

Rollesby Parish Council Precept Increase.

The Parish Council has taken difficult decisions to produce a balanced budget and enable it to continue delivering the local facilities that has responsibility for, this has given an increase which is 157.54%. This equates to £4.73/month or £1.07/week per band D household in Rollesby.

Council tax bills are made up of several different payments, and the Parish contribution is the lowest amount on the bill, whilst the percentages look high this is because it starts from a very low point.

This is demonstrated in the table below showing the last three years and the increase for 2024/25:

precept 2024/5							
INFORMATION REGARDING PRECEPT AND COUNCIL TAX							
year	tax base		precept	Paid Band D Property	increase	% Difference	
19/20	341		6696	£ 19.64			
20/21	344		7409	£ 21.54	£ 1.10	9.68%	
21/22	343		8500	£ 24.78	£ 1.15	15.06%	
22/23	351		10000	£ 28.49	£ 1.15	14.97%	
23/24	360		12700	£ 35.28	£ 1.24	23.83%	
24/25	361		32799	£ 90.86	£ 55.58	157.54%	per month increase £ 4.63

As this demonstrates, previous increases have been kept very low with annual increase figures per household consistently less than £1.25/year with the Council drawing on reserves, this is not a sustainable situation.

There is a budgeted amount for 2024/25 of £7,000.00 to go into general reserves. This is due to historical overspending and drawing down of reserves to keep the historical increases shown above artificially low. Unfortunately this has now depleted the reserves to an unsustainable level. The Council is required to have a General reserve of between 6 and 12 months of budgeted expenditure and must replace this historical overspend and use of reserves urgently.

The Parish Council is Sole Managing Trustee of the King George V Recreation Field. GYBC have removed the concurrent functions payment which means the Parish Council had to make up the shortfall of £1,900 that this created. The Playing Field has negligible income as the Car Boot operator is not returning in 2024 due to the challenges he faced, so again, the Parish Council has to make up the deficit to maintain the public open space. In addition Great Yarmouth Borough Council has cut their Open Spaces funding to the Parish Council, which has had to be directly replaced through the precept.

In 2023 there was an election which Great Yarmouth Borough Council charged the Parish for at £1,192.24. Councillors have put £500 in the 2024/25 budget to build up sufficient ear marked reserves that this does not need to be budgeted in one year again and sufficient reserves are on hand should an election be called before 2027. Alongside this there are sums to be added to ear marked reserves to other budgetary headings so that future expenditure can be prepared for rather than drawn down from general reserves as emergency payments.

The salary budget has been increased to reflect the contractual commitments of employing current staff.

There are other increases anticipated – Auditing will increase from £120 to £545, this is an increase of over £400, additional footpaths have been added to the cutting schedule at the request of

parishioners, a SAM2 sign has also been asked for and budgeted for – with 50% being applied for via grant funding – however the cost to the Parish is still £1,939.00.

The previously exceptionally low precept of £12,700 cannot now meet the needs of the Council, and this is a result of a perfect storm of funding cuts, historic overspending and underbudgeting and increased needs from the Playing Field alongside the inclusion of additional items at the request of parishioners.

The Council has taken a very pragmatic and brave decision to ensure that the Rollesby Parish Council is able to continue to function, can deliver projects asked for locally, has the reserves to meet unexpected expenditure, and will be able to budget in a measured approach moving forward.

The detailed budget is:

BUDGET 2024/25
Version 2

Details	2023/24			2024/25		
	Budget 2022/23	Actual to 31.03.2023	Budgeted	Actual to end dec	Estimated to 31.03.2024	Suggested Precept
EXPENDITURE						
Salaries						
Parish Clerk	4,200.00	4,498.82	4,000.00	3,988.46	6,000.00	6,728.00
PAYE / NI			-	162.66	200.00	220.00
Pension			-	1,273.80	1,810.00	2,000.00
Sub Total	4,200.00	4,498.82	4,000.00	5,424.92	8,010.00	8,948.00
Other Payments						
Audit	50.00	45.00	100.00	120.00	120.00	545.00
Donations		-	500.00	-	-	-
Election Costs	100.00	-	2,000.00	1,192.24	1,192.24	500.00
Insurance	1,000.00	732.69	700.00	722.10	722.10	850.00
Legal		-	50.00	-	-	250.00
Bank Charges	-	72.00	-	36.00	72.00	72.00
Membership&Subs	1,100.00	273.61	350.00	76.32	111.32	350.00
Office costs		201.86	400.00	322.80	1,050.00	450.00
Room Hire		-	110.00	-	-	-
Section 137		-	25.00	23.98	25.00	25.00

to earmarked reserves

to earmarked reserves

NPTS next year. No nalc.

computer within figures 2023/24

village hall provided free of charge

wreath

website		-	50.00	240.74	300.00	200.00	
allotment	200.00	129.34	200.00	228.94	250.00	250.00	
bus shelter	200.00	6,064.00	400.00	80.00	6,300.00	200.00	cleaning
burial grounds	1,300.00	1,160.00	1,300.00	725.00	1,421.00	1,450.00	concurrent functions
stationery	870.00	300.00	300.00	139.55	250.00	300.00	
footpaths/verges	1,200.00	-	1,200.00	385.01	550.00	900.00	
miscellaneous	290.00	613.98	750.00	91,716.22	92,000.00	1,200.00	includes office eqpt if necessary.
Trees/open spaces		600.00	600.00	-	-	250.00	
King George V Parks and Open Spaces	2,000.00	2,689.00	300.00	1,530.00	1,580.00	4,800.00	
	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	2,455.00	concurrent functions possibly including m
Training		50.00	250.00	-	100.00	250.00	
Travel & Accom.		-	100.00	-	-	100.00	
Village Maintenance	1,725.00	211.04	1,000.00	301.30	250.00	400.00	
Village Sign		-	-	-	-	250.00	to earmarked reserves
Highways SAM 2		-	-	-	-	3,878.00	
To general reserves		-	-	-	-	7,000.00	to general reserves
Scribe software		-	-	-	-	500.00	
VAT		1,465.45	-	361.65	750.00		
Sub Total	11,935.00	16,507.97	12,585.00	100,101.85	108,943.66	27,425.00	
TOTAL EXPENDITURE	16,135.00	21,006.79	16,585.00	105,526.77	116,953.66	36,373.00	
<u>INCOME</u>							
Allotment Rents	230.00	220.00	230.00	260.00	240.00	330.00	
Bowls Rental	5.00	5.00	5.00	£ 5.00	5.00	5.00	
Bus Shelter donation		6,064.00	4,900.00	£ -	4,900.00		
Highways 50/50 funding		-	-	£ -	-	1,939.00	
Misc		2,341.00		90,308.38	90,308.38		
Concurrent Functions	3,400.00	3,400.00	3,200.00	3,200.00	3,200.00	1,300.00	removed open spaces
VAT		301.46		1,465.45			
Sub Total	3,635.00	12,331.46	8,335.00	95,238.83	98,653.38	3,574.00	
TOTAL INCOME	3,635.00	12,331.46	8,335.00	95,238.83	98,653.38	3,574.00	
SHORTFALL GRANT							

PRECEPT	10,000.00	10,000.00	12,700.00	12,700.00	12,700.00	32,799.00	<i>Auto calculated - expenditure minus inc</i>
TOTAL INCOME	13,635.00	22,331.46	21,035.00	107,938.83	111,353.38	36,373.00	
EXCESS / LOSS	2,500.00	1,324.67	4,450.00	2,412.06	- 5,600.28	-	
Inc/Dec on Council Tax Bill			23.83%			157.54%	
Tax Base	351.00		360.00			361.00	
Band D	£28.49		£35.28			£90.86	<i>Precept divided by tax base</i>