OGBOURNE ST GEORGE PARISH COUNCIL BUDGET REPORT

Clerk: Elizabeth Martin

Date Prepared: November 10, 2025

Website: http://ogbournestgeorge.org.uk
Telephone: 0773 059 4658
Address: Ivy House, 72 The Green, Poulshot, SN10 1RT

Report Title: OSG Budget Spend to November 30th with Forecast and Proposed 2026/27 Budget
Period Covered: April 1, 2025 – November 30, 2025 (Spend to Date with Forecast to Year-End)
Prepared By: Elizabeth Martin (Clerk)
Purpose: To provide an overview of 2025/26 budget spend to November 30, 2025, with forecasts for total year-end spend, unspent balances, and proposed budget for 2026/27. This report includes a highlight of proposed budget changes exceeding 5% variance between 2025/26 and 2026/27. All figures in GBP (£). Precept for 2025/26: £16,050. Proposed for 2026/7: £16,688.16.

---

1 Operations Budget Overview

The Operations section covers day-to-day council expenditures. Total 2025/26 Operations Budget: £14,071. Spend to November 30: £8,505. Forecast Additional Spend: £2,819. Projected Total Spend: £11,324. Projected Unspent: £2,747. Proposed 2026/27 Budget: £14,683 (4% increase).

Table 1: Operations Budget Spend and Forecast

Category	2025/26 Budget	Spend to 30/11	Forecast Spend	Total Spend	Unspent	2026/7 Budget	Notes
Staffing	3,784	2,456.39	1,559	4,015	(231)	4,176	Includes salary and allowances.
Administration	150	42	20	62	88	150	2x mileage to OSG.
IT and Operations	200	0	75	75	125	100	No Zoom, No Microsoft 365.
Village Hall Rent	450	200	200	400	50	450	
Legal	0	0	0	0	0	0	
Payroll Services	180	118.75	75	194	(14)	200	
Subscriptions	350	227.91	45	273	77	350	SLCC Dues to be paid for 26/27.
Insurance	600	656.89	0	657	(57)	700	
Training	500	0	0	0	500	500	For new councillors.
Parish Plan	0	0	0	0	0	0	
Audit	365	315	0	315	50	365	
Website	400	254.93	255	510	(110)	600	
Grounds Maintenance	3,500	2,940	490	3,430	70	3,500	
Trees	0	0	0	0	0	0	
Other Repairs and Maintenance	500	220	0	220	280	500	Playground repairs.
Playground Inspections	125	80	0	80	45	125	
Dog Bins	1,267	792	0	792	475	1,267	
Other Grants [S.137]	1,000	0	0	0	1,000	1,000	
Xmas Tree	500	89.6	0	90	410	500	

Continued on next page

Table 1 – continued from previous page

Category	2025/26 Budget	Spend to 30/11	Forecast Spend	Total Spend	Unspent	2026/7 Budget	Notes
Dragon News (Publications)	200	111.28	100	211	(11)	200	
Totals	**14,071**	**8,505**	**2,819**	**11,324**	**2,747**	**14,683**	**4% increase.**

2 Reserves Budget Overview

The Reserves section includes earmarked funds and contingencies. Total 2025/26 Reserves Budget: £20,609. Spend to November 30: £2,603. Forecast Additional Spend: £0. Projected Total Spend: £2,603. Projected Unspent: £18,006. Proposed Change: £4,752. Proposed 2026/27 Budget: £23,451 (net adjustment: -£2,005). Accrued interest is not included in the calculations as it fluctuates and is a negligible value.

Table 2: Reserves Budget Spend and Proposed Changes

Category	2025/26 Budget	Spend to 30/11	Forecast Spend	Total Spend	Unspent	Change	2026/7 Budget	Notes
Bank Interest Accrued	0	(114)	(114)	(228)	228	(228)	0	
Street Sign Project	0	223	0	223	(223)	0	(223)	
Trees at VH and Bell Field	1,978	465	0	465	1,513	0	1,513	
VH Fencing	500	465	0	465	35	0	500	
Benches	0	0	0	0	0	0	0	
Trees	1,000	330	0	330	670	330	1,000	Replacing 330 spent this year on trees.
Highways and Signage	0	0	0	0	0	0	0	
Contingency	5,750	0	0	0	5,750	1,000	6,750	Increase contingency by 1000 to move back closer to 40-50% target of operation expenses.
2nd SID	0	200	0	200	(200)	400	200	Adding 400 for 2nd SID to cover this and next years Warranty payments.
Legal (carried forward)	945	0	0	0	945	0	945	
Future Election Fund	1,500	280	0	280	1,220	250	1,470	Replacing 250 into Elections Fund due to payout this year.
Celebration Reserves	800	0	0	0	800	0	800	
Extreme Weather Contingency	1,500	0	0	0	1,500	0	1,500	
Playground Improvements	4,000	0	0	0	4,000	1,000	5,000	Adding 1000 to future playground improvements as a long term plan.
Special Projects	2,636	640	0	640	1,995	2,000	3,995	Increase by 2000 to cover future Council projects in the medium term.
Totals	**20,609**	**2,603**	**0**	**2,603**	**18,006**	**4,752**	**23,451**	

3 Proposed Budget Changes Exceeding 5% Variance

This section highlights categories where the proposed 2026/27 budget varies by more than 5% (in absolute terms) from the 2025/26 budget. Percentages are rounded to two decimal places for clarity.

Table 3: Budget Changes with Variance Exceeding 5%

Section	Category	2025/26	2026/7	Change (£)	Variance (%)	Notes
Operations	Staffing	3,784	4,176	392	10.36	Increase to meet expected centrally negotiated pay increase and changes in PAYE from the budget.
Operations	IT and Operations	200	100	-100	-50.00	Reduction due to the discontinuation of the Microsoft 365 license (covered by a different Council).
Operations	Payroll Services	180	200	20	11.11	Change to meet general market increases in costs.
Operations	Insurance	600	700	100	16.67	Change to meet general market increases in costs.
Operations	Website	400	600	200	50.00	Increase allows for move to .gov domain.
Reserves	Trees at VH and Bell Field	1,978	1,513	-465	-23.51	
Reserves	Contingency	5,750	6,750	1,000	17.39	Increase contingency by 1000 to move back closer to 40-50% target of operation expenses.
Reserves	Playground Improvements	4,000	5,000	1,000	25.00	Adding 1000 to future playground improvements as a long term plan.
Reserves	Special Projects	2,636	3,995	1,359	51.56	Increase by 2000 to cover future Council projects in the medium term.

Note: Any change in the unspent provision (underspend/overspend) at the end of the year will be applied positively or negatively to the Special Projects increase to ensure the Council ends the financial year at £0.

4 Proposed Precept for 2026/7

The total operations budget for 2026/7 is £14,683. There will be a forecasted underspend of £2,747 from the current year (2025/26). An additional £4,752 is needed to support the increase in reserves. The proposed precept is £16,688.16, up from £16,050 for 2025/26. Any changes in the underspend will be absorbed by the Special Projects Earmark for both negative and positive. A 0% change in the precept would increase the actual amount to £16,245.74 due to a change in the taxbase. The recommendation is to apply an inflationary increase of 2.72% overall to allow the council to have adequate operations provision AND to increase those earmarks depleted during the year, or to continue to build earmarks for future anticipated expenses.

Table 4: Proposed Precept and Band D Tax Change

Year	Taxbase	Precept	Total £for Band D	Difference in £ for Band D	% change on last year for Band D
2025/26	230.72	£16,050.00	£69.56	-	-
2026/7	233.55	£16,688.16	£71.45	£1.89	2.72%

Elizabeth Martin, Parish Clerk