

LAVERSTOCK & FORD PARISH COUNCIL

Report for Agenda Items 23.154 & 23.155 Budget and Precept 2024/25

Subject: Draft Budget and Precept for 2024-2025

Date: 16th December 2023

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1. Report Summary.

- 1.1 This report presents a revised proposal (v2) of a Budget and Precept requirement for the FY 2024-2025. The first draft was presented to the Finance and General Purposes Committee on 12th December. Some changes were made and these are detailed in section 3 below.

2. Background.

- 2.1 Wiltshire Council has been consulting on changes to the Council Tax Reduction (CTR) scheme. Two draft tax base figures were published in November. The first draft budget & precept was based on the lower tax base. On 12th December Wiltshire Council decided not to change the CTR scheme and published a third and final Tax Base.
- 2.2 The Tax Base for Laverstock and Ford Parish for 2024-2025 is **3951.96**. This figure records the number of Band D dwellings in the Parish and determines the amount that each household will be charged annually to provide the Parish precept.
- 2.3 VAT has been ignored for the purposes of the Budget.

3. Amendments to First Draft (v1)

The Finance and General Purposes Committee recommended the following changes to the first draft Budget and Precept.

- 3.1 Equipment and IT budget to be increased by £1,500 to allow for a laptop for a possible additional member of staff.
- 3.2 Increase Councillor Expenses budget by £250 for a Chair's Allowance.
- 3.3 To use CIL funding of £15,000 for part of the major project of pollarding all plane trees on the Green at Bishopdown Farm.
- 3.4 To use CIL funding of £10,000 for the Operations Committee requirement for information signs on Council owned public open space.

4. Capital Budget

- 4.1 A Capital Budget for Asset Replacement has been calculated using the same principle as 2023-24. Consumable items have been ignored. All other assets have been assigned a service life of 15, 20, 25 or 30 years. Their cost has been adjusted for inflation to current values and a replacement provision included in the Precept Requirement.
- 4.2 The Capital Asset Replacement budget has risen from £88,006 in 2023-24 to £91,597 in 2024-25.

5. Exceptions

- 5.1 No allowance has been made for the maintenance of the Longhedge Community Open Space (COS) or the Longhedge Eastern Park. The developer forecast that both areas would be ready for transfer in Spring 2024 but little progress has been made. The Council is holding £396,520 of funds for the maintenance of the COS and this will be indexed from 2019 to the point of transfer. The Eastern Park will come with £247,910 of maintenance funding which will also be indexed from 2019.

6. Use of Community Infrastructure Levy (CIL).

- 6.1 The Council currently holds £80,973 of CIL funding in its Reserves. The FGP Committee has requested, subject to Council approval, that £25,000 of CIL funding is used to support major projects planned by the Operations Committee (see 3.3 and 3.4 above).
- 6.2 CIL Regulations state that the funds must be used to support the development of the local area by funding.
 - a. The provision, improvement, replacement, operation or maintenance of infrastructure or
 - b. Anything else that is concerned with addressing the demands that development places on an area.

7. Budget and Precept Proposals.

- 7.1 The draft Revenue Budget expenditure and income is shown at Annex 1 to this report. Revenue Expenditure is £343,494, which is an increase of 25.1% on 2022-23. Revenue Income is £64,173, which is an increase of 92.7% due to high interest rates. Annex 2 to this report explains the expenditure for each cost centre.
- 7.2 Maintenance reserves contribute £46,796 to Revenue Income, up from £33,488 in 2023/24.

- 7.3 The draft net Revenue Budget is **£232,525**. The Capital Replacement Budget is **£91,597**.
- 7.4 This second draft of the Budget results in a Precept Requirement of **£324,122**. This is a 9.56% increase on 2023-24 and results in a Band D charge of **£82.02** a year. Band D is raised by 8.14% on 2023-24.

8. Comparison with other Councils.

- 8.1 Annex 3 compares the Band D charge of Laverstock & Ford with other large parishes in Wiltshire for the current financial year 2023-2024. Laverstock and Ford's Band D of £75.84 is the lowest of the eighteen parishes with a tax base over 2500. The average Band D of these parishes is £197.19. There are a further sixteen parishes with a tax base between 1000 and 2500. Their average Band D is £92.11.

9. Recommendations

- 9.1 That the Council considers the draft proposals set out in this report on a Budget and Precept for 2024-2025 and if content,
- a. That the Council approve a Revenue Budget of £232,525 and a Capital Budget of £91,597, and
 - b. That the Council approve the Precept Requirement for 2024-2025 of £324,122.

ANNEX 1 DRAFT BUDGET & PRECEPT 2024-2025 v2

DRAFT BUDGET & PRECEPT 2024-2025 v2

REVENUE EXPENDITURE			REVENUE INCOME		
Note	ADMINISTRATION				
1	Salaries Gross	180000	Lease/Rentals		5790
2	Mileage	2850	Insurance Rent		3383
3	Office Sundries & Expenses	5300	Newsletter Advertising		5000
4	Equipment inc IT	2500	Interest & Dividends		50000
5	Professional Fees	2940	TOTAL INCOME	D	64173
6	Subscriptions	2000			
7	Insurance	7104	FROM RESERVES		
8	Grants	10000	S106 Maintenance Reserves	E	46796
9	Newsletter	7700			
10	Community Engagement	2000	TOTAL REVENUE INCOME (D+E)	F	110969
11	Training	1500			
12	Cllr Expenses & Chair Allowance	500	REVENUE BUDGET (C-F)	G	232525
13	Business Support	5100			
14	Youth Support	5000	TO RESERVES		
15	Community Buildings	10000	Capital Asset Replacement	H	91597
	Total Administration	244494			
	ENVIRONMENT		CAPITAL BUDGET (=H)	I	91597
16	Bins & Litter	12500			
17	Grass Cutting & POS Maint.	35000	PRECEPT		
18	Trees	15000			
19	Infrastructure	6000	Precept Requirement 2024-25 (G+I)	J	324122
20	Play Parks-Maint. & Insp.	10500			
21	Highways & SIDs	5000	TAX BASE 2024-2025	K	3951.96
22	Salisbury City Cemetery	5000			
23	Community Farm Support	10000	BAND D (J/K)		£82.02
	Total Environment	99000	CHANGE ON 2023-24		
			2023-24 Precept £295,838	+	9.56%
C	Total Revenue Expenditure (A+B)	343494	2023-24 Band D £75.84	+	8.14%

ANNEX 2 – NOTES ON DRAFT BUDGET 2024-2025 v2

NOTES ON DRAFT BUDGET 2024-2025 v2

ADMINISTRATION

1.	Salaries Gross	£180,000. Set by Personnel Committee.
2.	Mileage.	£2,850. Unchanged.
3.	Office Sundries.	£5,300. Increased in line with current expenditure plus 5%.
4.	Equipment inc. IT	£2,500. Reduced from £3,000. New printer & one new laptop , plus contingency.
5.	Professional Fees	Internal Audit. £415. External Audit. £1,100 Payroll. £425 Legal. £1,000 Contingency. Total. £2,940.
6.	Subscriptions.	£2,000. WALC increase in electors. SLCC increase in Salaries. Inflation.
7.	Insurance.	£7,104. All Insurance including Buildings. Construction Index Inflation 10%. Other inflation 5%. No LTA discount. Insurance rent OSCC recharged as income.
8.	Grants.	£10,000. To reflect 2023-24 levels of grants.
9.	Newsletter.	£7,700. Increased for extra distribution.
10.	Community Engagement.	£2,000. Set by CCE Committee. Reduced from £7,870.
11.	Training.	£1,500. Unchanged. Underspent in 2023-24.
12.	Councillor Expenses.	£500. Increased for Chair's allowance. Underspent in 2023-24.
13.	Business Support.	£5,100. Reduced from £5,600. Based on 2023-24 expenditure on IT, Scribe, Mapping & Website. Increased by 5% inflation.
14.	Youth Support.	£5,000. Unchanged. Underspent in 2023-24.
15.	Community Buildings.	£10,000. Reduced from £30,000.
Total Administration		£244,4944

ENVIRONMENT

16. Bins & Litter **£12,500**. Unchanged. Based on Contract proposal by Idverde Ltd for 1 Jan 2024. Service only.
17. Grass Cutting & POS Maintenance.
£35,000. Increased due to above-inflation price increases by Hurdcott and extra play areas. Longhedge Community Open Space and Eastern Park (Infiltration basins) not included.
18. Trees. **£15,000**. Set by Operations Committee. £20,000 for Pollarding planes at Bishopdown, but with **£15,000 contribution from CIL**. £5,000 for survey work.
£5,000 emergency work and contingency.
19. Infrastructure **£6,000**. Bus shelter repairs £1,000. New Parish Office contribution £5,000. Set by Operations Committee.
POS information Boards £10,000 now from CIL.
20. Play Parks Maintenance & Inspection.
£10,500. 5% increase for inflation.
21. Highways & SIDs **£5,000**. Unchanged.
22. Salisbury City Cemetery.
£5,000. Increase for inflation.
23. Community Farm Support.
£10,000. Unchanged.

Total Environment £124,000

Total Revenue Expenditure £366,744

REVENUE INCOME

- Lease/Rentals **£5,790**. Unchanged.
Insurance Rent (OSCC) **£3,383**. Increased by Construction Index of 10% and without LTA discount.
Newsletter Advertising **£5,000**. Unchanged.
Interest & Dividends **£50,000**. Allowing for slight reduction in return in 2024/25.

Total Revenue Income £64,173

RESERVES CONTRIBUTION £46,796. Increased from £33,488.

ANNEX 3 – WILTSHIRE TOWNS & LARGE PARISHES BAND D 2023-2024

WILTSHIRE TOWNS & LARGE PARISHES Band D Tax 2023-2024

Parish	Tax base over 2500	Band D
Amesbury	4501.5	£139.70
Bradford on Avon	4144.5	£250.61
Calne	6327.5	£215.57
Chippenham	13290.2	£298.64
Corsham	4970.7	£226.68
Devizes	5981.9	£194.63
Durrington	2646.9	£103.89
Laverstock & Ford	3900.7	£75.84
Marlborough	3569.0	£231.80
Melksham	5915.9	£169.00
Melksham Without	2895.4	£84.71
Purton	2514.3	£140.11
Salisbury	15380.8	£335.00
Tidworth	2846.3	£189.29
Trowbridge	11870.9	£220.31
Warminster	6289.6	£212.82
Westbury	5563.1	£230.56
Royal Wootton Bassett	4736.8	£230.31
AVERAGE		£197.19

Parish	Tax Base 1000 - 2500	Band D
Alderbury	1019.3	£55.86
Bishops Cannings	1323.1	£56.69
Box	1775.8	£100.72
Bulford	1436.4	£39.95
Calne Without	1477.8	£21.72
Cricklade	1667.8	£222.17
Downton	1418.0	£106.49
Hilperton	1664.9	£14.28
Ludgershall	1803.4	£137.17
Lyneham & Bradenstoke	1551.9	£34.63
Malmesbury	2239.1	£229.05
Mere	1252.4	£148.74
Pewsey	1585.0	£94.64
Redlynch	1208.6	£38.84
St Paul Without	1062.0	£15.11
Wilton	1577.8	£157.71
AVERAGE		£92.11