

## 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.

2021/2022 Council Tax Setting Timetable		Last year
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 and projection for 2021/22

The following table sets out the past, current and proposed budget position.

Calne Without Parish Council							
Initial Budget Suggestions for 2021/22 (Amended post October Finance Committee)							
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	Increases/ Decreases
<b>BUDGET HEADINGS</b>							
<b>RUNNING COSTS</b>							
Training	£307.20	£1,000.00	£0.00	Planned Cllr Training cost £200 ex VAT	£1,500.00	New Councillor training required after election, could be increased	£500.00
Hall Hire	£295.42	£400.00	£86.34	No meetings possible. Zoom costs £14.39 per month	£400.00	Assume face to face meetings in 2021	£0.00
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	£12,000.00	Clerk hopes to be CILCA qualified in July 2021 HR may consider additional increment. Additional on costs NI and Pensions possible	£2,395.00
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	Assume 5% inflation plus increase premium for new items	£50.00
Audit	£450.00	£630.00	£690.00	Required	£700.00	Council will have similar audit costs	£70.00
IT Services	£908.60	£750.00	£558.59	Required	£1,500.00	Required to run website IT support to be considered and remote cloud storage	£750.00
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	£0.00
Email System	£670.46	£600.00	£600.46	Required	£610.00	Continuing requirement	£10.00
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	£0.00
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	£0.00
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.	-£10.00
Equipment and Facility Inspection and Maintenance		£0.00	£0.00	To be added following auditor recommendations.	£750.00	Annual maintenance on Noticeboards, Play equipment, Well House and phone box.	£750.00
Credit Card		£0.00			£32.00	New budget item following audit. Annual fee	£32.00
<b>OTHER COSTS</b>							
Society of Local Council Clerks (SLCC)	£122.00	£105.00	£126.00	Ongoing	£130.00	Will increase if Clerk's salary increases.	£25.00
Wiltshire Association of Local Councils (WALC)	£1,023.00	£950.00	£1,046.38	Ongoing	£1,100.00		£150.00
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.	£0.00	Council to consider, level of general reserve, currently £17861.10	-£1,500.00
<b>DISCRETIONARY</b>							
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.	£0.00
Neighbourhood Plan	£0.00				£2,000.00	If approved	
Defibrillator Maintenance	£0.00	£0.00			£350.00	If approved	£350.00
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.	-£150.00
Chairman's Allowance	£0.00	£100.00	£0.00		£100.00	Will be used for Annual Parish Meeting	£0.00
Projects: Aesthetics	£0.00	£2,000.00	£0.00	Planters project, predicted costs £2600 ex VAT	£2,600.00	Seasonal rental for 5 planters given as £1600 suggested number of planters likely to increase	£600.00
Projects: Running costs	£0.00	£1,291.00	£0.00	Available for new project costs. Possible use in playground project	£1,500.00	Allows for project set up costs and any survey or consultancy required at the feasibility stage	£209.00
Accountancy	£0.00	£210.00	£0.00	Not required this year	£220.00	May be required for project management assume small inflation.	£10.00
<b>TOTAL</b>	<b>£18,920.59</b>	<b>£28,161.00</b>	<b>£9,181.60</b>		<b>£34,402.00</b>		<b>£4,241.00</b>
<b>PROJECT CATEGORY AII Project expenditure funded from CIL or Sun Edison Reserves</b>							
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 (decision September 2020)	£5,000.00	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		
Covid-19 Recovery		£1,000.00		Amount approved for grants to assist Clubs and organisations restarting after lockdown (decision July 2020)	£1,000.00	Covid-19 recovery assistance still applicable	
<b>TOTAL</b>	<b>£13,275.64</b>	<b>£33,150.00</b>	<b>£0.00</b>		<b>£35,150.00</b>		
<b>TOTAL BUDGET</b>	<b>£32,196.23</b>	<b>£61,311.00</b>	<b>£9,181.60</b>		<b>£69,552.00</b>		
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 Interest on savings accounts.			
PRECEPT	£24,000.00	£28,161.00					

(Spreadsheet has been circulated to Councillors for ease of reading)

### 3 Commitments and Principles behind the proposed Budget 2021/22

#### 3.1 Running Costs and Discretionary spending

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

- Credit Card -cost associated with card
- Equipment and Facility Inspection and Maintenance -asset maintenance for Noticeboards, Bus shelter, Well House and play equipment
- Neighbourhood Plan – costs associated with the review of the Neighbourhood Plan
- Defibrillator Maintenance – cost associated with approval of a grant

##### 3.1.2 Headings where a budget increase is sought

- Training – increased training for new Councillors joining after May '21 election
- Clerk – Costs associated with Clerk's qualification and on costs
- IT services – additional costs to cover IT support services.
- Wiltshire Association of Local Councils – subscription rises with number of electors
- Aesthetic – planters project costs
- Project running costs – Allows for project set up costs and feasibility stage

##### 3.1.3 Headings to be removed or budget reduced

- Bin purchases – future purchase to be made from reserves
- Restoration of Reserve – Reserve is now at an acceptable level.

#### 3.2 Project Categories

The Council is currently considering the following projects all of which if the proceed could require funding in 2021/22. It is proposed that the funding for these be taken from the Sun Edison or Community Infrastructure Reserves.

- Road Safety  
Road Safety Feasibility Project and Vehicle Activated Sign/ Speed Indicator Sign Project
- Infrastructure  
Playground Project
- Maintenance  
To include additional verge cutting repairs to bus shelters etc
- Community Improvements  
Grants and requests from the community during the year
- Community Facilities  
Requests for additional or replacement facilities from the community
- Environment and Infrastructure  
Footpaths improvements and River Marden projects
  - Status
- Local Council Awards Scheme
  - Covid-19 RecoveryTo assist community groups during the current pandemic

### 4 Conclusion

It will not be possible to provide details of the Precept request until Wiltshire Council issue the draft tax base figures. Therefore, at this stage it is suggested that Councillors consider the items shown for addition to the budget or increase to the budget and suggest any changes or options they wish to explore. The project headings and suggested budget allocation associated with the should also be considered, and the amounts confirmed, or alteration requested. Councillors should note that due to the level of reserves

held in Sun Edison and Community Infrastructure Levy funding can be moved from reserves during the year to fund new projects and grant requests made during the year.

Recommendations:

1. That the Council consider and agree the detailed principles on which it wishes to draft the budget for 2021/22. This will include:
  - 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
2. That the Finance Committee be asked to take the Council's decisions on the above and prepare a Budget and Precept request for 2021/22 for consideration at the Council meeting on 14<sup>th</sup> December 2020.