

Finance Committee
Calne Without Parish council
28th October 2020
Agenda Item 8

Budget and Precept request for 2021/22

1 Introduction

Wiltshire Council has issued its timetable for the precept requests for 2021/22 which is as follows:

Council Tax Setting Timetable 2021/2022 & Overall Summary

The key dates for Parish/Town Councils in respect of 2021/2022 Council Tax Setting are detailed below.

<u>2021/2022 Council Tax Setting Timetable</u>		<u>Last year</u>
04-Oct-20	Date CTB1 return to Central Government is required to be based on	01-Oct-19
14-Oct-20	CTB1 return deadline for submission to Central Government	11-Oct-19
21-Oct-20	Deadline for New Build information to be provided to Accountancy	21-Oct-19
30-Oct-20	Wiltshire Council CFO to approve draft 2021/2022 Council Tax Base	31-Oct-19
04-Nov-20	Wiltshire Council to issue draft 2021/2022 Council Tax Base figures to Parish/Town Councils	04-Nov-19
02-Dec-20	Formal Decision to approve 2021/2022 Council Tax Base	10-Dec-19
18-Jan-21	Deadline for Parish/Town Councils to return approved 2021/2022 precept requests to Wiltshire Council	24-Jan-20
02-Feb-21	Cabinet meeting to recommend 2020/2021 Wiltshire Council Council Tax Demand	11-Feb-20
23-Feb-21	Full Council meeting to approve 2020/2021 Council Tax	25-Feb-20

Please note that the tax base figures that we intend to issue on 4 November 2020 will be draft only. Whilst we do not usually expect the draft figures that we issue to you to change prior to formal approval, which is planned early December 2020, we are seeing an increase in the number of households claiming Council Tax Reduction (CTR) which does affect the Council Tax Base. If numbers were to increase significantly between now and December this may trigger the need to recalculate the tax base. We are not anticipating at this point that there will be significant change to the tax base calculation.

The draft tax base figures issued on 4 November 2020 may therefore be subject to change depending on the impact of the furlough scheme ending at the end of October and a possible increase in the number of households claiming CTR, and as a result we may need to issue revised tax base figures. We will either confirm no change to your draft tax base figure or a revised tax base no later than 4 December 2020, post the formal tax base setting decision.

Therefore all Parishes/Towns should consider the implications of the above when planning/setting their 2021/2022 Council Tax, particularly those who usually set their Council Tax in November/early December as you may be issued with a revised tax base by 4 December 2020 so you may wish to look at changing your precept setting meeting date or at least make contingency plans for approving a revised precept request should your tax base change.

Please also remember that the deadline for submitting your precept request form to Wiltshire Council is 18 January 2021.

2 2020/21 Budget position

Calne Without Parish Council						
Initial Budget Suggestions for 2021/22						
Budget	2019/20	2020/21			2021/22	
	2019/20 Budget spend at Year end	Budget 2020/2021	Spend to date (30th Sept 2020)	Commitments/ Comments	Suggested Budget	Comments
BUDGET HEADINGS						
RUNNING COSTS						
Training	£307.20	£1,000.00	£0.00	Planned Cllr Training cost £200 ex VAT	£1,000.00	New Councillor training required after election, could be increased
Hall Hire	£295.42	£400.00	£86.34	No meetings possible. Zoom costs £14.39 per month	£400.00	
Clerk	£10,006.57	£9,605.00	£4,484.83	Underspend unlikely. Annual pay increase to consider and overtime which may mean the Council paying more NI contributions	£9,605.00	Clerk hopes to be CILCA qualified in July 2021 HR may consider additional increment. Additional on costs NI and Pensions possible
Insurance	£759.18	£760.00	£751.70	Additional items added during the year increase in premium of at least £50 likely for next year.	£810.00	
Audit	£450.00	£630.00	£690.00	Required	£700.00	Council will have similar audit costs
IT Services	£908.60	£750.00	£558.59	Required	£750.00	Required to run website IT support to be considered and remote cloud storage
IT Development	£600.00	£2,500.00	£90.30	Website work continuing. IT support for website to be discussed.	£2,500.00	Council to consider if it wishes to keep this at this level
Email System	£670.46	£600.00	£600.46	Required	£610.00	
Bin Emptying	£849.00	£1,500.00	£597.00	Increased number of bins, weekly cost when Studley bin is added £20	£1,500.00	Present cost levels £1040
Election Provision	£0.00	£2,400.00	£0.00	Cost of co-option advertising £300 approved.	£2,400.00	Even though the May elections are not charged for there is still the possibility of an election during the year
Petty Cash	£200.00	£210.00	£0.00	Reduced costs due to no physical meetings. New Credit card will be used for some petty cash items.	£200.00	Council may wish to consider what this budget is used for and have a office supplies and equipment budget instead as well.
Asset Maintenance			£0.00	To be added following auditor recommendations.	£550.00	Annual maintenance on Noticeboards, Play equipment, Well House and phone box. New budget item following audit.
OTHER COSTS						
Society of Local Council Clerks (SLCC)	£122.00	£105.00	£126.00	Ongoing	£130.00	
Wiltshire Association of Local Councils (WALC)	£1,023.00	£950.00	£1,046.38	Ongoing	£1,100.00	
Restoration of Reserve	£1,500.00	£1,500.00	£0.00	The General reserve will increase if running costs are underspent so is likely to increase this year. Council to consider if level of reserve is now sufficient.		Council to consider, level of general reserve, currently £17861.10
DISCRETIONARY						
Public Participation, Exhibitions, Events, Advertising and Communication	£1,229.16	£1,500.00	£150.00	Reduced costs due to Covid restrictions Villages and InSPIRE reduce or no subs. No Fetes, Annual Parish Meeting etc.	£1,500.00	Provided restrictions are removed next year the Council may wish to run extra consultations and meetings to restore community involvement. New Councillors may need additional opportunities to meet the community.
Neighbourhood Plan	£0.00				£2,000.00	If approved
Defibrillator Maintenance	£0.00				£350.00	If approved
Bin Purchases	£0.00	£150.00	£0.00	Can be removed any future purchases to be funded from reserves	£0.00	Remove no longer required bin purchase from reserves.
Chairman's Allowance	£0.00	£100.00	£0.00		£100.00	Will be used for Annual Parish Meeting
Projects: Aesthetics	£0.00	£2,000.00	£0.00	Planters project, predicted costs £1600	£2,000.00	Seasonal rental for 5 planters given as £1600 suggested number of planters likely to increase
Projects: Running costs	£0.00	£1,291.00	£0.00	Available for new project costs. Possible use in playground project	£1,300.00	Allows for project set up costs and any survey or consultancy required at the feasibility stage
Accountancy	£0.00	£210.00	£0.00	Not required this year	£210.00	May be required for project management
TOTAL	£18,920.59	£28,161.00	£9,181.60		£29,715.00	
PROJECT CATEGORY						
ROAD SAFETY	£1,047.64	£15,000.00	£0.00	Road Safety Project out to Tender again	£15,000.00	Roads Safety Project and VAS project
INFRASTRUCTURE	£0.00	£3,000.00	£0.00		£5,000.00	Playground Project?
MAINTENANCE	£0.00	£5,000.00	£0.00		£5,000.00	
COMMUNITY IMPROVEMENTS	£4,126.80	£1,000.00	£0.00		£1,000.00	
COMMUNITY FACILITIES	£8,101.20	£3,000.00	£0.00		£3,000.00	
ENVIRONMENT& INFRASTRUCTURE	£0.00	£5,000.00	£0.00	Footpaths Working Group projects	£7,000.00	River Marden projects and ongoing footpath projects
STATUS	£0.00	£150.00	£0.00	Council to decide if it wishes to do this and continue next year	£150.00	
TOTAL	£13,275.64	£32,150.00	£0.00		£36,150.00	
TOTAL BUDGET	£32,196.23	£60,311.00	£9,181.60		£65,865.00	
Reserve 1 Orders Placed	£2,868.00	£2,868.00	£3,097.20	Overspend is VAT that can be reclaimed.		
Reserve 2 Approved Projects	£5,668.00	£5,668.00	£590.00			
Reserve 3 Sun Edison	£23,078.28	£23,078.28	£0.00			
Reserve 4 Community Infrastructure Levy	£132,331.65	£132,331.65	£0.00			
General Reserve at 31st March 2020	£16,554.76	£17,861.10		Level has increase due to reclaim of VAT and Interests on savings accounts.		

(Spreadsheet has been circulated for ease of reading)

3 Commitments and Principles behind Budget 2021/22

3.1 Running Costs

3.1.1 New lines in the running costs budget have been added for:

- Asset Maintenance
- Neighbourhood Plan.

3.1.2 Headings requiring review:

- IT services

Consideration to be given to IT support for website and remote storage for files

- Aesthetics

Covers the planters project which has been approved as a rental project rather than capital expenditure so will be a contracted cost so once finalised will become a running cost.

- Defibrillator maintenance

This is to be discussed.

3.2 Project Categories

The following projects require discussion and allocation of budgets accordingly:

- Road Safety Feasibility Project
- Playground Project
- VAS Project

4 Conclusion

It will not be possible to give the Parish Council details of the likely Precept request until Wiltshire Council issue the draft tax base figures. Therefore, at this stage it is suggested that the Parish Council is alerted to budget items where increases are known and new commitments have been made as these must be included in the budget. In terms of the discretionary spend the Finance Committee should present the areas and projects under consideration and following guidance from Council finalise the budget to bring back to the Council in December.

Recommendation

That the Committee detail the principles on which it wishes to draft the budget for 2021/22 for agreement by the Parish Council on 9th November 2020. This will include:

- Any new budget headings and commitments
- Increases above £100 on existing budget headings,
- Project Categories and the projects that it would like to see progressed in 21/22