

BUDGET 2020-21 EXPLAINED

Earmarked Reserves

Description	Rationale
Community Development Worker	Remaining Section 106 contribution of £38,882.17 + remaining Live West contribution of £4,400.00 = £43,282.17
Community Infrastructure Levy (CIL)	£33,169.30 from South Whimble Farm development
Country Park Ranger	Remaining Section 106 contributions of £40,178.37 + £70,000.00 = £110,178.37
Play Areas Delivery	<i>To be confirmed, estimated in the region of £35,000.00 index-linked per play area</i>
Sustainable Urban Drainage Systems (SUDS)	Section 106 contribution of £26,000.00 index-linked per phase to a maximum of £78,000.00 as a contribution towards the future cost of the maintenance of the SUDS
Youth Shelter	Reserve carried from December 2015

Income

Budget Code	Description	Rationale for 2019-20 Year-End Estimates	Rationale for Budget Proposal 2020-21
1076	Precept	Actual precept levied (ref. Council minute 19/8)	Difference between total expenditure and income without precept; Band D stable at £256.03 x tax base of 1,834 on 30 November 2019 = £469,559.02
1077	Council Tax Support Grant	Allocated by East Devon District Council	None allocated by East Devon District Council
1080	Credit Interest	Q2 x 2	Assumption based on historic data
1085	Section 106 Income	None budgeted	CDW/CPR earmarked reserves: Employment costs (£41,779.50) Programme of events/equipment (5,110.00) Vehicle assumed at £9,789.02 (£5,324.02 purchase value, £1,200.00 insurance, £500.00 MOT and repairs, £265.00 tax, £500.00 fuel, £2,000 signage = £9,465.00) SUDS maintenance earmarked reserves: estimate at £5,000.00 = £61,700.00

Budget Code	Description	Rationale for 2019-20 Year-End Estimates	Rationale for Budget Proposal 2020-21
1095	Miscellaneous Income	Q2 figure	None expected
1105	Younghayes Centre Management Income	Annual figure agreed with East Devon District Council	Building transferred on 22 November 2019; this budget line will be removed in future years
1110	Community Infrastructure Levy	None budgeted	Instalments expected; Community Development Worker to devise community engagement programme regarding the spending of CIL receipts (ref. minute 19/208)
1095	Amenities Miscellaneous Income	Q2 figure	None budgeted; might receive e.g. Country Park usage fees
1315	Allotments	28 plots at £60.00 annual rent each	28 plots at £60.00 annual rent each
1300	Younghayes Centre – Income	Building transferred on 22 November 2019; assume income at 4/12th	Building transferred on 22 November 2019; budget estimated on the basis of historic data
1305	Younghayes Centre – Transfer	Building transferred on 22 November 2019	Building transferred on 22 November 2019; this budget line will be removed in future years
1310	Solar Panels	Q2 x 2	Assumption based on historic data

Expenditure

Budget Code	Description	Rationale for 2019-20 Year-End Estimates	Rationale for Budget Proposal 2020-21
Administration			
4000	Staffing Wages	See detailed staffing cost calculation; Q2 x 2	National Association of Local Councils (NALC) pay scales 2019-20; CDW/CPR employment costs will be met by relevant earmarked reserves
4005	Employer's NI Contributions	See detailed staffing cost calculation; Q2 x 2	Calculated on basis of above
4010	Employer's Pension Contributions	See detailed staffing cost calculation; Q2 x 2	Calculated on basis of above
4015	Staff Recruitment	-	No recruitment planned
4050	Expenses	Q2 x 2	Assume slight increase
4055	Elections	Uncontested elections in May 2019	No elections
4060	Subscriptions	Q2 x 2	The Council currently subscribes to the Information Commissioner (£35.00), Parish Online mapping system (£110.00), Devon Association of Local Councils (£750.00) and the Society of Local Council Clerks (275.00); recommended to cease South West Councils membership
4065	Training/Conferences	Q2 x 2	Increase to £1,500.00 based on historic data

Budget Code	Description	Rationale for 2019-20 Year-End Estimates	Rationale for Budget Proposal 2020-21
4070	Insurance	Year-end figure includes premium paid for Younghayes Centre	Increased to cover new assets, e.g. play areas
4075	Audit	New internal audit appointment (£1,200.00 + VAT) plus external audit (£1,000.00 + VAT)	Assume current level remains
4080	Office Supplies	Change of contract	Assume current level remains plus £507.94 CPR/CDW (£253.97 each)
4085	Equipment	Q2 x 2	Remain at current level
4086	CPR Equipment	-	As per CPR/CDW Proposal plus CPR-specific equipment e.g. tools (£1,000.00)
4087	CPR Vehicle	-	Vehicle assumed at £7,500.00 (£5,000.00 purchase value, £1,200.00 insurance, £500.00 MOT and repairs, £265.00 tax, £500.00 fuel = £7,465.00)
4088	CDW Equipment	-	As per CPR/CDW Proposal
4090	Rent and Utilities	Assume full spend	Reduction due to Younghayes Centre transfer on 22 November 2019 so no rent only utilities
4095	Postage	-	Small allowance
4100	PR / Branding / Newsletters / Website	Q2 x 2	Remain at current level
4105	IT Upgrade and Support	Q2 x 2	Increase of IT support £402.00 per month and email hosting/cloud subscription to £260.00 per month due to increase in employees (£7,944.00)
4110	Finance Software	Q2 figure includes annual licence fees	Includes Omega software (£387.00), digital VAT submissions (£59.00), facilities bookings (£296.00) and allotments (£172.00)
4115	Chairman's Allowance	Assume small spend	Remain at current level
4125	Grants Paid	Assume full spend	Remain at current level
4130	Room Hire	Assume small spend	Reduction due to Younghayes Centre transfer on 22 November 2019
4135	Youth Provision	Q2 x 2	£9,335.00 for Youth Space on Tuesdays and £2,018.00 streetbase on Wednesdays (see minute 19/115) plus contingency
4140	Professional Fees and Services	Q2 x 2	Reduce to £500
4145	Legal Costs	Assume small spend	Remain at current level
4150	Contingency	Assume small spend	Remain at current level
4155	Town Events	Q2 x 2	Increased to encompass more Town Events in the Country Park after employment of Country Park Ranger
4156	CPR Events	-	As per CPR/CDW Proposal
4157	CDW Events	-	As per CPR/CDW Proposal

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Amenities			
4145	Legal Costs	Q2 x 2	Remain at current level
4200	Amenities and Property	Q2 x 2	Remain at current level
4201	CCTV	-	Council obtained quote for installation of CCTV system of £22,881.81; Office of the Police & Crime Commissioner committed contribution of ca. £6,000.00 Plus annual maintenance ca. £700.00
4205	Grounds Maintenance	Assume full spend plus cost of one-off jobs	Contractor's quote of £194,527.25 for 2020-21 plus contingency for one-off jobs
4206	Off-Road Link Country Park Phases 2 & 3	-	Earmark following quote from FPCR for installation in the Spring 2020
4210	SUDS & Underground Drainage Systems	-	Indicative figure based on quote for tanks only
4220	Waste Management	Assume full spend	Current budget £9,000 post-adoption which includes small contingency for e.g. use of road sweeper £5 per collection per additional bin / 12 bins installed already (£6,240.00 per annum) Assume installation of 6 new bins during 2020-21 (£3,120.00 per annum)
4221	Waste Management Capital Expenditure	Installation of additional bins in response to local needs	Assume £1,000.00
4225	Tree Works	Assume small spend	Remain at current level
4230	Gritting	Q2 x 4	Remain at current level
4235	Play Parks		<u>Routine (weekly) inspections:</u> £3.00 per inspection report upload per play area (6) per week (£18.00 per week x 52 weeks = £936.00) <u>Operational (quarterly) inspections:</u> £3.00 per inspection report upload per play area (6) per quarter (£18.00 per quarter x 4 quarters = £72.00) <u>Annual inspection:</u> Ca. £100.00 per play area, i.e. £600.00 Plus repairs estimated at £8,400.00

Budget Code	Description	Rationale for 2019-20 Year-End Estimates	Rationale for Budget Proposal 2020-21
Younghayes Centre			
4145	Legal Costs	Assume no further spend	Allow small contingency
4300	Younghayes Centre Acquisition	Building transferred on 22 November 2019 – no further spend	Building transferred on 22 November 2019
4305	Younghayes Centre Expenses	Building transferred on 22 November 2019; assumed at 4/12th	Remain at current assumed level
4306	Younghayes Centre Security	-	Assumes cost of security of £42.00 per booking on five evenings per week
4307	Younghayes Centre Signage	-	Renewal of signage assumed at £5,000.00
Solar Panels			
4325	Community Fund (Solar Panel)	Assume full spend	Assume spend based on projected income

Notes

Section 137 spending is not budgeted for because Cranbrook Town Council holds the General Power of Competence (Council Minute 19/86 refers).