APPENDIX 1: BUDGET ANALYSIS

		Budget	2025-26 Forecast @ 31/12/25	2026-27 Budget
		£000	£000	£000
1. MWDA ESTABLISHMENT				
	Staffing Costs	2,606	2,229	2,712
	Agency	68	21	70
	Financial Support (Year End Support)	165	216	178
	Premises	162	117	243
	Supplies & Services	506	353	540
	Transport	54	6	20
Total Expenditure		**3,561**	**2,942**	**3,763**
Income		-284	-220	-301
Net Expenditure		**3,277**	**2,722**	**3,462**

		Budget	2025-26 Forecast @ 31/12/25	2026-27 Budget
2. WASTE MANAGEMENT & RECYCLING CONTRACTS		£000	£000	£000
Contract	Contract Charge	41,133	41,901	43,060
	Variations			4,666
	Income (Materials Recovery Etc)	-6,897	-7,160	-4,116
	Halton Recharge	-3,102	-3,279	-3,928
Trade Waste				
	Knowsley	-67	-67	-75
	Liverpool	0	-316	-804
	Sefton	-139	-139	-176
	St Helens	0	0	-19
	Wirral	-28	-67	-74
Net Expenditure		**30,900**	**30,874**	**38,535**

		Budget	2025-26 Forecast @ 31/12/25	2026-27 Budget
3. RESOURCE RECOVERY CONTRACT		£000	£000	£000
Contract	Contract Charge	45,654	45,879	47,606
	Halton Recharge	-2,800	-2,857	-2,933
4. CONTRACT SUPPORT		450	450	453
Net Expenditure		**43,304**	**43,472**	**45,126**

APPENDIX 1: BUDGET ANALYSIS

5. PROCUREMENT

		2025-26 Budget	2025-26 Forecast @ 31/12/25	2026-27 Budget
		£000	£000	£000
Future Waste Services				
	Legal	537	180	792
	Technical	258	357	270
	Financial	138	318	288
	Programme	259	0	123
	Project Management	308	115	0
Anaerobic Digestion Projects				
	Technical	0	38	0
	Financial	0	50	0
Total Net Expenditure Costs		**1,500**	**1,058**	**1,473**

6. ESTATES

		2025-26 Budget	2025-26 Forecast @ 31/12/25	2026-27 Budget
		£000	£000	£000
Closed Landfill Sites				
	- Bidston Moss	8	10	4
	- Billinge	130	98	108
	- Foul lane	42	43	31
	- Red Quarry	3	5	2
	- Roughdales	8	8	4
	- Sefton Meadows	84	88	112
	- Central	233	218	261
HWRCs				
	Rates	930	895	938
	General	68	7	199
Total		**1,506**	**1,372**	**1,659**

7. RECYCLING CREDITS

		2025-26 Budget	2025-26 Forecast @ 31/12/25	2026-27 Budget
		£000	£000	£000
Recycling Credits				
	Knowsley	457	425	455
	Liverpool	531	323	339
	Sefton	1,384	1,360	1,412
	St Helens	1,436	1,412	1,492
	Wirral	889	947	941
Net Expenditure		**4,697**	**4,468**	**4,640**

8. DATA PROCESSING

	2025-26 Budget	2025-26 Forecast @ 31/12/25	2026-27 Budget
	£000	£000	£000
IT Delivery	199	196	209
IT - CRM	53	53	53
IT - Other	11	11	11
Data Processing - Software	5	2	5
Data Processing - Cognos	15	4	12
Net Expenditure	**283**	**267**	**289**

APPENDIX 1: BUDGET ANALYSIS

9. BEHAVIOURAL CHANGE PROGRAMME

		2025-26		2026-27
		Budget	**Forecast @ 31/12/25**	**Budget**
Programmes		**£000**	**£000**	**£000**
	BCP - Education	75	75	80
	BCP - Community Funding	165	165	165
	BCP - Community Funding Returned Grant	0	0	0
	BCP - Circular Economy Initiatives	35	35	38
	BCP - Re-Use	50	50	75
	BCP - Waste Prevention Programme	107	100	80
	BCP - Campaigns	250	245	260
	BCP - Organic Waste	50	50	46
	BCP - Community Fund Contribution Veolia	-15	-15	-15
Corporate Comms				
	Corporate Comms	12	11	10
Strategy Update				
	Policy & Research	27	35	35
	Waste Composition Analysis			200
Net Expenditure		**756**	**750**	**974**

11. NET INTEREST

	2025-26		2026-27
	Budget	**Forecast @ 31/12/25**	**Budget**
	£000	**£000**	**£000**
Interest Payable	1,400	1,332	1,278
Interest Receivable	0	-515	-500
Net Expenditure	**210**	**-3,594**	**-2,826**

12. INCOME

		2025-26		2026-27
		Budget	**Forecast @ 31/12/25**	**Budget**
		£000	**£000**	**£000**
Other Income				
	Extended Producer Responsibility	-12,968	-12,968	-11,606
	MHCLG - LG Audit Reform		-21	
Net Expenditure		**-12,968**	**-12,989**	**-11,606**
Net Expenditure		**-24,326**	**-28,756**	**-25,259**

13. TECHNICAL ACCOUNTING

		2025-26		2026-27
		Budget	**Forecast @ 31/12/25**	**Budget**
Accounting Adjustments		**£000**	**£000**	**£000**
	Net Capital Accounting	105	0	0
	MRP	0	5,100	5,835
Net Expenditure		**105**	**5,100**	**5,835**

14. PPP LIABILITY PAYMENTS

	RRC		-5,557	-5,023
	WMRC		-1,340	-2,225
Net Expenditure			**-6,897**	**-7,248**