Brightling Parish Council – Draft Budget Options for discussion 11112026

Budget Line	BUDGET 2026/27 (£)	2026'27 Forecast (based on actuals	Option A 2027/28 (£)	Option B 2027/28 (£)	Option C 2027/28 (£)	NB: Previous forecast not yet agreed 2028/29 (£)	2029/30 (£)	
Precept	10376	10376	**12925**	**12244**	**11673**	**13189**	**13848**	
Interest	100	150	170	160	150	100	100	2% of a reducing reserve account
VAT Reclaim	800	787	250	250	250	300	300	
Other Income -			0	0	0	0	0	Any grant income put towards Parkview operational costs
TOTAL INCOME	**11276**	**11313**	**13345**	**12654**	**12073**	**13589**	**14248**	
Salary	7488	7366	7660	7660	7660	7966	8285	Assumes annual increase in line with LGS Pay Award of 4% (3% in 26'27)
Employer NI	373	354	398	398	398	465	514	Assumes 27'28 NI threshold for employers remains unchanged at 15% on salary over £417 / mth (not mentioned in Autumn budget).
Employer Pension (if required)	225	55	230	230	230	239	249	3% OF 27'28 projected salary
Home Working Allowance	312	312	312	312	312	312	312	Assumed static
Office Allowance	150	150	150	100	100	150	150	To cover printing and other administration as required
Bank Charges	84	84	87	87	87	90	94	Assumed 4% inflation annually
Subscriptions to Associations	385	385	400	220	220	416	433	Assumed 4% inflation annually
Insurance	246	264	282	282	282	302	323	Assumed 7% based on 26'27 increase
Other Expenses	60	60	60	60	50	60	60	Unchanged
Cllr Expenses	75	75	75	70	50	75	75	Unchanged
Elections	0	0	170	170	170	0	0	Based on 19% increase seen between 2019 (£118) and 2023 (£140) and **assumed uncontested**.
Training	175	175	175	125	75	175	175	
Annual Assembly	210	210	221	210	200	230	239	%5 increase to allow for printing
Audit Fee	243	437	288	288	288	300	312	Based on agreed fee of £80/hr + VAT assumes remote so no mileage and only 3hrs.
Maintenance	0	0	100	100	100	0	0	Defib pads are due for renewal in March 2026
Website and Other IT	268	268	589	419	369	613	638	Assumed 4% inflation on 26'27 spend plus allocation for MS365 at £90 and new laptop battery / service
Village Hall Hire	168	150	165	165	165	168	168	10% on 26'27
S.137 Grants	0	0	0	0	0	0	0	Is Council still happy not to allocate anything to other grants?
S.137 Grants - BVH	500	500	520	510	520	541	563	Assumed 4% inflation
Fingerpost Maintenance	0	0	500	250	0	500	600	To re-build reserve
Dog Waste Bin Emptying	198	198	208	208	208	216	225	Assumed 5% inflation annually
Land at Parkview Legal & transfer	2000	0	2000	2000	0	0	0	Assuming doesn't happen in 26'27. If doesn't happen at all then allocate to community projects reserve
Land at Parkview - basic maintenance			400	400	0	400	400	If doesn't go through allocate to general reserve
Land at Parkview - Professional fees/contingency			350	350	0	250	250	If doesn't go through allocate to general reserve
Community projects reserve			250	250	250	250	250	If Park View doesn't go through allocate to general reserve
General reserve			880	345	1000	1070	1070	
TOTAL EXPENDITURE FROM INCOME	**13160**	**11043**	**16470**	**15209**	**12734**	**14788**	**15385**	
Income/Expenditure Variance	-1884	270	-3125	-2555	-661	-1199	-1137	
Salary uplift reserve applied	1195	1195	1195	1195	1195			
Community project reserve	750		2000	2000	0			
Surplus after earmarked reserves applied	61	1465	70	640	534	-1199	-1137	
PRECEPT % Change	13.56%		24.57%	18.00%	12.50%	13.50%	5.00%	
BAND D Charge £	50.43	50.43	62.82	59.5	56.73	64.11	67.32	
National average band D equivalent 25'26	91							

Notes: 2028/29 and 2029/30 figures are indicative only and are included to demonstrate medium-term affordability rather than to predict actual outturn