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## Table 1. CLERICAL COST BREAKDOWN

Updated for review and adoption by Full Council on 15.01.24

NALC pay scale	£ per hour	Hours per week	£ per annum	Pension Contribution ***	
				BPC @ 21.9%	Clerk @ 6.5%
			TAKEN FROM PRECEPT	TAKEN FROM SALARY	

### CURRENT (2023/24) SALARY BREAKDOWN

LC2 SCP 30 *	19.87	25.0	25831.00	5656.99	1679.02
<b>ANNUAL TOTAL</b>			<b>25831.00</b>	<b>5656.99</b>	<b>1679.02</b>

### PROPOSED BUDGET FOR 2024/25 SALARY

NALC pay scale	£ per hour	Hours per week	£ per annum	Pension Contribution ***	
				BPC @ 21.9%	Clerk @ 6.5%
SALARY: LC2 SCP 30 *	19.87	25.0	25831.00	5656.99	1679.02

Contingency budget for overtime and/or clerical cover **	19.87	25.0	496.75	No pension contribution required on OT	
Contingency budget for possible contractual 2024/25 pay increase subject to union negotiations.			1350	310	N/A as from salary

\* Rate taken from 23/24 NALC pay scale as published November 23.

\*\* It is essential to include an amount for potential overtime payments or clerical cover if required, to ensure the correct amount is available and the budget is not exceeded. I have allowed for 25 hours at my current rate, applicable if for overtime but, if additional cover the rate for a locum is unknown. It is hoped this will not be needed and if still available at the end of the FY to be carried forward.

\*\*\* Rates set by Local Government Pension Scheme actuaries.

	= Per Annum from precept budget 2024/25
	= Not from additional budget. From salary, already part of budget

**Table 2. ADMINISTRATION COST BREAKDOWN**

Updated for review and adoption by Full Council on 15.01.24

	DETAIL	BUDGET 23/24	Proposed 24/25	NOTES
IT	.gov.uk website domain	0	40	2 year contract (£80)
	Website Support contract	600	600	Provider advised no increase for the next FY.
	Website hosting	60	60	
	Email Hosting of various BPC emails	175	180	We have 12 separate email addresses at £1 per month however there may be a stages when more emails are needed to cover the handover period to new council members.
	Multi Device Management	0	0	Now fixed a new contract, free as its for less than 20 devices owned.
	Device & Laptop contingency	745	800	Reserves at end of FY 2023/24 will be £1260. Budget is based on ... Current replacement value of 12 Tablets @ approx £180 each, 1 Laptop @ approx £800 = £2,960 spread over 4 years (expected life, although may be longer). A further £60 has been added for inflation.
	<b>TOTAL</b>	<b>1580</b>	<b>1680</b>	

Clerical Expenses	Rent	2160	2600	Rent increased from January 2024. £2,400 plus contingency for potential increase in Jan 25
	CC Service charge agreement	372	450	Confirmation of this estimate received from BCC. Subject to minor adjustments.
	Stationery	600	600	Includes manuals & books, toner, paper & stationery, postage, storage.
	BPC mobile	204	204	Fixed.
	Annual Parish (Electors) Meeting	100	100	
	Accounting package	562	562	Scribe. No increase indicated by provider, allow 10% contingency in case.
	Mapping subscription	133	133	Parish Online subscription. No increase indicated by provider, allow 10% contingency in case.
	Payroll services	150	156	Small increase notified by provider.
	<b>TOTAL</b>	<b>4281</b>	<b>4805</b>	

Subs	DALC (includes NALC)	800	750	Both worked out on the Council's precept, in bands or a percentage. Increases inevitable. for other possible subscriptions
	SLCC	275	300	
	Coningency		0	
	<b>TOTAL</b>	<b>1075</b>	<b>1050</b>	

Elections	Payable to the principal authority for all services relating to a local council election.	250	0	There will balance of £6707.44 at the end of this FY. A full election for this parish will be IRO £3.5k. Similar if a mid-term by-election is called. Continue to accumulate a reserve but the amount can be reduced while the reserve is healthy.
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Audit Fee	Internal Audit & Report	250	300	Contingency allows for possible increase as rate of increase not yet provided.
	External Audit	450	500	
	<b>TOTAL</b>	<b>700</b>	<b>800</b>	

Insurance	Original Premium	2000	2306	Fixed fee, some minor changes to asset register anticipated, see below for this and contingency required.
	Contingency for premium increase	0	500	As above, due to acquired assets throughout the FY.
	Asset Valuation & Report	100	100	To build up a reserve for the asset evaluation process, at least once every 5/6 years. Current reserve has been used for premium shortfall. Re-evaluation not due until at least 2025/26. Current reserve is nil.
	<b>TOTAL</b>	<b>2000</b>	<b>2906</b>	

Training	Clerk CPD	400	400	for opportunities to undertake CPD throughout the FY
	New Councillor training	400	200	New Council Training expense are hard to estimate, depends if new members are required, and found!
	Councillor CPD	300	300	DALC fees have increased, and they are constantly changing their training programme, it's hard to know what will be available, its relevance and cost.
	<b>TOTAL</b>	<b>1100</b>	<b>900</b>	

**ADMINISTRATION TOTAL 12141**

**Table 3. ASSET MANAGEMENT COST BREAKDOWN**

Updated for review and adoption by the Full Council on 15.01.24

ASSET	DETAIL	BPC Budget 23/24	Proposed budget 24/25	NOTES
OPEN RECREATION SPACES, PLAY AREAS & MUGA	Green Spaces Contract for general maintenance	8450	8350	Contract Awarded to BGS.
	Budget for general weeding	0	2350	based on 3hrs per week at the average contractor rate, with small contingency.
	Reserve for additional work at open spaces & playgrounds	1000	500	Covers replacement parts and upkeep of existing play equipment. Reduced as much equipment is new and will not require attention this year.
	Annual playground inspections	180	200	Increase anticipated, contingency added
	Monthly playground inspections	180	200	By Wally at average of 1hr per calendar month, he will inspect both areas twice a month in May - August.
	Tree works: Assessment & recommended works plus emergency works if required	0	1500	£500 for tree inspection in 2024/5 (current reserve @ 31.03.24 will be £300). Additional tree works at open spaces, after care for the new tree planting and rewilded areas, etc. including an external contractor to water new trees using a bowser.
	Orchard management	300	300	Not part of any contract. Budget covers annual work recommended to keep the orchard in good health as a one-off instruction session, and further work as required.
	Small Gardens Contract	0	1200	Contract Awarded to Miss Moffat Gardening.
	Lawns Toilets Caretaker	2060	2060	Contract with P. Walton extended.
	Utilities for Lawns Toilets & MUGA floodlights	500	800	fixed utilities rates but unpredictable usage and maintenance. Rates increased recently, awaiting smart meter as their estimates are terrible! Income on lights but unpredictable and depends on court usage.
	Other expenses for MUGA & Toilets	400	400	To cover any additional care-taker duties required, on hourly rate & materials.
	Waste Bin emptying contract wih TDC	0	3410	3 bins at £14.00 per empty 21 weeks of 2 empties per week & 31 weeks of 1 empty per week = £3,066. plus a contingency of 20 empties and £64 admin charge.
	Reserve: Contingency for MUGA resurfacing	500	500	For future use. Quote to be sought for a more realistic value and timescale until work will be required. Reserve at 31.03.24 will be £500.
Bishops Avenue Car Parks	450	450	For business rates. Any possible increase is unknown. Contingency available for unpredicted works, if required, with balance of the handover grant.	
	<b>TOTAL</b>	<b>14020</b>	<b>22220</b>	
St Johns Churchyard	Maintenance Contract (part of Green Spaces)	4840	5000	As per contract awarded to BGS.
	Additional cost	0	500	Necessary? There always seems to be something crop up!
	<b>TOTAL</b>	<b>4840</b>	<b>5500</b>	
Fore Street Toilets	Caretaker	3090	3090	Contract with P. Walton extended.
	Utilites	1000	1200	New slightly reduced rate negotiated for energy, water remains the same. Unlikely to see a significant difference either way
	2023/4 internal redecoration	0	1200	As per quote, with small contingency for material
	Repairs & additional expenses	200	300	Necessary? There always seems to be something crop up!
	<b>TOTAL</b>	<b>4290</b>	<b>5790</b>	

### Table 4. OTHER COSTS BREAKDOWN

Updated for review and adopted by the Full Council on 15.01.24

	BUDGET HEADING	BPC BUDGET		NOTES
		ACTUAL 23/24	PROPOSED 24/25	
<b>POTENTIAL SPEND OR STARTER RESERVES FOR FUTURE PROJECTS</b> (Balance to be carried forward or reallocated at end of FY)	Queens Platinum Jubilee Queens Memorial Kings Coronation	1150	0	<i>balance to be carried forward to purchase bench, if not completed before 31.03.24</i>
	Climate Emergency Actions	0	0	<i>Not necessary as no projects yet agreed and there is still a balance of the Climate Action National Lottery grant available. Be used for BAP &amp; CRP</i>
	Scout Hut Project	1000	0	<i>Unknown. No expenses predicted in the next FY.</i>
	D-day 80th in 2024		400	<i>Budget for a possible community event?</i>
	War Memorial	1000	500	<i>to build a contingency for future WM maintenance, transfer to AM heading. To be under Asset Management.</i>
	Remembrance	0	250	<i>Set a specific budget for the civic ceremonies and event, wreath/RBL donation. traffic management, refreshments, etc.</i>
	<b>TOTAL</b>	<b>3150</b>	<b>1150</b>	

### Charge to Burial Account

2024/25 Clerical costs	£36,645
per week	704.71
per hour	£28.19

2024/25 Admin Costs	£12,141
per week	233.48
per hour	£9.34

Burial charge hourly rate	£37.53
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average hours per week	2.5
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Charge per week	£93.82
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47 working weeks per year	<b>£4,409</b> to be deducted from budget for precept total
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**For Info only: BURIAL ACCOUNT RESERVE (Not from Precept)**

RESERVE BALANCE at 01.04.19		52846.44
2019/20	Income	15227.00
	Expenditure	4682.57
RESERVE BALANCE at 01.04.20		63390.87
2020/21	Income	13094.00
	Expenditure	5158.41
RESERVE BALANCE at 01.04.21		71326.46
less admin charge to burial account		2722.00
2021/22	Expenditure	8524.86
	Income	26315.00
RESERVE BALANCE at 01.04.22		86394.60
less 22/23 admin charge to burial account		2841.00
2022/23	Expenditure	9637.12
	Income	17590.00
RESERVE BALANCE at 01.04.23		91506.48
less 23/24 admin charge to burial account		4952.00
2023/24 to 31.12.23	Expenditure	9000.57
	Income	18800.00
RESERVE BALANCE at 31.12.23		96353.91

<b>Predicted expenditure for 2024/25</b>		
BGS Annual Contract	6400	
Scribe Cemetery package	580	
Clerical assistance with burial record keeping (estimate as rate to be agreed)	500	
Maintenance of flower beds/rose garden (estimate based on previous)	800	
Tree inspection & recommended work (estimate based on previous)	800	9080
Admin charge (at an average of 2.5 hrs per week)	4409	
Total		£13,489

**DRAFT PROPOSED BPC BUDGET & PRECEPT FOR FY 2024/25 - For Full Council at the meeting to be held 15.01.24**

		APPROVED BUDGET 23/24	PRELIMINARY BUDGET PROPOSAL 24/25	NOTES FOR INFORMATION
<b>PERSONNEL</b> (SALARY, CLERICAL COVER, EMPLOYERS PENSION CONTRIBUTION, EMPLOYERS NI CONTRBUTIONS)	Clerical Salary	24531	25831	Breakdown shown in Table 1 - Clerical Costs
	NALC payrise contingency	1200	1350	Contingency for rise to the payscale rates, which will be negotiated during the same financial year. Based on changes made during this current FY.
	Employers N.I.	3000	3000	Estimated. Applicable rates unknown.
	Clerical contingency	472	497	Contingency for admin support/overtime eg. additional/exception time-limited tasks, locum sick leave cover, if required. If unused at the end of the FY this can be carried over for the same purpose or redirected into general reserve.
	Pension: Employers contirbution includes Employers pension contribution on increase	5622	5967	Breakdown shown in Table 1 also.
<b>SUBTOTAL</b>		<b>34825</b>	<b>36645</b>	
<b>ADMINISTRATION</b> (OFFICE RENT, STATIONERY, HARD & SOFTWARE, PHONE & BROADBAND, ELECTIONS, AUDITS, INSURANCE, TRAINING, CLERKS & MEMBERS EXPENSES)	IT	1580	1680	Breakdown shown in Table 2 - Administration costs
	OFFICE EXPENSES	4281	4805	
	Subscriptions	1075	1050	
	Elections	250	0	
	Audit Fee	700	800	
	Insurance	2100	2906	
	Training	1100	900	
<b>SUBTOTAL</b>		<b>11086</b>	<b>12141</b>	
<b>ASSET MANAGEMENT</b> (MUGA, OPEN SPACES, PLAYGROUNDS, WAR MEM, NOTICEBOARDS, BENCHES, CAR PARKS, ST JOHNS CLOSED CHURCHYARD, FORE ST TOILETS)	MUGA & Lawns facilities, Green Spaces Management & general Asset Maintenance	14020	22220	Breakdown shown in Table 3 - Asset Management costs
	Public Toilets Fore St	4290	5790	
	St Johns Closed Church Yard	4840	5500	
	Defibs	500	500	for general maintenance when required. Increased as we have more units, some now aging (battery packs, cabinets, not the units themselves).
	Night Landing Site	50	50	building reserve for inspections and maintenance when required
<b>SUBTOTAL</b>		<b>23700</b>	<b>34060</b>	
<b>BPC Grant Giving</b>	BPC Grants (or S137 if BPC loses GPC)	1000	1000	Keep same as previous year
<b>BERT</b>	BERT & Gritting	200	400	limited grant funding available, stocks may need replenishing/updating.
<b>OTHER PROJECTS</b>	Other projects	3150	1150	Breakdown shown in Table 4
<b>CONTINGENCY</b>	Contingency (General Reserve)	1000	1000	General reserves need to be rebuilt to safe guard for inflation, potential transferred assets, etc.
<b>TOTAL BUDGET</b>		<b>£74,961</b>	<b>£86,396</b>	<b>DRAFT 2024/25 BPC BUDGET CONSIDERATIONS</b>
<b>less Burial Account charge</b>		<b>£4,952</b>	<b>£4,409</b>	<b>Admin charge (to the Burial Account) to be deducted from Precept claim</b>
<b>2022/23 BPC BUDGET &amp; PRECEPT TOTAL</b>		<b>£70,009</b>	<b>£81,986</b>	<b>DRAFT 2024/25 BPC PRECEPT CONSIDERATIONS</b>
			11,977	increase to BPC precept (2023/4 to 2024/25)
			17.11%	



## PROPOSED 2024/2025 BUDGET & PRECEPT Shown for property bands

for information at the Full Council meeting to be held 15.01.24

Property Banding	A	B	C	D	E	F	G	H	Provides precept	% change to previous precept	£ change to previous precept
	6/9	7/9	8/9	9/9 (1)	11/9	13/9	15/9	18/9			
Actual 2022/23	£33.29	£38.84	£44.39	£49.94	£61.04	£72.14	£83.23	99.88	£64,959		
Actual 2023/24	£36.69	£42.80	£48.92	£55.03	£67.26	£79.49	£91.72	110.06	£70,009		
Proposed BPC budget & precept for 2024/25 less burial charge	£42.80	£49.94	£57.07	£64.20	£78.47	£92.74	£107.00	£128.40	£81,986	17.11%	£11,977
Annual Increase £	£6.11	£7.14	£8.15	£9.17	£11.21	£13.25	£15.28	£18.34			
increase PCM	£0.51	£0.59	£0.68	£0.76	£0.93	£1.10	£1.27	£1.53			