Appendix E - DRAFT Budget and Precept 2026/27

Minute ref: 25/11-7.iii, iv, v

Projected Outturn of Budget 2025/26 and DRAFT Budget 2026/27

Code	Title	Last year 2024-25	Current Year 2025-26	Apr - Sept	Forecast						Outturn Projected	Variance	%	Next Year 2026-27
03 Staff Costs		**Actual**	**Budget**	**Spent**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**TOTAL**	**Variance**	**%**	**Budget**
5	Staff salary	2205.92	2744.32	1387.21	0.00	420.34	0.00	433.94	0.00	433.94	2675.43	68.89	-2.51	2871.35
12	Clerk's allowance	286.00	312.00	156.00	0.00	52.00	0.00	52.00	0.00	52.00	312.00	0.00	0.00	312.00
13	Clerk's mileage	149.31	200.00	106.65	21.33	21.33	0.00	21.33	0.00	21.33	191.97	8.03	-4.02	200.00
45	Staff pension	0.00	603.75	403.68	0.00	122.32	0.00	126.28	0.00	126.28	778.56	-174.81	28.95	835.58
	SUB TOTAL	**2641.23**	**3860.07**	**2053.54**	**21.33**	**615.99**	**0.00**	**633.55**	**0.00**	**633.55**	**3957.96**	**-97.89**	**2.54**	**4218.93**

04 Admin-Office		**Actual**	**Budget**	**Actual**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**TOTAL**	**Variance**	**%**	**Budget**
6	Insurance	595.65	614.00	595.81	0.00	0.00	0.00	0.00	0.00	0.00	595.81	18.19	-2.96	600.00
7	Village Hall hire	50.00	100.00	86.00	12.00	12.00	0.00	12.00	0.00	12.00	134.00	-34.00	34.00	120.00
8	Membership	186.65	250.00	244.15	0.00	0.00	0.00	0.00	0.00	0.00	244.15	5.85	-2.34	260.00
9	Training	1448.00	600.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00	450.00	-75.00	450.00
10	Audit - internal	55.00	150.00	175.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	-25.00	16.67	175.00
14	Office printing & stationery	18.97	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	50.00
15	Website	170.85	190.00	95.82	9.99	9.99	9.99	9.99	9.99	9.99	155.76	34.24	-18.02	160.00
27	Toller Times	350.79	200.00	136.73	0.00	0.00	31.64	0.00	0.00	31.63	200.00	0.00	0.00	200.00
32	Software IT	229.99	250.00	180.00	0.00	85.00	0.00	0.00	0.00	0.00	265.00	-15.00	6.00	270.00
44	Bank service charge	8.50	51.00	25.50	4.25	4.25	4.25	4.25	4.25	4.25	51.00	0.00	0.00	52.50
	SUB TOTAL	**4587.80**	**2505.00**	**1539.01**	**176.24**	**111.24**	**45.88**	**26.24**	**14.24**	**57.87**	**1970.72**	**534.28**	**-21.33**	**2337.50**

05 Council Assets		**Actual**	**Budget**	**Actual**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**TOTAL**	**Variance**	**%**	**Budget**
17	Toller Porcorum Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Grit bin refills	0.00	200.00	0.00	0.00	0.00	79.00	0.00	79.00	0.00	158.00	42.00	-21.00	0.00
21	Noticeboard/seats	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.00
22	Office equipment	399.97	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	-100.00	20.00
23	Bus shelter	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	-100.00	0.00
24	Defibrillator costs	179.88	199.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199.00	-100.00	200.00
38	Signposts	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.00
46	Grit bins/sandbag stores	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.00
49	Telephone Box	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	-1.00	100.00	0.00
	SUB TOTAL	**579.85**	**899.00**	**1.00**	**0.00**	**0.00**	**79.00**	**0.00**	**79.00**	**0.00**	**159.00**	**740.00**	**-82.31**	**220.00**

06 Grants and Donations		**Actual**	**Budget**	**Actual**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**TOTAL**	**Variance**	**%**	**Budget**
~~16~~	~~Churchyard (grant)~~	~~500.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
~~18~~	~~Village Association (grant)~~	~~170.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
19	Grants	34.39	700.00	336.55	0.00	363.45	0.00	0.00	0.00	0.00	700.00	0.00	0.00	1700.00
~~36~~	~~Country Cars~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
	SUB TOTAL	**704.39**	**700.00**	**336.55**	**0.00**	**363.45**	**0.00**	**0.00**	**0.00**	**0.00**	**700.00**	**0.00**	**0.00**	**1700.00**

	07 Projects/Maintenance	Actual	Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL	Variance	%	Budget
~~26~~	~~Village maintenance~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
~~30~~	~~Gates project~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
~~34~~	~~Future Projects~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
	~~SUB TOTAL~~	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**	**~~0.00~~**

	08 Reserves- Earmarked	Actual	Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL	Variance	%	Budget
29	Election recharge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Working reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	TP Recreation Area	0.00	1000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1000.00	0.00	0.00	1000.00
NEW	Asset replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUB TOTAL	**0.00**	**1000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1000.00**	**0.00**	**0.00**	**1000.00**

	10 Recreation Ground	Actual	Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL	Variance	%	Budget
39	Signs at Rec Ground	32.00	0.00	0.00	9.95	0.00	0.00	0.00	0.00	0.00	9.95	-9.95		0.00
40	Inspection	75.00	100.00	52.50	27.50	0.00	0.00	27.50	0.00	0.00	107.50	-7.50	7.50	110.00
41	Grass and hedge cutting	390.00	700.00	96.25	560.42	326.67	226.67	116.67	116.67	116.67	1560.02	-860.02	122.86	1530.00
42	Solicitors fees	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	Repair/replacement	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	-100.00	0.00
	SUB TOTAL	**517.00**	**1000.00**	**148.75**	**597.87**	**326.67**	**226.67**	**144.17**	**116.67**	**116.67**	**1677.47**	**-677.47**	**67.75**	**1640.00**
	TOTAL	**9030.27**	**9964.07**	**4078.85**	**795.44**	**1417.35**	**351.55**	**803.96**	**209.91**	**808.09**	**9465.15**	**498.92**	**-5.01**	**11116.43**
		2024-25	**2025-26**	**Apr - Sept**	**- - - - - - - - -**	**- - - - - - - - -**	**- - - - - - - - -**	**Forecast**	**- - - - - - - - -**	**- - - - - - - - -**	**TOTAL**	**Variance**	**%**	**2026-27**

RESERVES

Reserves		Last year 2024-25 Actual	Current Year 2025-26 April 2025	Budget	Over/under spend	Projected 2025-26 TOTAL	Next Year 2026-27 Budget	Projected 2026-27 TOTAL
29	Election recharge		693.00			693.00	0.00	693.00
35	Working reserve		5000.00		48.92	5048.92	0.00	5048.92
48	TP Recreation Ground		3000.00	1000.00		4000.00	1000.00	5000.00
NEW	Asset replacement		4500.00		450.00	4950.00	0.00	4950.00
	SUB TOTAL	**13032.00**	**13193.00**	**1000.00**	**498.92**	**14691.92**	**1000.00**	**15691.92**
	TOTAL	**13032.00**	**13193.00**	**1000.00**	**498.92**	**14691.92**	**1000.00**	**15691.92**

Aim to have total reserve of £20,000 by 2031 will need amount in each of next 4 years of: 1077.02

INCOME

Code	Title	Last year 2024-25	Current Year 2025-26	Apr - Sept	- - - - - - - - - - - - - Forecast					- - - - - - - - - - - - -	TOTAL	Variance	%	Next Year 2026-27
Income other than precept		Actual	Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL	Variance	%	Budget
2	Grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3	VAT reclaim	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~		~~0.00~~
4	Bank interest	143.98	120.00	49.11	8.98	8.99	8.99	9.00	9.00	9.00	103.07	16.93	-14.11	90.00
31	CIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	SUB TOTAL	**143.98**	**120.00**	**49.11**	**8.98**	**8.99**	**8.99**	**9.00**	**9.00**	**9.00**	**103.07**	**16.93**	**-14.11**	**90.00**

PRECEPT

(Budgeted amount) MINUS (Income from interest/grants) EQUALS (Precept)

	Last year 2024-25	Current Year 2025-26	Variance	%	Current Year 2025-26	Next Year 2026-27	Variance	%
Title	**Actual**	**Budget**	**Variance**	**%**	**TOTAL**	**Budget**	**Variance**	**%**
Budget		9964.07			9964.07	11116.43		
Bank interest		120.00			103.07	90.00		
PRECEPT	**7750.00**	**9850.00**	**2100.00**	**27.10**	**9850.00**	**11026.43**	**1176.43**	**11.94**

Band D increase %	16.21	Band D increase %	5.32 estimated
Band D increase £	7.69	Band D increase £	2.52 estimated

Code	Title	Last year 2024-25	Current Year 2025-26	Projected Year end	Next Year 2026-27	+2 2027-28	+3 2028-29
03 Staff Costs		**Actual**	**Budget**	**Outturn**	**Budget**	**+3%**	**+3%**
5	Staff salary	2205.92	2744.32	2675.43	2871.35	2957.49	3046.22
12	Clerk's allowance	286.00	312.00	312.00	312.00	321.36	331.00
13	Clerk's mileage	149.31	200.00	191.97	200.00	206.00	212.18
45	Staff pension	0.00	603.75	778.56	835.58	860.65	886.47
	SUB TOTAL	**2641.23**	**3860.07**	**3957.96**	**4218.93**	**4345.50**	**4475.86**
04 Admin-Office		**Actual**	**Budget**	**TOTAL**	**Budget**		
6	Insurance	595.65	614.00	595.81	600.00	618.00	636.54
7	Village Hall hire	50.00	100.00	134.00	120.00	123.60	127.31
8	Membership	186.65	250.00	244.15	260.00	267.80	275.83
9	Training	1448.00	600.00	150.00	450.00	463.50	477.41
10	Audit - internal	55.00	150.00	175.00	175.00	180.25	185.66
14	Office printing & stationery	18.97	100.00	0.00	50.00	51.50	53.05
15	Website	170.85	190.00	155.76	160.00	164.80	169.74
27	Misc expenses	350.79	200.00	200.00	200.00	206.00	212.18
32	Software IT	229.99	250.00	265.00	270.00	278.10	286.44
44	Bank service charge	8.50	51.00	51.00	52.50	54.08	55.70
	SUB TOTAL	**4587.80**	**2505.00**	**1970.72**	**2337.50**	**2407.63**	**2479.85**
05 Council Assets		**Actual**	**Budget**	**TOTAL**	**Budget**		
17	Toller Porcorum Recreation /	0.00	0.00	0.00	0.00	0.00	0.00
20	Grit bin refills	0.00	200.00	158.00	0.00	0.00	0.00
21	Noticeboard/seats	0.00	100.00	0.00	0.00	0.00	0.00
22	Office equipment	399.97	50.00	0.00	20.00	20.60	21.22
23	Bus shelter	0.00	150.00	0.00	0.00	0.00	0.00
24	Defibrillator costs	179.88	199.00	0.00	200.00	206.00	212.18
38	Signposts	0.00	100.00	0.00	0.00	0.00	0.00
46	Grit bins/sandbag stores	0.00	100.00	0.00	0.00	0.00	0.00
49	Telephone Box	0.00	0.00	1.00	0.00	0.00	0.00

	SUB TOTAL	**579.85**	**899.00**	**159.00**	**220.00**	**226.60**	**233.40**

06 Grants and Donations		**Actual**	**Budget**	**TOTAL**	**Budget**		
~~16~~	~~Churchyard (grant)~~	~~500.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
~~18~~	~~Village Association (grant)~~	~~170.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
19	Grants	34.39	700.00	700.00	1700.00	1751.00	1803.53
~~36~~	~~Country Cars~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
	SUB TOTAL	**704.39**	**700.00**	**700.00**	**1700.00**	**1751.00**	**1803.53**

07 Projects/Maintenance		**Actual**	**Budget**	**TOTAL**	**Budget**		
~~26~~	~~Village maintenance~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
~~30~~	~~Gates project~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
~~34~~	~~Future Projects~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~
	~~**SUB TOTAL**~~	~~**0.00**~~	~~**0.00**~~	~~**0.00**~~	~~**0.00**~~	~~**0.00**~~	~~**0.00**~~

08 Reserves- Earmarked		**Actual**	**Budget**	**TOTAL**	**Budget**		
29	Election recharge	0.00	0.00	0.00	0.00	0.00	0.00
35	Working reserve	0.00	0.00	0.00	0.00	0.00	0.00
48	TP Recreation Area	0.00	1000.00	1000.00	1000.00	1030.00	1060.90
NEW	Asset replacement	0.00	0.00	0.00	0.00	0.00	0.00
	SUB TOTAL	**0.00**	**1000.00**	**1000.00**	**1000.00**	**1030.00**	**1060.90**

10 Recreation Ground		**Actual**	**Budget**	**TOTAL**	**Budget**		
39	Signs at Rec Ground	32.00	0.00	9.95	0.00	0.00	0.00
40	Inspection	75.00	100.00	107.50	110.00	113.30	116.70
41	Grass and hedge cutting	390.00	700.00	1560.02	1530.00	1534.00	1580.02
42	Solicitors fees	20.00	0.00	0.00	0.00	0.00	0.00
47	Repair/replacement	0.00	200.00	0.00	0.00	0.00	0.00
	SUB TOTAL	**517.00**	**1000.00**	**1677.47**	**1640.00**	**1647.30**	**1696.72**

	TOTAL	**9030.27**	**9964.07**	**9465.15**	**11116.43**	**11408.02**	**11750.26**
		2024-25	**2025-26**	**Year end**	**2026-27**	**2027-28**	**2028-29**