

**Appendix 5 - Detail of Net Revenue Budget by Directorate 2026/27**  
**(indicative - to be finalised)**

**\*INDICATIVE - SUBJECT TO CHANGE FOR BUDGET REPORT TO COUNCIL 18/02/26 - SOME ALLOCATIONS WILL CHANGE FOR FINAL ALLOCATIONS AS FULL EFFECT OF SERVICE MOVES DUE TO SENIOR MANAGEMENT REVIEW CURRENTLY NOT REFLECTED AND SOME ALLOCATIONS ARE STILL SUBJECT TO FURTHER WORK/ANALYSIS\***

	2025/26		2026/27	
	£'Million	£'Million	£'Million	£'Million
<b>Net Service Expenditure</b>				
Regeneration & Housing	1.605		5.296	
Environment, Communities & Culture	22.142		27.295	
Public Health	0.086		0.536	
Education & Partnerships	6.595		7.888	
Children's Care	56.998		59.396	
Adult Social Care & Health	55.264		67.373	
Chief Executive's Office	0.251		2.281	
Legal & Corporate Services	11.503		11.309	
Finance	4.943		4.916	
	159.387			186.290
<b>Levies</b>				
Environment Agency	0.132		0.132	
Tees & Hartlepool Port Authority	0.027		0.030	
	0.159			0.162
<b>Central Provisions &amp; Budgets</b>				
Provisions for Pay & Prices and Contingencies	4.181		4.665	
Social Care Grant Income Held Centrally*	(22.504)		0.000	
Other Grant Income Held Centrally*	(10.235)		(9.331)	
Savings targets held centrally	(2.604)		(0.955)	
Change Fund***	0.730		0.000	
Net Capital Financing Costs	13.253		14.151	
External Audit	0.382		0.382	
Added Years Pensions	1.216		1.216	
Apprentice Levy	0.444		0.458	
Section 31 NNDR Grant*	(13.648)		0.000	
Middlesbrough Priorities Fund**	4.367		0.000	
Family Resilience Initiatives	0.200		0.159	
Savings Delivery Risk**	2.000		0.000	
Designated Authority Costs	0.040		0.040	
Custodian Properties	0.008	(22.170)	0.008	10.793
<b>Net Spending</b>		137.376		197.245
Contribution (from) / to Reserves		5.888		3.388
<b>Net Revenue Budget</b>		143.263		200.634
<b>Parish Precepts</b>				
Nunthorpe		0.027		0.027
Stainton & Thornton		0.014		0.014
<b>Net Revenue Budget (inc. Precepts)</b>		143.304		200.675

<b>Funded by:</b>				
Revenue Support Grant*		15.444		49.069
Top up Payment****		30.794		46.750
Retained Business Rates****		18.232		24.475
Council Tax		75.781		78.459
Estimated Collection Fund Surplus / (Deficit)		3.052		1.922
		143.304		200.675

**Notes:**

- \* Changes between years due to grants rolled into formula
- \*\* One year only budgets for 2025/26 - removed for 2026/27
- \*\*\* No contribution required in 2026/27
- \*\*\*\* Changes due to Business Rates reset as part of Fair Funding Review