF	Electric Chrg	125	308	363	55
Aghalee PF	O/door Facility	(566)	(1,000)	(1,000)	-
		<b>(441)</b>	<b>(692)</b>	<b>(637)</b>	<b>55</b>
Allotments	Cont Security	2,257	5,500	5,775	275
Allotments	Electric Chrg	616	1,619	1,910	291
Allotments	Water	7	500	500	-
		<b>2,880</b>	<b>7,619</b>	<b>8,185</b>	<b>566</b>
Ballybeen Sport	O/door Facility	(766)	(1,600)	(1,600)	-
		<b>(766)</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>-</b>
Ballymacoss PF	Rent Com Off	(1,585)	(2,000)	(2,000)	-
		<b>(1,585)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>-</b>
B/bour Prk Bowl	Electric Chrg	356	1,267	1,495	228
B/bour Prk Bowl	Water	778	1,500	1,500	-
B/bour Prk Bowl	Bowling Green	(2,091)	(1,900)	(1,900)	-
		<b>(957)</b>	<b>867</b>	<b>1,095</b>	<b>228</b>
Barbour PF	Electric Chrg	1,916	1,302	1,537	234
Barbour PF	Water	220	1,000	1,000	-
Barbour PF	Rent	29	120	120	-
Barbour PF	O/door Facility	(3,858)	(6,500)	(6,500)	-
		<b>(1,693)</b>	<b>(4,078)</b>	<b>(3,843)</b>	<b>234</b>
Belfast Hills	Grant Cont	20,770	20,770	20,770	-
		<b>20,770</b>	<b>20,770</b>	<b>20,770</b>	<b>-</b>
B Neill SCOE	Cont Vend	-	2,500	2,500	-
B Neill SCOE	Electric Chrg	10,300	16,628	19,617	2,989
B Neill SCOE	Gas Chrg	12,462	16,628	15,494	(1,134)
B Neill SCOE	Water	5,270	9,000	9,000	-
B Neill SCOE	Other Inc	(3,230)	(6,500)	(2,000)	4,500
B Neill SCOE	Vend Machine	(4,395)	(3,500)	(3,500)	-
B Neill SCOE	O/door Facility	(14,090)	(26,000)	(26,000)	-
B Neill SCOE	Mobile Trader	(3,150)	(5,400)	(5,400)	-
		<b>3,167</b>	<b>3,355</b>	<b>9,711</b>	<b>6,356</b>
Cairnshill	Electric Chrg	795	1,109	1,308	199
Cairnshill	Water	91	400	400	-
Cairnshill	O/door Facility	(1,526)	(1,200)	(1,200)	-
		<b>(640)</b>	<b>309</b>	<b>508</b>	<b>199</b>
Castle Gardens	Sal/2 Wkly Wage	67,301	81,749	82,179	430
Castle Gardens	Electric Chrg	3,810	7,462	8,804	1,342
Castle Gardens	Water	810	2,600	2,600	-
		<b>71,921</b>	<b>91,811</b>	<b>93,583</b>	<b>1,772</b>
CHGC	Sal/2 Wkly Wage	141,315	235,827	238,331	2,504

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
CHGC	Sal/Ave Hol Pay	3,433	2,216	2,158	(58)
CHGC	Sal/2 Wk O/T	15,014	20,742	21,572	830
CHGC	Mat General	48,729	80,517	84,543	4,026
CHGC	Stock New Eq	10,664	15,000	17,250	2,250
CHGC	Cont P/E/Fleet	3,455	5,000	6,000	1,000
CHGC	Cont Security	-	2,510	2,636	126
CHGC	Electric Chrg	7,788	4,110	4,848	739
CHGC	Water	2,000	2,000	2,000	-
		232,398	367,921	379,337	11,416
Cemeteries	Sal/2 Wkly Wage	160,248	305,665	304,719	-
Cemeteries	Sal/Ave Hol Pay	485	2,353	2,288	(65)
Cemeteries	Sal/2 Wk O/T	18,379	21,992	22,871	880
Cemeteries	Sal/Agency	101,431	19,314	20,086	773
Cemeteries	Mat H/cult Sup	28,897	25,755	26,656	901
Cemeteries	Cont Prop Maint	780	1,500	2,500	1,000
Cemeteries	Cont P/E/Fleet	19,843	12,000	18,000	6,000
Cemeteries	Electric Chrg	1,385	2,922	3,447	525
		331,448	391,499	400,567	9,068
C/mas Campaign	Sal/Ave Hol Pay	(408)	767	740	(26)
C/mas Campaign	Sal/2 Wk O/T	-	7,121	7,405	285
C/mas Campaign	Cont P/E/Fleet	2,620	7,380	10,000	2,620
C/mas Campaign	Electric Chrg	341	862	1,017	155
C/mas Campaign	Gen Equip	279	25,000	25,000	-
		2,832	41,130	44,163	3,034
Community Event	I/sture Sup	12,181	10,000	10,000	-
Community Event	PL Castle Gdns	3,335	10,000	10,000	-
Community Event	Com Event Sup	4,013	10,000	10,000	-
Community Event	Family Fun Day	46,872	50,000	50,000	-
Community Event	O/Sport Event	-	10,000	20,000	10,000
Community Event	P/Life M/Park	12,380	10,000	10,000	-
Community Event	P/Life Moira	10,190	10,000	10,000	-
Community Event	P/Life Wal/Park	9,062	10,000	10,000	-
Community Event	P/Life L/Moss	6,885	10,000	10,000	-
Community Event	Other Inc	-	(1,000)	(1,000)	-
		104,918	129,000	139,000	10,000
C/side Devlope	Salary/Wage	70,215	115,256	115,858	602
C/side Devlope	Travel General	2,199	6,000	6,000	-
C/side Devlope	Minor Projects	9,106	15,000	15,000	-
C/side Devlope	Bio Diversity	6,307	14,000	14,000	-
C/side Devlope	Marketing/Dev	467	2,000	2,000	-
C/side Devlope	General Project	15,883	20,000	20,000	-
		104,177	172,256	172,858	602
Dru/Stad C/pk	Rent Com Off	(600)	(600)	(600)	-
		(600)	(600)	(600)	-
Drumbo Village	Electric Chrg	389	906	1,069	163
Drumbo Village	Water	76	390	390	-
Drumbo Village	O/door Facility	(435)	(2,000)	(2,000)	-
		30	(704)	(541)	163
D/goyne Bowling	Bowling Green	-	(1,000)	(1,000)	-
		-	(1,000)	(1,000)	-

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Dungoyne Paths	Electric Chrg	1,140	1,672	1,973	301
Dungoyne Paths	Water	164	1,100	1,100	-
		1,304	2,772	3,073	301
Glenmore PF	O/door Facility	(636)	(3,000)	(2,000)	1,000
		(636)	(3,000)	(2,000)	1,000
Grass Crews	Sal/2 Wkly Wage	191,965	393,852	396,108	2,256
Grass Crews	Sal/Ave Hol Pay	2,969	2,342	2,385	43
Grass Crews	Sal/2 Wk O/T	17,413	22,926	23,843	917
		212,347	419,120	422,336	3,216
P&A Accom	Electric Chrg	3,011	1,980	2,336	356
P&A Accom	Water	-	1,000	1,000	-
P&A Accom	Rent	83,897	82,500	83,000	500
P&A Accom	Rates	29,213	29,647	30,674	1,027
		116,121	115,127	117,010	1,883
H'borough Conve	Electric Chrg	511	906	1,069	163
H'borough Conve	Water	242	1,100	1,100	-
		753	2,006	2,169	163
Hilden PI/Area	Electric Chrg	118	79	93	14
		118	79	93	14
Hill Street PF	Cont Security	4,257	5,400	5,670	270
		4,257	5,400	5,670	270
H'borough F/Pk	Sal/2 Wkly Wage	42,232	77,033	78,076	1,043
H'borough F/Pk	Mat General	23,448	32,130	33,255	1,125
H'borough F/Pk	Mat Clean/Equip	-	1,285	1,330	45
H'borough F/Pk	Stocl Safe Eq	1,075	1,880	1,880	-
H'borough F/Pk	Cont P&E/Fleet	-	1,000	1,400	400
H'borough F/Pk	Cont Security	17,391	23,500	24,675	1,175
H'borough F/Pk	Electric Chrg	170	1,866	2,201	335
H'borough F/Pk	Mobile Trader	(25,200)	(43,200)	(43,200)	-
		59,116	95,494	99,617	4,123
Hydebank	Cont Security	4,257	5,400	5,670	270
Hydebank	Electric Chrg	1,337	1,663	1,962	299
Hydebank	Gas Chrg	2,969	4,990	4,649	(340)
Hydebank	Water	1,500	3,000	3,000	-
Hydebank	Vend Machine	-	(100)	(100)	-
Hydebank	O/door Facility	(5,629)	(8,000)	(11,000)	(3,000)
Hydebank	Mobile Trader	-	(1,440)	(1,440)	-
		4,434	5,513	2,742	(2,771)
Kirkwoods Road	Rent	3,000	3,000	3,000	-
Kirkwoods Road	Rent Com Off	(784)	(1,200)	(1,200)	-
		2,216	1,800	1,800	-
L/Park Dromara	Electric Chrg	665	2,341	2,762	421
L/Park Dromara	Oil	519	1,500	1,500	-
L/Park Dromara	Water	72	550	550	-
L/Park Dromara	O/door Facility	(480)	(5,000)	(2,000)	3,000
		776	(609)	2,812	3,421

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
LVRP	Salary/Wage	120,841	198,991	198,598	(393)
LVRP	Fleet Mat	-	2,254	2,333	79
LVRP	Electric Chrg	2,057	1,716	2,024	308
LVRP	Insure All/Oth	9,167	9,321	9,670	349
LVRP	Heritage Lotto	(67,000)	(4,580)	(4,580)	-
LVRP	Recoup/Adm	(8,403)	(207,702)	(208,046)	(344)
		56,662	-	-	-
Lisburn Rec PF	Rent Com Off	(1,000)	(2,000)	(2,000)	-
Lisburn Rec PF	O/door Facility	(2,102)	(4,500)	(4,860)	(360)
		(3,102)	(6,500)	(6,860)	(360)
L/Moss Pitches	O/door Facility	(3,473)	(13,000)	(10,000)	3,000
L/Moss Pitches	Mobile Trader	(1,750)	(3,000)	(3,000)	-
		(5,223)	(16,000)	(13,000)	3,000
L/Neagh Manag	L/Neagh Partner	3,850	3,850	3,850	-
L/Neagh Manag	L/Neagh Rescue	-	1,750	1,750	-
		3,850	5,600	5,600	-
M/ained O/Space	Sal/2 Wkly Wage	227,594	382,607	385,257	2,650
M/ained O/Space	Sal/Ave Hol Pay	4,101	4,316	4,191	-125
M/ained O/Space	Sal/2 Wk O/T	55,158	40,297	41,909	1,612
M/ained O/Space	Traffic Manage	21,498	31,250	31,250	-
M/ained O/Space	Mat General	49,107	105,499	161,191	55,692
M/ained O/Space	Mat H/cult Sup	148,401	223,125	230,934	7,809
M/ained O/Space	Cont Prop Maint	109,515	90,480	90,480	-
M/ained O/Space	Cont P&E/Fleet	8,470	20,000	20,000	-
M/ained O/Space	Fleet Fuel	7,938	13,440	13,440	-
M/ained O/Space	Electric Chrg	240	2,640	3,115	475
M/ained O/Space	Land Call/Rent	683	3,700	3,700	-
M/ained O/Space	Other Inc	-	(33,000)	(33,000)	-
M/ained O/Space	Pich Maint	(7,200)	(14,100)	(14,100)	-
		625,506	870,254	938,367	68,113
Moat Park	Sal/2 Wkly Wage	44,781	81,749	82,179	430
Moat Park	Sal/Ave Hol Pay	153	840	819	(21)
Moat Park	Sal/2 Wk O/T	1,295	7,877	8,192	315
Moat Park	Electric Chrg	1,839	4,002	4,721	719
Moat Park	Gas Chrg	1,198	3,144	2,930	(214)
Moat Park	Water	1,146	3,000	3,000	-
Moat Park	O/door Facility	(3,039)	(8,000)	(8,000)	-
		47,373	92,611	93,840	1,229
Moira Dem PF	Sal/2 Wkly Wage	23,918	79,882	82,179	2,297
Moira Dem PF	Sal/Ave Hol Pay	1,148	840	819	(21)
Moira Dem PF	Sal/2 Wk O/T	5,734	7,877	8,192	315
Moira Dem PF	Electric Chrg	1,982	3,828	4,517	688
Moira Dem PF	Gas Chrg	1,294	3,132	2,919	(214)
Moira Dem PF	Water	1,250	2,500	2,500	-
Moira Dem PF	O/door Facility	(3,214)	(3,000)	(3,000)	-
Moira Dem PF	Mobile Trader	(4,900)	(8,400)	(8,400)	-
		27,212	86,660	89,725	3,065
P&A HQ	Salary/Wage	393,382	535,661	579,713	44,052
P&A HQ	Sal/Overtime	-	7,089	7,373	284

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
P&A HQ	Sal/Ave Hol Pay	121	1,470	698	(772)
P&A HQ	Sal/2 Wk O/T	1,170	6,711	6,979	268
P&A HQ	Conf/Courses	-	1,000	1,000	-
P&A HQ	Marketing/Dev	2,689	10,000	10,000	-
P&A HQ	Litter Picking	24,676	42,000	42,000	-
P&A HQ	Mat Clean/Equip	8,174	14,994	15,519	525
P&A HQ	Contractor Pay	147,973	246,750	289,088	42,338
P&A HQ	Cont Prop Maint	60,196	86,500	86,500	-
P&A HQ	Cont Clean	28,520	40,610	42,641	2,031
P&A HQ	Cont Security	117,544	184,000	223,200	39,200
P&A HQ	Bnk Chg CC Tran	699	1,040	1,040	-
P&A HQ	Room Charges	259	1,500	1,500	-
P&A HQ	Land Call/Rent	3,837	4,000	4,000	-
P&A HQ	M/ship to Assoc	-	500	500	-
P&A HQ	Print/Stat/Sup	963	3,000	3,000	-
P&A HQ	Postage	21	200	200	-
P&A HQ	Unif/Corp Cloth	477	1,000	1,000	-
P&A HQ	Travel General	4,362	4,500	4,500	-
P&A HQ	IT D/Links	10,581	22,591	23,359	768
P&A HQ	Contrib LVRP	67,000	67,000	71,020	4,020
P&A HQ	General Project	36,570	9,500	30,000	20,500
		909,213	1,291,616	1,444,829	153,213
Park Manag Adm	Salary/Wage	200,547	334,544	430,626	96,082
Park Manag Adm	Sal/Overtime	20,735	5,136	5,341	205
Park Manag Adm	Sal/2 Wkly Wage	22,333	40,140	43,141	3,001
Park Manag Adm	Sal/Ave Hol Pay	1,909	546	568	22
Park Manag Adm	Travel General	3,267	5,000	5,000	-
		248,791	385,366	484,676	99,310
Pensions Cost	Sal/Pensions	6,212	21,503	22,363	860
		6,212	21,503	22,363	860
QE II PF	Electric Chrg	659	1,091	1,287	196
QE II PF	Gas Chrg	791	1,135	1,058	(77)
QE II PF	Water	1,642	1,000	1,000	-
QE II PF	O/door Facility	(1,922)	(5,000)	(7,500)	(2,500)
		1,170	(1,774)	(4,155)	(2,381)
Scout Field	Rates	-	-	1,500	1,500
Scout Field	Rent Com Off	(319)	(1,000)	(1,000)	-
		(319)	(1,000)	500	1,500
Seycon Park PF	Electric Chrg	-	1,311	1,547	236
Seycon Park PF	Water	-	660	660	-
Seycon Park PF	Rent Com Off	(1,167)	(2,000)	(2,000)	-
		(1,167)	(29)	207	236
Sports Turf	Sal/2 Wkly Wage	195,413	357,033	359,548	2,515
Sports Turf	Sal/Ave Hol Pay	1,617	1,649	1,605	(44)
Sports Turf	Sal/2 Wk O/T	12,813	15,428	16,045	617
Sports Turf	Mat General	121,795	160,650	166,273	5,623
Sports Turf	Mat Black Bag	-	1,020	1,056	36
Sports Turf	Land Call/Rent	770	3,920	3,920	-
		332,409	539,700	548,446	8,747
Tractor Crews	Sal/2 Wkly Wage	70,019	170,232	172,564	2,332

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Tractor Crews	Sal/Ave Hol Pay	273	840	815	(25)
Tractor Crews	Sal/2 Wk O/T	3,616	7,835	8,148	313
		<b>73,908</b>	<b>178,907</b>	<b>181,527</b>	<b>2,620</b>
Wallace Park PF	Salary/Wage	47,104	77,662	78,070	408
Wallace Park PF	Sal/2 Wkly Wage	42,441	77,668	78,076	408
Wallace Park PF	Sal/Ave Hol Pay	338	840	819	(21)
Wallace Park PF	Sal/2 Wk O/T	1,859	7,877	8,192	315
Wallace Park PF	Cont Vend	-	100	100	-
Wallace Park PF	Electric Chrg	11,242	31,642	37,330	5,688
Wallace Park PF	Gas Chrg	988	5,151	4,800	(351)
Wallace Park PF	Water	2,200	4,400	4,400	-
Wallace Park PF	Tennis Manag	4,000	8,000	8,000	-
Wallace Park PF	Other inc	(9,001)	-	(5,000)	(5,000)
Wallace Park PF	Vend Machine	(519)	(800)	(800)	-
Wallace Park PF	O/door Facility	(3,681)	(7,000)	(7,000)	-
Wallace Park PF	Mobile Trader	(12,483)	(21,400)	(21,400)	-
		<b>84,488</b>	<b>184,140</b>	<b>185,587</b>	<b>1,447</b>
W/land Trst Ph2	Salary/Wage	28,911	46,335	-	(46,335)
W/land Trst Ph2	Other Inc	(34,752)	(46,335)	-	46,335
		<b>(5,841)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Arts Grants	Com Fest Fund	75,505	57,000	57,000	-
Arts Grants	Support Grants	30,472	30,000	30,000	-
Arts Grants	Grant Funding	(28,280)	(28,500)	(28,500)	-
		<b>77,697</b>	<b>58,500</b>	<b>58,500</b>	<b>-</b>
B/oran Com Cntr	Sal/2 Wkly Wage	38,805	76,192	76,549	357
B/oran Com Cntr	Perf/Right Soc	286	350	350	-
B/oran Com Cntr	Cash Collection	207	200	200	-
B/oran Com Cntr	Gritting	180	820	820	-
B/oran Com Cntr	TV Licence	105	160	160	-
B/oran Com Cntr	Mat Clean/Equip	1,804	2,142	2,217	75
B/oran Com Cntr	Stock Sport Eq	204	400	400	-
B/oran Com Cntr	Cont Prop Maint	5,618	3,934	3,934	-
B/oran Com Cntr	Cont Security	74	200	210	10
B/oran Com Cntr	Electric Chrg	2,003	3,425	4,040	616
B/oran Com Cntr	Gas Chrg	12,498	6,088	5,673	(415)
B/oran Com Cntr	Water	27	700	700	-
B/oran Com Cntr	Rates	665	675	698	23
B/oran Com Cntr	Furn & Fitting	1,289	200	200	-
B/oran Com Cntr	Land Call/Rent	(55)	3,000	3,000	-
B/oran Com Cntr	Gen Equip	4,377	250	500	250
B/oran Com Cntr	Print/Stat/Sup	19	200	200	-
B/oran Com Cntr	Facility Hire	(15,214)	(18,000)	(25,000)	(7,000)
B/oran Com Cntr	Vend Machine	(782)	(1,500)	(1,500)	-
B/oran Com Cntr	Let of Units	(3,125)	(9,480)	(9,764)	(284)
B/oran Com Cntr	Direct Prog	-	(2,000)	(2,000)	-
		<b>48,985</b>	<b>67,956</b>	<b>61,587</b>	<b>(6,369)</b>
Bridge Com Cntr	Sal/2 Wkly Wage	66,502	107,200	103,482	(3,718)
Bridge Com Cntr	Cash Collection	37	250	250	-
Bridge Com Cntr	Gritting	167	870	870	-
Bridge Com Cntr	TV Licence	175	160	160	-
Bridge Com Cntr	Mat General	37	1,397	1,446	49
Bridge Com Cntr	Stock New Eq	77	850	850	-

## Leisure & Community Wellbeing 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Bridge Com Cntr	Cont Prop Maint	14,922	8,200	8,200	-
Bridge Com Cntr	Bnk Chg CC Tran	215	235	235	-
Bridge Com Cntr	Electric Chrg	5,062	9,129	10,770	1,641
Bridge Com Cntr	Gas Chrg	3,252	12,607	11,747	(860)
Bridge Com Cntr	Water	322	1,000	1,000	-
Bridge Com Cntr	Rates	8,775	8,906	9,214	308
Bridge Com Cntr	Room Charges	191	200	200	-
Bridge Com Cntr	Land Call/Rent	403	1,500	1,500	-
Bridge Com Cntr	Insure All/Oth	8,346	8,486	8,804	318
Bridge Com Cntr	Print/Stat/Sup	559	650	650	-
Bridge Com Cntr	Postage	-	100	100	-
Bridge Com Cntr	Rent Com Off	(20,888)	(30,000)	(50,000)	(20,000)
Bridge Com Cntr	CAB Rent Inc	(4,750)	(9,500)	(9,500)	-
Bridge Com Cntr	Midas Train	-	(100)	(100)	-
Bridge Com Cntr	Direct Prog	(795)	(1,000)	(1,000)	-
		82,609	121,141	98,879	(22,261)
Com Group Grant	Christmas Grant	354	33,500	33,500	-
Com Group Grant	Grant Com Group	280,586	265,000	265,000	-
Com Group Grant	Grant Innovat	27,000	27,000	28,620	1,620
Com Group Grant	Grant L/Vall RT	18,720	18,720	19,843	1,123
Com Group Grant	Grant Seeding	200	1,000	1,000	-
		326,860	345,220	347,963	2,743
Community Dev	Salary/Wage	121,377	240,594	231,358	-
Community Dev	Travel General	810	5,000	5,000	-
Community Dev	Marketing/Dev	1,346	2,500	2,500	-
Community Dev	S/mrkt Grant	48,724	140,000	206,143	66,143
Community Dev	Room Charges	100	200	200	-
Community Dev	Land Call/Rent	1,043	2,500	2,500	-
Community Dev	Insure All/Oth	9,303	9,460	9,815	355
Community Dev	Mayor Award Vol	2,591	19,000	19,000	-
Community Dev	Publications	913	750	750	-
Community Dev	Print/Stat/Sup	167	750	750	-
Community Dev	Postage	-	100	100	-
Community Dev	P/copier Costs	-	860	860	-
Community Dev	Grant CAB	218,441	263,480	263,480	-
Community Dev	CSP Programs	19,247	42,000	42,000	-
Community Dev	Grant Funding	(32,914)	(473,420)	(440,536)	32,884
Community Dev	Grants Soc Supe	(103,072)	(140,000)	(206,143)	(66,143)
		288,076	113,774	137,777	24,003
Community Plan	Salary/Wage	108,439	176,140	219,494	43,354
Community Plan	Travel General	149	350	350	-
Community Plan	Help Kids Talk	42,940	42,940	45,516	2,576
Community Plan	Age Friendly	1,626	1,500	1,500	-
Community Plan	Office Equip	182	500	500	-
Community Plan	Room Charges	4,632	3,000	4,500	1,500
Community Plan	Land Call/Rent	105	360	360	-
Community Plan	Consultants	-	5,000	3,000	(2,000)
Community Plan	Publications	157	2,500	1,000	(1,500)
Community Plan	P/copier Costs	-	110	110	-
Community Plan	Grant Y/Cou Exp	15,000	43,000	43,000	-
Community Plan	Project costs	-	-	5,000	5,000
Community Plan	Grnt Y/Council	(29,428)	(35,000)	(35,000)	-
Community Plan	Grnt Age Friend	(5,183)	(51,131)	(51,131)	-
		138,619	189,269	238,199	48,930

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Cult & Com HQ	Salary/Wage	83,931	139,450	175,570	36,120
Cult & Com HQ	Travel General	827	1,500	1,500	-
		<b>84,758</b>	<b>140,950</b>	<b>177,070</b>	<b>36,120</b>
D/goyne Com Ctr	Electric Chrg	267	132	156	24
		<b>267</b>	<b>132</b>	<b>156</b>	<b>24</b>
Enler CC	Sal/2 Wkly Wage	52,575	83,845	81,512	(2,333)
Enler CC	Perf/Right Soc	171	300	300	-
Enler CC	Cash Collection	242	200	200	-
Enler CC	Office Equip	-	250	250	-
Enler CC	Mat Bldg R&M	-	469	486	16
Enler CC	Mat Clean/Equip	316	428	443	15
Enler CC	Cont Ser/Agree	7,543	12,010	12,010	-
Enler CC	Cont Prop Maint	1,336	560	560	-
Enler CC	Cont Clean	6,052	16,585	17,414	829
Enler CC	Electric Chrg	3,804	6,891	8,129	1,239
Enler CC	Gas Chrg	1,012	7,172	6,683	(489)
Enler CC	Water	333	1,330	1,330	-
Enler CC	Lease Expense	31,458	37,750	37,750	-
Enler CC	Furn & Fitting	451	350	350	-
Enler CC	Land Call/Rent	-	1,500	1,500	-
Enler CC	Gen Equip	2,807	250	250	-
Enler CC	Print/Stat/Sup	-	200	200	-
Enler CC	Facility Hire	(18,001)	(35,000)	(35,000)	-
Enler CC	Vend Machine	(200)	(750)	(750)	-
Enler CC	Direct Prog	-	(500)	(500)	-
		<b>89,899</b>	<b>133,840</b>	<b>133,117</b>	<b>(723)</b>
Fac/Res Cen Sup	Salary/Wage	132,581	282,741	624,304	341,563
Fac/Res Cen Sup	Travel General	1,969	2,600	2,600	-
Fac/Res Cen Sup	Veh Rep Client	3,423	1,500	1,500	-
Fac/Res Cen Sup	Prom/Marketing	2,676	2,500	2,500	-
Fac/Res Cen Sup	Unif/Corp Cloth	813	750	750	-
Fac/Res Cen Sup	Direct Program	8,958	10,000	10,000	-
		<b>150,420</b>	<b>300,091</b>	<b>641,654</b>	<b>341,563</b>
Good Relations	Salary/Wage	51,963	85,631	94,335	8,704
Good Relations	Travel General	361	500	500	-
Good Relations	T/ing Expense	-	300	300	-
Good Relations	Marketing/Dev	-	250	250	-
Good Relations	Insure All/Oth	2,462	2,504	2,598	94
Good Relations	GR Programme	38,734	20,010	48,416	28,406
Good Relations	Grant Gov	(66,687)	(62,930)	(93,500)	(30,570)
		<b>26,833</b>	<b>46,265</b>	<b>52,899</b>	<b>6,634</b>
ILC & Museum	Salary/Wage	442,660	781,784	786,173	4,389
ILC & Museum	Sal/Cas Staff	26,590	19,104	19,868	764
ILC & Museum	Travel General	60	1,000	1,000	-
ILC & Museum	Marketing/Dev	5,327	10,000	10,000	-
ILC & Museum	Mus Artefact	10,721	7,500	7,500	-
ILC & Museum	C/ologu Research	50	2,000	2,000	-
ILC & Museum	Library	158	1,000	1,000	-
ILC & Museum	Exhibition Cost	2,729	20,000	20,000	-
ILC & Museum	H/loom Weaving	3,622	3,000	3,000	-
ILC & Museum	Conserv Cost	5,122	4,500	4,500	-

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
ILC & Museum	Cash Collection	37	250	250	-
ILC & Museum	Flaxi Buds Fest	-	2,000	2,000	-
ILC & Museum	TV Licence	175	170	170	-
ILC & Museum	Mat General	2,050	3,641	3,769	127
ILC & Museum	Mat Education	372	3,754	3,885	131
ILC & Museum	Mat Maintain	943	4,284	4,434	150
ILC & Museum	Mat Photo & Equ	21	1,500	1,553	53
ILC & Museum	Cont Prop Maint	13,672	30,000	30,000	-
ILC & Museum	Cont Clean	23,440	37,036	38,888	1,852
ILC & Museum	Electric Chrg	13,400	32,128	37,904	5,776
ILC & Museum	Gas Chrg	8,176	26,286	24,494	(1,792)
ILC & Museum	Water	2,124	3,500	3,500	-
ILC & Museum	Rates	2,831	9,309	2,972	(6,337)
ILC & Museum	Room Charges	505	2,000	2,000	-
ILC & Museum	Land Call/Rent	1,338	2,500	2,500	-
ILC & Museum	Print/Stat/Sup	466	2,000	2,000	-
ILC & Museum	Subscriptions	2,365	3,644	3,826	182
ILC & Museum	Storage	-	1,000	1,000	-
ILC & Museum	Postage	308	400	400	-
ILC & Museum	P/copier Costs	-	600	600	-
ILC & Museum	Health & Safety	447	600	600	-
ILC & Museum	Unif/Corp Cloth	-	750	750	-
ILC & Museum	Going Places Grant	-		32,685	32,685
ILC & Museum	Special Events	4,717	15,000	15,000	-
ILC & Museum	Other Inc	-	(2,250)	(2,250)	-
ILC & Museum	Grant Funding	(350)	(4,000)	(4,000)	-
ILC & Museum	Grant CFT	-	(9,000)	-	9,000
ILC & Museum	Grant Going Places	(20,668)	-	(32,685)	(32,685)
		553,410	1,016,990	1,031,285	14,295
I/Linend Retail	Mat General	684	806	834	28
I/Linend Retail	Stock I/Linen	19,063	25,000	25,000	-
I/Linend Retail	Bnk Chg CC Tran	957	1,162	1,000	(162)
I/Linend Retail	Shop Sales	(33,445)	(40,000)	(40,000)	-
		(12,741)	(13,032)	(13,166)	(134)
LVI Art Ctr Dev	Salary/Wage	448,548	678,624	558,835	(119,789)
LVI Art Ctr Dev	Sal/2 Wkly Wage	13,405	55,622	-	(55,622)
LVI Art Ctr Dev	Sal/Cas Staff	48,955	29,396	30,572	1,176
LVI Art Ctr Dev	Travel General	2,551	5,500	5,500	-
LVI Art Ctr Dev	Audience Dev	16,924	28,000	28,000	-
LVI Art Ctr Dev	Exhibition Cost	4,583	2,000	2,000	-
LVI Art Ctr Dev	Sam McBratney	5,336	-	-	-
LVI Art Ctr Dev	Art Facilitator	25,837	53,000	53,000	-
LVI Art Ctr Dev	Island Youth	8,500	11,000	11,000	-
LVI Art Ctr Dev	Mat Art/Equip	1,665	3,213	3,325	112
LVI Art Ctr Dev	Mat Maintain	2,324	2,683	2,776	94
LVI Art Ctr Dev	Cont Prop Maint	11,156	12,500	6,500	(6,000)
LVI Art Ctr Dev	Bnk Chg CC Tran	2,498	3,490	3,490	-
LVI Art Ctr Dev	Land Call/Rent	1,199	2,000	2,000	-
LVI Art Ctr Dev	Print/Stat/Sup	776	1,500	1,500	-
LVI Art Ctr Dev	Subscriptions	205	1,659	1,742	83
LVI Art Ctr Dev	Postage	191	100	100	-
LVI Art Ctr Dev	Unif/Corp Cloth	1,696	1,000	1,000	-
LVI Art Ctr Dev	Art Ed/Pub Sp	8,025	12,000	12,000	-
LVI Art Ctr Dev	Child Art Fest	15,900	14,000	14,000	-
LVI Art Ctr Dev	Com Art Proj	18,690	24,000	24,000	-

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
LVI Art Ctr Dev	Create Art Prog	16,369	14,000	14,000	-
LVI Art Ctr Dev	Halloween Event	118,559	80,000	110,000	30,000
LVI Art Ctr Dev	I/Hall Programme	27,904	12,000	12,000	-
LVI Art Ctr Dev	S/Theatre Prog	18,784	35,000	35,000	-
LVI Art Ctr Dev	Fee	(15,756)	(30,000)	(30,900)	(900)
LVI Art Ctr Dev	Course fee	(67,822)	(75,000)	(80,000)	(5,000)
LVI Art Ctr Dev	Other Inc	(31,481)	(55,000)	(56,650)	(1,650)
LVI Art Ctr Dev	Sales Exh	(5,353)	(6,000)	(6,000)	-
LVI Art Ctr Dev	Child Art Fest	(16,003)	(12,000)	(12,000)	-
LVI Art Ctr Dev	H/ween Inc	(2,805)	(23,000)	(20,000)	3,000
LVI Art Ctr Dev	I/Hall Prog Inc	(30,393)	(20,000)	(35,000)	(15,000)
LVI Art Ctr Dev	I/Youth Theatre	(6,401)	(11,000)	(11,000)	-
		644,566	850,286	680,791	(169,496)
Mayors Parade	Mayor Parade	65,580	65,000	65,000	-
		65,580	65,000	65,000	-
M/reagh CC	Sal/2 Wkly Wage	52,599	92,656	92,854	198
M/reagh CC	Perf/Right Soc	267	400	400	-
M/reagh CC	Cash Collection	257	200	200	-
M/reagh CC	Gritting	224	930	930	-
M/reagh CC	Mat Clean/Equip	319	541	560	19
M/reagh CC	Stock Sport Eq	204	350	350	-
M/reagh CC	Cont Prop Maint	2,674	4,540	4,540	-
M/reagh CC	Cont Clean	5,765	16,322	17,138	816
M/reagh CC	Cont Security	19	250	263	13
M/reagh CC	Electric Chrg	3,930	6,776	7,994	1,218
M/reagh CC	Oil	786	5,000	5,000	-
M/reagh CC	Water	1,112	1,600	1,600	-
M/reagh CC	Furn & Fitting	-	400	400	-
M/reagh CC	Land Call/Rent	260	5,000	5,000	-
M/reagh CC	Gen Equip	350	250	250	-
M/reagh CC	Print/Stat/Sup	85	300	300	-
M/reagh CC	Rent Com Off	-	(300)	(300)	-
M/reagh CC	Facility Hire	(12,579)	(25,000)	(25,000)	-
M/reagh CC	Vend Machine	(500)	(900)	(900)	-
M/reagh CC	Direct Prog	-	(1,500)	(1,500)	-
		55,771	107,814	110,078	2,264
Peaceplus	Salary/Wage	66,274	65,734	115,069	49,335
Peaceplus	Travel General	-	13,685	13,685	-
Peaceplus	Overheads	2,235	29,326	29,326	-
Peaceplus	Project Costs	344	960,000	960,000	-
Peaceplus	Grant Gov	-	(1,068,745)	(1,118,080)	(49,335)
		68,853	-	-	-
PCSP	Salary/Wage	59,424	205,084	199,935	(5,149)
PCSP	Travel General	-	3,820	3,820	-
PCSP	Overheads	6,000	6,000	6,000	-
PCSP	N/hood Watch	1,343	4,600	4,600	-
PCSP	Hate Crime	-	2,200	3,000	-
PCSP	Con/ Engage	4,990	2,000	2,000	-
PCSP	Aware PCSP	2,760	3,000	3,000	-
PCSP	Pol Committee	646	3,000	3,000	-
PCSP	Com Resilience	-	12,000	12,000	-
PCSP	Audit Service	-	1,000	1,000	-
PCSP	Land Call/Rent	64	1,000	1,000	-

## Leisure & Community Wellbeing 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
PCSP	Insure All/Oth	2,048	2,048	2,252	205
PCSP	Don C/Assit Sch	5,000	2,000	2,000	-
PCSP	Travel/Accom	566	3,000	3,000	-
PCSP	Oth Expenses	4,872	12,500	12,500	-
PCSP	Print/Stat/Sup	327	1,000	1,000	-
PCSP	Postage	232	800	800	-
PCSP	Printing	-	1,500	1,500	-
PCSP	Grant Y/Cou Exp	7,000	7,000	7,000	-
PCSP	ASB Projects	1,919	12,000	12,000	-
PCSP	Burglary Prog	3,694	12,000	12,000	-
PCSP	Crime Prevent	6,939	19,000	19,000	-
PCSP	Dom Viol Prog	-	8,000	8,000	-
PCSP	Engagement	3,516	9,500	9,500	-
PCSP	Lisburn Safe	20,000	20,000	20,000	-
PCSP	Participatory	20,711	26,000	26,000	-
PCSP	Proj Sup Prog	86,707	60,000	60,000	-
PCSP	Road Safety	17,709	14,000	14,000	-
PCSP	Grant Gov	(118,510)	(201,080)	(201,080)	-
PCSP	Funding NIPB	(60,367)	(109,250)	(109,250)	-
		75,389	144,522	139,577	4,944
Grn Sat/Com Cnt	Pitch Maint	7,200	7,200	7,200	-
Grn Sat/Com Cnt	Project Costs	-	25,000	50,000	25,000
Grn Sat/Com Cnt	Gritting	1,116	4,000	4,000	-
Grn Sat/Com Cnt	Cont Prop Maint	13,704	16,370	16,370	-
Grn Sat/Com Cnt	Land Call/Rent	269	370	370	-
Grn Sat/Com Cnt	Gen Equip	-	850	850	-
Grn Sat/Com Cnt	Grant ED YC	14,400	14,400	14,976	576
Grn Sat/Com Cnt	Grant Hillhall	7,200	7,200	7,488	288
Grn Sat/Com Cnt	Grant B/macash	36,000	36,000	37,440	1,440
Grn Sat/Com Cnt	Grant Dungoyne	14,017	14,400	14,976	576
Grn Sat/Com Cnt	Grant H/borough	36,000	36,000	37,440	1,440
Grn Sat/Com Cnt	Grant L/View EC	36,000	36,000	37,440	1,440
Grn Sat/Com Cnt	Grant M/berry	36,000	36,000	37,440	1,440
Grn Sat/Com Cnt	Support Grants	-	2,000	2,080	80
		201,906	235,790	268,070	32,280
AGC C/House	G/Pro Grn Fee	19,665	20,000	20,000	-
AGC C/House	Golf Pro Retain	6,576	15,000	15,000	-
AGC C/House	Golf Buggy Hire	6,618	6,480	8,000	1,520
AGC C/House	Marketing/Dev	2,242	2,500	2,500	-
AGC C/House	Cash Collection	263	250	250	-
AGC C/House	Other	11,479	11,000	11,000	-
AGC C/House	Mat General	732	7,071	7,318	247
AGC C/House	Mat Maintain	236	1,612	1,668	56
AGC C/House	Stock New Eq	276	1,000	1,000	-
AGC C/House	Cont Prop Maint	1,619	2,500	2,500	-
AGC C/House	Cont Security	11,217	22,000	41,100	19,100
AGC C/House	Bnk Chg CC Tran	1,921	2,320	2,320	-
AGC C/House	Electric Chrg	5,349	11,877	14,013	2,135
AGC C/House	Gas Chrg	638	6,119	5,701	(417)
AGC C/House	Water	-	300	300	-
AGC C/House	Land Call/Rent	617	1,490	1,490	-
AGC C/House	Insure All/Oth	4,549	3,245	3,569	324
AGC C/House	Print/Stat/Sup	341	500	500	-
AGC C/House	Green Fee Inc	(160,521)	(72,000)	(85,000)	(13,000)
AGC C/House	G/Course Fee	(201,286)	(210,000)	(245,000)	(35,000)

## Leisure & Community Wellbeing 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
AGC C/House	Golf Buggy Hire	(6,616)	(4,500)	(6,000)	(1,500)
AGC C/House	Utilities	(564)	(1,200)	(1,200)	-
AGC C/House	Let of Units	(1,400)	(2,400)	(2,400)	-
AGC C/House	Driving Bay	(11,075)	(37,000)	(37,000)	-
		(307,126)	(211,837)	(238,370)	(26,534)
CHGC Clubhouse	Salary/Wage	89,228	149,275	138,866	(10,409)
CHGC Clubhouse	Sal/Overtime	93	12,519	13,019	501
CHGC Clubhouse	Sal/2 Wkly Wage	-	32,072	11,934	(20,138)
CHGC Clubhouse	Sal/Ave Hol Pay	35	1,334	1,387	53
CHGC Clubhouse	Sal/Cas Staff	42,132	84,774	88,165	3,391
CHGC Clubhouse	Travel General	386	400	400	-
CHGC Clubhouse	G/Pro Grn Fee	16,035	20,100	20,100	-
CHGC Clubhouse	Perf/Right Soc	654	600	600	-
CHGC Clubhouse	Main/Rem Work	3,198	10,000	10,350	350
CHGC Clubhouse	Golf Buggy Hire	6,618	6,480	8,000	1,520
CHGC Clubhouse	Marketing/Dev	11,249	15,000	15,000	-
CHGC Clubhouse	Cash Collection	278	600	600	-
CHGC Clubhouse	Ent Licence	-	350	350	-
CHGC Clubhouse	Mat Clean/Equip	489	326	338	11
CHGC Clubhouse	F/Plant R&M Mat	973	857	887	30
CHGC Clubhouse	Stock Retail	19,660	12,000	18,600	6,600
CHGC Clubhouse	Stock Sport Eq	-	350	350	-
CHGC Clubhouse	Stock Med Kit	-	100	100	-
CHGC Clubhouse	Cont Ser/Agree	35,778	36,272	36,272	-
CHGC Clubhouse	Cont Prop Maint	13,646	17,150	17,150	-
CHGC Clubhouse	Cont Vend	-	5,000	5,000	-
CHGC Clubhouse	Electric Chrg	11,693	27,621	32,586	4,965
CHGC Clubhouse	Gas Chrg	7,324	7,790	7,259	(531)
CHGC Clubhouse	Water	6,200	6,200	6,200	-
CHGC Clubhouse	Furn & Fitting	230	600	600	-
CHGC Clubhouse	Room Charges	-	250	250	-
CHGC Clubhouse	Land Call/Rent	1,280	8,000	8,000	-
CHGC Clubhouse	Insure All/Oth	4,235	3,287	3,615	329
CHGC Clubhouse	Gen Equip	366	3,000	3,000	-
CHGC Clubhouse	Print/Stat/Sup	633	1,500	1,500	-
CHGC Clubhouse	Postage	-	150	150	-
CHGC Clubhouse	P/copier Costs	-	290	290	-
CHGC Clubhouse	Unif/Corp Cloth	-	300	1,500	1,200
CHGC Clubhouse	IT I/net Corp	205	500	500	-
CHGC Clubhouse	IT Sup All Dir	-	1,000	1,000	-
CHGC Clubhouse	Studio	-	-	(5,000)	(5,000)
CHGC Clubhouse	G/Course Fee	(170,861)	(115,000)	(131,500)	(16,500)
CHGC Clubhouse	Facility Hire	(7,358)	(1,580)	(1,580)	-
CHGC Clubhouse	Golf Buggy Hire	(8,590)	(6,800)	(6,800)	-
CHGC Clubhouse	G/Trolley Hire	(7,860)	(3,680)	(3,680)	-
CHGC Clubhouse	Member/Subs	(261,720)	(315,000)	(346,000)	(31,000)
CHGC Clubhouse	Sale of Goods	(28,065)	(18,000)	(25,668)	(7,668)
CHGC Clubhouse	Golf/Soft Drink	(11,291)	(8,140)	(8,140)	-
		(223,127)	(2,153)	(74,449)	(72,296)
Corporate Vend	Salary/Wage	72,047	102,718	103,257	539
Corporate Vend	Sal/Ave Hol Pay	196	1,260	1,311	50
Corporate Vend	Travel General	27	300	300	-
Corporate Vend	Cont Vend	97,885	120,000	150,000	30,000
Corporate Vend	Bnk Chg CC Tran	12,771	9,300	20,000	10,700
Corporate Vend	Land Call/Rent	55	150	150	-

## Leisure & Community Wellbeing 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Corporate Vend	Gen Equip	1,517	400	400	-
Corporate Vend	Other Inc	-	(3,150)	(3,150)	-
Corporate Vend	Other Inc	(3,523)	(3,000)	(3,000)	-
Corporate Vend	Han/Soft Drink	(2,879)	(2,000)	(2,000)	-
Corporate Vend	Han/Conf Vend	(140)	(1,500)	(1,500)	-
Corporate Vend	Recoup/Vend	-	(250,000)	(270,000)	(20,000)
		177,956	(25,522)	(4,232)	21,290
DIIB Ctrl Sup	Salary/Wage	269,330	498,495	510,322	11,827
DIIB Ctrl Sup	Sal/Overtime	33,278	19,450	20,228	778
DIIB Ctrl Sup	Sal/Plant Mthly	83,247	258,968	265,423	6,455
DIIB Ctrl Sup	Sal/Plant 2 Wk	88,311	253,750	229,950	(23,800)
DIIB Ctrl Sup	Sal/ O/T Plant	9,178	35,886	37,322	1,435
DIIB Ctrl Sup	Sal/2 Wkly Wage	45,041	90,012	91,458	1,446
DIIB Ctrl Sup	Sal/Ave Hol Pay	9,191	2,079	4,803	2,723
DIIB Ctrl Sup	Sal/2 Wk O/T Pl	30,302	46,178	48,026	1,847
DIIB Ctrl Sup	Sal/Cas Staff	100,432	136,120	141,564	5,445
DIIB Ctrl Sup	Sal/summer scheme	-	-	10,000	10,000
DIIB Ctrl Sup	Travel General	735	5,000	5,000	-
DIIB Ctrl Sup	Bulk Ref Disp	3,488	6,000	6,000	-
DIIB Ctrl Sup	Perf/Right Soc	12,342	13,000	13,000	-
DIIB Ctrl Sup	Main/Rem Work	29,319	50,000	51,750	1,750
DIIB Ctrl Sup	Prom Item/Merch	2,490	3,000	3,000	-
DIIB Ctrl Sup	Prom/Marketing	29,814	36,000	36,000	-
DIIB Ctrl Sup	Cash Collection	2,089	3,500	3,500	-
DIIB Ctrl Sup	DJ fee	40,740	70,000	75,000	5,000
DIIB Ctrl Sup	Office Equip	240	3,000	3,000	-
DIIB Ctrl Sup	Ent Licence	-	600	600	-
DIIB Ctrl Sup	Mat Clean/Equip	9,777	12,852	13,302	450
DIIB Ctrl Sup	F/Plant R&M Mat	1,083	3,213	3,325	112
DIIB Ctrl Sup	Mat Grnd R&M	81	5,355	5,542	187
DIIB Ctrl Sup	Cont Ser/Agree	82,807	140,709	147,745	7,035
DIIB Ctrl Sup	Cont Prop Maint	25,443	28,000	28,980	980
DIIB Ctrl Sup	Cont Security	4,024	8,500	8,925	425
DIIB Ctrl Sup	Bnk Chg CC Tran	6,580	15,500	15,500	-
DIIB Ctrl Sup	Electric Chrg	260,958	459,023	635,293	176,270
DIIB Ctrl Sup	Gas Chrg	64,448	153,008	173,826	20,818
DIIB Ctrl Sup	Furn & Fitting	2,922	3,500	3,500	-
DIIB Ctrl Sup	Room Charges	674	500	500	-
DIIB Ctrl Sup	Land Call/Rent	925	13,640	13,640	-
DIIB Ctrl Sup	Gen Equip	1,659	2,000	2,000	-
DIIB Ctrl Sup	Print/Stat/Sup	1,038	2,700	2,700	-
DIIB Ctrl Sup	Postage	256	300	300	-
DIIB Ctrl Sup	P/copier Costs	-	1,000	1,000	-
DIIB Ctrl Sup	Unif/Corp Cloth	2,272	7,500	10,000	2,500
DIIB Ctrl Sup	IT I/net Corp	5,340	5,500	5,500	-
DIIB Ctrl Sup	Summer Scheme	6,034	17,000	7,000	(10,000)
DIIB Ctrl Sup	Facility Hire	340	(2,100)	(2,100)	-
DIIB Ctrl Sup	Other Inc	-	(1,260)	(1,260)	-
DIIB Ctrl Sup	Escapade HQ	(4,500)	(6,000)	(6,000)	-
DIIB Ctrl Sup	Holiday Scheme	(16,300)	(17,000)	(17,000)	-
DIIB Ctrl Sup	Clip 'n' Climb	(4,500)	(6,000)	(6,000)	-
DIIB Ctrl Sup	Cen S/Vid Inc	(19,097)	(18,000)	(18,000)	-
DIIB Ctrl Sup	Cafe Rent/Elec	(9,000)	(12,000)	(12,000)	-
		1,212,830	2,348,480	2,572,164	223,685
DIIB Ice Rink	Sal/2 Wkly Wage	140,350	224,240	309,632	85,392

## Leisure & Community Wellbeing 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
DIIB Ice Rink	Sal/Ave Hol Pay	1,337	1,260	1,227	(34)
DIIB Ice Rink	Sal/2 Wk O/T	2,655	11,794	12,266	472
DIIB Ice Rink	Sal/Cas Staff	83,895	141,518	147,179	5,661
DIIB Ice Rink	Main/Rem Work	4,791	7,500	7,763	263
DIIB Ice Rink	Boot/Repair/Rep	7,503	7,500	7,500	-
DIIB Ice Rink	Instructors fee	4,253	14,000	14,000	-
DIIB Ice Rink	F/Plant R&M Mat	1,143	3,213	3,325	112
DIIB Ice Rink	Stock Sport Eq	580	1,500	1,500	-
DIIB Ice Rink	Stock Med Kit	1,073	4,000	4,000	-
DIIB Ice Rink	Cont Prop Maint	5,502	10,000	10,000	-
DIIB Ice Rink	Cont Vend	(336)	60,000	60,000	-
DIIB Ice Rink	Water	17,500	35,000	35,000	-
DIIB Ice Rink	Gen Equip	1,167	1,000	1,000	-
DIIB Ice Rink	Other Inc	(1,062)	(7,880)	(7,880)	-
DIIB Ice Rink	Franchise	(12,539)	(36,750)	(37,550)	(800)
DIIB Ice Rink	Skating	(348,273)	(960,000)	(1,168,000)	(208,000)
DIIB Ice Rink	Skating Clubs	(80,985)	(160,000)	(160,000)	-
DIIB Ice Rink	Skate Int Cour	(24,215)	(100,800)	(100,800)	-
DIIB Ice Rink	B/Parties	(28)	(3,150)	(3,150)	-
DIIB Ice Rink	Lockers	(2,062)	(6,300)	(6,300)	-
DIIB Ice Rink	Rink/Soft Drink	(63,613)	(110,000)	(115,000)	(5,000)
DIIB Ice Rink	Ice/Crisp Vend	(9,290)	(26,250)	(26,250)	-
DIIB Ice Rink	Rink/Conf Vend	(12,015)	(10,500)	(15,500)	(5,000)
DIIB Ice Rink	Rink/Hot Drinks	(2,012)	(3,000)	(3,000)	-
		(284,683)	(902,105)	(1,029,039)	(126,934)
DIIB T/Pin Bowl	Salary/Wage	23,578	53,064	37,086	(15,978)
DIIB T/Pin Bowl	Sal/Overtime	779	3,340	3,473	134
DIIB T/Pin Bowl	Sal/2 Wkly Wage	75,286	137,864	76,098	(61,766)
DIIB T/Pin Bowl	Sal/Ave Hol Pay	523	1,785	1,390	(396)
DIIB T/Pin Bowl	Sal/2 Wk O/T	3,371	13,359	13,893	534
DIIB T/Pin Bowl	Sal/Cas Staff	78,117	105,768	134,999	29,231
DIIB T/Pin Bowl	Main/Rem Work	448	5,250	5,434	184
DIIB T/Pin Bowl	Boot/Repair/Rep	495	1,500	1,500	-
DIIB T/Pin Bowl	F/Plant R&M Mat	6,211	21,420	22,170	750
DIIB T/Pin Bowl	Cont Ser/Agree	-	1,000	3,000	2,000
DIIB T/Pin Bowl	Cont Prop Maint	1,166	2,000	2,000	-
DIIB T/Pin Bowl	Cont Vend	-	45,000	45,000	-
DIIB T/Pin Bowl	Gen Equip	721	500	500	-
DIIB T/Pin Bowl	Ten Pin	(227,337)	(400,000)	(460,000)	(60,000)
DIIB T/Pin Bowl	B/Parties	(2,555)	(4,000)	(4,000)	-
DIIB T/Pin Bowl	Bowl/Video Inc	(2,958)	(10,000)	(10,000)	-
DIIB T/Pin Bowl	Bowl/Soft Drink	(5,047)	(47,000)	(47,000)	-
DIIB T/Pin Bowl	Bowl/Crisp Vend	-	(8,000)	(8,000)	-
DIIB T/Pin Bowl	Bowl/Conf Vend	(4,855)	(9,000)	(9,000)	-
DIIB T/Pin Bowl	Bowl/Hot Drink	(805)	(900)	(900)	-
		(52,861)	(87,050)	(192,357)	(105,307)
Dun L/Pk 2 CVan	Sal/2 Wkly Wage	23,984	36,368	36,560	192
Dun L/Pk 2 CVan	Sal/Ave Hol Pay	33	357	355	(2)
Dun L/Pk 2 CVan	Sal/2 Wk O/T	450	3,413	3,550	137
Dun L/Pk 2 CVan	Sal/Cas Staff	3,170	35,603	37,027	1,424
Dun L/Pk 2 CVan	Main/Rem Work	333	1,500	1,553	53
Dun L/Pk 2 CVan	Prom/Marketing	2,746	2,200	2,200	-
Dun L/Pk 2 CVan	Mat Grnd R&M	3,906	5,355	5,542	187
Dun L/Pk 2 CVan	Cont Prop Maint	1,019	1,500	1,500	-
Dun L/Pk 2 CVan	Electric Chrg	2,870	4,822	5,689	867

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Dun L/Pk 2 CVan	Water	865	1,350	1,350	-
Dun L/Pk 2 CVan	Rates	6,511	6,608	6,836	229
Dun L/Pk 2 CVan	Land Call/Rent	477	1,000	1,000	-
Dun L/Pk 2 CVan	Gen Equip	637	1,000	1,000	-
Dun L/Pk 2 CVan	Advent Golf	(3,750)	(5,000)	(5,000)	-
Dun L/Pk 2 CVan	H/Dryer & Equ	(741)	(1,050)	(1,050)	-
Dun L/Pk 2 CVan	Site Rental	(115,514)	(120,000)	(135,000)	(15,000)
		(73,006)	(24,974)	(36,888)	(11,914)
Gen Sport Event	Com Sport	5,390	15,000	15,000	-
		5,390	15,000	15,000	-
Glenmore AC	Salary/Wage	96,311	151,097	151,891	794
Glenmore AC	Sal/Overtime	2,964	6,207	6,455	248
Glenmore AC	Sal/Ave Hol Pay	491	662	688	26
Glenmore AC	Sal/Cas Staff	4,434	17,150	17,836	686
Glenmore AC	Sal/summer scheme			4,700	4,700
Glenmore AC	Travel General	(14)	100	100	-
Glenmore AC	Perf/Right Soc	1,740	1,550	1,550	-
Glenmore AC	Marketing/Dev	-	1,000	1,000	-
Glenmore AC	Cash Collection	151	400	400	-
Glenmore AC	Ent Licence	-	690	690	-
Glenmore AC	Mat General	20	857	887	30
Glenmore AC	Mat Maintain	340	908	940	32
Glenmore AC	Stock New Eq	287	500	500	-
Glenmore AC	Stock Sport Eq	398	750	750	-
Glenmore AC	Cont Prop Maint	3,920	7,500	7,763	263
Glenmore AC	Cont Vend	-	3,500	3,500	-
Glenmore AC	Bnk Chg CC Tran	403	980	980	-
Glenmore AC	Electric Chrg	5,529	9,462	11,163	1,701
Glenmore AC	Gas Chrg	2,359	7,742	7,214	(528)
Glenmore AC	Water	499	1,500	1,500	-
Glenmore AC	Room Charges	82	100	100	-
Glenmore AC	Land Call/Rent	1,152	2,320	2,320	-
Glenmore AC	Print/Stat/Sup	73	200	200	-
Glenmore AC	Postage	92	50	50	-
Glenmore AC	P/copier Costs	-	100	100	-
Glenmore AC	Unif/Corp Cloth	42	500	1,500	1,000
Glenmore AC	Special Events	758	350	350	-
Glenmore AC	Summer Scheme	1,204	6,700	2,000	(4,700)
Glenmore AC	Fee	(9,264)	(18,217)	(18,217)	-
Glenmore AC	Vend Machine	(2,516)	(5,430)	(5,430)	-
Glenmore AC	Holiday Scheme	(5,519)	(6,480)	(6,480)	-
		105,934	192,747	196,999	4,253
H/Marath F/Run	Marketing/Dev	6,384	15,000	15,000	-
H/Marath F/Run	T Shirts	14,443	15,000	15,000	-
H/Marath F/Run	Cont Purch Serv	74,598	60,000	60,000	-
H/Marath F/Run	Mayor Charity	5,647	6,500	6,500	-
H/Marath F/Run	Half Marathon	(94,287)	(78,000)	(78,000)	-
H/Marath F/Run	Sponsorship	(13,000)	(8,000)	(8,000)	-
		(6,215)	10,500	10,500	-
Indianaland	Sal/2 Wkly Wage	34,366	246,021	205,924	(40,097)
Indianaland	Sal/Ave Hol Pay	77	683	672	(11)
Indianaland	Sal/2 Wk O/T	1,329	6,459	6,717	258
Indianaland	Sal/Cas Staff	56,321	34,395	35,771	1,376

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Indianaland	Main/Rem Work	-	1,500	1,553	53
Indianaland	F/Plant R&M Mat	85	1,612	1,668	56
Indianaland	Stock Sport Eq	225	3,000	3,000	-
Indianaland	Cont Ser/Agree	7,806	11,700	11,700	-
Indianaland	Cont Vend	-	20,000	20,000	-
Indianaland	Gen Equip	19	300	300	-
Indianaland	Facility Hire	(76,131)	(147,000)	(147,000)	-
Indianaland	Party Inc	(9,711)	(8,400)	(8,400)	-
Indianaland	Ind/Video Inc	(304)	(1,580)	(1,580)	-
Indianaland	Ind/Soft Drink	(2,029)	(15,230)	(15,230)	-
Indianaland	Ind/Crisp Vend	-	(4,730)	(4,730)	-
Indianaland	Ind/Conf Vend	(2,474)	(11,030)	(11,030)	-
Indianaland	Ind/Hot Drink	(432)	(1,580)	(1,580)	-
		<b>9,147</b>	<b>136,119</b>	<b>97,754</b>	<b>(38,365)</b>
Kilmakee AC	Salary/Wage	91,749	151,097	151,891	794
Kilmakee AC	Sal/Overtime	5,347	6,207	6,455	248
Kilmakee AC	Sal/Ave Hol Pay	821	662	688	26
Kilmakee AC	Sal/Cas Staff	5,960	24,533	25,515	981
Kilmakee AC	Travel General	-	150	150	-
Kilmakee AC	Perf/Right Soc	1,086	950	950	-
Kilmakee AC	Marketing/Dev	1,000	1,000	1,000	-
Kilmakee AC	Cash Collection	259	600	600	-
Kilmakee AC	Ent Licence	-	660	660	-
Kilmakee AC	Mat General	116	1,071	1,108	37
Kilmakee AC	Mat Maintain	(1)	1,499	1,552	52
Kilmakee AC	Stock Sport Eq	290	750	750	-
Kilmakee AC	Cont Prop Maint	1,306	1,800	1,800	-
Kilmakee AC	Cont Clean	1,124	4,000	4,200	200
Kilmakee AC	Cont Vend	-	2,000	2,000	-
Kilmakee AC	Bnk Chg CC Tran	355	870	870	-
Kilmakee AC	Electric Chrg	3,437	5,657	6,674	1,017
Kilmakee AC	Gas Chrg	3,866	12,022	11,202	(820)
Kilmakee AC	Water	2	850	850	-
Kilmakee AC	Room Charges	-	50	50	-
Kilmakee AC	Land Call/Rent	414	1,470	1,470	-
Kilmakee AC	Print/Stat/Sup	180	350	350	-
Kilmakee AC	Postage	-	50	50	-
Kilmakee AC	P/copier Costs	-	180	180	-
Kilmakee AC	Uniforms	-	-	500	500
Kilmakee AC	Special Events	211	350	350	-
Kilmakee AC	Summer Scheme	-	1,800	-	(1,800)
Kilmakee AC	Fee	(13,843)	(28,356)	(28,356)	-
Kilmakee AC	Vend Machine	(2,498)	(3,100)	(3,100)	-
Kilmakee AC	Holiday Scheme	-	(1,050)	-	1,050
		<b>101,181</b>	<b>188,122</b>	<b>190,410</b>	<b>2,288</b>
Laurelhill Dual	Cont Prop Maint	35,163	51,800	51,800	-
Laurelhill Dual	Electric Chrg	2,683	3,502	4,132	630
Laurelhill Dual	Gen Equip	858	600	600	-
Laurelhill Dual	O/door Facility	(41,503)	(40,000)	(50,000)	(10,000)
		<b>(2,799)</b>	<b>15,902</b>	<b>6,532</b>	<b>(9,370)</b>
LeisurePlex	Salary/Wage	1,239,597	2,279,160	2,274,509	(4,651)
LeisurePlex	Sal/Overtime	149,606	93,418	97,154	3,737
LeisurePlex	Sal/Plant Mthly	179,299	283,566	284,357	791
LeisurePlex	Sal/ O/T Plant	5,388	11,437	11,894	457

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
LeisurePlex	Sal/2 Wkly Wage	-	253,532	219,360	(34,172)
LeisurePlex	Sal/Ave Hol Pay	12,906	9,988	2,022	(7,965)
LeisurePlex	Sal/2 Wk O/T	528	19,440	20,217	778
LeisurePlex	Sal/Cas Staff	296,393	87,967	91,486	3,519
LeisurePlex	Sal/summer scheme	-	-	43,000	43,000
LeisurePlex	Travel General	134	1,000	1,000	-
LeisurePlex	Vandalism	5,734	4,500	4,658	158
LeisurePlex	Chemicals	25,314	40,000	41,400	1,400
LeisurePlex	Perf/Right Soc	11,567	12,500	12,500	-
LeisurePlex	Marketing/Dev	20,591	36,000	36,000	-
LeisurePlex	Cash Collection	-	800	800	-
LeisurePlex	Ent Licence	675	600	600	-
LeisurePlex	Mat General	8,804	25,000	25,875	875
LeisurePlex	Mat Maintain	45,891	37,485	38,797	1,312
LeisurePlex	Stock Retail	42,995	70,000	70,000	-
LeisurePlex	Stock New Eq	5,637	8,500	8,500	-
LeisurePlex	Stock Sport Eq	7,013	23,000	28,000	5,000
LeisurePlex	Cont Ser/Agree	76,505	121,187	127,247	6,059
LeisurePlex	Cont Prop Maint	144,621	300,000	315,000	15,000
LeisurePlex	Cont Security	5,508	1,000	20,140	19,140
LeisurePlex	Cont Vend	-	30,000	30,000	-
LeisurePlex	Bnk Chg CC Tran	20,720	49,000	49,000	-
LeisurePlex	Electric Chrg	172,832	256,262	302,331	46,069
LeisurePlex	Gas Chrg	276,621	544,556	507,428	(37,128)
LeisurePlex	Oil	13,720	15,000	15,000	-
LeisurePlex	Water	67,500	135,000	135,000	-
LeisurePlex	Room Charges	-	500	500	-
LeisurePlex	Land Call/Rent	3,940	17,500	17,500	-
LeisurePlex	Print/Stat/Sup	1,345	3,000	3,000	-
LeisurePlex	Postage	133	500	500	-
LeisurePlex	P/copier Costs	-	750	750	-
LeisurePlex	Unif/Corp Cloth	5,618	11,500	12,000	500
LeisurePlex	IT D/Links	8,885	22,091	23,359	1,268
LeisurePlex	P/Life S/Course	7,727	12,000	12,000	-
LeisurePlex	Summer Scheme	35,201	55,000	42,000	(13,000)
LeisurePlex	Fee	(1,096,921)	(1,900,000)	(2,078,170)	(178,170)
LeisurePlex	Vend Machine	(45,897)	(42,000)	(52,000)	(10,000)
LeisurePlex	Life Saving	(20,599)	(31,086)	(31,086)	-
LeisurePlex	Retail Sales	(76,254)	(132,180)	(132,180)	-
LeisurePlex	Holiday Scheme	(56,227)	(77,508)	(77,508)	-
LeisurePlex	Swim Lessons	(59,670)	(193,573)	(193,573)	-
LeisurePlex	Cafe Rent/Elec	(20,123)	(20,000)	(20,000)	-
		<b>1,523,256</b>	<b>2,476,391</b>	<b>2,340,367</b>	<b>(136,024)</b>
L/burn Leis Pk	Cont Security	(104)	18,000	-	(18,000)
L/burn Leis Pk	Cont Vend	-	300	300	-
L/burn Leis Pk	Gen Equip	2,922	4,000	4,000	-
L/burn Leis Pk	Rent Com Off	(831)	(1,050)	(1,050)	-
L/burn Leis Pk	Vend Machine	-	(500)	(500)	-
L/burn Leis Pk	O/door Facility	(74,757)	(118,150)	(90,000)	28,150
		<b>(72,770)</b>	<b>(97,400)</b>	<b>(87,250)</b>	<b>10,150</b>
Lisburn Sports	Grant Cont	35,000	35,000	35,000	-
Lisburn Sports	S/Person Dinner	1,000	1,000	1,000	-
		<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>
L/Moss Leis Ctr	Salary/Wage	454,845	603,783	609,991	6,208

## Leisure & Community Wellbeing 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
L/Moss Leis Ctr	Sal/Overtime	14,827	19,534	20,316	781
L/Moss Leis Ctr	Sal/2 Wkly Wage	62,388	72,736	73,120	384
L/Moss Leis Ctr	Sal/Ave Hol Pay	1,903	3,193	1,074	(2,118)
L/Moss Leis Ctr	Sal/2 Wk O/T	6,988	10,324	10,737	413
L/Moss Leis Ctr	Sal/Cas Staff	9,237	31,181	32,428	1,247
L/Moss Leis Ctr	Sal/summer scheme	-	-	10,000	10,000
L/Moss Leis Ctr	Travel General	75	150	150	-
L/Moss Leis Ctr	Perf/Right Soc	6,017	6,500	6,500	-
L/Moss Leis Ctr	Main/Rem Work	8,999	14,790	15,308	518
L/Moss Leis Ctr	Prom/Marketing	3,185	6,000	6,000	-
L/Moss Leis Ctr	Cash Collection	514	850	850	-
L/Moss Leis Ctr	Office Equip	451	500	500	-
L/Moss Leis Ctr	Ent Licence	500	800	800	-
L/Moss Leis Ctr	Mat Catering	102	1,200	1,242	42
L/Moss Leis Ctr	Mat Clean/Equip	866	4,000	4,140	140
L/Moss Leis Ctr	Stock Sport Eq	4,696	5,000	5,000	-
L/Moss Leis Ctr	Stock Med Kit	356	500	500	-
L/Moss Leis Ctr	Cont Ser/Agree	6,332	15,951	16,749	798
L/Moss Leis Ctr	Cont Prop Maint	13,970	15,250	16,013	763
L/Moss Leis Ctr	Cont Vend	-	6,000	6,000	-
L/Moss Leis Ctr	Bnk Chg CC Tran	494	1,000	1,000	-
L/Moss Leis Ctr	Electric Chrg	24,359	45,675	53,886	8,211
L/Moss Leis Ctr	Gas Chrg	13,807	40,504	37,742	(2,762)
L/Moss Leis Ctr	Water	2,995	7,500	7,500	-
L/Moss Leis Ctr	Rates	334	339	351	12
L/Moss Leis Ctr	Furn & Fitting	136	1,200	1,200	-
L/Moss Leis Ctr	Room Charges	(235)	300	300	-
L/Moss Leis Ctr	Land Call/Rent	(1,082)	4,500	4,500	-
L/Moss Leis Ctr	Gen Equip	75	500	500	-
L/Moss Leis Ctr	Print/Stat/Sup	456	350	350	-
L/Moss Leis Ctr	Postage	-	50	50	-
L/Moss Leis Ctr	P/copier Costs	-	150	150	-
L/Moss Leis Ctr	Unif/Corp Cloth	1,341	1,700	4,000	2,300
L/Moss Leis Ctr	Summer Scheme	10,720	17,000	7,000	(10,000)
L/Moss Leis Ctr	Facility Hire	(12,715)	(15,012)	(15,012)	-
L/Moss Leis Ctr	Vend Machine	(9,521)	(9,300)	(14,300)	(5,000)
L/Moss Leis Ctr	Sports Hall	(13,174)	(18,900)	(18,900)	-
L/Moss Leis Ctr	Squash Courts	(1,796)	(2,652)	(2,652)	-
L/Moss Leis Ctr	A/ficial Pitch	(33,636)	(95,680)	(95,680)	-
L/Moss Leis Ctr	Kids Club	(22,998)	(24,240)	(24,240)	-
L/Moss Leis Ctr	B/Parties	(8,158)	(4,416)	(4,416)	-
L/Moss Leis Ctr	NIE Inc	(6,876)	(10,000)	(10,000)	-
L/Moss Leis Ctr	Gym Members	(11,817)	(11,340)	(13,340)	(2,000)
		528,959	747,469	757,406	9,936
Out of Town Sch	Summer Scheme	-	5,000	-	(5,000)
Out of Town Sch	Holiday Scheme	-	(5,040)	-	5,040
		-	(40)	-	40
Sports Serv HQ	Salary/Wage	355,093	541,579	602,418	60,839
Sports Serv HQ	Travel General	4,620	5,000	5,000	-
Sports Serv HQ	Land Call/Rent	671	1,900	1,900	-
		360,384	548,479	609,318	60,839
Vitality Member	Salary/Wage	57,678	125,254	148,344	23,090
Vitality Member	Marketing/Dev	28,502	60,000	60,000	-
Vitality Member	Quality Models	-	2,200	2,200	-

## Leisure & Community Wellbeing 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Vitality Member	Sports coach	169,865	225,958	412,150	186,192
Vitality Member	Stock Sport Eq	12,554	30,000	35,000	5,000
Vitality Member	Cont Ser/Agree	105,238	201,413	211,483	10,071
Vitality Member	Sponsorship	8,000	8,000	8,000	-
Vitality Member	Fee	(1,851,164)	(2,800,000)	(3,436,974)	(636,974)
		<b>(1,469,328)</b>	<b>(2,147,175)</b>	<b>(2,559,796)</b>	<b>(412,621)</b>
H/Wellbeing	Salary/Wage	246,300	352,643	476,657	124,014
H/Wellbeing	Travel General	3,613	3,500	3,500	-
H/Wellbeing	Marketing/Dev	2,530	5,500	5,500	-
H/Wellbeing	Sports coach	7,780	11,237	11,237	-
H/Wellbeing	Stock Sport Eq	-	2,000	2,000	-
H/Wellbeing	Admin Costs	363	1,000	-	(1,000)
H/Wellbeing	Grant Cont	240	2,000	2,000	-
H/Wellbeing	Baby Classes	2,396	5,000	5,000	-
H/Wellbeing	M Peter Trust	2,000	1,000	2,000	1,000
H/Wellbeing	O/Sport Event	10	7,700	7,700	-
H/Wellbeing	PHA Fund Exp	7,809	28,810	28,810	-
H/Wellbeing	Shake/Leg Proj	393	6,000	6,000	-
H/Wellbeing	Special Events	4,127	7,500	8,500	1,000
H/Wellbeing	Sports Deve	3,962	7,500	7,500	-
H/Wellbeing	User engagement	3,037	-	5,000	5,000
H/Wellbeing	CSAW Income	(8,001)	(30,000)	(30,000)	-
H/Wellbeing	Other Income	(100)	-	(5,000)	(5,000)
H/Wellbeing	Triathlon Inc	-	(11,250)	-	11,250
H/Wellbeing	Phys Act Ref	(16,492)	(35,000)	(40,000)	(5,000)
H/Wellbeing	Sport Dev Inc	(2,145)	(6,100)	(6,100)	-
		<b>257,822</b>	<b>359,041</b>	<b>490,304</b>	<b>131,264</b>
Leisure HQ	Salary/Wage	124,423	200,241	201,284	1,043
Leisure HQ	Sale/Eye Care	-	80	80	-
Leisure HQ	Travel General	1,178	1,000	1,000	-
Leisure HQ	Special Project	2,463	19,880	25,000	5,120
Leisure HQ	Ent Licence	2,500	2,500	2,500	-
Leisure HQ	Room Charges	895	300	300	-
Leisure HQ	Land Call/Rent	209	800	800	-
Leisure HQ	Insure All/Oth	391,832	398,424	413,367	14,943
Leisure HQ	P/copier Costs	-	320	320	-
		<b>523,500</b>	<b>623,545</b>	<b>644,651</b>	<b>21,106</b>
<b>Directorate Total</b>		<b>9,182,181</b>	<b>13,948,589</b>	<b>14,200,550</b>	<b>251,962</b>

## Environmental Services 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Build Control	Salary/Wage	689,972	1,364,532	1,300,404	(64,128)
Build Control	Sal/Cost Con	-	62,982	65,501	2,519
Build Control	Travel General	17,467	30,000	30,600	600
Build Control	Dangerous Bldg	87	1,000	1,000	-
Build Control	Oil Stamp Reimb	(80)	1,000	1,000	-
Build Control	Oil Stamp Admin	-	2,000	2,000	-
Build Control	Office Equip	250	350	500	150
Build Control	Sustain Proj	1,462	30,000	30,000	-
Build Control	Stock PPE	122	1,800	1,800	-
Build Control	Cont Prop Maint	10,050	15,300	15,600	300
Build Control	Bnk Chg CC Tran	8,417	16,000	16,320	320
Build Control	Site Surv Equip	300	400	408	8
Build Control	Land Call/Rent	1,062	3,700	3,700	-
Build Control	Cont Fire Man	450	2,100	2,310	210
Build Control	Con Structural	1,730	2,500	2,550	50
Build Control	Con Other	-	200	200	-
Build Control	Print/Stat/Sup	1,941	2,500	2,550	50
Build Control	Subscriptions	12,471	12,128	12,734	606
Build Control	Postage	2,190	4,000	4,080	80
Build Control	P/copier Costs	-	1,000	1,020	20
Build Control	CD Archiving	1,400	8,160	8,323	163
Build Control	IT Sup All Dir	490	2,000	2,000	-
Build Control	Regularistion	(36,184)	(58,000)	(58,000)	-
Build Control	Plan Fee Dom	(89,348)	(143,000)	(147,000)	(4,000)
Build Control	Plan Non Dom	(32,734)	(46,000)	(51,000)	(5,000)
Build Control	Inspection Fee	(350,929)	(460,000)	(480,000)	(20,000)
Build Control	Fee for Inform	(2,036)	(10,200)	(8,000)	2,200
Build Control	Property Cert	(153,130)	(221,000)	(231,000)	(10,000)
Build Control	Oil Stamp Sch	(500)	(500)	(500)	-
Build Control	Building Notice	(73,942)	(131,591)	(125,000)	6,591
		10,979	493,360	404,100	(89,260)
Str Name Plates	Mat Strt/Nm Plt	9,011	12,852	13,302	450
		9,011	12,852	13,302	450
Ins Services	Salary/Wage	29,546	84,074	69,870	(14,204)
	Travel General	73,455	50	50	-
	Insure All/Oth	284,935	301,445	312,375	10,930
		387,936	385,569	382,295	(3,274)
Animal Welfare	Salary/Wage	55,654	108,162	129,763	21,601
Animal Welfare	Train & Dev	-	300	300	-
Animal Welfare	Overheads	11,898	16,500	16,500	-
Animal Welfare	Animal Care Cos	620	15,252	24,000	8,748
Animal Welfare	Stock New Eq	544	1,000	750	(250)
Animal Welfare	Cont Anim/Vet	3,238	9,348	5,000	(4,348)
Animal Welfare	Fleet Mat	1,920	2,500	4,000	1,500
Animal Welfare	Land Call/Rent	106	400	750	350
Animal Welfare	Lgl Gen Advice	5,450	10,000	10,000	-
Animal Welfare	Print/Stat/Sup	125	200	105	(95)
Animal Welfare	Postage	-	30	-	(30)
Animal Welfare	IT Sup All Dir	-	1,500	1,995	495
Animal Welfare	Council Contrib	(86,937)	(164,440)	(193,163)	(28,723)
		(7,383)	752	-	(752)
Cemeteries	Salary/Wage	27,412	90,592	77,633	(12,959)
Cemeteries	Memorial Repair	-	1,000	1,000	-

## Environmental Services 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Cemeteries	Welfare Funeral	-	1,250	1,250	-
Cemeteries	Other Inc	(3,485)	(4,540)	(4,540)	-
Cemeteries	Sale of Graves	(61,930)	(95,000)	(95,000)	-
Cemeteries	Interments	(133,135)	(270,000)	(270,000)	-
Cemeteries	Memorials	(13,270)	(23,500)	(23,500)	-
		<u>(184,408)</u>	<u>(300,198)</u>	<u>(313,157)</u>	<u>(12,959)</u>
C/sumer Protect	Salary/Wage	8,467	71,438	73,123	1,685
C/sumer Protect	Travel General	175	2,000	2,000	-
C/sumer Protect	Sampling	-	500	2,000	1,500
C/sumer Protect	Grant Gov	-	(25,000)	-	25,000
		<u>8,642</u>	<u>48,938</u>	<u>77,123</u>	<u>28,185</u>
Control of Dogs	Salary/Wage	74,718	216,914	248,713	31,799
Control of Dogs	Travel General	482	500	500	-
Control of Dogs	Special Project	6,978	8,000	8,000	-
Control of Dogs	Out of Hours	20	20,000	20,000	-
Control of Dogs	Kennelling	13,457	8,000	9,000	1,000
Control of Dogs	Stock New Eq	911	2,550	2,550	-
Control of Dogs	Stock PPE	(171)	1,500	1,200	(300)
Control of Dogs	Cont Anim/Vet	140	200	500	300
Control of Dogs	Sale/Reclaim	(395)	(800)	(1,000)	(200)
Control of Dogs	Dog Licenses	(43,000)	(85,000)	(85,000)	-
Control of Dogs	Fixed Penalties	(200)	(1,500)	(1,000)	500
Control of Dogs	M/chipping Dog	-	(100)	(100)	-
		<u>52,940</u>	<u>170,264</u>	<u>203,363</u>	<u>33,099</u>
Emerg Planning	Salary/Wage	570	27,540	23,290	(4,250)
Emerg Planning	Emer Center	3,280	4,570	4,570	-
Emerg Planning	Com Resilience	-	1,500	1,500	-
Emerg Planning	Land Call/Rent	1,277	2,000	1,000	(1,000)
		<u>5,127</u>	<u>35,610</u>	<u>30,360</u>	<u>(5,250)</u>
Enviro Health	Salary/Wage	173,484	334,404	287,242	(47,162)
Enviro Health	Prom/Marketing	-	4,000	4,000	-
Enviro Health	Stock PPE	84	400	-	(400)
Enviro Health	Bnk Chg CC Tran	4,844	9,300	9,300	-
Enviro Health	Land Call/Rent	3,703	9,000	9,000	-
Enviro Health	Contrib Other	43,344	82,220	98,340	16,120
Enviro Health	Consultants	640	1,460	1,460	-
Enviro Health	Print/Stat/Sup	1,702	5,750	5,750	-
Enviro Health	Subscriptions	7,722	18,123	19,029	906
Enviro Health	Postage	3,246	8,000	7,000	(1,000)
Enviro Health	P/copier Costs	-	1,000	1,000	-
		<u>238,769</u>	<u>473,657</u>	<u>442,121</u>	<u>(31,536)</u>
Food Control	Salary/Wage	155,522	300,443	324,990	24,547
Food Control	Travel General	4,845	9,000	9,000	-
Food Control	Sampling	26,327	35,000	35,000	-
Food Control	Stock New Eq	384	910	1,615	705
Food Control	Stock PPE	63	300	500	200
Food Control	Room Charges	-	6,300	6,300	-
Food Control	Re-Rating fee	(900)	(1,750)	(1,500)	250
Food Control	Grant Gov	(77,085)	(138,892)	(150,000)	(11,108)
Food Control	Fixed Penalties	-	(150)	(150)	-
		<u>109,156</u>	<u>211,161</u>	<u>225,755</u>	<u>14,594</u>
Health & Safety	Salary/Wage	180,243	307,048	365,155	58,107

## Environmental Services 2026/2027 Estimates

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Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Health & Safety	Sal/Cost Con	21,824	69,945	72,743	2,798
Health & Safety	Travel General	4,659	7,500	7,500	-
Health & Safety	Fixed Penalty	-	100	100	-
Health & Safety	Stock PPE	-	300	300	-
Health & Safety	Recoup of Pay	(17,639)	(64,103)	(66,987)	(2,885)
Health & Safety	Health/Safe Inc	(480)	(1,000)	(1,000)	-
		<b>188,607</b>	<b>319,790</b>	<b>377,811</b>	<b>58,020</b>
Hlth & W/being	Salary/Wage	99,140	197,587	170,792	(26,795)
Hlth & W/being	Sal/H/Safe Off	-	34,000	36,000	2,000
Hlth & W/being	Travel General	2,811	6,000	6,000	-
Hlth & W/being	Special Project	479	4,000	4,000	-
Hlth & W/being	Stock New Eq	92	1,000	1,000	-
Hlth & W/being	Stock PPE	-	200	200	-
Hlth & W/being	Recoup of Pay	(2,942)	(20,000)	(20,000)	-
Hlth & W/being	FPN Smoking	(2,375)	(60)	(60)	-
		<b>97,205</b>	<b>222,727</b>	<b>197,932</b>	<b>(24,795)</b>
Licences	Salary/Wage	40,556	78,564	81,247	2,683
Licences	Travel General	1,836	2,250	3,000	750
Licences	Road Close Exp	843	2,500	2,000	(500)
Licences	Stock PPE	-	100	100	-
Licences	Petrol Licens	(2,099)	(3,500)	(3,500)	-
Licences	Amuse Permit	(250)	(1,000)	(1,000)	-
Licences	Prem Marriage	(500)	(1,500)	(1,500)	-
Licences	Ent Licence	(20,413)	(30,000)	(30,000)	-
Licences	Street Traders	(860)	(3,000)	(3,500)	(500)
Licences	Road Closure	(948)	(2,000)	(2,000)	-
Licences	Pave/Cafe Inc	(720)	(1,440)	(1,440)	-
		<b>17,446</b>	<b>40,974</b>	<b>43,407</b>	<b>2,433</b>
N I Env Agency	Salary/Wage	197,182	376,030	380,842	4,812
N I Env Agency	Travel General	-	300	300	-
N I Env Agency	Recoup Pay NIEA	(165,672)	(376,030)	(381,142)	(5,112)
		<b>31,510</b>	<b>300</b>	<b>-</b>	<b>(300)</b>
Off Street Park	Hort/Grnd Maint	-	29,000	29,000	-
Off Street Park	Maintenance Sup	2,625	18,000	18,000	-
Off Street Park	Gritting	-	13,000	13,000	-
Off Street Park	Strt Light Main	-	1,000	1,000	-
Off Street Park	Cont Prop Maint	5,446	11,500	12,000	500
Off Street Park	Cont Clean	-	3,090	3,245	155
Off Street Park	O/St Proc Chrg	4,454	12,000	10,000	(2,000)
Off Street Park	O/St TA Charge	9,457	36,000	28,000	(8,000)
Off Street Park	O/St Cash Coll	18,505	32,000	36,000	4,000
Off Street Park	Gas Chrg	1,690	6,600	6,150	(450)
Off Street Park	Rent	-	4,500	4,500	-
Off Street Park	Rates	98,821	100,287	103,763	3,476
Off Street Park	Parking Charges	(241,332)	(480,000)	(480,000)	-
Off Street Park	Pen Chrg Notice	(5,507)	(65,000)	(50,000)	15,000
		<b>(105,841)</b>	<b>(278,023)</b>	<b>(265,343)</b>	<b>12,680</b>
Pest Control	Salary/Wage	25,546	54,400	64,882	10,482
Pest Control	Travel General	230	1,000	500	(500)
Pest Control	Insect/Rodent	293	1,200	1,200	-
Pest Control	Stock PPE	75	200	200	-
Pest Control	Pest Ctrl Inc	(8,583)	(10,000)	(11,000)	(1,000)
		<b>17,561</b>	<b>46,800</b>	<b>55,782</b>	<b>8,982</b>

## Environmental Services 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Pollut Control	Salary/Wage	77,891	217,216	248,713	31,497
Pollut Control	Sal/Cost Con	5,736	12,000	12,480	480
Pollut Control	Travel General	6,672	7,000	7,000	-
Pollut Control	Sampling	7,673	19,740	19,740	-
Pollut Control	Stock PPE	-	100	100	-
Pollut Control	Rad Monitor	1,037	1,570	1,570	-
Pollut Control	Licensing Fee	(15,872)	(22,150)	(25,000)	(2,850)
Pollut Control	Grant Gov	(5,596)	(4,230)	(4,230)	-
		77,541	231,246	260,373	29,127
P/Hlth & House	Salary/Wage	176,318	333,799	389,290	55,491
P/Hlth & House	Travel General	4,629	8,000	8,000	-
P/Hlth & House	Remove Graffiti	-	500	500	-
P/Hlth & House	Abandoned Car	150	450	450	-
P/Hlth & House	Stock New Eq	1,425	4,000	5,000	1,000
P/Hlth & House	Stock PPE	269	750	750	-
P/Hlth & House	Other Inc	-	(3,000)	(3,000)	-
P/Hlth & House	FPN Foul/Litter	(1,320)	(2,000)	(2,000)	-
P/Hlth & House	High Hedges	4,380	(360)	(990)	(630)
P/Hlth & House	Abandoned Veh	(2,265)	(1,000)	(600)	400
P/Hlth & House	Private Ten Ord	(850)	(600)	(600)	-
		182,736	340,539	396,800	56,261
Health & Safety	Salary/Wage	89,223	103,878	93,159	(10,719)
Health & Safety	Travel General	1,825	3,500	3,500	-
Health & Safety	Stock PPE	-	200	200	-
		91,048	107,578	96,859	(10,719)
Corp Risk	Salary/Wage	-	63,571	54,343	(9,228)
Corp Risk	Travel General	-	100	100	-
		-	63,671	54,443	(9,228)
Landlord Regist	Salary/Wage	99,994	153,000	159,120	6,120
Landlord Regist	Travel General	-	200	200	-
Landlord Regist	Train & Dev	88	10,000	-	(10,000)
Landlord Regist	Overheads	-	18,000	18,000	-
Landlord Regist	Project Costs	-	60,000	240,000	180,000
Landlord Regist	Cont IT Ma/Sup	80,000	103,721	67,000	(36,721)
Landlord Regist	Bnk Chg CC Tran	3,658	6,000	5,000	(1,000)
Landlord Regist	Land Call/Rent	174	390	390	-
Landlord Regist	Mkt Adv Cost	-	60,000	60,000	-
Landlord Regist	Lgl Gen Advice	-	50,000	20,000	(30,000)
Landlord Regist	Print/Stat/Sup	222	4,000	500	(3,500)
Landlord Regist	Postage	133	600	4,000	3,400
Landlord Regist	LRS Call Centre	95,000	90,000	90,000	-
Landlord Regist	Mediation Servi	65,000	60,000	60,000	-
Landlord Regist	Landlord Advice	55,000	54,000	54,000	-
Landlord Regist	DFS Pay	80,000	-	-	-
Landlord Regist	Fee	(441,790)	(500,000)	(500,000)	-
Landlord Regist	Recoup of Pay	(36,668)	(73,334)	(73,334)	-
Landlord Regist	Bal Transfer	(4,608)	(96,577)	(204,876)	(108,299)
		(3,797)	-	-	-
Amenity Sites	Sal/2 Wkly Wage	108,738	172,271	176,114	3,843
Amenity Sites	Sal/Ave Hol Pay	8,019	2,920	2,839	(80)
Amenity Sites	Sal/2 Wk O/T	62,024	27,306	28,398	1,092
Amenity Sites	Sal/Agency	331,336	499,077	548,400	49,323

## Environmental Services 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Amenity Sites	Mat General	8,041	17,136	17,736	600
Amenity Sites	Stocl Safe Eq	1,690	5,885	9,745	3,860
Amenity Sites	Cont P/E/Fleet	24,063	4,650	21,600	16,950
Amenity Sites	Rates	5,294	5,142	5,558	416
Amenity Sites	Land Call/Rent	1,393	3,430	3,609	179
		<b>550,597</b>	<b>737,817</b>	<b>813,999</b>	<b>76,183</b>
CSD	Salary/Wage	155,197	287,148	288,655	1,507
CSD	Travel General	3,281	10,500	10,500	-
CSD	Mat General	2,543	5,355	5,542	187
CSD	Stock New Eq	487	750	5,645	4,895
CSD	Cont Prop Maint	74,273	75,485	88,719	13,234
CSD	Electric Chrg	15,977	32,885	38,797	5,912
CSD	Gas Chrg	11,362	53,654	49,996	(3,658)
CSD	Water	8,000	8,000	5,759	(2,241)
CSD	Rates	48,576	49,295	51,004	1,709
CSD	Room Charges	115	200	200	-
CSD	Land Call/Rent	2,837	10,000	5,400	(4,600)
CSD	Print/Stat/Sup	2,500	8,000	8,000	-
CSD	Postage	713	500	1,575	1,075
CSD	P/copier Costs	-	2,000	2,000	-
CSD	Income - Vending	(4,063)	-	-	-
		<b>321,798</b>	<b>543,772</b>	<b>561,793</b>	<b>18,020</b>
CSD Garage Run	Salary/Wage	182,445	314,059	318,950	4,891
CSD Garage Run	Sal/Overtime	21,625	6,301	6,553	252
CSD Garage Run	Sal/2 Wkly Wage	26,458	139,346	143,184	3,838
CSD Garage Run	Sal/Ave Hol Pay	2,528	6,291	5,461	(829)
CSD Garage Run	Sal/2 Wk O/T	6,399	52,511	54,612	2,100
CSD Garage Run	Vehicle Tax	20,755	56,640	56,854	214
CSD Garage Run	Stocl Safe Eq	992	8,966	8,000	(966)
CSD Garage Run	Stock Tools	1,324	8,000	8,000	-
CSD Garage Run	Fleet Fuel	413,349	802,580	730,889	(71,691)
CSD Garage Run	Fleet Mat	544,625	918,000	800,000	(118,000)
CSD Garage Run	Ins Fleet	190,420	193,369	200,621	7,252
		<b>1,410,921</b>	<b>2,506,063</b>	<b>2,333,125</b>	<b>(172,938)</b>
Street Cleanse	Salary/Wage	39,496	50,863	51,128	265
Street Cleanse	Sal/2 Wkly Wage	1,567,640	2,405,674	2,450,445	44,771
Street Cleanse	Sal/Ave Hol Pay	10,880	32,588	30,911	(1,677)
Street Cleanse	Sal/2 Wk O/T	132,711	297,214	309,102	11,889
Street Cleanse	Mat General	11,102	20,196	20,903	707
Street Cleanse	Mat Sack/Wh Bin	15,849	19,380	25,000	5,620
Street Cleanse	Mat Litter Bins	(1,743)	15,370	30,000	14,630
Street Cleanse	Stocl Safe Eq	6,275	26,326	26,326	-
Street Cleanse	Cont P/E/Fleet	70,160	16,000	21,150	5,150
Street Cleanse	Inc O/side work	(8,137)	(8,000)	(8,500)	(500)
		<b>1,844,234</b>	<b>2,875,611</b>	<b>2,956,465</b>	<b>80,854</b>
Waste Collect	Salary/Wage	99,580	164,139	164,992	853
Waste Collect	Sal/2 Wkly Wage	1,818,059	3,783,911	3,832,747	48,836
Waste Collect	Sal/Ave Hol Pay	32,455	22,475	21,845	(630)
Waste Collect	Sal/2 Wk O/T	169,323	210,045	218,447	8,402
Waste Collect	Mat General	2,426	13,923	14,410	487
Waste Collect	Stocl Safe Eq	14,146	41,616	43,073	1,457
Waste Collect	Cont Prop Maint	-	4,993	5,193	200
Waste Collect	Cont P/E/Fleet	127,802	5,000	5,000	-
Waste Collect	Bnk Chg CC Tran	887	1,860	1,860	-

## Environmental Services 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual &	25/26 Annual Budget	26/27 Estimate	Variance
Waste Collect	Land Call/Rent	472 2,265,150	1,170 4,249,132	1,170 4,308,737	- 59,605
Waste Manage	Salary/Wage	254,786	417,705	419,890	2,185
Waste Manage	License/Permit	-	15,680	16,816	1,136
Waste Manage	Nappy Pilot	30	1,591	1,591	-
Waste Manage	R/Waste T/ment	2,326,054	4,951,446	4,323,845	(627,601)
Waste Manage	R/Waste Haulage	824,534	1,270,640	1,239,441	- 31,199
Waste Manage	Mat Bin/Con/Cad	99,951	134,325	146,036	11,711
Waste Manage	Mat Wst Ser/Sup	43,747	67,980	92,000	24,020
Waste Manage	Mat K/Rec Box	19,990	21,000	27,000	6,000
Waste Manage	Mat F/Wst Liner	141,002	172,594	169,210	(3,384)
Waste Manage	ARC21 B/Bank	25,834	67,036	62,292	(4,744)
Waste Manage	ARC21 Mix Recy	189,745	345,705	386,900	41,195
Waste Manage	ARC21 Str/Treat	77,514	148,330	133,500	(14,830)
Waste Manage	ARC21 Grp Fee	94,224	159,947	202,807	42,860
Waste Manage	ARC21 Org Wst	1,082,348	1,834,843	1,750,172	(84,671)
Waste Manage	Cont Bry Box	672,081	1,115,430	1,216,308	100,878
Waste Manage	Cont Gen Haul	78,197	193,960	190,070	(3,890)
Waste Manage	Cont Grn Haul	51,588	82,950	93,297	10,347
Waste Manage	Cont Wst Matt	89,522	126,430	141,663	15,233
Waste Manage	Cont Paint/Aer	106,976	144,200	164,186	19,986
Waste Manage	Cont P/Board	23,539	32,540	38,617	6,077
Waste Manage	Cont Wst Rub	46,157	69,450	76,570	7,120
Waste Manage	Cont Wst Wood	140,126	200,240	448,000	247,760
Waste Manage	Cont Civic Am	18,290	30,500	27,800	(2,700)
Waste Manage	Electric Chrg	20,079	41,273	48,693	7,420
Waste Manage	Gas Chrg	3,948	4,082	3,804	(278)
Waste Manage	Water	2,500	2,500	2,500	-
Waste Manage	Comm Other	29,770	54,524	55,192	668
Waste Manage	pEPR net income	-	(330,000)	(330,000)	-
Waste Manage	Other Inc	(27,291)	(57,487)	(26,490)	30,997
Waste Manage	ARC21 MRF Inc	(18,862)	(58,374)	(47,860)	10,514
Waste Manage	HRC Rec Inc	(52,348)	(145,100)	(144,000)	1,100
Waste Manage	Bry/House Inc	(43,110)	(88,000)	(98,000)	(10,000)
Waste Manage	Bring Bank	(11,648)	(36,642)	(18,488)	18,154
Waste Manage	Dom Gden Waste	(22,740)	(17,500)	(19,650)	(2,150)
Waste Manage	T/Refuse Coll	(412,805)	(444,120)	(423,480)	20,640
		5,873,727	10,529,678	10,370,232	(159,446)
Env Serv HQ	Salary/Wage	142,007	275,456	279,106	3,650
Env Serv HQ	Travel General	1,051	1,750	1,750	-
Env Serv HQ	Keep NI B/tiful	9,880	20,000	25,000	5,000
Env Serv HQ	Room Charges	25	200	500	300
Env Serv HQ	Land Call/Rent	279	700	700	-
Env Serv HQ	Insure All/Oth	371,720	377,974	392,150	14,176
Env Serv HQ	Print/Stat/Sup	333	600	650	50
Env Serv HQ	P/copier Costs	-	200	200	-
		525,295	676,880	700,056	23,176
Pensions Cost	Sal/Pensions	6,146 6,146	12,180 12,180	12,667 12,667	487 487
Staff Conf	Conf/Courses	(66) (66)	1,000 1,000	1,000 1,000	- -
	<b>Directorate Total</b>	<b>14,022,588</b>	<b>24,759,701</b>	<b>24,741,400</b>	<b>(18,301)</b>

## Regeneration 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Courthouse VIC	Salary/Wage	25,859	93,252	-	(93,252)
Courthouse VIC	Sal/Cas Staff	4,532	9,347	-	(9,347)
Courthouse VIC	Travel General	-	500	-	(500)
Courthouse VIC	Rent	-	1,500	-	(1,500)
		30,391	104,599	-	(104,599)
Econ Dev Admin	Salary/Wage	260,671	448,501	474,472	25,971
Econ Dev Admin	Travel General	5,738	2,500	8,000	5,500
Econ Dev Admin	Marketing/Dev	449	1,500	1,500	-
Econ Dev Admin	Room Charges	1,644	2,500	2,500	-
Econ Dev Admin	Land Call/Rent	1,471	3,250	3,250	-
Econ Dev Admin	Print/Stat/Sup	1,173	3,980	3,980	-
Econ Dev Admin	Postage	86	500	500	-
Econ Dev Admin	Printing	-	820	820	-
		271,232	463,551	495,022	31,471
Econ Dev Proj	Bus Dev Coll Wk	46,571	64,000	64,000	-
Econ Dev Proj	Enterp L/burn	44,861	69,000	69,000	-
Econ Dev Proj	Interna Trade	50	120,000	120,000	-
Econ Dev Proj	Inward Inv Prog	18,258	84,000	84,000	-
Econ Dev Proj	SME Dev Prog	171,445	355,930	355,930	-
Econ Dev Proj	Grnt Gov SME	60	(236,780)	(236,780)	-
		281,244	456,150	456,150	-
Local Economic P'ship	Salary/Wage	-	-	110,247	110,247
Local Economic P'ship	Operating expenditure	-	-	24,953	24,953
Local Economic P'ship	Grant Gov	-	-	(135,200)	(135,200)
		-	-	-	-
Lab Mrkt Part	Salary/Wage	95,842	243,870	209,013	(34,857)
Lab Mrkt Part	Sale/Eye Care	-	80	83	3
Lab Mrkt Part	Travel General	1,596	3,000	3,000	-
Lab Mrkt Part	Marketing/Dev	2,640	8,000	8,000	-
Lab Mrkt Part	Network/Train	2,372	5,000	5,000	-
Lab Mrkt Part	25/26 Plan oper	34,744	299,660	299,660	-
Lab Mrkt Part	Land Call/Rent	264	620	620	-
Lab Mrkt Part	Print/Stat/Sup	148	1,200	1,200	-
Lab Mrkt Part	Postage	2	400	400	-
Lab Mrkt Part	P/copier Costs	-	200	200	-
Lab Mrkt Part	Grant Gov	(180,365)	(360,730)	(360,730)	-
		(42,757)	201,300	166,446	(34,853)
Lisburn VIC	Salary/Wage	45,380	101,061	99,009	(2,052)
Lisburn VIC	Sal/Cas Staff	6,041	9,347	19,442	10,095
Lisburn VIC	Travel General	-	850	850	-
Lisburn VIC	Office Equip	223	500	500	-
Lisburn VIC	Stock Retail	5,075	10,000	10,000	-
Lisburn VIC	Cont Prop Maint	5,666	10,000	10,000	-
Lisburn VIC	Bnk Chg CC Tran	278	520	520	-
Lisburn VIC	Electric Chrg	-	660	779	119
Lisburn VIC	Land Call/Rent	591	1,300	1,300	-
Lisburn VIC	Print/Stat/Sup	608	540	540	-
Lisburn VIC	IT ICT Booking	-	1,600	1,600	-
Lisburn VIC	Other Inc	(8,546)	(10,500)	(10,500)	-
		55,316	125,878	134,039	8,162
Market & Fairs	Cont Prop Maint	1,808	3,500	3,500	-
Market & Fairs	Rates	2,972	3,016	3,121	105

## Regeneration 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Market & Fairs	Outdoor Stall	(12,745) (7,965)	(30,000) (23,484)	(30,000) (23,379)	- 105
Programme Proj	ESF Projects	(263) (263)	100,000 100,000	100,000 100,000	- -
Regeneration	Salary/Wage	285,974	428,235	603,610	175,375
Regeneration	Travel General	656	2,000	2,000	-
Regeneration	Electric Chrg	6,829	14,458	17,058	2,599
Regeneration	Mrkt Sq Events	37,902	80,000	80,000	-
Regeneration	Trans CCTV	250,000	250,000	250,000	-
Regeneration	City Centre Man	11,278	21,000	21,000	-
Regeneration	City Cntr Proj	176,180	155,000	155,000	-
Regeneration	City Cntr Revit	-	120,000	120,000	-
Regeneration	L/Bank Qrt In	10,594	28,890	28,890	-
Regeneration	Light Festival	325,000	325,000	325,000	-
Regeneration	Physical Regen	39,873	210,000	210,000	-
Regeneration	R/Village Ren	5,242	10,000	10,000	-
Regeneration	Other Inc	-	(20,000)	(20,000)	-
Regeneration	Grnt C/Cntr Rev	-	(100,000)	(100,000)	-
Regeneration	Op F/raising In	-	(100,000)	(100,000)	-
Regeneration	Physical Regen	-	(184,000)	(184,000)	-
		1,149,529	1,240,583	1,418,558	177,975
Tourism Develop	Salary/Wage	147,954	219,853	283,405	63,552
Tourism Develop	Spec Event Wage	-	4,280	4,451	171
Tourism Develop	Travel General	5,245	6,000	6,000	-
Tourism Develop	Con Run Cost	-	1,000	1,000	-
Tourism Develop	Out/State Mkt	40,220	66,000	66,000	-
Tourism Develop	H/bgh Frst Tour	25,835	50,000	50,000	-
Tourism Develop	Room Charges	785	400	400	-
Tourism Develop	Land Call/Rent	67	1,000	1,000	-
Tourism Develop	Mkt Adv Cost	3,500	61,000	61,000	-
Tourism Develop	Print/Stat/Sup	45	200	200	-
Tourism Develop	Postage	48	100	100	-
Tourism Develop	Print Corporate	2,272	4,000	4,000	-
Tourism Develop	IT I/net Corp	2,843	18,000	18,000	-
Tourism Develop	Event Food/Drk	104,724	212,000	212,000	-
Tourism Develop	H/brough M/plan	27,750	30,000	30,000	-
Tourism Develop	Interna Prom	21,234	55,000	55,000	-
Tourism Develop	Prom of City	176,005	277,000	277,000	-
Tourism Develop	Other Inc	-	(5,000)	(5,000)	-
Tourism Develop	OSM	(5,919)	(20,000)	(20,000)	-
Tourism Develop	Roundabouts	(17,875)	(18,000)	(18,000)	-
		534,733	962,833	1,026,556	63,724
TRPSI Project	Project Costs	397	1,000	1,000	-
TRPSI Project	Grant Funding	(16,466)	(7,500)	(7,500)	-
		(16,069)	(6,500)	(6,500)	-
Bel/City Regen	Salary/Wage	34,215	130,472	180,835	50,363
Bel/City Regen	Travel General	-	1,500	1,500	-
Bel/City Regen	Network/Train	-	2,500	2,500	-
Bel/City Regen	Land Call/Rent	-	250	250	-
Bel/City Regen	Print/Stat/Sup	-	300	300	-
Bel/City Regen	Inv BRCD DEV	75,000	75,000	77,500	2,500
		109,215	210,022	262,885	52,863

## Regeneration 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Transform HQ	Salary/Wage	108,220	216,601	217,728	1,127
Transform HQ	Travel General	1,080	2,000	2,000	-
Transform HQ	Room Charges	692	200	200	-
Transform HQ	Consultants	13,024	5,000	5,000	-
Transform HQ	Print/Stat/Sup		1,000	1,000	-
		123,016	224,801	225,928	1,127
Capital & Plan	Salary/Wage	191,266	347,968	349,777	1,809
Capital & Plan	Travel General	892	2,000	2,000	-
Capital & Plan	Capital Other	(104,545)	(193,610)	(193,610)	-
Capital & Plan	Stock PPE	-	300	300	-
Capital & Plan	Land Call/Rent	283	890	890	-
Capital & Plan	Print/Stat/Sup	-	800	800	-
Capital & Plan	Postage	-	500	500	-
Capital & Plan	P/copier Costs	-	380	380	-
		87,896	159,228	161,037	1,809
Planning	Salary/Wage	1,242,476	2,155,484	2,179,593	24,109
Planning	Sale/Eye Care	-	100	104	4
Planning	Travel General	21,201	34,500	34,500	-
Planning	Conf/Courses	-	500	500	-
Planning	Marketing/Dev	-	1,200	1,200	-
Planning	Mapping	21,687	20,170	22,170	2,000
Planning	Shred/Recycle	1,258	2,000	2,000	-
Planning	Storage Costs	4,168	8,000	8,000	-
Planning	Central Charges	4,446	6,000	6,000	-
Planning	Land Reg Fee	2,077	1,000	1,000	-
Planning	Planning Portal	57,806	60,000	60,000	-
Planning	Stock PPE	1,328	800	800	-
Planning	Bnk Chg CC Tran	468	1,700	1,700	-
Planning	Room Charges	699	500	500	-
Planning	Land Call/Rent	1,497	7,680	7,680	-
Planning	Mkt Adv Cost	14,958	43,500	43,500	-
Planning	Lgl Gen Advice	41,636	65,000	65,000	-
Planning	Consultants	49,890	25,710	25,710	-
Planning	Publications	-	400	400	-
Planning	Print/Stat/Sup	2,744	8,000	8,000	-
Planning	Postage	3,128	13,000	13,000	-
Planning	P/copier Costs	-	2,610	2,610	-
Planning	Fee	(560,779)	(1,125,000)	(1,125,000)	-
Planning	Property Cert	(78,611)	(161,000)	(161,000)	-
Planning	Other Inc	(1,350)	(30,000)	(30,000)	-
		830,727	1,141,854	1,167,967	26,113
Build Maint Sq	Salary/Wage	155,292	295,866	260,325	(35,541)
Build Maint Sq	Sal/2 Wkly Wage	253,824	665,694	664,967	(727)
Build Maint Sq	Sal/Ave Hol Pay	1,490	2,048	1,986	(62)
Build Maint Sq	Sal/2 Wk O/T	12,165	19,093	19,857	764
Build Maint Sq	Travel General	85	1,000	1,000	-
Build Maint Sq	Mat Maint CCU	84,093	123,165	127,476	4,311
Build Maint Sq	Mat Maintain	173,812	306,000	316,710	10,710
Build Maint Sq	Stock New Eq	2,100	3,500	3,500	-
Build Maint Sq	Stocl Safe Eq	-	1,000	1,000	-
Build Maint Sq	Stock PPE	3,236	6,000	6,000	-
Build Maint Sq	Cont Prop Maint	110,165	125,000	125,000	-
Build Maint Sq	P/Grnd Insp/Wrk	27,478	40,000	40,000	-
Build Maint Sq	Land Call/Rent	464	1,400	1,400	-
		824,203	1,589,766	1,569,220	(20,546)

## Regeneration 2026/2027 Estimates

Unit	Detail description	25/26 P7 Actual & Committed	25/26 Annual Budget	26/27 Estimate	Variance
Estates Govern	Energy manageme	-	3,960	3,960	-
Estates Govern	P/Grnd Insp/Wrk	4,185	3,300	3,300	-
Estates Govern	Asbes Manage	3,200	5,500	5,500	-
Estates Govern	L/ella Treat	60,423	62,880	62,880	-
Estates Govern	Compliance	6,593	45,000	45,000	-
		74,401	120,640	120,640	-
Landfill Close	Moss Rd Clos	122,341	236,350	236,350	-
Landfill Close	L/fill Prov	(122,341)	(236,350)	(236,350)	-
		-	-	-	-
Procurement Dep	Salary/Wage	89,666	190,581	219,972	29,391
		89,666	190,581	219,972	29,391
Tech & Est Man	Salary/Wage	464,403	761,479	768,374	6,895
Tech & Est Man	Sale/Eye Care	-	300	312	12
Tech & Est Man	Travel General	8,007	18,000	18,000	-
Tech & Est Man	Mapping	21,832	23,000	23,000	-
Tech & Est Man	Stock PPE	-	500	500	-
Tech & Est Man	Cont Advertise	638	1,500	1,500	-
Tech & Est Man	Land Call/Rent	999	3,410	3,410	-
Tech & Est Man	Print/Stat/Sup	1,563	3,000	3,000	-
Tech & Est Man	Subscriptions	12	10,095	10,600	505
Tech & Est Man	Postage	229	1,000	1,000	-
Tech & Est Man	P/copier Costs	-	1,300	1,300	-
Tech & Est Man	Other Inc	(66,840)	(11,300)	(11,300)	-
		430,843	812,284	819,696	7,412
		4,825,358	8,074,085	8,314,238	240,152

## Treasury Management Strategy Statement 2026/27

### Lisburn and Castlereagh City Council

#### Introduction

Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.

Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2021 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. In addition, the former Department of the Environment (DoE) issued Guidance on Local Council Investments in October 2011 that requires the Council to approve an investment strategy before the start of each financial year. This report fulfils the Council's legal obligation under the *Local Government Finance Act (Northern Ireland) 2011* to have regard to both the CIPFA Code and the DoE Guidance.

**Revised strategy:** In accordance with the DoE Guidance, the Council will be asked to approve a revised Treasury Management Strategy Statement should the assumptions on which this report is based change significantly. Such circumstances would include, for example, a large unexpected change in interest rates, in the Council's capital programme or in the level of its investment balance.

#### External Context

**Economic background:** The most significant impacts on the Authority's treasury management strategy for 2026/27 are expected to include: the influence of the government's 2025 Autumn Budget, lower short-term interest rates alongside higher medium- and longer-term rates, slower economic growth, together with ongoing uncertainties around the global economy, stock market sentiment, and geopolitical issues.

The Bank of England's Monetary Policy Committee (MPC) cut Bank Rate to 3.75% in December 2025, as expected. The vote to cut was 5-4, with the minority instead favouring holding rates at 4.0%. Those members wanting a cut judged that disinflation was established while those preferring to hold Bank Rate argued that inflation risks remained sufficiently material to leave rates untouched at this stage.

Figures from the Office for National Statistics showed that the UK economy expanded by 0.1% in the third quarter of the calendar year, this was unrevised from the initial estimate. The most recent Monetary Policy Report (November) projected modest economic growth, with GDP expected to rise by 0.2% in the final calendar quarter of 2025. Annual growth is forecast to ease from 1.4% before improving again later, reflecting the delayed effects of lower interest rates, looser monetary conditions, stronger global activity, and higher consumer spending. The view of modest economic growth going forward was echoed by the Office for Budget Responsibility in its Economic and fiscal outlook published in line with the Autumn Statement which revised down its estimate of annual real GDP to around 1.5% on average between 2025 and 2030.

CPI inflation was 3.2% in November 2025, down from 3.6% in the previous month and below the 3.5% expected. Core CPI eased to 3.2% from 3.4%, contrary to forecasts of remaining at 3.6%. Looking forward,

the MPC continues to expect inflation to fall, to around 3% in calendar Q1 2026, before steadily returning to the 2% target by late 2026 or early 2027.

The labour market continues to ease with rising unemployment, falling vacancies and flat inactivity. In the three months to October 2025, the unemployment rate increased to 5.1%, higher than the level previously expected by the BoE, while the employment rate slipped to 74.9%. Pay growth for the same period eased modestly, with total earnings (including bonuses) growth at 4.7% and while regular pay was 4.6%.

The US Federal Reserve also continued to cut rates, including reducing the target range for the Federal Funds Rate by 0.25% at its December 2025 meeting, to 3.50%-3.75%, in line with expectations. The minutes of the meeting noted that most Fed policymakers judged that further rate cuts would be likely in 2026 if inflation continues to ease, however they were still divided in their assessment of the risks between inflation and unemployment.

The European Central Bank (ECB) kept its key interest rates unchanged in December for a fourth consecutive meeting, maintaining the deposit rate at 2.0% and the main refinancing rate at 2.15%. The ECB maintained that future policy decisions will remain data-dependent, that inflation is close to its 2% target and that the euro area economy continues to expand despite a challenging global environment, including heightened geopolitical risks and trade tensions.

**Credit outlook:** Credit Default Swap (CDS) prices, which spiked in April 2025 following President Trump's 'Liberation Day' tariff announcements, have since trended lower, returning to levels broadly consistent with their 2024 averages. Although CDS prices rose modestly in October, the overall credit outlook remains stable, and credit conditions are expected to remain close to the range seen over the past two years.

While lower interest rates may weigh on banks' profitability, strong capital positions, easing inflation, steady economic growth, low unemployment, and reduced borrowing costs for households and businesses all support a favourable outlook for the creditworthiness of institutions on (the Council's treasury management advisor) Arlingclose's counterparty list. Arlingclose's advice on approved counterparties and recommended investment durations is kept under continuous review and will continue to reflect prevailing economic and credit conditions.

**Interest rate forecast (22<sup>nd</sup> December 2025):** Arlingclose, the Council's treasury management adviser, currently forecasts that the Bank of England's Monetary Policy Committee will continue to reduce Bank Rate through 2025 and 2026, reaching around 3.75%. This forecast was issued ahead of the Autumn Budget and is likely to be revised once the fiscal measures are announced on 26th November 2025 and their market implications are assessed.

Long-term gilt yields, and therefore interest rates payable on long-term borrowing, are expected to remain broadly stable on average, though with continued volatility, and to end the forecast period marginally lower than current levels. Yields are likely to stay higher than in the pre-quantitative tightening era, reflecting ongoing balance sheet reduction and elevated bond issuance. Short-term fluctuations are expected to persist in response to economic data releases and geopolitical developments.

A more detailed economic and interest rate forecast provided by Arlingclose is in Appendix A.

For the purpose of setting the budget, it has been assumed that new treasury investments will be made at an average rate/yield of 4%, and that new long-term loans will be borrowed at an average rate of 5.5%.

### Local Context

On 31<sup>st</sup> December 2025, the Council held £18.3m of borrowing and £38.9m of treasury investments. This is set out in further detail at *Appendix B*. Forecast changes in these sums are shown in the balance sheet analysis in table 1 below.

*Table 1: Balance sheet summary and forecast*

	31.3.25 Actual £m	31.3.26 Estimate £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m
Capital financing requirement	42.28	66.42	87.75	100.78	101.21
Less: Other debt liabilities *	0.01	0.18	0.16	0.11	0.10
Less: External borrowing **	18.87	17.79	16.34	14.52	13.48
Internal borrowing	23.39	48.45	71.24	86.15	87.63
Less: Balance sheet resources	66.77	62.48	54.20	51.42	45.89
(Treasury investments)/ New borrowing	(43.38)	(14.03)	17.04	34.72	41.73

\* leases and PFI liabilities that form part of the Council's total debt

\*\* shows only loans to which the Council is committed and excludes optional refinancing

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying sums available for investment. The Council's current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

The Council has an increasing CFR due to the capital programme, but minimal investments and will therefore be required to borrow up to £41.73m over the forecast period.

CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 1 shows that the Council expects to comply with this recommendation during 2026/27

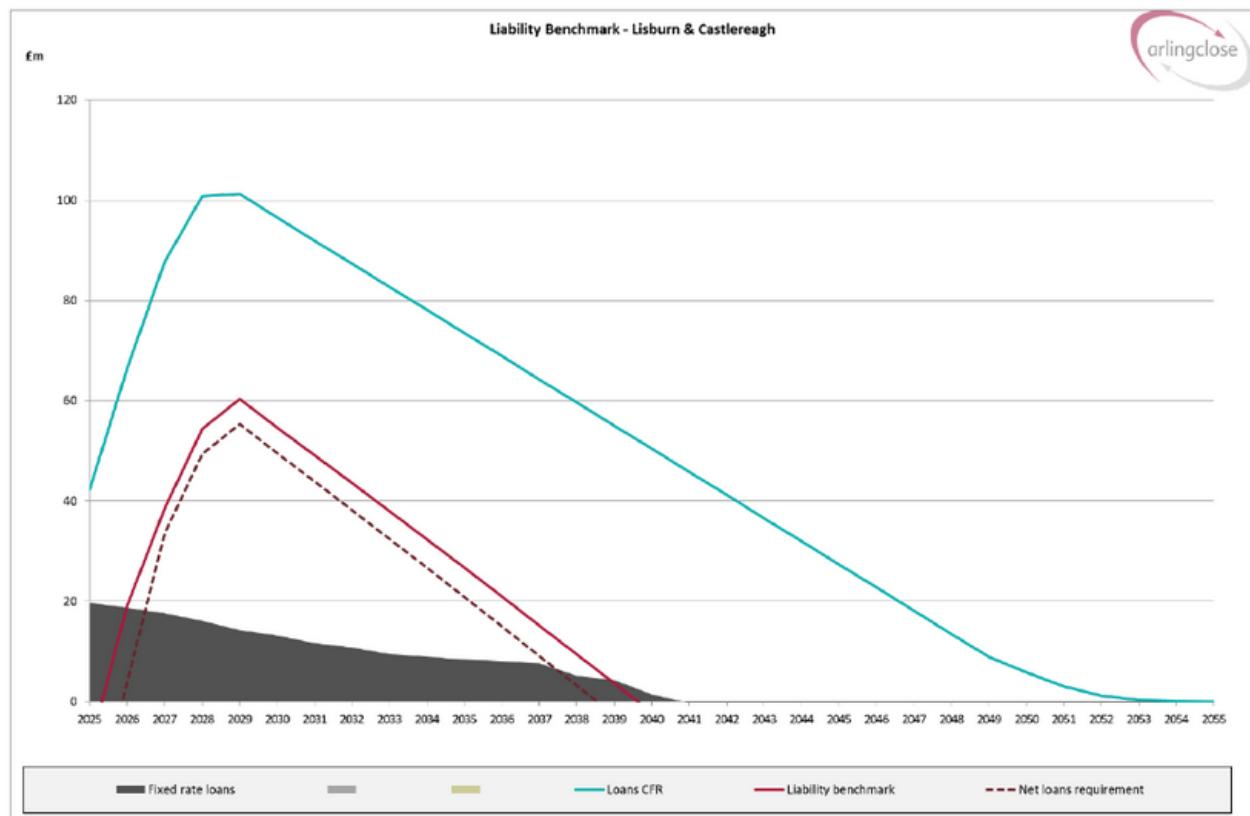
**Liability benchmark:** To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 1 above, but that cash and investment balances are kept to a minimum level of £5m at each year-end to maintain sufficient liquidity but minimise credit risk.

The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

Table 2: Prudential Indicator: Liability benchmark

	31.3.25 Actual £m	31.3.26 Estimate £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m
Loans CFR	42.28	66.42	87.75	100.78	101.21
Less: Balance sheet resources	66.77	62.48	54.20	51.42	45.89
<b>Net loans requirement</b>	(24.49)	3.94	33.55	49.35	55.32
Plus: Liquidity allowance	5	5	5	5	5
<b>Liability benchmark</b>	(19.49)	8.94	38.55	54.35	60.32

Following on from the medium-term forecasts in table 2 above, the long-term liability benchmark assumes capital expenditure funded by borrowing, minimum revenue provision on new capital expenditure based on asset life and income, expenditure and reserves all increasing by inflation of 2.5% a year. This is shown in the chart below together with the maturity profile of the Council's existing borrowing:



### Borrowing Strategy

The Council currently holds £18.33 million of loans, a decrease of £1.12 million on the previous year, as part of its strategy for funding previous years' capital programmes. The balance sheet forecast in table 1 shows that the Council expects to borrow up to £17.04m in 2026/27. The Council may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing of £120 million.

**Objectives:** The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.

**Strategy:** Given the significant cuts to public expenditure and in particular to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. Short-term interest rates have fallen over the past year, and are expected to fall a little further, and it is therefore likely to be more cost effective over the medium-term to either use internal resources, or to borrow short-term loans instead. The risks of this approach will be managed by keeping the Council's interest rate exposure within the limit set in the treasury management prudential indicators, see below.

By doing so, the Council is able to reduce net borrowing costs and reduce overall treasury risk. The benefits of internal borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist the Council with this 'cost of carry' and breakeven analysis. Its output may determine whether the Council borrows additional sums at long-term fixed rates in 2026/27 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.

The Council has previously raised all of its long-term borrowing from the Government Loans Fund via the Department of Finance but will consider long-term loans from other sources including banks, pensions and local authorities, and will investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA Code.

Alternatively, the Council may arrange forward starting loans, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.

In addition, the Council may borrow short-term loans to cover unplanned cash flow shortages.

**Sources of borrowing:** The approved sources of long-term and short-term borrowing are:

- Government Loans Fund
- National Wealth Fund Ltd (formerly UK Infrastructure Bank Ltd)
- any institution approved for investments (see below)
- any other bank or building society or insurance company authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds except the Local Government Pension Scheme (Northern Ireland)
- capital market bond investors
- retail investors via a regulated peer-to-peer platform

**Other sources of debt finance:** In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- leasing
- hire purchase
- Private Finance Initiative
- sale and leaseback
- similar asset based finance

**Short-term and variable rate loans:** These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below. Financial derivatives may be used to manage this interest rate risk (see section below).

**Debt rescheduling:** The Government allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years.

### Treasury Investment Strategy

The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. In the past 12 months, the Council's treasury investment balance has ranged between £31.32 and £43.34 million, this is expected to decrease by the end of March 27 to approx. £5m

**Objectives:** Both the CIPFA Code and the DoE Guidance require the Council to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Council aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing.

**Strategy:** As demonstrated by the liability benchmark above, the Council expects to be a long-term borrower and new treasury investments will therefore be made primarily to manage day-to-day cash flows using short-term low risk instruments.

**ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level. When investing in banks and funds, the Council will prioritise banks that are signatories to the UN Principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code.

**Business models:** Under the IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

**Approved counterparties:** The Council may invest its surplus funds with any of the counterparty types in table 3 below, subject to the limits shown.

Table 3: Treasury investment counterparties and limits

Sector	Time limit	Counterparty limit	Sector limit
The UK Government	3 years	Unlimited	n/a
Local authorities & other government entities	3 years	£5m	Unlimited
Secured investments *	3 years	£5m	Unlimited
Banks (unsecured) *	13 months	£3m	Unlimited
Building societies (unsecured) *	13 months	£3m	£10m
Registered providers (unsecured) *	3 years	£3m	£5m
Money market funds *	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£10m
Other investments *	3 years	£3m	£5m

This table must be read in conjunction with the notes below

**\* Minimum credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account. For entities without published credit ratings, investments may be made either (a) where external advice indicates the entity to be of similar credit quality; or (b) to a maximum of £1m per counterparty as part of a diversified pool e.g. via a peer-to-peer platform.

**UK Government:** Sterling-denominated investments with or explicitly guaranteed by the UK Government, including the Debt Management Account Deposit Facility, treasury bills and gilts. These are deemed to be zero credit risk due to the government's ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.

**Local authorities and other government entities:** Loans to, and bonds and bills issued or guaranteed by, other national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk.

**Secured investments:** Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds, secured deposits and reverse repurchase agreements with banks and building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.

**Banks and building societies (unsecured):** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

**Registered providers (unsecured):** Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.

**Money market funds:** Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Council will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.

**Strategic pooled funds:** Bond, equity and property funds, including exchange traded funds, that offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but can be either withdrawn after a notice period or sold on an exchange, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

**Other investments:** This category covers treasury investments not listed above, for example unsecured corporate bonds and unsecured loans to companies and universities. Non-bank companies cannot be bailed-in but can become insolvent placing the Council's investment at risk.

**Operational bank accounts:** The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments but are still subject to the risk of a bank bail-in. Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

**Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. The credit rating agencies in current use are listed in the Treasury Management Practices document. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "negative watch") so that it may fall below the approved rating criteria, then only investments that can be withdrawn on the next working day will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

**Other information on the security of investments:** The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council's treasury management adviser. No

investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

**Reputational aspects:** The Council is aware that investment with certain counterparties, while considered secure from a purely financial perspective, may leave it open to criticism, valid or otherwise, that may affect its public reputation, and this risk will therefore be taken into account when making investment decisions.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008, 2020 and 2022, this is not generally reflected in credit ratings, but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council's cash balances, then the surplus will be deposited with the UK Government, or with other local authorities. This will cause investment returns to fall but will protect the principal sum invested.

**Investment limits:** The Council's revenue reserves available to cover investment losses are forecast to be £59 million on 31<sup>st</sup> March 2026 and £51 million on 31<sup>st</sup> March 2027. In order that no more than 15% of available reserves will be put at risk in the case of a single default, the maximum that will be lent unsecured to any one organisation (other than the UK Government) will be £7.65 million. A group of entities under the same ownership will be treated as a single organisation for limit purposes.

Limits are also placed on fund managers, investments in brokers' nominee accounts and foreign countries as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

*Table 4: Additional investment limits*

	Cash limit
Any group of pooled funds under the same management	£10m per manager
Investments held in a broker's nominee account	£10m per broker
Foreign countries	£4m per country

**Liquidity management:** The Council carry's out cash flow forecasting exercises monthly to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to the Council's medium-term financial plan and cash flow forecast.

The Council will spread its liquid cash over at least four providers (e.g. bank accounts and money market funds), of which at least two will be UK domiciled, to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

### Treasury Management Prudential Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators.

**Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit rating	A

**Liquidity:** The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 3 months	£12m

**Interest rate exposures:** This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

Interest rate risk indicator	Limit
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£800,000
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£800,000

The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at new market rates.

**Maturity structure of borrowing:** This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	15%	0%
12 months and within 24 months	20%	0%
24 months and within 5 years	25%	0%
5 years and within 10 years	30%	0%
10 years and above	100%	0%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

**Long-term treasury management investments:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management investments will be:

Price risk indicator	2026/27	2027/28	2028/29	No fixed date
Limit on principal invested beyond year end	£5m	£4m	£3m	£3m

Long-term investments with no fixed maturity date include strategic pooled funds and real estate investment trusts but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

### Related Matters

The CIPFA Code requires the Council to include the following in its treasury management strategy.

**Financial derivatives:** Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in section 79 of the *Local Government Act (Northern Ireland) 2014* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit.

In line with the CIPFA Code, the Council will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.

**Markets in Financial Instruments Directive:** The Council has retained retail client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a smaller range of services but with the greater regulatory protections afforded to individuals and small companies. Given the size and range of the Council's treasury management activities, the Chief Financial Officer believes this to be the most appropriate status.

**Government Guidance:** Further matters required by the DoE Guidance are included in Appendix C.

### Financial Implications

The budget for investment income in 2026/27 is £270k, based on an average investment portfolio of £6.8 million at an interest rate of 3.97%. The budget for debt interest paid in 2026/27 is £1.4 million, based on an average debt portfolio of £17.7 million at an average interest rate of 6.95%. If actual levels of

investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.

### Other Options Considered

The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Chief Financial Officer believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

## Appendix A - Arlingclose Economic & Interest Rate Forecast - 22<sup>nd</sup> December 2025

### **Underlying assumptions:**

- The Bank of England duly delivered on expectations for a December rate cut, but, despite softer economic data over the past two weeks, the minutes highlighted increased caution surrounding both the inflation outlook and the speed of future easing. With a close vote of 5-4 in favour of a rate reduction, this suggests that the bar for further monetary easing may be higher than previously thought despite the possibility of the CPI rate falling to target in 2026.
- Budget policies and base effects will mechanically reduce the CPI rate in 2026, on top of the downward pressure arising from soft economic growth and the looser labour market. However, many policymakers appear concerned that household and business inflation and pricing expectations are proving sticky following recent bouts of high price and wage growth, which may allow underlying inflationary pressure to remain elevated. While, the Bank's measure of household expectations ticked lower in December, it remains above levels consistent with the 2% target at 3.5%.
- While policymakers hold valid concerns, these appear somewhat out of line with current conditions; CPI inflation fell to 3.2% in November, private sector wage growth continued to ease amid the highest unemployment rate since the pandemic, and the economy contracted in October after barely growing in Q3. Business surveys pointed to marginally stronger activity and pricing intentions in December but also suggested that the pre-Budget malaise was not temporary. These data are the latest in a trend suggesting challenging economic conditions are feeding into price and wage setting.
- Risks to the growth and inflation outlook lie to the downside, which may ultimately deliver lower Bank Rate than our central case. However, the minutes suggest that the bar to further rate cuts beyond 3.25% is higher and the near-term upside risks to our Bank Rate forecast have increased. Having said that, we believe inflation expectations will naturally decline alongside headline inflation rates.
- Investors appear to have given the UK government some breathing space following the Budget, with long-term yields continuing to trade at slightly lower levels than in late summer/early autumn. Even so, sustained heavy borrowing across advanced economies, the DMO's move towards issuing more short-dated gilts and lingering doubts about the government's fiscal plans will keep short to medium yields above the levels implied by interest rate expectations alone.

### **Forecast:**

- In line with our long-held forecast, Bank Rate was cut to 3.75% in December.
- Continuing disinflation, rising unemployment, softening wage growth and low confidence suggests that monetary policy will continue to be loosened.
- Arlingclose expects Bank Rate to be cut to 3.25% by middle of 2026. However, near-term upside risks to the forecast have increased.
- Medium and long-term gilt yields continue to incorporate premia for UK government credibility, global uncertainty and significant issuance. These issues may not be resolved quickly and we expect yields to remain higher.

	Current	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
<b>Official Bank Rate</b>													
Upside risk	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50
Central Case	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
<b>3-month money market rate</b>													
Upside risk	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50
Central Case	3.90	3.80	3.75	3.80	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
<b>5yr gilt yield</b>													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	3.94	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-1.00	-1.05	-1.10	-1.10	-1.10	-1.10
<b>10yr gilt yield</b>													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.47	4.45	4.45	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-1.00	-1.05	-1.10	-1.10	-1.10	-1.10
<b>20yr gilt yield</b>													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	5.13	5.10	5.10	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95
<b>50yr gilt yield</b>													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.73	4.70	4.75	4.65	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95

Department Standard Rate = Gilt yield + 1.00%

National Wealth Fund (NWF) Rate = Gilt yield + 0.40%

Appendix B - Existing Investment & Debt Portfolio Position

	31 March 2025 Actual portfolio £m	31 March 2025 Average rate %
<b>External borrowing:</b>		
Government Loans Fund	18.87	6.95%
<b>Total external borrowing</b>	<b>18.87</b>	<b>6.95%</b>
<b>Other long-term liabilities:</b>		
Leases	0.01	
<b>Total other long-term liabilities</b>	<b>0.01</b>	
<b>Total gross external debt</b>	<b>18.88</b>	
<b>Treasury investments:</b>		
Banks (unsecured)	4.38	4.66%
Money market funds	10.00	5.02%
Other investments	29.00	5.18%
<b>Total treasury investments</b>	<b>43.38</b>	
<b>Net investments</b>	<b>24.50</b>	

## Appendix C - Additional requirements of the Government Investment Guidance

**Specified investments:** The DoE Guidance defines specified investments as those:

- denominated in pound sterling,
- due to be repaid within 12 months of arrangement,
- not defined as capital expenditure by legislation, and
- invested with one of:
  - the UK Government,
  - a UK local Council, parish council or community council, or
  - a body or investment scheme of “high credit rating”, and
- where the principal sum to be repaid at maturity is the same as the initial sum invested, other than investments in the UK Government.

The Council defines “high credit rating” organisations and securities as those having a credit rating of A- or higher that are domiciled in the UK or a foreign country with a sovereign rating of AA+ or higher. For money market funds and other pooled funds “high credit rating” is defined as those having a credit rating of A- or higher.

**Non-specified Investments:** Any investment not meeting the definition of a specified investment is classed as non-specified. The Council does not intend to make any investments denominated in foreign currencies, nor any that are defined as capital expenditure by legislation, such as unlisted bonds and shares. Non-specified investments will therefore be limited to long-term investments, i.e. those that are due to mature 12 months or longer from the date of arrangement; investments with bodies and schemes without high credit ratings; and investments where the principal sum to be repaid at maturity is not the same as the initial sum invested, for example corporate bonds. Limits on non-specified investments are shown in table C1 below.

Table C1: Non-specified investment limits

	Cash limit
Total long-term investments	£5m
Total investments without credit ratings or rated below A- (except UK Government and local authorities)	£0m
Total investments (except pooled funds) with institutions domiciled in foreign countries rated below AA+	£0m
Total investments where the principal amount varies (other than those with the UK Government)	£5m
Total non-specified investments	£10m

**Investment training:** The needs of the Council’s treasury management staff for training in investment management are assessed every three months as part of the regular review, and additionally when the responsibilities of individual members of staff change.

Staff regularly attend training courses, seminars and conferences provided by Arlingclose and CIPFA. Relevant staff are also encouraged to study professional qualifications from CIPFA, the Association of Corporate Treasurers and other appropriate organisations.

**Investment advisers:** The Council has appointed Arlingclose Limited as treasury management advisers and receives specific advice on investment, debt and capital finance issues. The quality of this service is controlled by ongoing monitoring and review against the proposal document.

**Investment of money borrowed in advance of need:** The Council may, from time to time, borrow in advance of need, where this is expected to provide the best long-term value for money. Since amounts borrowed will be invested until spent, the Council is aware that it will be exposed to the risk of loss of the borrowed sums, and the risk that investment and borrowing interest rates may change in the intervening period. These risks will be managed as part of the Council's overall management of its treasury risks.

The total amount borrowed will not exceed the authorised borrowing limit of £120 million. The maximum period between borrowing and expenditure is expected to be two years, although the Council is not required to link particular loans with particular items of expenditure.

## Minimum Revenue Provision Statement 2026/27

### Lisburn and Castlereagh City Council

#### Annual Minimum Revenue Provision Statement 2026/27

Where the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there is no statutory minimum. The Local Government Finance Act (Northern Ireland) 2011 requires the Council to have regard to the former Department of Environment's *Guidance on Minimum Revenue Provision* (the DoE Guidance) most recently issued in 2011.

The broad aim of the DoE Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits.

The DoE Guidance requires the Council to approve an Annual MRP Statement each year and provides a number of options for calculating a prudent amount of MRP, but does not preclude the use of other appropriate methods. The following statement incorporates options recommended in the Guidance as well as locally determined prudent methods.

MRP is calculated by reference to the capital financing requirement (CFR) which is the total amount of past capital expenditure that has yet to be permanently financed, noting that debt must be repaid and therefore can only be a temporary form of funding. The CFR is calculated from the Council's balance sheet in accordance with the Chartered Institute of Public Finance and Accountancy's *Prudential Code for Capital Expenditure in Local Authorities*, 2021 edition.

- MRP will be determined by charging the expenditure over the expected useful life of the relevant asset in equal instalments, starting in the year after the asset becomes operational. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged the assumed useful life of the asset.
- Where former operating leases have been brought onto the balance sheet due to the adoption of the *IFRS 16 Leases* accounting standard, and the asset values have been adjusted for accruals, prepayments, premiums and/or incentives, then the annual MRP charges will be adjusted so that the overall charge for MRP over the life of the lease reflects the value of the right-of-use asset recognised on transition rather than the liability.
- For assets acquired by leases or the Private Finance Initiative, MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- Additional voluntary MRP may be provided if considered prudent.

Based on the Council's latest estimate of its capital financing requirement (CFR) on 31<sup>st</sup> March 2026, the budget for MRP has been set as follows:

	31.03.2026 Estimated CFR £m	2026/27 Estimated MRP £
Capital expenditure funded from borrowing	87.75	9.27
<b>Total</b>	<b>87.75</b>	<b>9.27</b>

### Capital receipts

Proceeds from the sale of capital assets are classed as capital receipts and are typically used to finance new capital expenditure. Where the Council decides instead to use capital receipts to repay debt and hence reduce the CFR, the calculation of MRP will be adjusted as follows:

- Capital receipts arising on the repayment of principal on capital loans to third parties will be used to lower the MRP charge in respect of the same loans in the year of receipt, if any.
- Capital receipts arising on the repayment of principal on finance lease receivables will be used to lower the MRP charge in respect of the acquisition of the asset subject to the lease in the year of receipt, if any.
- Capital receipts arising from other assets which form an identified part of the Council's MRP calculations will be used to reduce the MRP charge in respect of the same assets over their remaining useful lives, starting in the year after the receipt is applied.
- Any other capital receipts applied to repay debt will be used to reduce MRP in equal instalments starting in the year after receipt is applied.

## Capital Strategy Report 2026/27

### Lisburn and Castlereagh City Council

#### Introduction

This capital strategy report gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. It has been written in an accessible style to enhance members' understanding of these sometimes technical areas.

Decisions made this year on capital and treasury management will have financial consequences for the Council for many years into the future. They are therefore subject to both a national regulatory framework and to local policy framework, summarised in this report.

#### Capital Expenditure and Financing

Capital expenditure is where the Council spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets.

In 2026/27, the Council is planning capital expenditure of £30.60m as summarised below:

*Table 1: Prudential Indicator: Estimates of Capital Expenditure in £ millions*

	2024/25 actual *	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
Capital investments	9.28	32.41	30.60	23.29	11.69
<b>TOTAL</b>	<b>9.28</b>	<b>32.41</b>	<b>30.60</b>	<b>23.29</b>	<b>11.69</b>

\* £0.451m of debt financing in 2024/25 arose from a change in the accounting for leases and does not represent cash expenditure.

The main capital projects include the development of Dundonald International Ice Bowl £69m, Fleet replacement £13.6m, Cemeteries Mini Prog £1.8m, BRCD Hillsborough £4.3m

**Governance:** The governance is in-line with the capital governance framework as approved by Corporate Services in June 2023. The overall capital programme is presented to each relevant Committee in January and to full Council in February each year.

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

Table 2: Capital financing in £ millions

	2024/25 actual *	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
Capital receipts	0	0	0	0	0
Debt - internal	9.28	32.41	13.56	5.61	4.68
Debt - external	0	0	17.04	17.68	7.01
<b>TOTAL</b>	<b>9.28</b>	<b>32.41</b>	<b>30.60</b>	<b>23.29</b>	<b>11.69</b>

\* £0.451m of debt financing in 2024/25 arose from a change in the accounting for leases and does not represent cash expenditure.

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

Table 3: Replacement of prior years' debt finance in £ millions

	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
Minimum revenue provision (MRP)	7.32	8.27	9.27	10.26	11.26
Capital receipts	0	0	0	0	0
<b>TOTAL</b>	<b>7.32</b>	<b>8.27</b>	<b>9.27</b>	<b>10.26</b>	<b>11.26</b>

The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £21.33 during 2026/27. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

Table 4: Prudential Indicator: Estimates of Capital Financing Requirement in £ millions

	2024/25 actual *	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
<b>TOTAL CFR</b>	<b>42.28</b>	<b>66.42</b>	<b>87.75</b>	<b>100.78</b>	<b>101.21</b>

\* £0.451m of the CFR increase in 2024/25 arose from a change in the accounting for leases.

**Asset disposals:** When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Repayments of capital grants, loans and investments also generate capital receipts. The Council plans to receive £0m of capital receipts in the coming financial year as follows:

### Treasury Management

Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Council is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred

before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing.

Due to decisions taken in the past, the Council currently has £17.79m borrowing at an average interest rate of 6.95% and £38.49m treasury investments at an average rate of 3.69%.

**Borrowing strategy:** The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between cheaper short-term loans and long-term fixed rate loans where the future cost is known but higher.

Projected levels of the Council's total outstanding debt (which comprises borrowing, PFI liabilities, leases and transferred debt) are shown below, compared with the capital financing requirement (see above).

*Table 5: Prudential Indicator: Gross Debt and the Capital Financing Requirement in £ millions*

	31.3.2025 actual	31.3.2026 forecast	31.3.2027 budget	31.3.2028 budget	31.3.2029 budget
Debt (incl. PFI & leases)	18.88	17.97	16.50	14.63	13.58
Capital Financing Requirement	42.28	66.42	87.75	100.78	101.21

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Council expects to comply with this in the medium term.

**Liability benchmark:** To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to a minimum level of £5m at each year-end. This benchmark is currently £-19.49m and is forecast to rise to £54.35m over the next three years.

*Table 6: Borrowing and the Liability Benchmark in £ millions*

	31.3.2025 actual	31.3.2026 forecast	31.3.2027 budget	31.3.2028 budget	31.3.2029 budget
Existing borrowing	18.88	17.79	16.34	14.63	13.58
Forecast borrowing	n/a	-	22.04	39.72	47.73
Liability benchmark	-19.49	8.94	38.55	54.35	61.32

The table shows that the Council expects to remain borrowed above its liability benchmark.

**Affordable borrowing limit:** The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit.

*Table 7: Prudential Indicators: Authorised limit and operational boundary for external debt in £m*

	2025/26 limit	2026/27 limit	2027/28 limit	2028/29 limit
Authorised limit - borrowing	105	120	135	150
Operational boundary - borrowing	85	95	105	115

- Further details on borrowing are in pages 4 to 6 of the treasury management strategy

**Treasury investment strategy:** Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

The Council's policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at short notice.

*Table 8: Treasury management investments in £millions*

	31.3.2025 actual	31.3.2026 forecast	31.3.2027 budget	31.3.2028 budget	31.3.2029 budget
Near-term (investments)/borrowing	(43.38)	(14.03)	17.04	34.72	41.73
Longer-term (investments)/borrowing	0	0	0	0	0
<b>TOTAL</b>	<b>(43.38)</b>	<b>(14.03)</b>	<b>17.04</b>	<b>34.72</b>	<b>41.73</b>

- Further details on treasury investments are in pages 6 to 9 of the treasury management strategy.

**Risk management:** The effective management and control of risk are prime objectives of the Council's treasury management activities. The treasury management strategy therefore sets out various indicators and limits to constrain the risk of unexpected losses and details the extent to which financial derivatives may be used to manage treasury risks.

- The treasury management prudential indicators are on pages 10 to 11 of the treasury management strategy.

**Governance:** Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Finance and staff, who must act in line with the treasury management strategy approved by Council. Quarterly reports on treasury management activity are presented to Corporate Services Committee. The Governance and Audit committee is responsible for scrutinising treasury management decisions.

### Other Liabilities

In addition to debt detailed above, the Council is committed to making future payments to cover risks relating to landfill closure (£2.46m) and Insurance Claims (£174k). The Council is also at risk of having to pay for further costs, such as residual waste treatment project costs and Judicial Review costs but has not put aside any money because the amount of the obligation cannot be measured with sufficient reliability. The Council has however, earmarked a portion of reserves to mitigate these risks.

**Governance:** Decisions on incurring new discretionary liabilities are taken by Head of Finance in consultation with the Chief Financial Officer. New liabilities in the form of loan must be reported to full council for approval/notification as appropriate.

- Further details on liabilities and guarantees are on pages 21 to 28 of the 2024/25 statement of accounts.

### Revenue Budget Implications

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from rates and general government grants.

*Table 9: Prudential Indicator: Proportion of financing costs to net revenue stream*

	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
Financing costs (£m)	7.32	8.27	9.27	10.26	11.26
Proportion of net revenue stream	13.06%	14.16%	15.51%	16.51%	17.42%

**Sustainability:** Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 50 years into the future. The Chief Financial Officer is satisfied that the proposed capital programme is prudent, affordable and sustainable because of the significant level of investments held.

### Knowledge and Skills

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. The Director of Finance and Corporate Services, Head of Finance, Financial Accountant and Capital Accountant are qualified accountants. The Council pays for junior staff to study towards relevant professional finance qualifications.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers. This approach is more cost effective than employing such staff directly and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

## CAPITAL PROGRAMME SPEND PROFILES

Dec 2025

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Project Ref	Forecast Capital Net Cost of Project as at Nov 25	New 5 year programme							
		YEAR 1 Forecast Spend 2025/26	YEAR 2 Forecast Spend 2026/27	YEAR 3 Forecast Spend 2027/28	YEAR 4 Forecast Spend 2028/29	YEAR 5 Forecast Spend 2029/30	YEAR 6 Forecast Spend 2030/31	YEAR 7 Forecast Spend 2031/32	
<b>CAPITAL PROGRAMME PHASE 4 - MONITORING AND EVALUATION</b>									
All projects completed in Capital Programme 2020-2024	13,973,819								
Hillsborough Forest (current works on Phase 3 Digital sculpture trail - phase 1 & 2 complete)	1,685,499	-	-	-	-	-	-	-	
Wallace Park Tennis Development	110,867	3,027	-	-	-	-	-	-	
IT Strategy Refresh & Infrastructure programme	1,480,192	228,522	-	-	-	-	-	-	
Part of IT Infrastructure Programme of works									
LAN switches									
Digital Platform									
IT System Phase 2 - Finance	571,812	4,429	-	-	-	-	-	-	
3G Pitches Strategy_Lough Moss	2,356,857	63,292	-	-	-	-	-	-	
Hydebank Pavillion Refurbishment	192,121	5,465	-	-	-	-	-	-	
Laurelhill Sports Zone	1,745,912	135,030	-	-	-	-	-	-	
Play Area Refurbishment Phase 4 - Drumlough	34,864	33,166	-	-	-	-	-	-	
Play Area Refurbishment Phase 4 - Crossnacreevy	22,457	21,239	-	-	-	-	-	-	
Play Area Refurbishment Phase 4 - Ryans Park,	25,547	22,697	-	-	-	-	-	-	
Drumbo Trim Trail	54,635	40,703	-	-	-	-	-	-	
Pathway Lagan Navigation	-	-	-	-	-	-	-	-	
Castle Gardens Toilet refurb	4,291	4,252	-	-	-	-	-	-	
Resurfacing Works to Council Assets (Programme)	326,097	43,922	-	-	-	-	-	-	
Phase 1									
Landlord Registration Technology Investment- fully funded	-	-	-	-	-	-	-	-	
Play Area Refurbishment Phase 4 - Killultagh Grange	40,000	-	-	-	-	-	-	-	
Hilden Former Primary School subject to HLF	935,076	379,936	-	-	-	-	-	-	
Maghaberry MUGA	13,653	13,653	-	-	-	-	-	-	
Moira Community Shed	-	-	-	-	-	-	-	-	
<b>Sub Total</b>	<b>23,573,699</b>	<b>999,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROGRAMME PHASE 3 - IMPLEMENTATION</b>									
Fleet Replacement	13,608,902	960,000	1,684,000	1,947,663	1,404,500	1,973,102	999,667	999,667	
Cemeteries Mini Programme Phase 1	1,751,736	275,205	1,146,218	-	-	-	-	-	
DIIB Redevelopment	57,291,000	28,214,239	20,044,888	8,731,873	300,000				
IT - Eirevo contract	740,489	133,090	148,716	125,250	-	-	-	-	
Chemical Tank	51,099	51,099	-	-	-	-	-	-	
<b>Sub Total</b>	<b>73,443,227</b>	<b>29,633,633</b>	<b>23,023,822</b>	<b>10,804,786</b>	<b>1,704,500</b>	<b>1,973,102</b>	<b>999,667</b>	<b>999,667</b>	

## CAPITAL PROGRAMME SPEND PROFILES

Dec 2025

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Project Ref	Forecast Capital Net Cost of Project as at Nov 25	New 5 year programme							
		YEAR 1 Forecast Spend 2025/26	YEAR 2 Forecast Spend 2026/27	YEAR 3 Forecast Spend 2027/28	YEAR 4 Forecast Spend 2028/29	YEAR 5 Forecast Spend 2029/30	YEAR 6 Forecast Spend 2030/31	YEAR 7 Forecast Spend 2031/32	

## CAPITAL PROGRAMME PHASE 2 - FULL BUSINESS CASE

Hamiltons Shed Replacement	600,000	40,761	425,135	122,347	-	-		
BRCD_Hillsborough	4,283,497	49,286	969,429	2,601,000	541,549	63,999		
Cemeteries Programme	3,000,000	50,000	163,850	2,149,221	613,922	-		
Aghalee Pavillion Replacement & Refurb Programme	552,343	20,585	517,896	11,581	-	-		
Seycon Pavillion Replacement & Refurb Programme	551,643	20	394,614	145,448	10,391	-		
Waste Inspection Pit - Shaker plates	45,450	44,325	1,125	-	-	-		
Bleachers Seating	370,000	-	370,000	-	-	-		
Resurfacing Cemeteries and Carparks Phase 2	500,000	491,350	8,650	-	-	-		

<b>Sub Total</b>	<b>9,902,933</b>	<b>696,326</b>	<b>2,850,698</b>	<b>5,029,597</b>	<b>1,165,862</b>	<b>63,999</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITTED</b>	<b>106,919,858</b>	<b>31,329,292</b>	<b>25,874,520</b>	<b>15,834,384</b>	<b>2,870,362</b>	<b>2,037,101</b>	<b>999,667</b>	<b>999,667</b>

## CAPITAL PROGRAMME PHASE 1 - OUTLINE BUSINESS CASE

Dams Panel Engineering Project	400,000	60,708	323,959	-	-	-		
Kerbside Recycling Project	3,895,373	8,000	1,000,000	2,481,684	400,000	-		
Stockdam Glen Linear Park	1,013,700	-	100,000	779,697	26,939	-		
Waste Infrastructure Development (Programme)	2,000,000	-	-	100,000	1,900,000	-		
LVI Accommodation review	245,635	15,997	100,000	82,906	1,988	-		
Light floor	40,000	40,000	-	-	-	-		
Skatepark at Bells Lane	768,915	259,957	339,150	106,732	-	-		
Lighting at Carryduff	335,000	50,000	200,000	49,204	-	-		
Central Services Depot - Roof and wall repairs	561,504	50,000	436,016	70,000	-	-		
LVI Roof Replacement	3,726,736	11,359	46,770	100,153	3,435,552	74,000		
Carryduff HRC	3,065,284	200,000	1,275,454	1,422,850	159,432	-		
Carryduff Public Realm	600,000	20,000	50,000	130,000	200,000	200,000		
Digital Depot	381,658	298,158	83,500	-	-	-		
Carryduff PS Pitches	470,000	-	235,000	235,000	-	-		

<b>Sub Total</b>	<b>17,503,805</b>	<b>1,014,179</b>	<b>4,189,849</b>	<b>5,558,226</b>	<b>6,123,911</b>	<b>274,000</b>	<b>-</b>	<b>-</b>
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## CAPITAL PROGRAMME SPEND PROFILES

Dec 2025

84

Project Ref	Forecast Capital Net Cost of Project as at Nov 25	New 5 year programme							
		YEAR 1 Forecast Spend 2025/26	YEAR 2 Forecast Spend 2026/27	YEAR 3 Forecast Spend 2027/28	YEAR 4 Forecast Spend 2028/29	YEAR 5 Forecast Spend 2029/30	YEAR 6 Forecast Spend 2030/31	YEAR 7 Forecast Spend 2031/32	
<b>CAPITAL PROGRAMME PHASE 0 - PIRSOC</b>									
Nettlehill MUGA	150,000	-	-	-	-	150,000	-	-	
Wallace Park Play development	2,000,000	65,000	235,000	1,500,000	200,000	2,000,000	258,930	-	
3G Pitches Strategy_Billy Neill	3,000,000	-	300,000	400,000	-	350,000	506,187	-	
3G Pitches Strategy_Hydebank	900,000	-	-	-	-	-	-	-	
Leisure Programme - LVLP	-	-	-	-	-	-	-	-	
Leisure Programme - Loughmoss	-	-	-	-	-	-	-	-	
Boiler Replacement Programme 2	-	-	-	-	-	-	-	-	
Dundonald Public Realm	-	-	-	-	-	-	-	-	
Playground replacement programme	-	-	-	-	-	-	-	-	
Feasibility fund	-	-	-	-	-	-	-	-	
Leisure Programme - Aberdelyg refurb	-	-	-	-	-	-	-	-	
LVI Refurb programme	-	-	-	-	-	-	-	-	
Linkway to Carryduff Phase 1a	-	-	-	-	-	-	-	-	
Refurb of Ramblers Bridge	-	-	-	-	-	-	-	-	
Regeneration and Economic Growth Fund	-	-	-	-	-	-	-	-	
Aberdelyg Welfare Facilities	-	-	-	-	-	-	-	-	
Hamilton Shed Plant Storage	-	-	-	-	-	-	-	-	
IT Strategy - LAN Switches Replacement	-	-	-	-	-	-	-	-	
<b>Sub Total</b>	<b>6,050,000</b>	<b>65,000</b>	<b>535,000</b>	<b>1,900,000</b>	<b>2,700,000</b>	<b>765,117</b>	<b>-</b>	<b>-</b>	
<b>TOTAL NON-COMMITTED</b>	<b>23,553,805</b>	<b>1,079,179</b>	<b>4,724,849</b>	<b>7,458,226</b>	<b>8,823,911</b>	<b>1,039,117</b>	<b>-</b>	<b>-</b>	
<b>TOTAL COMMITTED &amp; NON-COMMITTED</b>	<b>130,473,663</b>	<b>32,408,472</b>	<b>30,599,369</b>	<b>23,292,609</b>	<b>11,694,273</b>	<b>3,076,218</b>	<b>999,667</b>	<b>999,667</b>	

**R&R schedule 2026/27**

Project	Annual budget	2025/2026	2026/2027
		Estimate	
Office soft furnishings & equipment	20,000	42,000	
Catering & ovens	20,000	58,000	
PAVA system (Bradford Court)		30,000	
Repaint and refresh of conference rooms, bar area, backstage dressing		70,000	
Cemetery Headstone Works	20,000		
Replacement Christmas Lighting	68,000	68,000	
Repairs Golf Courses	55,000	30,000	
Sports Pavilions	30,000	30,000	
Rec, Parks & Open Spaces	100,000	100,000	
Tree Maintenance	90,000	90,000	
ILC	35,000		
Museum painting and stoneworks		70,000	
Communities Various	6,000	60,000	
Golf Club Refurbishment	40,000	108,000	
Leisure Facilities Maintenance & Repairs	220,000	170,000	
HRC Minor Repairs	61,200	143,500	
Painting	12,500	12,500	
Essential System Repairs	20,000		
Replacement of IT switches		50,000	
IT wireless access points		11,000	
Repair to current and former Civic Buildings	60,000	100,000	
Site Investigations and Surveys	45,000	50,000	
Fixed wiring remedial works	10,000	10,000	
Stabilisation of walls	124,550		
Energy Efficient Lighting Replacement Programme	30,000	30,000	
Replacement chairs/desks in Lagan Valley Island		25,000	
<b>Total</b>	<b>1,067,250</b>	<b>1,358,000</b>	

## Appendix 8

### **ROBUSTNESS OF ESTIMATES**

1. The overall aim of the estimates is to meet the legislative requirements to ensure that there is adequate funding in place through an agreed budget. This is to support the Council's delivery plans, whilst ensuring that an affordable district rate is charged to the ratepayer.
2. The estimates are prepared on a rolling basis informed by previous estimates and financial outturn, current spending plans, likely demand levels and pressures, and include a number of assumptions regarding the impact of matters on the Council for the forthcoming year.
3. There are a number of factors which are taken into consideration in making this assessment including the following:
  - The themes, priorities and actions within the Council's Corporate Plan and related strategies
  - The Council's rate base including the penny product, potential appeals and challenge cases
  - Nature of the Council income and expenditure levels, including but not limited to changes in servicing waste costs, impact of pay deals and planned changes in pension contributions in addition to other cost movements across the Council
  - Funding available from central government and other third parties recognising that specific central government funding for specific services has either already been cut or may be cut in future periods
4. Members have been fully involved in the budget setting process including setting assumptions, reviewing budgets considering the financial and operational needs of the organisation to ensure effective service delivery across the Council.
5. There has been a detailed assessment of all budget lines undertaken with a view to identifying opportunities to deliver services more effectively or in a more efficient manner.
6. Going forward, performance against budget will be monitored regularly for both revenue and capital throughout the financial year with reports to the Corporate Services Committee. If necessary, action will be taken to address adverse variances and reported on accordingly.
7. Given the nature of Council business and indeed the nature of any budgeting system, there will always be uncertainty regarding future events, market conditions and other unknowns. The estimates are based on what is deemed reasonable, supported by various assumptions, historic performance and known pressures ahead.

8. Based on the factors above, there is evidence that the risks which may impact on the financial stability of the Council have been considered and that the estimates are robust for the 2026/27 year ahead.

## ADEQUACY OF RESERVES

9. The minimum prudent level of reserves that the Council should maintain is a matter of judgement. There is no precise methodology for calculating the adequacy of reserves. It is the Council's safety net for unforeseen circumstances and must last the lifetime of the Council unless contributions are made from the revenue budget. The minimum level cannot be judged against the current risks facing the Council but must be regularly updated as these risks can and will change over time.
10. The Council has defined purposes for each reserve held and reserves are subject to review on a regular basis with supporting reports to Corporate Services Committee outlining the status and any proposed movements.
11. The various documents that support a Medium Term Financial Plan (treasury management, prudential indicators, capital strategy and MRP policy) take account of Council's priorities including capital proposals and revenue requirements. This forecast has been quantified in financial terms based on a number of specific assumptions developed and applied. Whilst there can be no absolute certainty as there are many issues that impact on the financial stability of the Council, this work represents a key phase of the Council's financial contingency planning.
12. In addition, the Council will continue to utilise reserves in order to deliver on corporate priorities, including but not limited to, the capital programme, regeneration and economy growth agenda and community investment amongst other matters.
13. In support of the medium term, a number of earmarked reserves are established to provide for anticipated future expenditure in relation to specific commitments.
14. In considering the adequacy of the general fund reserve, several factors have been considered:
  - As at 31 March 2025, the Council's general fund reserve was £11.12m. The unallocated element of the reserve is currently £5.39m as the remaining balance is further earmarked for specific purposes.
  - Although the 2025/26 outturn is not yet known, it is anticipated that the level of the general fund will be similar by 31 March 2026
  - Nature of the Council expenditure levels, which for the year ahead including potential impact of specific pay deal, potential waste costs, and other cost pressures.

- Anticipated income levels throughout the Council, including but not limited to income received from the Vitality membership and the scheme's continued growth, income received from the leasing and rental of our assets, theatre and conferencing income, planning and building control income and investment income.
- Risks that third party funding may not materialise to support revenue and capital requirements.
- Need to provide financial resilience to deal with unknown or unplanned financial risks which may present in year

15. Based on the factors above, there is evidence that the general fund reserve is adequate.