

### Budget and Precept 2018/19

#### Attachments:

1. Risk Matrix for Budget Setting
2. Budget Working Papers
  - A Resources Income
  - B Resources Expenditure
  - C Open Spaces Income
  - D Open Spaces Expenditure
  - E Vehicle & Machinery Maintenance Costs (3years)
  - F Summary Sheet
3. Salaries Calculation
4. Contingency Calculation
5. Wish List
6. Council Tax Options

#### Introduction

1. This paper provides information to accompany the budget working papers; it provides some general background and also some detailed information that is too lengthy to include on the budget working paper.
2. Throughout the year, the Resources Committee and the Open Spaces Committee receive information on income and expenditure compared to the budget for the year, this is to monitor and plan in-year expenditure and helps identify potential budget changes for future years.
3. At the October and November Open Spaces and Resources Committee meetings there were agenda items to start considering the 2018/19 budgets.
4. A Councillor workshop, took place at the end of November and provided an informal opportunity to understand the budget process and make suggestions regarding the 2018/19 income, expenditure, possible projects and ways of generating income.
5. At the Town Council meeting in December 2017 the Council approved its second Strategic Plan – this covers the period 1 April 2018 – 31 March 2021, (the first plan having covered 2017/18 – 2019/20). A medium term financial plan is being developed to complement the Strategic Plan and is a separate agenda item.
6. To provide assistance to Councillors in making budget decisions, the budget working paper shows information relating to past and present expenditure namely:
  - actual expenditure in 2016/17 – the last complete financial year
  - the budget for the current financial year, 2017/18,
  - the actual expenditure as at 31 December 2017 (66% of the year)
  - the potential spend for 01.01.18 -31.03.18
  - the total forecast spend for 2017/18

the budget working paper also shows a suggested budget for 2018/19

7. As part of the Town Council's positive efforts to keep the public informed of its decisions and actions, information on expenditure compared to the budget for the year is posted on the Town Council's website at <http://www.ilminster.gov.uk/about-ilminster/finances/> the published information includes information relating to single payments and cumulative payments to a single supplier.

### **Budget and Precept Definitions**

8. The **Budget** is the amount of money that the Council intends to spend, save or otherwise allocate and is usually divided into categories or headings.
9. The **Precept** is the amount of income raised through billing authorities (district or unitary councils) by a council as Council Tax in order to provide services.
10. The budget and precept amounts do not have to be the same, for example the budget can exceed the amount of money raised by the precept if money can be taken from existing reserves for some items of expenditure.

### **Town Council Duties and Legal Responsibilities**

11. Town Councils have few duties regarding direct service provision - for example the maintenance of a closed churchyard;
12. There are many duties relating to the way in which the Town Council functions for example it must be convened at least three times a year in addition to the annual council meeting, a Responsible Financial Officer must be appointed and Councils must review the effectiveness of their system of internal control at least once year.
13. The Town Council also has legal duties resulting from the things it does - examples are the Town Council employs staff it has to provide them with personal protective equipment (PPE) and it must have insurance for vehicles it owns and takes on the road.

### **Risk Management**

14. "Risk Management is not just about financial management; it is about enabling the achievement of objectives set by the Council to deliver high quality public services. The failure to manage risks effectively can be expensive in terms of litigation and reputation, and can impact on the ability to achieve desired targets." (Governance and Accountability for Local Councils, March 2017 para 5.88)
15. The Town Council approved its Risk Management Policy at the December 2016 Town Council Meeting. The risk management policy statement is "The Town Council will have a proactive approach to risk management to help achieve the objectives outlined in the strategic plan, support decision making and ensuring that its business is conducted in accordance with the law as well as economically, efficiently, and effectively."
16. A risk matrix has been developed for the budget process which is Attachment 1.

### **Council Tax Capping**

17. In the Localism Act 2011 the Government introduced the requirement for local authorities to hold local referendums on the level of Council Tax if an increase was considered to be excessive based upon a set of principles defined by the Secretary of State, and approved by the House of Commons. Whilst no principles have yet been applied to parish and town councils the Department for Communities and Local Government did consult in 2016 on the possibility that the principles would be applied. The option of subjecting town and parish councils to the referendum principles in future financial years is still available and the government expects town and parish councils to behave responsibly and protect their taxpayers from excessive precept increases.

### **Council Tax in Ilminster**

18. The full amount of Council Tax currently levied in Ilminster includes the following elements:
- Somerset County Council
  - South Somerset District Council
  - Ilminster Town Council
  - Avon and Somerset Police and Crime Commissioner
  - Devon and Somerset Fire and Rescue Authority.
  - A levy for the Somerset Rivers Authority (SRA), with community engagement around these responsibilities.)

### **Council Tax Reduction Scheme (CTRS)**

19. In April 2013 the national Council Tax Benefits Scheme was abolished and replaced with Council Tax Reduction Schemes devised and operated by District / Unitary Councils. These schemes have an impact upon the Band D equivalent calculation of the Council Tax Base and thus on the precept.
20. The Government decided that Town and Parish Councils would not be exempt from calculation of CTRS and this meant the number of Band D equivalent properties was reduced.

### **Council Tax Base**

21. The Council Tax Base is a calculated figure, (not a real figure) of the number of dwellings converted to Band D equivalent. The method of calculation is set out in legislation and the calculation is undertaken by South Somerset District Council (SSDC). Broadly the calculation works out the number of properties per council tax band per Town and Parish and then makes adjustments for:
- New properties/demolitions
  - Exempt properties
  - Disabled adaptations
  - Empty Homes Premium – 150%
  - Discounts
    - One adult households
    - No liable adults
    - Empty properties
    - Households receiving Council Tax Reduction Scheme discount
- The figure after the adjustments is then multiplied by a specified factor to give a Band D equivalent.
22. The council tax base for Ilminster in 2018/19 is 2,045.13

### **Council Tax Reduction Scheme Grant**

23. The Government gives a grant to District Councils to pass to Town and Parish Councils to help alleviate the impact of the CTRS on the Council Tax Base. South Somerset District Council have voted to pass on the grant but this is not the case everywhere.
24. The grant in most cases is insufficient to cover the difference between what would be raised by Band D equivalents under the council tax benefits scheme and the new system.
25. When, in 2013, the Government decided to transfer financial responsibility for the council tax benefits / reduction scheme to Local Authorities, it initially paid

around 90% of the estimated share deemed to be the responsibility of Town and Parish Councils. That payment was then absorbed into Revenue Support Grant and could not be identified as an individual component, but South Somerset District Council (SSDC) have assumed that it has been reducing proportionally in line with Local Authority reductions in central Government grant. The grant was a compensatory sum as the Council Tax Reduction Scheme reduced the tax base for each authority and therefore impacted the amount of precept that could be raised from residents.

26. The Revenue Support Grant cut announced after the Chancellor's 2015/16 Autumn Statement was heavily front-loaded for SSDC and the figures show that by 2019/20 SSDC will receive no Revenue Support Grant at all. The grant passported to the Town Council is as follows:
- 2016/17 - £17,690
  - 2017/18 – £6,810
  - 2018/19 - £2,010
  - 2019/20 - £Nil
27. The large reduction /impact in 2017/18; was due to the reduction for SSDC in 2016/17 which was greater than expected but they chose to protect towns and parishes from that unpredicted reduction for that year and make the adjustment in the subsequent year.

### Strategic Plan

28. The Strategic Plan says

*“The Town Council’s resources will be focussed on 3 strategic themes:*

- *The Ilminster Economy,*
- *The Ilminster Environment*
- *Community Engagement and Governance”*

29. The Strategic Plan gives the following information about projects

Project / Topic	Date first put on workplan	(Anticipated) Start Date
Open spaces – implementing masterplan for Wharf lane Rec & Brittens Field (paths & Play area)	2017/2018	2017/2018
Cemetery – researching future need, the availability of suitable land and the feasibility of developing a new cemetery, acquiring suitable land and designing new facility	2017/18	
Protecting Herne Hill from the impact of nearby development – including obtaining designation as a local nature reserve and acquisition of additional land	2017/2018	2017/18
Herne Hill – encourage use by providing route signage and information boards	2017/2018	2017/2018
Town Council accommodation	2017/18	
Neighbourhood Plan	2017/18	2017/2018
Protecting the burial / cemetery records whilst maintaining accessibility	2017/18	2017/18

Public Transport – investigate the possibility of enabling service provision	2018/19	
Instigate the set-up of a Community Land Trust	2018/19	
Coach parking / Service Station to bring people into the town	2018/19	
Improve the visual impact of the approach roads to the town	2018/19	
Weekly Market	2018/19	
Local Information Centre - closer collaboration	2018/19	

### **Suggested Income and Expenditure Amounts**

30. Attachments 2A-F provide information on previous, present and possible future income and expenditure.

### **General Revenue Expenditure**

31. In calculating budget figures for 2018/19 each budget heading and its component parts has been considered in the light of past expenditure together with expenditure during the current year and what is likely to be needed during the next year; no automatic increases have been applied.
32. In 2017/18 it was agreed not to include a budget provision for small grants, but subsequently the Town Council did make 2 grant awards and refused several others. Councillors have indicated they would like to see the grant budget re-introduced - this has not been included in the budget working papers.
33. A sum of £2,800 for two Revenue Subsidy Grants, has been included in the 2017/18 budget - £2,000 for the Ile Youth Club and £800 for Ilminster Tourism.

### **Salaries**

34. The salaries budget has been based on:

- Having the currently agreed complement of office staff employed for a full year (Town Clerk (35 hours), Deputy Town Clerk (25 hours), Admin Officer (Information)(20 hours) & Admin Officer (Support) (12 hours))
- The Open Spaces Team having the currently agreed complement of staff (Senior Open Spaces Warden, 2 Open Spaces Wardens full-time and 1 Open Spaces Warden employed full time 1 April – 30 September); no provision has been made for the employment of an apprentice.
- There is £5,00 provision for the use of experts / consultants.

### **Contingency**

35. The contingency - gives a provision to cover 4 months general running costs. The recommendations from auditors are that a contingency allowance is made every year to cover between 3 and 24 months running costs. Attachment 3 shows the calculations and elements used to arrive at a suggested contingency figure for 2017/18.

### **Earmarked Reserves**

36. In order to “save” for replacement equipment or maintain structures and land, or “save” towards larger projects, money from the precept is put aside each year. Attachment 4, the earmarked reserves papers, lists the items for which a reserve is held, purchase information and the renewal allowance to be “saved” in 2017/18.
37. The Open Spaces Committee has scrutinised the reserves associated with the Committee and agreed some significant reductions for 2017/18 allocations; these are to be “one-off” reductions to help manage the severe loss of Council Tax Reduction Scheme Grant in 2017/18.

The Good Councillor's guide to Finance & Transparency provides the following advice

“Local councils need to hold an amount in reserves to meet unexpected expenditure, otherwise they could run out of money before the end of the financial year. A council should typically hold between 3 and 12 months expenditure as a general reserve. If the general reserve is too low then it may not be enough to cover unexpected expenditure or emergencies, whilst if the general reserve is too high then local electors have paid a tax which is not being used for the benefit of the local community. Local councils have no legal powers to hold revenue reserves other than for reasonable working capital or for specifically earmarked purposes, therefore the year-end general reserve should not be significantly higher than the annual precept. The council may have ‘earmarked reserves’ for specific projects, where money is allocated for a specific purpose but may not be spent in that financial year. This may include reserves to purchase or renovate a building, develop a sports facility or community centre. Many councils also hold an ‘election reserve’, as all reasonable costs of holding local council elections can be fully recharged by the district or unitary council to the local council. In the case of contested elections for a council with several wards then these costs can be relatively high. If the amount of reserves at the year-end are above a certain level in relation to the annual precept then the council must advise the external auditor of why this level of reserves is required.”

### Summary

38. There are many factors to examine and contemplate when considering setting the Town Council budget and precept including how to best use the Council's resources to implement the Strategic Plan. This paper and the attachments aim to provide Councillors with information to initiate and enable constructive debate and realistic decision making.

### Background Papers:

The Good Councillors Guide 4<sup>th</sup> edition  
Governance and Accountability for Local Councils March 2017  
The Town Council's Strategic Plan 2018/2019 – 2020/2021  
The Town Council's Risk Management Policy

**Report Prepared: 12 January 2018**

**For Further Information contact the Town Clerk:** Tel 01460 52149 or  
email

[town.council@ilminster.gov.uk](mailto:town.council@ilminster.gov.uk)

Budget & Precept Setting Risk Matrix / Assessment 2018/19

Agenda A Attach 1

Short Risk Description	Uncertainty ?	Leading To?	Resulting In?	Possible Causes	“T” action	Controls / Actions	(Residual) Impact Assessment	(Residual) Likelihood Assessment	(Residual) Risk Score
Annual Budget & Precept Setting	Whether or not the budget will be set at an appropriate level	<p><b>Either</b></p> <ul style="list-style-type: none"> <li>Budgets and therefore the precept set at an unsustainably high figure</li> </ul> <p><b>Or</b></p> <ul style="list-style-type: none"> <li>Budget set too low to deliver an acceptable level of service</li> </ul>	<ul style="list-style-type: none"> <li>Public outcry</li> <li>Threat of future capping</li> <li>Unable to deliver services, planned work or projects</li> <li>Failure to comply with legislative requirements</li> </ul>	<ul style="list-style-type: none"> <li>Lack of forward planning</li> <li>Previous unrealistic decisions</li> <li>Poor risk management</li> <li>Weak budgetary control</li> </ul> <p>resulting in a shortfall in cash or an overspend of expenditure</p>	Treat	<ul style="list-style-type: none"> <li>Budgets considered by committees and approved by Full Council in good time for precept demand to be issued</li> <li>Regular report to Committees of income and expenditure against agreed budget, and variations by budget headings</li> <li>Compliance with Standing Orders and Financial Regulations especially regarding expenditure</li> <li>Debate and thorough consideration by Councillors</li> </ul>	Major	Possible	Medium

**Budget & Precept Setting Risk Matrix / Assessment cont**

**Risk Assessment Grid (provided By South West Audit Partnership)**

	Negligible	Minor	Moderate	Major	Catastrophic
	1	2	3	4	5
Rare (< 6%)	Low	Low	Low	Low	High
Unlikely (6 - 20%)	Low	Low	Low	Medium	High
Possible (21 - 50%)	Low	Low	Medium	Medium	High
Likely (51 - 80%)	Low	Medium	Medium	High	Very High
Almost Certain (> 80%)	Low	Medium	High	Very High	Very High



Ilminster Town Council  
Budget 2018/2019

Agenda 9 2A

Agenda 9 Attach 2A

Head- ing No	Heading	Actual Income 2016/2017	Budgeted Income 2017/2018	Actual Income as at 31.12.17	Potential Income from 01.01.18- 31.03.18	Forecast for the year 2017/2018	Suggested Budget 2018/2019	Comments
110	PRECEPT	£290,468.00	£293,720.00	£293,720.00	£0.00	£293,720.00	??????	
<b>RESOURCES INCOME</b>								
214	Interest - Bus Res	£407.83	£450.00	£79.79	£75.00	£154.79	£150.00	
219	Grants	£19,190.00	£6,810.00	£6,810.00	£0.00	£6,810.00	£2,010.00	this is grant towards the Council Tax Reduction Scheme and will be reduced each year and removed in in 2019/20
220	Dividends	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
221	Donations	£0.00	£0.00	£30.00	£0.00	£30.00	£0.00	
222	Civic Evening	£906.00	£1,000.00	£796.00	£0.00	£796.00	£0.00	Mayor's Charity
224	Christmas Lights	£3,920.16	£0.00	£2,817.07	£0.00	£2,817.07	£0.00	From Christmas Lights Committee to pay for lights
232	Miscellaneous	£882.98	£0.00	£2.20	£0.00	£2.20	£0.00	
	<b>Total</b>	<b>£25,306.97</b>	<b>£8,260.00</b>	<b>£10,535.06</b>	<b>£75.00</b>	<b>£10,610.06</b>	<b>£2,160.00</b>	
832	Market House Income							
	Miscellaneous	£0.00	£0.00	£0.00	£0.00			
	<b>Total</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	
1000	Market Income	£4,680.60	£3,500.00	£3,487.00	£450.00	£3,937.00	£3,750.00	wkly fees £75
	<b>Total</b>	<b>£4,680.60</b>	<b>£3,500.00</b>	<b>£3,487.00</b>	<b>£450.00</b>	<b>£3,937.00</b>	<b>£3,750.00</b>	
<b>RESOURCES INCOME TOTAL</b>		<b>£29,987.57</b>	<b>£11,760.00</b>	<b>£14,022.06</b>	<b>£525.00</b>	<b>£14,547.06</b>	<b>£5,910.00</b>	

**Ilminster Town Council  
Budget 2018/19**

Agenda 9 2B

Agenda 4 Attach 2B

Head- ing No	Heading	Actual Expenditure 2016/2017	Budgeted Expenditure 2017/2018	Actual Expenditure as at 31.12.17	Potential Expenditure from 01.01.18- 31.03.18	Forecast for the year 2017/2018	Suggested Budget 2018/2019	Comments
<b>RESOURCES EXPENDITURE</b>								
350	Employees	£126,774.94	£139,000.00	£97,606.85	£32,025.22	£129,632.07	£158,000.00	includes increments due & potential salary award 2%. Includes 2 x OS Wardens. Casual summer warden. <b>No apprentice.</b> Consultant fees
351	Training	£1,391.00	£2,100.00	£2,500.90	£1,369.10	£3,870.00	£3,000.00	New Senior Warden will need training
352	Health & Safety	£0.00	£100.00	£75.86	£0.00	£75.86		
354	Insurance	£322.94	£350.00	£596.50	£0.00	£596.50	£620.00	2.5% inc
355	Competitions	£65.00	£0.00	£65.00	£0.00	£65.00	£0.00	Scarecrow and school comps; no income; Possible sponsorship
356	Grants/Revenue Subsidy	£2,800.00	£3,300.00	£1,310.00	£2,000.00	£3,310.00	£2,800.00	Local Information Centre (£800)increase?& Youth Club (£2000) Provision for ad hoc / discrete grants?
357	Presentation of Awards	£0.00	£50.00	£0.00	£50.00	£50.00	£50.00	Awards presented at Annual Town Meeting e.g Citizen's award; customary to present award winners with lasting memento
358	Services/Rents	£6,113.15	£7,450.00	£5,862.25	£500.00	£6,362.25	£9,644.00	<i>Note: this line is a summary of headings 358/1-358/2</i>
359	Purchases (Sundries)	£66.00	£250.00	£168.56	£81.44	£250.00	£250.00	
360	Office Furniture	£0.00	£100.00	£0.00	£0.00	£0.00	£100.00	
361	Maintenance	£2,309.20	£2,150.00	£1,113.27	£927.80	£2,041.07	£1,950.00	<i>Note: this line is a summary of headings 361/1-361/6</i>
362	Website	£569.00	£600.00	£1,200.00	£0.00	£1,200.00	£600.00	maint (£70 domain reg biannually)
363	Bank Charges	£483.04	£550.00	£497.33	£90.00	£587.33	£550.00	
364	Supplies	£1,106.12	£3,770.00	£1,797.16	£1,295.75	£3,092.91	£3,170.00	<i>Note: this line is a summary of headings 364/1 - 364/5</i>

**Ilminster Town Council  
Budget 2018/19**

Head- ing No	Heading	Actual Expenditure 2016/2017	Budgeted Expenditure 2017/2018	Actual Expenditure as at 31.12.17	Potential Expenditure from 01.01.18- 31.03.18	Forecast for the year 2017/2018	Suggested Budget 2018/2019	Comments
365	Audit Fees	£0.00	£3,000.00	£2,945.00	£0.00	£2,945.00	£3,000.00	£1,500 internal auditor & £1300 external auditor forecast 16/17
366	Membership Fees	£1,466.31	£1,500.00	£1,425.06	£50.00	£1,475.06	£1,500.00	
367	Election Expenses	£0.00	£2,750.00	£0.00	£2,750.00	£2,750.00	£2,750.00	£2750 for any casual vacancy
368	Members	£480.00	£1,600.00	£0.00	£100.00	£100.00	£1,600.00	Note: this line is a summary of headings 368/1 - 368/3
369	Civic Evening	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
374	Christmas Lights	£5,795.16	£4,000.00	£4,842.07	£675.00	£5,517.07	£3,700.00	Note: this line is a summary of headings 374/1 - 374/2
378	Advertising	£0.00	£1,600.00	£110.00	£500.00	£610.00	£1,000.00	
379	Miscellaneous	£66.00	£200.00	£280.00	£0.00	£280.00	£200.00	
380	Renewal contributions	£0.00	£2,147.00	£0.00	£2,147.00	£2,147.00	£2,189.00	To reserves See Earmarked Reserves
381	Photocopier	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
382	Community Resilience	£638.07	£1,000.00	£478.44	£159.00	£637.44	£1,000.00	Rents 53 per mth
385	Contingency	£0.00	£57,380.00	£0.00	£57,380.00	£57,380.00	£65,731.00	4 months running costs
389	Community Engagement	£766.74	£2,000.00	£1,633.49	£366.51	£2,000.00	£2,000.00	
395	Projects	£0.00	£5,000.00	£818.50	£4,181.50	£5,000.00	£20,000.00	Neighbourhood Plan
	Total	£151,212.67	£241,947.00	£125,326.24	£106,648.32	£231,974.56	£285,404.00	
	<u>Market House Expenditure</u>							
954	Insurance	£275.13	£285.00	£495.00	£0.00	£495.00	£510.00	
958	Services/Rents	£297.24	£260.00	£220.68	£85.00	£305.68	£310.00	Note: this line is a summary of headings 958/1/1 - 958/2
962	General Maintenance	£0.00	£50.00	£358.98	£0.00	£358.98	£50.00	
963	Miscellaneous	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
980	Renewals contributions	£0.00	£970.00	£0.00	£970.00	£970.00	£970.00	To reserves See Earmarked Reserves
995	Projects	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
	Total	£572.37	£1,565.00	£1,074.66	£1,055.00	£2,129.66	£1,840.00	

**Ilminster Town Council  
Budget 2018/19**

Head- ing No	Heading	Actual Expenditure 2016/2017	Budgeted Expenditure 2017/2018	Actual Expenditure as at 31.12.17	Potential Expenditure from 01.01.18- 31.03.18	Forecast for the year 2017/2018	Suggested Budget 2018/2019	Comments
	<u>Market Expenditure</u>							
1100	Market Expenditure	£235.20	£150.00	£155.51	£0.00	£155.51	£160.00	Business rates
	Total	£235.20	£150.00	£155.51	£0.00	£155.51	£160.00	
<b>RESOURCES EXPENDITURE TOTAL</b>		<b>£152,020.24</b>	<b>£243,662.00</b>	<b>£126,556.41</b>	<b>£107,703.32</b>	<b>£234,259.73</b>	<b>£287,404.00</b>	

**Ilminster Town Council  
Budget 2018/19**

Agenda 9 2C

Agenda 9 Attach 2C

Head- ing No	Heading	Actual Income 2016/2017	Budgeted Income 2017/2018	Actual Income as at 31.12.17	Potential Income from 01.01.18- 31.03.18	Forecast for the year 2017/2018	Suggested Budget 2018/2019	Comments
<b>OPEN SPACES INCOME</b>								
412	Grants	£0.00	£0.00	£2,000.00	£0.00	£2,000.00	£50,000.00	
412/1	Herne Hill	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
412/2	Other	£0.00	£0.00	£2,000.00	£0.00	£2,000.00	£50,000.00	Tesco Bags of Help. Rec Masterplan
421	Donations	£600.00	£0.00	£0.00	£0.00	£0.00	£0.00	
430	Rents	£2,425.20	£4,700.00	£1,653.98	£3,445.00	£5,098.98	£3,615.00	Note: this is a summary of budgets 430/1-430/6
431	Claims	£0.00	£0.00	£69,742.90	£0.00	£69,742.90	£0.00	
432	Miscellaneous	£2,869.16	£0.00	£160.00	£0.00	£160.00	£0.00	
		£5,894.36	£4,700.00	£73,556.88	£3,445.00	£77,001.88	£53,615.00	
	<u>Cemetery Income</u>							
626	Burial Fees	£4,939.00	£4,500.00	£7,644.00	£0.00	£7,644.00	£4,500.00	no provision has been made to increase burial fees
630	Lodge Rents	£4,000.00	£6,000.00	£4,540.00	£1,560.00	£6,100.00	£6,240.00	
	Total	£8,939.00	£10,500.00	£12,184.00	£1,560.00	£13,744.00	£10,740.00	
2000	Recreation Review		£0.00	£0.00	£0.00	£0.00	£0.00	
	Total	£14,927.27	£0.00	£0.00	£0.00	£0.00	£0.00	
	<b>OPEN SPACES INCOME TOTAL</b>	<b>£29,760.63</b>	<b>£15,200.00</b>	<b>£85,740.88</b>	<b>£5,005.00</b>	<b>£90,745.88</b>	<b>£64,355.00</b>	

Ilminster Town Council  
Budget 2018/19

Agenda 9 2D

Agenda 9 Attach 2D

Head- ing No	Heading	Actual Expenditure 2016/2017	Budgeted Expenditure 2017/2018	Actual Expenditure as at 31.12.17	Potential Expenditure from 01.01.18- 31.03.18	Forecast for the year 2017/2018	Suggested Budget 2018/2019	Comments
<b>OPEN SPACES EXPENDITURE</b>								
551	Grants	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
552	Health & Safety	£52.61	£1,100.00	£1,571.33	£119.82	£1,691.15	£1,150.00	Note this line is a summary of headings 552/1-552/6
554	Insurance	£3,468.01	£4,250.00	£2,158.14	£0.00	£2,158.14	£2,250.00	
555	Vehicle Insurance	£671.00	£690.00	£536.46	£0.00	£536.46	£550.00	
556	Play Equipment Inspection	£375.00	£900.00	£0.00	£400.00	£400.00	£400.00	Professional inspection carried out annually No app
558	Services/Rents	£3,806.97	£4,650.00	£3,853.84	£1,112.02	£4,965.86	£4,650.00	Note this line is a summary of headings 558/1-558/4
559	Fuel	£2,779.37	£3,750.00	£2,772.90	£1,180.99	£3,953.89	£4,000.00	
560	Purchases	£8,620.41	£5,200.00	£6,236.28	£1,622.60	£7,858.88	£5,450.00	Note this line is a summary of headings 560/1-560/20
561	Maintenance	£6,030.13	£7,725.00	£5,869.14	£5,025.00	£10,894.14	£8,725.00	Note this line is a summary of headings 561/1-561/18
563	Toilets	£3,987.05	£6,200.00	£83,931.57	£4,243.16	£88,174.73	£6,450.00	Note this line is a summary of headings 563/1-563/5
574	Miscellaneous	£280.00	£0.00	£439.58	£0.00	£439.58	£300.00	Septic tank emptying
580	Renewal contribution	£0.00	£12,056.00	£0.00	£12,056.00	£12,056.00	£31,523.00	To Reserves See Earmarked Reserves
585	Project Contingency	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
590	Skate park	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
595	Projects	£0.00	£0.00	£0.00	£0.00	£0.00	£25,000.00	Rec Masterplan
	Total	£30,070.55	£46,521.00	£107,369.24	£25,759.59	£133,128.83	£90,448.00	
754	Cemetery Expenditure							
	Insurance	£577.37	£600.00	£760.88	£0.00	£760.88	£780.00	
758	Services/Rents	£338.89	£355.00	£350.40	£0.00	£350.40	£355.00	Note this line is a summary of headings 758/1-758/2
760	Purchases	£212.04	£300.00	£0.00	£300.00	£300.00	£300.00	
761	Cemetery Maintenance	£4,031.70	£800.00	£302.45	£497.55	£800.00	£800.00	

**Ilminster Town Council  
Budget 2018/19**

Head- ing No	Heading	Actual Expenditure 2016/2017	Budgeted Expenditure 2017/2018	Actual Expenditure as at 31.12.17	Potential Expenditure from 01.01.18- 31.03.18	Forecast for the year 2017/2018	Suggested Budget 2018/2019	Comments	
762	Cemetery Lodge	£75,493.23	£1,600.00	£363.20	£1,124.80	£1,488.00	£1,600.00	Note this line is a summary of headings 762/1-762/2	
774	Miscellaneous	£60.72	£0.00	£629.00	£0.00	£629.00	£0.00		
780	Renewals contribution	£0.00	£638.00	£0.00	£638.00	£638.00	£3,181.00		To reserves See Earmarked Reserves 2000 Walls?
795	Projects	£0.00	£0.00	£0.00	£0.00	£0.00	£5,000.00		Research for New Cemetery
	Total	£80,713.95	£4,293.00	£2,405.93	£2,560.35	£4,966.28	£12,016.00		
	Recreation Review Expenditure								
2200	Recreation Review	£435.96	£0.00	£0.00	£0.00	£0.00	£0.00		
2210	Renewals contribution						£0.00	To reserves See Earmarked Reserves	
	Total	435.96	£0.00	£0.00	£0.00	£0.00	£0.00		
	OPEN SPACES EXPENDITURE TOTAL	111220.46	£50,814.00	£109,775.17	£28,319.94	£138,095.11	£102,464.00		

**Iminster Town Council**  
**Vehicle and Machinery maintenance 2015-2018**

	<b>2017-18</b>		
<b>Vehicle</b>	<b>Apr - Dec</b>	<b>2016-17</b>	<b>2015-16</b>
Kioti Tractor	£523.41	£1,400.20	£636.08
Kioti Mechron	£360.77	£772.91	£268.50
<b>Machine</b>			
Stiga	£1,243.47	£1,028.54	£2,111.63
Snake	£874.01	£0.00	£0.00
Stihl pole saw	£207.66	£38.98	£74.21
Trailer	£173.79	£0.00	£9.00
<b>Total</b>	<b>£3,383.11</b>	<b>£3,240.63</b>	<b>£3,099.42</b>





## Ilminster Town Council

Agenda 9 3.Salaries  
calculation

Agenda 9 Attach 3

Pay increase 2%

Position	Scale Point	Salary	Hours	Pro Rata Salary	Overtime		Total salary	NI (13.8%)	Super (17.8%)	Total
					Hours	Rate				
Admin Information	12	16,445	20	8889.19			8889	107	1582	10579
	13	16,821	20	9092.43			9092	135	1618	10846
Admin Support	13	16,821	12	5455.46			5455		971	6427
	14	17,117	12	5551.46			5551		988	6540
Deputy Clerk	21	20,541	25	13879.05			13879	796	2470	17145
	22	21,074	25	14239.19			14239	846	2535	17619
Clerk	37	33,136	35	31344.86			31345	3206	5579	40130
Warden	8	15,551	37	15551.00			15551	1027	2768	19346
	9	15,683	37	15683.00			15683	1045	2792	19519
Warden	8	15,551	37	15551.00			15551	1027	2768	19346
	9	15,683	37	15683.00			15683	1045	2792	19519
Senior Warden	19	19,121	37	19121.00			19121	1519	3404	24044
	20	19,818	37	19818.00			19818	1615	3528	24961
Deficit Superannuation										229
Total				3818			3818			£ 3,818.00
Agency Summer only										£ 141,822.36
Consultants				11088.00			11088			£ 11,088.00
<b>Total 2018/19</b>										<b>£ 157,910.36</b>

<b>Contingency Money for 3 Months - 2018/19</b>				
	<b>Description</b>	<b>1 Month</b>	<b>3 Months</b>	<b>4 Months</b>
350	Salaries	£13,167.00	£39,501.00	£52,668.00
363	Bank/Autopay Charges	£54.00	£162.00	£216.00
358/2	Telephones/Broadband	£137.00	£411.00	£548.00
558/4	Mobile Phones	£55.00	£165.00	£220.00
361/5	Photocopying	£125.00	£375.00	£500.00
958/2	EDF - Market House	£16.00	£48.00	£64.00
558/3	EDF - Workshop	£65.00	£195.00	£260.00
563/2	EDF - Toilets	£40.00	£120.00	£160.00
	Water - Rec	£80.00	£240.00	£320.00
563/3	Water - Toilets	£160.00	£480.00	£640.00
758/1	Water - Cemetery	£30.00	£90.00	£120.00
958/1	Water - Market House	£10.00	£30.00	£40.00
354+	Insurance	£455.00	£1,365.00	£1,820.00
358/1	Rent SSDC	£670.00	£2,010.00	£2,680.00
762/1	Lodge Fees	£41.60	£124.80	£166.40
374/2	Christmas Lights Storage	£225.00	£675.00	£900.00
559	Fuel	£310.00	£930.00	£1,240.00
563/1	Toilet Cleaning	£265.00	£795.00	£1,060.00
361/4	AdvantEdge	£65.00	£195.00	£260.00
	Market Tax	£12.00	£36.00	£48.00
558/1	IEF Rent	£192.00	£576.00	£768.00
382	Resilience Stores	£53.16	£159.48	£212.64
361/3	Computer backup	£50.00	£150.00	£200.00
563/4	Toilet - Servicing Wallgates	£45.00	£135.00	£180.00
563/4	Toilet - Servicing pumps	£13.00	£39.00	£52.00
556	Play equipment inspection	£75.00	£225.00	£300.00
362	Website Services	£12.00	£36.00	£48.00
	Fire Equipment testing	£10.00	£30.00	£40.00
	<b>TOTAL</b>	<b>£16,432.76</b>	<b>£49,298.28</b>	<b>£65,731.04</b>
<b>Regular Payments not included in the contingency money</b>				
	<b>Description</b>	<b>1 Month</b>	<b>3 Months</b>	<b>4 Months</b>
365	Audit Internal & External	£235.00	£705.00	£940.00
364/3	Papers	£10.00	£30.00	£40.00
366	SALC Affiliation	£90.00	£270.00	£360.00
	Fields in Trust	£2.00	£6.00	£8.00
	Somerset Playing Fields Assoc	£2.00	£6.00	£8.00
	Membership - ICCM	£8.00	£24.00	£32.00
	Information Commissioner	£3.00	£9.00	£12.00
	Summer Planting	£41.00	£123.00	£164.00
	Winter Planting	£20.00	£60.00	£80.00
	Electrical Testing	£6.00	£18.00	£24.00
	<b>TOTAL</b>	<b>£417.00</b>	<b>£1,251.00</b>	<b>£1,668.00</b>

Ilminster Town Council  
Budget Wish List 2017/18

Agenda 9 5.Wish List

Agenda 9 Attach 5

Item	Estimated cost £	18/19	19/20	20/21	Amount in reserves now £	Amount in reserves by renewal date £	Comments
<b>OPEN SPACES</b>							
Kioto Mechron (Buggy)	£ 14,000.00	£ 2,676.00	£ 3,312.00	£ 3,502.00	£ 5,570.00	£ 15,060.00	Renewal 09/2020
Ride On mower		£ 200.00				£ 7,804.00	Current machine is "domestic" a professional version will cost substantially more Renewal 08/2018
Wharf Lane Rec Play equipment (OS Masterplan )	£ 250,000.00	£ 9,736.00	£ 8,249.00	£ 8,184.00	£ 73,350.00		
West Crescent Play Equipment		£ -	£ -	£ -	£ 9,430.00		includes Skatepark reserve £31,928
Wharf Lane / Britten's Field paths (OS Masterplan)	£ 250,000.00						cost approx £70.00 running metre for compacted gravel. Unlikley to be able to use any S106 money
Herne Hill Management							
Cleeves Close							
Wildflower area (slope Britten's Field to Ridge Path)	3.25 acres approx 1,500 per acre for seed						need to spray area, rotivate and then sow seed. Could be done in smaller sections
Work to enhance canal							
Canal maintenance, clearing & dredging							
additional open spaces amenity land		£ 720.00	£ 740.00	£ 745.00	£ 12,750.00		Funds for general maintenance & paths
additional cemetery land							
Tipping trailer	£ 2,000.00						
leaf blower	£ 350.00						
Wood Chipper	£ 3,500.00						
Rough cutter flail mower							hire cost £125.00 per day, £300 per week
Impact driver							

**Ilminster Town Council  
Budget Wish List 2017/18**

Item	Estimated cost £	18/19	19/20	20/21	Amount in reserves now £	Amount in reserves by renewal date £	Comments
Battery reciprocating saw							
Hoover							
Winch							
heavy duty tool box							
Small digger							
Tractor mounted hedge cutter							
angle grinder							
tablet							
move oil tank							
Look Out Point							
<b>RESOURCES</b>							
Update computers	£ 2,623.00	£ 882.00	£ 788.00			£ 4,294.00	Renew Mar 2019
photocopier		£ 731.00			£ 2,780.00	£ 3,392.00	Renew May 2018
telephone system						£ 162.00	Renew Nov 2018
office storage		£ 87.00	£ 87.00	£ 97.00	£ 1,266.00	£ 2,965.00	
shredder					£ 335.00		
website	£ 4,000.00						Update 2019
accounts & cemetery software package							Renew Dec 2018
repair Burial Registers	Est £200.00 per book						at least 6 registers need attention
Binding meeting minutes / Agendas							currently stored in lever arch files should really be bound into books
Flag pole in Ditton Street							
<b>Planning Highways &amp; Transport</b>							
Bus Shelter	£ 3,500.00	£ 450.00	£ 450.00	£ 460.00	£ 2,780.00	£ 6,544.00	
Neighbourhood Plan							

**Ilminster Town Council  
Budget Wish List 2017/18**

Item	Estimated cost £	18/19	19/20	20/21	Amount in reserves now £	Amount in reserves by renewal date £	Comments
<b>OTHER ITEMS</b>							
Training - Staff							New staff can generate significant training requirement
Training Councillors							election in 2019 will generate requirement for Cllr training
Staffing							
Office accommodation							Current rental costs very favourable to ITC, need to budget at least double pa cost

Iliminster Town Council  
Council Tax Options 2018/19

2017/2018	
Budget 17/18	£300,530
Allocation of Grant from Central Government 17/18	£6,810
Precept 17/18	£293,720
Tax Base 17/18	2,022.31
Equivalent Band D Charge 17/18	£145.24

	Same Service Level - No Projects	Same Town Council Budget as 17/18	Same Council Tax Charge as 2017/18
Total Expenditure 2018/19	£389,868	£320,680	£278,780
ITC Generated Income 2018/19	£68,255	£20,265	£20,265
Budget Requirement 18/19	£321,613	£300,415	£299,045
Estimated Allocation of Grant from Central Government	£2,010	£2,010	£2,010
Precept 18/19	£319,603	£298,405	£297,035
Estimated Tax Base 18/19	2,045.13	2,045.13	2,045.13
Equivalent Band D Charge 17/18	£156.28	£145.91	£145.24
Increase/decrease in ANNUAL Charge compared to 17/18	£11.04	£0.67	£0.00
Increase/decrease in % to Tax Payer compared to 17/18	7.60%	0.46%	0.00%
Shortfall/Excess in Precept (over maintaining same service level)	£0.00	-£21,198.00	-£22,568.32

Ilminster Town Council  
Council Tax Options 2018/19

Council Tax Charge Band D  
2017/18

£145.24

		Percentage increase on 2017/2018 COUNCIL TAX BAND D									
	Same Service Level	0.25% inc	0.5% inc	1% inc	1.5% inc	2.5% inc	5% inc	7.5% inc	10% inc		
		0.25%	0.5%	1%	1.50%	2.50%	5%	7.5%	10%		
Total Expenditure 2018/19	£389,868.00	£368,042.27	£368,784.85	£370,270.03	£371,755.20	£374,725.55	£382,151.42	£389,577.28	£397,003.15		
ITC Generated Income 2018/19	£68,255.00	£68,255.00	£68,255.00	£68,255.00	£68,255.00	£68,255.00	£68,255.00	£68,255.00	£68,255.00		
Budget Requirement 18/19	£321,613	£299,787	£300,530	£302,015	£303,500	£306,471	£313,896	£321,322	£328,748		
Estimated Allocation of Grant from Central Government	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010		
Precept 18/19	£319,603	£297,777	£298,520	£300,005	£301,490	£304,461	£311,886	£319,312	£326,738		
Estimated Tax Base 18/19	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13		
Equivalent Band D Charge 18/19	£156.28	£145.60	£145.97	£146.69	£147.42	£148.87	£152.50	£156.13	£159.76		
Increase/decrease in ANNUAL Charge compared to 17/18	£11.04	£0.36	£0.73	£1.45	£2.18	£3.63	£7.26	£10.89	£14.52		
Increase/decrease in % to Tax Payer	7.60%	0.25%	0.50%	1.00%	1.50%	2.50%	5.00%	7.50%	10.00%		
Shortfall/Excess in Precept (over maintaining same service level)	£0.00	-£21,825.73	-£21,083.15	-£19,597.97	-£18,112.80	-£15,142.45	-£7,716.58	£20,792.43	£26,733.12		



Ilminster Town Council  
Council Tax Options 2018/19

Precept 2017/18

£293,720

	Same Service Level - No Projects	Percentage increase on 2017/2018 PRECEPT									
		0.25% inc	0.50% inc	1% inc	1.50% inc	2.50% inc	5% inc	7.5% inc	10% inc		
Total Expenditure 2018/19	£389,868	£228,209	£228,944	£230,412	£231,881	£234,818	£242,161	£249,504	£256,847		
ITC Generated Income 2018/19	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255		
Budget Requirement 18/19	£321,613	£296,464	£297,199	£298,667	£300,136	£303,073	£310,416	£317,759	£325,102		
Estimated Allocation of Grant from Central Government	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010		
Precept 18/19	£319,603	£294,454	£295,189	£296,657	£298,126	£301,063	£308,406	£315,749	£323,092		
Estimated Tax Base 18/19	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13		
Equivalent Band D Charge 18/19	£156.28	£143.98	£144.34	£145.06	£145.77	£147.21	£150.80	£154.39	£157.98		
Increase/decrease in ANNUAL Charge compared to 17/18	£11.04	-£1.26	-£0.90	-£0.18	£0.53	£1.97	£5.56	£9.15	£12.74		
Increase/decrease in % to Tax Payer compared to 17/18	7.60%	-0.87%	-0.62%	-0.13%	0.37%	1.36%	3.83%	6.30%	8.77%		
Shortfall/Excess in Precept (over maintaining same service level)	£0.00	-£25,149	-£24,414	-£22,946	-£21,477	-£18,540	-£11,197	-£3,854	£3,489		

Ilminster Town Council  
Council Tax Options 2018/19

Council Tax Charge Band D 2017/18      £145.24  
Precept 2017/18                              £293,720

	Same Service Level	Same Service Level with £2,500 Projects	Same Service Level with £5,000 Projects	Same Service Level with £10,000 Projects	Same Service Level with £15,000 Projects	Same Service Level with £20,000 Projects	Same Service Level with £25,000 Projects	Same Service Level with £30,000 Projects	Same Service Level with £40,000 Projects	Same Service Level with £50,000 Projects	Same Service Level with £55,000 Projects
<b>Total Expenditure 2018/19</b>	£389,868	£392,368	£394,868	£399,868	£404,868	£409,868	£414,868	£419,868	£429,868	£439,868	£444,868
<b>ITC Generated Income 2018/19</b>	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255	£68,255
<b>Budget Requirement 18/19</b>	£321,613	£324,113	£326,613	£331,613	£336,613	£341,613	£346,613	£351,613	£361,613	£371,613	£376,613
<b>Estimated Allocation of Grant from Central Government</b>	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010	£2,010
<b>Precept 18/19</b>	£319,603	£322,103	£324,603	£329,603	£334,603	£339,603	£344,603	£349,603	£359,603	£369,603	£374,603
<b>Estimated Tax Base 18/19</b>	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13	2,045.13
<b>Equivalent Band D Charge 18/19</b>	£156.28	£157.50	£158.72	£161.16	£163.61	£166.05	£168.50	£170.94	£175.83	£180.72	£183.17
<b>Increase/decrease in ANNUAL Charge compared to 17/18</b>	£11.04	£12.26	£13.48	£15.92	£18.37	£20.81	£23.26	£25.70	£30.59	£35.48	£37.93
<b>Increase/decrease in % to Tax Payer</b>	7.60%	8.44%	9.28%	10.96%	12.65%	14.33%	16.01%	17.70%	21.06%	24.43%	26.11%
<b>Shortfall/Excess in Precept (over maintaining same service level - no projects)</b>	£0.00	£2,500.00	£5,000.00	£10,000.00	£15,000.00	£20,000.00	£25,000.00	£30,000.00	£40,000.00	£50,000.00	£55,000.00