



Budget 2025/2026 - Preparation

Date 18 November 2024
Prepared by Town Clerk and RFO

1. BACKGROUND

- 1.1. The council must set a budget by 1 March each year and the has to be approved by Full Council.
- 1.2. The 2025/2026 budget is for the period 1 April 2025 until 31 March 2026.
- 1.3. There are several different stages to the budget setting process:
 - Review of the most recently audited financial years figures (2023/2024)
 - Review of current financial years spend through end of quarter 2 (30 September 2024)
 - Consultation
 - Forecasting current years spend and income through the end of the financial year (31 March 2025). This gives an early warning about the likelihood of a shortfall (or surplus).
 - Forecasting next year's expenditure and income from precept by:
 - Calculating uplift due to inflation (if any)
 - Determining the cost of existing provisions and new projects
 - Assessing levels of income;
 - Providing for contingencies and consider the need for general and earmarked (capital) reserves;
 - Presenting Basis budget and consultation to members for amendments and recommendations. This is not the officer recommended budget but is a basis on which the Council budget will be drafted.
 - Amending draft budget
 - Publishing draft budget with papers for February meeting.
 - Approval of budget by council (**10 February 2025**)

2. LEGISLATION

- 2.1. The Local Government Finance Act 1992. C.14, Part 1, Chpt. IV, s49(A) 49A (Calculation of council tax requirement by authorities in England)¹ does not reference a "budget" but

¹ [Local Government Finance Act 1992 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukpga/1992/14)

requires local precepting authorities to make calculations (outlined in sections (2) and (3)) which are effectively those used by local councils to produce the budget.

- 2.2. Section 41 of the act require this to be completed by 1 March though it should be noted that the precept is not invalid if this date is missed (The Billing Authorities (Anticipation of Precepts) Regulations 1992, Regulation 2 (Anticipation of precepts) (amended)¹.
- 2.3. S.49(A) also refers to “proper practices” which in England is the Governance and Accountability in Local Councils in England and Wales: A Practitioners' Guide published jointly by the National Association of Local Councils and the Society of Local Council Clerks. (The Joint Panel on Accountability and Governance, 2024)
- 2.4. The Practitioners' Guide requires local councils to “prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year” (Page 8: 1.8). Further details are provided in sections 5.25 – 5.28) of the guide².

3. CONSULTATION

- 3.1. An important part of the budget-setting process is hearing from local residents and businesses and a consultation is carried out each year to inform the proposals set before councillors and a final budget agreed.
- 3.2. The 2025/2026 consultation was launched on 30 September 2024 and ran until 8 November 2024.
- 3.3. The consultation was advertised as follows:
 - Posters displayed at Council’s toilets, in the park, at the Broadway Centre and by local businesses.

Posters include a QR code linking to the online survey and details of where hard copy consultations were available.
 - On the Council’s website (home page and public engagement pages)
 - The Facebook page, (also shared by councillors to community groups)
 - Hardcopy Questionnaires available at The Broadway centre during opening hours, Sandown Library and from Councillors on request.
- 3.4. Following feedback from previous years surveys, the impact on the precept of some of the options was included.
- 3.5. There were 71 responses, 40 online responses and 31 hardcopies. The results can be found at Appendix A and B

¹ [The Billing Authorities \(Anticipation of Precepts\) Regulations 1992 \(legislation.gov.uk\)](https://www.legislation.gov.uk)

² [Governance and Accountability in Local Councils in England and Wales: A Practitioners' Guide](#)

4. SUMMARY OF CONSULTATION RESPONSES

- 4.1. The majority of respondents indicated that their preferred priority is Place/Town Improvement followed by the Beach and the Toilets (which is reflective of last year). Civic Space was ranked as the least important (oppose to Communication last year).
- 4.2. Residents were asked if they would support building a fund to support warm spaces should the government remove the funding. 12.7% of respondents did not want to fund Warm Spaces, 47.9% supported funding Winter only, 23.9% supported funding Late Autumn, Winter and Spring, and 15.5% funding the space all year.
- 4.3. 85.8% of respondents supported contributing to the Isle of Wight Council for additional planning resource with support for 1 day (56.3%) being the most popular option. 9.9% did not support funding the resource and 4.2% did not answer the question.
- 4.4. The beach was the second highest priority with 29.6% of respondents supporting additional accessibility equipment, 43.7 % of respondents supporting mechanical raking, including to the west of the pier and 31% of people supporting extending the accessible beach matting. 26.8% of respondents also supported a Beach activity program. 11.3% of people didn't support any provision for the beach.
- 4.5. 57.7% of respondents were in favour of increasing litter bin provision, 36.6% were supportive of funding increased environment officer time, 16.9% of respondents did not support any resource for these services and 2.8% did not answer the question.
- 4.6. In terms of Civic Space, which was ranked the lowest priority, the majority of respondents, 81.7%, supported the council continuing to support Green Towns Volunteers with 63.4% supporting hanging baskets in the high street and planters in town and at the war memorial and 23.9% in favour of contributing to the Isle of Wight Council's maintenance of Fern Cliff Gardens and the Cliff Path. 21.1% did not support investment in Civic Space.
- 4.7. In relation to the Sandham grounds, support for ongoing maintenance was high (Rainbow Park 70.4%, MUGA 59.2%, Skate Park 53.5%). Putting aside monies to replace the equipment had less support than last year with just 45.5% supporting capital for the Rainbow Park and 29.6% for the Skate Park. 25.4% of respondents supported resurfacing the MUGA and 36.6% replacing the lighting in the Skate Park. 29.6% of respondents supported working towards replacing the Skatepark with a new facility.
- 4.8. In relation to monies to fund Place and Town improvements, retaining a budget of £40,000 received the highest level of support at 43.7% with a further 26.8% supporting an increase to a £45,000 budget. 14.1% supported a reduction to a £35,000 budget and 4.2% did not support a budget for these activities. 2.8% indicated "Other amount" but only one suggestion was made which was £100,000. *Based on this no change had been made to the budgeted amount.*
- 4.9. The council brought in £15,000 of support for a local Youth Offer in last years budget. 54.9% of respondents indicated the amount should remain the same. 22.5% of respondents indicated they would like this increased to £20,000, 4.2% to £25,000, 7.0% to £30,000. 2.8% people did support youth funding and 8.5% did not respond to the question.
- 4.10. In terms of Capital funding for the Youth Offer 54.9% of respondents supported retaining the allocation of £15,000, 12.7% supported increasing the provision to £20,000 and 8.5% to £25,000. 4.2% did not support Capital funding for the Youth Offer and 11.3% did not answer the question.

- 4.11. Support for Events was broadly in line with last years responses. 66.2% supported a Remembrance event and 33.8% of respondents supported an Armistice Day event. There was a small decrease in support for of respondents supported the council contributing towards the Carnival/Regatta events, 67.6%, and a Christmas Event 49.3%. Between 23.9% and 22.5% supported a Christmas Window Competition and celebration projects with schools. A citizen of the year award received 9.9% support.
- 4.12. Following significant investment at St John's and Eastern Gardens and works at Yaverland underway, Toilets were the third highest priority again this year. 56.3% of respondents supported budgeting for maintenance of the toilets and 36.6% supported putting money aside to replace the toilets at end of life. 23.9% did not answer the question.
- 4.13. Pier Street Toilets are not a Sandown Council Asset; however, they are important to residents. 56.3% responded the Town Council should fund new toilets on the site with support from the Isle of Wight Council with 15.5% not answering the question. 52.1% supported the council taking out a public works loan to fund this with 22.5% not answering the question.
- 4.14. There was little support for Solar Panels at the Broadway Centre; just 8.5% supported the project and 69% did not. 22.5% did not answer the question.
- 4.15. Communication was the second lowest priority. 63.4% of respondents indicated they were happy with the current levels of communication, 26.8% wanted an increase in communication and 8.5% a decrease. 1.% did not answer.

5. IDENTIFIED COST PRESSURES

- 5.1. There are number of significant issues which will impact on next years budget.
- 5.2. Anti-social behaviour and on-going damage to property.
- 5.3. Reductions in cost-of-living support from Central Government.
- 5.4. Devolved services from Isle of Wight Council.
- 5.5. Increases to the cost of supply.
- 5.6. Ensuring accessibility of services and activities.
- 5.7. Capacity issues within the staff team due to increased provisions.
- 5.8. There is also likely to be an impact as a result of changes to the Isle of Wight Council budget.

6. INCOME

- 6.1. The council's main income is from the Precept.
- 6.2. As a result of less uncertainties from world events and less instability in the economy income has been budgeted which has not previously.

Hall Hire

- 6.3. The income through Quarter 2, the spring and summer months is £14,889.79. This is in line with the 2023/2024 income and results in a predicted income of £26,057.13 which is £15,655.54 more than expected.
- 6.4. The centre is well used and there are no known issues regarding hire this year. This does not mean that there will not be unexpected issues (inclement weather, sickness, loss of contracts), which may impact on income.
- 6.5. Therefore it is recommended that 75% of the income received in the last financial year is budgeted.

Toilets

- 6.6. The income for the toilets in Q1 and Q2 in 2024/2025 which are the toilets busiest periods, was £8,073.03. Taking account in the reduction of use during the Autumn and Winter the forecasted year end total is £12,109 which is £3,715 less than budgeted.
- 6.7. Income for the toilets is based on usage. It can be impacted by a number of factors including the weather and closures due to vandalism. This year both have negatively impacted the income.
- 6.8. The income does not cover the costs of running the toilets and during the winter months it is unlikely that it will cover the contactless running costs.
- 6.9. Therefore, it is recommended only 75% of the forecasted toilet income be included in the budget.

Leases

- 6.10. The lease with Heritage Attractions for Sandham Gardens is expected to generate a minimum of £10,000 per annum plus a percentage of any profits from concessions on the site (none received).
- 6.11. The 2024/2025 income has been brought forward and used to match fund the funding application for reprovisioning the MUGA.
- 6.12. 100% of the income has been budgeted this year.

Interest

- 6.13. Interest: Interest payments are subject to the interest rates available on credit balances and the monies held by the council. Therefore, interest cannot be accurately budgeted.
- 6.14. The interest for Q1 and Q2 was £9,839.55 as there are a number of big projects which have not yet been invoiced. It is expected this will decrease as these progress and the monies held decrease. The year end forecast has been adjusted accordingly £14,759.33.
- 6.15. The budgeted income is based on 1.5% on the general and allocated reserves expected at the end of 2025/2026.

Other Income

- 6.16. Other income sources include
 - 6.16.1. VAT refunded: Budget expenditure does not include any VAT. The refund is based on VAT paid and received and therefore should not be budgeted as income either.

- 6.16.2. Grants: Grants are not a guaranteed source of income. While officers make every effort to obtain grant funding for the council, it is dependent on what grants are available, if the projects meet the criteria of the grants and officer capacity to work on submissions. Therefore, grant monies cannot be accurately budgeted.
- 6.16.3. Insurance claims: monies from insurance claims are reparations for damage or loss and therefore used to offset loss by the council and should not be budgeted.
- 6.16.4. Recharges: These monies are to ensure that the council is compensated for any costs incurred supporting other councils or organisations. They do not generate profit and therefore are not an income stream that should be budgeted.

7. COMMENTARY ON THE DRAFT BUDGET

- 7.1. The council's expenditure is impacted by the inflation rate, the Consumer Price Index, energy costs and variations to costs as a result of supply and demand. The political situation in the UK and USA as well as world events such as war and national disasters also impact on costs.

Inflation

- 7.2. In recent years there has been a great deal of economic uncertainty in recent years making it difficult to predict rates of inflation
- 7.3. Last year it was predicted that inflation will return to 2% by the end of 2024 but CPI will remain around 5%. CPI was 2.6% at the end of Q2.
- 7.4. Reducing the rate of inflation creates savings but could expose the council to risk if it cannot meet its commitments due to increased costs. On this basis the draft budget uses a 5% inflation rate.

Energy and Fuel Prices

- 7.5. The increases in the cost of electricity and gas have stabilised over the past 12 months as has the impact of the cost of fuel on other goods and services.
- 7.6. There have been reductions in the wholesale costs of both energy and fuel but these have been slow to be passed on to the consumer. In real terms it is rare to see a reduction to costs or charges.
- 7.7. Therefore, the basis on which costs were budgeted remains the same as last year.

8. CAPITAL MONIES (ALLOCATED OR EARMARKED RESERVES)

- 8.1. There are two types of monies included in the council's budget – revenue and capital monies.
- 8.2. Revenue is short term income and expenditure - the money generated from the council's activities and the expenses incurred providing its services.
- 8.3. Capital is what the council needs to retain its services, usually physical assets such as property or equipment which depreciates over a period of time. Capital monies form the council's earmarked or allocated reserves and are ringfenced.
- 8.4. The council began including capital provision in its budgets in 2020/2021. Historic allocations can be seen in the allocated reserves.

- 8.5. It is important capital allocation is made to replace all tangible assets every year to avoid projects having to be funded by significant increases to the precept or through loans.
- 8.6. Allocated reserves also provide match funding for grant bids.

9. RESERVES

- 9.1. The Practitioners' Guide indicates “ In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 to 12 months equivalent general reserve”.
- 9.2. Sandown Town Councils income and expenditure have been in excess of £200,000 for a number of years.
- 9.3. In previous years there have been no allocated reserves and therefore the general reserves have been greater than the minimum required.
- 9.4. Successive years of drawing down the reserves to avoid increases to the precept and fund the refurbishment of Eastern Gardens and St John’s toilets mean monies are required to replenish the general reserves to meet the recommended 3 months minimum.
- 9.5. Sandown Town Council has significant borrowing liability (£496,630). It is recommended the council work towards increasing the minimum general reserves to 6-months revenue to reflect this.
- 9.6. In last years budget meeting Council agreed to work towards the 6-month provision, increasing it by 1 month each year. On that basis 5 months is suggested for this budget.

10. INITIAL PRECEPT OPTIONS

- 10.1. Councillors have a number of options relating to the budget clerks would like steer on the direction of travel in regard to inflation, capital provision and funding optional provisions.
- 10.2. Clerks will draft budget options for 2024/2025, following the full council meeting, with a briefing in January 2025 for members. They would like to be informed on what basis to draft the budget. Points to consider are:
 - a) Zero precept increase with reduction and closure of services and risk council cannot meet its financial obligations.
 - b) Precept increase in line with increased costs and impacts on services; and
 - c) Greater increase to precept to cover all identified cost pressures and meet priorities outlined in consultation.
 - d) The level of general reserves.

11. SPECIFIC PROJECTS

- 11.1. The future of the **Sandown Guide** may be in question. Council may wish to consider budgeting for financial support for it to continue.
- 11.2. The consultation showed support for extending the **Accessibility Matting** on the beach.
- 11.3. The Council does not have a projector. Therefore, it is suggested budget provision be made for

installing **audio visual equipment** at the Broadway centre.

- 11.4. The gravelled area of the **car park** is in poor repair. Consideration should be given to making provision for this.
- 11.5. Council requested costings be obtained for the installation of **Solar Panels** at the Broadway Centre.
- 11.6. **Planning Enforcement** was included in last year's budget and has resulted in improvements. If this support will be continued and/or increased should be considered.
- 11.7. **Warm Space** funding from central government may not be extended through 2024/2025. Does Council wish to make any provision for this in the budget.
- 11.8. The **Youth Offer** has seen a reduction in antisocial behaviour from young people. Council will need to decide if it wishes to retain the current level of funding or increase or decrease it.
- 11.9. The old **MUGA** is in need of resurfacing. Council will need to decide how this will be taken forward if at all.
- 11.10. The **Skate Park** will be in need of refurbishment in the next few years. Budget provision for this can be increased over the next few years to reduce the impact on later budgets.
- 11.11. The **staffing** budget will be informed by the decision regarding the structure and benchmarking.
- 11.12. Given the possible options around **Pier Street** toilets council may wish to start budgeting to adopt and re-provision them and reduce future borrowing if they are in the position to take a project forward .

12. APPENDICES

Appendix A – Consultation Results Table

Appendix B – Consultation Results Graphs

Appendix C – 2024-2024 Budget Basis

Appendix A

Type	Total	%
Responses	71	
1. COUNCIL'S PRIORITIES (Ranking)		
Place/Town Improvement.	11.55	16%
Beach.	9.19	13%
Toilets.	8.98	13%
Parks.	6.78	10%
Community Events.	6.86	10%
Civic Space.	4.99	7%
Community Support and Grants.	6.56	9%
Communication.	5.08	7%
Did not Answer	8.00	11%
2. COMMUNICATION		
Increase communication	19	26.8%
Happy with the current levels of communication	45	63.4%
Reduce communication	6	8.5%
Did not Answer	1	1.4%
3. WARM SPACES AND COMMUNITY WELLBEING INITIATIVES		
12 Months a Year - £6000 (£2.47 increase to Sandown Town Council portion of council tax per year)	11	15.5%
Late Autumn, Winter, Early Spring - £4000 (£1.64 increase to Sandown Town Council portion of council tax per year)	17	23.9%
Winter Only - £2000 (£0.82 increase to Sandown Town Council portion of council tax per year)	34	47.9%
Do not protect funding.	9	12.7%
4. PLANNING		
1 Day per week (Estimated £5 increase to Sandown Town Council portion of council tax per year)	40	56.3%
2 Day per week (Estimated £9.50 increase to Sandown Town Council portion of council tax per year)	13	18.3%
3 Day per week (Estimated £14.00 increase to Sandown Town Council portion of council tax per year)	2	2.8%
4 Day per week (Estimated £19.00 increase to Sandown Town Council portion of council tax per year)	1	1.4%
5 Day per week (Estimated £24.00 increase to Sandown Town Council portion of council tax per year)	5	7.0%
No Planning Enforcement (£3.61 Saving Existing Provision)	7	9.9%

Did not Answer	3	4.2%
5. BEACH		
Additional Beach Accessibility Equipment (Sand Walker).	21	29.6%
Raking of the Beach	31	43.7%
Extension of Accessible Beach Matting.	22	31.0%
Seasonal Beach Activity Programme	19	26.8%
None of the above.	8	11.3%
Did not Answer	0	0.0%
6. LITTER AND DOG FOULING		
Increased litter bin provision on the Esplanade, year-round.	41	57.7%
Increased Environment Officer time.	26	36.6%
None of the above.	12	16.9%
Did not Answer	2	2.8%
7. CIVIC SPACE		
Hanging Baskets/Planters on the high street/war memorial (£4 per year, included in the Sandown Town Council portion of council tax per year)	45	63.4%
Sandown Green Towns Volunteers.	58	81.7%
Ferncliff Gardens and the Cliff Path hedges (contribution to Isle of Wight Council)	17	23.9%
None of the above.	15	21.1%
Did not Answer	0	0.0%
8. SANDHAM GROUNDS		
None of the above.	0	0.0%
Did not Answer	0	0.0%
Rainbow Park		
Ongoing maintenance.	50	70.4%
Putting aside money to replace individual pieces of equipment.	33	46.5%
MUGA area		
Ongoing maintenance.	42	59.2%
Resurfacing	18	25.4%
Skate Park		
Ongoing maintenance.	38	53.5%
Putting aside money to replace individual pieces of equipment.	21	29.6%
Working towards replacing the entire skate park with a new facility.	21	29.6%
Improving lighting (tsupport organised activities and youth work).	26	36.6%

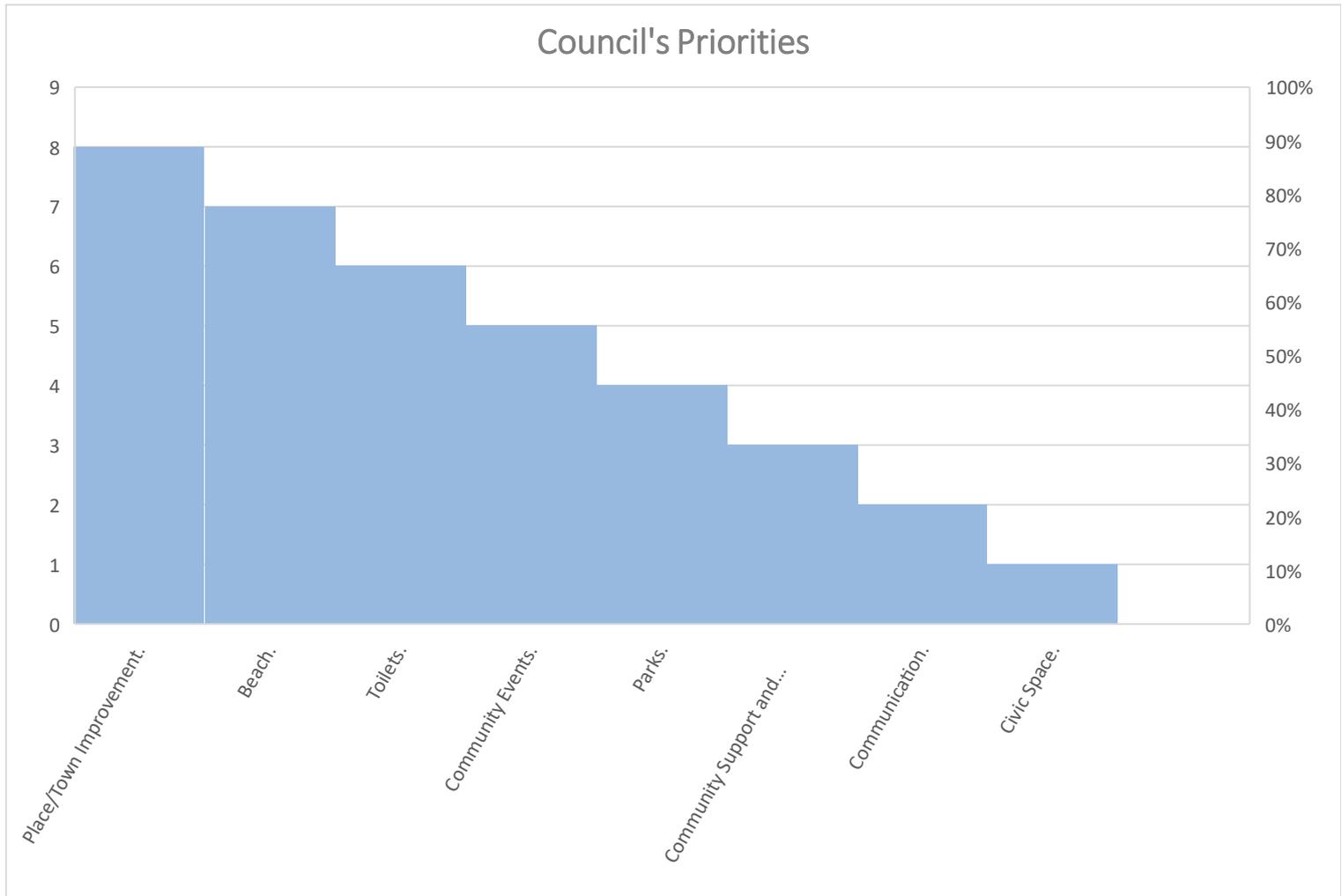
9. PLACE AND TOWN IMPROVEMENTS		
£35,000 (reduction - £2.03 Saving per household)	10	14.1%
£40,000 (current)	31	43.7%
£45,000 (increase - £2.03 increase per household)	19	26.8%
No provision (reduction - £16.23 per household – no activities will be undertaken to improve the town)	3	4.2%
Other	2	2.8%
Did not Answer	6	8.5%
10. YOUTH OFFER		
£15,000	39	54.9%
20,000	16	22.5%
25,000	3	4.2%
30,000	5	7.0%
Do not Support	2	2.8%
Did not Answer	6	8.5%
11. YOUTH OFFER (CAPITAL)		
15,000 (current)	45	63.4%
£20,000 (£2.03 increase per household)	9	12.7%
£25,000 (£4.06 increase per household)	6	8.5%
Do not Support	3	4.2%
Did not Answer	8	11.3%
12. SOLAR PANELS		
Yes	6	8.5%
No	49	69.0%
Did not Answer	16	22.5%
13. EVENTS		
Armistice Day	24	33.8%
Remembrance Service	47	66.2%
Citizen of the year	7	9.9%
Christmas event	35	49.3%
Carnival amd Regetta	48	67.6%
Shop window competitions	17	23.9%
Celebration projects with schools (i.e., mug design competition for jubilee, windows competition for Christmas)	16	22.5%
Did not Answer	1	1.4%

14. PUBLIC TOILETS		
Budgeting for maintenance and repair of the facilities.	40	56.3%
Putting aside money to replace the facilities at end of life to spread the costs.	26	36.6%
Did not Answer	17	23.9%
15. PIER STREET TOILETS		
Fund the new toilets with support from the Isle of Wight Council.		
Yes	40	56.3%
No	20	28.2%
Did not Answer	11	15.5%
If yes, budgeting for new facilities will increase the precept. Would you support the council applying for a loan to spread the cost of the toilets across a number of years to minimise the increase.		
Yes	37	52.1%
No	18	25.4%
Did not Answer	16	22.5%

Consulation Results - 20254/2025 Budget

1. COUNCIL'S PRIORITIES

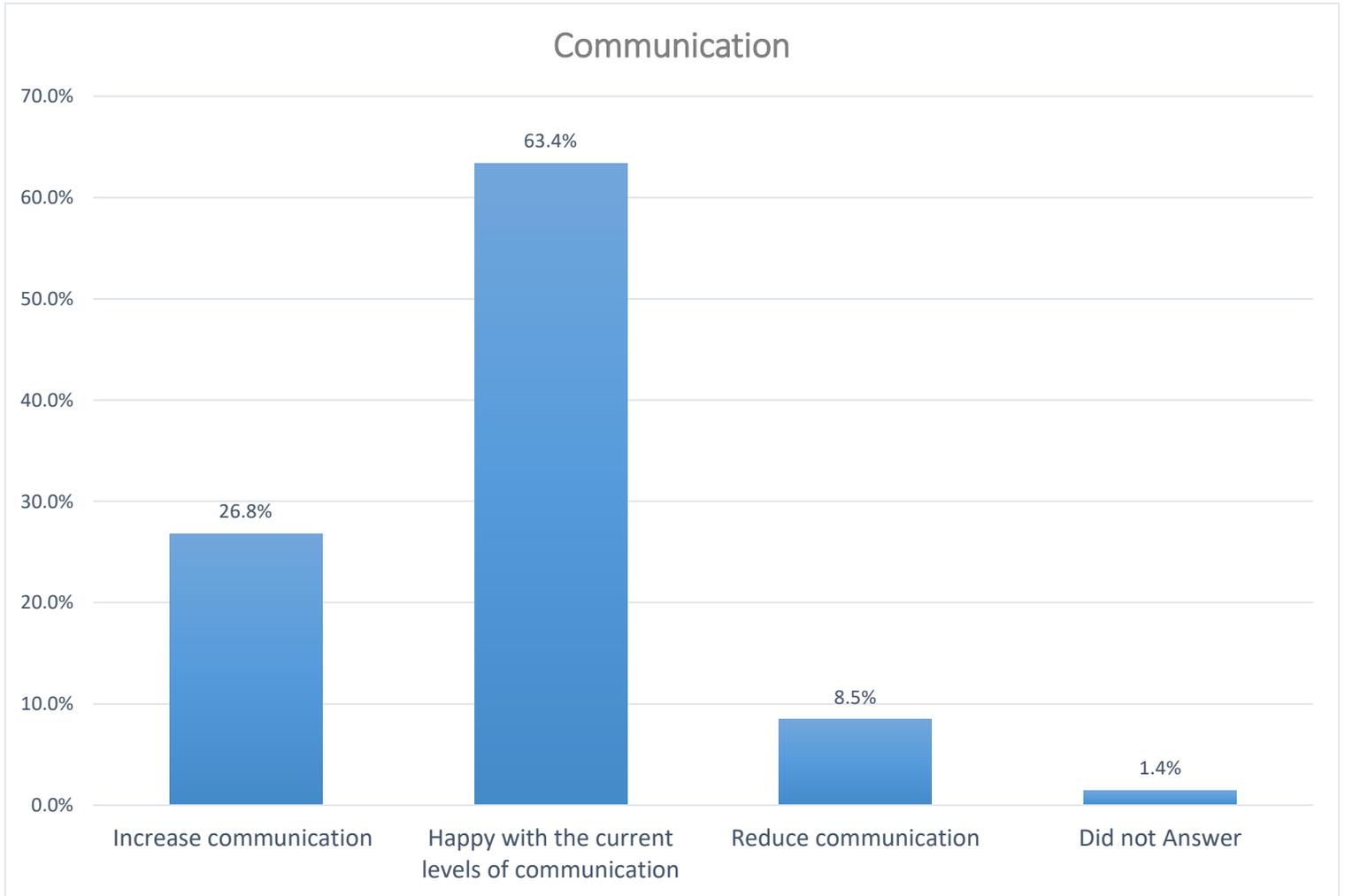
Every year the council needs to prioritise the provisions, services, and activities it provides. How do you think the council should prioritise these (Please rank with 1 being the highest priority and 8



Consulation Results - 20254/2025 Budget

2. COMMUNICATION

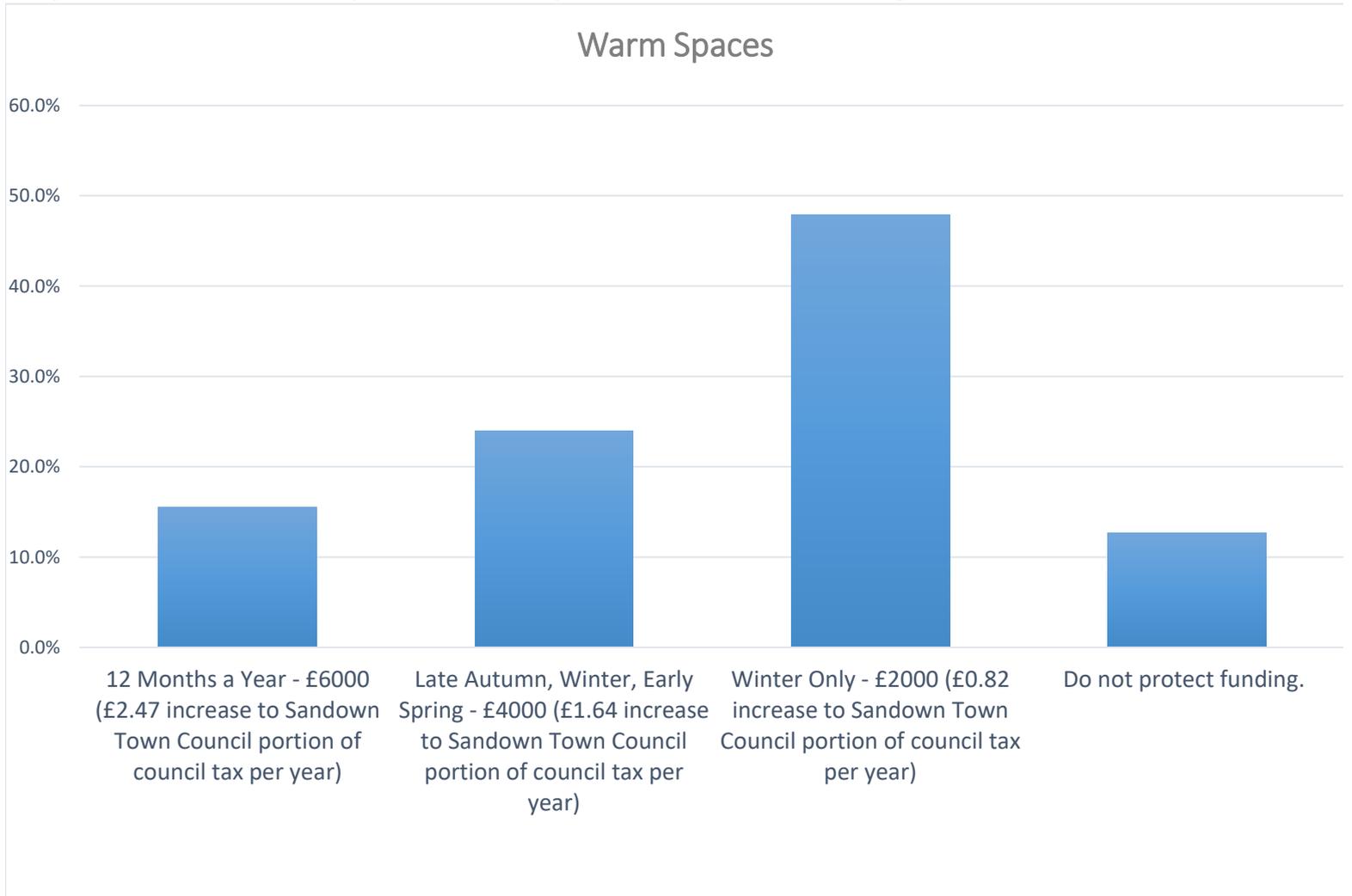
The council thinks about how it communicates with residents on an ongoing basis. There are costs and staffing implications to increasing communication beyond the website, basic Facebook page and editorial contribution to the Sandown Guide. Do you think the council should increase its



Consulation Results - 20254/2025 Budget

3. WARM SPACES AND COMMUNITY WELLBEING INITIATIVES

The reduction of Government support with Fuel Costs will significantly impact on the residents of Sandown. Warm spaces have also served to reduce isolation within the community and are now run all year. The local Warm Space is currently funded via Grant Funding from Connect for Communities

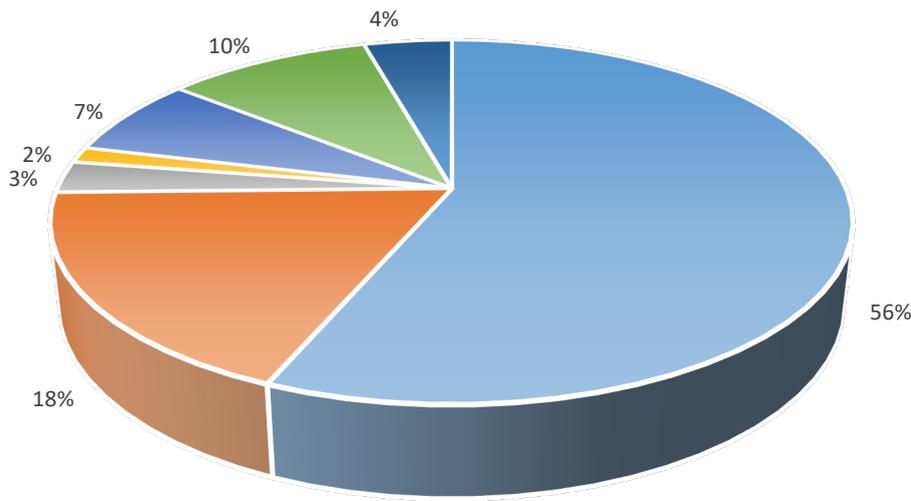


Consulation Results - 20254/2025 Budget

4. PLANNING

Planning is a statutory function and therefore not in the Town Council's gift. However, the Isle of Wight Council has offered additional resource to address planning matters in the town if the town

Contribution to Isle of Wight Council Planning

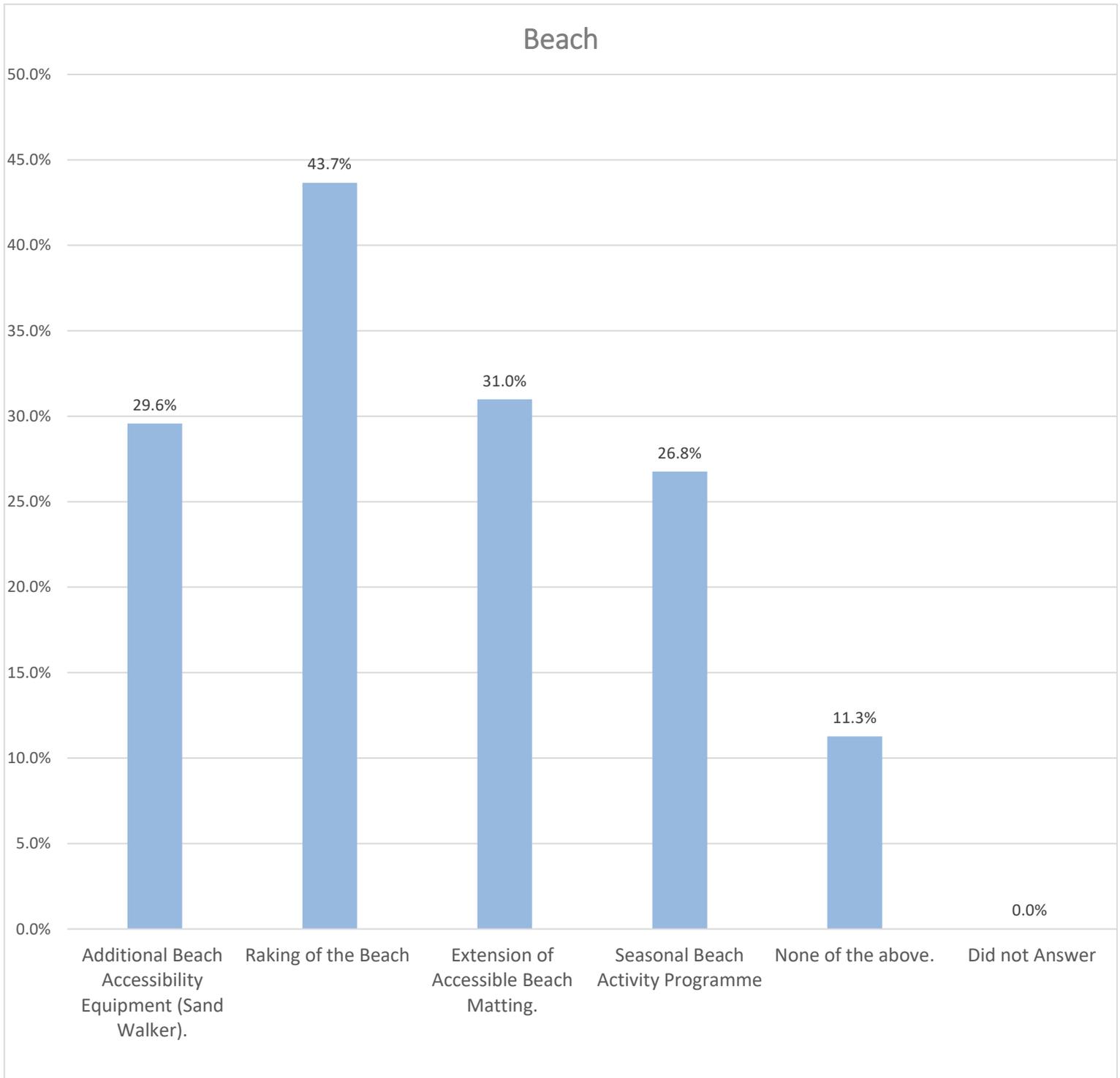


- 1 Day per week (Estimated £5 increase to Sandown Town Council portion of council tax per year)
- 2 Day per week (Estimated £9.50 increase to Sandown Town Council portion of council tax per year)
- 3 Day per week (Estimated £14.00 increase to Sandown Town Council portion of council tax per year)
- 4 Day per week (Estimated £19.00 increase to Sandown Town Council portion of council tax per year)
- 5 Day per week (Estimated £24.00 increase to Sandown Town Council portion of council tax per year)
- No Planning Enforcement (£3.61 Saving Existing Provision)
- Did not Answer

Consulation Results - 20254/2025 Budget

5. BEACH

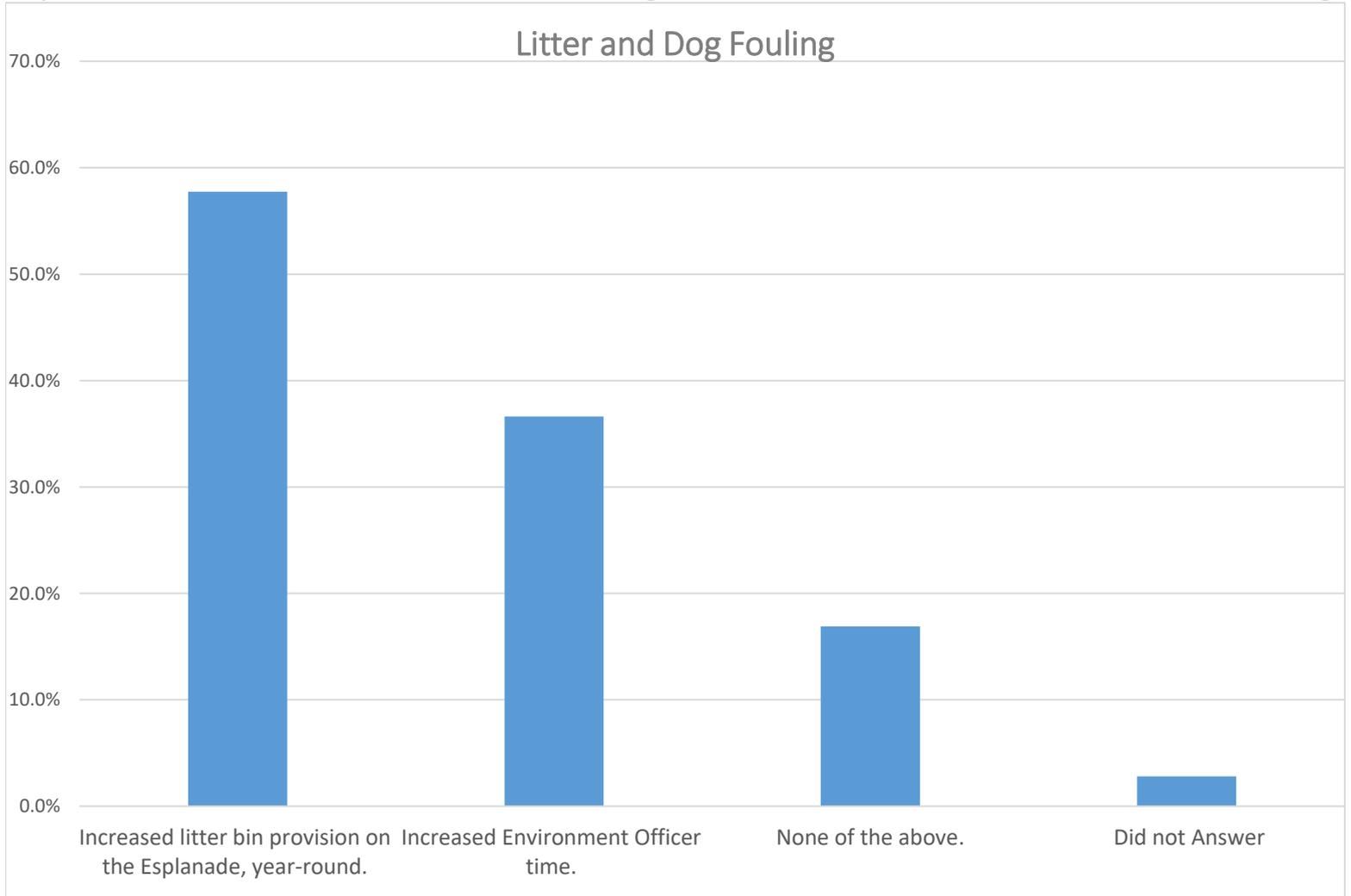
The beach is a key feature in the town. The local beach safety service had its third successful season this year and the council has supported the inshore lifeboat and buoys in the bay, funded litter



Consulation Results - 20254/2025 Budget

6. LITTER AND DOG FOULING

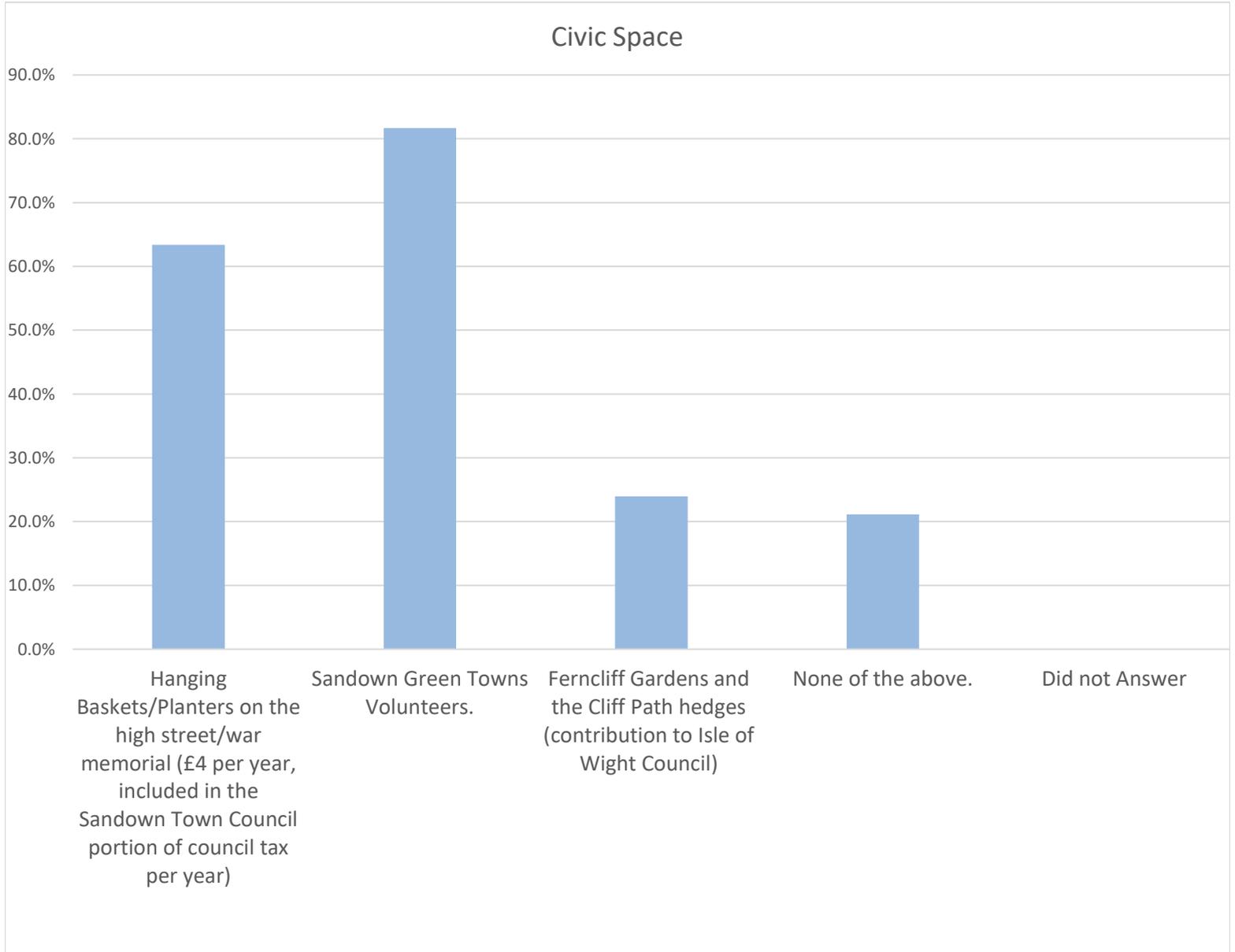
Litter is an issue across the Island. Do think the Town Council should fund additional litter bins on the Esplanade and at Yaverland and consider funding additional Environment Officer hours to tackle dog



Consulation Results - 20254/2025 Budget

7. CIVIC SPACE

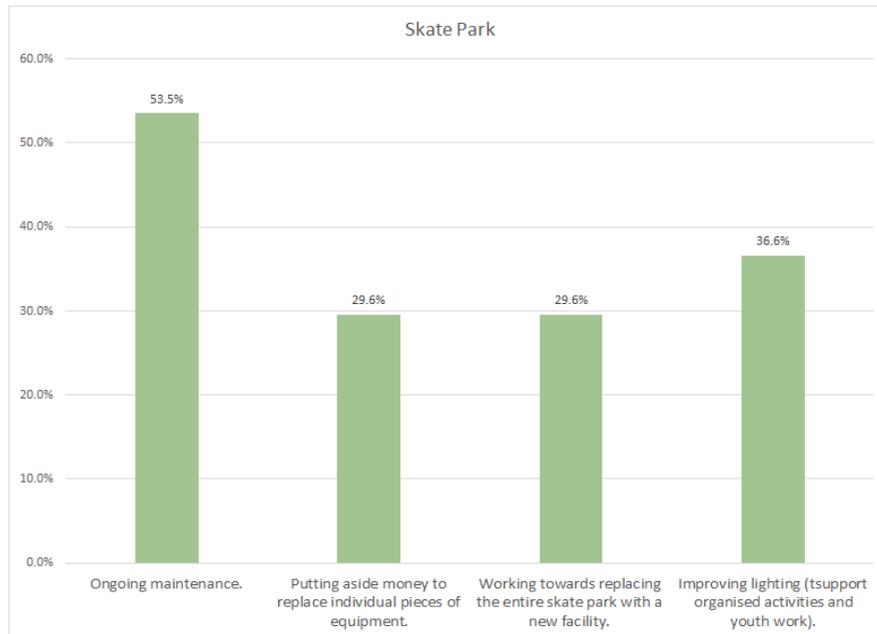
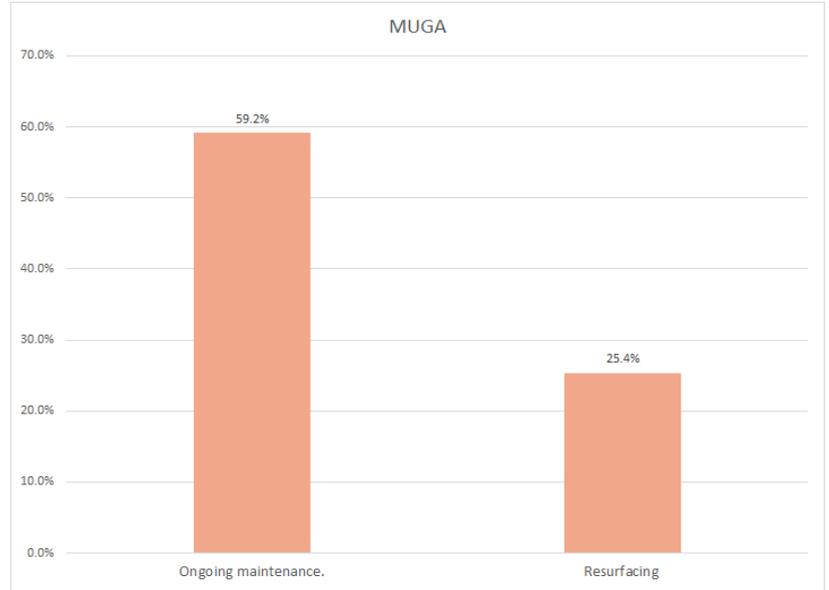
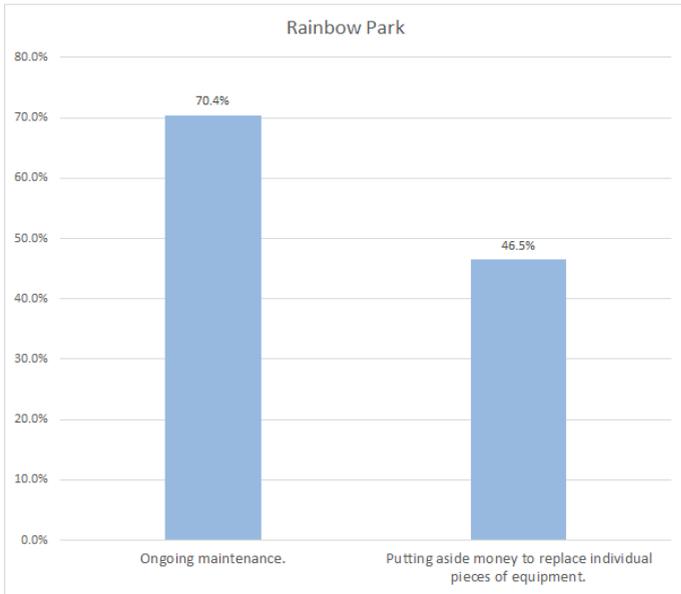
The council has funded the planting and watering of the hanging baskets on the highstreets and supports Sandown Green Towns Volunteers. The Council also contributes towards the Isle of Wight



Consulation Results - 20254/2025 Budget

8. SANDHAM GROUNDS

Sandown Town Council provides and maintains the equipment in Sandham Grounds. To ensure the continued provision of the Multi Use Games Area, Rainbow Park and Skate Park it is important the Rainbow Park

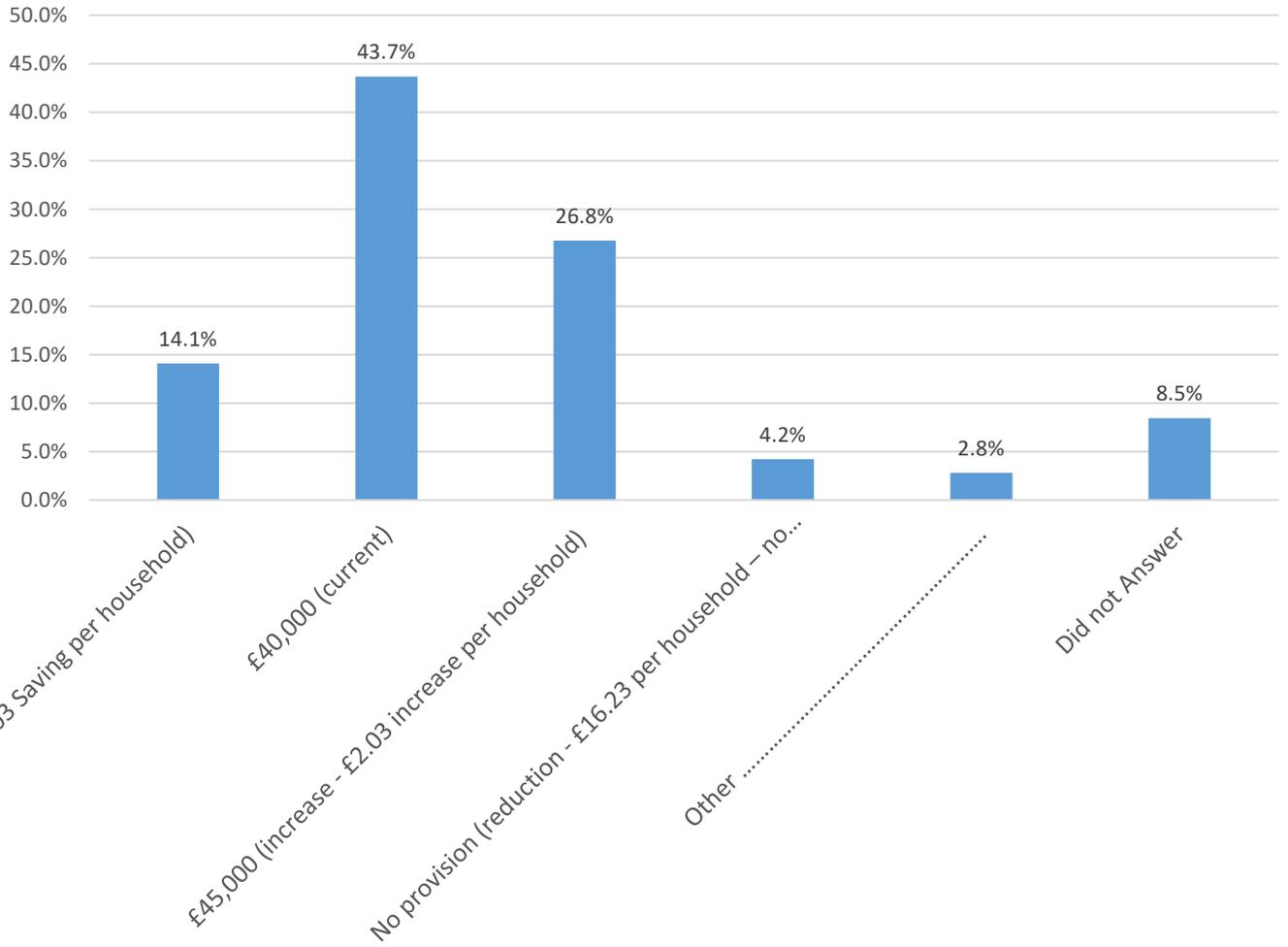


Consulation Results - 20254/2025 Budget

9. PLACE AND TOWN IMPROVEMENTS

The Council has a budget for town improvements which it uses to install and maintain defibrillators, supporting “in bloom” and community activities and projects (such as repainting the railings) as well as delivering projects supporting the Bay Place Plan and regeneration. If the monies are not spent,

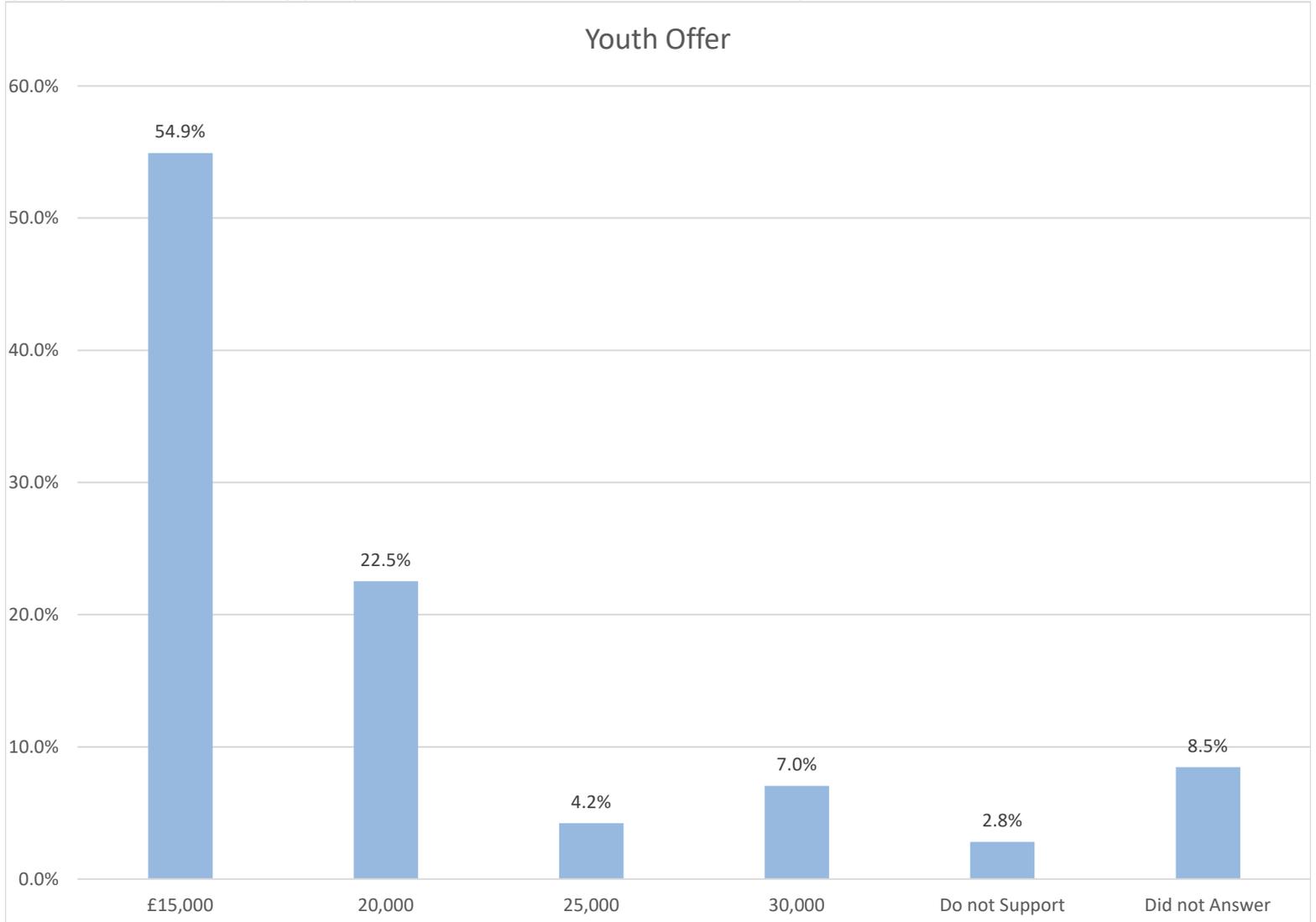
Place and Town Improvements



Consulation Results - 20254/2025 Budget

10. YOUTH OFFER

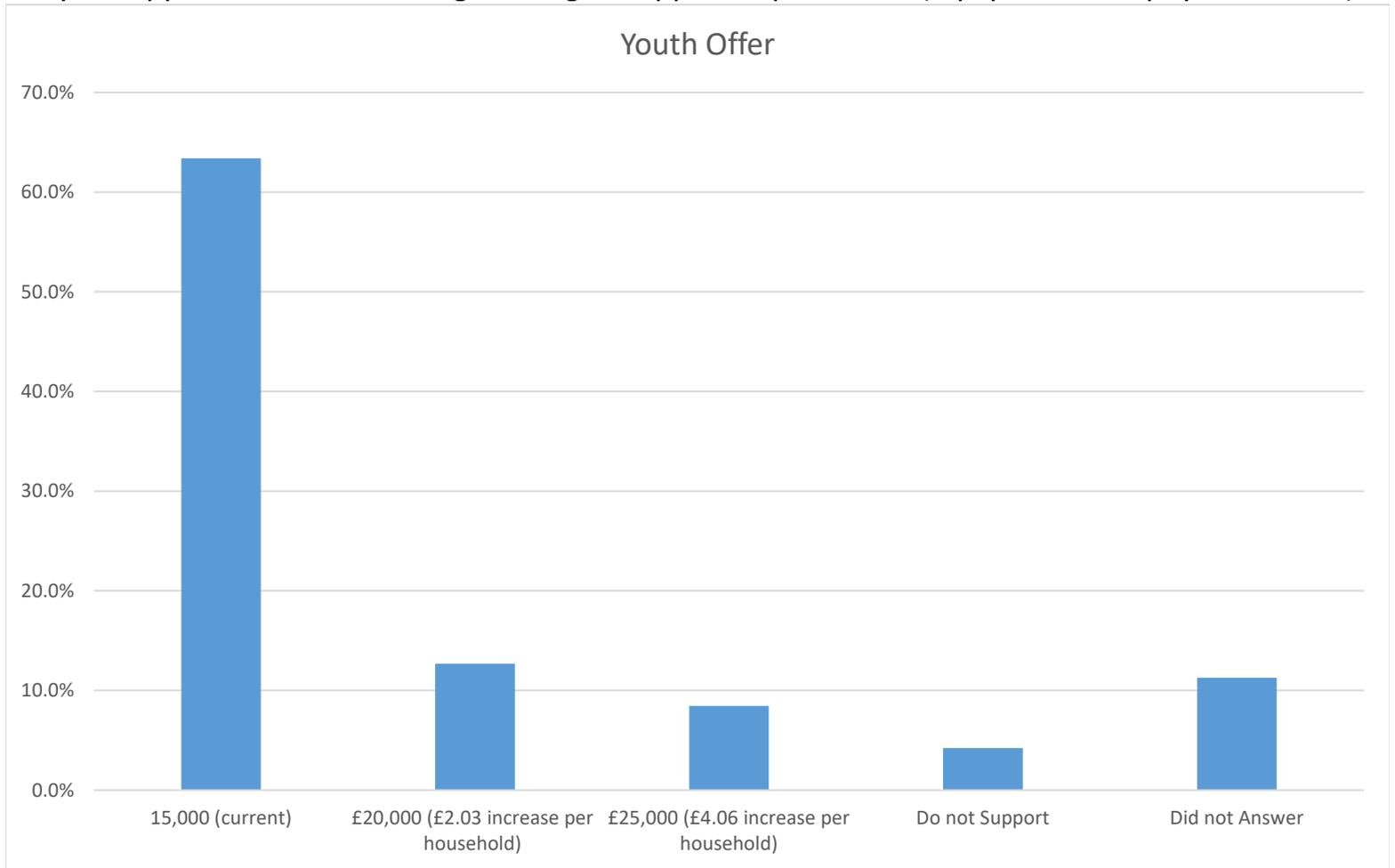
The council included £15,000 funding to support provision in last year's budget. Using those monies as match funding the local resilience officer was able to secure grants to deliver several outreach programmes to young people in Sandown and work with the police. Sandown has seen a reduction



Consulation Results - 20254/2025 Budget

11. YOUTH OFFER (CAPITAL)

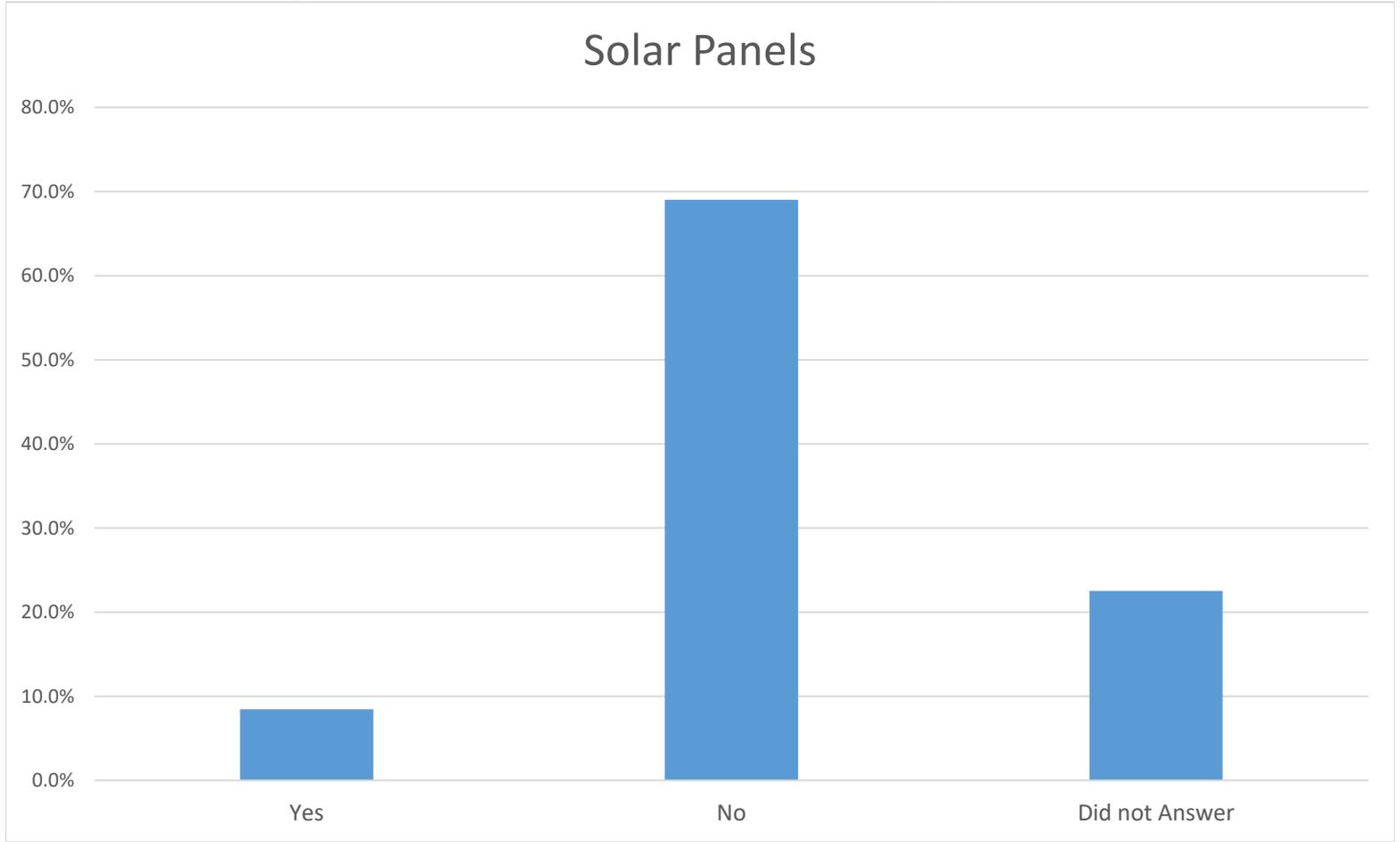
Do you support Council allocating funding to support Capital Costs (equipment and physical assets)



Consulation Results - 20254/2025 Budget

12. SOLARS

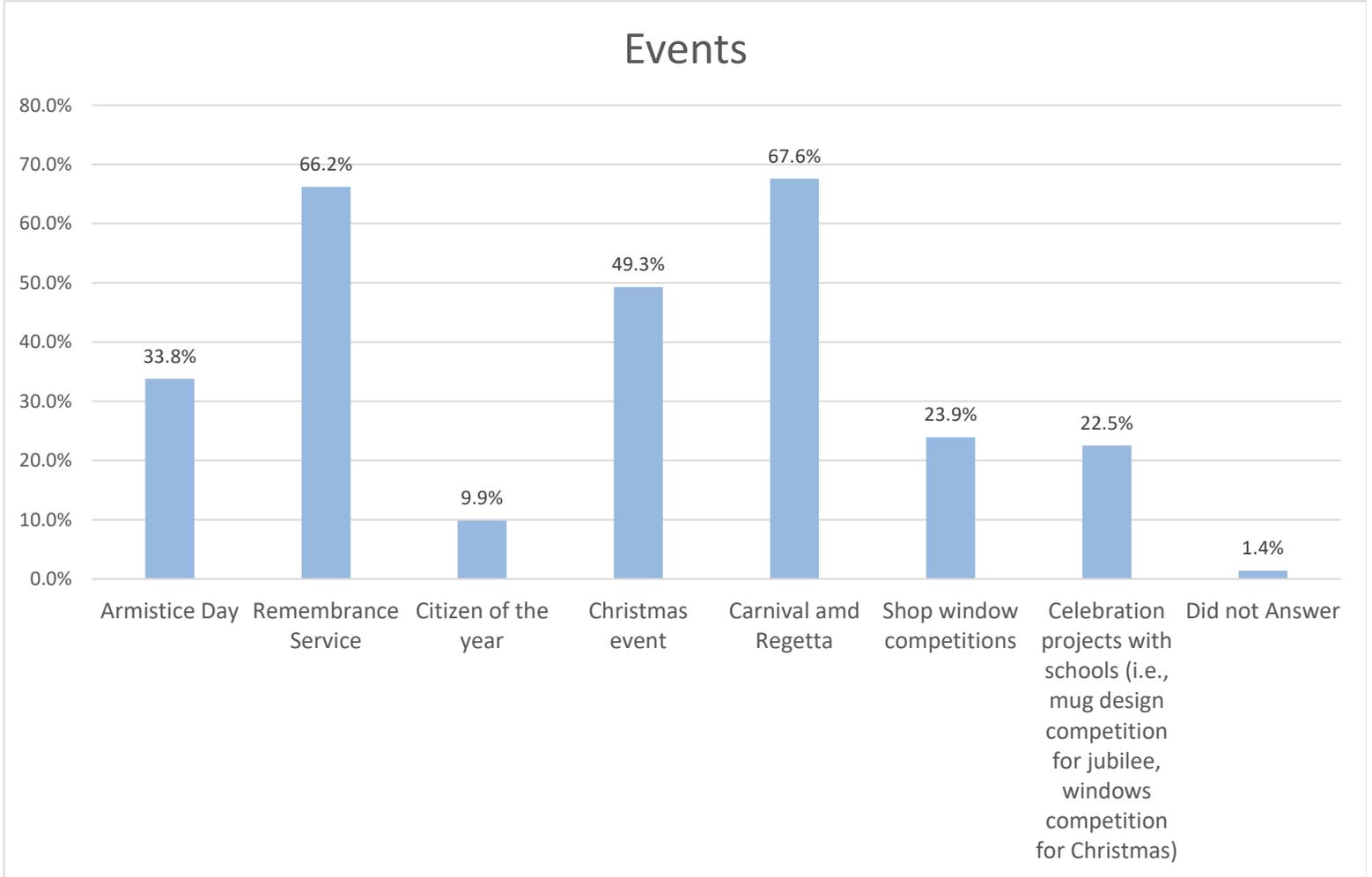
Council is considering the installation of Solar Panels at the Broadway Centre. It is estimated it will



Consulation Results - 20254/2025 Budget

13. . EVENTS

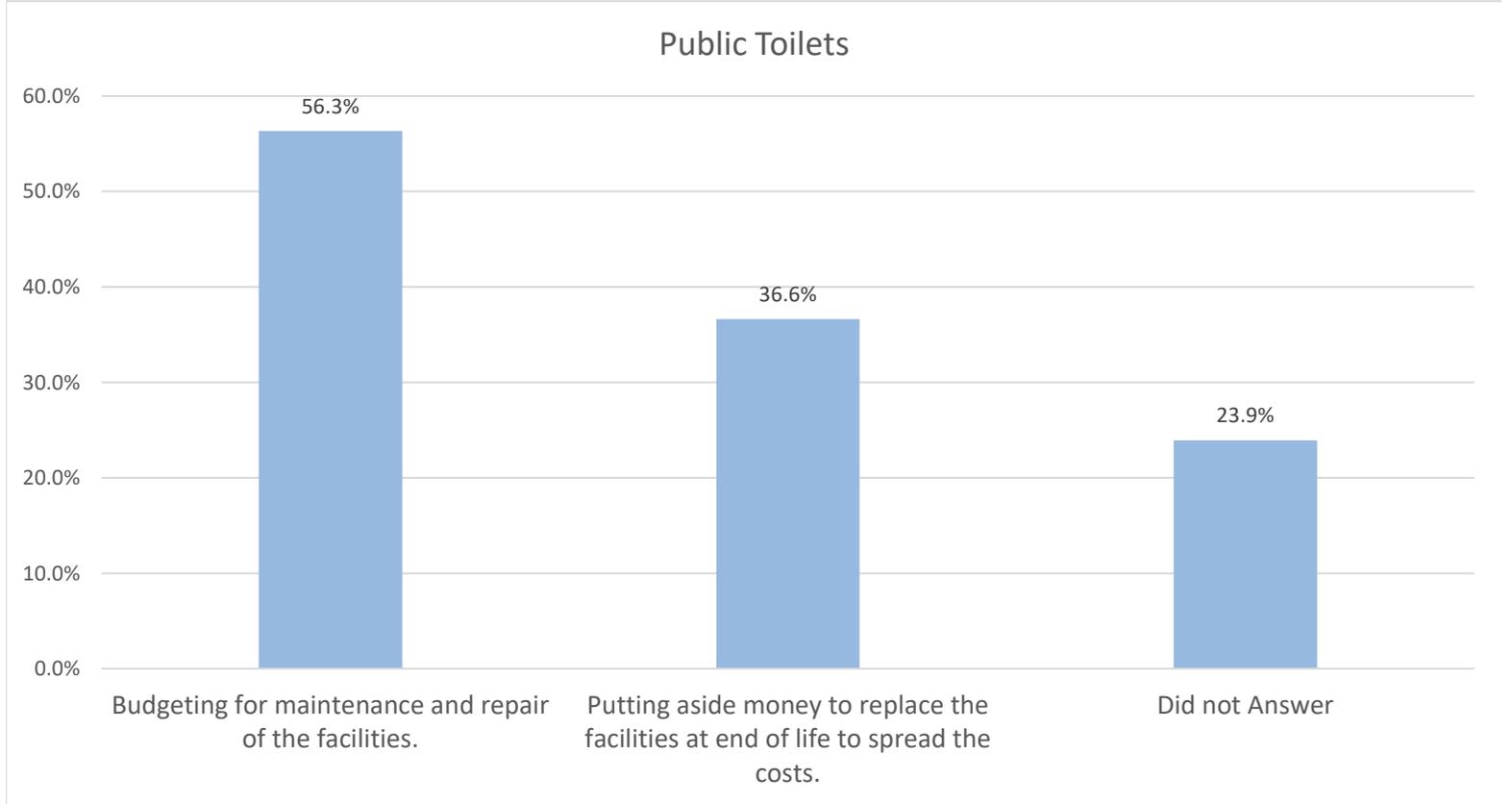
Community events help bring members of a community closer together and enhance mental well-being. They also help establish a towns identity and boost the local economy. Which of the following



Consulation Results - 20254/2025 Budget

14. PUBLIC TOILETS

The toilets at Eastern Gardens and St John's have been replaced with new facilities. The council has budgeted to replace the facilities at Yaverland with work on the project beginning shortly. A Public

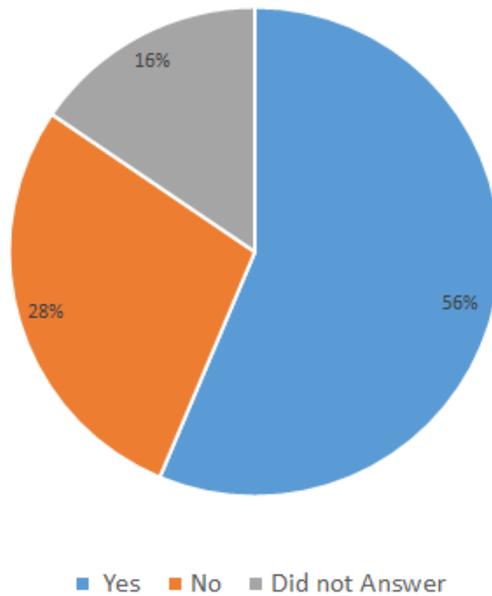


Consulation Results - 20254/2025 Budget

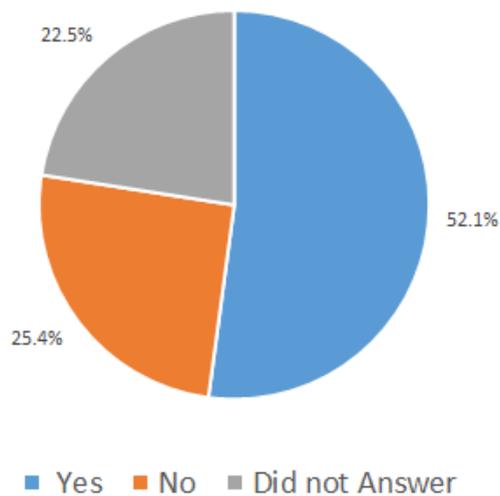
15. PIER STREET TOILETS

The Town Council is not responsible for the provision of toilets at Pier Street. These are currently owned by the Isle of Wight Council and are being sold for development. Do you think the Town

Fund the new toilets with support from the Isle of Wight Council.



If yes, budgeting for new facilities will increase the precept. Would you support the council applying for a loan to spread the cost of the toilets across a number of years to minimise the increase.



STATUS	CAPITAL	Cost Centre	Cost Code	Line Item	2023 - 2024 Actual	2024 - 2025 Budget	2024-2025 To Date (30/9)	2024-2025 Year End anticipated	Overspend/ Underspend	2025 - 2026 Budget	Notes (INFLATION AT 5%)
Req		ADMINISTRATION	Audit		250.00	262.50	250.00	250.00	-12.50	262.50	Price fixed for 2024/25.
Req		ADMINISTRATION	Audit	External	0.00	1958.25	3676.25	3676.25	1718.00	1838.13	2023/24 invoiced in 2024/2025 - Costs split
Req		ADMINISTRATION	Broadband and Telephone	Monthly Charges	534.99	705.60	343.00	705.60	0.00	705.60	Year end cannot be forecast
Req		ADMINISTRATION	Broadband and Telephone	Repair and Maintenance	0.00	183.57	0.00	183.57	0.00	192.74	Year end cannot be forecast
Req		ADMINISTRATION	County Association Membership Fees/IWSA		10.00	1186.50	1233.18	1233.18	46.68	1294.84	Annual Increase more than forecasted - Offset by training
Req		ADMINISTRATION	ICO Registration		35.00	46.62	0.00	45.00	-1.62	47.25	Billed Q3 - Increase less than expected
Cap	CAP	ADMINISTRATION	ICT	Capital (equipment)	0.00	1000.00	0.00	1500.00	500.00	1500.00	Capital Monies to build Earmarked/Allocated Reserves
Req		ADMINISTRATION	ICT	Consumables	261.74	303.56	332.85	665.70	362.15	698.99	Offset by rebilling Lake and Havenstreet
Req		ADMINISTRATION	ICT	Repair and Maintenance/Support	446.00	2000.00	890.4	1248.00	-752.00	2000.00	Review of ICT set-up required. Managed solution moving forward.
Req		ADMINISTRATION	ICT	Accounting Software	1140.00	1197.00	1140.00	1140.00	-57.00	1197.00	Increase less than forecasted.
Req		ADMINISTRATION	ICT	Domain Registration	0.00	90.91	0.00	90.00	-0.91	0.00	Increase less than forecasted.
Req		ADMINISTRATION	ICT	Office 365	370.80	467.25	201.6	806.40	339.15	846.72	Renewed via ReSeller. Cllr email requires licences. Off set by email hosting costs.
Req		ADMINISTRATION	ICT	Email Hosting	288.00	378.00	0.00	0.00	-378.00	0.00	Migrated to 365
Req		ADMINISTRATION	ICT	Adobe/Zoom/Survey Monkey	486.00	1171.33	0.00	1171.33	0.00	1229.89	Year end cannot be forecast (billed Q4)
Req		ADMINISTRATION	ICT	Antivirus	0.00	52.50	0.00	0.00	-52.50	0.00	Microsoft 365 included protection.
Req	NEW	ADMINISTRATION	ICT	Cloud Back-up	0.00	396.90	0.00	442.80	45.90	464.94	
Req		ADMINISTRATION	Insurance		7271.15	9863.25	10467.00	10467.00	603.75	15000.00	Addition of Changing Places and additonal insurance for flooding. MUGA will need revaluation.
Req		ADMINISTRATION	Mayors Board		40.00	42.00	0.00	0.00	-42.00	44.10	No Change to Mayor
Req		ADMINISTRATION	Office Equipment Service	PAT Test Recalibration	76.49	83.33	71.50	71.50	-11.83	75.08	Increase less than forecasted.
Req		ADMINISTRATION	Photocopier		391.54	625.50	495.35	990.70	365.20	1040.24	
Req		ADMINISTRATION	Postage		28.10	50.00	0.00	50.00	0.00	50.00	Year end cannot be forecast. Reduced in 2024/25 as most correspondence now sent digitally.
Optional		ADMINISTRATION	Professional Fees	Sites (Planning, surveys)	1907.00	5000.00	1777.70	5000.00	0.00	5000.00	Year end cannot be forecasted
Req		ADMINISTRATION	Professional Fees	Payroll	334.50	648.00	210.00	648.00	0.00	680.40	24/25 = 4 staff. 24/25 = 4 staff
Optional		ADMINISTRATION	Professional Fees	Legal Advice	0.00	1500.00	0.00	1500.00	0.00	1500.00	
Optional		ADMINISTRATION	Professional Fees	Contracts etc	6373.92	3000.00	0.00	3000.00	0.00	3000.00	Year end cannot be forecast
Req		ADMINISTRATION	Professional Fees	Accessabile Formatting	787.75	944.06	34.50	944.06	0.00	991.26	Year end cannot be forecast
Req	Loan	ADMINISTRATION	Public Works Loan	Loan 1	9926.48	9926.48	4963.24	9926.48	0.00	9926.48	Interest fixed for term
Req	Loan	ADMINISTRATION	Public Works Loan	Loan 2	23212.50	23288.00	11493.00	23288.00	0.00	23288.00	Interest decreases with balance
Req	Loan	ADMINISTRATION	Public Works Loan	Yaverland Toilets	0.00	26967.52	0.00	17978.35	-8989.17	26967.52	Drawn down in July.
Optional	Loan	ADMINISTRATION	Public Works Loan	Pier Street Toilets	0.00	0.00	0.00	0.00	0.00	0.00	Site unlikely to be brought to market until 2026.
Req		ADMINISTRATION	Stationary		1137.51	880.40	£316.06	880.40	0.00	924.42	Cannot be budgeted
Req		ADMINISTRATION	Bank Charges		0.00	0.00	£0.00	51.00	51.00	402.00	Turnover exceeds thresholds for a free account - costs per Cash and Cheque transactions
Req		ADVERTS AND PUBLICITY	Adverts		266.90	500.00	0.00	500.00	0.00	500.00	Year end cannot be forecast.
Req		ADVERTS AND PUBLICITY	ICT	Website	241.88	253.97	0.00	216.00	-37.97	226.80	Website migrated to new Provider
Optional	NEW	ADVERTS AND PUBLICITY	Hard Copy Publication		0.00	0.00	0.00	0.00	0.00	5000.00	
Optional	NEW	ADVERTS AND PUBLICITY	Digital verison		0.00	0.00	0.00	0.00	0.00	2000.00	
Optional	NEW	ADVERTS AND PUBLICITY	Notice Boards		0.00	0.00	0.00	0.00	0.00	1500.00	
Req	CAP	ADVERTS AND PUBLICITY	Library Information Board		0.00	0.00	0.00	30000.00	30000.00	0.00	Grant monies passported from SBA
Drop Off		ADVERTS AND PUBLICITY	Website Upgrade		0.00	0.00	1,882.50	3765.00	3765.00	0.00	Migration and upgrade.
Req		BEACHES	Beach Cleaning (Bins)		13507.69	14183.07	6798.00	13002.00	-1181.07	13652.10	Price increase less than forecast
Req		BEACHES	Buoys		5777.07	6065.92	5874.03	5874.03	-191.89	6167.73	Price increase less than forecast
Optional		BEACHES	Mechanical Raking		0.00	7800.00	0.00	0.00	-7800.00	0.00	Trial was unscuessful due to beach conditions and service was not taken forward. No charge for trial. Proposal has been requested for 2025
Optional		BEACHES	Life Boat		2000.00	3000.00	2000.00	3000.00	0.00	3000.00	
Req		BEACHES	Lifeguard Equipment and training		6500.00	6500.00	5000.00	5000.00	-1500.00	6500.00	2021 season invoice received late. 2023/2024 and 2024/2025 fixed
Cap	CAP	BEACHES	Lifeguard Base	Capital (Reserves)	0.00	4000.00	0.00	4000.00	0.00	4000.00	Capital Monies to build Earmarked/Allocated Reserves
Req		BEACHES	Lifeguard Base	Maintenance & Transport	1849.92	2000.00	2875.18	3955.18	1955.18	4000.00	Additional maintenance required due to adverse weather
Req		BEACHES	Lifeguards Service		16000.00	17500.00	17500.00	17500.00	0.00	20000.00	
Req		BEACHES	Beach Storage		0.00	116.55	0.00	116.55	0.00	122.38	Year end cannot be forecast
Optional		BEACHES	Tourism	Blue Flag/Seaside award	612.15	945.00	0.00	945.00	0.00	992.25	Billed Jan/Feb
Req		BEACHES	Beach	Maintenance and Repairs (Access)	2870.00	0.00	0.00	80.00	80.00	500.00	Installed late in season but still required cleaning.
Optional	CAP	BEACHES	Beach	Matting for Wheel Chairs	0.00	0.00	11518.52	11518.52	11518.52	10000.00	Carried forward from last years budget.
Req		BROADWAY CENTRE	Ad Hoc Outside Cleaner		1700.70	1000.00	0.00	1000.00	0.00	1000.00	Cannot be forecasted
Req		BROADWAY CENTRE	Business Rates		4441.10	4663.16	2665.10	4441.10	-222.06	4663.16	No Increase.
Cap	CAP	BROADWAY CENTRE	CCTV	Capital - Reserves	0.00	200.00	0.00	200.00	0.00	200.00	Capital Monies to build Earmarked/Allocated Reserves
Cap	CAP	BROADWAY CENTRE	Conference System	Main Hall	0.00	0.00	0.00	0.00	0.00	2000.00	Capital Monies to build Earmarked/Allocated Reserves
Cap	CAP	BROADWAY CENTRE	Hearing Loop	Main Hall	0.00	0.00	0.00	0.00	0.00	150.00	Capital Monies to build Earmarked/Allocated Reserves
Cap	CAP	BROADWAY CENTRE	Hearing Loop	Meeting room	0.00	750.00	0.00	750.00	0.00	300.00	A cheaper solution whih could also be utilised in other rooms would be a portable loop system (budget updated accordingly)
Req		BROADWAY CENTRE	Furniture and fittings		681.73	1000.00	922.07	1000.00	0.00	1000.00	
Cap	CAP	BROADWAY CENTRE	Projector		0.00	0.00	0.00	0.00	0.00	1600.00	The projector used currently is the Clerks. The proposeed solution would be installed in the hall and include a built in screen.
Req		BROADWAY CENTRE	Landscape		210.00	500.00	58.72	500.00	0.00	500.00	Cannot be forecasted
Optional		BROADWAY CENTRE	Car Park		606.00	0.00	0.00	0.00	0.00	14000.00	13800 (fix) or 9500 (just make good) 2023
Req		BROADWAY CENTRE	Licenses	(music , microphone)	125.00	1050.00	654.00	654.00	-396.00	1050.00	Temporary Reduction in sessions.
Req		BROADWAY CENTRE	Repair and Maintenance	Door Stop/door system	1088.52	500.00	500.00	500.00	0.00	500.00	Year end cannot be forecasted
Req		BROADWAY CENTRE	Repair and Maintenance	Sundries (cleaning supplies etc)	3253.51	1444.82	705.69	1444.82	0.00	1517.06	Year end cannot be forecasted
Req		BROADWAY CENTRE	Repair and Maintenance	General repair and maintenance (inc.window cleaning)	0.00	6000.00	3212.08	6424.16	424.16	6000.00	Year end cannot be forecasted/ The centre is nearly 5 years old and will need to have some maitance works to keep it in good condition.
Req		BROADWAY CENTRE	Service	Alarms/CCTV/Boiler/Electrics/Legionares/Fire extinguishers	1245.04	1002.29	1150.66	1150.66	148.37	1208.19	Increase to costs slightly higher than expected.
Req		BROADWAY CENTRE	Signage		99.87	118.88	0.00	118.88	0.00	124.83	Year end cannot be forecast
Req		BROADWAY CENTRE	Utilities	Gas	1560.03	3515.31	1548.48	3515.31	0.00	3691.07	Summer usage is less than winter.
Req		BROADWAY CENTRE	Utilities	Water	521.91	786.19	259.56	786.19	0.00	825.50	Summer usage is less than winter.
Req		BROADWAY CENTRE	Utilities	Electric	1580.03	3626.44	-819.76	3626.44	0.00	3807.76	The billing was incorrect and has been rectified resulting in credit and is therefore not an accurate reflection of usage.
Req		BROADWAY CENTRE	Waste Collection (General and Confidential)		1920.38	2413.59	1088.76	2177.52	-236.07	2286.40	Reduction of waste due to recycling.
Req		BROADWAY CENTRE	Waste Collection (Sanitary)		243.17	327.60	123.08	246.16	-81.44	258.47	Charges not increased in 2023/25
Optional		BROADWAY CENTRE	Solar Panels		0.00	0.00	0.00	0.00	0.00	15000.00	Based on indicitive costs obtained (panels, stuctural and bat issues) would be £15k or £6 increase per year per household
Req		CIVIC	Remembrance	Wreaths	60.00	244.76	0.00	244.76	0.00	256.99	Takes place in November

Req		CIVIC	Remembrance	Events	550.50	1835.66	172.37	1835.66	0.00	1927.45	Takes place in November
Optional		CIVIC	Civic Celebrations	Events (Coronation etc)	0.00	500.00	0.00	500.00	0.00	500.00	Cannot be forecast. Events tend to be Q3 and Q4.
Optional		CIVIC	Town Crier		0.00	0.00	0.00	0.00	0.00	0.00	Position is vacant
Req		CIVIC SPACE	Christmas Tree and Lights	Tree and install (annual)	841.67	1048.95	0.00	1048.95	0.00	1101.40	December project.
Cap	CAP	CIVIC SPACE	Christmas Tree and Lights	New lights and Storage	0.00	200.00	0.00	1248.00	1048.00	200.00	Lights were not due for replacemnt for 3 years. Broken by vandals.
Req		CIVIC SPACE	Decorative Lighting	Maintenance	0.00	3000.00	0.00	3000.00	0.00	3000.00	Damage requiring repairs is more likley through te Autum and Winter.
Cap	CAP	CIVIC SPACE	Decorative Lighting	Capital Replacement	0.00	3000.00	0.00	3000.00	0.00	3000.00	Capital Monies to build Earmarked/Allocated Reserves
Req		CIVIC SPACE	Defib Pads		0.00	244.76	0.00	244.76	0.00	256.99	Year end cannot be forecasted
Optional		CIVIC SPACE	Enviroment Officer	Extra Hours	0.00	2396.10	0.00	2396.10	0.00	2496.00	Billed Q4. 2 additional hours for inspections and investigations
Optional		CIVIC SPACE	Planning Enforcement	Planning Enforcement	0.00	8901.20	0.00	8901.20	0.00	17802.40	Senior enforcement officer x2 days (may increase as based on last years costs)
Optional		CIVIC SPACE	Ferncliff - Grounds Maintenance and Hedge Cutting		440.00	466.00	0.00	466.00	0.00	489.30	Works take place in Spring. 2024/25 Gtound Maintenance Only.
Optional		CIVIC SPACE	Green Towns		2500.00	3000.00	3000.00	3,000.00	0.00	3000.00	
Optional		CIVIC SPACE	Hanging Baskets - Highstreet	Planting/Install/Removal	1865.72	1904.27	1244.95	1802.16	-102.11	1892.27	Island roads price increase lower than expected.
Optional		CIVIC SPACE	Hanging Baskets - Highstreet	Watering	5510.30	5785.82	3761.78	4711.58	-1074.24	6021.39	Baskets late being installed. Lots of rain.
Req		CIVIC SPACE	Los Altos Grass Cut		5511.66	5292.50	1745.68	5237.04	-55.46	5498.89	Increase less than expected.
Req		CIVIC SPACE	Exercise Trail		0.00	0.00	0.00	10929.00	10929.00	0.00	Project pending permissions. Was unbudgeted but is grant funded and any overspend from grants can be vired from Place Plan.
Req		CIVIC SPACE	Exercise Trail Mainteance		0.00	0.00	0.00	0.00	0.00	1000.00	
Optional		CIVIC SPACE	Revetment Lighting		0.00	466.20	0.00	466.20	0.00	489.51	Not billed in 5 years. Can pay from resevres if billed?
Optional		CIVIC SPACE	Place Plan/Town Improvement Fund		5294.92	40000.00	835.51	40000.00	0.00	40000.00	Year end cannot be forecast. Projects in plannings tages.
Req		CIVIC SPACE	War Memorial	Maintenance (inc Flag replacement)	4192.50	500.00	559.95	2,359.95	1859.95	2000.00	Unexpected cleaning and repairs needed. Budgeted for annual cleaning oving forward.
Req		CIVIC SPACE	War Memorial (Animal)	Maintenance	0.00	500.00	0.00	500.00	0.00	500.00	Year end cannot be forecast
Optional		COMMUNITY, GRANTS & EVENTS	Schools		1337.25	1000.00	0.00	1000.00	0.00	1000.00	Year end cannot be forecast
Optional		COMMUNITY, GRANTS & EVENTS	Grants	Carnival Association Events	2000.00	5000.00	5000.00	5000.00	0.00	5000.00	
Optional		COMMUNITY, GRANTS & EVENTS	Grants	Football Club	0.00	800.00	800.00	800.00	0.00	2000.00	Pich rentals (inc. our MUGA)
Optional		COMMUNITY, GRANTS & EVENTS	Grants	Xmas Funday	0.00	2000.00	2000.00	2000.00	0.00	2000.00	Funday brought forward from 2022/2023. Connect4 communities excluded as passported.
Optional		COMMUNITY, GRANTS & EVENTS	Grants	General	13000.00	4000.00	6380.00	6380.00	2380.00	4000.00	6000 passported (Warm Spaces)
Optional		COMMUNITY, GRANTS & EVENTS	Grants	Warm Spaces Protection	0.00	6000.00	6000.00	6000.00	0.00	6000.00	6000 passported (Warm Spaces). To protect Sandowns Warmspace
Cap	CAP	COMMUNITY, GRANTS & EVENTS	Youth Provision	Capital project	0.00	15000.00	0.00	15000.00	0.00	15000.00	Year end cannot be forecast
Optional		COMMUNITY, GRANTS & EVENTS	Youth Provision	Revenue	15000.00	15000.00	15000.00	15000.00	0.00	20000.00	
Req		COUNCILLORS	Election		0.00	0.00	0.00	0.00	0.00	4000.00	Election Year
Optional		COUNCILLORS	Hospitality		0.00	250.00	79.84	250.00	0.00	250.00	Year end cannot be forecast.
Optional		COUNCILLORS	Mayor Allowance		500.00	0.00	0.00	0.00	0.00	500.00	
Optional		COUNCILLORS	Training		0.00	0.00	0.00	0.00	0.00	1000.00	If new council opts to leave IWALC training busgte will be required.
Req		SANDHAM GARDENS (GENERAL)	Grounds Maintenance	Drainage	0.00	1748.25	0.00	1748.25	0.00	1835.66	Year end cannot be forecast
Req		SANDHAM GARDENS (GENERAL)	Grounds Maintenance	Grass Cutting (includes SJP)	2690.00	4032.00	2040.00	4080.00	48.00	4284.00	More cuts due to optimal weather and mild autumn.
Req		SANDHAM GARDENS (GENERAL)	Grounds Maintenance	Weed Treatment/pest control	460.00	1000.00	0.00	1000.00	0.00	1000.00	Moles are prevelant on site. Current Contract expires January. Year end cannot be forecast
Req		SANDHAM GARDENS (GENERAL)	Inspections	All parks	2754.00	5496.10	920.00	5000.00	-496.10	5000.00	Additional inspections following repairs.
Optional		SANDHAM GARDENS (GENERAL)	Kerbing		0.00	0.00	0.00	0.00	0.00	0.00	To be reviewed as part of bigger project
Optional		SANDHAM GARDENS (GENERAL)	Lighting	Repair	0.00	0.00	0.00	0.00	0.00	1500.00	Repairs were not budgeted. Heritage lights may need replacement
Req		SANDHAM GARDENS (GENERAL)	Lighting	STC Parks replacement	0.00	0.00	0.00	30000.00	30000.00	0.00	
Req		SANDHAM GARDENS (GENERAL)	Lighting	Electricity	608.16	1890.00	150.71	1890.00	0.00	1984.50	More lighting required through winter months. Cannot be forecast
Req		SANDHAM GARDENS (GENERAL)	Maintenance and Repair	General repairs - all areas (fencing, paths etc)	906.66	6300.00	2113.43	6000.00	-300.00	6000.00	Year end cannot be forecast
Req		SANDHAM GARDENS (GENERAL)	Signage		15.49	315.00	0.00	315.00	0.00	330.75	
Req		SANDHAM GARDENS (GENERAL)	Litter Picking		5790.00	9100.00	3095.00	9100.00	0.00	9100.00	Year end cannot
Cap	CAP	SANDHAM GARDENS (GENERAL)	CCTV	Installation	0.00	3675.00	0.00	6491.86	2816.86	0.00	CCTV Installation costs had increased due to a number of years lapsing between quote an installation
Req	NEW	SANDHAM GARDENS (GENERAL)	CCTV	Service and Maintenance	0.00	0.00	0.00	0.00	0.00	799.00	Annual inspection, 4x engineer callouts
Optional		SANDHAM GARDENS (MUGA)	Resurfacing of exitsing MUGA		0.00	0.00	0.00	0.00	0.00	30000.00	
Req		SANDHAM GARDENS (MUGA)	Repair and Maintenance (MUGA)		5000.00	5000.00	0.00	5000.00	0.00	2500.00	Year end cannot be forecast
Cap	CAP	SANDHAM GARDENS (MUGA)	Equipment Replacement (MUGA)	Capital - Reserves	10,000.00	10000.00	0.00	10000.00	0.00	10000.00	Capital Monies to build Earmarked/Allocated Reserves
Req		SANDHAM GARDENS (MUGA)	Running Costs	Booking System	0.00	0.00	0.00	0.00	0.00	1500.00	
Cap	CAP	SANDHAM GARDENS (MUGA)	Grant Match Funding		0.00	0.00	0.00	£107,750.00	107750.00	0.00	Budgeted as spend in 2023/2024. Balance brought forward.
Cap	CAP	SANDHAM GARDENS (SJP)	Equipment Replacement (SJP)	Capital - Reserves	10,000.00	10000.00	0.00	10000.00	0.00	10000.00	Capital Monies to build Earmarked/Allocated Reserves
Req		SANDHAM GARDENS (SJP)	Repair and Maintenance (SJP)		6,525.54	5000.00	2,831.61	5000.00	0.00	5000.00	Year end cannot be forecast
Optional		SANDHAM GARDENS (SKATE PARK)	Competition		0.00	0.00	0.00	0.00	0.00	0.00	
Req		SANDHAM GARDENS (SKATE PARK)	Repair and Maintenance (Skate)		4,997.48	6993.00	23.74	6993.00	0.00	7000.00	Year end cannot be forecast
Cap	CAP	SANDHAM GARDENS (SKATE PARK)	Equipment Replacement (Skate)	Capital - Reserves	10,000.00	10000.00	0.00	10000.00	0.00	10000.00	Capital Monies to build Earmarked/Allocated Reserves
Optional	NEW	SANDHAM GARDENS (SKATE PARK)	Refurbishment Project		0.00	0.00	0.00	0.00	0.00	20000.00	
Req		STAFF	Expenses (Milage, uniform, mobile etc)		80.73	1772.00	53.26	1772.00	0.00	1772.00	Year end cannot be forecast
Req		STAFF	Locum Clerk		0.00	1000.00	0.00	1000.00	0.00	1000.00	Year end cannot be forecast
Req		STAFF	Professional Subscriptions		807.00	878.85	206.00	412.00	0.00	432.60	Additional member of Staff/Increase higher than expected
Req		STAFF	Salaries		62423.13	119667.00	55839.90	116399.71	-3267.29	167398.75	Payward 2024/25 less than forecast. Includes new position and benchmarking
Req		STAFF	Salaries - HMRC		43190.59	11745.00	5964.6	10849.22	-895.78	21431.01	Payward 2024/25 less than forecast. Includes new position and benchmarking
Req		STAFF	Salaries - Pension		23515.46	28122.00	9290.47	19415.01	-8706.99	39338.71	Payward 2024/25 less than forecast. Opt outs. Includes new position and benchmarking
Req		STAFF	Training		810.00	4000.00	78.17	4000.00	0.00	4000.00	Year end cannot be forecast. Capacity has impacted on staff ability to undertake CPD
Optional		STAFF	Recruitment		0.00	0.00	0.00	0.00	0.00	500.00	Year end cannot be forecast. Removed from budget for 24/25 - can be drawn from reserves if required
Drop Off		TOILETS	Business Rates	Yaverland	4673.40	0.00	0.00	0.00	0.00	0.00	Site revalued and added to the ratings list. Orgjanl period owed sucessfully challenged.
Req		TOILETS	Cleaning and Security	Cleaning	43190.12	42631.05	18021.10	40601.00	-2030.05	42631.05	Increase less than expected.
Req		TOILETS	Eastern Gardens	External Works - Old Unit	5658.00	0.00	0.00	0.00	0.00	1000.00	Mainenance Budget
Drop Off		TOILETS	Eastern Gardens	Decomissioning - Old Unit	1048.00	0.00	0.00	0.00	0.00	0.00	
Drop Off		TOILETS	Eastern Gardens	Viewing Platform Repairs	2433.00	0.00	3570.00	3570.00	3570.00	0.00	Brought forward from 2023/2024
Drop Off	CAP	TOILETS	Refurbishment	Yaverland	0.00	250000.00	54686.67	250000.00	0.00	0.00	
Optional	CAP	TOILETS	Refurbishment	Pier Street	0.00	0.00	0.00	0.00	0.00	20000.00	
Cap	CAP	TOILETS	Capital	St Johns	0.00	5000.00	0.00	5000.00	0.00	10000.00	Capital is required to avoid further loans at end of life. This will need to increase in future years
Cap	CAP	TOILETS	Capital	Eastern Gardens	0.00	5000.00	0.00	5000.00	0.00	10000.00	Capital is required to avoid further loans at end of life. This will need to increase in future years
Cap	CAP	TOILETS	Capital	Yaverland	0.00	5000.00	0.00	5000.00	0.00	10000.00	Capital is required to avoid further loans at end of life. This will need to increase in future years
Cap	CAP	TOILETS	Capital	Chanaging Places	0.00	5000.00	0.00	5000.00	0.00	5000.00	Capital is required to avoid further loans at end of life. This will need to increase in future years
Req		TOILETS	Repair and Maintenance	General	19726.18	9813.98	716.99	9813.98	0.00	5000.00	Cannot be forecast. Vandalism increasing repairs across all sites.
Req		TOILETS	Repair and Maintenance	Structural	35.87	10000.00	670.55	10000.00	0.00	5000.00	Cannot be forecast.

Drop Off		TOILETS	Service (in.c Solar)		225.00	2809.61	0.00	2809.61	0.00	0.00	No service due to scheduled demolition
Req		TOILETS	Utilities	Electric	2870.86	6500.00	2631.61	6500.00	0.00	6500.00	Budgeting to have showers available all year
Req		TOILETS	Utilities	Water	4365.45	6500.00	2555.78	6500.00	0.00	6500.00	Budgeting to have showers available all year
Req		TOILETS	Inspection and Testing	Legionella, ECIR etc	390.10	1150.00	247.50	1150.00	0.00	1150.00	Testing schedule is spread through year.
Req		TOILETS	Inspection and Testing	Structural	0.00	110.72	0.00	110.72	0.00	116.26	Year end cant be forecast
Req		TOILETS	Changing Places	Equipment Service and Inspection	0.00	1911.00	0.00	1911.00	0.00	1911.00	Service not billed yet.
Req		TOILETS	Changing Places	Cleaning and Security	0.00	10000.00	70.76	4368.00	-5632.00	5000.00	Usage determines cleaning schedule. Staff currently managing open and close.
Req		TOILETS	Changing Places	Repair and Maintenance	0.00	2500.00	320.61	2500.00	0.00	2500.00	Year end cant be forecast
Drop Off	CAP	TOILETS	Changing Places	Installation	36,130.50	0.00	45269.50	45269.50	45269.50	0.00	Brought forward from 2023/2024
Drop Off		TOILETS	Waste		439.30	738.82	181.12	362.24	-376.58	0.00	Reduced due to reduction in sites. Part of cleaning contract 2025/2024
Req		TOILETS	Nayax		1169.64	1338.75	669.15	1338.30	-0.45	1405.22	Budget is service costs with Inflation plus % of income .
Drop Off	NEW	TOILETS	CCTV	Equipment and Installation	0.00	0.00	7516.01	7516.01	7516.01	0.00	Installed in response to vandilism.
Req	NEW	TOILETS	CCTV	Running Costs	0.00	0.00	0.00	1515.00	1515.00	1590.75	
Optional		TOILETS	Pier Street Running Costs		4011.94	4358.70	3532.96	4132.96	-225.74	4339.61	Opeend later than budgeted.
					499758.19	932414.85	373259.58	1153466.55	221518.55	896545.23	

780206.97

Inspections

CODE	Income / Receipts	2023-2024	2024- 2025 Budget	2024-2025 To Date (30/9)	2024-2025 Year End anticipated	Difference + is Overspend - is Underspend	2025/2026
137	Precept/IWC Grant	531299.00	590,936.00	573852.22	573852.22	-17083.78	0.00
138	VAT	33510.00	0.00	30485.94	30485.94	30485.94	0.00
139	Grants	0.00	0.00	70210.00	70210.00	0.00	0.00
140	Donations	0.00	0.00	0.00	0.00	0.00	0.00
141	Interest	13474.48	5000.00	9839.55	14759.33	9759.33	-2963.84
142	Room Hire	29733.79	10401.59	14889.79	26057.13	15655.54	19542.85
143	Insurance Claim	0.00	0.00	0.00	0.00	0.00	0.00
144	Misc Hire	0.00	0.00	0.00	0.00	0.00	0.00
145	Land Lease	7500.00	10000.00	5000.00	10000.00	0.00	10000.00
146	Recharges	11731.19	11550.00	8022.40	11550.00	0.00	0.00
147	Toilet Income	26062.22	15825.14	8073.03	12109.55	-3715.60	9082.16
NEW	PWL	0.00	250000.00	249,912.50	249912.50	-87.50	0.00
		653310.68	893712.73	970285.43	736914.62	38817.03	35661.17

Comments/ explanations

Initial taxbase provided by IWC showing increases was incorrect. Increase to tax base

VAT return not budgeted

Grants are not budgeted and cannot be forecast unless awarded.

Conservative estimate budgeted. 2024/025 budget takes into account delivery of two significant projects and drop interest rates

100% of Income not budgeted. Year end adjusted for xmas close and winter cancellations. Charges will also apply for cash and cheque payments. 75%.

Not budgeted. Election Year

Adjusted for winter. 100% of Income not budgeted. Year end adjusted for xmas close and winter cancellations. Charges will also apply for cash and cheque payments. 75%

Less Fee

Row Labels	Sum of 2025 - 2026 Budget
ADMINISTRATION	101168
Audit	2101
Broadband and Telephone	898
County Association Membership Fees/IWSA	1295
ICO Registration	47
ICT	7938
Insurance	15000
Mayors Board	44
Office Equipment Service	75
Photocopier	1040
Postage	50
Professional Fees	11172
Public Works Loan	60182
Stationary	924
Bank Charges	402
ADVERTS AND PUBLICITY	9227
Adverts	500
ICT	227
Notice Boards	1500
Website Upgrade	0
Hard Copy Publication	5000
Digital verison	2000
Library Information Board	0
BEACHES	68934
Beach	10500
Beach Cleaning (Bins)	13652
Beach Storage	122
Buoys	6168
Life Boat	3000
Lifeguard Base	8000
Lifeguard Equipment and training	6500
Lifeguards Service	20000
Mechanical Raking	0
Tourism	992
BROADWAY CENTRE	61682
Ad Hoc Outside Cleaner	1000
Business Rates	4663
Car Park	14000
CCTV	200
Conference System	2000
Furniture and fittings	1000
Hearing Loop	450
Landscape	500
Licenses	1050
Projector	1600
Repair and Maintenance	8017
Service	1208
Signage	125
Solar Panels	15000
Utilities	8324
Waste Collection (General and Confidential)	2286
Waste Collection (Sanitary)	258
CIVIC	2684
Civic Celebrations	500
Remembrance	2184
Town Crier	0

Row Labels	Sum of 2025/2026
Donations	0
Grants	0
Insurance Claim	0
Interest	2640
Land Lease	10000
Misc Hire	0
Precept/IWC Gr	0
PWL	0
Recharges	0
Room Hire	19543
Toilet Income	9082
VAT	0
Grand Total	41265

Row Labels	Sum of 2025 - 2026 Budget
CAP	122950
Grand Total	122950

Balances	45199
Treasurers	83344
Instant Savings	233387
32 Day Access	809146
Reserves	27065
Total	1152943

Committed	780207
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CIVIC SPACE	88748
Christmas Tree and Lights	1301
Decorative Lighting	6000
Defib Pads	257
Environment Officer	2496
Exercise Trail	0
Exercise Trail Maintenance	1000
Ferncliff - Grounds Maintenance and Hedge Cutting	489
Green Towns	3000
Hanging Baskets - Highstreet	7914
Los Altos Grass Cut	5499
Place Plan/Town Improvement Fund	40000
Planning Enforcement	17802
Revetment Lighting	490
War Memorial	2000
War Memorial (Animal)	500
COMMUNITY, GRANTS & EVENTS	55000
Grants	19000
Schools	1000
Youth Provision	35000
COUNCILLORS	5750
Election	4000
Hospitality	250
Mayor Allowance	500
Training	1000
SANDHAM GARDENS (GENERAL)	31834
CCTV	799
Grounds Maintenance	7120
Inspections	5000
Kerbing	0
Lighting	3485
Litter Picking	9100
Maintenance and Repair	6000
Signage	331
SANDHAM GARDENS (MUGA)	44000
Equipment Replacement (MUGA)	10000
Repair and Maintenance (MUGA)	2500
Running Costs	1500
Resurfacing of existing MUGA	30000
SANDHAM GARDENS (SJP)	15000
Equipment Replacement (SJP)	10000
Repair and Maintenance (SJP)	5000
SANDHAM GARDENS (SKATE PARK)	37000
Competition	0
Equipment Replacement (Skate)	10000
Repair and Maintenance (Skate)	7000
Refurbishment Project	20000
STAFF	235873
Expenses (Milage, uniform, mobile etc)	1772
Locum Clerk	1000
Professional Subscriptions	433
Recruitment	500
Salaries	167399
Salaries - HMRC	21431
Salaries - Pension	39339
Training	4000
TOILETS	139644
Business Rates	0
Capital	35000
CCTV	1591
Changing Places	9411
Cleaning and Security	42631
Eastern Gardens	1000
Inspection and Testing	1266
Nayax	1405
Pier Street Running Costs	4340
Refurbishment	20000
Repair and Maintenance	10000
Service (in.c Solar)	0
Utilities	13000
Waste	0
Grand Total	896545

CAPITAL	780207
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2024-2025 Budget	0
Expenditure	0
PWLB income (if approved)	0
Budgeted Income excluding precept	35661
From Allocated Reserves	0
From General Reserves	570325
Required Precept Income	-605987
Tax Base (Estimated based on 2023/2024)	2465

Precept c/d 2022-23	146
Precept c/d 2023-24	218
Precept c/d 2024-25	232.8

Required Precept Income	-605987
Requires/Tax base = New Precept	-246
Precept Increase	-2

Allocated Reserves	
Sandham Gardens - MUGA	0
Sandham Gardens - Skate Park	40000
Sandham Gardens - SJP	40000
Decorative Lighting/Xmas lights	16400
Lifeguard Hut	5000
Toilets (refurbishment at end of life)	20000
ICT	3947
CCTV	400
Audio Visual	1750
Total Allocated	127497

General Reserves	
Projected general resevres	245239
Five months Revenue	-325086
Variance	570325

Annual increase	-479	-205.6%
Increase per week	-9	
Increase per month	-40	

Costs per household	
1000	0
2000	1
5000	2
10000	4
15000	6
40000	16