

LAVERSTOCK & FORD PARISH COUNCIL

Report for Agenda Items PC25.153 and PC25.154, Budget & Precept for 2026-2027.

Subject: Report for Approval of Budget and Precept for 2026-2027.

Date: 12th December 2025

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1. Report Summary.

- 1.1 This is a report on proposed levels of expenditure and income for 2026-2027 and offers a Budget and Precept Requirement for the approval of the Council.
- 1.2 These proposals were discussed in detail at the Finance and General Purposes Committee held on 2nd December 2025. The Committee resolved to recommend them to the Full Council.

2. Background.

- 2.1 The Budget and Precept requirement can only be approved by Full Council. Wiltshire Council have requested that all precept requests are submitted by 20th January 2026.
- 2.2 The Tax Base for Laverstock and Ford Parish for 2026-2027 is **4021.87**. This is a 1.06% increase on 2025/26. The Tax Base records the equivalent number of Band D dwellings in the Parish and determines the amount that each household will be charged annually to provide the Parish precept.

3. Contribution from Earmarked Reserves

- 3.1 Maintenance funds from developers are written down by 5% per year and are used to subsidise Revenue Expenditure. The contribution from these Earmarked Reserves is **£56,342** in 2026-2027.

4. Capital Budget

- 4.1 A Capital Budget for Asset Replacement has been calculated using the same principle as previous years. 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 is **£99,889** in 2026-2027.

5. Exceptions

- 5.1 No allowance has been made for the maintenance of the three assets at Longhedge that have yet to be transferred to the Council. Viz. The Community Open Space, the Eastern Park and the Football Pitch and changing room 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 and Football Pitch will also come with substantial maintenance funding.

6. Budget and Precept Proposals

6.1 The Revenue Budget expenditure and income (4th draft) is shown at Annex 1 to this report. Revenue Expenditure is **£460,950**, which is an increase of 12.98% on 2025-26. Revenue Income is **£68,290**, which is a decrease of 14.95%. Annex 2 to this report explains the expenditure for each cost centre.

6.2 The Precept requirement is calculated as follows.

○ Revenue Expenditure	£460,950
○ Less Revenue Income	£68,290
○ Less Reserves Contribution	£56,342
○ Plus Capital Asset Replacement	£99,889

Total Precept Required	£436,207
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6.3 This Precept Requirement will result in Band D tax of **£108.46**. This is an increase on 2025-26 of £15.25 per year or 16.36%.

6.4 It should be noted that the average 2025-26 Band D of the 19 largest towns and parishes in Wiltshire, with a tax base over 2,500, is £230.14. The average of the next 16 parishes (tax base 1000-2500) is £105.12. The average Band D for England is £92.22.

7. Recommendations

7.1 That the Council approve Revenue Expenditure Budget for 2026-2027 of **£460,950**.

7.2 That the Council approve a Precept Requirement for 2026-2027 of **£436,207**.

Annex 1

Budget & Precept 2026-2027 Draft v4.xlsx

BUDGET & PRECEPT 2026-2027 4th draft					
	REVENUE EXPENDITURE		REVENUE INCOME		
	ADMINISTRATION				
1	Salaries Gross	243,000	Lease/Rentals		5,790
2	Mileage	2,850	Insurance Rent		3,500
3	Office Sundries & Expenses	5,750	Newsletter Advertising		5,000
4	Equipment inc IT	1,000	Interest & Dividends		54,000
5	Professional Fees	12,000			
6	Subscriptions	2,500	TOTAL INCOME	D	68,290
7	Insurance	7,300			
8	Grants	10,000			
9	Newsletter	8,800	FROM RESERVES		
10	Community Engagement	4,900	S106 Maintenance Reserves	E	56,342
11	Training	1,500			
12	Councillor & Chairs Allowance	5,000	TOTAL REVENUE INCOME (D+E)	F	124,632
13	Business Support	6,400			
14	Youth Support	12,000	NET REVENUE BUDGET (C-F)	G	336,318
15	Venues Support	30,000			
16	Age Support	5,000	TO RESERVES		
17	PWLB Loan	0	Capital Asset Replacement	H	99,889
A	Total Administration	358,000			
	ENVIRONMENT		CAPITAL BUDGET (=H)		
18	Bins & Litter	14,100			
19	Public Open Space Maintenance	41,600	PRECEPT		
20	Trees	26,000			
21	Infrastructure maintenance	1,000	Precept Requirement 2026-2027 (G+I)	J	436,207
22	Play Parks-Maint. & Insp.	9,900			
23	Highways & SIDs	5,000	TAX BASE 2026-2027	K	4021.87
24	Salisbury City Cemetery	5,350			
			BAND D (J/K)		£108.46
B	Total Environment	102,950	CHANGE ON 2025-26		
			2025-26 Precept £370,951	+	17.59%
C	Total Revenue Expenditure (A+B)	460,950	2025-26 Band D £93.21	+	16.36%

Annex 2

BUDGET & PRECEPT 2026-2027

Explanatory Notes on Draft Budget 2026-2027 v4

General: An inflation rate of 4% has been applied to all calculations except for salaries. The salary pay award is estimated at 3.5%.

REVENUE EXPENDITURE - ADMINISTRATION

1. Salaries. **£243,000**. A 15.17% increase on 2025-26. The SCP rates have increased in line with the Council's increased budget and responsibilities. The budget allows for a 3.5% pay award for 2026-27 and a 5% contingency to cover extra work by employees and any other employment issues.
2. Mileage. **£2,850**. Unchanged.
3. Office Sundries & Expenses. **£5,750**. Increased by inflation. Includes Operations Sundries.
4. Equipment inc IT. **£1,000**. Unchanged
5. Professional Fees. **£12,000**. 20% increase. £3,500 for HR & H&E advice. £2,500 for audit & payroll. £2,000 for charity & venue support. £3,000 for leases and land acquisition. £1,000 contingency.
6. Subscriptions. **£2,500**. 13.6% increase. To correct current overspend, NALC/WALC subscription linked to electors.
7. Insurance. **£7,300**. 5.8% increase due to imposed reinstatement cost increase on buildings by Zurich.
8. Grants. **£10,000** unchanged.
9. Newsletter. **£8,800**. 10% increase. A change of print supplier plus inflation.
10. Community Engagement, **£4,900**. Increased by £3,900. £1,500 to pay for publicity and advertising for new Councillors. £2,400 for a new Communication App requested by Communication Working Group.
11. Training. **£1,500**. Unchanged.
12. Councillor & Chairs Allowance. **£5,000**. A provisional estimate of the cost of introducing Councillor allowances.
13. Business Support. **£6,400**. Increased by inflation and a £400 increase in Scribe.
14. Youth Support. **£12,000**. Increased by £2,000 to compensate for absence of Area Board grant.
15. Venues Support. (previously Community Facility Support). **£30,000**.
16. Age Support. **£5,000**. A new provision based on an Area Board initiative.
17. PWLB Loan. **Nil**. Unlikely to be required in 2026-27.

A. Total Administration Revenue Expenditure £358,000. This is a 14.3% increase on 2025/26 (£313,200).

REVENUE EXPENDITURE – ENVIRONMENT

18. Bins and Litter. **£14,100.** Increased by inflation.

19. Public Open Space Maintenance. **£41,600.** Increased by inflation.

20. Trees. **£26,000.** A 30% increase. Option 2 as recommended by Operations officer.

21. Infrastructure maintenance. **£1,000.** Reduced by £500.

22. Play Parks Maintenance & Inspection. **£9,900.** Increased by inflation.

23. Highways & SIDs. **£5,000.** Underspent this year due to erratic and slow invoicing by Wiltshire Council. Any underspend will be returned to the General Reserve and used to support overspend next year.

24. Salisbury City Cemetery. **£5,350.** Increased by inflation. This is a maintenance contribution in return for discounted fees for Laverstock & Ford residents.

B. Total Environment Revenue Expenditure £102,950. An increase. of 8.6% on 2025/26 (£94,800)

C. TOTAL REVENUE EXPENDITURE £460,950. An increase of 12.98% on 2025/26 (£408,000)

REVENUE INCOME

Lease/Rentals **£5,790** Unchanged

Insurance Rent **£3,500.** Reduced by £1,000. From OSCC only. No contribution from HP Pavilion. Building reinstatement Insurance increased by 5%.

Newsletter Advertising **£5,000.** Fixed by HMRC unless we register for vat.

Interest & Dividends **£54,000.** Reduced by £11,000. Based on having an average of £1,770,000 on deposit. Split 80/20 between CCLA & Lloyds. Forecast rate for CCLA 3.25%, Lloyds 2%.

D. TOTAL INCOME £68,290. A reduction of 14.95% due to anticipated fall in yield on treasury deposits.

CONTRIBUTION FROM RESERVES

In accordance with the Council's Reserves Policy, Earmarked Maintenance Reserves shall be written down annually by 5% and these funds shall be allocated to

the Revenue Budget to support the Precept and cover routine maintenance operations.

FROM RESERVES.

E. £56,342. The same as the current year. In the next FY (2027/28) this contribution will fall as the first maintenance contribution received in 2012 is spent.

TO RESERVES

H. Capital Asset Replacement

£99,889. A provision very similar to last year in spite of many deletions and additions to assets. The total value of assets for which provision has been made is £2.521m. The greatest provision is for play areas, which are given an expected life of 25 years and have a replacement cost at current values of £2,079,164.