

## 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	<b>Crannaford Allotments</b>	Rent payments up-to-date	28 plots at £60.00 annual rent each
1316	<b>Southbrook Allotments</b>	Delivery expected February 2020	20 plots at £60.00 annual rent each
1320	<b>Ingrams Sports Pitches Income</b>	£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	<b>Staffing wages</b>	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	<b>Employer's NI Contributions</b>	Q2 x 2	Calculated on basis of above
4010	<b>Employer's Pension Contributions</b>	Q2 x 2	Calculated on basis of above
4015	<b>Staff Recruitment</b>	Q2 figure	No recruitment planned
4050	<b>Councillors' Expenses</b>	Q2 x 2	Assumption based on historic data
4051	<b>Employees' Expenses</b>	Q2 x 2	Assumption based on historic data
4055	<b>Elections</b>	No elections	No elections
4060	<b>Subscriptions</b>	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	<b>Training/Conferences</b>	Q2 x 2	Assumption based on historic data
4070	<b>Insurance</b>	Q1 figure as premium paid early in financial year	Allow increase in case new assets increase premium
4075	<b>Audit</b>	Assume full spend	Internal audit estimated at £1,400.00 + VAT plus external audit at minimum £600.00 + VAT
4080	<b>Office Supplies</b>	Q2 x 2	Remain at current level
4085	<b>Equipment</b>	Q2 x 2	Remain at current level
4086	<b>CPR Equipment</b>	Q2 x 2	Remain at current level
4087	<b>CPR Vehicle</b>	Q1 figure as lease and insurance paid early in financial year	Remain at current level
4088	<b>CDW Equipment</b>	Q2 x 2	Remain at current level
4090	<b>Rent and Utilities</b>	Q2 x 2	Remain at current level
4095	<b>Postage</b>	Q2 x 2	Remain at current level
4100	<b>PR / Branding / Newsletters / Website</b>	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	Programme of Path Replacements	Spend as per quote to install the link	<p>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; budget of £6,000 would replace 80 meters of path</p> <p>There are a few areas where the top of paths washes away in heavy rainfall/flooding and the Council budgets for their replacement in accordance with the path specification in Phase 3 of the Country Park which appears to result in more robust paths.</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> <p>Plus repairs estimated at £8,660 per annum</p>

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 21 September 2020, the Council decided to make hirers responsible for the security of the building for the duration of their booking (20/144).
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).