

Extra Ordinary Full Council Meeting of Witney Town Council



Monday, 2nd February, 2026 at 6.00 pm

To members of the Full Council - A Bailey, J Doughty, O Collins, G Meadows, J Aitman, T Ashby, D Enright, R Smith, D Temple, A Mubin, R Crouch, G Doughty, D Edwards-Hughes, D Newcombe, J Robertshaw, S Simpson and J Treloar

You are hereby summonsed to the above meeting to be held in the **Gallery Room, The Corn Exchange, Witney** for the transaction of the business stated in the agenda below.

Admission to Meetings

All Council meetings are open to the public and press unless otherwise stated.

Numbers of the public will be limited, with priority given to those who have registered to speak on an item on the agenda. Any member of the public wishing to attend the meeting should contact the Committee Clerk derek.mackenzie@witney-tc.gov.uk in advance.

Recording of Meetings

In accordance with the Openness of Local Government Bodies Regulations 2014, public meetings may be filmed, audio-recorded, or photographed. Anyone intending to record the proceedings is asked, as a courtesy, to inform the Committee Clerk before the meeting begins.

Agenda

1. Apologies for Absence

To consider apologies and reasons for absence.

Committee members who are unable to attend the meeting should notify the Committee Clerk derek.mackenzie@witney-tc.gov.uk **prior to the meeting**, stating the reason for absence.

Standing Order 8(e)(v) permits the appointment of substitute Councillors to a Committee whose role is to replace ordinary Councillors at a meeting of a Committee if ordinary Councillors of the Committee have confirmed to the Proper Officer **before** the meeting that they are unable to attend.

2. Declarations of Interest

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

3. Public Participation

The meeting will adjourn for this item.

Members of the public may speak for a maximum of **five minutes** each during the period of public participation, in line with Standing Order 25. Matters raised shall relate to the following items on the agenda.

4. **Council Budget: Revised Budget 2025/26 and Estimate 2026/27** (Pages 4 - 73)

To receive and consider the report of the RFO along with the draft revised budget for 2025/26 and the estimates for 2026/27.

a) **Minutes - 5 January 2026** (Pages 74 - 76)

To receive the draft minutes of the Extra Ordinary Council Meeting held on 5 January 2026 for information only.

5. **To formally Declare the Precept for 2026/27** (Pages 77 - 79)

To receive and consider the report of the RFO and if appropriate, declare the precept for 2026/27.

6. **Exclusion of Press & Public**

To consider and if appropriate, to pass the following resolution:

That in accordance with section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.



Town Clerk

Members Interests & Registration Of Gifts & Hospitality

Members are reminded that any changes to the register of interests previously completed by them or any registration of Gifts or Hospitality received which exceed £50 should be reported to the Town Clerk **within 28 days** of the occurrence.

FULL COUNCIL



Agenda Items: Revised Budget 2025/26 and Estimates 2026/27

Meeting Date: Monday 2 February 2026

Contact Officer: Responsible Financial Officer

Should Members have any queries about this report advance notice would be appreciated, in writing, by 12 noon on the day of the meeting to allow for a full response at the meeting.

BACKGROUND

The purpose of this report is to provide an overview of the revised budget for 2025-26

and the estimates for 2026-27 in order for the Council to make an informed decision about the level of the Precept demand to be served on West Oxfordshire District Council at the next agenda item.

Draft budgets are prepared based upon current activities and patterns of income and expenditure, as well as projects and priorities identified by the spending Committees throughout the year. The budget needs to be realistic, achievable, and affordable and the RFO believes that Members can have confidence in adopting this budget which will reasonably meet the Council's aspirations.

A copy of the detailed draft budget –by Committee, is attached as appendix A.

The format of the detailed budget estimates report is straightforward. For each budget line, last year's figures are in the first two columns. The current year shows the original estimate for 2025-26 including any in year adjustments such as virements between budgets shown as TOTAL, followed by ACTUAL YTD figures (based on month 6, which is the half year up to 30 September 2025), and then the revised estimate PROJECTED. This revised estimate is based upon income and expenditure during the year to date and known and expected variations relating to the remainder of the financial year. The committed column is not currently fully utilised but in future reports this will be showing more figures as the electronic purchase order system is rolled out. The final columns, on the far-right hand side of each schedule, shows the estimate for 2026-27 – the agreed (proposed) estimate to be funded from in-year revenue; EMR which shows expenditure to be funded from earmarked reserves and a Carried Forward column which is not currently used.

Note that all the revenue growth and capital items recommended by the spending committees have now been incorporated into the estimates.

CURRENT SITUATION

Budget deliberations by the spending Committees from October to December 2025

During the autumn of 2025 each of the Committees met and considered their revenue and capital budgets for 2026/27. During this time further work took place to check the estimates and to incorporate the latest information available.

OVERVIEW OF REVENUE BUDGET – REVISED 2025-26 AND

ESTIMATES 2026-27

Budgets estimates are drafted annually in order to calculate the precept/council tax requirement. With regard to patterns of income and expenditure, there will always be variations over the course of the year and it is also for that reason the Council works to annual budgets rather than monthly or quarterly ones.

Budget parameters

Draft budgets are prepared based on current activities and patterns of income and expenditure. At this stage most of the budget lines have been kept as previously agreed unless there are known variations.

When considering the estimates the RFO examines each individual budget line, looking at the historic trends and known future developments so a flat percentage is not applied uniformly across the estimates. There has been significant inflationary pressure over recent years, peaking at 14.2% (RPI) and 11.1% (CPI) in the year to October 2022 and this has impacted on the Council's costs at the same time that the Council has been taking on new services. Whilst inflation has since fallen it is higher than the Bank of England's target, running at 3.8% (CPI) and 4.5% (RPI) in September 2025 when work on the estimates commenced.

In preparing these estimates the following budget parameters, agreed by the Council, were applied:

INCOME

Fees and charges for services have been considered by the spending committees and are considered by this Committee under a separate agenda item.

The Council is subject to inflationary pressures and so it is reasonable that fees and charges are increased to cover these. It should be remembered that services run at a net cost to the Council taxpayer – which is the ultimate reason they are provided by a local authority. Fees and charges are set at a level at which a reasonable amount is then recovered by those benefiting from the service which has been paid for by all Witney council taxpayers.

An increase of 4% has been allowed for fees and charges except for halls lettings which are increased by 5%. All these are subject to rounding. In agreeing the revenue estimates for 2026/27 these fees and charges are also being agreed.

EXPENDITURE

1. Staffing Costs

The national pay award for 2025-26 was agreed at 3.2%.

For 2026-27 previously an increase of 4% in line with inflation forecasts for 2025 was proposed but the RFO has reduced this to 3.8%, in line with subsequent trends in relation to inflation.

The Council's policy is to pay at the "Real Living Wage" as its minimum wage and for those staff affected this means an increase in the hourly wage of 6.8% from 1 April 2026.

Regarding pensions the Council received the initial findings in relation to the 2026 Oxfordshire Pensions Fund valuation during the budget cycle. This indicated a reduction in employers' contributions from 21.7% to 19.9% from April 2026, the first reduction in many years. The direct salary and overhead allocations/recharges to this Committee will be altered ahead of the meeting of the Policy, Governance and Finance Committee and will mean a reduction in these estimates.

2. Utilities

There remains uncertainty regarding **gas and electricity prices**, and these could change depending on the increasingly unstable international circumstances.

The contract placed for 2025-26 and energy efficiency improvements made by the Council mean that the budgets for gas and electricity were reduced from £87,598 to £53,396.

Electricity is an area where your officers have successfully procured good rates in the past and the Council compares favorably to other local authorities. An article published in "The Times" on 14 November looked at electricity costs across principal authorities during the year to 31 March 2025. 268 of the 400 (approx.) authorities responded. In Oxfordshire, the County Council paid 44.1p per unit (kWh) and Oxford City Council 29.1p per unit. Witney Town Council paid 21.7p per unit on its main contract and if it had been included in the survey then the price paid for electricity would have been 267th (=) in the rankings with only Mid Devon District Council lower, at 21.2p per unit.

In relation to 2026-27 the Council is awaiting advice from its current suppliers although the anticipation is that any increase will be less than the current rate of inflation. However, to be prudent an increase of 3.8% has been applied. Note that within individual cost centres there will be some variation; for instance, line 4014/402, which includes electricity in relation to the Buttercross Clock and St Mary's Church floodlighting shows a reduction on both 2025/26 revised and 2026/27 estimates due to a change of electricity supplier.

Regarding **water charges** the latest information is that business charges will increase in this area by an average of 4.5% and this has been applied.

Regarding **National Non-Domestic Rates (NNDR)**, the rates for 2026-27 will be announced after the first revenue estimates were drafted and so estimates were made on the basis of what was known at that stage which included the loss of the 40% discount from the previous Retail, Hospitality and Leisure Relief (RHL) Scheme, affecting the public halls but a new small business RHL multiplier partially mitigating this. There are also increases in ratable values from 1 April 2026.

The NNDR estimates have now been recalculated and as a result the bills for the Council's properties from 1 April 2026 are likely to be £1,320 lower than budget, reducing from £49,434 when the estimates were drafted to £48,114 now – increases on the halls outweighed by decreases elsewhere. It is not recommended that this be altered in the estimates.

3. Insurance

The Council's Long-Term Agreement (LTA) with Zurich Municipal ends as of 31 March 2026. The LTA has guaranteed the same rate (insurance charge per £1K insured) for the last five years although premiums have risen according to the sums insured. The end of the LTA will result in significant increases. The Council will seek tenders early in 2026 but for now, following advice from the Council's current insurers an increase of 40% has been applied. This reflects inflationary pressures since the current LTA was agreed and increased pressure and claims in the local government sector.

4. Other expenditure lines

When considering the estimates the RFO examines each individual budget line, looking at the historic trends and known future developments so a flat percentage is not applied uniformly across the estimates. However, where a cost-of-living increase was applied, 3.8% was used for 2026-27.

REVISED BUDGET FOR 2025/26 AND GENERAL RESERVE POSITION

The original budget for 2025/26 did not require spending from the general reserve. The revised budget now projects a transfer to general reserves (budget underspend) of £72,248. This is after some committed sums in relation to staffing and recreation facilities totalling £179,406 has been set aside for future expenditure for use in 2026/27 and 2027/28.

This has been made possible due to:

- Careful cost control resulting in a number of underspends.
- Staffing underspends and delays on transfers of facilities from the District Council.
- Continuing good returns received on bank accounts and investment returns on CCLA Local Authority Deposit Funds property fund investment and delays on capital spending meaning that returns are higher than expected.
- Higher income than budgeted for in relation to the 1863 Café/ Bar.

The impact of this is that the current projection for the General Reserve at 31 March 2026 is:

General Reserve at 1 April 2025	£473,387
Surplus on revenue account 25-26	£72,248
General Reserve at 31 March 2026	£545,635

The Council must keep a minimum of three months' net revenue expenditure in the General Reserve to provide an adequate contingency for unexpected expenditure. This is £544,516 (based on 2025/26 draft budget).

Consequently the Council's General Reserve position is satisfactory with no requirement to increase it but also no scope to draw from it.

ROLLING CAPITAL & SPECIAL REVENUE PROJECTS

2025/26

Capital projects are shown in the budget estimates at cost centre 800.

The nature of capital and special revenue projects is that typically the expenditure will be spread over a number of years and so funds are "rolled over" when there is slippage. Consequently whilst some projects have to be accounted for as part of the financial year they must be viewed in the context of being part of a rolling programme. Unfortunately this is not as straightforward to represent in the reports generated by the accounting software as the revenue budgets.

The current programme allows for a number of projects during 2025-26. The detail is in the report at cost centre 800 but the larger items include:

- Leys Masterplan – Grant to Courtside £250,000 (includes £25,000 rolled forward from previous years, all funded from the Council's rolling capital programme earmarked reserve).
- West Witney Project to undertake refurbishment and enhancements to the West Witney Clubhouse and to build a new depot for the works team to support the Council's outdoor services and also release land at the Leys for use for sports and leisure as part of the Leys Multi-Activity Hub – budget £1,977,008 funded by use of PWLB Loan, s106 funds (Clubhouse) and earmarked reserves. Further details regarding the current position are given later in this report and there are some decisions to make in the eventuality that the full budget will not be required. However, for the purposes of the revised budget in the Council's accounting software figures must be included and so the latest estimate of £1,920,500 has been applied with full drawn down of the loan agreed. Note that whilst for the purposes of the estimate papers this project shows as being completed during 2025/26 some of the expenditure will be rolled over for completion early in 2026/27.

- Play area improvements £75,000 – a recurring sum funded from revenue, with any remaining funds being transferred to the earmarked reserves.
- Improvements to the Splash Park at the Leys- this project was completed during 2025 at a total cost of £192,500 spread over two years and funded from earmarked reserves.

The majority of funding for capital projects is from sources other than the Council Tax. Income to the cost centre (codes 1170-1200) shows the source of non-precepted funding. The expenditure items are then shown from codes 4291 through to 4996.

There are a number of projects which were included in the 2025/26 estimates but which have not been undertaken and so are not showing in the projected column. These are as follows:

- Repairs to the Buttercross – the current year budget allowed for a project of £300,000 for repairs with grant funding of £225,000. However grant funding in this regard has not been possible and this project will not be taken forward at this level. However there remains a sum of £75,000 in relation to the roofing and this project will be brought forward for approval when further details are available. This project will remain in the forward programme with £75,000 of funding.
- Burwell changing rooms - £72,030 to remain in the forward programme, combination of EMRs and s106 funds.
- The Leys parking - £5,000 to remain in the forward programme, from EMRs.

2026/27

Details of the capital programme for 2026/27 are shown in cost centre 800 and are as previously discussed during the budget cycle.

The draft capital programme for 2026/27 totals £512,558 of which £199,333 is funded from earmarked reserves and £313,225.

The Medium-Term Financial Plan allows for a similar amount of funding of capital each year from revenue (council tax). With fruition of major projects the adequacy of this will need to be monitored and also continued exploration of alternative sources of funding.

Earmarked reserves

The Council holds a number of earmarked reserves which have been set aside by the Council for specific purposes. These are detailed in the attached summary, which was presented to Members at the meeting of 5 January 2026. The reserves are held to:

- Fund planned projects;
- Save for future expenditures;
- Provide a contingency to draw on.

Earmarked reserves are largely of a revenue nature and can therefore be redeployed by resolution unless marked as restricted in the summary, earmarked reserves 381 and 382 having been awarded as grants to the Council.

These are attached as appendix B.

ESTIMATES FOR 2026-27

At the Council meeting on 5 January 2026 the RFO made a presentation to Council and answered a wide range of questions on the budget.

Throughout the budget cycle it was clear that the Council is under significant financial pressure which requires more revenue to be raised through the Council tax. There are many drivers for this pressure and these have been fully detailed in the papers previously circulated. However to remind Members amongst the main drivers is continued inflationary pressure across a number of areas, the increase in the functions and services being provided by the Council including taking on facilities from the District Council at Windrush Place, Raleigh Crescent and Deer Park, major capital projects and increased youth provision to help fill a gap in provision.

In order to reduce the pressure on the Council the committees have carefully examined budgets and made sensible reductions in budgets in some areas and deleted some capital items. Your officers have proposed prudent use of earmarked reserves for some items, use of committed sums to support 2026-27 and 2027-28 spending and have also re-examined the revenue estimates to see what additional savings may be made.

At the meeting on 5 January 2026 three scenarios were presented to the Council as to how to fund the Council's services and growth and were asked if they would like to present any alternative budget proposals for consideration. A further budget option was requested one based on an inflation-only increase. This is shown later in this report based on a Council Tax increase linked to the latest inflation rate (RPI – December 2025) of 4.2%.

Members should review the full minutes from the meeting but pertinent to this evening's meeting and the 2026-27 budget/precept the minutes state:

"Members discussed the potential impact of different levels of increase to the precept. It was noted that while some Members expressed a desire for a 0% rise above inflation, there was also concern that failing to increase the precept at this stage could result in compounded and more significant increases in later years" and later:

"In concluding the discussion, the RFO summarised that he had taken the overall steer from Members that a Council Tax increase should sit between inflation (using the most appropriate measure) and 5%.

It became clear that the majority of Members favoured either option two or three of the presented budget proposals. It was therefore agreed that these two options, which differed by £2.20 over the course of the year for a Band D property, be explored further by the RFO."

It was then resolved:

1. That the Responsible Financial Officer refine the budget calculations to reflect an increase in the Council's precept for the financial year 2026/27, resulting in an increase of approximately £8 to £10 for a Band D property; and,
2. That a final decision on the level of precept be made at the Extraordinary Council Meeting scheduled for 2 February 2026.

Following the meeting a number of actions were taken:

1. An e-mail dated 7 January 2026 from the Town Clerk/CEO inviting Members are invited to submit any further suggestions relating to:
 - a. the use of Earmarked Reserves (EMRs),
 - b. amendments to the proposed budget, and/or
 - c. further changes to the special revenue or capital programme.

With request that "To allow sufficient time for review, any such suggestions must be received by close of business on Thursday 15 January 2026. This will enable the RFO and Town Clerk to assess whether proposals are viable, credible, and capable of making a reasonable impact on the Council Tax levy the presentation, schedule of earmarked reserves and detailed second draft estimates were circulated."

2. Copies of the presentation and the schedule of EMRs (7 January 2026).
3. The second draft detailed estimates (9 January 2026).

No further budget suggestions were received from Members.

There are now two matters which have budgetary implications which your officers are requesting direction and delegation from Members, firstly in relation to the West Witney Project and then in relation to the Burwell Hall.

West Witney Budget Update

At the Council meeting on 10 November 2025 the Council agreed a revised budget in relation to the West Witney project in the sum of £1,977,008.

Following that meeting the Town Council received additional contributions in relation to the works for the West Witney club house from Section 106 funds which substantially improved the funding situation.

At the budget briefing on 3 January 2026 Members were advised that the latest estimates in relation to the project work are as follows:

Building contract (net of MCD)	1,798,000
Contract admin	27,500
Other costs (total)	95,000
	<hr/>
	£1,920,500
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Members were further advised that the funding now available was:

Loan approved	1,250,000
	643,090
s106 - West Witney Clubhouse	
EMR 315 - Rolling Capital Fund	150,000
EMR 319- Sports Contingency	147,509
	<hr/>
	£2,190,599
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Work on site commenced in December 2025, starting with construction of the new depot; substantial progress has been made. Works have also now commenced in relation to the clubhouse refurbishment. The work is on schedule to complete in the spring of 2026.

At this stage of the project there have been some variations against the contract which overall have been favourable to the Council. However it is likely that the risks in relation to the new build are lower than in relation to the refurbishment where there may be additional works which emerge during the process and consequently at this stage officers would advise that it would be prudent to retain budget as agreed on 10 November 2025 until much later in the process and also to assume that the Council may need to draw down all of this available funds in relation to this project i.e. £2,190,599.

The RFO considers that it is still too early in the process to assume that all of the funding available will not be required and consequently he does not recommend that Members make any changes to the 2026-27 budget.

However Members will recall that at the Council meeting on 5 January 2026 the RFO did broach the issue that if the final expenditure was as agreed in November 2025 then there would be some scope to draw £270,099 less funding either in terms of the drawdown of loans or the utilisation of earmarked reserves. Note that the section 106 contributions must be used towards the clubhouse.

Clearly there are various advantages and disadvantages in relation to how the funding is structured.

In relation to the loan approval note that this is an approval to drawdown a loan of up to £1,250,000; the Council does not have to draw down the full amount. The loan can also be released in stages. At present loan interest rates are relatively low compared with past rates and as the works in relation to creating and enhancing assets are estimated to have a lifetime of at least 40 years then there is a logic to spreading the cost of these works over this period by way of a loan rather than all the costs being borne by today's Council taxpayers. However if a lower amount of loan is drawn down then obviously the repayments will also be lower.

With regard to the earmarked reserves, if these are not fully utilised as originally anticipated then they could be redeployed particularly EMR 319 sports contingency where a sum could be used towards creating or enhancing other assets such as a planned pathway at West Witney which would be used to access the planned 3G pitches as well as used by those using the recreation ground in general such as the Witney Park Run.

The RFO has outlined a number of scenarios which Members might consider if the current budget holds to £1,920,500 – please see attached as appendix C). These scenarios are:

1. Scenario A - this assumes that the Council takes up the full loan of £1,250,000. In this scenario then £270,099 of earmarked reserves would not be required and could be retained or redeployed.
2. Scenario B takes the opposite approach - the Council would draw down the full amount of earmarked reserves and minimise the amount being taken out as a loan.

This would mean that loan taken out would be £979,901 i.e. £270,099 less than that which has been approved.

3. Scenario C could be classed as “the middle ground.” The logic to this scenario is that the RFO has allocated funding in the same proportion as that which is available utilising 82% of the loan available and 82% of the EMR's available.

Of course there are many other scenarios which could be run.

If towards the end of the project it becomes clear that not all the funding is required then this would result in additional funds being available during 2026-27 which Members would then consider as part of the ongoing budget monitoring and Council tax setting process later that financial year.

However your officers will very shortly be in a position where they will have to start drawing down some of the loan and therefore it would be very helpful if Members could give officers some direction regarding how they wish to proceed in the event that there are choices that can be made in relation to drawing down less loan and/or less earmarked reserve. Members are requested to resolve whether they wish your officers to base their action on either one of the three scenarios detailed or another scenario which they may wish to propose.

The Council's VAT position

Your officers are currently reviewing the Council's VAT position.

The Council is a section 33 body in relation to the VAT Act 1994 and, subject to the rules in relation to partial exemption, it is currently in a position to reclaim all of its input tax (i.e. the VAT the Council incurs on supplying goods and services). This is a position which your officers wish to continue. However with major capital projects either ongoing or in planned it is important that this area is kept under review.

Of particular interest is the Burwell Hall. The hall lettings default to the treatment outlined in VAT notice 741, land and property and are treated as exempt for the purposes of output tax i.e. VAT is not charged to hirers. At present the input tax apportioned to the Burwell Hall, and a few other exempt properties, is below the Council's “de minimis amount” which means that it can all be reclaimed. However the RFO is flagging with Members that it may be advantageous for the Council to opt tax the Burwell Hall lettings, potentially in the near future, to protect the Council's position of being able to reclaim all input tax. Options to tax have previously been exercised in relation to the Corn Exchange and the West Witney Clubhouse/pavilion.

If VAT is charged on Burwell Hall lettings then this will mean that there is no question that all input tax incurred on providing this service can be recovered. However any option to tax must be exercised for a minimum period of 20 years so the authority could not flip between taxing and not taxing depending on its capital projects. Furthermore there is a cost to opting to tax.

VAT is a tax on goods and services which is borne by the end user, in the case of halls lettings by the hirers. If the hirer is VAT registered then they may be in a position to reclaim the VAT charged. However most hirers will not be in that position and therefore opting to tax would on the face of it increase the Burwell Hall letting fees by 20%. However there is an alternative and that the Council could simply absorb VAT within the lettings fees. The disadvantage to the Council will be that this would effectively reduce income on the Burwell Hall by one sixth, which for 2026-27 would be £5,500 i.e. lettings income of £33,000 reduced to £27,500 + VAT.

The current position is finely balanced. However, your officers are seeking a delegation from Members to delegate authority to the Town Clerk/ Chief Executive to opt-to-tax Burwell Hall which Members are requested to agree. This does not necessarily mean that officers will conclude that the Council should opt to tax but if they do then it can be done in an expeditious manner.

If this is agreed then Members are then requested to consider how best they would wish your officers to deal with this matter and it is suggested that if an option to tax is exercised then the current all lettings fees are made inclusive of VAT. The cost of the Council would be which our officers consider would be absorbed within existing Council budgets.

The budget options

At the Council meeting on 5 January 2025 three options for funding the 2026-27 draft budget were presented which resulted in Council Tax increases ranging from 7.5% (Option 1), through 4.91% (Option 2) and 3.82% (Option 3). The consensus from Members was that they would not wish Council Tax to rise by more than 5%, thus appearing to rule out Option 1. This is shown as appendix D.

A further option was requested for this meeting; one based on an inflation-only increase. The latest inflation rate (RPI – December 2025) was 4.2%. This is shown as Option 4.

Members are requested to approve one of the options in order to send the precept and the Council Tax for 2026-27.

It was noted at the meeting that if the Council had increased the Council Tax in line with inflation during the last five years (RPI October 2019 to October 2025) the Council Tax level in Band D for 2026-27 would be £216.60. Whilst option 1, at £218.63 would exceed that figure options 2 and 3, at £213.35 and £211.15, are both lower.

The RFO has reviewed the adopted Medium-Term Financial Plan (MTFP) to reflect the 2026-27 draft budget, basing inflation from 2027-28 as being 2% per year in-line with current forecasts and a draft of that document, due to be reviewed during 2026-27, is attached as appendix E. Please note that this is a draft and is attached for information rather than

approval. Each of the options presented will have an impact on the MTFP and the totals are shown at the foot of that document. The RFO is of the opinion that each of the options being considered may be prudently accommodated within the MTFP.

If Councillors determine that there should be a lower precept/ Council Tax than that set out in scenario 3, the Council will need to identify adequate and appropriate expenditure savings and/or other sources of income. These could include further increases in service fees and charges, the cessation or diminution of planned services, the sale of investment properties or other significant assets, noting the potential consequential loss of future income, or postponements to capital projects.

If Councillors determine that there should be a higher precept/ Council Tax than set out in the options then Council will not need to make any other detailed changes to its budget.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

Risk

In decision making Councillors should consider any risks to the Council and any action it can take to limit or negate its liability. The RFO has approached the budget with prudence so as accurate budget as possible can be set at this early stage, although there may be some opportunities to make savings if required to balance the budget.

The provision of regular financial reports is part of the Council's risk management system.

Social Value

Social value is the positive change the Council creates in the local community within which it operates. Social value is not quantified in the financial reports but clearly the creation of social value is dependent on setting adequate budgets to meet the Council's objectives.

Financial implications

This report forms part of the Council's due diligence and a process in line with its Financial Regulations. The financial implications are detailed above and also in the attached appendices.

This report forms part of the Council's mechanisms for budgetary control, as it enables income and expenditure incurred to be reviewed and to be compared with the Council's budgets.

Recommendations

Members are invited to note the report and

1. Adopt the revised budget for 2025/26 as presented.
2. Adopt the budget for 2026/27 as presented and agree its funding, including the amount of precept requested and reserve movements, as recommended in the report of the RFO.

Members are further invited to:

3. Give direction to officers with regard to which option they would wish to adopt (Option A, B or C) in relation to funding in relation to the West Witney Project and delegate authority to the Town Clerk/ CEO to draw down loan and utilise earmarked reserves accordingly.
4. Delegate authority to the Town Clerk/ Chief Executive to opt-to-tax Burwell Hall and to further consider absorbing the additional VAT within the current letting fee.

Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Policy, Governance & Finance</u>										
102	<u>LANGDALE HALL (Property)</u>									
1050	RENT RECEIVED	26,007	25,979	25,979	12,990	25,979	0	25,979	0	0
1052	EXPENSES RECOVERED	171	91	370	0	370	0	384	0	0
1060	INSURANCE RECOVERED	764	1,771	950	803	803	0	1,125	0	0
Total Income		26,942	27,841	27,299	13,793	27,152	0	27,488	0	0
4021	TELEPHONE/FAX	171	304	310	187	374	0	390	0	0
4025	INSURANCE	928	765	950	803	803	0	1,125	0	0
4036	PROPERTY MAINTENANCE	3,000	679	1,000	0	1,000	0	1,000	0	0
4038	OTHER MAINTENANCE	1,000	0	1,000	0	500	0	500	0	0
4048	ENG.INSPEC.(VATABLE)	368	575	585	811	811	0	840	0	0
4059	OTHER PROF FEES	1,000	0	1,000	0	0	0	1,000	0	0
4888	O/S STAFF RECHARGE	1,039	1,865	2,100	0	0	0	2,340	0	0
4890	O/S O'HEAD RECHARGE	95	137	137	0	0	0	138	0	0
4892	C/S STAFF RCHG	4,607	4,456	5,311	2,492	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	658	1,304	0	1,454	0	0
4899	DEPOT REALLOCATION	189	454	299	0	0	0	347	0	0
Overhead Expenditure		13,701	10,784	14,102	4,952	10,000	0	14,213	0	0
Movement to/(from) Gen Reserve		13,241	17,057	13,197	8,841	17,152		13,275		
106	<u>MADLEY PARK COMMUNITY CENTRE</u>									
1052	EXPENSES RECOVERED	0	1,204	0	0	0	0	0	0	0
1060	INSURANCE RECOVERED	526	519	530	545	545	0	750	0	0
Total Income		526	1,724	530	545	545	0	750	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4025	INSURANCE	526	519	530	545	545	0	750	0	0
4036	PROPERTY MAINTENANCE	0	7,617	0	0	0	0	0	0	0
4038	OTHER MAINTENANCE	0	1,856	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	747	0	760	0	760	0	789	0	0
4059	OTHER PROF FEES	1,500	0	1,500	0	1,500	0	1,500	0	0
4495	TFR FROM EARMARKED R	0	0	0	-1,500	-1,500	0	0	0	0
4888	O/S STAFF RECHARGE	15	0	533	0	0	0	594	0	0
4890	O/S O'HEAD RECHARGE	1	0	35	0	0	0	35	0	0
4892	C/S STAFF RCHG	921	888	1,067	498	1,041	0	1,015	0	0
4893	C/S O'HEAD RCHG	261	247	282	132	261	0	291	0	0
4897	MTCE O'HEAD RECHARGE	1	0	1	0	0	0	1	0	0
4899	DEPOT REALLOCATION	3	0	76	0	0	0	88	0	0
Overhead Expenditure		3,975	11,127	4,784	-325	2,607	0	5,063	0	0
106 Net Income over Expenditure		-3,449	-9,403	-4,254	870	-2,062	0	-4,313	0	0
6000	plus Transfer from EMR	0	7,617	0	-1,500	0	0	0	0	0
6001	less Transfer to EMR	0	0	0	-1,500	0	0	0	0	0
Movement to/(from) Gen Reserve		(3,449)	(1,786)	(4,254)	870	(2,062)		(4,313)		
401	CIVIC ACTIVITIES									
4000	MAYORS ALLOWANCE	3,000	1,568	3,000	551	3,000	0	3,000	0	0
4150	CIVIC FUNCTIONS	2,000	1,326	2,000	900	1,700	0	1,700	0	0
4152	MAYOR'S CHAIN	300	0	300	0	300	0	300	0	0
4153	ANNUAL CIVIC AWARDS	200	467	200	0	500	0	500	0	0
4892	C/S STAFF RCHG	36,861	35,653	42,713	19,939	41,668	0	40,636	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4893	C/S O'HEAD RCHG	10,429	12,400	11,280	5,266	10,434	0	11,634	0	0
	Overhead Expenditure	52,790	51,414	59,493	26,657	57,602	0	57,770	0	0
	Movement to/(from) Gen Reserve	(52,790)	(51,414)	(59,493)	(26,657)	(57,602)		(57,770)		
403	<u>PLANNING</u>									
4028	I.T.	0	0	0	294	294	0	0	0	0
4892	C/S STAFF RCHG	25,342	24,508	29,371	13,708	28,647	0	27,937	0	0
4893	C/S O'HEAD RCHG	7,170	8,526	7,755	3,620	7,174	0	7,999	0	0
	Overhead Expenditure	32,512	33,034	37,126	17,622	36,115	0	35,936	0	0
	Movement to/(from) Gen Reserve	(32,512)	(33,034)	(37,126)	(17,622)	(36,115)		(35,936)		
407	<u>GRANTS & DONATIONS</u>									
1170	GRANTS RECEIVED	0	159	0	0	0	0	0	0	0
1171	DONATIONS RECEIVED	0	33	0	0	0	0	0	0	0
	Total Income	0	193	0	0	0	0	0	0	0
4100	GRANTS GENERAL	20,000	19,000	20,000	10,075	21,000	0	20,000	0	0
4101	GRANT CAB	2,000	2,000	2,000	-2,000	2,000	0	2,000	0	0
4107	Witney Dementia Alliance	1,000	0	1,000	0	0	0	0	0	0
4108	GRANT - WITNEY MUSIC FESTIVAL	0	0	10,000	10,000	10,000	0	10,000	0	0
4110	SUBSIDIZED LETTINGS	1,800	852	1,325	1,501	1,501	0	2,000	0	0
4162	GRANT VOLUNTEER LINK-UP	2,000	2,000	2,000	0	2,000	0	2,000	0	0
4495	TFR FROM EARMARKED R	0	0	0	-13,412	-13,412	0	0	0	0
	Overhead Expenditure	26,800	23,852	36,325	6,164	23,089	0	36,000	0	0
	Movement to/(from) Gen Reserve	(26,800)	(23,659)	(36,325)	(6,164)	(23,089)		(36,000)		

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
501	PROPERTY/ INVESTMENTS									
1050	RENT RECEIVED	0	0	28,356	20,380	37,495	0	56,541	0	0
1058	WATER RECOVERED	0	0	0	195	195	0	205	0	0
1060	INSURANCE RECOVERED	0	0	655	274	274	0	0	0	0
	Total Income	0	0	29,011	20,849	37,964	0	56,746	0	0
4012	WATER RATES	0	0	0	0	195	0	0	0	0
4025	INSURANCE	0	0	120	112	274	0	150	0	0
	Overhead Expenditure	0	0	120	112	469	0	150	0	0
	Movement to/(from) Gen Reserve	0	0	28,891	20,737	37,495		56,596		
502	TOWN HALL MAINTENANCE									
1050	RENT RECEIVED	19,950	19,950	19,950	4,988	19,950	0	19,950	0	0
	Total Income	19,950	19,950	19,950	4,988	19,950	0	19,950	0	0
4001	SALARIES	0	0	0	0	4,828	0	5,152	0	0
4002	ER'S NIC	0	0	0	0	411	0	481	0	0
4003	ER'S SUPERANN	0	0	0	0	855	0	837	0	0
4013	RENT PAID	16,500	16,500	16,500	6,875	16,500	0	16,500	0	0
4025	INSURANCE	1,087	1,131	1,150	1,183	1,183	0	1,650	0	0
4036	PROPERTY MAINTENANCE	4,500	1,011	4,500	3,156	4,500	6	4,500	0	0
4038	OTHER MAINTENANCE	2,000	4,018	2,140	1,712	2,140	1,935	2,221	0	0
4041	EQUIPMENT HIRE	1,000	746	800	371	750	0	800	0	0
4059	OTHER PROF FEES	2,500	0	2,500	345	345	0	2,500	0	0
4888	O/S STAFF RECHARGE	1,256	1,187	2,500	1,451	3,030	0	2,786	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	115	102	160	96	222	0	165	0	0
4892	C/S STAFF RCHG	4,608	4,463	5,340	2,492	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	659	1,304	0	1,454	0	0
4899	DEPOT REALLOCATION	228	258	353	130	457	0	413	0	0
	Overhead Expenditure	35,098	30,966	37,353	18,471	41,733	1,941	44,538	0	0
	502 Net Income over Expenditure	-15,148	-11,016	-17,403	-13,484	-21,783	-1,941	-24,588	0	0
6000	plus Transfer from EMR	0	450	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(15,148)	(10,566)	(17,403)	(13,484)	(21,783)		(24,588)		
506	<u>INTEREST RECEIVED</u>									
1190	INTEREST RECEIVED	39,804	86,554	40,600	46,315	85,000	0	45,000	0	0
	Total Income	39,804	86,554	40,600	46,315	85,000	0	45,000	0	0
4051	BANK CHARGES	3,387	2,317	3,450	2,701	6,000	0	6,500	0	0
	Overhead Expenditure	3,387	2,317	3,450	2,701	6,000	0	6,500	0	0
	Movement to/(from) Gen Reserve	36,417	84,237	37,150	43,614	79,000		38,500		
601	<u>WORKS DEPARTMENT</u>									
4001	SALARIES	441,633	392,493	514,276	209,756	514,276	0	584,586	0	0
4002	ER'S NIC	44,046	37,533	65,261	26,420	65,261	0	74,938	0	0
4003	ER'S SUPERANN	96,903	86,067	111,596	43,507	111,596	0	116,233	0	0
4007	PROTECTIVE CLOTHING	7,000	5,538	6,300	2,789	5,200	0	6,300	0	0
4008	TRAINING	10,500	6,799	7,500	410	2,000	0	7,500	0	0
4017	CONTRACT CLEAN/WASTE	0	43	0	0	0	0	0	0	0
4143	REFRESHMENT COSTS	0	184	0	0	0	0	0	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4495	TFR FROM EARMARKED R	0	0	0	-1,000	-1,000	0	0	0	0
4888	O/S STAFF RECHARGE	-612,869	-516,092	-691,133	-279,683	-584,041	0	-786,378	0	0
4890	O/S O'HEAD RECHARGE	-54,737	-55,593	-45,011	-19,033	-39,705	0	-46,467	0	0
4892	C/S STAFF RCHG	23,038	22,281	26,695	12,461	26,041	0	25,396	0	0
4893	C/S O'HEAD RCHG	6,518	7,749	4,515	3,291	6,521	0	7,271	0	0
Overhead Expenditure		-37,968	-13,000	-1	-1,082	106,149	0	-10,621	0	0
Movement to/(from) Gen Reserve		37,968	13,000	1	1,082	(106,149)		10,621		
602	<u>CENTRAL SUPPORT</u>									
1099	MISCELLANEOUS INCOME	0	0	0	455	455	0	0	0	0
Total Income		0	0	0	455	455	0	0	0	0
4001	SALARIES	350,135	338,444	404,372	185,264	404,372	0	398,414	0	0
4002	ER'S NIC	35,042	33,857	48,278	23,837	48,278	0	51,340	0	0
4003	ER'S SUPERANN	75,566	73,395	81,259	40,132	81,259	0	79,648	0	0
4008	TRAINING	7,500	7,841	7,500	1,132	4,000	0	7,500	0	0
4009	TRAVELLING	1,500	79	1,000	0	500	0	500	0	0
4010	MISC STAFF COSTS	200	638	500	89	200	0	500	0	0
4011	RATES	19,860	19,451	20,100	11,827	19,711	0	20,460	0	0
4012	WATER RATES	460	263	550	202	410	0	430	0	0
4014	ELECTRICITY	14,502	14,290	9,000	1,802	9,000	0	9,342	0	0
4016	CLEANING MATERIALS	1,000	18	500	4	100	0	100	0	0
4017	CONTRACT CLEAN/WASTE	1,821	1,597	1,900	1,700	2,600	0	2,700	0	0
4018	PHOTOCOPIER COSTS	2,185	1,218	2,185	1,516	3,000	0	3,100	0	0
4020	COPIER RENTAL	4,000	2,216	4,000	539	4,000	0	5,200	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4021	TELEPHONE/FAX	6,485	6,920	7,600	4,720	9,190	0	9,540	0	0
4022	POSTAGE	1,814	1,768	600	407	600	0	800	0	0
4023	STATIONERY	3,000	2,467	3,000	871	2,000	0	3,000	0	0
4024	SUBSCRIPTIONS	0	0	0	400	400	0	420	0	0
4025	INSURANCE	3,511	4,376	4,470	4,565	4,565	0	6,375	0	0
4026	BOOKS/PUBLICATIONS	300	104	300	17	150	0	150	0	0
4028	I.T.	21,340	21,576	25,110	14,196	27,225	0	29,250	0	0
4030	RECRUITMENT ADVT'G	2,500	0	1,500	0	750	0	1,500	0	0
4036	PROPERTY MAINTENANCE	0	50	0	40	40	0	0	0	0
4038	OTHER MAINTENANCE	0	0	0	74	74	0	0	0	0
4040	ARBORICULTURE	0	0	0	36	36	0	0	0	0
4042	EQUIPMENT INC. FURNITURE	5,000	4,571	5,100	1,688	4,200	0	5,500	0	0
4054	INTERNAL AUDIT	2,300	2,040	2,590	0	2,550	0	2,650	0	0
4055	ACCOUNTANCY FEES	1,000	0	1,000	0	1,000	0	1,000	0	0
4059	OTHER PROF FEES	34,930	56,893	45,000	20,662	45,000	0	46,710	0	0
4064	HEALTH & SAFETY	250	333	250	83	200	0	260	0	0
4099	MISCELLANEOUS	50	20	50	0	50	0	52	0	0
4143	REFRESHMENT COSTS	300	266	300	189	300	0	311	0	0
4215	IN BLOOM - INC SCHOOLS CHALLENGE	0	6	0	0	0	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-7,000	-9,456	0	0	0	0
4892	C/S STAFF RCHG	-460,761	-445,696	-533,909	-249,233	-520,846	0	-531,007	0	0
4893	C/S O'HEAD RCHG	-130,360	-155,000	-140,995	-65,833	-130,426	0	-145,426	0	0
Overhead Expenditure		5,430	-6,000	3,110	-6,075	15,032	0	10,319	0	0
Movement to/(from) Gen Reserve		(5,430)	6,000	(3,110)	6,530	(14,577)		(10,319)		
604	WORKS DEPOT/VEH/EQUIP ETC									

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1099	MISCELLANEOUS INCOME	0	13,254	0	0	0	0	0	0	0
	Total Income	0	13,254	0	0	0	0	0	0	0
4007	PROTECTIVE CLOTHING	0	0	0	0	0	108	0	0	0
4011	RATES	0	0	0	0	0	0	10,000	0	0
4012	WATER RATES	0	0	0	0	0	0	4,000	0	0
4014	ELECTRICITY	22,125	12,425	5,000	2,628	5,300	0	7,000	0	0
4016	CLEANING MATERIALS	1,421	1,666	1,750	1,414	2,200	0	2,800	0	0
4017	CONTRACT CLEAN/WASTE	22,348	25,838	21,000	10,343	20,750	0	21,798	0	0
4021	TELEPHONE/FAX	2,990	4,755	3,050	2,050	4,100	0	4,255	0	0
4023	STATIONERY	150	50	153	46	153	0	159	0	0
4025	INSURANCE	141	148	150	156	156	0	1,200	0	0
4028	I.T.	1,250	165	1,250	0	200	0	200	0	0
4030	RECRUITMENT ADVT'G	500	0	500	0	0	0	0	0	0
4036	PROPERTY MAINTENANCE	2,000	920	2,000	41	1,000	0	3,000	0	0
4038	OTHER MAINTENANCE	1,750	431	1,785	0	200	0	400	0	0
4039	HORTICULTURE	14,434	13,155	4,500	115	1,000	0	1,000	0	0
4041	EQUIPMENT HIRE	3,500	4,673	4,000	479	2,000	0	2,000	0	0
4042	EQUIPMENT INC. FURNITURE	2,964	3,307	3,500	2,746	4,300	0	3,633	0	0
4043	SMALL TOOLS & EQUIPT	1,500	1,876	1,600	1,798	2,000	0	1,600	0	0
4044	FUEL	15,725	16,301	20,375	5,925	13,125	0	20,000	0	0
4045	LICENCES	2,874	2,228	2,900	1,380	2,760	0	2,860	0	0
4050	VEHICLE MAINTENANCE	12,000	26,652	16,500	7,758	16,200	46	17,127	0	0
4052	VEHICLE INSURANCE	3,500	4,159	4,300	8,994	8,994	0	9,800	0	0
4062	SPORTS PITCH MATERIALS	8,003	3,176	3,100	1,736	3,100	7	3,218	0	0

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WITNEY TOWN COUNCIL Current Year
Annual Budget - By Committee (Actual YTD Month 6)
Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4064	HEALTH & SAFETY	250	404	500	254	500	0	519	0	0
4143	REFRESHMENT COSTS	360	0	367	9	9	0	0	0	0
4899	DEPOT REALLOCATION	-149,214	-109,076	-98,280	-32,476	-88,144	0	-116,569	0	0
	Overhead Expenditure	-29,429	13,254	0	15,396	-97	160	0	0	0
	Movement to/(from) Gen Reserve	29,429	0	0	(15,396)	97		0		
605	<u>GENERAL MAINT./NOW 601</u>									
4043	SMALL TOOLS & EQUIPT	0	0	0	0	0	10	0	0	0
	Overhead Expenditure	0	0	0	0	0	10	0	0	0
	Movement to/(from) Gen Reserve	0	0	0	0	0		0		
700	<u>STRATEGIC PLANNING INITIATIVES</u>									
4892	C/S STAFF RCHG	55,291	47,106	64,069	29,908	62,502	0	60,953	0	0
4893	C/S O'HEAD RCHG	15,643	18,602	16,907	7,899	15,651	0	17,451	0	0
	Overhead Expenditure	70,934	65,708	80,976	37,807	78,153	0	78,404	0	0
	Movement to/(from) Gen Reserve	(70,934)	(65,708)	(80,976)	(37,807)	(78,153)		(78,404)		
701	<u>CORPORATE MANAGEMENT</u>									
4022	POSTAGE	300	214	200	107	200	0	200	0	0
4024	SUBSCRIPTIONS	0	0	0	0	1,080	0	2,160	0	0
4025	INSURANCE	2,114	1,544	1,575	1,964	1,964	0	2,750	0	0
4031	OTHER ADVERTISING	250	113	260	0	120	0	120	0	0
4057	AUDIT FEES	2,689	2,600	2,600	-2,560	3,196	0	3,215	0	0
4892	C/S STAFF RCHG	78,329	75,786	90,764	42,370	88,545	0	109,416	0	0
4893	C/S O'HEAD RCHG	22,161	26,351	23,969	11,192	22,173	0	24,723	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure		105,843	106,608	119,368	53,073	117,278	0	142,584	0	0
Movement to/(from) Gen Reserve		(105,843)	(106,608)	(119,368)	(53,073)	(117,278)		(142,584)		
702	<u>DEMOCRATIC REP'N & MGMT</u>									
4008	TRAINING	2,500	2,254	1,400	9	600	0	1,400	0	0
4022	POSTAGE	0	0	0	1	0	0	0	0	0
4024	SUBSCRIPTIONS	6,414	7,079	7,200	4,745	7,200	0	8,675	0	0
4028	I.T.	5,872	2,930	2,880	1,860	2,880	0	2,100	0	0
4034	NEWSLETTER	3,798	2,616	3,875	0	3,875	0	4,000	0	0
4120	ROOM HIRE/MEETING EXPS	3,709	3,749	3,783	2,836	3,783	0	3,927	0	0
4155	MODERN GOV/MTNG DIGITALISATION	9,788	9,939	10,140	0	10,300	0	10,700	0	0
4180	ELECTION EXPENSES	5,124	7,985	5,125	0	5,125	0	5,320	0	0
4892	C/S STAFF RCHG	69,344	67,091	80,353	37,512	78,393	0	76,451	0	0
4893	C/S O'HEAD RCHG	19,618	23,326	21,220	9,907	19,631	0	21,888	0	0
Overhead Expenditure		126,167	126,969	135,976	56,871	131,787	0	134,461	0	0
Movement to/(from) Gen Reserve		(126,167)	(126,969)	(135,976)	(56,871)	(131,787)		(134,461)		
Policy, Governance & Finance - Income		87,222	149,516	117,390	86,944	171,066	0	149,934	0	0
Expenditure		409,240	457,033	532,182	232,343	625,917	2,111	555,317	0	0
Net Income over Expenditure		-322,018	-307,518	-414,792	-145,399	-454,851	-2,111	-405,383	0	0
plus Transfer from EMR		0	8,067	0	(1,500)	0	0	0	0	0
less Transfer to EMR		0	0	0	(1,500)	0	0	0	0	0
Movement to/(from) Gen Reserve		(322,018)	(299,451)	(414,792)	(145,399)	(454,851)		(405,383)		
<u>Parks & Recreation</u>										

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
201	SPLASHPARK									
4012	WATER RATES	12,000	19,404	15,000	12,033	14,000	0	15,000	0	0
4016	CLEANING MATERIALS	300	0	305	197	305	0	300	0	0
4036	PROPERTY MAINTENANCE	5,651	5,841	5,100	1,728	3,000	0	3,500	0	0
4047	PLAY EQUIP MAINTENCE	2,668	0	5	5	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	510	0	0	0	510	0	0
4049	PLAY RISK ASSESSMENT	0	0	0	72	0	0	0	0	0
4099	MISCELLANEOUS	0	51	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	9,315	4,956	7,500	2,951	6,162	0	8,358	0	0
4890	O/S O'HEAD RECHARGE	854	392	488	208	452	0	494	0	0
4899	DEPOT REALLOCATION	1,699	1,256	1,067	440	930	0	1,239	0	0
	Overhead Expenditure	32,987	31,900	29,975	17,634	24,849	0	29,401	0	0
	Movement to/(from) Gen Reserve	(32,987)	(31,900)	(29,975)	(17,634)	(24,849)		(29,401)		
202	<u>THE LEYS RECREATION GROUND</u>									
1020	SPORTS - FOOTBALL	3,400	3,147	2,600	316	2,700	0	2,810	0	0
1043	GREEN FEES - WTBC	5,420	5,420	5,500	5,550	5,550	0	5,760	0	0
1050	RENT RECEIVED	1,000	1,000	0	0	0	0	0	0	0
1051	GROUND HIRE	16,038	15,991	17,650	17,901	17,901	0	18,257	0	0
1052	EXPENSES RECOVERED	160	1,228	165	308	1,658	0	171	0	0
1054	EASEMENTS/WAYLEAVES	0	6	6	0	0	0	6	0	0
1058	WATER RECOVERED	190	2,370	0	0	0	0	202	0	0
	Total Income	26,208	29,162	25,921	24,074	27,809	0	27,206	0	0
4012	WATER RATES	3,000	8,445	1,350	668	1,350	0	0	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4014	ELECTRICITY	5,202	2,422	3,600	1,513	1,350	0	3,737	0	0
4017	CONTRACT CLEAN/WASTE	609	869	425	640	640	0	665	0	0
4024	SUBSCRIPTIONS	0	0	0	430	430	0	446	0	0
4025	INSURANCE	256	112	0	112	224	0	150	0	0
4028	I.T.	0	0	0	13	13	0	0	0	0
4036	PROPERTY MAINTENANCE	7,500	6,991	5,000	3,859	6,000	0	6,000	0	0
4037	GROUNDS MAINTENANCE	8,120	8,118	5,000	4,867	8,000	48	8,000	0	0
4038	OTHER MAINTENANCE	2,500	0	0	0	0	0	0	0	0
4041	EQUIPMENT HIRE	0	38	0	0	0	0	0	0	0
4046	SPORTS EQUIPMENT	4,000	3,495	2,000	1,687	2,900	0	3,500	0	0
4047	PLAY EQUIP MAINTENCE	5,000	1,728	3,882	3,882	3,882	53	0	0	0
4048	ENG.INSPEC.(VATABLE)	1,055	1,043	1,060	940	940	0	1,100	0	0
4049	PLAY RISK ASSESSMENT	144	420	140	72	0	0	145	0	0
4059	OTHER PROF FEES	0	0	0	0	10,000	0	0	0	0
4099	MISCELLANEOUS	0	8	0	41	41	21	0	0	0
4110	SUBSIDIZED LETTINGS	10,000	4,855	5,500	5,763	5,763	0	5,980	0	0
4215	IN BLOOM - INC SCHOOLS CHALLENGE	1,000	50	2,000	0	4,000	0	2,000	0	0
4495	TFR FROM EARMARKED R	0	0	0	-13,875	-13,875	0	0	0	0
4888	O/S STAFF RECHARGE	66,175	75,610	80,000	42,551	82,022	0	89,149	0	0
4890	O/S O'HEAD RECHARGE	15,690	7,751	5,210	2,926	6,518	0	5,268	0	0
4892	C/S STAFF RCHG	18,431	17,825	21,358	9,970	20,835	0	20,319	0	0
4893	C/S O'HEAD RCHG	5,214	6,201	5,650	2,634	5,217	0	5,817	0	0
4899	DEPOT REALLOCATION	7,483	14,657	11,376	5,116	13,410	0	13,215	0	0
Overhead Expenditure		161,379	160,638	153,551	73,810	159,660	122	165,491	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		(135,171)	(131,476)	(127,630)	(49,736)	(131,851)		(138,285)		
203	WEST WITNEY SPORTS GROUND									
1020	SPORTS - FOOTBALL	8,536	10,464	8,050	2,599	9,900	0	10,300	0	0
1021	SPORTS - CRICKET	1,500	1,470	1,500	1,939	1,938	0	2,000	0	0
1041	RENTAL - TENNIS CLUB	0	4,970	0	0	0	0	0	0	0
1042	RENTAL- PROJ.RANGE	3,110	3,110	0	0	0	0	0	0	0
1044	GREEN FEES - WMBC	3,254	3,250	3,325	3,350	3,325	0	3,450	0	0
1045	GREEN FEES - WWBC	3,254	3,250	3,325	3,325	3,325	0	3,450	0	0
1050	RENT RECEIVED	10,366	10,352	0	0	0	0	0	0	0
1054	EASEMENTS/WAYLEAVES	6	6	6	0	6	0	6	0	0
1060	INSURANCE RECOVERED	427	457	0	0	0	0	472	0	0
1170	GRANTS RECEIVED	0	0	0	6,986	6,986	0	0	0	0
Total Income		30,453	37,329	16,206	18,199	25,480	0	19,678	0	0
4024	SUBSCRIPTIONS	0	0	0	430	430	0	445	0	0
4025	INSURANCE	774	681	695	704	704	0	950	0	0
4028	I.T.	0	0	0	47	47	0	0	0	0
4036	PROPERTY MAINTENANCE	1,500	2,708	3,300	687	2,100	0	3,000	0	0
4037	GROUNDS MAINTENANCE	11,500	11,374	11,600	10,612	11,000	61	11,400	0	0
4046	SPORTS EQUIPMENT	1,000	156	1,000	0	500	0	500	0	0
4047	PLAY EQUIP MAINTENCE	0	6	0	5	5	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	213	207	210	376	376	0	390	0	0
4059	OTHER PROF FEES	2,000	0	2,000	0	4,000	0	2,000	0	0
4062	SPORTS PITCH MATERIALS	0	1,665	1,285	0	600	0	1,200	0	0
4099	MISCELLANEOUS	0	8	0	82	82	0	0	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4495	TFR FROM EARMARKED R	0	0	0	-2,000	-2,000	0	0	0	0
4888	O/S STAFF RECHARGE	37,622	65,701	70,000	29,858	62,350	0	78,005	0	0
4890	O/S O'HEAD RECHARGE	13,071	7,977	4,559	2,063	4,574	0	4,609	0	0
4899	DEPOT REALLOCATION	2,275	14,337	9,954	2,965	9,410	0	11,563	0	0
Overhead Expenditure		69,955	104,821	104,603	45,829	94,178	61	114,062	0	0
203 Net Income over Expenditure		-39,502	-67,491	-88,397	-27,631	-68,698	-61	-94,384	0	0
6001	less Transfer to EMR	0	0	0	6,986	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(39,502)</u>	<u>(67,491)</u>	<u>(88,397)</u>	<u>(34,617)</u>	<u>(68,698)</u>		<u>(94,384)</u>		
204	<u>BURWELL (QE2) SPORTS GROUND</u>									
1020	SPORTS - FOOTBALL	8,000	6,859	7,150	1,981	7,000	0	7,280	0	0
Total Income		8,000	6,859	7,150	1,981	7,000	0	7,280	0	0
4017	CONTRACT CLEAN/WASTE	0	700	0	0	0	0	0	0	0
4024	SUBSCRIPTIONS	0	0	0	215	215	0	220	0	0
4028	I.T.	0	0	0	36	36	0	0	0	0
4036	PROPERTY MAINTENANCE	1,000	1,626	1,000	468	1,000	0	1,038	0	0
4037	GROUNDS MAINTENANCE	9,745	9,745	9,950	9,749	9,950	0	10,328	0	0
4046	SPORTS EQUIPMENT	2,000	0	1,000	1,285	2,000	0	1,000	0	0
4047	PLAY EQUIP MAINTENCE	2,000	2,053	130	130	130	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	587	546	560	1,200	1,200	0	1,245	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	0	0	41	41	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-1,000	-1,000	0	0	0	0
4888	O/S STAFF RECHARGE	21,124	37,944	35,000	22,099	46,148	0	39,003	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	8,809	4,182	2,279	1,493	3,385	0	2,305	0	0
4899	DEPOT REALLOCATION	577	8,920	4,977	2,698	6,965	0	5,782	0	0
Overhead Expenditure		45,942	65,785	54,971	38,485	70,142	0	60,996	0	0
Movement to/(from) Gen Reserve		(37,942)	(58,927)	(47,821)	(36,504)	(63,142)		(53,716)		
205	<u>KING GEORGE V / NEWLAND</u>									
1020	SPORTS - FOOTBALL	1,700	1,539	1,750	532	1,600	0	1,665	0	0
Total Income		1,700	1,539	1,750	532	1,600	0	1,665	0	0
4028	I.T.	0	0	0	8	8	0	0	0	0
4036	PROPERTY MAINTENANCE	534	0	0	0	0	0	0	0	0
4037	GROUNDS MAINTENANCE	4,003	4,003	5,700	2,895	5,000	0	5,917	0	0
4047	PLAY EQUIP MAINTENANCE	500	38	33	33	33	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	480	472	480	496	496	0	515	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	0	0	41	41	0	0	0	0
4100	GRANTS GENERAL	500	0	500	0	0	0	500	0	0
4495	TFR FROM EARMARKED R	0	0	0	-500	-500	0	0	0	0
4888	O/S STAFF RECHARGE	15,699	13,570	20,000	8,010	16,727	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	3,502	1,507	1,303	550	1,227	0	1,317	0	0
4899	DEPOT REALLOCATION	1,881	2,853	2,844	914	2,524	0	3,304	0	0
Overhead Expenditure		27,199	22,513	30,935	12,519	25,628	0	33,915	0	0
Movement to/(from) Gen Reserve		(25,499)	(20,974)	(29,185)	(11,986)	(24,028)		(32,250)		
207	<u>MOORLAND ROAD PLAY AREA</u>									
4036	PROPERTY MAINTENANCE	0	60	0	0	0	0	0	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4047	PLAY EQUIP MAINTENCE	500	905	449	449	449	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	293	273	280	313	313	0	325	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	2,728	7,095	7,000	3,745	7,820	0	7,801	0	0
4890	O/S O'HEAD RECHARGE	251	898	456	255	574	0	461	0	0
4899	DEPOT REALLOCATION	498	1,502	995	458	1,180	0	1,156	0	0
Overhead Expenditure		4,370	10,824	9,255	5,334	10,449	0	9,818	0	0
Movement to/(from) Gen Reserve		(4,370)	(10,824)	(9,255)	(5,334)	(10,449)		(9,818)		
208	<u>WOOD GREEN/PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	574	63	63	63	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	300	298	305	313	313	0	325	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	8,637	5,862	5,000	4,045	8,447	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	2,854	647	326	268	620	0	329	0	0
4899	DEPOT REALLOCATION	592	1,198	711	509	1,275	0	826	0	0
Overhead Expenditure		12,983	8,670	6,480	5,311	10,831	0	7,127	0	0
Movement to/(from) Gen Reserve		(12,983)	(8,670)	(6,480)	(5,311)	(10,831)		(7,127)		
209	<u>ETON CLOSE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	250	38	9	9	9	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	200	199	205	209	209	0	213	0	0
4049	PLAY RISK ASSESSMENT	100	70	100	72	72	0	75	0	0

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		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4222	TINY FOREST EXPENSES	150	0	150	0	150	0	150	0	0
4888	O/S STAFF RECHARGE	0	6,037	6,000	3,079	6,430	0	6,686	0	0
4890	O/S O'HEAD RECHARGE	0	687	391	205	472	0	395	0	0
4899	DEPOT REALLOCATION	0	1,344	853	373	970	0	991	0	0
Overhead Expenditure		700	8,395	7,708	3,988	8,353	0	8,510	0	0
Movement to/(from) Gen Reserve		(700)	(8,395)	(7,708)	(3,988)	(8,353)		(8,510)		
210	<u>OXLEASE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	102	1,732	1,732	1,732	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	614	621	635	524	524	0	659	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	10,240	8,858	7,000	6,247	13,045	0	7,801	0	0
4890	O/S O'HEAD RECHARGE	3,001	1,041	456	417	957	0	461	0	0
4899	DEPOT REALLOCATION	885	1,777	995	775	1,969	0	1,156	0	0
Overhead Expenditure		15,340	12,490	10,893	9,809	18,340	0	10,152	0	0
Movement to/(from) Gen Reserve		(15,340)	(12,490)	(10,893)	(9,809)	(18,340)		(10,152)		
211	<u>FIELDMERE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	250	2,312	1,482	1,482	1,482	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	300	298	305	313	313	0	317	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	4,810	5,743	4,000	2,858	5,968	0	4,457	0	0

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		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	441	606	261	192	438	0	263	0	0
4899	DEPOT REALLOCATION	877	1,038	569	345	901	0	661	0	0
Overhead Expenditure		6,778	10,087	6,692	5,303	9,215	0	5,773	0	0
Movement to/(from) Gen Reserve		(6,778)	(10,087)	(6,692)	(5,303)	(9,215)		(5,773)		
212	<u>QUARRY ROAD PLAY AREA</u>									
4036	PROPERTY MAINTENANCE	0	47	0	0	0	0	0	0	0
4047	PLAY EQUIP MAINTENCE	250	66	91	91	91	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	250	323	250	339	339	0	260	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	217	2,275	4,000	534	1,115	0	4,457	0	0
4890	O/S O'HEAD RECHARGE	20	204	261	0	82	0	263	0	0
4899	DEPOT REALLOCATION	39	659	569	0	168	0	661	0	0
Overhead Expenditure		876	3,664	5,246	1,078	1,908	0	5,716	0	0
Movement to/(from) Gen Reserve		(876)	(3,664)	(5,246)	(1,078)	(1,908)		(5,716)		
213	<u>RALEGH CRES.PLAY/DEER PK PITCH</u>									
1201	COMMUTED SUMS	0	7,748	0	0	0	0	0	0	0
Total Income		0	7,748	0	0	0	0	0	0	0
4013	RENT PAID	5	0	5	0	5	0	5	0	0
4037	GROUNDS MAINTENANCE	0	0	9,250	0	0	0	9,602	0	0
4047	PLAY EQUIP MAINTENCE	500	32	25	25	25	53	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	78	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	4,374	2,999	20,000	1,562	10,096	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	401	384	1,302	101	233	0	1,317	0	0
4899	DEPOT REALLOCATION	798	429	2,844	193	480	0	3,304	0	0
Overhead Expenditure		6,678	3,934	34,001	1,994	10,952	53	37,112	0	0
213 Net Income over Expenditure		-6,678	3,814	-34,001	-1,994	-10,952	-53	-37,112	0	0
6001	less Transfer to EMR	0	74,999	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(6,678)</u>	<u>(71,185)</u>	<u>(34,001)</u>	<u>(1,994)</u>	<u>(10,952)</u>		<u>(37,112)</u>		
214	<u>PARK ROAD PLAY AREA</u>									
4013	RENT PAID	125	0	125	0	125	0	125	0	0
4047	PLAY EQUIP MAINTENCE	500	32	9	9	9	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	275	0	275	0	0	0	285	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-125	-125	0	0	0	0
4888	O/S STAFF RECHARGE	0	3,024	0	1,635	3,414	0	4,184	0	0
4890	O/S O'HEAD RECHARGE	0	397	0	113	250	0	247	0	0
4899	DEPOT REALLOCATION	0	458	0	213	515	0	620	0	0
Overhead Expenditure		1,000	4,001	484	1,958	4,301	0	5,536	0	0
Movement to/(from) Gen Reserve		<u>(1,000)</u>	<u>(4,001)</u>	<u>(484)</u>	<u>(1,958)</u>	<u>(4,301)</u>		<u>(5,536)</u>		
215	<u>CEDAR DRIVE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	0	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4049	PLAY RISK ASSESSMENT	100	0	100	0	0	0	104	0	0
4099	MISCELLANEOUS	0	20	0	0	0	0	0	0	0
	Overhead Expenditure	1,100	20	600	0	0	0	623	0	0
	Movement to/(from) Gen Reserve	(1,100)	(20)	(600)	0	0		(623)		
216	<u>INTERHACHING PLAY AREA</u>									
4014	ELECTRICITY	0	2,681	2,100	636	1,500	0	1,500	0	0
4047	PLAY EQUIP MAINTENCE	500	53	25	25	25	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	70	100	72	72	0	75	0	0
4099	MISCELLANEOUS	0	1,572	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	0	2,780	0	860	1,796	0	2,221	0	0
4890	O/S O'HEAD RECHARGE	0	246	0	58	132	0	131	0	0
4899	DEPOT REALLOCATION	0	701	0	113	271	0	329	0	0
	Overhead Expenditure	1,100	8,102	2,725	1,805	3,837	0	4,775	0	0
6000	plus Transfer from EMR	0	1,551	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(1,100)	(6,551)	(2,725)	(1,805)	(3,837)		(4,775)		
217	<u>WATERFORD LANE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	0	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	510	0	0	0	529	0	0
4049	PLAY RISK ASSESSMENT	100	0	102	0	0	0	106	0	0
	Overhead Expenditure	1,100	0	612	0	0	0	635	0	0
	Movement to/(from) Gen Reserve	(1,100)	0	(612)	0	0		(635)		
218	<u>WINDRUSH PLACE</u>									

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1050	RENT RECEIVED	0	0	0	0	0	0	4,000	0	0
1052	EXPENSES RECOVERED	0	0	0	0	0	0	9,250	0	0
Total Income		0	0	0	0	0	0	13,250	0	0
4037	GROUNDS MAINTENANCE	0	0	9,250	0	0	0	9,250	9,602	0
4098	NET COSTS - PAVILION	0	0	50,000	0	0	0	0	0	0
4491	TFR TO EARMARKED RES	0	0	0	0	59,250	0	0	0	0
4888	O/S STAFF RECHARGE	0	0	20,000	0	0	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	0	0	1,303	0	6	0	1,317	0	0
4899	DEPOT REALLOCATION	0	0	2,844	0	13	0	3,304	0	0
Overhead Expenditure		0	0	83,397	0	59,269	0	36,158	9,602	0
Movement to/(from) Gen Reserve		0	0	(83,397)	0	(59,269)		(22,908)		
230	<u>PLAY AREAS HOLDING BUDGET</u>									
4047	PLAY EQUIP MAINTENCE	0	0	6,825	0	6,825	0	15,320	0	0
Overhead Expenditure		0	0	6,825	0	6,825	0	15,320	0	0
Movement to/(from) Gen Reserve		0	0	(6,825)	0	(6,825)		(15,320)		
Parks & Recreation - Income		66,361	82,637	51,027	44,786	61,889	0	69,079	0	0
Expenditure		389,487	455,844	548,953	224,855	518,737	236	551,120	9,602	0
Net Income over Expenditure		-323,126	-373,207	-497,926	-180,070	-456,848	-236	-482,041	-9,602	0
plus Transfer from EMR		0	1,551	0	0	0	0	0	0	0
less Transfer to EMR		0	74,999	0	6,986	0	0	0	0	0
Movement to/(from) Gen Reserve		(323,126)	(446,655)	(497,926)	(187,056)	(456,848)		(482,041)		

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Stronger Communities</u>										
402	<u>COMMUNITY INFRASTRUCTURE</u>									
1052	EXPENSES RECOVERED	1,336	500	1,350	0	500	0	1,000	0	0
1099	MISCELLANEOUS INCOME	0	1,000	0	0	1,000	0	1,000	0	0
1170	GRANTS RECEIVED	0	5,000	0	0	0	0	0	0	0
1171	DONATIONS RECEIVED	1,334	2,665	10,350	0	4,800	0	7,500	0	0
Total Income		2,670	9,165	11,700	0	6,300	0	9,500	0	0
4014	ELECTRICITY	3,411	3,323	3,400	718	2,300	0	2,100	0	0
4017	CONTRACT CLEAN/WASTE	3,000	169	0	0	0	0	0	0	0
4025	INSURANCE	112	112	115	112	112	0	150	0	0
4028	I.T.	0	117	0	0	0	0	0	0	0
4035	BUS SHELTER MAINTENANCE	3,000	484	3,000	303	1,500	0	3,000	0	0
4036	PROPERTY MAINTENANCE	2,630	1,490	2,600	41	1,400	7	2,600	0	0
4037	GROUNDS MAINTENANCE	3,000	646	1,500	401	900	0	1,557	0	0
4039	HORTICULTURE	19,500	16,277	0	0	0	0	0	0	0
4040	ARBORICULTURE	20,000	11,735	0	0	0	0	0	0	0
4066	TREE REPLACEMENT	8,000	6,159	0	0	0	0	0	0	0
4067	Tree Survey	8,000	6,845	0	0	0	0	0	0	0
4105	XMAS LIGHTS, TREE & INFRASTRUC	55,000	55,337	48,500	17,796	48,500	0	50,300	0	0
4113	XMAS SOCIAL CONTRN - SEE 1099	0	750	0	0	1,000	0	1,000	0	0
4148	VE/ VJ 80th Anniversary comm'n	0	0	0	2	0	0	0	0	0
4166	DEFIBRILLATOR EXPENDITURE	4,000	1,685	4,000	315	1,800	0	4,000	0	0
4200	STREET FURNITURE	5,000	7,047	5,000	2,273	6,000	19	5,000	0	0
4210	CHURCH CLOCK	1,500	0	1,500	0	625	0	1,500	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4215	IN BLOOM - INC SCHOOLS CHALLENGE	7,250	2,346	3,500	3,974	4,750	0	3,500	0	0
4495	TFR FROM EARMARKED R	0	0	0	-17,040	-18,307	0	0	0	0
4888	O/S STAFF RECHARGE	161,845	91,284	15,000	2,693	9,741	0	16,715	0	0
4890	O/S O'HEAD RECHARGE	43,819	8,565	977	185	401	0	988	0	0
4892	C/S STAFF RCHG	18,431	17,824	10,681	4,985	10,418	0	10,160	0	0
4893	C/S O'HEAD RCHG	5,214	6,201	2,820	1,317	2,609	0	2,909	0	0
4899	DEPOT REALLOCATION	15,763	19,619	2,133	435	1,470	0	2,478	0	0
4990	CONTRN TO CCTV SCH.	10,000	10,000	11,267	0	11,267	0	11,591	0	0
Overhead Expenditure		398,475	268,013	115,993	18,510	86,486	26	119,548	0	0
402 Net Income over Expenditure		-395,805	-258,847	-104,293	-18,510	-80,186	-26	-110,048	0	0
6000	plus Transfer from EMR	0	-2,047	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	5,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(395,805)</u>	<u>(265,894)</u>	<u>(104,293)</u>	<u>(18,510)</u>	<u>(80,186)</u>		<u>(110,048)</u>		
408	<u>COMMUNITY ACTIVITIES</u>									
1099	MISCELLANEOUS INCOME	0	26	0	0	0	0	0	0	0
1170	GRANTS RECEIVED	0	1,500	1,500	0	0	0	1,557	0	0
1171	DONATIONS RECEIVED	0	0	0	2	2	0	0	0	0
Total Income		0	1,526	1,500	2	2	0	1,557	0	0
4001	SALARIES	4,888	5,022	15,118	2,937	6,324	0	7,197	0	0
4002	ER'S NIC	498	482	1,949	378	811	0	929	0	0
4003	ER'S SUPERANN	1,061	1,004	3,281	637	1,372	0	1,432	0	0
4103	GRANT YOUTH COUNCIL	1,350	81	1,350	0	1,350	0	500	0	0
4104	GRANT CARNIVAL/XMAS ROTARY CLB	4,500	4,900	4,900	2,575	5,075	0	5,100	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4106	GRANT - PLAY DAY	1,000	1,000	1,000	1,000	1,000	0	1,000	0	0
4109	BLUE PLAQUES	0	525	0	0	0	0	0	0	0
4111	WATER SAFETY/EDUCATION	2,000	0	2,000	0	2,000	0	2,000	0	0
4112	GRANT - WITNEY TOWN BAND	660	660	660	660	660	0	660	0	0
4141	EVENTS	10,000	4,961	6,977	4,130	12,407	0	7,500	0	0
4147	50th Anniversary Grants	0	1,100	0	50	50	0	0	0	0
4148	VE/ VJ 80th Anniversary comm'n	1,500	862	2,023	2,269	2,269	0	0	0	0
4149	WTC 50th ANNIVERSARY	5,000	3,332	0	0	0	0	0	0	0
4154	EXPERIENCE OXFORDSHIRE M'SHIP	1,200	0	1,200	0	0	0	0	0	0
4160	TOWN TWINNING	500	0	500	0	500	0	500	0	0
4161	TOWN TWINNING ROOM HIRE	500	0	500	58	500	0	500	0	0
4167	BUS SERVICE	21,000	23,500	23,500	10,500	26,000	0	26,000	0	0
4169	CHILDREN & YOUTH PROVISION	40,000	30,200	0	18,600	29,800	0	20,000	0	0
4170	ADVENT FAYRE	2,000	2,064	1,000	0	1,000	0	1,000	0	0
4172	GRANT - DETACHED YOUTH WORK	0	0	18,000	4,500	18,000	0	28,500	0	0
4173	GRANT - HOME START	0	0	11,000	7,400	11,000	0	12,000	0	0
4495	TFR FROM EARMARKED R	0	0	0	-40,000	-40,000	0	0	0	0
4892	C/S STAFF RCHG	73,721	71,310	85,443	39,876	83,333	0	81,268	0	0
4893	C/S O'HEAD RCHG	20,857	24,799	25,094	10,534	20,868	0	23,267	0	0
Overhead Expenditure		192,235	175,801	205,495	66,105	184,319	0	219,353	0	0
Movement to/(from) Gen Reserve		(192,235)	(174,275)	(203,995)	(66,103)	(184,317)		(217,796)		

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WITNEY TOWN COUNCIL Current Year
Annual Budget - By Committee (Actual YTD Month 6)
Note: ESTIMATES 2026-27, FINAL DRAFT

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Stronger Communities - Income	2,670	10,691	13,200	2	6,302	0	11,057	0	0
Expenditure	590,710	443,813	321,488	84,615	270,805	26	338,901	0	0
Net Income over Expenditure	-588,040	-433,122	-308,288	-84,613	-264,503	-26	-327,844	0	0
plus Transfer from EMR	0	(2,047)	0	0	0	0	0	0	0
less Transfer to EMR	0	5,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(588,040)	(440,169)	(308,288)	(84,613)	(264,503)		(327,844)		

Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Halls, Cemeteries & Allotments</u>										
103	BAR/ CAFE									
1000	C/EX. 1863 - SALES ALCOHOL	34,736	28,915	37,500	19,537	37,750	0	41,075	0	0
1001	C/EX. 1863 SALES - FOOD	28,660	36,511	35,700	22,957	44,375	0	48,280	0	0
1002	C/EX. 1863 BAR HIRE CHARGE	1,430	1,107	1,055	317	750	0	1,095	0	0
1003	C/EX. 1863 SALES - SOFT DRINKS	7,064	9,211	9,030	6,444	12,450	0	13,550	0	0
1009	CORN EX.1863 CAFE- HOT DRINKS	74,800	99,374	96,000	57,984	112,100	0	121,975	0	0
1014	EVENTS INCOME	0	217	0	0	0	0	0	0	0
1090	BURWELL HALL BAR - ALL DRINKS	6,600	1,413	3,200	1,710	3,325	0	3,600	0	0
1091	BURWELL HALL BAR HIRE CHARGE	150	-100	153	0	150	0	159	0	0
Total Income		153,440	176,648	182,638	108,948	210,900	0	229,734	0	0
3000	BAR PURCHASES - DRINK	21,000	18,056	22,875	14,324	21,675	0	23,575	0	0
3001	BAR PURCHASES - FOOD	17,196	20,970	21,420	13,938	26,625	0	28,975	0	0
3009	CAFE PURCHASES - HOT BEVERAGES	19,448	23,558	24,000	13,062	28,025	0	30,500	0	0
3010	PROMOTIONS	0	2,668	4,450	3,312	6,100	0	6,400	0	0
Direct Expenditure		57,644	65,252	72,745	44,636	82,425	0	89,450	0	0
4001	SALARIES	105,307	113,561	107,000	58,234	117,490	0	124,745	0	0
4002	ER'S NIC	4,566	6,704	9,900	5,028	10,185	0	10,600	0	0
4003	ER'S SUPERANN	5,124	6,587	7,000	3,290	11,275	0	14,850	0	0
4007	PROTECTIVE CLOTHING	750	21	500	0	250	0	250	0	0
4016	CLEANING MATERIALS	100	73	100	82	160	0	160	0	0
4032	PUBLICITY	0	15	0	0	0	0	0	0	0
4038	OTHER MAINTENANCE	500	0	500	125	250	0	250	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4042	EQUIPMENT INC. FURNITURE	5,000	6,018	5,000	3,963	5,500	0	4,000	0	0
4059	OTHER PROF FEES	700	600	700	300	600	0	600	0	0
4099	MISCELLANEOUS	1,000	309	1,000	192	300	0	300	0	0
4892	C/S STAFF RCHG	4,608	6,578	5,339	2,492	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,612	1,410	659	1,304	0	1,454	0	0
Overhead Expenditure		128,959	142,077	138,449	74,365	152,522	0	162,288	0	0
Movement to/(from) Gen Reserve		(33,163)	(30,681)	(28,556)	(10,052)	(24,047)		(22,004)		
104	<u>CORN EXCHANGE</u>									
1007	CORN EXCHNGE LETTING	57,314	64,006	68,000	29,231	62,000	0	68,000	0	0
1014	EVENTS INCOME	13,609	7,942	13,881	9,202	16,200	0	18,000	0	0
1015	TEA DANCE INCOME	2,400	2,743	2,400	1,727	3,300	0	3,300	0	0
1016	FUNCTION REFRESHMENT	0	0	0	50	50	0	0	0	0
1017	CORN EXCHANGE WEDDING LETTING	1,353	2,962	1,400	0	1,050	0	2,200	0	0
1052	EXPENSES RECOVERED	3,479	0	750	1,471	1,729	0	650	0	0
Total Income		78,155	77,654	86,431	41,681	84,329	0	92,150	0	0
4001	SALARIES	78,384	75,017	65,544	35,970	75,560	0	82,632	0	0
4002	ER'S NIC	5,927	6,365	7,342	4,056	8,022	0	9,533	0	0
4003	ER'S SUPERANN	12,971	11,837	9,811	4,442	11,388	0	15,575	0	0
4007	PROTECTIVE CLOTHING	300	154	300	83	150	0	200	0	0
4008	TRAINING	1,000	3,462	1,020	630	1,020	0	1,020	0	0
4011	RATES	1,244	1,282	3,167	1,931	3,219	0	4,043	0	0
4012	WATER RATES	2,700	6,559	5,075	2,259	4,920	0	5,665	0	0
4014	ELECTRICITY	16,792	13,662	12,000	4,953	13,895	0	14,500	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4015	GAS	8,987	9,339	8,000	533	8,500	0	8,900	0	0
4016	CLEANING MATERIALS	2,000	2,655	2,040	1,490	2,800	0	2,800	0	0
4017	CONTRACT CLEAN/WASTE	3,735	1,560	3,735	1,248	2,200	0	2,700	0	0
4018	PHOTOCOPIER COSTS	50	166	190	44	130	0	170	0	0
4021	TELEPHONE/FAX	960	1,697	1,260	786	1,550	0	1,600	0	0
4025	INSURANCE	1,126	930	950	977	977	0	1,350	0	0
4028	I.T.	1,400	1,698	1,500	1,635	2,100	0	2,100	0	0
4030	RECRUITMENT ADVT'G	1,000	0	1,000	0	0	0	0	0	0
4032	PUBLICITY	3,000	1,035	3,000	724	2,000	0	2,000	0	0
4036	PROPERTY MAINTENANCE	8,000	12,175	12,000	6,300	11,000	0	12,000	0	0
4038	OTHER MAINTENANCE	4,000	7,086	4,000	2,878	4,000	1,288	4,000	0	0
4042	EQUIPMENT INC. FURNITURE	2,000	2,239	2,000	347	1,000	0	1,500	0	0
4043	SMALL TOOLS & EQUIPT	150	34	150	95	150	0	150	0	0
4045	LICENCES	2,500	2,590	2,900	1,377	2,700	0	2,800	0	0
4048	ENG.INSPEC.(VATABLE)	373	364	370	473	473	0	490	0	0
4064	HEALTH & SAFETY	100	420	100	52	100	0	100	0	0
4141	EVENTS	10,000	10,036	10,000	9,622	14,400	0	15,500	0	0
4142	TEA DANCE COSTS	6,535	5,709	6,700	2,423	6,000	0	6,300	0	0
4144	FILM CLUB	4,481	3,551	4,600	1,600	1,850	0	1,940	0	0
4888	O/S STAFF RECHARGE	3,856	5,684	5,000	3,495	7,298	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	354	567	326	234	535	0	329	0	0
4892	C/S STAFF RCHG	9,215	13,159	10,677	4,984	10,416	0	10,158	0	0
4893	C/S O'HEAD RCHG	2,607	3,101	2,820	1,316	2,608	0	2,908	0	0
4899	DEPOT REALLOCATION	703	1,141	711	450	1,101	0	826	0	0
Overhead Expenditure		196,450	205,275	188,288	97,405	202,062	1,288	219,361	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(118,295)</u>	<u>(127,621)</u>	<u>(101,857)</u>	<u>(55,724)</u>	<u>(117,733)</u>		<u>(127,211)</u>		
105	BURWELL HALL									
1005	BURWELL HALL LETTING	30,575	28,681	31,200	13,628	29,000	0	33,000	0	0
1052	EXPENSES RECOVERED	2,189	0	750	829	950	0	350	0	0
	Total Income	<u>32,764</u>	<u>28,681</u>	<u>31,950</u>	<u>14,458</u>	<u>29,950</u>	<u>0</u>	<u>33,350</u>	<u>0</u>	<u>0</u>
4001	SALARIES	52,256	59,252	46,804	19,581	42,294	0	47,959	0	0
4002	ER'S NIC	3,951	5,106	4,925	2,302	4,767	0	5,651	0	0
4003	ER'S SUPERANN	8,647	8,785	5,744	3,150	7,432	0	8,875	0	0
4007	PROTECTIVE CLOTHING	300	0	300	0	150	0	150	0	0
4008	TRAINING	500	0	500	0	0	0	250	0	0
4011	RATES	839	865	2,150	1,292	2,156	0	2,708	0	0
4012	WATER RATES	420	909	825	251	650	0	680	0	0
4014	ELECTRICITY	3,362	2,987	2,500	639	2,800	0	2,900	0	0
4015	GAS	8,567	2,322	4,146	480	3,250	0	3,400	0	0
4016	CLEANING MATERIALS	2,000	2,213	2,050	1,025	2,000	0	2,000	0	0
4017	CONTRACT CLEAN/WASTE	1,225	3,281	2,800	1,795	3,600	0	3,725	0	0
4021	TELEPHONE/FAX	268	235	260	263	400	0	285	0	0
4025	INSURANCE	592	437	445	459	459	0	625	0	0
4028	I.T.	1,000	1,494	1,000	782	1,550	0	1,550	0	0
4032	PUBLICITY	1,000	330	1,000	0	500	0	500	0	0
4036	PROPERTY MAINTENANCE	5,000	4,576	5,000	921	2,500	0	5,000	0	0
4038	OTHER MAINTENANCE	2,100	1,885	1,825	684	1,000	989	1,000	0	0
4042	EQUIPMENT INC. FURNITURE	1,500	378	1,500	749	1,500	0	1,500	0	0
4045	LICENCES	477	475	485	512	512	0	530	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4048	ENG.INSPEC.(VATABLE)	340	1,790	1,825	335	335	0	350	0	0
4064	HEALTH & SAFETY	0	498	0	404	404	0	0	0	0
4099	MISCELLANEOUS	0	54	200	0	100	0	100	0	0
4142	TEA DANCE COSTS	0	113	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	19,324	2,020	5,000	4,199	8,768	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	1,773	159	326	325	643	0	329	0	0
4892	C/S STAFF RCHG	4,608	4,456	5,339	2,490	5,204	0	5,075	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	659	1,303	0	1,453	0	0
4899	DEPOT REALLOCATION	3,524	478	711	81	1,323	0	826	0	0
Overhead Expenditure		124,877	106,648	99,070	43,380	95,600	989	102,993	0	0
105 Net Income over Expenditure		-92,113	-77,967	-67,120	-28,922	-65,650	-989	-69,643	0	0
6000	plus Transfer from EMR	0	1,940	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(92,113)</u>	<u>(76,027)</u>	<u>(67,120)</u>	<u>(28,922)</u>	<u>(65,650)</u>		<u>(69,643)</u>		
301	<u>TOWER HILL CEMETERY</u>									
1050	RENT RECEIVED	13,260	13,620	0	0	0	0	0	0	0
1060	INSURANCE RECOVERED	194	262	0	0	0	0	0	0	0
1099	MISCELLANEOUS INCOME	0	183	0	31	31	0	0	0	0
1100	BURIAL FEES	9,283	9,284	8,850	4,952	10,175	0	9,965	0	0
1101	GRANT OF RIGHTS	2,828	1,060	1,200	449	1,200	0	1,040	0	0
1102	INTERMENT OF ASHES	12,324	17,596	13,000	5,131	11,750	0	14,600	0	0
1105	MEMORIAL FEES	5,692	5,771	6,500	2,694	5,400	0	5,600	0	0
1106	MEMORIAL PLAQUES	323	594	500	197	500	0	520	0	0
1108	CHAPEL FEES	384	508	450	132	400	0	450	0	0
Total Income		44,288	48,876	30,500	13,585	29,456	0	32,175	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4001	SALARIES	14,639	14,621	15,602	7,667	13,818	0	15,548	0	0
4002	ER'S NIC	1,193	1,306	1,915	937	1,738	0	1,894	0	0
4003	ER'S SUPERANN	3,177	3,173	3,385	1,664	3,000	0	3,076	0	0
4011	RATES	4,046	3,792	3,850	2,276	3,792	0	3,936	0	0
4012	WATER RATES	365	1,689	850	1,074	1,700	0	1,800	0	0
4014	ELECTRICITY	1,118	894	900	30	900	0	900	0	0
4016	CLEANING MATERIALS	30	0	30	0	30	0	30	0	0
4017	CONTRACT CLEAN/WASTE	1,000	1,325	1,500	960	1,600	0	1,700	0	0
4025	INSURANCE	435	0	445	274	274	0	375	0	0
4028	I.T.	0	0	0	309	309	0	0	0	0
4036	PROPERTY MAINTENANCE	6,000	7,466	6,000	6,428	7,250	0	7,000	0	0
4038	OTHER MAINTENANCE	0	52	0	0	0	0	0	0	0
4041	EQUIPMENT HIRE	0	0	400	200	400	0	400	0	0
4042	EQUIPMENT INC. FURNITURE	100	178	100	0	50	0	100	0	0
4059	OTHER PROF FEES	0	0	100	0	0	0	0	0	0
4064	HEALTH & SAFETY	100	0	102	0	100	0	100	0	0
4099	MISCELLANEOUS	0	195	200	92	200	0	200	0	0
4110	SUBSIDIZED LETTINGS	200	0	200	0	0	0	0	0	0
4350	PLAQUES PURCHASED	291	326	605	166	400	0	400	0	0
4355	MEMORIAL MAINTENANCE	2,500	1,400	2,000	0	1,000	0	1,800	0	0
4888	O/S STAFF RECHARGE	80,770	78,495	110,000	39,989	83,506	0	122,580	0	0
4890	O/S O'HEAD RECHARGE	10,846	8,710	7,164	2,619	6,126	0	7,243	0	0
4892	C/S STAFF RCHG	13,823	13,369	16,017	7,477	15,626	0	15,239	0	0
4893	C/S O'HEAD RCHG	3,911	4,650	4,230	1,975	3,913	0	4,363	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4899	DEPOT REALLOCATION	13,092	16,714	15,643	4,803	12,603	0	18,171	0	0
	Overhead Expenditure	157,636	158,356	191,238	78,942	158,335	0	206,855	0	0
	301 Net Income over Expenditure	-113,348	-109,480	-160,738	-65,357	-128,879	0	-174,680	0	0
6000	plus Transfer from EMR	0	1,427	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(113,348)</u>	<u>(108,053)</u>	<u>(160,738)</u>	<u>(65,357)</u>	<u>(128,879)</u>		<u>(174,680)</u>		
302	<u>WINDRUSH CEMETERY</u>									
1100	BURIAL FEES	22,338	19,481	22,785	12,975	22,785	0	23,651	0	0
1101	GRANT OF RIGHTS	27,091	21,261	27,633	13,907	30,000	0	28,683	0	0
1102	INTERMENT OF ASHES	5,288	3,642	5,394	2,631	5,100	0	5,599	0	0
1105	MEMORIAL FEES	7,448	6,028	7,597	2,554	5,600	0	7,886	0	0
1106	MEMORIAL PLAQUES	0	212	0	93	93	0	0	0	0
	Total Income	62,165	50,624	63,409	32,160	63,578	0	65,819	0	0
4001	SALARIES	14,639	14,621	14,932	7,667	13,818	0	15,548	0	0
4002	ER'S NIC	1,193	1,306	1,217	937	1,738	0	1,894	0	0
4003	ER'S SUPERANN	3,177	3,173	3,241	1,664	3,000	0	3,076	0	0
4011	RATES	8,519	7,984	8,689	4,792	7,984	0	8,287	0	0
4012	WATER RATES	237	318	242	171	340	0	360	0	0
4014	ELECTRICITY	3,532	2,426	2,750	442	2,000	0	2,100	0	0
4016	CLEANING MATERIALS	30	0	31	0	30	0	30	0	0
4017	CONTRACT CLEAN/WASTE	777	1,157	793	1,308	2,600	0	2,700	0	0
4021	TELEPHONE/FAX	268	0	273	0	0	0	0	0	0
4025	INSURANCE	127	131	130	138	138	0	175	0	0
4028	I.T.	0	0	0	309	309	0	0	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4036	PROPERTY MAINTENANCE	2,000	9,595	2,040	601	1,600	0	2,000	0	0
4037	GROUNDS MAINTENANCE	500	966	510	51	510	0	530	0	0
4038	OTHER MAINTENANCE	1,500	2,092	1,530	135	650	492	1,000	0	0
4042	EQUIPMENT INC. FURNITURE	1,500	54	1,530	476	1,000	0	1,000	0	0
4043	SMALL TOOLS & EQUIPT	0	0	0	0	0	0	0	0	0
4059	OTHER PROF FEES	1,000	0	1,020	0	0	0	1,059	0	0
4064	HEALTH & SAFETY	100	0	102	0	0	0	106	0	0
4099	MISCELLANEOUS	0	216	0	0	0	0	0	0	0
4350	PLAQUES PURCHASED	100	103	102	175	225	0	235	0	0
4355	MEMORIAL MAINTENANCE	2,000	1,085	1,790	17	1,000	0	1,300	0	0
4888	O/S STAFF RECHARGE	138,044	67,030	110,000	32,421	67,702	0	122,580	0	0
4890	O/S O'HEAD RECHARGE	16,101	6,583	7,164	2,242	4,966	0	7,243	0	0
4892	C/S STAFF RCHG	13,823	13,369	16,017	7,478	15,628	0	15,241	0	0
4893	C/S O'HEAD RCHG	3,911	4,650	4,230	1,974	3,913	0	4,363	0	0
4899	DEPOT REALLOCATION	23,539	15,125	15,643	3,780	10,218	0	18,171	0	0
Overhead Expenditure		236,617	151,984	193,976	66,777	139,369	492	208,998	0	0
302 Net Income over Expenditure		-174,452	-101,361	-130,567	-34,617	-75,791	-492	-143,179	0	0
6000	plus Transfer from EMR	0	6,215	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(174,452)</u>	<u>(95,146)</u>	<u>(130,567)</u>	<u>(34,617)</u>	<u>(75,791)</u>		<u>(143,179)</u>		
303	<u>CLOSED CH'YARDS ST MARYS/HOLY</u>									
4036	PROPERTY MAINTENANCE	16,000	34,588	11,000	448	5,500	0	10,000	0	0
4040	ARBORICULTURE	1,000	1,000	1,000	0	500	0	1,000	0	0
4059	OTHER PROF FEES	1,000	0	1,000	0	500	0	1,000	0	0
4888	O/S STAFF RECHARGE	0	4,668	0	3,828	7,995	0	9,801	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	0	971	0	261	586	0	579	0	0
4899	DEPOT REALLOCATION	0	579	0	334	1,207	0	1,453	0	0
	Overhead Expenditure	18,000	41,805	13,000	4,872	16,288	0	23,833	0	0
6000	plus Transfer from EMR	0	31,060	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(18,000)	(10,745)	(13,000)	(4,872)	(16,288)		(23,833)		
305	<u>ALLOTMENTS</u>									
4013	RENT PAID	125	-125	125	0	125	0	125	0	0
4036	PROPERTY MAINTENANCE	500	1,866	1,600	0	800	0	1,600	0	0
4037	GROUNDS MAINTENANCE	500	0	500	240	500	0	500	0	0
4038	OTHER MAINTENANCE	0	0	0	0	2,500	871	0	0	0
4040	ARBORICULTURE	0	900	0	0	0	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-500	-500	0	0	0	0
4888	O/S STAFF RECHARGE	1,168	10,528	5,500	4,949	10,335	0	6,129	0	0
4890	O/S O'HEAD RECHARGE	107	832	358	323	758	0	362	0	0
4892	C/S STAFF RCHG	3,456	3,347	4,004	1,868	3,904	0	3,807	0	0
4893	C/S O'HEAD RCHG	978	1,163	1,058	494	978	0	1,090	0	0
4899	DEPOT REALLOCATION	213	2,119	782	602	1,560	0	909	0	0
	Overhead Expenditure	7,047	20,630	13,927	7,976	20,960	871	14,522	0	0
	Movement to/(from) Gen Reserve	(7,047)	(20,630)	(13,927)	(7,976)	(20,960)		(14,522)		
Halls, Cemeteries & Allotments - Income		370,812	382,482	394,928	210,831	418,213	0	453,228	0	0
Expenditure		927,230	892,027	910,693	418,351	867,561	3,639	1,028,300	0	0
Net Income over Expenditure		-556,418	-509,546	-515,765	-207,520	-449,348	-3,639	-575,072	0	0

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Note: ESTIMATES 2026-27, FINAL DRAFT

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
plus Transfer from EMR	0	40,642	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(556,418)</u>	<u>(468,904)</u>	<u>(515,765)</u>	<u>(207,520)</u>	<u>(449,348)</u>		<u>(575,072)</u>		

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Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Climate & Biodiversity</u>										
206	<u>WITNEY COUNTRY PARK</u>									
1030	FISHING RIGHTS	978	978	1,000	0	0	0	1,038	0	0
1170	GRANTS RECEIVED	0	10,893	0	0	0	0	0	0	0
	Total Income	978	11,871	1,000	0	0	0	1,038	0	0
4001	SALARIES	58,848	58,844	63,211	31,553	63,106	0	66,956	0	0
4002	ER'S NIC	5,585	5,610	7,982	3,982	7,966	0	8,543	0	0
4003	ER'S SUPERANN	12,731	12,707	13,716	6,847	13,694	0	11,334	0	0
4007	PROTECTIVE CLOTHING	400	1,076	1,000	458	1,000	0	1,038	0	0
4008	TRAINING	0	2,860	2,000	0	2,000	0	2,076	0	0
4017	CONTRACT CLEAN/WASTE	0	0	1,000	0	1,000	0	1,038	0	0
4026	BOOKS/PUBLICATIONS	100	55	100	0	100	0	104	0	0
4036	PROPERTY MAINTENANCE	2,000	4,207	2,040	354	2,040	0	2,118	0	0
4037	GROUNDS MAINTENANCE	0	0	7,000	7,819	7,000	0	7,266	0	0
4038	OTHER MAINTENANCE	0	205	0	0	0	0	0	0	0
4040	ARBORICULTURE	1,000	825	1,000	1,500	1,000	0	1,038	0	0
4041	EQUIPMENT HIRE	0	0	500	684	500	0	519	0	0
4042	EQUIPMENT INC. FURNITURE	11,000	4,223	2,000	206	2,000	0	2,076	0	0
4043	SMALL TOOLS & EQUIPT	0	0	2,500	1,394	2,500	0	2,595	0	0
4044	FUEL	0	0	1,000	467	1,000	0	1,038	0	0
4050	VEHICLE MAINTENANCE	0	0	1,000	829	1,000	0	1,038	0	0
4059	OTHER PROF FEES	5,000	340	1,500	1,551	1,500	0	1,557	0	0
4064	HEALTH & SAFETY	1,000	528	1,500	0	1,500	0	1,557	0	0
4066	TREE REPLACEMENT	0	0	1,300	0	1,300	0	1,349	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4099	MISCELLANEOUS	250	420	250	204	250	0	260	0	0
4163	GREEN FLAG APPLICATION	0	430	0	60	0	0	0	0	0
4222	TINY FOREST EXPENSES	0	0	200	0	200	0	208	0	0
4495	TFR FROM EARMARKED R	0	0	0	-1,250	-1,250	0	0	0	0
4888	O/S STAFF RECHARGE	24,612	10,878	15,000	12,671	26,461	0	16,715	0	0
4890	O/S O'HEAD RECHARGE	2,832	2,049	977	851	1,941	0	988	0	0
4892	C/S STAFF RCHG	2,304	2,227	2,670	1,246	2,604	0	2,539	0	0
4893	C/S O'HEAD RCHG	652	775	705	330	652	0	727	0	0
4899	DEPOT REALLOCATION	4,156	1,460	2,133	1,319	3,993	0	2,478	0	0
Overhead Expenditure		132,470	109,719	132,284	73,076	145,057	0	137,155	0	0
206 Net Income over Expenditure		-131,492	-97,848	-131,284	-73,076	-145,057	0	-136,117	0	0
6001	less Transfer to EMR	0	10,887	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(131,492)</u>	<u>(108,735)</u>	<u>(131,284)</u>	<u>(73,076)</u>	<u>(145,057)</u>		<u>(136,117)</u>		
250	<u>AMENITY AREAS</u>									
4017	CONTRACT CLEAN/WASTE	0	0	6,000	0	0	0	0	0	0
4037	GROUND MAINTENANCE	0	0	0	57	0	0	0	0	0
4039	HORTICULTURE	0	0	19,500	15,058	22,500	0	20,200	0	0
4040	ARBORICULTURE	0	0	20,000	2,600	10,000	0	20,000	0	0
4066	TREE REPLACEMENT	0	0	4,000	767	2,000	0	4,000	0	0
4067	Tree Survey	0	0	7,500	0	7,500	0	7,500	0	0
4068	FLOOD ALLEVIATION	0	0	0	5,861	5,861	0	1,250	0	0
4888	O/S STAFF RECHARGE	0	0	135,000	43,953	87,666	0	150,439	0	0
4890	O/S O'HEAD RECHARGE	0	0	8,792	3,047	3,607	0	8,889	0	0
4892	C/S STAFF RCHG	0	0	10,681	4,985	10,418	0	10,160	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4893	C/S O'HEAD RCHG	0	0	2,820	1,317	2,609	0	2,909	0	0
4899	DEPOT REALLOCATION	0	0	19,198	5,431	13,230	0	22,300	0	0
Overhead Expenditure		0	0	233,491	83,076	165,391	0	247,647	0	0
Movement to/(from) Gen Reserve		0	0	(233,491)	(83,076)	(165,391)		(247,647)		
Climate & Biodiversity - Income		978	11,871	1,000	0	0	0	1,038	0	0
Expenditure		132,470	109,719	365,775	156,151	310,448	0	384,802	0	0
Net Income over Expenditure		-131,492	-97,848	-364,775	-156,151	-310,448	0	-383,764	0	0
less Transfer to EMR		0	10,887	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(131,492)	(108,735)	(364,775)	(156,151)	(310,448)		(383,764)		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Capital & Assets</u>										
800	<u>CAPITAL PROJECTS</u>									
1085	INSURANCE CLAIMS RECEIVED	0	7,250	0	0	0	0	0	0	0
1170	GRANTS RECEIVED	30,000	0	255,000	0	35,043	0	0	0	0
1175	ASSET DISPOSALS	12,000	-292	0	0	8,000	0	0	0	0
1178	PWLB LOAN	800,516	0	1,250,516	0	1,250,000	0	0	0	0
1179	TENANT CONTRIBUTION	10,000	0	0	0	0	0	0	0	0
1200	S106 INCOME	0	0	301,975	0	643,090	0	0	0	0
	Total Income	852,516	6,958	1,807,491	0	1,936,133	0	0	0	0
4291	HP CAPITAL REPAID	9,431	0	9,431	4,716	18,862	0	0	6,287	0
4295	HP INTEREST PAID	1,576	919	1,576	788	3,152	0	0	1,051	0
4491	TFR TO EARMARKED RES	0	0	0	0	47,924	0	0	0	0
4492	TFR TO RENEWALS FUND	54,027	0	65,297	0	74,300	0	82,639	0	0
4493	TFR FROM RENEWALS FD	22,848	0	0	0	-22,878	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	0	-453,355	0	0	0	0
4901	CAP: REFURB L/DALE HALL	20,000	17,525	0	0	0	0	0	0	0
4902	CAP: REFURB C/EXCHANGE	5,000	13,058	15,000	0	15,000	0	0	6,000	0
4910	CAP: PLAY EQUIPT REPLACEMENT	75,000	0	75,000	0	62,119	0	75,000	0	0
4919	CAP:LAKE & CNTRY PRK	0	6,583	0	0	0	0	0	0	0
4921	CAP:WWSG TENNIS COURTS	0	-625	0	0	0	0	0	0	0
4924	CAP: SKATE PARK REFURB	0	559	0	0	0	0	0	0	0
4930	CAP:KGV BASKETBALL	0	0	0	0	0	0	15,000	0	0
4933	CAP: BUS SHELTERS	0	0	0	0	8,182	0	0	9,000	0
4935	CAP: DIGITAL SIGNS	0	0	0	0	0	0	0	1,200	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4943	CAP: BURWELL CHANGING ROOMS	72,030	0	72,030	0	0	0	0	0	0
4945	CAP:LEYS PARKING RESTRICTIONS	0	0	5,000	0	0	0	0	0	0
4949	CAP: HALLS PROPERTY	0	0	0	0	0	0	50,000	0	0
4951	CAP: LEYS MASTERPLAN	50,000	0	225,000	0	250,000	0	0	0	0
4952	CAP:WEST WITNEY PROJECT	750,000	692	1,850,000	39,561	1,920,500	0	0	0	0
4953	CAP: FOOTPATHS	30,000	0	10,000	0	0	0	0	0	0
4954	CAP: BURWELL HEATING	0	-1,946	0	0	0	0	0	0	0
4957	CAP: WORKS DEPT -SEE 4952/4958	750,000	78,102	0	0	0	0	0	0	0
4958	CAP: TEMP WORKS DEPOT	0	0	0	9,355	41,689	0	0	0	0
4960	CAP:WINDRUSH CEMETERY	0	0	0	0	0	0	0	26,500	0
4964	CAP:GROUNDS MTCE EQPT	48,664	13,699	0	0	18,500	0	5,961	13,855	0
4967	CAP:NEW COMPUTER EQUIPMENT	25,000	0	5,000	0	5,000	0	0	0	0
4971	CAP: NEW VEHICLES	34,000	30,986	0	0	39,485	0	17,800	77,200	0
4973	CAP: SPLASHPARK	0	80,500	174,600	112,000	112,000	0	19,250	0	0
4975	CAP:TOWN HALL WORKS	0	12,830	0	0	0	0	0	0	0
4978	CAP: BUTTERCROSS	0	0	300,000	0	0	0	0	0	0
4980	CAP: CARGO BIKE SCHEME	0	0	5,500	0	5,500	0	0	0	0
4981	CE EQUIPMENT/STORAGE	0	0	3,144	0	0	0	0	0	0
4982	COMMUNITY WINDOW - DISPLAY	0	0	500	249	249	0	0	0	0
4992	PLAY AREA/REC INFRASTRUCTURE	4,000	3,285	0	0	0	0	0	0	0
4993	LOAN REPAYMENT WEST WITNEY	12,185	0	111,860	0	79,403	0	47,575	58,240	0
4994	LOAN: WEST WITNEY (NOW 4993)	20,273	0	0	0	0	0	0	0	0
Overhead Expenditure		1,984,034	256,168	2,928,938	166,668	2,225,632	0	313,225	199,333	0
800 Net Income over Expenditure		-1,131,518	-249,210	-1,121,447	-166,668	-289,499	0	-313,225	-199,333	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
6000	plus Transfer from EMR	0	99,913	0	112,000	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(1,131,518)</u>	<u>(149,297)</u>	<u>(1,121,447)</u>	<u>(54,669)</u>	<u>(289,499)</u>		<u>(313,225)</u>		
Capital & Assets - Income		852,516	6,958	1,807,491	0	1,936,133	0	0	0	0
Expenditure		1,984,034	256,168	2,928,938	166,668	2,225,632	0	313,225	199,333	0
Net Income over Expenditure		<u>-1,131,518</u>	<u>-249,210</u>	<u>-1,121,447</u>	<u>-166,668</u>	<u>-289,499</u>	<u>0</u>	<u>-313,225</u>	<u>-199,333</u>	<u>0</u>
	plus Transfer from EMR	0	99,913	0	112,000	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(1,131,518)</u>	<u>(149,297)</u>	<u>(1,121,447)</u>	<u>(54,669)</u>	<u>(289,499)</u>		<u>(313,225)</u>		

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Annual Budget - By Committee (Actual YTD Month 6)

Note: ESTIMATES 2026-27, FINAL DRAFT

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>PRECEPT</u>										
<u>505</u>	<u>PRECEPT</u>									
1176	PRECEPT	1,984,834	1,984,834	2,297,745	2,297,745	2,297,745	0	0	0	0
Total Income		1,984,834	1,984,834	2,297,745	2,297,745	2,297,745	0	0	0	0
Movement to/(from) Gen Reserve		1,984,834	1,984,834	2,297,745	2,297,745	2,297,745		0		
PRECEPT - Income		1,984,834	1,984,834	2,297,745	2,297,745	2,297,745	0	0	0	0
Expenditure		0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		1,984,834	1,984,834	2,297,745	2,297,745	2,297,745		0		
Total Budget Income		3,365,393	2,628,989	4,682,781	2,640,308	4,891,348	0	684,336	0	0
Expenditure		4,433,171	2,614,605	5,608,029	1,282,984	4,819,100	6,013	3,171,665	208,935	0
Movement to/(from) Gen Reserve		(1,067,778)	14,384	(925,248)	1,357,324	72,248		(2,487,329)		
plus Transfer from EMR		0	148,126	0	110,500	0	0	0	0	0
less Transfer to EMR		0	90,886	0	5,486	0	0	0	0	0
Movement to/(from) Gen Reserve		(1,067,778)	71,624	(925,248)	1,462,337	72,248		(2,487,329)		

<u>WITNEY TOWN COUNCIL SCHEDULE OF EARMARKED RESERVES - PROJECTED AS AT 31 MARCH 2026</u>				
	N/L Code	Description	Details	Closing Balance 31/3/26
	315	ROLLING CAPITAL FUND	Leys Grant £250K; £150K works depot	£23,397
	318	E/M MEMORIAL MAINTENANCE	Rolling Memorial testing programme	£23,673
	319	E/M SPORTS CONTINGENCY	West Witney Project	£6,625
	320	E/M RENEWALS FUND	For replacement of Vans, computers, Equipment etc	£345,134
	321	E/M TOWN HALL MAINTENANCE	Lease obligations - windows & exterior painting	£48,324
	323	E/M BLDG REPAIR GEN	To be re-purposed for energy efficiencies	£12,997
	324	E/M ELECTION FUND	Rolling EMR to pay for WTC elections - May 27. Assume no by-elections	£6,059
	325	E/M BUTTERCROSS	Roof & Structure Repairs	£75,000
	326	E/M COMMITTED FUNDS	Unspent sums from previous years rolled over	£126,555
	327	E/M CEMETERY ACCESS ROAD	Internal road/path layout from expected East Witney access	£153,138
	328	E/M PUBLIC HALLS	Public Halls EMR	£4,493
	329	E/M MADLEY PARK	Landlord obligations/contingency	£12,663
	362	E/M TOWERHILL CEMETERY CHAPEL	Use £5k for full options survey on unused Cemetery building	£34,000
	363	E/M CORN EXCHANGE	Blg works inc. replacement lift/repairs, kitchen	£76,880
	364	E/M YOUTH COUNCIL	Historic YC fundraising for water refill station + training	£1,973
	365	E/M PLAY EQUIPMENT/RENEWALS	Rolling play equipment replacement/improvements	£101,231
	366	E/M PROPERTY IMPROVEMENTS/CLIMATE	For property improvements focusing on the Council's commitment to carbon neutrality	£43,510
	367	E/M LEYS	EMR for future sewerage issues	£105,400
	368	E/M BURWELL CHANGING ROOMS	NB also £25,000 s.106	£48,030
	369	E/M INFRASTRUCTURE	Inc. bins, benches, salt bins, defibs.	£28,958
	369a	E/M BUS SHELTERS		£31,818
	369b	E/M WELCH WAY PLANTERS		£10,000
	370	E/M ELECTRIC VEHICLES		£3,346
	371	E/M OPEN SPACES STRATEGY/ CONTING	GM Contingency	£83,855
	373	E/M LEYS TRAFFIC REGULATIONS		£5,000
	374	E/M SKATE PARK	Renewal for next refurb	£7,004
	375	E/M COMMUNITY SAFETY	Town Centre CCTV	£8,362
	376	E/M ST MARY'S CHURCH WALL	Church Wall Repairs (next phase)	£30,440
	377	E/M UNTERHACHING PARK	Commuted sum from WODC	£28,449
	378	E/M LAKE & CP/BIODIVERSITY	Bank erosion/Biodiversity at Lake	£51,695
	379	E/M RALEGH CRESCENT		£7,748
	380	E/M FRESHWATER HABITATS	RESTRICTED: Grant for lake and country park	£8,150
	381	E/M LAKE & CP/WODC GRANT	RESTRICTED: Grant for lake and country park	£1,487
	383	COMPUTING/IT	IT Projects	£22,544
	384	WEST WITNEY PROJECT	EMR for loan repayments	£58,240
	385	E/M WINDRUSH PLACE		£59,250
		TOTAL OF EMRS		£1,695,428

WEST WITNEY PROJECT - FINANCIAL UPDATE

Latest financial projection as at 5 January 2026

Building contract (net of MCD)	£1,798,000
Contract admin	£27,500
Other costs (total)	£95,000
	<u>£1,920,500</u>

Funding available

Loan approved	£1,250,000
s106 - West Witney Clubhouse	£643,090
EMRs - 315 - Rolling Capital Fund	£150,000
319- Sports Contingency	£147,509
	<u>£2,190,599</u>

Funding scenarios based on 5 January 2026 projection

Scenario 1 - FULL LOAN

Remainder

Loan	£1,250,000	£0
s106	£643,090	£0
EMR	£27,410	£270,099
	<u>£1,920,500</u>	

Scenario 2 - MINIMUM LOAN

Loan	£979,901	£270,099
s106	£643,090	£0
EMR	£297,509	£0
	<u>£1,920,500</u>	

Scenario 3 - LOAN/EMR USE PROPORTIONAL TO ORIGINAL PROJECTIONS

Loan	82.55%	£1,031,828	£218,172
s106	100%	£643,090	£0
EMR	82.55%	£245,582	£51,927
		<hr/>	
		£1,920,500	

LOAN REPAYMENTS - FIRST YEAR

Scenario 1	£107,023
Scenario 2	£83,898
Scenario 3	£88,345
<i>(Budget for 2026-27)</i>	<i>£105,815)</i>

COUNCIL TAX/ PRECEPT OPTIONS

		OPTION 1	OPTION 2	OPTION 3	OPTION 4
	Current	+7.5%	+4.91%	+3.82%	+4.2%
Council Tax (Band D)	£203.37	£218.63	£213.35	£211.15	£211.91
Increase per year	-	£15.26	£9.98	£7.78	£8.54
Increase per month	-	£1.27	£0.83	£0.65	£0.71

Note for information: Extract from the minutes of the meeting of 5 January 2026:

“Members discussed the potential impact of different levels of increase to the precept. It was noted that while some Members expressed a desire for a 0% rise above inflation, there was also concern that failing to increase the precept at this stage could result in compounded and more significant increases in later years” and later:

“In concluding the discussion, the RFO summarised that he had taken the overall steer from Members that a Council Tax increase should sit between inflation (using the most appropriate measure) and 5%.

"It became clear that the majority of Members favoured either option two or three of the presented budget proposals. It was therefore agreed that these two options, which differed by £2.20 over the course of the year for a Band D property, be explored further by the RFO.”

SEE MINUTES FOR FULL CONSIDERATION OF THIS MATTER.

Option 1 - Base option

Revenue requirement 2026-2027 £2,174,104

Capital

RENEWALS FUND CONTRIBUTIONS	£82,639	
WEST WITNEY LOAN REPAYMENTS	£47,575	
SPLASHPARK RENEWAL	£19,250	
PLAY EQUIPMENT	£75,000	
IMPROVEMENTS BASKETBALL KGV	£15,000	
HALLS PROPERTY	£50,000	
WORKS PLANT & EQUIPMENT	£5,961	
VEHICLE - LAKE & COUNTRY PARK	£17,800	£313,225
		<hr/>
		£2,487,329
		<hr/>

Council Tax £218.63

INCREASE 7.50%

Option 2 - Utilise some 25/26 savings/committed sums

Revenue requirement 26-27	£2,174,104
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Capital

RENEWALS FUND CONTRIBUTIONS	£82,639	
WEST WITNEY LOAN REPAYMENTS	£47,575	
SPLASHPARK RENEWAL	£19,250	
PLAY EQUIPMENT	£75,000	
IMPROVEMENTS BASKETBALL KGV	£15,000	
HALLS PROPERTY	£50,000	
WORKS PLANT & EQUIPMENT	£5,961	
VEHICLE - LAKE & COUNTRY PARK	£17,800	£313,225

50% of 2025-26 committed sums	-£60,078	
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Precept	<u>£2,427,251</u>	
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Council Tax	£213.35
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INCREASE	4.91%
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Change from option 1 in bold print.

Option 3 - Utilise some 25/26 savings/committed sums & fund 50% Hall works from EMRs

Revenue requirement 26-27	£2,174,104
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Capital

RENEWALS FUND CONTRIBUTIONS	£82,639	
WEST WITNEY LOAN REPAYMENTS	£47,575	
SPLASHPARK RENEWAL	£19,250	
PLAY EQUIPMENT	£75,000	
IMPROVEMENTS BASKETBALL KGV	£15,000	
HALLS PROPERTY	£25,000	
WORKS PLANT & EQUIPMENT	£5,961	
VEHICLE - LAKE & COUNTRY PARK	£17,800	£288,225
50% of 2025-26 committed sums	-£60,078	
	<u>£2,402,251</u>	

Precept	<u>£2,402,251</u>
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Council Tax	£211.15
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INCREASE	3.82%
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Change from option 1 in bold print.

Option 4 - Utilise some 25/26 savings/committed sums & fund 33% Hall works from EMRs

Council Tax at RPI for Dec.25 = +4.2%

Revenue requirement 26-27 £2,174,104

Capital

RENEWALS FUND CONTRIBUTIONS £82,639

WEST WITNEY LOAN REPAYMENTS £47,575

SPLASHPARK RENEWAL £19,250

PLAY EQUIPMENT £75,000

IMPROVEMENTS BASKETBALL KGV £15,000

HALLS PROPERTY £33,670

WORKS PLANT & EQUIPMENT £5,961

VEHICLE - LAKE & COUNTRY PARK £17,800 £296,895

50% of 2025-26 committed sums -£60,078

£2,410,921

Precept £2,410,921

Council Tax £211.91

INCREASE 4.2%

Change from option 1 in bold print.

Draft

WITNEY TOWN COUNCIL DRAFT MEDIUM-TERM FINANCIAL PLAN										
Forward Budget Detail - By Combined Account Code										
Updated plan due for consideration June 2026										
			2025-26	2026-27	2027-28	2028-29	2029-30	2030-31		Notes
			Original budget	Budget	Budget	Budget	Budget	Budget		
Budget Income										
1000	C/EX. 1863 - SALES		£37,500	£41,075	£43,992	£46,191	£48,501	£50,926		Halls income lines +5% each year
1001	C/EX. 1863 SALES - FOOD		£35,700	£48,280	£50,694	£53,229	£55,890	£58,685		
1002	C/EX. 1863 BAR HIRE		£1,055	£1,095	£1,150	£1,207	£1,268	£1,331		
1003	C/EX. 1863 SALES - SOFT		£9,030	£13,550	£14,228	£14,939	£15,686	£16,470		
1005	BURWELL HALL LETTING		£31,200	£33,000	£34,650	£36,383	£38,202	£40,112		
1007	CORN EXCHNGE LETTING		£68,000	£68,000	£71,400	£74,970	£78,719	£82,654		
1009	CORN EX.1863 CAFE- HOT		£96,000	£121,975	£128,074	£134,477	£141,201	£148,261		
1014	EVENTS INCOME		£13,881	£18,000	£18,900	£19,845	£20,837	£21,879		
1015	TEA DANCE INCOME		£2,400	£3,300	£3,465	£3,638	£3,820	£4,011		
1017	CORN EXCHANGE		£1,400	£2,200	£2,310	£2,426	£2,547	£2,674		
1020	SPORTS - FOOTBALL		£19,550	£22,055	£22,937	£23,855	£24,809	£25,801		Sports income lines +4% each year
1021	SPORTS - CRICKET		£1,500	£2,000	£2,080	£2,163	£2,250	£2,340		
1030	FISHING RIGHTS		£1,000	£1,038	£1,080	£1,123	£1,168	£1,214		
1043	GREEN FEES - WTBC		£5,500	£5,760	£5,990	£6,230	£6,479	£6,738		
1044	GREEN FEES - WMBC		£3,325	£3,450	£3,588	£3,732	£3,881	£4,036		
1045	GREEN FEES - WWBC		£3,325	£3,450	£3,588	£3,732	£3,881	£4,036		
1050	RENT RECEIVED		£74,285	£106,470	£108,600	£110,772	£112,988	£115,247		
1051	GROUND HIRE		£17,650	£18,257	£18,622	£18,994	£19,374	£19,761		
1052	EXPENSES RECOVERED		£3,385	£11,805	£12,041	£12,281	£12,527	£12,777		
1054	EASEMENTS/WAYLEAVES		£12	£12	£12	£12	£12	£12		
1058	WATER RECOVERED		£0	£407	£415	£423	£431	£439		
1060	INSURANCE RECOVERED		£2,135	£2,347	£2,394	£2,442	£2,491	£2,541		
1090	BURWELL HALL BAR - ALL		£3,200	£3,600	£3,780	£3,969	£4,167	£4,376		
1091	BURWELL HALL BAR HIRE		£153	£159	£167	£175	£184	£193		
1099	MISCELLANEOUS INCOME		£0	£1,000	£1,020	£1,040	£1,061	£1,082		
1100	BURIAL FEES		£31,635	£33,616	£34,961	£36,359	£37,813	£39,326		Cemetery income lines +4% each y
1101	GRANT OF RIGHTS		£28,833	£29,723	£30,912	£32,148	£33,434	£34,772		
1102	INTERMENT OF ASHES		£18,394	£20,199	£21,007	£21,847	£22,721	£23,630		
1105	MEMORIAL FEES		£14,097	£13,486	£14,025	£14,586	£15,170	£15,777		
1106	MEMORIAL PLAQUES		£500	£520	£541	£562	£585	£608		
1108	CHAPEL FEES		£450	£450	£468	£487	£506	£526		
1170	GRANTS RECEIVED		£256,500	£1,557	£1,588	£1,620	£1,652	£1,685		
1171	DONATIONS RECEIVED		£10,350	£7,500	£7,650	£7,803	£7,959	£8,118		
1176	PRECEPT		£2,297,745	£0	£0	£0	£0	£0		Precept amount not shown 26/27 onwards -to be determined
1178	PWLB LOAN		£1,250,516	£0	£0	£0	£0	£0		Assume no further loans
1190	INTEREST RECEIVED		£40,600	£45,000	£32,000	£32,000	£32,000	£32,000		
1200	S106 INCOME		£301,975	£0	£0	£0	£0	£0		Future s106 will be matched to exp
		Total Income	£4,682,781	£684,336	£698,328	£725,660	£754,214	£784,040		

Draft

Budget Expenditure														
3000	BAR PURCHASES - DRINK		£22,875		£23,575		£24,164		£24,768		£25,388		£26,022	Bar +2.5% to reflect sales
3001	BAR PURCHASES - FOOD		£21,420		£28,975		£29,699		£30,442		£31,203		£31,983	
3009	CAFE PURCHASES - HOT		£24,000		£30,500		£31,263		£32,044		£32,845		£33,666	
3010	PROMOTIONS		£4,450		£6,400		£6,560		£6,724		£6,892		£7,064	
4000	MAYORS ALLOWANCE		£3,000		£3,000		£3,060		£3,121		£3,183		£3,247	
4001	SALARIES		£1,246,859		£1,348,737		£1,375,712		£1,403,227		£1,431,292		£1,459,918	
4002	ER'S NIC		£148,769		£165,803		£169,121		£172,503		£175,952		£179,471	
4003	ER'S SUPERANN		£239,033		£254,936		£260,038		£265,239		£270,544		£275,954	
4007	PROTECTIVE CLOTHING		£8,400		£7,938		£8,097		£8,259		£8,424		£8,592	
4008	TRAINING		£19,920		£19,746		£20,141		£20,544		£20,954		£21,373	
4009	TRAVELLING		£1,000		£500		£510		£520		£530		£541	
4010	MISC STAFF COSTS		£500		£500		£510		£520		£530		£541	
4011	RATES		£37,956		£49,434		£50,423		£51,430		£52,458		£53,507	
4012	WATER RATES		£23,892		£27,935		£28,494		£29,065		£29,645		£30,237	
4013	RENT PAID		£16,755		£16,755		£17,091		£17,434		£17,783		£18,139	
4014	ELECTRICITY		£41,250		£44,079		£44,961		£45,861		£46,779		£47,716	
4015	GAS		£12,146		£12,300		£12,546		£12,797		£13,053		£13,314	
4016	CLEANING MATERIALS		£6,806		£8,220		£8,385		£8,553		£8,724		£8,897	
4017	CONTRACT CLEAN/WASTE		£39,153		£37,026		£37,767		£38,523		£39,294		£40,079	
4018	PHOTOCOPIER COSTS		£2,375		£3,270		£3,335		£3,401		£3,470		£3,540	
4020	COPIER RENTAL		£4,000		£5,200		£5,304		£5,410		£5,518		£5,628	
4021	TELEPHONE/FAX		£12,753		£16,070		£16,392		£16,721		£17,056		£17,397	
4022	POSTAGE		£800		£1,000		£1,020		£1,000		£1,000		£1,000	
4023	STATIONERY		£3,153		£3,159		£3,222		£3,286		£3,351		£3,418	
4024	SUBSCRIPTIONS		£7,200		£12,366		£12,613		£12,865		£13,123		£13,385	
4025	INSURANCE		£11,725		£17,775		£18,133		£18,496		£18,866		£19,242	
4026	BOOKS/PUBLICATIONS		£400		£254		£259		£264		£269		£274	
4028	I.T.		£31,740		£35,200		£35,904		£36,623		£37,356		£38,104	
4030	RECRUITMENT ADVT'G		£3,000		£1,500		£1,530		£1,561		£1,592		£1,624	
4031	OTHER ADVERTISING		£260		£120		£122		£124		£126		£129	
4032	PUBLICITY		£4,000		£2,500		£2,550		£2,601		£2,653		£2,706	
4034	NEWSLETTER		£3,875		£4,000		£4,080		£4,162		£4,245		£4,330	
4035	BUS SHELTER		£3,000		£3,000		£3,060		£3,121		£3,183		£3,247	
4036	PROPERTY MAINTENANCE		£64,180		£64,356		£65,643		£66,955		£68,295		£69,661	
4037	GROUND'S MAINTENANCE		£60,260		£73,952		£75,431		£76,941		£78,478		£80,048	
4038	OTHER MAINTENANCE		£12,780		£9,371		£9,558		£9,748		£9,942		£10,140	
4039	HORTICULTURE		£24,000		£21,200		£21,624		£22,056		£22,497		£22,947	
4040	ARBORICULTURE		£22,000		£22,038		£22,479		£22,928		£23,387		£23,854	

Draft

4041	EQUIPMENT HIRE		£5,700	£3,719	£3,793	£3,869	£3,947	£4,025
4042	EQUIPMENT INC.		£20,730	£19,309	£19,696	£20,090	£20,491	£20,901
4043	SMALL TOOLS & EQUIPT		£4,250	£4,345	£4,432	£4,521	£4,611	£4,703
4044	FUEL		£21,375	£21,038	£21,459	£21,888	£22,326	£22,772
4045	LICENCES		£6,285	£6,190	£6,314	£6,440	£6,569	£6,700
4046	SPORTS EQUIPMENT		£4,000	£5,000	£5,100	£5,201	£5,305	£5,411
4047	PLAY EQUIP MAINTENCE		£14,760	£15,320	£15,626	£15,939	£16,258	£16,583
4048	ENG.INSPEC.(VATABLE)		£10,625	£10,699	£10,913	£11,131	£11,354	£11,581
4049	PLAY RISK ASSESSMENT		£1,217	£1,183	£1,212	£1,241	£1,270	£1,299
4050	VEHICLE MAINTENANCE		£17,500	£18,165	£18,529	£18,899	£19,277	£19,663
4051	BANK CHARGES		£3,450	£6,500	£6,630	£6,763	£6,898	£7,036
4052	VEHICLE INSURANCE		£4,300	£9,800	£9,996	£10,196	£10,400	£10,608
4054	INTERNAL AUDIT		£2,590	£2,650	£2,703	£2,757	£2,812	£2,868
4055	ACCOUNTANCY FEES		£1,000	£1,000	£1,020	£1,000	£1,000	£1,000
4057	AUDIT FEES		£2,600	£3,215	£3,279	£3,345	£3,412	£3,480
4059	OTHER PROF FEES		£56,320	£57,926	£59,084	£60,266	£61,471	£62,699
4062	SPORTS PITCH MATERIALS		£4,385	£4,418	£4,506	£4,596	£4,688	£4,781
4064	HEALTH & SAFETY		£2,554	£2,642	£2,694	£2,748	£2,802	£2,858
4066	TREE REPLACEMENT		£5,300	£5,349	£5,456	£5,566	£5,677	£5,791
4067	Tree Survey		£7,500	£7,500	£7,650	£7,803	£7,959	£8,118
4068	FLOOD ALLEVIATION		£0	£1,250	£1,275	£1,301	£1,327	£1,354
4098	NET COSTS - PAVILION		£50,000	£0	£0	£0	£0	£0
4099	MISCELLANEOUS		£1,700	£912	£930	£948	£966	£985
4100	GRANTS GENERAL		£20,500	£20,500	£20,500	£20,900	£21,300	£21,800
4101	GRANT CAB		£2,000	£2,000	£2,040	£2,081	£2,123	£2,165
4103	GRANT YOUTH COUNCIL		£1,350	£500	£510	£520	£530	£541
4104	GRANT CARNIVAL/XMAS		£4,900	£5,100	£5,202	£5,306	£5,412	£5,520
4105	XMAS LIGHTS, TREE &		£48,500	£50,300	£51,306	£52,332	£53,379	£54,447
4106	GRANT - PLAY DAY		£1,000	£1,000	£1,020	£1,040	£1,061	£1,082
4107	Witney Dementia Alliance		£1,000	£0	£0	£0	£0	£0
4108	GRANT - WITNEY MUSIC		£10,000	£10,000	£10,200	£10,000	£10,000	£10,000
4110	SUBSIDIZED LETTINGS		£7,025	£7,980	£8,140	£8,100	£8,100	£8,100
4111	WATER SAFETY/EDUCATION		£2,000	£2,000	£2,040	£2,000	£2,000	£2,000
4112	GRANT - WITNEY TOWN		£660	£660	£673	£686	£700	£714
4113	XMAS SOCIAL CONTRN -		£0	£1,000	£1,020	£1,040	£1,061	£1,082
4120	ROOM HIRE/MEETING EXPS		£3,783	£3,927	£4,006	£4,086	£4,168	£4,251
4141	EVENTS		£16,977	£23,000	£23,460	£23,929	£24,408	£24,896
4142	TEA DANCE COSTS		£6,700	£6,300	£6,426	£6,555	£6,686	£6,820
4143	REFRESHMENT COSTS		£667	£311	£317	£323	£329	£336

Draft

4144	FILM CLUB		£4,600	£1,940	£1,979	£2,019	£2,059	£2,100	
4148	VE/ VJ 80th Anniversary		£2,023	£0	£0	£0	£0	£0	
4150	CIVIC FUNCTIONS		£2,000	£1,700	£1,734	£1,769	£1,804	£1,840	
4152	MAYOR'S CHAIN		£300	£300	£306	£300	£300	£300	
4153	ANNUAL CIVIC AWARDS		£200	£500	£510	£520	£530	£541	
4154	EXPERIENCE		£1,200	£0	£0	£0	£0	£0	
4155	MODERN GOV/MTNG		£10,140	£10,700	£10,914	£11,132	£11,355	£11,582	
4160	TOWN TWINNING		£500	£500	£510	£500	£500	£500	
4161	TOWN TWINNING ROOM		£500	£500	£510	£500	£500	£500	
4162	GRANT VOLUNTEER LINK-UP		£2,000	£2,000	£2,040	£2,081	£2,123	£2,165	
4166	DEFIBRILLATOR		£4,000	£4,000	£4,080	£4,162	£4,245	£4,330	
4167	BUS SERVICE		£23,500	£26,000	£26,520	£27,050	£27,591	£28,143	
4169	CHILDREN & YOUTH		£0	£20,000	£20,400	£20,808	£21,224	£21,648	
4170	ADVENT FAYRE		£1,000	£1,000	£1,020	£1,040	£1,061	£1,082	
4172	GRANT - DETACHED YOUTH		£18,000	£28,500	£29,070	£29,651	£30,244	£30,849	
4173	GRANT - HOME START		£11,000	£12,000	£12,240	£12,485	£12,735	£12,990	
4180	ELECTION EXPENSES		£5,125	£5,320	£5,426	£5,535	£5,646	£5,759	
4200	STREET FURNITURE		£5,000	£5,000	£5,100	£5,202	£5,306	£5,412	
4210	CHURCH CLOCK		£1,500	£1,500	£1,530	£1,561	£1,592	£1,624	
4215	IN BLOOM - INC SCHOOLS		£5,500	£5,500	£5,610	£5,722	£5,837	£5,953	
4222	TINY FOREST EXPENSES		£350	£358	£365	£372	£379	£386	
4291	HP CAPITAL REPAID		£9,431	£6,287	£0	£0	£0	£0	
4295	HP INTEREST PAID		£1,576	£1,051	£0	£0	£0	£0	
4350	PLAQUES PURCHASED		£707	£635	£648	£661	£674	£687	
4355	MEMORIAL MAINTENANCE		£3,790	£3,100	£3,162	£3,226	£3,290	£3,356	
4492	TFR TO RENEWALS FUND		£65,297	£82,639	£84,292	£85,978	£87,698	£89,452	
4900	CAPITAL PROJECTS		£0	£0	£100,000	£100,000	£100,000	£100,000	Future capital consolidated to this line unless indicated below
4902	CAP: REFURB C/EXCHANGE		£15,000	£6,000	£0	£0	£0	£0	
4910	CAP: PLAY EQUIPT		£75,000	£75,000	£75,000	£75,000	£75,000	£75,000	
4930	CAP:KGV BASKETBALL		£0	£15,000	£0	£0	£0	£0	
4933	CAP: BUS SHELTERS		£0	£9,000	£0	£0	£0	£0	
4935	CAP: DIGITAL SIGNS		£0	£1,200	£0	£0	£0	£0	
4943	CAP: BURWELL CHANGING		£72,030	£0	£0	£0	£0	£0	
4945	CAP:LEYS PARKING		£5,000	£0	£0	£0	£0	£0	
4949	CAP: HALLS PROPERTY		£0	£50,000	£0	£0	£0	£0	
4951	CAP: LEYS MASTERPLAN		£225,000	£0	£0	£0	£0	£0	
4952	CAP:WEST WITNEY		£1,850,000	£0	£0	£0	£0	£0	
4953	CAP: FOOTPATHS		£10,000	£0	£0	£0	£0	£0	
4960	CAP:WINDRUSH CEMETERY		£0	£26,500	£0	£0	£0	£0	

Draft

4964	CAP:GROUNDS MTCE EQPT	£0	£19,816	£0	£0	£0	£0
4967	CAP:NEW COMPUTER	£5,000	£0	£0	£0	£0	£0
4971	CAP: NEW VEHICLES	£0	£95,000	£0	£0	£0	£0
4973	CAP: SPLASHPARK	£174,600	£19,250	£19,250	£19,250	£19,250	£19,250
4978	CAP: BUTTERCROSS	£300,000	£0	£0	£0	£0	£0
4980	CAP: CARGO BIKE SCHEME	£5,500	£0	£0	£0	£0	£0
4981	CE EQUIPMENT/STORAGE	£3,144	£0	£0	£0	£0	£0
4982	COMMUNITY WINDOW -	£500	£0	£0	£0	£0	£0
4990	CONTRN TO CCTV SCH.	£11,267	£11,591	£11,823	£12,059	£12,300	£12,546
4993	LOAN REPAYMENT WEST	£111,860	£105,815	£104,445	£103,048	£101,651	£100,254
XXXX	PROV.DEVOLUTION	£0	£0	£0	£50,000	£50,000	£50,000
	Total Overhead Expenditure	£5,608,028	£3,380,600	£3,308,442	£3,416,874	£3,476,851	£3,538,155

Based on £1.25mi loan
Allow for transfer of services

Draft

	Base option	Spending net			£2,696,264											
		Less EMRs			-£208,935											
					<u>£2,487,329</u>		<u>£2,610,115</u>		<u>£2,691,214</u>		<u>£2,722,637</u>		<u>£2,754,115</u>			
							104.9%		103.1%		101.2%		101.2%		Percentage of previous year net expenditure	
	Option 2				£2,696,264		£2,610,115		£2,691,214		£2,722,637		£2,754,115			
		Less EMRs			-£208,935											
		Utilise committed sums			-£60,078		-£60,078									
					<u>£2,427,251</u>		<u>£2,550,037</u>		<u>£2,691,214</u>		<u>£2,722,637</u>		<u>£2,754,115</u>			
							105.1%		105.5%		101.2%		101.2%		Percentage of previous year net expenditure	
	Option 3				£2,696,264		£2,610,115		£2,691,214		£2,722,637		£2,754,115			
		Less EMRs			-£208,935											
		Utilise committed sums			-£60,078		-£60,078									
		Reduce halls property capital			-£25,000											
					<u>£2,402,251</u>		<u>£2,550,037</u>		<u>£2,691,214</u>		<u>£2,722,637</u>		<u>£2,754,115</u>			
							106.2%		105.5%		101.2%		101.2%		Percentage of previous year net expenditure	
	Option 4				£2,696,264		£2,610,115		£2,691,214		£2,722,637		£2,754,115			
		Less EMRs			-£208,935											
		Utilise committed sums			-£60,078		-£60,078									
		Reduce halls property capital			-£16,330											
					<u>£2,410,921</u>		<u>£2,550,037</u>		<u>£2,691,214</u>		<u>£2,722,637</u>		<u>£2,754,115</u>			
							105.8%		105.5%		101.2%		101.2%		Percentage of previous year net expenditure	

**MEETING OF THE
WITNEY TOWN COUNCIL**

Held on Monday, 5 January 2026

At 7.00 pm in the Gallery Room, The Corn Exchange, Witney

Present:

Councillor A Bailey (Chair)

Councillors:	O Collins	R Crouch
	G Meadows	D Edwards-Hughes
	J Aitman	J Robertshaw
	D Enright	S Simpson
	R Smith	J Treloar
	A Mubin	
Officers:	Sharon Groth	Town Clerk
	Adam Clapton	Deputy Town Clerk
	Derek Mackenzie	Senior Administrative Officer & Committee Clerk
	Nigel Warner	Responsible Financial Officer
	Caitlin Head	Finance Apprentice
Others:	None	

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors D Newcombe, G Doughty, J Doughty, T Ashby & D Temple.

2 DECLARATIONS OF INTEREST

As Members would discuss the Council's Budget, the Mayor highlighted the possibility of subjects or organisations becoming a topic of discussion. Therefore, Cllr O Collins declared a non-pecuniary interest as he was a non-paid Director of West Oxfordshire Community Transport who were currently a recipient of an annual grant awarded by the Council.

There were no other declarations from Members or Officers.

3 PUBLIC PARTICIPATION

There was no public participation.

4 OCC CONSULTATION - PROPOSALS TO IMPROVE OXFORDSHIRE'S FIRE AND RESCUE SERVICE

The Council considered the draft response to the proposals to improve Oxfordshire's Fire & Rescue Service.

Members welcomed the draft which had been prepared based on the outcome of their discussions on 8 December 2025. It was agreed that a figure be included in the response to signify the estimated number of properties being considered in the proposed large-scale housing developments.

Additionally, it was agreed that the support the Fire & Rescue Service provided to the town in respect non-fire activities be acknowledged, particularly the support in times of flooding.

These amendments were unanimously agreed.

Resolved:

That, the draft response be submitted with the inclusion of the additional amendments.

5 **COMMITTEE APPOINTMENTS & REPRESENTATION ON OUTSIDE ORGANISATIONS**

The Council considered the appointments to “The Community Trust” to be created for the management of the Windrush Place Pavillion & Pitches.

Three appointments were required based on a set criterion previously agreed.

- A West Witney Ward Member - It was proposed Cllr G Doughty be appointed.
- A Member of the Parks & Recreation Committee – It was proposed that Cllr J Aitman be appointed.
- A Member of the Halls, Cemeteries & Allotments Committee – It was proposed that Cllr R Crouch be appointed.

There being no other nominations the proposed appointments were unanimously agreed.

Resolved:

That, Cllrs Geoff Doughty, Joy Aitman & Rachel Crouch be appointed as the Councils representative trustees on the “The Community Trust”.

6 **COUNCIL BUDGET: REVISED BUDGET 2025/26 AND ESTIMATES 2026/27**

The Council received and considered a presentation from the Responsible Financial Officer (RFO), together with his verbal explanation, which summarised the budget-setting process of the Council to date.

The presentation provided a summary of the current financial outlook for the Council and set out three draft proposals for funding the budget for 2026/27. These proposals were based on the outcomes of discussions from the previous cycle of Committee meetings, during which each Committee had outlined its anticipated requirements.

Members were advised of several factors outside of the Council’s control which could impact future financial planning, including increases to the Council’s insurance long term agreement, geopolitical events, and changes to national and international policy.

Members received an update on the progress of the West Witney Projects and were informed of the potential options available should the overall project come in under the initial budget. The

Council was pleased to hear of the work being undertaken by Officers to monitor expenditure closely and to identify and deliver cost savings.

The Council also heard of the continued diligent work of Officers to trim and reduce costs where possible across all other areas of the Council's spending. An explanation was provided on the purpose of earmarked reserve accounts, details of which were provided at the meeting, and the options available for their utilisation to enable spending in other priority areas. The RFO emphasised that decisions to remove or amend budget lines were matters for the Council, rather than for the RFO.

The Chair thanked the RFO for his presentation, a sentiment echoed by other Members. A lengthy discussion followed with all Members who wished to speak being given the opportunity to do so.

Members discussed the potential impact of different levels of increase to the precept. It was noted that while some Members expressed a desire for a 0% rise above inflation, there was also concern that failing to increase the precept at this stage could result in compounded and more significant increases in later years.

Members were informed that Café 1863 turnover had increased by approximately 18%; however, it was recognised that future increases were likely to be more modest as daytime trade in particular, was nearing capacity. Reference was made to the business plan, including potential ideas to protect and grow alcohol sales.

During the discussion, a request was made by a Member for further information to enable fuller consideration prior to a final decision being taken. The Mayor highlighted the significant work and achievements delivered by the Council during 2025 and suggested that the budget-setting process presented an opportunity to promote these successes to residents.

In concluding the discussion, the RFO summarised that he had taken the overall steer from Members that a Council Tax increase should sit between inflation (using the most appropriate measure) and 5%.

It became clear that the majority of Members favoured either option two or three of the presented budget proposals. It was therefore agreed that these two options, which differed by £2.20 over the course of the year for a Band D property, be explored further by the RFO.

The Council agreed that the decision to formally set the level of increase to the precept would be made at an Extraordinary Council Meeting to be held on 2 February 2026.

Resolved:

1. That the Responsible Financial Officer refine the budget calculations to reflect an increase in the Council's precept for the financial year 2026/27, resulting in an increase of approximately £8 to £10 for a Band D property; and,
2. That a final decision on the level of precept be made at the Extraordinary Council Meeting scheduled for 2 February 2026.

The meeting closed at: 8.48 pm

Chair

FULL COUNCIL



Agenda Items: To Formally Declare the Precept 2026/27

Meeting Date: Monday 2 February 2026

Contact Officer: Responsible Financial Officer

Should Members have any queries about this report advance notice would be appreciated, in writing, by 12 noon on the day of the meeting to allow for a full response at the meeting.

Background

The purpose of this report is to outline the formal recommendation which the Council will need to approve to give the Town Clerk the authority to serve this precept.

Current Situation

Summary

Base revenue budgets have been prepared on current activities and patterns of income and expenditure. However there are major pressures across the Council budgets as a whole resulting from revenue and capital growth which will impact on precept and council tax.

In order to reduce the budget requirements your officers scrutinised the estimates for accuracy during their preparation and subsequently and also identified some potential savings in the base.

Your officers have also reviewed the position regarding reserves, both earmarked and general reserves. There is no scope for using general reserves for in-year spending, as the Council is recommended to have three months net revenue expenditure in general reserves and will be at that level by the end of the financial year. However there is some scope for prudent use of earmarked reserves.

During the cycle of meetings during November 2025 Councillors carefully considered the revenue and capital budget requirements and the Council further considered and debated matters at a meeting on 5 January 2026. At the latter meeting the Responsible Financial Officer made a presentation and following discussion Members requested that a number of options for funding the Council's 2026/27 should be brought forward to the meeting on 2 February 2026.

The report at the previous agenda item gives full details of the proposals and options.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

Risk

In decision making Councillors should consider any risks to the Council and any action it can take to limit or negate its liability. The RFO has approached the budget with prudence so as accurate budget as possible can be set at this early stage, although there may be some opportunities to make savings if required to balance the budget.

The provision of regular financial reports is part of the Council's risk management system.

Social Value

Social value is the positive change the Council creates in the local community within which it operates. Social value is not quantified in the financial reports but clearly the creation of social value is dependent on setting adequate budgets to meet the Council's objectives.

Financial implications

These have been detailed during the budget cycle, as well as in the previous agenda item.

The estimated tax base for 2026/27 is 11,377.10 (2025-26 – 11,298.35). This means that during 2026-27 each £1 of Council Tax in Band D would generate a precept income of £11,377.10.

The current (2025-26) Band D council tax is £203.37 per annum.

The RFO can advise Members that the 2026/27 budget estimates and the various options given in the report at the previous item are both prudent and robust. The level of reserves is adequate to support the 2026/27 financial position. With regard to the Medium-Term Financial Plan this is predicated on the Council continuing to set realistic budgets. This means that the Council will need to balance current needs and future financial stability, to ensure that adequate reserves are maintained. Therefore the Medium-Term Financial Plan/ Strategy should be further reviewed during 2026/27.

It has previously been noted that if the Council had increased the Council Tax in line with inflation during the last five years (RPI October 2019 to October 2025) the Council Tax level in Band D for 2026-27 would be £216.60.

Recommendations

Members are invited:

1. To note the report.
2. To agree the precept for 2026/27;
3. To authorise the Town Clerk to sign and serve a precept on the West Oxfordshire District Council, in accordance with the appropriate provisions of the Local Government Act 1972 (as amended), requiring the District Council to pay the Town Council the sum of agreed at 2 (above) in respect of Council Tax for the town during the financial year 2026/27.