

**Report for Parish Council in consideration of Budget for 2019/20  
(Including decisions on the amount of Precept required)**

FPC 17/12/18  
Item 4.2 a)

Draft budget circulated for meeting held 26 November 18 with the following details:

- 1 Actual Income and Expenditure April 18 to September 18
- 2 Budget Income and Expenditure for April 18 to March 19
- 3 1st draft figures for budget April 19 to March 20
- 4 Notes on each amount of income and expenditure to explain rationale
- 5 Notes from the RFO of the process to date

Result Expenditure/Income -£5,460

Note of significant items

Salary costs of £430,00 were total for each area and an estimate  
Precept figure of £496,652 remained the same

Notes from the RFO in relation to any changes since 26 November 18 as at Tuesday 11 December 18

No member of the council requested any changes to the 1st draft up to the end of Monday 10 December 18

2 Council members, Cllr P Bone and Cllr D Taylor emailed the RFO to recommend that the amount of Precept be kept the same figure as it was for 2018/19 with no further increase

- £8,000 Add to expenditure line 901/4028 for potential election costs for May 2019
- £4,000 Add to expenditure line 106/4706 for potential amendment of name on the war memorial
- £3,809 Add to Staff costs for 2019/20 latest estimate exceeded. See separate report (A)

Expenditure/Income -£21,269

**Recommendations from the RFO**

Do not transfer any funds from revenue to capital during the 12 months of 2019/20

£25,000 Decrease expenditure line 109/4993 by £25,000  
(See additional report B from RFO on Capital Funds)

Result will be Income/Expenditure £ 3,731

**Options of Precept amount for Council to approve for any further changes:**

| Option | Details                         | Precept  | Increase | Income/Expenditure 19/20 |
|--------|---------------------------------|----------|----------|--------------------------|
| 1      | No increase to Precept amount   | £496,652 | 0        | £3,731                   |
| 2      | 1% increase to Precept amount   | £501,619 | £4,967   | £8,698                   |
| 3      | 1.5% increase to Precept amount | £504,102 | £7,450   | £11,181                  |

History of Precept and Precept Support Grant according to the records since the appointment of the Parish Clerk/R.F.O. September 2012 and the first opportunity to be in charge of the budget from the financial year 2014/15

P.S.G. Precept Support Grant Figures from 2019/20 show if council choose option 1 only

| Financial year | P.S.G. | Precept | Increase in precept | </> Funds     |
|----------------|--------|---------|---------------------|---------------|
| 2012/13        |        |         | 23.30%              |               |
| 2013/14        | 64270  | ?       | 1.60%               |               |
| 2014/15        | 56307  | 459007  | ?                   | 515314        |
| 2015/16        | 50676  | 468007  | 1.96%               | 518683 3369   |
| 2016/17        | 45609  | 477367  | 2%                  | 522976 4293   |
| 2017/18        | 34206  | 486914  | 2%                  | 521120 -1856  |
| 2018/19        | 22804  | 496652  | 2%                  | 519456 -1664  |
| 2019/20        | 11402  | 496652  |                     | 508054 -11402 |
| 2020/21        | 0      | 496652  |                     | 496652 -11402 |

**Mrs Susan Coldwell-Parish Clerk/R.F.O. 11/12/18**

**Budget Preparation for Financial year 19/20-Staffing Costs only-Mrs. Susan Coldwell**

Meeting held on Friday 9 November 18

Estimate £28,589\* increase based on R.F.O. knowledge of increase from 17/18 to 18/19.

Draft circulated to council 26 November 18      £430,000\*

**Calculations completed by R.F.O. Saturday 8 December 18 based on:**

1. NJC for Local Government Services-Changes in scale points between April 18 and April 19-see attached. By default, any staff member who was on scale points 6 to 18 who was not due for an incremental increase would have one due to assimilation across.
2. Calculated based on organisational structure and known as at December 18:
3. 25 staff on contract                      18 of these have an increase of between 5% and 8%  
7 of these have an increase of between 2% and 4%
4. 2 vacant positions                      12 hours per week Senior Sports Assistant gap of hours on the sports team after Sports Supervisor left July 18. Sufficient hours to cover, fixed rota etc. to be discussed With Sports Centre committee on Thurs 10/1/19  
  
12 hours per week Senior Bar Worker who left December 18. Structure of the bar/catering team not known
5. **Employers NI changes known by R.F.O. for 19/20:**  
13.8% of earnings above threshold of lower earnings level  
Lower earnings level increased from £503 to £511 per month-19 out of 27 staff council pays employers NI
6. **Pensions**  
5 of the contract staff opted out of LGPS when given the opportunity to join before KPC went into auto enrolment July 17 which was a council decision.  
5 of the contract staff are new employees after July 17 and therefore can opt into NEST 4% employers  
15 of the contract staff have joined LGPS  
23.8% employers pension that the council pay. Due for review from April 2020. This percentage is reviewed by DCC every 3 years.
7. Minimum wage for over 25 years of age increases from £7.83 to £8.21 per hour (4.5% increase)
8. R.F.O. used the same assumptions of cover for the following teams for annual leave as was used for the 2018/19 budget:

|                              |             |              |
|------------------------------|-------------|--------------|
| Customer Services Assistants | Bar Workers | Handypersons |
|------------------------------|-------------|--------------|

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**Summary**

Increase of £32,398 rather than £28,589\*

Increase costs for final draft by £3,809      **£433,809\***

Individual employees and pay viewed by Cllr B Jones and Cllr B Rice. Copy held by R.F.O.

***Considerations for the Council***

- Staffing structure changes, particularly regards Clerk/R.F.O.
- None of the costs cover for sickness, maternity, paternity, redundancy, jury service etc.
- Current maternity cover for Administration Officer assumes 1 month hand over during July 19

## National Joint Council for Local Government Services

**Employers' Secretary:**  
Simon Pannell

**Trade Union Secretaries**  
Rehana Azam, GMB  
Jim Kennedy, Unite  
Heather Wakefield, UNISON

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**To: Chief Executives in England, Wales and N Ireland  
(copies for the Finance Director and HR Director)  
Members of the National Joint Council**

10 April 2018

Dear Chief Executive,

### **2018 and 2019 PAYSCALES & ALLOWANCES**

Agreement has been reached between the National Employers and the NJC Trade Union Side on rates of pay applicable from **1 April 2018** and **1 April 2019**.

UNISON and GMB both voted to accept whilst Unite voted to reject. However, in line with the Constitution of the NJC, Unite accepts the collective majority decision of the other unions that the pay award should now be implemented.

The new pay rates are attached at **Annex 1**.

The new rates for allowances up-rated by two per cent in each year are set out at **Annex 2**.

Yours sincerely

*Simon Pannell*

Simon Pannell

*Rehana Azam*

Rehana Azam

*Jim Kennedy*

Jim Kennedy

*Heather Wakefield*

Heather Wakefield

**Joint Secretaries**

FPC 16/12/18-Item 4.2b)-Staffing Scale point changes

**ANNEX 1**

| SCP | 1 April 2017 |             | 1 April 2018 |             | 1 April 2019 |             |             | Old SCP[s] |
|-----|--------------|-------------|--------------|-------------|--------------|-------------|-------------|------------|
|     | £ per annum  | £ per hour* | £ per annum  | £ per hour* | New SCP      | £ per annum | £ per hour* |            |
| 6   | £15,014      | £7.78       | £16,394      | £8.50       | 1            | £17,364     | £9.00       | 6/7        |
| 7   | £15,115      | £7.83       | £16,495      | £8.55       |              |             |             |            |
| 8   | £15,246      | £7.90       | £16,626      | £8.62       | 2            | £17,711     | £9.18       | 8/9        |
| 9   | £15,375      | £7.97       | £16,755      | £8.68       |              |             |             |            |
| 10  | £15,613      | £8.09       | £16,863      | £8.74       | 3            | £18,065     | £9.36       | 10/11      |
| 11  | £15,807      | £8.19       | £17,007      | £8.82       |              |             |             |            |
| 12  | £16,123      | £8.36       | £17,173      | £8.90       | 4            | £18,426     | £9.55       | 12/13      |
| 13  | £16,491      | £8.55       | £17,391      | £9.01       |              |             |             |            |
| 14  | £16,781      | £8.70       | £17,681      | £9.16       | 5            | £18,795     | £9.74       | 14/15      |
| 15  | £17,072      | £8.85       | £17,972      | £9.32       |              |             |             |            |
| 16  | £17,419      | £9.03       | £18,319      | £9.50       | 6            | £19,171     | £9.94       | 16/17      |
| 17  | £17,772      | £9.21       | £18,672      | £9.68       |              |             |             |            |
| 18  | £18,070      | £9.37       | £18,870      | £9.78       | 7            | £19,554     | £10.14      | 18         |
| 19  | £18,746      | £9.72       | £19,446      | £10.08      | 8            | £19,945     | £10.34      | 19         |
| 20  | £19,430      | £10.07      | £19,819      | £10.27      | 9            | £20,344     | £10.54      | 20         |
|     |              |             |              |             | 10           | £20,751     | £10.76      |            |
| 21  | £20,138      | £10.44      | £20,541      | £10.65      | 11           | £21,166     | £10.97      | 21         |
| 22  | £20,661      | £10.71      | £21,074      | £10.92      | 12           | £21,589     | £11.19      | 22         |
|     |              |             |              |             | 13           | £22,021     | £11.41      |            |
| 23  | £21,268      | £11.02      | £21,693      | £11.24      | 14           | £22,462     | £11.64      | 23         |
| 24  | £21,962      | £11.38      | £22,401      | £11.61      | 15           | £22,911     | £11.88      | 24         |
|     |              |             |              |             | 16           | £23,369     | £12.11      |            |
| 25  | £22,658      | £11.74      | £23,111      | £11.98      | 17           | £23,836     | £12.35      | 25         |
|     |              |             |              |             | 18           | £24,313     | £12.60      |            |
| 26  | £23,398      | £12.13      | £23,866      | £12.37      | 19           | £24,799     | £12.85      | 26         |
| 27  | £24,174      | £12.53      | £24,657      | £12.78      | 20           | £25,295     | £13.11      | 27         |
|     |              |             |              |             | 21           | £25,801     | £13.37      |            |
| 28  | £24,964      | £12.94      | £25,463      | £13.20      | 22           | £26,317     | £13.64      | 28         |
| 29  | £25,951      | £13.45      | £26,470      | £13.72      | 23           | £26,999     | £13.99      | 29         |
| 30  | £26,822      | £13.90      | £27,358      | £14.18      | 24           | £27,905     | £14.46      | 30         |
| 31  | £27,668      | £14.34      | £28,221      | £14.63      | 25           | £28,785     | £14.92      | 31         |
| 32  | £28,485      | £14.76      | £29,055      | £15.06      | 26           | £29,636     | £15.36      | 32         |
| 33  | £29,323      | £15.20      | £29,909      | £15.50      | 27           | £30,507     | £15.81      | 33         |
| 34  | £30,153      | £15.63      | £30,756      | £15.94      | 28           | £31,371     | £16.26      | 34         |
| 35  | £30,785      | £15.96      | £31,401      | £16.28      | 29           | £32,029     | £16.60      | 35         |
| 36  | £31,601      | £16.38      | £32,233      | £16.71      | 30           | £32,878     | £17.04      | 36         |

**Report for Parish Council in consideration of Budget for 2019/20**

FPC 17/12/18-Item 4.2 c)-B CAPITAL COSTS

**CAPITAL AMOUNTS AS AT THE END OF OCTOBER 18**

Balance sheet as at the end of October 18:

| Rolling capital fund breakdown | Amount         | Including EMR  |
|--------------------------------|----------------|--|
| As at March 18                 | 26073          | PWLB due April 18 for 17/18                              |
| As at March 18                 | 2346           | Fixed wire testing completed 17/18                       |
| As at March 18                 | 18383          | Over spent on general fund                               |
| Spent August 18                | -1269          | Cabinet for phone, IT infrastructure                     |
| Spent October 18               | -10795         | Resurface of sports hall floor                           |
| Spent October 18               | -848           | Remove, secure, make safe skate park fencing             |
| Movements April 18-October 18  | -5050          | Cemetery road paid accounted for in 17/18 financial year |
| Movements April 18-October 18  | -7000          | CCTV paid accounted for in 17/18 financial year          |
| Movements April 18-October 18  | -2346          | Fixed wire testing paid                                  |
| Movements April 18-October 18  | -26073         | PWLB paid  |
| Movements April 18-October 18  | 14581          | £2,083 per month transferred April-October 18            |
|                                |                |  |
| <b>TOTAL as above</b>          | <b>£ 8,002</b> | <b>As at the end of October 18</b>                       |

Invoice not received for bar door  
and not accounted for -7000 Final not known since shutters/plans/work on carpets

Transfer from revenue 10415 

|  |
|--|
| £2,083 per month transferred Nov 18-Mar 19 |
|--|

**Funds available £ 11,417 If no further capital expenditure is incurred**

If the council agree not to transfer any funds from revenue to capital during the 12 months of 2019/20 and the funds are not available, then, if urgent, funds will have to be taken from the B/F revenue accumulated since 2013.

Currently standing at: £ 87,168 Less anticipated deficit for the financial year 2018/19  
Not known to date

There are no further reserves for the replacement of the central heating/hot water boiler, air conditioning units in the upper gym and developments for the kitchen area

High amounts of expenditure known to date but not included in the income and expenditure are:

|                                |      |   |
|--------------------------------|------|---|
| Kettle bell training           | 750  | Invoice not received                                |
| Trees by Birchlands area       | 1600 | Order not processed. Job to be completed January 19 |
| Memorial gardens trees         | 1000 | VFM being undertaken                                |
| Resurface of man hole/pot hole | 1000 | Approximate-order not placed                        |

£ 4,350