

SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

FORECASTED FINAL POSITION 2023/24,
DRAFT BUDGET &
PRECEPT REQUIREMENTS 2024/25

EXPENDITURE/RESERVES - FORECAST & BUDGET

ITEM	EXPENDITURE APR-SEPT 2023/24										----- FORECAST -----					2023-24		EXPENDITURE 2024/25			Comments
	ADMINISTRATION	BUDGET 23/24	ACTUAL APR-SEPT 23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-23	TOTAL	VARIANCE	PROPOSED BUDGET									
1	Clerks' Wage	3,504.64	1,987.78	310.80	260.48	260.48	260.48	260.48	260.48	3,600.98	-96.34	3,908.06	1	2023-24 overspend. 2024-25 reduced contingency/added pay scale review							
2	Working from home a/l	312.00	156.00	26.00	26.00	26.00	26	26	26	312.00	0.00	312.00	2								
3	Expenses	172.08	94.83	4.88	16.74	16.74	16.74	16.74	16.74	183.41	-11.33	119.88	3	2023/24 includes mileage allowance							
4	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114.75	4	Mileage separated for 2024/25							
5	Clerk Training	473.60	0.00	20.72	23.68	23.68	0.00	0.00	0.00	68.08	405.52	513.60	5	Does PC want to move some allocation to building reserves for CILCA							
6	LALC Annual Training Scheme	120.00	96.00	0.00	0.00	0.00	0.00	0.00	0.00	96.00	24.00	127.80	6	6.5% increase estimated							
7	Councillor Training	100.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	100.00	7								
8	Councillor Expenses	60.00	16.20	0.00	0.00	0.00	0.00	0.00	0.00	16.20	43.80	60.00	8								
9	IT	210.45	0.00	0.00	0.00	110.50	4.99	4.99	4.99	125.47	84.98	135.38	9								
10	Laptop	175.00	0.00	0.00	0.00	175.00	0.00	0.00	0.00	175.00	0.00	0.00	10	one off cost							
11	Publishing	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	11								
12	Hall Hire	288.00	182.00	20.00	20.00	20.00	16.00	0.00	16.00	274.00	14.00	208.00	12								
13	Liability insurance	437.00	437.00	0.00	0.00	0.00	0.00	0.00	0.00	437.00	0.00	465.41	13	6.5% increase estimated							
14	LALC Membership	174.13	0.00	0.00	0.00	0.00	0.00	0.00	174.13	174.13	0.00	185.45	14	6.5% increase estimated							
15	ICO	40.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	40.00	0.00	42.60	15	6.5% increase estimated							
16	Internal Audit	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	319.50	16	6.5% increase estimated							
	SUB TOTAL	6,416.90	2,969.81	432.40	386.90	632.40	324.21	308.21	798.34	5,852.27	564.63	6,662.42									
VILLAGE MAINTENANCE											VARIANCE	PROPOSED BUDGET									
17	Grass Cutting	1197	958.50	159.60	0.00	0.00	0.00	0.00	79.80	1,197.90	-£0.90	1,197.00	17	in contract until Mar-26							
18	Grounds Person	1,086.00	1,086.00	0.00	0.00	0.00	0.00	0.00	0.00	1,086.00	£0.00	1,086.00	18	in contract until Mar-26							
19	Defibrillators	200.00	100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00	£0.00	200.00	19								
20	Anglian Water	40.00	29.75	0.00	0.00	0.00	0.00	0.00	10.00	39.75	£0.25	0.00	20	To disconnect							
	SUB TOTAL	2,523.00	2,174.25	159.60	0.00	0.00	0.00	0.00	189.80	2,523.65	-0.65	2,483.00									
TOTAL EXPENDITURE											£563.98	9,145.42									
RESERVES 2023/24																					
TAKEN FROM RESERVES																					
	CONTINGENCY RESERVES	BUDGET 23/24	ACTUAL APR-SEPT 23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-23	TOTAL	CARRY FORWARD	PROPOSED BUDGET	RESERVES START FY								
21	3 month operating costs	£1,383.40	0.00							0.00	£1,383.40	£2,099.14	£3,482.54	21	Estimate Contingency 2024/25 minus carry over						
22	Emergency repairs	0	0.00							0.00	£0.00	£500.00	£500.00	22	New item - unexpected repairs/maintenance (e.g. removal fall tree)						
	SUB TOTAL	1,383.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,383.40	2,599.14	£3,982.54								
TAKEN FROM RESERVES																					
	EARMARKED RESERVES	BUDGET 23/24	ACTUAL APR-SEPT 23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-23	TOTAL	CARRY FORWARD	PROPOSED BUDGET	RESERVES START FY								
23	Elections	2,600.00	116.28							116.28	£2,483.72	997.28	£3,481.00	23	Updated costing minus existing contingency balance						
24	Grants	100	0.00							0.00	£100.00	0	£100.00	24	no additions - carried over						
25	Defibrillators (replacement)	100	0.00							0.00	£100.00	100	£200.00	25	Building reserves £100 x 10 years - replacement cost £1000						
26	Laptop (replacement)	100	0.00							0.00	£100.00	100	£200.00	26	Building reserves £100 x 5 year - replacement cost £500						
27	Printer (replacement)	30	0.00							0.00	£30.00	30	£60.00	27	Building reserves £30 x 5 year - replacement cost £150						
28	Earmarked CILS**	4,016.56	0.00							0.00	£4,016.56	0.00	£4,016.56	28	no additions - carried over						
29	Park Charity	0.00	0.00							0.00	£0.00	0.00	£0.00	29							
30	Neighbourhood plan	0.00	0.00							0.00	£0.00	0.00	£0.00	30							
31	Section 137 spend	0.00	0.00							0.00	£0.00	2,000.00	£2,000.00	31	Allocated amount for Section 137 spends - Consult Business Plan?						
	SUB TOTAL	6,946.56	116.28	0.00	0.00	0.00	0.00	0.00	0.00	116.28	6,830.28	3,227.28	£10,057.56								
TOTAL RESERVES											8,213.68	5,826.42	£14,040.10								
TOTAL											17,269.86	5,260.34	592.00	386.90	632.40	324.21	308.21	988.14	8,492.20	£23,185.52	Total budget start FY

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INCOME FORECAST & BUDGET

Income	----- FORECAST -----									2024/25 BUDGET	
	23/24	APR-SEPT 23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-23	TOTAL		
Precept	12,139.00	12,139.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,139.00	0.00
CIL Payments	0.00	97.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.47	0.00
Allotment Rent	30.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	30.00	30.00
VAT Reclaim	566.49	566.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566.49	419.08
Bank Interest	0.00	9.01	5.88	0.00	0.00	0.00	0.00	0.00	0.00	14.89	0.00
Grants from local authorities	0.00	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	0.00
TOTAL INCOME	12,735.49	12,986.97	5.88	0.00	30.00	0.00	0.00	0.00	0.00	13,022.85	449.08

H/Y Actual plus forecast VAT on Grass cutting

Cash at bank

2023/24 Summary		£
Opening Balance		5,761.42
Expected Income at Y/E		13,022.85
TOTAL		18,784.27

Minus expenditure

Forecast expenditure at Y/E	8,375.92
Spend from reserves	116.28
31/03/24	10,292.07

Minus reserves

Allocated Reserves Balance 2023/24	8,213.68
BALANCE to carry forward	2,078.39

Park Charity Account

Funds	TBC
Cash at bank	
PayPal	
Amazon Smile	
PayPal funds	
Fundraising cash	
TOTAL	

PRECEPT 2024/25

DETERMINING THE PRECEPT FOR THE YEAR AHEAD

2024/25	£
Balance Y/E (excluding unspent reserves)	2,078.39
Expected income	449.08
TOTAL funds available	2,527.47

Budget figures

Estimate Expenditure	9,145.42
Contingency / Reserves Budget	5,826.42
TOTAL budget	14,971.84

PRECEPT REQUIRED	12,444.37
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Budget total minus funds available

Estimated Cash at bank

2024/25 Summary		£
Opening Balance		10,292.07
Income FY (income plus precept)		12,893.45
TOTAL		23,185.52

IMPACT ON COUNCIL TAX

2023/24 - 2024/25 comparisons	2023/24	2024/25
Tax Base (Band D equivalents) - Estimate 23/24	217.87	217.87
Precept (Council Tax Charge) (C divided by D) £ yearly (Precept requirement divided by Tax Base)	55.26	56.66
Council Tax Increase/Decrease (+/-)		2.54%
Additional info: Council tax paid per month	£4.60	£ 4.72

Above figures calculated after WLDC contribution deduction

	£
2023/24 Precept (minus £100 WLDC contribution)	12,039.00
2024/25 Precept (minus £100 WLDC contribution)	12,344.37

Note for Parishioners

Your Council Tax is made up of a number of elements which fluctuate but determine the total amount charged.

This includes;

- Parish Precept (the amount the Parish Council requires to fund its services)
- Amount of grant from West Lindsey District Council
- Tax Base (the number of properties in the Parish)
- Local Council Tax Support Scheme (amount of financial support given to Parishioners on low income)
- Council Tax Discounts and exemptions (e.g. single person discount)

It is possible therefore, that the Parish Council does not change its Precept and yet the Council Tax charged to you may increase/decrease due to the other factors above.

NOTES AND QUERIES

NOTES 2023-24

CLERK WAGES 23/24 @ £11.84 / HR		Hours
Basic	4 Hrs x 52 wks	208
Meetings	4 Hrs x 12 mnths	48
Contingency Over time at 40hrs per year		40
TOTAL HOURS		296

Monthly average basic/mtgs - 256 hours divided by 12
Forecast figures Oct 26.25hrs (budget taking hours up)
Forecast figures Nov-Mar 22 hours estimated

TOTAL WAGES @ £11.84 / HR £3,504.64

Budget shows overspend

CLERK EXPENSES (estimates)		£
Postage/stationary per month		£5.00
Printer ink cartridges per month		£4.99
Subtotal (per month)		£9.99
SUBTOTAL YEAR		£119.88
Mileage / Clerk Travel - YEAR NBs, banking 15miles p/mnth x 11mnth 165miles x £0.45		£52.20
TOTAL SPEND		£172.08

Current actual spends includes travel/mileage - to separate for 24-25 budget
Mileage at around £6.75 per month (15 miles at £0.45)
Forecast figures inc. £6.75 mileage plus
£9.99 (Ink/Postage/Stationary)
no mileage expected to LALC headquarters

Clerk mileage included in Expenses for 2023/24

CLERK TRAINING 23/24 @ £11.84 / HR		Hours
Training Days		40
TOTAL HOURS		40
CLERK TRAINING @ £11.84 / HR		£473.60

no spend for Q1 and Q2
Q3/4 Forecast figures - training booked for Oct, Nov and Dec

Councillor training
£100 allocated

October forecast - expected invoices for NP Training attended CN/AN

IT Breakdown		£
Microsoft packages		10.5
gov.uk registration		110
Gov.uk email support		24.95
Anti-Virus		65
TOTAL SPEND		210.45

estimate - to acquire
For two years - plus VAT
£4.99 per month (figures based on Nov-Mar)
estimate - to acquire

NOTES 2024-25

CLERK WAGES 24/25 @ £12.84 / HR ESTIMATE		Hours
Basic	4 Hrs x 52 wks	208
Meetings	4 Hrs x 10 months	40
Contingency Over time/special projects: 3 hours a month x 12m		36
TOTAL HOURS		284

Estimated hourly increase by £1

SUBTOTAL Wages @ £12.84 / HR £3,646.56

Pay scale review - back pay £261.50

based on 23/24 back pay

TOTAL WAGES FOR YEAR £3,908.06

CLERK EXPENSES (estimates)		£
Postage/stationary per month		£5.00
Printer ink cartridges per month		£4.99
Subtotal		£9.99
TOTAL SPEND		£119.88

mileage removed

CLERK MILEAGE @ £0.45/ PER MILE		Miles
Travel to training		90
NBs, banking 15m p/mnth x 11 165 miles x £0.45		165
TOTAL MILEAGE		255
CLERK MILEAGE @ £0.45 / PM		£114.75

Based on x2 days travel to and from LALC headquarters

Excludes 5 weeks a/l where no mileage is expected

CLERK TRAINING 24/25 @ £12.84 / HR		Hours
Training Days		40
TOTAL HOURS		40
CLERK TRAINING @ £12.84 / HR		£513.60

IT Breakdown		£
Microsoft packages		10.5
gov.uk registration		
Gov.uk email support		59.88
Anti-Virus		65
TOTAL SPEND		135.38

estimate - to acquire
£110 payable 25/26
£4.99 per month (figures based on Apr-Mar)
estimate - to acquire

11	Hall Hire	Hours	
	12 x 2.5 Hours (Council mtgs)	30	currently billed 2.5 hours per meeting - Clerk to amend
	1 x 2 Hours (APM)	2	
	4 x 2 hours (EOM / other)	4	
	Total hours	36	
	TOTAL SPEND (£8 p/h)	£288.00	

11	Hall Hire	Hours	
	10 x 2 Hours (Council mtgs)	20	Clerk to reflect 2 hours in future bookings
	1 x 2 Hours (APM)	2	
	4 x 2 hours (EOM)	4	
	Total hours	26	
	TOTAL SPEND (£8 p/h)	£208.00	

14	Grass cutting @ £79.80 per cut	No. of cuts	
	April	2	
	May	1	
	June	3	
	July	2	
	August	2	
	September	2	
	October	2	based on figures from 2022/23
	March	1	based on figures from 2022/23
	TOTAL SPEND	1197	

14	No change expected - in contract till end March 2026	
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Income note VAT Estimated VAT per cut £13.30
Cut due Oct-23 - Mar24 3
Estimated VAT to be added to H/Y Actual £39.90

21	Contingency @ 3 Month basic expenditure	Year spend divided by 12 x 3	
	Clerk's Wage	£876.16	
	WFH Allowance	£78.00	
	Clerk Expenses	£43.02	
	Clerk Travel	£0.00	
	IT Costs	£14.97	includes only email support
	Hall Hire	£72.00	
	Grass cutting	£299.25	
	Grounds Person	£271.50	
	TOTAL SPEND	£1,383.40	

21	Contingency @ 6 Month basic expenditure	Year spend / by 12 x 6	
	Clerk's Wage	£1,954.03	
	WFH Allowance	£156.00	
	Clerk Expenses	£59.94	
	Clerk Travel	£37.13	
	IT Costs	£29.94	
	Hall Hire	£104.00	
	Grass cutting	£598.50	
	Grounds person	£543.00	
	TOTAL SPEND	£3,482.54	

Small Parishes recommended to have 12 months of expenditure for contingency

Increased budget to include 6 month basic expenditure

minus training travel includes only email support at £4.99 per month

23	Elections Reserve	
	Figures from WLDC Oct-23	
	Contested election 1000 electors and below	£3,000
	Provision of poll cards £1 per electorate (481)	£481
	TOTAL	£3,481

28	CIL payment summary	
	Year	£
	CILS 2021/22	209.18
	CILS 2022/23	3709.91
	CILS 2023/24	97.47
	TOTAL	4016.56

23	Elections Reserve	
	Figures from WLDC Oct-23	
	Contested election 1000 electors and below	£3,000
	Provision of poll cards £1 per electorate (481)	£481
	TOTAL	£3,481

31	23/2024	£9.93	481
	Zero in budget	per electorate	No. electorates

31	Reduce/increase/omit?
	Consult Business Plan

This refers to a section of the Local Government Act 1972, usually known simply as "Section 137", which enables a local council to incur expenditure which is "in the interests of and will directly benefit its area or any part of it and some or all of its inhabitants".

Section 137 is used when there is no other specific power available and confers powers to make grants to voluntary bodies, fund raising events, organisations providing not for profit public services, and to contribute to charities and disaster appeals. The benefit accruing must be commensurate with the expenditure incurred, which is a decision for the council.

Examples of s.137 expenditure include village histories, plaques, prizes, flood relief, landscaping and flower shows. Section 137 expenditure is limited to a specified amount each year, which is then multiplied by the number of electors in the parish. The set amount is updated and advised by DCLG annually.