

Item 5 - Motion from Cllrs Turner, Jennings-Evans, and White for Council to review and reconsider the decision to increase the 2024-2025 precept by 44%.

Full Council EGM 10th January 2024

After much consideration, in line with Standing Orders, we have decided to call in the decision on the budget for 2024-5 made at the November 2023 Full Council meeting. We believe and motion that the 44% increase in the precept needs further discussion in light of other developments, the context of the vote, and initial public reaction to the level of increase.

Specifically, the following needs to be considered:

1. If SCC and SHBC were to increase council tax charges by the maximum amount possible, combined with the 44% Parish Council precept increase could cause hardship to residents and may result in reputational damage to the Council.
2. The initial public reaction to the increase has been highly negative. This has manifested on social media in Lightwater and direct personal feedback from residents.
3. Inflation is expected to be between 2 and 3% next April, so a 44% is extreme whatever the merits of particular projects and initiatives that drive this level of increase.
4. Half of the proposed increase is due to potential cemetery improvements and yet there is no firm plan for actual developments. Specifically:
 - a. We have not started the cemeteries review which will provide actual evidence of priorities and the real rather than a hypothetical level of spend.
 - b. Similarly, retendering the Greenspace contract could lead to improvements and negate the need for all or part of the additional funding.
 - c. The additional £75k which is half of the budget increase could be delayed until a) and b) are clear.
 - d. Compared to other cemeteries the 3 WPC cemeteries are in a comparable state of average to good so why do they need to be prioritised next year when there has been no public consultation on their condition and improvements?
5. Whilst the original motion for additional cemetery funding was tabled by the Windlesham Committee, the final decision to increase funding to all three cemeteries, resulting in an additional 22% increase in the precept, was only supported by 1 of the Windlesham Councillors present. This perhaps indicates that this initiative is not considered a priority.

Overall, we urge the Full Council to reconsider the previous decision to increase the precept by 44%.

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2024-25

Current precept (Band D)	£41.76	Proposed precept (Band D)	£60.31	<i>Based on balanced budget proposal</i>
Council tax base 2024-25	8376.95		44.42%	<i>Percentage increase</i>
<i>Council Tax base 2023-24</i>	<i>8328.63</i>	Total precept	£505,201.26	

Inflation rate applied (RPI)	9.10%
31 August 2023	9.10%
30 September 2023	8.90%

FULL COUNCIL BUDGET & BREAKDOWN							COMMENTS	Options for Council to consider
BUDGET 2023-24	TOP LEVEL	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2024-25			
							<i>Top level Greenspace</i>	
CEMETERY								
1000 Burial Fees	81,000		22,351	55,000	77,351	Bagshot cemetery closed, budget based on current forecast. Fee changes?		
Income sub-total	81,000	0	22,351	55,000	77,351			
4005 Ashes Interment	6,465		1,527	6,153	7,681	Based on current year forecast with inflationary adjustment		
4050 Rates	3,000	857	830	1,361	3,049	Based on 23/24 SHBC demands plus inflation		
4060 Maintenance	47,498	1,000	16,300	29,610	46,910	24-25 budget: set £1,000 misc expenditure per village; Bagshot - £1,000 misc expenditure; Lightwater: Misc expenditure - £1,000, memorial plaque attachment - £300 Windlesham: £25,560 per current contract + inflation; electricity - £144; water £280; memorial plaque installation - £300; misc costs - £1,000.	Lightwater Cemetery added £5k for survey and £5k for fence to rear. Additional £5k added re: hedge to front as contribution to cost to complete in 25/26. Windlesham Cemetery maintenance improvement plan tbc	
4060 Maintenance (EMR)		25,000	25,000	25,000	75,000			
Expenditure sub-total	56,963	0	26,857	43,658	62,124	132,639		
Net income/(expenditure)	24,037	0	(26,857)	(21,307)	(7,124)	(55,288)		
HERITAGE								
4100 War Memorial	2,000	4,050	610	550	5,210	Memorial wreaths - none for Bagshot in 2022/3 - paid for by the Church. Bagshot memorial needs attention due to frost damage and crumbling stone. Lightwater - relettering if not complete this year.		
4105 Bagshot Clock	500	500			500			
Expenditure sub-total	2,500	4,550	610	550	5,710			
GROUNDS MAINTENANCE								
4160 Greenspace Contingency	3,000	1,000	1,000	1,000	3,000			

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4165 Greenspace Contract	94,359		46,800	46,800	26,400	120,000	Based on current contract at £7,940.97pcm. Note that £425.92 cost of FOR bins not now used. Cost is therefore £7,940.97-£425.92=£7,515.05pcm prior to inflation adjustment. IF GOING TO TENDER NEEDS INCREASING BY 30%-48%	Lightwater consider total budget of £120k - o/s other village comments
4185 Planting	5,416		1,857	2,117	1,889	5,863	Takes 23/24 planting cost and adds inflation	
4190 Christmas Trees	3,000		1,953	1,839	1,953	5,745	Current year costs + inflation	If larger trees are required need to add £150 per village. Lightwater - no change
4195 Tree Maintenance/Surgery	29,000	0				0	Reduced budget level as majority of work will be completed in 23/24 and not all Tree EMR will be required in current year. However re-survey to be completed at some point which may give rise to additional costs	Lightwater - EMR for trees that will need to be replenished each year
4220 Playground Repairs & Renewals	12,000	7,000	3,400	2,200	3,400	16,000	22/23 exp - £370/£48/£386; current year largely spent on new playground cost but some costs will increase. £1,200 per playground + INCLUDES £1000 FOR INSPECTIONS AT THE GYMS AT SLF AND LIGHTWATER REC	Lightwater - consider £7k top level budget to allocate to EMR for ongoing replacement
Expenditure sub-total	146,775	7,000	55,010	53,957	34,642	150,608		
ALLOTMENTS			315	415	515			
1030 Allotment Fees	1,700		729	729	512	1,970	Based on 2023/4 actuals with price increment to reflect new prices 2024/25 (£40/£25)	
Income sub-total	1,700	0	729	729	512	1,970		
4060 Maintenance	5,000	2,000				2,000	2022/23 costs: B - £11; L - £11; W - £8 (all re: refunds or key deposit); 2023/24 ytd costs: B - £0; L - £0; W - £198 (gatepost and fencing removal) . Drainage required/compost heap for budget year	Proposal for drainage work to be completed to be confirmed by Full Council - estimated cost is £5,000
4070 Allotment Refunds	100	100	0	0	0	100	No change from current year	
Expenditure sub-total	5,100	2,100	0	0	0	2,100		
STAFFING			320	420	520			
4300 Salaries	86,600	104,671				104,671	Includes performance increments and predicted 5% increase.	

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	BUDGET 2023-24	TOP LEVEL	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2024-25		
4340 LGPS	29,152	32,574				32,574	Includes performance increments and predicted 5% increase.	
4345 HMRC Payroll	26,611	30,933				30,933	Includes performance increments and predicted 5% increase.	
4350 Training	2,000	2,000				2,000	As on current year with training plan; ICCM (A&L); Risk assess (A); First Aid (all); Parish online (A)	
Expenditure sub-total	<u>144,363</u>	<u>170,178</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>170,178</u>		
ADMINISTRATION			325	425	525			
1076 Precept	347,791	242,255	97,290	97,290	68,366	505,201		
1077 LCTS Grants	0					0	No grants anticipated	
1900 Interest Received	4,488		3,512	3,512	2,468	9,492	Variable depending on level of reserves and therefore cash held. Budget at current year rates	
1950 CIL Income	0					0	No budget entered for CIL income (all rec'd tfr to EMR)	
Income sub-total	<u>352,279</u>	<u>242,255</u>	<u>100,802</u>	<u>100,802</u>	<u>70,834</u>	<u>514,693</u>		
4380 Elections	4,000	0				0	Saving to cost of 2027 elections plus possibility of by-elections - EMR is sufficient no need to budget.	
4400 Legal/HR/Recruitment Costs	7,000	5,000				5,000	Anticipated legal costs consultation on possible planning consultant for WNP and additional advice on HML covenant release - 2024/25 anticipated?	Dependent on HML covenant discussions this could change significantly;
4410 Cleaner	750	750				750	Cleaner not yet in place, tbc	
4415 Insurance	4,256	5,200				5,200	Uses 23/24 forecast with 30% uplift to reflect insurance increases in current period and value of playgrounds o/s tbc	
4420 Finance System	2,200	2,073				2,073	No spend in YTD; py - £1,458; Rialtas system annual cost: Annual subscription fees - £1,900 - see invoice 337. Inflation adjustment applied	
4425 External Finance Support	3,000	600				600	YTD spend£419 incl Internal Audit assistance of £135; PY - £2,270 covering RFO support	

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	BUDGET 2023-24	TOP LEVEL	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2024-25		
4430 Licences & Subscriptions	6,510	4,991				4,991	SALC& NALC - £2,782; ICCM - £95; SLCC - £354; Adobe - £239; ; CANVA - £100; Survey Monkey - £289; Info Comm - £39; Payroll Manager - £152; Data Protection - £350. Assume increases at inflation rate. PY spend totals £3,848. Addn £300 for AB Rialtas	
4435 Office Expenses	2,000	2,400				2,400	YTD (P4) - £ 766 (pro rata - £2,298; PY - £2,131.	IT replacement to be funded from EMR subject to council agreement at Sept meeting, otherwise need to budget a minimum additional cost of £1500
4440 ICT Costs	5,000	6,559				6,559	Zentech - £276.50pcm; Website hosting - £300; FastHost - £73.20; Vision ICT - £360; Govt domain name - £61; Support costs- £158.30pcm;	
4445 Audit	2,100	1,620				1,620	YTD - PKF - £1,050; Year end internal audit = £183; 1st visit IA - £240 (est); PY - £2,890 (incl fees for 2022 plus 23 accrual). Assumes professional fees increase at 10%	
xxxx Marketing (coel to be created)	0	4,000				4,000		DRC have quoted for a new telephone system which would include £950 one-off cost 2023/4 plus £2,223 annual cost. Comparable current cost - £1,242pa.
4455 Telecoms & Security	1,837	1,795				1,795	YTD : Alarm maint - £390; DRC - £93.41pcm; BT line rental - £26pq; mobile top up - £30. PY - £1,460 excl alarm maintenance. Inflation applied at current rate.	
4600 Annual Meeting & Civic Costs	2,000	2,000				2,000	YTD - £768 + 2 x scrolls at £491 each (P5) = £1,750. Assume a further £250 for remainder of year. PY - £1,403.	
4950 Hall Hire	2,100		1,268	1,268	965	3,500	55 meeting per year at £50 each; addn £250 per village for Councillor Surgeries/engagement	
Expenditure sub-total	42,753	36,988	1,268	1,268	965	40,488		
Net income/(expenditure)	309,526	205,267	99,535	99,535	69,869	474,205		
COUNCILLORS			330	430	530			
4500 Cllr Allowances, Training & Ex	30,000		10,876	12,688	9,063	32,627	Per Cllr cost x no. of Cllrs + inflation (based on July 23 actuals)	
Expenditure sub-total	30,000	0	10,876	12,688	9,063	32,627		
COUNCIL BUILDINGS			335	435	535			
4525 Bagshot Chapel Building	8,000	10,240				10,240		Mould and gutters should be dealt with in 23/24; drainage needs to be sorted + repair any damage caused by damp

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4550 Office Building Costs	6,000	7,804				7,804	Rates based on 23/24 figure plus inflation; py cost - £124pm add fuel inflation at 50% for current year; Misc costs - service fire extinguishers - £248; legionella sample - £35; misc works - £300 + utilities fixed contract ends 2024	
4555 HMLD Building Costs	8,000	7,946				7,946	Rates based on 23/24 plus inflation (excl Transitional relief); electricity - py avg - £14pcm; alarm maint - £234. PY - £7,147 + utilities fixed contract ends 2024	
4060 Building Maintenance	10,000					0	YTD - £2,136 (office door, new sign, PAT testing etc). PY - £0.	An estimate for the Chamber refurbishment has been received with an estimated cost of +/-£33,000 excl VAT (can be funded from EMR). Council to decide on whether to go ahead wikh this project. Funding grant from Your Fund Surrey will be explored for but outcome tbc.
Expenditure sub-total	32,000	25,989	0	0	0	25,989		Building maintenance based on estimate for possible costs - reduce?
GRANTS			340	440	540			
4650 Grants	24,000		5,000	3,000	3,000	11,000	Draft at same level as current year budget	Lightwater - Equal grant allocation per village or split per formula?
Expenditure sub-total	24,000	0	5,000	3,000	3,000	11,000		
PROJECTS			350	450	550			
4915 Festive Lights	14,175		2,392	2,392	2,392	7,175	As per current year budget - 3 year contract in place expires 2024	Element from Village Reserve
Expenditure sub-total	14,175	0	2,392	2,392	2,392	7,175		
PAVILION				455				
4055 Pavilion Utilities	300			500		500	Water - £55 per 1/2 year - usage and standing charge; electricity (py - £150) - £14.15pcm though account currently in credit so no payment taken - budget based on mopnthly standing charge + fixed contract ends 2024	
4905 Pavilion Capital Project	5,000			15,000		15,000	Metting with FIT and it is anticipated planning will be submitted this year. Anticipated spend next year for demolition, utility removal, design costs	Council to determine project spend for 2024/25 - EMR of £125k available

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FULL COUNCIL BUDGET & BREAKDOWN

COMMENTS

Options for Council to consider

	BUDGET 2023-24	TOP LEVEL	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2024-25	
Expenditure sub-total	5,300	0	0	15,500	0	15,500	
FIELD OF REMEMBRANCE					555		
1040 Field of Remembrance Income	7,241					0	s/be £0 - contracted directly by FOR.
Income sub-total	7,241	0	0	0	0	0	

	FULL COUNCIL Current year	TOP LEVEL Budget 24-25	BAGSHOT Budget 24-25	LIGHTWATER Budget 24-25	WINDLESHAM Budget 24-25	FULL COUNCIL Budget 24-25	
Total income	442,220	242,255	101,531	123,882	126,346	594,014	
Total expenditure	503,929	242,255	105,952	133,071	112,736	594,014	
Net income (expenditure)	(61,709)	0	(4,421)	(9,189)	13,610	(0)	PRECEPT INCREASE WITHOUT FACTORING UP
				BAND D	£18.55	44.42%	

Factoring up Calculation					
Addn funds required to factor up		37%	37%	26%	24,836
Allocated by %		9,189	9,189	6,457	24,836
Revised net income/(expenditure)		4,768	0	20,068	24,836
	Factoring up Calculation		Adjusted precept		£530,037.34
			Proposed precept (Band D)		£63.27
			Percentage increase		51.52%

WPC Budget 24-25 Reconciliation from v5 (10 Oct 23) to v8 (28 Nov 23)

				Current precept 2023-24	£41.76	
				Band D equivalent	8,376.95	
	Ledger	Income	Expenditure	Surplus/(Deficit)	Precept	% change
Budget v5 (10 Oct 23)		60,813.11	486,270.91	(425,457.80)	50.79	21.62%
Adjustments:						
1000 Burial fees	Re-instatment of Windlesham Cemetery income after 24 Oct 23 meeting. Assumes that the increase applies for the full year but may change if a different decision is made after deliberations.	W'SHAM 39,000.00		(386,457.80)	46.13	10.47%
1000 Burial fees	Reduction in Windlesham income if 20% increase is not approved ((£4,500 - based on £27k)/(£11,000 based on £66k)) Pending decision by WVC and other villages re increases in line.	W'SHAM		(386,457.80)	46.13	10.47%
4300 Salaries/Tax/Pension	} Appointment of a Communications officer	TOP	11,295.44	(397,753.25)	47.48	13.70%
4340 Local Govt Pens	} Pensions related to above	TOP	2,948.08	(400,701.33)	47.83	14.54%
4345 HMRC Payroll	} HMRC element of above	TOP	1,449.93	(402,151.26)	48.01	14.96%
xxxx Marketing	Marketing spend for Comms Officer (coel tbc)	TOP	4,000.00	(406,151.26)	48.48	16.10%
4430 Licences & Subscriptions	Additional Rialtas Licence for AB (currently has no system licence)	TOP	300.00	(406,451.26)	48.52	16.19%
4060 Building Maintenance	Council Chamber refurbishment, £35k to be used from the EMR330 Repairs & Maintenance; £7k from GR	TOP/x35	0.00	(406,451.26)	48.52	16.19%
4525 Bagshot Chapel Building Costs	Chapel repair cost - £30k, less £20k contribution from Bagshot CIL (tbc BVCC)	TOP	10,000.00	(416,451.26)	49.71	19.05%
4650 Grants	Bagshot grants	4650/340	2,000.00	(416,451.26)	49.71	19.05%
				(418,451.26)	49.95	19.62%
Budget v7 (9 Nov 23)				(418,451.26)	49.95	19.62%
Adjustments - 28 Nov 23 meeting:						
4950 Hall hire	£250 per village for Councillor engagement/surgeries		750.00	(419,201.26)	50.04	19.83%
4060 Cemetery (EMR)	Precept to be raised to cover tfr to EMR		75,000.00	(494,201.26)	59.00	41.27%
1000 Burial fees	Assumes that the 20% increase does not take place	(11,000.00)		(505,201.26)	60.31	44.42%
				(505,201.26)	60.31	44.42%
				(505,201.26)	60.31	44.42%
				(505,201.26)	60.31	44.42%
				(505,201.26)	60.31	44.42%
				(505,201.26)	60.31	44.42%
Budget v8 (28 Nov 23)		<u>88,813.11</u>	<u>594,014.37</u>	<u>(505,201.26)</u>		
	Additional income/expenditure	28,000.00	107,743.46	Impact on precept	9.52	22.80%
				79,743.46		

Note: Comms officer costs were initially based on an 18 hour week with a budget of £6k for marketing. The meeting on 8 Nov 23 reduced this to 15 hours with a reduction in marketing spend of £2k

Current precept x Band D equiv	349,821.43
Increase by 5%	<u>17,491.07</u>
Adjusted precept	<u>367,312.50</u>
Cut to precept required	(137,888.76)