

**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2017/18**  
**PRECEPT CALCULATION**

<b>Year End Balance</b>	<b>2016/17</b>
2015/16 Balance brought forward	£97,769
Less: Unapplied Capital Account @ 31/12/16	<u>-£96,779</u>
<i>Revenue Balance</i>	£990
Add: Receipts @ 31/12/16	£60,075
Less: Payments @ 31/12/16	<u>-£45,253</u>
<i>Revenue Balance</i>	£15,812
Add: Estimated 3 months receipts	£15,572
Less: Estimated 3 month payments	<u>-£23,369</u>
<i>Revenue Balance</i>	£8,015
Add: VAT Repayments due to 31/12/16	£140
Add: Cash in hand	<u>£0</u>
<i>Revenue Balance</i>	£8,155
<b>Revenue balance to carry forward</b>	<b>£8,155</b>

2016/17	<u>Precept Calculation</u>	2017/18
£65,106	Estimated Payments to 31st March 2018	£65,979
-£28,060	Less: Estimated Receipts to 31st March 2018	<u>-£23,015</u>
£37,046		£42,964
-£7,678	Less: CTRS and Rural Liaison Grants (as notified by MC 24/01/17)	-£7,668
	Less: Part of revenue carry forward balance (as above)	<u>-£4,720</u>
<b>£29,368</b>	<b>PRECEPT</b>	<b>£30,576</b>
£775	Increase/Decrease	£1,208
422.55	Tax Base	428.68
<b>£70.25</b>	<b>Precept per Band D Dwelling</b>	<b>£72.36</b>
£1.35	<i>Increase over previous year</i>	£2.11
1.96%	<i>Percentage Increase</i>	3.00%

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2016/17 - PAYMENTS**

2015/16 Actual £		2016/17 Budget £	2016/17 9 Month Actual £	2016/17 3 Month Estimate £	2016/17 Estimated Outcome £	%	2017/18 Budget Estimate £
<b>Administration &amp; General</b>							
28,240	Salaries	30,568	22,384	7,016	29,400	96%	30,568 <i>Note 09</i>
5,290	Insurance	5,400	5,454	0	5,454	101%	<b>5,500</b>
1,973	Administration	2,000	1,448	552	2,000	100%	<b>2,100</b>
2,231	Stationery & Equipment	2,000	1,756	244	2,000	100%	<b>2,100</b>
593	Telephone & Postage	800	489	311	800	100%	800
754	KAPC & Subscriptions	680	559	50	609	90%	680
575	Audit	750	706	400	1,106	147%	<b>1,000</b>
450	Section 137 Expenditure	500	190	310	500	100%	<b>510</b>
149	Chairman's Allowance	150	100	50	150	100%	<b>160</b>
1,852	Miscellaneous	608	569	39	608	100%	<b>650</b>
<b>42,107</b>		<b>43,456</b>	<b>33,656</b>	<b>8,972</b>	<b>42,628</b>	<b>98%</b>	<b>44,068</b>
<b>Village Hall</b>							
1149.4	Business Rates	1,100	742	0	742	67%	<b>600</b>
3012.5	Gas	5,000	1,972	3,028	5,000	100%	5,000 <i>Note 10</i>
4782.5	Maintenance & Repairs	4,200	1,169	4,000	5,169	123%	4,200
941.97	Electricity	1,600	713	887	1,600	100%	1,600 <i>Note 10</i>
245.56	Water	300	100	200	300	100%	300
120	Refunds & Performing Rights	300	100	200	300	100%	300
<b>10,252</b>		<b>12,500</b>	<b>4,796</b>	<b>8,315</b>	<b>13,111</b>	<b>105%</b>	<b>12,000</b>
<b>Pavilion &amp; Open Spaces</b>							
5,689	General Main't & Repairs	4,500	2,644	4,788	7,432	165%	4,500
316	Pavilion Main't & Repairs	500	0	500	500	100%	500
971	Garages Main't & Repairs	500	0	500	500	100%	500
326	Water	300	210	90	300	100%	300
631	Electricity	800	596	204	800	100%	800 <i>Note 10</i>
<b>7,932</b>		<b>6,600</b>	<b>3,450</b>	<b>6,082</b>	<b>9,532</b>	<b>144%</b>	<b>6,600</b>
0	Election Costs Reserve	1,250	0	0	0	0%	1,250 <i>Note 3</i>
0	Equipment Replacement	1,300	647	0	647	50%	1,300 <i>Note 12</i>
<b>60,291</b>	<b>TOTALS</b>	<b>65,106</b>	<b>42,549</b>	<b>23,369</b>	<b>65,918</b>	<b>101%</b>	<b>65,218</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2017/18**  
**RECEIPTS (EXCLUDING PRECEPT)**

2015/16 Actual £		2016/17 Budget £	2016/17 9 Month Actual £	2016/17 3 Month Estimate £	2016/17 Estimated Outcome £	% %	2017/18 Budget Estimate £
<b><i>Administration &amp; General</i></b>							
204	Capital Account Interest	200	418	0	418	209%	<b>420</b> <i>Note 6</i>
232	Wayleaves	245	245	11	256	105%	260
1,097	Miscellaneous	6,000	1,143	6,177	7,320	122%	1,000
<b>1,533</b>		<b>6,445</b>	<b>1,806</b>	<b>6,188</b>	<b>7,994</b>	<b>124%</b>	<b>1,680</b>
<b><i>Village Hall</i></b>							
11,060	Lettings	13,500	13,354	5,630	18,984	141%	13,400 <i>Notes 4 &amp; 5</i>
<b>11,060</b>		<b>13,500</b>	<b>13,354</b>	<b>5,630</b>	<b>18,984</b>	<b>141%</b>	<b>13,400</b>
<b><i>Pavilion &amp; Open Spaces</i></b>							
5,417	Garages Rent	6,535	4,220	2,354	6,574	101%	6,535 <i>Note 7</i>
316	Playing Field Rent	180	0	0	0	0%	0
0	W/House Agricultural Rent	1,400	0	1,400	1,400	100%	1,400 <i>Note 8</i>
<b>5,733</b>		<b>8,115</b>	<b>4,220</b>	<b>3,754</b>	<b>7,974</b>	<b>98%</b>	<b>7,935</b>
<b>18,326</b>	<b>TOTALS</b>	<b>28,060</b>	<b>19,380</b>	<b>15,572</b>	<b>34,952</b>	<b>125%</b>	<b>23,015</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINAL BUDGET FOR 2017/18**  
**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 report from Rural Liaison Committee dated 3rd December 2013.
- 4 Rent for GP Surgery remains the same as for 2016/17. Reimbursement of utility costs for the GP Surgery has not been included as the annual figure still needs to be assessed.
- 5 Village Hall letting fees have been increased by 2% (rounded up/down as appropriate).
- 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 Clerk's Salary has been aligned to SCP28 as per 2016-2018 National Salary Award implemented on 1st January 2016. Caretaker's salary has been aligned to National Living Wage. Although only 96% of the salary budget was spent in 2016/17, the level has not been reduced because of the implementation of new pension rules from November 2016, the cost of which is not yet clear.
- 10 Utilities budgets are unaltered as the annual costs under the fixed-term contract (which commenced in July 2016) still need to be assessed.
- 11 The Tax Base figure for 2017/18 is 428.68 as notified by Medway Council on 24/01/17.
- 12 An Equipment repair/Replacement Fund has been included.