

Bruton Town Council Budget 2026/27, Town Meeting 12th November 2025

Introduction

Bruton Town Council sets a budget each year based on predicted income and expenditure. This enables a 'precept demand', or the amount that needs to be raised to meet predicted expenditure within that year, to be submitted to Somerset Council by the end of January.

Somerset Council includes the amount requested by the Town Council in the Council Tax bill received by householders, usually in March. This amount is listed along with the amounts for Somerset Council, Adult and Social Care, Devon and Somerset Fire and Rescue and Avon and Somerset Police. The total amount due is split into ten equal payments.

The Town Council budget for 2026/27 was initially considered at the Finance and Resources Committee meeting on 16th September 2025, and again on 14th October 2025. The budget for next year has some challenges:

Somerset Council

Somerset Council is still experiencing some financial difficulties which means that additional costs will be passed onto the Town Council:

- Somerset Council are intending to devolve some assets (open or green spaces such as Riverside Walk, for example) to town and parish councils. Bruton Town Council still seems to be, given our small size, down the list to engage with. No details have been provided yet on what the cost implications of devolving these assets could be, but a reserve amount of £5,000 is being considered to start to make provision for when this takes place.
- County Fields. Somerset Council and Bruton Town Council are currently negotiating the lease of the fields area, with a view to installing a footpath/cycleway. Additional funds will be required for the administration of the lease.
- Somerset Council are still in the process of introducing charges for some services, for example emptying of waste and dog waste bins that are sited on land that the Town Council is responsible for. The litter and dog waste bins at Jubilee Park, and a bin at Cuckoo Hill Cemetery, will incur a charge

for regular emptying, from 1st April 2025, but as at the time of writing, the town council have not received a demand for payment.

- The Enhanced Highways Maintenance Pilot Scheme introduced by Somerset Council last year, but have terminated the scheme. Any budget provision made for that service last year will most likely be moved to general reserves, and no budget provision made for next year.
- Election costs. Since the move to a unitary authority, Somerset Council have implemented charges for local elections, a proportion of which will now require paying by the town council. The next planned local election is in May 2027.

Bruton Town Council Assets

There are a number of Bruton Town Council assets that require significant maintenance, or indeed complete replacement, in the near future:

- The Engine Shed requires significant maintenance, and a new roof. These works are urgent. A budget provision was agreed last year, but it has taken time to organise the documents to submit the application for Listed Building Consent. Officers are working on this, to try and make some progress.
- Patwell Pump. Some pointing and repair work to internal walls is required within the next 12 months with more significant works within the next five years.
- The maintenance of St Mary's churchyard is responsibility of the Town Council. This includes gravestones, memorials and the perimeter walls. The full extent of what is required is currently being investigated. The cost implication is significant.
- Jubilee Park walls. The condition survey indicated works up to an approximate value of £30,000 is required within the next 18 months, and a further £60,000 in the next five years. A provisional amount in the budget for walls (including any wall repairs at the churchyard) is £25,000.
- The grounds maintenance contract is due for renewal in March 2026, and is currently out to tender. The current figures are an estimate, but actual cost implication will not be fully realised until January 2026.
- The bus shelters (Plox and outside the church) will need replacing. During initial research, it is apparent that the style of bus shelter in place was a bespoke construction. In order for a 'like for like' shelter to be installed (as recommended by the Somerset Council Conservation Officer), further investigation will be required. An example of a bus shelter has been quoted for, to allow councillors to consider if there is scope to consider

replacing one of the shelters this year. The Plox shelter would be the most straightforward bus shelter to consider. Current quote is £7,000.

- War memorial. Works will be required on the war memorial within the next four to five years. No budget provision within the budget as yet.

Income

Bruton Town Council has few sources of income:

- Bank Account Interest. Interest rates have been much higher recently. The interest received from putting funds into a higher rate savings account has therefore been higher than anticipated. From April to November, roughly £1,000 per month in interest has been received.
- Cemetery fees and allotment rents both generate some income, and the rates and fees are reviewed annually. The income from these services is designed to support the maintenance required in these areas, and not to be profit making.

The main source of income is the precept:

The precept, or the amount that the Town Council needs to raise to support the budget that is set, is the difference between the predicted income and the predicted expenditure. Somerset Council uses a formula to calculate this amount, based on the number of properties within the Bruton parish boundary.

If the precept amount (requested by the Town Council) is raised by £1000, this means that the council tax for a Band D property in Bruton will increase by £1 a year (10p per month). If the precept is increased by £100,000, the Town Council part of the council tax for a Band D property in Bruton will increase by £100 per year (£10 per month).

Expenditure

The predicted expenditure includes the assets and services provided by the Town Council, and also the administration to enable the Town Council to function. Each expense area has a 'Budget Line' or name. Budget lines are considered quite closely, by viewing the current expenditure (year to date), and a best guess at what is likely to be spent next year using any information available. Some budget lines are newly introduced for next year, as spending has not been incurred for these areas previously.

- Heritage Assets.
 - Engine shed. The roof on the Engine Shed needs replacing, the chimney needs repointing, as do the walls. The building is Grade II listed, and listed building consent is in progress. Until this is obtained, the works cannot be put out to tender. A provision in the current year is £25,000 (some of which has been spent in preparation for the Listed Building Consent application). £2,000 in this year's budget, as a contingency for when the works actually take place.
 - Patwell Pump. Estimated spending required this year of £1,500 with a further £1,500 (total budget of £3,000) as a provision towards the £12,500 required for external works in the next five years.
- Tree maintenance.
 - The Town Council is responsible for a vast number of trees. There are planned works due in the next 12 months, but additional provision needs to be made for any urgent or unplanned works, and future maintenance. The provisional budget has been increased from £3,000 to £5,000.
 - Picnic benches. To consider the replacement of the picnic benches at Packhorse Bridge, deferred from last year's budget. Quotes have been obtained, and a figure of £2,500 is currently considered in the draft budget.
- Election charges.
 - Somerset Council has suggested that an estimated cost of election charges for a modest sized council is £1,250. There has been no indication as to what size 'modest' refers to. A provisional figure in the draft budget is £1,250.

The Town Council has a small team of officers, providing support for the services, assets, projects and actioning the decisions made by the Town Council

- Staff costs
 - Any changes in Employers National Insurance will mean an increase in the staff costs budget line, to date this is a best guess.
 - Annual pay award. A best guess will be made as to what the agreed pay award is likely to be in the coming year, and the associated increase in pension contributions.

- It is proposed to increase staffing hours in the next year. A provisional budget of increase of £10,000 (separate budget line) has been included to be considered by councillors along with a business case.

Reserves and Contingency Fund

The Town Council does hold some cash reserves: General Reserves and Earmarked Reserves.

General Reserves is the general cash fund which supports the cash flow for the Town Council and also covers costs for unforeseen circumstances or events. Guidelines recommend that at least three months of expenditure is held in General Reserves, or between 25 to 50 percent of the precept amount. The Town Council General Reserves have been depleted over the past couple of years, and the aim is to build this reserve up gradually to a more prudent level. At the time of writing, General Reserves sit at about 33% of Net Revenue Expenditure.

Earmarked Reserves are funds that are set aside for particular projects, or service areas. Some may be labelled as 'sinking funds'. This indicates that this is a contingency fund for future maintenance that will be expensive. It is a way to build up a fund to meet these costs. Earmarked Reserves are reviewed regularly by the Town Council and as part of the annual budget setting process.

Budget Proposal for 2026/27

Budget Line title	2025/26	2026/27
New spending		
Town Ranger		£15,000
Increase in staff hours		£10,000
County Fields		£6,000
Somerset Council Asset Devolution		£5,000
Picnic benches		£2,500
Elections		£1,250
Heritage asset spending		
Gravestones – to build an earmarked reserve to address the condition of some gravestones	£7,500	£7,500
Heritage assets (Engine Shed, Patwell Pump)	£25,250	£5,000
Increased spending		
Walls Maintenance (Jubilee Park and Churchyard)	£10,000	£25,000
Tree maintenance	£3,000	£5,000
Other expenditure		
Bin emptying	£7,000	£7,000
Play area & MUGA	£2,021	£2,070
Maintenance (including grounds maintenance)	£30,372	£34,400
Council administration	£29,775	£32,300
Services and projects	£39,313	£21,301
Staff costs	£80,700	£86,500
Other expenditure	£27,828	£31,542
Total expenditure budget	£262,759	£297,363
Estimated Income	£7,254	£8,754
Total required (precept request)	£255,505	£288,609

For a Band D property in Bruton, this means the Town Council amount of the property council tax for 2026/27 would be £287.10. This is an increase of £32.93 from the previous year which is £3.30 per month (10 months) or £0.63 per week (52 weeks).

The 2026/27 proposed budget will be discussed further at Finance and Resources Committee meeting on Tuesday 13th January 2026. Recommendations for the budget and the precept taken to full council for final approval on 20th January 2026. The precept demand will also be agreed at this full council meeting.

END OF REPORT