

Appendix A

Sonning Common Parish Council

2015/16 Budget and Precept Briefing December 2014

SUMMARY

This document has been prepared in support of the Finance Committee's recommendation that the Precept demand for 2015/16 should be unchanged at £99,000.

The position is summarised in the table below and the full detail is in the body of this report. The sections that follow are:

1. ANTICIPATED OUTTURN FOR CURRENT YEAR - 2014/15
2. THE PROPOSED 2015/16 BUDGET
3. THE PRECEPT
4. IMPACT ASSESSMENT

1. ANTICIPATED OUTTURN FOR CURRENT YEAR – 2014/15 based on actuals up to 12 December 2014.

Position Summary 12.12.13	£s	
Cash at NatWest	2,862	
Cash at Unity trust	58,628	
Total Cash at banks	61,490	The actual cash position at 22/12/2014.
Forecast Income to Year end	866	
Spend to Year end	29,528	
Year end cash position	49,146	
Less policy reserve	30,000	Policy is to hold a reserve of £30K.
Net cash position	19,146	
VAT refund due	2,500	Estimated.
Total to carry over	21,646	Available for next year.

NOTES ON THE OUTTURN:

Included in the outturn are some actual (A) or expected (E) expenditures that total £19,805. These include:

- Neighbourhood Plan net of grant: £3,220 (A + E)
- Youth Club: £8,000 (A)
- Skatepark expenses: £8,585 (A)

32% of income will have been spent on projects of immediate or longer term value to the community over and above the ongoing works to keep the village looking clean, tidy and cared for and carrying out the statutory obligations on the Parish Council. The actual distribution of expenditure is shown below.

2. THE PROPOSED 2015/16 BUDGET.

Income:

Including the proposed £99,000 Precept and the support grant of £2,484 to offset the reduction in the Band D base, the budgeted income next year is £113,814. The Skatepark is not included as it is still expected to have no effect on income or expenditure over the whole year. The detail is:

Income	2014/15 Budget	2014/15 Outturn	2015/16 Budget	Change vs. outturn
OCC Grass Cutting grant	2,828	2,986	1,490	-1,496
Private Grass Verges	1,750	2,126	2,120	80
Street Cleaning Grant	2,895	1,536	1,500	-36
Allotment Rentals	1,015	1,284	1,350	66
Bank Interest	60	110	120	10
Precept	99,000	99,000	99,000	0
Support grant*	2,957	2,957	2,484	-473
Waste Wheeler	522	390	400	10
Widmore Pond	0	0	0	0
Misc Income & grants	5,000	1,666	1,350	-316
NDP Grants	0	17,389	4,000	-13,389
Income	116,027	129,444	113,814	-15,544

* Support Grant paid by SODC to offset changes in the Band D equivalent tax base. It is not guaranteed for future years.

Details by Cost Centre are on the following pages. Please note that the column headed 2014/15 Outturn is our best estimate of the spend up to the year end. That headed 'Change vs. outturn' refers to the change between the 2014/15 actuals and the 2015/16 budget.

Administration.

The proposed budget for next year is £55,193 against this year's forecast outturn of £54,480. The detail is:

Administration	2014/15 Budget	2014/15 Outturn	2015/16 Budget	Change vs. outturn
Clerk Salary - Net	12,000	12,230	12,000	-230
Other Office Salaries - Net	9,000	10,333	9,600	-733
PAYE/NI expenses - staff	9,600	8,744	9,303	559
Training - staff & members	500	767	500	-267
Stationery	150	152	150	-2
Printer consumables	1,600	688	1,200	512
Staff Pension Contribution	4,000	6,450	6,200	-250
Postage	100	63	100	37
Staff Travel	150	93	150	57
Members Travel	200	60	200	140
Telephone/Broadband	750	677	750	73
Website costs	1,100	855	950	95
Alpha Accounting System	230	107	125	18
Office/Meeting/Rent	2,850	4,229	4,800	571
Legal/Audit/Bank	500	1,666	1,200	-466
General Insurance	4,315	4,315	4,315	0
Chairman's Expenses	100	0	100	100
Memberships	500	197	400	203
SC Magazine pages	1,200	1,410	1,200	-210
Office Equipment/Expenses	700	1,365	600	-765
Allotments software	150	109	150	41
Election expenses	0	0	1,200	1,200
Administration	49,695	54,510	55,193	683

Cleanliness & Tidiness.

The proposed budget for next year is £31,361 against this year's forecast outturn of £27,179. The detail is:

Cleanliness & Tidiness	2014/15 Budget	2014/15 Outturn	2015/16 Budget	Change vs. outturn
Street Cleaning Equipment	150	94	150	56
Grass Cutting	6,500	5,070	6,500	1,430
Street Cleaning - Wages	7,700	7,710	8,061	351
Street Cleaning - Contract	700	319	300	-19
Winter works	600	600	600	0
Hedges and Fences	5,000	5,389	5,500	111
Seats Bins and Signs	400	40	200	160
Bus Shelter	50	35	3,600	3,565
Health Centre	200	0	100	100
Dog Hygiene Bins	350	515	400	-115
Waste Wheeler	950	1,032	950	-82
Footpaths Maintenance	5,000	6,375	5,000	-1,375
Cleanliness & Tidiness	27,600	27,179	31,361	4,182

Facilities.

The proposed budget for next year is £15,900 against this year's forecast outturn of £19,287. The detail is:

Facilities	2014/15 Budget	2014/15 Outturn	2015/16 Budget	Change
Contingency	1,000	1,621	1,000	-621
Allotments maintenance	1,500	2,297	1,500	-797
Allotments projects	500	0	500	500
Lighting and Renewal	300	0	200	200
Widmore Pond	500	250	500	250
Graffiti & Vandalism	500	135	250	115
Millennium Field	0	0	0	0
Arboricultural work	1,500	1,175	1,500	325
Play Area Equipment	1,000	400	2,000	1,600
Play Area Maint & Inspect	1,250	500	1,000	500
Village Hall	8,000	8,949	4,000	-4,949
Carpark - CCTV	450	679	250	-429
Horticultural	1,200	794	800	6
Miscellaneous Grants	2,500	2,487	2,500	13
S 137 Payments	200	0	0	0
Facilities	20,400	19,287	16,000	-3,287

Projects.

The proposed budget for next year (excluding the actual building of the Skatepark) is £15,300 against this year's forecast outturn of £37,342. The detail is:

Projects	2014/15 Budget	2014/15 Outturn	2015/16 Budget	Change
Youth Club Grant	8,000	8,000	10,000	2,000
Skatepark actuals	0	8,585	0	-8,585
Library	100	0	100	100
Public Conveniences	300	148	200	0
Neighbourhood Plan	8,000	20,609	5,000	-15,609
Projects Totals	16,400	37,342	15,300	-22,094

Key items are:

- The increase in the Youth Club grant from £8,000 to £10,000 was approved last year.

Reserves.

Emergency reserves of £30,000 are held in an interest bearing bank account.

Skatepark information:

During 2014/15 the Parish Council spent £8,585 to secure the Lafarge grant and on advance solicitors fees. The council is holding £4,500 on behalf of the Skatepark project.

3. THE PRECEPT.

The table below summarises the overall 2015/16 situation based on an unchanged £99,000 Precept:

Income	113,814
Expenditure	119,254
Surplus/Deficit(-)	-5,440
Brought forward	49,146
Surplus/Deficit(-)	43,806
Net after reserve	13,706

For information the last precepts of eight large villages are shown below.

Village	Tax Base	Precept
Benson	1,691	£115,972
Chalgrove	1,028	£97,001
Chinnor	2,314	£263,332
Cholsey	1,426	£94,013
Goring	1,681	£85,718
Sonning Common	1,549	£99,000
Watlington	1,115	£84,194
Wheatley	1,611	£100,777

Before reaching its recommendation for a precept of £99,000 the Finance Committee considered a number of factors including:

- Council's wish to remain proactive and to be able to fund new projects of benefit to the village.
- The precept levels of other large and well served villages, above, some of whom are actually smaller than Sonning Common.

All of these considerations fed into the recommendation now being put to Council for a precept of £99,000.

4. IMPACT ASSESSMENT.

The Precept of £99,000 translates into an unchanged Band D charge of £63.90 per annum, £5.33 per month or £1.23 per week.