

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2020/21
PRECEPT CALCULATION

| Year End Balance | 2019/20 |
|--|----------------|
| 2018/19 Balance brought forward | £70,138 |
| Less: Unapplied Capital Account @ 31/12/19 | -£66,112 |
| <i>Revenue Balance</i> | £4,026 |
| | |
| Add: Receipts @ 31/12/19 | £64,817 |
| Less: Payments @ 31/12/19 | -£54,270 |
| <i>Revenue Balance</i> | £14,573 |
| | |
| Add: Estimated 3 months receipts | £7,322 |
| Less: Estimated 3 month payments | -£16,521 |
| <i>Revenue Balance</i> | £5,374 |
| | |
| Add: VAT Repayments due to 31/12/19 | £734 |
| Add: Cash in hand | £0 |
| <i>Revenue Balance</i> | £6,108 |
| | |
| Year-end revenue balance to carry forward | £6,108 |

| 2019/20 | <u>Precept Calculation</u> | 2020/21 |
|----------------|--|----------------|
| £68,581 | Estimated Payments to 31st March 2021 | £73,224 |
| -£24,400 | Less: Estimated Receipts to 31st March 2021 | -£24,310 |
| £44,181 | | £48,914 |
| -£7,086 | Less: CTRS and Rural Liaison Grants (as notified by MC 07/01/20) | -£7,352 |
| -£2,000 | Less: Proportion of year-end revenue carry forward balance | -£3,000 |
| £35,095 | PRECEPT | £38,562 |
| £1,881 | Increase/Decrease | £3,467 |
| 436.84 | Tax Base | 437.56 |
| £80.34 | Precept per Band D Dwelling | £88.13 |
| £3.06 | <i>Increase over previous year</i> | £7.79 |
| 4.0% | <i>Percentage Increase</i> | 9.7% |

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2020/2021 - PAYMENTS

| 2018/19 Actual £ | | 2019/20 Budget £ | 2019/20 9 Month Actual £ | 2019/20 3 Month Estimate £ | 2019/20 Estimated Outcome £ | % | 2020/21 Budget Estimate £ |
|-------------------------------------|-----------------------------|------------------------|-----------------------------------|-------------------------------------|--------------------------------------|-------------|------------------------------------|
| Administration & General | | | | | | | |
| 32,554 | Salaries | 33,376 | 25,119 | 5,691 | 30,810 | 92% | 34,774 <i>Note 9</i> |
| 4,661 | Insurance | 4,600 | 4,760 | 0 | 4,760 | 103% | 5,000 |
| 2,290 | Administration | 2,500 | 2,908 | 250 | 3,158 | 126% | 3,000 |
| 2,246 | Stationery & Equipment | 2,100 | 1,536 | 564 | 2,100 | 100% | 2,100 |
| 714 | Telephone & Postage | 800 | 571 | 229 | 800 | 100% | 800 |
| 800 | KAPC & Subscriptions | 680 | 594 | 86 | 680 | 100% | 680 |
| 653 | Audit | 1,000 | 300 | 300 | 600 | 60% | 1,000 |
| 707 | Section 137 Expenditure | 650 | 195 | 455 | 650 | 100% | 700 |
| 150 | Chairman's Allowance | 160 | 0 | 160 | 160 | 100% | 170 |
| 1,522 | Miscellaneous | 650 | 569 | 500 | 1,069 | 164% | 650 |
| 46,297 | | 46,516 | 36,553 | 8,235 | 44,788 | 96% | 48,874 |
| Village Hall | | | | | | | |
| 0 | Business Rates | 0 | 0 | 0 | 0 | 0% | 0 |
| 3,092 | Gas | 5,000 | 1,721 | 2,200 | 3,921 | 78% | 5,000 <i>Note 10</i> |
| 6,395 | Maintenance & Repairs | 5,000 | 3,249 | 1,751 | 5,000 | 100% | 5,000 |
| 873 | Electricity | 1,600 | 1,801 | 450 | 2,251 | 141% | 2,250 <i>Note 10</i> |
| 344 | Water | 300 | 209 | 91 | 300 | 100% | 300 |
| 1,210 | Refunds & Performing Rights | 865 | 1,128 | 100 | 1,228 | 142% | 1,000 <i>Note 5</i> |
| 11,914 | | 12,765 | 8,108 | 4,592 | 12,700 | 99% | 13,550 |
| Pavilion & Open Spaces | | | | | | | |
| 1,789 | General Main't & Repairs | 3,500 | 4,795 | 2,960 | 7,755 | 222% | 5,000 |
| 503 | Pavilion Main't & Repairs | 500 | 0 | 200 | 200 | 40% | 500 |
| 941 | Garages Main't & Repairs | 500 | 645 | 0 | 645 | 129% | 500 |
| 73 | Water | 300 | 63 | 237 | 300 | 100% | 300 |
| 428 | Electricity | 800 | 503 | 297 | 800 | 100% | 800 <i>Note 10</i> |
| 3,734 | | 5,600 | 6,006 | 3,694 | 9,700 | 173% | 7,100 |
| 0 | Election Costs Reserve | 2,400 | 0 | 0 | 0 | 0% | 2,400 <i>Note 3</i> |
| 455 | Equipment Replacement | 1,300 | 157 | 0 | 157 | 12% | 1,300 |
| 62,400 | TOTALS | 68,581 | 50,823 | 16,521 | 67,344 | 98% | 73,224 |

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2020/2021
RECEIPTS (EXCLUDING PRECEPT)

| 2018/19 Actual £ | | 2019/20 Budget £ | 2019/20 9 Month Actual £ | 2019/20 3 Month Estimate £ | 2019/20 Estimated Outcome £ | % % | 2020/21 Budget Estimate £ |
|--|---------------------------|------------------------|-----------------------------------|-------------------------------------|--------------------------------------|-------------|--------------------------------------|
| <i>Administration & General</i> | | | | | | | |
| 280 | Capital Account Interest | 300 | 398 | 0 | 398 | 133% | 350 <i>Note 6</i> |
| 256 | Wayleaves | 260 | 245 | 11 | 256 | 99% | 260 |
| 3,834 | Miscellaneous | 400 | 2,146 | 340 | 2,486 | 622% | 400 |
| 4,370 | | 960 | 2,789 | 351 | 3,140 | 327% | 1,010 |
| <i>Village Hall</i> | | | | | | | |
| 14,015 | Lettings & PRS | 14,850 | 12,888 | 4,490 | 17,378 | 117% | 15,000 <i>Notes 4 & 5</i> |
| 14,015 | | 14,850 | 12,888 | 4,490 | 17,378 | 117% | 15,000 |
| <i>Pavilion & Open Spaces</i> | | | | | | | |
| 6,141 | Garages Rent | 6,900 | 4,278 | 2,481 | 6,759 | 98% | 6,900 <i>Note 7</i> |
| 200 | Playing Field Rent | 290 | 0 | 0 | 0 | 0% | 0 |
| 0 | W/House Agricultural Rent | 1,400 | 0 | 0 | 0 | 0% | 1,400 <i>Note 8</i> |
| 6,341 | | 8,590 | 4,278 | 2,481 | 6,759 | 79% | 8,300 |
| 24,726 | TOTALS | 24,400 | 19,955 | 7,322 | 27,277 | 112% | 24,310 |

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2020/21
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 2019/20 but £750 reimbursement of utility costs has been added.
- 5 Village Hall letting fees have been increased by 2% (rounded up/down as appropriate). PPL PRS fees will be added to all public events 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 not been increased. 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 The Clerk's salary is aligned to SCP22 (previously SCP28) as per 2019-20 National Salary Award (NALC Employment Briefing E02-18 dated December 2018). New pay scales for 2020/21 have yet to be announced so an estimated increase of 3.4% has been added (the same % increase as for 2019/20) until further information is available from NALC.

The Caretaker's salary is aligned to the National Living Wage which will be increased on 1st April 2020.
- 10 Utilities budgets are unaltered as a new fixed-term contract began in July 2019 and new charges have yet to be assessed.
- 11 The Tax Base figure for 2020/21 is 437.56 as notified by Medway Council on 07/01/20.
- 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 (£3.22) by the previous year's Band D figure (£80.34) - Option 1 figures have been used for this example.