

Draft budget 2020/21 - Notes for councillors

General: Receipts are in the first table; payments are in the second. In both tables the first column is the budget heading. The second column is the actual position (outturn) for the financial year 2018/2019. The third column in grey is the 2019/20 agreed budget. The fourth column is the expected position (outturn) for March 31st, 2020. The fifth column is the difference (variance) between the budget 2019/20 and the expected position at the end of the financial year. Figures in red are negative. The sixth column in green is the proposed draft budget for 2020/21. The last column, headed NB, refers to explanatory notes which are below each table.

The precept calculation is based on the number of Band D equivalent properties in the parish. This is the tax base. In 2019/20 there were 803.14 Band D equivalents and in 2020/21 there will be 804.53. This is a change in tax base of 1.39. The Draft Budget proposed assumes that the Council requires £30,000 (which is the precept and CTSG combined). This will mean an increase in the Parish Council element of the Band D Council Tax of 1.48

| | Actual 31/3/19 | Budget 19/20 | Expected outturn | Variance | Draft budget 2020/21 | notes |
|------------------------|-------------------|------------------|---------------------|--------------|----------------------------|----------|
| <u>Receipts</u> | | | | | | |
| Precept | 25,337.00 | 29,042.00 | 29,042.00 | 0.00 | 29,521 | 1 |
| CTSG | 1,063.00 | 958.00 | 958.00 | 0.00 | 479 | 1 |
| Bank interest | 12.15 | 12.00 | 12.00 | 0.00 | 12.00 | |
| P3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Lengthsman TAP fund | | | 535.00 | 535.00 | 0.00 | |
| Grants | | | 5,734.00 | 5,734.00 | 1,500 | 2 |
| Allotment rents | 190.00 | 180.00 | 170.00 | 10 | 180 | 3 |
| Our Dartington adverts | 3,538.02 | 3,500.00 | 3,000.00 | 500 | 3,363 | |
| other | 76.05 | 0.00 | 0.00 | 0.00 | 0.00 | 4 |
| VAT reclaim | 0.00 | 713.00 | 0.00 | 316 | 220 | 5 |
| NP | 3,648.75 | 500.00 | 3,300.00 | 2,800 | 0.00 | 6 |
| Total receipts | 33,864.97 | 34,905.00 | 42,751.00 | 8,243 | 35,275 | |

| Payments | Actual 31/3/19 | Budget 19/20 | Expected outturn | Variance | Draft Budget 20/21 | |
|---------------------------------|-------------------|-----------------|---------------------|----------|--------------------------|----|
| Audit | 412.27 | 450.00 | 449.20 | 0.80 | 450 | |
| Election expenses | 0.00 | 550.00 | 76.62 | 473.38 | 0.00 | 7 |
| Room hire | 204.00 | 200.00 | 255.00 | 55 | 255 | |
| Insurance | 406.19 | 600.00 | 416.88 | 183.12 | 500 | |
| NP (employee costs) | 7,200.00 | 1,000.00 | 7,200.00 | 6,200 | 1200 | 8 |
| NP expenses | 151.35 | 100.00 | 100.00 | 0.00 | 250 | 9 |
| NP referendum | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9 |
| Payroll (HMRC) | 10.10 | 200.00 | 95.58 | 104.42 | 120 | |
| Clerks wages | 8,002.30 | 9,000.00 | 8,900.00 | 100 | 9,200 | |
| Clerk's expenses | 102.27 | 250.00 | 200.00 | 50 | 250.00 | 10 |
| ICO registration | 35.00 | 35.00 | 35.00 | 0.00 | 35.00 | |
| Subscriptions | 707.70 | 550.00 | 567.96 | 100 | 600 | |
| Grants | 5,843.80 | 4,500.00 | 8,655.32 | 4155.32 | 8,000 | |
| Computer / website | 47.94 | 100.00 | 100.00 | 0.00 | 100 | |
| Asset r&m | 100.00 | 1,000.00 | 800.00 | 200 | 500 | |
| Capital expenditure | 0.00 | 15,000.00 | 0.00 | 15,000 | 13,000 | 11 |
| Play area assessment/PPG | 0.00 | 1,000.00 | 5,734.00 | 4,734 | 500 | 12 |
| P3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Lengthsman | 0.00 | 1,200.00 | 1,000.00 | 200 | 1,500 | |
| Grass cutting etc | 1,095.00 | 1,500.00 | 1,900.00 | 400 | 2,500 | |
| Land rent | 5.00 | 5.00 | 5.00 | 0 | 5,00 | |
| OD editing | 1,940.00 | 2,060.00 | 2,060.00 | 0 | 2,060 | |
| OD printing | 1,720.00 | 2,000.00 | 2,755.00 | 755 | 2,800 | |
| Training, clerk | 250.00 | 300.00 | 100.00 | 200 | 100 | |
| Training, cllrs | 526.05 | 500.00 | 100.00 | 400 | 500 | |
| Councillors' expenses | 52.13 | 250.00 | 0.00 | 250 | 100 | |
| S137 | 2,300.00 | 2,500.00 | 1,825.00 | 675 | 1500 | |
| Community consultation | 151.20 | 300.00 | 300.00 | 0.00 | 50 | |
| Total Payments | 31,262.30 | 45,150.00 | 43,630.56 | 1519.44 | 48,275 | |
| | | | | | | |
| Less capital exp | | | | | 13,000 | 13 |
| Balance less capital exp | | | | | 35,275 | 13 |
| Surplus / (deficit) | 2,602.67 | 10,245.00 | - | | | |
| To be funded from Reserves | | 10,245.00 | - | | | |

1. No increase in the precept is recommended as there was a significant rise in precept last year. SHDC has advised of a 50% cut in the Council Tax Support Grant (CTSG) for 2020 and so the suggested precept figure is increased only to offset this loss.
2. This is a new budget heading and could cover NP grants, play area grants etc.
3. There was a £10 overpayment last year.
4. The "other" column will go as it's not good practice.
5. A VAT reclaim is being drafted, but some of the receipts from previous years are not suitable for reclaiming VAT. The budget allocation for VAT mainly consists of affiliation to DALC, and Training, both of which attract VAT. If Councillors/Clerk do not attend the training this figure is based on, the calculation is likely to be out.
6. The NP received a grant from DHT for 50% of the coordinator remuneration. The Council is not expecting to receive any more money against this budget heading although any grant application for publicity for the formal consultation stages might be successful. This is covered under the new Grants budget heading.
7. No election is planned for the next year so no budget is proposed.
8. The delay to the JLP had a knock-on effect on the NP which meant that the coordinator's role was extended. The NP should be finished soon.
9. This is mainly for consultation. Hopefully a grant application (different budget heading) for consultation can be made. The referendum costs will be met by SHDC so this line could be removed.
10. To date the Clerk has not claimed any "using home as office expenses" so this line may be conservative.
11. For 2018/19 money was identified for village gateways/ traffic calming/play area assessment. The Council successfully applied for a Pocket Park Grant for play equipment, so the expenditure came out of a different budget heading. Ringfenced for 2020/21 is money for village gateways, Air Ambulance lighting and bus shelters.
12. One of the conditions of the PPG grant is that SHDC match the PPG funding which means that there is £5234 available for further work. Nb £500 of the grant was to commission a report commenting on the success of the refurbishment.
13. The budget will not be in deficit once the proposed £13k capital expenditure (to be transferred from the savings account) is factored in.