



## **Budget 2019-20**

### **Report to Council 28<sup>th</sup> January 2019**

#### **Introduction**

The Parish Council (PC) needs to agree a budget for 2019-20 and to submit a precept request to Cornwall Council (CC) by 29<sup>th</sup> January 2019.

This is the draft budget for consideration on the 14<sup>th</sup> January 2019. The council will need to make its final budget and set the precept for 2019-20 on the 28<sup>th</sup> January 2019.

The Council tax base has increased from 1169.54 to 1191.76 (1.90%)

For 2018-19 a precept of **£82511.00** was set, with the addition of a Council Tax Support Grant of £3652.53 (making £86163.53 which equated to £70.55 for a Band D household).

The Council Tax Support Grant (CTSG) for 2019/20 is **£3268.03** a decrease of £384.50 on last year.

If the precept was to remain the same (**£82511.00**) a Band D household would pay £69.23 due to the increase in the tax base although you should bear in mind the reduction in the CTSG when considering the precept.

A draft budget is set out in Appendix A.

#### **Possible Projects/Additions for 2019-20**

(E/R – Earmarked Reserves)

##### **1, 2 & 4 Community Facility (CF)**

There may be extra costs next year for the facility, I have added to the insurance, waste, gas/electric budgets for this purpose but have reduced the Hall Hire/Office Space budget. Once we have a regular income stream from the facility we may be able to reduce overheads.

##### **3 Staffing**

Staffing costs are higher this year due to the pension requirements for the new Admin Assistant (A/A). The last A/A worked less hours in school holidays which kept her just under the threshold for PC requirement to pay pension. The staffing budget is healthy so I have taken £2k from it.

##### **5 Website**

Council agreed to upgrade the email/website, partly funded from E/R held under this heading.

##### **6 & 7 Contracts**

Council added costs to the general upkeep of facilities; these included the extra costs for the upgrade to Reawla Park and the Community Facility. These extra costs have been reduced by using long standing E/R under ESPF, CPO, RP, BS/NB and Youth Projects. Going forward there will still be some finances in these reserves plus possible income from the CF to offset this extra expenditure in future years.

#### **Final Recommendations**

**That a budget for 2019-20 is agreed as shown in Appendix A to this report; and**

**That a sum of £88,318 be approved for this year's budget, raised by a local precept in 2019-20. As the tax base for Gwinear-Gwithian is 1191.76, residents will pay £74.11 per BAND D property for the local precept, which is an increase of 5.1%.**

## Gwinear-Gwithian Parish Council

Budget 2019/20

Appendix A

This paper outlines spending against previous precepted budgets and predicts precepted budget spending for 2019-20

<b>Expenditure:</b>							
Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
		2017/18	2017/18	2018/19	2018/19	2019/20	
<b>Hall Hire/Office Space</b>							
1	Hall Hire	100	214	100	220	75	
2	Office Rental/service charges <sup>1</sup>	2632	2854	2632	2986	0	
3	Electricity/gas <sup>2</sup>	726	923	726	700	1500	
	<b>Sub Total</b>	<b>3458</b>	<b>3991</b>	<b>3458</b>	<b>3906</b>	<b>1575</b>	
<b>Staffing</b>							
4	Salaries	31700	27367	30000	29280	30000	
5	PAYE & NI	7406	6405	6500	6779	6500	
5a	Pensions <sup>3</sup>	7313	7322	6000	8720	9000	
	<b>Sub Total</b>	<b>46419</b>	<b>41094</b>	<b>42500</b>	<b>44779</b>	<b>45500</b>	
<b>Administration</b>							
24	Photocopying	20	0	20	0	0	
27	Insurance <sup>4</sup>	1440	830	1000	800	1200	
29	Office Equipment	500	145	500	200	500	
6	Subscriptions/Conferences	1210	1129	1210	1187	1210	
7	Telephone/Internet/Email services <sup>4</sup>	653	619	653	764	1000	
8	Postage	500	333	500	320	500	
9	Office Stationery	500	369	500	397	500	
10	Office Maintenance/Services	200	225	200	120	200	
51	Waste Services <sup>4</sup>	325	281	375	342	675	
34	Wreaths	42	42	42	46	46	
37	Training	750	609	750	112	750	
39	Audit	1000	555	1000	560	1000	
44	General Admin	250	97	250	6	250	
47	Website <sup>5</sup>	567	341	300	825	1000	
40	Newsletter Articles/Advertisements	800	1137	1000	431	1000	
	<b>Sub Total</b>	<b>8757</b>	<b>6712</b>	<b>8300</b>	<b>6110</b>	<b>9831</b>	
<b>Recreation/Street Scene</b>							
11	Litter/Dog Bins	350	0	0	0	350	
12	Community Pride Officer (CPO) <sup>7</sup>	11648	11648	11648	8595	12818	
13	Materials <sup>6</sup>	50	0	0	0	1000	
14	Elizabeth Sampson Playing Field (ESPF) <sup>7</sup>	2131	1488	2131	2256	5560	
30	Bus Shelters/Notice boards	100	0	0	0	100	
15	Allotment fees/costs	356	237	200	200	200	
22	Reawla Park <sup>7</sup>	1800	2401	2500	2401	5560	
13	BT Kiosks	0	0	500	0	500	
59	Tree safety management	0	0	750	722	750	
	<b>Sub Total</b>	<b>16435</b>	<b>15774</b>	<b>17729</b>	<b>14174</b>	<b>26838</b>	

Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
		2017/18	2017/18	2018/19	2018/19	2019/20	
<b>Burials</b>							
16	Burial Rates	128	109	130	121	130	
17	Burial Maintenance	1565	1377	1800	1800	2000	
17	Burial Safety Maintenance	0	0	1000	0	1000	
18	Burial ground/extension <sup>8</sup>	1000	0	1500	3120	1000	
	<b>Sub Total</b>	<b>2693</b>	<b>1486</b>	<b>4430</b>	<b>5041</b>	<b>4130</b>	
<b>Agency Services</b>							
33	LMP	3300	3945	3300	4320	4320	
31	Gwithian Green	1796	1530	1496	1793	1793	
	Service Delivery	2728	1446	2000	1926	2000	
	Service Delivery consultation	385	0	0	0	0	
	<b>Sub Total</b>	<b>8209</b>	<b>6921</b>	<b>6796</b>	<b>8039</b>	<b>8113</b>	
<b>General Expenditure</b>							
32	Councillor Expenses	100	0	100	0	100	
21	Election Expenses	5507	440	1000	0	1000	
26/43	Grants/Donations	1000	797	1000	1117	1000	
	<b>Sub Total</b>	<b>6607</b>	<b>1237</b>	<b>2100</b>	<b>1117</b>	<b>2100</b>	
<b>Projects/Capital Schemes</b>							
45	Christmas Trees	140	295	400	246	300	
42	Awards/ceremonies	200	304	300	0	400	
36	Parish Plan-Towans Project	500	0	800	500	500	
53	Neighbourhood Planning	0	1025	0	0	0	
35	Defibrillator Project/upkeep	300	7559	500	1000	500	
54	CiLCA/Quality Council	1000	0	0	0	0	
58	Reawla Park projects	0	7571	2500	70000	2500	
48	S106 (Rosewarne)	0	63786	0	0	0	
50c	CDRA Horsepool Project <sup>9</sup>	0	206	0	528	0	
56	Community Facility	1500	0	1500	0	1500	
	<b>Sub Total</b>	<b>3640</b>	<b>80746</b>	<b>6000</b>	<b>72274</b>	<b>5700</b>	
	Contingency Fund	0	0	0	0	0	
	Petty Cash out		619				
	<b>Total Expenditure</b>	<b>96218</b>	<b>158580</b>	<b>91313</b>	<b>155440</b>	<b>103787</b>	
<b>From Reserves</b>							
31	Gwithian Green	366		0		390	
12	CPO services / recreation <sup>7</sup>					1000	
14	ESPF maintenance <sup>7</sup>					0	
22	Reawla Park maintenance <sup>7</sup>					488	
30	Bus shelters/notice boards <sup>7</sup>					200	
47	Website management <sup>5</sup>					700	
20	Youth projects <sup>7</sup>					222	
33	Footpaths / LMP					285	
41	Reawla Youth projects <sup>7</sup>					834	
4/5	Staff Cover <sup>3</sup>					2000	
50c/ 52	CDRA Horsepool / Family Activity Trail <sup>9</sup>					224	
	<b>Sub Total</b>					<b>6343</b>	

Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
		2017/18	2017/18	2018/19	2018/19	2019/20	
<b>Income:</b>							
15	Allotment Fees/costs	356	334	320	320	320	
18	Burial Fees	0	3134	0	2540	0	
33	LMP Grant	3300	4303	3300	4035	4035	
43	Grants & Donations		197	0	394		
8	Postage		30	0			
31	Gwithian Green Grants	1430	2456	1430	1403	1403	
53	Neighbourhood Planning		109	0			
58	Reawla Park projects		97	0	35000		
24	Photocopying		18	0	6		
	Bank Interest	317	248	100	470	100	
56	Community Facility		800				
42	Awards & Ceremonies	0	36	0			
3	Electricity				85		
	Petty Cash		606				
	Election mileage		14				
	<b>Total Income</b>	<b>5769</b>	<b>12382</b>	<b>5150</b>	<b>44253</b>	<b>5858</b>	
	<b>Net to Raise</b>	<b>90449</b>		<b>86163</b>		<b>91586</b>	
	Minus E/R – CTSG	5423		0		0	
	<b>TOTAL TO RAISE</b>	<b>85026</b>		<b>86163</b>		<b>91586</b>	
	Minus CTSG	4443		3652		3268	
	<b>DRAFT PRECEPT FOR 2019-20</b>	<b>80583</b>		<b>82511</b>		<b>88318</b>	
	<b>Council Tax Base (Band D equivalent)</b>	1139.57		1169.54		1191.76	
	<b>Band D Precept</b>	70.71		70.55		74.11	
<b>Notes</b> *Material Variances (between 18/19 & 19/20 budgets)							
<p>1. We have funds to pay for the current office up until end of March 2019; we would also get £562.50 deposit back when we leave so I have put funds in the Community Facility rather than under HH/OS.</p> <p>2. I have doubled electricity to also cover gas as we will have a much bigger space next year; there is also the reserve under community facility if extra funds are required.</p> <p>3. I wrongly assessed that the AA would not meet the pension criteria last budget but she is just above the threshold for required payments. There is over £13k in staffing E/R.</p> <p>4. Includes potential increase for community facility.</p> <p>5. Includes upgrade to website/email systems.</p> <p>6. I anticipate their being a rise in materials for the next year.</p> <p>7. Includes extra costs of new contracts for playground management &amp; CPO.</p> <p>8. Extra cost this year due to clearance of site, this will come out of E/R.</p> <p>9. CDRA project cost slightly more than E/R taken remainder from Family Activity Trail reserve.</p>							
<b>Mrs Vida Perrin (Clerk to the Council &amp; Responsible Financial Officer)</b>							
<b>For presentation to Council 14<sup>th</sup> &amp; 28<sup>th</sup> January 2019</b>							

\*Material variances - For this purpose "material" shall be 15% (Rounded up/down)