

Budget Notes 2022-2023

The “precept” is how Bishopstoke Parish Council gets the majority of its funding. Each year in January the Parish Council agrees what its spending will be for the following financial year. The budget covers the financial year from the 1st April through to 31st March the following year. Council officers actually begin the process of working on the budget as early as September. Forecasts for the final spending of the current financial year are produced and refined as the year goes on and estimate & quotes are obtained for projects that the Parish Council would like to try to bring forward.

It is important to note that no budget is exact. There can always be unforeseen emergencies that require extra funds be used, or there can be a year of relatively mild winds and so there is less tree work to be done. The budget is the Council’s best estimate of what its spending will be for the year. Many of the costs that have to be borne will be known in advance such as the grounds contract, staff salaries, insurance and so on. Other costs are still essential but are less predictable in terms of value – for example it is impossible to tell in advance how much maintenance will be required for the Parish’s trees or play areas, but the Council must undertake such work when it is needed. These are estimated based on costs over recent years.

There are other costs that the Council is not required to undertake, but which the Council chooses to have as part of its mission of making the local community better for all. Examples of these include the Council’s travel tokens programme; the Carnival; the grant fund and newsletters.

Once the Council has decided what it *has* to include in the budget, and the additional things it would *like* to include, that determines the amount of expenditure likely to be incurred through the year. Following on from that the Council looks at how it will fund that spending. There is an anticipated income from the Cemetery and the allotment sites, and there are sometimes funds available from developers following building that takes place within Bishopstoke. but the majority of the funding comes from the Bishopstoke Parish Council portion of the council tax.

In 2021-22, the council tax for the year for a Band D property in Bishopstoke was £1,836.14. Most of this money goes to Hampshire County Council, Eastleigh Borough Council, the Police & Crime Commissioner and Hampshire & Isle of Wight Fire and Rescue Authority, but Bishopstoke gets £65.32. [Council Tax for Band A was £1,224.09 and Band H was £3,672.28 – the Bishopstoke portion of those would have been £45.55 and £130.64 respectively.] This means that the Bishopstoke portion of Council Tax is 3.56% of the total amount.

Over the past two years the Parish Council has seen a number of increases to its costs. The number of officers employed has increased and the Council conducted a pay review to ensure that it was paying employees appropriately. The grounds contract, having been held at a low rate for almost a decade, has finally had to be increased to ensure that the excellent service Bishopstoke residents have come to expect can continue.

The Council is also planning for the future. Over the past decade Bishopstoke has taken over the management of 6 play areas, a small skate park and a Multi-Use Games Area (MUGA). These have an estimated lifespan of around 15 years and so will soon start to need to be replaced. Proper planning will allow these replacements to be spaced out but even so it is likely that there will have to be major spending on a play area every 2-3 years. The Council is putting money aside each year so that when a play area needs replacing, the funds to do so are there. Also, with the plans for the Memorial Hall and Glebe Meadow generally the Council knows that the money available from the Borough Council will likely not be enough to completely cover all of the costs and so funding is being put aside to cover the Parish Council's contribution.

Bishopstoke Parish Council has recently put in place measures to provide a greater degree of financial security for the Council and its finances. The Council resolved to aim to keep its General Reserves (at the end of each financial year) at between 25% and 40% of the value of the precept. This is the figure recommended by the Joint Panel on Accountability and Governance to allow for a safe buffer in case of emergency spending requirements. Additionally, the Council has committed to not allowing the reserves to go below 15% whatever the event.

Learning from the past to better prepare for the future, the Council has always tried to minimise any increase on Council Tax, and whenever money was left unspent at the end of a particular year it was used to offset any rise in Council Tax the following year. This left the Council vulnerable to a sudden rise in costs because the income received by the Council was substantially less than the planned expenditure, and the Council was living off its reserves and the hope of underspending the budget each year.

The Council is now working towards having its precept (its Council Tax income) broadly meet the needs of ongoing planned expenditure, with other income being available for one off projects and emergencies. The Council hopes to achieve this over the course of the next three to four years, so that the impact of the rise in Council Tax necessary is smoothed out over a longer period of time.

For the coming year, there are a number of recommendations that are being considered as part of the budget decision:

- There is currently £100,000 that was set aside last year as a stopgap measure. It is recommended that this be brought back into general reserves for 2022 – 23 to provide a buffer against the immediate impact of the much higher staff and grounds maintenance costs.
- Starting with 2022-23 it is recommended that a minimum of £25,000 per year be put into a reserve specifically to help fund the Glebe Meadow project.
- It is recommended that the cost of elections, currently approximately £7,000 every 4 years with additional costs if there is a need for a by-election, be spread out over the intervening years with a commitment to place £2,000 per year in an Election Reserve.
- It is recommended that the detail of the budget as shown in the attached documents be approved.
- It is recommended that the Bishopstoke portion of the Council Tax for 2022-23, for a Band D property, be set to £78.38.

The impact of these proposed changes will be seen in two ways. For the Council, the removal of the reserve previously set aside last year means that the transition to the stable financial situation of having the precept cover the ongoing expenditure is less severe. It also means that the Council can meet its reserves target more comfortably. Finally, it means that the future impact of occasional large spending is spread out across several years before it is needed, and so the Council is protected from these events.

For residents the most obvious impact will be on the Council Tax. A Band D property will be paying £78.38 per year instead of the current £65.32. Whilst this may seem like a dramatic increase in percentage terms (20%), it should be remembered that the smaller the original figure, the larger the percentage rise has to be to get the same gain in funding. As an example, to gain the same £13.06 extra per year from a Band D property, Fair Oak and Horton Heath Parish Council (current tax £103.11) would only need a 12.66% rise; the rest of the Council Tax recipients (the County,

the Borough and the emergency services) would only need a 0.7% rise. £13.06 represents each Band D property in Bishopstoke being asked to contribute an extra £1.09 per month to help Bishopstoke Parish Council continue to provide all the services it currently does (allotments, travel tokens, Carnival, burial services, newsletters and play areas), as well as taking on extra allotments, a cemetery extension, a new play area, an orchard and the entire Glebe Meadow project including a new Memorial Hall.

This is the first year in a planned 3-4 year strategy to bring the precept up to the correct level when compared to the yearly expenditure of the Council. As such there is a final recommendation being made which is that

- Should the budget be underspent in this or any future financial year the underspend will be added to the reserves for the Glebe Meadow project, play areas or another projected planned by the Parish Council rather than simply used to mitigate against any precept rise needed to bring the precept and expenditure into balance.

Not only does this mean that there should be much less risk of large emergency council tax rises every few years to give a boost to the precept and rescue the reserves situation but it also means that the reserves for Council projects can grow more quickly, and that there is a pot available should there be a need for greater than usual spending in any given year.

REPORT TO BISHOPSTOKE PARISH COUNCIL

(Full Council)

18th January 2022

Report Subject: To make a recommendation for the budget for the financial year 2022-23, and a recommendation for the precept demand for the financial year 2022-23

During the budget briefing session on 11th January 2022, the Councillors and Officers discussed the financial position of the Council and the expected reserves situation.

The forecasted position for the end of financial year 2021/22 is calculated to be at a free reserves position of £60,354.37. The Council has already resolved to keep the percentage of free reserves against total annual precept to be within 25-40%, and this predicted free reserves position leaves that percentage at 24%.

The Council has previously worked to the idea that precept income should match ongoing expenditure, with other income (from Burial Ground, Allotments and DC's/Grants) paying for projects. A reasonable timeframe to achieve this goal would be 3-4 years. A 20% rise for 2022/23, with smaller percentage rises in subsequent years (2023/24 -15%; 2024/25 – 10%; 2025/26 – 10%) would mean the Council would achieve this.

RFO Recommendations:

1. That the Council approves an expenditure budget for 2022/23 of £459,970.27, this is made up of £344,996.50 of general expenditure, and £114,973.77 earmarked expenditure.
2. That the Council approves an income budget for 2022/23 of £34,965.94; this is made up of £28,650 of general income, and £6,315.94 of earmarked income.
3. That the Council approves a precept rise of 20%, meaning that the precept will rise from £65.32 to £78.38 for a band D property
4. That the Council makes a precept request to Eastleigh Borough Council of £281,770.55 (overall total Council income budget for 2022/23 would then be £310,420.55).
5. That the Council releases the £100,000 brought forward earmarked reserve relating to the BMH back into free reserves
6. That the Council creates a new £25,000 earmarked reserve for 2022/23 for the costs of the Glebe Meadow project
7. That the Council mitigates the cost of the elections by adding £2,000 of expenditure each year towards the next elections

Further background information:

It is interesting to see the analysis of year-on-year expenditure since 2019/20, when the Council's accounting structure was changed. It is clear that salary costs are the largest expenditure, which is normal for most Parishes this size. The period covered in the table below includes the addition of one new officer in 2020 and a potential new officer in 2022, as well as the restructure and staff review in 2020/21. There was also a funding change with the Hampshire Local Government Pension Service whereby the employer's contribution percentage was increased drastically in return for the removal of the deficit payment required. The percentage is 21.1% for 2022/23. For these reasons Admin costs have risen by a potential £50,000 per year since April 2019.

The Burial Grounds have seen a large outlay in recent years due to a number of projects to improve the safety of all 3 sites. As these projects have drawn to a close, the budgeted expenditure for the Burial Grounds has now fallen. Conversely the allotment sites see an increase in budgeted expenditure as buildings fall into a state of disrepair and need work to bring them to a better standard.

The Community funding is also clearly a large expenditure item, and includes funding of the Y-Zone, travel tokens, carnival costs, grant payments to community organisations and also now includes grant payments to community buildings since becoming the Sole Trustee to the Memorial Hall.

The Play Area and Open Space expenditure budget has been increased by nearly double for 2022/23 and is now the second largest outlay for the Council. This is due to the new contract, for which prices had not risen for 9 years. As the new Bow Lake Gardens play area, 2 new allotment sites, the cemetery extension and open space at Sewall drive have not yet transferred to the Council, the maintenance of these spaces was not included in the new contract. However, when these open spaces transfer, it will trigger S106 developer's contributions to be paid to the Council, which will be earmarked within the accounts, and they will be used towards the maintenance of these new areas. However, it is worth noting that the money will not cover these maintenance costs forever and there will eventually be a cost to the Council which will have to be borne through precept rises.

Taken together the increases in Admin and Grounds Maintenance contract result in almost £90,000 extra expenditure for the coming years compared to 2019/20. This is more than a third of the precept and therefore a significant precept rise is required to ensure the Council can pay its bills.

	2019/20 Actual	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Admin	£74,533.17	£85,697.48	£101,509.92	£123,030.00
Council	£8,895.60	£8,482.69	£18,569.14	£15,450.00
Buildings	£5,679.06	£9,069.52	£4,115.25	£5,144.00
Communications	£1,272.92	£1,873.16	£16,182.06	£8,900.00
Community	£62,151.61	£59,111.55	£46,145.91	£56,300.00
Street Furniture	£1,641.54	£6,749.13	£3,413.60	£1,600.00
Play Area & Open Space	£39,592.76	£39,106.94	£40,263.93	£69,190.50
Burial Ground	£41,121.34	£40,335.13	£24,471.40	£45,882.00
Allotments	£8,065.69	£6,722.56	£16,889.96	£19,500.00
Total Expenditure	£242,953.69	£257,148.16	£271,561.17	£344,996.50

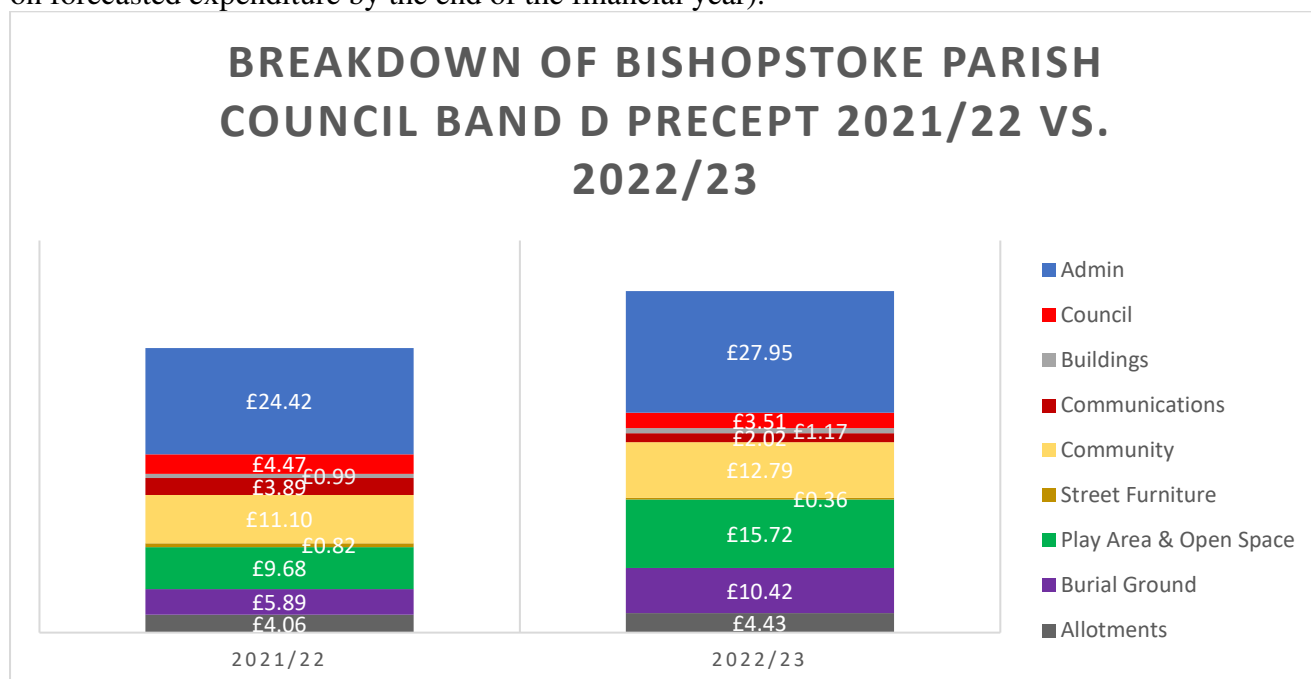
Below is a 7 year history of the precept for a band D property in Bishopstoke. The small increase in the declared tax base for the Parish means the Council is due to receive an extra £3,000 of income based on this increase alone. A 20% precept budgeted precept rise for 2022/23 will also raise nearly £47,000 of income.

Financial year	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Band D precept	£42.79	£43.60	£47.96	£55.15	£63.42	£65.32	£65.32	£78.38
% increase		2%	10%	15%	15%	3%	0%	20%
Tax base	3142.01	3245.87	3290.1	3344.76	3451.43	3534.97	3542.55	3588.55
Increase		103.86	44.23	54.66	106.67	83.54	7.58	46.00
Precept income	£134,446.41	£141,519.93	£157,793.20	£184,463.51	£218,889.82	£230,904.24	£231,399.37	£281,270.55
Increase		£7,073.52	£16,273.26	£26,670.31	£34,426.31	£12,014.42	£495.13	£49,871.18

For 2021/22, the precept value for a band D property in Bishopstoke was £65.32 from the total Council tax payable to Eastleigh Borough Council of £1,836.14. This means the precept represents a 3.56% share of the total amount payable for a band D property. A band A property is approximately two-thirds of a band D at £1224, so £44 compared to £65, and a band H property is roughly double a band D at £3,672.

A 20% increase on a band D property will increase the precept from £65.32 to £78.38 per year, a rise of £13.06, or just over £1 per month.

The break down of the precept for a band D property for 2021/22 versus 2022/23 is as follows (based on forecasted expenditure by the end of the financial year).



Another interesting point to note is out of the 10 parishes within the Eastleigh Borough district, for 2021/22, Bishopstoke was in 9th place for the cost of a band D property, yet had the 5th highest declared tax base number (excluding non-parished area). A 20% rise in precept would leave Bishopstoke no higher than 7th in the rankings.

(sorted by highest value of band D precept value)

Area	Declared Tax base	Parish Council Precept
Hound	2,213.39	£141.42
Hamble-le-Rice	1,946.36	£125.78
Botley	2,653.98	£110.17
Fair Oak and Horton Heath	4,409.06	£103.11
West End	4,589.80	£103.07
Hedge End	7,971.51	£94.42
Bursledon	2,955.59	£70.82
Allbrook & Nth Boyatt	735.11	£68.67
Bishopstoke	3,588.55	£65.32
Chandler's Ford	9,208.47	£55.19
Non-Parished Area	8,101.53	
Total	48,373.35	

(sorted by highest declared tax base value)

Area	Declared Tax base	Parish Council Precept
Chandler's Ford	9,208.47	£55.19
Hedge End	7,971.51	£94.42
West End	4,589.80	£103.07
Fair Oak and Horton Heath	4,409.06	£103.11
Bishopstoke	3,588.55	£65.32
Bursledon	2,955.59	£70.82
Botley	2,653.98	£110.17
Hound	2,213.39	£141.42
Hamble-le-Rice	1,946.36	£125.78
Allbrook & Nth Boyatt	735.11	£68.67
Non-Parished Area	8,101.53	
Total	48,373.35	

Bishopstoke Parish Council

Final Budget 2022/23

SUMMARY	2020/21 Actual	2021/22 Budget	2021/22 TOTAL (Actual + Forecast)	2022/23 Budget
Total Admin	£240,094.24	£246,899.37	£247,390.86	£281,770.55
Total Community	£0.00	£3,500.00	£0.00	£3,500.00
Total Play Area & Open Space	£0.00	£0.00	£0.00	£0.00
Total Burial Ground	£39,547.97	£18,150.00	£23,130.00	£18,150.00
Total Allotments	£5,034.16	£7,000.00	£5,793.65	£7,000.00
Sub total income	£284,676.37	£275,549.37	£276,314.51	£310,420.55
Earmarked Project Income	£0.00	£0.00	£84,472.41	£6,315.94
TOTAL INCOME	£284,676.37	£275,549.37	£360,786.92	£316,736.49
Total Admin	£85,697.48	£87,803.00	£101,509.92	£123,030.00
Total Council	£8,482.69	£20,750.00	£18,569.14	£15,450.00
Total Buildings	£9,069.52	£5,200.00	£4,115.25	£5,144.00
Total Communications	£1,873.16	£16,500.00	£16,182.06	£8,900.00
Total Community	£59,111.55	£61,300.00	£46,145.91	£56,300.00
Total Street Furniture	£6,749.13	£7,600.00	£3,413.60	£1,600.00
Total Play Area & Open Space	£39,106.94	£57,620.00	£40,263.93	£69,190.50
Total Burial Ground	£40,335.13	£39,400.00	£24,471.40	£45,882.00
Total Allotments	£6,722.56	£14,360.00	£16,889.96	£19,500.00
Sub total Expenditure	£257,148.16	£310,533.00	£271,561.17	£344,996.50
Earmarked Project Expenditure			£39,737.55	£ 114,973.77
TOTAL EXPENDITURE	£257,148.16	£310,533.00	£311,298.72	£459,970.27

Bishopstoke Parish Council
Final Budget 2022/23

INCOME

		2020/21 Actual	2021/22 Budget	2021/22 TOTAL (Actual + Forecast)	2022/23 Budget
Admin					
100	Precept	£230,904.24	£231,399.37	£231,399.37	£281,270.55
110	Council Tax Support Grant	£4,589.60	£0.00	£0.00	£0.00
120	Interest Receivable	£1,174.19	£500.00	£831.49	£500.00
130	Grants	£0.00	£15,000.00	£15,000.00	£0.00
140	General	£0.00	£0.00	£160.00	£0.00
160	Insurance Claim	£3,426.21	£0.00	£0.00	£0.00
Subtotal Admin		£240,094.24	£246,899.37	£247,390.86	£281,770.55
199	Earmarked Project income			£84,472.41	£6,315.94
Total Admin		£240,094.24	£246,899.37	£331,863.27	£288,086.49
Community					
500	Carnival	£0.00	£3,500.00	£0.00	£3,500.00
Total Community		£0.00	£3,500.00	£0.00	£3,500.00
Play Area & Open Space					
700	Play Area Grants	£0.00	£0.00	£0.00	£0.00
Total Play Area & Open Space		£0.00	£0.00	£0.00	£0.00
Burial Ground					
800	Interment Total	£8,475.00	£12,000.00	£12,000.00	£12,000.00
810	Burial Grant Purchase Total	£4,430.00	£4,000.00	£8,800.00	£4,000.00
820	Grant Transfer Total	£180.00	£150.00	£300.00	£150.00
830	Memorials Total	£2,040.00	£2,000.00	£2,000.00	£2,000.00
840	Donations / Recovered Costs Total	£0.00	£0.00	£30.00	£0.00
850	Child Funeral Fund Total	£0.00	£0.00	£0.00	£0.00
860	General	£24,422.97	£0.00	£0.00	£0.00
870	S106				
Total Burial Ground		£39,547.97	£18,150.00	£23,130.00	£18,150.00
Allotments					
900	Rent Total	£5,034.16	£7,000.00	£5,793.65	£7,000.00
910	Deposits Total	£0.00	£0.00	£0.00	£0.00
920	General	£0.00	£0.00	£0.00	£0.00
Total	Allotments	£5,034.16	£7,000.00	£5,793.65	£7,000.00
Total	Income	£284,676.37	£275,549.37	£360,786.92	£316,736.49

Bishopstoke Parish Council
Final Budget 2022/23

EXPENDITURE

		2020/21 Actual	2021/22 Budget	2021/22 TOTAL (Actual + Forecast)	2022/23 Budget
1000	Salaries Total	£66,004.40	£62,000.00	£76,072.35	£91,000.00
1001	NI Total	£4,322.79	£4,800.00	£5,479.75	£6,000.00
1002	Pensions Total	£12,474.88	£15,000.00	£15,612.48	£20,000.00
1003	Staff Expenses Total	£2,073.58	£2,803.00	£2,643.15	£3,680.00
1100	Staff Training Total	£40.00	£1,000.00	£605.00	£850.00
1200	Seminars / Conferences	£0.00	£200.00	£200.00	£0.00
1300	Recruitment	£0.00	£0.00	£0.00	£0.00
1400	Office Consumables	£510.45	£1,000.00	£500.00	£1,000.00
1500	Printer Ink	£271.38	£1,000.00	£397.19	£500.00
1999	Suspense	£0.00	£0.00	£0.00	£0.00
Total Admin		£85,697.48	£87,803.00	£104,153.07	£123,030.00
Council					
2000	Audit	£1,350.00	£1,500.00	£1,500.00	£1,500.00
2100	Insurance	£2,494.22	£3,000.00	£2,600.73	£2,750.00
2200	Professional Memberships	£2,135.72	£2,500.00	£2,287.89	£2,500.00
2300	Room Hire	£0.00	£200.00	£1,460.00	£2,000.00
2400	Reference Materials	£119.99	£200.00	£32.40	£0.00
2500	Councillor Elections	£0.00	£8,000.00	£6,382.83	£2,000.00
2501	Councillor Training	£0.00	£1,500.00	£700.00	£500.00
2502	Chair's Expenses	£17.00	£150.00	£100.00	£150.00
2503	Councillor's Expenses	£29.99	£200.00	£50.00	£50.00
2600	IT Software / Subscriptions	£2,335.77	£3,500.00	£3,455.29	£4,000.00
Total Council		£8,482.69	£20,750.00	£18,569.14	£15,450.00
Buildings					
3000	Grounds Contract Total	£427.80	£500.00	£427.80	£944.00
3100	Additional Grounds Maintenance Total	£267.00	£400.00	£1,358.54	£1,050.00
3200	Furnishings	£159.98	£500.00	£402.97	£0.00
3300	Cleaning Total	£480.00	£650.00	£315.00	£600.00
3400	IT equipment Purchase	£5,341.54	£1,500.00	£894.12	£1,000.00
3401	IT Equipment Maintenance	£0.00	£200.00	£0.00	£200.00
3500	Maintenance Total	£1,822.80	£600.00	£12.50	£600.00
3900	Utilities - Electricity Total	£570.40	£850.00	£704.32	£750.00
Total Buildings		£9,069.52	£5,200.00	£4,115.25	£5,144.00
Communications					
4000	Email	£1,215.35	£1,500.00	£1,200.00	£1,300.00
4100	Websites	£93.13	£1,000.00	£1,000.00	£1,000.00
4200	Office Landline	£356.98	500	£310.04	£600.00
4300	Office Broadband	£207.70		£139.60	
4400	Newsletter Printing	£0.00	£3,500.00	£3,532.42	£4,500.00
4500	Noticeboard Purchase	£0.00		£0.00	£1,500.00
4501	Noticeboards Installation	£0.00	£0.00	£0.00	£0.00
4502	Parish maps noticeboards project	£0.00	£10,000.00	£10,000.00	£0.00
Total Communications		£1,873.16	£16,500.00	£16,182.06	£8,900.00

Bishopstoke Parish Council

Final Budget 2022/23

		2020/21 Actual	2021/22 Budget	2021/22 TOTAL (Actual + Forecast)	2022/23 Budget
Community					
5000	Grants - General (GPC)	£14,110.95	£6,000.00	£6,000.00	£15,000.00
5002	Grants - Carnival	£0.00	£300.00	£0.00	£300.00
5003	Grants - Community Buildings	£14,633.24		£0.00	
5100	Climate Change Project	£0.00	£2,000.00	£0.00	£2,000.00
5200	Safety, Security & Crime Prevention	£1,594.85	£11,000.00	£6,000.00	£2,000.00
5300	Yzone	£25,000.00	£25,000.00	£25,000.00	£25,000.00
5400	Travel Token Repayments	£1,789.00	£3,300.00	£2,424.00	£3,800.00
5401	Travel Token New	£0.00	£200.00	£0.00	£200.00
5500	Neighbourhood Plan Consultants	£1,880.00	£1,300.00	£1,300.00	£0.00
5501	Neighbourhood Plan Publicity	£103.51	£200.00	£124.39	£0.00
5502	Neighbourhood Plan General	£0.00	£0.00	£0.00	£0.00
5600	Carnival	£0.00	£5,700.00	£72.50	£8,000.00
5700	War Memorial	£0.00	£1,300.00	£225.02	£0.00
5800	Village trail Project	£0.00	£5,000.00	£5,000.00	
Total Community		£59,111.55	£61,300.00	£46,145.91	£56,300.00
Street					
6000	Bus Shelters Purchase	£0.00	£0.00	£0.00	£0.00
6002	Bus Shelter Maintainance	£5,316.21	£500.00	£813.60	£0.00
6003	Bus Shelter Cleaning	£0.00	£1,000.00	£1,000.00	£1,000.00
6100	Benches Purchase Total	£0.00	£0.00	£0.00	£3,000.00
6200	Bins Purchase	£0.00	£2,000.00	£0.00	£3,000.00
6203	Bins Emptying	£1,432.92	£2,000.00	£1,500.00	£2,000.00
6300	Clocks Purchase	£0.00	£0.00	£0.00	£0.00
6302	Clocks Maintenance	£0.00	£100.00	£100.00	£100.00
6500	Christmas Decorations Purchase	£0.00		£0.00	£0.00
6600	Defibrillators Purchase	£0.00	£2,000.00	£0.00	£7,000.00
Total Street Furniture		£6,749.13	£7,600.00	£3,413.60	£16,100.00

Bishopstoke Parish Council

Final Budget 2022/23

		2020/21 Actual	2021/22 Budget	2021/22 TOTAL (Actual + Forecast)	2022/23 Budget
Play Area & Open Space					
7000	Grounds Contract				
	7000/30 Glebe Meadow Total	£7,300.68	£7,320.00	£7,300.68	£11,650.00
	7000/31 Church Road Total	£2,800.80	£2,820.00	£2,800.80	£4,667.00
	7000/32 Sayers Road Total	£3,157.20	£3,180.00	£3,157.20	£6,455.00
	7000/33 Otter Close Total	£3,598.20	£3,600.00	£3,598.20	£7,749.50
	7000/34 Templecombe Road Total	£1,981.80	£1,990.00	£1,981.80	£4,392.00
	7000/35 Brookfield Total	£5,772.00	£5,780.00	£5,772.00	£13,277.00
	7000/80 Bus Shelter Bins	£514.80	£530.00	£514.80	
7000	Total Grounds Contract	£25,125.48	£25,220.00	£25,125.48	£48,190.50
7100	Additional Grounds Maintenance				
	7100/30 Glebe Meadow Total	£234.00	£1,000.00	£711.87	£1,000.00
	7100/31 Church Road Total	£0.00	£200.00	£0.00	£200.00
	7100/32 Sayers Road Total	£0.00	£200.00	£245.00	£200.00
	7100/33 Otter Close Total	£0.00	£200.00	£0.00	£200.00
	7100/34 Templecombe Road Total	£0.00	£200.00	£0.00	£200.00
	7100/36 Brookfield Total	£1,072.00	£1,200.00	£1,175.00	£1,200.00
7100	Additional Grounds Maintenance Total	£1,306.00	£3,000.00	£2,131.87	£3,000.00
7300	Play Equipment Purchase				
	7300/30 Glebe Meadow Total	£0.00	£500.00	£0.00	£0.00
	7300/31 Church Road Total	£0.00	£500.00	£0.00	£0.00
	7300/32 Sayers Road Total	£0.00	£500.00	£0.00	£0.00
	7300/33 Otter Close Total	£0.00	£500.00	£0.00	£6,315.94
	7300/34 Templecombe Road Total	£0.00	£500.00	£0.00	£0.00
	7300/35 Brookfield Total	£0.00	£500.00	£0.00	£0.00
	7300/36 Judges Gully Copse Total	£0.00	£500.00	£0.00	£0.00
7300	Total Equipment Purchase	£0.00	£3,500.00	£0.00	£6,315.94
7301	Equipment Maintenance				
	7301/30 Glebe Meadow Total	£2,760.81	£2,500.00	£8,328.52	£2,000.00
	7301/31 Church Road Total	£1,228.43	£2,000.00	£1,233.20	£30,484.61
	7301/32 Sayers Road Total	£0.00	£2,000.00	£3,335.16	£2,000.00
	7301/33 Otter Close Total	£0.00	£2,000.00	£479.65	£1,500.00
	7301/34 Templecombe Road Total	£978.00	£2,000.00	£2,960.20	£9,984.40
	7301/36 Total Brookfield	£991.37	£2,200.00	£10,829.15	£29,265.85
7301	Play Area Maintenance Total	£5,958.61	£12,700.00	£27,165.88	£75,234.86
7302	Play Area Inspections	£1,880.85	£2,000.00	£1,995.70	£2,000.00
7399	Play Area & Open Space Other	£6.00	£200.00	£0.00	£0.00
7400	Works and Improvements Total	£0.00	£0.00	£0.00	£0.00
7800	Trees				
7800	Trees Total	£3,150.00	£9,500.00	£8,945.00	£9,000.00
7801	Tree Surveys	£1,680.00	£1,500.00	£100.00	£1,500.00
Total Play Area & Open Space		£39,106.94	£57,620.00	£65,463.93	£145,241.30

Bishopstoke Parish Council

Final Budget 2022/23

		2020/21 Actual	2021/22 Budget	2021/22 TOTAL (Actual + Forecast)	2022/23 Budget
Burial Ground					
8000	Grounds Contract Total	£13,609.80	£13,800.00	£13,609.80	£25,432.00
8100	Additional Grounds Maintenance Total	£1,124.67	£900.00	£3,417.95	£1,750.00
8200	Fences Total	£110.00	£0.00	£0.00	£0.00
8300	Replacement Benches Total	£0.00	£1,000.00	£0.00	£0.00
8399	Burial Authority Other	£714.15	£500.00	£655.83	£0.00
8400	Works & Improvements Total	£20,517.17	£8,200.00	£12,081.67	£32,622.97
8500	Memorial Costs Total	£0.00	£2,000.00	£2,500.00	£1,500.00
8800	Trees Total	£4,172.50	£12,500.00	£7,070.00	£8,500.00
8901	Utilities - Water Total	£86.84	£500.00	£136.15	£500.00
Total Burial		£40,335.13	£39,400.00	£39,471.40	£70,304.97
Allotments					
9000	Grounds Contract Total	£630.00	£860.00	£630.00	£1,400.00
9100	Total	£151.62	£600.00	£665.00	£400.00
9200	Fences Total	£0.00	£1,500.00	£0.00	£0.00
9300	Equipment Purchase Total	£517.23	£900.00	£1,309.51	£700.00
9399	Allotments Other	£0.00	£200.00	£200.00	£0.00
9400	Works & Improvements Total	£375.00	£0.00	£1,175.62	£8,000.00
9600	Plot Maintenance and Clearance Total	£706.00	£1,500.00	£4,719.00	£1,500.00
9700	Buildings (Inc. sheds) Total	£737.18	£2,500.00	£1,005.03	£700.00
9800	Trees Total	£650.00	£2,500.00	£6,000.00	£3,000.00
9900	Utilities - Electricity Total	£395.69	£800.00	£300.81	£800.00
9901	Utilities - Water Total	£2,559.84	£3,000.00	£884.99	£3,000.00
Total Allotments		£6,722.56	£14,360.00	£16,889.96	£19,500.00
Total		£257,148.16	£310,533.00	£314,404.32	£459,970.27

Bishopstoke Parish Council
4th Draft Budget 2022/23

PROJECTIONS

Play areas in @ 25k from 2022	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Description	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
Precept increase				20%	15%	10%	10%
Precept	£ 230,904.24	£ 231,399.37	£231,399.37	£ 281,270.55	£ 323,461.13	£ 355,807.24	£ 391,387.97
Council tax support grant	£ 4,589.60	£ -	£ -		£ -	£ -	£ -
Interest receivable	£ 1,174.19	£ 500.00	£831.49	£ 500.00	£ 500.00	£ 500.00	£ 500.00
Other receipts	£ 27,849.18	£ 15,000.00	£15,160.00	£ -	£ -	£ -	£ -
Cemetery fees	£ 15,125.00	£ 18,150.00	£23,130.00	£ 18,150.00	£ 16,000.00	£ 16,000.00	£ 16,000.00
Allotment income	£ 5,034.16	£ 7,000.00	£5,793.65	£ 7,000.00	£ 7,000.00	£ 7,000.00	£ 7,000.00
Carnival income	£ -	£ 3,500.00	£ -	£ 3,500.00	£ 3,500.00	£ 3,500.00	£ 3,500.00
Income Sub Total	£ 284,676.37	£ 275,549.37	£ 276,314.51	£ 310,420.55	£ 350,461.13	£ 382,807.24	£ 418,387.97
Earmark income			£84,472.41	£ 6,315.94			
Total Expenditure	£ 257,148.16	£ 310,533.00	£271,561.17	£344,996.50	£333,035.00	£336,195.00	£339,482.00
Surplus / Deficit	£ 27,528.21	-£ 34,983.63	£ 4,753.34	-£ 34,575.95	£ 17,426.13	£ 46,612.24	£ 78,905.97
Earmark expenditure			£39,737.55	£ 114,973.77			
Tfr between earmark & free reserves				£ 75,000.00	-£ 25,000.00	-£ 25,000.00	-£ 25,000.00
Free Reserves at start of year	£ 138,480.42	£ 55,601.03	£ 55,601.03	£ 60,354.37	£ 100,778.42	£ 93,204.55	£ 114,816.79
Earmarked at start of year	£ 58,000.00	£ 163,922.97	£ 163,922.97	£ 208,657.83	£ 25,000.00	£ 50,000.00	£ 75,000.00
Free Reserves at end of year	£ 55,601.03	£ 20,617.40	£ 60,354.37	£ 100,778.42	£ 93,204.55	£ 114,816.79	£ 168,722.76
Earmarked at end of year	£ 163,922.97	£ 163,922.97	£ 208,657.83	£ 25,000.00	£ 50,000.00	£ 75,000.00	£ 100,000.00
Total overall reserves	£ 219,524.00	£ 184,540.37	£ 269,012.20	£ 125,778.42	£ 143,204.55	£ 189,816.79	£ 268,722.76
Free Reserves as % of precept (start of year)	60%	24%	24%	21%	31%	26%	29%
Free Reserves as % of precept (end of year)	24%	9%	26%	36%	29%	32%	43%