

Rangeworthy Parish Council
Budget Breakdown for 2024/25

Income		
Budget category	Budget	Supporting notes
CIL	N/A	Not relevant for budget purposes
Rent – The Old Post Office	344	Allows for 4% inflationary increase
Rent – Kidnapper Lane Field	150	Allows for lower income than 23/24 (£250) as conservative estimate
Rent - Pavilion	400	Based on current year income to date plus allowance for a handful of additional matches being played
Wayleaves	25	Based on current year income prediction
Interest	608	Based on current year actual (£668) plus remaining 4 months (£200), then assuming interest rates drop by 30%
TOTAL	1527	

Key to highlighted cells below

Indicates above general inflationary (5%) increase Indicates substantial decrease

Expenditure				
Budget category	Budget	23/24	% +	Supporting notes
Advertising	0	0	-	None envisaged
Audit fees	347	330	+5%	Inflationary allowance of 5%
Bus shelters	200	0	-	To cover costs of unforeseen maintenance.
CIL	N/A	N/A	-	
Clerk's salary	6402	5600	+14%	Current salary is £13.28/hour, 35 hours/month. Budget based on a 3% increase to £13.68/hour for 39 hours/month. See additional information below relating to monthly hours. Equates to £533.52/month.
Training budget	80	0	-	SLCC runs a series of 4 training webinars for new Clerks. The member rate is £20 per webinar.
Data Protection subscription	42	40	+5%	Inflationary allowance of 5%
Dog bin servicing	954	920	+3.7%	Based on quotation already received from SGC via email, 28/11/23
Election costs into earmarked reserves	725	175	+314%	Next election 2027. 3 years to bring earmarked reserves back to £3200 by this date. Currently £1025 in reserve. £725 /annum in 2024, 2025 & 2026 to go into earmarked reserves.
Grants & Section 137	210	200	+5%	5% uplift to achieve figure to nearest £10

Expenditure				
Budget category	Budget	23/24	% +	Supporting notes
Hall running costs	2530	2500	+1.2 %	2023/24 budget is £2500. Seems generous against 22/23 costs of £1918. 20% uplift 22/23 to 23/24 would be 2300. Allow additional 10% uplift to allow for above general inflation increases to insurance premiums to arrive at £2530 for 24/25
Insurance costs	1108	1008	+10%	1,008.19 in 2023/24. Insurance costs are reported to have risen some way above general inflation, as reported online via a range of financial sources. Some report buildings insurance premiums increasing by upwards of 20%. A low mid-point of 10% (between general inflation and these higher reported figures) has been chosen. General reserves to cover any shortfall.
IT costs – (predicted 2024/25 spending)	170	988	-481%	A keyboard is required to allow the Clerk to work without exacerbating neck & shoulder problems. £40 in budget. MS Office sub = £80 Anti-virus software costs = £50 allowed The current printer is fairly old (inherited from current Clerk). It may be nearing the end of its useful life. It is suggested this will be funded from general reserved if needed, as this is an 'unknown'.
IT costs into earmarked reserves	267	0	-	Budgeted money to go into earmarked reserves to allow for non-annual costs to be spread across the period. As follows: <ul style="list-style-type: none"> Laptop replacement. Allow 6 years useful life. £900 due in 2029. Put aside £180/annum Wordpress hosting fees. Bi-annual bill. £132 paid in 2023/24. £143 next due 2025/26 (Inflationary allowance of 4% per annum). Put aside £71/annum Domain name costs. Due every 4 years. £57 paid in 2023/24. £65 due in 2027/28. Put aside £16/annum
Kidnapper Lane Field	200	0	-	To allow for general maintenance – fence repairs, hedge cutting
Misc office/Admin expenses	177	250	-29%	MS office costs moved to IT costs. Printer ink, stationary supplies. Inflationary allowance of 4%
Misc subscriptions	336	291	+15%	<ul style="list-style-type: none"> Clerk's membership subscription to SLCC £144. Based on published data & 24/25 salary of £6238. See additional notes below. ALCA Sub £145, NALC Sub £47 These costs were previously shared with Charfield PC – hence large % increase
Misc. Verge Grass Cutting	0	0	-	N/A
Parish Car Park (Layby)	200	0	-	There is a strong possibility that the minor works team will not be available in 24/25 due to cost pressures at district level. Parish to have funds available if required.
Pavilion - Maint & Safety Checks	472	450	+5%	Boiler servicing plus minor repairs. Inflationary allowance of 5%.

Expenditure				
Budget category	Budget	23/24	% +	Supporting notes
Pavilion - Misc. Maintenance	150	0	-	It is assumed at this stage that the septic tank will need some attention/emptying. £150 allowed for.
Pavilion - Routine Cleaning	840	780	+7%	Inflationary allowance of 7% due to average wage increases being greater than 5%. Currently £65/month. Increased to £70.
Pavilion - Utilities	1223	400	+205%	<ul style="list-style-type: none"> £73 - Water. Research suggests that bills may rise by more than 4%. Water use likely to increase if Iron Acton continues to use pitch this season. 2023/24 bill approximately £68. 8% uplift applied. £350 - Electric (e.on). Currently fixed. Large increase compared to 23/24 as now no government subsidy. Estimated annual usage as stated on most recent bill 752.4 kWh. 63% night rate, 37% day rate. 474 kWh @ £0.209 = £99.07. 278 kWh @ £0.122 = £33.92. Standing charge @ £0.56/day = £204.40. Allow for 10% increase in usage +£13. Total = 99.07+33.92+204.40+13. £800 - Oil. £696 paid in March 23. ONS reports an 18.5% increase between April and October 23. Prices have fallen recently. Budget allows for 15% increase since last delivery.
Play Area - Grass Cutting	998	800	+25%	Inflationary allowance of 5%. 23/24 budget insufficient. Base cost based on 23/24 actual = £950.
Play Area - Hedge Cutting	420	400	+5%	Inflationary allowance of 5%
Play Area - Misc. Maintenance	0	0	-	Use CIL if necessary
Play Area - Safety Inspection	126	120	+5%	Inflationary allowance of 5%
Recreation Ground - Grass Cutting	1525	1045	+46%	Current costs: £59/cut. 17 cuts per annum = £1003. Allow 4.19% uplift = £61/cut Suggest following schedule to maintain grass at a suitable length during the football season. March: 1 cut, April & May: 9 cuts (weekly), June & July: 5 cuts (fortnightly) August & September: 8 cuts (weekly), October: 2 cuts (fortnightly) Total = 25 cuts @ £61 = £1525
Recreation Ground - Other	0	0	-	Use general reserves or CIL if necessary
Trees	0	0	-	Use general reserves, earmarked biodiversity reserves or CIL if necessary
Woodland - Grass Cutting	988	1300	-24%	Current costs: £73/cut, 17/annum = £1241. Allow 4.19% uplift = £76/cut Request fortnightly between April & end of September = 13 cuts. 13X76 = £988
Woodland - Other Works	0	0	-	Use general reserves, earmarked biodiversity reserves or CIL if necessary
TOTAL	£20,690			

Budgeted expenditure	£20,690.00	Predicted general reserves balance at end of 23/24	£11,516
Les budgeted income	£1,527.00	Minimum recommended is 6-9 months expenditure =	£9,278-£13,917
Balance	£19,163.00	Current reserves = approximately 7.5 months expenditure	

On basis of above, precept request would be £19,160.00 compared to £13,000.00 for 23/24
 General reserves are too low to subsidise next year's budget
 Council Tax Base = 338 properties. Precept per band D household = £56.69 (£4.72/month)

Conclusion

The budget that the Clerk has produced reveals a need to increase the precept by a large percentage increase. High general inflation for more than a year now has affected costs such as wages, insurance and energy. Parishes with buildings to maintain are particularly effected by inflation. Some of the increases are due to forward planning, whereby funds are moved into earmarked reserves on an annual basis to prepare for costs that are not annualised. These amounts could be reduced, but that simply moves the problem further down the line into future years.

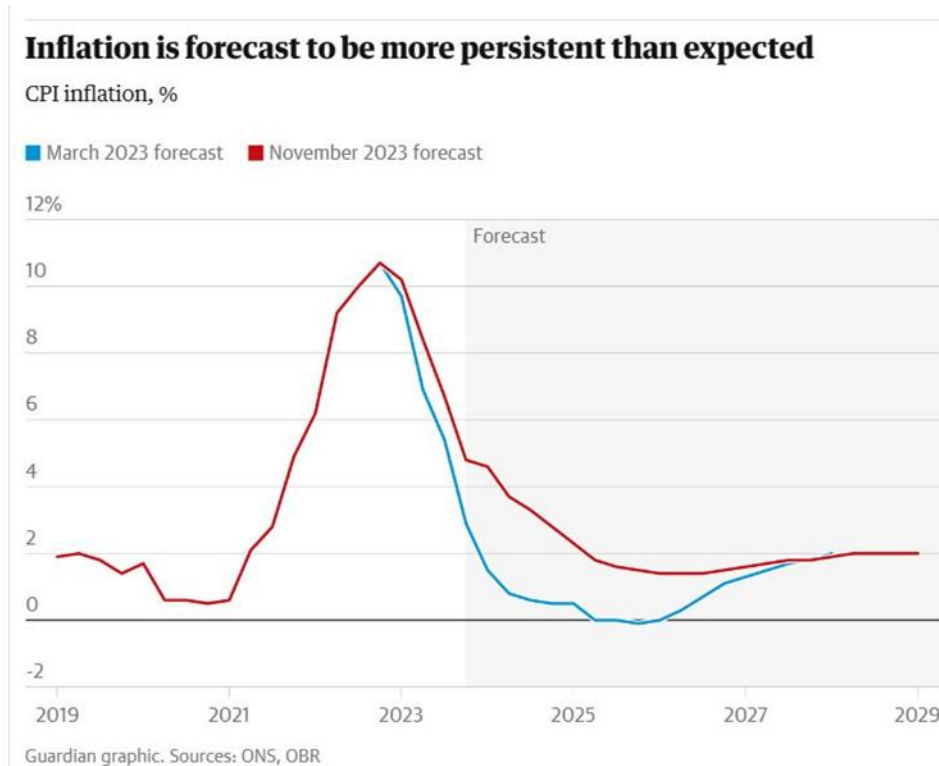
<u>The largest budget % increases, in descending order are:</u> Election costs into earmarked reserves (314%) Pavilion utilities * (205%) Recreation ground grass cutting # (46%) Play area grass cutting (25%) Misc. subscriptions (15%) Clerk's salary (14%) Insurance (10%) Pavilion cleaning (7%)	<u>New budget categories that have contributed to the increase are:</u> Layby maintenance (£400) IT costs into earmarked reserves (£267) Bus shelter maintenance (£200) Kidnapper Lane Field maintenance (£200) Pavilion miscellaneous maintenance (septic tank) (£150) Training (£80)
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*The allowed amount for oil may be generous. It was last filled in March 2022. The Clerk has not yet had the time to check the oil level.
 # The Clerk has suggested budgeting for the recreation ground to be cut more frequently to keep it a suitable length for football during the season. This is partially offset by reducing the number of cuts in the woodland.

Supporting Notes

Inflation

Where actual future costs are not known, the RFO has used CPI inflation forecasts derived from data from the Office for Budget Responsibility/Office for National Statistics. (direct source - online article published by the Guardian business section, November 2023)



This predicts that inflation will be at 4% at the start of the 24/25 financial year, falling to 2% by the start of 2025. As the domestic and global situation is still so volatile, and costs for 24/25 will largely be determined by past inflation, the RFO has taken a pessimistic view of future inflation and used a figure of 5% to set the 2024/25 budget. This compares with the 4.19% uplift that South Gloucestershire Council has applied to their charges.

Contracted hours allowance for Clerk

The current contract for the Clerk/RFO allows for 35 hours per calendar month. Since starting the role in August 2023 the current Clerk has not been able to complete all necessary tasks within these hours. An additional 10.25 hours has been worked by the Clerk between starting and the end of November 2023. These months are traditionally the quieter months, as the workload increases when the budgeting and end of year accounts tasks kick in. Therefore, the busier months are yet to come.

The Clerk has looked back at past timesheets, going back to the start of the 2021/22 financial year. This process has revealed that the average hours worked by the Clerk between April 2021 and November 2023 is 39.5 hours/month. See breakdown following.

RANGEWORTHY PARISH COUNCIL						
Clerk's Hours - historical averages						
<i>Previous Clerk claimed for 23.25 hrs unused holiday time. This has been added to the April-July hours</i>						
21/22	Total Hours	22/23	Total hours	23/24	Total hours	
Apr-21	46.25	Apr-22	40	Apr-23	41	<i>35 plus 6 holiday pay</i>
May-21	39.25	May-22	42	May-23	44.5	<i>38.5 plus 6 holiday pay</i>
Jun-21	51	Jun-22	44	Jun-23	41	<i>35 plus 6 holiday pay</i>
Jul-21	39.5	Jul-22	35	Jul-23	41.5	<i>41.5 plus 5.25 holiday pay</i>
Aug-21	37.75	Aug-22	35	Aug-23	46.75	
Sep-21	36.5	Sep-22	35.25	Sep-23	32.5	
Oct-21	43.25	Oct-22	35	Oct-23	44.5	
Nov-21	35.5	Nov-22	35	Nov-23	33.75	
Dec-21	37.5	Dec-22	35	previous clerk		
Jan-22	35.25	Jan-23	35.75	unused holiday		
Feb-22	35	Feb-23	40.5			
Mar-22	44	Mar-23	35.25			
Total	480.75	Total	447.75	Total	325.5	
Average	40.06	Average	37.31	Average	40.69	
Overall Average		39.35				

In addition, the current Clerk would make the following observations:

- The previous Clerk had many years' experience as a Clerk. The current Clerk is still on a learning curve and is still learning the previous Clerk's systems and processes. This inevitably means that some tasks take longer. There is some training and 'background' reading that the Clerk should be doing to fully understand the role but, at present, there is no time for this.
- The previous clerk had two Clerk jobs running alongside each other. It is not unreasonable to assume that time spent on some 'background' tasks such as reading up on new legislation/planning information/general local government updates were booked to the 'other' Clerk's job, which has more hours available.
- Since starting, the new Clerk has been dealing with a number of issues that had been on the backburner for some time (The Old Post Office rent arrears, the faulty roundabout in the playground, purchase of 'traffic buddies', archiving). It is not unreasonable to suggest that these tasks would have been dealt with earlier if time allowed.
- Although technology is a great help, it can add to the time burden. Most days that the Clerk turns on the laptop (usually 3 times per week) half an hour is spent just going through the new emails, seeing what is relevant (a lot is not, but emails have to be opened and skim read to ascertain this!), forwarding on and digesting the contents. This task easily takes up well over an hour per week.
- Future 'issues' such as the pavilion re-development and the local plan consultations are likely to add to the Clerk's 'standard' work load.
- Other nearby Clerk roles offer more hours to complete the job. The Wickwar Clerk is contracted to work 24 hours per week. Although Wickwar is a larger Parish, with more Councillors and assets, it is questionable whether the Rangeworthy Clerk remit is three times smaller than that of Wickwar. The Cromhall Clerk job was recently advertised with 10 hours/week available. Cromhall is a broadly equivalent sized Parish to Rangeworthy, with similar assets.

The Clerk proposes an increase in contracted hours from 35 to 39 for the next financial year (from 8.12 to 9 hours per week) in order to ensure that all tasks are completed well, in a timely manner, and so that claims for overtime are minimised.

SLCC membership

Extract from document available on the SLCC website – found here: [Membership \(slcc.co.uk\)](https://www.slcc.co.uk/membership)

2024 Membership Subscription Rates

Full Membership

(Please total your gross annual salary or your gross pro-rata salary from all of your councils.)

Gross Annual Salary	Joining Fee <small>(new and lapsed members only)</small>	Annual Subscription
Up to £1,000	£5	£75
£1,001 - £2,000	£5	£76
£2,001 - £3,000	£5	£80
£3,001 - £4,000	£8	£105
£4,001 - £6,000	£8	£112
£6,001 - £8,000	£10	£144
£8,001 - £10,000	£10	£148
£10,001 - £15,000	£12	£183