

NOTES TO APPROVED BUDGET 2026 / 2027

	25/26	26/27	% DIFFERENCE
TAX BASE	1031.7	1022.3	-0.91%
PRECEPT	£152,820	164,274	7.5%

This represents an increase of £12.57 per year, per council tax paying household (Band D), or 24p per week. Making the cost in 26/27 to each household (Band D) :

£160.69 per year (£12.57 per month or £3.09 per week)

- **Legal Costs for Asset Devolution** – three areas are under negotiation; the freeholds on already leased Station Road car park/toilets and Bishops Meadow, and the grass play area at Heathfield Gardens. £1,000 per asset required, however, we have some funds in EMR for the car park that can cover this, so an additional £2,000 added.
- **Heathfield Gardens grass play area** – an allocation towards extra costs if the asset is devolved, such as grass cutting, maintenance, hedge cutting etc. Also, towards any fencing required or provision of benches / picnic tables to enhance. £2,000
- **Cemetery improvements** – build funds for two longer term projects; purchase of additional land to extend the Cemetery when full, and replacement of store/shelter. £5,000 per year for each of the next four years, to build an Earmarked Reserve.
- **Christmas Lighting** – build funds for replacements when required. £1,000 added.
- **Staff Salaries** – pay settlement for 26/27 still under negotiation between unions and the National Local Government Employers. Members considered that we should budget for a 5% increase. Calculations include a reduction for 26/27 in Employers element of pension (LGPS). No changes to Employers National Insurance 26/27.
- **National Non Domestic Rates** – we have to pay rates on the pavilion (we get Small Business Rate Relief on Station Road car park and Lavatories Relief on the toilets. The Valuation Office new rateable values result in a small increase £50 pa in the charge on the pavilion. Both other assets remain eligible for relief.
- **Neighbourhood Plan Review** - £5,000 included in precept last year; balance to be carried forward at year-end; no allocation for 26/27.
- **Urban Verge Cutting** – increase allowed for, due to uncertainty regarding costs of self-delivery. In line with increase had we continued with Highways. However, it is hoped to make savings, so any surplus can be reallocated later.

Annual Budget - By Centre

Note: Third column under Current Year 25/26 headed 'Agreed' is the Precept amount for 25/26. Fourth column headed 'EMR' shows expenditure from Earmarked Reserve

		<u>Last Year 24/25</u>		<u>Current Year 25/26</u>						<u>Next Year 26/27</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
101	Admin											
1140	Precept	0	129,287	0	0	0	0	0	152,820	0	0	0
1153	Miscellaneous Income	0	2,500	0	0	0	0	0	0	0	0	0
1154	Interest Received	0	4,526	0	0	750	0	750	950	400	0	0
Total Income		0	136,313	0	0	750	0	750	153,770	400	0	0
4000	Salaries	35,390	34,910	0	0	36,000	0	36,000	27,028	37,900	0	0
4001	Employers NI	2,670	2,630	0	0	4,900	0	4,900	3,646	5,220	0	0
4003	Mileage	50	0	0	0	0	0	0	0	0	0	0
4004	Insurance	3,300	3,505	0	0	3,750	0	3,750	3,650	4,000	0	0
4005	Audit	620	831	0	0	650	0	650	560	1,000	0	0
4006	Hall Hire	325	509	0	0	400	0	400	338	500	0	0
4007	Conferences & Training	950	380	0	500	500	0	1,000	628	1,000	0	0
4008	Subscriptions	1,200	1,027	0	0	1,200	0	1,200	1,062	1,215	0	0
4009	Postage	35	32	0	0	40	0	40	3	50	0	0
4010	Telephone	500	499	0	0	500	0	500	395	600	0	0
4011	Books & Publications	100	0	0	0	100	0	100	149	50	0	0
4012	Elections	500	0	0	0	0	0	0	0	0	0	0
4013	Chairman's Allowance	100	0	0	0	100	0	100	0	100	0	0
4014	Travel & Subsistance	100	56	0	0	0	0	0	0	0	0	0
4016	Stationery	200	112	0	0	200	0	200	126	250	0	0
4017	Office Equipment/Upgrades	500	120	0	0	500	0	500	1,477	250	0	0
4018	Website/Internet	360	373	0	0	300	0	300	0	500	0	0
4019	I.T. / Software / Licences	1,650	1,640	0	750	1,850	0	2,600	2,922	1,900	0	0

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Annual Budget - By Centre

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		<u>Last Year 24/25</u>		<u>Current Year 25/26</u>						<u>Next Year 26/27</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4020	Miscellaneous Costs	980	217	0	0	500	0	500	202	500	0	0
4021	Office Rent	2,520	2,520	0	0	2,600	0	2,600	2,520	2,775	0	0
4023	Pensions (LGPS)	9,680	9,547	0	0	9,900	0	9,900	7,391	9,600	0	0
4025	Bank / card charges	160	161	0	0	160	0	160	124	160	0	0
4027	PWLB Capital	5,500	5,500	0	0	5,500	0	5,500	2,750	5,500	0	0
4028	PWLB Interest	1,697	1,697	0	0	1,446	0	1,446	754	1,194	0	0
Overhead Expenditure		69,087	66,265	0	1,250	71,096	0	72,346	55,726	74,264	0	0
101 Net Income over Expenditure		-69,087	70,047	0	-1,250	-70,346	0	-71,596	98,044	-73,864	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	1,127	0	0	0
6001	less Transfer to EMR	0	2,500	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(69,087)</u>	<u>67,547</u>			<u>(70,346)</u>		<u>(71,596)</u>	<u>99,171</u>	<u>(73,864)</u>		
102	<u>Grants & Donations</u>											
1153	Miscellaneous Income	0	0	0	0	0	0	0	400	0	0	0
Total Income		0	0	0	0	0	0	0	400	0	0	0
4090	Donations Local Org.	1,250	747	550	-400	1,200	0	1,350	685	1,200	0	0
4091	Donations-Other	750	650	0	0	750	0	750	400	750	0	0
Overhead Expenditure		2,000	1,397	550	-400	1,950	0	2,100	1,085	1,950	0	0
Movement to/(from) Gen Reserve		<u>(2,000)</u>	<u>(1,397)</u>			<u>(1,950)</u>		<u>(2,100)</u>	<u>(685)</u>	<u>(1,950)</u>		
201	<u>Lighting</u>											
4030	Lights-Power Supply	2,100	2,910	0	0	5,000	0	5,000	2,843	5,000	0	0
4031	Lights-Maintenance	3,270	3,339	0	0	3,500	0	3,500	3,401	3,500	0	0

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Annual Budget - By Centre

Note: Third column under Current Year 25/26 headed 'Agreed' is the Precept amount for 25/26. Fourth column headed 'EMR' shows expenditure from Earmarked Reserve

		<u>Last Year 24/25</u>		<u>Current Year 25/26</u>						<u>Next Year 26/27</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4032	Street Lights General Repairs	177	154	0	0	350	0	350	150	350	0	0
4033	Christmas Lighting	566	566	0	0	350	0	350	0	750	0	0
	Overhead Expenditure	6,113	6,969	0	0	9,200	0	9,200	6,394	9,600	0	0
	Movement to/(from) Gen Reserve	(6,113)	(6,969)			(9,200)		(9,200)	(6,394)	(9,600)		
301	<u>Recreation Grounds</u>											
1151	Annual Agreement Football Club	900	750	0	0	900	0	900	563	950	0	0
	Total Income	900	750	0	0	900	0	900	563	950	0	0
4040	Grass Cutting	1,420	1,354	0	0	1,420	0	1,420	1,420	1,463	0	0
4042	Maintenance-General	500	1,050	0	500	300	0	800	831	500	0	0
	Overhead Expenditure	1,920	2,404	0	500	1,720	0	2,220	2,251	1,963	0	0
	301 Net Income over Expenditure	-1,020	-1,654	0	-500	-820	0	-1,320	-1,688	-1,013	0	0
6000	plus Transfer from EMR	0	750	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(1,020)	(904)			(820)		(1,320)	(1,688)	(1,013)		
302	<u>Bishops Meadow</u>											
4040	Grass Cutting	1,750	1,700	0	0	1,900	0	1,900	1,900	2,000	0	0
4043	Hedges/Fences/Trees etc.	200	0	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	1,950	1,700	0	0	1,900	0	1,900	1,900	2,000	0	0
	Movement to/(from) Gen Reserve	(1,950)	(1,700)			(1,900)		(1,900)	(1,900)	(2,000)		
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	300	0	0	0	0	0	0	0	0	0	0
4040	Grass Cutting	630	650	0	0	690	0	690	690	712	0	0
	Overhead Expenditure	930	650	0	0	690	0	690	690	712	0	0
	Movement to/(from) Gen Reserve	(930)	(650)			(690)		(690)	(690)	(712)		
304	<u>Cemetery</u>											
1148	Interment Fees	2,000	3,425	0	0	2,500	0	2,500	1,300	2,000	0	0
1149	Memorials	1,100	1,125	0	0	900	0	900	1,050	1,000	0	0
1150	Exclusive Rights	1,000	2,900	0	0	1,500	0	1,500	350	1,000	0	0
	Total Income	4,100	7,450	0	0	4,900	0	4,900	2,700	4,000	0	0
4000	Salaries	295	294	0	0	310	0	310	228	320	0	0
4040	Grass Cutting	3,200	3,110	0	0	3,200	0	3,200	2,400	3,300	0	0
4042	Maintenance-General	900	740	0	480	500	0	980	855	500	0	0
	Overhead Expenditure	4,395	4,144	0	480	4,010	0	4,490	3,483	4,120	0	0
	Movement to/(from) Gen Reserve	(295)	3,306			890		410	(783)	(120)		
305	<u>Pavilion/Toilets</u>											
4000	Salaries	5,395	5,434	0	0	5,600	0	5,600	4,205	5,890	0	0
4001	Employers NI	0	0	0	0	0	0	0	0	0	0	0
4020	Miscellaneous Costs	150	66	0	0	150	0	150	160	200	0	0
4042	Maintenance-General	1,430	1,430	0	0	1,000	0	1,000	54	1,000	0	0
4062	Rates	450	444	0	0	444	0	444	444	500	0	0
4063	Electricity	750	1,151	0	0	1,000	0	1,000	622	750	0	0

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		<u>Last Year 24/25</u>		<u>Current Year 25/26</u>						<u>Next Year 26/27</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4064	Water	500	605	0	0	750	0	750	756	900	0	0
	Overhead Expenditure	8,675	9,130	0	0	8,944	0	8,944	6,240	9,240	0	0
	Movement to/(from) Gen Reserve	<u>(8,675)</u>	<u>(9,130)</u>			<u>(8,944)</u>		<u>(8,944)</u>	<u>(6,240)</u>	<u>(9,240)</u>		
306	<u>Pocket Park</u>											
4041	Maintenance-Regular	1,150	950	0	0	1,015	0	1,015	710	1,050	0	0
	Overhead Expenditure	1,150	950	0	0	1,015	0	1,015	710	1,050	0	0
	Movement to/(from) Gen Reserve	<u>(1,150)</u>	<u>(950)</u>			<u>(1,015)</u>		<u>(1,015)</u>	<u>(710)</u>	<u>(1,050)</u>		
307	<u>Other Amenities</u>											
4022	Emergency Response	250	0	0	0	250	0	250	70	500	0	0
4045	Rec. Ground Car Park	450	8,039	0	0	460	0	460	460	475	0	0
4047	The Clappers (land at)	190	175	0	0	2,190	0	2,190	1,005	500	0	0
4059	High St. Lawns (by Memorial)	375	357	0	0	375	0	375	375	390	0	0
4060	Bank of High Pavement	800	833	0	0	875	0	875	875	905	0	0
4061	War Memorial/Clock Tower	800	260	0	0	800	0	800	342	800	0	0
4066	Footpaths	100	0	0	0	0	0	0	0	250	0	0
4067	Highways	1,850	1,787	0	0	2,670	0	2,670	2,633	4,120	0	0
4070	Working Contingency	6,983	5,500	13,890	-2,230	5,000	0	16,660	0	5,000	0	0
4074	Neighbourhood Plan	0	0	0	0	5,000	0	5,000	0	0	0	0
4075	Misc. Amenity	1,120	883	0	0	850	0	850	0	1,000	0	0
4076	History Group Publications	0	-100	0	0	0	0	0	0	0	0	0
4079	Tree Planting	500	0	0	0	0	0	0	0	0	0	0
4081	Tree Surveys / Inspections	0	0	0	0	0	0	0	0	1,000	0	0

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Annual Budget - By Centre

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		<u>Last Year 24/25</u>		<u>Current Year 25/26</u>						<u>Next Year 26/27</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4083	Land at Heathfield Gardens	0	0	0	0	0	0	0	0	2,000	0	0
4092	S137 Payments	730	728	0	0	850	0	850	825	1,000	0	0
	Overhead Expenditure	14,148	18,462	13,890	-2,230	19,320	0	30,980	6,585	17,940	0	0
6000	plus Transfer from EMR	0	7,591	0	0	0	0	0	200	0	0	0
	Movement to/(from) Gen Reserve	(14,148)	(10,872)			(19,320)		(30,980)	(6,385)	(17,940)		
308	<u>Playground-Rec Gound</u>											
4000	Salaries	3,175	3,196	0	0	3,300	0	3,300	2,474	3,470	0	0
4040	Grass Cutting	1,120	1,094	0	0	1,150	0	1,150	1,150	1,190	0	0
4042	Maintenance-General	150	1,151	0	0	0	0	0	2,050	0	0	0
4044	Inspections	310	378	0	0	400	0	400	230	500	0	0
	Overhead Expenditure	4,755	5,819	0	0	4,850	0	4,850	5,903	5,160	0	0
6000	plus Transfer from EMR	0	1,151	0	0	0	0	0	2,050	0	0	0
	Movement to/(from) Gen Reserve	(4,755)	(4,668)			(4,850)		(4,850)	(3,853)	(5,160)		
309	<u>Playground-Bishops Meadow</u>											
4042	Maintenance-General	100	0	0	0	0	0	0	0	0	0	0
4044	Inspections	310	313	0	0	350	0	350	163	400	0	0
	Overhead Expenditure	410	313	0	0	350	0	350	163	400	0	0
	Movement to/(from) Gen Reserve	(410)	(313)			(350)		(350)	(163)	(400)		
310	<u>Street Furniture</u>											
4065	Dog Bins	1,300	1,346	0	0	1,420	0	1,420	1,424	1,500	0	0
4068	Seats	200	0	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	2,500	0	2,500	0	1,000	0	3,500	0	1,000	0	0
4082	Defibrillators Public Access	557	1,378	0	0	500	0	500	241	500	0	0
	Overhead Expenditure	4,557	2,723	2,500	0	2,920	0	5,420	1,665	3,000	0	0
6000	plus Transfer from EMR	0	523	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(4,557)	(2,201)			(2,920)		(5,420)	(1,664)	(3,000)		
311	<u>Pipers Field</u>											
4020	Miscellaneous Costs	150	0	0	0	0	0	0	0	0	0	0
4040	Grass Cutting	720	750	0	0	790	0	790	790	815	0	0
	Overhead Expenditure	870	750	0	0	790	0	790	790	815	0	0
	Movement to/(from) Gen Reserve	(870)	(750)			(790)		(790)	(790)	(815)		
312	<u>Station Road Car Park</u>											
4042	Maintenance-General	900	730	0	0	465	0	465	699	500	0	0
4064	Water	100	105	0	0	150	0	150	68	300	0	0
	Overhead Expenditure	1,000	835	0	0	615	0	615	767	800	0	0
	Movement to/(from) Gen Reserve	(1,000)	(835)			(615)		(615)	(767)	(800)		
313	<u>Station Road Public Toilets</u>											
4020	Miscellaneous Costs	101	101	0	0	100	0	100	0	100	0	0
4026	Daily servicing	6,000	6,516	0	0	6,800	0	6,800	5,119	7,010	0	0
4042	Maintenance-General	1,534	1,434	0	0	600	0	600	175	600	0	0
4063	Electricity	550	583	0	0	600	0	600	479	600	0	0
4064	Water	1,300	453	0	0	500	0	500	455	500	0	0

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			<u>Last Year 24/25</u>		<u>Current Year 25/26</u>					<u>Next Year 26/27</u>			
			Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Overhead Expenditure			9,485	9,086	0	0	8,600	0	8,600	6,228	8,810	0	0
Movement to/(from) Gen Reserve			(9,485)	(9,086)			(8,600)		(8,600)	(6,228)	(8,810)		
<u>314 Village Steward</u>													
4020	Miscellaneous Costs		920	289	600	0	0	0	600	84	0	0	0
4024	Materials		340	340	0	0	0	0	0	0	0	0	0
4046	Village Steward Contract		16,640	11,794	0	0	17,300	0	17,300	7,144	17,300	0	0
Overhead Expenditure			17,900	12,423	600	0	17,300	0	17,900	7,228	17,300	0	0
Movement to/(from) Gen Reserve			(17,900)	(12,423)			(17,300)		(17,900)	(7,228)	(17,300)		
<u>315 Events</u>													
1156	Event Sponsorship / Donations		0	7,800	0	0	0	0	0	1,025	0	0	0
Total Income			0	7,800	0	0	0	0	0	1,025	0	0	0
4072	Summer Event		711	550	161	0	1,000	0	1,161	7,345	0	0	0
Overhead Expenditure			711	550	161	0	1,000	0	1,161	7,345	0	0	0
315 Net Income over Expenditure			-711	7,250	-161	0	-1,000	0	-1,161	-6,320	0	0	0
6000	plus Transfer from EMR		0	0	0	0	0	0	0	6,184	0	0	0
6001	less Transfer to EMR		0	7,800	0	0	0	0	0	1,025	0	0	0
Movement to/(from) Gen Reserve			(711)	(550)			(1,000)		(1,161)	(1,161)	0		
<u>401 Capital Schemes</u>													
1153	Miscellaneous Income		0	275	0	0	0	0	0	895	0	0	0

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		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Total Income		0	275	0	0	0	0	0	895	0	0	0
4131	Playgrounds	1,000	0	0	0	1,000	0	1,000	0	1,500	0	0
4132	New Street Lights	1,100	1,120	0	0	1,100	0	1,100	0	1,000	0	0
4133	Highway Schemes	0	0	0	0	0	0	0	5,000	0	0	0
4134	New Grit Bins	0	0	0	0	500	0	500	176	0	0	0
4141	New Xmas Lighting	0	0	0	0	0	0	0	0	1,000	0	0
4142	New Fingerposts	0	1,091	0	0	0	0	0	0	0	0	0
4145	New Defibrillators	440	1,438	0	400	500	0	900	1,790	0	0	0
4146	New I.T. Equipment	0	0	0	0	0	0	0	262	0	0	0
4147	Cemetery Improvements	0	0	0	0	0	0	0	0	5,000	0	0
4151	Legal Fees (Asset Devolution)	0	0	0	0	0	0	0	0	2,000	0	0
Overhead Expenditure		2,540	3,650	0	400	3,100	0	3,500	7,228	10,500	0	0
401 Net Income over Expenditure		-2,540	-3,375	0	-400	-3,100	0	-3,500	-6,333	-10,500	0	0
6000	plus Transfer from EMR	0	3,210	0	0	0	0	0	5,262	0	0	0
Movement to/(from) Gen Reserve		<u>(2,540)</u>	<u>(165)</u>			<u>(3,100)</u>		<u>(3,500)</u>	<u>(1,071)</u>	<u>(10,500)</u>		
Total Budget Income		5,000	152,588	0	0	6,550	0	6,550	159,352	5,350	0	0
Expenditure		152,596	148,220	17,701	0	159,370	0	177,071	122,380	169,624	0	0
Net Income over Expenditure		<u>-147,596</u>	<u>4,368</u>	<u>-17,701</u>	<u>0</u>	<u>-152,820</u>	<u>0</u>	<u>-170,521</u>	<u>36,972</u>	<u>-164,274</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR		0	13,224	0	0	0	0	0	14,823	0	0	0
less Transfer to EMR		0	10,300	0	0	0	0	0	1,025	0	0	0
Movement to/(from) Gen Reserve		<u>(147,596)</u>	<u>7,292</u>			<u>(152,820)</u>		<u>(170,521)</u>	<u>50,770</u>	<u>(164,274)</u>		