



## Report on Minehead Town Council Budget and Precept requirements for 2025/26 financial year

### 1. Introduction

This report outlines the proposed precept requirement for Minehead Town Council for the financial year 2025-26, for presentation at the Full Council meeting on 28th January 2025.

The 2025-26 budget is particularly significant as it marks Minehead Town Council's assumption of responsibility for numerous green spaces from Somerset Council. This includes, but is not limited to, Blenheim Gardens, The Parks, Culvercliffe, and various play areas. While this transfer presents opportunities for more responsive and proactive local management, it also brings substantial financial implications through increased maintenance and operational costs.

### 2. Background

As a local precepting authority, Minehead Town Council must submit its precept demand to Somerset Council (the Billing Authority) before January 31st for the upcoming financial year beginning April 1st.

#### Basis of Preparation

The Council's precept requirement is calculated by combining:

- Estimated expenditure (including contingencies)
- Estimated income
- Required financial reserves
- Currently held funds

<b>Cost Centre</b>	<b>Income 25/26</b>	<b>Expenditure 25/26</b>
Governance and Administration	£18,000	£235,883
Town Council Offices	£0	£27,350
Depot Team	£0	£330,683
Civic and Democratic	£0	£5,300
Cemetery and Churchyard	£21,000	£56,541
Allotments	£5,625	£4,100
Depots and Compounds	£0	£42,546
Vehicles, Plant and Equipment	£0	£35,750
Community Centre	£28,850	£65,144
Open Spaces and Recreation	£14,900	£68,300
Community Services and Support	£0	£58,200

Town Centre Maintenance	£0	£18,600
Public Toilets	£0	£151,713
<b>Total</b>	<b>£88,375</b>	<b>£1,100,110</b>

As part of the Council's budget setting, the level of reserves should also be considered. Payments into reserves for 2025-26 are recommended within the draft budget as per the summary table below.

<b>Earmarked Reserves Name</b>	<b>24/25 Opening Balance</b>	<b>Anticipated Year End Balance</b>	<b>25/26 Payment</b>	<b>25/26 Balance</b>
New Offices	£219,200.64	£239,200.64	£0	£239,200.64
Cemetery Extension	£60,000.00	£70,000.00	£0	£70,000.00
Upgrade Toilets	£8,115.06	£58,115.06	£75,000	£133,115.06
Play Areas/Equipment	£15,000	£15,000	£0	£15,000.00
Replace Vehicles/Equipment	£5625.00	£19,125.00	£10,000	£29,125.00
Environmental Stewardship Fund	£10,000	£10,000	£0	£10,000.00
Skate Ramp	£2,000	£2,000	£0	£2,000.00
Cemetery Improvements	£10,000	£10,000	£0	£10,000.00
Community Building	£10,000	£20,000	£3,000	£23,000.00
Local Bus Service	£12,400	£18,600	£6,200	£24,800
Trees (The Avenue)	£0	£5,605	£6,000	£11,605
<b>Total</b>	<b>£352,340.70</b>	<b>£467,645.70</b>	<b>£100,200.00</b>	<b>£567,845.70</b>

### 3. General Reserves

The Responsible Financial Officer has projected income and expenditure through the end of the year to estimate General Reserve levels. It is recommended that the level of general reserves is set at **£287,098.01**. This equates to 3.5 months. This is within the recommended 3–12 month reserves period as recommended by The Local Government Finance Act 1992. The reserve levels must be set as part of this Precept setting process.

### 4. Devolution

Minehead Town Council is set to acquire management responsibility for nearly all green spaces within the town from Somerset Council in the 2025/26 financial year. This includes Blenheim Gardens, Parks Walk, Woodcombe Walk, Bratton Park, Culvercliffe Open Space, Play Areas, and numerous additional sites. This transfer returns local control of open spaces to Minehead, addressing longstanding concerns about site maintenance and neglect. While this will require increased funding through the precept, it ensures all money raised stays

within Minehead. The expanded responsibilities will necessitate additional staff, vehicles, and equipment.

The most identifiable increases in budget with costs associated with devolution are identified below:

<b>Cost Centre</b>	<b>Cost Code</b>	<b>24/25 Budget</b>	<b>25/26 budget</b>	<b>Reason</b>
Governance and Administration	Insurance	£15,660	£20,350	Public liability increased through devolution.
Depot Team	Wages, NI & Pension	210,623	322,083	3 x Additional Amenities Staff Required
Depots & Compounds	Refuse and Recycling	£8,000	£17,000	Although exact liabilities are still to be finalised, MTC bin responsibilities are set to increase substantially
Open Spaces & Recreation	Tree Works	£8,000	£10,000	MTC Tree stock set to substantially increase
Vehicles, Plant & Equipment	Fuel	£4,000	£5,500	Fuel usage set to increase across fleet and machinery usage due to devolution.
Vehicles, Plant & Equipment	Road Tax	£500	£1,800	MTC vehicle fleet will need to increase, budgeted on 'worst case' scenario with current road tax fees.
Vehicles, Plant & Equipment	Vehicle Replacement (EMR)	£13,500	£29,125.00*	MTC vehicle fleet will need to increase due to increased work force
Community Centre	Wages, NI and Pension	£19,358	£28,500	Increase reflects the additional duties associated with devolution undertaken by the post holder at community centre such as locking of Blenheim Gardens.
Town Centre Maintenance	General Maintenance	£500	£20,000	As devolution conversations continue, a number of costings estimates are

				becoming clearer. However, there is a lot of 'unknowns' As well as a number of years of neglect will mean an increased GM budget is required.
Town Centre Maintenance	Floral Displays	£7,750	£12,000	Will include all towns floral displays, inc. Blenheim Gardens. Will also have associated sundries costed to this e.g. compost.

\*Value of total amount to be in EMR in 2025/26.

## 5. Notable Increases and Decreases

Year-over-year budget review shows mixed changes across different lines. While several areas have increased funding to accommodate rising service provision costs, others have been reduced. These reductions reflect both Council's cost-saving initiatives and the natural decrease in expenses following project completions.

Notable increases are as follows:

Cost Centre	Cost Code	24/25 Budget	25/26 budget	Reason
Governance and Administration	Wages, NI and Pension	£179,125	£180,228	Additional staff member in office to assist with workload, community engagement and office opening hours.
Civic and Democratic	Elections	£1,000	£2,500	Good practice to build up a reserve should it be required. Councillors will be asked to Ear Mark this budget.
Community Centre	Electricity	£5,000	£8,300	Budget increased to reflect increase of costs and projected overspend in this financial year.
Community Services and Support	Citizens Advice Support	£0	£5,000	New budget line to assist with Citizens

				Advice West Somerset.
Community Services and Support	Tourism	£0	£5,000	New budget line for support to town tourism.
Public Toilets	General Maintenance	£4,000	£8,000	Increase due to need to refresh and repaint some facilities and to replace toilet doors at Summerland.
Public Toilets	Public Toilet Improvement (EMR)	£50,000	£133,115.06*	Increased with intention of carrying out refurbishment works in 2025/26 to Blenheim Gardens toilets.

\* Value of total amount to be in EMR in 2025/26.

Notable decreases in the budget are identified below:

Cost Centre	Cost Code	24/25 Budget	25/26 budget	Reason
Cemetery and Churchyard	Grounds Maintenance	£10,000	£8,500	Reduced as work on Lychgate has already begun and expected to have most of project completed in this financial year.
Cemetery and Churchyard	Equipment	£4,000	£2,000	Equipment reduced due to replacement of equipment in this financial year.
Cemetery and Churchyard	Cemetery Extension	£70,000.00	£70,000.00*	No additional funds allocated for 2025/26 as a more in-depth review of options to be investigated throughout next financial year.
Community Centre	General Maintenance	£10,000	£5,000	A number of maintenance/improvement projects set to complete in this financial year.
Community Centre	Building Maintenance (EMR)	£10,000	£3,000.00*	Reduced for next financial year. For larger long term projects. (£3,000 to be added to existing reserves)
Open Spaces and Recreation	Weed Removal	£30,000	£10,000	Reduced as MTC begin the street weed response strategy that will involve a controlled reintroduction of glyphosate
Community Services and Support	Town Entertainments	£15,000	£11,000	Reduced through budget only as more accurate costs obtained for the enhanced events

				programme MTC intend on delivering.
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## 6. Volatile Incomes

Certain revenue streams, such as cemetery burial fees, are inherently unpredictable. While officers have traditionally based estimates on previous years' trends, this approach has led to significant variations between projected and actual income, affecting general reserves. Some revenue lines substantially exceeded projections, while others fell well short. In response to Councillors' request for a review, officers have implemented a reduction across these unpredictable income lines. It is recommended this adjustment will remain in place while a comprehensive review of MTC's income streams and budgeting methods is conducted during the upcoming financial year.

## 7. Precept

The 2025-26 Precept amount is calculated using information from the previous tables as follows

<b>2025/26 Precept Calculation</b>	
<b>Expenditure Budget</b>	£999,910.00
<b>Payments into Reserves</b>	£100,200.00
=	<b>£1,100,110.00</b>
<b>Income Budget (-)</b>	£ 88,475.00
<b>Precept Figure</b>	<b>£1,011,635.00</b>

## 8. Tax Base and Band D Average

The annual precept amount is calculated by dividing the total precept by the Tax Base. The Tax Base, determined yearly by the Billing Authority for each parish, represents the equivalent number of Band D properties after various adjustments. While Somerset Council has not disclosed their specific adjustment calculations, these typically account for:

- Projected new properties
- Resident discounts (such as single occupancy or disability)
- Vacant properties
- Overall collection rates

To illustrate: a town with 100 properties each in Bands B, C, and E would have a Band D equivalent of 288.89 properties. This number is then further adjusted based on the factors listed above to establish the final tax base.

This tax base, combined with the precept request, determines how much each council tax band property in Minehead contributes to the Town Council. While several organisations in Somerset collect precepts through council tax - including Somerset Council, Police, and Fire Brigade - the Minehead Town Council precept is unique. It is the only portion of the council tax bill that ensures all funds collected from Minehead residents are exclusively spent within Minehead.

The table below shows the estimated council tax fees that each property in Minehead will pay towards Minehead Town Council.

Council Tax Band	2024/25 annual amount	2025/26 annual amount	Annual Increase (£)	Weekly Increase (£)	Annual Increase (%)
A	£143.02	£152.31	£9.30	£0.18	6.5%
B	£168.05	£177.70	£10.85	£0.21	6.5%
C	£190.69	£203.09	£12.40	£0.24	6.5%
D	£214.52	£228.47	£13.95	£0.27	6.5%
E	£262.20	£279.24	£17.05	£0.33	6.5%
F	£309.87	£330.02	£20.15	£0.39	6.5%
G	£357.54	£380.79	£23.25	£0.45	6.5%
H	£429.05	£456.94	£27.90	£0.54	6.5%

## 8. Resolutions required

- A. To approve the budget and set a precept totalling £1,011,635.00. Making the Town Council Band D rate in Minehead £228.47. This represents an annual Band D increase of £13.95, which equates to 6.5%.
- B. That the General Reserves be set and approved at £287,098.01, representing 3.5 months of operational costs for the 2025/26 financial year.
- C. That the Earmarked Reserves are set and approved at £567,845.70, allocated across their designated categories.

## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>101</b>	<b><u>Governance and Administration</u></b>											
1033	Income Other	1,500	1,440	0	0	0	0	0	658	0	0	0
1176	Precept Received	759,293	759,293	0	0	931,642	0	931,642	931,642	0	0	0
1190	Interest received	2,500	22,065	0	0	8,000	0	8,000	19,508	18,000	0	0
	<b>Total Income</b>	<b>763,293</b>	<b>782,798</b>	<b>0</b>	<b>0</b>	<b>939,642</b>	<b>0</b>	<b>939,642</b>	<b>951,809</b>	<b>18,000</b>	<b>0</b>	<b>0</b>
4000	Wages, NI and Pension	0	0	0	0	179,125	0	179,125	110,235	180,228	0	0
4001	Agency Staff	9,000	23,160	0	0	0	0	0	0	0	0	0
4007	HR Support/EAP	0	0	0	0	720	0	720	460	720	0	0
4008	Staff Training/Conferences	750	296	0	0	1,500	0	1,500	773	750	0	0
4018	Hospitality	0	195	0	0	250	0	250	89	200	0	0
4021	Stationery	1,500	1,153	0	0	1,000	0	1,000	528	750	0	0
4022	Phone and Broadband	0	2,833	0	0	3,600	0	3,600	2,959	4,000	0	0
4023	Subscriptions	3,000	3,483	0	0	3,000	0	3,000	3,540	3,800	0	0
4025	Insurance	14,500	13,634	0	0	15,660	0	15,660	14,556	20,350	0	0
4026	Website	1,100	600	0	0	1,100	0	1,100	955	1,200	0	0
4027	Photocopier	1,300	1,033	0	0	1,300	0	1,300	544	1,000	0	0
4030	Advertising/Recruitment	2,000	147	0	0	1,000	0	1,000	66	350	0	0
4039	IT Support	3,060	2,550	0	0	3,000	0	3,000	1,913	2,700	0	0
4040	Computer Equipment /Licences	1,000	1,964	0	0	1,200	0	1,200	1,320	3,500	0	0
4042	Business Safe Subscription	0	0	0	0	0	0	0	0	2,235	0	0
4050	Legal and Professional Fees	500	867	0	0	10,000	0	10,000	767	10,000	0	0
4055	Bank Charges	420	420	0	0	480	0	480	315	600	0	0
4057	Audit Fees	3,500	3,385	0	0	3,500	0	3,500	950	3,500	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

	<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Overhead Expenditure</b>	41,630	55,719	0	0	226,435	0	226,435	139,968	235,883	0	0
<b>101 Net Income over Expenditure</b>	721,663	727,079	0	0	713,207	0	713,207	811,841	-217,883	0	0
6001 less Transfer to EMR	0	0	0	0	0	0	0	59,700	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>721,663</u>	<u>727,079</u>			<u>713,207</u>		<u>713,207</u>	<u>752,141</u>	<u>(217,883)</u>		
<b><u>102 Town Council Offices</u></b>											
4401 General Maintenance	750	1,889	0	0	10,000	0	10,000	763	2,500	0	0
4405 Cleaning and Windows	300	342	0	0	350	0	350	283	400	0	0
4406 Equipment	710	0	0	0	0	0	0	0	0	0	0
4410 Rent	11,751	11,274	0	0	12,000	0	12,000	11,327	12,000	0	0
4411 Rates	7,000	6,861	0	0	7,000	0	7,000	5,988	5,988	0	0
4412 Water	800	207	0	0	500	0	500	252	450	0	0
4413 Electricity	3,000	3,054	0	0	4,000	0	4,000	3,688	5,750	0	0
4425 Equipment Rental	5,000	1,478	0	0	750	0	750	169	262	0	0
4460 Summerland Room (All Costs)	100	535	0	0	250	0	250	199	0	0	0
<b>Overhead Expenditure</b>	<u>29,411</u>	<u>25,638</u>	<u>0</u>	<u>0</u>	<u>34,850</u>	<u>0</u>	<u>34,850</u>	<u>22,667</u>	<u>27,350</u>	<u>0</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>	<u>(29,411)</u>	<u>(25,638)</u>			<u>(34,850)</u>		<u>(34,850)</u>	<u>(22,667)</u>	<u>(27,350)</u>		
<b><u>104 Depot Team</u></b>											
4000 Wages, NI and Pension	0	0	0	0	210,623	0	210,623	137,350	322,083	0	0
4007 HR Support/EAP	0	312	0	0	0	0	0	0	0	0	0
4008 Staff Training/Conferences	2,000	2,688	0	0	5,000	0	5,000	1,810	4,000	0	0
4017 EAP Employee Assistance Prog	0	268	0	0	0	0	0	0	0	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4022	Phone and Broadband	0	556	0	0	600	0	600	448	600	0	0
4042	Business Safe Subscription	2,000	1,879	0	0	2,235	0	2,235	1,409	0	0	0
4401	General Maintenance	0	4,469	0	0	0	0	0	0	0	0	0
4407	Uniforms all clothing	3,500	1,556	0	0	3,500	0	3,500	815	2,000	0	0
4418	Safety Equipment / Signs	3,500	2,296	0	0	3,000	0	3,000	311	2,000	0	0
<b>Overhead Expenditure</b>		<b>11,000</b>	<b>14,026</b>	<b>0</b>	<b>0</b>	<b>224,958</b>	<b>0</b>	<b>224,958</b>	<b>142,143</b>	<b>330,683</b>	<b>0</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>		<b>(11,000)</b>	<b>(14,026)</b>			<b>(224,958)</b>		<b>(224,958)</b>	<b>(142,143)</b>	<b>(330,683)</b>		
<b>107</b>	<b><u>Civic and Democratic</u></b>											
4009	Mayor's Allowance	1,300	390	0	0	1,000	0	1,000	0	800	0	0
4010	Civic Expenses	600	0	0	0	600	0	600	560	600	0	0
4012	Members' Travel/Training	1,000	150	0	0	750	0	750	295	750	0	0
4014	Accessibility (Meetings)	500	0	0	0	500	0	500	0	500	0	0
4059	Elections	1,000	0	0	0	1,000	0	1,000	0	2,500	0	0
4364	Hospitality	100	116	0	0	250	0	250	13	150	0	0
<b>Overhead Expenditure</b>		<b>4,500</b>	<b>656</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	<b>0</b>	<b>4,100</b>	<b>868</b>	<b>5,300</b>	<b>0</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>		<b>(4,500)</b>	<b>(656)</b>			<b>(4,100)</b>		<b>(4,100)</b>	<b>(868)</b>	<b>(5,300)</b>		
<b>109</b>	<b><u>Staff Salary / Wages DNU</u></b>											
4090	Net Wages	284,000	264,501	0	0	0	0	0	0	0	0	0
4091	PAYE	38,000	33,303	0	0	0	0	0	0	0	0	0
4092	Employees N.I.	25,000	18,546	0	0	0	0	0	0	0	0	0
4093	Employers N.I.	35,000	29,009	0	0	0	0	0	0	0	0	0
4094	Employees Superan'	20,000	16,965	0	0	0	0	0	0	0	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4095	Employers Superan'	60,000	62,355	0	0	0	0	0	0	0	0	0
4096	Pension Fund Deficit	3,000	0	0	0	0	0	0	0	0	0	0
4097	Student Loan	0	231	0	0	0	0	0	0	0	0	0
4900	Devolution Costs	5,967	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>470,967</b>	<b>424,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(470,967)</b>	<b>(424,910)</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		
<b>201</b>	<b><u>Cemetery and Churchyard</u></b>											
1020	Purchase Of Graves	12,000	5,314	0	0	6,000	0	6,000	4,864	5,200	0	0
1021	Burial Fees	14,000	13,413	0	0	12,000	0	12,000	7,806	8,200	0	0
1022	Interment of Ashes	7,500	7,325	0	0	7,000	0	7,000	2,800	3,200	0	0
1023	Memorial and Monuments	9,000	7,415	0	0	6,000	0	6,000	3,533	4,500	0	0
	<b>Total Income</b>	<b>42,500</b>	<b>33,467</b>	<b>0</b>	<b>0</b>	<b>31,000</b>	<b>0</b>	<b>31,000</b>	<b>19,003</b>	<b>21,100</b>	<b>0</b>	<b>0</b>
4000	Wages, NI and Pension	0	0	0	0	36,347	0	36,347	27,457	39,500	0	0
4101	Grounds Maintenance	11,000	60	0	0	10,000	0	10,000	5,285	8,500	0	0
4326	Refuse and Recycling	1,000	695	0	0	1,500	0	1,500	249	1,000	0	0
4401	General Maintenance	0	117	0	0	750	0	750	132	0	0	0
4406	Equipment	1,000	154	0	0	4,000	0	4,000	1,230	2,000	0	0
4411	Rates	4,000	3,982	0	0	4,750	0	4,750	4,380	4,541	0	0
4412	Water	300	128	0	0	300	0	300	117	300	0	0
4413	Electricity	800	886	0	0	700	0	700	466	700	0	0
4428	Cemetery Extension (EMR)	0	0	0	0	10,000	0	10,000	0	0	0	0
	<b>Overhead Expenditure</b>	<b>18,100</b>	<b>6,021</b>	<b>0</b>	<b>0</b>	<b>68,347</b>	<b>0</b>	<b>68,347</b>	<b>39,315</b>	<b>56,541</b>	<b>0</b>	<b>0</b>

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>		24,400	27,446			(37,347)		(37,347)	(20,312)	(35,441)		
<b>202</b>	<b>Allotments</b>											
1030	Income Allotments	4,000	4,321	0	0	4,200	0	4,200	6,068	5,625	0	0
1258	Allotment Deposit	0	0	0	0	100	0	100	175	0	0	0
	<b>Total Income</b>	4,000	4,321	0	0	4,300	0	4,300	6,243	5,625	0	0
4101	Grounds Maintenance	300	99	0	0	500	0	500	0	2,500	0	0
4368	Allotment Improvements	2,000	0	0	0	1,000	0	1,000	0	0	0	0
4412	Water	1,000	1,145	0	0	1,300	0	1,300	1,141	1,600	0	0
4457	Allotment Deposit refund	0	0	0	0	100	0	100	50	0	0	0
	<b>Overhead Expenditure</b>	3,300	1,244	0	0	2,900	0	2,900	1,191	4,100	0	0
<b>Movement to/(from) Gen Reserve</b>		700	3,077			1,400		1,400	5,052	1,525		
<b>205</b>	<b>Depots and Compound</b>											
4101	Grounds Maintenance	3,150	0	0	0	500	0	500	0	0	0	0
4106	New Depot monthly rent	8,580	9,060	0	0	9,060	0	9,060	7,550	9,060	0	0
4325	Litter/Dog Control	0	1,089	0	0	0	0	0	0	0	0	0
4326	Refuse and Recycling	2,500	8,926	0	0	8,000	0	8,000	6,176	17,000	0	0
4401	General Maintenance	2,000	1,963	0	0	3,000	0	3,000	1,139	3,000	0	0
4411	Rates	3,400	1,637	0	0	2,000	0	2,000	5,812	7,786	0	0
4412	Water	300	663	0	0	1,000	0	1,000	470	1,000	0	0
4413	Electricity	2,600	2,620	0	0	3,000	0	3,000	2,957	4,500	0	0
4421	Cleaning Materials	200	296	0	0	200	0	200	118	200	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4425	Equipment Rental	0	737	0	0	800	0	800	157	0	0	0
	<b>Overhead Expenditure</b>	22,730	26,991	0	0	27,560	0	27,560	24,380	42,546	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(22,730)</u>	<u>(26,991)</u>			<u>(27,560)</u>		<u>(27,560)</u>	<u>(24,380)</u>	<u>(42,546)</u>		
<b>207</b>	<b><u>Vehicles, Plant and Equipment</u></b>											
4327	Equipment Maintenance	6,000	2,452	0	0	4,000	0	4,000	459	3,000	0	0
4328	Equipment	1,000	943	0	0	4,000	0	4,000	2,416	4,500	0	0
4330	Fuel	4,000	3,982	0	0	4,000	0	4,000	3,200	5,500	0	0
4331	Vehicle Maintenance	2,800	6,524	0	0	2,800	0	2,800	-365	2,800	0	0
4332	Road Tax	500	320	0	0	500	0	500	335	1,800	0	0
4333	Lease of Tipper HW69 OJE	3,400	2,545	0	0	3,400	0	3,400	2,071	3,400	0	0
4335	Lease of Vehicle BG21 DSX	5,000	3,550	0	0	4,750	0	4,750	2,910	4,750	0	0
4337	Purchase Cherry Picker	15,000	7,477	0	0	0	0	0	0	0	0	0
4413	Electricity	0	164	0	0	0	0	0	0	0	0	0
4432	Vehicle Replacement (EMR)	8,500	0	0	0	13,500	0	13,500	0	10,000	0	0
	<b>Overhead Expenditure</b>	46,200	27,957	0	0	36,950	0	36,950	11,025	35,750	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(46,200)</u>	<u>(27,957)</u>			<u>(36,950)</u>		<u>(36,950)</u>	<u>(11,025)</u>	<u>(35,750)</u>		
<b>211</b>	<b><u>MTC New Depot DNU</u></b>											
4018	Hospitality	530	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	530	0	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(530)</u>	<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>		
<b>214</b>	<b><u>Community Centre</u></b>											

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1032	Income Minehead Football Club	9,250	8,500	0	0	9,250	0	9,250	9,250	9,250	0	0
1033	Income Other	1,000	1,369	0	0	200	0	200	140	0	0	0
1037	Income Hall Hire	22,000	20,281	0	0	22,000	0	22,000	16,150	19,000	0	0
1072	Income Tennis Courts	1,000	611	0	0	800	0	800	320	600	0	0
	<b>Total Income</b>	<b>33,250</b>	<b>30,761</b>	<b>0</b>	<b>0</b>	<b>32,250</b>	<b>0</b>	<b>32,250</b>	<b>25,860</b>	<b>28,850</b>	<b>0</b>	<b>0</b>
4000	Wages, NI and Pension	0	0	0	0	19,358	0	19,358	14,891	28,500	0	0
4020	Miscellaneous Expenses	500	176	0	0	0	0	0	0	0	0	0
4022	Phone and Broadband	0	1,237	0	0	1,000	0	1,000	997	1,500	0	0
4030	Advertising/Recruitment	100	0	0	0	0	0	0	0	0	0	0
4031	Licences	550	400	0	0	550	0	550	417	650	0	0
4040	Computer Equipment /Licences	500	443	0	0	500	0	500	266	0	0	0
4048	Pool Case Study	0	1,500	0	0	0	0	0	0	0	0	0
4082	Tennis Courts/MUGA/Gym	1,000	943	0	0	1,000	0	1,000	407	1,000	0	0
4325	Litter/Dog Control	0	44	0	0	0	0	0	0	0	0	0
4326	Refuse and Recycling	1,000	861	0	0	1,000	0	1,000	709	2,000	0	0
4401	General Maintenance	4,000	6,211	0	0	10,000	0	10,000	1,147	5,000	0	0
4405	Cleaning and Windows	4,000	2,211	0	0	2,000	0	2,000	847	1,800	0	0
4406	Equipment	500	464	0	0	500	0	500	279	500	0	0
4411	Rates	3,600	3,144	0	0	3,600	0	3,600	3,144	3,144	0	0
4412	Water	1,000	1,378	0	0	2,000	0	2,000	1,577	2,800	0	0
4413	Electricity	4,000	5,882	0	0	5,000	0	5,000	4,774	8,300	0	0
4419	Gas	1,500	3,653	0	0	4,000	0	4,000	2,924	5,950	0	0
4425	Equipment Rental	0	1,004	0	0	1,000	0	1,000	542	1,000	0	0
4433	Building Maintenance (EMR)	5,000	0	0	0	10,000	0	10,000	0	3,000	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Overhead Expenditure</b>		27,250	29,552	0	0	61,508	0	61,508	32,921	65,144	0	0
<b>Movement to/(from) Gen Reserve</b>		6,000	1,209			(29,258)		(29,258)	(7,061)	(36,294)		
<b>215</b>	<b><u>Open Spaces and Recreation</u></b>											
1031	Income Bowling Club	800	800	0	0	800	0	800	800	800	0	0
1033	Income Other	2,400	3,996	0	0	2,400	0	2,400	2,575	2,400	0	0
1034	Income Alcombe Football Club	1,200	1,170	0	0	1,200	0	1,200	2,346	1,200	0	0
1051	Alcombe Common Grant	3,262	10,925	0	0	3,262	0	3,262	0	10,500	0	0
1082	SCC Highway Grass Cutting	2,700	2,700	0	0	0	0	0	0	0	0	0
1367	Culvercliffe/Quay Grant	0	14,780	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	10,362	34,372	0	0	7,662	0	7,662	5,721	14,900	0	0
4019	S106 Street Furniture	0	900	0	0	0	0	0	0	0	0	0
4048	Pool Case Study	3,000	-7,500	0	0	0	0	0	0	0	0	0
4100	Playgrounds Maintenance	3,000	2,547	0	0	5,000	0	5,000	4,461	6,000	0	0
4209	Tree Works	3,000	3,435	0	0	8,000	0	8,000	4,005	10,000	0	0
4326	Refuse and Recycling	1,000	427	0	0	0	0	0	0	0	0	0
4351	Alcombe Common Grant	3,262	2,450	0	0	3,262	0	3,262	-8,700	10,500	0	0
4358	Weed Removal	15,000	12,894	0	0	30,000	0	30,000	3,252	10,000	0	0
4401	General Maintenance	0	0	0	0	500	0	500	86	20,000	0	0
4412	Water	0	0	0	0	500	0	500	340	800	0	0
4413	Electricity	5,000	5,686	0	0	5,000	0	5,000	3,274	5,000	0	0
4434	Playground Equipment (EMR)	7,500	0	0	0	0	0	0	0	0	0	0
4437	Tree Replacement Fund (Ave)	0	0	0	0	6,000	0	6,000	895	6,000	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4461	Criminal damage/vandalism	500	2,002	0	0	2,500	0	2,500	620	0	0	0
4995	Culvercliffe/Quay Refurb	0	14,741	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	41,262	37,582	0	0	60,762	0	60,762	8,232	68,300	0	0
	<b>215 Net Income over Expenditure</b>	-30,900	-3,210	0	0	-53,100	0	-53,100	-2,511	-53,400	0	0
6001	less Transfer to EMR	0	0	0	0	0	0	0	500	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(30,900)</u>	<u>(3,210)</u>			<u>(53,100)</u>		<u>(53,100)</u>	<u>(3,011)</u>	<u>(53,400)</u>		
<b>217</b>	<b><u>Environmental Services DNU</u></b>											
4375	Tree Replacement Fund	1,500	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	1,500	0	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(1,500)</u>	<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>		
<b>219</b>	<b><u>Community Services and Support</u></b>											
1033	Income Other	0	0	0	0	0	0	0	80	0	0	0
	<b>Total Income</b>	0	0	0	0	0	0	0	80	0	0	0
4075	S137 Community Payments	11,000	12,500	0	0	5,000	0	5,000	1,037	5,000	0	0
4356	Local Bus Service	6,200	0	0	0	6,200	0	6,200	0	6,200	0	0
4360	Youth Services	6,000	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
4362	Christmas Decorations	16,000	15,361	0	0	20,000	0	20,000	17,001	20,000	0	0
4363	Town Entertainments	7,500	7,002	0	0	15,000	0	15,000	6,075	11,000	0	0
4381	Citizens Advice Support	0	0	0	0	0	0	0	0	5,000	0	0
4495	Tourism	0	0	0	0	0	0	0	0	5,000	0	0
4900	Devolution Costs	17,000	0	0	0	75,000	0	75,000	9,260	0	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
	<b>Overhead Expenditure</b>	63,700	40,863	0	0	127,200	0	127,200	39,373	58,200	0	0
	<b>Movement to/(from) Gen Reserve</b>	(63,700)	(40,863)			(127,200)		(127,200)	(39,293)	(58,200)		
<b>222</b>	<b><u>Town Centre Maintenance</u></b>											
1056	BID Contribution	6,500	5,922	0	0	0	0	0	0	0	0	0
1060	Income Floral Displays	525	583	0	0	600	0	600	0	0	0	0
	<b>Total Income</b>	7,025	6,505	0	0	600	0	600	0	0	0	0
4105	Wellington Square	7,000	1,693	0	0	3,000	0	3,000	170	6,000	0	0
4361	Floral Displays	7,750	7,757	0	0	7,750	0	7,750	6,964	12,000	0	0
4369	Britain In Bloom/Green Flag	1,000	369	0	0	1,000	0	1,000	186	600	0	0
	<b>Overhead Expenditure</b>	15,750	9,819	0	0	11,750	0	11,750	7,320	18,600	0	0
	<b>Movement to/(from) Gen Reserve</b>	(8,725)	(3,313)			(11,150)		(11,150)	(7,320)	(18,600)		
<b>250</b>	<b><u>Public Toilets</u></b>											
4000	Wages, NI and Pension	0	0	0	0	28,484	0	28,484	25,099	38,500	0	0
4401	General Maintenance	4,000	9,582	0	0	4,000	0	4,000	3,534	8,000	0	0
4406	Equipment	500	0	0	0	1,000	0	1,000	0	4,500	0	0
4412	Water	7,700	6,553	0	0	6,600	0	6,600	6,584	6,763	0	0
4413	Electricity	4,500	5,900	0	0	6,000	0	6,000	2,065	5,000	0	0
4421	Cleaning Materials	4,200	3,525	0	0	4,200	0	4,200	2,457	4,200	0	0
4425	Equipment Rental	7,850	6,502	0	0	7,850	0	7,850	7,277	9,750	0	0
4436	Public Toilet Improvements (EM	30,000	116,338	0	0	50,000	0	50,000	0	75,000	0	0
	<b>Overhead Expenditure</b>	58,750	148,400	0	0	108,134	0	108,134	47,016	151,713	0	0

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## Annual Budget - By Centre (Actual YTD Month 10)

		<u>2023/24</u>		<u>2024/25</u>						<u>2025/26</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
	<b>Movement to/(from) Gen Reserve</b>	<u>(58,750)</u>	<u>(148,400)</u>			<u>(108,134)</u>		<u>(108,134)</u>	<u>(47,016)</u>	<u>(151,713)</u>		
<b>251</b>	<b><u>Summerland Toilets</u></b>											
1017	Changing Places	0	26,483	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	0	26,483	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>0</u>	<u>26,483</u>			<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>		
	<b>Total Budget Income</b>	860,430	918,707	0	0	1,015,454	0	1,015,454	1,008,715	88,475	0	0
	<b>Expenditure</b>	856,580	849,376	0	0	995,454	0	995,454	516,420	1,100,110	0	0
	<b>Net Income over Expenditure</b>	<u>3,850</u>	<u>69,331</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>492,296</u>	<u>-1,011,635</u>	<u>0</u>	<u>0</u>
	less Transfer to EMR	0	0	0	0	0	0	0	60,200	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>3,850</u>	<u>69,331</u>			<u>20,000</u>		<u>20,000</u>	<u>432,096</u>	<u>(1,011,635)</u>		