

**BUDGET APPROVED AT COUNCIL MEETING
ON 12 DECEMBER 2022**

**Lyminge Parish Council
Budget for year ended 31 March 2024**

Indexation													11.10%
	SET BY	COST CODE	Budget 2019-20	Actual Spend 2019/20	Budget 2020-21	Actual Spend 2020/21	Budget 2021-22	Actual Spend 2021/22	Budget 2022-23	Spend YTD (to end Sept) 2022/23	Forecast for year end 2022/23	Proposed Budget 2023-24	Notes (CPI to Oct 2022 is 11.1%. Costs are indexed unless noted otherwise)
HR	F&A	Clerk's/RFO's salaries	11,000.00	11,489.42	11,000.00	11,546.45	12,000.00	14,746.00	21,737.00	11,558.00	22,000.00	23,130.00	Assumes nationally agreed increase of 5%
	F&A	Council's NIC	300.00	394.64	300.00	366.29	400.00	347.00	2,254.00	463.00	926.00	1,190.00	
	F&A	Council's Pension Costs	600.00	275.63	200.00	211.45	300.00	215.00	685.00	180.00	660.00	460.00	
ADMIN	F&A	Clerk's mobile	400.00	212.42	250.00	308.30	200.00	242.00	210.00	290.00	580.00	600.00	Includes surplus mobile for previous RFO
	F&A	Clerk/RFO Home Office Allowance				n/a	180.00	90.00	250.00	312.00	624.00	624.00	E312 tax-free for Clerk and RFO
	F&A	Council travel	550.00	341.47	500.00	391.98	500.00	332.00	520.00	775.00	1,000.00	670.00	Reflects new pattern for new Clerk and RFO
	F&A	Insurance	850.00	830.44	850.00	711.54	900.00	759.00	940.00		799.00	1,021.00	Cost will include new playparks
	F&A	Meeting Costs	550.00	368.75	350.00	299.90	350.00	536.00	370.00	223.00	444.00	580.00	Increases expected to be 50-60%
	F&A	New Office Equipment	200.00	570.31	850.00	809.90	850.00	1,325.00	890.00	780.00	780.00		New assets - nothing required
	F&A	Newsletter/Advertising	700.00	786.80	1,200.00	962.67	1,200.00	1,159.00	1,260.00	500.00	1,000.00	1,400.00	
	F&A	Ink & Stationery	400.00	392.39	400.00	157.88	400.00	288.00	420.00	200.00	350.00	470.00	
	F&A	Postage	75.00	71.03	70.00	25.04	70.00		70.00		50.00	80.00	
	F&A	Training	600.00	713.10	1,000.00	298.00	800.00		840.00	427.00	700.00	930.00	
F&A	Sundries	100.00	125.41	100.00	63.75	100.00		100.00		100.00	110.00		
F&A	Website / IT			800.00	325.00	200.00	667.00	210.00	649.00	1,000.00	750.00	Estimate	
SERVICES	F&A	External Audit Fee	200.00	300.00	300.00	200.00	300.00	360.00	310.00		310.00	420.00	Fee scale has been notified
	F&A	Internal Audit Fee	125.00	100.00	100.00	100.00	100.00	120.00	100.00	120.00	120.00	130.00	Estimate
	F&A	Subscriptions	1,200.00	1,098.38	1,200.00	1,276.62	1,350.00	1,332.00	1,420.00	1,577.00	1,577.00	1,750.00	Based on 2022/23 actual indexed
	F&A	Health and Safety Inspection	2,550.00	497.00	500.00	497.00	550.00	596.00	580.00	588.00	588.00	650.00	Based on 2022/23 actual indexed
s137	FULL	s137 Grants + Donations	8,000.00	7,845.00	8,000.00	8,553.00	8,000.00	3,458.00	8,000.00		4,000.00	7,600.00	Could be increased but there is no pressure on this amount
	FULL	Church clock illumination s137 (youth club)	1,000.00	685.00	800.00	0.00	800.00	N/A				400.00	Long standing grant now separately itemised
	FULL	Chair's Allowance	150.00	100.00	150.00	148.99	150.00	93.00	150.00		150.00	150.00	Could be increased but there is no pressure on this amount
	FULL	VE Day/Queen's Platinum Jubilee			300.00				4,000.00	4,638.00	4,638.00		
Asset management	FULL	Maintenance + Groundwork	7,000.00	4,797.44	7,000.00	13,686.75	8,000.00	9,229.00	8,450.00	3,621.00	6,000.00	9,180.00	
	FULL	Legal Fees											
	FULL	Rp/Rplc Parish Eqp	4,500.00	10,864.05	4,500.00	12,786.32	4,500.00	8,585.00	4,650.00			1,000.00	Reduced given substantial spend in recent years
	FULL	Highways/Public realm improvements			6,000.00	4,192.40							
FULL	Small scale environmental improvements				n/a	5,000.00	1,508.00	5,000.00	3,068.00	4,000.00	5,000.00	Indexed and rounded up	
SUB-TOTAL RECURRING EXPENDITURE			41,050.00	42,858.68	46,720.00	57,819.23	47,200.00	45,987.00	63,416.00	29,968.00	54,996.00	58,295.00	
FULL	Election											3,200.00	Confirmed by FHDC
FULL	St Eadburg's Well/Well Road wall repairs	0.00		2,000.00	0.00	10,000.00	6,340.00	N/A					
FULL	Court Lodge Green improvements				n/a	10,000.00	10,736.00	N/A					
FULL	Skate park improvements							20,000.00					E30k estimated cost. Deferred from 2022/23 due to Playpark scheme.
FULL	Neighbourhood Plan											10,000.00	Estimate
FULL	Tayne/Jubilee Field playparks							5,000.00					
SUB-TOTAL ONE-OFF PROJECTS FROM PRECEPT			0.00	0.00	2,000.00	0.00	20,000.00	17,076.00	25,000.00	0.00	0.00	13,200.00	
FULL	Public realm improvements											5,000.00	Improvements to Station Road carpark
FULL	Jubilee Field running track repair/replacement				n/a	6,500.00		27,000.00	0.00	0.00			Part of E40k covered also from Grants/levies
FULL	Tayne/Jubilee Field playparks	6,000.00	3,508.00	6,000.00	178.28	3,000.00			0.00	102,230.00			
SUB-TOTAL EXPENDITURE FROM RESERVES			6,000.00	3,508.00	6,000.00	178.28	9,500.00	0.00	27,000.00	0.00	102,230.00	5,000.00	
FULL	Jubilee Field running track repair/replacement							13,000.00				55,000.00	Estimate uplifted based on E36k quote in 2021
FULL	Skate Park refurbishment											45,000.00	Estimate uplifted based on E30k estimate in 2021
FULL	Tayne/Jubilee Field playparks							135,000.00					
SUB-TOTAL EXPENDITURE FROM GRANTS/LEVIES			0.00	0.00	0.00	0.00	0.00	0.00	148,000.00	0.00	68,000.00	100,000.00	
BUDGETED EXPENDITURE TOTAL			47,050.00	46,366.68	54,720.00	57,997.51	76,700.00	63,063.00	263,416.00	29,968.00	225,226.00	176,495.00	
BUDGETED PRECEPT			39,466.00	39,465.00	54,720.00	54,720.00	67,718.00	67,718.00	88,033.40		88,033.40	107,495.00	22.1% increase covers budget spend and restores reserves used on playparks

INCOME	Budget 2019-20	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Actual 2021/22	Budget 2022-23	Actual YTD (to end Sept) 2022/23	Forecast for year end 2022/23	Proposed Budget 2023-24
Precept	39,466.00	39,465.00	54,720.00	54,720.00	67,718.00	67,718.00	88,033.40	88,033.40	88,033.40	107,495.00
Ground Hire	50.00	50.00		50.00	50.00					
Football Field Hire	0.00	-	-	-	-					
Wayleave	16.60	-	16.60	17.22	16.60					
Allotments	205.00	113.32	200.00	101.25	200.00		200.00	45.00	45.00	
Interest	490.00	478.43	500.00	109.60	500.00		100.00	17.85	17.85	
Grants	0.00			1,050.00			42,000.00		68,000.00	
Refunds	0.00	0.00	-	-	-					
CIL										100,000.00
S106 allocation							25,000.00			
Sundry						5,628.00		897.89	897.89	
From/(To) LPC Reserves	6,822.40	6,259.93	(766.60)	1,949.44	8,215.40	(4,655.00)	27,016.00	(59,026.14)	68,231.86	(31,000.00)
Total Income	47,050.00	46,366.68	54,720.00	57,997.51	76,700.00	68,691.00	263,416.00	29,968.00	225,226.00	176,495.00

Transfer in 2023/24 to restore reserves

Lyminge Parish Council
Year ended 31 March 2024

Allocation of cash reserves

	31 March 2022	31 March 2023	Proposal for 2023/24	Notes
General reserve	£ 34,000	£ 36,000	£ 29,200	Set at 50% of recurring budgeted expenditure
Highways improvements	£ 12,000	£ 13,800	£ 8,800	£5k transferred to budget. Allows significant projects to be undertaken at short notice
Replace running track	£ 6,500	£ 26,000		Deferred from 2022/23. To be covered from CIL in 2023/24
TOTAL:	£ 52,500	£ 75,800	£ 38,000	
Projected reserves B/F from 2022/23			-£ 7,000	Rounded up
Transfer from/(to) Precept for 2023/24			£ 31,000	After projected free reserves b/f, this is required from precept to restore reserves

Current cash in hand at 30 Sep 2022

Savings accounts	55,700.00
Current accounts	79,900.00
Grants receivable	42,000.00
	Folkestone and Hythe
	District Council CIL
	14,175.00
	From FHDC for Mount
	11,825.00
	Pleasant/Meriden
	Park playparks
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Total cash assets	203,600.00
Committed for new playparks	(170,230.00)
Projected outturn for 2022/23	(25,028.00)
	Total projected spend for year is £224,326 of which £29,968 was spend in 6mth ended 30 Sep 2022
Back-pay from pay review	(1,350.24)
	Agreed at meeting on 30 November 2022
Free reserves C/F	<u>6,991.76</u>

Note: NALC guidance is that the general reserve should be set at a reasonable level to meet unexpected expenditure in the year, typically at a level equivalent to between 3 and 12 months' expenditure. Nothing more than this general guidance is provided.

Lyminge Parish Council
Year ended 31 March 2024

Provisions for 2023/24

New provisions for 2023/24	Total provisions for 2023/24	Environment	Description	Notes
£ 5,000	£ 5,000	Natural	Small scale environmental projects	Fund against which to charge ad hoc projects. First created in 2021/22 but fully utilised each year.
£ 3,200	£ 3,200	Social	Election	£2k for Lyminge and £1.2k for Etchinghill
£ 5,000	£ 5,000	Built	Public realm improvements	Principally to address the area of the noticeboards in Station Road carpark
£ 10,000	£ 10,000	Built/Social	Neighbourhood Plan	Precise costs currently undefined but there is an expectation of some cost as the plan is developed
£ 25,000	£ 45,000	Built/Social	Skate Park	Deferred project from 2022/23. To be covered from CIL when received
£ 15,000	£ 55,000	Built/Social	Jubilee Field running track	Deferred project from 2022/23. To be covered from CIL when received

Total £ 123,200

Lyminge Parish Council
Year ended 31 March 2024

Precept Setting for Accounts Years 2019/20 to 2023/24

	Accounts Year	2019/20	2020/21	2021/22	2022/23	2023/24	
Council	Equivalent Number of "D" band properties ("TAX BASE")	1164.17	1162.27	1135.53	1147.75	1174.97	Provisional figure provided by Folkestone and Hythe District Council
	Last Years Council Tax	£32.60	£33.90	£47.08	£59.64	£76.70	
	This Year's Proposed Council Tax for a Band D property	£33.90	£47.08	£59.64	£76.70	£91.49	Calculated as Precept divided by Tax Base
	Proposed Precept	£39,466	£54,720	£67,718	£88,033	£107,495	
	% Proposed Precept Increase	3.6%	38.7%	23.75%	30.00%	22.11%	
Household	Annual % Increase to household	4.0%	38.9%	26.7%	28.6%	19.3%	
	Annual £ Increase to household	£1.30	£13.18	£12.56	£17.06	£14.79	
	Weekly £ Increase to household	£0.025	£0.25	£0.242	£0.328	£0.284	