

PARISH
OF
ST. HELIER

Estimates
for the year ending
30th April 2023

Report from the Chief Executive Officer

The proposed budget for 2022/23 reflects a prudent but realistic outlook for 2022/23. Our measured approach to managing reserves has stood us in good stead during the pandemic, and the proposed budget reduces our reserves back to within their target range.

As well as funding all our normal operational and maintenance work, the proposed budget allows the Parish to continue to make progress against its strategic objectives, with specific provision made for three significant developments during 2022/23:

- Climate Change Emergency: funding has been allocated to continue the Parish's response to the climate change emergency, enabling the purchase of further electric vehicles as well as the continued transition away from fossil fuels for heating and cooking; and
- Street Cleansing: funding has been allocated to invest in additional street cleansing staff to improve the quality of or service and meet parishioners' expectations.
- Street Lighting: funding has been allocated to enable an increase in the street light replacement programme, helping us deliver against our climate change programme as well as ensuring that our street lighting network is properly maintained

The proposed 2022/23 deficit budget would be funded from existing reserves, and reflects several one-off impacts as well as investment in improving and enhancing our services. Whilst our good financial management provides the opportunity to maintain the Parish Rate at 1.15p for another year, this will be increasingly difficult in future years with high levels of inflation and increasing demand for services. The proposed budget keeps our Rates Reserve at its target level of £2m +/-10%.

Jason Turner
Chief Executive Officer

Report from the Director of Resources

I am delighted to present my report on the budget for year ended 30 April 2022.

Budget for the year ended 30 April 2022

The budget for the financial year reflects the current climate of the expectation that we will start to operate in a post-pandemic period. We anticipate several of our income streams to show an upward trend with pay card, Residents Parking and fines being budgeted for twelve months rather than the restricted period in 2020-21. The announcement that the Government of Jersey will be increasing both the number of 'funded nursery hours' and the rate applied to them from September 2021 is very positive and is reflected in the budgeted performance for Westmount Day Nursery. We are also budgeting for an increased average occupancy at St Ewolds.

With regards to expenditure, we are planning changes to the staffing model at both Westmount Day Nursery and St Ewolds with plans to increase the management and supervisory capacity to ensure continuation of service delivery.

In addition, we are also planning to increase the number of roads maintenance and improvement projects which in conjunction with our ongoing building programme will ensure that our infrastructure is kept in good condition.

This coming year will see further electric vehicles join our fleet as well as a significant number of building projects which re-emphasise our ongoing commitment to the Carbon Neutral policy outlined in the strategy plan.

The proposed deficit budget includes a provision for unknown effects of Covid-19 as we feel it is prudent to include such a provision.

The net deficit of this budget will reduce the rates reserve to approx. £2m which is within the Parish's agreed policy.

The budget has been reviewed and scrutinised by the Accounts Committee and they support the recommendation of the Connetable and Procureurs du Bien Public in terms of both the budget and the proposed parochial rate of 1.15p per quarter.

Neil Macdonald

Director of Resources

BUDGET 2022-23

PARISH OF ST. HELIER

GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY FOR THE YEAR ENDED 30 APRIL 2023

	Note	£	<u>Budget</u> <u>2022-23</u>	£	<u>Actual</u> <u>2021-22</u>	£	<u>Budget</u> <u>2021-22</u>	£
INCOME								
Rates								
Rate Arrears Received			65,000		69,165		36,000	
Fee Income : Homes	1	3,393,322		3,211,828		3,179,162		
Fee Income : Nurseries	2	665,044		642,576		562,758		
Roads Income		2,071,725		2,170,205		2,120,896		
Dog Licences		16,876		16,850		15,600		
Bank Interest		65,448		22,796		31,779		
Rental Income		476,729		465,872		405,006		
Technical and Manual Services Fees		388,348		369,633		342,197		
Recycling Income		107,700		103,078		24,000		
Fees, Commissions and Court Costs		68,917		67,805		144,790		6,862,188
			7,319,109		7,139,808			
EXPENDITURE								
Staff Costs	3	10,487,911		9,944,752		10,050,705		
Roads Expenditure		1,415,808		913,396		1,142,489		
Operational Expenditure	4	3,269,250		2,988,916		2,799,141		
(Gain) on sale of assets		(20,000)		(9,338)		(30,000)		
Dep'n : Plant and Equipment		128,064		134,770		118,564		
Dep'n : Computer and Office Equipment		72,005		61,008		83,089		
Dep'n : Motor Vehicles		215,076		199,880		213,243		14,377,231
			15,568,114		14,233,384			
(Deficit) for the year			(8,249,005)		(7,093,576)			(7,515,043)

BUDGET 2022-23

PARISH OF ST. HELIER

RECONCILIATION TO RATES RESERVE FOR THE YEAR ENDED 30 APRIL 2023

Note	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2021-22</u>
	£	£	£
DEFICIT FROM INCOME AND EXPENDITURE ACCOUNT	(8,249,005)	(7,093,576)	(7,515,043)
Adjustments:			
Provision for non payment of rates	(100,000)	-	(100,000)
Tf's to reserves : Gen. Bldg	(356,800)	(356,800)	(356,800)
Transfer to vehicle reserve	(450,000)	(450,000)	(450,000)
Dep'n chges : vehicles	357,084	335,996	353,491
Capitalised : Plant and Equip.	(21,000)	(65,029)	(16,000)
Dep'n chges : Plant and Equip	129,948	136,354	118,564
Capitalised : computer equip.	(30,000)	(11,443)	(70,000)
Dep'n chges : computers	72,005	61,008	83,089
Plant & Equipment funded from Building Reserve	-	-	-
Hire purchase interest	24,783	29,364	28,973
Professional fees		217,352	-
Provision for unknown Covid -19 impact		-	(200,000)
	<u>(373,980)</u>	<u>(103,198)</u>	<u>(608,683)</u>
Deficit for the year before Parish Rates	<u>(8,622,985)</u>	<u>(7,196,774)</u>	<u>(8,123,726)</u>

PARISH OF ST. HELIER

ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2021-22</u>
	£	£	£
RECEIPTS			
Licence Receipts	230,019	224,734	246,242
Driving Licences	1,767	2,015	1,346
Firearm Certificates	231,786	226,749	247,588
Fines	447,525	443,072	495,115
Residents Parking Zone Receipts (RPZ)	188,668	188,290	206,233
States Paycards	461,814	594,105	471,990
Works Charged	197,155	194,501	178,466
Choses Publiques	176,882	166,436	164,309
Contract Income	366,110	354,752	355,019
Towing	1,785	2,300	2,176
TOTAL RECEIPTS	<u>2,071,725</u>	<u>2,170,205</u>	<u>2,120,896</u>
EXPENDITURE			
Fines	239,220	250,917	247,646
Street Lighting	109,449	90,874	97,779
Contractors, Maintenance and Materials	861,413	394,495	619,586
Fuel for Vehicles	60,224	38,601	35,586
Depreciation - Motor Vehicles	142,008	136,116	140,248
Depreciation - Plant and Equipment	1,884	1,584	-
Administrative Expenses	1,610	809	1,644
	<u>1,415,808</u>	<u>913,396</u>	<u>1,142,489</u>
Staff Costs - Roads, Street Cleaners and Community Support workers	1,606,397	1,408,447	1,445,887
TOTAL EXPENDITURE	<u>3,022,205</u>	<u>2,321,843</u>	<u>2,588,376</u>
NET (EXPENDITURE) / SURPLUS	<u>(£950,480)</u>	<u>(£151,638)</u>	<u>(£467,480)</u>

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

PARISH CARE HOMES - INCOME & EXPENDITURE - REFERENCE ONLY

PARISH CARE HOMES

	<u>Budget</u> <u>2022-23</u> £	<u>Actual</u> <u>2021-22</u> £	<u>Budget</u> <u>2021-22</u>
INCOME			
Maintenance Receipts	3,393,322	3,211,828	3,179,162
Total Income	<u>3,393,322</u>	<u>3,211,828</u>	<u>3,179,162</u>
EXPENDITURE			
Wages, Salaries and Employer Soc Sec	2,577,698	2,601,232	2,518,563
Employer Pensions	386,779	303,494	311,370
Total Wages & Salaries	<u>2,964,477</u>	<u>2,904,726</u>	<u>2,829,933</u>
Light, Heat and Water	97,353	87,529	67,236
Telephone Expenses	17,059	15,241	18,625
Cleaning and Laundry	76,090	75,759	74,080
Repairs and Maintenance	104,619	102,845	104,290
Insurance	13,448	12,686	12,687
Therapy, Medical Expenses	21,914	19,780	18,656
Other Expenses	32,519	46,446	18,822
Advertising, Stationery and Printing	10,674	9,747	5,415
Parish Rates	9,929	9,366	9,332
Groceries	125,736	127,729	117,537
Depreciation	51,828	50,577	49,488
Bad debts	-	-	-
	<u>561,169</u>	<u>557,705</u>	<u>496,168</u>
Surplus for the year	<u>(132,324)</u>	<u>(250,603)</u>	<u>(146,939)</u>

A transfer to the building reserve of £105,200 (2021-22: £105,200) is to be made out of the above result.

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

PARISH NURSERIES - INCOME & EXPENDITURE - REFERENCE ONLY

PARISH NURSERIES

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2021-22</u>
	£	£	£
INCOME			
Nursery Contracts Receipts	633,052	615,320	536,088
Lunch Receipts	31,992	27,256	26,670
Total Receipts	<u>665,044</u>	<u>642,576</u>	<u>562,758</u>
EXPENDITURE			
Wages, Salaries and Employer Soc Sec	467,497	408,148	390,394
Employer Pensions	62,805	55,380	56,252
Total wages	<u>530,302</u>	<u>463,528</u>	<u>446,646</u>
Repairs and Maintenance	29,622	27,551	20,879
Light, Heat and Water	3,694	4,789	2,857
Telephone Expenses	6,792	4,924	7,414
Insurance	628	592	593
Cleaning and Cleaning Materials	13,479	13,465	10,036
Other expenses	2,545	3,426	6,053
Parish Rates	1,471	1,386	1,381
Groceries	25,711	24,589	25,200
Depreciation	1,260	1,261	105
	<u>85,202</u>	<u>81,983</u>	<u>74,518</u>
('Deficit) / Surplus for the year	<u>49,540</u>	<u>97,065</u>	<u>41,594</u>

A transfer to the building reserve of £11,300 (2021-22: £11,300) is to be made out of the above result.

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

STAFF COSTS

	<u>Budget</u> <u>2022-23</u> £	<u>Actual</u> <u>2021-22</u> £	<u>Budget</u> <u>2021-22</u> £
Gross Pay	8,325,915	7,902,294	7,987,448
Contributions To Social Security	536,410	499,612	516,272
Normal Contribution To Pension Scheme	1,707,675	1,589,367	1,632,137
Redundancy Provision	-	35,735	-
	<hr/>	<hr/>	<hr/>
Gross Staff Costs	10,570,000	10,027,008	10,135,857
Less: Personal Sickness Benefit	<hr/> 82,089	<hr/> 82,256	<hr/> 85,152
	<hr/> £10,487,911	<hr/> £9,944,752	<hr/> £10,050,705
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis By Department (including Sickness Benefit and redundancy provision)

	£	£	£
Community Services	76,520	86,933	85,788
Roads, Street Cleaners and Community Support workers	1,606,397	1,408,447	1,445,887
Public Conveniences	-	68,271	54,356
Public Services	2,763,758	2,606,637	2,750,825
Technical and Manual Services	429,377	354,031	431,001
Administration and Customer Services*	2,002,205	1,876,057	1,819,587
Registrar	-	63,392	108,090
Caretaker, Messenger and Cleaners	114,875	112,730	78,592
	<hr/> 6,993,132	<hr/> 6,576,498	<hr/> 6,774,126
Parish Homes	2,964,477	2,904,726	2,829,933
Parish Day Nurseries	<hr/> 530,302	<hr/> 463,528	<hr/> 446,646
	<hr/> £10,487,911	<hr/> £9,944,752	<hr/> £10,050,705
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

* includes a special contribution of £473,786 towards the PECRS pension deficit.

PARISH OF ST. HELIERNOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023**4. OPERATIONAL EXPENDITURE**

	<u>Budget</u> <u>2022-23</u> £	<u>Actual</u> <u>2021-22</u> £	<u>Budget</u> <u>2021-22</u> £
Groceries	154,386	155,309	142,737
Therapy, Medical Expenses	28,559	24,657	21,282
Total Direct Expenses	<u>182,945</u>	<u>179,966</u>	<u>164,019</u>
Utilities and Fuel	429,653	390,018	336,355
Equipment and Maintenance	672,962	459,560	613,381
Parish Rates	21,271	24,517	21,780
Insurance	314,076	277,872	277,785
Cleaning and Laundry	167,291	132,863	129,357
Recycling	12,256	8,672	2,948
Parks and Gardens	72,396	74,783	70,284
Total Occupancy Costs	<u>1,689,905</u>	<u>1,368,285</u>	<u>1,451,890</u>
Information Technology	<u>382,252</u>	<u>321,503</u>	<u>276,949</u>
West Park Marine Lake Trust	-	-	20,000
Twinning Committees	9,900	-	10,000
St Helier Battle of Flowers	7,000	-	7,000
St Helier Youth and Community Trust	126,000	126,000	126,000
Charitable and Community Donations	42,400	40,000	40,000
Parish Events and Hospitality	202,448	143,173	112,484
Honorary Police and Roads Inspectors	87,888	69,862	71,500
Total Charity & Community Costs	<u>475,636</u>	<u>379,035</u>	<u>386,984</u>
Legal and Professional	167,600	387,369	133,746
External Audit and Accountancy	30,153	27,525	27,717
Notices and Advertising	15,893	14,309	7,731
Stationery, Printing and Consumables	53,433	72,006	70,337
Postages, Mail Box and Business Reply	49,194	52,812	71,734
Travelling Expenses	4,874	4,027	1,611
Staff Training and subscriptions	95,918	71,761	100,769
Books, Publications and Photography	-	-	408
Contribution To The Comite des Connetables	12,142	11,314	9,946
Election Expenses	12,500	1,771	-
Bank and Transaction Charges	90,072	91,952	93,763
Miscellaneous expenses	6,733	5,281	1,537
Bad debt provision	-	-	-
Total Administrative Expenses	<u>538,512</u>	<u>740,127</u>	<u>519,299</u>
Total Operational Expenditure	<u>£3,269,250</u>	<u>£2,988,916</u>	<u>£2,799,141</u>

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

BUILDING RESERVES

	Building reserve	£
Balance 01 May 2022	4,786,201	
Transfers from General Reserve	356,800	
Expenditure funded by Building Reserves	(2,585,120)	
	<hr/>	
Balance 30 April 2023	2,557,881	
	<hr/> <hr/>	

Breakdown of Estimate Expenditure

Climate emergency related property improvements	315,000
Depot and Lempriere Street - property and safety improvements	195,870
Nelson Street - Air conditioning replacement and property improvements	129,000
Town Hall - property and safety improvements	345,250
Public conveniences - property improvements	95,000
Investment property - property and safety improvements	110,000
Westmount Day Nursery - property and safety improvements	30,000
Deanery - property improvements	25,000
St Ewolds - property improvements	40,000
St Ewolds - redevelopment (total project cost £8,300,000)	1,300,000
	<hr/>
	2,585,120
	<hr/> <hr/>

