

BUDGET PROPOSALS 2018-19 EXPLAINED

Receipts

Budget Code	Description	Rationale for 2017-18 Year-End Estimates	Rationale for Budget Proposal 2018-19
IN1	Precept	Actual precept levied (Council minute 17/9)	Difference between total expenditure and income without precept
IN2	Council Tax Support Grant	Allocated by East Devon District Council	Amount confirmed by EDDC
IN3	Section 106 Payments	Not made	None expected
IN4	Credit Interest	Assumption based on historic data	Assumption based on historic data
IN5	Income Generation	None made	None expected
IN6	Miscellaneous	Refund received	None expected
IN7	Younghayes Centre	Building has not transferred to CTC	Assume transfer to proceed
IN8	Solar Panels	Assumption based on historic data	Assumption based on historic data
IN9	Capital Grants	Sum of Parishes Together grants	None expected
IN10	Younghayes Centre Management	Cost of building management activities	Assume transfer to proceed – 'dowry' payment from EDDC on transfer
IN11	Charity of the Year	Anticipated fundraising	Donation / fundraising – not income

Payments

Budget Code	Description	Rationale for 2017-18 Year-End Estimates	Rationale for Budget Proposal 2018-19
EX1	Staffing Costs	See detailed staffing cost calculation (Finance & Personnel Committee 10 April 2017)	Staffing levels paid from precept expected to remain at current level

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EX1a	Expenses	Assumes full spend	Remain at current budgeted level
TBC	Elections	N/a	Elections May 2019. Build up fund
EX2	Subscriptions	Quarter 1 expenditure plus SLCC subscription fee expected in Autumn 2017	The Council currently subscribes to the Information Commissioner, Devon Association of Local Councils and the Society of Local Council Clerks. Subscription to Parish Online mapping system from November 2017
EX3	Training/Conferences	Quarter 2 expenditure plus contingency	Reduce in light of historic expenditure
EX4	Insurance	Assume that Younghayes Centre or any other asset will not transfer to the Town Council during the current financial year. Assumes additional insurance of miscellaneous items.	Increase includes additional cost of insuring play park equipment and Younghayes Centre
EX5	Audit	External auditor invoiced for 2015-16 and 2016-17 in current financial year	Assume £300 for internal audit and £800 for external audit
EX6	Office Supplies	Spending remains low; assumed £500 for additional office supplies	Reduce from previous year budget in light of historic expenditure
EX7	Equipment	Purchase of items for outdoor events during the year	Remain at current budgeted level
EX8	Rental/Utilities	Half year charges of £1,200 x 2 + £2,500 rent + small contingency	Assume current arrangements for YHC will continue until transfer to CTC
EX9	Postage	Half year expenditure x 2	Remain at current budgeted level
EX10	PR/Branding/Web	Half year expenditure x 2 + small contingency	Website cost to be met through budget for IT upgrade Budget proposes small reduction from year-end estimate

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TBC	IT upgrade / ongoing support	N/a	Includes website cost previously included in budget code EX10 Based on quotations received
TBC	Finance package	N/a	Purchase of local council finance package + ongoing support Based on quotations received
EX11	Chairman's Allowance	Assume £100 expenditure	Remain at current budgeted Level
EX12	Staff Recruitment	Current actual expenditure; does not assume any additional expenditure	Assume zero
EX13	Younghayes Centre Acquisition Costs	Legal costs incurred; Council might seek redress from East Devon District Council	Assume transfer proceeds – further legal work may be required
	Younghayes Centre Costs		Assume transfer proceeds
EX14	Grants	Half year expenditure x 2 + contingency	CTC agreed figure. Unspent grants for the financial year allocated to general reserves with no carry forward
	Community Fund – solar panel income		Income from solar panels allocated for expenditure in the community
EX15	Amenities and Property	Estimate based on half year expenditure. Included purchase of new notice boards as one-off costs	Assume current arrangements for YHC continue until transfer No large purchases anticipated
EX16	Town Events	Half year expenditure noted Expect low level of expenditure for second half year	Remain at current budgeted level
EX17	Room Hire	Average £273.90 spend per month from April - August 2017 x 12	Figure based on assumed 2017-18 expenditure
EX18	Youth Provision	Assume full spend	Based on proposal from providers
EX19	Professional services & fees	Estimate based on half year expenditure	Propose reduction as IT support will be included under a new budget code
	Legal costs		Contingency figure

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EX50	Contingency	Assume full spend	Use one month's running cost as contingency
TBC	Grounds maintenance	N/a	Estimated cost
TBC	Litter picking	N/a	Estimated cost
TBC	Tree works	N/a	Estimated cost
TBC	Gritting	N/a	Estimated cost
	Carried forward Balance		Four months' running costs recommended

Notes

Section 137 spending is not budgeted for because Cranbrook Town Council holds the General Power of Competence (Council Minute 15/123 refers).