

Cabinet – 18 February 2026

Medium Term Financial Plan and Annual Budget 2026/27

Purpose	For Decision
Classification	Public
Executive Summary	<p>This report sets out for Cabinet’s consideration and recommendation to Council the proposed 2026/27 budget and Council Tax.</p> <p>The report sets out what is considered the most likely medium-term financial scenario, based on latest updates from the government and from within the council.</p> <p>Despite the significant adverse impact that the Government’s Fair Funding Review 2.0 has had on the Council’s medium-term forecast, the budget as proposed continues to include significant investment across both revenue and capital towards agreed Corporate Plan Priorities.</p> <p>The proposed balanced budget includes a recommendation to increase Band D equivalent Council Tax by £6.15 (2.99%) in 2026/27 in line with government’s annual threshold.</p> <p>The report gives due consideration to the changing local government landscape as a result of the government’s English Devolution White Paper and emphasises the need for the council to still have due regard to the long-term impact of decisions taken in the course of setting a sound balanced budget.</p>
Recommendation(s)	<p>Cabinet is asked to recommend to Council that:</p> <ol style="list-style-type: none">1) the updated Medium Term Financial Plan (MTFP) and financial strategy, as set out in the report and throughout appendices 1-3, are approved2) there is a General Fund Net Budget Requirement in 2026/27 of £26.630 million, as set out in appendices 5a - 5d to this report;3) the New Forest District Council Band D Council Tax for 2026/27 shall be

	<p>£211.92 (paragraph 37);</p> <p>4) the General Fund Capital Programme for 2026/27 of £14.646 million, as set out in appendix 6 to this report be approved; and</p> <p>5) the proposed fees and charges as included at appendix 7 to this report be approved.</p>
Reasons for recommendation(s)	The council is legally required to set an annual balanced budget and determine its Council Tax level for the forthcoming financial year. This report enables members to consider the development of the Medium Term Financial Plan, set the General Fund revenue and capital budgets for 2026/27, set the level of Band D Council Tax for 2026/27, and make determinations on the future level of fees and charges.
Ward(s)	All
Portfolio Holder(s)	Councillor Jeremy Heron – Finance and Corporate
Strategic Director(s)	Alan Bethune – Strategic Director Corporate Resources (Section 151 Officer)
Officer Contact	<p>Paul Whittles</p> <p>Assistant Director – Finance (Deputy Section 151 Officer)</p> <p>02380 285766</p> <p>paul.whittles@nfdc.gov.uk</p>

Introduction and background

1. On 1 October 2025 and 3 December 2025, the Cabinet considered updates to the Medium Term Financial Plan (MTFP) that informed development of the annual budget for 2026/27. Regular Financial Monitoring reporting throughout 2025/26 has also highlighted areas for consideration in setting the budget for 2026/27.
2. The financial assumptions underpinning this report reflect the final Local Government Finance Settlement for 2026/27, superseding the initial modelling included in the October and December MTFP reports, which were based on information available before the provisional settlement was released.

3. The medium-term forecast to 2029/30 identifies a projected budget deficit of £3.430 million. The Council's Senior Leadership Team remain absolutely committed to ensuring the council continues to be well positioned to invest in services, key priorities and deliver a balanced budget across the medium-term period.
4. In accordance with the council's financial strategy this report sets out the final proposals for the:
 - a. General Fund Net Budget Requirement for 2026/27
 - b. Level of Council Tax for 2026/27
 - c. Medium Term Financial Plan to 2029/30
 - d. General Fund Capital Programme for 2026/27
5. The 2026/27 Local Government Finance Settlement is the first multi-year settlement since 2016, covering the 3-year period from 2026/27 to 2028/29.
6. The most significant factor influencing the settlement is the outcome of the Fair Funding Review (FFR). This represents a comprehensive reform of how Government distributes funding to councils from 2026/27 onwards. It replaces the long standing system of assessing "relative needs and resources" with an evidence based approach that updates need formulas, area cost adjustments and the assessment of how much each council can raise locally through council tax. The purpose of the FFR is to achieve a fairer national distribution of resources, directing a greater share of Government support to areas with higher deprivation and greater service demand, with changes phased in over three years and supported by transitional protection. Unfortunately for New Forest District Council the arrangements broadly favour urban and metropolitan areas compared to rural and shire districts. The Council made clear representations through the consultation process, following the release of the provisional settlement.
7. Implementing the FFR also requires a full Business Rates Reset from 1 April 2026. This will remove all historic business rates accumulative growth since the previous reset and redistribute it using the new Funding formulas. Each authority will be given a new Business Rates Baseline and Baseline Funding Level. As an authority that had consistently achieved Business Rate growth since the inception of the scheme in 2013 and so had over £4 million of retained rates supporting the funding of the General Fund budget, the effective loss of the accumulated Business Rate growth over the

3-year settlement period results in a particularly difficult financial challenge for the council. In summary, the government determined funding allocation for the Council is set to reduce by £1.2 million from 2025/26 to 2028/29;-rates

8. Table 1 – Fair Funding Allocation £ millions:

	2025/26	2026/27	2027/28	2028/29
Legacy Funding Assessment	10.3	-	-	-
Fair Funding Allocation	-	10.0	9.6	9.1

9. Whilst funding simplification through the consolidation of grants has benefits, it has also created additional financial pressure for the Council compared to previously assumed ongoing funding. Several previously discrete grant lines totalling £989,000 have now been absorbed into the overall Revenue Support Grant. Additionally, the settlement has confirmed the new burdens funding to support Food Waste collections (which the Council had estimated would be in the region of £1.5 million annually) has effectively also been amalgamated into the RSG. Adding £989,000 and £1.5 million to the 2025/26 Legacy Funding Assessment would have seen the Councils comparative funding level at c£12.8 million, instead the reset total at the end of the 3-year FFR period is just £9.1 million.
10. The council, in anticipation of the changes to local government funding arising from the Fair Funding reform, prudently put in place a Budget Equalisation Reserve to provide a degree of support to the MTFP should savings, efficiencies or additional income generating options be insufficient. There is no planned use of this reserve in 2026/27, although the significant emerging funding pressures beyond 2026/27 may necessitate its deployment and will likely relatively quickly will diminish the £1.2 million balance held.
11. The 2026/27 budget has been developed against the backdrop of Local Government Reorganisation (LGR) following the Government’s invitation for councils, including New Forest District Council (NFDC), to develop and submit proposals for unitary local government. While councils must continue to meet statutory duties, such as delivering essential services, achieving Best Value, and setting a balanced budget, the government has emphasised that reorganisation is a once-in-a-generation opportunity to create simpler, more sustainable local government structures. Decisions taken now by existing councils should therefore avoid undermining the future financial sustainability and service effectiveness of any new unitary authority.

12. The Council needs to remain mindful that certain decisions could materially constrain the options available to a successor authority. These include, but is not limited to, significant asset transactions, major contracts (including IT), organisational restructures, senior appointments, changes to staff terms and conditions, borrowing, use of reserves, and substantial changes to council tax support or exemption schemes. Councils are encouraged to maintain close communication locally and, where appropriate, align services with neighbouring authorities to support a smooth transition.
13. The government has indicated that, once Structural Change Orders are made, formal directions under section 24 of the Local Government and Public Involvement in Health Act 2007 are likely to follow. These will require successor-council consent for high-value asset disposals and contracts. Prior to this formal step, there may be an agreed Memorandum of Understanding that establishes which decisions by predecessor councils will be subject to agreement by partner councils. In the meantime, New Forest District Council's members and statutory officers will maintain strong governance, financial discipline, and timely accounts preparation, collaborating closely with auditors to ensure full assurance over assets, liabilities, and risks. Overall, the council will continue to act in the best interests of the whole area, protecting service continuity while avoiding decisions that could prejudice the success of any future unitary council.
14. The Bank of England Base Rate has been steadily reducing throughout 2025, from 4.50% in February to 3.75% in December. Inflation peaked at 3.8% during the year and remains above the Government's 2% target, standing at 3.4% in December 2025. The important context of relatively high costs of borrowing and above target inflation indices cannot be forgotten when balancing the needs of the council to cover its own expenditure pressures to deliver services to residents, and the proposed levels of Council Tax.
15. Notwithstanding the government's white paper regarding devolution and LGR, the council's MTFP and Annual Budget for 2026/27 has been prepared based on business as usual for the authority, ensuring resources continue to be aligned with service delivery, and the Council's Corporate Plan priorities. Subject to the pace of change, members need to be cognisant of the potential for future in-year budgetary changes in response to any emerging requirements due to local government reform.
16. For the avoidance of doubt, it is also right and proper that the council continues to forecast its medium-term financial position on a

going-concern basis over a 4-year period, and councillors must have due regard to the medium-long term implications of any financial decisions taken in setting the 2026/27 budget and adopting the latest MTFP.

Financial Strategy

2026/27 Financial Strategy – Key Principles

17. The council's proposed budget has been set out in line with the financial strategy for 2026/27:
 - a. The provision of additional financial resources to facilitate the delivery of key strategic objectives
 - b. The establishment of a project management office governance framework to ensure delivery of projects on time and on budget, whilst where appropriate, supporting services take opportunities as they arise through service reviews to protect the delivery of frontline services provided to the Community
 - c. The generation of additional of income, including reviews of fees and charges
 - d. Supporting investment in capital infrastructure and services through the prudent use of its reserves and affordable external borrowing
 - e. Ensuring sufficient and appropriate levels of reserves are available during the period of the MTFP to safeguard frontline services; and
 - f. An understanding of balancing the needs of service users and council taxpayers

Medium Term Financial Strategy 2026/27 to 2029/30

18. In order to appropriately and pro-actively address the forecast deficit to 2029/30 and safeguard the Council's overall financial standing, the council's financial strategy over the medium-term period extends to:
 - a. A broad council-wide focus on delivery and transformation to identify and deliver a programmed approach to assets, services, and ways of working.
 - b. A full and thorough review of all options that consider overall resourcing, income generation and cost of service delivery in the context of the corporate plan and MTFP.

- c. Continuation of partnering and collaboration with others to transform service delivery in the context of the devolution and LGR agenda and timetable.
- d. Supporting the orderly transition of services and assets to the new unitary authority as part of LGR.
- e. The release of accrued short-term reserve balances to assist in the damping of the Fair Funding Review (and impact this has specifically to retained business rates) as necessary.
- f. The utilisation of reserve balances (and when necessary external borrowing) to deliver community infrastructure projects, invest in assets and assist in supporting a vibrant and robust New Forest Economy, whilst targeting valuable additional income.
- g. The adequate protection of reserve balances for unknown and/or as yet unquantifiable events / needs.
- h. Ensuring strategies developed through the corporate framework appropriately feed into the council's financial strategy; and
- i. Investing in an environmentally sustainable approach to financial planning and spending.

General Fund Budget 2026/27

19. The council's annual budget process has been particularly challenging due to the uncertainty leading up to the first multi-year settlement and the significant financial impact of the Fair Funding Review on individual local authority resources. Despite these pressures and although the financial outcomes are disappointing for the council, the 2026/27 position has been managed effectively. Through the continued identification and delivery of savings, alongside additional income being brought into the council, the council is able to set a balanced budget for 2026/27 which includes:
- a. the ongoing investment in the new waste service;
 - b. targeted investment to deliver key priorities; and
 - c. resources to support Local Government Reorganisation;

Service Investments

20. The updated resource summary and budget requirements for 2026/27 (both totalling £26.630 million) are presented in appendices 1 and 2.
21. Within the proposed budget, specific new budgetary provision has been made for targeted investment in the following areas;
 - a. Waste Strategy; An additional £1.500 million has been included to embed the “behind the gate” food waste caddy collection model trialled in 2025/26, reducing to £1.440 million in 2027/28.
 - b. Coastal Maintenance; An increase of £77,000, taking the budget to £400,000 reflecting the continued importance of maintaining and protecting the district’s coastline.
 - c. Public Conveniences; £61,000 is included to recruit additional cleaners to support service standards across the district.
 - d. Asset Maintenance and Repairs (AMR); An additional £100,000 has been added to increase the General Fund AMR budget to £2.600 million, supporting ongoing upgrades to the Council’s fleet, offices, and depots.
 - e. Transformation Programme; £306,000 investment (in line with the revised business case) to support the dedicated team and implement modern working practices and digital service improvements.
 - f. Training and Workforce Development; The corporate training budget has been increased by £14,000 to £50,000, alongside a new training co-ordinator post (£40,000) within Place Operations.
 - g. Information Governance and Complaints; £45,000 has been added to strengthen complaints administration capacity.
 - h. ICT work programme; £224,000 reprofiling of activity to support delivery in 2026/27.
 - i. Grant consolidation adjustment: Due to the funding simplification and consolidation of grants referenced in paragraph 9, the Council has needed to adjust its budget to include the previously discrete grant lines totalling £989,000.
22. In line with the summary headings used in appendix 2, the following additional material budget changes (greater than £50,000, or

otherwise noteworthy) have been incorporated into the 2026/27 budget, beyond those set out in paragraph 21.

- a. Pay & Price Increases: +£1.338 million in 2026/27; +£1.250 million in 2027/28, 2028/29 and 2029/30
 - i. Pay Award; additional budgeted pay award costs (including 2025/26 pay award beyond the original assumption anticipated) and incremental progression have totalled £1.063 million. Within this £900,000 relates to an assumed 3.2% pay award, a £51,000 increase to pay award contingency (£300,000 in total) and £83,000 regarding removal of our lowest pay band. The +£900,000 assumption for pay award is repeated in 2027/28, 2028/29 and 2029/30.
 - ii. Increments: £250,000 has been included for incremental pay increases within bands in each year up to an including 2029/30.
 - iii. Inflation and cost increases; £54,000 is included within the 2026/27 budget to allow for inflation, including insurance and contractual uplifts. £100,000 is included for all future years.
- b. Budget Adjustments relating to one-off items: -£40,000 in 2026/27
 - i. One-off funding for two reviews, Commercial Waste and Glass collection rounds was added in 2025/26, this has been removed for 2026/27.
- c. Waste Service Change: +£666,000 in 2026/27; -£114,000 in 2027/28; £100,000 in 2028/29; £100,000 in 2029/30
 - i. In addition to the £1.500 million investment outlined in paragraph 21 (a) there are a number of additional budget adjustments as follows:
 - ii. Transition costs; the 2026/27 budget shows a reduction in one-off additional support costs for the new waste service of £688,000 with the remaining £154,000 being removed in 2027/28.
 - iii. New Service Rollout; following the roll out of all three phases the new service requires £534,000 to deliver the original plan. Subsequently, as informed by a review of

phases 1 and 2, the new waste service is expecting to require a further £140,000.

- iv. EPR (Extended Producers Responsibility for Packaging) Funding: The income budget for 2026/27 has been increased by £1.282 million based on the latest advice from Department for Environment, Food & Rural Affairs (Defra). This has been reduced by £100,000 each year thereafter.
 - v. A £346,000 adjustment removes the one-off contribution from the Corporate Priority Reserve in 2025/26.
 - vi. Drivers within Waste and Street Scene services have been given a market supplement due to persistent and ongoing challenges recruiting and retaining drivers resulting in a budget requirement totalling £116,000. In accordance with Policy, the use of the Market Supplement is reviewed at least annually.
- d. Ongoing Savings and Income Generation: -£1,909,000 improvement in 2026/27; -£9,000 in 2027/28; -£2,000 in 2028/29; -£150,000 in 2029/30
- i. Efficiency Programme and Fees and Charges Yield
 1. Garden Waste Charges have been reviewed, with new charges forecasting an additional yield of £86,000 to the council.
 2. New parking service charges that came into effect 1 January 2026 are forecast to generate an additional net yield (after some direct service costs being taken into account) of £132,000 to the council for 2026/27.
 3. Other fees and charges reviews have taken place, including the annual rent increase at Stillwater Park, new charges for street naming and numbering and charges across the foreshore adding £68,000 to 2026/27 budgets.
 - ii. Contractual income
 1. Contractual increases in income relating to our leisure facilities are forecast to yield an additional

£153,000 in 2026/27 and a further £491,000 growth over the subsequent 3 years.

2. Furthermore, the leisure contract contingency regarding energy pain share has been removed (£375,000), with a £100,000 general leisure contingency provision retained in its place.
3. Contractual increases to glass recycling prices are expected to yield an additional £25,000 in 2026/27.

iii. Income Adjustments

1. Adjustments have been made to increase income expectations in Planning income by £170,000 during 2027/28 (£70,000) and 2028/29 (£100,000).

iv. Strategy Delivery

1. Treasury Management during 2026/27 forecasts the continuation of positive interest earnings with an additional £500,000 included in the MTFP, but treasury income budgets then evenly reduce between 2027/28 and 2028/29 by £250,000 each year, due to an expectation of falling interest rates and investment balances.

v. Pension Revaluation

1. The 2025 triennial pension fund valuation was positive, confirming the fund was performing well and in an overall surplus, to the extent that asset values were higher than scheme liabilities by over 20%. The council having previously been required to increase employers' contributions over the past decade from 13.1% to 18.4%, are now able to reduce employers pension contributions down to 15.5% for the next three financial years. This has resulted in a £670,000 budget reduction in 2026/27.

- e. Alignment of budget to Priorities and New Budget Requirements: +£1.067 million in 2026/27; £219,000 in 2027/28; £230,000 in 2028/29

i. New Budget Requirements

1. Following the review of Public Space Protection Orders (PSPOs) in 2025/26 this budget is not required in 2026/27 resulting in a £50,000 reduction.
2. £127,000 adjustment to right size income budgeted within car parking (£95,000) and Keyhaven (£32,000).
3. In order to support the overall Medium Term Financial Plan, it has been necessary to remove the discretionary Revenue Contributions to Capital Outlay (RCCO) totalling £1.100 million.
4. £118,000 to increase the senior manager team capacity with the inclusion of the new Deputy Chief Executive and Chief Operations Officer role.
5. Increases to ICT software licence costs requires and additional £90,000 in 2026/27.
6. Additional staffing requirements across the Council's depots has required a £79,000 investment.
7. Additional numerous minor adjustments across services result in a net favourable adjustment of £53,000.

Local Government Reorganisation (LGR)

23. This budget and the Medium Term Financial Plan acknowledge the council's requirement to ensure an orderly, well governed, and fully resourced transition into any future unitary arrangements.
24. Consequently, the 2026/27 budget includes £677,000 to fund the necessary capacity and programme support including:
 - a. Additional senior officer capacity, including a proportion of the newly created Deputy Chief Executive and Chief Operations Officer role;
 - b. Increasing specific service capacity, such as ICT, HR, and Planning; and
 - c. Project management and programme support resources

25. These costs will be funded through a combination of revenue budgets (£150,000) and drawdowns from the £2 million Devolution and Local Government Reorganisation Reserve.
26. These resources are intended to cover our own preparedness costs, as well as the anticipated additional contributions towards the wider transition programme across the participating councils. Based on the business cases submitted, the total cost of implementation and transition is estimated at between £80 million and £132 million, subject to final Government decisions. Whilst cost sharing arrangements have yet to be agreed, it is highly likely that the Council will be required to contribute its fair and proportionate share over the next two financial years.

Planned use of and contributions to Reserves

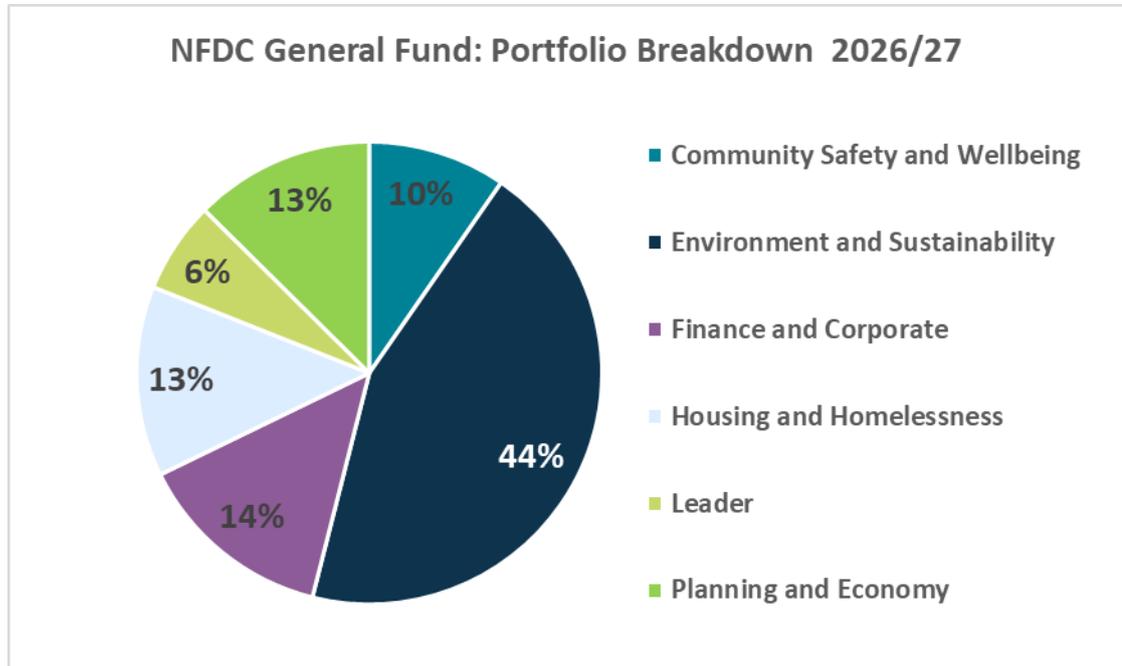
27. Appendix 5d sets out all movements in reserves that form part of the 2026/27 General Fund revenue budget. In summary, the original 2025/26 budget allowed for net transfers from reserves totalling £1.645 million. In 2026/27, planned net transfers from reserves total £877,000. A full breakdown of all transfers from and to is provided in appendix 5d.
28. Net transfers include £281,000 from the earmarked local plan reserve to support the delivery of this corporate priority.
29. The Corporate Priorities Reserve totalled £1.846 million at 1 April 2025, £676,000 has been drawn down during 2025/26 (£346,000 re waste rollout, £306,000 re transformation, £24,000 re SAMP) leaving £1.170 million available from 2026/27. The latest Financial Monitoring Report seeks council resolution to increase this reserve by £1.296 million. The intention through this MTFP is to support the improvements in public conveniences as part of the Council's Strategic Asset Management Plan (SAMP) from this enhanced reserve.

Summary of Proposals and Council Tax for 2026/27

30. The General Fund net budget requirement for 2026/27 will be £26.630 million (appendices 5a & 5b). This represents an increase of £1.121 million compared to the 2025/26 budget requirement and reflects the combined impact of service investments, inflationary pressures, pay and pension changes, and the revised funding environment arising from the Fair Funding Review.
31. The General Fund budget is allocated across six portfolios (as shown in appendix 5a). Due to their nature, the costs of some corporate resources are apportioned across several, if not all, portfolios and so

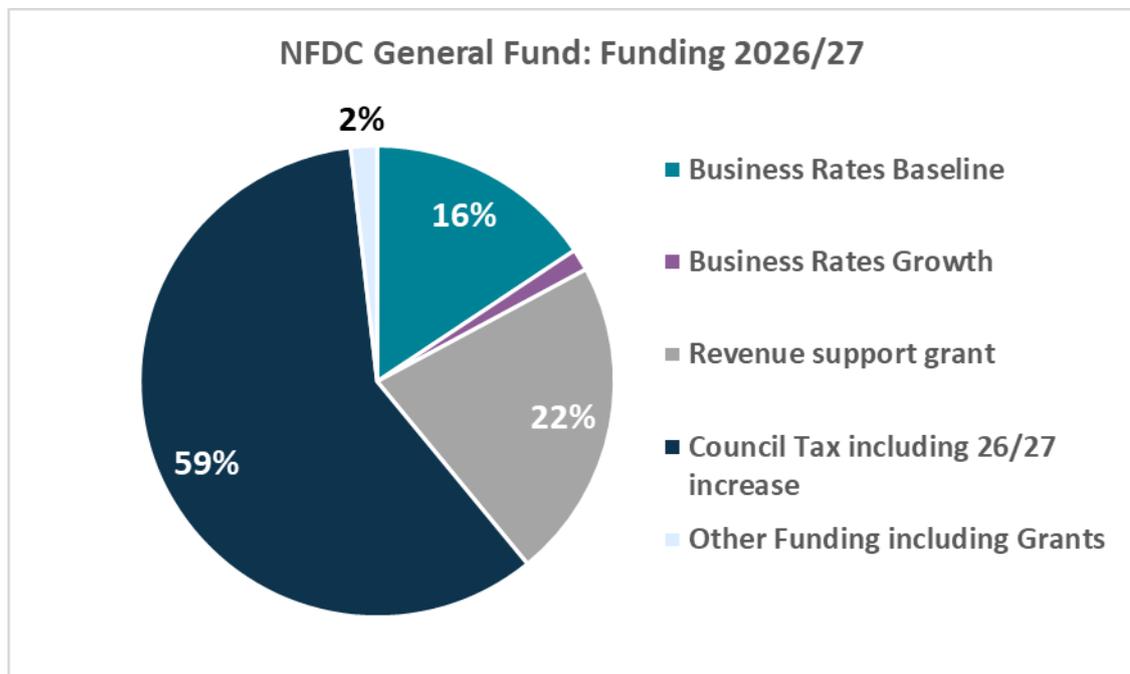
to support transparency, warrant separate inclusion as part of this budget setting report (appendix 5c). The breakdown of the 2026/27 budget at ultimate Portfolio level is as follows:

32. Graph A – NFDC General Fund: Portfolio Breakdown 2026/27



33. The budget is funded predominantly through Council Tax and Business Rates, with further support coming via central government grants:

34. Graph B – NFDC General Fund: Funding Breakdown 2026/27



35. Estimates and assumptions have been made at this time surrounding the potential for residual degree of Business Rate Retention for 2026/27. This is supported by analysis conducted by the financial advisory service that the Council subscribes to. Officers will continue to monitor the position and will report any developments and likely variations in accordance with established financial monitoring practise.
36. At its meeting on 4 February 2026, Cabinet approved the recommendations set out in the 'Community Grant Funding 2026/27' report. This confirmed the award of £273,859 in revenue and capital community grants for the 2026/27 financial year. In addition, the council has £48,000 budgeted for the councillor's community engagement grant scheme. This results in the total value of community grant awards being £321,859 for the year.

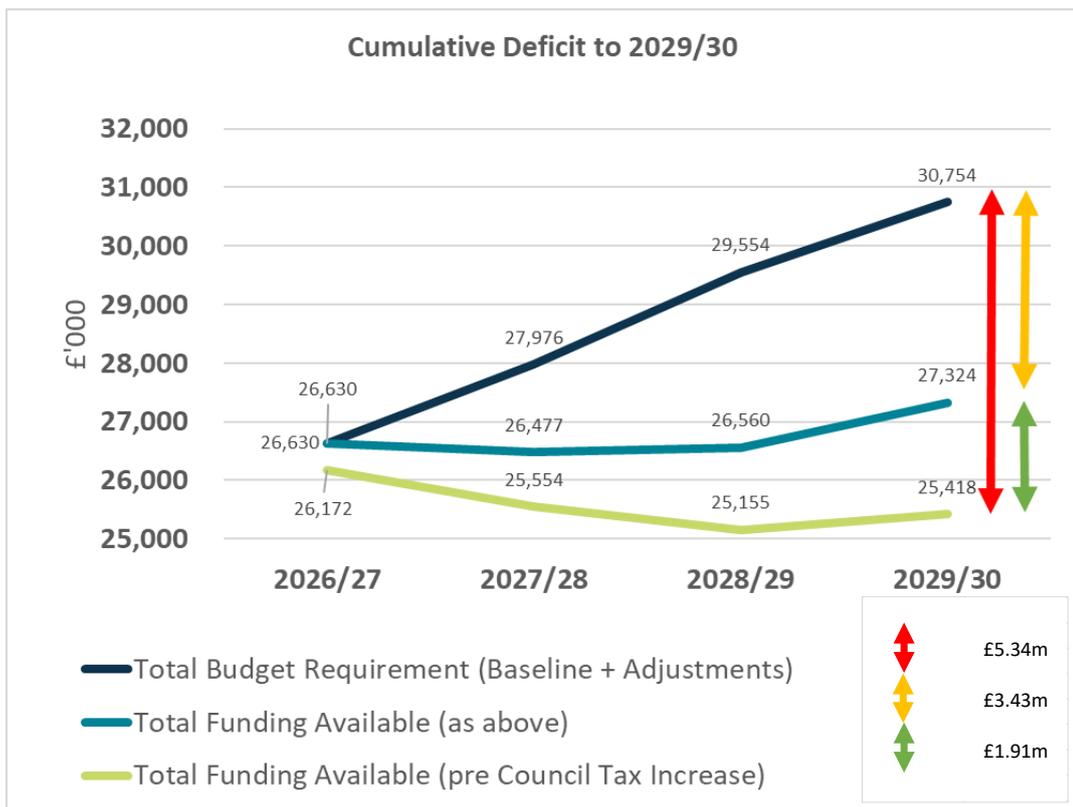
Council Tax for 2026/27

37. The proposed balanced budget for 2026/27 includes a proposed New Forest District Council Band D Council Tax increase of £6.15 (2.99%). This results in a New Forest District Precept of £211.92 for the year (equivalent to £3.95 per week for all services provided by New Forest District Council).
38. Of the £26.630 million General Fund Net Budget Requirement for 2026/27, the total cost to be met by council taxpayers will be £15.747 million with the remainder funded from business rates, government allocations, fees and charges, and other income sources.

The Medium Term Position

39. Whilst a multi-year settlement has been provided from 2026/27 until 2028/29, the full impact from the Fair Funding Review and the reset of business rate retention scheme (including any transitional arrangements) will have on individual local authorities remains unclear until fully embedded.
40. The medium-term summaries set out over appendices 1, 2 and 3 provide a prudent outlook for the future years' budgets and are based on the latest information available.
41. The council will continue to work within the financial strategy set out in paragraphs 17 and 18 of this report to ensure the longer-term financial stability of the council. The current MTFP deficit to 2029/30 (appendix 2) of £3.430 million will be addressed dependant on;

- a. taking appropriate opportunities regarding commercial and residential property strategies to bring valuable new sources of additional income into the council;
 - b. crystallising savings and efficiencies across council services;
 - c. ongoing growth in all council fees and charges income in line with policy;
 - d. council's ability to maximise its revenues through local taxation (graph C demonstrates below the severity of the budget deficit, if annual Council Tax increases are not assumed); and
 - e. appropriate use of the budget equalisation reserve.
42. The MTFP currently forecasts a balanced position in 2026/27, but this is subject to change in line with the uncertainties as outlined further in the report. The short-medium term outlook will become clearer as we progress into 2026/27, and so future MTFP updates can take account of the latest forecast and make recommendations about future budget provision beyond 2026/27 towards agreed priorities accordingly.
43. Graph C – NFDC General Fund Cumulative Deficit to 2029/30



Pay and reward

44. A base pay award assumption of 3.2% is allowed for within the detailed budget for 2026/27 and throughout the MTFP. Based on relatively high levels of inflation in recent years there is always potential for settled pay awards to be larger over the short-medium term. As a result of this, and a backdrop of larger pay awards covering 2022/23, 2023/24, 2024/25 and 2025/26, an allowance of £300,000 has been retained in a pay award contingency for 2026/27. The NJC unions have now presented their claim for 2026/27 which would be in excess of the 3.2% and the pay award contingency. On the basis the final negotiated payment is usually lower than the initial claim, there is no need for the council to reflect additional pay award costs at this time. The Employee Side Liaison Panel will keep abreast of developments on the 2026/27 pay bargaining negotiations as they progress during 2026.

General Fund Capital Programme and Financing

45. The council's proposed General Fund Capital Programme for 2026/27 totals £14.646 million. This significant programme will use the majority of remaining general capital reserve balances with current needs exhausting them over the medium-term.
46. The Asset Maintenance and Replacement Budget and General Fund Capital Programme report presented to the Cabinet on 4 February 2026 gave the full detail at individual scheme level. This report includes the summarised programme and financing at appendix 6.
47. The Commercial and Residential Property Acquisition and Development Funds are not shown in the programme at appendix 6 because of the uncertainty around when funds will be required. The council has established governance arrangements in place for the approval of funds, with each potential Commercial purchase demonstrating a strong link to supporting employment and the Economy within the District. The in-year financial reporting and updates to the Resources and Transformation Overview and Scrutiny Panel provide members with valuable updates on activity in this area.
48. A range of Prudential Indicators need to be approved prior to the start of each financial year. The council's Capital Strategy presented to the Cabinet on 4 February 2026 included the key capital indicators. The Treasury Management and Investment Strategies for 2026/27 to 2028/29, including key indicators, were considered by the Audit Committee on 23 January 2026 and have been recommended to the council for approval.

49. As of the 31 March 2025, the council was holding Developer Contribution (DC) balances of £2,356,480 and Community Infrastructure Levy (CIL) balances of £8,077,299. So far during the year, a further £710,129 of DC and £2,854,807 of CIL has been collected in cash receipts from developers. The latest 2025/26 budget provides for expenditure of £3,300,000.
50. The proposed Capital programme budget for 2026/27 - 2028/29 includes DC and CIL funded projects of £22,050,000. Further work will be undertaken during 2026/27 to ensure the council continues to facilitate the delivery of projects using the funding it collects for this purpose. This may include utilising up to 5% of collected CIL to fund administration and project management of schemes.

Section 25 Statement: Robustness of Estimates and Adequacy of Reserves

51. There are a range of safeguards in place to help prevent local authorities overcommitting themselves financially. These include the Chief Finance Officer's duty to report on the robustness of estimates and adequacy of reserves (under section 25 of the Local Government Act 2003) when the authority is considering its budget requirement 41 (England and Wales).

Section 25 Statement from the Section 151 Officer

52. The 2026/27 budget has been constructed based on all latest information and considers all factors that will have an implication to 2026/27 that are in the council's control. Budget variations in relation to 2025/26 trends and levels of inflation have been considered and included within the budget where appropriate. Income projections are sensible and not overinflated, and the full cost of the council's staffing establishment is based on latest pay assumptions and is calculated in an appropriate level of detail. Senior Management across the council engage with the council's central finance team on the preparation of the detailed budgets, and only budgets that have the backing of senior management make it through to this budget setting report for consideration by members of the Cabinet and ultimately Council.
53. There are areas of uncertainty that the council needs to be particularly mindful of, affecting the budget assumptions over the medium-term. These include (but are not entirely limited to) the:
 - a. business rate changes
 - b. steady state costs of the new waste service when operating effectively as planned

- c. level of ongoing EPR funding beyond 2025/26
 - d. impact on resources required to support LGR preparations
 - e. pay award increases
 - f. impact regarding proposed changes to increase the statutory fee structure regarding Planning applications
 - g. potential for unknown and/or as yet unquantifiable events that could have a bearing on the Council's overall financial position
54. In setting the General Fund Revenue Budget for 2026/27, the overall reserve transfers are clearly laid out in appendix 5d and are for specific purposes. It is worthy of note that despite the significant funding reform impact through the Fair Funding Review 2.0, the Council is able to produce a balanced budget for 2026/27 that does not necessitate a draw down from the Budget Equalisation Reserve, reserving this limited funding source for future years when the impact of the FFR is more significant. Appendix 7 details the value of reserves to be used in financing the General Fund Capital Programme in 2026/27. The council's Capital Strategy (Cabinet: 4 February 2026) takes this further to combine the General Fund and Housing Revenue Account Capital Programmes and details how reserves will be used in financing the delivery of these forecast programmes over the medium-term period. Use of reserves is supplemented where appropriate with borrowing, and an assessment is made on the affordability and proportionality of financing charges to the revenue budget.
55. The General Fund Balance reserve at £3 million and the Housing Revenue Account (HRA) reserve at £1 million are considered to be adequate for 2026/27 considering the overall size of the council's budget across these two accounts. Variations in actual performance as compared to budget assumptions are inevitable in an organisation with a turnover as large as the council's, especially when also considering the diverse range and complexities of services and differing levels of demand on those services throughout a fiscal period. Reserves exist, in particular the General Fund Balance and HRA reserves, to provide a cushion for these variations, and to provide a funding backstop for unknown and/or as yet unquantifiable events.
56. The council maintains a suitable level of liquidity regarding its cash balances in order to service the day-to-day requirements of the council. In order to maintain its professional investor status a

minimum of £10 million must be available. Full details on how the council manages its borrowing, investments and risks can be found in the council's Treasury Management Strategy 2026/27 report.

57. As the council's Chief Finance Officer, I am satisfied on the robustness of the estimates as included in the budget for 2026/27 and MTFP to 2029/30 and I am able to provide assurance on the adequacy of reserves held by the council.

Fees and Charges

58. A fees and charges policy position was set and adopted by the council in October 2023. It included an assumption on growth equivalent to 20% over the 3-year period to 2026/27. Further fees and charges growth is budgeted to continue thereafter, with a £300,000 increase each year, targeted from 2027/28.
59. Portfolio Holders have reviewed and proposed their fees and charges levels across several services for 2026/27, and these are documented throughout appendix 7 and where required any changes form part of the recommendations to council.

Corporate plan priorities

60. This budget supports all the council priorities whilst maintaining a balanced MTFP. It ensures we are being financially responsible and supports our Future New Forest transformation programme which underpins the delivery of all our priorities.
61. The council is resourced to enable a review of priorities, and the budget as laid out makes suitable provision for allocated funding to support new and emerging priorities as a result of Devolution and Local Government Reorganisation.

Options appraisal

62. Due to the finite level of resources available to the council and the need to maintain adequate reserves every budget has been considered with due regard to all others.
63. Should significant options not be taken (for example the recommendation to increase Council Tax) this would require contra reduction within service budgets to be identified. It is considered such action would be detrimental to the delivery of a sound balanced budget, aimed at delivering the council's priorities.

Consultation undertaken

64. Internal consultation between portfolio holders, finance officers, service managers, and budget holders informed by external consultants and surveys have determined the forecast data presented in the report.
65. Throughout December and early January an on-line consultation was available to Business Rate payers. This provided the opportunity for feedback regarding the budget and MTFP including the proposed financial strategy and options to close the gap.

Financial and resource implications

66. This is a financial report with budget implications already detailed and considered in the main body of the report.

Legal implications

67. The council has a fiduciary duty to its taxpayers to be prudent in the administration of the funds on their behalf and an equal duty to consider the interests of the community which benefit from the services it provides.
68. It is the responsibility of councillors to ensure the council sets a balanced budget for the forthcoming year. In setting, such a budget councillors and officers of the council have a legal requirement to ensure it is balanced in a manner which reflects the needs of both current and future taxpayers in discharging these responsibilities. In essence, this is a direct reference to ensure that council sets a financially sustainable budget which is mindful of the long-term consequences of any short-term decisions.
69. As a billing authority, failure to set a legal budget by 11 March each year may lead to intervention from the Secretary of State under section 15 of the Local Government Act 1999. It should however be noted that the deadline is, in reality, the 1 March each year to allow sufficient time for the Council Tax direct debit process to be adhered to.

Risk assessment

70. The budget for 2026/27 is based upon best estimates, but uncertainty still remains over the short-term and medium-term on a variety of matters. The period of the MTFP will see the most significant change this council has undertaken, along with a changing national policy landscape. It is vitally important that the council continues with its prudent financial planning and continues

to take actions to deliver a balanced budget over the medium-term period.

71. The council provides regular financial monitoring reports, providing valuable updates on the latest forecasts as against original expectations and has £3 million in the General Fund Reserve, available to support service delivery budgets. The council also has a Budget Equalisation Reserve, which exists to smooth out annual fluctuations in council funding. Within this context, the budget as now presented to Cabinet is considered to be robust and deliverable.

Environmental / Climate and nature implications

72. The dedicated Sustainability team and the ongoing £125,000 annual working budget across revenue and capital allowed for within the council's Medium Term Financial Plan will enable the council to deliver critical priorities on its agreed Climate and Nature Emergency action plan and invest in carbon reduction projects and green initiatives. As the council moves forwards with its climate action plan and longer-term strategy, the Medium Term Financial Plan will be reviewed and further reports brought forward as required.
73. Hybrid working continues to help reduce travelling time for officers across several departments of the council.
74. All of the council's procured energy comes from 100% renewable energy sources.

Equalities implications

75. Over the medium-term, as the council continually strives to provide quality services at maximum value for money, any potential equality and diversity implications will be covered as and when key decisions are made.

Crime and disorder implications

76. The council's budget for 2026/27 contains £705,000 supporting community safety and CCTV operations.

Data protection / Information governance / ICT implications

77. There are no additional data protection, information governance or ICT implications arising directly from this report, the report and budget do however provide sufficient funding to ensure obligations and requirements in this area are met.

Appendices:

Appendix 1 – MTFP General Fund Budget 2026/27 - Summary of Resources

Appendix 2 – MTFP General Fund Budget 2026/27 - Summary of Budget Requirements

Appendix 3 – MTFP General Fund Budget 2026/27 – Options identified to close budget shortfall

Appendix 4 – MTFP General Fund Budget 2026/27 – Asset Maintenance and Replacement Programme

Appendix 5a – MTFP General Fund Budget 2026/27 – Portfolio Summary

Appendix 5b – MTFP General Fund Budget 2026/27 – Portfolio Summary

Appendix 5c – MTFP General Fund Budget 2026/27 – Central Support Service Business Units

Appendix 5d – MTFP General Fund Budget 2026/27 – Movement in Reserves

Appendix 6 – MTFP General Fund Budget 2026/27 – Capital Projects

Appendix 7 – MTFP General Fund Budget 2026/27 – Proposed Fees and Charges

Background Papers:

Audit Committee 13 February 2026:

Treasury Management Strategy 2026/27

Cabinet 5 February 2025:

Financial Monitoring Report (based on performance April to December 2025 inclusive)

Asset Maintenance and Replacement Programme and General Fund Capital Programme 2026/27

Capital Strategy 2026/27

Cabinet 3 December 2025:

[Medium Term Financial Plan – General Fund Update](#)

Cabinet 1 October 2025:

[Medium Term Financial Plan - Scene Setting](#)

Cabinet 19 February 2025:

[Housing Revenue Account Budget and the Housing Public Sector Capital Expenditure Programme 2025/26](#)

[Medium Term Financial Plan and Annual Budget 2025/26](#)

MEDIUM TERM FINANCIAL PLAN 2026 - 2030

SUMMARY OF RESOURCES

FUNDING

	2025/26	2026/27	2027/28	2028/29	2029/30
Original					
Budget	Forecast	Forecast	Forecast	Forecast	Forecast
£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Business Rates Baseline	4,378	4,157	4,251	4,338	4,425
Business Rates Baseline Indexing Compensation 22/23	327				
Business Rates Baseline Indexing Compensation 23/24	379				
Business Rates Baseline Indexing Compensation 24/25	130				
Business Rates Baseline Indexing Compensation 25/26	39				
Business Rates Baseline Indexing Compensation 26/27					
Business Rates Retained Surplus	4,132	400	400	400	400
Revenue Support Grant		5,851	5,337	4,772	4,869
New Homes Bonus	36	0	0	0	0
Funding Guarantee Grant / Settlement Funding	676	0	0	0	0
Grant re Employers National Insurance	155	0	0	0	0
RSG Revenue Support Grant	1	0	0	0	0
Contribution to (-) / From Budget Equalisation Reserve	0	0	0	0	0
Total Government Determined Resources	10,253	10,408	9,988	9,510	9,694
Council Tax					
Base from Previous Year	14,459	15,094	15,747	16,289	16,850
Tax Base Adjustment (Additional Properties)	72	75	77	79	79
Annual CT £ / % Increase	363	458	465	482	501
Council Tax Premiums	200	120	0	0	0
Total Council Tax	15,094	15,747	16,289	16,850	17,430
Business Rates Collection Fund Deficit(-) / Surplus	0	0	0	0	0
Council Tax Collection Fund Deficit(-) / Surplus	162	475	200	200	200
Total Collection Funds	162	475	200	200	200
TOTAL FUNDING	25,509	26,630	26,477	26,560	27,324
Cumulative Change from Original 2025/26		1,121	968	1,051	1,815
%age change		4%	4%	4%	7%

MEDIUM TERM FINANCIAL PLAN 2026 - 2030

SUMMARY OF BUDGET REQUIREMENT

Alignment of Budget to Priorities and New Budget Requirements

	2026/27	2027/28	2028/29	2029/30
	Forecast	Forecast	Forecast	Forecast
	£'000's	£'000's	£'000's	£'000's
Investment in Transformation Business Case (on-going)	306	78		
Investment in Digital Project Management Resource		25		
Investment in Complaints Resource	45			
Investment Devolution and LGR Programme and Workstream Resource			-70	
Cleaners for PCs	61			
Public Space Protection Order (PSPO) Review	-50			
Adjustment to rightsize car parking income budget	95			
Adjustment to rightsize Keyhaven income budget	32			
Adjustments to air quality monitoring budget requirements		55		
Lyndhurst car park - lease		100	300	
Previous service specific grants now rolled up in RSG:				
<i>Homelessness grant</i>	677	-39		
<i>Council Tax Collection</i>	110			
<i>Housing Benefits Admin</i>	152			
<i>Transparency Code Grant</i>	8			
<i>Electoral Integrity Grant</i>	15			
<i>Biodiversity Net Gain Grant</i>	27			
Removal of Revenue Contribution to Capital Outlay (RCCO)	-1,100			
Reprofiling of ICT Work Programme	224			
AMR	100			
New Chief Operating Officer role	117780	117		
ICT Software licences	90000	90		
Place Operations Training Coordinator	40000	40		
Increase to corporate wide training budget	14040	14		
Depot Supervisor	45240	45		
Site Caretaker (Floating)	19500	20		
New Depot Cleaner at Hardley	13837.2	14		
Increase coastal maintenance budget		77		
Market Supplement for Fitters Teams	24960	25		
Ringwood gateway - Planned Maintenance	12000	12		
Increase council general fund contingency		19		
Review and realignment of various service budgets (net)	-109			
	1,066	219	230	0
Cumulative effect of New Requirements	1,066	1,285	1,515	1,515
Total Budget Requirement (Baseline + Adjustments)	26,630	27,976	29,554	30,754
Total Funding Available (as above)	26,630	26,477	26,560	27,324
Estimated Cumulative Surplus / Shortfall (-)	0	-1,499	-2,994	-3,430

MEDIUM TERM FINANCIAL PLAN 2026 - 2030

OPTIONS IDENTIFIED TO CLOSE BUDGET SHORTFALL

Treasury / Commercial / Residential Investment Income 2026/27
 Treasury / Commercial / Residential Investment Income 2027/28
 Treasury / Commercial / Residential Investment Income 2028/29

Cumulative Investment Income

General Process Efficiency and Channel Shift
 Accomodation Rationalisation

Targeted Transformation Programme**Targeted Fees and Charges Growth****MTFP 26/27 Potential Impacts / Mitigations....**

Mitigation: Additional Property Investment Income
 Mitigation: Transformation Programme Efficiencies
 Impact OR Mitigation: Business Rate Changes
 Mitigation: EPR Income from HMT
 Mitigation: Tax Raising Flexibilities
 Mitigation: Consideration of all options to support the MTFP

Total of the Options Identified**Use of Equalisation Reserves (-) / Headroom (to support Capital) +**

2026/27	2027/28	2028/29	2029/30
Forecast	Forecast	Forecast	Forecast
£'000's	£'000's	£'000's	£'000's
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	300	600	900
+ / - ?	+ / - ?	+ / - ?	+ / - ?
+ / - ?	+ / - ?	+ / - ?	+ / - ?
+ / - ?	+ / - ?	+ / - ?	+ / - ?
+ / - ?	+ / - ?	+ / - ?	+ / - ?
+ ?	+ ?	+ ?	+ ?
+ / - ?	+ / - ?	+ / - ?	+ / - ?
0	300	600	900
0	-1,199	-2,394	-2,530

Reserves Supporting the MTFP

General Fund Balance
 Budget Equalisation Reserve

3,000	3,000	3,000	3,000
1,199	1,199	1,199	1,199

MEDIUM TERM FINANCIAL PLAN 2026-2029

GENERAL FUND ASSET MAINTENANCE AND REPLACEMENT (AMR) PROGRAMME

	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000
Health & Leisure Centres	750	750	750	750
Office, Depots and Outlying Buildings	270	265	-	-
Cemeteries	-	48	-	-
Hythe Prom	-	12	-	-
Programme Contingency	30	45	370	370
	1,050	1,120	1,120	1,120
ICT Replacement Programme	190	190	190	190
Vehicle and Plant (Depreciation/MRP)	1,650	1,790	1,790	1,790
	1,840	1,980	1,980	1,980
Less: Proportion allocated to the HRA	-390	-500	-500	-500
TOTAL GENERAL FUND AMR PROGRAMME	2,500	2,600	2,600	2,600

MEDIUM TERM FINANCIAL PLAN 2026-2027

GENERAL FUND BUDGET 2026/27

PORTFOLIO REQUIREMENTS

	2025/26 £'000's Budget	2026/27 £'000's Gross Expenditure	2026/27 £'000's Income	2026/27 £'000's Budget
Community Safety and Wellbeing	3,389	5,275	-2,209	3,066
Environment and Sustainability	11,747	24,251	-10,072	14,179
Finance and Corporate	3,710	32,947	-28,525	4,422
Housing and Homelessness	3,652	8,756	-4,506	4,250
Leader	2,243	2,750	-704	2,046
Planning and Economy	3,978	6,288	-2,278	4,010
	28,719	80,267	-48,294	31,973

Reversal of Depreciation	-2,768	0	-3,082	-3,082
Contribution to/(from) Earmarked Revenue Reserves	-1,645	174	-1,051	-877

NET PORTFOLIO REQUIREMENTS

	24,306	80,441	-52,427	28,014
Minimum Revenue Provision	2,512	2,799	0	2,799
Contribution to Capital Programme Financing (RCCO)	1,100	0	0	0
Interest Costs	206	206	0	206
Interest Earnings	-1,432	0	-1,932	-1,932
Waste Services Grant	-1,175	0	-2,457	-2,457
Other grants	-8	0	0	0
GENERAL FUND NET BUDGET REQUIREMENTS	25,509	83,446	-56,816	26,630

COUNCIL TAX CALCULATION

Budget Requirement	25,509	83,446	-56,816	26,630
Less:				
Settlement Funding Assessment				
Revenue Support Grant	-1	0	-5,851	-5,851
New Homes Bonus	-36	0	0	0
Employers National Insurance Grant	-155	0	0	0
Guarantee Grant (MHCLG)	-676	0	0	0
Business Rates Baseline	-4,378	36,301	-40,458	-4,157
	-5,246	36,301	-46,309	-10,008
Locally Retained Business Rates	-5,007	158	-558	-400
Estimated Collection Fund (Surplus)/Deficit Business Rates	-192	0	-76	-76
Estimated Collection Fund (Surplus)/Deficit Council Tax	-162	0	-475	-475
Contribution to/ (from) Business Rates Equalisation Reserve	192	76	0	76
COUNCIL TAX	15,094	119,981	-104,234	15,747

TAX BASE NUMBER OF PROPERTIES

73,355.00			74,305.80
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COUNCIL TAX PER BAND D PROPERTY

205.77			211.92
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GENERAL FUND BALANCE 31 MARCH

3,000			3,000
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MEDIUM TERM FINANCIAL PLAN 2025-2027

ANALYSIS OF GROSS PORTFOLIO
REQUIREMENTS

	Employees	Premises	Transport	Supplies and Services	Support Services	Capital Charge	Gross Expenditure	Income	Budget
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
2026/27									
Community Safety and Wellbeing	2,919	797	0	1,080	476	3	5,275	-2,209	3,066
Environment and Sustainability	15,177	2,616	4,077	835	914	632	24,251	-10,072	14,179
Finance and Corporate	5,817	683	17	28,946	473	11	35,947	-31,525	4,422
Housing and Homelessness	2,573	336	0	5,428	419	0	8,756	-4,506	4,250
Leader	1,887	5	2	683	173	0	2,750	-704	2,046
Planning and Economy	4,660	27	0	869	733	0	6,289	-2,279	4,010
	33,033	4,464	4,096	37,841	3,188	646	83,268	-51,295	31,973
2025/26									
Community Safety and Wellbeing	2,835	798	0	1,316	501	3	5,453	-2,064	3,389
Environment and Sustainability	12,898	2,370	3,651	1,288	925	542	21,674	-9,927	11,747
Finance and Corporate	5,586	361	16	28,870	413	11	35,257	-31,547	3,710
Housing and Homelessness	2,548	329	0	5,293	399	0	8,569	-4,917	3,652
Leader	1,971	11	2	877	145	0	3,006	-763	2,243
Planning and Economy	4,450	22	0	878	776	0	6,126	-2,148	3,978
	30,288	3,891	3,669	38,522	3,159	556	80,085	-51,366	28,719
Difference in 2025/26 to 2026/27									
Community Safety and Wellbeing	84	-1	0	-236	-25	0	-178	-145	-323
Environment and Sustainability	2,279	246	426	-453	-11	90	2,577	-145	2,432
Finance and Corporate	231	322	1	76	60	0	690	22	712
Housing and Homelessness	25	7	0	135	20	0	187	411	598
Leader	-84	-6	0	-194	28	0	-256	59	-197
Planning and Economy	210	5	0	-9	-43	0	163	-131	32
	2,745	573	427	-681	29	90	3,183	71	3,254

MEDIUM TERM FINANCIAL PLAN 2026-2027

CENTRAL SUPPORT SERVICE BUSINESS UNITS

	Employees	Premises	Transport	Supplies and Services	Support Services	Capital Charge	Gross Expenditure	External Income	Budget
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
2026/27									
Human Resources (704)	687	28	1	55	154	0	925	-38	887
Community & Business Improvement (713)	119	3	0	0	5	0	127	0	127
Communications (716)	382	10	0	10	35	0	437	0	437
Legal Services (742)	485	11	1	51	195	0	743	-1	742
Information, Governance and Complaints (72)	197	7	0	4	60	0	268	0	268
Secretarial Services (724)	321	12	0	4	23	0	360	0	360
ICT (736)	1,698	57	2	7	52	0	1,816	-66	1,750
ICT Maint./Licences/Phones (738)	0	0	0	1,725	0	0	1,725	0	1,725
ICT Communications (740)	0	0	0	1,050	15	0	1,065	-6	1,059
Customer Services (732)	392	18	0	3	43	0	456	0	456
Information Offices (731)	377	152	2	13	58	0	602	-1	601
Support Services (762)	239	12	0	16	32	0	299	0	299
Sundry Debtors (766)	136	4	0	22	28	0	190	-1	189
Accountancy (780)	607	20	1	10	75	0	713	-30	683
Internal Health and Safety (822)	207	6	1	23	30	0	267	0	267
Hsg Maint - Shared Support Hub (890)	717	54	2	7	51	0	831	0	831
Hsg Maint - Operations Management (891)	719	77	15	12	61	0	884	0	884
Site Officers (960)	191	12	1	2	31	0	237	0	237
Central Procurement (964)	422	11	1	11	58	0	503	-1	502
Valuers (970)	262	6	3	17	41	0	329	0	329
Property Services (976)	512	14	3	75	121	0	725	-82	643
Building Cleaning - Offices (P255)	88	0	0	2	24	0	114	0	114
	8,758	514	33	3,119	1,192	0	13,616	-226	13,390

MEDIUM TERM FINANCIAL PLAN 2026-2027

GENERAL FUND REVENUE BUDGET -
MOVEMENT IN RESERVES

	Contribution From(-) / To Reserves in 2025/26	Reserve Transfers not required / possible in 2026/27	Contribution From(-) / To Reserves for 2026/27	Use of (-) / Contributions to reserves in 2026/27
	£'000's	£'000's	£'000's	£'000's
Contribution from Reserves				
Community Housing Fund	-13			-13
Open Space Maintenance	-56			-56
Local Plan	-215			-215
Local Plan Design Code	-66			-66
Corporate Priorities - Transformation	-306		306	0
Corporate Priorities - Waste strategy	-346		346	0
Recreation Mitigation	-11			-11
Committed Schemes	-475		420	-55
Strategic Asset Management Plan	0		-131	-131
Local Government Reorganisation	0		-262	-262
Commercial Property Sinking Fund	0		-70	-70
Ukraine Families	-331		159	-172
	-1,819	0	768	-1,051
Contribution to Reserves				
District Council Elections	64			64
Lymington STP	20			20
Commercial Property Sinking Fund	50			50
Insurance	40			40
	174	0	0	174
Total Contribution from (-) / to reserves	-1,645	0	768	-877

MEDIUM TERM FINANCIAL PLAN 2026-2029
GENERAL FUND CAPITAL PROJECTS REQUIREMENTS WITH FINANCING

	Portfolio	PROJECT REQUIREMENTS £			ORIGINAL 2026/27 PROJECT FINANCING £			
		2026/27	2027/28	2028/29	NFDC Resources / Loan	Better Care Fund	Grant / Income	Developer contributions / CIL
Disabled Facilities Grants	HOU (GF)	1,500,000	1,500,000	1,500,000	-	1,500,000	-	-
Sustainability Fund - Unallocated	ENV & SUSTAIN	50,000	50,000	50,000	50,000	-	-	-
Strategic Regional Coastal Monitoring (2025-2027)	ENV & SUSTAIN	2,731,000	147,000	-	-	-	2,731,000	-
Strategic Regional Coastal Monitoring (2027-2033)	ENV & SUSTAIN	-	3,284,000	3,211,000	-	-	-	-
Hurst Spit Beach Shingle Source Study	ENV & SUSTAIN	61,000	61,000	-	-	-	61,000	-
Milford Beach and Cliff Study	ENV & SUSTAIN	100,000	123,000	-	-	-	100,000	-
Hurst Spit BMP	ENV & SUSTAIN	105,000	-	-	-	-	105,000	-
Public Conveniences	ENV & SUSTAIN	1,000,000	1,000,000	-	1,000,000	-	-	-
Vehicle & Plant; Replacement Programme	FIN & CORP	2,947,000	1,012,000	3,458,000	2,947,000	-	-	-
Eling Tide Mill Major Works	FIN & CORP	250,000	500,000	-	250,000	-	-	-
Marsh Lane Depot (Including Electrical Supply)	FIN & CORP	500,000	-	-	500,000	-	-	-
Mitigation Schemes	PLAN & ECON	1,000,000	1,000,000	1,000,000	-	-	-	1,000,000
Infrastructure Projects	PLAN & ECON	1,000,000	1,000,000	1,000,000	-	-	-	1,000,000
Strategic Infrastructure Projects	PLAN & ECON	2,950,000	7,500,000	5,150,000	-	-	-	2,950,000
Arts & Culture Projects	PLAN & ECON	150,000	150,000	150,000	-	-	-	150,000
Dibden Golf Centre	CSWELL	100,000	-	-	100,000	-	-	-
Applemore PSDS	CSWELL	202,000	1,211,000	731,000	82,000	-	120,000	-
TOTAL GENERAL FUND CAPITAL PROGRAMME		14,646,000	18,538,000	16,250,000	4,929,000	1,500,000	3,117,000	5,100,000
								14,646,000
LOAN FINANCED				Vehicle & Plant	-2,947,000			
RESIDUAL NFDC RESOURCES					1,982,000			

COMMUNITY, SAFETY & WELLBEING
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)		Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
Stray Dogs*	Unit/frequency				
Stray dogs - administration charge	Per event	54.00	60.00	6.00	11.1
Stray dogs - kennelling charge	Per day	26.00	30.00	4.00	15.4
Dog fouling - fixed penalty fee	Per event	50.00	50.00	-	-
Impounding of Livestock					
Fixed penalty per animal	Per event	-----	Actual Cost	-----	
Feeding charge per animal	Per day	-----	Actual Cost	-----	
Air Pollution Consent Information					
PPC Pre Application advice	Per hour	48.00	49.50	1.50	3.1
Food Hygiene*					
Food safety re-inspections	Per visit	233.00	242.00	9.00	3.9
Food export certificates	Initial visit	111.00	115.00	4.00	3.6
Food export certificates	Per certificate	50.00	52.00	2.00	4.0
Primary Authority	Per hour	83.00	86.00	3.00	3.6
Primary Authority set up package	Per event	829.00	860.00	31.00	3.7
Drain Clearance/Repair					
Drain clearance/repair (default work)*	Per event	-----	Actual Cost of works plus Officer Costs	-----	
Private Water Supplies*					
Sampling	Per hour	48.00	49.50	1.50	3.1
<i>Analysis Costs</i>					
Small Domestic Supply	Per event	-----	Actual Cost	-----	
Check monitoring of large/commercial supplies	Per event	-----	Actual Cost	-----	
Audit Monitoring of large/commercial supplies	Per event	-----	Actual Cost	-----	
Risk Assessment	Per hour	48.00	49.50	1.50	3.1
Investigation of water quality failure	Per hour	48.00	49.50	1.50	3.1
Granting of an authorisation	Per hour	48.00	49.50	1.50	3.1
Scrap Metal Dealers *					
Scrap Metal Dealer - Site	Per licence	198.00	204.00	6.00	3.0
Scrap Metal Dealer - Collector	Per licence	146.00	150.00	4.00	2.7

NOTE: VAT. Charges are exclusive of VAT.

Charges which are zero rated or not subject to VAT are marked * either individually or by service.

COMMUNITY, SAFETY & WELLBEING
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)	Unit/frequency	Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
CARELINE SERVICES					
One off fee					
Installation (standard)	Per unit	48.00	49.20	1.20	2.5
Installation (specific time/date)	Per unit	66.00	66.00	-	-
Urgent hospital discharge installation	Per unit	55.00	57.75	2.75	5.0
Activation Fee - New digital customers only	Per unit	50.00	52.00	2.00	4.0
Activation Fee - Existing customers (Analogue or digital)	Per unit	25.00	26.00	1.00	4.0
Digital Smart Life Unit	Per unit	250.00	255.00	5.00	2.0
Call out fee (damage and misuse)	Per unit	25.00	30.00	5.00	20.0
Loan pendant - Admin fee (office based)	Per unit	18.00	18.90	0.90	5.0
Loan pendant re-programme - call out fee	Per unit	25.00	26.00	1.00	4.0
Loan pendant re-programme - client re-programme	Per unit	FOC	5.00	5.00	n/a
Lost pendant replacement	Per unit	54.25	55.34	1.09	2.0
Additional user set up fee (post installation)	Per unit	18.00	18.90	0.90	5.0
Call out fee - reinstallation & reprogramming of additional sensors added to existing alarm equip	Per unit	25.00	30.00	5.00	20.0
Equipment disconnection and collection charge	Per unit	35.00	35.00	-	-
Wristband annual fee	Per unit	25.00	25.00	-	-
2 Metre multi socket	Per unit	8.24	8.65	0.41	5.0
5 metre multi socket	Per unit	9.45	9.92	0.47	5.0
Service and equipment rental					
Lifeline rental	Per unit	4.25	4.40	0.15	3.5
Monitoring only	Per unit	2.25	2.35	0.10	4.4
SIM Card - digital only	Per unit	1.00	1.05	0.05	5.0
Fall detector	Per unit	1.59	1.65	0.06	3.8
Smoke Detector - one off payment NEW	Per unit	n/a	25.00	n/a	n/a
Smoke detector	Per unit	0.99	0.99	-	-
Carbon Monoxide Detector - NEW	Per unit	n/a	40.00	n/a	n/a
Carbon monoxide detector monitoring	Per unit	1.85	1.85	-	-
Additional pendant	Per unit	0.85	0.89	0.04	4.7
Easy Press - Tunstall - NEW	Per unit	n/a	6.00	n/a	n/a
Easy Press - Essence - NEW	Per unit	n/a	12.00	n/a	n/a
Wristband	Per unit	0.51	0.51	-	-
Safe socket	Per unit	0.33	0.33	-	-
Replacement charges for damaged or non-returned units					
Community alarm (400 connect, Vi or Reach)	Per unit	157.33	157.33	-	-
Digital Smart Life (unit only)	Per unit	250.00	255.00	5.00	2.0
Pendant (My Amie or Tynetec)	Per unit	54.25	55.34	1.09	2.0
Vi or Vibby fall detector	Per unit	108.50	111.21	2.71	2.5
ID wristband	Per unit	5.00	5.00	-	-
Alarm unit power supply cable	Per unit	27.13	27.81	0.68	2.5
Telephone adaptor	Per unit	5.43	5.43	-	-
BT cable	Per unit	9.77	9.77	-	-
ADSL filter	Per unit	8.68	8.68	-	-
Safe socket	Per unit	10.85	10.85	-	-

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ENVIRONMENT & SUSTAINABILITY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)			Unit/frequency	Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
REFUSE SACKS							
Domestic Sacks*	Black	Per roll (of 26)	Per roll (of 26)	7.00	7.25	0.25	3.6
	Clear	Per roll (of 36)	Per roll (of 36)	2.75	2.85	0.10	3.6
GARDEN WASTE COLLECTION FOR COMPOSTING*							
Collection Charge for 12 month period, per 240 litres (to a maximum of 5 bins)			Per annum	70.00	72.50	2.50	3.6
Bin supply charge per bin* - including replacement bins			Per bin	30.00	31.00	1.00	3.3
DOMESTIC BINS - NEW AND REPLACEMENTS*							
Refuse							
140 ltr - refuse			Per bin	n/a	18.00	n/a	n/a
180 ltr - refuse			Per bin	n/a	18.00	n/a	n/a
240 ltr- refuse			Per bin	n/a	18.00	n/a	n/a
360 ltr - refuse			Per bin	n/a	18.00	n/a	n/a
660 ltr - refuse			Per bin	n/a	60.00	n/a	n/a
1100 ltr - refuse			Per bin	n/a	60.00	n/a	n/a
Recycling							
180 ltr - recycling			Per bin	n/a	18.00	n/a	n/a
240 ltr recycling			Per bin	n/a	18.00	n/a	n/a
360 ltr - recycling			Per bin	n/a	18.00	n/a	n/a
660 ltr - recycling			Per bin	n/a	60.00	n/a	n/a
1100 ltr - recycling			Per bin	n/a	60.00	n/a	n/a
Containers for new build or refurbished properties							
Full set of containers (individual property container set)			Per bin	n/a	60.00	n/a	n/a
New build communal 660L refuse bin			Per bin	n/a	380.00	n/a	n/a
New build communal 1100L refuse bin			Per bin	n/a	400.00	n/a	n/a
New build communal 660L recycling bin			Per bin	n/a	380.00	n/a	n/a
New build communal 1100L recycling bin			Per bin	n/a	400.00	n/a	n/a
Food							
23L Caddy - no charge			Per bin	n/a	NIL CHARGE	n/a	n/a
Glass boxes - no charge			Per bin	n/a	NIL CHARGE	n/a	n/a
SPECIAL COLLECTIONS*							
Special Collection (1 item)			One item	47.00	49.00	2.00	4.3
extra items (per item - maximum of eight)			Additional items	12.50	13.00	0.50	4.0
1 free collection up to 3 items per household claiming benefits							
# 48 hours notice must be given to qualify for refund.							

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ENVIRONMENT & SUSTAINABILITY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)		Unit/frequency	Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
<u>BEACH HUTS</u>						
Licence Transfer Fee						
Licence transfer fee - all sites (Standard beach hut sale)	Per Transfer		621.67	621.67	-	-
Licence transfer fee - all sites (Following licensee death)	Per Transfer		621.67	621.67	-	-
Site Rent Residents						
Milford-on-Sea	concrete (per standard hut)	Per hut, per annum	673.33	699.17	25.84	3.8
Barton-on-Sea		up to 5.0 sq.m	606.67	630.00	23.33	3.8
		5.01 - 7.0 sq.m	669.17	694.17	25.00	3.7
		7.01 - 12.0 sq.m	749.17	777.50	28.33	3.8
		12.01 - 14.0 sq.m	798.33	828.33	30.00	3.8
		14.1 - 16.0 sq.m	839.17	870.83	31.66	3.8
		over 16.0 sq.m	877.50	910.83	33.33	3.8
Calshot & Hordle Cliff		up to 5.0 sq.m	606.67	630.00	23.33	3.8
		5.01 - 7.0 sq.m	669.17	694.17	25.00	3.7
		7.01 - 12.0 sq.m	749.17	777.50	28.33	3.8
		12.01 - 14.0 sq.m	798.33	828.33	30.00	3.8
		14.1 - 16.0 sq.m	839.17	870.83	31.66	3.8
		over 16.0 sq.m	877.50	910.83	33.33	3.8
Site Rent Non - Residents						
Milford-on-Sea	concrete (per standard hut)	Per hut, per annum	1,058.33	1,098.33	40.00	3.8
Barton-on-Sea		up to 5.0 sq.m	985.00	1,022.50	37.50	3.8
		5.01 - 7.0 sq.m	1,059.17	1,098.33	39.16	3.7
		7.01 - 12.0 sq.m	1,153.33	1,195.83	42.50	3.7
		12.01 - 14.0 sq.m	1,218.33	1,263.33	45.00	3.7
		14.1 - 16.0 sq.m	1,265.83	1,312.50	46.67	3.7
		over 16.0 sq.m	1,311.67	1,360.00	48.33	3.7
Calshot & Hordle Cliff		up to 5.0 sq.m	985.00	1,022.50	37.50	3.8
		5.01 - 7.0 sq.m	1,059.17	1,098.33	39.16	3.7
		7.01 - 12.0 sq.m	1,153.33	1,195.83	42.50	3.7
		12.01 - 14.0 sq.m	1,218.33	1,263.33	45.00	3.7
		14.1 - 16.0 sq.m	1,265.83	1,312.50	46.67	3.7
		over 16.0 sq.m	1,311.67	1,360.00	48.33	3.7
<u>COASTAL</u>						
School, College and University Coastal Education Talks						
On site talk by Coastal Engineer*	Per event		100.00	100.00	-	-
<u>PEST CONTROL</u>						
<u>Rodent Control</u>						
Domestic Premises	Call out/Survey and up to 3 additional visits #		166.67	175.00	8.33	5.0
	Single additional visit		45.83	50.00	4.17	9.1
Business Premises	Call out and survey		166.67	175.00	8.33	5.0
	Treatment via quote for visits or annual contract		<---Subject to quotation--->			
# 50% reduction to those on recognised benefits (rodent control)						
<u>Insect Control</u>						
Wasps and Hornets - complete treatment	Per Visit		100.00	104.17	4.17	4.2
15 mins visit per operative (fleas, wasps, carpet moths and carpet)	Per Visit		29.17	33.33	4.16	14.3
Fleas - carpet moths & carpet beetles - Call Out and single treatment	Per Visit		120.83	125.00	4.17	3.4
Bed Bugs - Call Out and Survey	Per Visit		91.67	95.83	4.17	4.5
Bed Bugs - Treatment	Per Visit		----- Subject to quotation -----			

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ENVIRONMENT & SUSTAINABILITY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

	Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
--	---	--	-----------------------	-----------------------

With effect from 1st April 2026 (all shown are excluding VAT)

CEMETERIES*

The fees shown below are applicable to those who have resided within New Forest District.

Those who qualify for the Resident Fees will incur the 50% discount. Non-Resident Applicants will incur the Fee in full.

For a full breakdown of the criteria qualifying Resident Fees please consult the current Cemetery Regulations.

Interment Fees

Interment of ashes in cremated remains section
 Interment of ashes in a grave or woodland grave

420.00	436.00	16.00	3.8
420.00	436.00	16.00	3.8
Fee dependent upon interment	Fee dependent upon interment	-	-

* Child (up to and including 17 years). NFDC claim all child-related fees from the Children's Funeral Fund for England. These fees are for information only.

Person over 17 years:

Single / double depth grave
 Single / double depth grave in a traditional kerbed section - within specific
 Use of memorial garden
 Burial chamber for uncoffined burials
 Postponement or cancellation (less than 48 working hours notice)

905.00	940.00	35.00	3.9
1,155.00	1,200.00	45.00	3.9
135.00	140.00	5.00	3.7
2,140.00	2,225.00	85.00	4.0
Interment Fee	Interment Fee	-	-
Interment Fee + 50%	Interment Fee + 50%	-	-
n/a	1,880.00	n/a	n/a

Burial on Saturday

Single depth only interment requiring 2 grave spaces

Purchase of Exclusive Right of Burial (EROB)

Cremated remains section
 Woodland cremated remains section

475.00	495.00	20.00	4.2
610.00	635.00	25.00	4.1
Fee dependent upon plot type.	Fee dependent upon plot type.	-	-
1,160.00	1,205.00	45.00	3.9
1,275.00	1,325.00	50.00	3.9
1,810.00	1,880.00	70.00	3.9
2 burial plot fees	2 burial plot fees	-	-

* Single depth child grave within the Children's Section. NFDC claim all child-related fees from Children's Funeral Fund for England. These fees are for information only

Lawn and woodland sections
 Eling & Calshot single / double lawn grave - including memorial ground support
 Traditional kerbed section - within specific sections and cemeteries
 Purchase of a burial plot requiring 2 grave spaces

Additional Administration of Exclusive Right of Burial

Family organised interment - administration
 Location of burial plot selected by purchaser
 Assignment / Transfer of EROB
 Re-issue of EROB
 Surrender or cancellation of EROB - pro-rata refund

195.00	205.00	10.00	5.1
295.00	310.00	15.00	5.1
185.00	195.00	10.00	5.4
75.00	78.00	3.00	4.0
No charge	No charge	-	-

Memorial Fees

Permission to erect or amend a memorial
 years). NFDC claim all child-related fees from Children's Funeral Fund for England.
 Permission to erect or amend a memorial with kerbstone in designated
 traditional sections only - with application
 Permission for offsite repair or maintenance of memorial - with application
 Permission for *insitu* repair or maintenance of memorial - with application
 Purchase of a woodland plaque and vase with plinth +VAT - with application
 Purchase of a woodland or a memorial garden plaque only +VAT - with application
 Purchase of an NFDC owned memorial bench plaque only +VAT - with application

225.00	235.00	10.00	4.4
225.00	235.00	10.00	4.4
450.00	470.00	20.00	4.4
75.00	78.00	3.00	4.0
No charge	No charge	-	-
POA	POA	-	-
POA	POA	-	-
POA	POA	-	-

Sundry Fees

Use of chapel - included in interment fee and subject to availability
 Research fees per hour - minimum 1 hour

105.00	110.00	5.00	4.8
75.00	78.00	3.00	4.0

* NFDC claim all child-related fees from Children's Funeral Fund for England. These fees are for information only.

For further information: <https://www.gov.uk/child-funeral-costs>

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ENVIRONMENT & SUSTAINABILITY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)		Unit/frequency	Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %	
ABANDONED VEHICLES*							
Removal							
Less than 3.5 tonnes	On-road	Per vehicle	192.00	210.00	18.00	9.4	
	On-road, damaged	Per vehicle	320.00	350.00	30.00	9.4	
	Off-road	Per vehicle	256.00	280.00	24.00	9.4	
3.5 to 7.5 tonnes	Off-road, damaged	Per vehicle	384.00	420.00	36.00	9.4	
	On-road	Per vehicle	256.00	280.00	24.00	9.4	
	On-road, damaged	Per vehicle	832.00	915.00	83.00	10.0	
7.5 to 18 tonnes	Off-road	Per vehicle	512.00	560.00	48.00	9.4	
	Off-road, damaged	Per vehicle	1,089.00	1,200.00	111.00	10.2	
	On-road	Per vehicle	448.00	490.00	42.00	9.4	
	Unladen On-road, damaged	Per vehicle	2,561.00	2,815.00	254.00	9.9	
	Laden On-road, damaged	Per vehicle	3,842.00	4,225.00	383.00	10.0	
	Unladen Off-road	Per vehicle	1,281.00	1,410.00	129.00	10.1	
	Laden Off-road	Per vehicle	1,921.00	2,110.00	189.00	9.8	
	Unladen Off-road, damaged	Per vehicle	3,842.00	4,225.00	383.00	10.0	
	Laden Off-road, damaged	Per vehicle	5,763.00	6,340.00	577.00	10.0	
	More than 18 tonnes	On-road	Per vehicle	448.00	490.00	42.00	9.4
More than 18 tonnes	Unladen On-road, damaged	Per vehicle	3,842.00	4,225.00	383.00	10.0	
	Laden On-road, damaged	Per vehicle	5,763.00	6,340.00	577.00	10.0	
	Unladen Off-road	Per vehicle	1,921.00	2,110.00	189.00	9.8	
	Laden Off-road	Per vehicle	2,561.00	2,815.00	254.00	9.9	
	Unladen Off-road, damaged	Per vehicle	5,763.00	6,340.00	577.00	10.0	
	Laden Off-road, damaged	Per vehicle	7,684.00	8,450.00	766.00	10.0	
	Storage - per day						
	Two wheeled	Per day	13.00	15.00	2.00	15.4	
Less than 3.5 tonnes	Per day	26.00	30.00	4.00	15.4		
3.5 to 7.5 tonnes	Per day	32.00	36.00	4.00	12.5		
7.5 to 18 tonnes	Per day	38.00	42.00	4.00	10.5		
More than 18 tonnes	Per day	45.00	50.00	5.00	11.1		
Disposal							
Two wheeled	Per vehicle	64.00	70.00	6.00	9.4		
Less than 3.5 tonnes	Per vehicle	96.00	105.00	9.00	9.4		
3.5 to 7.5 tonnes	Per vehicle	128.00	140.00	12.00	9.4		
7.5 to 18 tonnes	Per vehicle	160.00	175.00	15.00	9.4		
More than 18 tonnes	Per vehicle	192.00	210.00	18.00	9.4		

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ENVIRONMENT & SUSTAINABILITY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)		Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
	Unit/frequency				
<u>ABANDONED SHOPPING TROLLEYS</u>					
Collected by owner	Per trolley	25.00	25.00	-	-
Returned by Council	Per trolley	35.00	35.00	-	-
Destroyed by Council	Per trolley	55.00	55.00	-	-
Recovered from difficult location		<-----Actual cost----->			
<u>CLEAN NEIGHBOURHOODS & THE ENVIRONMENT*</u>					
Full charge:					
Nuisance parking	Per event	100.00	n/a	n/a	n/a
Abandoning a vehicle	Per event	200.00	200.00	-	-
Leaving litter	Per event	100.00	120.00	20.00	20.0
Throwing litter from a vehicle	Per event	100.00	120.00	20.00	20.0
Graffiti and fly posting	Per event	80.00	n/a	n/a	n/a
Domestic waste receptacle offences	Per event	80.00	80.00	-	-
Industrial and commercial waste receptacle offences	Per event	110.00	110.00	-	-
Dog fouling (currently made under the Dogs (Fouling of Land) Act 1996)	Per event	50.00	n/a	n/a	n/a
Dog fouling (only applicable if the Council decide to issue Dog Control Orders under this legislation)	Per event	80.00	80.00	-	-
Discounted charge if paid within 10 days of issue:					
Nuisance parking	Per event	75.00	n/a	n/a	n/a
Abandoning a vehicle	Per event	150.00	150.00	-	-
Leaving litter	Per event	60.00	70.00	10.00	16.7
Throwing litter from a vehicle	Per event	60.00	70.00	10.00	16.7
Graffiti and fly posting	Per event	60.00	n/a	n/a	n/a
Domestic waste receptacle offences	Per event	60.00	60.00	-	-
Industrial and commercial waste receptacle offences	Per event	80.00	80.00	-	-
Noise from domestic premises	Per event	80.00	80.00	-	-
Dog fouling(only applicable if the Council decide to issue Dog Control Orders under this legislation)	Per event	50.00	50.00	-	-
<u>ENVIRONMENTAL ENFORCEMENT - FIXED PENALTY CHARGES*</u>					
Full charge:					
Environmental Protection Act 1990;					
Unauthorised deposit of waste (S.33ZA)	Per event	800.00	1,000.00	200.00	25.0
Failure to produce waste documentation (S.34A)	Per event	300.00	300.00	-	-
Household Duty of Care (S.34ZA)	Per event	200.00	300.00	100.00	50.0
Control of Pollution (Amendment) Act 1989					
Failure to produce authority to carry waste (waste carriers licence) (S5B)	Per event	300.00	300.00	-	-
Anti-Social Behaviour, Crime and Policing Act 2014					
Failure to comply with a Community Protection Notice (S.52)	Per event	100.00	100.00	-	-
Failure to comply with a Public Space Protection Order (S.68)	Per event	100.00	100.00	-	-
Discounted charge if paid early:					
Environmental Protection Act 1990;					
Unauthorised deposit of waste (S.33ZA)	Per event	400.00	500.00	100.00	25.0
Failure to produce waste documentation (S.34A)	Per event	225.00	225.00	-	-
Household Duty of Care (S.34ZA)	Per event	120.00	150.00	30.00	25.0
Control of Pollution (Amendment) Act 1989					
Failure to produce authority to carry waste (waste carriers licence) (S5B)	Per event	225.00	225.00	-	-
Anti-Social Behaviour, Crime and Policing Act 2014					
Failure to comply with a Community Protection Notice (S.52)	Per event	75.00	75.00	-	-
Failure to comply with a Public Space Protection Order (S.68)	Per event	75.00	75.00	-	-
<u>SACKS</u>					
Dog Waste Bags	Per 50 Sacks	0.95	1.00	0.05	5.3
<u>ROAD CLOSURES*</u>					
Road closure Order (TPCA 1847)	Per event	190.00	197.00	7.00	3.7

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ENVIRONMENT & SUSTAINABILITY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)		Unit/frequency	Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
<u>TRADE WASTE CHARGES*</u>						
<u>REFUSE*</u>						
Green Sacks		Per Roll - 10 sacks	24.00	24.90	0.90	3.7
		Box of 30 rolls	499.00	518.00	19.00	3.8
Delivery Charge		Sack delivery charge (orders under £40)	7.00	7.25	0.25	3.6
		Sack delivery charge (orders over £40)	Free	Free	Free	-
	Charge Band	No. sacks per week				
Regular Collection Green Sacks (charges per week)	A	0-15	24.50	25.40	0.90	3.7
	B	16-30	43.00	44.60	1.60	3.7
	C	31-45	63.00	65.30	2.30	3.7
	D	45-60	80.00	83.00	3.00	3.8
1100 litre bin (charges per annum)		Weekly Collection	n/a	28.68	n/a	n/a
		Fortnightly Collection	n/a	28.68	n/a	n/a
		Monthly Collection	n/a	28.68	n/a	n/a
<u>MIXED RECYCLING (cans, paper, card, plastic bottle)</u>						
Clear Sacks		Per Roll - 36 sacks	31.00	32.20	1.20	3.9
Stickers (Recycling stickers (for affixing to bundles of cardboard))		Per Roll - 36 stickers	31.00	32.20	1.20	3.9
Delivery Charge		Sack/sticker delivery charge (orders under £40)	7.00	7.25	0.25	3.6
		Sack/sticker delivery charge (orders over £40)	Free	Free	n/a	n/a
1100 litre bin (charges per annum)		Weekly Collection	759.00	788.00	29.00	3.8
		Fortnightly Collection	397.00	412.00	15.00	3.8
		Monthly Collection	324.00	336.00	12.00	3.7
<u>GLASS RECYCLING*</u>						
1100 litre bin (charges per annum)		Fortnightly Collection	324.00	336.00	12.00	3.7
		Monthly Collection	161.00	167.00	6.00	3.7
360 litre bin (charges per annum)		Fortnightly Collection	133.00	138.00	5.00	3.8
		Monthly Collection	79.00	82.00	3.00	3.8
240 litre bin (charges per annum)		Fortnightly Collection	96.50	100.20	3.70	3.8
		Monthly Collection	60.00	62.30	2.30	3.8

FINANCE & CORPORATE PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)		Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
<u>Appletree Court*</u>					
Meeting Room / Council Chamber	per session	75.00	75.00	-	-
Interview Room	per session	50.00	50.00	-	-
Evening Supplement	per hour	25.00	25.00	-	-
<u>New Milton Town Hall*</u>					
Meeting Room / Council Chamber	per session	75.00	75.00	-	-
Interview Room	per session	50.00	50.00	-	-
Evening Supplement	per hour	25.00	25.00	-	-
<u>Ringwood Gateway</u>					
Meeting Room / Council Chamber	per session	n/a	n/a		
Interview Room	per session	n/a	n/a		
Evening Supplement	per hour	n/a	n/a		
<u>Lymington Town Hall</u>					
Meeting Room / Council Chamber	per session	75.00	75.00	-	-
Interview Room	per session	50.00	50.00	-	-
Evening Supplement	per hour	25.00	25.00	-	-

Facilities are available to book by partner organisations or specific user groups, and are not permitted for use by general public.

Three sessions per day: morning (09:00 to 12:00noon), afternoon (12:00noon to 16:00) and evening (16:00 to 21:00)

A discount may be applied to charity bookings, these will be reviewed on a case by case basis.

For bookings that span more than one session, a 25% discount will be applied across the total booking cost.

HOUSING AND HOMELESSNESS SERVICE
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from April 2026 (all shown are excluding VAT)		Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
<u>Stillwater Park Site*</u>					
Site Licence Fees	Per site, annual	51.36	53.31	1.95	3.8
Service Charges	Per site, annual	4.82	5.00	0.18	3.7

NOTE: VAT. Charges are exclusive of VAT.

Charges which are zero rated or not subject to VAT are marked * either individually or by service.

PLANNING & ECONOMY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)	Unit/frequency	Current Charge 2025/26 £	Proposed Charge 2026/27 £	Increase £	Increase %
<u>LAND CHARGES</u>					
Residential					
LLC1 Only *	Per event	47.00	55.00	8.00	17.0
CON29R	Per event	115.00	135.00	20.00	17.4
Commercial					
LLC1 Only *	Per event	58.00	68.00	10.00	17.2
CON29R	Per event	145.00	170.00	25.00	17.2
Other Enquiries					
CON290	Per event	27.00	33.00	6.00	22.2
CON290 HCC questions (all three conditions)	Per event	84.00	99.00	15.00	17.9
Solicitors own written enquiries (per question)	Per event	54.00	66.00	12.00	22.2
Each additional parcel of land (Residential & Commercial)					
LLC1 Only *	Per event	5.75	6.75	1.00	17.4
CON29R	Per event	22.00	24.50	2.50	11.4
Large Site/Complex Search					
LLC1 Only *	Per event	205.00	240.00	35.00	17.1
CON29R	Per event	430.00	500.00	70.00	16.3
<u>PERSONAL SEARCHES</u>					
Personal searches are undertaken under the Environmental Information Regulations and, therefore, no fee applies					
<u>BUILDING CONTROL</u>					
Fees					
Copy Completion Certificate	Per event	45.00	50.00	5.00	11.1
Re-open Archived Application	Per event	246.00	255.00	9.00	3.7
Re-direct Inspection	Per event	65.00	70.00	5.00	7.7
Consultancy					
Consultancy	per hour	82.00	85.00	3.00	3.7

PLANNING & ECONOMY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2026/27

With effect from 1st April 2026 (all shown are excluding VAT)		Current Charge 2025/26	Proposed Charge 2026/27	Increase	Increase
		£	£	£	%
<u>STREET NAME PLATES</u>					
Basic	Per event	462.00	508.00	46.00	10.0
Special	Per event	Actual Cost	Actual Cost		
<u>Street Number Plates</u>					
	Per event	393.00	432.00	39.00	9.9
<u>STREET NAMING & NUMBERING*</u>					
Fees					
New dwelling/first plot on multi plot site	Per event	85.00	105.00	20.00	23.5
Additional 2-100 dwellings	Per event	35.00	42.00	7.00	20.0
New dwelling in excess of 100	Per event	Bespoke fee on application			
New commercial building/first building on multi plot site	Per event	85.00	105.00	20.00	23.5
Additional 2-20 buildings	Per event	45.00	52.00	7.00	15.6
New commercial buildings in excess of 20	Per event	Bespoke fee on application			
Property name change per property	Per event	85.00	105.00	20.00	23.5
Changes to new address if changed after schedule issued (per plot)	Per event	35.00	42.00	7.00	20.0

DEVELOPMENT MANAGEMENT**Solicitor enquiries**

S106 compliance fees	Per event	298.00	309.00	11.00	3.7
Condition compliance fees	Per event	298.00	309.00	11.00	3.7
First Homes admin fee (incl log book fee of £50) - New Fee	Per unit		175.00	n/a	n/a

NOTE: the new condition compliance fee will be incorporated within S106 fee where requests are made for both

Unilateral Undertakings

Unilateral Undertaking checking fees	Per event	150.00	150.00	-	-
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Pre-application advice

householder	Per event	64.50	64.50	-	-
1 dwelling	Per event	300.00	300.00	-	-
2 dwelling	Per event	450.00	450.00	-	-
3 dwellings	Per event	550.00	550.00	-	-
Listed building advice	Per event	60.00	65.00	5.00	8.3
Tree advice	Per event	60.00	65.00	5.00	8.3
Listed building advice (with 1 site visit)	Per event		150.00	n/a	n/a

NOTE: current fees are based on 25% of 2024 planning application fees as per current charges (not proposed to change for householder)

NOTE: all other planning pre-application fees remain as published on our website

Enforcement

Enforcement notice checks	Per event	355.00	355.00	-	-
Request to withdraw notice	Per event	620.00	620.00	-	-

NOTE: VAT. Charges are exclusive of VAT.

Charges which are zero rated or not subject to VAT are marked * either individually or by service.