



Hurstpierpoint & Sayers Common Parish Council
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Village Centre
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Briefing Note

Budget Setting 2025/2026

For Council on 12 December 2024

1. Background

As part of the budget setting process, and in accordance with the budget setting timetable agreed by Council on 24 October 2024 (Minute C24/25.077.4(iv)), each Committee reviewed its requirement for 2025/26 at the meetings as outlined below:

Planning Committee – 4 November 2024

Community Engagement Committee– 14 November 2024

Finance, Governance & Estates Committee – 21 November 2024

Each Committee reviewed current year spending and assessed future projects to produce a draft proposal. On 5 December 2024 the Finance, Governance & Estates Committee reviewed the collated budget and agreed a draft budget proposal to put before Council at the meeting on 12 December 2024.

At the Thursday 28 November 2024 Council meeting, Members also agreed the schedule of charges for 2025/26 - Minute C24/25.98.3.

2. Principles and Assumptions which underpin the Budget and Precept Setting Process

At the 24 October 2024 Council meeting, Members also agreed the principles and assumptions which underpin the budget and precept setting process for 2025/26 as follows:

- i. *A balanced budget is required to be set.*
- ii. *There are no changes to service levels.*
- iii. *Charges will be sensitively reviewed using a 1.7% increase.*
- iv. *Inflation of +1.7% will be applied to expenditure forecasts, unless cost increases to contracts are known, then actuals will apply.*
- v. *Staff costs will initially be budgeted for at an increase of 6% for 2025/26 and include a new full time SCP2 employee (since removed).*
- vi. *Reserves should only be used for one-off expenditure or capital items.*

3. Tax Base, Precept and Band D Information

Information on the historic data on the tax base, precept and Band D for the parish is set out below:

Year	H&SC PC Tax Base	H&SC PC Precept	H&SC PC Band D	Band D % increase	Parish Average (MSDC)	Parish Average (England)
2021/22	3,126.1	£264,520	£84.62	3.52%	£75.06	£71.86
2022/23	3,196.9	£281,406	£88.03	4.1%	£75.28	£74.81
2023/24	3281.3	£303,638	£92.54	5.05%	£80.63	£79.35
2024/25	3339.2	£318,161	£95.28	2.97%	£85.83	£85.89

Members will be aware that the tax base used for the precept calculation is the number of band D equivalent dwellings in the parish. This is calculated by the District Council by adjusting the total number of dwellings in each council tax band to account for any discounts, premiums or exceptions. Mid Sussex District Council provided the confirmed tax base figure for the Parish of **3,350.6** on 5 December 2024.

4. Draft Budget Proposal for 2025/26

The draft budget proposal in Annex A, provides details of every nominal code and cost centre by Committee, comparing the current year's budget to the projected budget requirement for next year. Page 1 provides a summary of the committee information and outlines the Parish Council's overall position.

As you will see, the initial draft forecasts the following (this includes the Earmarked Reserves transfers):

	2023/2024	2024/2025	2025/2026
Total income (excluding precept)	106,603	106,798	110,591
Total expenditure	410,241	424,959	439,452
Precept required to balance budget	303,638	318,161	328,861

Based on the tax base figure provided by MSDC, this equates to a Band D (Precept) Council Tax payment of £98.15, an increase of 3.01% or £2.87 per annum.

5. Options

Council can agree the draft budget as outlined in this report.

Alternatively, the table at the bottom of the excel summary page provides information on differing levels of Band D increase, and the associated changes in the budget required to achieve these. Members are reminded that there is no 'capping' for Parish Councils, and the precept can be whatever amount the Parish Council deems appropriate and can justify.

To change the budget, one or a combination of the elements below can be considered:

- Increase the budgeted income (excluding precept)
- Reduce the budgeted expenditure
- Agree to fund the budget shortfall from Reserves. Members are reminded that general guidance recommends the level of the general reserve should be maintained between 3 and 12 months of the precept figure. However, please note our Reserves Policy adopted on 29 February 2024 (Minute Ref: C23/24.132.4) states:

Hurstpierpoint and Sayers Common Parish Council aim to maintain the general reserve at a minimum of 3 months Net Revenue Expenditure (NRE) and review this level at least annually as part of the budget setting process. (NRE is defined as the precept less any loan repayments and/or amounts included for capital projects and transfers to earmarked reserves.)

Hurstpierpoint and Sayers Common Parish Council aim to maintain a level of earmarked reserves appropriate to the level of future planned expenditure projects and review these at least annually as part of the budget setting process.

The current level of general reserve (at 30 November 2024) is £87,776 and it is recommended that a figure in this region is maintained to support the budget requirement.

6. Next Steps for Budget Setting for 2025/26

As per the council's adopted Financial Regulation 4.9, The Clerk/RFO shall issue the precept to the billing authority no later than the end of February and supply each member with a copy of the agreed annual budget.

To facilitate this, the following timescales are recommended:

- (i) Thursday 12 December 2024 – **Council** reviews draft budget recommendation from Finance, Governance & Estates Committee. *If agreed, individual Committee and Council budget proposals can be finalised and Council Tax requirements assessed using Tax Base information; and the Precept figure can be submitted to MSDC, OR,*
- (ii) Thursday 16 January 2025 - **Finance and Governance Committee** If not agreed in December, finalise individual Committee and Council budget proposals and assess Council Tax requirement using Tax Base information; propose budget and precept to Council with supporting Action Plan.
- (iii) Thursday 23 January 2025 **Council** - If not agreed in December, approve Action Plan, budget for 2025/26 and set the precept.
- (iv) Precept submission to MSDC by 31 January 2025.

7. Village Centre Budget 2025/26

Members are reminded that the budget before them is for the Parish Council only.

The Trustees of the Village Centre considered a draft budget at their meeting on 28 November 2024 and will agree the final budget at their meeting scheduled for 27 February 2025.

The time critical element of submitting the precept request does not apply to the Village Centre.

HURSTPIERPOINT & SAYERS COMMON PARISH COUNCIL	2024/25		2025/26	
	Income	Expenditure	Income	Expenditure
F&G Committee	17,255	244,634	19,116	257,406
E&FM Committee	71,243	154,202	73,475	152,896
P&E Committee	0	0	0	0
CE Committee	0	21,500	0	22,150
TOTAL (excluding EMR transfers)	88,498	420,336	92,591	432,452
EMR TRANSFER FROM HURST MEADOWS	17,000		17,000	
EMR TRANSFER FROM MILLENNIUM GARDEN	1,000		1,000	
EMR FROM NEW VAN	2,677		0	
EMR TRANSFER TO COURT BUSHES SINKING FUND		7,000		7,000
TOTAL (including EMR transfers)	109,175	427,336	110,591	439,452
Precept	318,161		328,861	
Tax Base - provisional figure provided by MSDC	3,339.2		3,350.6	Tax Base Confirmed 6.12.24
Band D	£95.28		£98.15	
Increase	£2.74		£2.87	
	2.97%		3.01%	

Precept and Band D Options	Precept	Band D	Band D weekly increase	Budget change required
As per budgeted calculation	£328,861	£98.15	£0.06	£0

Alternate Band D increases	Precept	Band D	Band D weekly increase	Budget change required
1.00%	£322,440	£96.23	£0.02	-£6,421
2.00%	£325,632	£97.19	£0.04	-£3,229
3.00%	£328,825	£98.14	£0.05	-£36
4.00%	£332,017	£99.09	£0.07	£3,156
5.00%	£335,210	£100.04	£0.09	£6,349
6.00%	£338,402	£101.00	£0.11	£9,541
7.00%	£341,595	£101.95	£0.13	£12,734
8.00%	£344,787	£102.90	£0.15	£15,926
9.00%	£347,979	£103.86	£0.16	£19,118
10.00%	£351,172	£104.81	£0.18	£22,311
11.00%	£354,364	£105.76	£0.20	£25,503
12.00%	£357,557	£106.71	£0.22	£28,696

		2024/25 Budget	2025/26 Budget	Change £	Change %
101	GENERAL ADMIN				
3000	Precept	0	0	0	#DIV/0!
3150	Village Centre Management Fee	14,655	17,516	2,861	19.5%
3300	Parking Disc Income	1,600	1,600	0	0.0%
3400	Bank Interest	1,000	0	-1,000	-100.0%
	GENERAL ADMIN INCOME	17,255	19,116	1,861	10.8%
TBC	Elections	0	0	0	#DIV/0!
5100	Salaries	153,578	158,600	5,022	3.3%
5110	National Insurance	15,237	20,040	4,803	31.5%
5120	Pension Contributions	29,487	28,866	-621	-2.1%
5130	Payroll Charges	640	500	-140	-21.9%
5140	Staff Expenses	500	500	0	0.0%
5150	Staff Training	2,000	2,000	0	0.0%
5160	Councillor & Chairman Allowance	5,850	6,800	950	16.2%
5170	Councillor Training	500	500	0	0.0%
5180	Professional Support	13,000	15,000	2,000	15.4%
5200	Bank Charges	192	200	8	4.2%
5210	Insurance	6,900	7,300	400	5.8%
5220	Audit Fees	1,400	1,400	0	0.0%
5230	Subscriptions	2,500	2,500	0	0.0%
5330	Room Hire	1,600	1,700	100	6.3%
5340	Office Furniture	500	500	0	0.0%
5350	Stationery and Copier	2,200	2,400	200	9.1%
5360	IT/Computer/Phones	5,300	5,300	0	0.0%
5370	Website	1,550	1,600	50	3.2%
5710	Miscellaneous	100	100	0	0.0%
5730	Parking Discs Costs	1,600	1,600	0	0.0%
	GENERAL ADMIN EXPENDITURE	244,634	257,406	12,772	5.2%
	GENERAL ADMIN NET INCOME OVER EXPENDITURE	-227,379	-238,290	-10,911	-10,911

	2024/25 Budget	2025/26 Budget	Change	
F & G COMMITTEE				
F & G COMMITTEE INCOME	17,255	19,116	1,861	10.8%
F & G COMMITTEE EXPENDITURE	244,634	257,406	12,772	5.2%
F & G COMMITTEE NET INCOME OVER EXPENDITURE	-227,379	-238,290	-10,911	4.8%

		2024/25 Budget	2025/26 Budget	Change £	Change %
201	<u>CEMETERY</u>				
3210	Cemetery Income	10,083	10,255	172	1.7%
	CEMETERY INCOME	10,083	10,255	172	1.7%
5000	Rates	960	977	17	1.8%
5011	Electricity	385	385	0	0.0%
5013	Water	55	56	1	1.8%
5400	Property Maintenance	2,000	2,000	0	0.0%
5410	Grounds Maintenance	6,600	6,800	200	3.0%
5440	Repairs	100	100	0	0.0%
5550	Trees	1,400	500	-900	-64.3%
5710	Miscellaneous	100	100	0	0.0%
5720	Projects	0	0	0	#DIV/0!
5415	Lower Churchyard Maintenance	1,280	1,300	20	1.6%
	CEMETERY EXPENDITURE	12,880	12,218	-662	-5.1%
	CEMETERY NET INCOME OVER EXPENDITURE	-2,797	-1,963	834	-29.8%
202	<u>RECREATION GROUNDS</u>				
3110	Bowls Club Income	1,400	1,400	0	0.0%
3120	Tennis Club Income	1,800	1,800	0	0.0%
	RECREATION GROUNDS INCOME	3,200	3,200	0	0.0%
5020	Waste Services	2,200	3,000	800	36.4%
5410	Grounds Maintenance	8,000	7,000	-1,000	-12.5%
5440	Repairs	1,500	1,500	0	0.0%
5460	Equipment Costs	1,500	1,500	0	0.0%
5490	Inspections	250	250	0	0.0%
5550	Trees	3,000	1,000	-2,000	-66.7%
5400	Property Maintenance	5,500	2,000	-3,500	-63.6%
5720	Projects	0	11,000	11,000	#DIV/0!
5710	Miscellaneous	100	100	0	0.0%
	RECREATION GROUNDS EXPENDITURE	22,050	27,350	5,300	24.0%
	RECREATION GROUNDS NET INCOME OVER EXPENDITURE	-18,850	-24,150	-5,300	28.1%
203	<u>CHANTRY STABLES</u>				
3100	Chantry Stables Income	10,260	10,260	0	0.0%
	CHANTRY STABLES INCOME	10,260	10,260	0	0.0%
5250	Revenue Grant	5,130	5,130	0	0.0%
5400	Property Maintenance	1,200	600	-600	-50.0%
5710	Miscellaneous	100	100	0	0.0%
	CHANTRY STABLES EXPENDITURE	6,430	5,830	-600	-9.3%
	CHANTRY STABLES NET INCOME OVER EXPENDITURE	3,830	4,430	600	15.7%
204	<u>STREET LIGHTING</u>				
5011	Electricity	4,200	4,200	0	0.0%
5400	Property Maintenance	0	3,000	3,000	#DIV/0!
5440	Repairs	1,500	2,000	500	33.3%
	STREET LIGHTING EXPENDITURE	5,700	9,200	3,500	61.4%
	STREET LIGHTING NET INCOME OVER EXPENDITURE	-5,700	-9,200	-3,500	61.4%

	2024/25 Budget	2025/26 Budget	Change £	Change %
205 PARISH OFFICE				
Small Meeting Room Hire	4,000	4,000	0	0.0%
PARISH OFFICE INCOME	4,000	4,000	0	0.0%
5300 Parish Office Rental	2,850	1,950	-900	-31.6%
5400 Property Maintenance	500	500	0	0.0%
5440 Repairs	250	250	0	0.0%
PARISH OFFICE EXPENDITURE	3,600	2,700	-900	-25.0%
PARISH OFFICE NET INCOME OVER EXPENDITURE	400	1,300	900	225.0%
206 PUBLIC CONVENIENCES				
5000 Rates	0	0	0	#DIV/0!
5011 Electricity	1,500	1,500	0	0.0%
5013 Water	2,750	2,800	50	1.8%
5020 Waste Services	440	450	10	2.3%
5030 Washroom Services	1,600	1,650	50	3.1%
5310 Caretaking	8,000	6,000	-2,000	-25.0%
5400 Property Maintenance	2,000	1,000	-1,000	-50.0%
5440 Repairs	1,000	1,000	0	0.0%
PUBLIC CONVENIENCES EXPENDITURE	17,290	14,400	-2,890	-16.7%
PUBLIC CONVENIENCES NET INCOME OVER EXPENDITURE	-17,290	-14,400	2,890	-16.7%
207 HIGHWAYS & BYEWAYS				
5580 Cycleways Expenditure	2,500	2,500	0	0.0%
5720 Projects	5,000	5,000	0	0.0%
HIGHWAYS & BYEWAYS EXPENDITURE	7,500	7,500	0	0.0%
HIGHWAYS & BYEWAYS NET INCOME OVER EXPENDITURE	-7,500	-7,500	0	0.0%
208 ALLOTMENTS				
3200 Allotment Income	3,100	3,160	60	1.9%
ALLOTMENTS INCOME	3,100	3,160	60	1.9%
5013 Water	850	865	15	1.8%
5410 Grounds Maintenance	550	550	0	0.0%
5720 Projects	5,000	0	-5,000	-100.0%
5750 HAA Subscription Payment	500	500	0	0.0%
ALLOTMENT EXPENDITURE	6,900	1,915	-4,985	-72.2%
ALLOTMENT NET INCOME OVER EXPENDITURE	-3,800	1,245	5,045	-132.8%
209 STREET FURNITURE				
5500 Bins	100	100	0	0.0%
5510 Bus Shelters	500	500	0	0.0%
5520 Noticeboards	100	100	0	0.0%
5530 Seats	0	0	0	#DIV/0!
5540 Village Gateways	550	550	0	0.0%
5710 Miscellaneous	100	100	0	0.0%
STREET FURNITURE EXPENDITURE	1,350	1,350	0	0.0%
STREET FURNITURE NET INCOME OVER EXPENDITURE	-1,350	-1,350	0	0.0%

	2024/25 Budget	2025/26 Budget	Change £	Change %
210 HURST MEADOWS				
5020 Waste Services	4,800	5,300	500	10.4%
5410 Grounds Maintenance	9,000	9,000	0	0.0%
5430 Millennium Garden Maintenance	1,000	1,000	0	0.0%
5550 Trees	3,000	3,000	0	0.0%
5720 Projects	5,000	5,000	0	0.0%
HURST MEADOWS EXPENDITURE	22,800	23,300	500	2.2%
HURST MEADOWS NET INCOME OVER EXPENDITURE	-22,800	-23,300	-500	2.2%
	2024/25 Budget	2025/26 Budget	Change £	Change %
211 COURT BUSHES				
3010 MSDC Revenue Support Grant	0	0	0	#DIV/0!
3140 Court Bushes Income	40,000	42,000	2,000	5.0%
COURT BUSHES INCOME	40,000	42,000	2,000	5.0%
5000 Rates	640	1,700	1,060	2
5005 Rent	5,335	6,633	1,298	24.3%
5011 Electricity	10,000	10,000	0	0.0%
5013 Water	1,000	1,300	300	30.0%
5020 Waste Services	1,650	1,800	150	9.1%
5320 Cleaning	6,500	6,700	200	3.1%
5400 Property Maintenance	2,500	2,500	0	0.0%
5410 Grounds Maintenance	800	1,000	200	25.0%
5440 Repairs	2,000	2,000	0	0.0%
5460 Equipment Costs	750	750	0	0.0%
5550 Trees	2,000	500	-1,500	-75.0%
5710 Miscellaneous	100	100	0	0.0%
5720 Projects	2,000	0	-2,000	-100.0%
COURT BUSHES EXPENDITURE	35,275	34,983	-292	-0.8%
COURT BUSHES NET INCOME OVER EXPENDITURE	4,725	7,017	2,292	48.5%
	2024/25 Budget	2025/26 Budget	Change £	Change %
212 VEHICLES & MACHINERY				
5450 Tools and Machinery Purchases	1,500	1,000	-500	-33.3%
5470 Tool and Machinery Maintenance	250	250	0	0.0%
5480 Vehicle Maintenance / Van Lease	2,977	2,900	-77	-2.6%
5710 Miscellaneous	100	100	0	0.0%
5590 Fuel	600	600	0	0.0%
VEHICLES & MACHINERY EXPENDITURE	5,427	4,850	-577	-10.6%
VEHICLES & MACHINERY NET INCOME OVER EXPENDITURE	-5,427	-4,850	577	-10.6%
	2024/25 Budget	2025/26 Budget	Change £	Change %
213 SERVICES				
3310 Dog Bag Income	600	600	0	0.0%
SERVICES INCOME	600	600	0	0.0%
5020 Waste Services	4,400	5,600	1,200	27.3%
5240 Footpath Maintenance	0	0	0	#DIV/0!
5550 Trees	1,500	500	-1,000	-66.7%
5560 Verge and Path Maintenance	0	0	0	#DIV/0!
5570 Snow Clearance	500	500	0	0.0%
5710 Miscellaneous	100	100	0	0.0%
5740 Dog Bag Costs	500	600	100	20.0%
SERVICES EXPENDITURE	7,000	7,300	300	4.3%

SERVICES NET INCOME OVER EXPENDITURE

-6,400	-6,700
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-300	4.7%
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E & F M COMMITTEE

2024/25 Budget

2025/26 Budget

Change £

Page 6 Change %

E & FM COMMITTEE INCOME

71,243

73,475

2,232

3.1%

E & FM COMMITTEE EXPENDITURE

154,202

152,896

-1,306

-0.8%

E & FM COMMITTEE NET INCOME OVER EXPENDITURE

-82,959

-79,421

3,538

-4.3%

Add: EMR TRANSFER FROM HURST MEADOWS

17,000

17,000

0

0.0%

Add: EMR TRANSFER FROM MILLENIUM GARDENS

1,000

1,000

0

0.0%

Less: EMR TRANSFER TO COURT BUSHES SINKING FUND

7,000

7,000

0

0.0%

E & FM COMMITTEE NET INCOME OVER EXPENDITURE

-71,959

-68,421

3,538

-4.9%

301	Planning	2024/25 Budget	2025/26 Budget	Change £	Change %
	PLANNING INCOME	0	0	0	#DIV/0!
	Fees	0	0	0	#DIV/0!
	PLANNING EXPENDITURE	0	0	0	#DIV/0!
	NET INCOME OVER EXPENDITURE	0	0	0	0

	2024/25 Budget	2025/26 Budget	Change
PLANNING COMMITTEE			
PLANNING COMMITTEE INCOME	0	0	0 #DIV/0!
PLANNING COMMITTEE EXPENDITURE	0	0	0 #DIV/0!
COMMITTEE NET INCOME OVER EXPENDITURE	0	0	0 #DIV/0!

301	COMMUNITY ENGAGEMENT	2024/25 Budget	2025/26 Budget	Change £	Change %
	COMMUNITY ENGAGEMENT INCOME	0	0	0	#DIV/0!
5240	Grants	4,500	4,500	0	0.0%
5600	Communication	4,500	4,650	150	3.3%
5610	Sustainable Communities	1,500	1,500	0	0.0%
5660	Parish Council Events	1,500	1,500	0	0.0%
5670	Christmas Lights	3,400	3,400	0	0.0%
5630	Community Events Grants	4,000	4,500	500	12.5%
5640	Health & Wellbeing Grants	1,000	1,000	0	0.0%
5650	Health & Wellbeing Projects	1,000	1,000	0	0.0%
5700	General	100	100	0	0.0%
	COMMUNITY ENGAGEMENT EXPENDITURE	21,500	22,150	650	3.0%
	COMM. ENGAGEMENT NET INCOME OVER EXPENDITURE	-21,500	-22,150	-650	-650

CE COMMITTEE	2024/25 Budget	2025/26 Budget	Change
CE COMMITTEE INCOME	0	0	0 #DIV/0!
CE COMMITTEE EXPENDITURE	21,500	22,150	650 3.0%
CE COMMITTEE NET INCOME OVER EXPENDITURE	-21,500	-22,150	-650 3.0%