



MALVERN TOWN COUNCIL

POLICY AND RESOURCES COMMITTEE

REPORTS

**For meeting on Wednesday 10 December 2025 at 6.00 pm
In the Park View Meeting Room, Community Hub, Victoria Park Road,
Malvern Link**

MALVERN TOWN COUNCIL

Town Clerk
Community Hub
Victoria Park Road
Malvern Link
WR14 2JY



4 December 2025

townclerk@malvern-tc.org.uk
Tel: 01684 566667

MEETING OPEN TO MEMBERS OF THE PUBLIC

To Members of the Policy and Resources Committee (Quorum 5):

Councillors Iain Dawson (Chair), Clive Fletcher, Clive Hooper, Melanie Jones, Lou Lowton, Ronan McLaverty-Head, Karen Newbigging, Deb Ward

All other Members of the Town Council for information only.

You are hereby invited to attend a meeting of the Policy and Resources Committee to be held in the Park View Community Room, Victoria Park Road, Malvern Link on Wednesday 10 December 2025, commencing at 6.00pm for the transaction of the business shown on the Agenda below.

A handwritten signature in black ink, appearing to read 'L. J. Blake'.

Linda Blake
Town Clerk

No.	Agenda Item
1.	Apologies for Absence To receive and note apologies for absence
2.	Declarations of Interest To receive declarations of disclosable pecuniary interests and other disclosable interests
3.	Minutes of Previous Meeting To receive and confirm as a correct record the Minutes of the previous Policy and Resources Committee meeting: <ul style="list-style-type: none">➤ Wednesday 29 October 2025
Public Participation <i>The Meeting will be adjourned for public participation when the Chairman will invite members of the public to present their questions, statements or petitions submitted under the Council's Public Participation Procedure.</i>	
4.	Parish Town Councillor Allowances <ul style="list-style-type: none">➤ Report PR01/25 to follow
5.	First Draft Budget 2026/27 <ul style="list-style-type: none">➤ Report PR02/25 to follow
6.	Date and Time of Next Meeting <ul style="list-style-type: none">➤ Wednesday 4 February 2026 at 6pm

**MINUTES OF A MEETING OF
THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL**

**held in the Community Hub Meeting Room, Victoria Park
on Wednesday 29 October 2025 at 6pm**

Councillors

I Dawson (Chair)
C Fletcher
Ronan McLaverty-Head
C Hooper

Absent

M Jones (Apologies)
K Newbigging (Apologies)
L Lowton (Apologies)

Also in attendance

Linda Blake - Town Clerk
Julia Winkworth – Minute Clerk
M Birks – Mayor of Malvern
Cllr D Watkins

The meeting commenced at 6.03pm.

30. APOLOGIES FOR ABSENCE

Apologies for absence were **NOTED** from Cllrs Mel Jones, Karen Newbigging and Lou Lowton.

31. DECLARATIONS OF INTEREST

None.

32. MINUTES OF PREVIOUS MEETING

It was **RESOLVED** that the minutes of the following meeting be approved and adopted as a correct record of the proceedings, and these were signed by the Chair:

- Policy and Resources Committee meeting 8 October 2025

PUBLIC PARTICIPATION

None.

33. APPOINTMENT OF NEW MEMBER TO JOIN GRANTS SUB-COMMITTEE

Report PR01/25 was received and accepted.

Due to the number of members present, it was **AGREED** that volunteers to join the grants sub-committee would be sought by email and that any volunteers should join the sub-committee.

34. FUNDING FOR ADDITIONAL LIGHTING AT VICTORIA PARK

Report PR02/25 was received and accepted.

Committee **AGREED** an additional budget of £850.00 for the installation of the path lights in Victoria Park.

35. BUDGET DISCUSSION DOCUMENT 2026/27

Report PR03/25 was received and discussed.

A lengthy discussion took place regarding the discussion document.

Cllr Birks asked for the committee to note the staffing committee, item 6 contingency of £60,000. The Town Clerk explained this was a figure recommended by the staffing committee to cover unknown costs such as benchmarking increases and possible staff rewards and this would go to Full Council for discussion. At approx. 6.25pm the Chair requested moving this to a private session and the recording was stopped.

EXCLUSION OF THE PRESS AND PUBLIC

To resolve pursuant to Section 1 of the Public Bodies (Admission to Meetings) Act 1960 to exclude the press and public from the meeting on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

At 6.30pm the recording recommenced and the budget discussion in public session continued with the following suggestions put forward:

1. It was **AGREED** that the level of inflation to be included in the budget should be as follows:
 - Business Rates for 26/7 - 7.5%
 - Fuel for 26/7 - 2%
 - Utilities for 26/7 – Water 10% Electricity & Gas 8%
 - Contracts – increase in line with inflation
 - Cost of Living increase - 3.5%

It was **AGREED** that the Town Clerk would look into whether any of the Council's sites other than Victoria Park would be suitable for solar power.

2. The following were **NOTED**
 - Victoria Park Play Area – Legacy Grant funding of up to £100,000 has been awarded
 - Sale of Land – no special amount yet known
 - Skatepark – being funded by Section 106 funding with timescale dependent on planning
3. It was **AGREED** that the grants budget for 2026/27 would be set as follows:
 - Large Grants – £5,000 (same as current year)
 - Small Grants – £18,000 (same as current year)
 - CAB – £19,000 (three-year agreement)
4. It was **AGREED** that the events listed in Section 4 would be increased by

inflation with a sealing of £53,000, noting that there should be an additional amount of £1,500 put towards Malvern in Bloom.

5. It was **NOTED** that income from the Community Hub was a little lower than expected.

The Café - the initial estimate when looked at budgeting for the building hasn't been achieved but the rental for the café will increase each year.

Rental of the room, evening bookings is very busy, during the day is not as expected and weekends during the day also the same.

6. Already discussed earlier in the meeting.
7. Committee members felt that the budget contingency fund should remain at £20,000 for 2026/27.
8. It was **NOTED** that the Public Works Loan Board repayments will stay the same at £22,475.76 for 2026/27.
9. Other – Website – funding would be appreciated to create a more dynamic and future proof website. It would be beneficial to start afresh, along with a '.gov' website. Use for questionnaires, bookings, payments etc. It was **AGREED** to add the website as a strategic aim within the budget.

36. REVIEW OF COMPLAINTS POLICY

Report PR04/25 was received and accepted.

A further report was received from Cllr Lowton relating to the Ombudsman version that includes a handy self-assessment at the end of the document which may be useful to check that the Town Council have all elements within the complaints policy.

The Town Clerk noted that there isn't a time noted after a time where a claim has ceases, no kind of timeout. For example, the complainant could have a reply, but they leave it open, no reply so does that mean they can return at a later point.

The Mayor has been in a similar position and has initiated her own cut off point in this situation.

It was **RECOMMENDED** that the Town Council complaints procedure would include the following clause:

'the Town Council aim to acknowledge within 10 days and our aim would be to respond to your complaint within 20 days and **aim to** offer a resolution within 6 weeks and if not possible to do so within this timescale, we offer the following date. Failure to respond within six weeks will be met with the assumption that this complaint is closed'

If they reply, you would then go to stage 2 of the complaint.

37. DATE AND TIME OF NEXT MEETING

It was **AGREED** that the date of the next meeting would be Wednesday 26 November 2025 at 6pm.

The meeting finished at 7.32pm.

.....(Chair)

DRAFT

**A REPORT OF THE TOWN CLERK TO
A MEETING OF THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL**

**to be held on Wednesday 10 December 2025 at 6.00pm
in the Park View Meeting Room, Victoria Park Road, Malvern Link**

PARISH/TOWN COUNCILLOR ALLOWANCES

1. Purpose of Report

- 1.1. For debate and recommendation to Full Council.

2. Recommendation

- 2.1. Policy and Resources Committee are asked to consider Parish Councillor Allowances for 2026/27 and make a recommendation for any actions to be taken including budget provision, if any is required.

3. Background

- 3.1. Following a request from other Parish and Town Councils, Worcestershire CALC have worked with the Independent Remuneration Panel to obtain a recommendation on allowances for Town and Parish Councillors within Worcestershire.

- 3.2. Under the Local Authorities Members Allowances Regulations 2003, Town and Parish Councils may now pay a basic allowance to Councillors as well as to The Mayor.

- 3.3. The recommendation from the Parish Remuneration Panel which must be taken into account is as follows:

‘That Town and Parish Councils can set between 1-3% of their total revenue budget (not including capital projects) for the payment of a general allowance to Town or Parish Councillors’

- 3.4. All Councillors must be paid the same apart from the Mayor who can receive a higher amount.

- 3.5. A Councillor can only receive the allowance for the time that they are on the council and anyone who has been co-opted since the last election is not allowed to claim the allowance.

- 3.6. Committee is asked to consider if council should set up allowances for Town Councillors and if so, the following actions must be completed:

- i) An allowance amount needs to be agreed, published and budgeted for;
- ii) At the time of paying allowances any councillor eligible will be asked if they wish to claim the allowance;
- iii) Allowances are a taxable income and should be paid through the Council’s payroll system;
- iv) The Council must publish a list of who has claimed the allowance and how much the allowance is.

4. Financial Implications

- 4.1. The Town Council can choose to set between 1 and 3 % of its revenue budget, but it does not have to agree any allowance at all.
- 4.2. The current project revenue budget for 2026/27 is £876,742. Therefore, the total Councillor allowances can, if set, be between £8,767 and £26,302.
- 4.3. No provision has been included in the first draft budget.

5. Legal Implications

- 5.1. The Town Council can now choose whether or not to pay Parish Councillor Allowances under the Local Authorities Members Allowances Regulations 2003.

End

Linda Blake
Town Clerk

**A REPORT OF THE TOWN CLERK TO
A MEETING OF THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL**

**to be held on Wednesday 10 December 2025, at 6.00pm
in the Park View Meeting Room, Victoria Park Road, Malvern Link**

FIRST DRAFT BUDGET 2026 - 2027

1. PURPOSE OF REPORT

- 1.1. The purpose of this report is for committee to discuss and determine the budget and establish the precept level for the financial year 2026/27. Recommendations from this Committee will be forwarded to Full Council for their consideration and approval on Wednesday 17 December 2025.

2. SUMMARY OF KEY RECOMMENDATIONS

- 2.1. This has been a challenging budget with many items to consider. Officers have been working with the aim of keeping any precept increase as low as possible, whilst still ensuring that the current level of service delivery is maintained and that projects that the Council are committed to are delivered. The first draft of the proposed budget which includes all budget suggestions that have come out of committees to date, would result in an increase in precept of 16.5%. It is recognised that this will be a higher increase than is desirable, but there are items which Committee may wish to scrutinise within their budget discussions which could affect this increase.

- 2.2. **Committee is therefore recommended to consider and discuss the following for the 2026/27 budget.**

- i. **The re-forecast for 2025/26, which results in an overspend against budget of £3,044. This amount will be taken from general reserves at year end.**

- ii. **The first draft proposed budget for the financial year 2026/27 – attached as ‘1st Draft Proposed Budget 2026 – 2027’ This shows a net expenditure of:**

£1,100,863 *not* taking into account any movements in Earmarked Reserves and other funding

£1,011,045 taking into account movements in Earmarked Reserves and other funding

- iii. **The precept for 2026/27 would therefore be set at £1,011,045. This reflects an increase of 16.5% from the precept level in 2025/26.**

3. BACKGROUND

- 3.1. The first stage in the annual budgeting process is to prepare the re-forecast. Officers carried out a review of the expenditure forecast for the current financial year taking into account the actual level of expenditure to 30 September 2025 and then forecasting the expected levels of expenditure for the final two quarters of the current financial year.

- 3.2. The Town Clerk and Operations Manager have reviewed the re-forecast for 2025/26 in detail, looking at expenditure requirements for each individual cost heading, whilst also including suggestions put forward at the Policy and Resources meeting held on 29 October, the Operations and Planning Committee meetings on 1 October and 19 November as well as staffing budget recommendations put forward by the Staffing Committee held on 22 October and deferred back to Policy and Resources for further discussion by Full Council.
- 3.3. Officers are presenting the 1st Draft Proposed Budget for 2026 - 2027 (attached to this report) which includes the level of precept required to balance expenditure taking into account service needs, inflationary increases, the likely timetable for large projects and Council resolutions.

This budget considers the following factors:

- Inflationary factors on items such as fuel, utilities and contracts.
- The National Local Government pay agreement and associated increases. It is important to note that employee salaries and related costs make up approximately 60% of the budget and therefore any assumptions for an increase has a large impact on the overall budget.
- A contingency budget for salaries as recommended by Staffing Committee.
- Increases to Town Council services such as allotment rents, cemetery charges and the cost to hire football pitches.
- An Asset Renewal and Refurbishment budget for the year, including funds for the future refurbishment of the play area at Victoria Park, works to tarmac and fence the car park area at Adam Lee and repairs to the driveway surface and drainage at Great Malvern Cemetery.
- Purchase of a new John Deere Mower X949 and a replacement tractor flail
- The start of a building repair contingency fund to allow funds to be built up for the future works to repair and refurbish the Community Hub.
- Funding for an updated and more dynamic website.
- Payment of the Council's Public Works Board Loan with two payments due in each year for the duration of the loan.
- Officers have sought to keep running costs as low as possible, whilst continuing to provide the highest standard of service.
- The overriding aim is to produce a realistic budget, keeping any precept increase as low as possible without negatively affecting the Council's reserves.

- 3.4. Committee members may wish to consider several areas of uncertainty which could affect the Town Council's expenditure and financial position into the future. These are the land slippage in Rose Bank Gardens and the possible transfer of assets to the Town within the context of devolution / local government reorganisation. No specific funding has been included for these items other than general reserves, but it is mentioned as an area for consideration.

4. FORMAT

- 4.1. The format of the budget statements are in line with the quarterly reporting system and shows the annual budget and re-forecast for 2025/26 and the proposed budget for 2026/27.

- 4.2. Please note that all budget figures are rounded, and this may cause any apparent small addition anomalies in the figures.

5. SUMMARY OF FINANCIAL RE-FORECAST FOR 2025/2026

- 5.1. The re-forecast for 2025/26 shows expenditure being approximately £23,215 over budget against administration. Although salary costs have been lower than expected, largely due to the fact that the national cost of living increase for 2025/26 was 3.2% when a larger increase of 5% had been included in the budget, other costs / income have not been at the levels expected. Income from the Community Hub has been slightly lower than expected during the year and additional property project costs have been incurred at the Community Hub with the extension of the patio area on the western side of the building and new pathway lighting also being installed. The cost of events has been slightly above that budgeted and finally professional costs have been higher than expected due to the ongoing issue of the land slippage in Rose Bank Gardens and as a result of surveys in respect of the possible sale of land at Elgar Avenue.
- 5.2. The operational re-forecast for 2025/26 also projects an overspend for the year of approximately £15,000 against budget. Once again salaries are lower than expected for the year with the national cost of living being 1.8% under the level anticipated. In addition, two grounds maintenance positions were vacant for some of the year causing an underspend against budget. Overspends have occurred against business rates at the cemetery, for temporary staff during the first quarter of the year and also for project works in Rose Bank Gardens.
- 5.3. The re-forecast for Asset Refurbishment includes anticipated expenditure of £414,177. This is an overspend of £134,177 against the budget and largely relates to works that have been delayed from the previous year.
- 5.4. It is still hoped that works to install the new skatepark can begin in the current financial year, but it is increasingly possible that this project may slip into the start of the 2026/27 year. Expenditure of £200,000 will be offset by Section 106 funding and therefore the timing of the income and expenditure can be easily altered to the next financial year if required.
- 5.5. There are some significant movements in earmarked reserves forecast for the 2025/26 year and these include funds for the skatepark, for the pump track, for works to the play areas at Victoria Park and Adam Lee and also to offset the cost of the new pathway lighting at Victoria Park.
- 5.6. The net overspend for the 2025/26 financial year is forecast to be £3,044 and will be taken from general reserves.

6. RE-FORECAST 2025/26

	2025/26 Budget	2025/26 Re-forecast	Underspend/ (Overspend)
Administration and Events (Net)	461,514	484,729	(23,215)
Operations (Net)	288,842	304,097	(15,255)
Budget Contingency Fund	20,000	0	20,000
Asset Renewal / Refurbishment	280,000	414,177	(134,177)
Asset Renewal / Replacement Fund			
Additions	25,000	25,000	-
Releases	(22,000)	(21,500)	(500)
Special Expenditure	9,250	9,230	20
Expenditure before Financing	1,062,606	1,215,733	(153,127)
Financing Income	(17,000)	(14,170)	(2,830)
Loan Repayments	22,476	22,476	-
Total Costs after Financing Costs	1,068,082	1,224,039	(155,957)
Less			
Net Release of Earmarked Reserves	(200,000)	(353,145)	153,145
Net Costs Covered by the Precept	868,082	870,894	(2,812)
Less Precept	(867,850)	(867,850)	-
(Increase)/Decrease in General Reserves	(232)	3,044	(2,812)

BUDGET 2026/27

7. INFLATION ASSUMPTIONS

- i. General Inflation has been built into the budget at 3.8%.
- ii. An increase in NNDR (Business Rates) has been included at 7.5%.
- iii. It should be noted that employee salary payments made up approximately 60% of the budget, therefore any inflationary increases on salaries have a significant impact on the overall budget and precept level. An increase of 3.5% on all staff salaries has been included in the 2026/27 budget.
- iv. Policy and Resources Committee suggested that inflation should be set at 10% for water, 8% for electricity and gas and 2% for fuel.
- v. One-off and individual outside purchases have been assessed by officers on an individual basis.

8. BUDGET SUMMARY OF FINANCIAL FIGURES (Form Ref 1)

	Revised Forecast 2025/2026	Proposed Budget 2026/2027	(Increase)/ Decrease In costs
Ongoing Running Costs	788,826	794,155	(5,329)
Budget Contingency Fund	-	20,000	(20,000)
Salary Contingency Fund	-	62,587	(62,587)
Asset Renewal and Refurbishment	414,177	216,500	197,677
Vehicle / Machinery Replacement Reserve	3,500	(8,500)	12,000
Special Expenditure	9,230	9,645	(415)
Finance Costs	8,306	6,476	1,830
Movements in Reserves	(353,145)	(90,000)	(263,145)
Total Costs	<u>870,894</u>	<u>1,010,863</u>	<u>(139,969)</u>

- 8.1. Costs in the budget for 2026/27 are proposed to increase by £139,969 when compared with the revised forecast for 2025/26.
- 8.2. Net expenditure on administration services in the 2025/26 budget has increased by £5,227 from the re-forecast. There have been inflationary increases applied across the budget and costs have increased for salaries and public relations. However, there have been budget reductions against maintenance of building costs as well as legal and professional costs.
- 8.3. Net operational costs are expected to remain constant between the revised forecast and the proposed budget for 2026/27. Although inflationary increases have been applied once again across the budget, factors such as the projected increase in income as a result of the increase in charges for the cemetery and allotments have offset this.
- 8.4. There are several elements of expenditure included within this first draft of the budget that have been suggested by committees and that could be scrutinised when looking at the overall percentage precept increase.
- 8.5. The Ongoing Running Costs are broken down into Administration Costs (Form Ref 2) and Operation Costs (Form Ref 3)

9. ADMINISTRATION COSTS (Form Ref 2)

9.1. The budget at £489,956 for 2026/27 shows a increase in costs of £5,227 from the current year’s re-forecast of £484,729 and an increase of £28,442 from the original budget for 2025/26.

9.2. It should be noted that the community hub building at Victoria Park and all associated costs and income are included within the administration budget, with expenditure relating to the recreational areas of the park and car parks remaining under operational costs.

9.3. Income

Budgeted income of £27,700, is broken down as follows:

Rent from Community Hub Café (rent and service charge)	16,000
Rent from Community Hub Meeting Room	8,000
Community Hub PV Panel Income	500
Income from Hanging Baskets	2,200
Malvern in Bloom and Other Sponsorship	1,000
Total	£27,700

9.4. Salaries

The administration salary budget for 2026/27 as already presented to the Staffing Committee has been set at £212,499 and includes the following provisions:

- An administration team of 4 full time equivalent staff members alongside the Town Clerk.
- A part time caretaker for the Community Hub.
- A 3.5% increase has been included on all salaries from 1 April 2026. Whilst the 3.5% assumption was agreed by Staffing Committee, the actual award is governed by the Local Government Employers National agreement and is not at the discretion of the Council.
- Appropriate spinal point increases should performance reviews be successful.

9.5. Employment Related Costs

The budgeted amount at £64,231 is an increase against both the original budget and re-forecast and reflects the anticipated cost of living increases against salaries. Employer pension contributions will remain at 20.2% and National Insurance contributions at 15%.

9.6. Utilities

Utility costs at £14,190 are higher than both the re-forecast and previous budget amounts. Members are asked to note that these costs are the total costs payable before service charges are recharged to the café tenant and income is received from the surplus of power provided by the solar panels. For information, officers have calculated that net utility costs payable by the Town Council for the current year will be in the region of £5,000.

9.7. Business Rates

When the budget for 2025/26 was set, the exact level of business rates had yet to be determined and a “best guess” budget of £10,000 was included. Actual costs have been less than this and therefore the budget for 2026/27 has been set at £7,644 which is an increase of 7.5% against actual costs for 2025/26.

9.8. Cleaning

It has been necessary to increase the budget for cleaning costs to £14,215. A contract review in 2025, resulted in an increase in hourly costs for the cleaning contract driven by the increase in employer national insurance contributions. The community hub is cleaned every weekday as this is necessary to ensure that all common areas and toilets are kept clean for users of the meeting room and public toilets.

9.9. Maintenance of Buildings

Costs were higher than budgeted in 2025/26 due to works to extend a patio and the installation of additional pathway lighting between the Community Hub and Pickersleigh Avenue. The budget for 2026/27 has been set at £6,200 which includes general repairs, equipment costs and expenditure on security and fire. Officers have also included a £3,000 property accrual fund to start putting monies aside for building repairs and maintenance in the future as the building ages. It is thought prudent to put aside an amount each year as this will smooth the effect of any larger works as required, on the precept.

9.10. Telephone and Broadband Costs

Charges for the Council’s telephone system have changed since the Council’s move to the Hub Building with two broadband lines now operating within the building and all telephones and internet running through these. There has been a lengthy dispute over historic call charges which resulted in large credit being applied to this cost heading within the current year. The reforecast costs are therefore not a true representation of ongoing cost and the budget for 2026/27 has been set at £2,712 to include broadband costs and the cost of mobile phones.

9.11. Public Relations and Advertising

This budget heading includes costs to produce the Council’s newsletter, as well as costs associated with running the website. An amount of £8,000 has been added to the budget for 2026/27 as a provision to develop an updated and more dynamic website.

The total proposed budget of £14,500 includes, £8,000 for the website, £2,500 for website support and £4,000 for the printing and distribution of the Council's newsletter.

9.12. Insurance

The re-forecast is slightly above the level budgeted and the annual budget of £22,761 for 2026/27 has been set using an inflationary factor against re-forecast costs.

9.13. Grants and Donations

Re-forecast costs are predicted to be £1,000 over budget due to the increase of £1,000 on the annual Citizens Advice South Worcestershire Grant. This grant had now been fixed for three years and therefore the budget for 2026/27 represents only a £50 increase from the current year.

The budget for 2026/27 includes the following.

Malvern Citizens Advice Bureau	£19,000
Small Grants	£5,000
Large Grants	£18,000
Other Miscellaneous	£450
Total	£42,450

9.14. Events

The events budget for the current year shows a projected overspend of approximately £3,334. This is mainly due to the increase in costs to erect and dismantle the Christmas Lights following a new contact being issued in 2025. There have been small overspends against the Bands in the Park programme, the Mayor's Bonanza and the Peaks Challenge, but an underspend against this year's Christmas Light Switch On Budget has slightly offset these.

When Policy and Resources Committee reviewed the events budget in October 2025, there was a suggestion for an additional £1,500 for the Malvern in Bloom event with the overall events budget to be capped at £53,000 representing a 2.5% increase from the re-forecast.

Event	2026/27 Budget
Bands in the Park	£8,000
Malvern in Bloom	£8,200
Christmas Light Switch On	£6,050

Erection and dismantling of Christmas lights, repairs and electricity costs.	£21,300
Mayor's August Bonanza	£6,500
Armed Forces Day	£500
Remembrance	£450
Mayor's Peaks Challenge	£1,250
Events General	£450
Town Crier	£300
Total	£53,000

9.15. Training

There has been a suggestion that the staff training budget should be increased next year to £4,000 overall and this would mean that £2,000 is allocated for both operational and admin teams. This has been included in the budget for 2026/27 along with £500 towards councillor training.

9.16. Legal and Professional

Re-forecast costs are well above budget in 2025/26 due to costs incurred for surveys at Elgar Avenue as part of the process to get outline planning permission at the site. Officers are proposing to set the budget for 2026/27 at £27,800 to include audit fees of £4,000, general legal fees of £20,000 and costs in relation to planning or sale of land at £3,800.

9.17. IT Expenses

Re-forecast costs for the current financial year are slightly under budget due to lower costs than expected for software subscriptions.

The budget for 2026/27 at £13,585 has included increases in contract costs for the IT maintenance budget, a reduced software budget and an amount for a new laptop.

9.18. Councillor Expenses

Costs for Mayoral and Councillors' Expenses are expected to be just under budget for the 2025/26 financial year.

The budget for 2026/27 has been set at a similar amount to 2025/26 as this allows members and the mayor to claim allowances as permissible.

It should be noted that the option for councillors to claim allowances has now become a possibility within Worcestershire. Officers have not included an amount for this within this first draft budget as there are a range of amounts that could be included and furthermore a policy decision needs to be discussed and agreed.

9.19. Other Expenses

The 2026/27 budget at £11,100 is the same as the budget for 2025/26 and covers various costs including £4,000 of subscriptions (as agreed at Annual Council), £1,800 of Bank Charges, £850 for Staff Welfare, £2,350 to cover Health and Safety Expenditure, £1,600 for Payroll Bureau costs, £350 for the Mayoral Photograph and £150 for other miscellaneous costs.

10. OPERATION COSTS (Form Ref 3)

10.1. The re-forecast net cost for operations is £304,097 representing an overspend of approximately £15,000 against the budget for 2025/26. The budget for 2026/27 has been set at £304,199, which is in line with the re-forecast. Although there is an anticipated increase against salaries, inflationary increases and a higher training budget, these are offset by lower costs in respect of temporary staff, vehicle running costs and telephones along with a level of income of 20% greater than the current year.

10.2. The operation costs are summarised over the following headings:

Allotments	Form Ref 5
Cemetery	Form Ref 6
Maintenance of Other Town Council Grounds	Form Ref 7
Leisure and Recreation	Form Ref 8
Miscellaneous Services	Form Ref 9

10.3. Comment is made against the budget for each of the above headings.

10.4. Committee should note that operational wages are included in the cost of Maintenance of Other Town Council Grounds.

11. INCREASE ON CHARGES FOR SERVICES

Following recommendations from Operations and Planning Committee, Full Council agreed that the following rises in charges should be included in the budget for 2026/27:

- i) An increase of 28% be applied to all cemetery charges for the year 2026/27, with a fee of £100 being introduced for an additional inscription on a memorial.
- ii) Allotment charges for a 125 square metre plot be increased from £41 to £52, which equates to £1 per month.
- iii) Sports charges should be increased by 4.6% for the year 2026/27.

12. ALLOTMENTS (Form Ref 5)

	Re-Forecast 2025/26	Budget 2026/27
Income	5,883	7,404
Costs	1,122	1,350
Net Income	(£4,761)	(£6,054)

It has been agreed that allotment charges will be increased from £41 to £52 for a 125 square metre plot in 2026/27 and this will increase income by 25.8%. An annual payment of £250 will continue to be received from Monksfield Allotment Association, because the site is self-managed.

13. CEMETERY (Form Ref 6)

	Re-Forecast 2025/26	Budget 2026/27
Income	76,374	97,759
Costs	24,359	34,661
Net Income	(£52,015)	(£63,098)

13.1. Income

Operations and Planning Committee reviewed cemetery charges and following a recommendation to Council, it has been agreed to increase all charges by 28% for the period 1 April 2026 until 31 March 2027. A fee of £100 is also being introduced in respect of permission for an additional inscription on a headstone.

The re-forecast level of funeral income has been approximately £2,000 higher than expected in this financial year against an original budget of £74,409 with more funerals taking place within the first six months of the year than in previous years. Officers have included a budget of £97,759 for 2026/27, which includes a 28% increase on re-forecast income.

13.2. Utility Costs

Utility costs have generally been in line with that expected and therefore inflationary increases of 10% for water and 8% for gas and electricity have been applied to re-forecast costs.

13.3. Business Rates

Re-forecast costs are £719 higher than expected as business rates at Great Malvern Cemetery were increased by 23.7% in 2025/26. The budget for 2026/27 has been set with a 7.5% increase assumed on re-forecast costs.

13.4. Cleaning

An increased budget was provided for cleaning costs for the cemetery in 2025/26 as a new cleaning contract had been specific to the cemetery and not for several sites. This contract came to an end in 2025, and the decision was made to recruit a member of staff to cover these duties and therefore costs are seen under operational salaries rather than as a separate cleaning contract cost. The budget for 2026/27 has therefore been set at £140 to cover the hygiene contract.

13.5. Maintenance of Buildings

Re-forecast costs are above budget due to new heaters being required in the chapel. The budget for 2026/27 has been set at £1,000 which is 11% higher than the 2025/26 budget.

13.6. Telephones

Re-forecast costs have been above budget due to the resolution of a long standing account issue and the payment of some backdated charges. This invoicing issue has now been resolved and the budget for 2026/27 has been set at £800 which is the same level as the original budget for 2025/26.

13.7. Grounds Maintenance

Grounds maintenance charges have been lower than expected in 2025/26 due to lower than expected charges for skip hire / rubbish removal and for fuel and oil.

Skip Hire and Rubbish Removal	5,500
Bedding Plants	2,250
Tree / Grounds Maintenance	750
Materials and Consumables	650
Small Sundry Equipment and Hire	550
Electric Battery Replacement	4,000
Fuel and Oil	5,000
Total	£18,700

The budget for 2026/27 has been set at £18,700 which is £5,650 higher than this year's budget and includes £4,000 for battery replacements needed for the electric tools and an additional £1,000 towards bedding plants for Malvern in Bloom.

13.8. Training Costs

Training remains an essential part of staff development and the training budget has been doubled to £2,000 for 2026/27 to fully commit to the on-going training courses required by operational staff and in particular new staff members.

14. MAINTENANCE OF OTHER TOWN COUNCIL GROUNDS (Form Ref 7)

The budget of £358,633 for net expenditure on maintenance of other Town Council grounds in 2026/27 includes the total salary cost of grounds maintenance staff. This represents an increase of £12,954 against the re-forecast and an increase of £29,119 against the original budget.

	Re-Forecast 2025/26	Budget 2026/27
Income	11,395	10,550
Costs	357,074	369,183
Net Cost	345,679	358,633

14.1. Income

Budgeted income for 2026/27 is suggested at £10,550 which is a similar level to the budget for 2025/26. This includes £3,300 of income from the Lengthsman scheme, £3,000 for sponsorship, £2,750 for maintenance works at Great Malvern library and £1,500 for mowing at West Malvern and Newlands Roundabout. Re-forecast income was higher than the budget figures due to the sale of the Mitsubishi van which was a one-off receipt.

14.2. Staff Salaries

The budget is based on 8 full-time staff members, including an Operations Manager and an additional 6 part-time staff.

Re-forecast costs at £236,885 are £8,909 below the original budget. The operational team has not been fully staffed throughout this financial year with two positions being filled during the year, one at the end of April and the other in late June

The operational salary budget for 2026/27 as already presented to Staffing Committee has been set at £257,271 and includes the following provisions:

- A fully staffed operational team of 7 full time staff alongside the Operations Manager
- A 3.5% increase on all salaries from 1 April 2026. This is governed by the Local Government Employers National agreement and is not at the discretion of the Council.
- Part time staffing requirements such as weekend football, the clock winder and gate keepers at Great Malvern Cemetery, the basketball courts and the pump track and a cleaner at Great Malvern Cemetery.

- A member of operational staff also works at the Sunday Music in the Park concerts during the summer.

14.3. Overtime

Overtime for the current year is forecast to be approximately £1,500 over budget due to event requirements and the need to help manage the community hub building. The Town Clerk and Operations Manager have carefully reviewed the overtime requirements and budget for 2026/27 and feel that a budget of £12,000 is needed to cover the overtime required for call out duties, early morning watering during the summer, management of the Community Hub building and staffing a full calendar of events in 2026/27.

14.4. Employment Related

The budget for 2026/27 has been set at £69,212 which allows for Town Council Employer Pension Fund contributions remaining at 20.2% as from 1 April 2026 and Employer National Insurance contributions at 15%.

14.5. Temporary Staff

There has been an overspend against temporary staff in the re-forecast due to the need to cover staff vacancies on the operational team in April and May. Now that the operational team is fully staffed, there should be only a limited need for temporary staff and a budget of £500 has been included for 2026/27.

14.6. Grounds Maintenance

The re-forecast for 2025/26 is expected to be £6,511 over budget for the year. This is as a result of various ground works and surveys which have taken place in Rose Bank Gardens.

A budget for 2026/27 is included at £11,300 which represents an increase of £2,500 from this year's budget but is under the re-forecast amount.

Planting and Bedding Costs	2,750
Rose Bank Gardens Maintenance	1,000
Elgar Avenue Maintenance	500
Tree Maintenance	5,500
Miscellaneous Maintenance	500
Roundabout General	150
Materials and Consumables	900
Total	£11,300

This includes an increase for planting and bedding costs and an increase of £500 for maintenance of Rose Bank Gardens.

14.7. Equipment Running Costs

The budget for 2026/27 has been set at £9,750 which is an increase of just £100 from 2025/26 and slightly above the reforecast level.

14.8. Vehicle Running Costs

There is a predicted overspend against vehicle running costs in 2025/26 due to very high repair costs for the electric vehicle and for the Ford Transit. The electric vehicle is being sold and the costs for the transit should be one-off repairs and therefore costs are expected to reduce in the next financial year. Costs for fuel have been slightly increased from the re-forecast as there will be an additional diesel vehicle in operation. The budget for 2026/27 at £6,300 is slightly above the original budget, but well under the re-forecast.

15. LEISURE AND RECREATION (Form Ref 8)

	Re-Forecast 2025/26	Budget 2026/27
Income	8,282	8,382
Expenditure	14,976	15,552
Net Cost	£6,694	£7,170

15.1. Income

Leisure and Recreation income is forecast to be £1,717 lower than budgeted for the 2025/26 financial year. This is due to a decrease in the number of sports teams using the Council's facilities with only pitches at Lower Howsell being currently used.

The income budget for 2026/27 has been set at £8,382 which recognises this lower level of football being played. This amount includes football income from Lower Howsell, rental from the bowls club at Victoria Park, ATC at Dukes Meadow and Malvern Ramblers Cricket Club.

Full Council agreed that there would be an increase of 4.6% on sports hire charges in the next financial year but due to the low amount of income in this area, this does not have a material impact on the budget.

15.2. Utilities

Re-forecast costs have been lower than expected and this can be directly linked to less usage of the sports pavilions with the reduction in football bookings.

The budget of £1,397 for 2026/27 has been based on re-forecast costs with an inflationary factor of 8% for electricity and 10% for water.

15.3. NNDR (Business Rates)

The budget for business rates in 2026/27 has been set at a higher level of £5,660. This represents a 7.5% increase on re-forecast costs and recognises that NNDR for the car parks at Victoria Park is being included in the leisure and recreation side of the budget given that this is the biggest reason for car park use.

15.4. Grounds Maintenance

Re-forecast costs for Grounds Maintenance at £7,177 are just slightly above budget.

A budget of £7,085 is proposed for 2026/27 and is the same amount as the original budget for the current year. This budget covers pitch maintenance, purchase of lining paint, and the play area maintenance budget.

Pitch Maintenance Costs	600
Sports Equipment Costs	100
Lining Paint	1,185
General Repair and Maintenance to Play Areas	5,100
Materials and Consumables	100
Total	£7,085

15.5. Risk Assessment

The annual risk assessment of all play areas and play facilities is an important item of expenditure and a budget of £910 will cover these.

16. MISCELLANEOUS (Form Ref 9)

16.1. Re-forecast costs at £8,500 are £128 above budget. A new flagpole for the community hub was purchased during the year, but this has been slightly offset by lower than expected electricity costs.

16.2. Miscellaneous charges include gas lamp maintenance, repairs to clocks and litter bins, bus shelter maintenance as well as electricity costs for various clocks, bus shelters and the former fountain area at Hampden Road in Malvern Link.

16.3. The budget for 2026/27 has been set at £7,548, this is under the re-forecast amount and £824 lower than the initial budget. It includes a reduced amount of £2,500 for gas lamps, £500 for bus shelter maintenance, £1,000 for litter bins and a number of utility charges for clocks, bus shelters etc.

17. ASSET RENEWAL PROGRAMME (Form Ref 10)

17.1. Current Financial Year:

Expenditure is now forecast at £414,177 against the original budget of £280,000. This is a 48% overspend against budget, but includes some projects carried forward from previous years and others agreed by Full Council during the year. Asset Renewal can often contain large variances due to the large costs involved and the fact that the timing of these projects can be easily affected by things such as planning, weather and cashflow.

The main variances for 2025/26 can be explained as follows;

- Two new noticeboards were purchased during the year and represent an overspend against budget.
- The new pump track was installed at Adam Lee in April/May 2025 with the final payment being paid in this year. Section 106 funding has been received for the installation of this new track and a release of reserves will be made accordingly.
- Works to improve and expand the play area at Adam Lee have taken place. Although not included in the original budget, funding exists to offset these costs and a release from reserves will be made.
- Expenditure was agreed during the year to install a new toddler’s area with fencing as part of the play area at Victoria Park. The cost of these works totalled £22,880. Earmarked reserves of £20,000 were in place to part fund this project and have been released against this cost. Further works were carried out to install new children’s gym equipment next to the existing gym equipment.
- Works to fence the gateway were completed at Adam Lee at a cost of £5,225.
- The new mower will be purchased with savings achieved against budget.
- A new Kawasaki Mule DX Pro will be purchased to replace the electric vehicle which has not proved to be fit for purpose.

17.2. Proposed Budget 2026/27:

An asset renewal and refurbishment budget of £216,500 is proposed for 2026/27 following recommendations from Operations and Planning Committee.

NAME OF PROJECT	DETAILS	ANTICIPATED NET COSTS	PRIORITY
Victoria Park Play Area	To refurbish the existing play area. Removal and replacement of the large climbing frame, replacement of various existing equipment throughout. Supply and Installation of new trim-trail to the south of the play area. (Legacy Grant Funding is supplying 50% of the costs, the total cost of the whole project is £180,000)	£50,000 (£140,000)	High

Adam Lea	Surfacing of current car park.	£29,000	Medium
Adam Lea	Fencing around car park.	£6,000	Medium
Great Malvern Cemetery	Repairs to driveway surface and drainage.	£8,000	Medium
Vehicles and Machinery	New John Deere Mower X9949 and a Replacement Tractor Flail	£33,500	High
Total		£216,500	

18. VEHICLE / MACHINERY REPLACEMENT FUND

- 18.1. The budget for 2025/26 included the fifteenth year of the accruals fund towards the replacement of vehicles and machinery. This fund is designed to put funds aside year on year for replacement of large items such as vehicles and machinery and to smooth the precept by eliminating the need for large funds to be raised in one year.
- 18.2. The 2025/26 budget allowed for £25,000 to be placed into the reserve to build funds up in preparation for several large purchases in future years. £21,500 will be released from this reserve during the year to offset the purchase of a new tractor and a new Kawasaki Mule to replace the electric vehicle.
- 18.3. Operations and Planning Committee agreed the following for the 2026/27 budget year.
- The amount being put into the Vehicle /Machinery replacement reserve should remain at £25,000.
 - Funds of £33,500 should be released during the year to cover the purchase of a new John Deere Mower and a replacement tractor flail. The fund smooths expenditure and reduces the chances of large precept increases being required in the future.

19. SALARY CONTINGENCY FUND

- 19.1. Staffing Committee have recommended that the staffing budget for 2026/27 include a contingency fund of £62,587 to be used as necessary for changes in salaries, training and development and rewards.

20. CONTINGENCY FUND

- 20.1. The Council introduced a general budget contingency fund into its annual budget in 2018/19 to cover any additional, emergency, or unforeseen expenditure during the year.
- 20.2. Policy and Resources Committee reviewed this expenditure at their meeting on 29 October 2025 and recommended that it should remain at £20,000 for 2026/27.

- 20.3. Committee members are reminded that there are several areas of uncertainty which may affect the Town Council's expenditure and financial position in the future. These are the land slippage in Rose Bank Gardens and the possible transfer of assets to the Town within the overall devolution / local government reorganisation.

21. SPECIAL EXPENDITURE AND FINANCING COSTS

- 21.1. The re-forecast of £9,230 is £20 under the budgeted amount. The budget for 2026/27 has been set at £9,645 to allow for an inflationary increase against special pension costs. These are payable for the life of the pension.
- 21.2. Interest received from the Town Council's investments has been below budget for the year as the Council's overall bank balances have decreased. Officers have included £16,000 within the 2026/27 budget which is £1,000 below last year's budget, but above the current re-forecast.
- 21.3. The budget for 2026/27 must include loan repayment costs as a loan from the Public Works Loan Board is part of the financing of the new building at Victoria Park. The repayment amount is £22,476 paid in two instalments during the year.

22. RESERVES / OTHER FINANCING

- 22.1. An amount of £200,000 has been assumed in the re-forecast to offset the costs of the new skatepark due to be built at Victoria Park. The actual timing of this expenditure is unknown at present, and it is possible that this project may be delayed into the 2026/27 financial year.
- 22.2. When setting the level of precept, it is essential to consider the amount of Reserves held by the Council. CIPFA guidelines state that it is highly desirable at year end for a council to hold 25% of its precept in general reserves. This is because at year end the Council will have three months (25% of the year) before the next part of the precept is received to fund further expenditure. Slight fluctuations around this 25% level may be acceptable if the levels of Earmarked Reserves are high, but Council should be mindful that the purpose of Earmarked Reserves is to be spent on specific projects. As such they should not be substituted for General Reserves which hold no specific purpose and are floating funds waiting to be spent on budgeted expenditure or on any emergency expenditure. Council should note that the project to build a new Community Hub at Victoria Park has significantly reduced the amount of reserves held.

23. CHANGES TO THE COUNCIL TAX BASE AND ITS IMPLICATION ON A BAND D CHARGE

- 23.1. A Band D equivalent Council Tax Charge is calculated as follows:

Malvern Town Council precept

divided by

The Tax Base (which is the number of Band D equivalent households in Malvern Town)

23.2. In 2025/26, the Band D Council Tax Charge was calculated as follows

Precept	£867,850	
	—————	
Council Tax Base	11,194.90	= £77.52

23.3. The Council have not yet been given the Council Tax Base figures for 2026/27, but if the precept increases by 16.5% and there are no changes to the tax base, the Council Tax charge will be

Precept	£1,011,045	
	—————	
Council Tax Base	11,194.90	= £90.31

This is an increase of £12.79 for the year or 16.5%

Changes in the Council Tax Base are very hard to predict, particularly in the current economic situation. It seems very likely that given the houses being built at sites around Malvern that the Council tax base may increase, thus spreading the precept over more households and reducing the charge, however, if individuals suffering hardship begin to claim Council Tax relief, then this reduces the Council Tax base.

23.4. The increase in tax base in 2025/26 was approximately 85 and should a similar increase occur again, the Council Tax charge would be

Precept	£1,011,045	
	—————	
Council Tax Base	11,279.90	= £89.63

This is an increase of £12.11 or 15.6%

24. CONCLUSION

24.1 Members are asked to consider the recommendations at 2.2 of this report.

24.2 The First Draft Proposed Budget for 2026/27 includes a suggested precept level of £1,011,045 which is put before the committee for review, discussion and scrutiny.

24.3 The overriding aim of the budget process is to keep any increase in Council tax as low as possible, whilst ensuring that quality of service delivery is maintained. Councillors are asked to be mindful of the extent of possible expenditure in relation to large projects which will be taking place in 2026 and 2027. There are several longer term projects with significant costs attached and a number of uncertainties facing the Council into the future. Maintaining a healthy reserve base is therefore essential and a prudent and sensible precept level must be set to avoid any further pressure on expenditure and service delivery.

- 24.4 This has been a difficult budget to put together and whilst Officers are mindful of keeping costs as low as possible, there are many competing demands for expenditure in the next financial year. Overhead costs and in particular salary costs are increasing and precept decisions have to be made by balancing the need to cover running costs, the scale and scope of large capital projects, the provision of contingencies, the use and level of general reserves and setting an overall budget which is sustainable when looking at the long-term financial future of the Town Council.

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Town Clerk

1ST DRAFT PROPOSED BUDGET 2026/27

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BUDGET SUMMARY

1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
ONGOING REVENUE COSTS						
Administration (Net)	489,956	244,678	114,610	125,441	484,729	461,514
Operations (Net)	304,199	158,740	67,460	77,897	304,097	288,842
Salary Contingency Fund	62,587	-	-	-	-	-
Budget Contingency Fund	20,000	-	-	-	-	20,000
TOTAL ONGOING REVENUE COSTS	876,742	403,418	182,070	203,338	788,826	770,356
ASSET RENEWAL / REFURBISHMENT	216,500	144,327	2,350	267,500	414,177	280,000
VEHICLE / MACHINERY REPLACEMENT FUND	25,000	12,500	6,250	6,250	25,000	25,000
	-33,500	-	-	-21,500	-21,500	-22,000
SPECIAL PENSIONS EXPENDITURE	9,645	4,614	2,308	2,308	9,230	9,250
TOTAL EXPENDITURE before financing	1,094,387	564,859	192,978	457,896	1,215,733	1,062,606
FINANCING COSTS:						
Interest Received	-16,000	-7,170	-3,500	-3,500	-14,170	-17,000
Loan Repayments	22,476	11,238	5,619	5,619	22,476	22,476
TOTAL FINANCING COSTS	6,476	4,068	2,119	2,119	8,306	5,476
TOTAL EXPENDITURE after financing	1,100,863	568,927	195,097	460,015	1,224,039	1,068,082
(FROM) EARMARKED RESERVES						
OTHER FUNDING	-90,000	-149,645	-3,500	-200,000	-353,145	-200,000
TO EARMARKED RESERVES	-	-	-	-	-	-
PRECEPT	-1,011,045	-433,925	-216,962	-216,963	-867,850	-867,850
BALANCE (TO) / FROM RESERVES	-182	-14,643	-25,365	43,052	3,044	232

ADMINISTRATION AND
EVENTS1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
INCOME	27,700	13,592	5,350	6,183	25,125	28,560
EXPENDITURE:						
Salaries	212,499	101,504	51,157	51,157	203,818	209,636
Overtime	-	-	-	-	-	178
Employment Related Temporary Staff	64,231	32,280	15,668	15,668	63,616	62,764
Recruitment.	50	-	-	-	-	50
OCCUPANCY						
Utilities	14,190	7,139	3,300	3,300	13,739	13,400
Rates	7,644	3,555	1,778	1,778	7,111	10,000
Cleaning	14,215	6,611	3,475	3,525	13,611	12,570
Maintenance of Buildings	6,200	7,832	1,850	275	9,957	3,000
COMMUNICATION COSTS						
Telephones	2,712	617	676	676	735	670
Stationery, Postage	3,422	1,333	1,068	918	3,319	2,360
Public Relations and Advertising.	14,500	5,580	922	1,520	8,022	7,800
INSURANCE	22,761	10,688	5,620	5,620	21,928	21,500
GRANTS & DONATIONS	42,450	24,160	-	18,240	42,400	41,400
CIVIC EVENTS.	53,000	25,184	19,950	6,550	51,684	48,350
OTHER COSTS:						
Election Costs	-	-	-	-	-	-
Training	2,500	1,362	-	1,000	2,362	1,250
Legal & Professional	27,800	19,275	6,462	14,463	40,200	25,850
Consultancy Fees	-	-	-	-	-	-
Leasing	1,296	648	324	324	1,296	1,296
IT Expenses	13,585	6,175	3,010	3,610	12,795	13,500
Office Equipment	-	-	-	-	-	-
Mayors & Councillors Expenses	3,500	224	2,000	500	2,724	3,400
Other Expenses	11,100	5,337	2,700	2,500	10,537	11,100
TOTAL ADMINISTRATION COSTS.	517,656	258,270	119,960	131,624	509,854	490,074
NET ADMINISTRATION COSTS	489,956	244,678	114,610	125,441	484,729	461,514

OPERATIONS SUMMARY

1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
INCOME	124,094	50,916	30,869	20,149	101,934	101,146
EXPENDITURE:						
Normal pay	257,271	114,465	61,213	61,207	236,885	245,794
Overtime	12,000	7,478	2,832	1,105	11,415	10,000
Employment Related	69,212	34,233	15,927	15,507	65,667	57,320
Temporary Staff	500	6,103	-	-	6,103	500
Staff Travelling	1,700	770	385	385	1,540	1,600
OCCUPANCY						
Utilities	11,454	4,615	2,595	3,665	10,875	11,730
Rates	11,562	5,376	2,689	2,690	10,755	7,213
Cleaning	140	69	34	35	138	1,636
Maintenance of Buildings	1,500	1,042	420	420	1,882	1,400
COMMUNICATION COSTS						
Telephones	1,450	1,825	462	462	2,749	1,350
Stationery, Postage	-	-	-	-	-	-
GROUNDS MAINTENANCE	41,685	21,310	7,270	7,850	36,430	33,485
EQUIPMENT RUNNING COSTS	9,750	4,324	2,645	2,745	9,714	9,650
VEHICLE RUNNING EXPENSES	6,300	7,366	925	925	9,216	6,050
OTHER COSTS:						
Training	2,000	-	-	1,000	1,000	1,000
Risk Assessment	910	-	882	-	882	910
Other Expenses	860	680	50	50	780	350
TOTAL OPERATION COSTS	428,294	209,656	98,329	98,046	406,031	389,988
NET OPERATIONAL	304,199	158,740	67,460	77,897	304,097	288,842

OPERATIONS: ANALYSIS BY
SERVICE1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
ALLOTMENTS	-6,054	322	-5,358	275	-4,761	-4,935
CEMETERY	-63,098	-29,809	-12,654	-9,552	-52,015	-46,867
MAINTENANCE OF OTHER TOWN COUNCIL GROUNDS	358,633	178,504	85,139	82,036	345,679	329,514
LEISURE AND RECREATION	7,170	5,789	-1,665	2,570	6,694	2,758
MISCELLANEOUS SERVICES	7,548	3,934	1,998	2,568	8,500	8,372
TOTAL OPERATION COST BY SERVICE	304,199	158,740	67,460	77,897	304,097	288,842

ALLOTMENTS

1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
INCOME	7,404	250	5,633	-	5,883	5,988
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	800	544	175	175	894	503
Rates						
Cleaning						
Maintenance of Buildings						
COMMUNICATION COSTS						
Telephones						
Stationery, Postage						
GROUNDS MAINTENANCE	550	28	100	100	228	550
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS:						
Training						
Risk Assessment						
Other Expenses						
TOTAL OPERATION COSTS	1,350	572	275	275	1,122	1,053
NET OPERATIONAL	-6,054	322	-5,358	275	-4,761	-4,935

CEMETERY

1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
INCOME	97,759	40,374	18,000	18,000	76,374	74,409
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	5,759	2,362	1,470	1,470	5,302	5,035
Rates	5,902	2,745	1,372	1,373	5,490	4,771
Cleaning	140	69	34	35	138	1,636
Maintenance of Buildings	1,000	1,030	320	320	1,670	900
COMMUNICATION COSTS						
Telephones	800	1,501	300	300	2,101	800
Stationery, Postage	-	-	-	-	-	-
GROUNDS MAINTENANCE	18,700	2,753	1,800	3,900	8,453	13,050
EQUIPMENT RUNNING COSTS	-	-	-	-	-	-
VEHICLE RUNNING EXPENSES	-	-	-	-	-	-
OTHER COSTS:						
Training	2,000	-	-	1,000	1,000	1,000
Risk Assessment						
Other Expenses	360	105	50	50	205	350
TOTAL OPERATION COSTS	34,661	10,565	5,346	8,448	24,359	27,542
NET OPERATIONAL	-63,098	-29,809	-12,654	-9,552	-52,015	-46,867

**MAINTENANCE OF OTHER
TOWN COUNCIL GROUNDS**
1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
INCOME	10,550	7,895	1,750	1,750	11,395	10,750
EXPENDITURE:						
Pay	257,271	114,465	61,213	61,207	236,885	245,794
Overtime	12,000	7,478	2,832	1,105	11,415	10,000
Employment Related	69,212	34,233	15,927	15,507	65,667	57,320
Temporary Staff	500	6,103	-	-	6,103	500
Staff Travelling	1,700	770	385	385	1,540	1,600
OCCUPANCY						
Utilities						
Rates						
Cleaning						
Maintenance of Buildings						
COMMUNICATION COSTS						
Telephones	650	324	162	162	648	550
Stationery, Postage						
 GROUNDS MAINTENANCE	11,300	10,761	2,800	1,750	15,311	8,800
EQUIPMENT RUNNING COSTS	9,750	4,324	2,645	2,745	9,714	9,650
VEHICLE RUNNING EXPENSES	6,300	7,366	925	925	9,216	6,050
OTHER COSTS:						
Training	-	-	-	-	-	-
Risk Assessment						
Other Expenses	500	575	-	-	575	-
TOTAL OPERATION COSTS	369,183	186,399	86,889	83,786	357,074	340,264
NET OPERATIONAL	358,633	178,504	85,139	82,036	345,679	329,514

LEISURE AND
RECREATION1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
INCOME	8,382	2,397	5,486	399	8,282	9,999
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	1,397	786	327	327	1,440	1,820
Rates	5,660	2,631	1,317	1,317	5,265	2,442
Cleaning	-	-	-	-	-	-
Maintenance of Buildings	500	12	100	100	212	500
COMMUNICATION COSTS						
Telephones						
Stationery, Postage						
GROUNDS MAINTENANCE	7,085	4,757	1,195	1,225	7,177	7,085
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS:						
Training						
Risk Assessment	910	-	882	-	882	910
Other Expenses	-	-	-	-	-	-
TOTAL OPERATION COSTS	15,552	8,186	3,821	2,969	14,976	12,757
NET OPERATIONAL	7,170	5,789	-1,665	2,570	6,694	2,758

MISCELLANEOUS

1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Actual to 30/09/25	Quarter Forecast to 31/12/25	Quarter Forecast to 31/03/26	2025/2026 Revised Forecast	2025/2026 Annual Budget
INCOME	-	-	-	-	-	-
EXPENDITURE: Normal pay Overtime Employment Related Temporary Staff Staff Travelling						
OCCUPANCY Utilities Rates Cleaning Maintenance of Buildings	3,498	923	623	1,693	3,239	4,372
COMMUNICATION COSTS Telephones Stationery, Postage						
GROUNDS MAINTENANCE	4,050	3,011	1,375	875	5,261	4,000
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS: Training Risk Assessment Other Expenses						
TOTAL OPERATION COSTS	7,548	3,934	1,998	2,568	8,500	8,372
NET OPERATIONAL	7,548	3,934	1,998	2,568	8,500	8,372

ASSET RENEWAL / REFURBISHMENT

1ST DRAFT PROPOSED BUDGET 2026 - 2027

	Proposed Budget 2026/2027	Half Year Actual 2025/2026	Quarter Forecast 2025/2026	Quarter Forecast 2025/2026	Revised Forecast 2025/2026	Annual Budget 2025/2026
NOTICEBOARDS / SIGNAGE	-	3,854	-	-	3,854	-
LEISURE & RECREATION						
New Pump Track at Adam Lee	-	68,796	-	-	68,796	-
Improvement of Play Area at Adam Lee	-	39,650	-	-	39,650	-
Skatepark Project at Victoria Park	-	-	-	200,000	200,000	204,000
Works at Victoria Park Play Area	-	26,802	2,350	-	29,152	-
Victoria Park Play Area Transfer to Reserves	140,000	-	-	40,000	40,000	40,000
Victoria Park Community Hub Project - additional works	-	-	-	-	-	8,000
GROUNDS MAINTENANCE PROJECTS						
Adam Lee Fencing	6,000	5,225	-	-	5,225	-
Adam Lee Car Park	29,000	-	-	-	-	-
CEMETERY						
Refurbishment of Cemetery Lodge Ground Floor and Toilets	-	-	-	6,000	6,000	6,000
Repairs to driveway surface and drainage	8,000	-	-	-	-	-
CAPITAL EXPENDITURE:						
Replacement Tractor	30,000	-	-	11,500	11,500	22,000
Replacement vehicles/trailers	-	-	-	10,000	10,000	-
New Electric Tool Package	3,500	-	-	-	-	-
TOTAL ASSET RENEWAL	216,500	144,327	2,350	267,500	414,177	280,000