

## **FIRST DRAFT BUDGET 2023/24**

### **1. Purpose of Report**

To give the Parish Council an opportunity to look at the budget figures for the financial year 1 April 2023 to 31 March 2024 and take a view about the likely level of precept for 2023/24 and how the budget might need to be adjusted before the meeting of Council planned for January 2023 at which meeting the precept should be set.

### **2. Background**

The Ivers Parish Council is obliged to set a balanced budget and to agree a precept annually. This report covers the Financial Year 1 April 2023 to 31 March 2024. The precept is the amount of money that the Parish Council asks Buckinghamshire Council to collect on the Parish Council's behalf from the council tax payers in the parish area. The precept is expressed as a total cash sum and as an amount per Band D household.

Setting the budget and agreeing the precept is the responsibility of Full Council – it cannot lawfully be delegated to a committee.

### **3. Tax base**

Buckinghamshire Council calculates the tax base figure for the county and for each town or parish within the county – the tax base figure is expressed as an averaged number of Band D households. The precept per Band D household is calculated by dividing the total precept sum by the tax base. For The Ivers Parish Council the tax base figure for 2023/24 is 4,784.97 being a small increase on the 2022/23 figure of 4,747.2 (broadly speaking the tax base figure increases in line with the number of homes in the town but it is reduced for the number of households in receipt of Council Tax benefit – even if there were to be no change in the number of homes the tax base would still fluctuate if the number of households in receipt of Council Tax benefit changed).

### **4. Detailed Budget Figures**

Detailed budget figures are annexed to this report. There are budget pages for each Committee and for the Council as a whole. These are working documents. The Committees have already considered their pages in draft and they are presented here as agreed by the Committees (there is one significant amendment required – see below). This is the first time that Councillors have seen the pages for the "Council" budget .

Salary costs and employer oncosts reflect the expected costs of staffing in 2023/24. The assumptions made include recruitment of the new Clerk to the top of the scale and 5% has been included for a cost of living increase in 2023/24. A cost of living increase of just 2.5% will mean that salary costs and oncosts would be £7.5k less.

It has become clear since figures were presented to the Open Space & Highways Committee that the £8,000 provided for electricity costs for street lighting is inadequate. Current expenditure indicates that the budget required is now £30,000 (although the current contract is for six months only and it is difficult to predict what prices will be from May 2023).

### **5. Precept**

The detailed budget figures imply a precept figure of £770,392 to balance the 2023/24 budget. This is an increase of £134,124 over the precept agreed for 2022/23. At Band D the precept would increase from £134.03 per household to £161.00 – that would be an increase in excess of 20%

## 6. Reserves

The budget figures indicate that as at 31 March 2023 there should be a general reserve of £183,104. This is very close to the minimum three months equivalent suggested by the Practitioners' Guide<sup>i</sup>. See also the internal auditor's comment about reserves elsewhere on this agenda. Members are reminded that last year's budget was balanced by taking £23,400 from reserves but that this cannot be repeated without taking reserves below the level suggested by good practice.

Between now and the meeting on 19 December 2022 – officers will undertake a detailed piece of work to verify what the general reserve is actually likely to be at 31 March 2023.

## 7. For Decision

Parish Council to consider at which level it would wish to set the precept for 2023/24 and what steps (if any) it would like to balance to budget.

---

<sup>i</sup> Joint Panel on Accountability and Governance Practitioners' Guide March 2022 pub NALC Paragraphs 5.30-5.36:

“Reserves:

5.30. As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans.

5.31. Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves.

General reserves:

5.32. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.33. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.34. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.35. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained.

5.36. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.”

	Revised	Actual Net	Commitment	Balance	2023-24 Budget
<b>INCOME</b>					
<b>Council</b>					
3050 Grants Received	£0.00	£0.00	£0.00	£0.00	£0.00
3060 Miscellaneous Income	£500.00	£386.19	£0.00	-£113.81	£500.00
3061 Rechargeable Income	£0.00	£0.00	£0.00	£0.00	£0.00
3070 Precept	£636,267.00	£636,267.00	£0.00	£0.00	
3080 Bank and investment interest (CCLA)	£17.00	£258.64	£0.00	£241.64	£500.00
3081 Investment Interest - Nationwide	£420.00	£426.85	£0.00	£6.85	£500.00
3082 Investment Interest - Metro Savings	£260.00	£128.38	£0.00	-£131.62	£260.00
5000 Suspense	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Council</b>	<b>£637,464.00</b>	<b>£637,467.06</b>	<b>£0.00</b>	<b>£3.06</b>	<b>£1,760.00</b>
<b>F&amp;E</b>					£28,376.86
<b>OS&amp;H</b>					£10,900.00
					<b>£41,036.86</b>

**FACILITIES & EVENTS INCOME**

	Revised	Actual Net	Commitment	Balance	12 month estimate	Draft Budget 2023-24	Notes
<b>3000 Thames Valley Police Rent</b>	£3,500.00	£2,681.15	£0.00	-£818.85	£2,681.15	£2,951.95	
<b>3001 63 Chequers Orchard</b>							
3001/1 63 Chequers Rent	£13,514.00	£5,468.75	£0.00	-£8,045.25	£12,359.39	£13,781.28	Lease expires Aug 2024
3001/2 63 Chequers Insurance	£428.00	£0.00	£0.00	-£428.00	£0.00	£0.00	
<b>3001 Total</b>	<b>£13,942.00</b>	<b>£5,468.75</b>	<b>£0.00</b>	<b>-£8,473.25</b>	<b>£12,359.39</b>	<b>£13,781.28</b>	
<b>4001 Jubilee Pavilion</b>							
4001/1 General Hire	£2,000.00	£1,140.17	£0.00	-£859.83	£2,280.34	£2,510.65	
4001/2 Scouts Electric Recharge	£450.00	£33.46	£0.00	-£416.54	£200.00	£220.20	Based on estimate, not 2022-23 budget
<b>4001 Total</b>	<b>£2,450.00</b>	<b>£1,173.63</b>	<b>£0.00</b>	<b>-£1,276.37</b>	<b>£2,480.34</b>	<b>£2,730.85</b>	
<b>4002 Iver Heath Pavilion</b>							
4002/1 General Hire	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
4002/3 Bowls Club Lease/Contribution to Facilities Costs	£600.00	£0.00	£0.00	-£600.00	£0.00	£0.00	
4002/5 Tennis Club Rent and Service Charges	£1,022.00	£0.00	£0.00	-£1,022.00	£1,305.79	£1,437.67	
<b>4002 Total</b>	<b>£1,622.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>-£1,622.00</b>	<b>£1,305.79</b>	<b>£1,437.67</b>	
<b>4008 Iver Allotments</b>							
4008/1 Rent	£1,437.00	£397.98	£0.00	-£1,039.02	£1,470.00	£1,470.00	
4008/2 Water charge	£355.00	£72.03	£0.00	-£282.97	£273.42	£390.86	
4008/3 Deposits	£0.00	£90.00	£0.00	£90.00	£0.00	£0.00	
<b>4008 Total</b>	<b>£1,792.00</b>	<b>£560.01</b>	<b>£0.00</b>	<b>-£1,231.99</b>	<b>£1,743.42</b>	<b>£1,860.86</b>	
<b>4009 Iver Heath Allotments</b>							
4009/1 Rent	£2,125.00	£520.07	£0.00	-£1,604.93	£2,355.00	£2,355.00	
4009/2 Water Charge	£450.00	£55.45	£0.00	-£394.55	£248.06	£495.45	
4009/3 Deposits	£0.00	£90.00	£0.00	£90.00	£0.00	£0.00	
<b>4009 Total</b>	<b>£2,575.00</b>	<b>£665.52</b>	<b>£0.00</b>	<b>-£1,909.48</b>	<b>£2,603.06</b>	<b>£2,850.45</b>	
<b>4010 Burial Income</b>	£1,000.00	£1,064.00	£154.00	£218.00	£2,128.00	£2,342.93	Based on estimate, not 2022-23 budget
<b>4016 45B High Street</b>							
4016/1 Hub Hire	£0.00	£191.13	£39.27	£230.40	£382.26	£420.87	Based on estimate, not 2022-23 budget
<b>4016 Total</b>	<b>£0.00</b>	<b>£191.13</b>	<b>£39.27</b>	<b>£230.40</b>	<b>£382.26</b>	<b>£420.87</b>	
<b>4040 Grants Received</b>	£0.00	£0.00	£0.00	£0.00	£2,730.00	£0.00	
<b>Total Facilities and Events</b>	<b>£26,881.00</b>	<b>£11,804.19</b>	<b>£193.27</b>	<b>-£14,883.54</b>		<b>£28,376.86</b>	

**Open Spaces and Highways - Income**

	Revised	Actual Net	Commitment	Balance	12 month estimate	Draft Budget 2023-24 Notes
<b>4005 Iver Rec area</b>						
4005/1 Delaford Colts	£4,549.64	£1,499.79	£2,876.72	-£173.13	£4,372.00	£5,000.00
4005/2 Football Hire	£0.00	£342.54	£0.00	£342.54	£500.00	£500.00 Includes First Touch Football activity
4005/3 Miscellaneous Income	£0.00	£179.24	£0.00	£179.24	£360.00	£400.00 Includes Salvation Army Charity Bin return
<b>4005 Total</b>	<b>£4,549.64</b>	<b>£2,021.57</b>	<b>£2,876.72</b>	<b>£348.65</b>	<b>£5,232.00</b>	<b>£5,900.00</b>
<b>4006 Iver Heath Rec Area</b>						
4006/1 Iver Heath Football Club	£1,131.39	£0.00	£926.18	-£205.21	£1,300.00	£1,300.00
4006/2 Football Hire	£0.00	£52.46	£217.19	£269.65	£270.00	£0.00 Includes ad-hoc pitch hire
4006/3 Miscellaneous Income	£0.00	£1,789.14	£878.40	£2,667.54	£2,668.00	£2,500.00 Includes groups e.g. Rugby Tots & Confidence Through Football
<b>4006 Total</b>	<b>£1,131.39</b>	<b>£1,841.60</b>	<b>£2,021.77</b>	<b>£2,731.98</b>	<b>£4,238.00</b>	<b>£3,800.00</b>
4011 Swan Meadow	£0.00	£0.00	£0.00	£0.00	£0.00	
4012 Hardings Row	£0.00	£0.00	£0.00	£0.00	£0.00	
4013 Iver Heath Copse and Fields	£0.00	£1,115.28	£0.00	£1,115.28	£1,115.00	£1,200.00 Includes Rural Payments Agency 2022
4014 St Leonards Mound	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4015 Mud Wharf	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4110 Highways Miscellaneous Income	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4120 Street Furniture Improvements	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4130 Lighting Miscellaneous Income	£0.00	£184.86	£0.00	£184.86	£185.00	£0.00 Includes re-claim received for damaged lamp column in Richings Park
4140 Grants Received	£0.00	£4,695.50	£0.00	£4,695.50	£40,695.00	£0.00
<b>Total Open Space and Highways</b>	<b>£5,681.03</b>	<b>£9,858.81</b>	<b>£4,898.49</b>	<b>£9,076.27</b>	<b>£51,465.00</b>	<b>£10,900.00</b>

## EXPENDITURE

## Council

	Revised	Actual Net	Commitment	Balance	12 Month estimate	Draft budget 2023-24	Notes
<b>6000 Net pay and employee NI, pension, tax</b>							
6000/1 net pay	£247,224.00	£71,210.65	£0.00	£176,013.35			
6000/2 PAYE tax	£25,304.00	£10,193.80	£0.00	£15,110.20			
6000/3 Employees pension	£62,053.00	£5,762.39	£0.00	£56,290.61			
6000/4 Employees NI	£0.00	£7,306.63	£0.00	£-7,306.63			
<b>6000 Total</b>	<b>£334,581.00</b>	<b>£94,473.47</b>	<b>£0.00</b>	<b>£240,107.53</b>	<b>£206,570.00</b>	<b>£276,960.00</b>	
<b>6001 National Insurance</b>							
6001/4 Employers NI	£0.00	£9,400.58	£0.00	£-9,400.58	£20,135.00	£29,355.00	
<b>6001 Total</b>	<b>£0.00</b>	<b>£9,400.58</b>	<b>£0.00</b>	<b>£-9,400.58</b>			
<b>6002 Pension</b>							
6002/4 Employers Pension	£0.00	£24,318.20	£0.00	£-24,318.20	£51,850.00	£65,640.00	
<b>6002 Total</b>	<b>£0.00</b>	<b>£24,318.20</b>	<b>£0.00</b>	<b>£-24,318.20</b>			
					<b>£278,555.00</b>	<b>£371,955.00</b>	
<b>6200 IT</b>							
6200/1 IT software and consumables	£1,574.65	£2,475.08	£0.00	£-900.43	£5,656.00	£6,227.26	Based on actual spend, not 2022-23 budget
6200/2 IT technical support	£7,345.93	£2,590.00	£0.00	£4,755.93	£3,510.00	£3,864.51	Based on actual spend, not 2022-23 budget
6200/3 Cllr IT & technical support	£0.00	£717.36	£0.00	£-717.36	£717.36	£0.00	
<b>6200 Total</b>	<b>£8,920.58</b>	<b>£5,782.44</b>	<b>£687.35</b>	<b>£2,450.79</b>	<b>£9,883.36</b>	<b>£10,091.77</b>	
<b>6300 Office Equipment</b>							
6300/1 New office equipment	£2,098.84	£1,178.48	£660.00	£260.36	£2,356.96	£2,100.00	
6300/2 Office equipment maintenance	£525.23	£0.00	£0.00	£525.23	£525.23	£400.00	
<b>6300 Total</b>	<b>£2,624.07</b>	<b>£1,178.48</b>	<b>£660.00</b>	<b>£785.59</b>	<b>£2,882.19</b>	<b>£2,500.00</b>	
<b>6510 Grants and Contributions</b>							
6510/1 Grants (General)	£2,000.00	£2,205.00	£0.00	£-205.00	£2,205.00	£4,000.00	Includes additional grants for King's Coronation events
6510/2 Activities for Young People	£1,000.00	£0.00	£0.00	£1,000.00	£0.00	£1,000.00	No increase
6510/3 Activities for Elderly People	£3,000.00	£226.69	£83.32	£2,689.99	£453.80	£3,000.00	No increase
6510/4 Colne Valley Trust Membership	£2,500.00	£0.00	£0.00	£2,500.00	£5,000.00	£5,000.00	New contribution agreed 16/05/2022
<b>6510 Total</b>	<b>£8,500.00</b>	<b>£2,431.69</b>	<b>£83.32</b>	<b>£5,984.99</b>	<b>£7,658.80</b>	<b>£13,000.00</b>	
<b>6515 Covid related expenditure</b>							
6515/1 Council related Covid expenditure	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
6515/2 Non council related Covid Expenditure	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
<b>6515 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>	
<b>6600 Council Operation</b>							
6600/1 Hire of Meeting Rooms	£600.00	£30.00	£0.00	£570.00	£60.00	£500.00	
6600/2 Internal Audit	£734.90	£345.00	£0.00	£389.90		£600.00	
6600/3 External Audit	£2,098.84	£1,300.00	£0.00	£798.84		£1,680.00	
6600/4 Civic Functions	£302.00	£8.33	£0.00	£293.67	£76.96	£300.00	
6600/5 Chairmans Expenses	£455.00	£26.23	£0.00	£428.77	£455.00	£460.00	
6600/6 Members Expenses	£101.00	£0.00	£0.00	£101.00	£101.00	£120.00	
6600/7 Election Costs	£5,000.00	£0.00	£0.00	£5,000.00		£5,000.00	
<b>6600 Total</b>	<b>£9,291.74</b>	<b>£1,709.56</b>	<b>£0.00</b>	<b>£7,582.18</b>	<b>£692.96</b>	<b>£8,660.00</b>	
<b>6605 Insurance</b>	£11,070.00	£10,795.41	£0.00	£274.59		£13,000.00	
<b>6610 Training</b>	£7,000.00	£450.00	£120.00	£6,430.00		£7,000.00	No increase
<b>6615 Advice and Information</b>							
6615/1 Professional Fees	£4,152.00	£23,806.36	£0.00	£-19,654.36	£47,612.72	£4,571.35	Budget assumes no Locum Clerk fees
6615/2 Annual Subscriptions	£525.23	£318.17	£0.00	£207.06	£636.34	£700.61	Based on actual spend, not 2022-23 budget
6615/3 Papers and Publications	£209.68	£0.00	£0.00	£209.68	£209.68	£200.00	No increase
6615/4 H+S and HR Services	£4,197.67	£102.00	£0.00	£4,095.67		£5,600.00	
6615/5 BMKALC/NALC membership	£2,193.29	£1,832.89	£0.00	£360.40	£1,832.89	£2,414.81	
6615/6 GDPR assessment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
6615/7 Staff welfare and medicals	£200.00	£0.00	£0.00	£200.00	£736.00	£600.00	
<b>6615 Total</b>	<b>£11,477.87</b>	<b>£26,059.42</b>	<b>£0.00</b>	<b>£-14,581.55</b>	<b>£51,027.63</b>	<b>£14,086.77</b>	
<b>6620 Media</b>							
6620/1 Advertising and promotion	£200.00	£0.00	£0.00	£200.00	£200.00	£200.00	
6620/2 Website expenditure	£1,418.00	£1,642.39	£0.00	£-224.39	£1,642.39	£1,808.27	Based on actual spend, not 2022-23 budget
6620/3 Website development	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
<b>6620 Total</b>	<b>£1,618.00</b>	<b>£1,642.39</b>	<b>£0.00</b>	<b>£-24.39</b>	<b>£1,842.39</b>	<b>£2,008.27</b>	

<b>6630 Neighbourhood Plan</b>	£0.00	£0.00	£0.00	£0.00	£0.00	<b>£0.00</b>	
<b>6640 Office Operations</b>							
6640/1 Stationery	£830.40	£628.70	£0.00	£201.70	£1,257.40	£500.00	No increase
6640/2 Postage	£415.20	£132.22	£0.00	£282.98	£264.44	£291.15	Based on actual spend, not 2022-23 budget
6640/3 Printing costs	£1,500.00	£669.34	£69.31	£761.35	£1,338.68	£1,500.00	No increase
6640/4 Printer lease	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
6640/5 Sundry Expenses and Cleaning Materials	£400.00	£196.54	£27.35	£176.11	£393.08	£400.00	No increase
<b>6640 Total</b>	<b>£3,145.60</b>	<b>£1,626.80</b>	<b>£96.66</b>	<b>£1,422.14</b>	<b>£3,253.60</b>	<b>£2,691.15</b>	
<b>6650 Mobile phones</b>	£1,185.60	£946.68	£37.76	£201.16	£1,893.36	£2,084.59	Based on actual spend, not 2022-23 budget
<b>6660 Bank Charges</b>	£240.00	£120.00	£0.00	£120.00	£240.00	£240.00	
<b>6670 Expenses</b>							
6670/1 Travel Expenses	£200.00	£9.45	£0.00	£190.55	£18.90	£50.00	
6670/2 Sundry Expenses	£300.00	£96.75	£0.00	£203.25	£193.50	£200.00	
<b>6670 Total</b>	<b>£500.00</b>	<b>£106.20</b>	<b>£0.00</b>	<b>£393.80</b>	<b>£212.40</b>	<b>£250.00</b>	
<b>6699 Council contingency</b>	£0.00	£0.00	£0.00	£0.00		£0.00	
<b>8100 Vehicle Costs</b>							
8100/1 Fuel	£3,633.00	£2,739.30	£0.00	£893.70	£4,300.00	£4,750.00	
8100/2 Service and MOT	£778.50	£430.07	£0.00	£348.43	£750.00	£1,200.00	All vehicles will need servicing in 2023
8100/3 Vehicle Repairs	£500.00	£65.00	£0.00	£435.00	£500.00	£550.00	
8100/4 Road Tax	£805.00	£870.00	£0.00	£-65.00	£870.00	£960.00	Paid early in financial year
8100/5 Vehicle Purchase	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
<b>8100 Total</b>	<b>£5,716.50</b>	<b>£4,104.37</b>	<b>£0.00</b>	<b>£1,612.13</b>	<b>£6,420.00</b>	<b>£7,460.00</b>	
<b>8200 Equipment and Tools</b>							
8200/1 Equipment Maintenance and Repair	£1,700.00	£266.33	£0.00	£1,433.67	£1,500.00	£1,700.00	
8200/2 Large items over £250	£9,100.00	£331.67	£0.00	£8,768.33		£9,500.00	
8200/3 Items under £250	£519.00	£239.47	£0.00	£279.53	£520.00	£1,100.00	
<b>8200 Total</b>	<b>£11,319.00</b>	<b>£837.47</b>	<b>£0.00</b>	<b>£10,481.53</b>	<b>£2,020.00</b>	<b>£12,300.00</b>	
<b>8300 Materials and PPE</b>							
8300/1 Materials for Grounds Team	£519.00	£349.16	£0.00	£169.84	£519.00	£550.00	
8300/2 Protective Clothing	£800.00	£236.96	£0.00	£563.04	£800.00	£880.00	
<b>8300 Total</b>	<b>£1,319.00</b>	<b>£586.12</b>	<b>£0.00</b>	<b>£732.88</b>	<b>£1,319.00</b>	<b>£1,430.00</b>	
<b>8999 Ear Marked Reserves Expenditure</b>	£0.00	£3,811.89	£0.00	£-3,811.89		£0.00	
<b>9000 Suspense</b>	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
<b>9001 Petty Cash</b>	£400.00	£76.39	£0.00	£323.61	£152.78	£440.40	
<b>Total Council</b>	<b>£418,908.96</b>	<b>£190,457.56</b>				<b>£469,197.95</b>	
F&E	£189,815.57					£173,930.52	
OS&H	£125,860.72					£146,300.00	
Plus additional cost of street light electricity						£789,428.47	
Income						£22,000.00	
Net Budget Requirement						£41,036.86	
						<b>£770,391.62</b>	

FACILITIES & EVENTS EXPENDITURE

	Revised	Actual Net	Commitment	Balance	12 Month Estimate	Draft Budget 2023-24	Notes
<b>6112 Public Works Board Loans Capital</b>							
6112/1 Jubilee Pavilion	£10,000.00	£5,000.00	£0.00	£5,000.00	£10,000.00	£10,000.00	
6112/2 45B High Street	£16,223.20	£8,059.62	£0.00	£8,163.58	£16,223.20	£16,644.45	
<b>6112 Total</b>	<b>£26,223.20</b>	<b>£13,059.62</b>	<b>£0.00</b>	<b>£13,163.58</b>	<b>£26,223.20</b>	<b>£26,644.45</b>	
<b>6113 Public Works Board Loan Interest</b>							
6113/1 Jubilee Pavilion	£5,280.00	£2,685.00	£0.00	£2,595.00	£5,280.00	£4,922.50	
6113/2 45B High Street	£11,039.80	£5,571.88	£0.00	£5,467.92	£11,039.80	£10,618.55	
<b>6113 Total</b>	<b>£16,319.80</b>	<b>£8,256.88</b>	<b>£0.00</b>	<b>£8,062.92</b>	<b>£16,319.80</b>	<b>£15,541.05</b>	
<b>6400 63 Chequers Orchard</b>							
6400/1 Agent Charges	£0.00	£0.00	£0.00	£0.00		£0.00	Contract terminated
6400/2 Survey of building	£0.00	£0.00	£0.00	£0.00		£0.00	
<b>6400 Total</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>		<b>£0.00</b>	
<b>6500 Streetscene</b>							
6500/1 Christmas Lights and Trees	£13,061.00	£1,680.00	£0.00	£11,381.00	£13,061.00	£16,380.16	£2k added to budget
6500/2 Summer Hanging Baskets	£6,572.62	£6,651.20	£0.00	<b>-£78.58</b>	£6,651.20	£7,322.97	
6500/3 Christmas Tree Iver Village Centre	£2,975.00	£0.00	£0.00	£2,975.00	£0.00	£0.00	
<b>6500 Total</b>	<b>£22,608.62</b>	<b>£8,331.20</b>	<b>£0.00</b>	<b>£14,277.42</b>	<b>£19,712.20</b>	<b>£23,703.13</b>	
<b>6520 Events</b>							
6520/1 Christmas Lights Switch On	£2,000.00	£0.00	£0.00	£2,000.00		£2,202.00	
6520/2 Platinum Jubilee Lunch Party in the Park	£2,000.00	£1,170.00	£0.00	£830.00	£2,000.00	£0.00	
6520/3 Platinum Jubilee Events	£1,000.00	£1,632.77	£0.00	<b>-£632.77</b>	£1,632.77	£0.00	
6520/4 King's Coronation Events NEW						£2,500.00	
6520/5 Summer Event NEW						£2,500.00	
<b>6520 Total</b>	<b>£5,000.00</b>	<b>£2,802.77</b>	<b>£0.00</b>	<b>£2,197.23</b>	<b>£3,632.77</b>	<b>£7,202.00</b>	
<b>7100 Business Rates</b>							
7100/1 Jubilee Pavilion	£2,681.15	£777.40	£0.00	£1,903.75	£1,297.40	£2,951.95	
7100/2 Iver Heath Pavilion	£1,259.09	£337.37	£0.00	£921.72	£561.37	£1,386.26	
7100/3 Workshop Iver Rec	£341.50	£329.34	£0.00	£12.16	£329.34	£375.99	
7100/4 Iver Heath Pavilion Tennis Club	£786.80	£321.25	£0.00	£465.55	£374.25	£866.27	
7100/16 45B High Street	£5,068.55	£3,741.50	£0.00	£1,327.05	£6,237.50	£5,580.47	
<b>7100 Total</b>	<b>£10,137.09</b>	<b>£5,506.86</b>	<b>£0.00</b>	<b>£4,630.23</b>	<b>£8,799.86</b>	<b>£11,160.94</b>	
<b>7107 Fire equipment, alarm and detection systems</b>							
7107/1 Jubilee Pavilion	£839.74	£787.50	£0.00	£52.24	£968.25	£1,066.04	
7107/2 Iver Heath Pavilion	£660.00	£1,173.92	£0.00	<b>-£513.92</b>	£1,173.92	£1,292.49	
7107/3 Workshop Iver Rec	£104.84	£0.00	£0.00	£104.84	£142.50	£156.89	
7107/16 45B High Street	£525.23	£189.57	£0.00	£335.66	£766.00	£843.37	
<b>7107 Total</b>	<b>£2,129.81</b>	<b>£2,150.99</b>	<b>£0.00</b>	<b>-£21.18</b>	<b>£3,050.67</b>	<b>£3,358.79</b>	
<b>7200 Water</b>							
7200/1 Jubilee Pavilion	£577.13	£56.87	£0.00	£520.26	£113.74	£635.42	
7200/2 Iver Heath Pavilion	£525.23	£128.59	£0.00	£396.64	£257.18	£578.28	
7200/3 Workshop Iver Rec	£104.84	£9.73	£0.00	£95.11	£19.46	£115.43	
7200/4 Iver Rec area	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
7200/5 Iver Allotments	£157.78	£172.17	£0.00	<b>-£14.39</b>	£344.34	£379.12	
7200/6 Iver Heath Allotments	£209.68	£135.91	£0.00	£73.77	£271.82	£299.27	
7200/16 45B High Street	£525.23	£30.00	£0.00	£495.23	£60.00	£578.28	
<b>7200 Total</b>	<b>£2,099.89</b>	<b>£533.27</b>	<b>£0.00</b>	<b>£1,566.62</b>	<b>£1,066.54</b>	<b>£2,585.80</b>	



<b>7201 Gas</b>						
7201/1 Jubilee Pavilion	£2,200.00	£622.07	£0.00	£1,577.93	£1,244.14	£2,422.20
7201/2 Iver Heath Pavilion	£2,750.00	£712.53	£0.00	£2,037.47	£1,425.06	£3,027.75
7201/16 45B High Street	£4,000.00	£271.20	£0.00	£3,728.80	£542.40	£1,101.00
<b>7201 Total</b>	<b>£8,950.00</b>	<b>£1,605.80</b>	<b>£0.00</b>	<b>£7,344.20</b>	<b>£3,211.60</b>	<b>£6,550.95</b>
<b>7203 Electricity</b>						
7203/1 Jubilee Pavilion, Workshop and Iver Rec	£1,100.00	£1,518.38	£0.00	<b>-£418.38</b>	£3,036.76	£3,343.47
7203/2 Iver Heath Pavilion	£750.00	£314.42	£0.00	£435.58	£628.84	£825.75
7203/4 Iver Heath Tennis Pavilion	£450.00	£510.18	£0.00	<b>-£60.18</b>	£1,020.36	£1,123.42
7203/16 45B High Street	£1,000.00	£668.99	£0.00	£331.01	£1,337.98	£1,473.12
<b>7203 Total</b>	<b>£3,300.00</b>	<b>£3,011.97</b>	<b>£0.00</b>	<b>£288.03</b>	<b>£6,023.94</b>	<b>£6,765.76</b>
<b>7554 Telephone, Internet and Support</b>						
7554/1 Jubilee Pavilion	£207.60	£117.86	£0.00	£89.74	£283.16	£311.76
7554/2 Iver Heath Pavilion	£415.20	£151.58	£0.00	£263.62	£415.28	£527.40
7554/3 Workshop Iver Rec	£415.20	£0.00	£0.00	£415.20	£0.00	£0.00
7554/16/1 Voipfone 45B High Street	£120.00	£42.00	£0.00	£78.00	£84.00	£132.12
7554/16/2 Broadband and Phone line (BT) 45B High	£600.00	£327.50	£0.00	£272.50	£665.24	£675.48
7554/16 Total	£720.00	£369.50	£0.00	£350.50	£749.24	£807.60
<b>7554 Total</b>	<b>£1,758.00</b>	<b>£638.94</b>	<b>£0.00</b>	<b>£1,119.06</b>	<b>£1,447.68</b>	<b>£1,646.76</b>
<b>7614 PPL Licence</b>						
7614/1 Jubilee Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
7614/2 Iver Heath Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>7614 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>
<b>7807 CCTV Maintenance &amp; Servicing</b>						
7807/5 Iver Rec area	£200.00	£127.50	£0.00	£72.50	£127.50	£146.80
7807/6 Iver Heath Rec area	£200.00	£127.50	£0.00	£72.50	£127.50	£146.80
7807/16 45B High Street NEW						£146.80
<b>7807 Total</b>	<b>£400.00</b>	<b>£255.00</b>	<b>£0.00</b>	<b>£145.00</b>	<b>£255.00</b>	<b>£440.40</b>
<b>7808 General Maintenance</b>						
7808/1 Jubilee Pavilion	£3,148.25	£3,543.16	£0.00	<b>-£394.91</b>	£4,627.64	£3,466.22
7808/2 Iver Heath Pavilion	£786.80	£1,441.80	£0.00	<b>-£655.00</b>	£2,091.95	£2,303.24
7808/3 Workshop Iver Rec	£630.07	£305.85	£0.00	£324.22	£335.00	£693.71
7808/4 Tennis Club Iver Heath Pavilion	£0.00	£389.00	£0.00	<b>-£389.00</b>	£778.00	£856.58
7808/6 Churchyards and Burial Ground H&S Audit	£1,000.00	£12.49	£0.00	£987.51		£1,101.00
7808/8 Iver Allotments	£525.23	£47.77	£0.00	£477.46	£95.54	£578.28
7808/9 Iver Heath Allotments	£525.23	£734.93	£1,800.00	<b>-£2,009.70</b>	£769.86	£809.16
7808/11 Car Park Iver Rec NEW						£500.00
7808/12 Car Park Iver Heath Rec NEW	£0.00	£0.00	£850.00	<b>-£850.00</b>	£850.00	£500.00
7808/16 45B High Street	£1,049.42	£1,215.45	£389.20	<b>-£555.23</b>	£2,067.30	£2,276.10
7808/17 63 Chequers Orchard NEW	£0.00	£0.00	£0.00	£0.00	£970.00	£1,067.97
<b>7808 Total</b>	<b>£7,665.00</b>	<b>£7,690.45</b>	<b>£3,039.20</b>	<b>-£3,064.65</b>	<b>£12,585.29</b>	<b>£14,152.25</b>

<b>7810 Legionella Testing</b>						
7810/1 Jubilee Pavilion	£147.40	£0.00	£0.00	£147.40	£95.00	£162.29
7810/2 Iver Heath Pavilion	£157.78	£0.00	£0.00	£157.78	£170.00	£173.72
7810/3 Workshop Iver Rec	£84.08	£0.00	£0.00	£84.08	£95.00	£92.57
7810/16 45B High Street	£52.94	£0.00	£0.00	£52.94	£47.50	£58.29
7810/17 63 Chequers Orchard NEW	£0.00	£0.00	£0.00	£0.00	£95.00	£104.60
<b>7810 Total</b>	<b>£442.20</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£442.20</b>	<b>£502.50</b>	<b>£591.46</b>
<b>7811 Sewerage Pump Service</b>						
7811/1 Jubilee Pavilion	£314.51	£0.00	£0.00	£314.51	£345.00	£379.85
7811/2 Iver Heath Pavilion	£367.45	£0.00	£0.00	£367.45	£345.00	£379.85
<b>7811 Total</b>	<b>£681.96</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£681.96</b>	<b>£690.00</b>	<b>£759.69</b>
<b>7910 Lease Iver Heath Allotments</b>						
7910/1 Iver Heath Allotment	£700.00	£320.00	£0.00	£380.00	£640.00	£770.70
<b>7910 Total</b>	<b>£700.00</b>	<b>£320.00</b>	<b>£0.00</b>	<b>£380.00</b>	<b>£640.00</b>	<b>£770.70</b>
<b>7940 Caretaking and Cleaning</b>						
7940/1 Jubilee Pavilion	£400.00	£553.00	£0.00	-£153.00	£1,379.00	£1,518.28
7940/2 Iver Heath Pavilion	£0.00	£310.00	£0.00	-£310.00	£956.00	£1,052.56
7940/16 45B High Street	£0.00	£1,090.00	£0.00	-£1,090.00	£2,336.00	£2,571.94
<b>7940 Total</b>	<b>£400.00</b>	<b>£1,953.00</b>	<b>£0.00</b>	<b>-£1,553.00</b>	<b>£4,671.00</b>	<b>£5,142.77</b>
<b>7950 Building Surveys</b>						
7950/1 Jubilee Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	
7950/2 Iver Heath Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	
7950/3 Workshop Iver Rec	£0.00	£0.00	£0.00	£0.00	£0.00	
<b>7950 Total</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	
<b>7999 Contingency and Miscellaneous Facilities and Events</b>	£5,000.00	£1,594.41	£3,185.00	£220.59	£5,000.00	£5,505.00
Utilities Contingency NEW						£2,500.00 Additional 20% for 5 months after end of fixed contracts - Nov 2023
<b>Total</b>						<b>£8,005.00</b>
<b>8400 Facilities and Events Projects</b>						
8400/1 Heat and Hot Water Systems Pavilions	£50,000.00	£2,730.00	£0.00	£47,270.00	£50,000.00	
8400/2 CCTV Renewal Recreation Grounds	£10,000.00	£10,000.00	£0.00	£0.00	£10,000.00	
8400/3 Electric Shutters Iver Heath Pavilion	£10,000.00	£10,756.00	£0.00	-£756.00	£10,756.00	
8400/4 Churchyard and Memorials H&S Work	£3,000.00	£0.00	£0.00	£3,000.00	£500.00	£500.00
8400/5 Replacement Ramp 63 Chequers Orchard	£3,000.00	£3,101.00	£0.00	-£101.00	£3,101.00	
8400/6 Jubilee Pavilion Reconfiguration Scoping NEW						£10,000.00
8400/7 Retractable Awning Iver Heath Pavilion NEW						£10,000.00
8400/8 Allotment Gates Iver Rec NEW						£5,505.00 2 x access gates
8400/9 Jubilee Pavilion Hall, Kitchen and Lobby Redecoration NEW						£2,500.00
8400/10 Fire Alarm Installation Iver Heath Pavilion NEW						£7,500.00
<b>8400 Total</b>	<b>£76,000.00</b>	<b>£26,587.00</b>	<b>£0.00</b>	<b>£49,413.00</b>	<b>£74,357.00</b>	<b>£36,005.00</b>
<b>8998 Facilities and Events Ear Marked Reserves</b>	£0.00	£104.77	£0.00	-£104.77	£104.77	£0.00
Build EMR For 5-year Electrical Installation Testing & Remedial Works NEW						£1,527.64 x 4 Years (Due February 2027)
Build EMR For 5-year Memorial H&S Testing NEW						£1,376.00 x 4 Years (Due 2026/27)
<b>Total</b>						<b>£2,903.64</b>
<b>Total Facilities and Events</b>	<b>£189,815.57</b>	<b>£84,402.93</b>				<b>£173,930.52</b>

Open Space and Highways - Expenditure

	Revised	Actual Net	Commitment	Balance	FY Estimate	Commentary	+ CPI Sept 2022	Draft budget 2023-24	Comment 2	Exception
<b>7814 RoSPA inspections</b>										
7814/1 Iver Rec Area	£138.05	£162.40	£0.00	-£24.35	£162.40	Under budgetted	£178.80	£180.00	Plus CPI Sept 2022 (10.1%)	
7814/2 Iver Heath Rec Area	£138.05	£162.40	£0.00	-£24.35	£162.40	Under budgetted	£178.80	£180.00	Plus CPI Sept 2022 (10.1%)	
7814/3 Richings Park Club Area	£138.05	£81.20	£0.00	£56.85	£81.20	Over budgetted	£89.40	£90.00	Plus CPI Sept 2022 (10.1%)	
<b>7814 Total</b>	<b>£414.15</b>	<b>£406.00</b>	<b>£0.00</b>	<b>£8.15</b>	<b>£406.00</b>			<b>£450.00</b>		
7833 Tree works	£10,380.00	£3,780.00	£2,030.00	£4,570.00	£8,000.00	Under budget	£8,808.00	£15,000.00	Complete Tree Survey / remedial work in Y 2023/24	
7838 Groundworks Wildlife Area Iver Allotments	£1,073.29	£0.00	£569.24	£504.05	£800.00	Under spent for 21/22	£880.80	£1,290.00	Plus 20% (CVRP estimate)	Y
<b>7900 Play Equipment Repairs and Upgrades</b>										
7900/5 Iver Rec Area	£1,038.00	£866.56	£249.13	-£77.69	£1,115.69	Slight overspend 21/22	£1,228.37	£8,000.00	Remedial work to play area surface	Y
7900/6 Iver Heath Rec Area	£519.00	£0.00	£0.00	£519.00	£520.00	No spend YTD	£572.52	£3,000.00	Remedial work to play area surface	Y
7900/7 Richings Park Club Area	£207.60	£0.00	£0.00	£207.60	£207.60	No spend YTD	£228.57	£230.00	Plus CPI Sept 2022 (10.1%)	
<b>7900 Total</b>	<b>£1,764.60</b>	<b>£866.56</b>	<b>£249.13</b>	<b>£648.91</b>			<b>£0.00</b>	<b>£11,230.00</b>		
7911 Lease Swan Meadow	£4,990.00	£0.00	£0.00	£4,990.00	£4,990.00	On budget	£5,493.99	£5,500.00	Plus CPI Sept 2022 (10.1%)	
7920 Flowers for Planters	£300.00	£96.51	£0.00	£203.49	£300.00	On budget	£330.30	£330.00	Plus CPI Sept 2022 (10.1%)	
<b>8510 Highways</b>										
8510/1 Signs	£750.00	£892.07	£0.00	-£142.07	£850.00	Overspend 21/22	£935.85	£950.00	Plus CPI Sept 2022 (10.1%)	
8510/2 Traffic Speed Indicator Device Operation and Maintenance	£1,000.00	£0.00	£0.00	£1,000.00	£0.00	No spend YTD	£0.00	£500.00		Y
8510/3 Parish Online	£200.00	£225.00	£0.00	-£25.00	£225.00	Slight Overspend	£247.73	£250.00	Plus CPI Sept 2022 (10.1%)	
8510/4 Highways Schemes	£0.00	£0.00	£0.00	£0.00	£0.00		£0.00			
<b>8510 Total</b>	<b>£1,950.00</b>	<b>£1,117.07</b>	<b>£0.00</b>	<b>£832.93</b>	<b>£1,075.00</b>		<b>£1,183.58</b>	<b>£1,700.00</b>		
<b>8520 Street Furniture</b>										
8520/1 Gates Maintenance	£2,000.00	£1,250.00	£0.00	£750.00	£1,500.00	under budget	£1,651.50	£1,650.00	Plus CPI Sept 2022 (10.1%)	
8520/2 Seats/bollards/noticeboards/cycle racks	£5,000.00	£2,387.02	£0.00	£2,612.98	£4,700.00	on Budget	£5,174.70	£5,200.00	Plus CPI Sept 2022 (10.1%)	
8520/3 Dog and litter bins	£1,000.00	£0.00	£0.00	£1,000.00	£500.00	Under budget	£550.50	£550.00	Plus CPI Sept 2022 (10.1%)	
8520/4 Clock Tower	£500.00	£0.00	£0.00	£500.00	£200.00	Under budget	£220.20	£550.00	Plus CPI Sept 2022 (10.1%)	
8520/5 Wildflower planting	£0.00	£3,400.00	£618.75	-£4,018.75		CB funded this FY	£0.00	£800.00	23/24 phase	Y
<b>8520 Total</b>	<b>£8,500.00</b>	<b>£7,037.02</b>	<b>£618.75</b>	<b>£844.23</b>	<b>£6,900.00</b>		<b>£7,596.90</b>	<b>£8,750.00</b>		
<b>8530 Streetlights</b>										
8530/1 Public Street Lights electricity	£4,032.00	£3,606.18	£0.00	£425.82	£7,200.00	Under budgetted	£7,927.20	£8,000.00		
8530/2 Public Street Lights Contract Maintenance	£12,530.74	£6,745.02	£0.00	£5,785.72	£12,500.00	On budget	£13,762.50	£14,000.00	Plus CPI Sept 2022 (10.1%)	
8530/3 Public Street Lights repairs not covered by contract	£9,186.30	£1,610.62	£184.86	£7,390.82	£3,000.00	Totally variable	£3,303.00	£9,000.00		Y
8530/4 Highways Lighting Projects	£40,000.00	£0.00	£0.00	£40,000.00	£40,000.00	22/23 phase planned for Q3/Q4	£44,040.00	£30,000.00	developments linked to survey	Y
<b>8530 Total</b>	<b>£65,749.04</b>	<b>£11,961.82</b>	<b>£184.86</b>	<b>£53,602.36</b>	<b>£62,700.00</b>		<b>£69,032.70</b>	<b>£61,000.00</b>		
<b>8532 General Maintenance</b>										
8532/1 Iver Rec Area	£3,148.25	£2,727.61	£300.00	£120.64	£3,000.00	On budget	£3,303.00	£6,000.00	Fencing work	
8532/2 Iver Heath Rec Area	£3,673.48	£1,352.48	£340.00	£1,981.00	£3,500.00	Overspend YTD	£3,853.50	£6,000.00	Sports netting remedial work	
8532/3 Richings Park Club Area	£519.00	£100.00	£0.00	£419.00	£520.00	On budget	£572.52	£600.00	Plus CPI Sept 2022 (10.1%)	

8532/6 Churchyards and Burial Ground	£1,000.00	£37.80	£310.00	£652.20	£1,000.00	On budget	£1,101.00	£3,000.00	War Memorial professional clean	Y
8532/7 Swan Meadow	£3,673.48	£0.00	£3,334.99	£338.49	£2,500.00	Under budget	£2,752.50	£4,000.00	Plus 20% (CVRP estimate)	Y
8532/8 Hardings Row	£6,821.74	£569.25	£4,554.00	£1,698.49	£3,500.00	Under budget	£3,853.50	£5,400.00	Plus 20% (CVRP estimate)	Y
8532/9 Iver Heath Copse	£0.00	£783.05	£0.00	<b>-£783.05</b>	£783.05	Overspend YTD	£862.14	£1,000.00		
8532/10 St Leonards Mound	£525.23	£41.58	£0.00	£483.65	£100.00	Underspend	£110.10	£2,500.00	Allow for any development work to area	Y
8532/11 Mud Wharf	£1,378.46	£0.00	£996.21	£382.25	£1,378.00	Underspend	£1,517.18	£1,550.00	Plus CPI Sept 2022 (10.1%)	
<b>8532 Total</b>	<b>£20,739.64</b>	<b>£5,611.77</b>	<b>£9,835.20</b>	<b>£5,292.67</b>	<b>£16,281.05</b>		<b>£17,925.44</b>	<b>£30,050.00</b>		
8800 Open Space and Highways Projects	£10,000.00	£1,145.16	£0.00	£8,854.84	£37,145.16		£40,896.82	£11,000.00		
8997 Open Space and Highways Ear Marked Reserves Expenditure	£0.00	£1,305.50	£0.00	<b>-£1,305.50</b>			£0.00			
<b>Total Open Space and Highways</b>	<b>£125,860.72</b>	<b>£33,327.41</b>	<b>£12,868.43</b>	<b>£78,201.90</b>	<b>£131,697.21</b>		<b>£144,998.63</b>	<b>£146,300.00</b>		