

NOTES TO DRAFT BUDGET 2024 / 2025

	23/24	24/25	% DIFFERENCE
TAX BASE	1025.07	1033.7	0.84%
PRECEPT	£116,912	£129,287	9.66%

This represents an increase of £11.02 per year, per council tax paying household (Band D), or 21p per week. Making the cost in 24/25 to each household (Band D) :

£125.07 per year (£10.42 per month or £2.41 per week)

- **Village Steward Contract 314/4046** – allowance made for an increase of 4 hours, to 16 hours per week – precept increase £7,640 (total £16,640).
- **Daily Servicing Station Road Toilets 313/4026 (cleaning, materials and consumables)** – increased for new contract - additional £1,250 added to the precept (total £6,000).
- **Salaries (Clerks and Caretaker)** – allowance included for a 5% increase in salaries (nationally set) - increase of £7,700 to cover salaries and on-costs (Employer's National Insurance / pension costs). (The award hasn't been agreed yet.)
- **Streetlighting capital expenditure 401/4132** - £1,100 added towards the Earmarked fund for a column replacement programme (many of our columns are well over 50 years old).
- **Playground capital expenditure 401/4131**– precept for 24/25 reduced to £1,000 (from £2,000 23/24) towards future repairs / replacements.
- **I.T. / Software / Licences 101/4019** – increased to cover additional M365 licences for Members (includes email accounts) and ongoing I.T. support / external back-up.
- **Cemetery fees (income)** – reduced to reflect 'actual' situation in the current year
- **War Memorial / Clock** – amount included for weekly winding (currently being done on a voluntary basis) in case it becomes necessary.

Annual Budget - By Centre

1st Draft Budget 24/25

Note: Third column under Current Year 23/24 headed 'Agreed' is the Precept amount for 23/24

		<u>Last Year 22/23</u>		<u>Current Year 23/24</u>						<u>Next Year 24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
101	Admin											
1140	Precept	0	107,770	0	0	0	0	0	116,912	0	0	0
1152	PWLB Loan	0	43,975	0	0	0	0	0	0	0	0	0
1153	Miscellaneous Income	0	30	0	0	0	0	0	0	0	0	0
1154	Interest Received	50	1,462	0	0	0	0	0	943	0	0	0
Total Income		50	153,237	0	0	0	0	0	117,855	0	0	0
4000	Salaries	32,046	32,046	0	0	33,480	0	33,480	25,275	35,390	0	0
4001	Employers NI	2,283	2,280	0	0	2,387	0	2,387	1,816	2,670	0	0
4003	Mileage	50	0	0	0	50	0	50	0	50	0	0
4004	Insurance	2,850	2,797	0	0	3,200	0	3,200	3,241	3,300	0	0
4005	Audit	600	587	0	0	600	0	600	610	620	0	0
4006	Hall Hire	300	300	0	0	300	0	300	311	325	0	0
4007	Conferences & Training	500	430	0	0	1,000	0	1,000	473	500	0	0
4008	Subscriptions	1,300	1,013	0	0	1,300	0	1,300	1,007	1,200	0	0
4009	Postage	35	0	0	0	35	0	35	20	35	0	0
4010	Telephone	400	451	0	0	450	0	450	349	500	0	0
4011	Books & Publications	202	202	0	0	100	0	100	0	100	0	0
4012	Elections	0	0	0	0	500	0	500	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	55	100	0	0
4016	Stationery	175	223	0	0	200	0	200	116	200	0	0
4017	Office Equipment/Upgrades	246	241	0	0	500	0	500	45	500	0	0
4018	Website/Internet	320	319	0	151	200	0	351	351	360	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
4019	I.T. / Software / Licences	980	814	200	500	1,000	0	1,700	1,600	1,650	0	0
4020	Miscellaneous Costs	700	686	0	0	600	0	600	364	750	0	0
4021	Office Rent	2,500	2,177	0	0	2,520	0	2,520	1,470	2,520	0	0
4023	Pensions (LGPS)	9,105	9,103	0	0	9,156	0	9,156	6,912	9,680	0	0
4025	Bank / card charges	160	156	0	0	160	0	160	119	160	0	0
4027	PWLB Capital	0	0	0	0	5,500	0	5,500	2,750	5,500	0	0
4028	PWLB Interest	0	0	0	0	1,942	0	1,942	1,000	1,697	0	0
Overhead Expenditure		54,952	53,824	200	651	65,380	0	66,231	47,885	68,407	0	0
101 Net Income over Expenditure		-54,902	99,413	-200	-651	-65,380	0	-66,231	69,969	-68,407	0	0
6001	less Transfer to EMR	0	63,345	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(54,902)</u>	<u>36,068</u>			<u>(65,380)</u>		<u>(66,231)</u>	<u>69,969</u>	<u>(68,407)</u>		
102	<u>Grants & Donations</u>											
1153	Miscellaneous Income	0	19,620	0	0	0	0	0	2,300	0	0	0
Total Income		0	19,620	0	0	0	0	0	2,300	0	0	0
4090	Donations Local Org.	1,290	1,116	0	0	1,250	0	1,250	480	1,250	0	0
4091	Donations-Other	500	950	0	0	750	0	750	400	750	0	0
Overhead Expenditure		1,790	2,066	0	0	2,000	0	2,000	880	2,000	0	0
102 Net Income over Expenditure		-1,790	17,554	0	0	-2,000	0	-2,000	1,420	-2,000	0	0
6001	less Transfer to EMR	0	0	0	0	0	0	0	555	0	0	0
Movement to/(from) Gen Reserve		<u>(1,790)</u>	<u>17,554</u>			<u>(2,000)</u>		<u>(2,000)</u>	<u>865</u>	<u>(2,000)</u>		
201	<u>Lighting</u>											

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Annual Budget - By Centre

Note: Third column under Current Year 23/24 headed 'Agreed' is the Precept amount for 23/24

		<u>Last Year 22/23</u>		<u>Current Year 23/24</u>						<u>Next Year 24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4030	Lights-Power Supply	5,490	5,525	0	0	3,500	0	3,500	3,421	2,100	0	0
4031	Lights-Maintenance	3,893	3,893	0	0	2,900	0	2,900	4,088	3,270	0	0
4032	Street Lights General Repairs	3,075	2,876	0	0	500	0	500	326	500	0	0
Overhead Expenditure		12,458	12,294	0	0	6,900	0	6,900	7,835	5,870	0	0
Movement to/(from) Gen Reserve		(12,458)	(12,294)			(6,900)		(6,900)	(7,835)	(5,870)		
301	<u>Recreation Grounds</u>											
1151	Annual Agreement Football Club	800	750	0	0	900	0	900	563	900	0	0
1153	Miscellaneous Income	0	90	0	0	0	0	0	0	0	0	0
Total Income		800	840	0	0	900	0	900	563	900	0	0
4040	Grass Cutting	1,200	1,218	400	0	1,275	0	1,675	1,894	1,420	0	0
4042	Maintenance-General	750	325	0	0	500	0	500	65	500	0	0
Overhead Expenditure		1,950	1,543	400	0	1,775	0	2,175	1,959	1,920	0	0
Movement to/(from) Gen Reserve		(1,150)	(703)			(875)		(1,275)	(1,396)	(1,020)		
302	<u>Bishops Meadow</u>											
4020	Miscellaneous Costs	0	0	0	675	0	0	675	675	0	0	0
4040	Grass Cutting	1,650	1,650	0	0	1,850	0	1,850	1,650	1,750	0	0
4043	Hedges/Fences/Trees etc.	150	0	0	0	150	0	150	90	200	0	0
Overhead Expenditure		1,800	1,650	0	675	2,000	0	2,675	2,415	1,950	0	0
Movement to/(from) Gen Reserve		(1,800)	(1,650)			(2,000)		(2,675)	(2,415)	(1,950)		
303	<u>Jubilee Garden</u>											

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4020	Miscellaneous Costs	200	0	200	0	200	0	400	110	300	0	0
4040	Grass Cutting	560	590	0	0	600	0	600	600	630	0	0
	Overhead Expenditure	760	590	200	0	800	0	1,000	710	930	0	0
	Movement to/(from) Gen Reserve	(760)	(590)			(800)		(1,000)	(710)	(930)		
304	<u>Cemetery</u>											
1148	Interment Fees	1,500	1,950	0	0	2,000	0	2,000	1,500	2,000	0	0
1149	Memorials	1,000	720	0	0	1,200	0	1,200	895	1,100	0	0
1150	Exclusive Rights	1,300	1,250	0	0	1,500	0	1,500	575	1,000	0	0
	Total Income	3,800	3,920	0	0	4,700	0	4,700	2,970	4,100	0	0
4000	Salaries	255	253	0	0	265	0	265	209	295	0	0
4020	Miscellaneous Costs	775	293	400	0	500	0	900	0	600	0	0
4040	Grass Cutting	2,950	3,040	0	0	3,080	0	3,080	2,310	3,200	0	0
4042	Maintenance-General	550	536	0	0	650	0	650	570	500	0	0
	Overhead Expenditure	4,530	4,121	400	0	4,495	0	4,895	3,089	4,595	0	0
	Movement to/(from) Gen Reserve	(730)	(201)			205		(195)	(119)	(495)		
305	<u>Pavilion/Toilets</u>											
1153	Miscellaneous Income	0	50	0	0	0	0	0	0	0	0	0
	Total Income	0	50	0	0	0	0	0	0	0	0	0
4000	Salaries	4,655	4,654	0	0	4,887	0	4,887	3,852	5,395	0	0
4001	Employers NI	0	42	0	0	0	0	0	28	0	0	0

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Annual Budget - By Centre

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		<u>Last Year 22/23</u>		<u>Current Year 23/24</u>						<u>Next Year 24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4020	Miscellaneous Costs	100	117	0	0	100	0	100	135	150	0	0
4042	Maintenance-General	1,400	598	800	0	700	0	1,500	401	750	0	0
4062	Rates	460	444	0	0	460	0	460	444	450	0	0
4063	Electricity	1,700	891	0	0	750	0	750	454	750	0	0
4064	Water	500	381	0	0	500	0	500	281	500	0	0
Overhead Expenditure		8,815	7,127	800	0	7,397	0	8,197	5,595	7,995	0	0
Movement to/(from) Gen Reserve		(8,815)	(7,077)			(7,397)		(8,197)	(5,595)	(7,995)		
306	<u>Pocket Park</u>											
4041	Maintenance-Regular	575	865	0	0	610	0	610	640	650	0	0
4042	Maintenance-General	550	2,202	0	0	500	0	500	0	500	0	0
Overhead Expenditure		1,125	3,067	0	0	1,110	0	1,110	640	1,150	0	0
6000	plus Transfer from EMR	0	2,202	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(1,125)	(865)			(1,110)		(1,110)	(640)	(1,150)		
307	<u>Other Amenities</u>											
4022	Emergency Response	500	30	0	0	500	0	500	0	250	0	0
4045	Rec. Ground Car Park	360	376	0	650	380	0	1,030	2,383	450	0	0
4047	The Clappers (land at)	160	160	0	0	170	0	170	180	190	0	0
4059	High St. Lawns (by Memorial)	340	360	0	0	375	0	375	360	375	0	0
4060	Bank of High Pavement	645	670	0	0	680	0	680	800	800	0	0
4061	War Memorial/Clock Tower	800	611	0	600	700	0	1,300	673	800	0	0
4066	Footpaths	100	0	0	0	100	0	100	0	100	0	0
4067	Highways	1,400	1,121	0	0	1,500	0	1,500	1,142	1,500	0	0

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4070	Working Contingency	7,855	0	16,693	-8,111	0	0	8,582	0	0	0	0
4071	Royal Commemorations	1,500	2,770	0	0	1,500	0	1,500	1,188	0	0	0
4072	Summer Event	711	0	711	0	0	0	711	0	0	0	0
4075	Misc. Amenity	700	599	0	0	250	0	250	0	250	0	0
4076	History Group Publications	0	144	0	0	0	0	0	531	0	0	0
4079	Tree Planting	1,000	310	700	0	0	0	700	0	500	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	220	488	0	0	0	0	0	440	0	0	0
	Overhead Expenditure	19,995	7,639	21,808	-6,861	6,155	0	21,102	7,696	5,215	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	1,300	0	0	0
	Movement to/(from) Gen Reserve	(19,995)	(7,639)			(6,155)		(21,102)	(6,396)	(5,215)		
308	<u>Playground-Rec Gound</u>											
4000	Salaries	2,738	2,738	0	0	2,875	0	2,875	2,266	3,175	0	0
4001	Employers NI	0	0	0	0	0	0	0	28	0	0	0
4040	Grass Cutting	930	980	0	0	1,000	0	1,000	1,094	1,120	0	0
4042	Maintenance-General	150	0	0	0	150	0	150	10	150	0	0
4044	Inspections	100	100	0	0	300	0	300	175	310	0	0
	Overhead Expenditure	3,918	3,818	0	0	4,325	0	4,325	3,573	4,755	0	0
	Movement to/(from) Gen Reserve	(3,918)	(3,818)			(4,325)		(4,325)	(3,573)	(4,755)		
309	<u>Playground-Bishops Meadow</u>											
4042	Maintenance-General	75	0	0	0	100	0	100	0	100	0	0

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4044	Inspections	50	50	0	0	50	0	50	125	310	0	0
	Overhead Expenditure	125	50	0	0	150	0	150	125	410	0	0
	Movement to/(from) Gen Reserve	(125)	(50)			(150)		(150)	(125)	(410)		
310	<u>Street Furniture</u>											
4065	Dog Bins	1,225	910	0	0	1,225	0	1,225	1,001	1,300	0	0
4068	Seats	0	0	0	0	0	0	0	0	200	0	0
4077	Grit Bins	2,787	1,260	1,500	0	500	0	2,000	0	500	0	0
4082	Defibrillators Public Access	0	39	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	4,012	2,209	1,500	0	1,725	0	3,225	1,001	2,000	0	0
6000	plus Transfer from EMR	0	39	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(4,012)	(2,170)			(1,725)		(3,225)	(1,001)	(2,000)		
311	<u>Pipers Field</u>											
4020	Miscellaneous Costs	150	75	0	0	150	0	150	0	150	0	0
4040	Grass Cutting	660	695	0	0	700	0	700	700	720	0	0
	Overhead Expenditure	810	770	0	0	850	0	850	700	870	0	0
	Movement to/(from) Gen Reserve	(810)	(770)			(850)		(850)	(700)	(870)		
312	<u>Station Road Car Park</u>											
4042	Maintenance-General	500	600	0	0	400	0	400	450	480	0	0
4064	Water	100	0	0	0	100	0	100	36	100	0	0
	Overhead Expenditure	600	600	0	0	500	0	500	486	580	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		(600)	(600)			(500)		(500)	(486)	(580)		
313	<u>Station Road Public Toilets</u>											
4020	Miscellaneous Costs	0	0	0	0	0	0	0	645	0	0	0
4026	Daily servicing	4,510	4,510	0	0	4,750	0	4,750	2,593	6,000	0	0
4042	Maintenance-General	250	463	0	0	200	0	200	225	300	0	0
4063	Electricity	1,419	32	0	0	500	0	500	172	300	0	0
4064	Water	750	1,920	0	0	500	0	500	-521	300	0	0
	Overhead Expenditure	6,929	6,925	0	0	5,950	0	5,950	3,115	6,900	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	645	0	0	0
Movement to/(from) Gen Reserve		(6,929)	(6,925)			(5,950)		(5,950)	(2,470)	(6,900)		
314	<u>Village Steward</u>											
4000	Salaries	8,725	0	0	0	0	0	0	0	0	0	0
4001	Employers NI	453	0	0	0	0	0	0	0	0	0	0
4003	Mileage	455	0	450	0	0	0	450	0	0	0	0
4020	Miscellaneous Costs	629	0	600	0	0	0	600	203	0	0	0
4024	Materials	563	0	500	0	0	0	500	27	0	0	0
4046	Village Steward Contract	0	0	0	0	9,000	0	9,000	8,320	16,640	0	0
	Overhead Expenditure	10,825	0	1,550	0	9,000	0	10,550	8,550	16,640	0	0
Movement to/(from) Gen Reserve		(10,825)	0			(9,000)		(10,550)	(8,550)	(16,640)		
401	<u>Capital Schemes</u>											
4131	Playgrounds	2,500	0	0	0	2,000	0	2,000	34,664	1,000	0	0

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4132	New Street Lights	5,653	16,954	0	0	0	0	0	32,878	1,100	0	0
4133	Highway Schemes	5,000	4,192	0	5,535	0	0	5,535	5,535	0	0	0
4145	New Defibrillators	0	495	0	0	0	0	0	1,445	0	0	0
4146	New I.T. Equipment	1,310	1,306	0	0	0	0	0	0	0	0	0
4149	New Office Furniture	110	109	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	14,573	23,055	0	5,535	2,000	0	7,535	74,523	2,100	0	0
6000	plus Transfer from EMR	0	11,796	0	0	0	0	0	67,543	0	0	0
	Movement to/(from) Gen Reserve	(14,573)	(11,259)			(2,000)		(7,535)	(6,980)	(2,100)		
	Total Budget Income	4,650	177,667	0	0	5,600	0	5,600	123,687	5,000	0	0
	Expenditure	149,967	131,347	26,858	0	122,512	0	149,370	170,777	134,287	0	0
	Net Income over Expenditure	-145,317	46,320	-26,858	0	-116,912	0	-143,770	-47,090	-129,287	0	0
	plus Transfer from EMR	0	14,037	0	0	0	0	0	69,488	0	0	0
	less Transfer to EMR	0	63,345	0	0	0	0	0	555	0	0	0
	Movement to/(from) Gen Reserve	(145,317)	(2,988)			(116,912)		(143,770)	21,843	(129,287)		
				'Actual' year-to-date figures are up to 31/12/23 (month 9)						Per Band D household: £125.07 per annum = £10.42 per month = £2.41 per week		

Salehurst & Robertsbridge Parish Council						
EARMARKED RESERVES BALANCES - with notes						
NEW		31/03/2023	TO	FROM	31/03/2024	NOTES
321	Contingency Fund (Reserves)	10,000.00			10,000.00	
332	Election Costs	4,987.00			4,987.00	PC has to pay if a poll is required (e.g. more than 9 candidates)
333	Car Park Rec. Ground	3,453.00		1,300.00	2,153.00	Towards resurfacing (work needed - Peter has done last few years!)
334	Street Light Upgrades	38,368.00		32,878.47	5,489.53	For upgrades project (LED). Invoices outstanding = £5,455
335	Playground Fund	57,480.20		34,664.47	22,815.73	Building annually for repairs / renewals etc plus grant from SEW (£19,370). Major upgrades complete. £3,800 further expenditure proposed (balance of SEW).
338	Football pitch fund	4,425.00			4,425.00	Saving towards pitch/drainage works (or matched fund for potential grant)
341	Youth Facilities	6,000.00			6,000.00	Provision of any kind for youth
342	Highway Safety Schemes	5,000.00			5,000.00	Need £5,000 Knelle/Langham Match Fund scheme
345	Car Park Legal Fees (Order)	3,300.00		645.00	2,655.00	Legal fees and set-up/signage for Legal Order - in progress
346	Station Road Car Park / Toilets	10,000.00			10,000.00	Includes grant from RDC in lieu of 10 year sliding maintenance agreement
345	Pocket Park repairs / upgrades	1,003.27			1,003.27	Towards refurb project (RP)
349	New website	1,205.00			1,205.00	New website needed to comply with accessibility / GDPR regs - pending
350	New Defibrillators	966.00	555.00		1,521.00	For future replacements/maintenance. £555 balance from (resident) donation after purchase of new defib for Brightling Rd / Hackwood
351	Fingerposts (New/Refurb)	4,000.00			4,000.00	New programme of repairs / replacements planned
		150,187.47	555.00	69,487.94		
	Net To / From EMR:			68,932.94		
	Balance as at 31/12/23			81,254.53	81,254.53	