Westfield Parish Council Proposed Budget 2020-21

FINAL approved by Parish Council 3rd February 2020

CODE	ITEM	Current budget 2019-20	Actual at 6 months	Estimate to year end	Proposed 2020-21 budget	NOTES
						This shading denotes items in the remit of the E&D Committee

EXPENDITURE

1 Central Services

4001	Wages & Salaries	37,092	17,639	36,092	38,699	
4002	Employers NIC	1,603	648	1,408	1,557	as per Salaries Budget
4003	Employers Superan	6,064	2,964	6,064	8,294	**includes £1000 contigency to be transferred to EMR at year end if unused**
4005	Training	1,766	230	230	500	**Carry over any unpsent to earmarked reserves at year end** 2019-20: training budget £500 + AAT Level 4 - £1266e 2020-21: back to basic training budget as sufficient funds in EMR for committed AAT training costs
4006	Employment Services	865	842	842	869	Ellis Whittam 3-year agreement to be renewed April 2020 £774+3% Moneysoft licence £72
4008	Travel & Subsistence	200	24	200	200	
4011	Rates	-	-	-	-	Rates apply on the office premises - however small business relief means the charge on the office is £0. There is a charge on Pavilion as this is classed as a second property (see 4011/308).
4013	Rent Payable (office premises)	5,877	2,939	5,877	5,877	Contract with Oval until Dec 2022: £489.75pcm
4018	Health and Safety	427	30	872	299	2019-20: legionella survey not budgetted - brought forward because of installation of new boiler PAT testing £110 + fixed elecs testing £90 (xmas tree - next due 2022) + fire extinguisher service £90 + Pavilion intruder alarm service, emergency lights, sounder, strobe £90 +3% Legionella survey £445 (every 2 years: 2019, 2021, 2023)
4021	Telephone & fax	423	188	423	420	GPS line rental and fibre broadband £35pcm NB. Telephone system updates package will require renewal in October 2023.
4022	Postage	120	95	220	220	budget increased as postage costs are rising
4023	Stationery, Printing & Publications	1,000	197	500	750	
4024	Subscriptions	1,313	1,064	1,313	1,200	SLCC £287 (2020 checked) NALC & ALCA £773.10 (confirmed); Data Protection £40 ; AAT £99
4025	Insurance	2,639	2,726	2,726	2,912	LTA with Zurich until April 2020. 2019-20: overspend relates to PL cover for maintenance at ownerless green areas 2020-21: current estimate to year-end + 6% to account for Bowls Club claim and new LTA possible increases plus add £22.50 for new benches at NH
4026	Photocopying charges	853	356	853	725	5 year contract with Ricoh to Nov 2022. £127.20pq plus copies (average £54pq).

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4027	Information Technology	3,215	3,063	4,600	3,816	2019-20 overspend relates to G-Suite and other technical issues which will not be repeated 2020-21: Apollo support £1147; Back-up £605, Wireless Cloud Control £24, G-Suite mailbox and file storage £1546; + 3% RBS Omega support and maint £376 plus MTD software £59 = £435 pa+3% (Broadband costs moved to 4021 Telephone)
4030	Recruitment	500	0	0	0	**Carry over any unspent into earmarked reserves** (see 4998 below) Estimated cost of recruiting a single officer: adverts £250, possible benchmarking £250 2020-21: with £1000 in EMR at the end of 2019-20 suggest there is no need to budget for this at the moment
4036	Furniture & Equipment	250	30	250	250	
4050	Bank charges	120	60	120	120	duplicate banks statements = £10 per month
4055	Legal Fees	-	-	-	-	no longer needed as £6000 is held in EMR - to be budgetted per project
4056	Audit Fees - External	618	0	618	637	This year's fee plus 3%
4057	Audit Fees - Internal	335	0	335	345	Two visits at 162.50 each + 3%
4058	Accountancy Support	443	-18	443	443	DCK year end closedown £390 plus mileage £40 +3%. (No longer requiring production of accounts saves £375) +3%
6001	Trf to Earmarked Reserve	-	0	*1,036*	-	transfer of Training and Recruitment budget excesses to reserves (if necessary at year-end) Transfer of any unused salaries contingency up to £1000
6000	Trf from Earmarked Reserve	-				
	Sub total	***65,723***	***33,077***	***65,022***	***68,133***	
100 Corporate Management						
4061	Pension deficit funding	5,533	5,534	5,533	2,287	Three-yearly actuary's valuation received November 2019 sets the deficit as £6860 for the 3 years April 2020 - March 2023 if paid upfront in April 2020 (as agreed at F&P 11.12.19)
	Sub total	***5,533***	***5,534***	***5,533***	***2,287***	

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101 Democratic Process						
4005	Training	1,000	0	0	0	**Carry over any unspent into earmarked reserves** (see below) 2020-21: EMR balance is £7769 - suggest no need to budget more at present
4007	Conference expenses	500	27	27	0	**Carry over any unspent into earmarked reserves** (see below) 2020-21: EMR at year end with be at £1500 - suggest no need to budget more at the moment
4008	Travel and subsistence	300	0	80	0	
4110	Election Costs	5,538	0	0	0	A budget for potential By-Elections as B&NES are likely to start charging Parishes for this. The budgeted cost was received from Monitoring Officer. **Funds to be transferred to EMR at year-end if not used** and budgeted again if EMR is depleted. 2020-21: no budget needed
4131	Meeting rooms/hospitality	1,000	340	1,000	1,030	Hire of boardroom for 3 meetings pcm for 11 months at £20 per meeting £660 +3% + ad hoc expenses
6001	Trf to Earmarked Reserves	-	-	7,231	-	Transfer of training, conferences, travel and election cost budget surpluses (estimated) to EMR
	Sub total	***8,338***	***367***	***8,338***	***1,030***	
102 Civic Support						
4101	Chairs allowance	600	0	600	600	
4102	Civic expenses	280	138	280	280	advert for Annual Parish Meeting = £142 and possible adverts eg. for new councillors. Inspirational citizen medal £10+3%
4210	Website E&D	153	0	153	4,880	hosting and domain name £100+3% Basic SSL Certificate for GDPR Compliance £40+3% PLUS cost of website accessibility compliance agreed by F&P as £4736
4212	Newsletter E&D	5,580	2,675	5,580	5,500	Contract with Ignyte to Sept 2021 (potential to extend at annual reviews) £1000 per quarter Delivery by A&L £375 per quarter
	Sub total	***6,613***	***2,813***	***6,613***	***11,261***	
199 Capital and projects						
4901	Loan interest	1,696	604	1,696	992	Fixed as per statement (see PWLB folder letter dated 11 July 2019)
4902	Loan capital repaid	5,678	3,083	5,678	6,382	
4916	Auto-watering systems	-	7,869	7,869	-	
4927	Festive lights on lampposts	-	950	950	-	
4928	CAP Pavilion at Westhill	-	827	8,000	-	this spend balanced by s106 income (not from reserves)
NEW	CAP Lights on the Pit Path	-	-	-	8,000	F&P 11.12.19 agreed the total cost of paid from Rolling Capital Reserve and budgetted here at £8000 per year for four years 2020-2023 to replenish the reserve
4990	Rolling capital provision	-	-	-	5,000	F&P 20.11.19 budget towards projects year
6000	Trns from EMR Rolling Capital	-	-8,819	-8,819	-	this shows that the auto-watering and festive lights spend (above) was paid for from reserves.
	Sub total	***7,374***	***4,514***	***15,374***	***20,374***	

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202 Community Support						
4203	Grants	15,000	0	15,000	15,000	
4223	Christmas E&D	12,602	5,639	12,602	13,511	£927 put up / take down trees + £500 for trees + £100 for tree electricity + £25 TEN + FC presents / refreshments £150 + £9878 (inc +3%) for 38 lights on lampposts + £230 for electricity to lamposts + £143 advert for switch-on + £113 Sound system for event + £175 for Silver Band + £180 for marquees + £510 (inc +3%) for Lamps & Tubes to attend Switch-On Day + £15 christmas cards + £368 road barriers + £100 marshals + St John's Ambulance £97
4224	Parish Environment E&D	2,250	144	2,250	2,250	ad hoc maintenance and projects - eg. purchase of supplies, signage, repairs to irrigation system, misc snow gritter parts, volunteer flowers projects
4225	Green Spaces Maintenance	0	1,409	2,413	4,000	2019-20: spoend is balanced by transfer from EMR (below) Grass cutting (1020+3%) Tree maintenance on ownerless amenity land - tree survey £219 plus possible tree works Plus contigency for funds towards an earmarked reserve for Open Spaces Maintenance (F&P 20.11.19) **Carry over any surplus to earmarked reserves (see below)**
4227	E & D Projects E&D	5,000	215	5,000	5,000	**Carry over any surplus to earmarked reserves** (see below) Potential to reduce this if budget requires it as there is £15,500 in EMR - F&P 20.11.19 agreed to keep this budget
4229	Play equipment renewal E&D	8,000	0	0	-	£23,000 in EMR - no need to budget this year
4230	Flowers in Public Places E&D	5,797	4,675	5,797	5,650	Flowers contractor 2019-20 £5097+3%=£5250 plus water - 5 supplies plus church - estimate £400
4231	Defibrilator E&D	480	113	480	480	4 defibrilators - Shops, Mardons, Fire Station, Doctors' Surgery Bi-annual fixed electrics check (£40 per defibrilator) - due April 2020, 2022, 2024, 2026 plus sundry items such as replacement pads (£80 per defibrilator)
4232	Community projects E&D	5,065	2,315	5,065	2,351	Fun Day budget based on 2019 spend £2286 Plus 3 x poppy wreaths for Remembrance (£65). The Fun Day spending over budget is balanced with funds from EMR
4237	Youth Provision E&D	9,861	450	6,936	11,662	2020-21: Based on YCSW confirmed costs of £10,462.17 plus the cost of hall hire at £30 per week for 40 weeks. **Carry over any surplus to earmarked reserves** (see below)
4241	St Nicholas Churchyard	2,144	2,144	2,144	2,180	As approved by PC 03.12.18 - budget one third of total cost then increase each year by CPI rate from September of the current year. eg. for 2020-21 budget take CPI rate at September 2019. CPI rate at Sepotember 2019 = 1.7%
4242 NEW	VE Day 70th Anniversary	0	0	0	3,000	Budget set by F&P 17.07.2019
6001	Trf to Earmarked Reserve	-		10,925	-	unspent Green spaces maintenance, E&D projects, Play Eqip renewal, Youth Provision
6000	Trf from Earmarked Reserve	-	-1,409	-2,413	-	Fun Day costs above budget taken from EMR Community Fund Green Spaces Maintenance costs taken from EMR 336
	Sub total	***66,199***	***15,695***	***66,199***	***65,084***	

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303 Allotments						
4039	Grounds maintenance E&D	100	0	100	100	
	Sub total	***100***	***0***	***100***	***100***	
307 Westhill Recreation Ground						
4011	Rates (car park)	-	-	-	-	Full rebate for charity relief NB. Once the new Pavilion is built there will be rates attached to this so we will need to budget - compare to rates for NH Pavilion
4039	Grounds Maintenance contract E&D	10,364	4,318	10,364	10,882	as per Greensward's tender 2017-8-£10,063 2018-9-£10,063 2019-20-£10,364 New contract to be awarded for 2020-2024 - estimate current plus 5%
4062	Grounds Maintenance ad hoc E&D	5,000	1,095	5,000	5,000	All additional works above the maintenance contract. Inc annual tree inspections £107 per recreation ground
4064	Play Equipment E&D	-	15,911	15,911	-	replacement fort in play area
4065	Play Area Inspection (BANES) E&D	242	239	239	249	+ 3%
6000	Trf from Earmarked Reserve	-	-15,911	-15,911	-	replacement fort at play area - paid for from reserves
	Sub total	**15,606**	**5,652**	**15,603**	**16,131**	
308 Norton Hill Recreation Ground						
4011	Rates	890	884	884	911	2019-20 cost +3%
4012	Water Rates	670	330	670	620	Annual Legionella test in July £120 + water rates approx £500pa
4014	Electricity	660	307	660	630	2019 = around £155 per quarter - but new boiler is gas so reduce by £80 to account for gas costs Fixed electrics testing - £90 each: Garage - 2019,2024, 2029, 2034 Pavilion plus security light at boules court - 2020, 2025, 2030, 2035
4015	Gas	110	1	110	160	New Gas boiler so expect higher costs (but reduced electricity costs) first gas bill was £12.99 for two months x 6 = £80 Annual boiler service £80
4039	Grounds Maintenance contract E&D	13,055	5,440	13,055	13,708	as per Greensward's tender 2017-8-£11,952 2018-9-£11,952 (plus 120 for extra hedge cut at NH and 625 for additional bin to empty) New contract to be awarded for 2020-2024 - estimate current plus 5%
4043	s106 Expenditure	0	7,005	8,406	-	new benches - balanced by income from s106 (below)
4062	Grounds Maintenance ad hoc E&D	10,000	3,388	10,000	10,000	All additional works above the maintenance contract including contingency for Fun Fair repairs. Inc annual tree inspections £107 per recreation ground **Transfer surplus to EMR at year-end for future fun fair repairs.**
4063	CCTV E&D	100	0	100	100	
4065	Play Equip inspection (BANES) E&D	242	239	239	246	actual + 3%
6000	Trf from Earmarked Reserve	-			-	NB - s106 Expenditure is balanced by s106 income in row 113 below
6001	Trf to Earmarked Reserve	-			-	Transfer any Ad Hoc maintenance funds unspent to EMR for Fun Fair repairs
	Sub total	**25,727**	**17,594**	**34,124**	**26,374**	
	Total expenditure	**201,213**	**85,246**	**216,906**	**210,775**	

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INCOME

1176	Precept	198,650	198,650	198,650	207,100	
1196	Interest received	780	588	780	1,020	conservative estimate: Corporate Treasury account - £20pcm Savings account £65pcm
1032	Fun Day income	500	650	650	500	2019-20: a bad weather year - income down but still above budget 2020-21: continue to budget cautiously in case of bad weather etc
1012	Allotments income - WAGS	100	100	100	100	
1177	Grants received (Norton Hill Trust)	1,571	0	2,696	1,484	(see Norton Hill Trust budget)
1177	Grants received (Westhill Trust)	570	0	570	570	(see Westhill Trust budget)
1106	s106 income		16,406	64,315		for benches, Westhill Pavilion, Running track
6001	Trf to Earmarked Reserve			-47,909		s106 for Running track

	Total income	**202,171**	**216,394**	**219,852**	**210,774**

Earmarked Reserves estimated at 01.04.2020

CODE	TITLE	PREDICTED BALANCE AT 01/04/2020	
321	Play equipment (Loan)	0	EMR depleted with purchase of benches and new play fort at Westhill
322	Grants unpaid	1,000	Expect to be holding onto £1000 grant to Mardons Carnival Club
324	Training	7,769	5233.15 (current) plus 2536 (predicted surplus from 2019-20)
325	Legal Fees	6,000	no change on last year
327	E&D projects	15,557	11557 (current) plus 4000 (predicted surplus from 2019-20)
329	Play equipment	16,099	9034 spent on new fort at WH
330	Community Fund (Restricted)	11,447	Fund no longer restricted as all LTO duties are complete.
331	Community Centre	78,000	0
332	CCTV	4,375	no change on last year
333	Youth Provision	33,334	current plus 2019-20 surplus 2925
335	Conferences and travel	1,493	add 693 predicted surplus from current budget
336	Street Scene Maintenance	214	Spent cost of grass cutting and tree works at ownerless land. Budget for Green Spaces Maintenance includes contingency to top up this reserve.
337	Recruitment	1,000	add 500 predicted surplus from current budget
NEW	Salaries Contingency	1,000	To cover unexpected wages or locum costs - surplus from budget code 4001/1
NEW	Elections	5,538	To cover the costs of a By-Election if it arises - surplus from budget 4110/101
NEW	NH maintenance repairs	0	topped up with any budget surplus from 4062/308 to cover cost of post-Fun Fair repairs
	total:	**182,826**	

315	Rolling Capital Reserve	59,863	£7668 spent in 2019-20 on hanging basket trees and additional costs for Westhill Pavilion study
328	Grants received in advance	1,375	Ward Cllr's Initiative funds held for Cllr Moss. "Small Business support" £1375
	total reserves	**244,064**	