Lifton Parish Council - Draft Budget 2027-28	Draft Budget 2027-28 (inc.some reserves)	Earmarked Reserves to be used in 2027-28	Notes 2027-28
PAYMENTS			
QE11 Rec. Ground			
Grant	2000		Aging asset; repairs & updating needed for pavilion / grounds
Grass cutting & strimming MA	1366		3.5% increase
Capital Items			
Public Seats	0		
Planting (inc. trees)	0		
Repairs & Maintenance			
Litter/Dog bin emptying	3757		Increase in WDBCs fee from £3.50 per bin to £5.00 per bin
Martin Ashley weed spray	0		
Martin Ashley verges and village maintenance	1443		Difficult to predict; DCC grant of £1401 towards this (urban) in 2026-27
Bickle verge cutting (WD drive)	2803		DCC grant of £2721. £77 shortfall from 2025-26 invoice paid in 2026-27
General repairs around parish	150		Repairs to noticeboards
**VAS: Solar panel kit for existing sign	0		Solar panel kit in April 2026 to convert existing sign; non-budgeted item - use reserves
Asset Maintenance (tree work etc.)	1500		New budget line added for 2026-27
Burial Ground			
Grounds maintenance	2021		
Memorial maintenance/repairs	0		2 headstone repairs (awaiting quote); use £400 from earmarked reserves
Administration			
Clerk's salary	9855		Possible pay increase in 2027-28
Employee pensions	220		Slight increase in Employer contribution due to pay increase
Clerk's expenses	115		
Working from home allowance	312		To assist with Clerks home office costs as no PC office
HMRC: NICs employers payment	660		NIC on employee's earnings above £5,000 at the rate of 15% wef 01.04.2025
Insurance	2348		Increase to allow for rising insurance costs. Small refund paid in July 2026

Meeting room hire	320		Use QEII pavilion in warmer weather; The Arundell in Autumn/Winter
Subscriptions DALC, ICCM, SLCC training etc	780		
Accountancy fee (exeternal & internal audit fees)	320		Expected increase in audit fees have not occurred
Other (parish online, courses, maps)	46		Parish Online expecting no more than a 3% fee increase for mapping
Data Protection registration	47		ICO Fee - PC gets discount as pays by DD
Councillor mileage expenses	50		Cllr attendance at events (OPCC etc.); encourage 'virtual' attendance
Bank charges for LPC accounts	51		Monthly bank charges
Website			
Annual renewal fee & email hosting	399	120	New IT provider in 2026; received one-off £100 discount when moving to .gov.uk domain
Section 137 items			
Donations village groups	150		£50 to Lifton Scout group in April 2026
Donations external groups	100		Usually donation to Citizens Advice in December each year
British Legion poppy appeal	50		Donation to RBL made in November
Defibrillator (new pads, battery etc.)	150		New pads are required after every use
Totals	31013	120	
**Budget items added/revised			
Red figures = overspend or non-budgeted item			
Green figures = underspend			

Lifton Parish Council - Draft Budget 2027-28	Draft Budget 2027-28	Notes
RECEIPTS		
Burial Ground		
Interment fees	600	Hard to predict but less burials each year; fee increased wef Sept 2023
Memorial fees	400	As above
Exclusive right fees	700	As above
Other (e.g. Burial Ground Bequest)		
Other		
Bank Interest	45	Increase in interest rates difficult to predict
Insurance refund	0	Small refund due to policy amendment in 2026
Grants / Donations / Refunds /Loan Repayments		
DCC urban grass fund	1443	Possible DCC Grant; goes against village/verge budget line. 3% increase
DCC rural grass fund (WD Drive)	2803	Possible DCC Grant; should be cost neutral regardless. 3% increase
DCC Locality Budget Grant	0	
WDBC Section 106 funds (QE11)	0	
Borough Cllr. Localities Grant	0	
WDBC Community Project Grant	0	
Precept		
Actual precept	24902	Proposed 17% precept for 2027-28
Use of earmarked reserves	120	Earmarked reserves toward IT costs (website/email)
Totals	**31013**	

Green figures = Over predicted receipts

Earmarked Reserves:	New Reserves (end Mar 2025)	Reserves to be used in 2025-26	New Reserve total (Nov 2025)	New Reserves (end Mar 2026)	Reserves to be used in 2026-27	New Reserve total (Nov 2026)	New Reserves (end Mar 2027)	Reserves to be used in 2027-28	Notes
Annual renewal fee: website & email hosting	0.00	0.00	0.00	0.00	0.00	120.00	120.00	120.00	New IT provider in 2026-27 cheaper than previous provider.
Asset maintenance	0.00	0.00	0.00	0.00	1122.00	0.00	0.00	0.00	New Asset Maintenance budget line added in 2026-27; using unused/other reserve funds
Burial Ground	625.00	400.00	400.00	400.00	400.00	400.00	0.00	0.00	£400 not used in 2025-26; for memorial repairs (awaiting quote)
Burial ground bequest (from 2015)	343.38	0.00	343.38	343.38	0.00	343.38	343.38	0.00	From Jan 2015 (for repairs only) £656.52 spent of £1000
Burial ground bequest (from 2022)	835.07	0.00	835.07	835.07	0.00	835.07	835.07	0.00	From 2022; spent £164.93 on new wildlife area in 2023
Election costs	1421.00	0.00	1421.00	1421.00	0.00	1421.00	1421.00	0.00	Uncontested election fee of £79 in 2024; keep reserve for future elections
****Speed sign (VAS) & speedwatch**	919.00	0.00	919.00	469.00	434.00	35.00	35.00	0.00	£469.00 in reserves in 26/27 £419+£50 from Community speedwatch reserve. £500 moved to new *AM budget line. **£434 for VAS solar panel kit April 2026; use reserves for this
Totals	**4143.45**	**400.00**	**3918.45**	**3468.45**	**1956.00**	**3154.45**	**2754.45**	**120.00**	Leaves £2634 in earmarked reserves in 2027-28

*New 'Asset maintenance' budget line added to PC budget in 2026-27