



Seaford Town Council

Seaford Town Council Finance & General Purposes Agenda – 19th December 2023

To the Members of the Finance & General Purposes Committee

Councillors F Hoareau (Chair), R Stirton (Vice Chair), S Ali, L Boorman, C Bristow, R Buchanan, J Lord and L Wallraven.

A meeting of the **Finance & General Purposes Committee** will be held in the

Council Chambers, 37 Church Street, Seaford, BN25 1HG on **Tuesday 19th December 2023** at **7.00pm**, which you are summoned to attend.

Adam Chugg

Town Clerk

12th December 2023

- **Public attendance at this meeting will be limited due to the size of the meeting, so public will need to register to guarantee a place**
- **The meeting will be video recorded and uploaded to the Town Council's YouTube channel after the meeting**
- **See the end of the agenda for further details of public access and participation.**

AGENDA

1. Apologies for Absence

To consider apologies for absence.

2. Disclosure of Interests

To deal with any disclosure by Members of any disclosable pecuniary interests and interests other than pecuniary interests, as defined under the Seaford Town Council Code of Conduct and the Localism Act 2011, in relation to matters on the agenda.

3. Public Participation

To deal with any questions, or brief representations, from members of the public in accordance with relevant legislation and Seaford Town Council Policy.

4. [Receipts, Payments and Bank Reconciliation Reports for August, September, October and November 2023](#)

To consider report 128/23 advising of Receipts, Payments and Bank Reconciliations for August, September, October and November (pages 5 to 8).

5. [Finance Report to 30th November 2023](#)

To consider report 129/23 providing an update on the Income and Expenditure from 1st April to 30th November 2023 and highlighting significant variances from budget (pages 9 to 25).

6. [Finance & General Purposes Committee Draft Budget 2024 - 2025](#)

To consider report 131/23 presenting the Finance & General Purposes Committee Draft Budgets for 2024 – 2025 (pages 26 to 36).

7. [Seaford Town Council Draft Budget Report 2024 - 2025](#)

To consider report 132/23 presenting the Seaford Town Council Draft Budget for 2024 - 2025 (pages 37 to 56).

8. Exclusion of the Press & Public

The Chair will move that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded from the meeting during the discussion on the next item of business for the reasons as set out below.

The Proper Officer considers that discussion of the following item is likely to disclose exempt information as defined in the Local Government Act 1972 and Data Protection legislation and may therefore need to take place in private session. The exempt information reasons are shown alongside each item below. Furthermore, in relation to paragraph 10 of Schedule 12A, it is considered that the public interest in maintaining exemption outweighs the public interest in disclosing the information.

9. Receipts Due for Payment as 7th December 2023 EXEMPT

To consider exempt report 130/23 informing the Committee of unpaid receipts due on 7th December 2023 (exempt pages).

Reason for exemption: to progress confidential debtor matters.

Explanation of Reason: under Data Protection and Freedom of Information legislation, information about the financial arrangements and activities of a business or individual must remain confidential between the parties involved

AGENDA NOTES

For further information about items on this Agenda please contact:

Adam Chugg, Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: meetings@seafordtowncouncil.gov.uk

Telephone: 01323 894 870

Circulation:

All Town Councillors, Young Mayor, Deputy Young Mayor and registered email recipients.

Public Access:

Members of the public looking to access this meeting will be able to do so by:

1. Attending the meeting in person.

The Town Council asks that you contact meetings@seafordtowncouncil.gov.uk or 01323 894 870 to register your interest in attending at least 24 hours before the meeting.

Spaces will be assigned on a first come, first served basis.

Please note that if you don't register and just attempt to turn up at the meeting, this could result in you not being able to attend if there is no space.

OR

2. Watching the recording of the meeting on the [Town Council's YouTube channel](#) , which will be uploaded after the meeting has taken place.

Public Access to the Venue:

If you are attending the meeting in person, please arrive for 6.45pm where you will be shown into the meeting for a 7.00pm start.

Please note that the front door of the building will be locked at 7.00pm and remain locked during the meeting for security reasons. As such, if you arrive after this time, you will not be able to access the meeting.

When members of the public are looking to leave, they must be escorted out of the building by a Town Council officer. There is also a signposted back door which can be exited through if required.

Public Participation:

Members of the public looking to participate in the public participation section of the meeting must do so in person, by making a verbal statement during the public participation section of the meeting.

Below are some key points for public participation in the meeting:

1. Your statement should be regarding business on the agenda for that meeting.

2. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is.
3. You do not have to state your name if you don't want to.
4. If you are unsure of when best to speak, either query this with an officer/councillor ahead of the meeting or raise your hand during the public participation item of the meeting and ask the Chair – they will always be happy to advise.
5. When the Chair has indicated that it is the part of the meeting that allows public participation, raise your hand and the Chair will invite you to speak in order.
6. Statements by members of the public are limited to four minutes and you don't automatically have the right to reply. The Chair may have to cut you short if you overrun on time or try to speak out of turn – this is just to ensure the meeting stays on track.
7. Where required, the Town Council will try to provide a response to your statement but if it is unable to do so at the meeting, may respond in writing following the meeting.
8. Members of the public should not speak at other points of the meeting.
9. A summarised version of your statement, but no personal details, will be recorded in the minutes of the meeting.

Public Comments

Members of the public looking to submit comments on any item of business on the agenda can do so in writing ahead of the meeting and this will be circulated to all committee members. Comments can be submitted by email to admin@seafordtowncouncil.gov.uk or by post to the Town Council offices.

Health & Safety Measures:

While Covid restrictions are no longer mandated the Town Council wishes to stay vigilant and mindful of the health and safety of its meeting participants by upholding the requirement that you should not attend the meeting if you are displaying any Covid-19 symptoms (or have tested positive) as identified on the [NHS website](#) or symptoms of any similarly contagious illness.



Seaford Town Council

Report No:	128/23
Agenda Item No:	4
Committee:	Finance & General Purposes
Date:	19th December 2023
Title:	Receipts, Payments and Bank Reconciliation Reports for August, September, October and November 2023
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of Receipts, Payments and Bank Reconciliations for August, September, October and November 2023

Recommendations
The Finance & General Purposes Committee is recommended:
1. To note the contents of the report.

1. Information

- 1.1 In line with the Town Council's Financial Regulations, a councillor other than the Mayor shall be appointed to verify the bank reconciliations. The councillor shall sign the reconciliation and the original bank statement page as evidence of verification. This activity shall then on conclusion be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.
- 1.2 The Chair of the Committee is the appointed councillor who will view and verify that they are in agreement with the bank reconciliations already reconciled by the Finance Manager.

- 1.3** In line with the above, the bank reconciliations from April to November 2023 have now been checked and verified by the Chair of this committee with no exceptions; hard copies are available on request.
- 1.4** Attached in Appendix A is a table showing the total receipts and payments for the months of August, September, October and November 2023.
- 1.5** Cashbooks and BACS pages detailing these transactions are available on request.
- 1.6** The Finance Manager continues to monitor the Cooperative current account ensuring that there are enough funds to cover monthly outgoings, drawing down as necessary from the CCLA account which can be organised on a day's notice provided there are two authorised signatories.
- 1.7** For clarity, the CCLA account has been set up in a way that monies within this account can only be transferred back and forth to the nominated Cooperative Account; any other type of payments from this account cannot be made.
- 1.8** The Town Council has funds in the Public Sector Deposit Fund (PSDF). Dividends are earned daily on funds with the CCLA and are paid at the end of each month into the Cooperative current account. A total of £71,910.29 has been received since 1st April 2023.
- 1.9** Since 1st April 2023, a net total of £525,000 has been transferred into the CCLA account leaving a balance of £2,250,000 at the end of November 2023.
- 1.10** The interest rates remain high with the rate at the end of November 2023 being 5.3016% compared to 2.8916% in November 2022.
- 1.11** As previously reported, the PSDF is a low-risk fund with points to note:
- a) Security (AAA rated)
 - b) Liquidity (same day / 1 day access)
 - c) Yield (above the market after management fees)
 - d) £1.3bn fund - £100m from Town & Parish Councils
 - e) £25,000 minimum investment
 - f) The only money market fund used by Town & Parish Councils.

2. Financial Appraisal

- 2.1** As of 30th November, the actual monies held in the Cooperative current account were £114,640.05 along with £2,250,000 being held in the CCLA Account. The balance carried forward in the accounts (Appendix A) includes items that are in the accounts but not yet cleared at the bank.

3. Contact Officer

- 3.1** The Contact Officer for this report is Lucy Clark, Finance Manager.

Co-Operative Bank Current Account

Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F
Aug-23	£ 130,376.04	£ 268,122.21	£ 226,075.16	£ 172,423.09
Sep-23	£ 172,423.09	£ 686,749.76	£ 684,765.95	£ 174,406.90
Oct-23	£ 174,406.90	£ 275,159.65	£ 229,875.44	£ 219,691.11
Nov-23	£ 219,691.11	£ 185,646.93	£ 305,232.21	£ 100,105.83

CCLA Investment Account

Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F
Aug-23	£ 2,100,000.00	£ -	£ 100,000.00	£ 2,000,000.00
Sep-23	£ 2,000,000.00	£ 500,000.00	£ -	£ 2,500,000.00
Oct-23	£ 2,500,000.00	£ -	£ 150,000.00	£ 2,350,000.00
Nov-23	£ 2,350,000.00	£ -	£ 100,000.00	£ 2,250,000.00



Seaford Town Council

Report No:	129/23
Agenda Item No:	5
Committee:	Finance & General Purposes
Date:	19th December 2023
Title:	Finance & General Purposes Finance Report to 30th November 2023
By:	Lucy Clark, Finance Manager
Purpose of Report:	To present the Income and Expenditure for 1st April to 30th November 2023 for the Finance & General Purposes Committee and highlight significant variances from budget

Recommendations
The Finance & General Purposes Committee is recommended:
1. To note the contents of the report.

1. Information

- 1.1 Attached in Appendix A is the detailed income and expenditure for the period of 1st April 2023 to 30th November 2023 for all committees compared to the annual budget.
- 1.2 This report only covers the Finance & General Purposes (F&GP) Committee as over/under performance against budget on other committees are reported at individual committee meetings. However, any questions arising with other areas of the income and expenditure report are welcomed.
- 1.3 With regards to the F&GP Committee Income & Expenditure report (shown on pages 7 to 10 of Appendix A), any significant variances are reported in Appendix B.

2. Financial Appraisal

- 2.1** As at 30th November 2023, the F&GP expenditure is £471,858 which is 67% of the projected budget.
- 2.2** The F&GP income is £1,129,499 which is 101.6% of the projected budget (due to receiving all the precept income).
- 2.3** The Full Council actual spend is £1,670,738, being 63.3% of the budget and the income being £2,311,267 which is 95.4% of the budget.

3. Contact Officer

- 3.1** The Contact Officer for this report is Lucy Clark, Finance Manager.

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services							
<u>105</u> <u>Salts Recreation Ground</u>							
1022 CIL Grants	11,196	0	(11,196)			0.0%	
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	2,120	2,150	30			98.6%	
1051 Income Insurance Recharge	1,766	1,820	54			97.0%	
1055 Income Memorial Bench	2,550	0	(2,550)			0.0%	
1057 Income Electricity Recharge	5,507	13,400	7,893			41.1%	
1058 Income Water Recharge	(24)	4,750	4,774			(0.5%)	
1066 Income Concession	23,400	23,400	0			100.0%	
1073 Sports Pitch Hire & Green Fees	3,650	4,500	850			81.1%	
1095 Income Tennis Annual Pass	2,530	4,235	1,705			59.7%	
1096 Income Tennis Pay & Play	2,322	3,240	918			71.7%	
1097 Income Tennis Coaching Fees	0	990	990			0.0%	
	55,247	58,485	3,238			94.5%	230
Salts Recreation Ground :- Income							
4018 Water Refill Maint	36	0	(36)		(36)	0.0%	36
4052 Water & Sewerage	8,816	9,500	684		684	92.8%	
4053 Tennis Electric	142	0	(142)		(142)	0.0%	
4054 Salts Cafe Electric	5,507	0	(5,507)		(5,507)	0.0%	
4055 Electricity	457	15,400	14,943		14,943	3.0%	
4095 Tennis Court Expenditure	1,070	7,675	6,605		6,605	13.9%	
4096 LTA Loan	0	3,750	3,750		3,750	0.0%	
4100 Telecommunications	159	300	141		141	52.9%	
4115 Insurance	3,554	3,670	116		116	96.8%	
4155 Professional Fees	0	500	500		500	0.0%	
4250 Memorial Bench	2,425	0	(2,425)		(2,425)	0.0%	
4251 Dog Bin Emptying	1,456	2,070	614		614	70.3%	
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	45,586	74,325	28,739		28,739	61.3%	
4261 General Maintenance	3,448	5,000	1,552		1,552	69.0%	
4275 Building Maintenance	4,031	5,000	969		969	80.6%	
4276 CCTV	660	1,000	340		340	66.0%	
4283 Playground	34,746	21,000	(13,746)		(13,746)	165.5%	8,500
	112,092	150,190	38,098	0	38,098	74.6%	8,536
Salts Recreation Ground :- Indirect Expenditure							
Net Income over Expenditure	(56,845)	(91,705)	(34,860)				
6000 plus Transfer from EMR	8,536						
6001 less Transfer to EMR	230						
Movement to/(from) Gen Reserve	(48,539)						

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
106 Crouch Recreation Ground							
1050 Income Rent	1,913	2,550	638			75.0%	
1051 Income Insurance Recharge	636	655	19			97.2%	
1055 Income Memorial Bench	1,200	0	(1,200)			0.0%	
1058 Income Water Recharge	299	2,250	1,951			13.3%	
1073 Sports Pitch Hire & Green Fees	10,850	10,500	(350)			103.3%	
Crouch Recreation Ground :- Income	14,897	15,955	1,058			93.4%	0
4052 Water & Sewerage	978	4,500	3,522		3,522	21.7%	
4115 Insurance	886	915	29		29	96.8%	
4250 Memorial Bench	1,930	0	(1,930)		(1,930)	0.0%	
4251 Dog Bin Emptying	1,040	1,410	370		370	73.8%	
4260 Grounds Maintenance Contract	17,016	31,900	14,884		14,884	53.3%	
4261 General Maintenance	2,229	3,000	771		771	74.3%	
4275 Building Maintenance	515	2,700	2,185		2,185	19.1%	
4283 Playground	1,400	5,000	3,600		3,600	28.0%	
Crouch Recreation Ground :- Indirect Expenditure	25,993	49,425	23,432	0	23,432	52.6%	0
Net Income over Expenditure	(11,096)	(33,470)	(22,374)				
107 Martello Fields							
1011 Income Filming	1,170	0	(1,170)			0.0%	
1050 Income Rent	6,960	5,000	(1,960)			139.2%	
Martello Fields :- Income	8,130	5,000	(3,130)			162.6%	0
4251 Dog Bin Emptying	832	1,130	298		298	73.6%	
4260 Grounds Maintenance Contract	8,521	14,785	6,264		6,264	57.6%	
4261 General Maintenance	497	2,000	1,503		1,503	24.8%	
4501 Filming Expenses	78	0	(78)		(78)	0.0%	
Martello Fields :- Indirect Expenditure	9,928	17,915	7,987	0	7,987	55.4%	0
Net Income over Expenditure	(1,797)	(12,915)	(11,118)				
108 Other Open Spaces							
1011 Income Filming	313	0	(313)			0.0%	
1025 Income Sponsorship	250	0	(250)			0.0%	250
1050 Income Rent	90	90	0			100.0%	
1055 Income Memorial Bench	95	0	(95)			0.0%	
Other Open Spaces :- Income	748	90	(658)			830.6%	250
4018 Water Refill Maint	36	0	(36)		(36)	0.0%	36
4052 Water & Sewerage	71	450	379		379	15.8%	

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115 Insurance	48	60	12		12	79.8%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4250 Memorial Bench	430	0	(430)		(430)	0.0%	
4251 Dog Bin Emptying	1,664	2,255	591		591	73.8%	
4260 Grounds Maintenance Contract	15,855	23,785	7,930		7,930	66.7%	
4261 General Maintenance	5,030	7,000	1,970		1,970	71.9%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4501 Filming Expenses	112	0	(112)		(112)	0.0%	
Other Open Spaces :- Indirect Expenditure	23,247	34,610	11,363	0	11,363	67.2%	36
Net Income over Expenditure	(22,499)	(34,520)	(12,021)				
6000 plus Transfer from EMR	36						
6001 less Transfer to EMR	250						
Movement to/(from) Gen Reserve	(22,713)						
<u>113 Crypt</u>							
1051 Income Insurance Recharge	0	300	300			0.0%	
1057 Income Electricity Recharge	1,039	0	(1,039)			0.0%	
1058 Income Water Recharge	111	0	(111)			0.0%	
1063 Income Gas Recharged	392	0	(392)			0.0%	
Crypt :- Income	1,543	300	(1,243)			514.2%	0
4052 Water & Sewerage	111	0	(111)		(111)	0.0%	
4055 Electricity	893	0	(893)		(893)	0.0%	
4056 Gas	392	0	(392)		(392)	0.0%	
4115 Insurance	289	300	11		11	96.4%	
4275 Building Maintenance	649	500	(149)		(149)	129.7%	
4279 Fire & Security	75	0	(75)		(75)	0.0%	
Crypt :- Indirect Expenditure	2,410	800	(1,610)	0	(1,610)	301.2%	0
Net Income over Expenditure	(867)	(500)	367				
<u>114 South Street</u>							
4275 Building Maintenance	1,714	2,000	286		286	85.7%	
South Street :- Indirect Expenditure	1,714	2,000	286	0	286	85.7%	0
Net Expenditure	(1,714)	(2,000)	(286)				
<u>115 Martello Tower</u>							
4115 Insurance	3,256	2,890	(366)		(366)	112.7%	
4275 Building Maintenance	7,905	4,000	(3,905)		(3,905)	197.6%	
Martello Tower :- Indirect Expenditure	11,161	6,890	(4,271)	0	(4,271)	162.0%	0
Net Expenditure	(11,161)	(6,890)	4,271				

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
116 Seaford Head Estate							
1011 Income Filming	19,100	25,000	5,900			76.4%	
1021 Income South Hill Barn	1,234	1,000	(234)			123.4%	
1050 Income Rent	5,000	10,000	5,000			50.0%	
1053 Income Grants	0	3,250	3,250			0.0%	
1055 Income Memorial Bench	248	0	(248)			0.0%	
1066 Income Concession	2,385	3,180	795			75.0%	
1200 Income Nature Reserve	596	0	(596)			0.0%	
Seaford Head Estate :- Income	28,562	42,430	13,868			67.3%	0
4115 Insurance	454	470	16		16	96.7%	
4155 Professional Fees	625	0	(625)		(625)	0.0%	
4156 Bank Charges	8	0	(8)		(8)	0.0%	
4250 Memorial Bench	1,317	0	(1,317)		(1,317)	0.0%	
4251 Dog Bin Emptying	832	1,130	298		298	73.6%	
4260 Grounds Maintenance Contract	863	1,205	342		342	71.6%	
4261 General Maintenance	2,016	3,000	984		984	67.2%	
4275 Building Maintenance	199	1,000	801		801	19.9%	
4500 Nature Reserve Expenses	20,107	18,000	(2,107)		(2,107)	111.7%	
4501 Filming Expenses	3,970	9,500	5,530		5,530	41.8%	
Seaford Head Estate :- Indirect Expenditure	30,392	34,305	3,913	0	3,913	88.6%	0
Net Income over Expenditure	(1,830)	8,125	9,955				
117 Seafront							
1011 Income Filming	9,355	200	(9,155)			4677.5%	
1019 Rechargeable Income	453	0	(453)			0.0%	
1025 Income Sponsorship	710	0	(710)			0.0%	710
1057 Income Electricity Recharge	7,953	12,000	4,047			66.3%	
1058 Income Water Recharge	121	200	79			60.6%	
1066 Income Concession	54,095	59,060	4,965			91.6%	
1084 Income Promenade	0	200	200			0.0%	
Seafront :- Income	72,687	71,660	(1,027)			101.4%	710
4018 Water Refill Maint	154	0	(154)		(154)	0.0%	154
4019 Rechargeable Expenditure	365	0	(365)		(365)	0.0%	
4022 Telescope Expenditure	342	0	(342)		(342)	0.0%	
4052 Water & Sewerage	121	200	79		79	60.6%	
4055 Electricity	7,464	12,000	4,536		4,536	62.2%	
4115 Insurance	925	965	40		40	95.9%	
4201 Cleaning & Hygiene	2,544	0	(2,544)		(2,544)	0.0%	
4250 Memorial Bench	60	0	(60)		(60)	0.0%	

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4253 Shelters	999	2,625	1,626		1,626	38.1%	
4261 General Maintenance	5,048	10,000	4,952		4,952	50.5%	
4270 Vehicles & Equipment Maint	140	100	(40)		(40)	140.0%	
4275 Building Maintenance	2,362	2,500	138		138	94.5%	
4501 Filming Expenses	2,084	40	(2,044)		(2,044)	5208.8%	
Seafront :- Indirect Expenditure	22,608	28,430	5,822	0	5,822	79.5%	154
Net Income over Expenditure	50,079	43,230	(6,849)				
6000 plus Transfer from EMR	154						
6001 less Transfer to EMR	710						
Movement to/(from) Gen Reserve	49,523						
<u>118 Beach Huts</u>							
1054 Income Other	385	0	(385)			0.0%	
1057 Income Electricity Recharge	38	300	263			12.5%	
1060 Beach Huts Site Licence	28,411	28,410	(1)			100.0%	
1061 Beach Hut Annual Rent	12,463	12,465	2			100.0%	
1066 Income Concession	4,425	3,900	(525)			113.5%	
1094 Income Seasonal Beach Huts	14,550	15,260	710			95.3%	
Beach Huts :- Income	60,271	60,335	64			99.9%	0
4051 Rates	3,554	4,445	891		891	79.9%	
4052 Water & Sewerage	22	0	(22)		(22)	0.0%	
4055 Electricity	162	300	138		138	53.9%	
4110 Advertising & Publicity	0	250	250		250	0.0%	
4115 Insurance	572	600	28		28	95.3%	
4258 Seasonal Beach Hut Revenue Exp	11,039	14,500	3,461		3,461	76.1%	
4275 Building Maintenance	1,702	2,000	298		298	85.1%	
Beach Huts :- Indirect Expenditure	17,051	22,095	5,044	0	5,044	77.2%	0
Net Income over Expenditure	43,220	38,240	(4,980)				
<u>119 Old Town Hall</u>							
1050 Income Rent	1,195	1,600	405			74.7%	
1051 Income Insurance Recharge	184	190	6			96.8%	
Old Town Hall :- Income	1,379	1,790	411			77.1%	0
4115 Insurance	184	190	6		6	96.8%	
4275 Building Maintenance	70	1,200	1,130		1,130	5.8%	
Old Town Hall :- Indirect Expenditure	254	1,390	1,136	0	1,136	18.3%	0
Net Income over Expenditure	1,125	400	(725)				

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
121 Seaford in Bloom							
1025 Income Sponsorship	500	450	(50)			111.1%	
Seaford in Bloom :- Income	500	450	(50)			111.1%	0
4402 Seaford in Bloom	5,649	5,800	151		151	97.4%	
Seaford in Bloom :- Indirect Expenditure	5,649	5,800	151	0	151	97.4%	0
Net Income over Expenditure	(5,149)	(5,350)	(201)				
125 Allotments							
1050 Income Rent	1,254	1,150	(104)			109.1%	
Allotments :- Income	1,254	1,150	(104)			109.1%	0
4261 General Maintenance	816	500	(316)		(316)	163.2%	
Allotments :- Indirect Expenditure	816	500	(316)	0	(316)	163.2%	0
Net Income over Expenditure	438	650	212				
130 Other Recreation							
4410 Swimming Pool	0	10,000	10,000		10,000	0.0%	
Other Recreation :- Indirect Expenditure	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	(10,000)	(10,000)				
134 CCTV							
4055 Electricity	1,218	6,000	4,782		4,782	20.3%	
4115 Insurance	406	425	19		19	95.5%	
4276 CCTV	0	8,755	8,755		8,755	0.0%	
CCTV :- Indirect Expenditure	1,623	15,180	13,557	0	13,557	10.7%	0
Net Expenditure	(1,623)	(15,180)	(13,557)				
135 Community Service Events							
1019 Rechargeable Income	80	0	(80)			0.0%	
1054 Income Other	100	25	(75)			400.0%	
1070 Armed Forces Day Income	276	200	(76)			138.1%	
1075 Income Christmas Event	0	3,000	3,000			0.0%	
1083 Income Street Market	528	440	(88)			120.0%	
Community Service Events :- Income	984	3,665	2,681			26.9%	0
4019 Rechargeable Expenditure	80	0	(80)		(80)	0.0%	
4115 Insurance	62	65	3		3	96.0%	

Detailed Income & Expenditure by Budget Heading 30/11/2023

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4195 Events Expenditure	401	1,600	1,199		1,199	25.1%	
4273 Christmas Lights	4,617	10,000	5,383		5,383	46.2%	
4281 Christmas Event Expenses	3,705	9,000	5,295		5,295	41.2%	
4282 Armed Forces Day Expenditure	1,523	2,000	477		477	76.1%	
Community Service Events :- Indirect Expenditure	10,388	22,665	12,277	0	12,277	45.8%	0
Net Income over Expenditure	(9,404)	(19,000)	(9,596)				
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	7,839	0	(7,839)			0.0%	7,839
Projects Pool :- Income	7,839	0	(7,839)				7,839
4095 Tennis Court Expenditure	(8,338)	0	8,338		8,338	0.0%	
4155 Professional Fees	1,394	15,000	13,606		13,606	9.3%	894
4257 Seafront Improvement Plan	0	10,000	10,000		10,000	0.0%	
4259 Bönningstedt Wall	221	0	(221)		(221)	0.0%	
4274 Projects Expenditure	2,039	36,000	33,961		33,961	5.7%	
4421 Martello Toilets Capital Costs	59,958	220,000	160,042		160,042	27.3%	39,378
4424 South Hill Barn Development	3,250	20,000	16,750		16,750	16.3%	
Projects Pool :- Indirect Expenditure	58,524	301,000	242,476	0	242,476	19.4%	40,272
Net Income over Expenditure	(50,685)	(301,000)	(250,315)				
6000 plus Transfer from EMR	40,272						
6001 less Transfer to EMR	7,839						
Movement to/(from) Gen Reserve	(18,252)						
<u>301 Planning & Highways</u>							
4263 Bus Shelter Maintenance/Clean	210	1,000	790		790	21.0%	
Planning & Highways :- Indirect Expenditure	210	1,000	790	0	790	21.0%	0
Net Expenditure	(210)	(1,000)	(790)				
Community Services :- Income	254,042	261,310	7,268			97.2%	
Expenditure	334,058	704,195	370,137	0	370,137	47.4%	
Net Income over Expenditure	(80,017)	(442,885)	(362,868)				
plus Transfer from EMR	48,998						
less Transfer to EMR	9,029						
Movement to/(from) Gen Reserve	(40,048)						

Finance & General Purposes

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>201 Administration</u>							
1054 Income Other	0	100	100			0.0%	
1062 Income Telephone Recharge	483	610	127			79.2%	
1176 Precept	1,061,609	1,061,609	0			100.0%	
1190 Interest Received	61,561	12,000	(49,561)			513.0%	
Administration :- Income	1,123,653	1,074,319	(49,334)			104.6%	0
4000 Salaries & Wages	273,291	403,620	130,329		130,329	67.7%	
4001 Employers NI	24,588	35,140	10,552		10,552	70.0%	
4002 Employers Superannuation	45,911	69,085	23,174		23,174	66.5%	
4003 Sub-contracted Staff	14,562	0	(14,562)		(14,562)	0.0%	
4009 Recruitment Costs	581	500	(81)		(81)	116.2%	
4010 Staff Training	1,179	4,000	2,821		2,821	29.5%	
4012 Staff Expenses	548	800	252		252	68.5%	
4015 Office Refreshments	38	150	112		112	25.1%	
4100 Telecommunications	3,780	4,900	1,120		1,120	77.1%	
4105 Postage	159	250	91		91	63.7%	
4106 Stationery	1,114	1,300	186		186	85.7%	
4107 Photocopier	1,098	1,500	402		402	73.2%	
4108 Recycling & Shredding	75	400	325		325	18.8%	
4110 Advertising & Publicity	68	2,000	1,932		1,932	3.4%	
4112 Subscriptions	4,047	5,500	1,453		1,453	73.6%	
4113 Software Support	10,258	10,000	(258)		(258)	102.6%	
4114 Licence Fee	55	55	0		0	100.0%	
4115 Insurance	1,733	1,845	112		112	93.9%	
4116 Web Site	828	1,900	1,072		1,072	43.6%	
4118 IT Hardware	3,495	3,600	105		105	97.1%	
4154 Land Registry Fees	15	100	85		85	15.0%	
4155 Professional Fees	7,487	5,000	(2,487)		(2,487)	149.7%	
4156 Bank Charges	1,058	1,800	742		742	58.8%	
4157 Audit Fees	281	3,020	2,739		2,739	9.3%	
4180 Room Hire	40	0	(40)		(40)	0.0%	
4199 Other Expenditure	0	1,000	1,000		1,000	0.0%	
4272 Furniture & Equipment	1,905	1,500	(405)		(405)	127.0%	
Administration :- Indirect Expenditure	398,194	558,965	160,771	0	160,771	71.2%	0
Net Income over Expenditure	725,458	515,354	(210,104)				
<u>205 Premises - Church Street</u>							
1050 Income Rent	5,417	9,200	3,783			58.9%	
Premises - Church Street :- Income	5,417	9,200	3,783			58.9%	0

Detailed Income & Expenditure by Budget Heading 30/11/2023

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4050 Rent payable	19,780	20,000	220		220	98.9%	
4051 Rates	6,640	8,695	2,055		2,055	76.4%	
4059 Church Street Service Charges	(5,393)	15,000	20,393		20,393	(36.0%)	
4201 Cleaning & Hygiene	0	100	100		100	0.0%	
4270 Vehicles & Equipment Maint	259	450	191		191	57.6%	
4275 Building Maintenance	1,689	1,500	(189)		(189)	112.6%	
4276 CCTV	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	22,975	46,245	23,270	0	23,270	49.7%	0
Net Income over Expenditure	(17,558)	(37,045)	(19,487)				
<u>206 Premises - Hurdis House</u>							
1050 Income Rent	0	27,350	27,350			0.0%	
1051 Income Insurance Recharge	430	445	15			96.6%	
Premises - Hurdis House :- Income	430	27,795	27,365			1.5%	0
4115 Insurance	446	450	4		4	99.0%	
4155 Professional Fees	1,550	1,000	(550)		(550)	155.0%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4301 Public Works Loan Payment	7,501	15,005	7,504		7,504	50.0%	
Premises - Hurdis House :- Indirect Expenditure	9,497	17,455	7,958	0	7,958	54.4%	0
Net Income over Expenditure	(9,067)	10,340	19,407				
<u>210 Civic Expenses</u>							
4013 Members Expenses	14	150	136		136	9.6%	
4014 Member Training	1,185	2,000	815		815	59.3%	
4106 Stationery	156	200	44		44	77.8%	
4113 Software Support	2,468	2,510	42		42	98.3%	
4115 Insurance	59	65	6		6	90.8%	
4118 IT Hardware	0	500	500		500	0.0%	
4180 Room Hire	417	500	83		83	83.3%	
4181 Civic - Mayors Allowance	812	1,500	688		688	54.1%	
4182 Catering & Hospitality	117	200	83		83	58.7%	
4183 Civic - Awards	149	200	51		51	74.5%	
4184 Civic - other	5,741	12,500	6,759		6,759	45.9%	
4188 Town Crier Expenses	30	200	170		170	15.0%	
4189 Young Mayor	45	250	205		205	17.9%	
4190 Election Costs	0	30,610	30,610		30,610	0.0%	
Civic Expenses :- Indirect Expenditure	11,192	51,385	40,193	0	40,193	21.8%	0
Net Expenditure	(11,192)	(51,385)	(40,193)				

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>215 Grants</u>							
4401 Grants	25,000	25,000	0		0	100.0%	
4406 SFA-CAB	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	30,000	30,000	0	0	0	100.0%	0
Net Expenditure	(30,000)	(30,000)	0				
Finance & General Purposes :- Income	1,129,499	1,111,314	(18,185)			101.6%	
Expenditure	471,858	704,050	232,192	0	232,192	67.0%	
Movement to/(from) Gen Reserve	657,641						
<u>Golf Course and The View</u>							
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	185,600	196,600	11,000			94.4%	
1001 Golf Course Green Fees M-F	122,317	124,000	1,683			98.6%	
1002 Golf Course Green Fees w/eb/h	95,401	90,000	(5,401)			106.0%	
1003 Golf Course Societies	64,300	75,000	10,701			85.7%	
1004 Golf Course Locker	1,202	2,250	1,048			53.4%	
1007 Golf Course Air Traffic	5,625	7,500	1,875			75.0%	
1050 Income Rent	0	85	85			0.0%	
1054 Income Other	750	700	(50)			107.1%	
1311 Buggy Hire	16,258	21,000	4,742			77.4%	
Golf Course :- Income	491,452	517,135	25,683			95.0%	0
4000 Salaries & Wages	86,986	138,640	51,654		51,654	62.7%	
4001 Employers NI	8,552	12,855	4,303		4,303	66.5%	
4002 Employers Superannuation	11,403	19,010	7,607		7,607	60.0%	
4009 Recruitment Costs	0	1,000	1,000		1,000	0.0%	
4010 Staff Training	595	2,000	1,405		1,405	29.7%	
4011 Staff Protective Clothing	1,673	1,600	(73)		(73)	104.6%	
4041 Golf Professional Retainer	37,975	68,355	30,380		30,380	55.6%	
4045 Golf Course Player Costs	780	1,600	820		820	48.8%	
4046 Golf Club Membership Fees	16,091	16,520	429		429	97.4%	
4051 Rates	4,739	22,000	17,261		17,261	21.5%	
4052 Water & Sewerage	(115)	2,000	2,115		2,115	(5.7%)	
4060 Refuse	478	275	(203)		(203)	173.8%	
4100 Telecommunications	504	750	246		246	67.2%	
4105 Postage	0	50	50		50	0.0%	
4106 Stationery	0	300	300		300	0.0%	
4110 Advertising & Publicity	1,269	0	(1,269)		(1,269)	0.0%	

Detailed Income & Expenditure by Budget Heading 30/11/2023

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4112 Subscriptions	535	560	25		25	95.5%	
4113 Software Support	1,728	1,890	162		162	91.4%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	10,485	10,695	210		210	98.0%	
4116 Web Site	90	100	10		10	90.0%	
4156 Bank Charges	4,865	6,500	1,635		1,635	74.8%	
4201 Cleaning & Hygiene	20	500	480		480	4.0%	
4251 Dog Bin Emptying	832	1,200	368		368	69.3%	
4261 General Maintenance	30,586	41,000	10,414		10,414	74.6%	
4270 Vehicles & Equipment Maint	13,742	20,000	6,258		6,258	68.7%	
4271 Vehicle & Equipment Lease	49,790	60,220	10,430		10,430	82.7%	
4272 Furniture & Equipment	350	1,000	650		650	35.0%	
4275 Building Maintenance	1,054	1,000	(54)		(54)	105.4%	
4276 CCTV	0	500	500		500	0.0%	
4279 Fire & Security	607	1,400	793		793	43.3%	
4308 Golf Course Overheads	13,000	19,500	6,500		6,500	66.7%	
4309 Buggy Lease & Maintenance	5,493	9,500	4,007		4,007	57.8%	
4314 Cost of Card Top Up Incentives	3,815	0	(3,815)		(3,815)	0.0%	
Golf Course :- Indirect Expenditure	307,996	462,595	154,599	0	154,599	66.6%	0
Net Income over Expenditure	183,456	54,540	(128,916)				
<u>102 Capital Costs-Golf & The View</u>							
4155 Professional Fees	0	2,000	2,000		2,000	0.0%	
4301 Public Works Loan Payment	69,591	105,000	35,409		35,409	66.3%	
Capital Costs-Golf & The View :- Indirect Expenditure	69,591	107,000	37,409	0	37,409	65.0%	0
Net Expenditure	(69,591)	(107,000)	(37,409)				
<u>103 The View</u>							
1050 Income Rent	750	1,000	250			75.0%	
1054 Income Other	338	0	(338)			0.0%	
1305 Income Golf Course Overheads	13,000	19,500	6,500			66.7%	
1306 Income Golf Club Room Hires	5,352	2,000	(3,352)			267.6%	
1307 Income Bar Sales	154,189	172,000	17,811			89.6%	
1308 Income Food Sales	165,963	232,000	66,037			71.5%	
1310 Income - Society Food	34,834	35,000	166			99.5%	
1312 Function Food Sales	61,408	72,000	10,592			85.3%	
1316 Events Income - The View	440	300	(140)			146.7%	
The View :- Income	436,274	533,800	97,526			81.7%	0

Detailed Income & Expenditure by Budget Heading 30/11/2023

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4000 Salaries & Wages	193,257	295,570	102,313		102,313	65.4%	
4001 Employers NI	9,944	16,840	6,896		6,896	59.0%	
4002 Employers Superannuation	8,974	18,585	9,611		9,611	48.3%	
4003 Sub-contracted Staff	41,240	6,000	(35,240)		(35,240)	687.3%	
4009 Recruitment Costs	2,695	1,000	(1,695)		(1,695)	269.5%	
4010 Staff Training	448	1,000	552		552	44.8%	
4012 Staff Expenses	0	150	150		150	0.0%	
4016 Staff Uniform	60	100	40		40	59.6%	
4017 Timesheet & Rota Software	226	240	14		14	94.3%	
4051 Rates	1,577	7,000	5,423		5,423	22.5%	
4052 Water & Sewerage	9,304	9,000	(304)		(304)	103.4%	
4055 Electricity	13,306	24,000	10,694		10,694	55.4%	
4056 Gas	2,430	4,000	1,570		1,570	60.7%	
4060 Refuse	2,429	3,900	1,471		1,471	62.3%	
4100 Telecommunications	2,721	3,200	479		479	85.0%	
4105 Postage	10	50	40		40	20.3%	
4106 Stationery	362	800	438		438	45.3%	
4107 Photocopier	541	560	19		19	96.5%	
4110 Advertising & Publicity	90	2,500	2,410		2,410	3.6%	
4112 Subscriptions	0	75	75		75	0.0%	
4113 Software Support	1,090	1,210	120		120	90.1%	
4114 Licence Fee	1,153	1,050	(103)		(103)	109.9%	
4115 Insurance	3,220	3,355	135		135	96.0%	
4116 Web Site	242	230	(12)		(12)	105.0%	
4155 Professional Fees	0	5,000	5,000		5,000	0.0%	
4156 Bank Charges	4,706	6,000	1,294		1,294	78.4%	
4196 Functions Expenditure-The View	577	800	223		223	72.1%	
4199 Other Expenditure	27	0	(27)		(27)	0.0%	
4201 Cleaning & Hygiene	13,016	20,000	6,984		6,984	65.1%	
4202 Linen Cleaning	3,043	3,600	557		557	84.5%	
4270 Vehicles & Equipment Maint	4,448	4,000	(448)		(448)	111.2%	
4272 Furniture & Equipment	961	2,000	1,039		1,039	48.1%	
4275 Building Maintenance	2,704	5,000	2,296		2,296	54.1%	
4276 CCTV	110	500	390		390	22.0%	
4279 Fire & Security	1,020	1,250	230		230	81.6%	
4303 Food Expenditure	99,351	135,600	36,249		36,249	73.3%	
4304 Bar Expenditure	57,295	68,800	11,505		11,505	83.3%	
4306 Catering Utensils & Equip	3,071	2,000	(1,071)		(1,071)	153.6%	
4311 Pest Control	1,585	2,000	415		415	79.3%	
4313 Stock Take	0	1,100	1,100		1,100	0.0%	
4314 Cost of Card Top Up Incentives	0	5,000	5,000		5,000	0.0%	
The View :- Indirect Expenditure	487,234	663,065	175,831	0	175,831	73.5%	0
Net Income over Expenditure	(50,960)	(129,265)	(78,305)				

Detailed Income & Expenditure by Budget Heading 30/11/2023

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Golf Course and The View :- Income	927,726	1,050,935	123,209			88.3%	
Expenditure	864,821	1,232,660	367,839	0	367,839	70.2%	
Movement to/(from) Gen Reserve	<u>62,905</u>						
Grand Totals:- Income	2,311,267	2,423,559	112,292			95.4%	
Expenditure	1,670,738	2,640,905	970,167	0	970,167	63.3%	
Net Income over Expenditure	<u>640,529</u>	<u>(217,346)</u>	<u>(857,875)</u>				
plus Transfer from EMR	48,998						
less Transfer to EMR	9,029						
Movement to/(from) Gen Reserve	<u>680,498</u>						

F&GP Meeting 19/12/2023

		Previously Reported	Current Update
201	Administration		
1176	Precept	27.06.23 - 50% of the Precept is received in April with the 2nd half due to be received in early September.	19.12.23 - The full amount of Precept has been received.
1190	Interest Received	27.06.23 - 50% of the budgeted income has already been received. If the interest rates continue at their current level, it is likely that approx. £38K + would be received by the end of the year. 12.09.23 - Interest rates continue to increase and based on what has been received already, then overall amount at year end could now be around £70K.	19.12.23 - The total interest at year end is now estimated around £90,000.
4003	Sub Contracted Staff		19.12.2023 - These additional costs relate to the Locum RFO, Project Management Consultancy Fees, & Temporary HR Officer
4009	Recruitment Costs		19.12.2023 - This is slightly over budget due to the need for new staff in 2023
4112	Subscriptions	27.06.23 - The majority of subscriptions are paid out in full at the beginning of the year which is why there is a high % of expenditure spent. 12.09.23 - as previously reported	
4113	Software Support	27.06.23 - The majority of expenditure for this account is spent in April which is why there is high % of expenditure spent. 12.09.23 - Whilst a large part of the budget is paid on our ICT costs for the year in April, Microsoft have informed us of considerably increased which when invoiced in September and October, it is likely to take this account overbudget.	19.12.23 - As previously reported
4115	Insurance	27.06.23 - The council's insurance is paid in April of each year so unless there are any changes throughout the year, this budget has now been fully spent.	19.12.23 - As previously reported
4155	Professional Fees		19.12.2023 - This is overbudget due to the need for additional HR Support
4157	Audit Fees	27.06.23 - The minus amount of expenditure is due to an accrual from last year where we have not yet received the invoice for last year's external audit. 12.09.23 - as previously reported. The external audit invoice is usually received by the end of September	19.12.2023 - as the external auditor invoice for 23/24 will not be received until September 2024, an accrual will be done at the year end to account for this. An extra amount will need to be accrued for the additional work that the external auditor had to carry out which is likely to take the account over budget.
4272	Furniture & Equipment	12.09.23 - this account is over budget largely due to four new desks required for the admin offices.	19.12.2023 - as previously reported.
205	Premises Church Street		
1050	Income Rent	27.06.23 - 58.9% of the budgeted income has been received due to 9 months rent being invoiced. The remaining 3 months rent will be invoiced in December. 12.09.23 - as previously reported	
4050	Rent Payable	27.06.23 - The expenditure is showing at 50% due to our rent being invoiced for 6 months. 12.09.23 - as previously reported.	
4059	Church Street Service Charges	27.06.23 - the expenditure is showing a credit amount which is due to an accrual from last year for the service charges not yet invoiced. 12.09.23 - as previously reported.	19.12.2023 - this is still showing in credit as previously explained - their invoice should be received by the end of January.
4275	Building Maintenance	27.06.23 - the majority of the budget has been spent on work to the internal offices to accommodate additional staff. The offices are now at their maximum capacity. 12.09.23 - as previously reported.	19.12.2023 - this account is over budget mainly due to the works to offices to accommodate additional staff (i.e. new data points; moving of furniture; rubbish clearance)

		Previously Reported	Current Update
206	Hurdis House		
1051	Income Insurance	27.06.23 - the annual insurance recharge is invoiced in April of each year. There is no further income expected in this account. 12.09.23 - as previously reported.	
4115	Insurance	27.06.23 - as explained in the 201 Cost Ctr, the insurance is invoiced in April of each year and so there should be no further costs against this budget. 12.09.23 - as previously reported.	
4155	Professional Fees		19.12.2023 - The budget is overspent due to the external professional support required.
210	Civic Expenses		
4113	Software Support	27.06.23 - the majority of expenditure for this account is spent in April which is why there is high % of expenditure spent. 12.09.23 - as reported above, Microsoft have considerably increased their prices which will result in this account going over budget once the invoices arrive in Sep & Oct	19.12.2023 - all costs have now been met for 23/24 with no further expense anticipated.
4183	Civic - Awards	27.06.23 - the majority of this budget is for awards at the Town Forum.	
4190	Election Costs		19.12.2023 - an invoice from LDC regarding this year's elections is expected to be received shortly and it is anticipated that this budget will be fully spent.



Seaford Town Council

Report No:	131/23
Agenda Item No:	6
Committee:	Finance & General Purposes
Date:	19 th December 2023
Title:	Finance & General Purposes Committee Draft Budget Report, 2024 - 2025
By:	Andy Beams, Locum Responsible Financial Officer (RFO)
Purpose of Report:	To present the Finance & General Purposes Committee Draft Budget for 2024 – 2025

Recommendations
The Committee is recommended:
1. To comment upon the draft Finance & General Purposes Committee Budget 2024 - 2025

1. Background

- 1.1 The Town Council has a statutory duty to set a budget annually, and to use this budget to determine the amount requested as the precept.
- 1.2 Each committee with budget responsibility formulates its own budget request, which is then consolidated and received by the Finance & General Purposes Committee to formulate an overall budget for the Council.
- 1.3 Every effort is made to produce a draft proposal which accurately reflects the likely income and expenditure for the year, with figures based on known costs, inflationary increase and/or the best estimates where absolute figures are unavailable.

2. Summary

- 2.1 Attached to this report, as Appendix 1, is the draft Finance & General Purposes Committee Budget for 2024 – 2025.
- 2.2 This report includes explanations for any significant variances (10% or more) compared to the previous year's budget figures.
- 2.3 As part of the budget setting process, the figures have been reviewed by Town Council officers and the Chair of this Committee.
- 2.4 Overall budgeted income for the Committee has increased from £49,705 in 2023 - 2024 to £58,723 in 2024 - 2025 and expenditure has increased from £704,050 in 2023 - 2024 to £808,260 in 2024 - 2025. The net result is an increase in the committee requirement from £654,345 in 2023 - 2024 to £749,538 in 2024 - 2025.
- 2.5 Members are asked to note that officers continue to work on some aspects of the budget, and there may be further amendments as a result of updated information being received in the coming weeks.

3. Budget Information

Administration (cost centre 201)

- 3.1 Administration income is budgeted to increase from £12,710 in 2023 - 2024 to £20,550 in 2024 - 2025, with expenditure increasing from £558,965 in 2023 - 2024 to £685,259 in 2024 - 2025. The net expenditure requirement for Administration is budgeted to increase from £546,255 in 2023 - 2024 to £664,709 in 2024 - 2025.
- 3.2 The most significant changes in income are anticipated in the following budget lines:

(1054) Income other (*removed for 2024 - 2025*) – unknown figure and therefore excluded from budget calculations.

(1190) Interest Received (*66.7% increase*) - based on income to date current year as result of higher return rates.
- 3.3 The most significant changes in expenditure are anticipated in the following budget lines:

(4000) Salaries & Wages (22.4% increase) – based on actual staffing structure calculated salaries, plus allowance for potential changes as result of staffing review.

(4001) Employers NI (30.2% increase) – based on actual staffing structure calculated amounts, plus allowance for potential changes as result of staffing review.

(4002) Employers Superannuation (24.0% increase) – based on actual staffing structure calculated contributions, plus allowance for potential changes as result of staffing review.

(4015) Office Refreshments (33.3% reduction) - based on anticipated requirement for 2024 - 2025.

(4100) Telecommunications (32.7% reduction) - based on revised contract arrangements.

(4107) Photocopier (26.0% increase) – due to new machine with higher costs.

(4113) Software Support (27.0% increase) – covers known increase to Microsoft pricing and annual server licences.

(4116) Website (36.8% reduction) – based on anticipated costs for 2024 - 2025.

(4118) IT Hardware & Equipment (20.4% increase) – includes new laptops and set up costs.

(4155) Professional Fees (46% increase) – based on anticipated need for 2024 - 2025.

(4199) Other Expenditure (80.0% reduction) – contingency sum.

(4272) Furniture & Equipment (33.3% increase) – based on known requirements for 2024 – 2025, including new desks.

Church Street (cost centre 105)

3.4 Church Street income is budgeted to reduce from £9,200 in 2023 - 2024 to £9,000 in 2024 - 2025, with expenditure increasing from £46,245 in 2023 - 2024 to £49,104 in 2024 - 2025. The net expenditure requirement for Church Street is budgeted to increase from £37,045 in 2023 - 2024 to £40,104 in 2024 - 2025.

3.5 The most significant changes in expenditure are anticipated in the following budget lines:

(4059) Service Charge (*13.3% increase*) – based on adjusted budget using realistic figure from known charges.

(4201) Cleaning & Hygiene (*no expenditure for 2024 - 2025*) – budget line no longer required.

(4276) CCTV (*40.0% reduction*) - based on anticipated actual costs for current year.

Hurdis House (cost centre 206)

3.6 Hurdis House income is budgeted to increase from £27,795 in 2023 - 2024 to £29,173 in 2024 - 2025, with expenditure increasing from £17,455 in 2023 - 2024 to £17,460 in 2024 - 2025. The net surplus for Hurdis House is budgeted to increase from £10,340 in 2023 - 2024 to £11,713 in 2024 - 2025.

3.7 There are no significant changes in income or expenditure.

Civic Expenses (cost centre 210)

3.8 Civic Expenses income is budgeted to remain at £0 for 2024 - 2025, with expenditure reducing from £51,385 in 2023 - 2024 to £18,437 in 2024 - 2025 which equates to the net expenditure requirement for Civic Expenses.

3.9 The most significant changes in expenditure are anticipated in the following budget lines:

(4013) Members Expenses (16.7% reduction) – based on actual costs for current year.

(4014) Members Training (20.0% reduction) - based on actual costs for current year.

(4106) Stationery (50% reduction) - based on actual costs for current year.

(4118) IT Hardware & Equipment (no expenditure for 2024 - 2025) – previous budget for one-off purchase of camcorder for use at meetings.

(4180) Room Hire (20.0% increase) - based on actual costs for current year.

(4084) Civic Other (92.0% reduction) - based on known likely costs for next year.

(4190) Election Costs (67.3% reduction) – reduced as no planned elections for 2024 - 2025.

Grants Pool (cost centre 215)

3.10 Grants Pool expenditure is budgeted to increase from £30,000 in 2023 - 2024 to £38,000 in 2024 – 2025, which equates to the net expenditure requirement for Grants Pool.

3.11 The only significant change in expenditure is anticipated in the following budget line:

(4401) Grants Pool (32.0% increase) – based on previous councillor discussions expressing desire to increase grant funding available.

4. Financial Appraisal

4.1 The Finance & General Purposes budget represents one part of the Town Council's overall budget and must be combined with the other committee budgets to formulate the overall precept requirement. Based on the draft budgets at present, the anticipated precept increase is under 2%,

although this may alter once the tax base figure is confirmed by Lewes District Council. For information, the rate of inflation as of 21st November 2023 is 4.6%.

- 4.2 The Council precept in 2023 - 2024 was £1,061.609. Based on a tax base of 9,556.3, this equated to a Band D equivalent of £111.09.
- 4.3 For every £10,000 increase or decrease in the draft budget, the Band D equivalent changes by approximately £1.04 (0.9%) based on the current tax base.

5. Contact Officer

- 5.1 The contact officer for this report is Andy Beams, Locum RFO.

Account Code	Cost Centre	Complete	Complete	Complete	WIP	Complete	WIP				
		2022-23 Final Budget	2022-23 Actual Last Year	2023-24 Actual to 30/09/2023	2023-24 Projected Outturn	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Administration											
Cost Centre 201											
1054	Income Other	100	-	-	-	100	-	-	-	-	-
1062	Income Telephone Recharge	525	621	373	610	610	550	578	606	637	669
1190	Interest Received	250	39,573	40,430	80,000	12,000	20,000	8,000	8,240	8,487	8,742
Administration Income		875	40,194	40,803	80,610	12,710	20,550	8,578	8,846	9,124	9,410
4000	Salaries & Wages	348,250	363,190	187,424	403,620	403,620	493,916	508,733	523,995	539,715	555,907
4001	Employers NI	31,880	31,048	16,210	35,140	35,140	45,741	47,113	48,527	49,982	51,482
4002	Employers Superannuation	64,155	63,423	31,405	69,085	69,085	85,681	88,251	90,899	93,626	96,435
4003	Sub-contracted Costs	-	-	6,666	18,783	-	5,000	5,150	5,305	5,464	5,628
4009	Recruitment Costs	500	2,137	460	800	500	500	525	551	579	608
4010	Staff Training	4,000	1,639	1,030	4,000	4,000	4,000	4,200	4,410	4,631	4,862
4011	Staff Protective Clothing	-	50	-	-	-	-	-	-	-	-
4012	Staff Expenses	500	500	415	800	800	800	840	882	926	972
4015	Office Refreshments	150	43	5	100	150	100	100	100	100	100
4100	Telecommunications	4,400	4,322	2,770	5,663	4,900	3,300	3,465	3,638	3,820	4,011
4105	Postage	400	228	109	250	250	250	263	276	289	304
4106	Stationery	1,000	1,286	949	1,300	1,300	1,300	1,365	1,365	1,433	1,433
4107	Photocopier	1,500	1,376	859	1,800	1,500	1,890	1,985	2,084	2,188	2,297
4108	Recycling and Shredding	285	285	75	400	400	400	412	424	437	450
4110	Advertising & Publicity	750	1,436	68	1,500	2,000	2,000	2,000	1,100	1,133	1,167
4112	Subscriptions	5,900	4,844	3,886	5,500	5,500	5,755	6,043	6,345	6,662	6,995
4113	Software Support	9,000	10,296	8,106	12,500	10,000	12,700	13,081	13,473	13,878	14,294
4114	Licence Fee	55	55	-	55	55	60	60	60	60	60
4115	Insurance	1,780	1,753	1,733	1,733	1,845	1,820	1,911	2,007	2,107	2,212
4116	Web Site	1,700	1,093	568	1,000	1,900	1,200	1,648	1,697	1,748	1,801
4118	IT Hardware & Equipment	8,000	7,649	3,468	4,000	3,600	4,335	3,500	12,000	12,000	12,000
4154	Land Registry Fees	100	96	12	50	100	100	103	106	109	113
4155	Professional Fees	5,000	6,643	7,855	10,000	5,000	7,300	7,519	7,745	7,977	8,216
4156	Bank Charges	1,500	1,519	800	1,800	1,800	1,800	1,854	1,910	1,967	2,026
4157	Audit Fees	3,000	3,514	281	3,020	3,020	3,111	3,204	3,300	3,399	3,501
4180	Room Hire	-	-	40	40	-	-	-	-	-	-
4182	Catering & Hospitality	100	-	-	-	-	-	-	-	-	-

Account Code	Cost Centre	2022-23 Final Budget	2022-23 Actual Last Year	2023-24 Actual to 30/09/2023	2023-24 Projected Outturn	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
4199	Other Expenditure	1,000	275	-	-	1,000	200	200	200	200	200
4272	Furniture & Equipment	3,000	1,910	1,905	1,905	1,500	2,000	2,000	1,550	1,600	1,600
4411	VAT PE Adjustment Overclaimed	-	3,224	-	-	-	-	-	-	-	-
	Administration Expenditure	497,905	513,834	277,099	584,844	558,965	685,259	705,525	733,949	756,031	778,674
	Net Expenditure (Income)	497,030	473,640	236,296	504,234	546,255	664,709	696,948	725,102	746,907	769,264
	Premises - Church Street										
	Cost Centre 205										
1050	Income Rent	7,800	8,150	5,417	8,700	9,200	9,000	9,450	9,923	10,419	10,940
1053	Income Grants	-	1,435	-	-	-	-	-	-	-	-
1087	Income CCTV	-	300	-	-	-	-	-	-	-	-
	Premises - Church Street Income	7,800	9,885	5,417	8,700	9,200	9,000	9,450	9,923	10,419	10,940
4050	Rent Payable	20,500	19,780	9,890	19,780	20,000	21,000	22,050	23,153	24,310	25,526
4051	Rates	8,956	8,281	4,980	8,300	8,695	8,715	9,151	9,608	10,089	10,593
4059	Church Street Service Charge	18,000	16,421	(5,393)	16,195	15,000	17,000	17,850	18,743	19,680	20,664
4115	Insurance	-	-	-	-	-	-	-	-	-	-
4201	Cleaning & Hygiene	300	-	-	-	100	-	-	-	-	-
4270	Vehicle & Equipment Maintenance	400	318	161	400	450	464	478	492	507	522
4275	Building Maintenance	1,000	2,025	1,689	1,700	1,500	1,625	1,500	1,500	1,500	1,500
4276	CCTV	-	1,410	-	200	500	300	315	331	347	365
4903	Term Maintenance (Planned)	500	279	-	-	-	-	-	-	-	-
	Premises - Church St Expenditure	49,656	48,514	11,327	46,575	46,245	49,104	51,344	53,826	56,433	59,169
	Net Expenditure (Income)	41,856	38,629	5,910	37,875	37,045	40,104	41,894	43,904	46,014	48,230
	Premises - Hurdis House										
	Cost Centre 206										
1050	Income Rent	23,735	24,870	-	27,350	27,350	28,718	30,153	30,756	31,372	31,999
1051	Income Insurance Recharge	400	421	430	446	445	455	478	502	527	553
	Premises - Hurdis House Income	24,135	25,291	430	27,796	27,795	29,173	30,631	31,258	31,898	32,552
4115	Insurance	400	436	446	446	450	455	478	502	527	553

Account Code	Cost Centre	2022-23 Final Budget	2022-23 Actual Last Year	2023-24 Actual to 30/09/2023	2023-24 Projected Outturn	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
4155	Professional Fees	1,000	800	-	-	1,000	1,000	1,000	1,000	1,000	1,000
4275	Building Maintenance	-	1,095	-	-	1,000	1,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,005	15,002	7,501	15,005	15,005	15,005	7,500	-	-	-
4411	VAT PE Adjustment overclaimed	-	1,881	-	-	-	-	-	-	-	-
	Premises-Hurdis House Expendit	16,405	19,214	7,947	15,451	17,455	17,460	9,978	2,502	2,527	2,553
	Net Expenditure (Income)	(7,730)	(6,077)	7,517	(12,345)	(10,340)	(11,713)	(20,653)	(28,756)	(29,372)	(29,999)
	Civic Expenses										
	Cost Centre 210										
1080	Income Jubilee Event	-	90	-	-	-	-	-	-	-	-
1081	Young Mayor Income	-	100	-	-	-	-	-	-	-	-
	Civic Expenses Income	-	190	-	-	-	-	-	-	-	-
4013	Members Expenses	100	6	-	150	150	125	130	135	150	165
4014	Members Training	1,500	640	1,013	2,000	2,000	1,600	1,200	1,000	1,000	1,000
4106	Stationery	200	-	156	200	200	100	100	100	100	100
4113	Software Support	2,500	2,357	1,232	2,470	2,510	2,600	2,730	2,867	3,010	3,160
4115	Insurance	200	58	59	59	65	62	65	68	72	75
4118	IT Hardware & Equipment	-	595	-	-	500	-	-	100	-	-
4180	Room Hire	2,550	334	417	670	500	600	630	662	695	729
4181	Civic - Mayor's Expenses	1,500	1,019	311	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	200	13	58	200	200	200	200	200	200	200
4183	Civic - Awards	200	113	149	200	200	200	200	200	200	200
4184	Civic - Other	3,000	3,995	4,207	6,000	12,500	1,000	1,500	1,500	1,545	1,591
4188	Town Crier Expenses	200	40	30	200	200	200	200	200	200	200
4189	Young Mayor	250	140	45	250	250	250	250	250	250	250
4190	Election Costs	10,000	-	-	30,610	30,610	10,000	10,000	10,000	40,000	10,000
	Civic Expenses Expenditure	22,400	9,310	7,677	44,509	51,385	18,437	18,705	18,781	48,921	19,171
	Net Expenditure (Income)	22,400	9,120	7,677	44,509	51,385	18,437	18,705	18,781	48,921	19,171
	Grants Pool										
	Cost Centre 215										

Account Code	Cost Centre	2022-23 Final Budget	2022-23 Actual Last Year	2023-24 Actual to 30/09/2023	2023-24 Projected Outturn	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
4401	Grants Pool	20,000	20,000	25,000	25,000	25,000	33,000	33,000	33,000	33,000	33,000
4406	SFA - CAB	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Grants Expenditure	25,000	25,000	30,000	30,000	30,000	38,000	38,000	38,000	38,000	38,000
	<u>Net Expenditure (Income)</u>	25,000	25,000	30,000	30,000	30,000	38,000	38,000	38,000	38,000	38,000

Account Code	Cost Centre	2022-23 Final Budget	2022-23 Actual Last Year	2023-24 Actual to 30/09/2023	2023-24 Projected Outturn	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
<u>F&GP COMMITTEE SUMMARY</u>											
201	Administration	497,030	473,640	236,296	504,234	546,255	664,709	696,948	725,102	746,907	769,264
205	Premises Church Street	41,856	38,629	5,910	37,875	37,045	40,104	41,894	43,904	46,014	48,230
206	Premises Hurdis House	(7,730)	(6,077)	7,517	(12,345)	(10,340)	(11,713)	(20,653)	(28,756)	(29,372)	(29,999)
210	Civic Expenses	22,400	9,120	7,677	44,509	51,385	18,437	18,705	18,781	48,921	19,171
215	Grants	25,000	25,000	30,000	30,000	30,000	38,000	38,000	38,000	38,000	38,000
Total Net Expenditure (Income)		578,556	540,312	287,400	604,273	654,345	749,538	774,893	797,031	850,471	844,666
Total Committee Income		32,810	75,560	46,650	117,106	49,705	58,723	48,659	50,027	51,441	52,902
Total Committee Expenditure		611,366	615,872	334,050	721,379	704,050	808,260	823,552	847,058	901,912	897,568
<u>Net Committee Requirement</u>		578,556	540,312	287,400	604,273	654,345	749,538	774,893	797,031	850,471	844,666
Expenditure from EMR:											
EMR320 - Elections					(26,135)	(26,135)					
EMR369 - VAT PE Calculations			(5,105)								
EMR355 - Civic Expenses			(1,985)								
Income transferred to EMR:											
EMR363 - Capital Receipts											
EMR320 - Elections			10,000								
EMR335 - Recruitment Costs			5,000								
EMR355 - Civic Expenses			1,227		5,000						
		530,175	549,449	287,400	583,138	628,210	749,538	774,893	797,031	850,471	844,666



Seaford Town Council

Report No:	132/23
Agenda Item No:	7
Committee:	Finance & General Purposes
Date:	19th December 2023
Title:	Draft Town Council Budget and Precept Report, 2024 - 2025
By:	Andy Beams, Locum Responsible Financial Officer (RFO)
Purpose of Report:	To present the Draft Town Council Budget and Precept requirement for 2024 – 2025

Recommendations
The Committee is recommended:
1. To comment upon the draft Town Council Budget and Precept requirement for 2024 - 2025 and agree a recommendation to Full Council

1. Background

- 1.1 The Town Council has a statutory duty to set a budget annually, and to use this budget to determine the amount requested as the precept.
- 1.2 Each committee with budget responsibility formulates its own budget request, which is then consolidated and received by the Finance & General Purposes Committee to formulate an overall budget for the Council.
- 1.3 The overall budget determines the amount required to be raised via the precept, although this figure may be adjusted through the use of, or need to replenish, reserve balances held by the council.
- 1.4 It is a statutory requirement that final approval of the budget and precept can only be agreed by a meeting of the council, based on any

recommendations received from the Finance & General Purposes Committee.

- 1.5 Every effort is made to produce a draft proposal which accurately reflects the likely income and expenditure for the year, with figures based on known costs, inflationary increase and/or the best estimates where absolute figures are unavailable.

2. Precept Calculation

- 2.1 The precept is the amount requested by a town/parish council from the billing authority and forms part of the overall council tax bill issues to residents.
- 2.2 The amount paid by residents is dependent upon the tax base of the area, which is the estimated full year equivalent number of chargeable dwellings, after taking into consideration any discounts applicable in relation to the circumstances of individuals living in the property.
- 2.3 The precept amount paid to the Town Council is shown on residents' council tax bills, alongside a percentage increase figure compared to the previous financial year.
- 2.4 Comparative data between councils is based on the Band D equivalent figure, which is deemed to be the average sized property across the country.
- 2.5 The Band D equivalent is calculated using the tax base figure, which is provided by the billing authority. The tax base figure for 2024 - 2025 was agreed at the Lewes District Council Cabinet meeting held on 7 December 2023, and for Seaford Town Council is 9,729.9.
- 2.6 The Band D equivalent is calculated by using the equation below:
Precept requirement ÷ tax base = Band D equivalent

3. Comparative data

- 3.1 While each town/parish is unique in its nature, with differing population demographics and service and facility provision, it can be helpful to compare with other similar sized councils in the local area.
- 3.2 The table below shows the current year (2023 - 2024) council tax data for all town councils in East Sussex.

Council	District	Precept	Tax Base	Band D
Lewes	Lewes	£1,363,742	6,210.5	£219.59
Crowborough	Wealden	£1,595,929	8,901.6	£179.29
Uckfield	Wealden	£1,051,151	5,868.6	£179.11
Hailsham	Wealden	£1,281,505	7,689.8	£166.65
Newhaven	Lewes	£595,380	3,855.6	£154.42
Peacehaven	Lewes	£749,213	4,977.8	£150.51
Battle	Rother	£399,777	2,790.3	£143.27
Rye	Rother	£220,490	1,915.8	£115.09
Polegate	Wealden	£365,846	3,239.3	£112.94
Seaford	Lewes	£1,061,609	9,556.3	£111.09
Telscombe	Lewes	£282,261	2,545.2	£110.90
Bexhill *	Rother	£651,715	17,013.6	£38.31

* Bexhill Town Council was reformed in May 2021, and many services and facilities within the town are still managed by Rother District Council and paid for under the District Council aspect of the council tax bill.

3.3 For further comparative information, the average Band D equivalent across the whole of Lewes District in 2023 - 2024 was £128.87.

4. Summary

4.1 Attached to this report, as Appendix 1, is the draft Town Council Budget for 2024 – 2025.

4.2 This is made up of the individual budgets for each of the committees and includes the draft proposal for the Finance & General Purposes Committee as detailed in a separate report.

4.3 Overall budgeted income for the Town Council has decreased from £1,361,950 in 2023 - 2024 to £928,067 in 2024 - 2025 and budgeted expenditure has decreased from £2,640,905 in 2023 - 2024 to £2,014,785 in 2024 - 2025. The net result is a decrease in the committee requirement from £1,278,955 in 2023 - 2024 to £1,086,719 in 2024 - 2025.

4.4 In 2023 - 2024, net transfers from the reserves amounted to £217,346. For 2024 - 2025, the net transfer to reserves is budgeted to be £14,900.

4.5 Consequently, the precept requirement to balance the budget for 2024 - 2025 is £1,101,619. This equates to increasing the Band D equivalent sum from £111.09 in 2023 - 2024 to £113.22 in 2024 - 2025, an increase of £2.13 per annum, or 4 pence per week (a 1.9% increase).

5. Financial Appraisal

5.1 The precept requirement is needed to support the budget of the Town Council to deliver the planned services and facilities for 2024 - 2025.

5.2 The proposal to increase the Band D equivalent sum by 1.9% is below the current level of inflation and balances the Town Council's acknowledgement of the financial difficulties facing individuals in the current economic climate with the need to fund services and facilities to deliver on the priorities identified within the Town Council's strategic plan.

6. Contact Officer

6.1 The contact Officer for this report is Andy Beams, Locum RFO.

Committee		2023-24 Final Budget	2024-25 Approved Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Finance & General Purposes	Income	49,705	58,723	48,659	50,027	51,441	52,902
	Expenditure	704,050	808,260	833,430	867,605	933,966	942,019
	Net Expenditure	654,345	749,538	784,771	817,578	882,525	889,117
Community Services	Income	261,310	254,318	288,165	295,603	304,752	314,296
	Expenditure	704,195	520,023	532,086	549,302	580,224	605,846
	Net Expenditure	442,885	265,705	243,921	253,699	275,472	291,549
Golf and The View	Income	1,050,935	615,026	606,106	623,786	641,981	660,678
	Expenditure	1,232,660	686,502	702,777	719,325	753,861	786,433
	Net Expenditure	181,725	71,476	96,672	95,540	111,880	125,755
Total Committees	Income	1,361,950	928,067	951,850	951,736	979,979	1,009,180
	Expenditure	2,640,905	2,014,785	2,052,018	2,119,685	2,233,516	2,301,726
Total Net Expenditure		1,278,955	1,086,719	1,100,169	1,167,949	1,253,537	1,292,546
LESS							
Funded FROM Earmarked Reserves							
	EMR320 - Election costs	(26,135)					(30,000)
	EMR323 - The Crypt						
	EMR326 - Gener Maint / Open Spaces						
	EMR327 - Salts						
	EMR329 - Salts Landscaping						
	EMR336 - Swimming Pool						
	EMR340 - Vehicles & Equipment						
	EMR342 - Trees for Seaford						
	EMR344 - Projects		(10,000)				
	EMR353 - Professional Fees						
	EMR355 - Civic Expenses						
	EMR356 - Playgrounds						
	EMR361 - CIL Receipts						
	EMR363 - Capital Receipts	(200,000)					
	EMR366 - Seafront Development Plan	(20,000)					
	EMR367 - Water Refill Station						
	EMR368 - Tennis Courts						
	EMR369 - VAT						
		1,032,820	1,076,719	1,100,169	1,167,949	1,253,537	1,262,546
PLUS							
Transfers TO Earmarked Reserves							
	EMR320 - Election Costs			10,000	10,000	10,000	
	EMR326 - Gener Maint / Open Spaces						
	EMR334 - Seaford Head/SH Barn						
	EMR340 - Vehicles & Equipment						
	EMR342 - Trees for Seaford						
	EMR344 - Projects Reserve		19,500				
	EMR353 - Professional Fees	10,000					
	EMR355 - Civic Expenses						
	EMR356 - Playgrounds	13,389		10,000	10,000	10,000	10,000
	EMR357 - Seafront Maintenance						
	EMR361 - CIL						
	EMR363 - Capital Receipts						
	EMR366 - Seafront Improvement Plan						
	EMR367 - Water Refill Station			0	0	0	0
	EMR368-Tennis Courts	5,400	5,400	5,400	5,400	5,400	5,400
	EMR369 - VAT						
	EMR370 - Training						
Transfer To General Reserves							
Funding Requirement- Precept		1,061,609	1,101,619	1,125,569	1,193,349	1,278,937	1,277,946
Tax Base		9,556.3	9,729.90	9,729.9	9,729.9	9,729.9	9,729.9
Band D Council Tax		111.09	113.22	115.68	122.65	131.44	131.34
Council Tax increase (%)		0.00%	1.92%	2.17%	6.02%	7.17%	-0.08%
Council Tax Band D increase (£)		£0.00	£2.13	£2.46	£6.97	£8.80	-£0.10

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
<u>Salts Recreation Ground</u>							
Cost Centre 105							
1022	CIL Grants	-	-	-	-	-	-
1025	Income Sponsorship	-	230	230	-	-	-
1050	Income Rent	2,150	2,180	2,245	2,313	2,382	2,454
1051	Income Insurance Recharge	1,820	1,854	1,947	2,044	2,147	2,254
1055	Income Memorial Bench	-	-	-	-	-	-
1057	Income electricity recharge	13,400	8,610	9,041	9,493	9,967	10,466
1058	Income Water Recharge	4,750	4,988	4,988	5,237	5,237	5,499
1066	Concession Income	23,400	24,000	24,000	25,000	26,000	27,000
1073	Sports Pitch Hire & Green Fees	4,500	5,000	5,050	5,101	5,152	5,203
1095	Tennis Court Income - Annual Pass	4,235	3,025	3,575	3,850	4,125	4,400
1096	Tennis Court Income- Pay & Play	3,240	3,500	3,500	3,500	3,500	3,500
1097	Tennis Court Income- Coaching Fees	990	-	-	-	-	-
Salts Recreation Ground Income		58,485	53,387	54,575	56,537	58,509	60,775
4018	Water Refill Maint	-	-	-	-	-	-
4052	Water & Sewerage	9,500	12,600	13,230	13,892	14,586	15,315
4053	Tennis Electric	-	404	424	446	468	491
4054	Salts Café Electric	-	8,434	8,687	8,947	9,216	9,492
4055	Electricity	15,400	674	694	715	736	758
4095	Tennis Court Expenditure	7,675	7,282	7,582	7,632	7,932	8,182
4096	LTA loan	3,750	1,875	3,750	6,500	12,750	12,750
4100	Telecommunications	300	355	373	391	411	431
4115	Insurance	3,670	3,735	3,922	4,118	4,324	4,540
4155	Professional Fees	500	-	-	1,000	1,000	1,000
4201	Cleaning & Hygiene	-	16,725	17,561	18,439	19,361	20,329
4250	Memorial Bench	-	500	525	551	579	608
4251	Dog Bin Emptying	2,070	2,611	1,087	1,141	1,198	1,258
4252	Additional Litter Pick	1,000	1,000	1,050	1,103	1,158	1,216
4260	Grounds Maintenance Contract	74,325	74,500	78,225	82,136	86,243	90,555
4261	General Maintenance	5,000	6,100	6,405	6,725	7,062	7,415
4275	Building Maintenance	5,000	5,000	5,250	5,513	5,788	6,078
4276	CCTV	1,000	850	893	937	984	1,033
4283	Playground	21,000	20,000	20,000	20,000	20,000	20,000
4411	VAT PE Adjustment	-	-	-	-	-	-
Salts Recreation Ground Expenditure		150,190	162,644	169,657	180,185	193,795	201,452
<u>Net Expenditure (Income)</u>		91,705	109,258	115,081	123,648	135,286	140,677
<u>Crouch Recreation Ground</u>							
Cost Centre 106							
1050	Income Rent	2,550	2,550	2,550	2,550	2,678	2,811
1051	Income Insurance Recharge	655	668	701	736	773	812
1053	Income Grants	-	-	-	-	-	-
1055	Income Memorial Bench	-	-	-	-	-	-
1058	Income Water Recharge	2,250	600	606	612	618	624
1073	Sports Pitch Hire & Green Fees	10,500	10,500	10,605	10,711	10,818	10,926
Crouch Recreation Ground Income		15,955	14,318	14,462	14,610	14,887	15,174
4052	Water & Sewerage	4,500	3,000	3,150	3,308	3,473	3,647
4115	Insurance	915	931	978	1,026	1,078	1,132
4155	Professional Fees	-	1,000	1,000	1,000	1,000	1,000
4250	Memorial Bench	-	500	525	551	579	608
4251	Dog Bin Emptying	1,410	1,778	740	777	816	857

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
4260	Grounds Maintenance Contract	31,900	28,400	29,820	31,311	32,877	34,520
4261	General Maintenance	3,000	5,000	5,150	5,305	5,464	5,628
4275	Building Maintenance	2,700	4,000	1,000	1,000	1,000	1,000
4283	Playground	5,000	5,000	5,000	5,000	5,000	5,000
4411	VAT PE Adjustment	-	-	-	-	-	-
Crouch Recreation Ground Expenditure		49,425	49,609	47,363	49,278	51,286	53,391
Net Expenditure (Income)		33,470	35,291	32,900	34,668	36,399	38,217
<u>Martello Fields</u>							
Cost Centre 107							
1011	Income Filming	-	-	-	-	-	-
1050	Income Rent	5,000	5,000	5,150	5,305	5,464	5,628
Martello Fields Income		5,000	5,000	5,150	5,305	5,464	5,628
4115	Insurance	-	-	-	-	-	-
4251	Dog Bin Emptying	1,130	1,425	593	623	654	687
4260	Grounds Maintenance Contract	14,785	14,317	15,033	15,784	16,573	17,402
4261	General Maintenance	2,000	2,000	2,100	2,205	2,315	2,431
4411	VAT PE Adjustment	-	-	-	-	-	-
Martello Fields Expenditure		17,915	17,742	17,726	18,612	19,543	20,520
Net Expenditure (Income)		12,915	12,742	12,576	13,308	14,079	14,892
<u>Other Open Spaces</u>							
Cost Centre 108							
1011	Income Filming	-	-	-	-	-	-
1025	Income Sponsorship	-	-	-	-	-	-
1050	Income Rent	90	90	90	90	90	90
1053	Income Grants	-	-	-	-	-	-
1055	Income Memorial Bench	-	-	-	-	-	-
1066	Income Concession	-	-	-	-	-	-
1072	Income Trees for Seaford	-	-	-	-	-	-
Other Open Spaces Income		90	90	90	90	90	90
4018	Water Refill Maintenance	-	-	-	-	-	-
4052	Water & Sewerage	450	200	206	212	219	225
4115	Insurance	60	50	53	55	58	61
4154	Land Registry Fees	60	60	60	60	60	60
4155	Professional Fees	-	-	-	-	-	-
4250	Memorial Bench	-	500	525	551	579	608
4251	Dog Bin Emptying	2,255	2,844	1,184	1,243	1,305	1,370
4260	Grounds Maintenance Contract	23,785	40,248	42,260	44,373	46,592	48,922
4261	General Maintenance	7,000	7,200	7,560	7,938	8,335	8,752
4262	Trees for Seaford Expenses	-	-	-	-	-	-
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
4411	VAT PE Adjustment	-	-	-	-	-	-
Other Open Spaces Expenditure		34,610	52,102	52,848	55,433	58,147	60,997
Net Expenditure (Income)		34,520	52,012	52,758	55,343	58,057	60,907
<u>Crypt</u>							
Cost Centre 113							
1051	Income Insurance Recharge	300	-	-	-	-	-
1057	Income Electricity Recharge	-	-	-	-	-	-
1058	Income Water Recharge	-	-	-	-	-	-

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
1063	Income Gas Recharge	-	-	-	-	-	-
	Crypt Income	300	-	-	-	-	-
4052	Water & Sewerage	-	-	-	-	-	-
4055	Electricity	-	-	-	-	-	-
4056	Gas	-	-	-	-	-	-
4115	Insurance	300	305	320	336	353	371
4275	Building Maintenance	500	3,000	3,000	3,000	3,000	3,000
4279	Fire & Security	-	75	79	83	87	91
	Crypt Expenditure	800	3,380	3,399	3,419	3,440	3,462
	Net Expenditure (Income)	500	3,380	3,399	3,419	3,440	3,462
	South Street Toilets						
	Cost Centre 114						
4275	Building Maintenance	2,000	2,000	2,060	2,122	2,185	2,251
4201	Cleaning & Hygiene	-	15,165	15,923	16,719	17,555	18,433
	South Street Expenditure	2,000	17,165	17,983	18,841	19,741	20,684
	Net Expenditure (Income)	2,000	17,165	17,983	18,841	19,741	20,684
	Martello Tower						
	Cost Centre 115						
4115	Insurance	2,890	3,420	3,591	3,771	3,959	4,157
4275	Building Maintenance	4,000	15,000	1,000	1,000	1,000	1,000
	Martello Tower Expenditure	6,890	18,420	4,591	4,771	4,959	5,157
	Net Expenditure (Income)	6,890	18,420	4,591	4,771	4,959	5,157
	Seaford Head Estate						
	Cost Centre 116						
1011	Income Filming	25,000	20,000	20,000	20,000	20,000	20,000
1021	Income South Hill Barn	1,000	1,000	1,000	1,000	1,000	1,000
1050	Income Rent	10,000	10,000	10,000	10,000	10,000	10,000
1053	Income Grants	3,250	3,250	3,250	3,250	3,250	3,250
1054	Income Other	-	-	-	-	-	-
1055	Income Memorial Bench	-	-	-	-	-	-
1066	Income Concession	3,180	3,480	3,500	3,600	3,700	3,800
1200	Income Nature Reserve	-	-	-	-	-	-
	Seaford Head Estate Income	42,430	37,730	37,750	37,850	37,950	38,050
4115	Insurance	470	480	504	529	556	583
4155	Professional Fees	-	10,000	-	-	-	-
4156	Bank Charges	-	16	17	17	18	19
4199	Other Expenditure	-	-	-	-	-	-
4250	Memorial Bench	-	500	500	500	500	500
4251	Dog Bin Emptying	1,130	1,425	593	623	654	687
4260	Grounds Maintenance Contract	1,205	1,344	1,411	1,482	1,556	1,634
4261	General Maintenance	3,000	3,000	3,090	3,183	3,278	3,377
4275	Buildings Maintenance	1,000	4,000	4,120	4,244	4,371	4,502
4411	VAT PE Adjustment overclaimed	-	-	-	-	-	-
4500	Nature Reserve Expenses	18,000	21,450	22,523	23,649	24,831	26,073
4501	Filming Expenses	9,500	4,000	4,000	4,000	4,000	4,000
	Seaford Head Estate Expenditure	34,305	46,215	36,757	38,226	39,764	41,374
	Net Expenditure (Income)	(8,125)	8,485	(993)	376	1,814	3,324

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
<u>Seafont</u>							
Cost Centre 117							
1011	Income Filming	200	200	200	200	200	200
1019	Rechargeable Income	-	-	-	-	-	-
1025	Income Sponsorship	-	460	460	-	-	-
1055	Income Memorial Bench	-	-	-	-	-	-
1057	Income Electricity Recharge	12,000	12,600	13,230	13,892	14,586	15,315
1058	Income Water Recharge	200	150	158	165	174	182
1066	Income Concession	59,060	64,540	94,390	97,340	101,300	105,250
1078	Income Entertainments Area	-	-	-	-	-	-
1084	Income Promenade	200	-	-	-	-	-
1089	Income Telescope	-	-	-	-	-	-
Seafont Income		71,660	77,950	108,438	111,597	116,260	120,948
4018	Water Refill Maint	-	-	-	-	-	-
4019	Rechargeable Expenditure	-	-	-	-	-	-
4022	Telescope Expenditure	-	200	200	200	200	200
4052	Water & Sewerage	200	150	158	165	174	182
4055	Electricity	12,000	12,600	13,230	13,892	14,586	15,315
4115	Insurance	965	975	1,024	1,075	1,129	1,185
4155	Professional fees	-	-	-	-	-	-
4201	Cleaning & Hygiene	-	18,200	19,110	20,066	21,069	22,122
4250	Memorial Bench	-	500	525	551	579	608
4253	Shelters	2,625	2,400	2,520	2,646	2,778	2,917
4254	Martello Entertainments Area	-	-	-	-	-	-
4255	Shoal Expenditure	-	-	-	-	-	-
4261	General Maintenance	10,000	10,000	10,000	10,000	10,000	10,000
4270	Vehicles & Equipment Maintenance	100	150	158	165	174	182
4275	Building Maintenance	2,500	1,000	1,050	1,103	1,158	1,216
4411	VAT PE Adjustment	-	-	-	-	-	-
4501	Filming Expenses	40	40	40	40	40	40
n/a	Martello Toilets rebuild PWLB loan	-	-	-	-	-	-
Seafont Expenditure		28,430	46,215	48,014	49,902	51,886	53,968
Net Expenditure (Income)		(43,230)	(31,735)	(60,424)	(61,694)	(64,374)	(66,980)
<u>Beach Huts</u>							
Cost Centre 118							
1019	Rechargeable Income	-	-	-	-	-	-
1054	Income Other	-	-	-	-	-	-
1057	Income Electricity Recharge	300	50	53	55	58	61
1060	Beach Hut Site Licence	28,410	28,411	29,263	30,141	31,045	31,976
1061	Beach Hut Annual Rental	12,465	12,837	13,222	13,619	14,027	14,448
1066	Beach Hut Concessions x 4	3,900	4,900	4,900	4,900	4,900	4,900
1094	Income Seasonal Beach Huts	15,260	14,550	14,987	15,436	15,899	16,376
Beach Huts Income		60,335	60,748	62,424	64,151	65,929	67,761
4019	Rechargeable Expenditure	-	-	-	-	-	-
4021	Electricity Top Up Cards	-	-	50	-	-	50
4051	Rates	4,445	4,677	4,911	5,156	5,414	5,685
4052	Water & Sewerage	-	100	105	110	116	122
4055	Electricity	300	300	315	331	347	365
4110	Advertising & Publicity	250	-	-	-	-	-
4115	Insurance	600	600	630	662	695	729

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
4258	Seasonal Beach Hut Revenue Expenditure	14,500	15,225	15,986	16,786	17,625	18,506
4275	Building Maintenance	2,000	5,000	3,000	3,000	3,000	3,000
4411	VAT PE Adjustment						
	Beach Huts Expenditure	22,095	25,902	24,997	26,044	27,196	28,456
	<u>Net Expenditure (Income)</u>	(38,240)	(34,846)	(37,427)	(38,107)	(38,733)	(39,305)
	<u>Old Town Hall</u>						
	Cost Centre 119						
1050	Income Rent	1,600	1,600	1,680	1,764	1,852	1,945
1051	Income Insurance Recharge	190	193	203	213	223	235
	Old Town Hall Income	1,790	1,793	1,883	1,977	2,076	2,179
4115	Insurance	190	193	203	213	223	235
4155	Professional Fees	-	-	-	-	-	-
4275	Building Maintenance	1,200	1,300	1,365	1,433	1,505	1,580
4411	VAT PE Adjustment	-					
	Old Town Hall Expenditure	1,390	1,493	1,568	1,646	1,728	1,815
	<u>Net Expenditure (Income)</u>	(400)	(300)	(315)	(331)	(347)	(365)
	<u>Seaford In Bloom</u>						
	Cost Centre 121						
1025	Other Income	450	500	500	500	500	500
	Seaford In Bloom Income	450	500	500	500	500	500
4402	Seaford In Bloom	5,800	6,000	6,300	6,615	6,946	7,293
	Seaford In Bloom Expenditure	5,800	6,000	6,300	6,615	6,946	7,293
	<u>Net Expenditure (Income)</u>	5,350	5,500	5,800	6,115	6,446	6,793
	<u>Allotments</u>						
	Cost Centre 125						
1050	Income Rent	1,150	1,338	1,405	1,475	1,549	1,626
	Allotments Income	1,150	1,338	1,405	1,475	1,549	1,626
4261	General Maintenance	500	500	500	500	500	500
	Allotments Expenditure	500	500	500	500	500	500
	<u>Net Expenditure (Income)</u>	(650)	(838)	(905)	(975)	(1,049)	(1,126)
	<u>Other Recreation</u>						
	Cost Centre 130						
4410	Swimming Pool	10,000	10,000	10,000	10,000	10,000	10,000
4411	VAT PE Adjustment Overclaimed	-					
	Other Recreation Expenditure	10,000	10,000	10,000	10,000	10,000	10,000
	<u>Net Expenditure (Income)</u>	10,000	10,000	10,000	10,000	10,000	10,000
	<u>CCTV</u>						
	Cost Centre 134						
4055	Electricity	6,000	3,465	3,638	3,820	4,011	4,212

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
4115	Insurance	425	426	447	470	493	518
4276	CCTV	8,755	9,000	9,000	9,000	9,000	9,000
	CCTV Expenditure	15,180	12,891	13,086	13,290	13,504	13,730
	<u>Net Expenditure (Income)</u>	15,180	12,891	13,086	13,290	13,504	13,730
	<u>Community Service Events</u>						
	Cost Centre 135						
1025	Sponsorship	-	1,000	1,000	1,000	1,000	1,000
1053	Income Grants	-	-	-	-	-	-
1054	Income Other	25	-	-	-	-	-
1070	Armed Forces Day	200	-	-	-	-	-
1075	Christmas Event Income	3,000	-	-	-	-	-
1083	Income Street Market	440	465	488	513	538	565
	Community Service Events Income	3,665	1,465	1,488	1,513	1,538	1,565
4115	Insurance	65	65	68	72	75	79
4195	Events Expenditure	1,600	1,180	3,000	3,000	3,000	3,000
4273	Christmas Lights	10,000	10,000	12,000	12,000	12,000	12,000
4281	Christmas Event Expenditure	9,000	6,000	6,180	6,365	6,556	6,753
4282	Armed Forces Day Expenditure	2,000	-	-	-	-	-
TBA	D-Day 2024	-	10,000	-	-	-	-
4411	VAT PE Adjustment Overclaimed	-	-	-	-	-	-
	Community Service Events Expenditure	22,665	27,245	21,248	21,437	21,632	21,832
	<u>Net Expenditure (Income)</u>	19,000	25,780	19,760	19,924	20,093	20,267
	<u>Projects Pool</u>						
	Cost Centre 225						
1014	CIL Receipts & S106 Receipts	-	-	-	-	-	-
1016	Beach Hut Sales	-	-	-	-	-	-
1022	CIL Grants	-	-	-	-	-	-
1053	Income Grants	-	-	-	-	-	-
	Projects Pool Income	-	-	-	-	-	-
4095	Tennis Court Expenditure	-	-	-	-	-	-
4155	Professional Fees	15,000	5,000	15,000	5,000	5,000	5,000
4257	Seafront Improvement Plan	10,000	-	-	-	-	-
4259	Bonningstedt Wall	-	-	-	-	-	-
4274	Project Expenditure	36,000	16,500	30,000	35,000	40,000	45,000
4411	VAT PE Adjustment overclaimed	-	-	-	-	-	-
4420	Bonn BH Capital Expenditure	-	-	-	-	-	-
4421	Martello Toilets Capital Costs	220,000	-	-	-	-	-
4423	Salts Development Plan	-	-	-	-	-	-
4424	South Hill Barn Development	20,000	-	10,000	10,000	10,000	10,000
	Projects Pool Expenditure	301,000	21,500	55,000	50,000	55,000	60,000
	<u>Net Expenditure (Income)</u>	301,000	21,500	55,000	50,000	55,000	60,000
	<u>Planning & Highways</u>						
	Cost Centre 301						
4263	Bus Shelter Maintenance/Cleaning	1,000	1,000	1,050	1,103	1,158	1,216
4411	VAT PE Adjustment overclaimed	-	-	-	-	-	-

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Planning & Highways Expenditure		1,000	1,000	1,050	1,103	1,158	1,216
Net Expenditure (Income)		1,000	1,000	1,050	1,103	1,158	1,216
<u>COMMUNITY SERVICES COMMITTEE SUMMARY</u>							
Net Expenditure (Income)							
105	Salts Recreation Ground	91,705	109,258	115,081	123,648	135,286	140,677
106	The Crouch Recreation Ground	33,470	35,291	32,900	34,668	36,399	38,217
107	Martello Fields	12,915	12,742	12,576	13,308	14,079	14,892
108	Other Open Spaces	34,520	52,012	52,758	55,343	58,057	60,907
113	Crypt	500	3,380	3,399	3,419	3,440	3,462
114	South Street	2,000	17,165	17,983	18,841	19,741	20,684
115	Martello Tower	6,890	18,420	4,591	4,771	4,959	5,157
116	Seaford Head Estate	(8,125)	8,485	(993)	376	1,814	3,324
117	Seafront	(43,230)	(31,735)	(60,424)	(61,694)	(64,374)	(66,980)
118	Beach Huts	(38,240)	(34,846)	(37,427)	(38,107)	(38,733)	(39,305)
119	Old Town Hall	(400)	(300)	(315)	(331)	(347)	(365)
121	Seaford In Bloom	5,350	5,500	5,800	6,115	6,446	6,793
125	Allotments	(650)	(838)	(905)	(975)	(1,049)	(1,126)
130	Other Recreation	10,000	10,000	10,000	10,000	10,000	10,000
134	CCTV	15,180	12,891	13,086	13,290	13,504	13,730
135	Community Service Other	19,000	25,780	19,760	19,924	20,093	20,267
225	Projects Pool	301,000	21,500	55,000	50,000	55,000	60,000
301	Planning & Highways	1,000	1,000	1,050	1,103	1,158	1,216
Total Net Committee Requirement		442,885	265,705	243,921	253,699	275,472	291,549
Total Committee Income		261,310	254,318	288,165	295,603	304,752	314,296
Total Committee Expenditure		704,195	520,023	532,086	549,302	580,224	605,846
Total Net Committee requirement		442,885	265,705	243,921	253,699	275,472	291,549
Expenditure from EMR:							
EMR323 - The Crypt							
EMR326 - General Maint / Open Spaces							
EMR327 - Salts							
EMR329 - Salts Landscaping							
EMR336 - Swimming Pool							
EMR342 - Trees for Seaford							
EMR344 - Projects Reserve			(10,000)				
EMR353 - Professional Fees							
EMR356 - Playgrounds							
EMR361 - CIL							
EMR363 - Capital Receipts		(200,000)					
EMR366- Seafront Improvement Plan		(20,000)					
EMR 367-Water Refill Station							
EMR 368-Tennis Courts							
EMR 369 - VAT							
Income transferred to EMR:							
EMR334 - Seaford Head / SH Barn							
EMR342 - Trees for Seaford							
EMR344 - Projects Reserve							
EMR353 - Professional Fees		10,000					
EMR356 - Playgrounds		13,389					

Account Cost Centre Code	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
EMR357 - Seafront Maintenance EMR361 - CIL EMR363 - Capital Receipts EMR366- Seafront Improvement Plan EMR 367-Water Refill Station EMR368 - Tennis Courts EMR 369 - VAT	5,400					
	251,674	255,705	243,921	253,699	275,472	291,549

Account Code	Cost Centre	2023-24 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Administration</u>							
Cost Centre 201							
1054	Income Other	100	-	-	-	-	-
1062	Income Telephone Recharge	610	550	578	606	637	669
1190	Interest Received	12,000	20,000	8,000	8,240	8,487	8,742
Administration Income		12,710	20,550	8,578	8,846	9,124	9,410
4000	Salaries & Wages	403,620	493,916	518,612	544,542	571,770	600,358
4001	Employers NI	35,140	45,741	47,113	48,527	49,982	51,482
4002	Employers Superannuation	69,085	85,681	88,251	90,899	93,626	96,435
4003	Sub-contracted Costs	-	5,000	5,150	5,305	5,464	5,628
4009	Recruitment Costs	500	500	525	551	579	608
4010	Staff Training	4,000	4,000	4,200	4,410	4,631	4,862
4011	Staff Protective Clothing	-	-	-	-	-	-
4012	Staff Expenses	800	800	840	882	926	972
4015	Office Refreshments	150	100	100	100	100	100
4100	Telecommunications	4,900	3,300	3,465	3,638	3,820	4,011
4105	Postage	250	250	263	276	289	304
4106	Stationery	1,300	1,300	1,365	1,365	1,433	1,433
4107	Photocopier	1,500	1,890	1,985	2,084	2,188	2,297
4108	Recycling and Shredding	400	400	412	424	437	450
4110	Advertising & Publicity	2,000	2,000	2,000	1,100	1,133	1,167
4112	Subscriptions	5,500	5,755	6,043	6,345	6,662	6,995
4113	Software Support	10,000	12,700	13,081	13,473	13,878	14,294
4114	Licence Fee	55	60	60	60	60	60
4115	Insurance	1,845	1,820	1,911	2,007	2,107	2,212
4116	Web Site	1,900	1,200	1,648	1,697	1,748	1,801
4118	IT Hardware & Equipment	3,600	4,335	3,500	12,000	12,000	12,000
4154	Land Registry Fees	100	100	103	106	109	113
4155	Professional Fees	5,000	7,300	7,519	7,745	7,977	8,216
4156	Bank Charges	1,800	1,800	1,854	1,910	1,967	2,026
4157	Audit Fees	3,020	3,111	3,204	3,300	3,399	3,501
4180	Room Hire	-	-	-	-	-	-
4182	Catering & Hospitality	-	-	-	-	-	-
4199	Other Expenditure	1,000	200	200	200	200	200
4272	Furniture & Equipment	1,500	2,000	2,000	1,550	1,600	1,600
4411	VAT PE Adjustment Overclaimed						
Administration Expenditure		558,965	685,259	715,404	754,496	788,085	823,126
<u>Net Expenditure (Income)</u>		546,255	664,709	706,826	745,649	778,961	813,715
<u>Premises - Church Street</u>							
Cost Centre 205							
1050	Income Rent	9,200	9,000	9,450	9,923	10,419	10,940
1053	Income Grants	-	-	-	-	-	-
1087	Income CCTV	-	-	-	-	-	-
Premises - Church Street Income		9,200	9,000	9,450	9,923	10,419	10,940
4050	Rent Payable	20,000	21,000	22,050	23,153	24,310	25,526

Account Code	Cost Centre	2023-24 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
4051	Rates	8,695	8,715	9,151	9,608	10,089	10,593
4059	Church Street Service Charge	15,000	17,000	17,850	18,743	19,680	20,664
4115	Insurance	-	-	-	-	-	-
4201	Cleaning & Hygiene	100	-	-	-	-	-
4270	Vehicle & Equipment Maintenance	450	464	478	492	507	522
4275	Building Maintenance	1,500	1,625	1,500	1,500	1,500	1,500
4276	CCTV	500	300	315	331	347	365
4903	Term Maintenance (Planned)	-	-	-	-	-	-
Premises - Church St Expenditur		46,245	49,104	51,344	53,826	56,433	59,169
Net Expenditure (Income)		37,045	40,104	41,894	43,904	46,014	48,230
Premises - Hurdis House							
Cost Centre 206							
1050	Income Rent	27,350	28,718	30,153	30,756	31,372	31,999
1051	Income Insurance Recharge	445	455	478	502	527	553
Premises - Hurdis House Income		27,795	29,173	30,631	31,258	31,898	32,552
4115	Insurance	450	455	478	502	527	553
4155	Professional Fees	1,000	1,000	1,000	1,000	1,000	1,000
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,005	15,005	7,500	-	-	-
4411	VAT PE Adjustment overclaimed	-	-	-	-	-	-
Premises-Hurdis House Expendit		17,455	17,460	9,978	2,502	2,527	2,553
Net Expenditure (Income)		(10,340)	(11,713)	(20,653)	(28,756)	(29,372)	(29,999)
Civic Expenses							
Cost Centre 210							
1080	Income Jubilee Event	-	-	-	-	-	-
1081	Young Mayor Income	-	-	-	-	-	-
Civic Expenses Income		-	-	-	-	-	-
4013	Members Expenses	150	125	130	135	150	165
4014	Members Training	2,000	1,600	1,200	1,000	1,000	1,000
4106	Stationery	200	100	100	100	100	100
4113	Software Support	2,510	2,600	2,730	2,867	3,010	3,160
4115	Insurance	65	62	65	68	72	75
4118	IT Hardware & Equipment	500	-	-	100	-	-
4180	Room Hire	500	600	630	662	695	729
4181	Civic - Mayor's Expenses	1,500	1,500	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	200	200	200	200	200	200
4183	Civic - Awards	200	200	200	200	200	200
4184	Civic - Other	12,500	1,000	1,500	1,500	1,545	1,591
4188	Town Crier Expenses	200	200	200	200	200	200
4189	Young Mayor	250	250	250	250	250	250
4190	Election Costs	30,610	10,000	10,000	10,000	40,000	10,000

Account Code	Cost Centre	2023-24 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
	Civic Expenses Expenditure	51,385	18,437	18,705	18,781	48,921	19,171
	<u>Net Expenditure (Income)</u>	51,385	18,437	18,705	18,781	48,921	19,171
	<u>Grants Pool</u>						
	Cost Centre 215						
4401	Grants Pool	25,000	33,000	33,000	33,000	33,000	33,000
4406	SFA - CAB	5,000	5,000	5,000	5,000	5,000	5,000
	Grants Expenditure	30,000	38,000	38,000	38,000	38,000	38,000
	<u>Net Expenditure (Income)</u>	30,000	38,000	38,000	38,000	38,000	38,000

Account Code	Cost Centre	2023-24 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>F&GP COMMITTEE SUMMARY</u>							
201	Administration	546,255	664,709	706,826	745,649	778,961	813,715
205	Premises Church Street	37,045	40,104	41,894	43,904	46,014	48,230
206	Premises Hurdis House	(10,340)	(11,713)	(20,653)	(28,756)	(29,372)	(29,999)
210	Civic Expenses	51,385	18,437	18,705	18,781	48,921	19,171
215	Grants	30,000	38,000	38,000	38,000	38,000	38,000
Total Net Expenditure (Income)		654,345	749,538	784,771	817,578	882,525	889,117
Total Committee Income		49,705	58,723	48,659	50,027	51,441	52,902
Total Committee Expenditure		704,050	808,260	833,430	867,605	933,966	942,019
<u>Net Committee Requirement</u>		654,345	749,538	784,771	817,578	882,525	889,117
Expenditure from EMR:							
	EMR320 - Elections	(26,135)					
	EMR369 - VAT PE Calculations						
	EMR355 - Civic Expenses						
Income transferred to EMR:							
	EMR363 - Capital Receipts						
	EMR320 - Elections						
	EMR335 - Recruitment Costs						
	EMR355 - Civic Expenses						
		628,210	749,538	784,771	817,578	882,525	889,117

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Golf Course							
Cost Centre 101							
1000	Golf Course Season Ticket	196,600	200,841	206,866	213,072	219,464	226,048
1001	Golf Course Green Fees Mid week	124,000	140,000	144,200	148,526	152,982	157,571
1002	Golf Course Green Fees w/end b/holiday	90,000	116,500	119,995	123,595	127,303	131,122
1003	Golf Course Societies	75,000	75,000	77,250	79,568	81,955	84,413
1004	Golf Course Lockers	2,250	2,250	2,318	2,387	2,459	2,532
1007	Golf Course Air Traffic Control	7,500	7,500	7,500	7,500	7,500	7,500
1019	Rechargeable income	-	-	-	-	-	-
1025	Sponsorship	-	3,000	3,000	3,000	3,000	3,000
1050	Income Rent	85	85	85	85	85	85
1054	Income Other	700	850	850	850	850	820
1077	Income Sale of Equipment	-	-	-	-	-	-
1100	Income Advertising	-	2,600	-	-	-	-
1311	Buggy Hire	21,000	21,400	22,042	22,703	23,384	24,086
1317	Income VAT PE Adjustment						
Golf Course Income		517,135	570,026	584,106	601,286	618,981	637,178
4000	Salaries & Wages	138,640	165,617	173,898	182,593	191,722	201,308
4001	Employers NI	12,855	16,576	17,405	18,275	19,189	20,148
4002	Employers Superannuation	19,010	32,714	34,350	36,067	37,871	39,764
4009	Recruitment Costs	1,000	500	500	500	500	500
4010	Staff Training	2,000	2,100	2,205	2,315	2,431	2,553
4011	Staff Protective Clothing	1,600	2,100	2,205	2,315	2,431	2,553
4015	Office Refreshments	-	-	-	-	-	-
4019	Rechargeable expenditure	-	-	-	-	-	-
4041	Golf Professional Retainer	68,355	70,280	71,686	73,119	74,582	76,073
4045	Golf Course Player Costs	1,600	1,000	1,050	1,103	1,158	1,216
4046	Golf Club Membership Fees	16,520	20,016	20,616	21,235	21,872	22,528
4051	Rates	22,000	25,276	26,969	28,318	29,734	31,221
4052	Water & Sewerage	2,000	2,100	2,205	2,315	2,431	2,553
4060	Refuse	275	866	910	955	1,003	1,053
4100	Telecommunications	750	920	966	1,014	1,065	1,118
4105	Postage	50	50	50	50	50	50
4106	Stationery	300	300	300	300	300	300
4110	Advertising & Publicity	-	300	500	500	500	500
4112	Subscriptions	560	560	588	617	648	681
4113	Software Support	1,890	2,319	2,435	2,557	2,685	2,819
4114	Licence Fee	75	75	75	75	75	75
4115	Insurance	10,695	11,009	11,560	12,138	12,745	13,382
4116	Website	100	95	99	104	109	115
4154	Land Registry	-	-	-	-	-	-
4155	Professional Fees	-	-	-	-	-	-
4156	Bank Charges	6,500	8,306	8,721	9,157	9,615	10,095
4201	Cleaning & Hygiene	500	250	250	250	250	250
4251	Dog Bin Emptying	1,200	1,514	1,589	1,669	1,752	1,840
4261	General Maintenance	41,000	45,000	47,250	49,613	52,093	54,698
4270	Vehicle & Equipment Maintenance	20,000	21,000	22,050	23,153	24,310	25,526
4271	Vehicle & Equipment Lease	60,220	62,650	75,000	90,000	100,000	110,000
4272	Equipment	1,000	4,000	2,000	2,000	4,000	3,000
4275	Building Maintenance	1,000	2,500	2,625	2,756	2,894	3,039
4276	CCTV	500	250	263	276	289	304
4279	Fire & Security	1,400	655	688	722	758	796
4308	Golf Course Overheads	19,500	20,000	20,500	21,000	21,500	22,000
4309	Buggy lease & Maintenance	9,500	9,250	9,713	10,004	10,304	10,613
4314	Cost of Card Top Up Incentive	-	-	-	-	-	-
4411	VAT PE Adjustment Overclaimed	-	-	-	-	-	-
Golf Course Expenditure		462,595	530,147	561,220	597,065	630,866	662,669
Net Expenditure (Income)		(54,540)	(39,879)	(22,886)	(4,221)	11,884	25,491

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Capital Costs-Golf & The View							
Cost Centre 102							
1317	Income VAT PE Adjustment	-	-	-	-	-	-
		-	-	-	-	-	-
Golf Course Income		-	-	-	-	-	-
4155	Professional Fees	2,000	20,000	20,000	-	-	-
4301	Public Works Loan Payment	105,000	105,000	105,000	105,000	105,000	105,000
4411	VAT PE Adjustment Overclaimed	-	-	-	-	-	-
Golf Course Expenditure		107,000	125,000	125,000	105,000	105,000	105,000
Net Expenditure (Income)		107,000	125,000	125,000	105,000	105,000	105,000
The View							
Cost Centre 103							
1050	Income Rent	1,000	45,000	1,000	1,000	1,000	1,000
1054	Income Other	-	-	-	-	-	-
1305	Income Golf Course Overheads	19,500	-	21,000	21,500	22,000	22,500
1306	Income Room hires	2,000	-	-	-	-	-
1307	Income Bar Sales	172,000	-	-	-	-	-
1308	Income Food Sales	232,000	-	-	-	-	-
1310	Income - Society Food	35,000	-	-	-	-	-
1312	Function Food Sales	72,000	-	-	-	-	-
1313	Function Bar Sales	-	-	-	-	-	-
1316	Events Income - The View	300	-	-	-	-	-
The View Income		533,800	45,000	22,000	22,500	23,000	23,500
4000	Salaries & Wages	295,570	-	-	-	-	-
4001	Employers NI	16,840	-	-	-	-	-
4002	Employers Superannuation	18,585	-	-	-	-	-
4003	Sub-contracted Staff	6,000	-	-	-	-	-
4009	Recruitment Costs	1,000	-	-	-	-	-
4010	Staff Training	1,000	-	-	-	-	-
4012	Staff Expenses	150	-	-	-	-	-
4016	Staff Uniform	100	-	500	500	500	500
4017	Time Sheet & Rota Software	240	-	-	-	-	-
4051	Rates	7,000	-	-	-	-	-
4052	Water & Sewerage	9,000	-	-	-	-	-
4055	Electricity	24,000	-	-	-	-	-
4056	Gas	4,000	-	-	-	-	-
4060	Refuse	3,900	-	-	-	-	-
4100	Telecommunications	3,200	-	-	-	-	-
4105	Postage	50	-	60	70	80	90
4106	Stationery	800	-	-	-	-	-
4107	Photocopier	560	-	-	-	-	-
4110	Advertising & Publicity	2,500	-	-	-	-	-
4112	Subscriptions	75	-	75	75	75	75
4113	Software Support	1,210	-	-	-	-	-
4114	Licence Fee	1,050	-	-	-	-	-
4115	Insurance	3,355	3,355	3,523	3,699	3,884	4,078
4116	Web Site	230	-	-	-	-	-
4155	Professional fees	5,000	2,000	-	-	-	-
4156	Bank Charges	6,000	-	-	-	-	-
4196	Functions Expenditure - The View	800	-	-	-	-	-
4199	Other Expenditure	-	-	-	-	-	-
4201	Cleaning & Hygiene	20,000	-	-	-	-	-
4202	Linen Cleaning	3,600	-	-	-	-	-
4261	General Maintenance	-	-	-	-	-	-
4270	Vehicles & Equipment Maintenance	4,000	5,000	5,150	5,305	5,464	5,628
4271	Vehicles & Equipment Lease	-	-	-	-	-	-

Account Code	Cost Centre	2023-24 Final Budget	2024-25 Draft Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
4272	Equipment Purchase	2,000		2,000	2,100	2,205	2,315
4275	Building Maintenance	5,000	11,000	5,250	5,513	5,788	6,078
4276	CCTV	500		-	-	-	-
4279	Fire & Security	1,250		-	-	-	-
4301	Public Works Loan Payment	-					
4303	Food Expenditure	135,600	-	-	-	-	-
4304	Bar Expenditure	68,800	-	-	-	-	-
4306	Catering & Utensils & Equipment	2,000	-	-	-	-	-
4307	Bar Utensils & Equipment	-	-	-	-	-	-
4311	Pest Control	2,000		-	-	-	-
4313	Stock Take	1,100		-	-	-	-
4314	Cost of Card Top Up Incentive	5,000	-	-	-	-	-
4903	Term Maintenance	-	-	-	-	-	-
	Transition Costs	-	10,000	-	-	-	-
	The View Expenditure	663,065	31,355	16,558	17,261	17,996	18,763
	Net Expenditure (Income)	129,265	(13,645)	(5,442)	(5,239)	(5,004)	(4,737)
	COMMITTEE SUMMARY						
	Net Expenditure by Cost centre						
101	Golf Course	(54,540)	(39,879)	(22,886)	(4,221)	11,884	25,491
102	Capital Costs-Golf & The View	107,000	125,000	125,000	105,000	105,000	105,000
103	The View	129,265	(13,645)	(5,442)	(5,239)	(5,004)	(4,737)
	Total Net Committee Requirement	181,725	71,476	96,672	95,540	111,880	125,755
	Total Overall Golf & The View income	1,050,935	615,026	606,106	623,786	641,981	660,678
	Total Overall Golf & The View Expenditure	1,232,660	686,502	702,777	719,325	753,861	786,433
	Total Net Committee Requirement	181,725	71,476	96,672	95,540	111,880	125,755
	Expenditure from EMR:						
	EMR340 Vehicles & Equipment						
	Income transferred to EMR:						
	EMR340 Vehicles & Equipment						
	EMR-369 VAT						
		181,725	71,476	96,672	95,540	111,880	125,755

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