

Draft Budget 2020-2021

Cllrs John Barton and Paul Couzens met with the Clerk in early November to review existing income and expenditure against budget and draft a budget for the next financial year.

Attached documents show income & expenditure 2019/20/19

- 2020/21 at 7/12ths (to 31st October), anticipated year end & draft budget
- Cemetery Budget
- Training Budget

The budget includes taking out and/or combining a number of budget lines:

- Expenditure
 - Services & Supplies has been reduced, and funds moved from there to dog waste collection & supplies
 - Grounds Contract – this has been split down across the three key areas, and included within those budget lines:
 - Six Acres & play areas
 - Cemetery & Churchyard
 - Greens

and makes provision to continue to build on earmarked funds for:

- Playground equipment
- Election costs in next cycle
- A future civic event
- Parish Notice Board & Bus Shelter
- Tree Maintenance
- A future survey on Neighbourhood planning

Based on the draft budget as presented, this would maintain the precept at the 2020/21 level. It may result in a slight increase on council tax due to a possible reduction in the tax base arising from a re-calculation by West Suffolk. This is likely to be the result of increase in support on council tax in the current tax year due to the Coronavirus Pandemic.

Recommendation:

The clerk review the draft budget following any queries or advices raised by Councillors at the November meeting, and any updates on fees and charges where information is currently outstanding.

Year	2019 - 2020		2020 - 2021				2021 - 2022	
	Budget	Actual	Budget	Actual / 12ths	Variance	Anticipated Year End	Budget	Notes
INCOME			INCOME					
Precept	£33,955.00	£ 33,955.00	£ 35,610.00	£ 35,610.00	100.00%	£ 35,610.00	£ 35,797.00	**
Cemetery Fees	£1,500.00	£ 2,480.00	£ 3,000.00	£ 250.00	8.33%	£ 2,500.00	£ 2,500.00	based on 3 x ERB, Interment in earthen grave, 2 x ERB, Interment of CR, & 2 Headstones
Chapel rent & elec (Players)	£10.00	£ 10.00	£ 10.00	£ -	0.00%	£ 10.00	£ 10.00	
Ground rents	£30.00	£ 20.00	£ 40.00	£ 40.00	100.00%	£ 40.00	£ 40.00	
Wayleaves	£45.00	£ -	£ 45.00	£ -	0.00%	£ -	£ 50.00	
Bank interest	£20.00	£ 143.51	£ 150.00	£ 20.22	13.48%	£ 48.53	£ 50.00	
VAT refund	£6,000.00	£ 4,814.11	£ 5,500.00	£ 2,290.50	41.65%	£ 5,500.00		
Recycling income	£2,000.00	£ 2,121.20	£ 2,000.00	£ 1,250.54	62.53%	£ 2,250.00		£5,400.00
Windfall Funds	£0.00	£ -		£ 800.00			£ 2,750.00	
Transfer between Accounts	£ -	£ 500.00	£ 46,355.00	£ 40,261.26	86.85%	£ 40,261.26	£ 41,197.00	
EXPENDITURE								
Administration			Administration					
Clerk/RFO salary/office	£7,800.00	£ 7,996.28	£ 8,580.00	£ 4,675.89	93.42%	£ 8,015.81	£ 7,750.00	
			£ 600.00	£ -	0.00%	£ -	£ 150.00	
			£ -	£ 637.44		£ -	£ 120.00	mileage & subsistence only
			£ 400.00	£ 392.13	168.06%	£ 600.00	£ 500.00	now have more efficient printer
Services and supplies	£600.00	£ 2,692.12	£ 1,250.00	£ -		£ -	£ 500.00	moving dog waste bags to dog & litter bins
Meeting room hire	£400.00	£ 266.25	£ 275.00	£ 30.00	18.70%	£ 51.43	£ 210.00	ask beverley to confirm meeting room hire
Insurance	£1,500.00	£ 1,291.92	£ 1,300.00	£ 1,607.70	212.00%	£ 1,700.00	£ 1,200.00	this needs reviewing
Subscriptions	£675.00	£ 876.22	£ 750.00	£ 631.19	144.27%	£ 631.00	£ 650.00	
Audit/mileage	£500.00	£ 385.00	£ 500.00	£ 210.00	72.00%	£ 450.00	£ 450.00	
Training/mileage	£1,000.00	£ 373.94	£ 400.00	£ 120.00	51.43%	£ 205.71	£ 350.00	
Miscellaneous	£0.00	£ -	£ 100.00	£ 29.97	51.38%	£ 51.38	£ 100.00	
Data Protection Legislation	£950.00	£ 180.00	£ 250.00	£ 339.99	233.14%	£ 582.84	£ 150.00	includes 10 device 2 year virus guard
Election costs	£2,000.00	£ -	£ 500.00	£ 21.34	7.32%	£ 36.58	£ 500.00	
HMRC/NI Contributions	£250.00	£ 288.11	£ 525.00	£ 782.60	255.54%	£ 1,341.60	£ 1,830.00	tax code change to BR (Clerk Salary be adjusted accordingly?)
Pension Contributions	£225.00	£ 153.22	£ 150.00	£ 156.96	179.38%	£ 269.07	£ 275.00	
Administration of Pension Cont.	£240.00	£ 229.00	£ 225.00	£ 72.00	54.86%	£ 123.43	£ 200.00	
	£16,140.00	£ 15,232.06	£ 15,805.00	£ 9,707.21	119.34%	£ 14,058.86	£ 14,935.00	
Services			Services					
Electricity	£100.00	£ 95.68	£ 90.00	£ 50.13	109.65%	£ 98.69	£ 100.00	
Water	£75.00	£ 992.84	£ 75.00	£ 6.15	19.68%	£ 14.76	£ 100.00	
Rates	£0.00	£ -	£ -	£ -		£ -	£ -	advised no rateable value at present on cemetery
Website	£1,125.00	£ 836.22	£ 1,150.00	£ 572.55	103.30%	£ 1,188.00	£ 1,200.00	
Phone & Internet Services	£400.00	£ 271.80	£ 320.00	£ 159.26	84.86%	£ 271.56	£ 275.00	
Microsoft subscription			£ 465.00	£ 460.30	198.55%	£ 500.00	£ 660.00	forgot to include the annual licences last year
			£ 150.00	£ -	0.00%	£ 231.00	£ 195.00	
			£ -	£ 361.26	0.00%	£ 361.25	£ 185.00	new adobe subscription & zoom
			£ -	£ 36.00	0.00%	£ 72.00	£ 72.00	
	£1,700.00	£ 2,196.54	£ 2,250.00	£ 1,645.65	116.91%	£ 2,737.26	£ 2,787.00	
Estates			Estates					
Recreation ground	£1,500.00	£ 2,037.01	£ 2,000.00	£ 867.31	104.08%	£ 2,081.54	£ 2,100.00	
Grounds contract	£13,000.00	£ 12,550.00	£ 12,500.00	£ 5,506.00	105.72%	£ 13,214.40	£ -	move £4000 to cemetery
			£ 2,000.00	£ 10.00	1.20%	£ 10.00	£ 3,500.00	try to split this out further
Tree surgery	£1,200.00	£ 900.00	£ 1,800.00	£ 300.00		£ 900.00	£ 1,000.00	
Highways	£ -	£ -	£ -	£ -		£ -	£ -	
Cemetery	£250.00	£ 100.00	£ 500.00	£ 600.00	0.00%	£ 1,350.00	£ 5,000.00	additional works authorised in current year, have moved £4000 from grounds contract
Churchyard	£500.00	£ -						replant and tidy hedgerow in front of old cemetery.
War memorial	£ -	£ -						
Playground (Cemetery Road)	£1,000.00	£ 3,984.73	£ 1,250.00	£ 210.00	40.32%	£ 504.00	£ 750.00	
Playground (Bury Road)	£250.00	£ 320.08	£ 250.00	£ 3,628.50	3483.36%	£ 8,708.40	£ 250.00	new equipment at Bury Road
Playground (Zip Wire)	£ -	£ -		£ 80.00				
Teen Project	£ -	£ -	£ 1,500.00	£ -	0.00%	£ -	£ 250.00	
			£ 250.00	£ -	0.00%	£ 250.00	£ 3,500.00	from grounds contract
Greens	£750.00	£ 703.33	£ 750.00	£ 80.00	25.60%	£ 192.00	£ 500.00	move dog waste bags under this heading too from services and supplies - by spending capital to upgrade bins there is no collection cost.
Miscellaneous	£100.00	£ 537.71	£ -	£ 471.12		£ 471.12	£ 250.00	
Parish Notice board	£150.00	£ -	£ 550.00	£ 144.25	62.95%	£ 144.25	£ 250.00	
			£ 600.00	£ -	0.00%	£ -	£ 500.00	check position with landownership
Additional lighting	£ -	£ -						
Cemetery	£3,000.00	£ 1,294.00						
Highways	£250.00	£ -	£ 250.00	£ -	0.00%	£ -	£ 2,500.00	possible TRO contribution costs next year (s.137)
Highways	£ -	£ 15.99	£ 250.00	£ -	0.00%	£ -	£ 125.00	
Neighbourhood Planning	£ -	£ -	£ 500.00	£ -	0.00%	£ -	£ -	
							£ 1,500.00	
	£22,700.00	£ 22,442.85	£ 24,950.00	£ 12,041.43	110.79%	£ 27,825.71	£ 22,225.00	
Donations and Grants			Donations and Grants					
Grants/Local Support	£1,000.00	£ 905.34	£ 600.00	£ 2,823.50	29.40%	£ 3,350.00	£ 750.00	support for MSC & repainting tennis courts
Spending	£ -	£ -	£ 500.00	£ -	0.00%	£ -	£ 250.00	
Charities	£250.00	£ 400.00	£ 250.00	£ -	0.00%	£ 250.00	£ 250.00	
	£1,250.00	£ 1,305.34	£ 1,350.00	£ 2,823.50	13.07%	£ 3,600.00	£ 1,250.00	
Recycling grant to MSC	£2,000.00	£ 1,010.60	£ 2,000.00	£ 2,361.14	283.34%	£ 2,361.14		may be more depending on timing of payment from west suffolk
VAT	£ -	£ 4,310.27		£ 2,773.49				
GENERAL EXPENDITURE	£43,790.00	£ 46,757.07	£ 44,355.00	£ 25,494.02	138.26%	£ 50,582.97	£ 41,197.00	
Overspent / (Underspent)	-£230.00	-£ 2,713.25				#REF!		accounted for by support for village organisations & new play equipment.

	2016/17	2017/18	2018/19	2019/20	2020 - 21 budget	2020/21 @ 5 months	2021/22 Budget
	4	7	6	6	5	1	5
Interments Expenditure							
Grounds Maintenance	£2,790.00	£2,527.00	£4,823.99	£5,394.00	£4,500.00	£1,000.00	£ 5,000.00
Electricity - Chapel of Rest	£133.00	£105.00	£67.60	£95.68	£90.00	£48.88	£ 100.00
Water	£113.00	£47.00	£33.53	-	-	£0.00	-
Administration @ 4 hours/interment				£264.00	£234.60	£46.92	£ 275.00
Mileage/interment (0.45*20 miles)				£51.00	£45.00	£9.00	£ 55.00
Software support					£150.00	£150.00	£ 215.00
Total	£3,036.00	£2,679.00	£4,925.12	£5,804.68	£4,869.60	£1,254.80	£ 5,645.00
cost per interment	£759.00	£382.71	£820.85	£1,024.36	£973.92	£1,254.80	£ 1,129.00
Income							
Interment Fees	£980.00	£2,065.00	£1,735.00	£3,000.00		£250.00	£ 2,250.00
Memorial Fees							£ 1,000.00
Grave Space Fees							
Total	£980.00	£2,065.00	£1,735.00	£3,000.00		£250.00	£ 3,250.00
Balance	-£2,056.00	-£614.00	-£3,190.12	-£2,804.68		-£1,004.80	-£2,395.00
Current Fees							
Interments							
Still Born Child or child under 18	£0.00	£0.00	£0.00	£0.00	£125.00		£ -
Person over the age of 18 years	£120.00	£120.00	£120.00	£250.00	£250.00		£ 250.00
of cremated remains	£85.00	£85.00	£85.00	£175.00	£175.00		£ 175.00
Exclusive Right of Burial							
in an earthen grave	£120.00	£120.00	£120.00	£250.00	£250.00		£ 250.00
for cremated remains within the CR area	£70.00	£70.00	£70.00	£175.00	£175.00		£ 175.00
Monuments, Gravestones, Tablets & Inscriptions							
A headstone	£105.00	£105.00	£105.00	£150.00	£150.00		£ 200.00
a tablet on cremated remains plot	£105.00	£105.00	£105.00	£150.00	£150.00		£ 200.00
each inscription after the first	£55.00	£55.00	£55.00	£100.00	£100.00		£ 100.00
renewal of permit for headstone (15 years)							£ 25.00
Other Fees							
Exhumation							
Transfer of exclusive rights/statutory declaration						double current relevant interment fee	
Search (not more than one year)					£15.00	£15.00	
Search covering a period of more than one year - 1st year				£	15.00	£	15.00
every additional year				£	5.00		£7.50
Certified copy of the register				£	15.00		£25.00

Training Budget

	2019.20	2020.21	2021.22	
Chairmanship			100.00	
New Councillors	£412.00	120.00	£ 150.00	
Contribution to CILCA	£120.00 -			
Clerk Training	£50.00	120.00	£ 120.00	4 online sessions
Cllr Portfolio Training	£17.00	200.00	£ 150.00	4 portfolion online training session
	£599.00	£440.00	£520.00	