Bishop's Stortford Town Council Budget 2026/2027

Draft for F&P Meeting 26th January 2026

Bishop's Stortford Town Council Budget 2026/2027 V1.0 - Notes for F&P Meeting 20th January 2026

INTRODUCTION AND METHODOLOGY

This report sets out the proposed Town Council budget for 2026/2027 incorporating comments received from Committees and Officers following a consultation process.

The overall aim of the budget is to continue to deliver all of the services and strategic plan objectives agreed by the Council without increasing the cost levied upon residents through Council Tax. The Council's share of the Tax (the precept) has been set at £68.69 (Band D equivalent) for the previous eight years and within £1 of this for the past 15 years (an increase of 1.5% since 2013/14), an achievement not reached by neighbouring or higher-tier authorities in the local area (it is noted that the planned Hertford Town Council increase from 2025/26 to 2026/27 is 14.5%).

The tax base (number of properties paying Council Tax) has decreased to 17,801 (a 0.8% decrease despite development, presumably due to Council Tax support levels increasing). However, an underspend in 2024/25, carried forward to 2026/27 as previously resolved by Council, has assisted in enabling a healthy capital investment to be formulated.

The budget takes into account the ongoing major capital projects that the Council has committed itself to delivering together with those that are in developmental stages or are yet to be confirmed (such as major asset purchases). It also takes into account differences in income and expenditure anticipated in 2026/27 due to new service/responsibility areas (income from new leases such as Suite 3 The Old Monastery and an increase in the management charge levied to BSCC CIO for an additional Community Centre).

The budget recognises the Council's aims to outsource certain services that were previously in house (IT support), additional events (Armed Forces Day) and the Council's key objective for environment improvements (electric/hybrid vehicles). The balanced budget is achieved whilst further recognising significant known and anticipated cost increases (The Old Monastery exterior repairs, Christmas lighting, utilities and materials).

The Council is aware of the likely impact resulting from the Local Government Reorganisation (LGR) in Hertfordshire. Whilst not knowing the scale of these changes at this stage, significant adjustments have been made to ensure the viability of new service/estate areas (play equipment and staffing support at operational and management levels).

CAPITAL PROJECTS

The Council has a number of planned, proposed or ongoing capital projects which have been created as a result of the strategic plans adopted for 2015-2019, 2019-2023, 2023-2027 and other Council decisions. These are set out below.

Project	**Estimated total cost (£K)**	**Budgeted up to March 2026 (Spent or in reserve) (£K)**	**Budget 2026/ 2027 (£K)**	**Note**
Allotment Infrastructure	49	41	8	Continuation of allotments upgrade projects as advised by Sub-Committee
Multi-Use Wheeled Sports Track	400	300	100	Appointed contractor initiated work in 2025 (budget uplifted due to increased costs from 2017 tender) to £400K (£100K allocated from capital receipt)
Play Equipment	150	0	70	Environment and Public Amenities Committee recommended major improvements
Purple Flag	100	0	100	Allocated to meet any infrastructure/capital costs to realise Purple flag accreditation

Project	Estimated total cost (£K)	Budgeted up to March 2026 (Spent or in reserve) (£K)	Budget 2026/ 2027 (£K)	Note
The Old Monastery Exterior Repair	200	70	35	Replacement of/repairs to the roof and exterior walls on both sides of The Old Monastery (remainder from capital receipt)
Waterside Stortford	15	5	10	Coir rolls/reed bed installation and murals

PROJECTED EARMARKED RESERVES AS AT MARCH 2026

These represent earmarked reserves for ongoing capital projects.

Project	Projected Year End Reserve (£K)	Comment
Allotment Improvements	14.5	Allotments upgrade projects as advised by Sub-Committee
Capital Grants	147.6	Funds allocated by Council from capital receipt for capital grants. Delay in claiming capital grants due to nature of larger sized projects (Tranches 2 and 3)
Capital Receipt	4,772.2	Funds from the sale of former allotment land that must be used for capital costs, current projects include Cycle Route North and other potential asset acquisitions, assumes SMA sale and leaseback not completed in 2025/26
Capital Receipt Interest	280.5	Interest earned on capital receipt balance retained as per 2023/24 budget to fund previously projected shortfall in allocations

Project	Projected Year End Reserve (£K)	Comment
CCTV Replacement	4.4	CCTV system upgrade, retained for repairs and replacements as required
Cemetery Garages Rebuild	4.5	Rebuild complete, PROPOSE transfer to Pensions Reserve
Cycling Infrastructure	47.3	Funds held in reserve for potential traffic calming, new racks, signage etc
Cycling / Walking Strategy	150	Strategic project, funds allocated by Council from New Homes Bonus. Allocated to Cycle Route North
Election Expenses	24.1	Ongoing reserve for election expenses
Electric / Hybrid Vehicle	51.8	Funds for the purchase of an electric/hybrid 4x4 Hilux style vehicle
Environmental Improvements	81.4	Upgrades to insulation and heating system in accordance with the environmental policy at The Old Monastery and air source heat pump at remaining community centre
Improvements Benefitting Those with Disabilities	11.2	Strategic project, funds allocated by Council from New Homes Bonus
Investment in the Market	13.2	Funds to be spent on market improvements
Multi-Use Wheeled Sports Track	292.1	Appointed contractor initiated work in 2025 (budget uplifted due to increase costs from 2017 tender) to £400k (£100K allocated from capital receipt)
Pensions Reserve	50	Funds set aside by Council to offset a potential shortfall in pension fund, latest valuation shows a shortfall of £57.5K hence proposed transfer from Cemetery Garages Rebuild reserve
Splash Pool Upgrade	11.5	Funds remaining after upgrade of Splash Pool operating mechanism, held for any further required upgrades

Project	Projected Year End Reserve (£K)	Comment
Sports Grants	207.3	Strategic project, funds allocated by Council from New Homes Bonus (Tranche 1)
St Michael's Mead Car Park	9.5	Reserve held for future work on car park in accordance with rentcharge agreement
Sworders Field Grasscrete	40.4	Funds remaining after installation of 'grasscrete', PROPOSE reallocation to Play Equipment (total available for Sworders Field plus any potential new areas increased to £110.4K after 2026/27 capital allocation)
The Old Monastery Exterior Repair	70	Replacement of/repairs to the roof and exterior walls on both sides of The Old Monastery
Town Centre Improvements	100	Strategic project, funds allocated by Council from New Homes Bonus, allocated to Town Centre/public realm improvements with pedestrian priority focus
Unallocated NHB	0.5	Unallocated remainder of the New Homes Bonus
Waterside Stortford	8.5	Works commenced in 2017/18 with initial budget to enable project scoping and work on interpretation and signage

RESERVE MOVEMENTS

Reserve movements are determined by Council decisions and other factors.

Transfers FROM Reserves

Item	Value (£)	Rationale
Underspend from two years previous	349,919	Resolution of Council that the underspend (if any) from two years previous be used to support spend in any given year

Transfers TO Reserves

Item	Value (£)	Rationale
Election Expenses	15,000	Proposed increase in amount set aside each year for election expenses (from £12,000) as a result of the uncertainty caused by LGR
SMCC Car Park Maintenance	1,000	Funds collected from BSCC CIO and Busy Bees Nursery in respect of future car park repairs at St Michael's Mead, which must be held in reserve according to the title deed

Total reserve movements amount to a net transfer FROM reserves of £333,919.

THE PRECEPT

The table below shows the total precept and the tax base for recent years, all in £.

Year	Net Budget	Tax Base	Band D Precept
2015/2016	986,077	14,568	67.69
2016/2017	993,140	14,672	67.69
2017/2018	1,012,837	14,963	67.69
2018/2019	1,042,997	15,184	68.69
2019/2020	1,083,677	15,776	68.69
2020/2021	1,096,515	15,963	68.69
2021/2022	1,108,374	16,136	68.69
2022/2023	1,132,985	16,494	68.69
2023/2024	1,172,132	17,064	68.69
2024/2025	1,203,799	17,525	68.69
2025/2026	1,232,741	17,946	68.69
2026/2027	1,222,786	17,801	68.69

DETAILED NOTES TO LINE ITEMS IN BUDGET

These notes refer to specific line items referenced in the Summary by Type of Expense and Detail by Cost Centre and Type of Expense tables. They should be read in association with that detail, not in isolation.

Budget Line	Comment
Wages and Costs of Employment	
Wages, NI, Pension	Proposed increase in Wages explained under separate cover from CEO, Employers National Insurance and Employers Pension fully modelled based on projected salaries
Casual/Temporary Staff	Allotment site agents
Other Staff Related Costs	Principally the cost of the outsourced payroll but also includes occupational health referrals, where required
Premises and Related Expenditure	
Building Maintenance	Decrease due to redecoration of The Old Monastery largely completed, balance includes amount to continue repairs to the Cemetery paths
Electricity	Budget based on existing usage continuing, allowance for increase in unit rates at contract renewal
Equipment	Decrease due to larger items of maintenance equipment being budgeted/purchased in 2025/26
Gas	Budget based on existing usage continuing, allowance for increase in unit rates at contract renewal
Insurance	Second year of long-term agreement, increase to allow for additional items being insured
Tree Works	Budget adjusted following tree survey and tender
Supplies, Services and Support Services	
Christmas Lights	Increased budget due to expiry of previous four year agreement
Computing Costs	Increased budget maintained to allow for outsourcing of IT support and hardware purchases to facilitate hybrid meetings
Cost of Events	Totals are the gross cost which is in part offset by the income, includes increase for Armed Forces Day and other new events
General Grants	Inflationary increase applied to grants that do not have a direct relationship with a lease
Mayors Allowance	Inflationary increase applied, additional amount included as Allowance now attracts Employers National Insurance
Printing and Stationery	Increased budget due to new five year lease of photocopiers

Budget Line	Comment
Professional Fees	Includes health and safety professional support, HR, chartered surveyors and legal fees.
Telephone and Broadband	Increased budget due to current telephone system reaching end of life, replacement solutions significantly more expensive
Town in Bloom	Increased budget due to new planters at The Causeway and Snowley Parade
Contingency	
Contingency	When contingency is spent the expenditure appears under the corresponding type of expense not under Contingency and the final Actual figure under this line will therefore normally be shown as zero
Lettings Income	
Commercial Lettings and Service Charges	Increase due to lettable estate expansion offset by impact of opting to tax The Old Monastery
Other Income	
Interest Received	Budget based on current prediction of interest rates and bank balance
Reserve Movements	
Reserve Movements	See Reserve Movements section above

ACCOUNTING AND PRESENTATION NOTES

General – Views Presented

Two views of the budget are presented:

- Summary by Type of Expense
- Detail by Cost Centre and Type of Expense

In each case the actuals for three previous years are shown, in addition to the approved budget for the current year and the recommended budget for the forthcoming year.

Budget Structure

Each budget line and each transaction in the accounts has a cost centre and type of expense.

Cost Centre

Each cost centre represents a management organisation e.g. Allotments, Central Administration, Cemetery

Type of Expense (ToE)

Each type of expense represents a classification by commodity or nature of expense or income e.g. gas, rates, salaries. Types of expense are the same for all cost centres meaning the total spent on salaries, gas, rates can easily be seen. For some types of expense a further level of detail is provided. This is indicative only and subject to change during the year.

Types of expense are grouped for ease of understanding where big spends lie. These groups are called ToE Roll up and are further grouped into three categories: Income, Expenditure and Reserve Movements.

Income

Income is shown as a negative number (the organisation is budgeted as a cost centre).

Budgeting Practice

All expense is budgeted in the year it will be incurred. All transfers to and from earmarked reserves are explicitly shown. If an expense is to be notionally met from reserves, it is shown in the budget and then a separate item, Transfer from Earmarked Reserves, entered to offset the cost.

All staff costs are fully modelled based on actual salaries. Staff costs are accounted in the cost centre in which they are incurred and, where appropriate, allocated in part to other cost centres. These allocations are calculated on a fixed price basis rather than an actual hours basis to reduce administration and this practice will continue, with the fixed price being reviewed periodically.

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)

Summary by Type of Expense

Note: The font in this report has been shrunk to fit the budget on A4, for ease of use. A larger print version can be supplied on request, printed on A3 paper

CTOE a Roll	Type of	Indicative Detail/Comment	Budget 2026_2027	Budget 2025_2026	Actual 2024_2025	Actual 2023_2024	Actual 2022_2023
Expenditure							
Wages and Costs of Employment							
	Wages		688,740	612,799	549,636	473,410	454,328
	Employers National Insurance		86,535	80,435	46,033	41,964	40,422
	Employers Pension		39,794	39,616	36,652	31,852	27,648
	Allocated Staff Costs		0	0	0	0	0
	Casual/Temporary Staff		1,730	1,662	1,581	1,397	1,262
	Other Staff Related Costs		5,900	5,400	4,265	3,587	4,443
	Staff Expenses		500	500	203	301	135
	Staff Training		11,500	9,500	9,219	2,880	1,961
	Staff Welfare/Hospitality		5,000	5,000	2,327	712	900
	Workwear		3,300	3,300	3,158	2,678	2,215
Wages and Costs of Employment Total			**842,999**	**758,212**	**653,076**	**558,780**	**533,314**
Premises and Related Expenditure							
	Building Maintenance		76,250	86,750	93,278	50,552	49,416
	Cleaning Costs		23,850	25,000	21,377	21,248	24,846
	Cleaning Materials		5,650	5,600	2,968	3,213	3,693
	Electricity		33,250	30,250	24,436	33,102	27,600
	Equipment		30,000	44,250	26,203	31,138	15,270
	Equipment Maintenance		16,200	16,200	12,093	12,743	13,312
	Gas		7,000	5,000	5,890	10,049	8,004
	Insurance		20,000	19,000	15,303	13,313	12,521
	Other Premises Expenditure		5,500	5,500	5,538	5,611	1,680
	Outsourced Grounds Maintenance		20,500	18,000	16,312	18,489	16,700
	Play Area Maintenance		10,000	10,000	4,979	7,821	8,212
	Rates		49,897	55,451	54,031	44,311	46,433
	Tree Works		31,000	40,000	18,630	7,155	14,125
	Water and Sewerage		10,600	9,300	6,901	7,117	7,115
	Window Cleaning		3,150	2,500	1,710	520	520
Premises and Related Expenditure Total			**342,847**	**372,801**	**309,649**	**266,383**	**249,447**
Supplies, Services and Support Services							
	Bank Charges		2,500	2,500	1,864	2,006	1,353
	Catering Costs		1,350	1,500	1,428	1,248	1,088
	Christmas Lights		31,000	15,000	13,158	17,136	29,227
	Civic Expenses						
		Civic Regalia	500	500	1,344	247	155
	Civic Expenses Total		500	500	1,344	247	155
	Community Projects						
		Benches, Notice Boards, Other	8,000	7,000	14,317	8,022	
		CCTV	40,000	35,000	27,588	28,983	24,618
		Cycling Infrastructure/Traffic Calming	5,000	20,000			
		Defibrillator Telephone Box Maintenance	1,000	600	401	463	111
		Friends of Castle Park	2,000				
		Northgate End Youth Partnership	17,000	17,000	17,000	17,000	17,000
		Taxi Marshal Scheme - Festive	5,000	4,000	2,800	2,590	
	Community Projects Total		78,000	83,600	62,106	57,057	41,729
	Computing Costs		17,000	15,000	7,852	9,537	5,032
	Cost of Events						
		Armed Forces Day	5,000				
		Carnival	19,000	18,500	15,722	17,131	15,201
		Christmas Event	16,000	15,500	11,690	9,625	11,083
		Other	13,400	6,000	2,548	4,520	9,097
		Remembrance Service	6,500	6,500	5,060	4,370	4,178
	Cost of Events Total		59,900	46,500	35,019	35,647	39,559
	Election Expenses				25,459	26,000	
	External Audit		3,360	3,000	2,520	2,620	3,600
	General Advertising		7,000	6,500	3,790	4,128	4,371
	General Grants						
		Grants - Apton Day Centre	17,208	22,025	17,208	17,208	17,208
		Grants - Birchanger Wood Trust	632	607	588	500	500
		Grants - Community Transport CIO	11,725	10,836	10,500	9,410	8,500
		Grants Not Pre-allocated to Brazier Trust	13,274	12,751	22,356	11,624	10,500
	General Grants Total		42,839	46,219	50,652	38,742	36,708
	Internal Audit		1,000	1,000	1,085	483	1,492
	Licences		350	300	83	226	308
	Mayors Allowance		7,482	6,876	6,630	6,219	5,644
	Members Training		250	1,000	495	205	14
	Other Supplies and Services		250	250	146	79	6
	Postage		1,500	1,400	1,170	1,328	947
	Printing and Stationery		7,750	6,750	6,648	5,767	6,123
	Professional Fees		35,000	42,600	36,844	121,227	59,262
	Stock Purchases		3,000	3,000	2,501	2,038	3,039
	Subscriptions		6,075	5,800	4,849	4,690	4,727
	Telephone and Broadband		6,050	3,200	3,419	2,948	2,584
	Town in Bloom		10,000	8,000	3,356	3,234	5,925
	Website		18,000	5,000	17,774	3,665	7,015
Supplies, Services and Support Services Total			**340,156**	**305,495**	**290,192**	**346,478**	**259,909**
Transport and Related Expenditure							
	Fuel and Oil		5,500	6,000	5,352	4,768	4,889
	Road Fund Licence		2,200	1,780	2,005	1,463	1,082
	Vehicle Maintenance Costs		6,000	5,000	6,284	2,294	2,875
	Vehicle Replacement				13,165	19,650	25,246
Transport and Related Expenditure Total			**13,700**	**12,780**	**26,805**	**28,174**	**34,092**
BSMaA CIO			**255,000**	**255,000**	**255,000**	**255,000**	**255,000**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)

Summary by Type of Expense

Note: The font in this report has been shrunk to fit the budget on A4, for ease of use. A larger print version can be supplied on request, printed on A3 paper

CTOE a Roll	Type of	Indicative Detail/Comment	Budget 2026_2027	Budget 2025_2026	Actual 2024_2025	Actual 2023_2024	Actual 2022_2023
E	**Capital and Associated Costs**						
	Capital Projects						
		Allotment Gates, Furniture & Notice Boards	8,000	25,000	4,776		
		BMX Track	100,000	28,000	567	3,000	12,430
		Fitout New Allotment Site			7,862	60,080	
		Jenkins Lane		7,000			
		Old Monastery Roof & Walls Repair	35,000	70,000			
		Other Capital Projects			168,814	589,694	89,022
		Play Equipment	70,000		9,780		52,208
		Purple Flag	100,000				
		Splash Pool Upgrade		40,000			
		Sworders Field Grasscrete		70,000			
		Waterside Stortford	10,000	5,000			
		Woodland Planting			4,934		
	Capital Projects Total		323,000	245,000	196,733	652,774	153,660
	Capital Purchases					417,158	143,248
	Loan Capital Repayment		12,743	12,479	12,221	33,874	54,954
	Loan Interest Charges		1,777	2,041	2,299	3,035	4,748
	Sports/Capital Grants						
		Sports Grants			121,681	54,072	57,730
	Sports/Capital Grants Total				121,681	54,072	57,730
	Capital and Associated Costs Total		**337,520**	**259,520**	**332,933**	**1,160,913**	**414,340**
	Contingency						
	Contingency		30,000	30,000			
	Contingency Total		**30,000**	**30,000**			
Expenditure Total			**2,162,222**	**1,993,808**	**1,867,656**	**2,615,728**	**1,746,102**
Income							
	Cemetery Income						
	Grave Purchases		-26,000	-23,000	-19,620	-36,260	-21,065
	Interment Fees		-32,000	-29,000	-25,630	-41,620	-27,515
	Memorial Fees		-9,000	-7,000	-7,585	-7,160	-6,380
	Other Cemetery Income		-5,000	-4,695	-5,711	-6,996	-5,488
	Cemetery Income Total		**-72,000**	**-63,695**	**-58,546**	**-92,036**	**-60,448**
	Events Income						
	Events Income						
		Carnival Income	-9,500	-9,500	-9,512	-9,227	-3,031
		Christmas Event Income	-9,000	-9,000	-500	-8,958	-7,807
	Events Income Total		-18,500	-18,500	-10,012	-18,185	-10,839
	Events Income Total		**-18,500**	**-18,500**	**-10,012**	**-18,185**	**-10,839**
	Grant Income						
	Revenue Grants Received			-416	-7,250	-350	-850
	Grant Income Total			**-416**	**-7,250**	**-350**	**-850**
	Lettings Income						
	Allotment Lettings		-17,000	-16,250	-19,311	-15,919	-14,716
	Commercial Lettings and Service Charges		-143,575	-144,815	-119,492	-110,119	-108,463
	Hall and Room Lettings		-19,000	-14,000	-17,602	-8,660	-10,748
	Open Space/Sports Lettings		-30,000	-28,750	-30,741	-27,445	-23,874
	Lettings Income Total		**-209,575**	**-203,815**	**-187,146**	**-162,143**	**-157,801**
	Trading Income						
	Commission						
	Sale of Goods		-4,000	-4,000	-3,585	-3,754	-4,510
	Pitch Fees		-45,000	-42,000	-37,264	-36,088	-44,295
	Trading Income Total		**-49,000**	**-46,000**	**-40,850**	**-39,842**	**-48,805**
	Other Income						
	Interest Received						
		Bank interest - Capital Receipt				-280,500	
		Bank interest - Other Reserves	-150,000	-205,000	-385,496	-86,730	-175,831
	Interest Received Total		-150,000	-205,000	-385,496	-367,230	-175,831
	Management Charges		-97,692	-86,125	-85,449	-73,573	-70,165
	Miscellaneous Income						
		Photocopying, Fax, Window Display	-350	-300	-308	-448	-286
	Miscellaneous Income Total		-350	-300	-308	-448	-286
	Re-imbursed Expenses		-8,400	-5,100	-21,717	-16,675	-8,942
	Appeals & Donations						
	Other Income Total		**-256,442**	**-296,525**	**-492,971**	**-457,925**	**-255,225**
	Capital Income						
	Sale of Assets				-3,333		-400
	Capital Income Total				**-3,333**		**-400**
Income Total			**-605,517**	**-628,951**	**-800,108**	**-770,481**	**-534,367**
Reserve Movements							
	Reserve Movements						
	Transfer from Earmarked Reserves				-298,202	-1,091,940	-358,561
	Transfer to Earmarked Reserves						
		Allotments Capital Improvements			18,000	8,000	
		BMX Track			35,000		60,000
		Election Expenses	15,000	12,000	6,000	6,000	10,000
		Interest on Capital Receipt				280,500	
		Market Capital Fund					
		Other			99,085	29,000	100,000
		Play Equipment			25,000	50,000	
		SMCC Car Park Maintenance	1,000	1,000	1,000	1,000	1,000
	Transfer to Earmarked Reserves Total		16,000	13,000	184,085	374,500	171,000
	Transfer from General Reserves						
		Underspend from Two Years Previous	-349,919	-145,116	-239,551	-100,791	-130,740
	Transfer from General Reserves Total		-349,919	-145,116	-239,551	-100,791	-130,740
	Transfer to General Reserves				140,000		
	Reserve Movements Total		**-333,919**	**-132,116**	**-213,668**	**-818,231**	**-318,301**
Reserve Movements Total			**-333,919**	**-132,116**	**-213,668**	**-818,231**	**-318,301**
Grand Total			**1,222,786**	**1,232,741**	**853,880**	**1,027,016**	**893,434**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Central Administration							
Expenditure							
Wages and Costs of Employment							
	Wages		**353,910**	**295,392**	**249,486**	**214,435**	**181,922**
	Employers National Insurance		**45,490**	**41,171**	**20,451**	**18,243**	**17,018**
	Employers Pension		**18,976**	**16,387**	**14,004**	**12,562**	**10,736**
	Allocated Staff Costs		**-19,669**	**-18,894**	**-18,308**	**-17,223**	**-15,558**
	Other Staff Related Costs		**5,900**	**5,400**	**4,265**	**3,587**	**4,443**
	Staff Expenses		**500**	**500**	**203**	**301**	**135**
	Staff Training		**5,500**	**3,500**	**5,368**	**1,088**	**1,436**
	Workwear					**3**	
	Staff Welfare/Hospitality		**5,000**	**5,000**	**2,327**	**712**	**900**
Wages and Costs of Employment Total			415,607	348,455	277,795	233,707	201,032
Premises and Related Expenditure							
	Building Maintenance		**30,000**	**38,500**	**46,326**	**12,840**	**7,048**
	Cleaning Costs		**14,000**	**14,000**	**12,456**	**11,771**	**11,211**
	Electricity		**8,500**	**5,600**	**4,777**	**5,888**	**4,907**
	Equipment		**1,500**	**1,500**	**3,743**	**1,704**	**849**
	Equipment Maintenance		**1,500**	**1,500**	**1,659**	**1,251**	**891**
	Gas		**7,000**	**5,000**	**5,890**	**10,049**	**8,004**
	Insurance		**20,000**	**19,000**	**15,303**	**13,313**	**12,521**
	Outsourced Grounds Maintenance		**1,000**				
	Rates		**25,920**	**29,582**	**28,649**	**21,628**	**20,053**
	Window Cleaning		**2,750**	**2,200**	**1,620**	**520**	**520**
Premises and Related Expenditure Total			112,170	116,882	120,424	78,964	66,005
Supplies, Services and Support Services							
	Bank Charges		**2,000**	**2,000**	**1,549**	**1,613**	**612**
	Catering Costs		**750**	**750**	**702**	**520**	**587**
	Civic Expenses		**500**	**500**	**1,344**	**247**	**155**
	Community Projects						
		Benches, Notice Boards, Other	8,000	7,000	14,317	8,022	
		CCTV	40,000	35,000	27,588	28,983	24,618
		Cycling Infrastructure/Traffic Calming	5,000	20,000			
		Defibrillator Telephone Box Maintenance	1,000	600	401	463	111
		Northgate End Youth Partnership	17,000	17,000	17,000	17,000	17,000
		Taxi Marshal Scheme - Festive	5,000	4,000	2,800	2,590	
	Community Projects Total		**76,000**	**83,600**	**62,106**	**57,057**	**41,729**
	Computing Costs		**17,000**	**15,000**	**7,852**	**9,537**	**5,032**
	Election Expenses				**25,459**	**26,000**	
	External Audit		**3,360**	**3,000**	**2,520**	**2,620**	**3,600**
	General Advertising		**3,500**	**3,000**	**1,515**	**2,078**	**2,236**
	General Grants						
		Grants - Apton Day Centre	17,208	22,025	17,208	17,208	17,208
		Grants - Birchanger Wood Trust	632	607	588	500	500
		Grants - Community Transport CIO	11,725	10,836	10,500	9,410	8,500
		Grants Not Pre-allocated to Brazier Trust	13,274	12,751	22,356	11,624	10,500
	General Grants Total		**42,839**	**46,219**	**50,652**	**38,742**	**36,708**
	Internal Audit		**1,000**	**1,000**	**1,085**	**483**	**1,492**
	Mayors Allowance		**7,482**	**6,876**	**6,630**	**6,219**	**5,644**
	Members Training		**250**	**1,000**	**495**	**205**	**14**
	Other Supplies and Services		**250**	**250**	**146**	**79**	**6**
	Postage		**1,400**	**1,300**	**1,170**	**1,328**	**943**
	Printing and Stationery		**5,500**	**5,000**	**4,578**	**4,899**	**4,145**
	Professional Fees		**35,000**	**35,000**	**36,580**	**41,936**	**10,403**
	Subscriptions		**5,200**	**5,000**	**4,228**	**4,306**	**4,143**
	Website		**18,000**	**5,000**	**17,774**	**3,665**	**7,015**
	Telephone and Broadband		**4,600**	**1,600**	**1,312**	**1,273**	**1,363**
Supplies, Services and Support Services Total			224,631	216,095	227,698	202,808	125,829
Capital and Associated Costs							
	Capital Projects						
		Old Monastery Roof & Walls Repair	35,000	70,000			
		Other Capital Projects			132,103	560,081	28,254
		Purple Flag	100,000				
		Waterside Stortford	10,000	5,000			
	Capital Projects Total		**145,000**	**75,000**	**132,103**	**560,081**	**28,254**
	Loan Capital Repayment					**21,905**	**43,233**
	Loan Interest Charges					**484**	**1,949**
	Capital Purchases					**417,158**	**143,248**
	Sports/Capital Grants				**121,681**	**54,072**	**57,730**
Capital and Associated Costs Total			145,000	75,000	253,784	1,053,701	274,414
Contingency			30,000	30,000			
Expenditure Total			**927,408**	**786,432**	**879,701**	**1,569,180**	**667,279**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Income							
Grant Income							
	Revenue Grants Received						
		Other		-416	-7,250	-350	-850
	Revenue Grants Received Total			**-416**	**-7,250**	**-350**	**-850**
Grant Income Total				-416	-7,250	-350	-850
Lettings Income							
	Commercial Lettings and Service Charges						
		Apton Day Centre	-27,208	-32,025			
		Chamber Rental	-1,500	-1,000			
		TOE Total previous periods				-72,848	-73,256
		Parking Spaces (All)	-7,260	-10,620			
		Offices (First Floor)	-17,500	-9,600			
		Offices (Second Floor)	-33,120	-36,120	-77,566		
	Commercial Lettings and Service Charges Total		**-86,588**	**-89,365**	**-77,566**	**-72,848**	**-73,256**
Lettings Income Total			-86,588	-89,365	-77,566	-72,848	-73,256
Other Income							
	Interest Received		**-150,000**	**-205,000**	**-385,496**	**-367,230**	**-175,831**
	Management Charges						
		Windhill House Limited	-800	-800			
		BSCC - Havers CC	-8,099	-7,780			
		BSCC - St Michael's Mead CC	-8,099	-7,780			
		TOE Total			-41,223	-35,687	-34,751
		BSCC - Bishops Park CC	-8,275	-7,949			
		BSCT CIO	-18,503	-17,774			
		BSCC - Thorley Community Centre	-8,099				
	Management Charges Total		**-51,875**	**-42,083**	**-41,223**	**-35,687**	**-34,751**
	Re-imbursed Expenses						
		Monastery Gas/Electricity Dotmatics	-3,200		-17,005	-12,163	-3,642
		Apton Day Centre/2 Market Square Insurance	-450	-500			
	Re-imbursed Expenses Total		**-3,650**	**-500**	**-17,005**	**-12,163**	**-3,642**
Other Income Total			-205,525	-247,583	-443,724	-415,079	-214,224
Income Total			**-292,113**	**-337,364**	**-528,540**	**-488,278**	**-288,330**
Reserve Movements							
Reserve Movements							
	Transfer from Earmarked Reserves						
		Election Expenses					
		Other			-275,217	-1,049,220	-229,231
	Transfer from Earmarked Reserves Total				**-275,217**	**-1,049,220**	**-229,231**
	Transfer to Earmarked Reserves						
		Election Expenses	15,000	12,000	6,000	6,000	10,000
		Other			47,250		40,000
		Interest on Capital Receipt				280,500	
	Transfer to Earmarked Reserves Total		**15,000**	**12,000**	**53,250**	**286,500**	**50,000**
	Transfer from General Reserves						
		Underspend from Two Years Previous	-349,919	-145,116	-239,551	-100,791	-130,740
	Transfer from General Reserves Total		**-349,919**	**-145,116**	**-239,551**	**-100,791**	**-130,740**
	Transfer to General Reserves						
		Increase General Reserve			140,000		
	Transfer to General Reserves Total				**140,000**		
Reserve Movements Total			-334,919	-133,116	-321,518	-863,511	-309,971
Reserve Movements Total			**-334,919**	**-133,116**	**-321,518**	**-863,511**	**-309,971**
Central Administration Total			**300,376**	**315,952**	**29,642**	**217,391**	**68,978**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Cemetery							
Expenditure							
Wages and Costs of Employment							
	Wages		**228,802**	**220,658**	**212,484**	**173,653**	**195,903**
	Employers National Insurance		**27,526**	**27,137**	**17,334**	**15,732**	**16,559**
	Employers Pension		**16,194**	**20,326**	**20,416**	**16,838**	**14,679**
	Allocated Staff Costs		**-113,417**	**-108,950**	**-105,572**	**-99,316**	**-89,716**
	Staff Training		**6,000**	**6,000**	**3,852**	**1,793**	**525**
	Workwear		**3,000**	**3,000**	**2,968**	**2,491**	**2,215**
Wages and Costs of Employment Total			168,105	168,172	151,482	111,190	140,166
Premises and Related Expenditure							
	Building Maintenance		**37,000**	**42,000**	**36,603**	**30,261**	**39,442**
	Cleaning Costs		**150**	**150**	**84**		
	Cleaning Materials		**2,000**	**2,000**	**1,966**	**1,848**	**1,098**
	Electricity		**7,000**	**7,500**	**5,914**	**7,527**	**6,288**
	Equipment		**20,000**	**30,000**	**13,561**	**10,305**	**10,865**
	Equipment Maintenance		**8,000**	**8,000**	**7,448**	**6,397**	**5,969**
	Gas						
	Other Premises Expenditure						**81**
	Outsourced Grounds Maintenance		**8,000**	**7,000**	**6,498**	**4,526**	**7,767**
	Rates		**10,390**	**10,737**	**10,298**	**10,167**	**12,671**
	Tree Works		**20,000**	**26,000**	**3,580**	**6,245**	**9,255**
	Water and Sewerage		**1,500**	**1,000**	**1,513**	**640**	**277**
Premises and Related Expenditure Total			114,040	134,387	87,465	77,917	93,714
Supplies, Services and Support Services							
	Catering Costs		**500**	**600**	**680**	**604**	**459**
	Printing and Stationery		**250**	**250**	**304**	**219**	**12**
	Professional Fees			**7,500**	**194**	**79,161**	**48,800**
	Subscriptions		**125**	**100**	**67**		
	Telephone and Broadband		**600**	**600**	**1,402**	**473**	**541**
Supplies, Services and Support Services Total			1,475	9,050	2,647	80,457	49,812
Transport and Related Expenditure							
	Fuel and Oil		**5,500**	**6,000**	**5,352**	**4,768**	**4,889**
	Road Fund Licence		**2,200**	**1,780**	**2,005**	**1,463**	**1,082**
	Vehicle Maintenance Costs		**6,000**	**5,000**	**6,284**	**2,294**	**2,875**
	Vehicle Replacement				**13,165**	**19,650**	**25,246**
Transport and Related Expenditure Total			13,700	12,780	26,805	28,174	34,092
Capital and Associated Costs							
	Capital Projects						
		Other Capital Projects				29,613	59,971
	Capital Projects Total					**29,613**	**59,971**
Capital and Associated Costs Total						29,613	59,971
Expenditure Total			**297,320**	**324,389**	**268,400**	**327,352**	**377,754**
Income							
Lettings Income							
	Commercial Lettings and Service Charges						
		Lodge Letting	-17,220	-17,300	-16,800	-16,800	-16,228
	Commercial Lettings and Service Charges Total		**-17,220**	**-17,300**	**-16,800**	**-16,800**	**-16,228**
Lettings Income Total			-17,220	-17,300	-16,800	-16,800	-16,228
Other Income							
	Re-imbursed Expenses						
		Monastery Garden Maintenance & Other	-3,750	-3,600	-3,712	-3,512	-3,951
	Re-imbursed Expenses Total		**-3,750**	**-3,600**	**-3,712**	**-3,512**	**-3,951**
Other Income Total			-3,750	-3,600	-3,712	-3,512	-3,951
Cemetery Income							
	Grave Purchases		**-26,000**	**-23,000**	**-19,620**	**-36,260**	**-21,065**
	Interment Fees		**-32,000**	**-29,000**	**-25,630**	**-41,620**	**-27,515**
	Memorial Fees		**-9,000**	**-7,000**	**-7,585**	**-7,160**	**-6,380**
	Other Cemetery Income						
		Searches, Misc Charges etc	-2,000	-2,000	-3,071	-4,465	-3,258
		BSMaA CIO - Use of Cemetery	-3,000	-2,695	-2,640	-2,531	-2,230
	Other Cemetery Income Total		**-5,000**	**-4,695**	**-5,711**	**-6,996**	**-5,488**
Cemetery Income Total			-72,000	-63,695	-58,546	-92,036	-60,448
Capital Income							
	Sale of Assets				**-3,333**		**-400**
Capital Income Total					-3,333		-400
Income Total			**-92,970**	**-84,595**	**-82,392**	**-112,348**	**-81,027**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Reserve Movements							
Reserve Movements							
	Transfer from Earmarked Reserves						
		Other				-29,613	-63,894
	Transfer from Earmarked Reserves Total					**-29,613**	**-63,894**
	Transfer to Earmarked Reserves						
		Other			51,835		50,000
	Transfer to Earmarked Reserves Total				**51,835**		**50,000**
Reserve Movements Total					51,835	-29,613	-13,894
Reserve Movements Total					**51,835**	**-29,613**	**-13,894**
Cemetery Total			**204,350**	**239,794**	**237,843**	**185,390**	**282,832**
Tourist Information Centre							
Expenditure							
Wages and Costs of Employment							
	Wages		**106,028**	**96,749**	**87,667**	**85,322**	**76,503**
	Employers National Insurance		**13,519**	**12,127**	**8,248**	**7,989**	**6,845**
	Employers Pension		**4,624**	**2,902**	**2,232**	**2,452**	**2,233**
	Allocated Staff Costs		**-68,406**	**-65,712**	**-63,672**	**-59,898**	**-54,109**
	Workwear		**300**	**300**	**191**		
Wages and Costs of Employment Total			56,065	46,367	34,665	35,866	31,471
Premises and Related Expenditure							
	Building Maintenance		**2,750**	**2,750**	**3,857**	**329**	**529**
	Cleaning Costs		**300**	**250**	**253**	**1,671**	**4,047**
	Electricity		**1,600**	**1,600**	**1,238**	**1,017**	**2,053**
	Equipment		**500**	**3,750**	**598**	**526**	**540**
	Equipment Maintenance		**500**	**500**	**166**	**48**	**513**
	Rates		**7,128**	**6,952**	**6,953**	**6,953**	**6,947**
	Water and Sewerage		**200**	**200**	**32**	**108**	**59**
	Window Cleaning		**400**	**300**	**90**		
Premises and Related Expenditure Total			13,378	16,302	13,187	10,650	14,687
Supplies, Services and Support Services							
	Bank Charges		**500**	**500**	**315**	**393**	**741**
	Catering Costs		**100**	**150**	**46**	**124**	**42**
	General Advertising		**500**	**500**			
	Postage		**100**	**100**			**3**
	Printing and Stationery		**2,000**	**1,500**	**1,765**	**649**	**1,966**
	Stock Purchases		**3,000**	**3,000**	**2,501**	**2,038**	**3,039**
	Telephone and Broadband		**400**	**350**	**336**	**267**	**325**
Supplies, Services and Support Services Total			6,600	6,100	4,963	3,471	6,115
Capital and Associated Costs							
	Loan Capital Repayment		**12,743**	**12,479**	**12,221**	**11,969**	**11,721**
	Loan Interest Charges		**1,777**	**2,041**	**2,299**	**2,551**	**2,799**
Capital and Associated Costs Total			14,520	14,520	14,520	14,520	14,520
Expenditure Total			**90,563**	**83,289**	**67,335**	**64,507**	**66,793**
Income							
Lettings Income							
	Commercial Lettings and Service Charges						
		2 Market Square	-12,750	-11,000	-11,000	-11,000	-11,000
	Commercial Lettings and Service Charges Total		**-12,750**	**-11,000**	**-11,000**	**-11,000**	**-11,000**
Lettings Income Total			-12,750	-11,000	-11,000	-11,000	-11,000
Other Income							
	Miscellaneous Income		**-350**	**-300**	**-308**	**-448**	**-286**
Other Income Total			-350	-300	-308	-448	-286
Trading Income							
	Commission						
	Sale of Goods		**-4,000**	**-4,000**	**-3,585**	**-3,754**	**-4,510**
Trading Income Total			-4,000	-4,000	-3,585	-3,754	-4,510
Income Total			**-17,100**	**-15,300**	**-14,894**	**-15,202**	**-15,796**
Tourist Information Centre Total			**73,463**	**67,989**	**52,442**	**49,305**	**50,997**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Allotments							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**20,439**	**19,634**	**19,025**	**17,897**	**16,168**
	Casual/Temporary Staff		**1,730**	**1,662**	**1,581**	**1,397**	**1,262**
Wages and Costs of Employment Total			22,169	21,296	20,606	19,294	17,430
Premises and Related Expenditure							
	Other Premises Expenditure		**5,000**	**5,000**	**4,973**	**5,111**	**1,600**
	Water and Sewerage		**4,500**	**4,500**	**3,556**	**4,536**	**4,179**
Premises and Related Expenditure Total			9,500	9,500	8,529	9,648	5,778
Capital and Associated Costs							
	Capital Projects						
		Allotment Gates, Furniture & Notice Boards	8,000	25,000	4,776		
		Fitout New Allotment Site			7,862	60,080	
		Jenkins Lane		7,000			
	Capital Projects Total		**8,000**	**32,000**	**12,638**	**60,080**	
Capital and Associated Costs Total			8,000	32,000	12,638	60,080	
Expenditure Total			**39,669**	**62,796**	**41,773**	**89,021**	**23,208**
Income							
Lettings Income							
	Allotment Lettings		**-17,000**	**-16,250**	**-19,311**	**-15,919**	**-14,716**
Lettings Income Total			-17,000	-16,250	-19,311	-15,919	-14,716
Income Total			**-17,000**	**-16,250**	**-19,311**	**-15,919**	**-14,716**
Reserve Movements							
Reserve Movements							
	Transfer from Earmarked Reserves						
		Other			-12,638	-8,778	
	Transfer from Earmarked Reserves Total				**-12,638**	**-8,778**	
	Transfer to Earmarked Reserves						
		Allotments Capital Improvements			18,000	8,000	
	Transfer to Earmarked Reserves Total				**18,000**	**8,000**	
Reserve Movements Total					5,362	-778	
Reserve Movements Total					**5,362**	**-778**	
Allotments Total			**22,669**	**46,546**	**27,824**	**72,324**	**8,492**
BSMaA CIO							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**19,930**	**19,145**	**18,551**	**17,452**	**15,765**
Wages and Costs of Employment Total			19,930	19,145	18,551	17,452	15,765
Capital and Associated Costs							
	Loan Capital Repayment						
	Loan Interest Charges						
Capital and Associated Costs Total							
BSMaA CIO							
	BSMaA CIO Revenue Grant						
		BSMaA CIO Revenue Grant	255,000	255,000	255,000	255,000	255,000
	BSMaA CIO Revenue Grant Total		**255,000**	**255,000**	**255,000**	**255,000**	**255,000**
BSMaA CIO Total			255,000	255,000	255,000	255,000	255,000
Expenditure Total			**274,930**	**274,145**	**273,551**	**272,452**	**270,765**
Income							
Other Income							
	Management Charges						
		BSMaA CIO Management Charges	-20,436	-19,746	-19,134	-18,000	-13,000
	Management Charges Total		**-20,436**	**-19,746**	**-19,134**	**-18,000**	**-13,000**
	Re-imbursed Expenses						
		BSMaA CIO Capital Repayment					
		BSMaA CIO Loan Interest payment					
	Re-imbursed Expenses Total						
Other Income Total			-20,436	-19,746	-19,134	-18,000	-13,000
Income Total			**-20,436**	**-19,746**	**-19,134**	**-18,000**	**-13,000**
Reserve Movements							
Reserve Movements							
	Transfer to Earmarked Reserves						
		Other					
	Transfer to Earmarked Reserves Total						
Reserve Movements Total							
Reserve Movements Total							
BSMaA CIO Total			**254,494**	**254,399**	**254,417**	**254,452**	**257,765**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Brazier Trust							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**17,381**	**16,696**	**16,178**	**15,219**	**13,748**
Wages and Costs of Employment Total			17,381	16,696	16,178	15,219	13,748
Premises and Related Expenditure							
	Outsourced Grounds Maintenance		**4,000**	**3,500**	**4,301**	**3,741**	**3,827**
	Play Area Maintenance						**1,088**
	Tree Works		**4,000**	**4,000**	**4,543**	**860**	**3,690**
Premises and Related Expenditure Total			8,000	7,500	8,844	4,601	8,606
Supplies, Services and Support Services							
	Professional Fees			**100**	**70**	**65**	**60**
Supplies, Services and Support Services Total				100	70	65	60
Expenditure Total			**25,381**	**24,296**	**25,092**	**19,885**	**22,414**
Income							
Other Income							
	Management Charges						
		Brazier Trust	-25,381	-24,296	-25,092	-19,885	-22,414
	Management Charges Total		**-25,381**	**-24,296**	**-25,092**	**-19,885**	**-22,414**
Other Income Total			-25,381	-24,296	-25,092	-19,885	-22,414
Income Total			**-25,381**	**-24,296**	**-25,092**	**-19,885**	**-22,414**
Brazier Trust Total			**0**	**0**	**0**	**0**	**0**
Events							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**34,202**	**32,855**	**31,836**	**29,949**	**27,054**
Wages and Costs of Employment Total			34,202	32,855	31,836	29,949	27,054
Supplies, Services and Support Services							
	Christmas Lights		**31,000**	**15,000**	**13,158**	**17,136**	**29,227**
	Subscriptions		**200**	**200**	**120**		**200**
	Cost of Events						
		Carnival	19,000	18,500	15,722	17,131	15,201
		Remembrance Service	6,500	6,500	5,060	4,370	4,178
		Other	13,400	6,000	2,548	4,520	9,097
		Christmas Event	16,000	15,500	11,690	9,625	11,083
		Armed Forces Day	5,000				
	Cost of Events Total		**59,900**	**46,500**	**35,019**	**35,647**	**39,559**
Supplies, Services and Support Services Total			91,100	61,700	48,297	52,783	68,987
Expenditure Total			**125,302**	**94,555**	**80,133**	**82,732**	**96,041**
Income							
Events Income							
	Events Income						
		Carnival Income	-9,500	-9,500	-9,512	-9,227	-3,031
		Christmas Event Income	-9,000	-9,000	-500	-8,958	-7,807
	Events Income Total		**-18,500**	**-18,500**	**-10,012**	**-18,185**	**-10,839**
Events Income Total			-18,500	-18,500	-10,012	-18,185	-10,839
Other Income							
	Re-imbursed Expenses						
		Other					-350
	Re-imbursed Expenses Total						**-350**
	Appeals & Donations						
		Christmas Lights					
	Appeals & Donations Total						
Other Income Total							-350
Income Total			**-18,500**	**-18,500**	**-10,012**	**-18,185**	**-11,189**
Events Total			**106,802**	**76,055**	**70,121**	**64,547**	**84,852**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Market							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**34,202**	**32,855**	**31,836**	**29,949**	**27,054**
	Workwear					**183**	
Wages and Costs of Employment Total			34,202	32,855	31,836	30,132	27,054
Premises and Related Expenditure							
	Cleaning Costs			**1,200**			**1,380**
	Electricity		**2,500**	**2,500**	**1,887**	**2,955**	**2,093**
	Equipment		**2,000**	**3,000**	**280**	**1,747**	**515**
	Equipment Maintenance		**500**	**500**	**437**	**140**	**540**
	Insurance						
	Rates		**5,292**	**6,180**	**5,033**	**4,593**	**4,192**
Premises and Related Expenditure Total			10,292	13,380	7,637	9,434	8,720
Supplies, Services and Support Services							
	General Advertising		**3,000**	**3,000**	**2,275**	**2,050**	**2,135**
	Other Supplies and Services						
	Subscriptions		**550**	**500**	**434**	**384**	**384**
	Telephone and Broadband		**50**	**50**	**30**	**30**	**38**
Supplies, Services and Support Services Total			3,600	3,550	2,739	2,464	2,557
Capital and Associated Costs							
	Capital Projects						
		Other Capital Projects			25,267		798
	Capital Projects Total				**25,267**		**798**
Capital and Associated Costs Total					25,267		798
Expenditure Total			**48,094**	**49,785**	**67,479**	**42,031**	**39,129**
Income							
Lettings Income							
	Commercial Lettings and Service Charges						
		Market Licences	-7,000	-7,200	-7,181	-7,643	-6,875
	Commercial Lettings and Service Charges Total		**-7,000**	**-7,200**	**-7,181**	**-7,643**	**-6,875**
Lettings Income Total			-7,000	-7,200	-7,181	-7,643	-6,875
Other Income							
	Management Charges						
		Market - Charge to EHDC					
	Management Charges Total						
Other Income Total							
Trading Income							
	Pitch Fees						
		Pitch Fees	-45,000	-42,000	-37,264	-36,088	-44,295
	Pitch Fees Total		**-45,000**	**-42,000**	**-37,264**	**-36,088**	**-44,295**
Trading Income Total			-45,000	-42,000	-37,264	-36,088	-44,295
Income Total			**-52,000**	**-49,200**	**-44,445**	**-43,732**	**-51,170**
Reserve Movements							
Reserve Movements							
	Transfer from Earmarked Reserves						
		Market Capital Reserve				-1,329	-798
	Transfer from Earmarked Reserves Total					**-1,329**	**-798**
	Transfer to Earmarked Reserves						
		Market Capital Fund					
	Transfer to Earmarked Reserves Total						
Reserve Movements Total						-1,329	-798
Reserve Movements Total						**-1,329**	**-798**
Market Total			**-3,906**	**585**	**23,033**	**-3,030**	**-12,839**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Market Square Toilets							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**15,944**	**15,316**	**14,841**	**13,962**	**12,612**
Wages and Costs of Employment Total			15,944	15,316	14,841	13,962	12,612
Premises and Related Expenditure							
	Building Maintenance		**2,000**	**1,500**	**2,267**	**749**	**1,213**
	Cleaning Costs		**800**	**800**	**638**	**676**	**752**
	Cleaning Materials		**650**	**600**	**170**		**362**
	Electricity		**650**	**550**	**534**	**443**	**520**
	Equipment		**500**	**500**	**156**	**21**	**26**
	Equipment Maintenance		**200**	**200**	**60**		**52**
	Rates						
	Water and Sewerage		**1,500**	**800**	**710**	**631**	**1,402**
Premises and Related Expenditure Total			6,300	4,950	4,534	2,520	4,326
Expenditure Total			**22,244**	**20,266**	**19,375**	**16,482**	**16,938**
Income							
Lettings Income							
	Commercial Lettings and Service Charges						
		Market Sq Toilet Roof	-2,017	-1,950	-1,890	-1,827	-1,103
	Commercial Lettings and Service Charges Total		**-2,017**	**-1,950**	**-1,890**	**-1,827**	**-1,103**
Lettings Income Total			-2,017	-1,950	-1,890	-1,827	-1,103
Income Total			**-2,017**	**-1,950**	**-1,890**	**-1,827**	**-1,103**
Market Square Toilets Total			**20,227**	**18,316**	**17,485**	**14,655**	**15,836**
Markwell Studio							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**8,689**	**8,347**	**8,088**	**7,609**	**6,874**
Wages and Costs of Employment Total			8,689	8,347	8,088	7,609	6,874
Premises and Related Expenditure							
	Building Maintenance		**2,500**	**1,000**	**2,609**	**6,254**	**62**
	Cleaning Costs		**7,600**	**7,600**	**7,107**	**6,850**	**6,616**
	Electricity		**3,500**	**4,000**	**1,443**	**3,537**	**2,973**
	Equipment		**500**	**500**	**120**	**4,019**	**62**
	Equipment Maintenance		**500**	**500**	**228**	**566**	**588**
	Other Premises Expenditure		**500**	**500**	**565**	**500**	
	Rates		**1,167**	**2,000**	**3,098**	**970**	**2,570**
	Water and Sewerage		**400**	**300**	**295**	**63**	
Premises and Related Expenditure Total			16,667	16,400	15,466	22,757	12,870
Supplies, Services and Support Services							
	Licences		**350**	**300**	**83**	**226**	**308**
	Telephone and Broadband		**400**	**600**	**339**	**904**	**317**
Supplies, Services and Support Services Total			750	900	422	1,130	625
Expenditure Total			**26,106**	**25,647**	**23,975**	**31,496**	**20,369**
Income							
Lettings Income							
	Hall and Room Lettings						
		Markwell Studio	-19,000	-14,000	-17,602	-8,660	-10,748
	Hall and Room Lettings Total		**-19,000**	**-14,000**	**-17,602**	**-8,660**	**-10,748**
Lettings Income Total			-19,000	-14,000	-17,602	-8,660	-10,748
Income Total			**-19,000**	**-14,000**	**-17,602**	**-8,660**	**-10,748**
Markwell Studio Total			**7,106**	**11,647**	**6,374**	**22,837**	**9,621**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Parks, Pleasure Grounds & Other Outdoor							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs		**50,705**	**48,708**	**35,398**	**33,300**	**30,081**
Wages and Costs of Employment Total			50,705	48,708	35,398	33,300	30,081
Premises and Related Expenditure							
	Building Maintenance		**2,000**	**1,000**	**1,615**	**120**	
	Cleaning Costs		**1,000**	**1,000**	**840**	**280**	**840**
	Cleaning Materials		**3,000**	**3,000**	**832**	**1,365**	**2,233**
	Electricity		**9,500**	**8,500**	**7,715**	**10,257**	**8,231**
	Equipment		**5,000**	**5,000**	**3,824**	**12,725**	**2,414**
	Equipment Maintenance		**5,000**	**5,000**	**2,095**	**4,341**	**4,759**
	Outsourced Grounds Maintenance		**7,500**	**7,500**		**6,480**	
	Play Area Maintenance		**10,000**	**10,000**			
	Tree Works		**7,000**	**10,000**			
	Water and Sewerage		**2,500**	**2,500**	**795**	**1,139**	**1,198**
Premises and Related Expenditure Total			52,500	53,500	17,715	36,707	19,676
Supplies, Services and Support Services							
	Community Projects						
		Friends of Castle Park	2,000				
	Community Projects Total		**2,000**				
	Town in Bloom		**10,000**	**8,000**	**3,356**	**3,234**	**5,925**
Supplies, Services and Support Services Total			12,000	8,000	3,356	3,234	5,925
Capital and Associated Costs							
	Capital Projects						
		BMX Track	100,000	28,000	567	3,000	12,430
		Play Equipment	70,000		9,780		52,208
		Splash Pool Upgrade		40,000			
		Sworders Field Grasscrete		70,000			
		Woodland Planting			4,934		
	Capital Projects Total		**170,000**	**138,000**	**15,280**	**3,000**	**64,638**
Capital and Associated Costs Total			170,000	138,000	15,280	3,000	64,638
Expenditure Total			**285,205**	**248,208**	**71,749**	**76,241**	**120,319**
Income							
Lettings Income							
	Commercial Lettings and Service Charges						
		Café	-18,000	-18,000	-5,055		
	Commercial Lettings and Service Charges Total		**-18,000**	**-18,000**	**-5,055**		
	Open Space/Sports Lettings						
		Sworders Field	-30,000	-28,750	-20,625	-18,750	-12,933
	Open Space/Sports Lettings Total		**-30,000**	**-28,750**	**-20,625**	**-18,750**	**-12,933**
Lettings Income Total			-48,000	-46,750	-25,680	-18,750	-12,933
Income Total			**-48,000**	**-46,750**	**-25,680**	**-18,750**	**-12,933**
Reserve Movements							
Reserve Movements							
	Transfer from Earmarked Reserves						
		BMX Track			-567	-3,000	
		Splash Pool					-64,638
		Play Equipment			-9,780		
	Transfer from Earmarked Reserves Total				**-10,347**	**-3,000**	**-64,638**
	Transfer to Earmarked Reserves						
		BMX Track			35,000		60,000
		Play Equipment			25,000	50,000	
	Transfer to Earmarked Reserves Total				**60,000**	**50,000**	**60,000**
Reserve Movements Total					49,653	47,000	-4,638
Reserve Movements Total					**49,653**	**47,000**	**-4,638**
Parks, Pleasure Grounds & Other Outdoor Total			**237,205**	**201,458**	**95,722**	**104,491**	**102,748**

Town Council Budget 2026-2027 Version 1.0 (CEO/CFO Recommendation to F&P)
Detail by Cost Centre and Type of Expense

TOE Roll Up	Type of Expense	Indicative Detail/Comment	Budget 2026 2027	Budget 2025 2026	Actual 2024 2025	Actual 2023 2024	Actual 2022 2023
Sworders Field							
Expenditure							
Wages and Costs of Employment							
	Allocated Staff Costs				**11,799**	**11,100**	**10,027**
Wages and Costs of Employment Total					11,799	11,100	10,027
Premises and Related Expenditure							
	Building Maintenance						**1,122**
	Electricity				**929**	**1,479**	**535**
	Equipment				**3,921**	**93**	
	Outsourced Grounds Maintenance				**5,513**	**3,741**	**5,106**
	Play Area Maintenance				**4,979**	**7,821**	**7,124**
	Tree Works				**10,507**	**50**	**1,180**
Premises and Related Expenditure Total					25,849	13,184	15,066
Supplies, Services and Support Services							
	Professional Fees					**65**	
Supplies, Services and Support Services Total						65	
Capital and Associated Costs							
	Capital Projects						
		Other Capital Projects			11,445		
	Capital Projects Total				**11,445**		
Capital and Associated Costs Total					11,445		
Expenditure Total					**49,092**	**24,349**	**25,093**
Income							
Lettings Income							
	Open Space/Sports Lettings						
		Sworders Field			-10,116	-8,695	-10,940
	Open Space/Sports Lettings Total				**-10,116**	**-8,695**	**-10,940**
Lettings Income Total					-10,116	-8,695	-10,940
Income Total					**-10,116**	**-8,695**	**-10,940**
Reserve Movements							
Reserve Movements							
	Transfer to Earmarked Reserves						
		Other				29,000	10,000
	Transfer to Earmarked Reserves Total					**29,000**	**10,000**
Reserve Movements Total						29,000	10,000
Reserve Movements Total						**29,000**	**10,000**
Sworders Field Total					**38,977**	**44,654**	**24,153**
SMCC Car Park			**0**	**0**	**0**	**0**	**0**
Strategic Project-Nbhd Plan							
Grand Total			**1,222,786**	**1,232,741**	**853,880**	**1,027,016**	**893,434**

Bishop's Stortford Town Council Budget 2026/2027

Additional Financial Information

INTRODUCTION

The following is for information only and does not form part of the revenue budget for 2026/27.

S.106 RECEIPTS AS AT OCTOBER 2025

The table below shows committed s.106 allocations for projects and works agreed with East Herts District Council. It is noted that receipt of funds is conditional on criteria being met (for example the number of properties occupied).

Any new s.106 availability (not listed below) will be referred to the Environment and Public Amenities Committee in the first instance for consideration of allocation.

The amounts are index linked, meaning they increase with inflation to the point at which they are received.

Obligation	**Planning Reference(s)**	**Amount (£K)**	**Comment**
Allotments	3/17/2588/OUT 3/18/2253/OUT	10.1 96.3	Utilised to offset the costs for the creation of Thorley Street allotments in 2023/24 – total project cost (purchase of land and fit out) c.£210K
Allotments	3/20/0245/FUL	13.6	Utilised towards car park improvements in 2021 (c.£9K) with remainder allocated to notice boards, shelters and gates at Haymeads Lane allotments (s.106 agreement is site specific)
Burial Space	3/13/0886/OP 3/17/2588/OUT 3/13/0886/OP 3/18/2253/OUT 3/14/2144/OP 3/13/0804/OP	8 10.1 4.7 16.9 5.6 78.7	Utilised for provision of new burial ground or additional capacity or improvement of burial space in Bishop's Stortford, allocated against professional fees incurred in relation to the Bishop's Stortford Cemetery Act 2024 – total cost c.£133K

Obligation	Planning Reference(s)	Amount (£K)	Comment
CCTV	3/04/0544/FP	9.7	Utilised for the provision of new CCTV cameras and contribution towards maintenance, allocated against costs of control centre improvements (c.£8.5K) and reinstalling upgraded camera at North Street (note ongoing maintenance cost/control room fees c.£35K)

CAPITAL RECEIPT ALLOCATIONS

The table overleaf shows the current allocations of the £6.4M capital receipt from the sale of the former allotment land at Farnham Road.

Capital receipt - current status of plans against priorities RESOLVED by Council

Project	Reasonable: Min £K	Max £K	Year	Prob.	Comment
Capital grants (tranche 2 of major grants)	308	308	2023	100%	Awards decided by Council, funds not yet fully disbursed
Top up funding of Castle Park - committed	25	25	2023	100%	Paid
Purchase of Bishops Park Community Centre	166	166	2023	100%	Paid, includes SDLT and professional fees
Purchase of Havers Community Centre	104	104	2023	100%	Paid, includes SDLT and professional fees
Purchase of St Michael's Mead Community Centre	147	147	2023	100%	Paid, includes SDLT and professional fees
Purchase of land for Allotments	68	68	2023	100%	Net cost after S106 contribution, £143K paid, timing of S106 receipt conditional on planning criteria being met
Top up funding of Castle Park - additional	125	125	2024	100%	Triggered by purchase of St Michael's Mead Community Centre
Capital grants (tranche 3 of major grants)	223	223	2024/25	100%	Awards decided by Council, funds not yet fully disbursed
The Old Monastery Suite 3	280	280	2025	100%	Paid, includes SDLT and professional fees
Purchase of site of South Mill Arts	2,970	2,970	2025	100%	Awaiting Charity Commission approval
SDLT on above	118	118	2025	100%	Stamp Duty
Professional fees associated with above	10	20	2025	100%	Estimate
Purchase of amenity land	100	250	2025	75%	Includes Dane O'Coys and other amenity land
Purchase of community centre	200	250	2025	10%	Includes SDLT
Purchase of additional assets	170	215	2025	20%	Other East Herts Council assets
Cycle Route North	415	415	2025/26	75%	Part funding for project, remainder from existing Earmarked Reserve and S106
Infrastructure improvements	500	600	2025/26	75%	To cover Old Monastery, Cemetery and any other asset improvements (buildings)
Purchase of woodland (e.g. Rook's Wood)	40	60	2025/26	50%	
BMX / Multi-Wheel Track	100	100	2026/27	90%	Top-up to existing reserve of £200,000 (£400,000 total project budget)
Community Sports Hub	250	250	2026/27	50%	Discussions with Communty Football ongoing (not committed)
Total	**6,319**	**6,694**			
Capital Receipt	**6,415**	**6,415**			Amount received to date, a further receipt may be forthcoming
Interest earned in 2023/24	281	281			Added to reserve as per 2023/24 budget, not subject to same restrictions as the Capital Receipt so could be released and utilised elsewhere
Total assigned	**6,696**	**6,696**			
Surplus/(Deficit)	**377**	**2**			

Blank Page