

HADDENHAM PARISH COUNCIL
INCOME & EXPENDITURE FOR THE QUARTER ENDING 30TH SEPTEMBER 2018
DRAFT 7

	Precept Proposal 2018/9	Budget 2018/9	Annual Budget 2018/9 v Precept Proposal 2018/9	Actual Q1	Actual Q2	Actual YTD 2018/9	Budget (YTD)	Variance to Budget	Latest Projection FY 2018/9	FY 2018/9 Projection Variance to Budget	Precept Proposal 2019/20	Precept Proposal 2019/20 v FY Projection 2018/9	Change from Budget 2017/8
	£	£	£	£	£	£	£	£	£	£	£	£	£
ENVIRONMENT													
EXPENDITURE													
Maintenance	1,000	1,000	-	102	192	90	635	546	500	500	500	-	500
Play Areas maintenance	5,350	4,000	1,350	285	-	260	2,675	2,415	10,000	6,000	5,350	4,650	-
Churchyard maintenance	3,500	4,000	500	1,455	1,125	2,580	1,750	830	4,500	500	3,500	1,000	-
Outsourced Maintenance	70,000	70,000	-	12,628	10,312	22,940	23,750	810	47,500	22,500	48,500	1,000	21,500
Water Ponds	1,030	1,030	1,650	16	-	16	515	499	1,030	-	1,030	-	-
Refuse bins	4,650	3,000	1,650	268	248	516	536	20	2,000	1,000	1,500	500	3,150
Dog Bins	2,575	2,575	-	819	410	1,229	1,288	58	2,575	-	3,000	425	425
Pest Control	500	500	-	180	-	180	250	70	500	-	500	-	-
Mapping	75	75	-	19	19	37	38	1	75	-	75	-	-
Tree Works	4,160	4,160	-	640	830	1,470	707	763	4,160	-	4,160	-	-
Misc	360	360	-	62	63	125	943	817	355	5	360	5	-
Devolved Services	12,500	15,000	2,500	3,772	8,798	12,570	7,500	5,070	15,000	-	15,000	-	2,500
Street Lighting maintenance	7,250	7,250	-	2,486	2,163	4,648	3,625	1,023	9,500	2,250	7,250	2,250	-
Street Lighting energy	8,000	8,000	-	1,858	2,189	4,046	4,000	46	8,000	-	8,000	-	-
Training	1,000	1,000	-	-	-	-	500	500	100	900	100	-	900
S137	20	20	-	25	-	25	10	15	25	5	25	-	5
	121,970	121,970	-	24,410	26,323	50,733	48,721	2,012	105,820	16,150	98,850	6,970	23,120
INCOME													
Fair rent	325	325	-	-	325	325	325	-	325	-	355	30	30
Pole refund	30	30	-	-	-	15	-	15	30	-	30	-	-
Committed sums	22,500	22,500	-	-	-	-	-	-	-	22,500	-	-	22,500
Recharged to Banks Park Trust	-	-	-	-	-	-	-	-	-	-	-	-	-
Devolved Budget	7,596	7,596	-	1,899	1,899	3,798	3,798	0	7,596	0	7,596	0	-
	30,451	30,451	-	1,899	2,224	4,123	4,138	15	7,951	22,300	7,981	30	22,470
NET	- 91,519	- 91,519	-	- 22,511	- 24,099	- 46,610	- 44,583	- 2,027	- 97,869	- 38,650	- 90,869	7,000	97,859
ALLOTMENTS													
EXPENDITURE													
Maintenance	515	800	285	400	-	400	400	-	800	-	800	-	285
Rent	2,821	2,821	-	816	669	1,484	1,411	74	2,821	-	2,925	104	104
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	200	200	-	75	-	75	100	25	200	-	200	-	-
misc	3,536	3,821	285	1,290	669	1,959	1,910	49	3,821	-	3,925	104	389
INCOME													
Rent	5,058	5,058	-	1,323	1,272	2,595	2,529	66	5,058	-	5,058	-	-
	5,058	5,058	-	1,323	1,272	2,595	2,529	66	5,058	-	5,058	-	-
NET	1,522	1,237	285	33	604	636	619	18	1,237	-	1,133	104	1,237

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	£	£	£	£	£	£	£	£	£	£	£	£	£
STAFF COSTS EXPENDITURE													
Salaries	51,066	51,066	-	12,884	10,256	23,140	25,533	2,393	51,360	294	70,000	18,640	18,934
Pension	1,532	1,532	-	387	308	694	766	72	1,544	12	2,100	556	568
Employers NI	4,085	4,085	-	1,197	1,028	2,225	2,043	182	4,303	217	5,600	1,297	1,515
	56,683	56,683		14,467	11,591	26,058	28,341	2,283	57,207	524	77,700	20,493	21,017
GENERAL ADMIN EXPENDITURE													
Payroll management	625	625	-	137	138	275	313	38	625	-	625	-	-
Travel	258	258	-	24	9	33	129	96	258	-	258	-	-
Stationery	412	412	-	77	39	117	206	89	412	-	412	-	-
Postage	40	40	-	14	14	28	20	8	40	-	40	-	-
Phone / internet	650	650	-	195	153	348	325	23	700	50	700	-	50
Office rent / room hire	4,500	4,500	-	968	1,304	2,272	2,250	22	4,500	-	4,500	-	-
Photocopier	800	800	-	202	190	392	400	8	800	-	800	-	-
Insurance	8,380	8,380	-	2,036	2,059	4,095	4,150	95	6,008	2,372	4,419	1,569	3,961
Training	2,500	2,500	-	6	168	162	1,250	1,088	2,200	300	2,500	300	-
Audit	1,175	1,175	-	294	506	800	588	213	1,175	-	1,175	-	-
Legal & Other Professional	3,000	5,000	2,000	1,355	2	1,353	1,353	-	5,000	-	3,000	2,000	-
Chairman's Allowance	150	150	-	6	25	31	75	44	150	-	150	-	-
Subscriptions	1,500	1,500	-	313	250	564	750	186	1,500	-	1,500	-	-
Grants and donations (S137)	11,500	21,700	10,200	5,584	300	5,884	5,884	-	21,700	-	14,500	7,200	3,000
APM	100	100	-	155	5	155	50	105	155	55	155	-	55
Books and Publications	50	50	-	-	5	5	25	20	50	-	50	-	-
Election Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Asset Fund	2,000	2,000	-	391	-	391	391	-	2,000	-	2,000	-	-
Misc.	400	400	-	362	5	367	200	567	345	55	400	55	-
Bank Charges	120	120	-	30	5	25	60	35	120	-	60	60	60
Information Technology	2,500	2,500	-	-	-	-	-	-	2,500	-	8,000	5,500	5,500
Grant funded	7,000	-	7,000	-	-	-	-	-	-	-	-	-	7,000
Other S137	100	100	-	-	200	200	50	150	300	200	100	200	-
VAT	-	-	-	-	-	-	-	-	-	-	-	-	-
	47,760	52,960	5,200	11,413	5,350	16,762	18,508	1,746	50,537	2,772	45,344	5,194	2,016
INCOME													
Precept	330,151	330,151	-	82,538	82,538	165,075	165,076	1	330,151	-	357,469	27,318	27,318
Interest	25	25	-	8	8	13	13	-	25	-	2,000	1,975	1,975
Miscellaneous	-	-	-	-	48	48	-	48	-	-	-	-	-
Grants Received	-	-	-	-	-	-	-	-	-	-	-	-	-
	330,176	330,176		82,545	82,482	165,027	165,088	61	330,176		359,469	29,293	29,293
NET	282,417	277,217	5,200	71,132	77,132	148,265	146,580	1,684	279,639	2,622	314,125	34,486	31,709

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	£	£	£	£	£	£	£	£	£	£	£	£	£
PLANNING													
EXPENDITURE													
Revised Neighbourhood Plan/VALP	-	-	-	-	-	-	-	-	-	-	-	-	-
NET	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNICATIONS													
EXPENDITURE													
Newsletter	4,454	3,054	1,400	-	-	2,227	2,227	1,500	1,554	1,554	1,800	300	2,654
Noticeboard	-	-	-	-	-	-	-	-	-	-	-	-	-
Website	480	480	-	233	47	185	240	425	480	-	480	-	-
	4,934	3,534	1,400	233	47	185	2,467	2,652	1,980	1,554	2,280	300	2,654
INCOME													
Newsletter	1,400	-	1,400	858	858	-	-	-	-	-	-	-	1,400
	1,400	-	1,400	858	858	-	-	-	-	-	-	-	1,400
NET	3,534	3,534	-	1,090	905	185	2,467	2,652	1,980	1,554	2,280	2,465	1,254
SURPLUS (DEFICIT) BEFORE TFS TO RESERVES	132,203	126,718	5,485	37,225	39,193	76,418	71,808	4,610	123,820	2,838	144,409	67,992	-
TRANSFERS TO RESERVES													
Annual Cont'n to Major Asset Repair Reserve	10,926	10,926	-	2,732	2,732	5,463	5,463	-	10,926	-	3,831	7,095	7,095
Heritage Fund Replenishment	-	-	-	-	-	-	-	-	-	-	2,900	2,900	2,900
Annual Cont'n to Street Light Reserve	9,212	9,212	-	2,303	2,303	4,606	4,606	-	9,212	-	9,212	-	-
Neighbourhood Plan Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Allotments Improvements Reserve	1,522	1,237	285	33	604	636	619	18	1,237	-	1,522	285	-
Churchyard Periodic Maintenance Reserve	31,390	31,390	-	7,848	7,848	15,695	15,695	-	31,390	-	16,500	14,890	14,890
Annual Snakemoor Funding	218	218	-	55	55	109	109	-	210	8	2,000	1,790	1,792
Devolved Services Transitional Fund	15,000	15,000	-	3,750	3,750	7,500	7,500	-	15,000	-	13,000	2,000	2,000
Staffing Contingency Reserve	9,212	9,212	-	2,303	2,303	4,606	4,606	-	9,212	-	7,770	1,442	1,442
Burial Set-Up Costs	25,000	25,000	-	6,250	6,250	12,500	12,500	-	25,000	-	25,000	-	-
Car Park Layout Costs	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
Play Equipment Replacement	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000
Ponds Reserve	1,000	1,000	-	250	250	500	500	-	1,000	-	1,000	-	-
Trees Reserve	6,000	6,000	-	1,500	1,500	3,000	3,000	-	6,000	-	7,000	1,000	1,000
Revised Neighbourhood Plan/VALP	5,000	5,000	-	1,250	1,250	2,500	2,500	-	5,000	-	5,000	-	-
Legal Fees Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Replenishment of contingency reserves	17,722	17,722	-	17,722	17,722	17,722	17,722	-	17,722	-	19,674	1,952	1,952
NET	132,203	131,918	285	45,994	28,843	74,838	74,820	18	131,910	8	144,409	12,500	12,206
Funded by Precept													
EXPENDITURE	-	367,085	370,885	97,342	72,823	170,165	174,767	4,602	351,274	19,611	372,508	21,233	5,423
INCOME	367,085	365,685	1,400	86,625	85,120	171,745	171,755	10	343,185	22,500	372,508	29,923	5,423
NET	-	5,200	5,200	10,718	12,298	1,580	3,012	4,592	8,089	2,389	-	8,089	-

HADDENHAM PARISH COUNCIL
DRAFT PRECEPT PROPOSAL FOR FY 2018/9
DRAFT 7

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
	£	£	£	£	£	£	£	£	£	£	£
ENVIRONMENT EXPENDITURE											
Maintenance	2,998	2,903	2,714	1,532	500	500	600	700	800	900	1,000
Play Areas maintenance	180	1,116	2,275	4,110	10,000	5,350	7,000	9,000	11,000	13,000	15,000
Churchyard maintenance	-	-	-	1,980	4,500	3,500	3,570	3,640	3,710	3,780	3,860
Outsourced Maintenance	-	-	2,615	38,315	47,500	48,500	72,000	98,000	124,000	126,500	129,000
Water Ponds	885	470	344	7	1,030	1,030	1,050	1,070	1,090	1,110	1,130
Refuse bins	580	865	1,250	4,541	2,000	1,500	2,000	2,500	3,000	3,500	4,000
Dog Bins	1,578	1,918	1,796	3,207	2,575	3,000	3,500	4,000	4,500	5,000	5,500
Pest Control	360	420	628	300	500	500	510	520	530	540	550
Mapping	70	70	70	22	75	75	80	80	80	80	80
Tree Works	860	1,750	8,200	6,845	4,160	4,160	4,500	5,000	5,500	6,000	6,500
War memorial	738	-	-	-	-	-	-	-	-	-	-
Misc	1,104	271	460	250	355	360	370	380	390	400	410
Devolved Services	-	8,353	8,834	10,261	15,000	15,000	15,300	15,610	15,920	16,240	16,560
Street Lighting maintenance	2,993	3,250	6,978	12,682	9,500	7,350	7,400	7,550	7,700	7,850	8,010
Street Lighting energy	5,755	6,672	6,548	7,123	8,000	8,000	8,000	8,480	8,480	8,480	8,990
Training	-	-	-	265	100	100	100	100	100	100	100
S137	15	15	7,220	20	25	25	30	30	30	30	30
INCOME	18,116	28,073	49,933	91,459	105,820	98,850	126,010	156,660	186,830	193,510	200,720
Fair rent	300	300	325	325	325	355	355	355	380	380	380
Pole refund	36	23	29	30	30	30	30	30	30	30	30
Commuted sums	-	-	-	-	-	-	-	-	-	-	-
Recharged to Banks Park Trust	1,500	750	765	-	-	-	-	-	-	-	-
Devolved Budget	8,219	8,702	7,596	7,596	7,596	7,596	7,596	7,596	7,596	7,596	7,596
	10,054	9,775	8,715	7,951	7,951	7,981	7,981	7,981	8,006	8,006	8,006
NET	- 8,061	- 18,299	- 41,218	- 83,508	- 97,869	- 90,869	- 118,029	- 148,679	- 178,824	- 185,504	- 192,714

Out-of-pockets now lower due to outsourcing of maintenance
Safety inspection regime and ageing equipment repairs: mean annual costs are rising.
New amenities will see this continue in step with the benefit of more provision
Cost of routine maintenance £2640pa; more tree work needed than initially thought,
this year pollarding was due which is done every 4 years
Includes work formerly done by the handyman. Will increase when new assets are
taken on and new contract from May 2020.
Erratic billing behaviour by company taking over from Thames Water has resulted in
almost no expense this year - a supplier admin matter, not usage-related
Includes new bin purchases
Includes new bin purchases
Annual costs remain the same. Expense line belatedly adjusted to accruals basis
Major work to catch up on previous years. Significant savings achieved by shopping
around for new supplier. A plan of works & funding for a 5-10 year period is being
created
Thought to be one-off cost in 2014/5. New policy is to fund via Major Asset Repair
Reserve probably on a four year cycle
2014/5 high due to dog control orders
New costs in 2015/6 relating to grass cutting devolved from BCC. Number of cuts
increased to 10pa in 2016/7. New performance based contract £1,220/month to May
2020, plus MW footpaths
Major overrun as expected. All equipment inspected in audit to enable proper asset
management approach going forward. Will increase as additional columns are adopted
from 2020 onwards.
Unit costs rise due to supplier price hikes, mitigated by use of broker. Move to LED
providing better illumination and reducing usage & therefore dampening underlying
increase. Will increase as columns are adopted from 2020 onwards
Investment in skills, competence and compliance increasing.
Best Kept Village entry fee (£15/£20) and remainder in 2016/7 was part-funding of the
LAF/BCC parking feasibility and implementation around the station
Reviewed every three years hence £25 increase in 2016/7
Allocation in respect of work on new developments anticipated in 2018/9. Commuted
sums for maintenance are priced to cover 10 years worth of work
For general work performed by HPC to maintain land and buildings owned by and/or
funded by BPT. Will not be repeated in 2017/8
Payment from BCC for formerly devolved services, and for newly devolved (grass-
cutting) services performed by HPC from 2015/6. 2016/7 rate applies for 3 years. New
deal to be agreed from April 2020.

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DRAFT PRECEPT PROPOSAL FOR FY 2018/9
DRAFT 7

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposed 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
Maintenance	237	17	3	345	800	800	820	840	860	880	900
Rent	2,674	2,674	2,759	2,754	2,821	2,925	3,030	3,030	3,250	3,250	3,230
Water	2,276	1,057	1,339	473	-	-	-	-	-	-	-
Pest Control	125	175	175	125	200	200	200	200	200	200	200
misc	-	5	-	-	-	-	-	-	-	-	-
INCOME	5,312	3,928	4,277	3,696	3,821	3,925	4,050	4,070	4,310	4,330	4,330
Rent	3,813	5,217	5,390	5,215	5,058	5,058	5,160	5,260	5,370	5,480	5,590
	3,813	5,217	5,390	5,215	5,058	5,058	5,160	5,260	5,370	5,480	5,590
NET	-	1,499	1,289	1,114	1,519	1,237	1,110	1,190	1,060	1,150	1,260

2014/5 charge was for re-gravelling of the main path. 17/8 for strimming of plots. Bore hole work is accounted for via the Allotments Improvements Reserve
Paid to Parochial Charities. 3 year review due Sept. 2019.
Water now supplied via bore hole (artesian well) and solar pump

New rent, higher utilisation and a water levy have together improved income from allotment holders. No water levy in 2016/7 given request for contributions for bore hole

Allotments made a surplus for the first time in 2016/7. The economics now mean this will be the norm.
HPC may not make money from allotments so surplus is put to an Allotments Improvements Reserve for use on Bore Hole, Solar Powered pump or other projects as agreed

Increase in projection due to PC agreement of salary rises in line with nat'l agreements and increases in hours per week for clerk and assistant clerk.
New pension rules compliance from 2016/7 onwards

STAFF COSTS EXPENDITURE

Salaries	40,408	52,675	58,171	48,431	51,360	70,000	90,000	110,000	120,000	125,000	130,000
Pension	-	-	1,605	1,565	1,544	2,100	2,700	3,300	3,600	3,800	3,900
Employers NI	3,289	4,178	4,988	4,393	4,303	5,600	7,500	9,200	10,100	10,500	10,900
	43,697	56,853	64,764	54,389	57,207	77,700	100,200	122,500	133,700	139,300	144,800

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GENERAL ADMIN EXPENDITURE											
Payroll management	395	407	544	540	625	625	150	180	200	210	220
Travel*	8	58	55	23	258	258	260	270	280	290	300
Stationery	336	278	184	150	412	412	420	430	440	450	460
Postage	121	110	26	45	40	40	40	40	40	40	40
Phone / Internet	730	441	350	717	700	700	710	720	730	740	750
Office rent / room hire	3,843	3,982	4,475	4,144	4,500	4,500	4,590	5,000	5,100	5,200	5,300
Photocopier	537	837	721	942	800	800	820	840	860	880	900
Insurance**	8,689	8,113	8,138	8,405	6,008	4,419	4,510	4,600	4,690	4,780	4,880
Training	528	300	53	1,240	2,200	2,500	2,550	2,600	2,650	2,700	2,750
Audit	1,350	1,100	625	1,175	1,175	1,175	1,200	1,220	1,240	1,260	1,290
Legal & Other Professional	-	49,347	1,000	4,464	5,000	3,000	5,000	5,100	5,200	5,300	5,410
Chairman's Allowance	20	111	28	43	150	150	150	150	150	150	150
Subscriptions	1,014	1,019	881	1,209	1,500	1,500	1,530	1,560	1,590	1,620	1,650
Grants and donations (£137)	11,400	11,350	11,250	12,697	21,700	14,500	18,500	18,870	19,250	19,640	20,030
Annual Parish Meeting	69	116	54	96	155	155	160	160	160	160	160
Books and Publications	-	-	-	100	50	50	50	50	50	50	50
Election Costs	-	145	-	-	-	-	3,000	-	-	-	-
Capital Asset Fund	2,372	-	6,430	-	2,000	2,000	2,040	2,080	2,120	2,160	2,200
Misc.	17	220	395	663	345	400	410	420	430	440	450
Bank Charges	-	-	-	130	120	60	60	60	60	60	60
Information Technology	2,100	92	759	1,398	2,500	8,000	2,500	2,550	2,600	2,650	2,700
Other £137	100	-	-	-	300	100	100	100	100	100	100
VAT	-	-	-	-	-	-	-	-	-	-	-
	33,631	78,024	35,969	38,182	50,537	45,344	48,750	47,000	47,940	48,880	49,850
INCOME											
Precept	97,460	163,710	302,520	314,840	330,151	357,469	394,328	434,676	466,234	506,549	540,156
Interest	23	23	22	23	25	2,000	2,040	2,080	2,120	2,160	2,200
Miscellaneous	768	-	1,415	1,277	-	-	-	-	-	-	-
Grants Received	1,827	1,220	610	-	-	-	-	-	-	-	-
	100,078	164,953	304,567	316,140	330,176	359,469	396,368	436,756	468,354	508,709	542,356
NET	66,448	86,929	268,598	277,958	279,639	314,125	347,618	389,756	420,414	459,829	497,506

switch to cheaper provider delayed by notice period clause of old provider

Office rent £3800pa due to go up by RPI from July 2019, estimate = £4081. Rent £3997 for the year. Room hire charges increasing but fewer meetings £408 plus VH for APM

Considerable savings thanks to newly-negotiated 3 year contract. Offset by two govt hikes in Insurance Premium Tax

Investment in skills, competence and compliance increasing

External auditors are appointed for us by NALC and fees agreed as part of that process - not by HPC

Increasing need for professional advice re taxation impacts on new responsibilities, impacts of GDPR, devolution of responsibilities from higher tiers and so on

Incidental expenses

NALC, SLCC and similar

HYCC grant was increased 18/19 to cover grant not paid 17/18, and late payment of library grant anticipate back to usual for 19/20. HCL anticipate requesting £8k 19/20 then £10k 20/21.

Will close PF account

Purchase of and support for Clis IT equipment for GDPR compliance

Precept is set to achieve a break-even for each year.

Interest earned @ 0.4% on Nationwide Account

Committed sum - annual allocation from reserve

Midsomer Murders and Halifax commercial filming fees in 2016. Sale of handyman's tractor (£1,000) and an old mower (£100) in 2017/8

Top-up grant to make up for social housing discounts for Council Tax. 2016/7 was the final year thereof

HADDENHAM PARISH COUNCIL
DRAFT PRECEPT PROPOSAL FOR FY 2018/9
DRAFT 7

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
PLANNING EXPENDITURE											
Revised Neighbourhood Plan / VALP	-	-	601	-	-	-	-	-	-	-	-
NET	-	-	601	-	-	-	-	-	-	-	-
COMMUNICATIONS EXPENDITURE											
Newsletter	3,780	3,916	4,184	4,184	1,500	1,800	1,840	1,880	1,920	1,960	2,000
Noticeboard	-	-	598	-	-	-	-	-	-	-	-
Website	198	180	1,368	1,368	480	480	490	500	510	520	530
	3,978	4,096	4,963	5,552	1,980	2,280	2,330	2,380	2,430	2,480	2,530
INCOME											
Newsletter	1,315	1,075	1,455	855	-	-	-	-	-	-	-
	1,315	1,075	1,455	855	-	-	-	-	-	-	-
NET	-	2,663	3,021	3,507	4,697	1,980	2,330	2,380	2,430	2,480	2,530
: SURPLUS (DEFICIT) BEFORE TFS TO RES	10,327	10,045	159,621	136,882	123,820	144,409	128,169	117,387	106,520	133,695	153,722

Charge was for Emergency HYN editions re VALP

print our own nesletter; 2nd edition of village guide

Hosting and domain registration charges plus, in 17/8, expense re new website

HADDENHAM PARISH COUNCIL
DRAFT PRECEPT PROPOSAL FOR FY 2018/9
DRAFT 7

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
TRANSFERS TO RESERVES											
Annual Cont'n to Major Asset Repair Reserve Heritage Fund	-	10,000	10,200	10,506	10,926	3,831	15,000	15,000	10,000	6,000	32,637
						2,900	5,000	2,000	3,000	3,000	2,000
Annual Cont'n to Street Light Reserve	-	8,415	8,600	8,858	9,212	9,212	9,400	9,590	9,780	9,980	10,180
Neighbourhood Plan Projects	-	-	24,327	11,428	-	-	-	-	-	-	-
Transfer to Allotments Improvements Reserve	-	1,289	1,114	1,519	1,237	1,522	-	-	-	-	-
Churchyard Periodic Maintenance Reserve	-	-	-	20,000	31,390	16,500	15,000	5,000	5,000	5,000	5,000
Annual Snakemoor Funding	-	200	200	210	210	2,000	2,040	2,080	2,120	2,160	2,200
Devolved Services Transitional Fund	-	-	11,500	25,000	15,000	13,000	20,000	18,000	13,000	13,000	13,000
Staffing Contingency Reserve	-	12,927	13,934	8,997	9,212	7,770	10,020	12,250	13,370	13,930	14,480
Burial Set-Up Costs	-	-	25,000	25,000	25,000	25,000	5,000	7,000	13,500	50,000	40,000
Car Park Layout Costs	-	-	-	-	10,000	10,000	10,000	10,000	10,000	20,000	20,000
Play Equipment Replacement	-	-	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000
Ponds Reserve	-	-	-	12,000	6,000	7,000	5,000	3,000	5,000	5,000	5,000
Trees Reserve	-	-	24,399	5,000	5,000	5,000	6,430	6,430	-	-	-
Revised Neighbourhood Plan/VALP	-	-	-	-	-	-	-	-	-	-	-
Legal Fees Reserve	-	-	18,500	-	-	-	-	-	-	-	-
Replenishment of contingency reserves	-	-	20,848	239	17,722	39,674	23,279	25,037	19,750	3,625	7,225
NET	-	32,831	159,621	129,279	131,910	144,409	128,169	117,387	106,520	133,695	153,722

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
Funded by Precept											
EXPENDITURE	104,934	203,806	320,128	322,557	351,274	372,508	409,509	449,997	481,730	522,195	555,952
INCOME	115,261	181,020	320,128	330,161	343,185	372,508	409,509	449,997	481,730	522,195	555,952
NET	10,327	22,786	-	7,603	8,089	-	-	-	-	-	-

Sinking fund for repairs to major assets of HPC

50% of annual funding of street column replacement programme to reduce the percentage older than 30 years from 82% to 15-20% by 2030/1

Allocation of what would otherwise be the surplus for the year to start the funding of projects voted for in the NHP

Surplus (if any) on allotments account

Reserve initially begun to enable swift funding of any major repairs required in the St Mary's Churchyard, now to fund potentially £118k of delapidations left by the Diocese of Oxford

Annual HPC contribution to Snakemoor costs which are otherwise funded by donations

Some initial consultations have now occurred re additional devolved funding but no action occurred during the current FY with the Unitary proposals delaying next steps

Annual contingency for staff absence cover. Amount utilised in year used as second 50% of street light annual funding & remainder to Contingency Reserve

Four (if Glebe land proves suitable) or five (if it does not) annual charges of £25k for a new 50+ year burial ground in Haddenham + more for overspill car park south of Aston Road

likely to require a PWLB

Woodways Park Equipment replacement

Beginning sinking fund for major pond dredging and repairs along the lines of work done in 2015/6

New reserve proposed in Budget 2017/8 to enable a proactive approach to tree maintenance and management

Funds for responding to VALP and/or developing a new NHP transferred to Reserves for use as and when required

Establishment of fighting fund for unforeseeable (and unforecasted) legal action as may be required

Transfer to contingency to maintain reserve of 50% of operational costs. Increase is needed because of the rise in maintenance costs due to wider scope & new developments

HADDENHAM PARISH COUNCIL
DRAFT PRECEPT PROPOSAL FOR FY 2018/9
DRAFT 7

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
INTRA-RESERVE TRANSFERS											
Major Asset Repair Reserve							63,637	- 15,000	- 10,000	- 6,000	- 32,637
Heritage Fund											
Street Light Reserve		8,415	8,600	8,858	9,212	9,400	9,500	9,590	9,780	9,980	
Neighbourhood Plan Projects											
Allotments Improvements Reserve											
Churchyard Periodic Maintenance Reserve							5,610	15,990	- 10,000	- 8,000	
Snakemoor Funding											
Devolved Services Transitional Fund							12,210	7,000	7,000	7,000	7,000
Staffing Contingency Reserve											
Burial Set-Up Costs							7,770	10,020	12,250	13,370	13,930
Car Park Layout Costs							85,000	93,000	13,500	50,000	40,000
Play Equipment Replacement							10,000	10,000	10,000		
Ponds Reserve		12,172									
Trees Reserve											
(Revised) Neighbourhood Plan/WALP											
Legal Fees Reserve											
Other											
Committed sums							170,847	100,610	9,490	59,000	73,637
Contingency reserves							1,442	620	2,660	3,590	3,950
							0				

OTHER RECEIPTS TO RESERVES											
Major Asset Repair Reserve											
Heritage Fund											
Street Light Reserve											
Neighbourhood Plan Projects											
Allotments Improvements Reserve											
Churchyard Periodic Maintenance Reserve											
Snakemoor Funding											
Devolved Services Transitional Fund											
Staffing Contingency Reserve											
Burial Set-Up Costs											
Car Park Layout Costs											
Play Equipment Replacement											
Ponds Reserve											
Trees Reserve											
(Revised) Neighbourhood Plan/WALP											
Legal Fees Reserve											
Other		18,440					353,800	64,400	248,000		
Committed sums											
Contingency reserves							353,800	64,400	248,000		

UTILISATION OF RESERVES											
Major Asset Repair Reserve											
Heritage Fund											
Street Light Reserve		650	2,900	2,000	3,000	3,000	3,000	3,000	2,000	3,000	
Neighbourhood Plan Projects		5,032	8,906	6,262	3,076	16,000	17,000	18,000	19,000	20,000	21,000
Allotments Improvements Reserve											
Churchyard Periodic Maintenance Reserve		1,289	1,114	1,519	1,237	1,522	-	-	-	-	-
Snakemoor Funding		200	200	210	210	210	9,267	9,267	19,266	15,000	5,000
Devolved Services Transitional Fund							2,040	2,080	2,120		
Staffing Contingency Reserve											

Each year's staffing contingency budget used to top up 2nd 50% of street light reserve with balance to contingency

Major ponds work funded by committed sum for maintenance of Orchard site write back to contingency of reserve allowance for prep of HNP

Localities grant available, could be £15,000 if NP is more complex

Committed sum re Orchard site

Airfield playing field from Sept 18 (450k over 10 years), Dollicot from 19/20 estimated at £25k over 10 years), Glebe est at £450k over 10 years from 21/2

Bucks CC deobligations payment re Day Centre £7,340 + £4,660 for paving + £50,000 £105 funding for Day Centre

Renovation of the day centre / new PC office £50,000 + £6,300 paving / village hall windows + £10,000 BP car park

Wycheat wall co-funding

Column replacement to date and projected

Traffic assessment

One-way valve to non-discretionary reserve

Based on quote from Chris Bowler - neglected by Church for years

One-way valve to non-discretionary reserve

Parking restrictions funded in place of BCC in 20/1 & 21/2, new signage in Rudds Lane, Bollards & signs in Stockwell, Speed change in Scotsgrove also pd in lieu of BCC & devolved services of various kinds

HADDENHAM PARISH COUNCIL
DRAFT PRECEPT PROPOSAL FOR FY 2018/9
DRAFT 7

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
Burial Set-Up Costs				420			100,000	100,000	99,580		
Car Park Layout Costs						20,000	20,000	20,000	20,000	20,000	20,000
Play Equipment Replacement	473	16,699	1,350			5,000	5,000	5,000	5,000	5,000	5,000
Ponds Reserve						5,000	5,000	5,000	5,000	5,000	5,000
Trees Reserve						25,000	25,004				
(Revised) Neighbourhood Plan/VALP	2,008	1,752	3,685								
Legal Fees Reserve											
Other											
Committed sums	200										
Contingency reserves	2,681	24,972	15,965	9,021	7,708	252,627	208,307	202,351	187,966	82,000	74,000

Burial ground (land free) + laying out of overspill car park
Past and projected utilisation for major works to ponds
Past and projected utilisation for major works to trees
Assumes review of VALP is initiated immediately upon the current VALP being adopted

YEAR END BALANCE OF RESERVES

Major Asset Repair Reserve	-	10,000	20,200	30,706	41,632	-	38,637	40,000	40,000	40,000	40,000
Heritage Fund	12,000	12,000	11,350	11,350	8,450	6,350	9,350	8,350	8,350	9,350	8,350
Street Light Reserve	8,000	11,383	19,492	30,688	45,682	48,107	49,719	50,709	51,079	50,839	49,999
Neighbourhood Plan Projects	-	-	24,327	35,755	35,755	-	-	-	-	-	-
Allotments Improvements Reserve	-	-	-	20,000	51,390	20,740	26,473	27,816	29,540	9,540	1,540
Churchyard Periodic Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	-
Snakemoor Funding	-	-	-	-	-	-	-	-	-	-	-
Devolved Services Transitional Fund	-	-	11,500	35,890	50,890	27,790	35,000	40,000	40,000	40,000	40,000
Staffing Contingency Reserve	-	12,927	13,934	8,997	8,927	7,770	10,020	12,250	13,370	13,930	14,480
Burial Set-Up Costs	-	-	25,000	49,580	74,580	99,580	99,580	99,580	-	-	-
Car Park Layout Costs	-	-	-	-	-	10,000	-	-	-	-	-
Play Equipment Replacement	-	-	-	-	-	-	-	-	-	-	-
Ponds Reserve	4,527	-	350	650	1,650	2,650	350	1,650	3,650	5,650	7,650
Trees Reserve	-	-	-	12,000	18,000	20,000	22,000	20,000	20,000	20,000	20,000
(Revised) Neighbourhood Plan/VALP	6,019	-	20,714	25,714	30,714	35,714	17,144	1,430	1,430	1,430	1,430
Legal Fees Reserve	-	-	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Other	-	-	-	-	-	-	-	-	-	-	-
Committed sums	61,803	49,552	74,912	87,610	97,382	116,771	138,608	164,265	186,675	193,890	205,065
Contingency reserves	92,349	95,862	239,579	367,440	483,553	375,335	648,997	628,434	794,988	846,683	926,405
Operational Expenditure	104,934	170,975	160,507	181,231	219,365	228,099	281,340	332,610	375,210	388,500	402,230
Contingency as % of Operational Expenditure	59%	29%	47%	48%	44%	51%	49%	50%	51%	51%	51%

Earmarked Reserves with Committed Sum Transfer	30,546	46,310	164,667	279,830	386,171	258,564	327,437	317,426	223,060	208,540	203,450
Funded by Committed Sums Transfers	-	-	-	-	-	-	-	-	-	-	-
Earmarked Reserves without Committed Sum Transfer	30,546	46,310	164,667	279,830	386,171	258,564	327,437	317,426	223,060	208,540	203,450
Earmarked Reserves net of committed sums as % of total outgoings	28%	20%	49%	84%	108%	41%	25%	7%	-9%	-2%	9%

HADDENHAM PARISH COUNCIL
DRAFT PRECEPT PROPOSAL FOR FY 2018/9
DRAFT 7

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
Tax Base	2,120	2,219	2,225	2,281	2,344	2,490	2,690	2,912	3,062	3,262	3,412
Precept per Band D Equivalent Household	£ 45.97	£ 73.78	£ 135.98	£ 138.00	£ 140.85	£ 143.57	£ 146.60	£ 149.27	£ 152.26	£ 155.29	£ 158.31
Change per household	60.5%	84.3%	84.8%	1.5%	2.1%	1.93%	2.11%	1.82%	2.01%	1.99%	1.95%
Change in precept	68.0%	84.8%	84.8%	4.1%	4.9%	8.3%	10.3%	10.2%	7.3%	8.6%	6.6%
Transfers to Reserves as % of Total I&E											
Expenditure	0%	16%	50%	40%	38%	39%	31%	26%	22%	26%	28%
I&E Outgoings as % of all expenditure funded by precept	98%	87%	91%	96%	97%	47%	57%	62%	67%	83%	84%
Reserves Outgoings as % of all expenditure funded by precept	2%	13%	9%	4%	3%	53%	43%	38%	33%	17%	16%
Total Outgoings funded by the precept											
Change y-o-y	107,615	195,946	176,411	202,299	227,073	480,725	489,647	534,961	563,176	470,500	476,230
Change y-o-y per Band D Household	82%	-10%	-10%	15%	12%	112%	2%	9%	5%	-16%	1%
	74%	-10%	-10%	12%	9%	99%	-6%	1%	0%	-22%	-3%

HADDENHAM PARISH COUNCIL
Assessment of the Adequacy of General Contingency at 31/3/19

Projected Operational Costs 2019/20		
Total Projected Expenditure	351,283	
Less Reserve contributions & material one-offs		
Annual Cont'n to Major Asset Repair Reserve	10,926	
Annual Cont'n to Street Light Reserve	9,212	
Neighbourhood Plan Projects	0	
Transfer to Allotments Improvements Reserve	1,237	
Churchyard Periodic Maintenance Reserve	31,390	
Annual Snakemoor Funding	218	
Devolved Services Transitional Fund	15,000	
Staffing Contingency Reserve	9,212	
Burial Set-Up Costs	25,000	
Ponds Reserve	1,000	
Trees Reserve	6,000	
Revised Neighbourhood Plan/VALP	5,000	
Legal Fees Reserve	0	
Replenishment of contingency reserves	17,722	
	<u>131,918</u>	
Projected Operational Costs	<u>219,365</u>	100%
Contingency Reserves and Set-Asides		
Contingency for Operations Reserve	97,373	
Staff contingencies	8,927	
Second 50% Street Light Reserve	<u>9,212</u>	
	<u>-285</u>	
	<u>97,088</u>	44%
Surplus Contingency	<u>-12,594</u>	

HADDENHAM PARISH COUNCIL
Assessment of the Adequacy of General Contingency at 31/3/20

Projected Operational Costs 2019/20		
Total Projected Expenditure	372,508	
Less Reserve contributions & material one-offs		
Annual Cont'n to Major Asset Repair Reserve	3,831	
Heritage Fund Replenishment	2,900	
Annual Cont'n to Street Light Reserve	9,212	
Neighbourhood Plan Projects	0	
Transfer to Allotments Improvements Reserve	1,522	
Churchyard Periodic Maintenance Reserve	16,500	
Annual Snakemoor Funding	2,000	
Devolved Services Transitional Fund	13,000	
Staffing Contingency Reserve	7,770	
Burial Set-Up Costs	25,000	
Car Park Layout Costs	10,000	
Play Equipment Replacement	20,000	
Ponds Reserve	1,000	
Trees Reserve	7,000	
Revised Neighbourhood Plan/VALP	5,000	
Legal Fees Reserve	0	
Replenishment of contingency reserves	19,674	
	<u>144,409</u>	
Projected Operational Costs	<u>228,099</u>	100%
Contingency Reserves and Set-Asides		
Contingency for Operations Reserve	117,047	
Staff contingencies	8,927	
Second 50% Street Light Reserve	<u>9,212</u>	
	<u>-285</u>	
	<u>116,762</u>	51%
Surplus Contingency	<u>2,713</u>	