

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 15th DECEMBER 2016 AT 7.30pm**

COMMITTEE REPORT

To be considered in conjunction with the agenda for this meeting.

1. Public Forum.

The Public Forum will last for a period of up to 15 minutes during which members of the public may put questions to the Council or draw attention to relevant matters relating to the business on the agenda. Each speaker is limited to 3 minutes. The business of the meeting will start immediately following the public forum or at 7.45pm whichever is the earlier.

4. Declarations of Interest.

Members are advised to consider the agenda for the meeting and determine in advance if they may have a Personal, Prejudicial or a Disclosable Pecuniary Interest in any of the agenda items. If a Member decides they do have a declarable interest, they are reminded that the interest and the nature of the interest must be declared at the commencement of the consideration of the agenda item; or when the interest becomes apparent to them. Details of the interest will be minuted.

Where you have a Prejudicial Interest (which is not a Disclosable Pecuniary Interest), Members are reminded that they must withdraw from the meeting chamber after making representations or asking questions.

If the interest is a Disclosable Pecuniary Interest, Members are reminded that they must take no part in the discussions of the item at all; or participate in any voting; and must withdraw from the meeting chamber; unless they have received a dispensation.

5. Chairman's Announcement's.

Whilst the directors governing Surrey and Sussex Association of Local Councils Ltd and West Sussex Association of Local Councils Ltd have agreed to increase subscriptions by 2% there is a maximum cap of £1,650. The formula for calculating the subscription is electorate multiplied by 29.57 pence per elector (for North Horsham $16,873 \times 29.57 = £4,989.35$). NALC subscriptions will be 73 pence per elector (£1,135.55).

The closure of Lloyds Bank in Roffey will have an impact on the Council's banking arrangements as a member of staff will have to travel into Horsham for banking business.

6. Financial Review to 30th November 2016

Documents to follow.

7. Internal Audit

The Internal Auditor's report will be circulated following his visit on Friday 9th December 2016.

- 8. Roffey (Crawley Road) Cemetery – grant to Horsham District Council**
Response from Horsham District Council following proposals from North Horsham Parish Council to offer £3,000 in payment for 2016/17 and further discussion on the 2017/18 contribution.
Outstanding invoice for £1,500.

- 9. Budget calculations for 2017/18**
Budget calculations recommended by the Property Committee in the report attached.
The Property Committee recommended that an increase of 2% was levied on all fees.

- 10. Precept**
Report containing the precept calculations attached.

- 11. Electricity – street lights**
The electricity contract for street lighting with EDF Energy terminated on 30th November 2016. Costs for fixed long term contracts with EDF were sought as follows:-

	Standing charge per day	Total standing charge per annum	Charge per unit	Total unit cost per annum	Total annual electricity charges	Contract term
Existing cost	39.21 pence	£143.11	14.17pence	£658.90	£802.01	?
Flexible rate cost quoted in letter received 27 th October 2016	50pence	£182.50	15.40pence	£716.10	£898.60	N/a
Quote dated 3 rd November	65 pence	£237.25	14.98pence	£696.57	£933.82	1 year
Quote dated 9 th November 2016	65 pence	£237.25	15.22 pence	£707.73	£944.98	2 years
Quote dated 9 th November 2016	65 pence	£237.25	15.87 pence	£737.95	£975.20	3 years

The flexible rate appears to be the most economical option. When the

electrical contracts for the halls, currently with British Gas, are ready for renewal it would make sense to include street lighting if the rates are favourable.

12. Grants

A total of £10,000 for grant funding for 2016/17 was agreed in the amended forecast by Council on 1st September 2016. There is £1,773.36 left in the grant fund for the remainder of 2016/17.

Roffey Friendship Club – request for £150 for Christmas entertainer, buffet and small gifts, any surplus will go towards other activities throughout the year. This is the full cost of the project. There are twenty five members of the Club who pay a £2 subscription to cover refreshments and to go towards additional activities although sometimes small additional donations are requested from members. The aim of the club is to combat isolation.

Two grants previously awarded - £500 24th October 2014 and £300 27th October 2015.

Asperger's Voice – request for £586.08 to cover hire of Roffey Millennium Hall for an 'Understanding Autism' event to mark World Autism Awareness Day in 2017. The full cost of the project is £2,543.64. £2,375.18 has been sourced from West Sussex County Council. The project is intended for those who have or who wish to know more about Autism and Asperger Syndrome who live in the Crawley, Horsham and Mid-Sussex areas of West Sussex. The event was held successfully in 2016 and it is estimated that at least 40 people within North Horsham will benefit. The event will benefit the wider community by raising awareness of the venue and supporting local businesses on the day.

Grant awarded April 2016 for £372.36 for room hire for similar event in 2016.

Copies of all paperwork is available in the office on request.

Pauline Whitehead BA(Hons) FILCM
8th December 2016

Report to Finance Committee – 15th December 2016

Items 9 and 10, Forecast 2016/17; Budget 2017/18 and Precept 2017/18

The accompanying sheets bring together the budget forecast (estimated) figures for 2016/17, the budget for 2017 and the precept calculation for 2017/18.

Forecast 2016/17 and budget 2017/18

Revenue

Expenditure

Page 1 (Halls summary) brings together the information for the individual halls which is shown on pages 2, 3 and 4.

Expenditure on Allotments and other amenities can be found on page 5.

Page 6 shows the expenditure on Finance and Administration.

Note 4101 101 - burial charges has a figure of £3,000 included in the forecast and nothing for 2017/18. North Horsham Parish Council jointly own part of the Cemetery in Roffey with Horsham District Council (HDC). Arrangements for the payment towards maintenance are under discussion.

Page 7 Personnel

Page 8 Planning.

Note 4305 201 - £2,000 for Planning Consultant fees associated with work on the development North of Horsham may be supplemented by Ear Marked Reserves.

Income

Page 9 gives a summary of income. Income is based on an increase in fees of 2%.

Revenue summary

All of the above information is summarised on page 10

- **Forecast expenditure for 2016/17 is £500,245.**
- **Forecast income (excluding the precept) is £170,186.**
- **The proposed expenditure budget for 2017/18 is £484,523.**
- **The proposed income budget (excluding the precept) is £173,515.**
- **An increase in fees of 2%**

Reserves

Page 11 gives a review of Reserves.

1. General Reserve (310) – it is good practice to have at least 3 months projected net expenditure in the general reserve. The Internal Auditor has recommended 4 months. A figure of £56,852 has been included in the precept calculation.
2. Revenue (320) - An amount of £7,955 with no specified purpose could be diverted to a new Ear Marked Reserve (EMR) for a Neighbourhood Plan (336) (See Business Plan 2016-2021 first draft) .
3. Repairs and Renewals (321) – work to allocate amounts to individual assets is required. Work to the roof at RMH and nets at the Multi courts is currently under investigation. The fund going into 2017/18 is currently £137,030.
4. Election (322) – further investigation is required to ascertain the full cost of elections.
5. Damage (325) – an amount of £4,000 with no specified purpose could be diverted to Repairs and Renewals (321).
6. Roffey Youth Club (327) – this non specified reserve could be earmarked towards starting a youth facility in Roffey (see Business Plan 2016-2021 first draft).
7. Planning (328) – money for professional services associated with development.
8. Capital Projects (330) – an amount of £4,000 with no specified purpose. This could be allocated to Repairs and Renewals (321).
9. Capital Receipt (335) – an amount of £25,000 with no specified purpose. This could be set aside for a feasibility study to facilitate the re-development and remarketing of Roffey Centre (337) (see Business Plan 2016-2021 first draft) The Internal Auditor recommended that some of this money should be diverted into the General Reserve (£16,590 if the precept is set at 1.9%) which leaves the remaining £8,410 to put into a new reserve.

Page 12 shows what the Reserves would look like with the suggested changes above.

Precept

All of the above information has been drawn together into the precept calculation for 2017/18 on page 13.

Part 1 of the calculation relates to the forecast for 2016/17. Part 2 relates to the budget proposals for 2017/18.

The precept in 2016/17 was £282,726.

There are three options for setting the precept:-

Option 1 gives an increase of 0.9% - £290,635 – Band D £33.87

Option 2 gives an increase of 1.9% - £293,552 – Band D £34.21 (calculations based on Option 2) ***This is the recommended option.***

Option 3 gives an increase of 2.19% - £296,384 – Band D £34.54.

Previous precept patterns

Page 14 gives a summary of the precepted amounts since 2011/12

Considerations

In 2017/18:-

The Council Tax Benefit grant is reduced by £5,500

The Council's Business Plan indicates that the Council wishes to undertake a Neighbourhood Plan, set up a youth service in Roffey and to look to redevelop the heart of Roffey.

There are areas of training identified for compliance with legislation.

Contributions to Roffey Cemetery have not been included in the budget calculations and have not yet been resolved.

Further work has to be undertaken on ear marked reserves to see that there is adequate provision.

There is a potential for capping of the parish precept in the future.

The Internal Auditor has advised increasing the General Reserve to cover 4 months running costs.

**BUDGET 2017/18
PROPERTY COMMITTEE**

		BUDGET	ACTUAL	ESTIMATED	DIFFERENCE	NOTES	BUDGET
		2016/2017	TO 31.03.17	TO 31.3.2017	AT 31.3.2017		2017/18
EXPENDITURE - REVENUE							
	HALLS SUMMARY						
4011	NNDR (Business Rates)	15,914		14,811	-1,103		15,690
4012	Water Rates	5,000		4,200	-800		4,284
4014	Electricity	14,637		11,500	-3,137		11,500
4015	Gas	14,210		9,500	-4,710		9,500
4016	Cleaning Materials	5,750		4,600	-1,150		4,600
4017	Refuse Clearance (HDC)	3,750		3,175	-575		3,207
4018	Sanitary Disposals	950		600	-350		607
4019	Window Cleaning	2,000		1,310	-690		1,229
4020	Refreshment Sale Costs	1,250		750	-500		750
4034	Maintenance - electrical	7,500		7,500	0		6,000
4035	Maintenance - electrical insp.	1,050		750	-300		4,000
4036	Maintenance - general	6,750		6,750	0		6,750
4037	Maintenance - fire alarm	2,500		2,500	0		1,500
4039	Maintenance - intruder alarm	3,240		2,700	-540		2,727
4040	Maintenance - lift	900		900	0		909
4041	Maintenance - fire extinguishers	650		450	-200		450
4042	Maintenance - gas boiler	715		1,609	894		900
4044	Maintenance - partition wall	1,250		1,250	0		1,250
4061	Legionella Testing	900		900	0		900
4062	Maintenance - air conditioning	350		350	0		354
4063	Maintenance - plumbing	4,250		3,000	-1,250		3,000
4064	Maintenance - lightning conductor	275		275	0		275
4065	Fire Prevention Sundries	800		400	-400		400
4066	Keyholder Services	825		1,242	417		1,266
4500	Re-decoration	7,000		3,500	-3,500		3,000
		102,416		84,522	-17,894		85,048

**BUDGET 2017/18
PROPERTY COMMITTEE**

		BUDGET	ACTUAL	ESTIMATED	DIFFERENCE	NOTES	BUDGET
		2016/2017	TO 31.03.2017	TO 31.3.2017	AT 31.3.2017		2016/17
EXPENDITURE - REVENUE							
403	ROFFEY MILLENNIUM HALL						
	4011 NNDR (Business Rates)	6,460		5,929	-531	Notified figure	6,304
	4012 Water Rates	1,600		1,600	0	Plus 2%	1,632
	4014 Electricity	5,725		5,000	-725	Based on invoices.	5,000
	4015 Gas	7,560		6,000	-1,560	Based on invoices.	6,000
	4016 Cleaning Materials	2,500		1,800	-700	Changes in products to make efficiencies.	1,800
	4017 Refuse Clearance (HDC)	1,800		1,575	-225	2015/16 figure based on invoices Plus 1%	1,591
	4018 Sanitary Disposals	500		300	-200	2015/16 figure based on invoices Plus 1%	303
	4019 Window Cleaning	1,000	Reduced service	750	-250	2015/16 figure based on invoices Plus 1%	606
	4020 Refreshment Sale Costs	1,250		750	-500	2015/16 figure based on invoices .	750
	4034 Maintenance - electrical	2,500		2,500	0		2,000
	4035 Maintenance - electrical insp.	350		250	-100	Periodic electrical test due March 2018	2,000
	4036 Maintenance - general	2,750		2,750	0	Kept the same as unknown.	2,750
	4037 Maintenance - fire alarm	820		820	0	Take testing back in house	500
	4039 Maintenance - intruder alarm	1,080		900	-180	2015/16 figure based on invoices Plus 1%	909
	4040 Maintenance - lift	900		900	0	Plus 1%	909
	4041 Maintenance - fire extinguishers	200		150	-50	2015/16 figure based on invoices .	150
	4042 Maintenance - gas boiler	315		500	185	2015/16 figure based on invoices additional work was required	500
	4044 Maintenance - partition wall	550		550	0	Kept the same as unknown.	550
	4061 Legionella Testing	400		400	0	Kept the same as unknown.	400
	4062 Maintenance - air conditioning	350		350	0	Plus 1%	354
	4063 Maintenance - plumbing	2,750		1,500	-1,250	2015/16 figure based on invoices and previous years	1,500
	4064 Maintenance - lightning conductor	275		275	0	Kept the same as unknown.	275
	4065 Fire Prevention Sundries	500		250	-250	2015/16 figure based on invoices and previous years	250
	4066 Keyholder Services	275		414	139	2015/16 figure based on invoices Plus 2%	422
	4500 Internal decorations	3,000		1,000	-2,000	2015/16 limited time to organise re-painting due to bookings. Lobby and some re-touching. Schedule of decoration to be drawn up.	1,000
		45,410		37,213	-8,197		38,455

**BUDGET 2017/18
PROPERTY COMMITTEE**

			BUDGET 2016/2017	ACTUAL TO 31.3.2017	ESTIMATED TO 31.3.2017	DIFFERENCE AT 31.3.2017	NOTES	BUDGET 2016/17
EXPENDITURE - REVENUE								
403		NORTH HEATH HALL						
	4011	NNDR (Business Rates)	6,000		5,687	-313	Notified figure	6,071
	4012	Water Rates	1,800		1,000	-800	Plus 2%	1,020
	4014	Electricity	3,812		3,000	-812	Based on invoices.	3,000
	4015	Gas	4,550		2,000	-2,550	Based on renewed contract	2,000
	4016	Cleaning Materials	2,000		1,800	-200	Changes in products to make efficiencies.	1,800
	4017	Refuse Clearance (HDC)	975		800	-175	2015/16 figure based on invoices Plus 1%	808
	4018	Sanitary Disposals	200		150	-50	2015/16 figure based on invoices Plus 1%	152
	4019	Window Cleaning	550	Reduced service	320	-230	2015/16 figure based on invoices Plus 1%	323
	4034	Maintenance - electrical	2,500		2,500	0		2,000
	4035	Maintenance - electrical insp.	350		250	-100	Just PAT testing - periodic due 2019	250
	4036	Maintenance - general	2,000		2,000	0	Kept the same as unknown.	2,000
	4037	Maintenance - fire alarm	820		820	0	Take testing back in house	500
	4039	Maintenance - intruder alarm	1,080		900	-180	2015/16 figure based on invoices Plus 1%	909
	4041	Maintenance - fire extinguishers	250		150	-100	2015/16 figure based on invoices	150
	4042	Maintenance - gas boiler	200		690	490	2015/16 figure based on invoices additional work was required	200
	4044	Maintenance - partition wall	700		700	0	Kept the same as unknown.	700
	4061	Legionella Testing	250		250	0	Kept the same as unknown.	250
	4063	Maintenance - plumbing	750		750	0	2015/16 figure based on invoices and previous years	750
	4065	Fire Prevention Sundries	150		75	-75	2015/16 figure based on invoices and previous years	75
	4066	Keyholder Services	275		414	139	2015/16 figure based on invoices Plus 2%	422
	4500	Internal decoration	1,500		1,500	0	Some re-decorating already undertaken.	1,000
			30,712		25,756	-4,956		24,380

**BUDGET 2017/18
PROPERTY COMMITTEE**

		BUDGET	ACTUAL	ESTIMATED	DIFFERENCE	NOTES	BUDGET
		2016/2017	TO 31.3.2017	TO 31.3.2017	AT 31.3.2017		2017/18
EXPENDITURE - REVENUE							
403	HOLBROOK TYTHE BARN						
4011	NNDR (Business Rates)	3,454		3,195	-259	Notified figure	3,315
4012	Water Rates	1,600		1,600	0	Plus 2%	1,632
4014	Electricity	5,100		3,500	-1,600	Based on invoices.	3,500
4015	Gas	2,100		1,500	-600	Based on renewed contract	1,500
4016	Cleaning Materials	1,250		1,000	-250	Changes in products to make efficiencies.	1,000
4017	Refuse Clearance (HDC)	975		800	-175	2015/16 figure based on invoices Plus 1%	808
4018	Sanitary Disposals	250		150	-100	2015/16 figure based on invoices Plus 1%	152
4019	Window Cleaning	450	Reduced service	240	-210	2015/16 figure based on invoices Plus 1%	300
4034	Maintenance - electrical	2,500		2,500	0	Kept the same as unknown.	2,000
4035	Maintenance - electrical insp.	350		250	-100	Periodic electrical inspection due July 2017	1,750
4036	Maintenance - general	2,000		2,000	0		2,000
4037	Maintenance - fire alarm	860		860	0	Take testing back in house	500
4039	Maintenance - intruder alarm	1,080		900	-180	2015/16 figure based on invoices Plus 1%	909
4041	Maintenance - fire extinguishers	200		150	-50	2015/16 figure based on invoices .	150
4042	Maintenance - gas boiler	200		419	219	2015/16 figure based on invoices additional work was required	200
4061	Legionella Testing	250		250	0	Kept the same as unknown.	250
4063	Maintenance - plumbing	750		750	0	2015/16 figure based on invoices and previous years	750
4065	Fire Prevention Sundries	150		75	-75	2015/16 figure based on invoices and previous years	75
4066	Keyholder Services	275		414	139	2015/16 figure based on invoices Plus 2%	422
4500	Internal decoration	2,500		1,000	-1,500	2015/16 limited time to orgainse re-painting due to bookings.	1,000
		26,294		21,553	-4,741		22,213

**BUDGET 2017/18
PROPERTY COMMITTEE**

		BUDGET	ACTUAL	ESTIMATED	DIFFERENCE	NOTES	BUDGET
		2016/2017	TO 31.3.2017	TO 31.3.2017	AT 31.3.2017		2017/18
EXPENDITURE - REVENUE							
AMENITIES - ALLOTMENTS							
301	4012	Water Rates	200	214	14	Plus 2%	218
	4102	Rent to WSCC - Harwood Rd	250	250	0		250
	4200	Grounds Maintenance	750	750	0	Grass and hedge cutting	750
	4259	Allotment Maintenance	500	500	0	Tree work	100
			1,700	1,714	14		1,318

		OTHER AMENITIES					
302	4200	Grounds Maintenance	18,500	18,500	0	Plus 2%	18,870
	4019	Bus shelter cleaning	0	1,710	1,710	Previously incorporated in bus shelter maintenance	2,280
	4250	Bus Shelter Maintenance	5,000	2,000	-3,000	Unknown	2,000
	4251	Play Area Maintenance	8,850	8,850	0	Work from ROSPA report	8,000
	4252	Open Space Maintenance	9,000	9,000	0		9,000
	4253	Litter Warden Equipment	675	650	-25		650
	4254	Dog Bin Emptying - HDC	2,000	1,833	-167	2015/16 invoices plus 1%	1,853
	4255	Street Lighting Maint/Supply	4,500	4,500	0	Some work to be done in 2015/16	4,500
	4258	Multi Courts Maintenance	2,500	2,400	-100	2015/16 invoices plus 1%	2,424
	4260	Workshop	0	54	54	Security	100
	4302	Notice Board Maintenance	250	1,200	950	2015/16 invoices plus 1%	1,212
			51,275	50,697	-578		50,889

TOTAL	52,975	52,411	-564	52,207
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**BUDGET 2017/18
F & A COMMITTEE**

			BUDGET 2016/2017	ACTUAL TO 31.03.2017	ESTIMATED TO 31.03.2017	BALANCE AT 31.03.2017	NOTE	BUDGET 2017/18
EXPENDITURE - REVENUE								
101	4006	Conferences	500		0	-500		0
	4007	Councillors' Training	1,000		750	-250		750
	4008	Councillors' Expenses	5,600		5,505	-95		5,850
	4021	Telephone	5,000		5,000	0	upgrade to system - 3 year rental	5,500
	4022	Postage	2,000		2,000	0		2,000
	4023	Stationery and Printing	2,500		2,500	0	Reduce through streamlining systems and more economical printing arrangements	2,000
	4024	Subscriptions	3,250		3,000	-250	Plus 2%	3,060
	4025	Insurance	12,000		11,918	-82	Plus 1%	12,040
	4026	Publications	500		100	-400	LCR	100
	4028	IT Costs (Software)	1,000	Agreed by Finance Cttee	2,500	1,500	Costs associated with upgrading IT facilities	2,133
	4029	Website Maintenance (hosting)	160		140	-20		160
	4031	Other Advertising	500		200	-300		200
	4032	Publicity/Marketing	500		200	-300		1,000
	4033	Newsletter	7,000		1,000	-6,000		1,000
	4038	Office Equipment Maintenance	2,250		1,500	-750		1,500
	4051	Bank Charges	1,500		500	-1,000		500
	4053	PWLB Loan Charges	14,250		14,114	-136	Principal £4,807.70, interest on remaining sum ends 2025.	13,400
	4057	External Audit Fees	1,300		1,300	0		1,500
	4058	Professional Services	3,000		3,000	0	Including Sage for processing salaries in house	3,000
	4059	Internal Audit Fees	500		450	-50		500
	4100	Chairman's Allowance	400		400	0		400
	4103	Parish Plan/ Neighbourhood Plan	1,000		0	-1,000		0
	4120	RMH Equipment (for hire)	750		750	0		750
	4122	Office Equipment	1,000		1,000	0	Photocopier	600
102	4150	S137 Grants	2,000		0	-2,000		0
103	4155	Grants	15,000		10,000	-5,000		10,000
104	4101	Burial Charges	6,000	Under investigation	3,000	-3,000	Under investigation	0
			90,460	0	70,827	-19,633		67,943

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**BUDGET 2017/18
PERSONNEL COMMITTEE**

			BUDGET	ACTUAL	ESTIMATED	BALANCE	NOTE	BUDGET
			2016/2017	TO	TO	31.03.2017		2017/18
				31.03.2017	31.03.2017			
EXPENDITURE - REVENUE								
106	4001	Salaries/NI/Pensions	265,000		285,231	20,231		272,565
	4003	Payroll Administration Charge	1,200		854	-346	In house for 2017/18 - cost for Sage	360
	4009	Staff Expenses	2,000		2,500	500		2,500
	4010	Staff Training	1,500		1,500	0		1,500
	4030	Recruitment Advertising	400		400	0		400
			270,100		290,485	20,385		277,325

**BUDGET 2017/18
PET COMMITTEE**

			BUDGET	ACTUAL TO	ESTIMATED TO	BALANCE AT	NOTE	BUDGET
			2016/2017	31.03.2017	31.03.2017	31.03.2017		2017/18
EXPENDITURE - REVENUE								
201	4305	Planning Consultant Fees	4,000		2,000	-2,000		2,000
	4306	Motte and Bailey	0		0	0		0
	4307	Emergency Planning	0		0	0		0
	4308	Highway Enhancements	0		0	0		0
			4,000		2,000	-2,000		2,000

**BUDGET 2017/18
INCOME**

			BUDGET 2016/2017	ACTUAL TO 31.3.2016	ESTIMATED TO 31.3.2017	BALANCE 31.3.2016	NOTES	BUDGET 2017/18
INCOME								
401	1000	Hall Lettings	59,000		59,000	0	2%	60,200
402	1000	Hall Lettings	25,000		25,686	686	2%	26,200
	1010	Multi Court Income	12,000		12,000	0	2%	12,240
403	1000	Hall Lettings	70,000		70,000	0	2%	71,400
	1004	Miscellaneous Income	750		600	-150	Photocopying	600
	1006	Sale of Beverages	3,000		2,000	-1,000		2,000
101	1196	Interest Received	600		150	-450		150
301	1050	Allotment Rents	725		750	25	2%	765
			171,075		170,186	-889		173,555

North Heath Hall
Tythe Barn
Tythe Barn
RMH
RMH
RMH
F&A Except precept
Amenities

**BUDGET 2017/18
SUMMARY**

	2016/17								2017/18	
	EXPENDITURE				INCOME				BUDGET	
	BUDGET 2016/17	ACTUAL 31.3.2016	ESTIMATED 31.3.2016	TOTAL	BUDGET 2016/17	ACTUAL 31.3.2016	ESTIMATED 31.3.2016	TOTAL	EXPENDITURE	INCOME
Roffey Millennium Hall	45,410	0	37,213	37,213	73,750	0	72,600	72,600	38,455	74,000
North Heath Hall	30,712	0	25,756	25,756	59,000	0	59,000	59,000	24,380	60,200
Holbrook Tythe Barn	26,294	0	21,553	21,553	37,000	0	37,686	37,686	22,213	38,440
Amenities	52,975	0	52,411	52,411	725	0	750	750	52,207	725
F & A (exc. Precept)	90,460	0	70,827	70,827	600	0	150	150	67,943	150
PERSONNEL	270,100	0	290,485	290,485	0	0	0	0	277,325	0
PET	4,000	0	2,000	2,000	0	0	0	0	2,000	0
	519,951	0	500,245	500,245	171,075		170,186	170,186	484,523	173,515

	FUNDING			
	BUDGET 2016/17	ACTUAL 31.3.2016	ESTIMATED 31.3.2016	TOTAL
F & A - precept *	282,726		282,726	282,726
Council Tax Benefit Gt*	7,006		7,006	7,006
Environmental Grant*	9,500		9,500	9,500
Total Funding	299,232		299,232	299,232

* Actual in 2016/17

Colour codes refer to Precept Calculation on page 13

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - from 31.3.2015

	BALANCE 31.3.2015	TRANSFER 1.4.2015	AT 1.4.2015	EXPENDITURE ACTUAL 31.3.2016	INCOME ACTUAL 31.3.2016	BALANCE 31.3.2016	RESERVES TRANSFER 31.3.2016	BALANCE 1.4.2016	FORECAST EXPENDITURE 31.03.2017	FORECAST INCOME 31.03.2017	BALANCE 31.03.2017	TRANSFER 1.4.17	AT 1.4.17	
310/0 GENERAL RESERVES	178,591	-77,510	101,081	477,370	478,033	101,744	-24,100	77,644	500,245	470,307	46,817	56,852	103,669	
EARMARKED RESERVES														
320/0 REVENUE	7,955	0	7,955	0	0	7,955	0	7,955			7,955		7,955	
321/0 REPAIRS & RENEWALS	121,057	44,150	165,207	24,541	0	140,666	20,100	160,766	23,736		137,030		137,030	
322/0 ELECTION	16,669	3,331	20,000	352	302	19,950	0	19,950			19,950		19,950	
325/0 DAMAGE	4,000	0	4,000	0	0	4,000	0	4,000			4,000		4,000	
327/0 ROFFEY YOUTH CLUB	5,621	0	5,621	0	0	5,621	0	5,621			5,621		5,621	
328/0 PLANNING	0	8,000	8,000	0	0	8,000	4,000	12,000	3,750		8,250		8,250	
330/0 CAPITAL PROJECTS	1,971	2,029	4,000	0	0	4,000	0	4,000			4,000		4,000	
335/0 CAPITAL RECEIPT	25,000	0	25,000	0	0	25,000	0	25,000			25,000	-16,590	8,410	
	360,864	-20,000	340,864	502,263	478,335	316,936	0	316,936	527,731	470,307	258,623	40,262	298,885	

NOTES

- 1 **Repairs and Renewals Expenditure for 2015/2016**
Roof repairs - RMH - £1192
Repairs and Renewals Expenditure for 2017/18
Nets at Multicourts - no price as yet.
- 2 **Elections**
Small contribution to build up reserve.
- 3 **Damage**
Non specified Ear Marked Reserve
- 4 **Roffey Youth Club**
Monies held following the closure of Roffey Youth Club
- 5 **Capital Receipt**
From sale of land at North Heath Hall

Colour codes refer to precept calculation on page 13

NORTH HORSHAM PARISH COUNCIL
SUGGESTED RESERVE BALANCES - from 31.3.2015

	BALANCE 31.3.2015	TRANSFER 1.4.2015	AT 1.4.2015	EXPENDITURE ACTUAL 31.3.2016	INCOME ACTUAL 31.3.2016	BALANCE 31.3.2016	RESERVES TRANSFER 31.3.2016	BALANCE 1.4.2016	FORECAST	FORECAST	BALANCE 31.03.2017	TRANSFER 1.4.17	AT 1.4.17	NOTES
									EXPENDITURE 31.03.2017	INCOME 31.03.2017				
310/0 GENERAL RESERVES	178,591	-77,510	101,081	477,370	478,033	101,744	-24,100	77,644	500,245	469,418	46,817	56,852	103,669	
EARMARKED RESERVES														
320/0 REVENUE	7,955	0	7,955	0	0	7,955	0	7,955			7,955	-7,955	0	To NP 336
321/0 REPAIRS & RENEWALS	121,057	44,150	165,207	24,541	0	140,666	20,100	160,766	23,736		137,030	8,000	145,030	From 325 and 330
322/0 ELECTION	16,669	3,331	20,000	352	302	19,950	0	19,950			19,950	0	19,950	
325/0 DAMAGE	4,000	0	4,000	0	0	4,000	0	4,000			4,000	-4,000	0	To R & R 321
327/0 ROFFEY YOUTH CLUB	5,621	0	5,621	0	0	5,621	0	5,621			5,621		5,621	
328/0 PLANNING	0	8,000	8,000	0	0	8,000	4,000	12,000	3,750		8,250		8,250	
330/0 CAPITAL PROJECTS	1,971	2,029	4,000	0	0	4,000	0	4,000			4,000	-4,000	0	To R & R 321
335/0 CAPITAL RECEIPT	25,000	0	25,000	0	0	25,000	0	25,000			25,000	-25,000	0	£16,590 to General Reserve; £8,410 to 337
336/0 NEIGHBOURHOOD PLAN											0	7,955	7,955	
337/0 FEASIBILITY STUDY/ ROFFEY											0	8,410	8,410	
	360,864	-20,000	340,864	502,263	478,335	316,936	0	316,936	527,731	469,418	258,623	40,262	298,885	

See report to Finance Committee - 15th December 2016 Colour codes refer to precept calculation on page 13
pg 2. Suggestions to give purpose to ear-marked reserves

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PRECEPT REQUIREMENT - 2017/18

Part 1 2016/17

Part 1 2016/17			Notes
General Reserves	General Reserve at 31.03.16	101,744	From page 11 reserves
	Reserves transfer 21.3.2016	-24,100	From page 11 reserves
General Reserves	General Reserves at 1.4.2016	77,644	From page 11 reserves
Funding 2016/17	Precept	282,726	From page 10 budget summary
	Council Tax Benefit Grant (1177/101)	7,006	From page 10 budget summary
	Environmental Grant	9,500	From page 10 budget summary
Funding 2016/17		299,232	
Income and Expenditure	Income estimated for 2016/17	170,186	From page 10 budget summary
	Expenditure (revenue) estimated for 2016/17	-500,245	From page 10 budget summary
Net expenditure 2016/17		-330,059	
BALANCE FROM 2016/17		46,817	From page 11 reserves
Part 2 2017/18			
General Reserves	Estimated General Reserve at 31.03.17	46,817	From page 11 reserves
General Reserves	General Reserves at 1.4.2017	46,817	From page 11 reserves
Funding 2017/18	Council Tax Benefit Grant (1177/101) -notified figure	1401	Included in the calculation
	Environmental Grant	9500	Included in the calculation
Funding 2017/18		10,901	
Income and Expenditure	Income estimated for 2017/18	173,515	From page 10 budget summary
	Expenditure (revenue) estimated for 2016/17	484,523	From page 10 budget summary
Net expenditure 2016/17		311,008	
4 months projected net expenditure	Annual net expenditure = £311,008 ; 4 months expenditure = £103,669; Less existing predicted General Reserve 46,817- recommended by Internal Auditor	56,852	See page 11 - transfer to General Reserve
		56,852	
Deficit/ Precept		-310,142	

Precept 2017/18	Amount in pounds	Band D equivalent	Figures from HDC	Options for consideration	Remove from Ear Marked Reserves
Tax base for 2017/18		8,580.90			
2017/18 Council Tax Benefit Grant	1,401				
Increase at Band D of 0.9%	290,635	33.87			19,507
Increase at Band D of 1.9%	293,552	34.21			16,590
Increase at Band D of 2.9%	296,384	34.54			13,758

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Summary of Precepts

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Year	Precept	Tax Base	Tax at Band D	% increase
2016/17	282,726	8421.40	33.57	0.90
2015/16	278,908	8382.10	33.27	0.91
2014/15	271,405	8230.70	32.97	0.91
2013/14	267,040	8172.30	32.68	0.90
2012/13	288,106	8894.30	32.39	0.87
2011/12	285,531	8894.80	32.10	0.91