

BERKHAMSTED TOWN COUNCIL

Minutes of a meeting of the

FINANCE & POLICY COMMITTEE

Held in the Council Chamber, Civic Centre, Berkhamsted on

Monday 6 January 2020 at 7.30 pm

MEMBERS PRESENT:

Councillors G Stevens (Chair)
 R Freedman (Vice Chair)
 P de Hoest
 J Jones
 N Taylor
 P White
 N Woolner

ALSO PRESENT

Officer Mrs J Mason, Town Clerk

OPENING MATTERS

FP 01/20 To receive **apologies for absence**

There were no apologies for absence

FP 02/20 To receive **declarations of interest** regarding items on the agenda

None

FP 03/20 To approve the **minutes of the previous meeting** held on 9 December 2019.

The minutes of the meeting held on 9 December 2019 were **approved** as a correct record and were duly signed as such by the Chair.

FP 04/20 **Chair's Communications**

- (i) BDCC New Year Champagne Networking Breakfast - Wednesday 8th January 2020;
- (ii) Hertfordshire County Council Press Release: Hertfordshire County Council pledge 80 per cent reduction in carbon by 2025;.

(iii) NALC Chairman's Open Letter to all Councillors

The following comment contained within the above was **noted**: "...and recently 100s of Councils have declared climate emergencies and are playing their part in addressing this most pressing of global challenges."

FP 05/20 To suspend Standing Orders to allow public participation

No members of the public were present.

FINANCIAL MATTERS

FP 06/20 Income and Expenditure including Receipts and Payments Schedule

- (i) Following a discussion the Committee **noted and approved** the Income and Expenditure and Variance Analysis at 30 November 2019 which had been circulated with the agenda. The format of the report was discussed and the Town Clerk advised that the system allowed various reporting options and that she would be very happy to discuss these further with the Vice Chair, Cllr R Freedman, and circulate the information using a different option if that would be helpful in future. **Action Town Clerk**
- (ii) The payments and receipts schedules for the period 1 November 2019 – 30 November 2019 had been sent to Cllr G Stevens for scrutiny and he reported back that, having raised one or two queries with the Town Clerk, he was satisfied with the content of the schedules. Anonymised version had also been circulated with the agenda.

FP 07/20 Budget preparation 2020/21 - Estimates of Income & Expenditure and Precept

The committee **considered** the draft budget proposals and precept demand for 2020/21 to be put to Full Council for approval on 13 January 2020. These proposals had been circulated to Councillors on 31 December 2019 and 3 January 2020 and are attached to these minutes for ease of reference together with the Town Clerk's covering paper dated 31 December 2019. These documents were reviewed and discussed in detail. Budget assumptions for cost centres that were in existence when the 2019-20 budget was set **were agreed as set out in the draft proposals and the covering paper**. In particular, the creation of **new ear-marked reserve** at the year end called Planters and Baskets **was approved**, subject to ratification at Full Council. This reserve would be the total underspend in the current year from 202 4039 Planters and Baskets as set out in the covering paper. The Committee was also **pleased to note** that the budget for 202 4790 Swan Youth Project had been increased from £15,000 pa to £30,000 and that funding for a PCSO (202 4785) was in the budget (this would require a two year commitment). Reference was also made to salary costs. The budget has been set on the basis that a new Finance and Allotment Officer will be recruited. In the meantime any underspend on salaries and associated costs will be utilised to supplement 101 4059 Accounting Fees. The Support Services Group would be discussing the vacancy at a meeting to be arranged shortly. (It was also noted that Town Clerk interviews are being scheduled for 22 January

2020.) The Town Clerk advised that staff resources generally should also be discussed in due course to ensure that the programme of work anticipated can be achieved.

Turning to initiatives under the umbrella of the Climate Emergency Steering Group and its associated Working Groups, three new cost centres had been created together with a T & E General cost centre as follows:

- 401 – Energy Working Group;
- 402 - Travel Working Group;
- 403 - Habitat Working Group
- 405 - T & E General.

Committee members were satisfied that budgets allocated for 2020-21 to each of the above would enable significant progress in planning events, education and promotion of the initiatives identified. A three year plan would be developed as the work streams evolve. At this stage, it is agreed that the car share scheme proposed in earlier discussions would not be progressed, however, the community bus trial was approved. Under cost centre 405 (T & E General), year one costs (ie 2020-21) are budgeted at £12,000 for projects related to the Grand Union Canal and the river Bulbourne. Because there is great congruency with projects suitable for CIL spending, the draft proposals show this amount as a charge against the CIL ear-marked reserves. This suggestion **was approved**.

One item requested that had not at this stage been included in the budget was the proposal to create a Climate Emergency website. The Town Clerk had reservations for a variety of reasons, and would prefer to see an overhaul of the current website so that it would suit the needs of legislation whilst being flexible enough to communicate with residents effectively, easily and engagingly on all Town Council initiatives. It was **agreed** that any costs arising from researching and implementing any future changes (which would be subject to approval at the time) would be funded from the underspend on 101 4063 GDPR Compliance. (This underspend results from a relaxation in the requirement for Town and Parish Councils to employ a separate Data Protection Officer.)

Cllr J Jones asked that it be **noted** in the minutes that she was not fully supportive of the level of Climate Change initiatives proposed and associated costs.

The impact of the budget on the precept was also discussed in detail. As set out in the attached papers the precept for 2020-21 would be £294,069, which represents an increase of 48.49% to DBC. (The precept for 2019-20 being £197,165)

The increase per annum to a band D equivalent household would be £11.10 or 47.91% with an annual total of £34.27 (65.72p pw).

During discussion, it was acknowledged that the actual percentage increases seem high, however, the Town Council's precept is very low when compared to others in England and more locally in Dacorum Borough.

It was **RESOLVED** that the draft budget should be approved and put to Full Council on 13 January 2020 for approval and ratification together with the proposal that the Town Council's precept demand made to DBC for the year 2020-21 should be set at £294,069.

FP 08/20 EXCLUSION OF PRESS & PUBLIC

To **RESOLVE** that under Section 1 of the Public Bodies (Admission to Meetings) Act 1960 the public and press be excluded for the remainder of the meeting, because it is likely that publicity would prejudice the public interest by reason of the confidential nature of the business or for other special reasons stated in the resolution, arising from the nature of the business or proceedings.

To discuss any confidential matters arising during budget discussions.

No members of the public were present.

FP 09/20 Close of meeting

The meeting closed at 9.30 pm.

Signed.....

Date.....

Berkhamsted Town Council
Finance and Policy Committee Meeting
6 January 2020
Item FP07/20 Budget Preparation 2020-21

1. The following documents are included with this paper:

(i) Budget proposals for 2020-21

These were prepared in conjunction with Derek Kemp of DCK Accounting Solutions on 20 December 2019. As Councillors are aware, pending the recruitment of a new Finance and Allotment Officer, a member of DCK staff has been visiting the offices one day a month to input data prepared by the Town Clerk into the accounting software package. Mr Kemp is also NALC's Audit and Accounting Advisor.

(ii) Budget summary sheets

These also set out the precept requirement based on the budget proposals.

2. Notes on budget proposals

(i) Salaries - 101 4001 – 4003; 103 4001- 4003 and 201 4001 – 4003

On the basis of current indications emanating from NALC and Central Government, an overall salary increase of 5% wef 1 April 2020 has been assumed. In addition, the draft pension scheme triennial valuation has just been received and the reduction of employer contributions contained in the report have been assumed to be correct. (23.8% down to 22.15%.);

(ii) Rates – 101 & 202 4013

An increase of 2.1% assumed.

(iii) Accountancy Fees 101 – 4059

In the event of an overspend as a result of the continuation of the Finance & Allotment Officer vacancy there will be a virement from salaries to fees.

(iv) CIL Receipts Budget 109 - 1073

DCK's advice is not to enter a budget figure here in view of the inherent uncertainty of CIL receipt timings and amounts. Such receipts will be transferred to the ear marked reserve for each year as they arrive.

(v) Lagley Meadow Rental Income 201 – 4013

To be discussed under confidential items FP 08/20 as necessary.

(vi) 202 Environmental Projects

201 4039 planters and baskets – The total underspend for this year will be transferred at 2019/20 year end into an ear marked reserve to supplement purchase of new hanging baskets (the HCC approved type of basket and fixings – not the contents).

202 4785 PCSO funding – As agreed included in budget. Must commit for two years.

202 4790 – Swan Youth Project – increased to £30,000 per annum.

(vii) Climate Emergency Steering Group

For clarity, four new cost centres have been created to reflect proposals emanating from the work of this group and associated working parties as follows:

401 – Energy Working Group

402 – Travel Working Group – have assumed that the bus trial could start in 2020-21. Have made an assumption of October – to discuss. Also need to consider if we would be in a position to extend if it proves popular. No income can be budgeted at this stage.

403 – Habitats Working Group

405 – T & E General – have assumed that these projects would be suitable for CIL funding.

3. Precept 2020 -21

On the above basis and as reflected in the summary sheet, the precept demand for 2020-21 would be

£294,069, an increase of 48.49% to DBC

The increase per annum to a band D equivalent household would be £11.10 or 47.91% with an annual total of £34.27.

4. The committee is asked to consider these proposals, discuss and, as appropriate, **RESOLVE** that the recommendations be put to Full Council on 13 January 2020.

Annual Budget - By Centre

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>				<u>Next Year 2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<u>101 Administration</u>											
1056 Financial & Legal Recharges	0	0	0	0	1,000	0	1,000	800	0	0	0
1075 Council Tax Support Grant	2,538	2,538	0	0	2,682	0	2,682	2,682	2,682	0	0
1076 Precept	191,843	191,843	0	0	197,165	0	197,165	197,165	294,069	0	0
1092 NatWest Business Res Interest	300	196	0	0	300	0	300	321	300	0	0
1093 Santander Business Res Interest	300	150	0	0	300	0	300	109	150	0	0
1094 Shawbrook Account Interest	1,000	709	0	0	1,000	0	1,000	0	700	0	0
1095 Saffron B/Soc Account Interest	200	127	0	0	200	0	200	0	120	0	0
1096 Cambridge Saver Acc Interest	200	124	0	0	200	0	200	0	120	0	0
Total Income	196,381	195,687	0	0	202,847	0	202,847	201,077	298,141	0	0
4001 Salaries	80,896	77,556	0	-4,500	76,996	0	72,496	43,047	81,300	0	0
4002 Employer NI	0	0	0	0	5,360	0	5,360	4,012	7,650	0	0
4003 Employers Superannuation	0	0	0	0	13,350	0	13,350	9,995	18,000	0	0
4008 Training Costs	1,000	330	0	2,000	1,550	0	3,550	460	3,550	0	0
4009 Staff Travel Expenses	250	73	0	0	300	0	300	71	300	0	0
4013 Rent/Rates	20,000	20,531	0	0	21,000	0	21,000	13,617	21,000	0	0
4016 Cleaning	900	868	0	0	900	0	900	561	1,000	0	0
4019 Catering Costs	175	86	0	0	150	0	150	54	100	0	0
4020 Misc Establishment Costs	50	77	0	0	200	0	200	30	200	0	0
4021 Telephone/Fax	500	359	0	0	550	0	550	283	500	0	0
4022 Postage	700	555	0	0	750	0	750	701	750	0	0
4023 Stationery	800	544	0	0	700	0	700	506	700	0	0
4024 Subscriptions	2,500	2,629	0	0	2,700	0	2,700	2,297	3,000	0	0

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Annual Budget - By Centre

Note: Preliminary Budget Proposals 2020-21

	Last Year 2018-19		Current Year 2019-20				Next Year 2020-21				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4025 Insurance	3,000	2,991	0	0	3,000	0	3,000	3,388	3,500	0	0
4026 Photocopier Costs	600	572	0	0	500	0	500	550	600	0	0
4030 Recruitment Advertising	600	545	0	0	495	0	495	1,709	600	0	0
4033 Website	0	0	0	0	0	0	0	230	500	0	0
4036 Property Maintenance	150	18	0	0	150	0	150	0	150	0	0
4038 Maintenance Contracts	650	1,419	0	0	1,200	0	1,200	381	1,200	0	0
4051 Bank Charges	200	350	0	0	200	0	200	181	350	0	0
4056 Legal Expenses	2,000	0	0	0	2,000	0	2,000	850	2,000	0	0
4057 External Audit Fees	700	600	0	0	700	0	700	0	600	0	0
4058 Internal Audit Fees	800	708	0	0	800	0	800	401	800	0	0
4059 Accountancy Fees	1,700	1,360	0	2,500	1,500	0	4,000	4,536	1,500	0	0
4060 Payroll Processing Fees	800	1,100	0	0	800	0	800	590	800	0	0
4061 Software Support	0	0	0	0	1,650	0	1,650	1,646	750	0	0
4062 IT/Computer Costs	15,500	11,792	0	0	11,350	0	11,350	7,720	11,350	0	0
4063 GDPR Compliance Services DPO	7,200	2,502	0	0	3,000	0	3,000	1,863	500	0	0
Overhead Expenditure	141,671	127,565	0	0	151,851	0	151,851	99,678	163,250	0	0
Movement to/(from) Gen Reserve	54,710	68,122			50,996		50,996	101,398	134,891		
102 Civic											
4008 Training Costs	400	0	0	0	400	0	400	124	300	0	0
4032 Publicity/Noticeboards	1,450	319	0	0	300	0	300	142	300	0	0
4034 Newsletter	0	1,515	0	0	3,015	0	3,015	1,647	3,500	0	0
4201 Mayoral Expenses	600	843	0	0	950	0	950	0	950	0	0
4202 Councillors Expenses	150	0	0	0	150	0	150	0	150	0	0

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**Berkhamsted Town Council
Annual Budget - By Centre**

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>					<u>Next Year 2020-21</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4211 Mayors Civic Functions	2,700	3,187	0	0	2,800	0	2,800	156	3,000	0	0
4220 Elections	8,000	0	0	0	14,000	0	14,000	0	0	0	0
5021 Tfr to Elections Fund	0	0	0	0	4,000	0	4,000	4,000	4,000	0	0
5121 Tfr from Elections Fund	0	0	0	0	0	0	0	0	0	0	0
Overhead Expenditure	13,300	5,864	0	0	25,615	0	25,615	6,068	12,200	0	0
Movement to/(from) Gen Reserve	(13,300)	(5,864)			(25,615)		(25,615)	(6,068)	(12,200)		
103 Town Warden											
1080 DBC Grants Received	15,452	15,452	0	0	15,761	0	15,761	15,761	16,155	0	0
Total Income	15,452	15,452	0	0	15,761	0	15,761	15,761	16,155	0	0
4001 Salaries	24,164	22,606	0	0	18,452	0	18,452	13,555	19,300	0	0
4002 Employer NI	0	0	0	0	1,550	0	1,550	1,147	1,700	0	0
4003 Employers Superannuation	0	0	0	0	4,350	0	4,350	3,226	4,300	0	0
4009 Staff Travel Expenses	1,000	866	0	0	1,000	0	1,000	557	1,000	0	0
4010 Misc Staff Costs	350	318	0	0	350	0	350	38	350	0	0
Overhead Expenditure	25,514	23,791	0	0	25,702	0	25,702	18,523	26,650	0	0
Movement to/(from) Gen Reserve	(10,062)	(8,339)			(9,941)		(9,941)	(2,762)	(10,495)		
105 DBC Delegated Functions											
1032 Publicity/Noticeboards Income	0	940	0	0	1,000	0	1,000	0	0	0	0
1080 DBC Grants Received	3,625	2,685	0	0	3,870	0	3,870	3,870	3,870	0	0
Total Income	3,625	3,625	0	0	4,870	0	4,870	3,870	3,870	0	0

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Annual Budget - By Centre

Note: Preliminary Budget Proposals 2020-21

	Last Year 2018-19		Current Year 2019-20				Next Year 2020-21				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4032	0	2	0	0	0	0	0	0	0	0	0
4038	3,625	2,685	0	0	2,685	0	2,685	2,685	3,000	0	0
	3,625	2,687	0	0	2,685	0	2,685	2,685	3,000	0	0
	Movement to/(from) Gen Reserve	937	2,185		2,185		1,185		870		
107	Grants										
4780	7,500	6,348	0	0	7,500	0	7,500	3,960	7,500	0	0
4784	1,000	0	0	0	1,000	0	1,000	0	0	0	0
5123	0	0	0	0	-1,000	0	-1,000	0	0	0	0
	Overhead Expenditure	6,348	0	0	7,500	0	7,500	3,960	7,500	0	0
	Movement to/(from) Gen Reserve	(6,348)	(7,500)		(7,500)		(7,500)	(3,960)	(7,500)		
109	Capital										
1073	22,000	36,268	0	0	10,000	0	10,000	38,213	0	0	0
	Total Income	36,268	0	0	10,000	0	10,000	38,213	0	0	0
4910	6,100	4,975	0	0	0	0	0	0	0	0	0
4918	0	5,000	0	0	0	0	0	0	0	0	0
4935	7,630	0	0	0	2,696	0	2,696	2,696	0	0	0
4940	9,153	0	0	0	7,640	0	7,640	7,640	0	0	0
4950	350	0	0	0	1,362	0	1,362	1,362	0	0	0
4951	4,000	135	0	0	0	0	0	0	0	0	0
4953	0	0	0	0	2,459	0	2,459	2,459	0	0	0
5053	0	0	0	0	0	0	0	23,824	0	0	0

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**Berkhamsted Town Council
Annual Budget - By Centre**

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>				<u>Next Year 2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
5054	Tfr to CIL Fund 2019/20	0	0	0	0	0	0	14,389	0	0	0
5120	Tfr from Renewals Fund	0	0	-3,821	0	-3,821	-3,821	-3,821	0	0	0
5122	Tfr from Allotments Fund	0	0	-1,696	0	-1,696	-1,696	-1,696	0	0	0
5125	Tfr from YC Kick Boards EMR	0	0	-7,640	0	-7,640	-7,640	-7,640	0	0	0
5154	Tfr from CIL Fund 2019/20	0	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	27,233	10,110	0	0	1,000	1,000	39,213	0	0	0
	109 Net Income over Expenditure	-5,233	26,158	0	0	9,000	9,000	-1,000	0	0	0
6000	plus Transfer from EMR	0	5,000	0	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	50,607	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(5,233)	(19,450)	9,000		9,000	9,000	(1,000)	0	0	0
201	Lagley Meadow Youth Centre										
1013	Rental Income	12,200	12,000	0	0	12,000	0	12,000	12,500	0	0
	Total Income	12,200	12,000	0	0	12,000	0	12,000	12,500	0	0
4001	Salaries	5,100	5,275	0	0	4,228	0	4,228	4,500	0	0
4002	Employer NI	0	0	0	0	370	0	370	400	0	0
4003	Employers Superannuation	0	0	0	0	1,010	0	1,010	1,000	0	0
4013	Rent/Rates	4,150	3,923	0	0	4,200	0	4,200	4,471	0	0
4014	Electric/Gas	2,850	2,698	0	0	2,700	0	2,700	2,800	0	0
4025	Insurance	250	250	0	0	250	0	250	250	0	0
4036	Property Maintenance	17,500	986	0	0	17,500	0	17,500	2,100	0	0
4037	Grounds Maintenance	0	0	0	0	0	0	0	200	0	0
4038	Maintenance Contracts	0	0	0	0	0	0	0	200	0	0

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**Berkhamsted Town Council
Annual Budget - By Centre**

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>				<u>Next Year 2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
5151	Tfr from CIL Fund 2016/17	0	0	0	-15,000	0	-15,000	0	0	0	0
	Overhead Expenditure	29,850	13,132			0	15,258	11,648	15,921	0	0
	Movement to/(from) Gen Reserve	<u>(17,650)</u>	<u>(1,132)</u>				<u>(3,258)</u>	<u>352</u>	<u>(3,421)</u>		
202	<u>Environmental Projects</u>										
4037	Grounds Maintenance	1,000	468	0	0	1,500	0	1,500	1,500	0	0
4039	Planters/Hanging Baskets	550	1,680	0	0	3,980	0	3,980	3,980	0	0
4040	Defibrillator Expenses	0	180	0	0	500	0	500	500	0	0
4610	Heritage Hub Project	0	3,500	0	0	0	0	0	0	0	0
4785	PCSO Funding Contribution	0	0	0	0	12,000	0	12,000	15,845	0	0
4790	Youth Projects/Swan YC Contrib	15,000	15,000	0	0	15,000	0	15,000	30,000	0	0
	Overhead Expenditure	16,550	20,828	0	0	32,980	0	32,980	51,825	0	0
	plus Transfer from EMR	0	0	0	0	0	0	135	0	0	0
	Movement to/(from) Gen Reserve	<u>(16,550)</u>	<u>(20,828)</u>				<u>(32,980)</u>	<u>(12,162)</u>	<u>(51,825)</u>		
203	<u>Highways and Footpaths</u>										
1081	Other Grants Received	1,000	0	0	0	1,000	0	1,000	0	0	0
	Total Income	1,000	0	0	0	1,000	0	1,000	0	0	0
4037	Grounds Maintenance	1,500	0	0	0	2,000	0	2,000	0	0	0
	Overhead Expenditure	1,500	0	0	0	2,000	0	2,000	0	0	0
	Movement to/(from) Gen Reserve	<u>(500)</u>	<u>0</u>				<u>(1,000)</u>	<u>0</u>	<u>0</u>		
204	<u>Festival of Light</u>										

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**Berkhamsted Town Council
Annual Budget - By Centre**

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>				<u>Next Year 2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1079 Donations Received	500	867	0	0	1,000	0	1,000	0	0	0	0
1080 DBC Grants Received	6,000	6,000	0	0	6,000	0	6,000	0	6,000	0	0
Total Income	6,500	6,867	0	0	7,000	0	7,000	0	6,000	0	0
4605 Event Costs	16,560	11,736	0	0	22,000	0	22,000	17,327	22,000	0	0
Overhead Expenditure	16,560	11,736	0	0	22,000	0	22,000	17,327	22,000	0	0
Movement to/(from) Gen Reserve	(10,060)	(4,869)	(15,000)		(15,000)		(15,000)	(17,327)	(16,000)		
301 Allotments											
1011 Allotment Water Tank Key Sale	120	170	0	0	120	0	120	50	100	0	0
1012 Water Recharges	1,800	1,869	0	0	1,800	0	1,800	1,680	1,800	0	0
1013 Rental Income	7,300	7,417	0	0	7,100	0	7,100	6,380	7,100	0	0
Total Income	9,220	9,455	0	0	9,020	0	9,020	8,110	9,000	0	0
4012 Water	1,500	1,824	0	0	1,500	0	1,500	930	1,500	0	0
4037 Grounds Maintenance	2,000	635	0	0	2,000	0	2,000	35	2,000	0	0
4038 Maintenance Contracts	2,250	2,086	0	0	2,250	0	2,250	2,553	2,700	0	0
4055 Bad Debts	0	100	0	0	0	0	0	0	0	0	0
4061 Software Support	500	478	0	0	500	0	500	494	500	0	0
4145 Allotment Water Tank Key Rfnds	10	20	0	0	20	0	20	0	20	0	0
Overhead Expenditure	6,260	5,142	0	0	6,270	0	6,270	4,012	6,720	0	0
Movement to/(from) Gen Reserve	2,960	4,313	2,750		2,750		2,750	4,098	2,280		
401 Energy Working Group											

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Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>				<u>Next Year 2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4410 EWG Initiatives	0	0	0	0	0	0	0	0	4,600	0	0
Overhead Expenditure	0	0	0	0	0	0	0	0	4,600	0	0
Movement to/(from) Gen Reserve	0	0	0	0	0	0	0	0	(4,600)	0	0
402 <u>Travel Working Group</u>											
4420 TWH Initiatives	0	0	0	0	0	0	0	0	7,000	0	0
4421 TWG - Community Bus	0	0	0	0	0	0	0	0	19,000	0	0
Overhead Expenditure	0	0	0	0	0	0	0	0	26,000	0	0
Movement to/(from) Gen Reserve	0	0	0	0	0	0	0	0	(26,000)	0	0
403 <u>Habitat Working Group</u>											
4430 HWG Initiatives	0	0	0	0	0	0	0	0	6,000	0	0
Overhead Expenditure	0	0	0	0	0	0	0	0	6,000	0	0
Movement to/(from) Gen Reserve	0	0	0	0	0	0	0	0	(6,000)	0	0
405 <u>T & E General Group</u>											
4450 T & E Group Initiatives	0	0	0	0	0	0	0	0	12,000	0	0
5152 Tfr from CIL Fund 2017/18	0	0	0	0	0	0	0	0	-12,000	0	0
Overhead Expenditure	0	0	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	0	0	0	0	0	0	0	0	0	0	0

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**Berkhamsted Town Council
Annual Budget - By Centre**

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>				<u>Next Year 2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Total Budget Income	266,378	279,354	0	0	262,498	0	262,498	279,030	345,666	0	0
Expenditure	290,563	227,204	0	0	292,861	0	292,861	215,411	345,666	0	0
Net Income over Expenditure	<u>-24,185</u>	<u>52,150</u>	0	0	<u>-30,363</u>	0	<u>-30,363</u>	<u>63,619</u>	0	0	0
plus Transfer from EMR	0	5,000	0	0	0	0	0	135	0	0	0
less Transfer to EMR	0	50,607	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(24,185)</u>	<u>6,542</u>			<u>(30,363)</u>		<u>(30,363)</u>	<u>63,754</u>	0	0	0

**Berkhamsted Town Council
Annual Budget - By Centre**

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>			<u>Next Year 2020-21</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>101 Administration</u>									
Total Income	196,381	195,687	202,847	201,077	202,132	0	298,141	0	0
Overhead Expenditure	141,671	127,565	151,851	99,678	138,011	0	163,250	0	0
Movement to/(from) Gen Reserve	<u>54,710</u>	<u>68,122</u>	<u>50,996</u>	<u>101,398</u>	<u>64,121</u>		<u>134,891</u>		
<u>102 Civic</u>									
Overhead Expenditure	13,300	5,864	25,615	6,068	13,738	0	12,200	0	0
Movement to/(from) Gen Reserve	<u>(13,300)</u>	<u>(5,864)</u>	<u>(25,615)</u>	<u>(6,068)</u>	<u>(13,738)</u>		<u>(12,200)</u>		
<u>103 Town Warden</u>									
Total Income	15,452	15,452	15,761	15,761	15,761	0	16,155	0	0
Overhead Expenditure	25,514	23,791	25,702	18,523	25,280	0	26,650	0	0
Movement to/(from) Gen Reserve	<u>(10,062)</u>	<u>(8,339)</u>	<u>(9,941)</u>	<u>(2,762)</u>	<u>(9,519)</u>		<u>(10,495)</u>		
<u>105 DBC Delegated Functions</u>									
Total Income	3,625	3,625	4,870	3,870	3,870	0	3,870	0	0
Overhead Expenditure	3,625	2,687	2,685	2,685	2,685	0	3,000	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>937</u>	<u>2,185</u>	<u>1,185</u>	<u>1,185</u>		<u>870</u>		
<u>107 Grants</u>									
Overhead Expenditure	8,500	6,348	7,500	3,960	7,500	0	7,500	0	0
Movement to/(from) Gen Reserve	<u>(8,500)</u>	<u>(6,348)</u>	<u>(7,500)</u>	<u>(3,960)</u>	<u>(7,500)</u>		<u>(7,500)</u>		
<u>109 Capital</u>									

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Annual Budget - By Centre

Note: Preliminary Budget Proposals 2020-21

	Last Year 2018-19		Current Year 2019-20			Next Year 2020-21			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income	22,000	36,268	10,000	38,213	38,213	0	0	0	0
Overhead Expenditure	27,233	10,110	1,000	39,213	28,877	0	0	0	0
109 Net Income over Expenditure	-5,233	26,158	9,000	-1,000	9,336	0	0	0	0
6000 plus Transfer from EMR	0	5,000	0	0	0	0	0	0	0
6001 less Transfer to EMR	0	50,607	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(5,233)</u>	<u>(19,450)</u>	<u>9,000</u>	<u>(1,000)</u>	<u>9,336</u>		<u>0</u>		
201 Lagley Meadow Youth Centre									
Total Income	12,200	12,000	12,000	12,000	12,000	0	12,500	0	0
Overhead Expenditure	29,850	13,132	15,258	11,648	15,419	0	15,921	0	0
Movement to/(from) Gen Reserve	<u>(17,650)</u>	<u>(1,132)</u>	<u>(3,258)</u>	<u>352</u>	<u>(3,419)</u>		<u>(3,421)</u>		
202 Environmental Projects									
Overhead Expenditure	16,550	20,828	32,980	12,297	30,680	0	51,825	0	0
6000 plus Transfer from EMR	0	0	0	135	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(16,550)</u>	<u>(20,828)</u>	<u>(32,980)</u>	<u>(12,162)</u>	<u>(30,680)</u>		<u>(51,825)</u>		
203 Highways and Footpaths									
Total Income	1,000	0	1,000	0	0	0	0	0	0
Overhead Expenditure	1,500	0	2,000	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(500)</u>	<u>0</u>	<u>(1,000)</u>	<u>0</u>	<u>0</u>		<u>0</u>		
204 Festival of Light									

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Annual Budget - By Centre

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>			<u>Next Year 2020-21</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income	6,500	6,867	7,000	0	6,000	0	6,000	0	0
Overhead Expenditure	16,560	11,736	22,000	17,327	22,000	0	22,000	0	0
Movement to/(from) Gen Reserve	<u>(10,060)</u>	<u>(4,869)</u>	<u>(15,000)</u>	<u>(17,327)</u>	<u>(16,000)</u>		<u>(16,000)</u>		
301 Allotments									
Total Income	9,220	9,455	9,020	8,110	9,000	0	9,000	0	0
Overhead Expenditure	6,260	5,142	6,270	4,012	8,173	0	6,720	0	0
Movement to/(from) Gen Reserve	<u>2,960</u>	<u>4,313</u>	<u>2,750</u>	<u>4,098</u>	<u>827</u>		<u>2,280</u>		
401 Energy Working Group									
Overhead Expenditure	0	0	0	0	0	0	4,600	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(4,600)</u>		
402 Travel Working Group									
Overhead Expenditure	0	0	0	0	0	0	26,000	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(26,000)</u>		
403 Habitat Working Group									
Overhead Expenditure	0	0	0	0	0	0	6,000	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(6,000)</u>		
405 T & E General Group									
Overhead Expenditure	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		

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Berkhamsted Town Council

Annual Budget - By Centre

Note: Preliminary Budget Proposals 2020-21

	<u>Last Year 2018-19</u>		<u>Current Year 2019-20</u>			<u>Next Year 2020-21</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	266,378	279,354	262,498	279,030	286,976	0	345,666	0	0
Expenditure	290,563	227,204	292,861	215,411	292,363	0	345,666	0	0
Net Income over Expenditure	<u>-24,185</u>	<u>52,150</u>	<u>-30,363</u>	<u>63,619</u>	<u>-5,387</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	5,000	0	135	0	0	0	0	0
less Transfer to EMR	0	50,607	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(24,185)</u>	<u>6,542</u>	<u>(30,363)</u>	<u>63,754</u>	<u>(5,387)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Berkhamsted Town Council

(Prepared 20/12/2019)

Budget Summary

Year Ended 31st March 2021

	2019/20		2020/21	Budget Incr/Decr	
	Projected	Budgeted (Revised)	Proposed	£	%
REVENUE EXPENDITURE					
Full Council	263486	291861	309066	17205	
Working Group	0	0	36600	36600	
	<u>263486</u>	<u>291861</u>	<u>345666</u>	<u>53805</u>	18.44%
INCOME					
Full Council	48916	52651	48915	-3736	
	<u>48916</u>	<u>52651</u>	<u>48915</u>	<u>-3736</u>	-7.10%
NET REVENUE EXPENDITURE	<u>214570</u>	<u>239210</u>	<u>296751</u>	<u>57541</u>	24.05%
CAPITAL & PROJECT EXPENDITURE					
Loan Charges	0	0	0	0	
Capital Projects	28877	1000	0	-1000	
	<u>28877</u>	<u>1000</u>	<u>0</u>	<u>-1000</u>	
CAPITAL & PROJECT INCOME					
Full Council	38213	10000	0	-10000	
	<u>38213</u>	<u>10000</u>	<u>0</u>	<u>-10000</u>	
NET CAPITAL EXPENDITURE	<u>-9336</u>	<u>-9000</u>	<u>0</u>	<u>9000</u>	
TOTAL NET EXPENDITURE	<u>205234</u>	<u>230210</u>	<u>296751</u>	<u>56541</u>	24.56%
Financed as follows					
General Reserve at 1st April	166040	172582	160653		
General Reserve at 31st March	160653	142219	160653 **		
Funded from/(added to) General Reserve	5387	30363	0		
Precept Support Grant	2682	2682	2682		
Precept Required	197165	197165	294069		
TOTAL TAXATION FUNDING REQUIRED	<u>199847</u>	<u>199847</u>	<u>296751</u>	96904	48.49%
	<u>205234</u>	<u>230210</u>	<u>296751</u>	<u>56541</u>	
Band D Equivalents		8507.9	8581.4	73.50	0.86%
Precept per Band D Equivalent (£/annum)		£ 23.17	34.27	£11.10	47.91%
Precept per Band D Equivalent (p/week)		44.44	65.72		

****Note:** Recommended minimum reserve equal to 3 months net revenue expenditure

53643	59803	74188
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RESERVE SURPLUS / (Deficit)	-107010	-82416	-86465
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