

BUDGET 2021-22 EXPLAINED

Income

Budget Code	Description	Rationale for 2020-21 Year-End Estimates	Rationale for Budget Proposal 2021-22
1076	Precept	Actual precept levied (ref. Council minute 19/240)	Difference between total expenditure and income without precept; Band D stable at £256.03 times tax base of 1,974
1077	Council Tax Support Grant	None 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	Carry forward Q2 figure	CPR residual contribution: £70,000 index-linked Play areas 4, 5 and 6 and trim trail (Plan 27 References): £148,000 index-linked SUDS maintenance: £78,000 index-linked
1090	Income Generation	None expected	None expected
1095	Miscellaneous Income	Carry forward Q2 figure	None budgeted
1100	Capital Grants	None budgeted	None budgeted
1105	Younghayes Centre Management Income	Redundant following transfer of the building in November 2019	
1110	Community Infrastructure Levy (CIL) Income	Bi-annual instalments	Figure received from East Devon District Council's Planning Obligation Officer
1300	Younghayes Centre – Income	Q2 x 2	2020-21 estimated year-end figure
1301	Younghayes Centre – Rent	Q2 x 2	2020-21 estimated year-end figure minus £3,750 loss of rental income for Room MPB3 due to planned expansion of the Cranbrook Medical Centre
1302	Younghayes Centre – Hall Hire	Half of 2019-20 figure; building reopened for restricted hire in September 2020	2019-20 figure
1303	Younghayes Centre – Meeting Room Hire	Half of 2019-20 figure; building reopened for restricted hire in September 2020	2019-20 figure
1304	Younghayes Centre – Library Hire	Q2 x 2	2019-20 figure
1305	Younghayes Centre – Transfer	Redundant following transfer of the building in November 2019	
1306	Service Recharge	Not budgeted – recharge of expenditure incurred	
1310	Solar Panels	Q2 x 2	Assumption based on historic data

1315	Crannaford Allotments	Rent payments up-to-date	28 plots at £60.00 annual rent each
1316	Southbrook Allotments	Delivery expected February 2020	20 plots at £60.00 annual rent each
1320	Ingrams Sports Pitches Income	£50.00 per month contribution from youth football club during the first quarter, £100.00 per month during the second quarter and 4 months' contributions of £50.00 per month from adult football club	£100.00 per month

Expenditure

Budget Code	Description	Rationale for 2018-19 Year-End Estimates	Rationale for Budget Proposal 2020-21
Administration			
4000	Staffing wages	Q2 x 2	National Association of Local Councils (NALC) pay scales 2020; see detailed staffing cost calculation at Tab C in spreadsheet (not public)
4005	Employer's NI Contributions	Q2 x 2	Calculated on basis of above
4010	Employer's Pension Contributions	Q2 x 2	Calculated on basis of above
4015	Staff Recruitment	Q2 figure	No recruitment planned
4050	Councillors' Expenses	Q2 x 2	Assumption based on historic data
4051	Employees' Expenses	Q2 x 2	Assumption based on historic data
4055	Elections	No elections	No elections
4060	Subscriptions	Q2 figure	The Council currently subscribes to the Information Commissioner, Parish Online mapping system, Devon Association of Local Councils and the Society of Local Council Clerks
4065	Training/Conferences	Q2 x 2	Assumption based on historic data
4070	Insurance	Q1 figure as premium paid early in financial year	Allow increase in case new assets increase premium
4075	Audit	Assume full spend	Internal audit estimated at £1,400.00 + VAT plus external audit at minimum £600.00 + VAT
4080	Office Supplies	Q2 x 2	Remain at current level
4085	Equipment	Q2 x 2	Remain at current level
4086	CPR Equipment	Q2 x 2	Remain at current level
4087	CPR Vehicle	Q1 figure as lease and insurance paid early in financial year	Remain at current level
4088	CDW Equipment	Q2 x 2	Remain at current level
4090	Rent and Utilities	Q2 x 2	Remain at current level
4095	Postage	Q2 x 2	Remain at current level
4100	PR / Branding / Newsletters / Website	Q2 x 2	Remain at current level

Budget Code	Description	Rationale for 2018-19 Year-End Estimates	Rationale for Budget Proposal 2020-21
4105	IT Upgrade and Support	Q2 x 2	Recurring monthly cost of IT support and email hosting of £624.84 x 12 = £7,498.08 plus bi-annual website domain fee Budget for laptop replacements
4110	Finance Software	Q2 x 2	Includes Omega software (£387.00), digital VAT submissions (£59.00), facilities bookings (£296.00) and allotments (£172.00), sales ledger (£143.00) plus £560.00 for the year-end closedown
4115	Chairman's Allowance	Q2 x 2	Remain at current level
4125	Grants Paid	Assumed spend	Remain at current level
4130	Room Hire	Assume no spend	Assume no spend; any future spends from events budgets?
4135	Youth Provision	Annual cost	In accordance with provider's cost proposal for 2021-22
4140	Professional Fees and Services	Q2 x 2	Increase to reflect actual spend and include two Adobe Pro licenses (needed to create accessible documents which is a legal requirement) at £14.32 each per month = £343.68
4145	Legal Costs	Assumed spend	Increase to £2,000
4150	Contingency	Assumed spend	Remain at current level
4155	Town Events	Q2 x 2	Remain at current level
4156	CPR Events	Q2 x 2	Remain at current level
4157	CDW Events	Q2 x 2	Remain at current level
4158	Covid-19 Expenditure	Q2 x 2	Carry forward projected underspend
Amenities			
4145	Legal Costs	Q2 x 2	Increase to £2,000
4200	Amenities and Property	Q2 x 2	Increase to £1,500
4201	Remediation of Vandalism	Q2 x 2	Budget £1,500
4202	Crannaford Allotments	No additional spend	Budget £1,000
4203	Southbrook Allotments	Delivery expected February 2020 – no spend	Budget £1,000
4205	Grounds Maintenance	Assume full spend	Includes contractor's quote of £186,701.97 for 2021-22, indicative figure of £5,000.00 for the removal of hay bales, £1,539.16 for grounds maintenance of the area from the Education Campus to Yonder Acre Way, plus contingency

Budget Code	Description	Rationale for 2018-19 Year-End Estimates	Rationale for Budget Proposal 2020-21
4206	Off-Road Link Country Park Phases 2 & 3	Spend as per quote to install the link	<p>Proposal to utilise/convert this budget for a programme of path replacements in Country Park Phases 1 and 2 and public open spaces in Phases 1 and 2 of the development; cost estimated at £75 per meter; suggested budget of £6,000 would replace 80 meters of path</p> <p>There are a few areas where the top of paths washes away due to heavy rainfall/flooding and the Council may wish to budget for their replacement in accordance with the path specification in Phase 3 of the Country Park.</p> <p>Council decision required whether this position should be budgeted for.</p>
4207	CCTV	No spend	CCTV working group proposal plus contingency
4210	SUDS & Underground Drainage Systems	No spend	Remain at current level
4220	Waste Management	Streetscene contract; assume full spend	<p>2020-21 budget £18,500 which includes contingency for e.g. use of road sweeper</p> <p>£5 per collection per additional bin / 12 additional bins installed to date</p> <p>Budget inflationary increase</p>
4221	Waste Management Capital Expenditure	Assume no spend	Remain at current level
4225	Tree Works	Assume full spend	Remain at current level
4230	Gritting	Assume twice the 2019-20 figure	Remain at current level
4235	Play Parks	Assumed spend	<p><u>Routine (weekly) inspections:</u> £3 per inspection report upload per play area (5) per week (£15 per week x 52 weeks = £780)</p> <p><u>Operational (quarterly) inspections:</u> £3 per inspection report upload per play area (5) per quarter (£15 per quarter x 4 quarters = £60)</p> <p><u>Annual inspection:</u> £500</p> <p>Plus indicative figure of £10,000 for replacement of faulty gates at Hayes Square</p>

			Plus repairs estimated at £8,660 per annum
Younghayes Centre			
Budget Code	Description	Rationale for 2018-19 Year-End Estimates	Rationale for Budget Proposal 2020-21
4140	Professional Fees and Services	Assume no spend	Assume no spend
4145	Legal Costs	Assumed spend	Budget £2,000
4300	Younghayes Centre Acquisition	No spend	No spend
4301	Younghayes Centre Capital Investment	New budget	As per minute F&P/20/37 dated 12 October 2020, including improvements to security, front door and lobby design, conversion of the multi-use hall
4305	Younghayes Centre Expenses	Q2 x 2	Adjust according to expenditure to date
4306	Younghayes Centre Heat	Q2 x 2	Adjust according to expenditure to date
4307	Younghayes Centre Security	Assume no additional spend	On 16 December 2019, the Council had agreed to commission security cover for evening hire of the main hall by a third party and to cover the associated costs by the Council's funds (ref. minute 19/245). On 21 September 2020, the Council decided to make hirers responsible for the security of the building for the duration of their booking (20/144). Council decision required whether this position should be budgeted for.
4308	Younghayes Centre Waste Disposal	Q2 x 2	Adjust according to expenditure to date
4309	Younghayes Centre CCTV	Assume no spend	Budget annual servicing in accordance with 2019-20 figure
4310	Younghayes Centre Electricity	Q2 x 2	Adjust according to expenditure to date
4315	Younghayes Centre Water	Q1 x 4 (Q2 invoice not received yet)	Adjust according to expenditure to date
4317	Younghayes Centre Signage	Spend completed	No budget required
4318	Car park Maintenance	Q2 x 2	Adjust according to expenditure to date
4319	Grounds Maintenance	Q2 x 2	Adjust according to expenditure to date
4320	Younghayes Centre Cleaning	Q2 x 2	Adjust according to expenditure to date
Solar Panels			
4325	Community Fund (Solar Panel)	Assume no spend	Assume spend based on projected income
The Tillhouse			
4350	The Tillhouse Fit-Out Costs	New budget	Assume £20,170.48

Notes

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