



Draft Budget Detail 2024-25

Committee: Finance & Governance

Cost Centre: 101 Administration

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
Expenditure							
4000	Employee Salaries	199,935	223,181	231,880	247,203	259,563	As per Personnel Committee Min. #235 of 2023/24
4001	Employer National Insurance	18,793	20,855	25,585	26,561	27,889	As per Personnel Committee Min. #235 of 2023/24
4002	Employer Pension Contributions	37,944	39,416	44,035	42,809	44,949	As per Personnel Committee Min. #235 of 2023/24
4030	Training	627	733	600	2,000	2,000	As per Personnel Committee Min. #235 of 2023/24
4040	Travel & Expenses	361	641	400	400	400	Budget to retain similar provision for 2024/25
4270	Printer/Photocopier	760	864	695	760	760	Printer contract renewed at same cost for 2023/24
4400	Stationery	290	487	340	350	350	Budget to retain similar provision for 2024/25
4425	Postage	356	615	395	300	500	Budget to retain similar provision for 2024/25
4441	Telephone & Internet	1,536	1,904	1,895	2,000	2,350	Cost of Cemetery and Town Hall Broadband plus 8x8 telephone system.
4446	Mobile Phone	67	68	40	0	0	Delete from 2024/25
4460	Subscriptions	3,510	3,662	3,500	3,600	3,672	Subscription fees for SALC, SLCC, ICCM, ICO & Living Wage Foundation
4461	External Audit	1,600	1,600	1,675	1,680	1,680	Determined by SAAA following consultation for the Audit Years 2022-23 to 2026-27
4462	Internal Audit	735	1,078	1,352	1,400	1,428	Cost of SALC internal audit
4464	Insurance	5,733	6,508	7,466	8,250	8,415	Increase in 22/23 due to additional play equipment and electric van
4468	Miscellaneous	1,780	0	50	0	0	Delete from 2024/25
4470	Publications	0	0	0	0	0	Deleted
4481	IT Maintenance & Software	9,898	8,039	8,490	9,000	9,180	Office 365, Canva, Scribe, Edge, Zoom, Centradata, Payroll + allowance for kit
4490	Professional Fees	2,039	1,048	700	1,000	1,000	Budget to retain similar provision for 2024/25
4500	Election Expenses	0	0	0	0	0	Est. £18,169.31 2023/24 from ESC Elections. Expenditure via Elections ER
4550	Bank Fees	835	1,028	600	800	1,000	Budget to retain similar provision for 2024/25
	Administration Expenditure	286,800	311,726	329,698	348,113	365,137	
Income							
100/500	Accruals/Debtors (NET)	18441.2	2127	0	0	0	
1165	CJRS	12,690	-95	0	0	0	Coronavirus Job Retention Scheme - now defunct.
1805	Bank Interest Received	4,580	8,489	20,000	36,000	36,000	Interest return on investment vehicles - rates increased since 2021/22
1850	Miscellaneous Income	7,476	3,000	0	0	0	
1900	Precept	601,608	612,736	621,629	629,842	629,842	As per calculation on summary page
	Sub-Total Income	644,795	626,256	641,629	665,842	665,842	
	101 Administration Expenditure-Income	-357,995	-314,530	-311,931	-317,729	-300,705	

Appendix C - Finance Governance 6 December 2023

Committee: Assets & Services

Cost Centre: 201 Town Hall

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
Expenditure							
4003	Employee Salaries	25,905	24,643	26,701	23,997	24,657	As per Personnel Committee Min. #235 of 2023/24
4004	Employer National Insurance	1,678	2,002	1,810	2,048	2,104	As per Personnel Committee Min. #235 of 2023/24
4005	Employer Pension Contributions	875	1,119	1,602	1,440	1,480	As per Personnel Committee Min. #235 of 2023/24
4031	Training	0	0	500	500	500	As per Personnel Committee Min. #235 of 2023/24
4110	Rates	7,526	7,526	7,526	8,000	7,526	Business Rates est. + BID @290
4115	Water and Sewerage	238	307	340	300	353	Estimates based on +5% year on year
4120	Gas	2,709	3,948	5,000	5,000	3,000	Similar energy usage to last year, as per 3yr contract
4122	Electricity	3,418	3,362	5,000	5,000	5,000	Similar energy usage to last year, as per 3yr contract
4155	Cleaning Materials	152	235	350	350	357	Budget to retain similar provision for 2024/25
4170	Repairs and Maintenance	5,139	4,661	3,995	5,000	5,100	Budget to retain similar provision for 2024/25
4180	Licences	600	600	600	600	600	Wedding Licence fee
4260	Equipment Purchases	217		250	250	255	Budget to retain similar provision for 2024/25
4466	Catering Sundries	147	203	200	200	204	Budget to retain similar provision for 2024/25
4553	Loan Repayments	34,732	34,732	34,732	34,732	34,732	PWLB payments are a set cost
	Sub-Total Expenditure	83,335	83,335	88,606	87,417	85,868	
Income							
1000	Hirings	1,463	2,629	2,000	2,000	2,040	Budget to retain similar provision for 2024/25
1001	Weddings	15,528	14,146	10,000	13,000	13,260	Budget to retain similar provision for 2024/25
1030	Leases	8,240	8,456	6,400	6,400	6,528	Income due to licences for room hire
	Sub-Total Income	25,232	25,231	18,400	21,400	21,828	
	201 Town Hall Expenditure-Income	58,104	58,104	70,206	66,017	64,040	

Cost Centre: 202 Walton Community Hall

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
Expenditure							
4006	Employee Salaries	3,176	4,929	5,340	4,799	4,931	As per Personnel Committee Min. #235 of 2023/24
4007	Employer National Insurance	272	400	362	410	421	As per Personnel Committee Min. #235 of 2023/24
4008	Employer Pension Contributions	191	224	320	288	296	As per Personnel Committee Min. #235 of 2023/24
4111	Rates	1,272	1,272	1,272	1,360	1,272	Business Rates est.
4116	Water and Sewerage	197	237	231	300	243	Estimates based on +5% year on year
4123	Electricity	2,765	5,484	5,500	6,000	6,000	Similar energy usage to last year, as per 3yr contract
4171	Repairs and Maintenance	1,035	711	550	750	765	Budget to retain similar provision for 2024/25
4261	Equipment Purchases	0	0	100	100	102	Nominal amount for kettle etc.
	Sub-Total Expenditure	8,907	13,257	13,675	14,007	14,030	
Income							
1002	Hirings	6,366	11,084	8,000	8,000	8,160	Budget to retain similar provision for 2024/25
	Sub-Total Income	6,366	11,084	8,000	8,000	8,160	
	202 Walton Expenditure-Income	2,541	2,173	5,675	6,007	5,870	

Appendix C - Finance Governance 6 December 2023

Cost Centre: 203 Broadway House

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
Expenditure	4009 Employee Salaries	5,375	8,346	9,037	8,122	8,345	As per Personnel Committee Min. #235 of 2023/24
	4010 Employer National Insurance	481	678	613	693	712	As per Personnel Committee Min. #235 of 2023/24
	4011 Employer Pension Contributions	322	379	542	487	500	As per Personnel Committee Min. #235 of 2023/24
	4172 Repairs & Maintenance	1,038	1,574	595	1,000	1,000	Budget to retain similar provision for 2024/25
	Sub-Total Expenditure	7,216	10,976	10,787	10,302	10,558	
Income	1031 Leases, Rents & Licences	1,584	2,393	2,400	2,650	2,800	Licence fee = Apr 22 RPI x Current lease / Apr 21 RPI
	Sub-Total Income	1,584	2,393	2,400	2,650	2,800	
203 Broadway House Expenditure-Income		5,633	8,584	8,387	7,652	7,758	

Cost Centre: 204 Cemetery

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Projected Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
Expenditure	4012 Employee Salaries	128,452	146,878	154,662	124,227	127,643	As per Personnel Committee Min. #235 of 2023/24
	4013 Employer National Insurance	11,463	14,731	16,491	13,108	13,468	As per Personnel Committee Min. #235 of 2023/24
	4014 Employer Pension Contributions	16,431	18,213	13,637	14,680	15,084	As per Personnel Committee Min. #235 of 2023/24
	4032 Training	2,847	880	1,000	1,500	1,500	As per Personnel Committee Min. #235 of 2023/24
	4112 Rates	2,944	2,944	2,944	3,150	2,944	Business Rates est.
	4117 Water and Sewerage	85	382	400	400	254	Estimates based on +5% year on year
	4124 Electricity	1,068	1,144	1,800	2,000	2,040	To reflect increase cost of energy + EV/Tools
	4173 Repairs and Maintenance	3,863	3,118	4,000	4,000	4,000	Budget to retain similar provision for 2024/25
	4262 Equipment Purchases	1,859	986	1,530	1,800	1,836	Anticipating higher cost in 2024/25
	4300 Vehicle Running Costs	1,995	1,268	1,500	1,500	1,530	Budget to retain similar provision for 2024/25
NEW	4310 Van Lease *New 2022/23	0	1,982	3,398	3,398	3,398	Leased @£283.14 per month
	4320 Vehicle/Tool Hire	6,368	7,606	6,000	6,300	6,426	Budget to retain similar provision for 2024/25
	4330 Fuel	1,915	1,818	1,500	1,800	1,836	Consumption lower but litre cost higher than 2021/22
	4447 Mobile Phone	227	172	55	54	108	Renewed contract on lower rate. Fewer phones
	4467 Catering Sundries	20	0	0	0	0	Deleted
	Sub-Total Expenditure	179,538	202,124	208,917	177,917	182,067	
Income	1032 Mobile Phone Mast	5,315	5,315	5,315	5,315	5,315	Mobile phone mast licence
	1100 Interment Fees	21,768	23,306	20,000	24,000	24,480	Budget to retain similar provision for 2024/25
	1120 Purchase of Graves	39,106	32,886	30,000	30,000	30,600	Budget to retain similar provision for 2024/25
	1130 Memorials	21,539	13,100	16,000	16,000	16,320	Budget to retain similar provision for 2024/25
	1140 Upkeep of Grave Spaces	677	677	575	500	677	Based on current customer base
	1160 Admin Fees	1,378	1,302	650	750	765	Similar return expected for current and next financial year
	1170 External Works	208	0	0	0	0	None expected for current or next financial year
	Sub-Total Income	89,992	76,586	72,540	76,565	78,157	
204 Cemetery Expenditure-Income		89,546	125,538	136,377	101,352	103,910	

Appendix C - Finance Governance 6 December 2023

Cost Centre: 205 Allotments							
		Actual	Actual	Est. Outturn	Draft Budget	Forecast	
	Code	2021-22	2022-23	2023-24	2024-25	Budget	Notes
	Description					2025-26	
Expenditure	4015	22,620	26,548	27,293	26,620	27,352	As per Personnel Committee Min. #235 of 2023/24
	4016	2,174	2,600	2,910	2,809	2,886	As per Personnel Committee Min. #235 of 2023/24
	4017	2,729	3,214	3,239	3,146	3,233	As per Personnel Committee Min. #235 of 2023/24
	4118	2,952	5,450	2,000	3,500	3,570	High usage in 2022/23 due to drought. Retain similar provision for 2024/25
	4174	1,536	1,033	1,500	1,500	1,530	Updated since A&S draft - retain provision for 2024/25
	4321	2,626	2,196	2,000	2,200	2,244	Retain similar provision for 2024/25
	Sub-Total Expenditure	34,637	41,040	38,942	39,775	40,814	
Income	1080	16,620	17,062	17,000	17,850	18,207	Based on full occupancy at agreed rates.
	Sub-Total Income	16,620	17,062	17,000	17,850	18,207	
	205 Allotments Expenditure-Income	18,017	23,978	21,942	21,925	22,607	

Cost Centre: 206 Parks and Recreation							
		Actual	Actual	Est. Outturn	Draft Budget	Forecast	
	Code	2021-22	2022-23	2023-24	2024-25	Budget	Notes
	Description					2025-26	
Expenditure	4015	0	0	0	26,620	27,352	As per Personnel Committee Min. #235 of 2023/24
	4016	0	0	0	2,809	2,886	As per Personnel Committee Min. #235 of 2023/24
	4017	0	0	0	3,146	3,233	As per Personnel Committee Min. #235 of 2023/24
	4175	0	2,414	5,000	5,000	5,100	Updated since A&S draft Full-year external cost of maintenance estimate for 2024/25
	4660	0	293	220	500	500	
	4615	656	3,326	500	1,000	1,000	Allowance for in-year street furniture costs
	4690	0	0	150	1,000	1,000	Allowance for in-year planting costs
	Sub-Total Expenditure	656	6,033	5,870	40,075	41,071	
Income	1030	0	0	5,000	0	0	
	Sub-Total Income	0	0	5,000	0	0	
	206 Parks and Rec Expenditure-Income	656	6,033	870	40,075	41,071	

Assets & Services	Expenditure	279,653	315,725	327,855	329,718	333,594	
	Income	123,173	115,293	106,340	108,615	110,945	
	Expenditure-Income	156,479	200,432	221,515	221,103	222,649	

Appendix C - Finance Governance 6 December 2023

Committee: Civic & Community

Cost Centre: 301 Civic & Community

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
4471	Advertising and Promotion	1,935	798	879	1,000	1,000	Blue Flag and Seaside Awards accreditation fee
4505	Mayoral Allowance	3,000	3,000	3,000	3,000	3,000	Council approved for 2024-25
4511	Town Twinning	0	0	2,500	5,000	2,500	Retain similar provision for 2024/25
4512	Engraving/Sign Writing	0	93	85	100	100	Retain similar provision for 2024/25
4513	Civic Awards	489	35	1,500	2,000	2,000	Budget adjusted to reflect increased venue hire and catering
4530	Civic Events	1,278	3,513	3,500	4,000	3,500	Return to pre-pandemic (2019-20) level of events expected.
4531	Remembrance	778	575	900	1,000	1,000	Retain similar provision for 2024/25
4600	CCTV	9,980	10,478	10,478	10,478	10,478	Holding sum, pending outcome of CCTV review
4645	Christmas Lights	6,750	6,750	6,750	8,000	6,750	Retain similar provision for 2024/25
4650	Seasonal Events	3,000	3,000	3,000	3,000	3,000	Retain similar provision for 2024/25
4675	Youth Forum	0	248	500	1,000	1,000	Retain similar provision for 2024/25
	Sub-Total Expenditure	27,210	28,490	33,092	38,578	34,328	
Income	1800 Agency Income	3,992	4,191	4,191	4,191	4,191	ESC portion (2/5th) of CCTV contract
	1810 Donations & Sponsorship	0	0	0	0	0	
	Sub-Total Income	3,992	4,191	4,191	4,191	4,191	
301 Civic & Community Expenditure-Income		23,218	24,299	28,901	34,387	30,137	

Cost Centre: 302 Grants

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
Expenditure	4620 Annual Grants	7,900	9,800	13,450	19,950	13,700	Recommended increase as per C&C
	4655 Occasional Grants	24,500	24,974	25,000	25,000	25,000	Similar provision included for 2024-25
	Sub-Total Expenditure	32,400	34,774	38,450	44,950	38,700	
302		32,400	34,774	38,450	44,950	38,700	

Cost Centre: 303 Felixstowe in Flower

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
Expenditure	4290 Flowers & Containers	4,267	3,460	6,000	7,350	7,497	Cost based on new quotes plus container maintenance.
	4614 Engraving/Sign Writing	322	243	350	400	408	Similar provision included for 2024-25
	4532 Felixstowe in Flower Events	994	30	750	1,500	1,530	Awards event costs approx. £1,500
	Sub-Total Expenditure	5,583	3,733	7,100	9,250	9,435	
Income	1811 Donations & Sponsorship	4,650	3,438	3,438	6,000	8,250	Ongoing recovery post-pandemic impact.
	Sub-Total Income	4,650	3,438	3,438	6,000	8,250	
303 Felixstowe in Flower Expenditure-Income		933	296	3,662	3,250	1,185	

Appendix C - Finance Governance 6 December 2023

Cost Centre: 304 Communication

			Actual	Actual	Est. Outturn	Draft Budget	Forecast	
	Code	Description	2021-22	2022-23	2023-24	2024-25	Budget	Notes
							2025-26	
Expenditure	4420	Newsletter Print	10,588	17,412	18,000	18,900	19,278	Similar provision included for 2024-25
	4421	Newsletter Distribution	2,112	2,200	2,500	2,600	2,652	Similar provision included for 2024-25
	4483	Website	360	45	350	500	500	Vision ICT and Rare Earth. Similar provision for 2024-25
		Sub-Total Expenditure	13,060	19,657	20,850	22,000	22,430	
Income	1812	Donations & Sponsorship	5,836	3,986	6,000	6,000	6,500	
		Sub-Total Income	5,836	3,986	6,000	6,000	6,500	
		304 Communication Expenditure-Income	7,224	15,671	14,850	16,000	15,930	

Cost Centre: 305 Community Projects & Partnerships

			Actual	Actual	Est. Outturn	Draft Budget	Forecast	
	Code	Description	2021-22	2022-23	2023-24	2024-25	Budget	Notes
							2025-26	
Expenditure	4625	Harwich Harbour Ferry Services	1,000	1,000	1,000	1,000	1,000	Ongoing
	4630	Level 2	10,000	10,000	10,000	10,000	10,000	Ongoing
	4640	Floral Bedding	4,319	1,374	0	0	0	Costs zero'd since introductions of sustainable bedding scheme.
	4670	Felixstowe Forward	15,000	0	0	0	0	F.Fwd ceased 2021-22 - delete
	4680	New Community Projects	4,800	2,400	0	0	0	
	4685	Landguard Partnership	5,000	0	0	0	0	No further funding commitment from 2022-23 - delete
		Sub-Total Expenditure	40,119	14,774	11,000	11,000	11,000	
Income	1810	Donations & Sponsorship	2,000	0	0	0	0	
		Sub-Total Income	2,000	0	0	0	0	
		305 Community Projects & Partnerships Expenditure-Income	38,119	14,774	11,000	11,000	11,000	

Civic & Community	Expenditure	118,372	101,428	110,492	125,778	115,893
	Income	16,478	11,615	13,629	16,191	18,941
	Expenditure-Income	101,895	89,813	96,863	109,587	96,952

Appendix C - Finance Governance 6 December 2023

Earmarked Reserves

Cost Centre: Earmarked Reserves - Expenditure

Code	Description	Actual	Actual	Est. Outturn	Draft Budget	Forecast	Notes
		2021-22	2022-23	2023-24	2024-25	Budget 2025-26	
330	Election Expenses	0	0	20,000	0	0	Full Council Election in May 2023, plus November byelection
335	Enhancement & Promotional	0	0	0	0	0	No expenditure anticipated
345	Asset Repairs & Renewals	417	3,550	0	0	0	Electric Van deposit & charger in 2022-23
350	IT Replacement Fund	4,911	0	5,672	0	0	Provision of laptops for Cllrs joining in May 2023
360	Cemetery Projects	11,131	10,803	13,904	10,000	10,000	Professional fees for Cemetery extension. Project anticipated to commence 2024/25
365	Broadway House	1,345	224	0	0	0	Repairs and Refurbishments - replacement kitchen
370	Walton Community Hall	250	224	0	0	0	New cooker or repair
380	Town Hall	2,210	39,070	28,341	0	0	2022/23: Window refurbishment
390	Community Fund	25,000	0	7,950	0	0	2022/23: 25k Cost of Living Support. 23/24 £7,500 towards Langer Creek Play Trail
400	CCTV	0	0	0	40,000	0	Potential upgrade of equipment pending review
405	Staffing Reserve	1,000	0	0	0	0	Cycle to Work scheme
410	CIL 2018/19	4,057	0	0	0	0	2021/22: £4,057 towards FAA hut
411	CIL 2019/20	5,943	0	23,665	0	0	2023/24: Funding for pathway repairs at parks
412	CIL 2020/21	0	0	10,000	0	7,291	£7,291 held to be spent on Infrastructure by 2025-26
413	CIL 2021/22	-77,290	0	0	0	0	£70,471 held to be spent on Infrastructure by 2026-27
414	CIL 2022/23	0	-116,511	0	0	0	£116,511 held to be spent on Infrastructure by 2027-28
416	CIL 2023/24	0	0	-158,024	0	0	£158,024 held to be spent on Infrastructure by 2028-29
415	AFW Legacy/Jubilee/VE Fund	0	22,311	2,764	0	0	Jubilee Event Funding Support
392	Community Support Fund	0	8,746	17,050	0	0	2022/23: £25k Cost of Living Support
420	Public Spaces	0	0	2,200	0	0	
425	Play Equipment	0	0	0	0	0	
Total Earmarked Reserve Expenditure		-21,026	-31,583	-26,478	50,000	17,291	

Cost Centre: Earmarked Reserves - Transfers in from General Fund

Code	Description	Transfer	Transfer	Est.	Draft Transfer	Forecast	Notes
330	Election Expenses	6,000	6,000	6,000	6,000	6,000	£6,000 annual uplift towards election costs. Next full election May 2027
335	Enhancement & Promotional	0	0	0	0	0	No uplifts proposed at this time, currently stands at £692
345	Asset Repairs & Renewals	3,000	3,000	3,000	3,000	3,000	£3,000 pa uplift towards asset replacements.
350	IT Replacement Fund	0	0	0	0	0	Funded in 2020/21 to upgrade IT and conferencing equipment
360	Cemetery Projects	20,000	20,000	20,000	20,000	20,000	£20,000 pa uplift towards Cemetery extension project.
365	Broadway House	2,500	2,500	0	0	0	£2,500 pa uplift for maintenance and repairs fund. Suspend.
370	Walton Community Hall	2,500	2,500	0	0	0	£2,500 pa uplift for maintenance and repairs fund. Suspend.
380	Town Hall	5,000	5,000	5,000	5,000	5,000	£5,000 pa uplift for maintenance and repairs fund.
390	Community Fund	-20,004	-25,000	0	0	0	This EMR to close once complete, currently stands at £1,346.84
400	CCTV	0	0	0	0	0	No uplifts proposed at this time, currently stands at £42,000
405	Staffing Reserve	22,690	0	0	0	0	No uplifts proposed at this time, currently stands at £68,564
415	AFW Legacy/Jubilee/VE Fund	20,004	0	0	0	0	This EMR to close once complete.
392	Community Support Fund	25,000	25,000	0	0	0	Fund to assist with community recovery
420	Public Spaces	0	0	20,000	0	0	*NEW* 2023/24 fund for public spaces (e.g tree works)
385	Play Equipment	7,500	7,500	7,500	7,500	7,500	£7,500 pa uplift for capital repairs and replacement of play equipment
Total Transferred in to Earmarked Reserves		94,190	46,500	61,500	41,500	41,500	