

Overview of Proposed Budget and Precept for 2025/2026

Introduction

This document provides an overview of the proposed budget, and the precept required to meet the budgeted expenditure for the financial year 2025/2026. The proposed budget reflects the necessary investment in parks and council-owned assets, which have not received the required attention over previous years.

Financial Position

During the financial year 2024/2025, the council successfully recovered outstanding monies owed from the 2022/2023 and 2023/2024 financial years, the total of these funds is **£144,182.36**. As a result, the council now has a healthy reserve (account ending 9522 as of January 2025 **£192,455.22**), providing a stable financial position from which to plan the forthcoming year's expenditure.

Budget Proposal

To address the necessary works for parks and council assets, the budget for 2025/2026 has been set to ensure appropriate funding is available. The proposal from the Responsible Financial Officer includes:

- A precept £471,064.27 is required to meet our budgeted expenditure
- To achieve this the proposal is to set the Precept at
 - Band D multiplier for 2025/2026 is 1987.54, **£237.01 which is equivalent to .71 pence per week for Band D**. Please refer to table 1 below:-

Table 1 Band classification and charges based on proposed precept

| Band Classification | Number of chargeable dwellings | Cost per week |
|---------------------|--------------------------------|--|
| Band A- | 2 | .39 pence NB 100% discounted by 25% |
| Band A | 453 | .47 pence NB 71% of dwellings discounted by 25% |
| Band B | 686 | .55 pence NB 45% of dwellings discounted by 25% |
| Band C | 791 | .63 pence NB 36% of dwellings discounted by 25% |
| Band D | 322 | .71pence – NB 35% of dwellings are discounted by 25% |
| Band E | 155 | .87 pence NB 22.5% of dwellings discounted by 25% |
| Band F | 86 | £1.03 NB 30% of dwellings discounted by 25% |
| Band G | 31 | £1.18 NB 26% of dwellings discounted by 25% |
| Band H | 0 | - |
| Band I | 1 | £1.66 |

COUNCIL TAX BASE CALCULATION - 2025/26

APPENDIX A

| Ref. | 201 - AMMANFORD TOWN | | A- | A | B | C | D | E | F | G | H | I | Total 2025/26 |
|-----------|--|-----|------|--------|--------|--------|--------|--------|--------|-------|------|------|---------------|
| H | Chargeable Dwellings | P01 | 2 | 453 | 686 | 791 | 322 | 155 | 86 | 31 | 0 | 1 | 2527 |
| I | No. of Discounts Equivalent to 25% | P01 | 2 | 324 | 314 | 281 | 113 | 35 | 26 | 8 | 0 | 2 | 1105 |
| K | No. of Second Home Premiums at 100% | P01 | 0 | 1 | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| L | Exceptions on Second Home Premiums at 100% | P01 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| M | No. of Long Term Empty Premiums at 50% | P01 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| N | Exceptions on Long Term Empty Premiums at 50% | P01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| O | No. of Long Term Empty Premiums at 100% | P01 | 0 | 13 | 7 | 20 | 2 | 2 | 2 | 0 | 0 | 0 | 46 |
| P | Exceptions on Long Term Empty Premiums at 100% | P01 | 0 | 2 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 4 |
| J | Adjustments for year (New Builds) | P01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Q | Total Exceptions on Premiums | | 0.00 | 3.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5 |
| B* | Total Discounted Dwellings | | 1.50 | 381.00 | 616.50 | 744.75 | 293.75 | 148.25 | 81.50 | 29.00 | 0.00 | 0.50 | 2297 |
| F/G | Ratio to Band D | | 5/9 | 6/9 | 7/9 | 8/9 | 1 | 11/9 | 13/9 | 15/9 | 18/9 | 21/9 | |
| A | Band D Equivalent | | 0.83 | 254.00 | 479.50 | 662.00 | 293.75 | 181.19 | 117.72 | 48.33 | 0.00 | 1.17 | 2039 |
| A x 97.5% | TAX BASE AT 97.5% COLLECTION RATE | | | | | | | | | | | | 1987.54 |
| | Adjustment for Class O Dwellings | | | | | | | | | | | | |
| | Tax Base 2025/26 | | | | | | | | | | | | 1987.54 |

Justification for Precept Increase

The proposed precept increase will be necessary to ensure:

1. Essential maintenance and improvements to parks and assets are carried out
2. Continued financial stability without over-reliance on reserves
3. The provision of high-quality services for the community

Please refer to the budget explanation and tables attached for more details.

Conclusion

The proposed budget and precept increase have been carefully considered to balance immediate financial needs with long-term sustainability. The responsible financial approach ensures that the council can continue to invest in vital services and infrastructure while maintaining fiscal responsibility.

Budget Explanation

Income

1.Receipts

Income received from various sources including council fees, service charges, and miscellaneous revenues.

2.Open Spaces

Revenue generated from permits, events, and rental of open spaces managed by the council.

3.Tennis Court

Income derived from bookings and usage fees of the community tennis courts.

4.Park Hire

Funds collected from hiring out park facilities for private and public events.

5.Grants

Financial support received from government bodies, organisations, or other grant-awarding institutions.

Expenditure

1.Administration

Operational costs including office supplies, utilities, insurance, and professional fees.

2.Salaries

Payments for staff wages, employer contributions, and related employment expenses.

3.Member Allowances

Allocated stipends or reimbursements for elected council members to support their duties.

4.Chair Payments

Specific allowances for the chairperson in recognition of their responsibilities.

5.Open Spaces

Costs related to the maintenance and enhancement of public open spaces, including landscaping and upkeep.

6.Parks

Expenditure on general park maintenance, safety inspections, and related upkeep.

7.Playground Maintenance

Budget allocated for inspection, repair, and improvement of playground equipment and facilities.

8.Capital Projects

Investment in long-term infrastructure projects such as park developments, facility renovations, and new public amenities.

9.Church Clock

Funds designated for the upkeep and repair of the town's church clock as a heritage asset.

10.Grants S137

Discretionary grants given under Section 137 of the Local Government Act to support community initiatives and projects.

11.Community Development

Expenditure aimed at supporting local events, activities, and projects that foster community engagement and improvement.

**Income
2024/2025**

| | | Budget | Actual | Projected | 2025/2026 Budget |
|--------------|-----------------------|--------------------|--------------------|--------------------|-----------------------------|
| Receipts | | | | | |
| | Precept | £397,646.86 | £397,646.86 | £397,646.86 | TBA |
| | Bank Interest | £1,000.00 | | £1000.00 | £1,000.00 |
| | Vat Reclaim | £30,000.00 | £88,123.60 | £102,123.60 | £20,000.00 |
| | Insurance Claim | £- | £19,455.66 | £19,455.66 | |
| | Water Rebate | £- | £10,604.56 | £10,604.56 | |
| | Total | £428,646.86 | £515,830.68 | £529,830.68 | £21,000.00 |
| Open Spaces | | | | | |
| | Events | £- | £3,291.00 | £3,291.00 | £6,500.00 |
| | Total | £- | £3,291.00 | £3,291.00 | £6,500.00 |
| Tennis Court | | | | | |
| | Hire | £1,000.00 | £1,851.39 | £1,851.39 | £3,000.00 |
| | Total | £1,000.00 | £1,851.39 | £1,851.39 | £3,000.00 |
| Park Hire | | | | | |
| | Football Seniors | £2,369.00 | £5,477.00 | £7,846.00 | £1,255.57 |
| | Football Juniors | - | £5,477.02 | £5,477.02 | £1,255.57 |
| | Ammanford Rugby | £2,582.00 | £2,487.45 | £4,974.90 | £2,763.92 |
| | Cricket Club | £770.00 | £- | £1,540.00 | £848.00 |
| | Wildboar Cricket Club | £770.00 | £- | £1,540.00 | £- |
| | pantyffanon RFC | £1.00 | £2,487.45 | £4,974.90 | £2,763.92 |
| | Total | £6,492.00 | £15,928.92 | £26,352.82 | £8,886.98 |

| | | | | | |
|--------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Grants | Grant Income | | | | |
| | LTA | £- | £68,565.81 | £68,565.81 | |
| | MYB | | | | |
| | SPF Events | | £3,107.92 | £3,107.92 | £10,000.00 |
| | Total | £- | £71,673.73 | £71,673.73 | £10,000.00 |
| | | | | | |
| | Grand Total | £436,138.86 | £608,575.72 | £632,999.62 | £49,386.98 |

Expenditure

| Expenditure Admin | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|------------------------------------|-------------------------|--------------------------|------------------|-----------------------------|
| Insurance | £10,000.00 | £13,174.56 | £13,174.56 | £11,000.00 |
| Audit and Accountancy Fee | £20,000.00 | £7,981.20 | £20,000.00 | £20,000.00 |
| Telephone | £1,500.00 | £1,354.79 | £1,804.79 | £2,500.00 |
| Website Hosting | £500.00 | £60.00 | £250.00 | £250.00 |
| domain & hosting | £500.00 | £313.33 | £500.00 | £500.00 |
| printing,postage & Stationary | £500.00 | £247.73 | £500.00 | £500.00 |
| equipment leasing | £- | £- | £- | £- |
| HR & Health and Safety fees | £17,500.00 | £12,747.58 | £17,500.00 | £19,250.00 |
| software subscriptions and support | £3,368.40 | £1,903.34 | £5,000.00 | £5,500.00 |
| subscriptions | £1,200.00 | £1,276.00 | £1,276.00 | £3,350.00 |
| Health & Safety Testing/Reports | £3,000.00 | £2,690.58 | £3,000.00 | £3,000.00 |
| Electrical Testing | £- | £- | £- | £- |
| Affiliations | £- | £- | £- | £- |
| Elections | £- | £- | £- | £10,000.00 |
| Miscellaneous Expenses | £- | £- | £- | £1,000.00 |
| Legal Fees | £10,000.00 | £- | £10,000.00 | £10,000.00 |

| | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| rent and utilities for premises | £12,000.00 | £- | £12,000.00 | £12,000.00 |
| Rent for hall for monthly meetings | | | | £720.00 |
| Total | £80,068.40 | £41,749.11 | £85,005.35 | £99,570.00 |

| | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|-----------------------|-------------------|-------------------|-------------------|---------------------|
| Staff Costs | | | | |
| Salaries/HMRC/Pension | £85,000.00 | £59,025.53 | £85,000.00 | £120,000.00 |
| Payroll Bureau | 750 | £930.00 | £1,092.00 | £648.00 |
| Staff Training | 3500 | £781.00 | £1,069.00 | £2,000.00 |
| Staff Expenses | 1500 | £74.00 | £500.00 | £1,000.00 |
| Staff Stationary | - | | | |
| Total | £90,750.00 | £60,810.53 | £87,661.00 | £123,648.00 |

| | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|--------------------------------------|------------------|------------------|-----------|---------------------|
| Members Expenses | | | | |
| WFHA Members Allowance | £2,340.00 | £717.60 | £2,340.00 | £2,340.00 |
| Members Reimbursement of Consumables | £780.00 | in above | £780.00 | £780.00 |
| Members Financial loss payment | £1,000.00 | £- | £1,000.00 | £1,000.00 |
| Members Care/PA Allowance | £1,000.00 | £- | £1,000.00 | £1,000.00 |
| Members Senior Role Allowance | £1,500.00 | £- | £1,500.00 | £1,500.00 |

| | | | | |
|------------------|-------------------|----------------|-------------------|-------------------|
| Members Training | £3,500.00 | £80.00 | £3,500.00 | £3,500.00 |
| Total | £10,120.00 | £797.60 | £10,120.00 | £10,120.00 |

| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|------------------------|-----------------------|------------------|------------------|------------------|---------------------|
| Chair Allowance | Mayors Payment | £1,500.00 | £- | £1,500.00 | £1,500.00 |
| | Deputy-Mayors Payment | £500.00 | £- | £500.00 | £500.00 |
| | Mayors Civic | £1,000.00 | £275.92 | £1,000.00 | £1,000.00 |
| | Total | £3,000.00 | £1,871.12 | £3,000.00 | £3,000.00 |

| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|--------------------|-------------------------------------|------------------|------------------|------------|---------------------|
| Open Spaces | street lighting | £354.46 | £1,480.96 | £3,316.38 | £1,500.00 |
| | flower boxes & Wildflowers | £6,500.00 | £9,216.00 | £12,096.00 | £15,000.00 |
| | Christmas lights | £23,672.30 | £23,672.30 | £23,672.30 | £35,000.00 |
| | SLA- Carmarthenshire County Council | £60,000.00 | £- | £50,979.00 | £54,000.00 |
| | Re-payment plan CCC | £39,996.00 | £29,997.00 | £39,996.00 | £16,665.00 |
| | Toilets | £22,000.00 | £15,857.07 | £22,000.00 | £25,700.00 |
| | defrillators | £1,000.00 | £1,141.48 | £1,200.00 | £1,500.00 |
| | CCTV | £6,000.00 | £9,658.56 | £10,000.00 | £1,500.00 |
| | | | | | |
| | | | | | |

| | | | | | |
|--------------|---|-------------------------|--------------------------|--------------------|-----------------------------|
| Total | | £159,522.76 | £91,023.37 | £163,259.68 | £150,865.00 |
| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
| Parks | Ammanford Recreation Ground (unused changing room) | £3,000.00 | | | |
| | Electric | | £1,081.90 | £2,163.82 | £1,000.00 |
| | Water | | £1,163.92 | £1,793.92 | £- |
| | Pantyffynnon RFC | | | | |
| | Electric | | £4,298.30 | £5,731.00 | 6304 |
| | Water | | £664.26 | £1,328.52 | 1759.64 |
| | | | | £11,017.26 | 8063.64 |
| | Tennis Courts | | | | 2000 |
| | | | | Total | 2000 |
| | | | | | |

| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|---------------------------|------------------------|-------------------|-------------------|-------------------|---------------------|
| Playground Maintenance | Ammanford Playground | | | | 5000 |
| | River Way | | | | 5000 |
| | Pantyffynnon | | | | 650 |
| | Maes y coed | | | | 5000 |
| | Carreganaman | | | | 5000 |
| | Norman Road | | | | 5000 |
| | Skate Park/Muga | | | | 5000 |
| | Ammanford Central Park | | | | 10000 |
| | Lighting Grant MYB | | | | 0 |
| | Splashpads | £22,000.00 | £16,551.52 | £22,000.00 | 7032.6 |
| | Jet wash | | | | 3204 |
| | water | | | £17,139.52 | 21848.01 |
| | Total | £25,000.00 | £16,551.52 | £22,000.00 | 72734.61 |

*

| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|------------------|------------------------------------|-------------------|------------------|------------------|---------------------|
| Capital Projects | cap investment earmarked for parks | £35,000.00 | £- | £35,000.00 | 0 |
| | Total | £35,000.00 | £- | £35,000.00 | 0 |
| | | | | | |
| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
| Church Clock | All Saints Church | £350.00 | £372.00 | £372.00 | £450.00 |
| | Total | £350.00 | £372.00 | £372.00 | £450.00 |
| | | | | | |
| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
| Grants | S137 | £5,000.00 | £4,895.85 | £5,000.00 | £5000 |
| | Total | £5,000.00 | £4,895.85 | £5,000.00 | £5000 |

| | | Budget 2024/2025 | Actual Dec-24 | Projected | 2025/2026 Budget |
|----------------------------------|--------------------------------------|-------------------------|--------------------------|--------------------|-----------------------------|
| | section 6 biodiversity | £3,000.00 | £- | £3,000.00 | £5000 |
| Community Development | well-being & Community Engagement | £3,000.00 | £1,004.00 | £3,000.00 | £5000 |
| | Community Events | £21,327.70 | £21,327.70 | £21,327.70 | £35000 |
| | Total | £27,327.70 | £22,331.70 | £27,327.70 | £45000 |
| | Grand Total | £436,138.86 | £240,402.80 | £449,762.99 | 520,451.25 |

Expenditure Notes

Expenditure has been looked at and adjustments have been made. The following points list the adjustments that have increased budget requirements: -

1. Salaries - Increase of £35,000.00 to allow for annual pay rises and to account for the National Pay Award increase from 1st April 2025. Council discussed the need to re-evaluate the job roles. This was only discussed but some provision has been allowed. The rest of the budget is for pensions and NI contributions.
2. Christmas lighting – A refresh of Christmas Lights have been looked at as our current contract for last three years has come to an end.
3. Increase in water charges by 32% on average this has been applied. This % rate is subject to both increase or decrease.
4. Parks need more maintenance and cleaning, as focus is needed to these spaces. There has been budgeted allocated for deep cleaning of parks and maintenance required with a focus on recommendations made by our park inspections.

5. Community Events increased due to more events needed. Council discussed outsourcing which has been investigated and accounted for in budget. We will be entitled to more Grant funding for town centre than last year which is reflected budget.