

NOTES TO DRAFT BUDGET 2023 / 2024

	22/23	% DIFFERENCE	23/24
TAX BASE	1027.0	-0.19	1025.07
PRECEPT	£107,770	8.48%	£116,912

This represents an increase of £9.11 per year, per council tax paying household (Band D), or 18p per week. Making the cost in 23/24 to each household (Band D) :

£114.05 per year (£9.50 per month or £2.19 per week)

- **Salaries** – all salary related items are based on a 5% increase in salaries in 23/24 (agreed nationally, not Parish Council controlled). Members felt this was a realistic figure in the current climate. If a lower award is made any surpluses can be reallocated.
- **Insurance** – increased to cover any increases resulting from the lighting upgrades and provision of Vehicle Activated Sign (VAS).
- **I.T. / Software / Licences** – increased to cover cost of Asset Management software.
- **Conferences and Training** – increased because of the Ordinary Elections in May 2023, to allow for training for new Members.
- **Elections** – £500 added to the precept to add to earmarked reserve, as there will be a cost for the election this year; the cost is significantly higher if there is a poll.
- **Grants & Donations** – increased, as Members felt that the current cost-of-living crisis could result in more hardship for groups and organisations.
- **Lighting upgrades** – the actual repayment figures for the loan have been included; energy costs and maintenance have been reduced to reflect the savings as a result of the new LED lamps. Overall, there will be no net increase in the precept.
- **Cemetery** – an additional £500 added to the precept, to start building a fund to cover future expenditure e.g. refurbs or replacement of the pavilion, purchase of additional land, major maintenance etc. Any surpluses at the end of 23/24 to be moved to an earmarked reserve for the purpose.
- **Coronation of HM King Charles III** – a sum of £1,500 is included in the precept to cover commemorations and/or celebrations for the historic event.
- **Grit Bins** - £500 added towards refilling (cost to fill all bins is over £1,200); carry forward any surplus at year-end 23/24.
- **Station Road Public Toilets Daily Servicing** – increased because the contractor cost has increased significantly.

Annual Budget - By Centre

Note: Third column under Current Year 22/23 headed 'Agreed' is the Precept amount for 22/23

		<u>Last Year 21/22</u>		<u>Current Year 22/23</u>						<u>Next Year 23/24</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
101	Admin											
1140	Precept	0	98,370	0	0	0	0	0	107,770	0	0	0
1153	Miscellaneous Income	0	1	0	0	0	0	0	0	0	0	0
1154	Interest Received	0	703	0	0	50	0	50	674	0	0	0
Total Income		0	99,074	0	0	50	0	50	108,444	0	0	0
4000	Salaries	27,811	26,570	1,241	0	30,075	0	31,316	24,074	33,480	0	0
4001	Employers NI	1,959	1,461	498	0	2,065	0	2,563	1,741	2,387	0	0
4003	Mileage (Staff)	50	0	0	0	50	0	50	0	50	0	0
4004	Insurance	2,826	2,826	0	0	2,850	0	2,850	2,797	3,200	0	0
4005	Audit	600	560	0	0	600	0	600	587	600	0	0
4006	Hall Hire	200	283	0	0	300	0	300	248	300	0	0
4007	Conferences & Training	750	100	0	0	500	0	500	390	1,000	0	0
4008	Subscriptions	1,300	1,140	0	0	1,300	0	1,300	1,013	1,300	0	0
4009	Postage	50	18	0	0	35	0	35	0	35	0	0
4010	Telephone	400	436	0	0	400	0	400	336	450	0	0
4011	Books & Publications	50	0	0	95	50	0	145	202	100	0	0
4012	Elections	0	0	0	0	0	0	0	0	500	0	0
4013	Chairman's Allowance	100	0	0	0	100	0	100	0	100	0	0
4014	Travel & Subsistance	100	0	0	0	100	0	100	0	100	0	0
4016	Stationery	175	182	0	0	175	0	175	168	200	0	0
4017	Office Equipment/Upgrades	1,100	204	946	-1,000	300	0	246	241	500	0	0
4018	Website/Internet	376	376	0	120	200	0	320	319	200	0	0
4019	I.T. / Software / Licences	821	741	80	0	500	0	580	564	1,000	0	0

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Annual Budget - By Centre

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4020	Miscellaneous Costs	1,800	956	720	-220	600	0	1,100	121	600	0	0
4021	Office Rent	0	0	0	0	2,500	0	2,500	707	2,520	0	0
4023	Pensions (LGPS)	7,510	7,510	0	0	8,705	0	8,705	6,839	9,156	0	0
4025	Bank / card charges	180	158	0	0	160	0	160	119	160	0	0
4027	PWLB Capital	0	0	0	0	0	0	0	0	5,500	0	0
4028	PWLB Interest	0	0	0	0	0	0	0	0	1,942	0	0
Overhead Expenditure		48,158	43,522	3,485	-1,005	51,565	0	54,045	40,465	65,380	0	0
Movement to/(from) Gen Reserve		(48,158)	55,552			(51,515)		(53,995)	67,979	(65,380)		
102	<u>Grants & Donations</u>											
1153	Miscellaneous Income	0	500	0	0	0	0	0	250	0	0	0
Total Income		0	500	0	0	0	0	0	250	0	0	0
4090	Donations Local Org.	2,350	1,810	540	0	750	0	1,290	816	1,250	0	0
4091	Donations-Other	1,150	300	0	0	500	0	500	150	750	0	0
Overhead Expenditure		3,500	2,110	540	0	1,250	0	1,790	966	2,000	0	0
Movement to/(from) Gen Reserve		(3,500)	(1,610)			(1,250)		(1,790)	(716)	(2,000)		
201	<u>Lighting</u>											
4030	Lights-Power Supply	5,700	5,701	0	0	3,990	0	3,990	3,957	3,500	0	0
4031	Lights-Maintenance	3,900	3,893	0	0	2,925	0	2,925	3,893	2,900	0	0
4032	Street Lights General Repairs	1,000	909	0	0	550	0	550	2,725	500	0	0
Overhead Expenditure		10,600	10,502	0	0	7,465	0	7,465	10,575	6,900	0	0

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Annual Budget - By Centre

Note: Third column under Current Year 22/23 headed 'Agreed' is the Precept amount for 22/23

		Last Year 21/22		Current Year 22/23						Next Year 23/24		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		(10,600)	(10,502)			(7,465)		(7,465)	(10,575)	(6,900)		
301	<u>Recreation Grounds</u>											
1151	Annual Agreement Football Club	800	375	0	0	800	0	800	563	900	0	0
1153	Miscellaneous Income	0	0	0	0	0	0	0	90	0	0	0
	Total Income	800	375	0	0	800	0	800	653	900	0	0
4040	Grass Cutting	1,200	1,133	0	0	1,200	0	1,200	1,218	1,275	0	0
4042	Maintenance-General	842	0	250	0	500	0	750	325	500	0	0
	Overhead Expenditure	2,042	1,133	250	0	1,700	0	1,950	1,543	1,775	0	0
Movement to/(from) Gen Reserve		(1,242)	(758)			(900)		(1,150)	(890)	(875)		
302	<u>Bishops Meadow</u>											
4040	Grass Cutting	1,600	1,610	0	0	1,650	0	1,650	1,650	1,850	0	0
4043	Hedges/Fences/Trees etc.	275	275	0	0	150	0	150	0	150	0	0
	Overhead Expenditure	1,875	1,885	0	0	1,800	0	1,800	1,650	2,000	0	0
Movement to/(from) Gen Reserve		(1,875)	(1,885)			(1,800)		(1,800)	(1,650)	(2,000)		
303	<u>Jubilee Garden</u>											
4020	Miscellaneous Costs	100	0	100	0	100	0	200	0	200	0	0
4040	Grass Cutting	550	550	0	0	560	0	560	590	600	0	0
	Overhead Expenditure	650	550	100	0	660	0	760	590	800	0	0
Movement to/(from) Gen Reserve		(650)	(550)			(660)		(760)	(590)	(800)		

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
304	<u>Cemetery</u>											
1148	Interment Fees	1,250	1,445	0	0	1,500	0	1,500	1,175	2,000	0	0
1149	Memorials	750	710	0	0	1,000	0	1,000	245	1,200	0	0
1150	Exclusive Rights	1,000	1,470	0	0	1,300	0	1,300	1,050	1,500	0	0
	Total Income	3,000	3,625	0	0	3,800	0	3,800	2,470	4,700	0	0
4000	Salaries	230	229	0	0	230	0	230	190	265	0	0
4020	Miscellaneous Costs	25	-2	0	0	500	0	500	293	500	0	0
4040	Grass Cutting	2,900	2,920	0	0	2,950	0	2,950	2,280	3,080	0	0
4042	Maintenance-General	150	148	0	0	150	0	150	536	650	0	0
	Overhead Expenditure	3,305	3,294	0	0	3,830	0	3,830	3,298	4,495	0	0
	Movement to/(from) Gen Reserve	(305)	331			(30)		(30)	(828)	205		
305	<u>Pavilion/Toilets</u>											
1153	Miscellaneous Income	0	0	0	0	0	0	0	50	0	0	0
	Total Income	0	0	0	0	0	0	0	50	0	0	0
4000	Salaries	4,160	4,212	0	0	4,175	0	4,175	3,491	4,887	0	0
4001	Employers NI	0	2	0	0	0	0	0	42	0	0	0
4020	Miscellaneous Costs	100	26	0	0	100	0	100	117	100	0	0
4042	Maintenance-General	1,075	327	700	0	700	0	1,400	598	700	0	0
4062	Rates	700	444	0	0	460	0	460	444	460	0	0
4063	Electricity	1,040	336	700	0	1,000	0	1,700	740	750	0	0
4064	Water	500	212	0	0	500	0	500	317	500	0	0

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Overhead Expenditure		7,575	5,559	1,400	0	6,935	0	8,335	5,749	7,397	0	0
Movement to/(from) Gen Reserve		(7,575)	(5,559)			(6,935)		(8,335)	(5,699)	(7,397)		
306	<u>Pocket Park</u>											
4041	Maintenance-Regular	575	565	0	0	575	0	575	605	610	0	0
4042	Maintenance-General	570	385	0	0	550	0	550	2,202	500	0	0
Overhead Expenditure		1,145	950	0	0	1,125	0	1,125	2,807	1,110	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	2,202	0	0	0
Movement to/(from) Gen Reserve		(1,145)	(950)			(1,125)		(1,125)	(605)	(1,110)		
307	<u>Other Amenities</u>											
4022	Emergency Response	730	140	0	0	500	0	500	30	500	0	0
4045	Rec. Ground Car Park	350	380	0	0	360	0	360	376	380	0	0
4047	The Clappers (land at)	500	500	0	0	160	0	160	160	170	0	0
4059	High St. Lawns (by Memorial)	330	330	0	0	340	0	340	360	375	0	0
4060	Bank of High Pavement	630	630	0	0	645	0	645	670	680	0	0
4061	War Memorial/Clock Tower	800	586	0	0	800	0	800	458	700	0	0
4066	Footpaths	100	0	0	0	100	0	100	0	100	0	0
4067	Highways	2,913	2,910	0	0	2,000	0	2,000	1,121	1,500	0	0
4070	General Contingency	2,745	0	15,908	-635	0	0	15,273	0	0	0	0
4071	Royal Commemorations	1,500	0	1,500	0	0	0	1,500	1,766	1,500	0	0
4072	Summer Event	711	0	711	0	0	0	711	0	0	0	0
4075	Misc. Amenity	283	283	0	0	100	0	100	599	250	0	0
4076	History Group Publications	0	48	0	0	0	0	0	144	0	0	0

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4079	Tree Planting	1,000	0	1,000	0	0	0	1,000	0	0	0	0
4080	YOUTH Projects General	1,704	0	1,704	0	0	0	1,704	0	0	0	0
4081	Tree Surveys / Inspections	2,000	0	2,000	0	0	0	2,000	0	0	0	0
4092	S137 Payments	0	0	0	220	0	0	220	219	0	0	0
Overhead Expenditure		16,296	5,806	22,823	-415	5,005	0	27,413	5,902	6,155	0	0
Movement to/(from) Gen Reserve		(16,296)	(5,806)			(5,005)		(27,413)	(5,902)	(6,155)		
308	<u>Playground-Rec Gound</u>											
4000	Salaries	2,410	2,478	0	0	2,485	0	2,485	2,053	2,875	0	0
4040	Grass Cutting	930	911	0	0	930	0	930	980	1,000	0	0
4042	Maintenance-General	150	0	0	0	150	0	150	0	150	0	0
4044	Inspections	100	100	0	0	100	0	100	100	300	0	0
Overhead Expenditure		3,590	3,489	0	0	3,665	0	3,665	3,133	4,325	0	0
Movement to/(from) Gen Reserve		(3,590)	(3,489)			(3,665)		(3,665)	(3,133)	(4,325)		
309	<u>Playground-Bishops Meadow</u>											
4042	Maintenance-General	75	0	0	0	75	0	75	0	100	0	0
4044	Inspections	50	50	0	0	50	0	50	50	50	0	0
Overhead Expenditure		125	50	0	0	125	0	125	50	150	0	0
Movement to/(from) Gen Reserve		(125)	(50)			(125)		(125)	(50)	(150)		
310	<u>Street Furniture</u>											
4065	Dog Bins	1,546	910	0	0	1,225	0	1,225	910	1,225	0	0
4069	Bus Shelters	235	235	0	0	0	0	0	0	0	0	0

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4077	Grit Bins	2,787	0	2,787	0	0	0	2,787	540	500	0	0
4082	Defibrillators Public Access	0	0	0	0	0	0	0	39	0	0	0
	Overhead Expenditure	4,568	1,145	2,787	0	1,225	0	4,012	1,489	1,725	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	39	0	0	0
	Movement to/(from) Gen Reserve	(4,568)	(1,145)			(1,225)		(4,012)	(1,450)	(1,725)		
311	<u>Pipers Field</u>											
4020	Miscellaneous Costs	825	780	0	0	150	0	150	75	150	0	0
4040	Grass Cutting	645	655	0	0	660	0	660	695	700	0	0
	Overhead Expenditure	1,470	1,435	0	0	810	0	810	770	850	0	0
	Movement to/(from) Gen Reserve	(1,470)	(1,435)			(810)		(810)	(770)	(850)		
312	<u>Station Road Car Park</u>											
4042	Maintenance-General	2,270	1,892	0	0	500	0	500	300	400	0	0
4064	Water	50	70	0	0	100	0	100	0	100	0	0
	Overhead Expenditure	2,320	1,962	0	0	600	0	600	300	500	0	0
	Movement to/(from) Gen Reserve	(2,320)	(1,962)			(600)		(600)	(300)	(500)		
313	<u>Station Road Public Toilets</u>											
4026	Daily servicing	4,000	3,919	0	0	4,150	0	4,150	2,255	4,750	0	0
4042	Maintenance-General	2,250	1,679	0	0	250	0	250	135	200	0	0
4062	Rates	-998	-998	0	0	0	0	0	0	0	0	0
4063	Electricity	680	271	409	0	1,010	0	1,419	-33	500	0	0
4064	Water	1,288	1,487	0	0	750	0	750	1,920	500	0	0

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Overhead Expenditure		7,220	6,359	409	0	6,160	0	6,569	4,277	5,950	0	0
Movement to/(from) Gen Reserve		(7,220)	(6,359)			(6,160)		(6,569)	(4,277)	(5,950)		
314	<u>Village Steward</u>											
4000	Salaries	9,000	3,299	0	0	9,000	0	9,000	0	9,000	0	0
4001	Employers NI	453	0	453	0	0	0	453	0	0	0	0
4003	Mileage (Staff)	455	0	455	0	0	0	455	0	0	0	0
4020	Miscellaneous Costs	705	76	629	0	0	0	629	0	0	0	0
4024	Materials	613	50	563	0	0	0	563	0	0	0	0
Overhead Expenditure		11,226	3,425	2,100	0	9,000	0	11,100	0	9,000	0	0
Movement to/(from) Gen Reserve		(11,226)	(3,425)			(9,000)		(11,100)	0	(9,000)		
401	<u>Capital Schemes</u>											
4131	Playgrounds	0	0	0	0	2,500	0	2,500	0	2,000	0	0
4132	New Street Lights	3,000	-653	3,653	0	2,000	0	5,653	11,633	0	0	0
4133	Highway Schemes	0	0	0	0	5,000	0	5,000	0	0	0	0
4145	New Defibrillators	0	0	0	0	0	0	0	495	0	0	0
4146	New I.T. Equipment	0	0	0	1,310	0	0	1,310	1,306	0	0	0
4147	Cemetery Improvements	8,600	8,600	0	0	0	0	0	0	0	0	0
4148	Bridges	3,400	3,400	0	0	0	0	0	0	0	0	0
4149	New Office Furniture	0	0	0	110	0	0	110	109	0	0	0
Overhead Expenditure		15,000	11,347	3,653	1,420	9,500	0	14,573	13,542	2,000	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	495	0	0	0

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	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	(15,000)	(11,347)			(9,500)		(14,573)	(13,047)	(2,000)		
Total Budget Income	3,800	103,574	0	0	4,650	0	4,650	111,866	5,600	0	0
Expenditure	140,665	104,522	37,547	0	112,420	0	149,967	97,106	122,512	0	0
Net Income over Expenditure	-136,865	-949	-37,547	0	-107,770	0	-145,317	14,761	-116,912	0	0
plus Transfer from EMR	0	0	0	0	0	0	0	2,736	0	0	0
Movement to/(from) Gen Reserve	(136,865)	(949)			(107,770)		(145,317)	17,497	(116,912)		

'Actual YTD' figures are up to 31/12/22 (month 9)

Per Band D household:
£114.05 per annum
= £9.50 per month
= £2.19 per week

= 8.48% increase

Salehurst & Robertsbridge Parish Council												
<u>Earmarked Reserves - balances with notes</u>												
		31/03/2022	TO	FROM	31/03/2023	NOTES						
9001	Village Gateways	5,139.00			5,139.00	Project in progress						
9002	Election Costs	4,987.00			4,987.00	PC has to pay if a poll is required (e.g. more than 9 candidates)						
9003	Car Park Rec. Ground	953.00			953.00	Towards resurfacing (work needed - Peter has done last few years!)						
9004	Street Light Upgrades	855.00			855.00	Separate to funds/calcs for upgrades to LED						
9005	Playground Fund	38,110.00			38,110.00	Building annually for repairs/upgrades/replacements - major upgrades pending						
9008	Football pitch fund	4,425.00			4,425.00	Saving towards pitch/drainage works (or matched fund for grant)						
9011	Youth Facilities	6,000.00			6,000.00	Provision of any kind for youth						
9012	Highway Safety Schemes	3,500.00			3,500.00	Vehicle Activated Sign						
9015	Car Park Legal Fees (Order)	3,300.00			3,300.00	Legal fees and set-up/signage for Legal Order - in progress						
9016	Station Road Car Park / Toilets	10,000.00			10,000.00	Includes grant from RDC in lieu of 10 year sliding maintenance agreement						
9018	Pocket Park repairs / upgrades	3,205.00		2,201.73	1,003.27	£2,205 for new boardwalk bridge paid; £1000 towards refurb project (RP)						
9019	New website	1,205.00			1,205.00	New website needed to comply with accessibility / GDPR regs - pending						
9020	New Defibrillators	1,500.00		534.00	966.00	New box for Heathfield Gdns Defib purchased; need new box Salehurst						
					-							
		83,179.00	0.00	2,735.73								
	Net To / From EMR:			2,735.73								
	Balance as at 31/12/22			80,443.27	80,443.27							