

ELTON PARISH COUNCIL 2024 - 2025 BUDGET (10 JULY 2024 REVISION 2.2.)

Document Review and Approval

Latest version: 2.2, 10 July 2024

Latest required review date: circa mid-November 2024

Approval	Name, role	Date
Author	Cllr. I. Ross, Chair	10/07/2024
Reviewer	K. Rew, Parish Clerk/Responsible Financial Officer	09/07/2024
Review, Approval	Elton Parish Council: Cllrs. Cummins; McCann; Ross; Speechley; Strowbridge; Willson (<i>Apologies for Absence: Cllrs. Hawkesford, Taylor, Walsh</i>).	09/07/2024

Document Revision Log

All amendments shall be recorded in this “*Document Revision Log*”. Substantial financial changes will only be made with the approval of Elton Parish Council, including the Responsible Financial Officer.

Version	Date	Sections revised	Revision description
2.1, 2.2	09-10/07/2024	Revised list of 2024-2025 projects. New section (8.) regarding future HDC CIL.	Proposed, revised, corrected typo., approved and distributed.
2.0	08/04/2024	All sections, full review and revision following end of 2023-2024 financial year.	Draft issued for review and comment.
0.1	13/12/2023	Corrected some minor typographical errors; confirmation of 2024 CCC LHI project application, 2024-2025 Budget approval and 2024-2025 Precept request.	Minor changes and corrections; distributed.
0.0	07/12/2023	N/A	Proposed and approved, 12/12/23.

The 2024-2025 Budget was first approved at the 12 December 2023 parish council meeting. The Budget was revised following the end of the 2023–2024 financial year on 31 March 2024 and further projects were added to the 2024-2025 Budget following suggestions from residents during May 2024.

At any time from first issue on 7 December 2023 until the end of the 2024–2025 financial year, on 31 March 2025, the Budget may be revised if it is evident that the Budget and reality have diverged substantially. Any parish councillor of Elton Parish Council may propose amendments to this Budget as an agenda item for a meeting of the parish council.

Following this 9-10 July 2024 revision, the Budget will be reviewed again, and revised if deemed necessary, circa mid-November 2024, approximately midway to the end of the financial year.

Distribution

There is no statutory requirement to publish the budget, but the budget must be made available on request during the period for the exercise of public rights and on request under the Freedom of Information Act 2000. Elton Parish Council will distribute a .pdf copy of this document as an attachment to the minutes of the parish council meeting following approval of this revised budget, including on the Elton Parish Council website (<https://eltonparishcouncil.gov.uk/>) and the Elton village news email (EltonPE8@outlook.com). The budget will be provided to the independent internal auditor.

Contents

(1.)	Introduction.....	2
(2.)	2024-2025 Budget projects	3
(3.)	Elton Parish Council 2024-2025 Budget	7
(4.)	Elton Parish Council 2022-23 Actual, 2023-24 Actual, 2024-25 Budget, 2025-26 Forecast.....	8
(5.)	2024-2025 Budget income and cost items.....	9
(6.)	Budget monitoring and revisions.....	13
(7.)	Budget notes and further explanations	14
(8.)	Future Huntingdonshire District Council Community Infrastructure Levy.....	17
(9.)	Precept and Council Tax Base.....	19

ELTON PARISH COUNCIL 2024 - 2025 BUDGET (10 JULY 2024 REVISION 2.2.)

(1.) INTRODUCTION

The approved budget of the parish council is the financial plan for the financial year, from 1 April to 31 March inclusive. The budget takes account of money available at the start of the financial year, expected income and payments, allocation of funds to approved projects and potential projects, with a forecast of reserves remaining at the end of the year to carry forward to the next year.

The Budget for 2024-2025 was first issued on 7 December 2023 and approved at the meeting of the parish council on 12 December 2023¹. Following the parish council meeting of 12 December 2023, some minor amendments were made to correct a few typographical errors, confirm the 2024 CCC² LHI³ project application, confirm approval of the 2024-2025 Budget, and confirm the 2024-2025 HDC⁴ Precept request; the revised version 0.1 was issued on 13 December 2023 and distributed.

This Revision 2.2 of the 2024-2025 Budget follows a full review and update of the Budget after the end of the 2023-2024 financial year. This Budget includes the finalised accounts for 2023-2024 including the year-end balance carried forward to the new financial year on 1 April 2024, and includes a revised list of potential projects for 2024-2025 following suggestions from residents gathered during May 2024. This Revision 2.2 of the 2024-2025 Budget has a few minor corrections to Revision 2.1 which was approved at the 9 July 2024 meeting of the parish council and will be distributed along with the minutes of the parish council meeting.

For Elton Parish Council, the parish council budget includes:

Surplus reserves carried forward from the previous year as the balance at the start of the year.

Estimated income, including:

- Precept income provided by Huntingdonshire District Council from the council tax.
- Service-related income, being fees from Cambridgeshire County Council (and from Huntingdonshire District Council until March 2024) for Elton Parish Council taking responsibility for some of the grass cutting.
- Other income from levies, grants or donations, such as Community Infrastructure Levy payments from Huntingdonshire District Council ("HDC").
- Interest earned on bank account deposits.
- Reclaimed VAT payments from the previous year under Section 33 of the VAT Act.

Operating expenditure, including:

- Administration costs of the parish council, such as hire of venue; parish council insurance; website and e-mail domain and support; Parish Clerk salary, overtime and expenses; parish councillor expenses; training costs; bank charges; subscription fees to organisations; and audit fees.
- Normal operating expenses, including electricity supply for the parish-owned street lighting, and the grass cutting contract.
- Maintenance and repair costs of parish-owned tangible, fixed assets such as the former telephone kiosk on Middle Street, the bus shelter on Overend, and the parish-owned street lights.
- VAT payments.

¹ (Refer to Item 6.4. of the approved minutes of the 12 December 2023 meeting of Elton Parish Council).

² "CCC" = Cambridgeshire County Council

³ "LHI" = Cambridgeshire County Council Local Highway Improvement programme

⁴ "HDC" = Huntingdonshire District Council

Projects expenditure/discretionary expenditure:

- Funds for approved specific projects and tentative allocation of funds for probable projects agreed in principle that are within the powers of the parish council as enabled by various laws (such as under the Highways Act 1980, contributing towards the costs of the local highway authority [Cambridgeshire County Council] for construction of traffic calming works, if, in the opinion of the parish council, the project will benefit the area [the Cambridgeshire County Council "Local Highway Improvement" programme]).
- Approved payments for specific projects and tentative allocation of funds for probable projects agreed in principle under Section 137 of the Local Government Act 1972 which allows a parish council to spend a limited amount of money for the benefit of the area or all or some of the inhabitants. Section 137 allows parish councils to pay for, donate or contribute towards many items not specifically authorised by other laws, such as supporting local community groups and charities.

Estimated balance remaining from the starting balance plus all income minus all expenditure.

The balance includes:

- Contingency/General Reserve available for any unplanned, critical and urgent emergency requirement that may arise, and to ensure financial stability allowing for uneven cash flow, delayed income, changing interest rates, or greater than anticipated price increases.
- A preferred amount to carry forward as a minimum base for the next financial year.
- Any amount agreed to accumulate towards the cost of an approved major, very expensive, future project where the estimated cost is so great that contributions must be saved over the next few years.
- Remaining funds still available for other projects yet to be proposed and agreed; if no other projects are approved, the money will accumulate and carry forward to the next year.

(2.) 2024-2025 BUDGET PROJECTS

Projects to be included in the budget may be suggested by any resident of Elton and will be considered by the parish council.

- During May 2023, the parish council invited suggestions from residents for projects to be considered by the parish council for including in the 2023-2024 Budget or the 2024-2025 Budget.
- During November 2023, the parish council invited suggestions from residents to be considered by the parish council as a project application for funding from the 2024 Cambridgeshire County Council Local Highway Improvement programme.
- During May 2024, the parish council invited suggestions from residents for projects to be considered by the parish council for including in the 2024-2025 Budget.

Projects agreed and costed for the 2024-25 Budget include:

- The parish council will continue to hire a contractor for grass cutting of the two parish-owned registered village greens and most of the roadside grass verges which are the responsibility of Cambridgeshire County Council ("CCC").
- Parish contribution to a project in the 2024 CCC Local Highway Improvement programme ("LHI"). Many suggestions were received from residents; from a preferred 'short list' of 8 projects, the project submitted for the LHI application was for double yellow line parking restrictions on upper Middle Street between Overend and School Lane⁵. Whether this project is selected by CCC (Cambridgeshire County Council) will be known circa September 2024.

⁵ (Refer to Item 7 of the approved minutes of the 12 December 2023 meeting and Item 9.2. of the approved minutes of the 9 January 2024 meeting of Elton Parish Council).

- Parish contribution to the CCC LHI project approved during July 2023 for Wansford Road traffic calming. The project includes extending the 30 mph zone, a 40 mph 'buffer zone', "dragon's teeth" white road markings, clearing of overhanging branches and ground vegetation for better visibility on the approach into the village, and a traffic island lane restriction with "Give Way" for inbound traffic and priority lane for outbound traffic, with a cycle bypass of the traffic island.
- From suggestions received from residents, it was agreed to repaint and refurbish the parish-owned former telephone kiosk on Middle Street, the primer and paint were purchased during 2023-2024 and the work completed by a volunteer during May-June 2024. In the 2024-2025 Budget, similar funds are allocated for maintenance and refurbishment of other parish-owned tangible assets if required, such as the bus shelter and parish-owned street lamps.
- Repair of parish-owned registered village greens damaged by car parking – a contract is in place for aerating and reseeding damaged areas. As per contract, two areas of the fringe of 'Block Green' were reseeded during 2023 (May and September), including the north-east fringe (opposite 2 Duck Street and near to the Crown Inn), with another two areas to be reseeded during 2024. Despite being reseeded during May 2023, the east fringe of 'Block Green' has again been damaged by inconsiderate parking of vehicles and needs to be reseeded yet again. Despite requests from some residents, there is no plan or proposal to install additional benches, flower planter troughs, bollards/posts, signage, or any other street furniture on the village greens and no provision in the 2024-2025 Budget for such items.
- Minor tree surgery for some of the trees on the two parish-owned registered village greens for safety reasons to reduce risk of damage to passing vehicles and injury of passing walkers or cyclists⁶. Work required may include lopping the long, extended low-hanging branches or perhaps a proper crown lift of the lower branches for clearance of approximately 5 m agl⁷ over the road side and 3 m agl for the rest of canopy to give adequate space for vehicles and pedestrians. Work would be after end-August to avoid the bird nesting season (or perhaps later, following fall of autumn foliage). Being in the conservation area, a planning application would be required to HDC (Huntingdonshire District Council) for working on trees in a conservation area.
- Any additional critical and urgent need for emergency, major tree surgery for any of the trees on the parish-owned registered village greens would be an unplanned event paid from the Contingency Fund.
- Most of the roadside grass verges are the responsibility of CCC. Many of the roadside verges have been damaged, either by erosion due to surface water flooding during torrential rain, or by vehicles driving over or parking on the verges. Also, branches and foliage from some trees on roadside verges obscure street lights. Funds are allocated in the Budget should the parish council seek consent from the local highways authority (CCC) to remedy these issues.
- As resolved by the parish council, provision is made to pay for spare parts (batteries and pads) for the public-access defibrillators in the village⁸.
- At the request of a few residents, funds are available for flowering bulbs, plants and seeds (suggestions were received from residents to plant more flowers in various locations throughout the village such as on the verge of Middle Street, the fringe of the two parish-owned registered village greens of Stocks Green and 'Block Green', and by the "Elton" sign at the corner of Middle Street and Overend). Planting on the verge of the public highway requires consent from CCC under Section 96 of the Highways Act 1980.

⁶ (Refer to Item 6.5.iii. of the approved minutes of the 11 June 2024 meeting of Elton Parish Council).

⁷ "agl" = above ground level

⁸ (Refer to Item 15 of the approved minutes of the 11 April 2023 meeting of Elton Parish Council).

- At the request of a few residents, funds are available for seeding some areas of the greens on Hayes Walk and Highgate Green and verges on Chapel Lane and Wansford Road with perennial wild flowers – requires consent from HDC for Hayes Walk and Highgate Green, and consent under Section 96 of the Highways Act 1980 for the roadside verges from CCC as the local highways authority.
- As requested by a resident, money is available to purchase materials to paint (wood stain and wood preserver), repair and maintain the wooden benches in the village, whether owned by the parish council or not (project carried forward from 2023-2024).
- As requested by a resident, a donation will be made to the Royal British Legion for re-use of a red poppy wreath held by the parish church to be placed at the war memorial during the Remembrance Service.
- Following requests from residents, it was agreed to partially fund a village map and information board (a project that has been considered, designed and partially funded for many years), project planned for 2023-24 but postponed to 2024-2025.
- Following a request from the Parochial Church Council of All Saints, Elton (the parish church), it was agreed to make a small contribution towards the repair and upgrade of the public right of way footpath that passes through the churchyard from School Lane to Overend (Cambridgeshire public footpath 75/9), planned for 2023-24 but postponed⁹.
- As requested by a resident, a new bench (perhaps made from HDPE recycled from plastic bottles, requiring no maintenance) to be purchased and installed to replace the unsafe, dilapidated wooden bench that was removed from Chapel Lane¹⁰.
- A few other projects suggested by residents were considered and accepted in principle by the parish council but have not yet been specified or costs estimated so have not been included in this revision of the 2024-2025 Budget. Potential future projects include:
 - (a.) Repair and reseed of School Lane roadside grass verge and reinstatement of damaged white posts (subject to consultation with residents, Elton Primary School, and CCC consent);
 - (b.) Restore the “*Best Kept Village 1994*” plaque on the stone plinth of the “Elton” sign at the corner of Overend and Middle Street.
- As requested by a resident, a public access noticeboard to be installed inside the parish-owned bus shelter on Overend for use by residents to avoid unsightly posting of notices on the outside of the bus shelter¹¹. A suitable noticeboard has been gifted to the parish council.
- An action agreed was to clear weeds, especially brambles, from choking the hedge at ‘The Spinney’, although this land is part of the roadside verge and is the responsibility of CCC as the local highway authority. A few residents (including some parish councillors) volunteered to perform the work, no labour cost is envisaged. This voluntary work may also include clearing vegetation by the footpath between Highgate Hall and Greenhill Road.
- A tentative project previously included in the approved budget for possible conversion of the parish-owned speed sign from battery power to solar power has now been removed¹².
- No funds are allocated in the 2024-2025 Budget for preparation of the Elton Neighbourhood Plan. Following discussions with other parish councils that recently prepared neighbourhood plans, typical costs seem to be for venue hire for meetings and for printing; the parish council has been offered resources for printing, and the cost of venue hire for a few meetings can be accommodated within the budget line item for venue hire.

⁹ (Refer to Item 7.15. of the approved minutes of the 9 May 2023 meeting of Elton Parish Council).

¹⁰ (Refer to Item 6.5.i. of the approved minutes of the 11 June 2024 meeting of Elton Parish Council).

¹¹ (Refer to Item 6.5.ii. of the approved minutes of the 11 June 2024 meeting of Elton Parish Council).

¹² (Refer to Item 6.5.iv. of the approved minutes of the 11 June 2024 meeting of Elton Parish Council).

- The Elton 20 mph area planned for 2024 is a Cambridgeshire County Council initiative at no cost for the parish council. The 20 mph zone will include the main residential area of the village with entry points near the Elton Bridge on Duck Street, Highgate Green near the junction with Wansford Road, and Middle Street near the junction with Overend and including all the streets within that area.
- Substantial surplus funds (£11,961) remain available for other projects suggested or yet to be suggested by residents and considered by the parish council to benefit the civil parish or the residents thereof.

(3.) ELTON PARISH COUNCIL 2024-2025 BUDGET

Table 1

Opening balance carried over from 2023-2024	<u>£63,375</u>
Income, 2024-2025	
HDC Precept from council tax	£18,000
CCC Grass cutting contribution	£805
Interest earned from bank deposit account	£800
Reclaimed VAT	£2,823
Total income, 2024-2025	£22,428
Total funds available, 2024-2025 (<i>Income plus opening balance</i>)	<u>£85,803</u>
Operating Expenditure, 2024-2025	
Salaries, overtime, expenses (postage, stationery), training	£5,392
Normal running costs: venue hire, audit fees, parish council insurance, bank charges, subscriptions, website/e-mail domain and support, miscellaneous	£2,128
Grass cutting contract	£4,550
Street lighting electricity supply	£1,010
Assets maintenance: street lights, phone kiosk, bus shelter	£500
VAT paid	£3,000
Total operating expenditure, 2024-2025	£16,580
Projects expenditure/allocation, 2024-2025	
Contribution to CCC Local Highway Improvement projects	£34,129
Village Greens car parking damage repairs/reseeding, trees maintenance	£1,500
Verge reseeding, repairs, maintenance (incl. tree branch lopping, pruning)	£2,000
Defibrillator support (spare parts)	max. £1,000
Contribution to village information board (postponed from 2023-24)	£800
Contribution to public footpath renovation (postponed from 2023-24)	£500
Flower bulbs, plants, seeds	£250
Biodiversity wild flower areas	£200
Wooden benches repairs, refurbishment, maintenance	£150
Replacement bench (Chapel Lane)	£500
Remembrance Service red poppy wreath	£33
Total projects expenditure, 2024-2025	£41,062
Total expenditure (<i>operating expenditure plus project expenditure</i>)	<u>£57,642</u>
Balance remaining (<i>Carried forward plus income minus expenditure</i>)	<u>£28,161</u>
Balance includes:-	
Contingency Fund/General Reserve	£3,200
Contribution carried forward towards future major expenditure	£8,000
Preferred minimum carry forward to next financial year, 2025-2026	£5,000
Available for other 2024-2025 projects T.B.A. (if any approved)	<u>£11,961</u>

Table 2 compares 2022-2023 Actual; 2023-2024 Actual; 2024-2025 Budget; and, 2025-2026 Forecast

(4.) ELTON PARISH COUNCIL 2022-23 ACTUAL, 2023-24 ACTUAL, 2024-25 BUDGET, 2025-26 FORECAST

Table 2

Item	Actual 2022-23	Actual 2023-24	Budget 2024-25	Forecast 2025-26
Opening balance carried over	£39,663	£46,157	£63,375	£28,161
Income				
HDC Precept from council tax	£18,000	£18,000	£18,000	£18,000
HDC CIL Payment (from development)	£1,684	£5,053		
HDC CIL Payment (for Overend speed table)		£13,748		
HDC Grass cutting contribution		£814		
CCC Grass cutting contribution	£805	£805	£805	£805
Bank interest earned	£29	£664	£800	£330
Other	£1,151	£150		
Reclaimed VAT	£1,249	£1,662	£2,823	£3,000
Total income	£22,919	£40,896	£22,428	£22,135
Total funds available (Income + opening bl.)	£62,582	£87,053	£85,803	£50,296
Operating Expenditure				
Salary, overtime, expenses, training	£4,170	£5,003	£5,392	£5,662
Administration costs	£2,227	£1,419	£2,128	£2,312
Grass cutting	£3,850	£4,375	£4,550	£4,550
Street lighting electricity supply	£840	£1,057	£1,010	£948
Maint. street lights, phone box, bus shelter		£259	£500	£500
VAT paid	£1,662	£2,823	£3,000	£3,000
Total operating expenditure	£12,749	£14,937	£16,580	£16,972
Projects expenditure				
Local Highway Improvement projects		£4,681	£34,129	£8,000
Village Greens reseeding, tree maintenance		£575	£1,500	£1,500
Verge reseeding, maintenance (incl. trees)			£2,000	£1,000
Speed signs	£2,314	£1,889		
Parish Council new noticeboard		£1,566		
Website upgrade	£1,097			
Defibrillator support	£265		£1,000	£1,000
Contribution to village information board			£800	
Contribution to public footpath renovation			£500	
Flower bulbs, plants, seeds			£250	£250
Biodiversity wild flower areas			£200	£200
Wooden benches repairs/refurbishment			£150	£150
Replacement bench (Chapel Lane)			£500	
Remembrance Service red poppy wreath		£30	£33	£33
Total projects expenditure	£3,676	£8,741	£41,062	£12,133
Total expenditure (operating + projects)	£16,425	£23,678	£57,642	£29,105
Balance (Carried forward + income – expen.)	£46,157	£63,375	£28,161	£21,191
Balance includes provisions for:-				
Contingency Fund/General Reserve			£3,200	£3,300
Contribution to future major expenditure			£8,000	£6,000
Available for other projects T.B.A. (if any)			£11,961	£6,891
Minimum carry forward to next year			£5,000	£5,000

(5.) 2024-2025 BUDGET INCOME AND COST ITEMS

- Amount carried forward from 2023-24: As anticipated, the £63,375 actual balance carried forward from 2023-2024 was far greater than the previously forecast of £23,795. The HDC Community Infrastructure Levy contribution of £13,747.70 towards the total cost of the Overend traffic calming speed table by the Black Horse was received on 22 November 2023 following project completion during May 2023, but the contributions from Elton Parish Council and HDC have not yet been demanded by CCC. Other income during 2023-2024 included £150 'ex gratia' payment from Barclays Bank as partial compensation for the time spent by the Parish Clerk. The previous forecast for the end of 2023-2024 assumed other project costs that did not materialise as many projects were postponed, including the £10,000 parish contribution to the CCC LHI Wansford Road traffic calming project; full payment of the £2,232 disputed invoice from CCC relating to the Oundle Road gateway traffic calming project; £2,000 for village greens work whereas only £575 was actually spent for reseeding fringe areas damaged by car parking; £2,000 for roadside verge repairs or tree work; £800 contribution to the village information board; £500 contribution to the repair and upgrade of the public right of way footpath through the churchyard; £1,000 for defibrillator spare parts; £250 for flowering plants, bulbs and seeds. Also, due to the higher bank interest rates, £664 interest was earned rather than the £350 forecast.
- Precept: **The precept request has not been increased and remains at £18,000** for both the 2024-2025 Budget and 2025-2026 Forecast. (If it is intended to spend substantially more on projects, especially very expensive projects, then there may be a future need to increase the precept, perhaps for 2025-2026 or the following year. Alternatively, if projects are not approved, and the bank balance continues to be excessive, a reduction in precept should be considered.)
- HDC CIL: As there was no property development within the parish during 2023-2024, no Community Infrastructure Levy ("CIL") 'Meaningful Proportion' payments are anticipated for 2024-2025. An application was submitted to HDC during January 2024 for £5,000 from the 'Strategic Portion' of the CIL as a contribution towards the Wansford Road traffic calming project; but, the bid was unsuccessful as no clear links were demonstrated to any planned growth and development in Elton as required for CIL Strategic Portion funding.
- CCC Grass cutting fee/HDC Grass cutting fee: The grass cutting payment from CCC remains at £805.39 (which is a minor share of the total grass cutting expenditure [£4,375 in 2023-24]). HDC has taken grass cutting 'in-house' as of March 2024 rather than outsourcing, so HDC will now be responsible for grass cutting on HDC land such as the greens on Hayes Walk, Brawn Way, Highgate Green and the access loop of Wansford Road, and the roadside grass verges of Hayes Walk, Brawn Way, Faber Lane and the north side of Highgate Green; consequently, Elton Parish Council will no longer cut the grass of these areas and will no longer receive an annual grass cutting fee from HDC.
- Bank interest: It is assumed that bank interest rates have peaked and will gradually reduce throughout 2024-2026, an average interest rate of 1.5% has been used rather than the present 2.75% earned from the Unity Trust Bank Instant Access Savings Account. However, due to the greater than anticipated amount presently held in the deposit account, it is estimated that £800 may be earned throughout the 2024-25 year. (The estimated average amount held on deposit throughout the year has been calculated as the average of funds available circa start of year [being the reserve carried forward from 2023-24 plus expected income] and the forecasted balance at the end of the year, allowing for £2,000 typically held in the current account.)
- VAT Reclaim/VAT Paid: As an eligible local authority, parish councils pay VAT as required but then reclaim the VAT payments on "non-business activities" under Section 33 of the VAT Act. If all VAT payments are eligible for reclaim, the VAT repaid should equal the VAT paid in the previous financial year. The actual VAT paid in 2023-2024 was £2,822.98 which will be reclaimed for 2024-2025. The estimate of VAT to be paid during 2024-2025 has been left at £3,000 without a detailed review.

- Other income: At time of preparing this revision of the Budget, no other sources of income are anticipated.
- Salaries, expenses: Assumed a 5% increase for parish clerk salary and overtime agreed with the National Joint Council for Local Government Services and for general expenses such as postage, stationery, computer and printer spares. Assumed that parish councillors waive the right to claim expenses for minor amounts such as travel expenses to conferences and such like. Training includes attendance fees for a few courses and conferences throughout the year such as the CAPALC conference and parish councillor training.
- Administration costs: Assumed a 5% increase for the “day-to-day” running costs of the parish council for venue hire (the Annex of Highgate Hall); subscriptions to organisations (CAPALC/NALC, SLCC, OSS, CPRE); current account bank charges; miscellaneous expenses; independent internal audit; parish council insurance (Zurich Municipal “Select for Local Councils” provided by Community First); £19/month IT website and domain support; £220 fee for the annual government-appointed external auditor. (For 2025-2026 Forecast, assumed 40% increase in parish council insurance after the present 3-year fixed premium).
- Grass cutting: No increase in rate (£350 per cut, excl. VAT) but allows for 13 cuts per year to include an additional early-Spring cut of early growth due to warmer weather (SMV Contract Services Limited).
- Electricity supply for parish-owned street lights: The present contract with SSE expires at end-August 2024. Average cost so far during 2024 has been £91.03 per month. With reducing energy prices, contract will be renewed with SSE at £79 per month (excl. VAT) fixed for two years for the unmetered supply.
- Assets maintenance: £500 per year allocated for any repairs, maintenance or refurbishment of tangible, fixed assets such as the former telephone kiosk, bus shelter or street lights.
- CCC LHI: By far the greatest expenditure of the parish council is the £34,129 estimated contribution towards various Cambridgeshire County Council Local Highway Improvement projects, including:
 - (a.) Contributions allocated for past Oundle Road ‘gateway’ CCC LHI traffic calming project (disputed invoice of £2,232);
 - (b.) Overend speed table by the Black Horse (including the additional parish-owned street lamp) which was completed during May 2023 (£6,148.86 remaining from the parish contribution after paying for the new street lamp, plus the £13,747.70 HDC CIL contribution).
 - (c.) A parish contribution of up to £10,000 is allocated for the proposed Wansford Road traffic calming project which has not yet commenced.
 - (d.) The project submitted for the CCC 2024 LHI application is for double yellow line parking restrictions on upper Middle Street between Overend and School Lane, which will require a parish contribution of only about £2,000 – whether this project is selected by CCC should be known during September 2024.
 - (e.) For the 2025-2026 Forecast (and subsequent years), it is assumed that so-called “non-complex” LHI projects will be submitted rather than the very expensive infrastructure projects of the past few years, with a parish contribution of about £5-8,000 each year (or less).
- Village Greens repair and maintenance: The allocated £1,500 includes £575 for the SMV Reseeding Agreement to aerate and reseed the fringes of the two parish-owned registered village greens that are repeatedly damaged by car parking; plus a reasonable amount for any other ad-hoc maintenance and minor repair work that may be required (none planned at present); and funds for some minor tree surgery for safety reasons to a few of the trees on the greens.

- Roadside verge repairs: Residents frequently request repairs to some roadside verges and cutting back of branches of some trees on the roadside verges that obscure street lights. The roadside grass verges are the responsibility of Cambridgeshire Highways. Parish councils are empowered to perform this work with the consent of the local highways authority. Although there are no plans as yet, £2,000 is allocated for any such work if agreed.
- Speed sign: The parish-owned, older (2022) ElanCity Evolis Mobile radar speed sign is battery powered, the two heavy batteries [similar to car batteries] expire after about only 7 days and need replacing with two recharged spare batteries. The Budget approved in December 2023 allowed £700 for converting this speed sign to solar power (to be similar to the new solar-powered speed sign presently located on the Wansford Road). However, following reconsideration, it has been agreed to leave the older speed sign as battery-powered for the foreseeable future, so no funds are required in this revised 2024-2025 Budget¹³.
- Defibrillator support: As agreed by resolution of the parish council, £1,000 is allocated for the supply of replacement batteries and pads if required for the public-access defibrillators in Elton¹⁴.
- Parish council new noticeboard: Elton Estates installed the parish council new noticeboard on the wall of the village shop on Middle Street at no cost to the parish council; so, the £250 previously allocated has been dropped.
- Flower bulbs, plants and seeds: Some residents requested more flowers to be grown in various locations in the village including Middle Street, some of the fringes of Stocks Green village green, and by the "Elton" sign at the corner of Middle Street and Overend. The Elton Society has offered to organise volunteers willing to plant the flower bulbs, plants or seeds at no cost to the parish council. The Budget allocation of £250 is only for purchase of the flower bulbs, plants or seeds. Planting on the roadside verges will require consent under Section 96 of the Highways Act 1980 from CCC as the local highways authority.
- Biodiversity wild flower areas: Some residents requested more areas to be allocated for wild flowers (additional to the area on the green of Hayes Walk and the areas of wild flowers sown by some residents on Duck Street, Chapel Lane and Greenhill Road). £200 is allocated for the purchase of perennial mixed wild flower seeds (£99.99 already paid on 3 April 2024 for 500 g of seeds following approval at the parish council meeting of 12 March 2024). HDC supports biodiversity with wild flower areas and can provide mixed wild flower seeds, but mainly annual flowering plants rather than hardy perennials. HDC will clear and rotavate selected areas on the greens of Hayes Walk and Highgate Green and the seeds will be sown by HDC at no cost to the parish council. The budget fund of £200 is only for purchase of the mixed, perennial wild flower seeds. Sowing on the grass verges of highways (such as Wansford Road) will require consent under Section 96 of the Highways Act 1980 from CCC.
- Maintenance of wooden benches: Two of the wooden benches in Elton were gifted to the parish council and are thus the responsibility of the parish council to maintain and repair. Other wooden benches around Elton are not owned by, nor the responsibility of, the parish council. Most of these wooden benches are decaying, with some in need of repair and some may be dangerous and beyond repair and should be removed. The benches should be properly maintained with wood preserver and wood stain (as suggested by some residents); volunteers are willing to do the work at no cost to the parish council, the budget allocation of £150 is for materials only. For the benches not owned by the parish council, this is Section 137 expenditure.

¹³ (Refer to Item 6.5.iv. of the approved minutes of the 11 June 2024 meeting of Elton Parish Council).

¹⁴ (Refer to Item 15 of the approved minutes of the 11 April 2023 meeting of Elton Parish Council).

- Village Information Board: Following requests from residents, it was agreed in principle during 2023 to allocate £800 to partially fund a village information board (this project has been considered, designed and partially funded for many years), the project was planned for 2023-24 but postponed to 2024-2025; this will be Section 137 expenditure. Some funding is allocated from the balance remaining from the village magazine, and The Elton Society will apply for additional funding from typical community benefit grant funding sources.
- Public footpath repair and upgrade: Following a request from the Parochial Church Council, it was agreed during 2023 to make a small contribution of only £500 towards the repair and upgrade of the 114 m public right of way footpath through the churchyard from School Lane to Overend (Cambridgeshire public footpath 75/9), the project was planned for 2023-24 but postponed until the design is confirmed. This public footpath is used by many people in the village and is in dire need of repair and widening (the present state and width of the footpath cause accessibility problems for some residents, especially those using a wheelchair or walking frame). Proper repairs, widening and upgrade will be an expensive project; simply performing temporary repairs by laying more gravel is not a sustainable, long-term solution¹⁵.
- Remembrance Service wreath: It was agreed by resolution of the parish council that a donation should be made to the Royal British Legion for re-use of a red poppy wreath held by the parish church, to be laid at the village war memorial during the Remembrance Service by a representative of the parish council in memory of those from Elton who lost their lives serving our country. The amount donated being equal to the purchase price of a new poppy wreath (£30 in 2023-24, estimated £33 in 2024-25 and 2025-26). This is a Section 137 expense.
- Replacement bench: £500 has been allocated for a new bench (perhaps made from HDPE recycled from plastic bottles, requiring no maintenance) to replace the old, broken wooden bench that was removed from Chapel Lane¹⁶.
- Public noticeboard: £150 was allocated for a public access noticeboard to be installed inside the parish-owned bus shelter on Overend for use by residents to post notices of events¹⁷. However, a suitable noticeboard has been gifted at no cost to the parish council, so this item has been dropped from the Budget.
- Remaining Balance: The remaining balance by 31 March 2025 is sufficient to include a preferred minimum surplus of £5,000 to carry forward as a base for the next financial year, 2025-2026; plus a reasonable amount of £3,200 as Contingency Fund/General Reserve. The Contingency Fund/General Reserve has been calculated as 3 months provision of Net Revenue Expenditure ("NRE" - being the Operating Expenditure 'day-to-day' cost of running the parish council, excluding VAT, minus service-related income [CCC grass cutting]). The remaining balance also covers a £8,000 contribution for major future expenditure (such as a CCC LHI project in 2025-2026). **There remains an unallocated surplus of £11,961 left in the Remaining Balance available for other projects yet to be agreed** or as a contribution to be carried forward for some major, very expensive project agreed for the future.

¹⁵ (Refer to Item 7.15. of the approved minutes of the 9 May 2023 meeting of Elton Parish Council).

¹⁶ (Refer to Item 6.5.i. of the approved minutes of the 11 June 2024 meeting of Elton Parish Council).

¹⁷ (Refer to Item 6.5.ii. of the approved minutes of the 11 June 2024 meeting of Elton Parish Council).

(6.) BUDGET MONITORING AND REVISIONS

The Budget is the fixed plan for the financial year, approved by the parish council. The Budget should be agreed prior to submitting the precept request from Elton Parish Council to HDC. The Budget for the financial year of 2024–2025 was first approved by the parish council at the meeting of Elton Parish Council held on 12 December 2023¹⁸.

This latest revision of the 2024-2025 Budget follows confirmation of the final accounts at the end of the 2023–2024 financial year on 31 March 2024, and includes some additional projects suggested by residents during May 2024.

Budget revisions

- At any time from approval on 12 December 2023 until the end of the 2024–2025 financial year on 31 March 2025, the Budget may be revised if it is evident that the Budget and reality have diverged substantially, perhaps because of approval by the parish council of a major project not already included in the Budget.
- The Budget will be reviewed, and revised if deemed necessary, circa mid-November 2024, being approximately midway between approval of this revision on 9 July 2024 and the end of the financial year on 31 March 2025. The 2024-2025 Budget review during November 2024 will be useful for preparing the draft 2025-2026 Budget and determining the precept requirement for 2025-2026.
- Any Budget revision will be prepared either by the Parish Clerk as Responsible Financial Officer or by a parish councillor (or a work group of parish councillors) selected by the Chair, and then checked by the Parish Clerk as Responsible Financial Officer. Any significant financial revision of the Budget must be proposed as a motion included in the agenda for a parish council meeting, reviewed and discussed at the parish council meeting, then seconded and voted upon by the parish council to be approved and adopted or amended or rejected.

Budget monitoring

The Parish Clerk as Responsible Financial Officer (“RFO”) monitors the bank accounts, payments, receipt of funds, and the financial situation of the parish council compared with the Budget.

- As Elton Parish Council uses online banking with the Unity Trust Bank, the bank accounts are checked by the RFO and the Chair (or another parish councillor with payment authorisation) whenever a payment or transfer is authorised, or on a weekly basis if no payments or transfers have been made during the last week.

On a monthly basis, prior to the parish council meeting, the RFO issues a Financial Forecast Report updated with the latest data. The monthly report is a “live document”, tabulating the itemised accounts from the previous financial year for comparison; the Budget as the forecast for the present financial year; and the “Year-To-Date” itemised actual expenditure. The monthly Financial Forecast Report also includes an updated bank reconciliation to check that the reserve, income and payment account exactly matches the funds actually held in the bank.

¹⁸ (Refer to Item 6.4 of the approved minutes of the 12 December 2023 meeting of Elton Parish Council).

(7.) BUDGET NOTES AND FURTHER EXPLANATIONS

- Regardless of an approved budget as a planning tool, the approved budget is not an authorisation for expenditure. Actual expenditure commitments and payments by Elton Parish Council must be in accordance with the Financial Regulations and Standing Orders of Elton Parish Council. Projects and specific expenditure commitments must be proposed to, and approved by the parish council on a 'case-by-case' basis, and payments for goods and services are approved by the parish council, typically at the regular monthly meeting of the parish council.
- The Joint Panel on Accountability and Governance ("JPAG") issues "*The Practitioners' Guide*" which sets out the statutory rules and proper practices; non-statutory best practice guidance; and provides supporting information for smaller authorities about legal compliance, requirements, good governance, accounting, auditing and reporting relating to financial affairs.
- Elton Parish Council is a 'smaller authority' according to The Local Audit and Accountability Act 2014, also referred to as a 'Category 2 authority' in The Accounts and Audit Regulations 2015.
- Having an approved budget is one of the requirements for the "*Annual Governance Statement*" as part of the "*Annual Governance and Accountability Return*" ("AGAR") to be approved by the parish council and submitted to the Government-appointed external auditor following the end of the financial year.
- Parish councils are responsible for managing their budgets. The budget sets the legal limit of spending by the parish council as required by The Local Government Act 1972.
- The parish council should prepare and approve a budget before setting a precept request and prior to the commencement of the financial year. Parish councils receive the majority of funding by levying an annual precept upon the council tax paid by the residents of the civil parish. Other funding may be obtained by local fund-raising, levies, grants or donations for specific activities, or from contributions for services provided by the parish council ('service-related income'). To calculate the precept required, the budget compares the amount of existing reserves plus expected income (other than the precept) with the amount that the parish council wants to spend in the forthcoming year - the gap between proposed spending and available funds (the sum of existing reserves plus income) being the precept requirement. Some parish councils may decide it is better to raise surplus cash from a higher precept and not use it rather than set a low precept with the risk of running out of cash and having to incur an unlawful overdraft.
- Smaller authorities such as parish councils have no legal power to accumulate funds from the precept – reserves and income should only be for reasonable running costs and identified projects; **the Government-appointed external auditor often requests an explanation if the year-end balance is significantly higher than the annual precept.**
- The parish council should look beyond the budget year and consider any substantial projects that may arise in future years, and set aside a reasonable contribution each year to save for the cost of any such major project.
- Virements (transfer of funds between budget items) are allowed.
- The grass cutting payment from CCC is classed as 'service-related income' (income derived from normal parish council services), so, within the remit of "non-business activities".
- Bank interest: Until 10 November 2023, Elton Parish Council banked with Barclays Bank, with the deposit account earning 1.7% interest. Parish funds are now with Unity Trust Bank, with the Instant Access Savings Account presently earning 2.75% AER interest.

- Elton Parish Council is not registered for VAT (the parish council does not have a VAT Registration Number). As an eligible local authority, the parish council reclaims VAT under Section 33 of the VAT Act by submitting a VAT 126 Form online with a Government Gateway user ID and password and HMRC Unique Reference Number. As the accounting for Elton Parish Council is done on a financial year basis (1 April through to 31 March), it is convenient to wait until all invoices have been received and paid for the past year, then submit the VAT claim form for the past year sometime during April or May of the following year, thus typically receiving the VAT repayment from HMRC for the past year early in the following year. The VAT repayment received as income early in the financial year should usually equal the sum of VAT paid throughout the previous year, so long as all the VAT paid was eligible for reclaim in accordance with the VAT Act.
- The Clerk salary, Clerk overtime, Clerk and parish councillor expenses (postage, stationery, computer and printer spares, mileage, etc.), and training expenses that are reported as separate line items in the monthly financial report have been combined into a single cost item for the Budget.
- Other parish council administration expenses related to the 'day-to-day' running of the parish council that are reported as separate line items in the monthly financial report have been combined into a single cost item for the Budget, including: annual subscriptions to organisations, internal audit, government external auditor, venue hire for meetings of the parish council, parish council insurance, bank charges, and other minor miscellaneous expenses.
- Regardless of the surplus funds carried over from the previous financial year, as a general intention, the 'day-to-day' cost of running the parish council, being the sum of all "Operating Expenditure" minus VAT and minus "service-related income", is planned to be less than the annual precept income ('council tax requirement') from HDC, thus allowing some surplus funds to be available for projects to benefit the parish.
- The Budget does not include funds for any major work or installation of infrastructure assets on the parish-owned registered village greens, just remedial aeration (rotavation) and re-seeding to repair damage repeatedly caused by vehicle parking; some ad-hoc minor work; and some tree minor surgery for safety reasons (any unexpected significant expenditure such as unplanned, critical and urgent tree surgery would be paid from the Contingency Fund).
- Although the roadside grass verges are the responsibility of Cambridgeshire Highways, the Budget includes a substantial allocation for "*Verge repairs, reseeding, maintenance (including trees)*" available to fund cutting back branches from trees that are dangerous or obscuring street lamps and perhaps to contribute towards major expenditure for installing high kerbs along any of Highgate Green, Back Lane, Middle Street or Overend to reduce erosion and damage to roadside verges caused by fast-flowing surface water during torrential rains and passing vehicles and vehicle parking. These concerns have been submitted by residents, and despite repeatedly reporting such items to Cambridgeshire Highways, the required remedial actions are just not getting done; so, there may come a time when the parish council feels a need to seek consent from CCC for the parish council to arrange these works.
- Project Expenditure is the estimated cost of projects for the direct or indirect benefit of the civil parish of Elton or the residents thereof; projects may be tangible or service-related. Projects will not be selected solely by the Chair of the parish council or any other parish councillor or any committee, work group or sub-committee of the parish council. Expenditure for specific projects will be tabled as a motion in the agenda for a meeting of the parish council, discussed, proposed and seconded, and agreed by the full parish council as an adopted resolution (or amended or rejected). As Elton Parish Council acts for the benefit of the residents, but the parish council consists of only 9 parish councillors from an electorate of about 572 adult residents, efforts should be made to gather suggestions from residents of desired projects. Residents are welcome at the meetings of the parish council to suggest projects, and can suggest projects via the parish council website or email to the Parish Clerk.

- A parish council has powers enabled by various laws to spend funds on certain items; otherwise the parish council will act 'ultra vires' ("beyond its powers"). The legal powers of a parish council as defined in various laws include, but are not limited to: contributing to highway authority traffic calming works; providing, maintaining, repairing and protecting property owned by the parish council such as village hall/community centre/conference facilities, street lights, bus shelters, roadside seats and shelters, litter bins, trees, land such as allotments, grass verges, registered village greens or other open spaces, playgrounds, playing fields and sports facilities, public car parks/cycle parks, public toilets, war memorials, cemeteries, public clocks, equipment for the detection and prevention of crime, and such like.
- Relevant to Elton Parish Council, expenditure allowed under particular laws includes: contributing to the cost of traffic calming schemes carried out by the local highways authority under Section 274A of the Highways Act 1980; provision and maintenance of street lamps under Section 3 of the Parish Councils Act 1957; provision of warning street signs (such as the parish-owned ElanCity 'MVAS'), with the consent of the highways authority, under Section 72(1) of the Road Traffic Regulations Act 1984; planting flowers, shrubs and trees on public highways verges with the consent of the local highways authority under Section 96 of the Highways Act 1980; maintenance of parish-owned bus shelters under Section 7 of the Local Government (Miscellaneous Provisions) Act 1953; provision (and, by implication, maintenance) of life-saving apparatus, such as defibrillators, under Section 234 of the Public Health Act 1936; provide and maintain seats (such as benches) under Section 1(1) of the Parish Councils Act 1957.
- In addition to the specific powers of a parish council, Section 137 of the Local Government Act 1972 allows a parish council to spend a limited amount of money for the benefit of the area or all or some of the inhabitants. "Section 137" allows parish councils to pay for, donate or contribute towards many items not specifically authorised by other laws, such as supporting local community groups and charities. For 2024-2025, the sum of Section 137 expenditure is capped at £10.81 per registered elector per year; so, for Elton Parish Council the cap on Section 137 expenditure is £6,183 per year. Section 137 expenditure includes items such as paying for hire of tables for the Queen Elizabeth II Platinum Jubilee celebration on Stocks Green organised by The Elton Society; refurbishment of the W.I. "Elton" sign; small donation for re-use of a red poppy wreath for the Remembrance Service; refurbishing wooden benches that are not owned by the parish council; contributing to a village information board, and such like.
- For any proposed project requiring substantial expenditure, best efforts should be made to obtain grant funding or donations to wholly or partly pay for the project. There are many potential sources of grant funding, such as the Augean Landfill Community Fund, National Lottery, and many others. All parish councillors, the parish clerk, other proposers of projects and all residents are urged to investigate the eligibility of the various sources for grants to fund projects.
- The Balance Remaining includes a reasonable amount allocated to a Contingency Fund/General Reserve. As a contingency, this fund can be used for any unplanned, critical and urgent emergency requirement that may arise. As a "General Reserve" this amount provides financial stability allowing for uneven cash flow, delayed income, or unexpected price increases. As a general guide, the General Reserve will be equivalent to three months provision of "Net Revenue Expenditure", the Net Revenue Expenditure ("NRE") being the 'day-to-day' operating expenses needed to run the parish council, excluding VAT and minus service-related income.
- As a general aim, but not essential, the year-end balance to be carried forward as a base for the next financial year shall be at least £5,000.
- Having determined the planned levels of spending, the precept requirement and other anticipated income, and the balances needed to be carried forward for contingencies and future spending plans, the budget must be approved by the parish council and recorded as approved in the minutes of the parish council meeting.

- There is no legal requirement to publish the budget, but the budget must be made available on request during the “*Period for the Exercise of Public Rights*” (typically the exact dates for the forthcoming period for the exercise of public rights will be announced by the parish council during June and the period will be during July), and on request under the Freedom of Information Act 2000. Elton Parish Council operates in an open and transparent way, providing information to residents and welcoming input from residents; the parish council will distribute a .pdf copy of the budget as an attachment to the minutes of the parish council meeting when the budget is approved, including on the Elton Parish Council website and the Elton News email circular. A copy of the budget will be provided to the independent internal auditor.

(8.) FUTURE HUNTINGDONSHIRE DISTRICT COUNCIL COMMUNITY INFRASTRUCTURE LEVY

Local planning authorities raise funds from new developments by imposing a “*Community Infrastructure Levy*” under Section 211 of the Planning Act 2008 and Regulation 40 of the Community Infrastructure Regulations 2010. All eligible developments must pay towards the Community Infrastructure Levy (in addition to any site-specific requirements that may be secured through Section 106 Agreements or planning conditions). For the civil parish of Elton, Huntingdonshire District Council is the local planning authority and the “*Community Infrastructure Levy Charging Authority*”. Money raised by HDC from the Community Infrastructure Levy (“CIL”) is used to fund infrastructure projects that benefit local communities as set out in Section 216(2) of the Planning Act 2008.

The “CIL” (Community Infrastructure Levy) is paid to HDC by developers after their planning permission has commenced. Some, or the entire amount, of CIL may be paid by transferring land to HDC if agreed between HDC and the developer.

HDC allocates 15% of the CIL, known as the “*Neighbourhood Allocation*” or “*Meaningful Proportion*”, for spending within the civil parish of the development contributing the CIL (with a cap of a maximum of £100 per existing Council Tax dwelling – for 2024-2025, Elton has 297.7 Band D equivalent council tax paying dwellings, so the CIL Meaningful Proportion cap would be £29,770). - In recent years, Elton Parish Council has had CIL “*Meaningful Proportion*” funds allocated following development projects at Elton Furze Golf Club, CIL payments to the parish council were £1,684.3 in 2022-23 and £5,052.9 in 2023-2024.

On 26 October 2021, Elton Furze Golf Club further applied for planning permission for 22 holiday lodges plus manager accommodation and bed and breakfast facility within the golf course complex (located approximately 1.5 miles east of Elton). The planning application 21/02468/FUL, from Elton Furze Golf Club was approved by Huntingdonshire District Council on 12 January 2024.

The CIL liabilities due from this development are:

Elton Furze development, planning application 21/02468/FUL			
Development phases	Total CIL liability from developer to HDC on commencement of development	15% CIL	Cumulative CIL "Meaningful Proportion" potentially due to Elton Parish Council
PHASE 1, 2 lodges	£23,962.00	£3,594.30	£3,594.30
PHASE 2, 2 lodges	£23,962.00	£3,594.30	£7,188.60
PHASE 3, 2 lodges	£23,962.00	£3,594.30	£10,782.90
PHASE 4, 4 lodges	£47,923.99	£7,188.60	£17,971.50
PHASE 5, 4 lodges	£46,762.20	£7,014.33	£24,985.83
PHASE 6, 4 lodges	£46,762.20	£7,014.33	<u>£29,770.00</u>
PHASE 7, 4 lodges	£46,762.20	£7,014.33	CIL "Meaningful Proportion" capped at £100 per council-tax paying property
PHASE 8, manager accommodation and bed and breakfast facility	£49,782.86	£7,467.43	
	£309,879.45	£46,481.92	

These CIL payments have not been included in the 2024-2025 Budget or 2025-2026 Forecast at this stage as no dates have yet been confirmed for the phases of this development, and Elton Parish Council has not yet been notified by HDC regarding any CIL payments that may be due to the parish council.

Note that should Elton Parish Council receive any CIL "Meaningful Contribution" from HDC related to this development, CIL funding is not just an unrestricted giveaway, CIL funding must be used for infrastructure projects that support development and growth in the area (bearing in mind that "development" and "growth" may be taboo terms to some).

The CIL is restricted in its use as described under the Community Infrastructure Levy Regulations 2010. CIL must only fund the provision, improvement, replacement, operation or maintenance of infrastructure needed to support the development of the area (or infrastructure outside the area where to do so would support the development of the area). CIL can be used to fund a wide range of infrastructure, such as roads and other transport projects; flood defences; schools, academies and other education facilities; hospitals and other health and social care facilities; community facilities; cultural, sports, or recreation facilities, play areas, open spaces, parks and other green spaces; district heating schemes; police stations and other community safety facilities; and such like.

CIL can be used to increase the capacity of existing infrastructure or to repair failing infrastructure, if needed to support the needs arising from development.

With a rather loose interpretation, parish councils may spend CIL "Meaningful Proportion" funds on items such as: MVAS; fencing; allotments; street lighting; footpaths; public toilets; speed restriction zones; traffic calming measures; defibrillators; trees/plants/bulbs; and other items.

In recent years, Elton Parish Council has used CIL "Meaningful Proportion" funds allocated from HDC to pay for: parish-owned ElanCity Evolis MVAS speed sign; parish-owned street lamp on Overend, near the traffic calming speed table; and a contribution towards the cost of the Overend traffic calming speed table.

(9.) PRECEPT AND COUNCIL TAX BASE**Precept**

The precept request from Elton Parish Council, referred to in law as ‘the council tax requirement’, should only be for funds required from HDC to run the parish council and complete projects planned for the benefit of the civil parish and the residents thereof, taking account of other income and reserves already available (*the precept request is not intended just to accumulate and hoard money in the bank*).

Elton precept history:	
2007 - 2008	£8,000
2008 - 2009	£9,950
2011 - 2012	£11,000
2012 - 2013	£12,000
2013 - 2014	£13,000
2014 - 2015	£13,000
2015 - 2016	£13,000
2016 - 2017	£13,000
2017 - 2018	£18,000
2018 - 2019	£18,000
2019 - 2020	£18,000
2020 - 2021	£18,000
2021 - 2022	£18,000
2022 - 2023	£18,000
2023 - 2024	£18,000
Budget 2024 – 2025	£18,000
Forecast 2025 - 2026	£18,000

The precept should be calculated from the reserves carried forward from the previous year plus expected other sources of income throughout the year minus the expected ‘day-to-day’ normal annual running cost of the parish council, minus the estimated cost of already approved projects and funds allocated for potential projects, minus any contribution to be accumulated towards some approved, major, very expensive project planned for the next few years, minus a reasonable contingency fund for unplanned events, minus a reasonable amount to carry forward as a financial base for the next year. The precept is thus a balancing figure after taking into account projected expenditure, other estimated income and any transfers to or from reserves.

The law requires that precept requests be issued a month before the new financial year starts, so, by 1 March. HDC requested that town and parish council submit precept requests for the financial year of 2024-2025 by 15 December 2023. The 2024-2025 Budget and the amount of precept required for 2024 - 2025 were discussed and approved at the parish council meeting of Elton Parish Council held on 12 December 2023¹⁹, duly submitted to and approved by HDC.

Council Tax Base and Council Tax Requirement

The council tax requirement for the parish council to be paid by those residents paying council taxes is calculated as the total precept request divided by the number of equivalent Band D properties paying council tax (properties in other council tax bands paying less or more accordingly).

During the 2023-2024 financial year, the Council Tax Base for Elton was 298 equivalent Band D properties paying council tax. With a Precept Demand of £18,000 for the year, that equated to £60.40 due from each Band D equivalent property over the year of 2023-2024 as parish council tax for Elton (properties in other council tax bands paying less or more accordingly).

The Council Tax Base for Elton for the financial year of 2024-2025 as provided by HDC showed that with the change to the Council Tax Support Scheme to further support low-income households, the council tax base equivalent number of Band D properties in Elton for 2024-2025 is 297.7 dwellings.

With a precept request of £18,000 and a parish council tax base for 2024-2025 of 297.7 equivalent Band D properties in the parish, the resultant parish council is £60.46 over the year of 2024-2025 for each Band D equivalent property (properties in other council tax bands paying less or more accordingly) – the precept has remained the same as the previous seven years, at £18,000, but the parish council tax has increased by 6 Pence per Band D property over the year compared with 2023-2024 (an increase of 0.10%). The parish council tax for Elton equates to £1.16 per week per Band D equivalent dwelling (properties in other council tax bands paying less or more accordingly); typically, the parish council tax is approximately 3% of the total council tax paid from each property.

¹⁹ (Refer to Items 6.4 and 6.5 of the approved minutes of the 12 December 2023 meeting of Elton Parish Council).