

WYLAM PARISH COUNCIL: NOTES TO BUDGET 2016/17.

ACTUAL EXPENDITURE IN 2015/16.

1. **Payroll. (£12,000.00)**
This category combines the Clerk's salary and the Handyman contract which are both administered by NCC. The figure includes £150.00 NCC administration fee and £30.00 of reclaimable VAT. Projected spending £11,300.32. The Handyman component of this is estimated, as his hours are variable.
2. **Administration, Expenses, Training, ICT. (£3,200.00)**
There have been one-off purchases of office furniture in the first half of the year. Accounting software to be purchased in the second half of the year. Cost should be around £600.00 to be confirmed.
3. **Bank Charges (£40.00)**
The allowance will be spent in the second half of the year on safe deposit of deeds.
4. **Insurance. (£2,000.00)**
Invoices have all been received and spending for 2015/16 to be within allowance.
5. **Audit Fee (£400.00)**
Spending within allowance at £360.00.
6. **Website (£1,000.00)**
No spending predicted.
7. **Repairs and maintenance (£5,000.00)**
Expenditure 01/04/15 – 30/09/15.

Dog bags	£191.52
Northumbrian Roads	£11,759.71
TOTAL	£11,951.23

A grant of £5,000.00 was received from NCC's Small Schemes Allowance towards Northumbrian Roads expenses, making total net spending £6,951.23.

Projected expenditure 01/10/15 – 31/03/16.

Noticeboard signs	£90.00
Bus stop seat	£400.00
Western footpath	£600.00
Dog bags	£191.52
TOTAL	£1,281.52

Total net expenditure for 2015/16: £8,232.75, an overspend of £3,232.75. This to be paid from the Contingency allocation.

8. Grass Cutting (£2,500.00)

Predicted overspend £2,304.13 which can be met from reserves. (See Note 42 below). The NCC invoice for the 2014 season is usually billed in March 2015 but was not received until this financial year. It is expected that the 2015 Season invoice will be received in the current financial year.

9. Trees, landscaping, tubs & baskets. (£4,000.00)

Expenditure 01/04/15 – 30/09/15

Tubs & baskets	£445.20
The Dene tree work	£540.00
Jubilee Field access track	£240.00
TOTAL	£1,225.20

Projected expenditure 01/10/15 – 31/03/16

Japanese Knotweed	£100.00
Village tubs	£132.84
Chestnut, Station Rd	£84.00
Pit heap trees*	£3,456.00
Streetlight clearance	£204.00
TOTAL	£3,876.84

*This work is being undertaken for reasons of public safety.

Predicted total spending 2015/16: £5,102.04, an overspend of £1,102.04 to be paid from Contingency.

10. Nature Reserve (£200.00)

Predicted expenditure for 2015/16

Strimming at Nature Reserve	£720.00
Crack Willow pollarding	£624.00
Wild flower plugs	£50.00
TOTAL	£1,394.00

Overspend of £1,194.00. £665.00 of this can be paid from Contingency.

11. Litter Pick (£300.00)

No spending in first half of the year.

Expenditure 01/04/15 – 30/09/15

Overspend of £105.00 which can be met from reserves.

Skip hire	£240.00
Donations	£165.00
TOTAL	£405.00

12. Christmas Lighting (£2,500.00)

Projected spending for 2015/16 is within the Budget allocation:

Maintenance	£2,238.00
New lights	£184.20
TOTAL	£2,422.20

The Maintenance cost may be a little higher, as a new quotation will be provided in January, to include installation of pole.

13. Public Toilets. (£0.00)

The need for this expenditure has arisen since the 2015/16 Budget was set. It is expected that an invoice will be received in this financial year for the Winter season. This unanticipated cost will be met from the Reece Foundation Fund.

14. Hagg Bank Play Area (£500.00)

Total projected spending for 2015/16:

Bench	£400.00
Hedge work	£480.00
New gate	£340.00
TOTAL	£1,220.00

Overspend of £720.00 which can be taken from the Play Equipment replacement fund, which currently stands at £1,910.40.

15. Museum Expenses (£0.00)

The indicated expenses are paid by transfer of money from the ring-fenced Museum Account into the Parish Council's General Account.

Expenditure 01/04/15 – 30/09/15.

Exhibits	£2,820.00
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Projected expenditure 01/10/15 – 31/03/16.

Electrical repair	£186.00
Auctioneer fee	£400.00
TOTAL	£586.00

16. NALC Subscription (£280.00)

Overspend of £65.36, met from reserves.

17. Library periodicals & newspaper (£200.00)

Since the 2015/16 Budget was set, NCC has stopped providing periodicals to the Library. Therefore the Parish Council no longer subsidises this, but instead pays £18.50 per year for a subscription to The Northumbrian magazine. The Hexham Courant is sent to the Library at a cost of around £50.00 per year.

Underspend of £131.50.

18. Local Clubs. (£200.00)

£250.00 was paid as a donation to Wylam Cricket Club, an overspend of £50.00.

19. Potential Donations (£200.00)

Total spending 2015/16 £7,800.00, an overspend of £7,800.00 which will be paid from reserves.

WCPFA	£5,000.00
St. Oswin's Church Hall	£2,250.00
Wylam Winter Tales Festival	£550.00
TOTAL	£7,800.00

20. Play Equipment Replacement Fund (£200.00)

£200.00 will be transferred to this account as usual.

21. Handyman Contract (£4,000.00)

Now in Payroll (see Note 1 above).

22. Museum Fund. (£0.00)

No contribution this year as the balance stands at £9,273.41.

23. Contingency (£5,000.00)

All spent. (See Notes 7, 9 & 10 and table below).

Repairs & maintenance	£3,232.75
Trees etc.	£1,102.04
Nature Reserve	£665.00
TOTAL	£4,999.79

2016/17 BUDGET - PROPOSED EXPENDITURE.

- 24. Payroll.**
£12,500.00 allocated to allow for any nationally negotiated pay increases to the Clerk's salary and an increase in the Living Wage paid to M. Hadden.
- 25. Administration/Expenses/Training/ICT.**
Allocation reduced to £2,500.00, as there should be no ICT spending in 2016/17.
- 26. Bank Charges.**
Allocation left at £40.00 to cover safe deposit of deeds annual fee.
- 27. Audit Fee.**
Allocation remains at £400.00. IN 2016 the Audit regime will be changed but it is likely that NALC will negotiate a regime in which the Auditor will still be BDO LLP.
- 28. Election Costs.**
No allowance, as there will be no elections in the financial year 2016/17.
- 29. Grass cutting.**
Allocation to remain at £2,500.00 as only one invoice is expected.
- 30. Nature Reserve.**
Allocation increased to £1,500.00 in view of 2015/16 spending. The Management Plan should be examined and a work programme costed to confirm this allocation.
- 31. Litter Pick.**
Allocation increased to £450.00 in view of 2015.16 spending.
- 32. Christmas lighting.**
A nominal allocation of £500.00 is made as no major work to or extension of the lighting display is envisaged in 2016/17.
- 33. Museum Rent.**
Allocation of £1,200.00 as usual. There has been no indication from NCC that the rent will increase in 2016/17.
- 34. Public Toilets.**
£2,000.00 allocated as per agreement with NCC.
- 35. NALC Subscription.**
Allocation increased slightly from £280.00 in 2015/16 to £400.00 for 2016/17.

- 36. Carers Northumberland.**
Provision made for a £50.00 donation. Regular newsletters are received from this organisation which supports carers throughout Northumberland.
- 37. Library periodicals.**
Provision of £100.00 made. This would cover any additional periodical subscriptions which may be agreed between the Parish Council and staff at Wylam Library.
- 38. Northumberland Theatre Company.**
Provision increased to £50.00.
- 39. Sport Tynedale.**
Provision increased to £50.00. The organisation is used by Wylam sports groups, especially youth groups.
- 40. Contingency.**
£4,000.00. The NCC Budget for 2016/17 has not yet been set and this Contingency is necessary in case NCC decide to devolve further service provision.
- 41. Actual Balance at 31/03/2015.**
This comprises money in the Parish Council's General Current Account and the Business Premium Account and stood at £34,836.64. This was a larger balance than had been projected when setting the 2015/16 Budget, largely due to some projects being postponed to 2016/17.

Income in 2015/16.

- 42. Bank Interest.**
Projected to remain low at around £20.00 per annum.
- 43. NCC Annual Payment in respect of Ovingham Cemetery.**
This will be £196.40 during 2015/16 and is the second of three payments, the first having been made during 2014/15.
- 44. NCC Grant from Small Schemes Allowance.**
£5,000.00 was received in respect of the works to the access track from Woodcroft Road to the Jubilee Field. See **Note 7** above.
- 45. Transfers from Museum Account.**
These total £3,220.00. For details see **Note 15** above.

46. Transfer from Post Office Current Account

A transfer of £4,999.99 has been made to support spending in 2015/16.

In the 2015/16 Budget, provision was made to transfer £15,000.00 (actually £14,999.97) from the Post Office Current Account to support Budget spending. During this Budget-setting process, it has become obvious that as there was a larger than expected Balance at 31/03/2015 (see **Note 41** above), the Parish Council's expenditure this year can be funded from reserves without recourse to this £14,999.97. This will be repaid into the Reece Foundation Fund.

47. Transfer from Play Equipment Replacement Fund.

A transfer of £720.00 will be made to cover the overspend on Hagg Bank Play Area in 2015/16. For details see **Note 14** above.

48. Estimated Deficit 2015/16.

A Deficit of £25,696.92 is predicted. This is calculated by subtracting Projected Expenditure from projected Income:
£52,893.83 - £78,590.75 = £25,696.92.

Income in 2016/17

49. Transfer from Post Office Current Account 2016/17.

It should not be necessary transfer any funds from this account to support projected spending for 2016/17.

50. NCC Annual Payment in respect of Ovingham Cemetery.

NCC will make the third and final payment of £196.40 in 2016/17.

Precept required for 2016/17.

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This is £38,000.00, an increase of 2.7% on the 2015/16 Precept.