

Budget and Precept 2015 / 2016

The budget and precept has been produced using the finance package as last year.

In previous years any money predicted to be unspent by the end of the financial year was shown as a carried forward figure and therefore the precept needed was reduced. However, in fact this was not correct and any money unspent at the end of the financial year unless coded as an Earmarked Reserve (EMR) was added or scrapped into the general reserves.

The Parish Council therefore has a current general reserve of around **£104,000** which is exactly what we should have. The Governance and Accountability for Local Councils, A Practitioners' Guide 2008 (England) states 'Earmarked reserves, which are set aside for specific purposes and for savings for future projects, should be realistic and approved by the council. It is generally accepted that general (ie un-earmarked) revenue reserves usually lie within the range of three to twelve months of gross expenditure. However, the amount of general reserves should be risk assessed and approved by Council'.

Therefore the budget and precept for 2015/16 has been started from scratch and will not take into account any carried forward figures. However, it is proposed to identify additional EMR's.

This budget is assuming that part funding to salaries (£6000) and machinery replacements (£3350) is again drawn down from the Developers Contribution fund held by the Parish Council.

Summary: The proposed budget for 2015/16 would reflect a precept of £215,400 including a Grant Allocation of £5458 which is an increase of £1,605 (1.86%) over the 2014/15 precept of £213,795. This equates to a rise of £1.87 Per annum or 3p per week for a Band D property.

1101. Salaries: The total salaries bill has been offset with a contribution of £6000 from Developers Contributions. We have included a 2.2% increase to meet the proposed national pay rise. (This also covers codes 1102 and 1103 for which a £600 increase in capital pension contributions is included).

1108. Training: this is the training budget for Officers and staff members. No increase on last year.

1109. Employee expenses: this covers mileage, travel expenses, parking fees, uniforms etc. No increase on last year.

1111. Office rent and rates: this covers the cost of hiring the parish office and any business rates associated with it. Small increase on last year. Provision for 50% charge on business rates included.

1113. Hall rental: this covers the cost of hiring rooms for council meetings. No increase on last year.

1114. Electricity: this is the electricity costs for the parish office only. Increase on last year due to increase charge from the Marchwood Community Association.
1121. Telephone: this covers all of the telephone lines and internet provision for the council. No increase on last year.
1122. Postage & Misc expenses: this covers all postage and other office costs. Increase on last year due to increase in postage charges.
1123. Office supplies: this covers stationary and consumables. No change from last year.
1124. Subs / publications / licences: this covers all of the subs to HALC, NALC, SLCC, licences for FOI and the GIS system at NFDC and any magazines we subscribe to. Small increase to reflect actual charges.
1125. Insurance: this is the insurance for the council and our facilities such as play areas and equipment. This includes employers and public liability. Increase on last year to meet forecast increase in premiums resulting from annual increase in level of cover linked to inflation.
1132. Village News: this covers the cost of the production of the magazine. No increase on last year.
1134. Chairman's allowance: this budget covers the cost of wreaths etc, which we cannot legally otherwise purchase. No change from last year.
1135. Councillor's expenses: this is to cover mileage, travel and training costs. No change from last year.
1138. Service contracts: this covers items such as the photocopier, fire extinguisher checks, PAT testing, Play Inspections and the website. No increase on last year.
1150. Office equipment: this cover items such as new computers, desks etc. It is proposed that any monies left at year end are transferred into an EMR. No increase on last year.
1155. Accountancy fees: this budget covers the cost of asking an outside company to prepare the end of year report for the External Auditor. Small increase on last year due to notified increase in charges.
1156. Legal fees: this covers any solicitor or legal fees we encounter. It is proposed to transfer any monies left at year end into an EMR. No increase on last year.
1157. Audit: this covers the cost of the internal and external audit fees. Increase of £200 on last year due to notified increase in charges.
1158. Public relations: This covers Parish reception and Picnic in the Park. Proposed budget of £1000 this year.

1163. Youth Worker: this is the contribution we pay to The Handy Trust. There is an increase as approved by full council in October 2011 plus agreed increase in CPI.
4990. Transfer to EMR: correction of accumulated interest and elections EMR
4991. Transfer from EMR: this shows the money transferred from the Developers Contribution a/c towards salaries.
1175. Precept support grant: this is a grant from Central Government given to NFDC. Last year NFDC indicated that this grant will be reduced by 25% each year from 2014/15 over 4 years. Therefore this income has decreased from last year.
1176. Precept received: this is the precept we are going to request from NFDC. This has increased from last year.
1180. Village news income: this is the money received for the adverts in the magazine. No change in forecast income.
1196. Interest received: this is the interest received on the council's bank accounts. As present this is all transferred into an EMR at the end of the year.
1361. Other grants: this is our grant budget. At present any monies left at the end of the year are transferred to an EMR. Decrease on last year.
1112. Mchwd Vill hall car park: this is the ransom strip charge. No increase on last year.
1426. Elections: this is an EMR a/c to ensure that we have enough to pay for elections every 4 years. Expected £3,000 charge for elections to be held in 2015/16. No increase on budget. Balance of costs to be met by EMR.
1439. Replacements: this is to purchase new vehicles and machinery. It is proposed to use developers contributions as in previous years to fund this budget. This is an EMR a/c.
4991. Transfer from EMR: this shows the transfer from the developer's contribution into the replacements budget.
1536. General maintenance: this budget covers day to day repairs around the village. No change from last year's budget.
1540. Tools & Safety Equip: this budget covers the replacement of small tools and safety equipment such as boots, ear plugs etc. It is proposed to transfer any monies left at year end into an EMR. No increase on last year.
1541. Fuel: this budget covers all of the fuel for the vehicles, mowers and trimmers. Increase on last year in light of actual expenditure.

1543. Vehicle maintenance: this covers all of the servicing, MOTS etc on the vehicles. No increase on last year.
1544. Road Tax: this pays for the road tax on all of the vehicles. No increase on last year.
1545. Vehicle insurance: this covers the insurance for all of the vehicles including mowers etc. Increase on last year to meet forecast increase in premiums.
2135. Play area replacements: this covers the day to day maintenance and repairs. No increase on last year.
2137. U12 Play area: this is an EMR for the replacement of the U12 play area. No increase on last year's budget.
2138. Over 12 play area: this is an EMR for the replacement of the Over 12 play area. No increase on last year's budget.
2139. Open space maintenance: this budget covers the plants, bulbs, repairs, water bills, cutting of St Johns hedge etc. No increase on last year's budget.
2141. Public seating: budget to repair and replace seats in the village. It is proposed to transfer any monies left at year end into an EMR. No increase on last year's budget.
2142. Dog bins: this budget covers the replacement and disposal of the waste from the bins. It is proposed to transfer any monies left at year end into an EMR. Increase on last year's budget.
2144. Tree Mgt: this budget covers the tree surveys and any works that are needed to maintain the council trees. It is proposed to transfer any monies left at year end into an EMR. Decrease on last year's budget.
2145. Litter bins: this is for new or replacement of bins around the village. It is proposed to transfer any monies left at year end into an EMR. No increase on last year's budget.
2146. Skate Park: this is an EMR for the replacement of the skate park. No increase on last year's budget.
2147. Admiralty Quay play area: this is an EMR for the replacement of the play area. No increase on last year's budget.
2148. Notice boards / signs: for the replacement of any signs or noticeboards. It is proposed to transfer any monies left at year end into an EMR. No increase on last year's budget.
2150. Bridge at Oaklands: this is an EMR for the replacement of the bridge. No increase on last year's budget.

2153. Good Citizens project: this project has not been undertaken the last couple years. It is proposed to transfer any monies left at year end into an EMR encase we ever wish to do this project in the future.
2154. Tree planting scheme: it is proposed to transfer any monies left at year end into an EMR encase we ever wish to do this in the future.
2157. Footpaths: this is an EMR for new or upgrading footpaths around the village. No budget for this year due to EMR level and S106 monies to be spent in the village.
2170. War Memorial restoration: this budget is to cover any costs for the cleaning of the memorials. It is proposed to transfer any monies left at year end into an EMR.
2180. Developer contributions: This is the money received from NFDC for specific projects.
3101. Salaries: this is the budget to cover all salary expenses for the Caretaker. No Increase on last year's budgets.
3125. Insurance: this is the insurance cost for the Lloyd Recreation Ground. Increase on last year to meet forecast increase in premiums resulting from annual increase in level of cover linked to inflation.
3136. Pavilion: this covers all utility costs, maintenance, service contracts etc. It is proposed to transfer any monies left at year end into an EMR. No increase on last year's budget.
3137. Play area: this is an EMR for the Lloyds play area. No increase on last year's budget.
3138. Courts: this is an EMR for the courts. No increase on last year's budget.
3139. General maintenance: this covers the day to day repairs around the ground. It is proposed to transfer any monies left at year end into an EMR. No increase on last year's budget.
3140. Pitch: this covers any expenses related to the football pitch. It is proposed to transfer any monies left at year end into an EMR. No increase on last year's budget.
3141. Court every day costs: this covers maintenance, electricity bills for the lights etc.
3145. Basketball pitch: this is an EMR for the Basketball pitch. No increase on last year's budget.

3154. Tree works: this is for tree inspections and works needed at the Lloyds Rec. It is proposed to transfer any monies left at year end into an EMR. No increase on last year's budget.
4991. Transfer from EMR: to be transferred back into an EMR.
2177. Grants received: this is the money received for the youth club build. It is proposed to transfer any monies left at year end into an EMR. This money could then be a reserve for any works to the youth club or transferred to the Scout and Guide build.
2178. Grant received from MPC: this grant will not be made to the Trustee in the future as MPC as covering all of the costs for the Lloyds.
3180. Income court hire: this shows the estimated income from the courts.
3181. Income pitch hire: this shows the estimated income from the football pitch.
3182. Scout Hut lease: this is the ground rent form the Scouts.
3183. Misc. income: this is the income from car boot sales, other hires and uses.
3184. Key deposit: this is the money taken from users of the courts that are key holders. This is returned when the key is returned.
3186. Youth Club rent: this is the rent payable for the use of the youth club.
1151. Equipment & furnishings: this is an old budget and is not being used. In the future this will be deleted from the code list.
1156. Legal fees: this is an old budget and is not being used. In the future this will be deleted from the code list.
3150. Capital Marchwood Youth exten: this is an old budget and is not being used. In the future this will be deleted from the code list.

Budget Detail - By Centre

Note: (-) Net Expenditure means Income is greater than Expenditure

Note : Preliminary Budget Calculation 2015/16

	<u>Last Year 2013/14</u>		Agreed Budget	<u>Current Year 2014/15</u>			Projected Actual	<u>Next Year 2015/16</u> Next Year Budget
	Budget	Actual		Net Virement	Revised Budget	Actual YTD		
101 Administration								
1101 Salaries	92,680	90,377	91,800	0	91,800	48,516	0	94,900
1102 Salaries/Tax/NI	30,900	27,679	29,100	0	29,100	16,517	0	27,700
1103 Salaries/Pensions	25,900	23,882	24,100	0	24,100	14,225	0	25,400
1108 Training	750	701	750	0	750	272	0	750
1109 Employees Expenses	1,100	727	1,100	0	1,100	149	0	1,100
1111 Office Rent and Rates	9,215	8,050	9,100	0	9,100	4,728	0	9,200
1113 Hall Rental	750	674	750	0	750	322	0	750
1114 Electricity	750	450	800	0	800	450	0	900
1121 Telephone	1,200	1,496	1,500	0	1,500	1,032	0	1,500
1122 Postage & Miscellaneous Exps	900	347	400	0	400	93	0	500
1123 Office Supplies	900	238	400	0	400	178	0	400
1124 Subs/Publications/Licences	1,600	2,596	1,600	0	1,600	788	0	1,700
1125 Insurance	2,800	2,749	2,750	0	2,750	2,828	0	2,900
1132 Village News	5,000	4,960	5,000	0	5,000	2,480	0	5,000
1134 Chairman's Allowance	200	222	200	0	200	156	0	200
1135 Councillors Expenses	200	111	200	0	200	110	0	200
1138 Service Contracts	2,500	4,047	3,000	0	3,000	362	0	3,000
1150 Office Equipment	900	89	900	0	900	250	0	900
1155 Accountancy Fees	0	67	360	0	360	0	0	400

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Note : Preliminary Budget Calculation 2015/16

		<u>Last Year 2013/14</u>		Agreed Budget	<u>Current Year 2014/15</u>			Projected Actual	Next Year Budget
		Budget	Actual		Net Virement	Revised Budget	Actual YTD		
1156	Legal Fees	2,500	834	2,500	0	2,500	161	0	2,500
1157	Audit	1,500	1,400	1,300	0	1,300	215	0	1,500
1158	Public Relations	1,100	574	0	0	0	4,127	0	1,000
1163	Youth Worker	8,580	8,580	9,485	0	9,485	9,485	0	9,800
4990	Transfer to EMR	0	6,800	0	0	0	0	0	0
4991	Transfer from EMR	-6,000	-20,000	-6,000	0	-6,000	0	0	-6,000
	OverHead Expenditure	185,925	167,650	181,095	0	181,095	107,445	0	186,200
1175	Precept Support Grant	11,705	5,508	8,187	0	8,187	0	0	5,458
1176	Precept Received	200,541	206,049	205,608	0	205,608	213,795	0	209,942
1177	Miscellaneous Admin Income	0	7	0	0	0	28	0	0
1180	Village News Income	3,500	4,082	5,000	0	5,000	3,851	0	5,000
1196	Interest Received	0	259	0	0	0	45	0	500
2177	Grants Recieved	0	0	0	0	0	15,500	0	0
	Total Income	215,746	215,904	218,795	0	218,795	233,218	0	220,900
101	Net Expenditure	-29,821	-48,255	-37,700	0	-37,700	-125,773	0	-34,700
102	Grants								
1361	Other Grants	2,000	1,500	2,000	0	2,000	1,323	0	1,500
1362	Grant Allocation to Lloyds	0	0	0	0	0	10,000	0	0
1363	Grant - Quality Status	0	184	0	0	0	0	0	0

Note : Preliminary Budget Calculation 2015/16

		<u>Last Year 2013/14</u>		<u>Agreed Budget</u>	<u>Current Year 2014/15</u>			<u>Projected Actual</u>	<u>Next Year 2015/16</u>
		<u>Budget</u>	<u>Actual</u>		<u>Net Virement</u>	<u>Revised Budget</u>	<u>Actual YTD</u>		
4990	Transfer to EMR	0	500	0	0	0	0	0	
4991	Transfer from EMR	0	0	-500	0	-500	0	-500	
	OverHead Expenditure	2,000	2,184	1,500	0	1,500	11,323	1,000	
	Total Income	0	0	0	0	0	0	0	
102	Net Expenditure	2,000	2,184	1,500	0	1,500	11,323	1,000	
104	General Funds								
1112	Mchwd Vill Hall car park	1,500	1,400	1,500	0	1,500	700	1,400	
1426	Elections	750	0	1,000	0	1,000	0	1,000	
1439	Replacements	3,350	0	3,350	0	3,350	580	3,350	
4990	Transfer to EMR	0	15,640	0	0	0	0	0	
4991	Transfer from EMR	-3,350	-16,944	-3,350	0	-3,350	0	-3,350	
	OverHead Expenditure	2,250	96	2,500	0	2,500	1,280	2,400	
104	Net Expenditure	2,250	96	2,500	0	2,500	1,280	2,400	
105	Council Property								
1536	General Maintenance	1,150	99	1,000	0	1,000	224	1,000	
1540	Tools	750	763	750	0	750	279	750	
1541	Fuel	3,300	3,369	3,300	0	3,300	1,601	3,500	

Note : Preliminary Budget Calculation 2015/16

		<u>Last Year 2013/14</u>		<u>Agreed Budget</u>	<u>Current Year 2014/15</u>			<u>Projected Actual</u>	<u>Next Year 2015/16</u>
		<u>Budget</u>	<u>Actual</u>		<u>Net Virement</u>	<u>Revised Budget</u>	<u>Actual YTD</u>		
1543	Vehicle Maintenance	1,200	591	1,200	0	1,200	744	0	1,200
1544	Road Tax	430	435	450	0	450	427	0	450
1545	Vehicle Insurance	3,000	1,511	1,600	0	1,600	1,625	0	1,750
1547	MPC PAVILION UTILITIES	0	0	0	0	0	97	0	0
	OverHead Expenditure	9,830	6,769	8,300	0	8,300	4,995	0	8,650
105	Net Expenditure	9,830	6,769	8,300	0	8,300	4,995	0	8,650
201	<u>Amenities</u>								
2135	Play Area Replacements	1,000	0	1,000	0	1,000	126	0	1,000
2137	Under 12 Play Area	13,800	0	2,200	0	2,200	350	0	2,200
2138	Over 12 Play Area	5,805	0	1,000	0	1,000	0	0	1,000
2139	Open Space Maintenance	2,000	821	2,000	0	2,000	344	0	2,000
2141	Public Seating	250	0	250	0	250	0	0	250
2142	Dog Bins	750	475	500	0	500	316	0	750
2144	Tree Management	8,000	3,820	8,500	0	8,500	663	0	6,000
2145	Litter Bins	500	0	250	0	250	0	0	250
2146	Skate Park	1,000	5,028	250	0	250	-1,990	0	250
2147	Admiralty Quay Play Area	250	30,091	250	0	250	0	0	250
2148	Notice Boards	500	0	500	0	500	128	0	500
2150	Bridge at Oaklands	5,750	0	1,000	0	1,000	0	0	1,000

Note : Preliminary Budget Calculation 2015/16

		<u>Last Year 2013/14</u>		<u>Agreed Budget</u>	<u>Current Year 2014/15</u>			<u>Projected Actual</u>	<u>Next Year 2015/16</u> Next Year Budget
		<u>Budget</u>	<u>Actual</u>		<u>Net Virement</u>	<u>Revised Budget</u>	<u>Actual YTD</u>		
2153	Good Citizens Project	1,000	0	0	0	0	0	0	
2154	Tree Planting Scheme	150	0	0	0	0	0	0	
2157	Footpaths	3,000	0	500	0	500	0	0	
2170	War Memorial Restoration	0	0	500	0	500	0	500	
4991	Transfer from EMR	-23,005	0	0	0	0	0	0	
	OverHead Expenditure	20,750	40,234	18,700	0	18,700	-62	15,950	
2180	Developer Contribution	0	15,550	0	0	19,450	0	0	
	Total Income	0	15,550	0	0	19,450	0	0	
201	Net Expenditure	20,750	24,684	18,700	0	18,700	-19,512	15,950	
301	<u>Lloyd Recreation Ground</u>								
1114	Electricity	0	0	0	0	0	-79	0	
3101	Salaries	2,000	1,092	2,200	0	2,200	578	2,200	
3125	Insurance	1,850	1,837	1,850	0	1,850	1,894	2,000	
3136	Pavilion	4,000	4,300	4,000	0	4,000	971	4,000	
3137	Play Area	500	6,116	500	0	500	0	500	
3138	Courts	9,000	4,897	1,000	0	1,000	34,957	1,000	
3139	General Maintenance Irg	1,000	347	1,000	0	1,000	603	1,000	
3140	Pitch	500	235	500	0	500	221	500	
3141	Courts Everyday Costs	0	99	600	0	600	715	600	

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Note : Preliminary Budget Calculation 2015/16

		<u>Last Year 2013/14</u>		Agreed Budget	<u>Current Year 2014/15</u>			Projected Actual	Next Year Budget
		Budget	Actual		Net Virement	Revised Budget	Actual YTD		
3145	Basketball Pitch	200	0	200	0	200	0	200	
3154	Tree Works	500	0	500	0	500	0	500	
4991	Transfer from EMR	-8,000	0	0	0	0	0	0	
OverHead Expenditure		11,550	18,922	12,350	0	12,350	39,860	12,500	
2177	Grants Recieved	0	5,732	0	0	2,827	0	0	
2178	Grant Received from MPC	0	0	0	0	10,000	0	0	
2180	Developer Contribution	0	19,450	0	0	0	0	0	
3180	Income-Court Hire	400	1,384	3,200	0	3,200	1,546	3,200	
3181	Income-Pitch Hire	1,000	2,229	1,400	0	1,400	685	1,550	
3182	Scout Hut Lease	300	350	350	0	350	0	350	
3183	Misc Income	0	20	350	0	350	350	350	
3184	Key Deposit	0	81	0	0	100	0	0	
3186	Youth Club Rent	350	904	350	0	350	146	350	
Total Income		2,050	30,150	5,650	0	5,650	15,653	5,800	
301	Net Expenditure	9,500	-11,228	6,700	0	6,700	24,207	6,700	
302	<u>Marchwood Youth Project 2012</u>								
1151	Equipment & Furnishings	0	225	0	0	0	0	0	
1156	Legal Fees	0	552	0	0	0	0	0	
3150	Capital Marchwood Youth Exten.	0	1,738	0	0	0	0	0	
OverHead Expenditure		0	2,515	0	0	0	0	0	

Note : Preliminary Budget Calculation 2015/16

		<u>Last Year 2013/14</u>		<u>Agreed Budget</u>	<u>Current Year 2014/15</u>			<u>Projected Actual</u>	<u>Next Year Budget</u>
		<u>Budget</u>	<u>Actual</u>		<u>Net Virement</u>	<u>Revised Budget</u>	<u>Actual YTD</u>		
2177	Grants Recieved	0	2,515	0	0	0	7,622	0	0
	Total Income	0	2,515	0	0	0	7,622	0	0
302	Net Expenditure	0	0	0	0	0	-7,622	0	0
	Total Budget Expenditure	232,305	238,370	224,445	0	224,445	164,842	0	226,700
	Income	217,796	264,119	224,445	0	224,445	275,944	0	226,700
	Net Expenditure	14,509	-25,749	0	0	0	-111,102	0	0