PRESTON UNDER SCAR PARISH COUNCIL - PROPOSED BUDGET 2026-27							
		2024- 2025 Actuals	2025/26 Approved Budget	2025-26 income/ spend to 31.8.25	2025-26 Year End (est at 1.09.25)	2026/27 Draft Budget	Comments and Considerations
Income							
Precept		4657	4797	4797	4797	7100	
Cemetery		700	0	0	700	0	
VAT Refund		0	50	0	166.19		
Interest		23.14	15	0	15	15	
Cemetery Grant		0	5000	0	400		
TOTAL		**5380.14**	**9862**	**4797**	**6078.19**	**7115**	
Expenditure							
Clerk	Salary	3271.74	3400	1380.96	3400	3600	Based on average 20hrs per month at £15.00 per hour
	Expenses	120	200	60	120	200	No increase proposed
Training	Clerk	245.6	110	0	110	110	No increase proposed
	Councillors	22.85	275	318.8	318.8	80	25/26 spend - Cllr Higham's Memorial Trg + Cllr Sayers' Planning Trg (£43.80 overspend)
Village	Grass and verge cutting	1100	1140	830	1140	990	Current Contractor has increased prices for 2026. Current frequency -Verges etc 2 cuts/mnth April to Sept incl. 1 cut Oct; Seats 1cut/mnth April - October incl. 26/27 budget reduced by £150 based on reducing the number of cuts from 13 to 10
	Maintenance	90	260	0	90	100	Budget reduced by £160 in light of previous underspends. Clerk to investigate alternative sources/prices of grit
	Defibrillator	148.8	100	0	100	100	No increase proposed having regard to the current advertised cost of 1 pair replacement Defibrillator Pads. NB: the Council has a modest reserve to cover unanticipated costs relating to the defibrillator which can be used if further expenditure is required
Cemetery	Grass Cutting (incl Extn)	900	800	490	800	865	Current Contractor has increased prices for 2026.Current frequency - burial area: 2 cuts/mnth April to Sept incl: 1 cut October; plus extension:1 cut April to October incl. 2026/27 budget based on reducing number of cuts in the current Burial Area from 13 to 10.
	Maintenance	0	230	0		100	Budget reduced by £130 in light of previous underspends.
	New Extension	330	5000	0	0	0	Any expenditure to be met from grants/Cemetery Reserve
Subscriptions	YLCA	65	67	71	71	75	Fee for 2026/27 not yet known - 5% increase in budget suggested in the light of recent increases in cost
Insurance		412.15	420	277	277	305	25/26 - New Insurance Provider. Fee for 2026/27 not yet available - 10% suggested in the light of recent increases in Insurance Prices
Information Commissioner		47	46	0	47	50	Fee for 2026/27 not yet known - 10% increase in budget suggested in the light of last years increase in cost
Website	PC Website	1942.2	510		510	525	24/5 expenditure included procurement/ setting up of new w/site and annual support support, and provision of gov.uk domain and email accounts for Councillor and Clerk (new services) to be funded from Website and IT Reserves. 25/26 budget covers the costs of annual hosting and support fees, renewal of gov.uk domain name, email addresses for Clerk and Cllrs, security etc. Fee for 2026/27 not yet available but suggest allow for a 5% increase
Administrative support/Zoom		155.88	0	0		0	Not required in 26/27 and beyond as PC now has access to MS Teams
TOTAL		**8851.22**	**160**	**3427.76**	**6983.8**	**7100**	
Total Reserves	**at 31 March**	**6692.84**					
Breakdown of reserves as at 1.4.25							
Election Reserve :	**£1000 (held to help cover the cost of any unforseen by election to the PC which the PC wpuld be expected to meet in full)**						
IT/Website Reserve :	**£300 (considered prudent given the recent changes in the PC's IT arrangements and web host)**						
Defibrillator Emergency Fund: £300 (maintained to cover/contribute towards the cost of any unforseen issues arising with the village defibrillator such as the early need for a replacement battery or replacement pads)							
Cemetery Reserve :	**£1370 (held to fund works to facilitate Cemetery Extension)**						
General Reserve:	**£3722.84 (this level of general reserve complies with current Accounting Standards and will be capable of funding any deficit at 31.3.26)**						
Total	**£6692.84**						