

## **Middle Level Commissioners**

### **Budget for agricultural rates and Special Levy 2022/2023**

**(Estimates of revenue and capital expenditure during financial year 2022/2023)**



Description	Approved Budget 2021/2022		Probable Actual Expenditure 2021/2022		Proposed Budget 2022/2023		Remarks
	£	£	£	£	£	£	
	<b>NAVIGATION</b>						
<b>2 Expenditure:</b>							
<b>Management</b>							
Registration/licence fee collection	10,000		-		5,000		
Waterways Management	47,000	A	47,000	A	48,000	A	A - Provision for Navigation Officer and operational costs
<b>Operational maintenance</b>							
Operation/maintenance of locks	83,000		83,000		83,000		
Maintenance of channels	135,000	B	130,000	B	135,000	B	B - Apportionment of maintenance expenditure
<b>Improvement works</b>							
Structures	20,000	C	58,000	C	45,000	C	C - Expenditure on pre 2018 structures
Watercourses	-	D	56,500	D	-		D - Well Creek dredging
Installation of facilities (25% x income)	25,000	E	28,200	E	40,000	E	E - Provision to provide 25% of Navigation income for installation of new facilities
<b>Professional fees/Administration</b>							
Professional fees	-		-		-		
Administration	19,040	F	26,200	F	21,040	F	F - Provision for administration/supervision
		339,040		428,900		377,040	
<b>Income</b>							
Registration fees	100,000	G	115,100		162,500	H	G - Estimate of income for 2021/22 H - Estimate of income for 2022/23
Contribution - Landing stage	-		3,000		-		
		100,000		118,100		162,500	
<b>Operational surplus/deficit</b>		-239,040		- 310,800		- 214,540	
<b>Transfers to Middle Level General Fund</b> (Operational subsidy)							I - Transfer of navigation expenditure not covered by navigation income to Middle Level General Fund
Waterways Management	-		-		-		
Operation/maintenance of locks	83,000		83,000		83,000		
Maintenance of channels	135,000		130,000		135,000		
Improvements to structures	20,000		-		-		
Improvements to watercourses	-		50,000		-		
Professional fees	-		-		-		
Administration	19,040		26,200		21,040		
		257,040		289,200		239,040	
<b>Operational surplus</b>		18,000		-21,600		24,500	

Description	Approved Budget 2021/2022		Probable Actual Expenditure 2021/2022		Proposed Budget 2022/2023		Remarks
	£	£	£	£	£	£	
3 MAINTENANCE WORK (including Environmental measures)							A - Includes for : electricity usage £170,000 B - Includes provision for: electricity usage - £250,000 service/repairs - £42,500 C - Includes for electricity usage £44,500 D - Includes provision for: electricity usage - £75,000 E - Includes for insurances - £9,200 F - Includes for emergency piling works - £46,500 G - H - G - Payment of calculated claims H - Calculated highland water contribution - (higher than standard average) - increase due to increase in budget allowance for electricity at pumping stations K - Estimated contribution from navigation towards standard navigation operational expenditure
a) St Germans Pump. Station	310,000		281,000.00	<sup>A</sup>	382,000	<sup>B</sup>	
b) Bevills Leam Pumping Station Control Sluice	87,500 5,000		96,000 7,000	<sup>C</sup>	116,000	<sup>D</sup>	
c) Structures	98,000		95,000	<sup>E</sup>	95,500		
d) Weed Control, Banks & Channels	618,500		521,750	<sup>F</sup>	513,000		
e) Conservation works	15,000		10,000		15,000		
f) Property	34,000		59,700		39,000		
		1,168,000		1,070,450		1,165,500	
DEDUCT Contributions							
Highland Water - maintenance	240,000		331,300	<sup>G</sup>	275,000	<sup>H</sup>	
Contribution to works from Navigation	18,000		0		24,500	<sup>K</sup>	
Deficit from Navigation	-		-21,600		-		
Development account		258,000	-			299,500	
Carried forward		910,000		760,750.00		866,000	



Description	Approved Budget 2021/2022		Probable Actual Expenditure 2021/2022		Proposed Budget 2022/2023		Remarks
	£	£	£	£	£	£	
Brought forward		1,190,000		1,057,250		1,146,000	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>		60,000 <sup>A</sup>		60,000 <sup>A</sup>		
Depreciation charge	150,000 <sup>B</sup>		132,000 <sup>B</sup>		150,000 <sup>B</sup>		
b) Surplus/deficit on sales	-10,000 <sup>C</sup>		-22,000 <sup>C</sup>		-10,000 <sup>C</sup>		
		190,000		170,000	0	200,000	
Deduct income from plant hire	80,000 <sup>D</sup>		91,500 <sup>D</sup>		86,500 <sup>D</sup>		
Deduct surplus on works admin. a/c	40,000 <sup>E</sup>		38,000 <sup>E</sup>		40,000 <sup>E</sup>		
		120,000		129,500		126,500	
		1,260,000		1,097,750		1,219,500	

6 PRECEPT FROM ENVIRONMENT AGENCY

7 Income from rents, bank, interest, etc

8 Sale of Property

Approved Budget 2021/2022 £	Probable Actual Expenditure 2021/2022 £	Proposed Budget 2022/2023 £
17,086 <sup>A</sup>	17,086 <sup>A</sup>	17,428 <sup>A</sup>
30,874	30,700	31,133 <sup>B</sup>
-	-	-
30,874	30,700	31,133

A - IDB precept refund  
E.A. precept charge  
B - Estimate made for minimal interest during period

	<u>2021/22</u>	<u>2022/23</u>
A - IDB precept refund	15,139	15,442
E.A. precept charge	<u>1,947</u>	<u>1,986</u>

**SUMMARY**

	Approved Budget 2021/2022 £	Probable Actual Expenditure 2021/2022 £	Proposed Budget 2022/2023 £	Increase on previous year's Estimates £	Decrease on previous year's Estimates £
Administration and Engineer's Department (Net)	895,750	864,700	900,000	4,250	-
Works (Net)	1,260,000	1,097,750	1,219,500	-	40,500
Environment Agency precept	17,086	17,086	17,428	342	-
	2,172,836	1,979,536	2,136,928	-	35,908
DEDUCT Income from rents, bank interest, etc.	30,874	30,700	31,133	259	0
	2,141,962	1,948,836	2,105,795	-	36,167
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>2,959,951</b>	<b>2,766,825</b>	<b>2,923,784</b>	-	36,167
Add:					
Inflationary impact on works	-	-	60,000	60,000	-
Net amount to be met from Rates and Special Levies	<b>2,959,951</b>	<b>2,766,825</b>	<b>2,983,784</b>	23,833	
Rate requirement to meet est. expenditure	<b>28.97 p</b>		<b>29.17 p</b>		
Adjust for use of balances					
Surplus from prior years	- 140,000	-	- 140,000		
Net amount for rates allowing for prior year subsidy	<b>2,819,951</b>	<b>2,766,825</b>	<b>2,843,784</b>		
Rate requirement	<b>27.60 p</b>		<b>27.80 p</b>		