



Parish Council Budget 2023/24

Summary of Current Position and Proposals for Coming Year

Elizabeth Martin: Parish Clerk / RFO



Lyneham & Bradenstoke Parish Council

Parish Council Budgets

- A Parish Council needs to account for all its funds either as part of an Operations Budget or as part of its Reserves (or Earmarks a.k.a EMRs).
- It cannot carry over money that is “unallocated” – it needs to account for the reason the money is held, or it may need to return it to taxpayer.
- The Council should have a Contingency Reserve for unforeseen events and expenses. For the last few years this has been £25,000 (around 50% of Operational Budget / 6 months) and was increased in 21/22 to £35,000 (2/3 of the OpEx budget)
- Earmarks or Reserves are planned expenses that stretch passed the forthcoming year (multi-year or future projects).
- Earmarks are not binding, only intentions: They can be changed by Council if circumstances change.
- Community Infrastructure Levy (CIL) Money, is limited in how it can be applied and cannot be used for the Budget.
- The Operational Budget is the plan for general operations of the Council for the forthcoming year. Again, if things change the budget line items can be amended if circumstances change.
- Changes to Earmarks and Budget lines should be approved at a meeting by a vote



Lyneham & Bradenstoke Parish Council

Current Year Budget (Page 1 of 2)

Gigaclear Payment

Held as Earmark

	Last Year 2021/22		Current Year 2022/23							
	Budget	Actual	B/Forward	Agreed Budget	Budget	Actual YTD	Projected	Committed	Total Spend	Remain
100 Administration										
1060 Wayleaves	£ -	£ 4,759	£ -	£ -	£ -	£ -	£ -	£ -	£ -	
1076 Precept	£ 52,704	£ 52,704	£ -	£ 52,704	£ 52,704	£ 52,704	£ -	£ -	£ 52,704	
1090 Bank Interest	£ -	£ 71	£ -	£ -	£ -	£ 278	£ -	£ -	£ 278	
1100 S106 & CIL Funding	£ -	£ 6,307	£ -	£ -	£ -	£ -	£ -	£ -	£ -	
	<u>£ 52,704</u>	<u>£ 63,841</u>	<u>£ -</u>	<u>£ 52,704</u>	<u>£ 52,704</u>	<u>£ 52,982</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 52,982</u>	
100 Administration										
4000 Salaries	£ 16,768	£ 14,252	£ -	£ 16,768	£ 16,768	£ 10,235	£ 8,000	£ -	£ 18,235	£ (1,467)
4001 Pensions	£ 1,232	£ 664	£ -	£ 1,232	£ 1,232	£ 385	£ 400	£ -	£ 785	£ 447
4010 Payroll Services	£ 125	£ 122	£ -	£ 125	£ 125	£ 104	£ 100	£ -	£ 204	£ (79)
4030 Bank Charges & Fees	£ -	£ 102	£ -	£ 100	£ 100	£ 47	£ 50	£ -	£ 97	£ 3
4040 Compensation & Payouts	£ -	£ 359	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4055 Hall Hire	£ 350	£ 207	£ -	£ 250	£ 250	£ 227	£ 120	£ -	£ 347	£ (97)
4060 Stationary & Postage	£ 300	£ 2	£ -	£ 100	£ 100	£ -	£ 100	£ -	£ 100	£ -
4065 Subscriptions	£ 1,300	£ 1,000	£ -	£ 1,300	£ 1,300	£ 913	£ 200	£ -	£ 1,113	£ 187
4070 Audit & Professional Fees	£ 800	£ 1,000	£ -	£ 1,000	£ 1,000	£ 740	£ 360	£ -	£ 1,100	£ (100)
4075 Insurance	£ 900	£ 913	£ -	£ 1,000	£ 1,000	£ 925	£ -	£ -	£ 925	£ 75
4080 Training	£ 1,500	£ 165	£ -	£ 1,000	£ 1,000	£ 130	£ 500	£ -	£ 630	£ 370
4085 IT Systems and Software	£ 1,500	£ 795	£ -	£ 1,000	£ 1,000	£ 642	£ 460	£ -	£ 1,102	£ (102)
4090 Mobile Phone	£ -	£ 60	£ -	£ 110	£ 110	£ -	£ 108	£ -	£ 108	£ 2
Overhead Expenditure	<u>£ 24,775</u>	<u>£ 19,641</u>	<u>£ -</u>	<u>£ 23,985</u>	<u>£ 23,985</u>	<u>£ 14,348</u>	<u>£ 10,398</u>	<u>£ -</u>	<u>£ 24,746</u>	<u>£ (761)</u>
120 Community										
4120 Newsletter	£ 2,000	£ -	£ -	£ 1,000	£ 1,000	£ -	£ -	£ -	£ -	£ 1,000
4125 Youth Work Support	£ 1,000	£ -	£ -	£ 1,000	£ 1,000	£ -	£ -	£ -	£ -	£ 1,000
4130 Defibrillators	£ 500	£ 399	£ -	£ 500	£ 500	£ 54	£ 432	£ -	£ 486	£ 14
4135 Grants & Donations	£ 5,000	£ 3,820	£ -	£ 5,000	£ 5,000	£ 500	£ -	£ -	£ 500	£ 4,500
4140 Poppy Wreaths	£ 100	£ 75	£ -	£ 100	£ 100	£ -	£ 50	£ -	£ 50	£ 50
4145 Neighbourhood Plan	£ -	£ 780	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	<u>£ 8,600</u>	<u>£ 5,074</u>	<u>£ -</u>	<u>£ 7,600</u>	<u>£ 7,600</u>	<u>£ 554</u>	<u>£ 482</u>	<u>£ -</u>	<u>£ 1,036</u>	<u>£ 6,564</u>
200 Maintenance										
4200 General Maintenance	£ 2,000	£ 3,799	£ -	£ 2,000	£ 2,000	£ -	£ -	£ -	£ -	£ 2,000
4201 Litter and Fly-Tipping	£ -	£ 175	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4205 Grass Cutting Contract	£ 8,500	£ 7,000	£ -	£ 8,500	£ 8,500	£ 4,800	£ 1,000	£ -	£ 5,800	£ 2,700
4210 Churchyard	£ 2,000	£ -	£ 2,000	£ 2,000	£ 4,000	£ 2,000	£ 2,000	£ -	£ 4,000	£ -
4215 Trees & Hedges	£ 2,000	£ -	£ -	£ 2,000	£ 2,000	£ 630	£ -	£ 550	£ 1,180	£ 820
4220 Flower Beds	£ 1,000	£ 1,789	£ -	£ 2,500	£ 2,500	£ 54	£ -	£ -	£ 54	£ 2,446
4230 Ainsworth Bench	£ -	£ 392	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4600 CATG Projects	£ -	£ 2,000	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	<u>£ 15,500</u>	<u>£ 15,154</u>	<u>£ 2,000</u>	<u>£ 17,000</u>	<u>£ 19,000</u>	<u>£ 7,484</u>	<u>£ 3,000</u>	<u>£ 550</u>	<u>£ 11,034</u>	<u>£ 7,966</u>

S106/CIL not included as part of budget

Grass Cutting much lower due to hot summer

£2000pa but carried forward due to late invoicing

Actual YTD are paid items to Nov. The Total Spend includes YTD and the Projected and/or Committed Spend



Lyneham & Bradenstoke Parish Council

Current Year Budget (Page 2 of 2)

	Last Year 2021/22			Current Year 2022/23							
	Budget	Actual		B/Forward	Agreed Budget	Budget	Actual YTD	Projected	Committed	Total Spend	Remain
<u>220 Play Parks</u>											
4200 General Maintenance	£ -	£ 1,765	£ -	£ -	£ 1,000	£ 1,000	£ 411	£ -	£ -	£ 411	£ 589
4240 Play Area & Inspections	£ 1,000	£ 165	£ -	£ -	£ 200	£ 200	£ 168	£ -	£ -	£ 168	£ 32
Overhead Expenditure	£ 1,000	£ 1,930	£ -	£ -	£ 1,200	£ 1,200	£ 579	£ -	£ -	£ 579	£ 621
<u>240 Allotments</u>											
1000 Allotments Income	£ 720	£ 570	£ 108	£ 720	£ 828	£ 548	£ -	£ -	£ -	£ 548	£ 280
Total Income	£ 720	£ 570	£ 108	£ 720	£ 828	£ 548	£ -	£ -	£ -	£ 548	£ 280
4200 General Maintenance	£ -	£ 500	£ -	£ -	£ 200	£ 200	£ -	£ -	£ -	£ -	£ 200
4260 Allotment Administration	£ -	£ -	£ -	£ -	£ -	£ 40	£ 40	£ -	£ -	£ 40	£ (40)
Overhead Expenditure	£ -	£ 500	£ -	£ -	£ 200	£ 200	£ 40	£ -	£ -	£ 40	£ 160
									Net	508	
<u>250 Bradenstoke Dog Park</u>											
4280 Bradenstoke Dog Park	£ -	£ -	£ -	£ -	£ -	£ -	£ 800	£ -	£ -	£ 800	£ (800)
	£ -	£ -				£ -	£ 800	£ -	£ -	£ 800	£ (800)
<u>260 Toilets</u>											
4200 General Maintenance	£ 150	£ -	£ -	£ -	£ 150	£ 150	£ -	£ -	£ -	£ -	£ 150
4300 Electricity	£ 518	£ 282	£ -	£ -	£ 300	£ 300	£ 236	£ 250	£ -	£ 486	£ (186)
4310 Cleaning	£ 5,600	£ 3,309	£ 2,737	£ -	£ 5,600	£ 8,337	£ 5,474	£ 2,280	£ -	£ 7,754	£ 583
4320 Water	£ 290	£ 212	£ -	£ -	£ 350	£ 350	£ -	£ -	£ -	£ -	£ 350
4330 Toilet Supplies	£ -	£ -	£ -	£ -	£ -	£ -	£ 502	£ -	£ -	£ 502	£ (502)
Overhead Expenditure	£ 6,558	£ 3,803	£ 2,737	£ -	£ 6,400	£ 9,137	£ 6,212	£ 2,530	£ -	£ 8,742	£ 395
<u>270 War Memorials</u>											
4400 War Memorial Maintenance	£ -	£ -				£ -	£ 2,228	£ -	£ -	£ 2,228	£ (2,228)
Overhead Expenditure	£ -	£ -				£ -	£ 2,228	£ -	£ -	£ 2,228	£ (2,228)
6000 plus Transfer from EMR	0	0				0	2228	0	0		
<u>Future Earmarks</u>											
Defib											
Election											
Total Amounts (excl War Memorial)	£ 56,433	£ 46,102			£ 56,385	£ 61,122	£ 29,217	£ 16,410	£ 550	£ 46,177	£ 14,945

Not budgeted for, needs to be included as separate cost center

Significant carry forward from last year due to late invoicing. Now paid monthly on order.

War Memorial work funded from Special Projects EMR, not budget



Proposal To Fund Unfunded Propositions

Unfunded Propositions

Wild Flw Fence, Hollow Way	£ 2,400
Trees 22/23	£ 13,760
Trees 23/24	£ 19,500

Funding Proposal

Special Projects EMR Available	£ 24,613
Wild Flw Fence, Hollow Way	£ (2,400)
Trees 22/23 (Unfunded Portion)	£ -
Future Balance of Spc Projects EMR	£ 22,213

Trees 22/23

Virement From Unused	£ 13,760
Funded From CIL	£ (5,966)
	£ 7,794

Utilise the £5966 unused budget Flower Beds, Trees and Grass Cutting for 21/22 To help offset - £5,966

Utilise CIL Funds on the basis that this is Open Space improvement

Funding Proposal - Trees 23/24

Special Projects EMR Available	£ 22,213
Trees 23/24 (Unfunded Portion)	£ -
Future Balance of Spc Projects EMR	£ 22,213

Trees 23/24

Budget Line 4215	£ 19,500
Funded From CIL	£ (5,000)
	£ 14,500

Budget Line For Trees Increased for 23/24 to help offset costs

Total CIL funds to be allocated to Tree / Open Space Rejuvenation Project is £22,294

Additional Planting costs can be added to this Total



Lyneham & Bradenstoke Parish Council

Budget Forecast – 5 Years (Page 1 of 2)

Salary provision for current year was insufficient

Hall Hire is higher now we are meeting "normally"

Large increase in Tree budget based on the extensive works needed – and likely to continue in the future

Not expecting much for flower bed costs based on current scenario

	2023/24 Proposal		Forecasted Budget				
	Budget	Increase	2024/25	2025/26	2026/27	2027/28	
<u>100 Administration</u>							
4000 Salaries	£ 18,782	£ 2,014	£ 19,346	£ 19,926	£ 20,524	£ 21,139	
4001 Pensions	£ 809	£ (423)	£ 833	£ 858	£ 884	£ 910	
4010 Payroll Services	£ 200	£ 75	£ 206	£ 212	£ 219	£ 225	
4030 Bank Charges & Fees	£ 125	£ 25	£ 125	£ 125	£ 125	£ 125	
4040 Compensation & Payouts	£ -	£ -	£ -	£ -	£ -	£ -	
4055 Hall Hire	£ 450	£ 200	£ 450	£ 450	£ 450	£ 450	
4060 Stationary & Postage	£ 100	£ -	£ 100	£ 100	£ 100	£ 100	
4065 Subscriptions	£ 1,300	£ -	£ 1,339	£ 1,379	£ 1,421	£ 1,463	
4070 Audit & Professional Fees	£ 1,100	£ 100	£ 1,133	£ 1,167	£ 1,202	£ 1,238	
4075 Insurance	£ 1,000	£ -	£ 1,030	£ 1,061	£ 1,093	£ 1,126	
4080 Training	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000	
4085 IT Systems and Software	£ 1,200	£ 200	£ 1,400	£ 1,442	£ 1,485	£ 1,530	
4090 Mobile Phone	£ 110	£ -	£ 113	£ 117	£ 120	£ 124	
Overhead Expenditure	£ 26,176	£ 2,191	£ 27,075	£ 27,837	£ 28,621	£ 29,430	
<u>120 Community</u>							
4120 Newsletter	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000	
4125 Youth Work Support	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000	
4130 Defibrillators	£ 500	£ -	£ 515	£ 530	£ 546	£ 563	
4135 Grants & Donations	£ 5,000	£ -	£ 5,000	£ 5,000	£ 5,000	£ 5,000	
4140 Poppy Wreaths	£ 100	£ -	£ 100	£ 100	£ 100	£ 100	
4145 Neighbourhood Plan	£ -	£ -	£ -	£ -	£ -	£ -	
Overhead Expenditure	£ 7,600	£ -	£ 7,615	£ 7,630	£ 7,646	£ 7,663	
<u>200 Maintenance</u>							
4200 General Maintenance	£ 2,000	£ -	£ 2,000	£ 2,000	£ 2,000	£ 2,000	
4201 Litter and Fly-Tipping	£ -	£ -	£ -	£ -	£ -	£ -	
4205 Grass Cutting Contract	£ 7,500	£ (1,000)	£ 7,500	£ 7,500	£ 7,500	£ 7,500	
4210 Churchyard	£ 2,000	£ -	£ 2,000	£ 2,000	£ 2,000	£ 2,000	
4215 Trees & Hedges	£ 5,000	£ 3,000	£ 6,000	£ 6,500	£ 7,000	£ 7,500	
4220 Flower Beds	£ 250	£ (2,250)	£ 250	£ 250	£ 250	£ 250	
4230 Ainsworth Bench	£ -	£ -	£ -	£ -	£ -	£ -	
4600 CATG Projects	£ -	£ -	£ -	£ -	£ -	£ -	
Overhead Expenditure	£ 16,750	£ (250)	£ 17,750	£ 18,250	£ 18,750	£ 19,250	

Assuming 18hrs with a likely 3% increase per year (This is agreed nationally)

IT costs will rise with an increase in Councillors

These are discretionary items that are often unused

Gradually increasing Tree budget over the 5 years to a more realistic level



Budget Forecast – 5 Years (Page 2 of 2)

Play Area Enhancements Can Be Covered By CIL funds but only for enhancements or replacements: Should not be used for maintenance

220 Play Parks

	2023/24 Proposal		Forecasted Budget			
	Budget	Increase	2024/25	2025/26	2026/27	2027/28
4200 General Maintenance	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4240 Play Area & Inspections	£ 200	£ -	£ 206	£ 212	£ 219	£ 225
Overhead Expenditure	£ 1,200	£ -	£ 1,206	£ 1,212	£ 1,219	£ 1,225

240 Allotments

1000 Allotments Income						
Total Income						
4200 General Maintenance	£ 200	£ -	£ 200	£ 200	£ 200	£ 200
4260 Allotment Administration	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 200	£ -	£ 200	£ 200	£ 200	£ 200

250 Bradenstoke Dog Park

4280 Bradenstoke Dog Park	£ 200	£ 200	£ 200	£ 200	£ 200	£ 200
	£ 200	£ 200	£ 200	£ 200	£ 200	£ 200

260 Toilets

4200 General Maintenance	£ 150	£ -	£ 150	£ 150	£ 150	£ 150
4300 Electricity	£ 1,000	£ 700	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4310 Cleaning	£ 5,472	£ (128)	£ 5,472	£ 5,472	£ 5,472	£ 5,472
4320 Water	£ 350	£ -	£ 350	£ 350	£ 350	£ 350
4330 Toilet Supplies	£ 500	£ 500	£ 500	£ 500	£ 500	£ 500
Overhead Expenditure	£ 7,472	£ 1,072	£ 7,472	£ 7,472	£ 7,472	£ 7,472

270 War Memorials

4400 War Memorial Maintenance	£ -	£ -				
Overhead Expenditure	£ -	£ -				
6000 plus Transfer from EMR						

Future Earmarks

Defib	£ 2,000		£ 1,000	£ 1,000	£ 1,000	£ 1,000
Election	£ 1,000		£ 1,000	£ 1,000	£ 1,000	£ 1,000

Total Amounts	£ 62,598	£ 6,213	£ 63,354	£ 64,632	£ 65,934	£ 67,260
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Electric Costs are rising but unknown.

New Rates In March, expecting 200% increase

Future Earmarks are needed to pay for Elections (no longer covered by WC) and Defib replacements



Summary Of Budget Requirements

Operation Budget For 23/24	£	62,598
Allotment Income	£	(880)
Total Required	£	61,718
Forecasted Underspend (Excl. CC-200)	£	(8,979)
Assuming 50% to Carry Forward	£	(4,489.50)
Precept Required	£	57,228
Precept Increase	£	4,524
Band D Amount Per Year	£	36.88
Band D Approx Increase Per Year	£	2.25
Band D Approx Increase Per Week	£	0.04

These are items not currently in plan (this excludes the known unspent items for Trees, Grass and Flower Beds)

Assuming half will not be spent before March 31st and will be carried forward to next year



Five Year Precept View

Forecasted Precept

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
Precept	£ 52,704	£ 55,615	£ 58,527	£ 61,438	£ 64,349	£ 67,260	
YoY Increase		£ 2,911	£ 2,911	£ 2,911	£ 2,911	£ 2,911	
	% Increase	6%	5%	5%	5%	5%	
	Real %	3%					
Shortfall		£ 1,613	£ 4,827	£ 3,194	£ 1,585	£ -	
						<u>£ 11,219</u>	Total Shortfall

- With the forecast budget of the next five years, the precept will need to rise to £67,260 by 27/28
- The **recommendation** is to increase the precept in equal amounts each year to ensure that the precept eventually covers the operations budget.
- Following this recommendation will leave a shortfall each year that will need to be made up from either the unspent areas of the budget each year and/or by using some of the Contingency Reserve money the council holds
 - The Council has £35,000 in Contingency Reserves. This reserve should be 40-50% of the Operations budget (£31,299 in 23/24, rising to £33,630 by 27/28).
 - The precept will rise naturally as houses are added to the village. For example, the tax base has risen from last year which means a precept value of £55,651 (a 6% increase) is actually only a 3% increase to the taxpayer. This is equivalent to £1.21 per year or 2p per week for a Band D house.
 - A precept to cover the full operations budget, without a shortfall, in 23/24 would be a rise of £2.25 or 4p per week for a Band D house.



Lyneham & Bradenstoke Parish Council

Historical and Comparative Precept Values

	Precept Amount	Band D Increase pa	Gap to Required	Gap To Proposal
Current Precept	£ 52,704.00			
0% Rise	£ 53,743.00	£ -	£ 3,485.10	£ 1,508.14
1% Rise	£ 54,286.00	£ 0.35	£ 2,942.10	£ 965.14
2% Rise	£ 54,814.00	£ 0.69	£ 2,414.10	£ 437.14
3% Rise	£ 55,357.00	£ 1.04	£ 1,871.10	£ (105.86)
6.5% Rise	£ 57,228.00	£ 2.25	£ 0.10	£ (1,976.86)

- The Precept should cover the Operations Budget (except for specific carry-forward items)
- The Precept should rise by £2.25 (per annum, per Band D home) to cover the proposed budget

Historical and Band Comparative Figures

Summary

Year	Taxbase	Precept	Total £ for Band D	Difference in £ for Band D	% change on last year for Band D
2022/23	1,522.12	£52,704.00	£34.63		
2023/24	1,551.92	£55,251.00	£35.60	£0.97	2.80%

To show the change across all Bands:

Year	A	B	C	D	E	F	G	H
2019/20	£18.27	£21.32	£24.36	£27.41	£33.50	£39.59	£45.68	£54.82
2020/21	£20.59	£24.02	£27.45	£30.88	£37.74	£44.60	£51.47	£61.76
2021/22	£23.23	£27.10	£30.97	£34.84	£42.58	£50.32	£58.07	£69.68
2022/23	£23.09	£26.93	£30.78	£34.63	£42.33	£50.02	£57.72	£69.26
2023/24	£23.73	£27.69	£31.64	£35.60	£43.51	£51.42	£59.33	£71.20
Difference for each Band £	£0.64	£0.76	£0.86	£0.97	£1.18	£1.40	£1.61	£1.94
% difference for each Band	2.77%	2.82%	2.79%	2.80%	2.79%	2.80%	2.79%	2.80%

Year	A	B	C	D	E	F	G	H	Tax Base	Grant	Precept	Total
2013/14	34.08	39.76	45.44	51.12	62.48	73.84	85.20	102.24	1,438.51	£2,058.12	£73,532.00	£75,590.12
2014/15	40.87	47.68	54.49	61.30	74.92	88.54	102.17	122.60	1,428.50	£1,337.78	£87,573.00	£88,910.78
2015/16	22.95	26.78	30.60	34.43	42.08	49.73	57.38	68.86	1,452.02	£976.58	£50,000.00	£50,976.58
2016/17	19.86	23.17	26.48	29.79	36.41	43.03	49.65	59.58	1,477.49	£175.78	£44,021.00	£44,196.78
2017/18	19.73	23.02	26.31	29.60	36.18	42.76	49.33	59.20	1,486.72	—	£44,000.00	£44,000.00
2018/19	20.83	24.30	27.77	31.24	38.18	45.12	52.07	62.48	1,502.69	—	£46,943.00	£46,943.00
2019/20	18.27	21.32	24.36	27.41	33.50	39.59	45.68	54.82	1,534.43	—	£42,063.00	£42,063.00
2020/21	20.59	24.02	27.45	30.88	37.74	44.60	51.47	61.76	1,577.34	—	£48,704.00	£48,704.00
2021/22	23.23	27.10	30.97	34.84	42.58	50.32	58.07	69.68	1,512.80	—	£52,704.00	£52,704.00
2022/23	23.09	26.93	30.78	34.63	42.33	50.02	57.72	69.26	1,522.12	—	£52,704.00	£52,704.00

£44,196 in 2016 is equivalent to
£55,409 in today's money

* Bank Of England Inflation Calculator



Lyneham & Bradenstoke Parish Council

Reserves / Earmarks Budget 2022/2023

	1/April	1/Nov	Forecast YE
Defibrillator Replacement (2024)	£4,000	£4,000	£4,000
Neighbourhood Development Plan Steering Group Funds	£1,051	£1,051	£1,051
LHFIG (CATG) Project contributions Earmark	£2,000	£0	£0
Special Projects Reserve	£26,841	£24,613	£22,213
General/Contingency Reserve (goal: min 6m OpEx)	£35,000	£35,000	£33,023
Groundworks Grant	£1,336	£1,336	£1,336
COVID-19 Grant	£9,991	£9,991	£9,991
CIL 14/10444/FUL	£8,378	£12,890	£12,890
CIL 15/09960/FUL	£11,421	£11,421	£11,421
CIL 17/04708/FUL	£1,344	£1,344	£1,344
CIL 16/01953/FUL	£5,912	£5,912	£0
CIL 15/08904/FUL	£2,053	£2,053	£171
CIL 17/12069/FUL	£0	£1,796	£1,796
Gigaclear Wayleave	£0	£4,759	£4,759
CIL-PL/2021/09817	£0	£0	£27,974
Total Of Reserves and Earmarks Held	£109,327	£116,166	£133,946

Hollow Way
Wildflower Fence

Reduced To Cover
Budget Shortfall

Funding for Tree /
Open Space
Rejuvenation
Project 23/24

Neighbourhood Development Plan Steering Group Funds - The Parish Council earmarked a total of £11,500 for this process over two financial years - 2017/18 and 2018/19. The Forecast is based on no further NDP costs and a moth-balling of the money pending future decisions on the plan,.

Groundworks Grant – awarded to the NDP Steering Group towards the Neighbourhood Development Plan process. Because the NDP Steering Group is a Parish Council project the funds had to be held in the Parish Councils bank account. £1336 was held by the Parish Council at the start of 2020/21

CIL-PL/2021/09817 – is expected to yield two further payments of £32,635.89 (totaling £65,271.78). Wiltshire Council is not currently in receipt of the funds, the payments are due to them on the 3rd August 2023 and the 30th January 2024 and the monies due to the Parish Council will be paid in the Calendar month following receipt of these payments. Note: CIL funds need to usually be spent or allocated within 5 years of receipt or face reversal.

GENERAL RESERVES / CONTINGENCY

General Reserves were set at £25000 for the 2020/21 financial year and for some years prior to that. This was increased to £35,000 for the 21/22 FY to ensure at least 6m of OpEx coverage. Best practice is that General Reserves should be set at 6 months of total spend for the year. General Reserves are required in the event there is some difficulty with receiving Income e.g. Precept, so that the Parish Council can continue to function and pay its bills.



Lyneham & Bradenstoke Parish Council

Precept Comparisons

Neighbour Parish Councils	Tax Base 21/22	Precept 21/22	21/22 Precept Band D
Bremhil	479	£9,283	£19.38
Clyffe Pypard	155	£3,000	£19.37
Hilmarton	310	£8,500	£26.76
Lyneham & Bradenstoke	1522	£52,704	£34.84 (£34.63)
Brinkworth	628	£26,473	£41.68
Tockenham	120	£7,000	£58.64
Christian Malford	355	£24,457	£68.83
Dauntsey	258	£20,000	£77.64
Average			£43.39

Neighbour Town Councils	Tax Base 21/22	Precept 21/22	21/22 Precept Band D
Lyneham & Bradenstoke	1522	£52,704	£34.84 (£34.63)
Royal Wootton Bassett	4697	£994,067	£211.62
Calne	6130	£1,321,444	£215.57
Chippenham	12598	£3,406,852	£270.44
Average			£183.12



Lyneham & Bradenstoke Parish Council

Recommendation

- With the forecast budget of the next five years, the precept will need to rise to £67,260 by 27/28 assuming a 3% inflation average
- The recommendation is to increase the precept in equal amounts each year to ensure that the precept eventually covers the operations budget.
- The recommended Precept of £55,651 for 23/24 is equivalent in today's terms to the long-term trend of where the Precept would be based on the pattern of rises since 2016, and inflation over the same period.
- By not increasing in 2022/23, there is more ground to potentially make up. This will be true for the forthcoming years unless discretionary spending (e.g. Grants, Newsletter) are cut.
- The Council has a number of operational and maintenance items that are long overdue (such as approx. £30,000 of Tree work)



Alternative Proposal 1 – 5 Years (Page 1 of 2)

	2023/24 Proposal		Forecasted Budget			
	Budget	Increase	2024/25	2025/26	2026/27	2027/28
<u>100 Administration</u>						
4000 Salaries	£ 18,782	£ 2,014	£ 19,346	£ 19,926	£ 20,524	£ 21,139
4001 Pensions	£ 809	£ (423)	£ 833	£ 858	£ 884	£ 910
4010 Payroll Services	£ 200	£ 75	£ 206	£ 212	£ 219	£ 225
4030 Bank Charges & Fees	£ 125	£ 25	£ 125	£ 125	£ 125	£ 125
4040 Compensation & Payouts	£ -	£ -	£ -	£ -	£ -	£ -
4055 Hall Hire	£ 450	£ 200	£ 450	£ 450	£ 450	£ 450
4060 Stationary & Postage	£ 100	£ -	£ 100	£ 100	£ 100	£ 100
4065 Subscriptions	£ 1,300	£ -	£ 1,339	£ 1,379	£ 1,421	£ 1,463
4070 Audit & Professional Fees	£ 1,100	£ 100	£ 1,133	£ 1,167	£ 1,202	£ 1,238
4075 Insurance	£ 1,000	£ -	£ 1,030	£ 1,061	£ 1,093	£ 1,126
4080 Training	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4085 IT Systems and Software	£ 1,200	£ 200	£ 1,236	£ 1,273	£ 1,311	£ 1,351
4090 Mobile Phone	£ 110	£ -	£ 113	£ 117	£ 120	£ 124
Overhead Expenditure	£ 26,176	£ 2,191	£ 26,911	£ 27,668	£ 28,447	£ 29,251
<u>120 Community</u>						
4120 Newsletter	£ 250	£ (750)	£ 250	£ 250	£ 250	£ 250
4125 Youth Work Support	£ -	£ (1,000)	£ -	£ -	£ -	£ -
4130 Defibrillators	£ 500	£ -	£ 515	£ 530	£ 546	£ 563
4135 Grants & Donations	£ 5,000	£ -	£ 5,000	£ 5,000	£ 5,000	£ 5,000
4140 Poppy Wreaths	£ 100	£ -	£ 100	£ 100	£ 100	£ 100
4145 Neighbourhood Plan	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 5,850	£ (1,750)	£ 5,865	£ 5,880	£ 5,896	£ 5,913
<u>200 Maintenance</u>						
4200 General Maintenance	£ 2,000	£ -	£ 2,000	£ 2,000	£ 2,000	£ 2,000
4201 Litter and Fly-Tipping	£ -	£ -	£ -	£ -	£ -	£ -
4205 Grass Cutting Contract	£ 7,500	£ (1,000)	£ 7,500	£ 7,500	£ 7,500	£ 7,500
4210 Churchyard	£ -	£ (2,000)	£ -	£ -	£ -	£ -
4215 Trees & Hedges	£ 5,000	£ 3,000	£ 6,000	£ 6,500	£ 7,000	£ 7,500
4220 Flower Beds	£ -	£ (2,500)	£ -	£ -	£ -	£ -
4230 Ainsworth Bench	£ -	£ -	£ -	£ -	£ -	£ -
4600 CATG Projects	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 14,500	£ (2,500)	£ 15,500	£ 16,000	£ 16,500	£ 17,000

No further support
for cutting
churchyard

Remove Flower Bed
provision

Remove Youth Work
Support, Reduce
Newsletter spend



Alternative Proposal 1 – 5 Years (Page 2 of 2)

	2023/24 Proposal				Forecasted Budget							
	Budget		Increase		2024/25		2025/26		2026/27		2027/28	
<u>220 Play Parks</u>												
4200 General Maintenance	£	1,000	£	-	£	1,000	£	1,000	£	1,000	£	1,000
4240 Play Area & Inspections	£	200	£	-	£	206	£	212	£	219	£	225
Overhead Expenditure	£	1,200	£	-	£	1,206	£	1,212	£	1,219	£	1,225
<u>240 Allotments</u>												
1000 Allotments Income												
Total Income												
4200 General Maintenance	£	200	£	-	£	200	£	200	£	200	£	200
4260 Allotment Administration	£	-	£	-	£	-	£	-	£	-	£	-
Overhead Expenditure	£	200	£	-	£	200	£	200	£	200	£	200
<u>250 Bradenstoke Dog Park</u>												
4280 Bradenstoke Dog Park	£	200	£	200	£	200	£	200	£	200	£	200
	£	200	£	200	£	200	£	200	£	200	£	200
<u>260 Toilets</u>												
4200 General Maintenance	£	150	£	-	£	150	£	150	£	150	£	150
4300 Electricity	£	500	£	200	£	500	£	500	£	500	£	500
4310 Cleaning	£	5,472	£	(128)	£	5,472	£	5,472	£	5,472	£	5,472
4320 Water	£	200	£	(150)	£	200	£	200	£	200	£	200
4330 Toilet Supplies	£	300	£	300	£	300	£	300	£	300	£	300
Overhead Expenditure	£	6,622	£	222	£	6,622	£	6,622	£	6,622	£	6,622
<u>270 War Memorials</u>												
4400 War Memorial Maintenance	£	-	£	-								
Overhead Expenditure	£	-	£	-								
6000 plus Transfer from EMR												
<u>Future Earmarks</u>												
Defib	£	2,000			£	1,000	£	1,000	£	1,000	£	1,000
Election	£	1,000			£	1,000	£	1,000	£	1,000	£	1,000
Total Amounts	£	57,748	£	1,363	£	58,504	£	59,782	£	61,084	£	62,410
(excl War Memorial)												

Close Toilets On Weekdays

Note: Council's 3-yr contract could potentially be re-negotiated if needed.



Summary Of Budget Requirements For Alternative Proposal 1

Operation Budget For 23/24	£	57,748
Allotment Income	£	(880)
Total Required	£	56,868
Forecasted Underspend (Excl. CC-200)	£	(8,979)
Assuming 50% to Carry Forward	£	(4,489.50)
Precept Required	£	52,378
Precept Increase	£	(326)
Band D Amount Per Year	£	33.75
Band D Approx Increase Per Year	£	(0.87)
Band D Approx Increase Per Week	£	(0.02)

These are items not currently in plan (this excludes the known unspent items for Trees, Grass and Flower Beds)

Assuming half will not be spent before March 31st and will be carried forward to next year

No material increase in Precept; slight drop



Lyneham & Bradenstoke Parish Council

NOT Recommended

- **Positives**

- Produces a balanced budget for 23/24 with no Precept charge increase

- **Negatives**

- Removes support for Youth Work, Churchyard and reduces Newsletter
- Closing Toilets during weekdays may bring maintenance issues and would require re-negotiation of the cleaning contract
- Does not resolve the long-term issue that the precept will need to rise, it just postpones it – Precept should still rise by £2000 to meet the long-term forecast or will need to rise by £2500 in 24/25



Alternative Proposal 2 – 5 Years (Page 1 of 2)

	2023/24 Proposal		Forecasted Budget			
	Budget	Increase	2024/25	2025/26	2026/27	2027/28
<u>100 Administration</u>						
4000 Salaries	£ 18,782	£ 2,014	£ 19,346	£ 19,926	£ 20,524	£ 21,139
4001 Pensions	£ 809	£ (423)	£ 833	£ 858	£ 884	£ 910
4010 Payroll Services	£ 200	£ 75	£ 206	£ 212	£ 219	£ 225
4030 Bank Charges & Fees	£ 125	£ 25	£ 125	£ 125	£ 125	£ 125
4040 Compensation & Payouts	£ -	£ -	£ -	£ -	£ -	£ -
4055 Hall Hire	£ 450	£ 200	£ 450	£ 450	£ 450	£ 450
4060 Stationary & Postage	£ 100	£ -	£ 100	£ 100	£ 100	£ 100
4065 Subscriptions	£ 1,300	£ -	£ 1,339	£ 1,379	£ 1,421	£ 1,463
4070 Audit & Professional Fees	£ 1,100	£ 100	£ 1,133	£ 1,167	£ 1,202	£ 1,238
4075 Insurance	£ 1,000	£ -	£ 1,030	£ 1,061	£ 1,093	£ 1,126
4080 Training	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4085 IT Systems and Software	£ 1,200	£ 200	£ 1,236	£ 1,273	£ 1,311	£ 1,351
4090 Mobile Phone	£ 110	£ -	£ 113	£ 117	£ 120	£ 124
Overhead Expenditure	£ 26,176	£ 2,191	£ 26,911	£ 27,668	£ 28,447	£ 29,251
<u>120 Community</u>						
4120 Newsletter	£ 250	£ (750)	£ 250	£ 250	£ 250	£ 250
4125 Youth Work Support	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4130 Defibrillators	£ 500	£ -	£ 515	£ 530	£ 546	£ 563
4135 Grants & Donations	£ 5,000	£ -	£ 5,000	£ 5,000	£ 5,000	£ 5,000
4140 Poppy Wreaths	£ 100	£ -	£ 100	£ 100	£ 100	£ 100
4145 Neighbourhood Plan	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 6,850	£ (750)	£ 6,865	£ 6,880	£ 6,896	£ 6,913
<u>200 Maintenance</u>						
4200 General Maintenance	£ 2,000	£ -	£ 2,000	£ 2,000	£ 2,000	£ 2,000
4201 Litter and Fly-Tipping	£ -	£ -	£ -	£ -	£ -	£ -
4205 Grass Cutting Contract	£ 7,500	£ (1,000)	£ 7,500	£ 7,500	£ 7,500	£ 7,500
4210 Churchyard	£ 2,000	£ -	£ 2,000	£ 2,000	£ 2,000	£ 2,000
4215 Trees & Hedges	£ 5,000	£ 3,000	£ 6,000	£ 6,500	£ 7,000	£ 7,500
4220 Flower Beds	£ -	£ (2,500)	£ -	£ -	£ -	£ -
4230 Ainsworth Bench	£ -	£ -	£ -	£ -	£ -	£ -
4600 CATG Projects	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 16,500	£ (500)	£ 17,500	£ 18,000	£ 18,500	£ 19,000

Reduce Newsletter spend

Remove Flower Bed provision



Alternative Proposal 2 – 5 Years (Page 2 of 2)

	2023/24 Proposal		Forecasted Budget			
	Budget	Increase	2024/25	2025/26	2026/27	2027/28
<u>220 Play Parks</u>						
4200 General Maintenance	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4240 Play Area & Inspections	£ 200	£ -	£ 206	£ 212	£ 219	£ 225
Overhead Expenditure	£ 1,200	£ -	£ 1,206	£ 1,212	£ 1,219	£ 1,225
<u>240 Allotments</u>						
1000 Allotments Income						
Total Income						
4200 General Maintenance	£ 200	£ -	£ 200	£ 200	£ 200	£ 200
4260 Allotment Administration	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 200	£ -	£ 200	£ 200	£ 200	£ 200
<u>250 Bradenstoke Dog Park</u>						
4280 Bradenstoke Dog Park	£ 200	£ 200	£ 200	£ 200	£ 200	£ 200
	£ 200	£ 200	£ 200	£ 200	£ 200	£ 200
<u>260 Toilets</u>						
4200 General Maintenance	£ 150	£ -	£ 150	£ 150	£ 150	£ 150
4300 Electricity	£ 286	£ (14)	£ 286	£ 286	£ 286	£ 286
4310 Cleaning	£ 1,563	£ (4,037)	£ 1,563	£ 1,563	£ 1,563	£ 1,563
4320 Water	£ 100	£ (250)	£ 100	£ 100	£ 100	£ 100
4330 Toilet Supplies	£ 143	£ 143	£ 143	£ 143	£ 143	£ 143
Overhead Expenditure	£ 2,242	£ (4,158)	£ 2,242	£ 2,242	£ 2,242	£ 2,242
<u>270 War Memorials</u>						
4400 War Memorial Maintenance	£ -	£ -				
Overhead Expenditure	£ -	£ -				
6000 plus Transfer from EMR						
<u>Future Earmarks</u>						
Defib	£ 2,000		£ 1,000	£ 1,000	£ 1,000	£ 1,000
Election	£ 1,000		£ 1,000	£ 1,000	£ 1,000	£ 1,000
Total Amounts (excl War Memorial)	£ 56,368	£ (17)	£ 57,124	£ 58,402	£ 59,704	£ 61,030

Close Toilets On Weekdays and assume 2/7ths of original projected costs

Assumes Council's 3-yr contract is re-negotiated at 2/7ths of current agreed rate (not confirmed)



Summary Of Budget Requirements For Alternative Proposal 2

Operation Budget For 23/24	£	56,368
Allotment Income	£	(880)
Total Required	£	55,488
Forecasted Underspend (Excl. CC-200)	£	(8,979)
Assuming 50% to Carry Forward	£	(4,489.50)
Precept Required	£	50,998
Precept Increase	£	(1,706)
Band D Amount Per Year	£	32.86
Band D Approx Increase Per Year	£	(1.76)
Band D Approx Increase Per Week	£	(0.03)

These are items not currently in plan (this excludes the known unspent items for Trees, Grass and Flower Beds)

Assuming half will not be spent before March 31st and will be carried forward to next year

Reduces current Precept

(Precept could be maintained at current level)



NOT Recommended

- **Positives**

- Produces a balanced budget for 23/24 with no Precept charge increase, and potentially a slight decrease (up to 2p per week)

- **Negatives**

- Closing Toilets during weekdays may bring maintenance issues and would require re-negotiation of the cleaning contract
- Assumes opening toilets only 2 days per week is actually 2/7th of the current costs – no proper analysis done, only conjecture.
 - Needs contract renegotiation and supplier would need to agree to changes
 - Water and Electric may not be 2/7th of the cost due to standing charges or increased usage
- Does not resolve the long-term issue that the precept will need to rise, it just postpones it – Precept should still rise by £1600 to meet the long-term forecast or will need to rise by £2000 in 24/25
- Council would be agreeing a budget on hypotheticals that will potentially cause an audit issue