

**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2019/20**  
**PRECEPT CALCULATION**

Year End Balance	2018/19
2017/18 Balance brought forward	£76,120
Less: Unapplied Capital Account @ 31/12/18	-£66,112
<i>Revenue Balance</i>	<b>£10,008</b>
Add: Receipts @ 31/12/18	£60,712
Less: Payments @ 31/12/18	-£60,219
<i>Revenue Balance</i>	<b>£10,501</b>
Add: Estimated 3 months receipts	£9,703
Less: Estimated 3 month payments	-£17,266
<i>Revenue Balance</i>	<b>£2,938</b>
Add: VAT Repayments due to 31/12/18	£0
Add: Cash in hand	£294
<i>Revenue Balance</i>	<b>£3,232</b>
<b>Year-end revenue balance to carry forward</b>	<b>£3,232</b>

2018/19	<u>Precept Calculation</u>	Option 1 2019/20
£66,252	Estimated Payments to 31st March 2020	£68,581
-£23,350	Less: Estimated Receipts to 31st March 2020	-£24,400
£42,902		£44,181
-£7,688	Less: CTRS and Rural Liaison Grants (as notified by MC 15/01/19)	-£7,086
-£2,000	Less: Proportion of year-end revenue carry forward balance	-£2,000
<b>£33,214</b>	<b>PRECEPT</b>	<b>£35,095</b>
£2,638	<b>Increase/Decrease</b>	<b>£1,881</b>
429.76	<b>Tax Base</b>	<b>436.84</b>
<b>£77.28</b>	<b>Precept per Band D Dwelling</b>	<b>£80.34</b>
£5.95	<b>Increase over previous year</b>	<b>£3.06</b>
<b>8.3%</b>	<b>Percentage Increase</b>	<b>4.0%</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2019/2020 - PAYMENTS**

2017/18 Actual £		2018/19 Budget £	2018/19 9 Month Actual £	2018/19 3 Month Estimate £	2018/19 Estimated Outcome £	%	2019/20 Budget Estimate £
<b>Administration &amp; General</b>							
31,090	Salaries	32,162	24,442	5,504	29,946	93%	<b>33,376</b> <i>Note 9</i>
4,594	Insurance	4,600	4,661	0	4,661	101%	4,600
1,183	Administration	2,100	1,983	500	2,483	118%	<b>2,500</b>
2,565	Stationery & Equipment	2,100	1,577	523	2,100	100%	2,100
715	Telephone & Postage	800	533	267	800	100%	800
798	KAPC & Subscriptions	680	639	65	704	104%	680
881	Audit	1,000	653	0	653	65%	1,000
510	Section 137 Expenditure	650	817	0	817	126%	650
160	Chairman's Allowance	160	0	160	160	100%	160
4,237	Miscellaneous	650	1,522	1,500	3,022	465%	650
<b>46,732</b>		<b>44,902</b>	<b>36,827</b>	<b>8,519</b>	<b>45,346</b>	<b>101%</b>	<b>46,516</b>
<b>Village Hall</b>							
0	Business Rates	600	0	0	0	0%	0
3,189	Gas	5,000	1,303	2,200	3,503	70%	5,000 <i>Note 10</i>
6,416	Maintenance & Repairs	4,200	3,786	2,000	5,786	138%	<b>5,000</b>
1,377	Electricity	1,600	555	1,045	1,600	100%	1,600 <i>Note 10</i>
250	Water	300	255	100	355	118%	300
735	Refunds & Performing Rights	500	1,210	0	1,210	242%	<b>865</b> <i>Note 5</i>
<b>11,967</b>		<b>12,200</b>	<b>7,109</b>	<b>5,345</b>	<b>12,454</b>	<b>102%</b>	<b>12,765</b>
<b>Pavilion &amp; Open Spaces</b>							
3,462	General Main't & Repairs	4,500	1,487	2,075	3,562	79%	3,500
820	Pavilion Main't & Repairs	500	180	100	280	56%	500
0	Garages Main't & Repairs	500	941	450	1,391	278%	500
5,209	Water	300	50	250	300	100%	300
625	Electricity	800	273	527	800	100%	800 <i>Note 10</i>
<b>10,116</b>		<b>6,600</b>	<b>2,930</b>	<b>3,402</b>	<b>6,332</b>	<b>96%</b>	<b>5,600</b>
0	Election Costs Reserve	1,250	0	0	0	0%	<b>2,400</b> <i>Note 3</i>
1,411	Equipment Replacement	1,300	0	0	0	0%	1,300
<b>70,226</b>	<b>TOTALS</b>	<b>66,252</b>	<b>46,866</b>	<b>17,266</b>	<b>64,132</b>	<b>97%</b>	<b>68,581</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2019/2020**  
**RECEIPTS (EXCLUDING PRECEPT)**

2017/18 Actual £		2018/19 Budget £	2018/19 9 Month Actual £	2018/19 3 Month Estimate £	2018/19 Estimated Outcome £	%	2019/20 Budget Estimate £
	<b><i>Administration &amp; General</i></b>						
312	Capital Account Interest	300	280	0	280	93%	300 <i>Note 6</i>
256	Wayleaves	260	256	0	256	99%	260
179	Miscellaneous	400	3,834	0	3,834	959%	400
<b>748</b>		<b>960</b>	<b>4,371</b>	<b>0</b>	<b>4,371</b>	<b>455%</b>	<b>960</b>
	<b><i>Village Hall</i></b>						
14,313	Lettings & PRS	13,800	8,088	5,418	13,506	98%	<b>14,850</b> <i>Notes 4 &amp; 5</i>
<b>14,313</b>		<b>13,800</b>	<b>8,088</b>	<b>5,418</b>	<b>13,506</b>	<b>98%</b>	<b>14,850</b>
	<b><i>Pavilion &amp; Open Spaces</i></b>						
6,104	Garages Rent	6,900	4,439	2,805	7,244	105%	6,900 <i>Note 7</i>
80	Playing Field Rent	290	200	80	280	97%	290
0	W/House Agricultural Rent	1,400	0	1,400	1,400	100%	1,400 <i>Note 8</i>
<b>6,184</b>		<b>8,590</b>	<b>4,639</b>	<b>4,285</b>	<b>8,924</b>	<b>104%</b>	<b>8,590</b>
<b>21,245</b>	<b>TOTALS</b>	<b>23,350</b>	<b>17,097</b>	<b>9,703</b>	<b>26,800</b>	<b>115%</b>	<b>24,400</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2019/20**  
**NOTES**

- 1 Figures in **bold** indicate an increase in budget.
- 2 **Shaded figures indicate a decrease in budget.**
- 3 An election costs reserve has been included as per email from Jane Ringham dated 27th March 2018.
- 4 Rent for GP Surgery remains the same as for 2018/19 but £750 reimbursement of utility costs has been added.
- 5 Village Hall letting fees have been increased by 2% (rounded up/down as appropriate). The increased PPL PRS fees have been calculated and will be added to all lettings where music is played.
- 6 A nominal sum for capital account interest has been included as no investments are held at present.
- 7 The rent for 17 garages has been increased by 2%. The additional three garages in Pintail Close are used for storage of PC equipment.
- 8 Whitehouse Farm agricultural rent has been included as a new agreement is being negotiated.
- 9 Clerk's Salary has been aligned to SCP22 (previously SCP28) as per 2019-2020 National Salary Award to be implemented from 01/04/19. Caretaker's salary has been aligned to National Living Wage which will be increased on 01/04/19.
- 10 Utilities budgets are unaltered as the current fixed-term contract ends in July 2019 and new contracts will have to be negotiated.
- 11 The Tax Base figure for 2019/20 is 436.84 as notified by Medway Council on 15/01/19.
- 12 The Band D figure is calculated by dividing the precept by the tax base for the year. The percentage increase is calculated by dividing the increase (£3.06) by the previous year's Band D figure (£77.28) - Option 1 figures used for this example.