BARNTON PARISH COUNCIL

Budget 2027–2028: Guide for Councillors

Prepared by: Responsible Financial Officer (RFO)
Date: 8/11/2026

1. What are councillors approving?

The Council must agree how much it expects to spend, what income it expects to receive and how much it needs to request through the precept. The precept is the Parish Council's share of Council Tax.

2. How will the budget be funded?

The proposal includes £10,000 of anticipated VAT recovery and a £20,000 transfer from the salary account. The transfer is a one-off source of funding, not recurring income.

Budget calculation	2027–2028
Planned expenditure	£210,886.99
Expected income (including £10,000 VAT recovery)	£32,535.00
Transfer from salary account	£20,000.00
Precept required	£158,351.99

3. How much is the precept increasing?

The Council proposes to increase its total precept by £2,638.99, or 1.69%. This is the increase in the Council's total request, not necessarily the increase for an individual household.

2026–2027 precept	2027–2028 proposed precept	Increase
£155,713.00	£158,351.99	£2,638.99 (1.69%)

4. Why are costs under pressure?

Burial fee income is budgeted to fall by £10,000 (due to over budgeting 2026-2027 on cemetery fees and 6-month figures to date) and other income by £4,000. Some staffing costs, insurance and bank charges are increasing. The Council has also provided £6,240 for an RFO to support its financial management and audit responsibilities.

5. What new or increased provision is included?

The following amounts are included in the 2027–2028 budget. Some are new items; others are increases to existing budgets.

Item	Additional provision
Responsible Financial Officer	£6,240
Gates	£3,500
Dog walk resurfacing	£3,000
Cemetery shed	£1,000
Building maintenance (increase)	£1,300
Grounds equipment (increase)	£2,680
Total	£17,720

6. Are reserves adequate?

General reserves are forecast at approximately £60,000 at 31 March 2027. This is equivalent to about 3.4 months of total proposed expenditure. The RFO considers the provision adequate, subject to the Council's financial risk assessment and confirmation of the effect of the proposed £20,000 salary-account transfer. The SAPPP Practitioners' Guide 2026/27, section 5 (reserves), provides the relevant framework; its assessment refers to net revenue expenditure, rather than simply total budget expenditure.

7. RFO recommendation

The RFO recommends approval of the budget as reviewed, including the £6,240 RFO provision, £10,000 anticipated VAT recovery and £20,000 salary-account transfer, subject to confirmation that the transfer is available and sufficient reserves will remain. The proposed precept is £158,351.99 (1.69% above 2026–2027).

8. Suggested resolution

RESOLVED: To approve the 2027–2028 expenditure budget of £210,886.99 and a precept request of £158,351.99; to approve the RFO provision of £6,240 and the proposed £20,000 transfer subject to available funds; and to note the anticipated £60,000 general reserves, subject to annual review.

Appendix A – Comparative Budget Figures

Comparative budget lines for 2026–2027 and 2027–2028, reproduced from the previous detailed budget report based on the Budget Setting worksheet. The appendix retains the worksheet's original precept line; the approved proposal in the main report supersedes that line after the salary-account transfer and RFO adjustment. Figures should be read alongside the main report.

Income

Budget line	2026–2027	2027–2028
Allotments	£1,235.00	£1,235.00
Burial Fees	£30,000.00	£20,000.00
CW&CC	£1,000.00	£0.00
Interest	£1,300.00	£1,300.00
Misc	£3,000.00	£0.00
Precept	£155,713.00	£172,112.00
Room Hire	£0.00	£0.00
VAT Recovered	£8,000.00	£10,000.00
TOTAL	£200,248.00	£204,647.00

Expenditure

Budget line	2026–2027	2027–2028
Clerk Salary (net)	£33,000.00	£33,000.00
Assistant Clerk Salary (net)	£16,000.00	£17,071.00
Park Warden Salary (net)	£7,400.00	£8,245.00
Village Orderly Salary (net)	£6,400.00	£6,869.00
RFO Salary (net)	£0.00	£6,240.00
LGA Pension	£18,500.00	£15,764.00
PAYE/NI	£15,000.00	£15,000.00
Payroll services	£366.00	£366.00
Training & Development	£500.00	£500.00
IT	£500.00	£500.00
Office equipment	£4,000.00	£3,000.00
Travel/Expenses (staff)	£700.00	£700.00
Bid writing	£0.00	£0.00
Newsletter	£1,500.00	£2,500.00
GOVERNANCE		
Insurance	£2,500.00	£3,000.00
Bank Charges	£300.00	£600.00
Audit Fees	£1,500.00	£1,500.00
Chairman's Allowance	£300.00	£300.00
Elections	£11,600.00	£11,600.00
MAINTENANCE		

Parks Maintenance & Cemetery Grounds	£37,000.00	£37,000.00
Play Equipment	£2,000.00	£2,000.00
Play Area Inspections	£1,100.00	£1,100.00
Waste Disposal	£2,000.00	£2,000.00
Utilities	£3,000.00	£3,000.00
CEMETERY		
Additional Maintenance	£3,000.00	£3,000.00
WAR MEMORIAL		
Renovation of Jubilee Corner	£0.00	£0.00
EMR		
Building Maintenance	£1,500.00	£2,800.00
Business Contingency	£10,000.00	£0.00
Emergency	£6,500.00	£0.00
Contingency	£20,000.00	£0.00
Grounds Equipment	£7,320.00	£10,000.00
Legal	£18,000.00	£10,000.00
Roundabout	£0.00	£0.00
Gates (NEW)	—	£3,500.00
Dog walk resurface (NEW)	—	£3,000.00
Cemetery shed	—	£1,000.00
EVENTS		
Annual	£1,000.00	£500.00
SUBSCRIPTIONS		
SLCC (Clerk Membership)	£400.00	£400.00
CHALC	£1,700.00	£1,700.00
Amazon	£95.00	£95.00
Google Play	£36.99	£36.99
S137		
Grants	£3,000.00	£3,000.00
TOTAL	£237,717.99	£210,886.99