Agenda Item: 11 **APPENDIX: K**

Report to: **Finance & Audit Committee**

Date: **14th October 2026**

Subject: **Budget Report 2027-2028**

Summary: The Committee is asked to note the draft budget 2027-2028 and consider any amendments/additions.

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1. Background and objective

1.1 The Finance & Audit Committee is responsible for reviewing the complete budget papers pending recommendation to Full Council for the setting of the budget and precept request to Rother District Council for 2027-2028 financial year.

2. Purpose of the report

2.1 The purpose of this report is for the committee to consider the draft baseline budget; it includes adjustments by the RFO based on the current financial year budget v actual at the half year point.

2.2 The pause on LGR has an effect on the budget, as no devolution budget is included and new additional staffing requirements included in the wages budget at this point.

3. Budget 2027-2028

Using the 2026-2027 budget as the baseline for setting the 2027-2028 budget, I reviewed the ongoing expenditure costs to the council and have made the following amendments.

NEW BUDGETS

To consider new budgets based on future projects

. Pebsham Play Area - £3,000 – Maintenance/repairs

. Consultancy - £20,000

. Fountains Project - £50,000 (pending funding support, any underspend would be reallocated for the following year).

. Rubbish Collection - £4,000 – to dispose of rubbish cleared by the Town Rangers/Toilet Cleaning team.

. Health and Safety - £2,000 – provision required post health and Safety review by Worknest.

. 44 St Leonards –

Rent and Rates – £17,000
Utilities – £4,000 – which is included in the main utilities.

. Photocopier Leases - £3,500 – increased due to 2 photocopier leases.

. Town Planters - £2,000 – managed of x Town planters

BUDGETS REMOVED

. Devolution income - £112,855 – removed from the budget due to pause on LGR
. Devolution Expenditure - £524,036 – removed from the budget due to pause on LGR.

Devolution budgets in 2026-2027 unspent will be reallocated to an ear marked reserve for Devolution.

BUDGET ADJUSTMENTS

Income
. Bank Interest – Increase to £27,000 due to CCLA, and 95 notice day saving account.

Expenditure

. Website - £1,500 reduced from £10,000 as the website is now set up and the budget is for annual costs.

. Public Toilets – The costs for these have been split across each toilet site to cover, maintenance and utilities. There is a contingency budget for additional costs. The toilet cleaning vehicle has a separate budget line.

. Additional grass verge cutting – increase to £54,279 based on the figure provided by ESCC.

. Printing/publication/advertising – reduced from £6,000 to £4,000 due to new budget line for 2 x photocopiers.

. The events budgets – Christmas switch on, Remembrance Day, Bexhill day, BOB memorial/wing walk, these budgets will be reviewed by the Engagement and Communications committee.

. Staff Costs – These have been aligned with SCP increments, NJC proposed increase 3.2% (based on 2026-2027 increase 3.3% being the highest for lowest SCP).

. Training – increased from £6,000 to £7,000 due to training requirements and outcome of health and safety review.

. Stationary - £3,500 – reduced from £5,000.

. Utilities - £10,000 – This is increased to cover the costs of both premises.

. Insurance – Increase due to general cost increases

. Uniform/PPE – increased from £1,000 to £2,500 for additional H and S requirements.

. Town Ranger – Motor Vehicle – increase from £10,000 to £15,000 to look to lease an 2nd vehicle – transit or pick up.

Schedule for committees to review the budget requirements.

Amenities Committee
4th November 2026
6th January 2027

Engagement and Communications
7th October 2026
2nd December 2026

The budget suggestions/amendments from the committees will be presented to the Finance and Audit Committee meeting 13th January 2027, with the budget being presented to Full Council 27th January 2027.

If the Finance and Audit committee requires a further meeting for budget this could be scheduled for December 2026 as an Extra-ordinary meeting of the committee.

4. Ear Marked Reserves

4.1 To note the Reserves

	Account	Opening Balance	Income	Expenditure	Closing Balance
322	EMR - Pebsham Playpark	61,108.00	0.00	61,108.00	0.00
329	EMR - Noticeboards	0.00	5,000.00	17.80	4,982.20
330	EMR - Devonshire Sq Toilets	59,183.01	0.00	0.00	59,183.01
331	EMR - Legal Compensation	5,000.00	0.00	1,160.00	3,840.00
333	EMR - CCTV	49,956.99	0.00	0.00	49,956.99
334	EMR - Bus Shelters	1,005.43	0.00	0.00	1,005.43
338	EMR - Bexhill Carnival (24-26)	5,000.00	0.00	5,000.00	0.00
344	EMR - Election Expenses 26/27	48,750.00	0.00	0.00	48,750.00
350	EMR - CIL 2022/23 PB Playpark	54,715.14	0.00	41,446.63	13,268.51
351	EMR - CIL 2023/24 Allotments	9,423.14	0.00	0.00	9,423.14
352	EMR - CIL 2024/25	16,032.99	0.00	16,032.99	0.00
353	EMR - Accessibility Projects	5,000.00	0.00	0.00	5,000.00
358	EMR - Public Toilets	11,750.80	0.00	9,119.36	2,631.44
359	EMR - CIL 25-26	182,049.27	0.00	124,463.22	57,586.05
360	EMR - CIL 24-25 Polegrove	3,209.19	0.00	0.00	3,209.19
361	EMR - Bexhil Festival of Music	7,500.00	0.00	2,500.00	5,000.00
362	EMR - Feasibility Study	4,000.00	0.00	0.00	4,000.00
363	EMR - Devolution	22,991.97	0.00	0.00	22,991.97
364	EMR - Christmas Event 2026	1,960.00	0.00	0.00	1,960.00
365	EMR - Serpollet	6,000.00	0.00	380.83	5,619.17
366	EMR CIL 26-27	0.00	82,840.16	0.00	82,840.16
367	EMR - Town Planters	0.00	2,500.00	358.55	2,141.45
368	EMR - CIL Group Fund Grant	0.00	140,496.21	35,000.00	105,496.21
		554,635.93	**230,836.37**	**296,587.38**	**488,884.92**

With all the amendments the total budget for 2027-2028 £1,256,779 (provisional at this time). Tax base figure from Rother District Council pending (Due December 2026).

5. Recommendation

5.1 To note the budget details amendments and resolutions by the RFO, pending committee feedback.

5.2 To note the provisional budget of £1,256,779.00

Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	**Central Support**									
1076	Precept	917,440	917,440	1,610,588	1,610,588	0	0	0	0	0
1080	Bank Interest	7,000	18,562	13,000	13,555	0	0	27,000	0	0
1120	Other income	0	0	700	0	0	0	0	0	0
1200	CIL Receipts	0	182,049	0	82,840	0	0	0	0	0
	Total Income	924,440	1,118,051	1,624,288	1,706,983	0	0	27,000	0	0
4000	Staff Costs	375,000	355,659	400,000	180,118	0	0	387,000	0	0
4010	Town Rangers	100,000	40,754	125,000	34,554	0	0	125,000	0	0
4020	Toilet Cleaning Operatives	0	0	67,000	37,144	0	0	140,000	0	0
4050	Bank Charges	200	245	250	143	0	0	350	0	0
4060	Staff Mileage & Event Costs	2,000	3,387	1,500	1,421	0	0	2,500	0	0
4061	Subsistence	0	0	500	106	0	0	500	0	0
4070	Recruitment	0	0	2,000	142	0	0	2,000	0	0
4080	Training	3,700	2,534	6,000	1,240	0	0	7,000	0	0
4090	Stationary	0	0	5,000	390	0	0	3,500	0	0
	Overhead Expenditure	480,900	402,578	607,250	255,258	0	0	667,850	0	0
	100 Net Income over Expenditure	443,540	715,473	1,017,038	1,451,725	0	0	-640,850	0	0
6001	less Transfer to EMR	0	182,049	0	82,840	0	0	0	0	0
	Movement to/(from) Gen Reserve	443,540	533,424	1,017,038	1,368,884	0		(640,850)		
110	**Premises Costs**									
4110	Rent & Rates	25,200	23,642	51,916	18,851	0	0	25,000	0	0

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Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4115	Utilities	8,506	5,236	8,000	2,500	0	0	10,000	0	0
4116	PAT/Fire Extingusher	0	0	500	282	0	0	800	0	0
4160	Security, Caretaking, Cleaning	5,000	4,163	5,000	3,439	0	0	7,000	0	0
4190	Furniture	0	0	2,000	1,078	0	0	1,500	0	0
4200	Meeting Room Hire Expenditure	1,700	1,550	2,000	1,080	0	0	2,000	0	0
4411	Insurance - Premise	2,679	2,679	3,500	3,251	0	0	5,000	0	0
	Overhead Expenditure	43,085	37,271	72,916	30,481	0	0	51,300	0	0
	Movement to/(from) Gen Reserve	(43,085)	(37,270)	(72,916)	(30,481)	0		(51,300)		
115	**Premises - 44 St Leonards**									
4110	Rent & Rates	0	0	0	2,425	0	0	17,000	0	0
4190	Furniture	0	0	0	276	0	0	500	0	0
	Overhead Expenditure	0	0	0	2,701	0	0	17,500	0	0
	Movement to/(from) Gen Reserve	0	0	0	(2,701)	0		(17,500)		
120	**Computers & Equipment**									
4210	ITC Hardware & Software	10,000	10,468	10,000	7,526	0	0	11,000	0	0
4220	Website Set up & Maint	0	0	10,000	595	0	0	1,500	0	0
4225	Recording of meetings	15,000	13,788	15,000	5,399	0	0	15,000	0	0
4551	Photocopiers	0	0	0	0	0	0	3,500	0	0
	Overhead Expenditure	25,000	24,256	35,000	13,520	0	0	31,000	0	0
	Movement to/(from) Gen Reserve	(25,000)	(24,256)	(35,000)	(13,520)	0		(31,000)		
130	**Member Representation**									

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Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4080	Training	4,000	445	2,000	0	0	0	2,000	0	0
4310	Election Costs	16,250	0	16,250	0	0	0	16,250	0	0
4320	Mayor's Expenses	5,000	2,514	5,000	1,046	0	0	5,000	0	0
4330	Members' Expenses	500	132	500	62	0	0	500	0	0
4340	Civic Regalia	0	0	7,000	237	0	0	5,000	0	0
	Overhead Expenditure	25,750	3,091	30,750	1,345	0	0	28,750	0	0
	Movement to/(from) Gen Reserve	(25,750)	(3,091)	(30,750)	(1,345)	0		(28,750)		
140	**Other Costs**									
4410	Insurance	1,321	800	0	0	0	0	0	0	0
4420	External Audit Fees	1,500	1,680	1,750	2,100	0	0	2,500	0	0
4430	Internal Audit Fees	500	407	500	131	0	0	500	0	0
4440	Legal & Professional Fees	10,000	11,178	10,000	10,350	0	0	10,000	0	0
4445	Consultancy Fees	0	0	0	0	0	0	20,000	0	0
4450	Subscriptions	5,000	6,324	5,000	5,294	0	0	5,500	0	0
4460	General Maintenance	5,000	22,020	2,500	1,000	0	0	2,500	0	0
4530	Grants - Event Related	42,000	39,613	24,000	7,750	0	0	0	0	0
4531	Grants - Other Projects	0	0	18,000	2,741	0	0	0	0	0
4532	Grants - CIL Group Fund	0	0	0	35,000	0	0	0	0	0
4710	CCTV	30,000	20,010	15,000	3,446	0	0	15,000	0	0
	Overhead Expenditure	95,321	102,031	76,750	67,812	0	0	56,000	0	0
6000	plus Transfer from EMR	0	27,543	0	36,494	0	0	0	0	0
	Movement to/(from) Gen Reserve	(95,321)	(74,488)	(76,750)	(31,318)	0		(56,000)		

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Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
141	**CCTV**									
4715	CCTV Chromavision	7,000	6,806	7,000	6,806	0	0	7,300	0	0
	Overhead Expenditure	7,000	6,806	7,000	6,806	0	0	7,300	0	0
	Movement to/(from) Gen Reserve	(7,000)	(6,806)	(7,000)	(6,806)	0		(7,300)		
200	**Engagement & Communications**									
4520	Notice Boards Maintenance	0	0	0	18	0	0	0	0	0
4550	Print/Publications/Advertising	5,000	4,830	6,000	6,073	0	0	4,000	0	0
4560	Events	0	5,000	1,000	7,730	0	0	1,000	0	0
	Overhead Expenditure	5,000	9,830	7,000	13,820	0	0	5,000	0	0
6000	plus Transfer from EMR	0	5,000	0	7,518	0	0	0	0	0
	Movement to/(from) Gen Reserve	(5,000)	(4,830)	(7,000)	(6,302)	0		(5,000)		
202	**Events**									
4559	18 Hours Contribution	3,000	0	3,000	3,000	0	0	0	0	0
4561	Christmas Light Switch on	3,500	2,107	5,500	736	0	0	5,500	0	0
4562	Remembrance Day	1,315	1,315	1,000	0	0	0	1,000	0	0
4563	Bexhill Day	1,016	1,016	2,000	1,288	0	0	2,000	0	0
4564	ATM/Town Meeting	780	166	1,000	497	0	0	1,000	0	0
4565	VE Day	2,600	4,080	2,000	0	0	0	2,000	0	0
4566	Wing walk/BB Memorial	449	386	500	0	0	0	500	0	0
4567	Bexhill Street Market	340	450	600	0	0	0	0	0	0
4568	Road Closures	21,494	22,308	11,000	0	0	0	13,000	0	0

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Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
	Overhead Expenditure	34,494	31,827	26,600	5,521	0	0	25,000	0	0
6000	plus Transfer from EMR	0	1,640	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(34,494)	(30,187)	(26,600)	(5,521)	0		(25,000)		
205	**Christmas Lights**									
4575	Christmas Lights - Central	55,000	47,650	62,000	200	0	0	62,000	0	0
4580	Christmas Lights - L Common	5,000	5,000	5,000	5,000	0	0	5,000	0	0
4590	Christmas Lights - Sidley	5,000	5,000	5,000	5,000	0	0	5,000	0	0
	Overhead Expenditure	65,000	57,650	72,000	10,200	0	0	72,000	0	0
	Movement to/(from) Gen Reserve	(65,000)	(57,650)	(72,000)	(10,200)	0		(72,000)		
210	**Allotments**									
1110	Allotment Rent	1,630	1,916	1,859	1,687	0	0	1,700	0	0
	Total Income	1,630	1,916	1,859	1,687	0	0	1,700	0	0
4610	Water	2,650	3,098	2,000	1,051	0	0	2,000	0	0
4620	Maintenance	5,000	1,733	4,500	1,350	0	0	4,500	0	0
	Overhead Expenditure	7,650	4,831	6,500	2,401	0	0	6,500	0	0
	Movement to/(from) Gen Reserve	(6,020)	(2,915)	(4,641)	(714)	0		(4,800)		
220	**Amenities**									
4626	Rubbish Collection	0	0	0	0	0	0	4,000	0	0
4630	Additional Verge Cutting	26,000	31,965	41,700	41,692	0	0	54,279	0	0
4635	Town Planters	0	0	0	0	0	0	1,000	0	0

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Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4670	Domesday Project	10,000	9,900	10,000	5,817	0	0	10,000	0	0
4680	Bexhill in Bloom Projects	5,000	5,000	5,000	5,000	0	0	5,000	0	0
4690	Grit Bins	1,500	65	3,000	0	0	0	3,000	0	0
4691	Bus Shelters	10,000	10,433	10,000	4,645	0	0	10,000	0	0
4692	Town Rangers - Motor Vehicle	15,000	14,960	9,500	7,718	0	0	15,000	0	0
4693	Uniform/PPE	500	1,752	1,000	916	0	0	2,500	0	0
4694	Town Rangers - Tools/Equipment	4,500	8,092	10,000	1,654	0	0	6,000	0	0
4696	Health & Safety	0	0	0	0	0	0	2,000	0	0
4700	Future Projects	5,000	9,088	10,000	102,935	0	0	10,000	0	0
4705	Reserves - General	25,000	10,427	25,000	3,723	0	0	25,000	0	0
4720	Future Asset Fund	25,000	0	25,000	0	0	0	25,000	0	0
	Overhead Expenditure	127,500	101,682	150,200	174,099	0	0	172,779	0	0
6000	plus Transfer from EMR	0	21,275	0	102,960	0	0	0	0	0
	Movement to/(from) Gen Reserve	(127,500)	(80,407)	(150,200)	(71,139)	0		(172,779)		
224	**Public Toilets**									
4205	Devonshire Sq Toilets	42,000	121,417	20,000	4,771	0	0	10,000	0	0
4740	Little Common Roundabout	0	7,408	3,000	1,022	0	0	3,000	0	0
4741	Sidley	0	11,995	4,000	3,642	0	0	5,000	0	0
4742	East Parade	0	11,614	2,500	1,690	0	0	2,500	0	0
4743	Little Common Rec Ground	0	8,610	5,000	4,030	0	0	6,000	0	0
4744	Normans Bay	0	12,829	2,500	2,690	0	0	2,500	0	0
4745	West Parade	0	11,449	2,500	1,530	0	0	2,500	0	0
4746	Channel View East	0	23,778	5,000	3,198	0	0	5,000	0	0

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Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4747	Public toilet supplies	0	0	28,500	6,377	0	0	15,000	0	0
4748	Toilet Cleaning Vehicle	0	0	10,000	7,463	0	0	10,000	0	0
4749	Public Toilet Contingency	0	0	20,000	4,042	0	0	10,000	0	0
	Overhead Expenditure	42,000	209,100	103,000	40,456	0	0	71,500	0	0
6000	plus Transfer from EMR	0	173,944	0	1,619	0	0	0	0	0
	Movement to/(from) Gen Reserve	(42,000)	(35,157)	(103,000)	(38,836)	0		(71,500)		
225	**Play Areas**									
4760	Pebsham Play Area	0	0	0	0	0	0	3,000	0	0
	Overhead Expenditure	0	0	0	0	0	0	3,000	0	0
	Movement to/(from) Gen Reserve	0	0	0	0	0		(3,000)		
227	**Fountains**									
4900	Fountains	0	0	0	0	0	0	50,000	0	0
	Overhead Expenditure	0	0	0	0	0	0	50,000	0	0
	Movement to/(from) Gen Reserve	0	0	0	0	0		(50,000)		
230	**Planning & Development**									
4695	Neighbourhood Plan	1,000	0	20,000	0	0	0	20,000	0	0
	Overhead Expenditure	1,000	0	20,000	0	0	0	20,000	0	0
	Movement to/(from) Gen Reserve	(1,000)	0	(20,000)	0	0		(20,000)		
240	**Asset Transfer Devolution**									

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Bexhill-on-Sea Town Council

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget 1st Draft

		Last Year 2025-2026		Current Year 2026-2027				Next Year 2027-2028		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1300	Asset Transfer Income - Devo	0	0	112,855	0	0	0	0	0	0
	Total Income	0	0	112,855	0	0	0	0	0	0
4800	Devolution Asset Expend	0	0	520,436	0	0	0	0	0	0
4801	Devolution	0	0	3,600	0	0	0	0	0	0
	Overhead Expenditure	0	0	524,036	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	0	(411,181)	0	0		0		
	Total Budget Income	926,070	1,119,967	1,739,002	1,708,670	0	0	28,700	0	0
	Expenditure	959,700	990,952	1,739,002	624,421	0	0	1,285,479	0	0
	Net Income over Expenditure	-33,630	129,015	0	1,084,249	0	0	-1,256,779	0	0
	plus Transfer from EMR	0	229,402	0	148,591	0	0	0	0	0
	less Transfer to EMR	0	182,049	0	82,840	0	0	0	0	0
	Movement to/(from) Gen Reserve	(33,630)	176,367	0	1,150,000	0		(1,256,779)		