

**MIDDLE LEVEL COMMISSIONERS**

Estimates of revenue and capital expenditure during financial year 2021/2022

Description	Approved Budget 2020/2021	Probable Actual Expenditure 2020/2021	Proposed Budget 2021/2022	Remarks
	£	£	£	
<b>1 ADMINISTRATION AND ENGINEER'S DEPARTMENT</b>				A - Employers Pension contribution (LGPS 21.50%, NEST 4%) = £158,446 Employers National Insurance contribution (Main Rate) = £90,775
a) Salaries, Superannuation and National Insurance contributions	1,128,500	1,122,000 <sup>A</sup>	1,200,500 <sup>B</sup>	B - Employers Pension contributions (Estimated) = £164,600 Employers National Insurance contribution (Main Rate) = £100,200
b) Audit charge	20,500	20,000	20,500	
c) Travelling expenses, etc	31,000	23,000	31,500	C - Includes provision for computer equipment replacement programme - £10,000
d) Lighting, heating, cleaning and telephone charges (office)	22,000	21,500	22,000	D - Provision for Cope Safety Management agreement
e) Printing, stationery and equipment (office)	15,000	13,500	15,000 <sup>C</sup>	E - Bircham Dyson Bell - £2,735 Consultancy fees - £637
f) Postages, statutory fees, stamp duties, advertisements, etc	31,000	27,500	31,000	F - Provisions: Consultancy fees -
g) Health and Safety service contract	5,000	3,858	2,000 <sup>D</sup>	G - Provision for consultants fees
h) Statutory payments for work etc in connection with Middle Level	4,250	4,127	4,250	H - General provision of £2,000 to be raised in year
i) Navigation byelaws	0	3,372 <sup>E</sup>	0 <sup>F</sup>	
j) Land/property registration	2,500 <sup>G</sup>	2,143 <sup>G</sup>	500 <sup>G</sup>	<u>Receipts</u>
k) Publicity	2,000 <sup>H</sup>	2,000 <sup>H</sup>	2,000 <sup>H</sup>	<u>2020/2021</u> <u>2021/2022</u>
l) Web Site Design and Build	1,500	775	1,500	Engineering fees less Indemnity Insurance Internal Drainage Boards' Administration
m) Staff Training	5,000	3,225	5,000	150,000 175,000 254,000 250,000
	0	0	0	Health and Safety service (IDBs)
m) Professional fees and recovery of costs	2,000	835	2,000	3,000 0
				IDB Environmental Officer contributions
	1,270,250	1,247,835	1,337,750	17,000 17,000
Deduct:-				<u>Contribution from balances</u>
Receipts (Net) Consulting Fees, pumping station service and supervision fees				General fund (office/depot relocation costs)
Internal Drainage Boards' administration charges and contribution from balances	424,000	448,400	442,000	0 0
	846,250	799,435	895,750	0 0
				<u>424,000 442,000</u>

Description	Approved Budget 2020/2021		Probable Actual Expenditure 2020/2021		Proposed Budget 2021/2022		Remarks
	£	£	£	£	£	£	
<u>NAVIGATION</u>		-		-		-	
2 <u>Expenditure:</u>							
<u>Management</u>							
Registration/licence fee collection	200		-		10,000		
Waterways Management	44,800	A	43,712	A	47,000	A	A - Provision for Navigation Officer and operational costs
<u>Operational maintenance</u>							
Operation/maintenance of locks	96,500		78,500		83,000		
Maintenance of channels	145,323	B	140,366	B	135,000	B	B - Apportionment of maintenance expenditure
<u>Improvement works</u>							
Structures	20,000	C	1,549	C	20,000	C	C - Expenditure on pre 2018 structures
Watercourses	-	D	23,860	D	-		D - Well Creek dredging
Installation of facilities (25% x income)	15,000	E	10,071	E	25,000	E	E - Provision to provide 25% of Navigation income for installation of new facilities
<u>Professional fees/Administration</u>							
Professional fees	-		-		-		
Administration	20,946	F	19,542	F	19,040	F	F - Provision for administration/supervision
		342,769		317,598		339,040	
<u>Income</u>							
Registration fees	60,000	G	40,282		100,000	G	G - Estimate of income for 2020/21
Licence fees	-		-		-		H - Estimate of income for 2021/22
		60,000		40,282		100,000	
<u>Operational surplus/deficit</u>		-282,769		- 277,316		- 239,040	
<u>Transfers to Middle Level General Fund</u>	H						H - Transfer of navigation expenditure not covered by navigation income to Middle Level General Fund
(Operational subsidy)							
Waterways Management	-		-		-		
Operation/maintenance of locks	96,500		78,500		83,000		
Maintenance of channels	145,323		140,366		135,000		
Improvements to structures	20,000		1,549		20,000		
Improvements to watercourses	0		23,860		-		
Professional fees	0		-		-		
Administration	20,946		19,542		19,040		
		282,769		263,816		257,040	
Operational surplus		0		-13,500		18,000	

Description	Approved Budget 2020/2021		Probable Actual Expenditure 2020/2021		Proposed Budget 2021/2022		Remarks
	£	£	£	£	£	£	
3 MAINTENANCE WORK (including Environmental measures)							A - Includes for : electricity usage £246,500 B - Includes provision for: electricity usage - £180,000 service/repairs - £42,500 C - Includes for electricity usage £78,600 D - Includes provision for: electricity usage - £42,500 E - Includes for insurances - £8,400 F - Includes for emergency piling works - £17,500 G - Includes for emergency piling works - £78,000 H - Includes for decorating offices and depot H&S improvements during lockdown I - Payment of calculated claims J - Highland water contribution calculation higher than standard average (increased pumping costs). Standard average used for estimates - full calculated claim to be submitted. K - Estimated contribution from navigation towards standard navigation operational expenditure
a) St Germans Pump. Station	310,500		393,750 <sup>A</sup>		310,000 <sup>B</sup>		
b) Bevills Leam Pumping Station Control Sluice	82,000 5,000		155,000 <sup>C</sup> 4,000		87,500 <sup>D</sup> 5,000		
c) Structures	105,500		88,000 <sup>E</sup>		98,000		
d) Weed Control, Banks & Channels	535,000		527,500 <sup>F</sup>		618,500 <sup>G</sup>		
e) Conservation works	15,000		7,500		15,000		
f) Property	34,000		50,750 <sup>H</sup>		34,000		
		1,087,000		1,226,500		1,168,000	
DEDUCT Contributions							
Highland Water - maintenance	240,000		262,376 <sup>I</sup>		240,000 <sup>J</sup>		
Contribution to works from Navigation	-		-13,500		18,000 <sup>K</sup>		
Development account	-		-		-		
		240,000		248,876		258,000	
Carried forward		847,000		977,625		910,000	



Description	Approved Budget 2020/2021		Probable Actual Expenditure 2020/2021		Proposed Budget 2021/2022		Remarks
	£	£	£	£	£	£	
Brought forward		1,112,000		1,025,875		1,190,000	Plant and vehicle purchases to be capitalised to balance sheet.  A - Expenditure of plant operation account B - Provision for annual depreciation of plant and vehicles. C - Surplus/deficit on disposal of assets D - Recharges for use of plant and vehicles E - Provision for surplus on works administration account  <u>Plant replacement strategy updated</u> <u>See engineers report</u>
<b>5 PLANT &amp; VEHICLES</b>							
a) Operation/Maintenance	50,000 <sup>A</sup>		52,000 <sup>A</sup>		50,000 <sup>A</sup>		
Depreciation charge	120,000 <sup>B</sup>		126,000 <sup>B</sup>		150,000 <sup>B</sup>		
b) Surplus/deficit on sales	-5,000 <sup>C</sup>		-13,500 <sup>C</sup>		-10,000 <sup>C</sup>		
		165,000		164,500		190,000	
Deduct income from plant hire	80,000 <sup>D</sup>		88,000 <sup>D</sup>		80,000 <sup>D</sup>		
Deduct surplus on works admin. a/c	40,000 <sup>E</sup>		30,750 <sup>E</sup>		40,000 <sup>E</sup>		
		120,000		118,750		120,000	
		1,157,000		1,071,825		1,260,000	

	Approved Budget 2020/2021 £	Probable Actual Expenditure 2020/2021 £	Proposed Budget 2021/2022 £		
6 PRECEPT FROM ENVIRONMENT AGENCY	17,086 <sup>A</sup>	17,086 <sup>A</sup>	17,086 <sup>A</sup>		
7 Income from rents, bank, interest, etc	32,722	36,825	30,874 <sup>B</sup>		
8 Sale of Property	-	-	-		
	32,722	36,825	30,874		

2020/21   2021/22  
A - IDB precept refund                      15,139    15,139  
E.A. precept charge                        1,947    1,947  
B - Estimate made for minimal interest during period

<b>SUMMARY</b>	Approved Budget 2020/2021 £	Probable Actual Expenditure 2020/2021 £	Proposed Budget 2021/2022 £	Increase on previous year's Estimates £	Decrease on previous year's Estimates £
Administration and Engineer's Department (Net)	846,250	799,435	895,750	49,500	-
Works (Net)	1,157,000	1,071,625	1,260,000	103,000	-
Environment Agency precept	17,086	17,086	17,086	-	-
	2,020,336	1,888,146	2,172,836	152,500	-
DEDUCT Income from rents, bank interest, etc.	32,722	36,825	30,874	-	1,722
	1,987,614	1,851,321	2,141,962	154,222	-
ADD Estimated Loan Repayments					
St. Germans pumping station replacement	688,242	688,242	688,242	-	-
Office/Depot relocation.	129,747	129,747	129,747	-	-
Net amount to be met from Rates and Special levies	<b>2,805,603</b>	<b>2,669,310</b>	<b>2,959,951</b>	<b>154,222</b>	-
Adjust for use of balances					
Coronavirus impact	- 40,000	-	-	-	-
Prior years surpluses	- 100,000	-	140,000	-	-
	-	-	-	-	-
Net amount to be met from Rates and Special levies (Adjusted for use of balances)	<b>2,665,603</b>	<b>2,669,310</b>	<b>2,819,951</b>	<b>154,348</b>	
Rate requirement	0.2606 p	2,669,435	0.27600 p		