

FINAL BUDGET 2020/21 AND PRECEPT

BALSALL PARISH COUNCIL 8 JANUARY 2020 ITEM 9

2018/19 Actual		2019/20 Original Budget	2019/20 Revised Budget	2019/20 Year End Estimate	2020/21 Budget	Comment 2019/20	Comment 2020/21
	158	110	110	215	100		
	23,547	19,000	19,000	17,919	7,000	2018/19 full 12 months reclaimed in 2019/20 in addition to 6 months of 2019/20.	Reduced reclaim owing to lower spend Oct-Mar2019/20 and in Apr-Sept 2020/21.
	3,916	0	0	12,754	6,000	CIL receipt of £10,263 and Business Rate relief of £1,190. Includes £200 Support Grant and £1,000 from Berkswell PC (Christmas lights).	No Business Rate relief. CIL receipts estimated at £5k. Receipt of £1,000 from Berkswell PC (Christmas lights).
	1,774	0	1,774	1,610	167		Locality grant remaining
	75,887	33,075	33,075	32,875			No Support Grant due.
	<b>105,283</b>	<b>52,185</b>	<b>53,959</b>	<b>65,373</b>	<b>13,267</b>		
	6,630	15,000	15,000	7,200	7,150	Burials occurred at a rate of 13 pa averaged over last 5 years. Estimate for year-end based on this.	Estimate for year end and 2020/21 based on average burials over last 5 years (13pa).
	1,540	2,500	2,500	3,080	2,860		Estimated as 13 burials requiring memorials.
	11,835	10,000	10,000	2,080	3,885		
		0	0	100	100		
	20,005	27,500	27,500	12,460	13,995		
<b>125,288</b>	<b>Gross Income</b>	<b>79,685</b>	<b>81,459</b>	<b>77,833</b>	<b>27,262</b>		

**OPERATING EXPENSES**

**Cemetery**

2,029	Cemetery upgrade	0	0	42	0		
252	General Maintenance - Cemetery	6,500	6,500	500	5,500	Provision for works to Lych Gate roof.	A memorial inspection and remedial works will be undertaken in 2020/21 (a statutory requirement) and budget provision of £5,000 has been made for this.
11,949	Grounds maintenance/pest control	12,000	12,000	11,500	12,000		
690	Rates	900	900	784	800	Business rate relief received for 2019/20.	
8	Stationery - Cemetery	200	200	0	100		
1,080	Storage - Cemetery	1,150	1,150	1,150	1,200		
0	Tree survey and works	0	0	1,000	3,000	Works only	
740	Waste Disposal	1,070	1,070	1,500	1,600	Number of bins increased in 2019/20.	
3,300	Refund	0	0	3,300	0	Refund due but not paid in 2018/19. Paid 13.11.19.	
0	Records management system	0	0	3,600	2,700	New Epitaph system + 50% labour costs backdata entry of £2,400	£300pa fee + 50% labour costs backdata entry of £2,400
<b>20,048</b>	<b>Total Cemetery</b>	<b>21,820</b>	<b>21,820</b>	<b>23,376</b>	<b>26,900</b>		

**Balsall Parish NDP**

11,866	Professional expenses	0	1,610	1,610	0		
4,957	Operating expenses	1,000	0	0	1,000		Referendum publicity costs.
<b>16,823</b>	<b>Total Balsall Parish NDP</b>	<b>1,000</b>	<b>1,610</b>	<b>1,610</b>	<b>1,000</b>		

**Personnel**

25,001	Staff/Salaries/Pension	27,000	27,000	26,682	27,500		Staff costs will be budgeted to take account of the NALC issued pay award (April 2020) at an estimate of 2% and no additional hours requirement.
0	WMPF Cessation	75,000	75,000	71,922	0		
0	Councillors Allowance	3,862	3,862	4,260	7,761	2019/20 includes £1,110 of allowances paid for the 2018/19 year and a provision for 7 Councillors elected in May 2019 (allowance £315pa) and Chairman's allowance of £712pa.	In 2020/21 provision will be made for 6 elected Councillors and the Chairman receiving the SMBC maximum recommended level of allowance (£970 and £1941 respectively).
1,080	Training	1,400	1,400	976	1,000		Training costs will be maintained for the Clerk to ensure CPD requirements for CILCA are met to enable General Power of Competence.
176	Councillors Expenses	400	400	400	400		
<b>26,256</b>	<b>Total Personnel</b>	<b>107,662</b>	<b>107,662</b>	<b>104,240</b>	<b>36,661</b>		

#### Administration

1,184	Printing, Stationery & Postage	1,800	1,800	400	400		
25	General Maintenance	50	50	25	50		
1,620	Insurance	1,870	1,870	1,654	1,800		
544	IT, Software and Consumables	800	2,299	2,040	1,052		Finance system, Edge IT Office 365 and support, Adobe.
0	Office Furniture and equipment	100	100	2,500	100	2019/20 costs include £2500 for projector and portable wifi.	
7,200	Office Rent	7,500	7,500	7,375	7,620		
565	Room Hire	1,000	1,000	700	1,000		Additional sum to provide for VCWG (VE Day) bookings.
1,496	Subscriptions	1,300	1,300	1,268	1,330		
0	Contested Election	1,345	1,345	0	0		

746	Telephone, Internet	1,150	1,150	646	660	Includes provision for portable wifi contract.	Includes provision for portable wifi contract.
<b>13,380</b>	<b>Total Administration</b>	<b>16,915</b>	<b>18,414</b>	<b>16,608</b>	<b>14,012</b>		

#### Grants

0	Grants (S.137 LGA 1972)	0	0	0	0		
495	GPC	2,000	4,000	4,000	8,461		Does not include £1,539 Library garden costs (64% of total project estimate) to be met from CIL reserve and under budget head 'Recreation Area Improvements.' VE Day costs to be met from remaining GPC grants budget.
0	Donations	100	100	100	100		
<b>495</b>	<b>Total Grants</b>	<b>2,100</b>	<b>4,100</b>	<b>4,100</b>	<b>8,561</b>		

#### Professional Services

3,602	Audit & Accountancy fees	800	1,450	1,030	1,100	Assumes Internal Audit costs for 2019/20 are met in 2020/21.	Assumes Internal Audit costs for 2019/20 are met in 2020/21 and in 2021/22 for 2020/21.
0	Legal Advice	0	0	0	0		
1,649	Other Professional Fees	2,000	2,000	557	2,000		
0	Planning Consultants	0	0	0	0		
0	Solihull Draft Local Plan expenses	0	0	0	0		
<b>5,251</b>	<b>Total Professional Services</b>	<b>2,800</b>	<b>3,450</b>	<b>1,587</b>	<b>3,100</b>		

#### Recreation - Willow Park, Oakley Playground and Oakley Green

956	Recreation area improvements	70,544	70,544	65,046	2,800		CIL reserve expenditure. Comprises £1,500 for a Green Flagpole and £1,539 Library garden costs (64% of total project estimate)
0	Oakley Playground Improvements	10,000	10,000	0	0		Swing set replacement not required following asset inspection.



<b>CIL EARMARKED RESERVES</b>	<b>Available year end 2019/20</b>	<b>Spend in 2020/21</b>	<b>Balance Less 2020/21 spend</b>	<b>Reserve in 2020/21</b>	
<b>Reserve</b>	<b>10,263</b>		<b>6,163</b>	<b>6,163</b>	
Recreation area improvements (incl Library Garden)	0	2,800	0	0	
cost of cctv pole removal	-1,300		0		
Village Centre Infrastructure improvements	0	0	0	5,000	Additional CIL income in 2020/21
<b>Totals</b>	<b>8,963</b>	<b>2,800</b>	<b>6,163</b>	<b>11,163</b>	

<b>Available resources assumptions</b>		total estimate	YTD
bank balance at 30 September 2019	180,688		
estimated spend Oct 2019 - March 2020	-141,429	243,966	102,537
add anticipated income not yet received 2019/20	23,911	77,833	53,922
bank balance estimated at 31 March 2020	63,170		
less estimated reserves spend in 2020/21	-2,800		
less estimated reserves requirement future years	-11,163		
less estimated 2020/21 spend (net of reserves)	-114,724	(132,687 - 4,000 - 13,963)	
add income 2020/21 (net of precept and reserves)	27,262		
<b>projected balance at year end</b>	<b>-38,255</b>		

**PRECEPT CALCULATION 2020/21**

required balance at year end (general reserve)	60,000
less projected balance at year end	<u>38,255</u>
<b>precept requirement</b>	<b><u>98,255</u></b>

<b>2018/19</b>	<b>COUNCIL TAX COMPARISON</b>	<b>2020/21</b>
	Precept gross of support grant	98,255
	Less support grant	0
<u>0</u>	Precept net of support grant	<u>98,255</u>
<u>2811</u>	Indicative number of Band D dwellings	<u>2,861</u>
<b><u>£0.00</u></b>	<b>Therefore Council Tax equivalent</b>	<b><u>£34.34</u></b>

<b>NOTES</b>	<b>General Reserve in 2020/21</b>	<b>60,000</b>
	<b>Contingency in 2020/21</b>	<b>4,000</b>
	<b>Earmarked Reserves in 2020/21</b>	
	Recreation area improvements (including Library Garden)	2,800
	Village Centre Infrastructure improvements	11,163
	<b>Sub-Total</b>	<b>13,963</b>

<b>Total Reserves held</b>	<b>77,963</b>
----------------------------	---------------