

**Sherburn in Elmet Parish Council      BUDGET    2022/2023      DRAFT      CONFIDENTIAL**

**Note 1**      The budget is one of the most important annual tasks that the council must undertake and is required as part of 'proper practices' set out in the Practitioners' Guide. It is not lawful to set a precept unless a budget has been prepared and approved. The 'precept' is a balancing figure, referred to in legislation in England as 'the council tax requirement' after taking into account projected expenditure, other estimated income and any transfers to or from reserve.

**Note 2**      <https://www.nalc.gov.uk/library/our-work/ipag/3479-practitioners-guide-2021/file>      Link to Joint Panel on Accountability and Governance - Practitioners' Guide

		Budget	Actual	Budget	Year to date	Year End Forecast	Budget	
		2020-2021	2020-2021	2021-2022	2021-2022 to 30 Sept	2021/2022	2022/2023	Comments 2022/2023 (2021/22 comments are labelled as such)
<b>RBS code</b>	<b>Income</b>							
1076	Precept	£ 189,247.00	£ 189,247.00	£ 371,457.00	£ 371,457.00	£ 371,457.00	£ -	Set as Zero for budgeting purposes
1000	Grass Cutting	£ 5,000.00	£ 5,847.00	£ 6,294.00	£ 2,910.71	£ 6,237.35	£ 6,237.35	Grass Cutting Grant £1247.39 + (£415.83*12) SM PC
1101	White Rose Rent		£ 500.00	£ 500.00	£ -	£ 500.00	£ 500.00	not yet rec'd - 17/1/21
1990	Other Income		£ 341.00	£ 2.00	£ 1,192.73	£ 592.73		wayleave for pole £2.30, £90.43 - £500 EPC FIELD HIRE, yr end figure less Bond for field hire
1992	106 Income	£ -	£ 37,488.00	£ -	£ -	£ -		current yr - None received - rec'd in 2020/21
1993	CIL funding	£ -	£ 101,001.00	£ -	£ -	£ -		current yr - None received - rec'd in 2020/21
1100	Grants & Donations received	£ -	£ 7,000.00	£ -	£ 38,000.00	£ 38,000.00		PC income 2021/2022 £25k Pocket Pk grant, £3k VAS sign NYCC, £10k SDC Grant, none forecast for 2022/2023
1090	Bank Interest	?	£ 1,039.00	£ 1,000.00	£ 120.18	£ 250.67	£ 250.00	2021/2022 - 95 day notice-£99.33, £104.42 + Instant access £20.85 + 26.07
	Rugby Rent			£ -	£ -		£ 1.00	Peppercorn rent?
	EPC Rent -						£ 1,000.00	EPC reinstated through PC office space rent
	EPC Field Hire			£ -	£ -	£ 500.00	£ 500.00	Peppercorn rent EPC Field hire
1116	Allotment Funds			£ -	£ 4,121.99	£ 4,121.99		2x dormant accounts received from the allotment committee
	Allotment Rent		£ 10.00	£ 10.00	£ -	£ -	£ 485.00	Peppercorn rent? Jan 2023? Assume PC take mgt over
1111	Fairways Income	?	£ 900.00	£ 450.00	£ 210.00	£ 4,485.00	£ 4,200.00	White Rose 10hrs pw, Wfball 1hr, UillyPC 1hr, Netball 3hrs, Futsal one off £300
	VAT Income				£ 9,468.33	£ 34,108.86		Q4 £5159.07, Q1 £4309.26, Q2 - £20,641.05, Q3 to 30 Nov, £4179.48
	S137 Refunds		£ 5,212.00	£ -	£ 1,314.62	£ 1,314.62	£ -	Grant from SIE CT
1112	Solar Fund		£ 2,832.65	£ 2,799.00	£ -	£ 2,830.00	£ 2,830.00	Ash Solar Limited - usually comes in February
	Total Income	£ 194,247.00	£ 351,417.65	£ 379,713.00	£ 428,795.56	£ 464,398.22	£ 16,003.35	
	income excluding precept	£ 5,000.00	£ 162,170.65	£ 8,256.00	£ 57,338.56	£ 92,941.22	£ 16,003.35	

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		2020-2021	2020-2021	2021-2022	2021-2022 to 30 Sept	2021/2022	2022/2023	Comments 2022/2023
	<b>Expenditure</b>							
	Personnel Costs							

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		2020-2021	2020-2021	2021-2022	2021-2022 to 30 Sept	2021/2022	2022/2023	Comments 2022/2023 (2021/22 comments are labelled as such)
4000	Salaries	£60,913	£ 51,321.00	£ 86,141.00	£ 48,393.92	£ 85,733.46	£ 110,000.00	guesstimate - collating this as a total figure 4000,4010, 4030 - needs to include pay freeze back pay from NJC (suggested by Personnel - 2% back pay diff from 1st Apr 21 and 1st Apr 22 2% increase, still not agreed with Unions, this is a best guess + new RFO role on 20 hrs pw (18509.73 RFO)
4010	Employers NI	£6,642	£ 10,339.00	£ 6,405.00	£ -	£ -	£ -	lack of time means that these 3 are put together for budget purposes
4030	Employers Pension	£3,445	£ 4,366.00	£ 2,454.00	£ -	£ 5,000.00	£ 6,000.00	6% of salaries, but slightly less due to some opt out
4070	Staff Training	£1,500	£ 380.00	£ 1,000.00	£ 382.00	£ 1,300.00	£ 2,000.00	new RFO in place may require training (FILCA, End of Yr, software training, internal controls, VAT) in addition to any ongoing training, manual handling, rospa inspection
	Staff PPE		£ 225.00	£ -	£ 110.00	£ 214.86	£ 250.00	Boots, thermometer, first aid kit
	Staff Mileage and benefits		£ 617.00	£ -	£ 624.00	£ 1,109.03	£ 1,200.00	
	Review / Recruitment costs		£ -	£ 300.00		£ -	£ 300.00	best guess for recruitment of RFO, advertising, time to prepare JD, advert, interview process
	<b>Total Personnel Costs</b>	<b>£72,500</b>	<b>£ 67,248.00</b>	<b>£ 96,300.00</b>	<b>£ 49,509.92</b>	<b>£ 93,357.35</b>	<b>£ 119,750.00</b>	
	<b>Administration</b>							
4060	Parish Administration	4,639	£ 342.00	£ 1,500.00	£ 1,108.72	£ 2,113.15	£ 2,000.00	includes notice board purchase - circa £1166.40
4100	Bank Charges	120	£ 30.00	£ -	£ -	£ -	£ -	zero?
4110	Audit Fees	-	£ 1,350.00	£ 2,000.00	£ 300.00	£ 1,590.00	£ 1,860.00	raised IA by £30, raised EA to 1200
4120	Professional Fees	3,500	£ 3,588.00	£ 1,752.00	£ 7,089.00	£ 13,528.25	£ 3,500.00	Architects fee & Planning submission for Gym, drainage reports - 2022/23 - solicitors fees prediction
4130	Subscriptions & Membership	1,350	£ 1,341.00	£ 1,450.00	£ 1,344.99	£ 1,538.99	£ 1,538.99	YLCA, SADRUG, SLCC, MS, Communicorp
4140	Insurance	8,500	£ 7,849.00	£ 8,500.00	£ 5,370.67	£ 6,159.30	£ 6,159.30	adjusted after asset valuation - tied in for 5 years
4150	Stationery & Office Supplies	181	£ 235.00	£ 390.00	£ 290.36	£ 580.72	£ 540.00	
4160	Telephone & Broadband	-	£ 963.00	£ 1,100.00	£ 328.75	£ 856.11	£ 860.00	
4161	IT costs	1,010	£ 1,010.00	£ 1,400.00	£ 508.30	£ 1,515.00	£ 2,000.00	rialtis software fee, increase of £500 for new laptop/PC for RFO?
4162	Mobile phones	-	£ 299.00	£ 360.00	£ 210.00	£ 390.00	£ 390.00	£30 capped (+1 for office / FO?) - do you require a 2nd office mobile? Esp with increasingly working from home - would double to £780
4170	Website	2,970	£ 483.00	£ 600.00	£ 18.00	£ 18.00	£ 20.00	
4230	Loan repayment	1,600	£ 1,532.00	£ 1,532.04	£ 766.02	£ 1,532.04	£ 1,532.04	Annuity payment in July and Jan - term ends July 2027
4250	Sundries	-	£ -	£ -	£ 28.99	£ 50.00	£ 50.00	
	<b>Total Administration</b>	<b>£23,870</b>	<b>£ 19,022.00</b>	<b>£ 20,584.04</b>	<b>£ 17,363.80</b>	<b>£ 29,871.56</b>	<b>£ 20,450.33</b>	<b>NB Professional fees - reduced by £10k and in line with previous yr</b>
	<b>LAP</b>							
4330	L A P general	20,000	£ 19,977.00	£ 24,284.00	£ 541.72	£ 2,500.00	£ 10,000.00	
4332	Eversley Park Centre			£ -	£ 436.00	£ 2,200.00	£ 10,850.00	includes Align report urgent works to exterior and £5k to the park
4333	Allotments				£ 211.82	£ 211.82	£ 14,500.00	includes allotment shed and ongoing maintenance
4334	White Rose Finkle Hill			£ 12,693.00	£ 830.67	£ 890.67	£ 10,000.00	PAT Test and septic tank(20/21) - projection for floodlights, replace playequipment and swing circa £5k.
4180	Water	3,200	£ 1,880.00	£ 2,500.00	£ 447.92	£ 895.84	£ 2,000.00	
4190	Play area inspection	300	£ 323.00	£ 400.00	£ -	£ 365.00	£ 400.00	

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		2020-2021	2020-2021	2021-2022	2021-2022 to 30 Sept	2021/2022	2022/2023	
4290	CIL Projects		£ 14,334.00	£ 3,000.00	£ 97,166.88	£ 97,166.88		one off project of CIL towards car park from previous fin yr
4200	Electric Checks			£ -	£ -		£ 3,500.00	changing rooms exterior work + play area
4314	Fairways total	0	£ 1,725.00		£ 80,696.06	£ 80,696.06	£ 9,100.00	36Pitch reserves £5.6k, play area
4336	Tennis Club, White Rose				£ 29.00	£ 53.18	£ 60.00	utilities
4313	Rugby Club total	0	£ 100,921.00	£ 2,575.00	£ -		£ 3,000.00	boiler check, water, structural survey, fire extinguishers,
4315	Rugby Club Gym		£ 637.00	£ -	£ -		£ 20,000.00	Gym project, some financed by grants see EMR
	Pocket Park (maintenance)						£ 500.00	
	Fishing Pond total						£ 500.00	don't usually set aside a budget for this, perhaps should going forward?
	<b>Total Premises</b>	<b>£23,500</b>	<b>£ 139,797.00</b>	<b>£ 45,452.00</b>	<b>£ 180,360.07</b>	<b>£ 184,979.45</b>	<b>£ 84,410.00</b>	
4240	Civic							21/22 advised could cost more
4054	Elections	2,000	£ -	£ 5,000.00		£ 13,500.00	£ 6,000.00	3 elections during financial yr - Apr 21(uncontested), Sept 21, Oct 21.
	Meeting room hire			£ 500.00	£ 228.00	£ 456.00	£ 500.00	double 30 sept to yr end forecast
	Office Space hire						£ 1,000.00	recharge back to EPC
	Councillors Training			£ 500.00	£ 228.00	£ 978.00	£ 1,200.00	Take into ac elections May 22 and potentially new council members. £30 x 14 - av cost of YLCA online training - some already booked, PB, GL etc - calculated at £100 per Cllr
	<b>Total Civic</b>	<b>£2,000</b>	<b>£ -</b>	<b>£ 6,000.00</b>	<b>£ 456.00</b>	<b>£ 14,934.00</b>	<b>£ 8,700.00</b>	
	<b>Grants</b>							suggest release grants each quarter, advertise & award amounts
4210	Grants	3,800	£ 9,436.00	£ 23,043.00	£ 5,270.00	£ 9,270.00	£ 23,570.00	any additional expenditure/ grants allocated to 31 March? Pond? Annual budget £20k? £5k per Q of fin yr (£3570 for 3 yrs for SVS minibus)
4211	Proposed projects			£ 122,307.00	£ -	£ 9,500.00	£ 29,430.41	Solar farm fund of £19430.41+10000)
4220	Grants Sec. 137	15,500	£ 15,374.00	£ 555.00	£ 414.00	£ 1,296.00	£ 1,296.00	is this a monthly grant to Meals on Wheels of £108?
	<b>Total Grants</b>	<b>£19,300</b>	<b>£ 24,810.00</b>	<b>£ 145,905.00</b>	<b>£ 5,684.00</b>	<b>£ 20,066.00</b>	<b>£ 54,296.41</b>	
	<b>Village Development</b>							
4310	Street Lights	26,300	£ 2,889.00	£ 2,000.00	£ 1,206.82	£ 1,780.94	£ 4,466.17	maintenance - £574.12, Energy £732.70 - any additional repairs for this financial year? Should this be higher with increased energy prices? Includes double energy prices to £1460
4320	Hedges & Trees	3,000	£ 2,090.00	£ 800.00	£ 350.00	£ 850.00	£ 1,000.00	check against LAP reserves? And any additional expenditure forecast for this financial year?
4080	NY Ginne Cleaning			£ 2,425.00	£ -		£ 1,850.00	any figures?? In EMR reserves as £1850
4185	CCTV upgrade	-	£ 10,238.00	£ 6,500.00	£ 1,925.00	£ 3,339.00	£ -	plus costs for fan in office network cupboard
4300	Grass Cutting Sherburn	15,000	£ 11,050.00	£ 10,358.00	£ 4,392.64	£ 13,177.92	£ 13,177.92	£1513.99 pm less SM fee = £1098.16
4301	Grass Cut SM (CF)	-	£ 4,915.00	£ 4,989.00	£ 1,247.49	£ 4,989.96	£ 4,989.96	<b>Tied into 5 yr contract for grass cutting so c/f same figure</b>
4331	Bins			£ 530.00	£ 294.33	£ 294.33	£ 600.00	Any plans to purchase more bins?
	Christmas Lights						£ -	
4335	Defib pads			£ 158.00	£ -	£ 129.60	£ 260.00	budgeted for 6 pads in 2022/2023
	Pocket Park total			£ 10,050.00	£ 22,839.00	£ 38,889.43	£ -	3 payments 30/6 £16330.20, 26/7 £6508.8+2/12 16050.43)
	<b>Total Development</b>	<b>£44,300</b>	<b>£ 31,182.00</b>	<b>£ 37,810.00</b>	<b>£ 32,255.28</b>	<b>£ 63,451.18</b>	<b>£ 26,344.05</b>	
4270	Events							

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	2020-2021	2020-2021	2021-2022	2021-2022 to 30 Sept	2021/2022	2022/2023	Comments 2022/2023 (2021/22 comments are labelled as such)
Queens Jubilee	0	£ 3,000.00	£ -	£ -	£ -	£ 7,000.00	request is £10k, £3k returned to SDC as part of grant for VE day. Council previously agreed to ringfence £7k
Party in the Park / Gala			£ 1,500.00	£ -	£ -	£ 1,000.00	
Total Events	£0	£ 3,000.00	£ 1,500.00	£ -	£ -	£ 8,000.00	
<b>Total Expenditure</b>		<b>£ 285,059.00</b>	<b>£ 353,551.04</b>	<b>£ 285,629.07</b>	<b>£ 406,659.54</b>	<b>£ 321,950.79</b>	
4260 LAP Repairs & Maintenance Reserves			£ 20,000.00	£ 98,828.00	£ 98,828.00	£ 42,450.00	
4261 Earmarked Reserves - projects			£ 30,000.00	£ 210,000.00	£ 210,000.00	£ 76,676.85	
Total Sinking Fund	£0	£ -	£ 50,000.00	£ 308,828.00	£ 308,828.00	£ 119,126.85	
<b>Total Expenditure inc sinking fund</b>	<b>£185,470</b>	<b>£ 285,059.00</b>	<b>£ 353,551.04</b>	<b>£ 285,629.07</b>	<b>£ 406,659.54</b>	<b>£ 321,950.79</b>	
Less Total Income	£ 5,000.00	£ 162,170.65	£ 8,256.00	£ 57,338.56	£ 92,941.22	£ 16,003.35	
<b>Suggested Precept Requirement</b>	<b>£180,470</b>	<b>£ 122,888.35</b>	<b>£ 345,295.04</b>	<b>£ 228,290.51</b>	<b>£ 313,718.32</b>	<b>£ 305,947.44</b>	

JPAG (March 2020 edition) advises: "The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)." "The smaller the authority, the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent."

	Budget	Actual	Budget	Actual	Year End Forecast	Budget	
	2020-2021	2020-2021	2021-2022	2021-2022 to 30 Sept	2021/2022	2022/2023	TO DO LIST
<b>Summary - Headline figures</b>							
Overhead Total Expenditure	£ 185,470.00	£ 285,059.00	£ 382,513.00	£ 285,629.07	£ 406,659.54	£ 321,950.79	check LAP premises section
Total Income		£ 162,170.65	£ 11,056.00	£ 57,338.56	£ 92,941.22	£ 16,003.35	check salaries
Suggested Precept Requirement	£ 180,470.00	£ 122,888.35	£ 345,295.04	£ 228,290.51	£ 313,718.32	£ 305,947.44	Check level of reserves against NRE
Net Revenue Expenditure (NRE)	£ 185,470.00	£ 122,888.35	£ 371,457.00	£ 228,290.51	£ 313,718.32	£ 305,947.44	
Actual Precept Requirement	£ 189,246.63	£ 189,246.63	£ 371,457.00	£ 371,457.00	£ 371,457.00	£ 189,000.00	
Combined Bank Balances at 31 March	£ 312,765.07	£ 312,765.07	£ 315,822.69	£ 525,190.25	£ 315,822.69	£ 315,822.69	
Total Funds available (Precept + bank balances)	£ 502,011.70	£ 502,011.70	£ 687,279.69	£ 896,647.25	£ 687,279.69	£ 504,822.69	
Less NRE						£ 321,950.79	
LAP R&M Reserves	£ 25,000.00	£ 20,000.00	£ 20,000.00	£ 98,828.00	£ 98,828.00	£ 42,450.00	
EMR Projects Reserves	£ 45,596.00	£ 98,828.00	£ 30,000.00	£ 210,000.00	£ 210,000.00	£ 76,676.85	
General Reserves	£ 242,169.07	£ 193,937.07	£ 265,822.69	£ 216,362.25	£ 6,994.69	£ 182,871.90	

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General Reserves should be 30-100% of NRE

60%

**ACTUAL FIGURES - checked**

Bank Balances as at 31 March yr end

95 Day notice\*

Instant Access

Community Direct + (current a/c)

£	162,945.07
£	140,763.65
£	9,056.35
£	312,765.07

£	163,044.40	£	163,148.82	£	163,318.82
£	125,784.50	£	125,810.57	£	125,970.57
£	236,361.35	£	26,863.30	£	26,863.30
£	525,190.25	£	315,822.69	£	316,152.69

\* new a/c 12 June 2020