



Witham First  
District  
Internal Drainage Board

Annual Budget 2013/14

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Income	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Direct Levies	1	433,301	455,071	447,107	466,495
Direct Levy Arrears		n/a	n/a	n/a	7,964
Special Levies		207,196	216,064	216,064	221,898
Interest Received	2	3,274	5,000	4,500	5,000
Rechargeable Work	3	2,702	8,000	4,000	4,000
Sundry Income	4	8,689	10,000	2,500	3,000
Rent		inc	inc	4,540	4,540
Consents in District		inc	inc	200	200
LLFA Catchment Income	5	n/a	n/a	2,500	5,127
Court Recovery Income		400	200	140	200
Highland Water		18,982	10,200	12,528	16,160
Insurance Claims		0	0	1,854	0
Sale of Property		0	0	0	0
Other		0	1,000	0	0
		<b>674,544</b>	<b>705,535</b>	<b>695,933</b>	<b>734,584</b>

Expenditure	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Joint Administration	7	80,871	86,640	86,640	91,905
Administration	8	15,272	13,875	13,875	12,775
Drains Maintenance	9	282,638	270,530	292,180	212,078
Pumping Station Maintenance	10	143,566	166,680	171,530	156,907
Depot	11	17,036	14,880	14,880	16,699
Contribution to Capital Outlay	12	32,670	60,000	35,000	36,500
Engineering Department	13	n/a	n/a	0	89,190
Conservation	14	n/a	n/a	n/a	2,350
Precept	15	83,031	83,031	83,031	83,031
Loan	16	n/a	n/a	n/a	32,149
Other		10,079	9,569	8,600	1,000
		<b>665,163</b>	<b>705,205</b>	<b>705,736</b>	<b>734,584</b>

Surplus/Deficit	<b>9,381</b>	<b>330</b>	<b>(9,803)</b>	<b>0</b>
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The notes on the following pages are designed to assist in understanding how the budget has been prepared and the rationale behind the figures.

### Funds and Balances

	Notes	Opening Balance 1.4.12	Movement	Closing Balance 31.3.13	Opening Balance 1.4.13	Movement	Closing Balance 31.3.14
		£	£	£	£	£	£
Revenue Reserves		191,727	(9,803)	181,924	181,924	(27,000)	154,924
PVE Fund	17	156,204	(70,400)	85,804	85,804	(81,000)	4,804
Pumping Station Fund	17	69,503	7,840	77,343	77,343	7,840	85,183
Emergency fund		0	0	0	0	10,000	10,000
Roof Replacement Fund		0	0	0	0	5,000	5,000
Computer Fund	17	6,616	(654)	5,962	5,962	480	6,442

Rates Summary

Annual value	Sub Dist. No. 1 (£)	Sub Dist. No.2 (£)	Total (£)
At 31st December 2011	363,091	2,019,819	2,382,910
Movement during the year	0	-4001	-4001
At 31st December 2012	<b>363,091</b>	<b>2,015,818</b>	<b>2,378,909</b>

Special Levy

**Lincoln City Council**

B/fwd 01/01/12	1,418,032	0	1,418,032
Movement During the year	0	0	0
C/fwd at 31/12/12	<b>1,418,032</b>	<b>0</b>	<b>1,418,032</b>

**North Kesteven D.C.**

B/fwd 01/01/12	445,385	285,461	730,846
Movement During the year	0	0	0
C/fwd at 31/12/12	<b>445,385</b>	<b>285,461</b>	<b>730,846</b>

Total Annual Value	2,226,508	2,301,279	4,527,787
Adj on Sub District No1 to allow for Differential Rating	x 40%		
	<b>890,603</b>	<b>2,301,279</b>	<b>3,191,882</b>

Rate in the (£)	Produces (£)	% Increase
<b>Sub District 2</b>		
0.21000	670,295	<b>Current Rate</b>
0.21525	687,053	2.50%
0.21546	687,723	2.60%
0.21567	688,393	2.70% <b>Proposed Rate</b>

Sub District 1 Rate      8.40 pence Current Rate      8.63 pence **Proposed Rate**

	2012/13	Increase (£)	2013/14
<b>Direct Rates</b>	454,662	11,424	466,086
<b>City of Lincoln Council</b>	119,115	3,216	122,331
<b>North Kesteven D.C.</b>	97,358	2,630	99,988
	<b>671,135</b>	<b>17,269</b>	<b>688,404</b>

## **Note 2: Interest Income**

The Board has a 12 Month bond of £150,000 with NatWest Bank which is due to mature on 21/8/13. The rate of interest on the bond is 3%

The balance that is currently held in the current account does not generate any interest. The current Banking arrangements are with the Co-operative Bank.

## **Note 3: Rechargeable Works.**

The Board has traditionally set a target of £8,000 for income for this cost centre, it has not been achieved in the last 4 years and it is unlikely to be achieved in 2012/13. It would therefore be prudent to reduce this income cost centre to £3,000 which is realistic value to achieve

There are a few factors which influence the ability to do rechargeable work, the main priority is that the Board is able to fulfil its commitment to summer and winter roding Programmes, plus respond 24/7 as a flood protection authority, which does not allow for a great deal of spare capacity to provide a private works service.

## **Note 4: Sundry Income, Rent and Consents.**

This cost centre has traditionally had all elements wrapped up into one figure. We have shown sundry debtors, rent and consents as separate income centres. This is especially important for consents. The extended catchment income is detailed in Note 5.

### **Consents.**

Following a discussion with the Board's Engineer it is noted that over the last 4 years the Board has received an average of 6 consents a year. Therefore we have budgeted conservatively for receiving income on 4 consents in the year.

### **Rents.**

The rents which are received by the Board are as follows:

	<b>(£)</b>	
ZZ18 Annual Rental of Sluice in Irrigation Dam	20	03-Aug
ZZ19 29.4049 acres Land Walcott Bank Engine Drain	1,663	01-Jan
ZZ20 5.54 acres land Adjacent to Twenty Foot Drain	125	01-Jan
ZZ21 1.80 acres land at Timberland Engine Drain North	97	01-Jan
ZZ22 4.09 acres land at Timberland Engine Drain North	220	01-Jan
ZZ23 3.75 acres Dales Head Bank Blankney drove - Martin Dr North	338	01-Jan
ZZ24 14.05 acres Walcott Bank (FBT)	1,054	01-Jan
ZZ25 1.63 acres Land at Timberland Engine Drain North	54	01-Jan
ZZ26 6.19 acres Dales Head Bank Metherringham Delph - Blankney Drain	300	01-Jan
ZZ28 3.00 acres Land on Black Horse Drain Bank	249	01-Jan
ZZ29 6.5 acres Timberland Engine Drain South (FBT)	400	01-Jan
ZZ31 Licence to Occupy Land at North Kyme	20	01-Apr
<b>Total</b>	<b><u>4,540</u></b>	



## Sundry Income:

This cost centre is for all other income which does not have a specific cost centre.

The combined income of sundry debtors, rent and consents over the last few years has been close to the £10,000 which was budgeted for 2012/13. However, taking a prudent view of the market would suggest that the sundry income cost centre should be reduced for 2013/14 and extra income which may be generated treated as a benefit rather than expected by the Board. The rental income for the Board is 45% of the total income; this is now shown independently of the other sundry income and consent income.

### Note 5: Extended Catchment LLFA works.

This is shown in the Income and Expenditure as a cost centre, the costs associated with the catchment work need to be shown for re-imburement. The Board will receive an Invoice from Witham Third Board for the proportion of the temporary Consents and Enforcement Officer role. All costs outside of the area will be fully recoverable from Lincolnshire County Council on invoice, which will be submitted in the first week of March of each year.

<b>Expenditure</b>	<b>2013/14</b>
Gross Pay	4,155.84
Employer N.I.	400.00
Employer Superannuation	1,247.00
Travel and subsistence	<u>900.00</u>
	<b>6,702.84</b>

The costs of this position are held in the engineering budget, due to the dual role of this position. The aim will be to recover as much of this money as possible from the LLFA. In terms of budgeting it is anticipated that 75% (£5,027) of this role will be recoverable.

### **Income**

The number of consents which will be received is difficult to currently quantify. For the purposes of budgeting it is anticipated that the Board will receive 2 consents for the year. The vast majority of the work will be enforcement work which will be done on a recoverable basis.

### Note 6: Highland Water

<b>Revenue Accounts</b>	<b>Notes</b>	<b>2011/12 Actual £</b>	<b>2012/13 Budget £</b>	<b>2012/13 Projected £</b>
H.W. - Drains		14,052	4,000	4,000
H.W. - Pumping Station		2,958	5,000	6,800
H.W. - Administration		1,972	1,200	1,728
		<b>18,982</b>	<b>10,200</b>	<b>12,528</b>
<b>Capital</b>				
Highland Water – FDGiA		0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

**Note 6.1 Highland Water**

Highland Water is paid to the Board by the Environment Agency. This is based on the cost of dealing with water that enters the Board Maintained Watercourses from land that is outside the district.

Highland Water is currently paid for both maintenance works and capital works undertaken.

Highland water varies from year to year and is based on the actual cost expended in the previous 12 months.

**Note 6.2 Grant in Aid.**

Flood defence Grant in Aid (FDGiA) is provided by Defra and administered by the Environment Agency. The level of Grant Available was 45% but now ranges from 0% to 100% on a case by case basis. The level offered is calculated by a set procedure and the emphasis is on trying to gain contributions from third parties (partnership funded schemes).

	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Gross Pay	7.1	178,171	180,000	172,752	184,000
Employer's N.I.		10,636	17,000	15,033	17,000
Employer's Superannuation	7.2	46,419	45,000	47,604	55,200
Net Travel & Subsistence	7.3	13,874	12,500	16,500	16,500
Telephone & Fax	7.4	1,005	1,500	1,150	1,500
Office Equipment	7.5	0	1,000	1,500	1,000
Stationery & Consumables		1,910	3,000	2,800	2,800
Statutes, Texts, Periodicals		159	300	300	300
Postage	7.6	1,868	2,000	2,500	2,500
Training		3,309	2,000	2,224	2,200
Photocopier		493	900	550	900
Miscellaneous	7.7	2,620	750	750	750
NNDR & Water Rates	7.8	5,657	5,750	5,915	6,000
Electricity	7.9	1,080	1,700	800	1,200
Laundry & Cleaning	7.10	1,287	1,700	1,200	1,500
Premises Repairs		1,377	500	300	500
Insurance Premiums	7.11	1,623	1,900	1,073	1,200
Labour Charges		569	200	300	200
Health & Safety		0	200	0	200
Improvements		0	0	0	0
Security		225	150	0	150
Management Fees		539	750	750	750
Miscellaneous	7.7	402	1,000	1,000	1,000
Repair & Maintenance		4,300	6,000	6,000	6,000
Software & Upgrading		1,643	1,500	1,500	1,500
Internet & Miscellaneous		1,056	1,500	1,500	1,500
Virement	7.12	0	0	4,799	0
		<b>280,222</b>	<b>288,800</b>	<b>288,800</b>	<b>306,350</b>

Statement of Apportionment	Notes	% Split	2011/12	2012/13	2012/13	2013/14
			Actual	Budget	Projected Outturn	Budget
			(£)	(£)	(£)	(£)
Upper Witham IDB		40%	112,089	115,520	115,520	122,540
Witham First DIDB		30%	84,067	86,640	86,640	91,905
Witham Third DIDB		30%	84,067	86,640	86,640	91,905
			<b>100%</b>	<b>280,222</b>	<b>288,800</b>	<b>288,800</b>
				<b>288,800</b>	<b>288,800</b>	<b>306,350</b>



### **Note 7.1 Gross Pay**

The Gross pay for officers which are included within the Joint Administration agreement has been calculated with the following considerations;

- (1) any movement in Spinal Point as detailed in the White Book
- (2) a 2% increase in salaries (this is dependent on any recommendation by the ADA Lincs Branch pay and conditions committee and the unions and also subsequent ratification by individual Boards).

### **Note 7.2 Superannuation**

The superannuation budget for 2012/13 was inadequate and was understated. Therefore, the budget for 2012/13 has been uplifted to an appropriate amount for the salaries. The employer's contribution for 2012/13 was 28.5%, this has increased to 30% for 2013/14. This percentage rise also been factored into the revised budget total. The revised budget for 2013/14 will be £55,200 which is an increase of £10,200 but it realistically reflects costs.

### **Note 7.3 Net Travel and Subsistence**

This cost centre was inadequate for the cost pressures required during the current financial year. Therefore, the budget for 2013/14 has been increased to reflect the likely cost within this cost centre. The revised budget for 2013/14 will be £16,500, an increase of £4,000.

### **Note 7.4 Telephone and Fax**

This cost centre has been reduced for 2013/14 due to the fact that historical costs on this cost centre indicate that the outturn is less than the budget. The proposed budget therefore reduces from £1,500 to £1,200.

### **Note 7.5 Office Equipment**

This cost centre is likely to be over budget for 2012/13. This is due to replacement and the addition of phones within the office to provide 1 phone per person. It is proposed to keep the budget for 2013/14 the same as the previous year at £1,000, due to this being a one-off cost in 2012/13.

### **Note 7.6 Postage**

The cost of postage is rising, it is anticipated that outturn for 2012/13 will be above budget. Therefore, with anticipated further increases by the postal service the budget has been increased from £2,000 to £2,500 for 2013/14.

### **Note 7.7 Miscellaneous**

The Joint Administration budget has previously had two miscellaneous cost centres. It is proposed to merge these for 2013/14 in order to streamline the accounting process. The revised budget will be £1,750 which stays the same (previously 2 budgets of £1,000 and £750 each).

**Note 7.8 NNDR & Water Rates**

The budget for this cost centre is £5,750; the likely outturn will be £5,915. Therefore, for 2013/14 the budget has been slightly increased to £6,000.

**Note 7.9 Electricity**

This budget has been reduced from £1,700 to £1,200 to reflect the lower bills which are being incurred (this does not include the contracts for electricity at the Depot or the pumping stations).

**Note 7.10 Laundry and Cleaning**

This budget has been reduced from £1,700 to £1,500 due to historical costs incurred and the projected outturn for 2012/13.

**Note 7.11 Insurance**

Predicting the costs of insurance is difficult. However, it is expected that the insurance costs relating to the Joint Administration will be fairly static for 2013/14. The cost centre budget has been reduced from £1,900 to £1,200 based on historic spend in this cost centre.

**Note 7.12 Virement**

The Joint Administration committee on 3<sup>rd</sup> December 2012 agreed to a new finance and payroll package being jointly purchased. Part of the funding for this project would come from the projected surplus of the Joint Administration Budget. In the case of Witham First DIB this represents £1,440.

**Note 8 Administration**

Administration	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Printing & Stationery	8.1	100	300	100	200
Advertising and Publicity		690	750	750	750
Audit Fees		3,040	4,000	2,700	4,000
Valuers Fees		881	600	300	600
ADA National Subscription	8.2	2,042	2,600	2,400	3,250
ADA Lincs Subscription	8.3	0	0	0	250
Legal Fees		297	1,500	600	1,500
Bank Charges		0	0	0	0
Election Expenditure	8.4	0	1,500	1,110	0
Miscellaneous		7,235	800	100	400
Hire of Meeting Room		74	75	75	75
Members' Travel Expenses		913	500	320	500
Annual Inspection		0	1,000	380	1,000
Chairman's Allowance		0	250	40	250
Virement		n/a	n/a	5,000	0
		<b>15,272</b>	<b>13,875</b>	<b>13,875</b>	<b>12,775</b>

**Note 8.1 Printing and Stationery**

This budget has been reduced to the previous spend pattern in this cost centre.

**Note 8.2 ADA National Subscription & Note 8.3 ADA Lincs Subscription**

The Subscriptions for ADA national are increasing by 25% as notified at the national AGM in October 2012. The Ada Lincs budget has been shown in a separate budget for the first time.

**Note 8.4 Election Expenditure**

This expenditure is incurred every 3 years, no budget has been set for 2013/14.

**Note 9 Drains Maintenance**

Drains Operations	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Basic Wages	9.1.1	134,630	129,600	118,478	78,512
Overtime	9.1.2	n/a	n/a	n/a	21,736
Plant Charges	9.2	126,660	115,500	102,710	88,500
Materials		1,071	1,500	380	1,500
Plant Hire		5,072	4,000	3,450	4,000
Repairs and maintenance		333	200	1,110	200
Pest Control		0	100	0	0
Health and Safety		965	2,000	800	2,500
CCTV Surveys		0	1,500	0	1000
Small Tools		0	130	20	130
		<b>268,731</b>	<b>254,530</b>	<b>226,948</b>	<b>198,078</b>
Drains Administration	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Insurance Premiums	9.3	10,274	10,000	11,329	11,500
Telephone	9.4	1,601	1,750	1,250	1,400
Training		690	1,000	600	1,000
Miscellaneous		1,051	500	2,044	500
Conservation	9.5	41	2,500	2,500	0
Lincs Biodiversity Partnership	9.6	250	250	250	0
		<b>13,907</b>	<b>16,000</b>	<b>17,973</b>	<b>14,400</b>
		<b>282,638</b>	<b>270,530</b>	<b>244,921</b>	<b>212,478</b>

**Note 9.1 Wages**

The wages for the Board are the biggest single cost centre, which are apportioned over the key cost centres.

**Note 9.1.1 Basic Wages**

This has been calculated on the premise that the wages will increase by 2%. Included within this is the cost of the superannuation which will increase from 28.5% to 30% for 2013/14. Also included are all travel and employer's N.I.

**Note 9.1.2 Overtime**

This is a new cost centre, the budget has been worked out based on previous overtime costs. This is not new money but brings costs together so they can be managed.

**Note 9.2 Plant Costs**

This budget has been reduced to the level of costs being lower than expected and also a reduction in the depreciation provision from £67,000 to £60,000

**Note 9.3 Insurance Premiums**

This cost centre has been increased due to the rising costs and the cost centre being over budget in last 2 years.

**Note 9.4 Telephone**

This budget has been reduced to reflect the realistic spend in this cost centre.

**Note 9.5 Conservation and Note 9.6 Lincs Biodiversity partnership**

These cost centres have been moved to Note 14 and all conservation has been shown separately, so that the Board can monitor and evidence expenditure on conservation measures.



**Note 10 Pumping Stations**

Pumping Stations Operations	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Basic Wages	10.1.1	48,485	44,000	28,726	27,977
Overtime	10.1.2			6,000	5,420
Plant Charges		19,825	8,500	12,677	10,000
Materials		497	1,200	900	1,200
Hire Charges		0	100	140	100
Repairs	10.2	34,075	71,500	71,500	30,000
Road Repairs			200	0	200
Health and Safety		192	850	250	850
Oils and Lubricants		0	600	685	600
		<b>103,074</b>	<b>126,950</b>	<b>120,878</b>	<b>76,347</b>

Pumping Station Administration	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Electricity	10.3	29,031	72,000	67,750	70,000
Insurance Preimums		2,313	3,500	1,426	2,000
Telephone		389	380	410	410
Security		0	100	100	100
Miscellaneous		120	200	200	200
AWC Depreciation		7,839	7,850	7,850	7,850
		<b>39,692</b>	<b>84,030</b>	<b>77,736</b>	<b>80,560</b>

<b>142,766</b>	<b>210,980</b>	<b>198,614</b>	<b>156,907</b>
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**Note 10.1 Wages**

The wages for the Board are the biggest single cost centre, which are apportioned over the key cost centres.

**Note 10.1.1 Basic Wages**

This has been calculated on the premis that the wages will increase by 2%. Included within this is the cost of the superannuation which will increase from 28.5% to 30% for 2013/14. Also included are all travel and employer's N.I.

**Note 10.1.2 Overtime**

This is a new cost centre, the budget has been worked out based on previous overtime costs. This is not new money but brings costs together so they can be managed.

**Note 10.2 Repairs**

The Board requires a programme of repairs and pump lifts. This cost centre has been increased to more accuratley reflect the costs which are being incurred.

**Note 10.3 Electricity**

The electricity budget has been high due to the variations in usage which occur in this cost centre. However analysis of the cost centre would indicate that it can be reduced by £10,000 and still cover the variations in usage.

Depot Operations	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected	Budget
		(£)	(£)	Outturn	(£)
Basic Wages	11.1.1	9,867	6,400	4,202	8,349
Overtime	11.1.2	0	0	0	0
Plant		725	200	200	200
Materials		301	600	300	600
Hire Charges		170	300	200	300
Health & Safety	11.3	448	900	450	900
Premises Repairs		438	500	250	500
Small tools		29	300	170	300
oils and lubricants		0	30	0	0
Protective Clothing	11.3	0	100	0	0
		<b>11,978</b>	<b>9,330</b>	<b>5,772</b>	<b>11,149</b>
Depot Administration	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected	Budget
		(£)	(£)	Outturn	(£)
Electricity		246	300	267	300
Telephone		448	350	425	450
Security		973	1,000	500	1,000
NNDR & Water Rates		3,391	4,000	3,501	3,700
Conservation	11.4	0	100	0	0
Miscellaneous		0	100	75	100
		<b>5,058</b>	<b>5,550</b>	<b>4,768</b>	<b>5,550</b>
		<b>17,036</b>	<b>14,880</b>	<b>10,540</b>	<b>16,699</b>

#### **Note 11.1 Wages**

The wages for the Board are the biggest single cost centre, which are apportioned over the key cost centres.

#### **Note 11.1.1 Basic Wages**

This has been calculated on the premis that the wages will increase by 2%. Included within this is the cost of the superannuation which will increase from 28.5% to 30% for 2013/14. Also included are all travel and employer's N.I.

#### **Note 11.1.2 Overtime**

This is a new cost centre, the budget has been worked out based on previous overtime costs. This is not new money.

#### **Note 11.2 Health and safety and Protective Clothing**

These two cost centre have been combined, with no change to the previous year's combined budget.

#### **Note 11.3 Conservation**

This cost centre has been moved to Note 14.

**Note 12 Contribution to Capital Expenditure**

	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected	Budget
		(£)	(£)	Outturn	(£)
<b>Electrical Cabinet</b>					
Branston Electrical cabinet	12.1				29,000
Nocton Electric Cabinet			30,000	30,000	
<b>Pumping Station General</b>					
Roof Replacements			5,000	5,000	0
<b>Other Schemes</b>					
Remote Water Level Mgt	12.3		25,000	0	7,500
		0	60,000	35,000	36,500

**Note 12.1 Branston Electrical Cabinet**

This project is to replace the existing cabinet and bring it up to modern standards.

**Note 12.3 Remote Water level Management**

The start of the installation of telemetry which will be installed in both Witham First DIDB and Witham Third DIDB. The budget reflects a 50% cost of the initial project. Witham Third DIDB similar making a budget provision of £7.5K).

**Note 13 Engineering Dept**

	Notes	2011/12	2012/13	2012/13	2013/14
		Actual	Budget	Projected Outturn	Budget
		(£)	(£)	(£)	(£)
Gross Pay					54,000
Employer's Costs NI					5600
Employer's Costs - Superann.			N/A		16200
Travel and Subsistence					10000
					85,800

Engineering Administration	Notes	2011/12	2012/13	2012/13	2013/14	W1
		Actual	Budget	Projected Outturn	Budget	Budget 2013/14
		(£)	(£)	(£)	(£)	(£)
Telephone & Fax	13.5	1,632	1,500	1,500	1,600	320
Stationery & consumables		1,255	1,250	723	1,250	250
Statues, Texts and Periodicals		0	200	0	200	40
Postages		377	650	475	650	130
Photocopier		1,794	500	250	500	100
Advertising and Misc		1,066	1,000	1,000	1,000	200
Training & conference Fees	13.6	476	0	400	500	100
NNDR / Water Rates	13.7	5,657	5,800	5,915	6,000	1,200
Electricity	13.8	1,080	1,750	1,350	1,400	280
Cleaning	13.9	1,158	1,000	600	750	150
Premises Repairs		430	0	0	0	0
Insurance Premiums		1,769	1,800	1,758	1,800	360
Labour Charge		0	200	200	200	40
Health & Safety		18	100	100	100	20
Improvements	13.10	0	500	0	0	0
Security		0	200	0	200	40
Misc/Income		0	500	0	0	0
Office Management Fees		542	800	708	800	160
		<b>17,254</b>	<b>17,750</b>	<b>14,979</b>	<b>16,950</b>	<b>3,390</b>
		<b>17,254</b>	<b>17,750</b>	<b>14,979</b>	<b>16,950</b>	<b>89,190</b>

**Note 13.1 Salaries**

The salaries have been calculated taking into account any movement in Spinal points as listed in the white book, as well as a 2% increase in salaries for 2013/14. The following employees are included within the calculation:

1. Engineer 50%
2. Director of Operations (50%)
3. G.I.S. Officer (30%)
4. Temporary Consents and Enforcement Officer (30%)



**Note 13.2 Employer's In**

This cost centre has been increased to reflect the costs of the salaries for 2013/14.

**Note 13.3 Employer's Superannuation**

The cost of superannuation for 2013/14 will increase from 28.5% to 30% for 2013/14. The budget level has been set to reflect the cost which will be incurred.

**Note 13.4 Travel and subsitance**

The budget has been increased due to the fact the the budgets previously set have been inadequate and a more realistic budget has been set.

The engineering department has employees relating to all three Boards and therefore the administration costs need to be apportioned, as follows:

**Statement of Apportionment for Engineering department administration**

	FTE	2013/14 Budget
Upper Witham IDB	2.4 FTE	10,170
Witham First DIBD	0.8 FTE	3,390
Witham Third DIBD	0.8 FTE	3,390
Total	4.0 FTE	16,950

**Note 13.5 Telephone and Fax**

The budget for 2013/14 has been increased by £100 on the previous year in order to reflect better usage costs.

**Note 13.6 Training and conference fees**

This budget has been increase by £100 due to likey costs to be incurred in 2013/14.

**Note 13.7 NNDR and Water Rates**

The budget for 2012/13 was £5,800. The expected actual cost is £5,915, so therefore the budget has been increased for 2013/14 to £6,000.

**Note 13.8 Electricity**

The budget has been reduced from £1,750 to £1,400 to reflect the nature of the spend on this cost centre.

**Note 13.9 Cleaning**

The cost centre has been reduced from £1,000 to £750 which reflects the spend pattern better on this cost centre.

**Note 13.10 Improvements**

This cost cente has a traditional budget of £500. However, no spend has been recored for the last 4 years and has therefore been removed from the budget for engineering. Specific schemes will instead be included in the budget when planned.



**Note 14 Conservation**

	Notes	2011/12	2012/13	2012/13	2013/14 Budget
		Actual	Budget	Projected Outturn	
		(£)	(£)	(£)	(£)
Conservation			N/A		2,100
Lincs Bio Diversity					250
					2,350

This conservation cost centre has been created to highlight the cost that the Board incurs in the year for conservation through the district. These cost centre have been moved from Drains maintenance and from Depot maintenance.

**Note 15 EA Precept**

	Notes	2011/12	2012/13	2012/13	2013/14 Budget
		Actual	Budget	Projected Outturn	
		(£)	(£)	(£)	(£)
E.A. Precept	15.1	83,031	84,000	83,031	83,031
Virement		0	(900)	0	-
		83,031	84,000	83,031	83,031

It is anticipated that the precept will not rise for 2013/14.

**Note 16 Loan**

	Notes	2011/12	2012/13	2012/13	2013/14 Budget
		Actual	Budget	Projected Outturn	
		(£)	(£)	(£)	(£)
PWLB	16.1	n/a	n/a	n/a	32,149
		n/a	n/a	n/a	32,149

**Note 16.1 Public Works Loan Board**

The Board arranged to take a loan for £354,480 repayable over 14.5 years and at two installments each circ £16,074.50 per year, for the transfer of 18 bridges/culverts liabilities to ICC.

**Note 17 Other Expenditure**

	Notes	2011/12	2012/13	2012/13	2013/14 Budget
		Actual	Budget	Projected Outturn	
		(£)	(£)	(£)	(£)
Contribution to computers		480	500	500	500
Contribution to weed Research	17.1	0	0	500	500
		480	500	1,000	1,000

**Note 17.1 Contribution to Aquatic Weed Control Research**

Contribution to aquatic weed control research is a commitment by the Board for 3 years at £500 per annum from 2012 to 2014, as part of a joint initiative with other Lincolnshire Boards.

<b>Plant and Vehicle reserve</b>	Notes	Acquisition Cost	Disposals Realised	Annual Depreciation	Balance
		£	£	£	£
Opening Balance as at 01.04.13					<b>85,804</b>
Weed Bucket		5,800			
Tracked Excavator		114,500			
Tractor		55,000			
4 x 4		23,000			
Small tools		2,000			
	<i>Excavator</i>		27,500		
	<i>Tractor</i>		15,000		
	<i>Weedbucket</i>		800		
	<i>Van</i>		4,000		
Contribution to fund			12,000		
Depreciation				60,000	
Closing Balance as at 31.03.14		200,300	59,300	60,000	<b>4,804</b>

<b>Pumping Station Reserve</b>	Notes	Acquisition Cost	Disposals Realised	Annual Depreciation	Balance
		£	£	£	£
Opening Balance as at 1.4.13					<b>77,343</b>
AWC Depreciation				7,840	
Control Cabinet Depreciation					
Closing Balance as at 1.4.14					<b>85,183</b>

<b>Computer Depreciation</b>	Notes	Acquisition Cost	Disposals Realised	Annual Depreciation	Balance
		£	£	£	£
Opening Balance as at 1.4.13					<b>5,962</b>
Computer Depreciation				480	
Closing Balance as at 1.4.14					<b>6,442</b>