

LAVERSTOCK & FORD PARISH COUNCIL

Report for Agenda Item FGP25.052 Review of Initial Draft Budget 2026/27

Subject: Review of Initial Draft Budget 2026/27

Date: 2nd November 2025

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1. Report Summary.

- 1.1 This report, prepared before the publication of the draft Tax Base for 2026-2027, examines possible changes and increases to revenue expenditure for the FY 2026/27 and their possible effect on the Precept and Band D charge.

2. Background.

- 2.1 The draft Tax Base for Laverstock and Ford will be published on 6th November 2025. From this figure detailed proposals can be prepared for the Precept requirement for the FY 2026/27.
- 2.2 The deadline for the submission of a precept requirement is Tuesday 20th January 2027.
- 2.3 The Finance and General Purposes Committee can recommend a budget and precept but the final approval must be made by Full Council. The last opportunity to approve a budget and precept will be the Council meeting on Monday 19th January 2027.

3. Report

- 3.1 Annex A shows a draft proposal for Revenue Expenditure in 2026/27. The total of £464,700 is a 13.9% increase on 2025/26. The items in red on the right side of sheet have not been amended. Revenue income, the contribution from reserves, the Capital Asset Replacement budget, and of course the Tax Base.
- 3.2 Annex B gives an explanation of how each of the budget lines were calculated. An inflation rate of 4% has been applied.
- 3.3 These are initial proposals for discussion at FGP. A new draft will be prepared when the tax base has been published and will be presented to Council on 17th November.

4. Recommendation.

- 4.1 That the Finance & General Purposes Committee consider the proposals for each of the budget lines and recommend changes for the preparation of the 3rd draft.

Annex A

Budget & Precept 2026-2027 Draft v2.xlsx

BUDGET & PRECEPT 2026-2027 2nd draft					
	REVENUE EXPENDITURE		REVENUE INCOME		
	ADMINISTRATION				
1	Salaries Gross	243,000	Lease/Rentals		5,790
2	Mileage	2,850	Insurance Rent		4,500
3	Office Sundries & Expenses	6,200	Newsletter Advertising		5,000
4	Equipment inc IT	1,000	Interest & Dividends		65,000
5	Professional Fees	12,000			
6	Subscriptions	2,500	TOTAL INCOME	D	80,290
7	Insurance	7,300			
8	Grants	10,000			
9	Newsletter	8,800	FROM RESERVES		
10	Community Engagement	1,000	S106 Maintenance Reserves	E	56,342
11	Training	1,500			
12	Councillor & Chairs Allowance	14,600	TOTAL REVENUE INCOME (D+E)	F	136,632
13	Business Support	6,000			
14	Youth Support	10,000	NET REVENUE BUDGET (C-F)	G	328,068
15	Venues Support	30,000			
16	Elections	0	TO RESERVES		
17	PWLB Loan	5,000	Capital Asset Replacement	H	99,583
A	Total Administration	361,750			
	ENVIRONMENT		CAPITAL BUDGET (=H)	I	99,583
18	Bins & Litter	14,100			
19	Public Open Space Maintenance	41,600	PRECEPT		
20	Trees	26,000			
21	Infrastructure maintenance	1,000	Precept Requirement 2025-2026 (G+I)	J	427,651
22	Play Parks-Maint. & Insp.	9,900			
23	Highways & SIDs	5,000	TAX BASE 2025-2026	K	3979.67
24	Salisbury City Cemetery	5,350			
			BAND D (J/K)		£107.46
B	Total Environment	102,950	CHANGE ON 2024-25		
			2025-26 Precept £370,951	+	15.29%
C	Total Revenue Expenditure (A+B)	464,700	2025-26 Band D £93.21	+	15.29%

Annex B

BUDGET & PRECEPT 2026-2027

Explanatory Notes on Draft Budget 2026-2027 v2

General: An inflation rate of 4% has been applied to all calculations except for salaries. Salaries are increased by 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 budget and responsibilities. This allows for a 3.5% pay award for 2025-26 and a 5% contingency to cover extra work by employees and any other staffing issues.
2. Mileage. £2,850. Unchanged.
3. Office Sundries & Expenses. £6,200. A 12.7% increase on 2025/26. Allows for the current overspend and 4% 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, £1,000. Unchanged.
11. Training. £1,500. Unchanged.
12. Councillor & Chairs Allowance. £14,600. As recommended by Report PC25.127.
13. Business Support. £6,000. Increased by inflation.
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. Restored to 2024/25 level.

16. Elections. Nil.

17. PWLB Loan. £5,000. Unchanged.

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. Increased by inflation.

Total Revenue Expenditure has increased by £56,700 or 13.9%. Administration by £48,550. Environment by £8,150.