WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2026-27

2024-25 budget v7 (9 November 23)

Current 2025-26 precept (Band D)	£65.29
Council tax base 2026-27	8477.66
Council Tax base 2025-26	8439.80

PREDICTED COUNCIL BUDGET & BREAKDOWN

	Bagshot & Lightwater as a joint	BAGSHOT	LIGHTWATER	WINDLESHAM	*COMMENTS*
Burial Income	19,817	550	19,267	56,032	income over the past four years, due to falling numbers in burials.
Burial Expenses incl. Ashes Internments, Rates, Utilities and Maintenance	11,222	2,505	8,717	40,506	Based on last years expenditure plus 3.5%
War Memorials and heritage assets	4,000	3,000	1,000	1,000	Maintenance for grade II listed memorials and heritage assets, based on recent quotes received and prorated to ensure sufficient funds over an election term.
Greenspace Contingency	2,000	1,000	1,000	1,000	£1,000 per village , based on each villages expenditure over the last two years
Greenspace Contract	95,000	53,750	41,250	30,000	This has been based on the current contract and split by village in the agreed Greenspace percentages - 43%/33%/24%. Includes a 3.5% increase for inflation.
Environmental costs	10,000	10,000			SLF Pond - based on recent quotes for ongoing maintenance and ecology projects
Summer Planting	4,500	2,000	2,500	2,000	25/26 planting cost + inflation. Allowing for economies of scale for combined council
Christmas Trees	14,005	6,591	7,414	6,838	Jun 25 tender process C/25/32 - final contract now received. Add £500 each for a call out
Tree Maintenance/Surgery	7,000	3,500	3,500	3,500	Re-survey to be completed at some point which may give rise to additional costs. Budget at same level as 2025/6
Playground Repairs & Renewals	21,148	13,240	7,908	12,400	Repairs, inspections and £5k per playground per annum for renewal in 25 years. Based on todays renewal cost of £63k with compound inflation added at 2.5% for 25 Years (cost x (1+inflation rate) to the power of number of years)
Allotment Income	2,020	0	2,020	0	*Based on current income*
Allotment Maintenance & Refunds	3,100	0	3,100	0	*Based on recent costs for maintenance & refunds*

Salaries including Employer on costs and Training	120,000	53,631	53,631	53,631	Salaries have been calculated using the Society of Local Council Clerks' job evaluation calculator. This reflects a Clerk (not CiLCA qualified) for 30 hours per week on NJC pay point 33 and either an Administrator or a Cemeteries Coordinator for 20 hours per week on NJC pay point 14. If Lightwater and Bagshot remain together it has been assumed that they would require a CiLCA qualified clerk, Assistant Clerk, Cemeteries/operations coordinator and either RFO/Admin/Comms officers. Individual village calculations do not take into account any potential TUPE requirements which may increase costs.
LGPS	21,240	9,493	9,493	9,493	
HMRC Payroll	13,699	6,545	6,545	6,545	*Employer NI*
Training	2,000	1,000	1,000	1,000	Based on an average of £500 per annum per staff member. No provision for NALC or SLCC Conferences.
Elections	5,550	2,771	2,771	1,250	Based on cost of 2025 elections - £11,084.42 for Bagshot and £4,944.29 for Windlesham. Lightwater likely to be in same region as Bagshot. It is anticpated that each village will budget to ensure funds are available at the time of elections.
Legal/HR/Recruitment Costs	1,500	1,500	1,500	1,500	*Essentially a provision for unforseen costs. New staff recruitment fees?*
Insurance	4,000	3,000	3,500	2,500	2025-26 costs £5,456 - 3-year contract ending Sept 2027. Estimate for individual village costs.
Audit, Finance System & External Finance Support	5,507	5,297	5,297	5,087	Accounting system based on 25-26 costs of Internal Audit price fixed (6 hrs x £65) per Mulberry quote (the same cost applies for 2025-6) plus expenses, say £40 for two visits to the office. + external finance support. External Audit cost based on fees set by Smaller Authorities' Audit Appointments Ltd (SAAA).
Licences & Subscriptions	4,299	3,235	3,920	2,839	SALC (26-27 prices based on size of Council) NALC (25-26 prices based on size of Council), SLCC £300 (reduced estimate due to smaller council), GDPR service, Adobe, ICCM subs, Info Commissioner, Canva, Payroll Manager, National Allotment Society
Telecoms, Security, ICT Costs & Office Expenses	6,956	5,996	6,396	5,996	Microsoft licences; Website hosting and Govt Domain, Support costs, Back-up costs + Inflationary adjustment included + stationery, Telephone and internet, Annual alarm servicing; All based on current costs.

Annual Meeting & Civic Costs & Hall Hire	2,500	2,500	2,500	2,500	Budget as per prior year - covers APM and awards event. Based on 12 meetings per year and 24 planning meetings. In case of Lightwater and Bagshot combined it is assumed that there would be a Finance committee and Amenities Committee meeting quarterly
Communications					Reduced from £20K Maintain level to allow for Comms re: re-organisation of LG and the impact on WPC. Additional costs of £11.5k added to cover the costs of a mailing to all residents, taking the total to £20k It is assumed that smaller councils may choose not to have this cost.
COUNCILLORS		**330**	**430**	**530**	
Cllr Allowances, Training & Ex	30,940	23,660	23,660	21,840	£1,750 per Cllr cost x no. of Cllrs.. Based on current NALC guidance, Windlesham 12, Bagshot 13, Lightwater 13, (Bagshot & Lightwater combined 17) + 2 training courses per annum per councillor
COUNCIL BUILDINGS		**335**	**435**	**535**	
Bagshot Chapel Building	280	280			Electricity - £15pcm; misc costs - £100
Office Building Costs	6,000	7,000	6,000	7,000	For Lightwater based on current costs plus Rates. For Bagshot and Windlesham it is assumed that each council would need an office space for burial record storage as a minimum. Rent of £550pcm has been applied plus £400 utilities.
HMLD Building Costs	9,741		9,741		Rates based on 25/26 plus inflation at 4.99%; plus electricity - £15pcm per new contract; alarm maint - £250; misc repair costs - £2500.
Building Maintenance	9,852	2,852	7,000		For Bagshot Chapel (Heritage Building) contingency costs. For Lightwater, based on £1500 towards the Council chamber refurbishment and £1500 for Office and a very conservative £4000 for HML.
GRANTS		**340**	**440**	**540**	
Grants	10,000	5,000	5,000	5,000	It has been assumed that each council will want to be able to grant fund local groups.
Lightwater Pavilion and Recreation Ground	10,276	0	10,276	0	*Utilities and Maintenance*

	BAGSHOT & LIGHTWATE	BAGSHOT	LIGHTWATER	WINDLESHAM
Predicted Total income	21,837	550	21,287	56,032
Predicted Total	436,315	229,345	234,619	223,425

Net income (expenditure) to be raised through council tax (precept)	(414,478)	(228,795)	(213,331)	(167,392)	
	Predicted Annual Increase in Precept				
	BAGSHOT & LIGHTWATE	BAGSHOT	LIGHTWATER	WINDLESHAM	
Current Band D £65.29	£66.07	£72.94	£68.01	£75.94	*Band D Equivelant*
	£0.78	£7.65	£2.72	£10.65	*Increse on 25-26 Band D*
	1%	12%	4%	16%	*Predicted Percentage Increase*