

BLACK SLUICE

INTERNAL DRAINAGE BOARD



Executive Committee Meeting

Tuesday, 17th January 2023 at 2pm

Station Road, Swineshead, Lincolnshire PE20 3PW



Black Sluice Internal Drainage Board

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Our Ref: DW/JB/B10_1

Your Ref:

Date: 10th January 2023

To the Chairperson and Members of the Executive Committee

Notice is hereby given that a Meeting of the Executive Committee will be held at the Offices of the Board on Tuesday, 17th January 2023 at 2:00pm at which your attendance is requested.

Ian Warsap
Chief Executive

A G E N D A

1. Recording the meeting.
2. Apologies for absence.
3. Declarations of interest.
4. To receive and, if correct, sign the Minutes of the Executive Meeting held on 13th December 2022 **(pages 1 - 13)**
5. **CONFIDENTIAL** - To receive and, if correct, sign the Confidential Minutes of the Executive Meeting held on 13th December 2022 **(page 14)**
6. Matters arising.
7. To consider Period 09 Management Accounts **(pages 15 - 22)**
8. To consider a report on the 2023/24 Budget and Ten-Year Estimates **(pages 23 - 31)**
 - a. Budget with 10 Year Estimates **(page 32)**
 - b. 2023/24 Summary budget by month **(page 33)**
 - c. 2023/24 Detailed budget by month **(page 34)**
 - d. 10 Year Capital Schemes **(page 35)**
 - e. 2023/24 Wages On-cost Reserve budget **(page 36)**
 - f. 10 Year Plant Replacement budget **(page 37)**
 - g. 2022/23 Cumulative Solar Panel Report **(page 38)**
9. Any Other Business.

BLACK SLUICE INTERNAL DRAINAGE BOARD

MINUTES

of the proceedings of a meeting of the Executive Committee

held at the offices of the Board on
13th December 2022 at 2pm

Members

Chairperson - * Mr K C Casswell

* Cllr P Bedford

* Mr J Fowler

* Mr M Rollinson

* Mr M Brookes

* Mr P Holmes

* Member Present

In attendance: Mr I Warsap (Chief Executive)
Mr D Withnall (Finance Manager)

2066 Recording the Meeting - Agenda Item 1

Committee members were informed that the meeting would be recorded.

2067 Apologies for absence - Agenda Item 2

There were no apologies of absence.

2068 Declarations of Interest - Agenda Item 3

There were no declarations of interest.

2069 Minutes of the Meeting - Agenda Item 4

Minutes of the meeting held on 28th September 2022, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

2070 Confidential Minutes of the Meeting - Agenda Item 5

Confidential Minutes of the last meeting held on 28th September 2022, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

2071 Matters Arising - Agenda Item 6

(a) 10 Year Plant Replacement Budget - New JCB 130 - Minute 2022(f)

It was noted that the delivery of the new JCB 130 is now anticipated in mid-late January 2023.

(b) Request for payment of compensation for grass by a Board Member and Ratepayer – Minute 2022(g)

It was confirmed that the compensation has been paid to the occupier (ratepayer) of the land and not the landowner (Board Member) that initially requested it.

(c) Period 05 Management Accounts – Minute 2023

The Finance Manager reminded the committee of the excessive surpluses in the wages oncost account and that the changes have now been made from 270% to 260% and retrospectively applied for the year.

(d) Insurance arrangements – Minute 2026

It was noted that the additional Environmental Impairment Insurance required by the Environment Agency (EA) for the Natural Flood Management work has now been placed with the NFU.

(e) Plant – Mitsubishi L200 Trucks Replacement – Minute 2028(3)(a)

The committee were updated that the order for the four new Toyota trucks has been placed, with expected delivery in April / May 2023. It was confirmed that the price has been locked in, it is only the trade-in value of the Mitsubishi's that is not confirmed until the time.

(f) Plant – Tipper – Minute 2028(3)(a)

The committee were updated that the new Tipper has been collected and is in use.

(g) Witham 4th IDB / Lower Witham Update – Minute 2028(4)

It was noted that at a recent meeting of the Board of Witham 4th IDB an interest was expressed in the potential sharing of services between their Board and the Witham and Humber IDB's.

(h) Murders at Chain Bridge Pumping Station

The Finance Manager noted that he didn't attend the national ADA AGM on 9th November 2022 as he was required in court regarding the murder at Chain Bridge Pumping Station.

(i) National ADA AGM & Conference – Minute 2028(8)

The Chairperson noted that he attended the National ADA AGM and Conference, where discussion took place around the impact on councils by increasing the IDB rate, it becoming apparent that only a few councils in the country experience the imbalance of effect experienced in the Board's catchment councils.

(j) Finance Assistant – Alex Emms – Minute 2022(i)

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

(k) Pay Award 2023/24 – Minute 2024(a)

The Finance Manager explained to the committee that the ADA Pay & Conditions Committee negotiated the following Pay Award for a two-year deal, however, it was rejected by the Union by 85% with a 75% turnout.

Using The Office for National Statistics Earning 01 Average Weekly Earnings – Total Pay, Great Britain (Seasonally Adjusted)

Provisional July Figure, published in September, for the public sector, 12-month average (August of the previous year to July of the current year) of the Single Month Changes (KAC8), % change year on year (2.1%)

In addition, for 2023/24 an un-consolidated payment of £1,500 will be paid in addition to the salary in monthly instalments.

Following this rejection, the employers have since met again to discuss a revised offer, noting that there was no further input or proposition from the Union. The revised offer is as follows, for one year:

Using The Office for National Statistics Earning 01 Average Weekly Earnings – Total Pay, Great Britain (Seasonally Adjusted)

Provisional July Figure, published in September, for the public sector, 12-month average (August of the previous year to July of the current year) of the Single Month Changes (KAC8), % change year on year (2.1%)

In addition, for 2023/24 an un-consolidated payment of £1,800 will be paid in addition to the salary in two equal payments of £900 in April 2023 and September 2023.

This offer has been shared with the Union and a response is expected from them this week, following the Finance Manager having to chase acknowledgement of them receiving the revised offer.

The Chairperson also noted that Lindsey Marsh IDB who were previously involved with the joint ADA Pay & Conditions Committee negotiations, but who left the committee due to what they believed to be a too large increase in 2021/22 (4.1%), have offered a Pay Award for 2023/24 for their employees of 5.5% consolidated and an additional one-off payment of £1,000 in December 2022. It also being noted that the union representatives are employees of Lindsey Marsh IDB.

The Finance Manager added that there are a greater number of non-union members than union members within the Board's involved in the ADA Pay & Conditions committee negotiations (it is not known who, and the Board cannot ask):

- Black Sluice IDB: 10 of 25 employees
- Witham 4th IDB: 17 of 25 employees
- Witham & Humber IDB: 10 of 45 employees across all Board's

It was therefore felt it would be beneficial to inform all employees of the new revised offer and so it has been circulated amongst all employees and to continue this going forward.

It was also added that South Holland IDB didn't attend the employers meeting regarding the revised offer and no response has been received from them regarding it. Mr P Holmes noted that he has been in correspondence with South Holland IDB regarding it, who felt that it was worded in a 'non-advisory' way. The Finance Manager noted that it is up to each Board within the ADA Pay & Conditions Committee as to whether they approve it, however, if one Board doesn't, it weakens the power of joint negotiation going forward.

The Chairperson noted that he expects the formula percentage (Provisional July Figure, published in September, for the public sector, 12-month average (August of the previous year to July of the current year) of the Single Month Changes (KAC8), % change year on year) to be a lot more next year as it reflects the last twelve months.

Mr J Fowler noted that one-off payments have been seen quite commonly across many sectors and that, with the unconsolidated payment, it equates to 8.13% on a c£30,000 salary. The Finance Manager added that most of the Board's excavator operators are on Spine Point 15, which equates to an increase of 9.07%.

(I) GIS & Environmental Technician (Christopher Duku) - Minute 2024(a)

The committee were informed that the GIS & Environmental Technician, Christopher Duku, is leaving employment with the Board, his final day of employment will be 22nd December 2022. It was confirmed that he is leaving due to lifestyle changes and he is not staying within the industry. The job role is currently being reviewed and planned to be advertised over Christmas.

2072 Period 08 Management Accounts - Agenda Item 7

The Finance Manager noted that the Period 08 Management Accounts look reasonable as they have not had the huge impact of electricity price increases yet.

Pumping Station Maintenance

The Board is one month into a new electricity contract, and so estimates have been calculated, the amount included for electricity was around £5,000 under based on doubling of the costs based on pump hours. With the additional £5,000 to be added to Pumping Station Maintenance (PSM) there is not a lot spare.

Drain Maintenance

The Finance Manager noted the error in plant recharge rates, having used the white diesel rates as opposed to the red diesel rates, this has now been rectified and retrospectively applied.

This has reduced the summer cutting figure by £29,000, which leaves Drain Maintenance just underspent, however, due to the delay in the South Kesteven work and some of the Environment Agency work, bushing has not yet started.

Investments

The Finance Manager noted that the investments have taken a slight upturn.

Cash accounts

Mr J Fowler referred to the NatWest Reserve Account @ 0.1% and the NatWest 35 Day Notice Account @ 0.6%, noting that he has an account that is freely accessible at 2%, suggesting that there may be better accounts for the Board to use. The Finance Manager noted that the account at 0.6% seems to be tracking with the Bank of England rate, so it is hoped there will be an increase on that shortly. It was added that the Monmouthshire BS also changes with the change in interest rates.

The Finance Manager noted that he can look at other options, welcoming any suggestions.

2073 Indicative report for the 2023/24 Budget & Ten-Year Estimates - Agenda Item 8

The Finance Manager explained that he was aiming to have all the detail for this meeting, but there has been a lot of further detailed work that needed doing. Work has been completed to identify where the Board can get to, whilst maintaining works and trying to keep the rate down. Following this work, a rate increase of 9.27% has been identified.

(a) 2023//24 budget and 10-year estimates

Electricity

The Finance Manager explained that there has been £400,000 included in the budget based on an estimated use of £369,815 (based on a dry year on 2021/22 consumption) as detailed within the spreadsheet shown on page 22 of the agenda.

The Finance Manager referred to page 22, showing a breakdown of electricity cost estimates for a dry year, average year and wet year, explaining that the figures presented above the mid-way break line are the smaller non-half-hourly (actual rates are known), the figures presented below the mid-way break line are for the half hourly metered (bigger pumping stations), but the actual rates are only yet known for Sempringham and so this rate increase has been applied to them all until the others are received.

The Finance Manger outlined the key figures from the spreadsheet, based on the following:

1. Last financial year 2021/22 as a dry year,
2. Consumption average of the last 6 years
3. Financial year 2019/20 as a very wet year

	Dry Previous Rates Actual	Dry	Average	Wet
Estimated Cost	£ 152,273	£ 369,815	£ 775,252	£ 1,551,313
Increase		£ 217,542	£ 622,979	£ 1,399,040
% Increase		143%	409%	919%

The Finance Manager noted to the committee that the estimated reserves for 2023/24 is £1,022,036, which wouldn't cover the estimated amount required if it was a wet year (£1,551,313).

The Chairperson felt it an impossible thing to set a budget for. He noted that he has raised the issue at ADA and that the response he got was that the Environment Agency would help where they could, and that Defra said there is no funding available to help. The Finance Manager has also since attended another ADA meeting about it, whereby the Finance Manager expressed that it could bankrupt the Board in a year, noting that a short-term solution suggested was having year off from paying the EA Precept (£276,552), however the Finance Manager noted his concern around the 'trade-off' this may involve and the possible cuts to maintenance.

Cllr P Bedford noted that Lindsey Marsh IDB Board have just approved a 30% increase to the rate. It has been shared with East Lindsey District Council, who have not yet responded. Lindsey Marsh IDB have also produced a map identifying high risk flood areas that would be at risk if they cannot afford to pump, which has also been sent to Defra.

The Chairperson felt that if the Board put the rate up by 30%, that it is 'crying wolf' before it has happened.

Mr P Holmes questioned if it would be possible for the rate to be increased by 30% and then rebated back if it was a dry year and not needed?

The Finance Manager noted that it would net each other off, it would be rebated back at the end of one year and then requested again at the beginning of the next.

The Chairperson felt that by setting a manageable rate, it enables the Board to be able to ask partners for help if needed and request emergency financial assistance through the Bellwin scheme.

Mr M Rollinson expressed that we will get a wet year at some point and that the Board needs enough money in the reserve to cover it. Further adding that the price of electricity isn't going to come down to previous rates, and so with £400,000 included in the budget and £1,022,036 in reserves, the Board would just about be able to cover that one wet year, but the following year, with reserves of £669,161 and £400,000 in the budget, the Board would not be able to cover the cost of a wet period and would be bankrupt.

Mr P Holmes felt that the Board needs £2,000,000 in the reserves.

The Chairperson questioned how much is being saved by implementing the reduced pumping regime? The Chief Executive noted that levels have now reached land grip levels and so have started to receive phone calls. Mr P Holmes noted that it is a saving (c£250 per pumping station) but is nothing compared to what the Board need.

The Finance Manager advised that a 30% increase for the next three years would provide a reserve of £2,100,000. A 30% increase for just one year would increase the reserve from £669,161 to £1,151,000.

Mr P Holmes felt that this highlighted the need to increase by 30%. Further raising the concern that if there is a wet year which uses all the reserves, it is then going to take years and years to build the reserves back up.

The Chairperson questioned Cllr P Bedford whether he thinks the council will be able to see why such a big increase is necessary, to which Cllr P Bedford responded that they will be able to understand why it is needed.

Mr P Holmes further noted that the reserve % of expenditure is now irrelevant, the Board need to aim for a raw figure.

Mr P Holmes and Mr J Fowler felt there was no other choice.

The Chief Executive noted that factual rainfall data from the past 6 years has been used, but it could be worse than that and rain more, further adding that using tractors to run pumping stations is no way to run an IDB, it should only be a last resort.

Mr M Rollinson referred to the estimated consumption of an average year, £775,252, and questioned what increase would be required in the rate, if there was £775,252 included within the budget? It was confirmed that a 27.96% increase would be required for 2023/24.

It was also noted about the cost of standing and distribution charges before any electricity is even used (c£5,000 increase for the non-half-hourly).

Mr M Brookes felt the Board can justify the increase with including the average and it is based on facts. Mr P Holmes noted that being able to see this by kWh has helped to be able to work this out and justify the position of the Board.

The impact of a 27.96% increase on the council's special levy payments were outlined as below:

	2022/23	2023/24
Boston Borough Council	£885,734	£1,132,525
South Holland District Council	£166,133.38	£212,422.92
North Kesteven District Council	£75,250.35	£96,217.26
South Kesteven District Council	£63,232.70	£80,851.15

All AGREED to inform the four councils with the Board's catchment that the Board are thinking of increasing the rate by 27.96%.

It was felt that information reviewed today also needs to be shared with the councils for them to be able to see why the increase is required (2023/24 budget and 10-year estimates and report, electricity contract renewal estimate spreadsheet, kWh hours used over the past 6 years).

Mr M Rollinson questioned out of the last six years, how many have been wet, dry or average? It was confirmed there has been two 'wet' years and four 'dry', with the two wet years being consecutive.

Mr P Holmes noted the greater impact of expenditure during a wet year, in comparison to the impact of saving in a dry year.

The committee felt that all of this should be explained to the councils, as opposed to simply just being told, noting how the Board has always been fair and transparent in the past.

The Chairperson added that the joint councils have written to the government, and so they are aware of the circumstances ahead.

Mr J Fowler added that he liked the concept of a map outlining the areas at risk of flooding. The Chief Executive noted that there is a pumping station in every sub catchment and so it could potentially be any sub catchment if the pumps were turned off.

The Chairperson noted that the Board has tried to reduce the pumping required, but it is now at a level where concern is growing from villages and landowners.

Mr M Rollinson felt it would be beneficial to produce a contingency plan around what the Board are going to do if we are short on budget.

It was noted that the Board don't really want to have to make maintenance cutbacks and that it wouldn't make that much of a saving to make a significant difference.

Mr P Holmes questioned what impact a 15% increase in 2024/25 would have following the 27.96% in 2023/24, the Finance Manager displayed the below:

Income	Actual	Budget	Forecast @ P6	Budget / Estimates									
	2021/22	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Rates and Levies	2,204,498	2,328,165	2,326,583	2,979,031	3,425,971	3,769,248	3,957,880	4,155,009	4,362,335	4,579,857	4,809,274	5,050,588	5,303,797
Interest & Investment Income	11,833	15,662	17,406	18,276	19,190	20,150	21,157	22,215	23,326	24,492	25,717	27,002	28,353
Grants/Local Levy	293,500	772,000	267,000	265,000	80,000	1,579,000	828,000	435,000					
Contribution Development Fund	5,000	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other Income	37,224	23,066	164,584	23,066	23,527	23,998	24,478	24,967	25,467	25,976	26,496	27,025	27,566
Rechargeable Income	822,534	570,608	640,466	470,608	276,020	281,541	287,171	292,915	298,773	304,749	310,844	317,060	323,402
Solar Panel Income	16,466	18,583	19,726	18,583	18,955	19,334	19,720	20,115	20,517	20,927	21,346	21,773	22,208
TOTAL INCOME	3,391,055	3,733,084	3,450,765	3,779,564	3,848,663	5,698,270	5,143,407	4,955,221	4,735,418	4,961,001	5,198,676	5,448,449	5,710,326

Expenditure	Actual	Budget	Forecast @ P6	Budget / Estimates									
	2021/22	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Board Funded Schemes	122,298	290,000	137,391	249,000	271,000	410,000	427,000	363,000	327,000	314,000	317,000	324,925	393,000
FDGiA/Local Levy Funded Schemes	475,024	1,128,295	594,963	428,139	80,000	1,579,000	828,000	435,000					
Pumping Station Maintenance	259,208	213,818	201,714	214,080	224,784	236,023	247,824	260,216	273,226	286,888	301,232	316,294	332,108
Electricity	122,810	168,200	217,244	775,252	814,015	854,715	897,451	942,324	989,440	1,038,912	1,090,857	1,145,400	1,202,670
Insurance	66,924	66,924	76,095	85,260	89,523	93,999	98,699	103,634	108,816	114,257	119,969	125,968	132,266
Drain Maintenance	763,367	876,167	902,534	944,845	992,087	1,041,692	1,093,776	1,148,465	1,205,888	1,266,183	1,329,492	1,395,966	1,465,765
Environmental Works	19,578	20,000	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	32,578
Administration & Establishment	578,579	608,714	611,368	637,506	669,381	702,850	737,993	774,893	813,637	854,319	897,035	941,887	988,981
EA Precept	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	283,466	290,552	297,816	305,262	312,893
Rechargeable Expenditure	743,006	530,798	582,716	437,775	256,763	261,898	267,136	272,479	277,929	283,487	289,157	294,940	300,839
Solar Panel Expenditure	3,414	2,534	3,084	3,238	3,400	3,570	3,749	3,936	4,133	4,339	4,556	4,784	5,024
TOTAL EXPENDITURE	3,430,760	4,182,002	3,623,660	4,072,647	3,699,555	5,483,453	4,902,491	4,606,023	4,310,336	4,481,079	4,676,664	4,886,452	5,166,124

OPENING BALANCE	1,234,636	1,194,931	1,194,931	1,022,036	728,953	878,061	1,092,879	1,333,795	1,682,992	2,108,074	2,587,996	3,110,008	3,672,004
Introduced from Plant Reserve													
SURPLUS / (DEFICIT) IN YEAR	(39,705)	(448,918)	(172,895)	(293,083)	149,108	214,817	240,916	349,198	425,081	479,922	522,012	561,997	544,202
CLOSING BALANCE	1,194,931	746,013	1,022,036	728,953	878,061	1,092,879	1,333,795	1,682,992	2,108,074	2,587,996	3,110,008	3,672,004	4,216,206

RATE	13.16	13.70	13.70	17.53	20.16	22.18	23.29	24.45	25.67	26.95	28.30	29.72	31.21
Increase in Rates		4.10%	4.10%	27.96%	15.00%	10.02%	5.00%	4.98%	4.99%	4.99%	5.01%	5.02%	5.01%

The Chairperson added that the Board's job is to get rid of water and that is where the huge expenditure now is.

It was confirmed that the rate needs to be agreed at the Board on 14th February 2023, but it was felt that the councils should be contacted as soon as possible.

The Finance Manager next referred to other cost pressures as follows:

Pay Award

As discussed at Minute 2071(k), the Pay Award for 2023/24 has not yet been agreed, but the current offer being negotiated will not make a huge amount of difference.

Insurance

This is a 41.17% increase, but pumping stations are now fully covered again.

IT Support

It was noted that the 11.04% increase includes the support of a laptop for the Grant in Aid Manager.

Mobile Phone Contract

It was noted that the new contract is only 3.8% more than the 2019 contract.

Gas Oil

It was noted that the gas oil rate has decreased by 18p over the last four weeks.

The Chairperson questioned whether the tanks are being kept full as the price drops? The Finance Manager noted that they will have been, due to the cutting season, but will be ordering less frequently now. It was noted that it would have to be investigated to see if ordering less quantity would affect the rate.

Cllr P Bedford questioned if the Board are suffering from any fuel losses i.e., theft? It was confirmed that the Board has not experienced this recently.

Board's bungalow

The Chief Executive and Operations Manager went to visit the tenants of the Board's bungalow last week. One of the tenants is a previous fulltime employee of the Board, who is still employed to maintain Cooks Lock and Chain Bridge Pumping Station. It is expected that he will retire from this in the new year, due to his age.

The tenants have also requested a new kitchen. There is already £3,000 within the budget for next year and so the Chief Executive suggested that another £3,000 is added to give a maximum of £6,000 for the kitchen due to how well the tenants have looked after the property and how little the Board have spent on it over the years. It was AGREED to get quotes up to £6,000.

The committee were also of the general opinion that whenever the tenants no longer continue to rent the bungalow, it should be sold.

(b) 10 Year Plant Replacement Budget

The Chief Executive referred to the replacement of the Twiga SPV2 (2015) due for replacement in 2023/24 at a replacement cost of £258,259.

The Chief Executive explained that the Operations Manager has been exploring the market for alternative replacements and has found a potentially suitable machine made by Aquatic Control Engineering Ltd (ACE) based in Holland, called the Hooby. Photos and specification were displayed on screen, it being added that there is not yet one of these machines in the UK.

This machine has a JCB orientated engine and adapted Fastrac chassis at a starting price of £221,000, and with the additions the Operations Manager deems required, is a price of £254,215 and so is within budget.

The Chief Executive felt it is of interest and worth exploring, suggesting that the Operations Manager and Pump Engineer (to view other things) travel to Holland for the day to learn more.

The Chairperson agreed it should be looked into.

Mr P Holmes noted that his only concern is around the support / backup of it, noting that all machines will break down at some point, but it is ensuring that there is an equipped team able to deal with it.

2074 To receive an update on senior officer succession - Agenda Item 9

The Chief Executive explained an exercise being carried out in which all employees (excluding workforce operatives) job roles have been displayed on the office wall on coloured post-it notes. Photos were displayed on screen. Following the establishment of current roles, they have now been amended in relation to how the roles will be re-defined going forward following the retirement of the current Chief Executive. This has helped establish a new specification for the GIS role (to be advertised over the Christmas period) and has also brought to light a need for the introduction of a new project manager.

The Chief Executive noted that he is keen, if budgets allow, to implement the newly define roles in advance of his retirement.

It was confirmed that employees have been involved with this exercise, which Mr P Holmes noted it is good to get everybody involved.

2075 Any Other Business - Agenda Item 10

(a) Update on the South Lincs Reservoir

The Chief Executive gave an update on the South Lincs Reservoir (SLR) as follows.

Referring to the Reservoir and landscape system Summary Report October 2022 (published on Anglian Water's website):

'Recommendations:

1. Develop and assess feasibility and benefits of open water transfers

- a. Develop and cost open water transfers which meet the needs of emergency draw-down, annual draw-down tests and navigation. The transfers and emergency draw down will be the governing conditions for the sizing and assessment of open water transfers. Navigation benefits from the open water transfers will need to be assessed.*

- b. Evaluate the potential for flood management, irrigation / conjunctive use and environmental benefits of open water transfers. The scope of these activities will have implications for the operation – and hence design – of the reservoirs.*
 - c. Quantify amenity benefits arising from the transfers and associated interventions such as country parks and marinas.*
 - d. Evaluate all costs and benefits of alternative open water transfer options in comparison with each other and with a baseline piped water option.*
- 3. Develop an integrated water management strategy for the relevant areas**
- a. Scope an integrated water management modelling strategy to complement the Future Fens Integrated Adaptation Strategy. Build on analysis of modelling studies and assessments undertaken to date, to include an evaluation of the effect of alternative landscape restoration strategies on the availability and quality of water for farm irrigation, carbon offsetting and biodiversity gain.*
 - b. An assessment of the volumetric scale of flood management, conjunctive use and environmental water transfers should be made. The potential for Internal Drainage Boards to pump to the reservoirs should be assessed. The potential of agricultural enhancements from irrigation and protected cropping will need to be made.*
 - c. The benefits derived from use of the open water channels for flood management, conjunctive use, social and environmental benefits should be assessed.'*

The Chief Executive noted to the committee that he genuinely believes Matt Pluke (Anglian Water) believes in the benefits of open water transfer, as his report, of bits highlighted above, reflects. There will be an update in January 2023 as to whether the possibility of open water transfer is progressing forward.

The Chief Executive next referred to the potential route he has suggested, noting that it mirrors the route that the South Forty Foot Drain did when it was first built in 1805.

Mr P Holmes questioned when the preferred reservoir site will be confirmed as the site to definitely be used? The Chief Executive noted that it will be a number of years.

The Chief Executive felt that, as an IDB, the open water transfer route is more important than the reservoir itself.

It was also noted that Daniel Johns (WRE) now has the support of the WRE Board to continue his work as South Lincs Water Partnership Chairperson. It is still unknown whether the Board & HR Advisor's time for secretarial duties to the SLWP will continue to be funded.

The Chief Executive further detailed that there is a proposed piped link between the River Trent and River Witham, it is then about whether Anglian Water decide to move the water to the reservoir by pipe or open water transfer, with open water transfer having endless benefits. The Chief Executive noted that he is going to use the Board's drone to capture his proposed open water transfer route with a view to sharing it with the Board in February.

The Chairperson and Chief Executive added that it is the long-term aim of the Board to be the controllers of this water through the system, the Chief Executive noting that it would not be successful if there were multiple organisations trying to manage the water levels.

(b) Training Day Lunch – 22nd December 2022

The Chief Executive confirmed there will be 30 in attendance at the training day lunch on 22nd December at Ellenders, Boston United.

2076 To review senior staff salaries and current acting up allowances – Agenda Item 11

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

There being no further business the meeting closed at 15:49.

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE COMMITTEE - 17 JANUARY 2023

AGENDA ITEM 07

PERIOD 09 MANAGEMENT ACCOUNTS

Income

- £2,288.41 Drainage Rates outstanding
- All Special Levies in
- Interest £5,086 more than budget YTD
- Rechargeable Income £7,242 more than budget YTD
- Solar Income £1,080 more than budget YTD.

Expenditure

- No Movement in Schemes in Period
- Pumping Station Maintenance £14,076 overspent in year
 - Electricity estimates used for October, November and December
 - I Continue to chase Woldmarsh
 - Electricity YTD £131,163, £59,097 more than last year.
- Drain Maintenance overall £40,696 under budget
 - Summer Cutting £34,417 overspent (over ran due to weather)
 - Desilting £32,684 underspent (£12,358 Culvert Surveying separate)
 - Bushing £52,286 underspent but will be re-scheduled (Delay in hand roding at beginning of season)
 - Culvert Surveying £12,358 YTD but no budget (Desilting budget)
 - Jetting £2,500 budget not spent
- Environmental £10,971 of £20,000 budget spent
- Admin & Establishment £30,865 favourable
 - Salaries £25,520 (Timing issue) – Forecasting £3,882 favourable
 - Office & Admin £4,311 favourable
 - Equipment & Building £1561 Favourable
 - Depot overspent by £3,413

Balance Sheet

- Plant Surplus £25,878 less than last year but still expected to meet budget for year.
 - £33,491 more generated than last year
 - Excavators + £14,153
 - Flails + £32,889
 - Unimog (£9,945)
 - Expenditure on Plant Fuel is £41,363 more than last year
 - Expenditure on parts is £21,176 more than last year (£9,938 on tyres alone)

- Rechargeable invoices required:
 - SKDC (WC) – Last charges 27/11/22 (used to be invoiced twice in year?)
– £19,903.37 + 5% = £20,898.54
 - SKDC (Sew) – Last charges 30/10/22 - £6775.88 + 5% = £7,114.68
 - Are EA Continuation works to be charged against EA Recovery Works? -
£8,674.46 + 10% = £9,541.91
 - Tree Removal – Hammond Beck North - £155.33 + 5% = £163.10
(completed 14/08/22!)
 - Headwall Repair - £658.25 + 5% = £691.17 (completed 02/10/22)
 - EA Kyme Eau weed control – £2,099.71 + 10% = £2,309.69 (30/10/22)
 - EA SFFD Bank Works – ongoing up to Christmas, monthly invoicing?
£20320.88 + 10% = £22,352.97
 - Dam Boards - £1117.57 + 5% = £1,173.45
- Wages Oncost – Surplus is £9,538 more than last year but with considerable training to be completed before March
 - Wages costs £18,022 more than last year (4.00%)
- Debtors over 6 months –
 - Balfour Beatty – 14/12/2021 - £4,250.00
- Both Investments value dropped slightly in period
- Stock Value seems high? - £48,609 compared to £25,938 last year
 - Spreadsheet value is £51,118

Black Sluice Internal Drainage Board

Project Summary

2022/23

Period 09 - December 2022

Description	Period Current Year			Year To Date					Last Year	
	Actual	Budget	Variance	Actual	Budget	Variance	Forecast	Variance	Actual YTD	Variance to Current Year
Rates & Levies	526,195	1,321	524,874	2,323,361	2,314,546	8,815	2,326,400	(3,039)	2,199,648	123,713
Interest & Grants	3,947	2,791	1,156	37,449	12,971	24,478	370,884	(333,435)	201,165	(163,717)
Development Fund	0	0	0	0	0	0	0	0	0	0
Other Income	450	1,063	(613)	160,924	16,565	144,359	156,130	4,794	32,186	128,738
Rechargeable Income	54,568	7,622	46,946	471,027	463,785	7,242	474,113	(3,086)	441,623	29,405
Solar Panel Income	194	400	(206)	16,758	15,678	1,080	15,457	1,301	14,695	2,063
Total Income	585,353	13,197	572,156	3,009,519	2,823,545	185,974	3,342,984	(333,465)	2,889,316	120,203
Schemes	0	0	0	109,743	25,858	(83,885)	166,683	56,940	139,766	30,023
Pumping Station Schemes	0	0	0	33,870	27,453	(6,417)	55,177	21,307	37,486	3,616
Pumping Station Maintenance	20,399	37,253	(20,774)	194,718	311,805	(14,076)	306,396	(19,485)	197,322	(56,493)
Electricity	37,628			131,163					72,066	0
Drain Maintenance	66,319	103,254	36,935	617,926	658,622	40,696	687,454	69,528	669,387	51,461
Environmental Schemes	2,148	723	(1,425)	10,971	12,623	1,652	9,611	(1,360)	12,194	1,223
Administration & Establishment	50,643	49,014	(1,629)	463,489	494,354	30,865	485,998	22,509	436,467	(27,021)
EA Precept	138,276	138,276	0	276,552	276,552	0	230,460	(46,092)	276,552	0
Rechargeable Expenditure	54,401	7,090	7,257	444,851	431,427	(13,424)	432,998	(11,853)	409,396	(477,077)
Solar Panel Expenses	0	0	0	546	0	(546)	299	(247)	3,414	2,868
Total Expenditure	369,814	335,610	20,364	2,283,829	2,238,694	(45,135)	2,375,076	91,247	2,254,051	(471,401)
Surplus / (Deficit)	215,539	(322,413)	537,952	725,690	584,851	140,839	967,908	(242,218)	635,265	90,425
Movement on reserves										
Plant Reserve	(7,329)	0	7,329	(187,035)	0	187,035	(187,035)	0	(212,755)	(25,720)
Pump Engineer Oncost	677	0	(677)	1,963	0	(1,963)	0	(1,963)	3,554	1,591
Wages oncost Reserve	(5,007)	0	5,007	(39,771)	0	39,771	(39,771)	0	(30,233)	9,538
Grants Manager	0	0	0	0	0	0	0	0	0	0
Surplus / (Deficit)	227,199	(322,413)	526,293	950,533	584,851	(84,004)	1,194,713	(240,255)	874,699	105,016

Black Sluice Internal Drainage Board Drainage Rates & Special Levies

2022/23

Period 09 - December 2022

Drainage Rates & Special Levies Due

Drainage Rates

Annual Drainage Rates - Land and/or buildings	1,139,044.90	
Land/Property - Value Decreased	(18,891.86)	
Land/Property - Value Increased	15,714.22	
New Assessment	2,198.71	
Write Offs & Irrecoverables	(3,016.73)	
Adjustments required for Special Levy		
Summons Collection Costs	250.00	

Balance	1,135,299.24	48.82%
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Special Levies

Boston Borough Council	885,734.14	
South Holland District Council	166,133.38	
North Kesteven District Council	75,250.35	
South Kesteven District Council	63,232.70	

	1,190,350.57	51.18%
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Total Due	2,325,649.81	100.00%
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Drainage Rates & Special Levies Collected

B/F Arrears/(Allowances)	(1,400.14)	
Payments Posted	1,125,166.28	
Returned Amount		99.80%
Paid Refund		
Bourne North Fen Trust Contribution	9,244.69	
Special Levies Received	1,190,350.57	100.00%

Total Received	2,323,361.40	
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Drainage Rates & Special Levies Debtors

Special Levy Outstanding	0.00	0.00%
Drainage Rates Outstanding	2,288.41	0.20%

	2,288.41	
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	2,325,649.81	
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Black Sluice Internal Drainage Board

Income & Expenditure Summary

2022/23

Period 09 - December 2022

	This Year	Last Year	Variance
Drainage Rates	1,133,011	1,090,354	42,657
Special Levies	1,190,351	1,109,294	81,056
Recoverable	471,027	441,623	29,405
Misc Income	199,530	234,478	(34,948)
Solar Panel Income	16,758	14,695	2,063
	3,010,676	2,890,443	120,233
Employment Costs	1,024,420	961,060	(63,359)
Property	174,102	136,989	(37,113)
General Expenses	172,035	165,161	(6,875)
Materials / Stock	9,274	51,401	42,126
Motor & Plant	235,912	174,945	(60,967)
Miscellaneous	444,414	526,199	81,786
Recharges	(529,492)	(496,367)	33,125
Plant	529,480	496,355	(33,124)
Total Expenditure	2,060,144	2,015,744	(44,400)
Net Surplus / (Deficit)	950,532	874,699	75,833

Black Sluice Internal Drainage Board
Balance Sheet at Period End
2022/23

Period 09 - December 2022

	<u>This Year</u>		<u>Last Year</u>	
	£	£	£	£
Operational Land & Buildings Cost	1,009,350		1,009,350	
Pumping Stations Cost	3,861,354		3,861,354	
Non-operational Property Cost	165,000		165,000	
Vehicles, Plant & Machinery Cost	908,859		897,367	
Fixed Assets		<u>5,944,563</u>		<u>5,933,071</u>
Stock	48,609		25,938	
Debtors Control	46,354		18,531	
VAT	42,282		(18,252)	
Car Loans	9,504		9,777	
Prepayments	84,853		68,055	
Drawings Bank Account	10,000		10,000	
Call Bank Account	310,000		310,000	
Petty Cash	244		200	
Highland Water	0		0	
Work in Progress	(66,010)		(630,684)	
Nat West Government Procurement C	0		0	
Brewin Dolphin Investment	422,769		511,176	
Natwest Reserve Account	1,526,633		2,294,357	
Natwest 35 Day Notice Account	501,064		0	
Total Current Assets		<u>2,936,303</u>		<u>2,599,097</u>
Trade Creditors	(2,588)		(1,713)	
PAYE & NI Control Account	(24,555)		(23,685)	
Superannuation Contrl Account	(18,197)		(17,143)	
Accruals	(94,715)		(21,569)	
Total Liabilities		<u>(140,055)</u>		<u>(64,109)</u>
Pension Liability		(2,703,000)		(3,476,000)
		<u><u>6,037,810</u></u>		<u><u>4,992,058</u></u>
Capital Reserve	5,759,896		5,874,826	
Pension Reserve	(2,703,000)		(3,476,000)	
Brewin Dolphin Revaluation	(77,231)		11,176	
Total Capital		<u>2,979,665</u>		<u>2,410,002</u>
Revenue Reserve	1,262,024		1,234,635	
Development Reserve	478,907		377,507	
Plant Reserve	292,206		67,405	
Wages Oncost Reserve	74,476		27,810	
General Reserve	950,532		874,699	
Total Reserves		<u>3,058,145</u>		<u>2,582,057</u>
		<u><u>6,037,810</u></u> 0		<u><u>4,992,058</u></u>
<u>Cash & Bank Balances</u>				
Drawings Account		10,000		
Call Account		10,000	310,000	
Natwest Reserve Account @ 0.1%		1,526,633		
Natwest 35 Day Notice Account @ 0.6% wef 01/04/22		501,064		
Petty Cash		244		
Chargecard		0		
Monmouthshire BS @ 1.0% wef 01 Aug 22 was 0.40%			300,000	
1.0% wef 01 Aug 22			30 Day Notice	
		<u><u>2,347,941</u></u>		

Black Sluice Internal Drainage Board

Investment Summary

2022/23

Period 09 - December 2022

PORTFOLIO P1684056 VALUATION DATE 04 Jan 2023

01/01/2022 - 01/01/2023

Portfolio Overview

LAST 12 MONTHS PERFORMANCE
-13.17% ↓

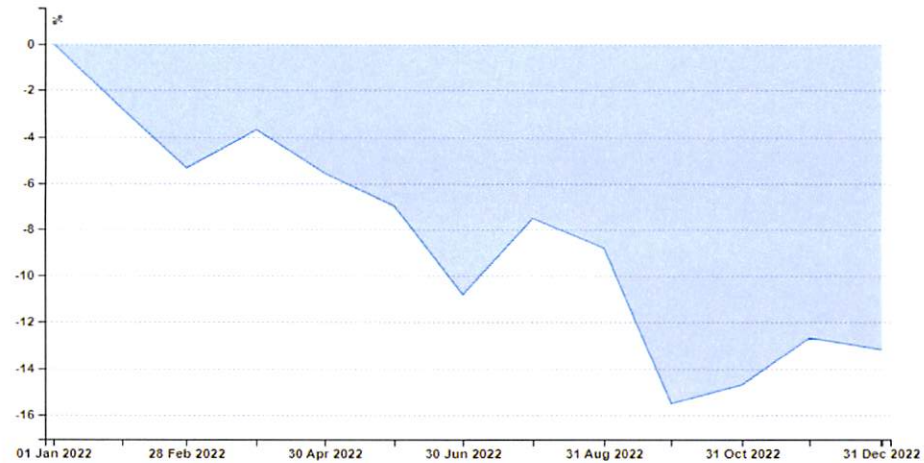
TOTAL VALUE
422,769.23 GBP

ESTIMATED ANNUAL INCOME
15,003.46 GBP

Performance

CUMULATIVE PERIODIC

CHART
Gross



■ CUMULATIVE PERFORMANCE

Portfolio Summary

BOOK COST
461,058.30 GBP

OVERALL GAIN OR LOSS
-8.30%↓

ESTIMATED ANNUAL INCOME
15,003.46 GBP

ESTIMATED YIELD %
3.55%↑

Black Sluice Internal Drainage Board BFF Investment Summary 2022/23

Period 09 - December 2022

PORTFOLIO P0000789299 VALUATION DATE 04 Jan 2023

01/01/2022 - 01/01/2023

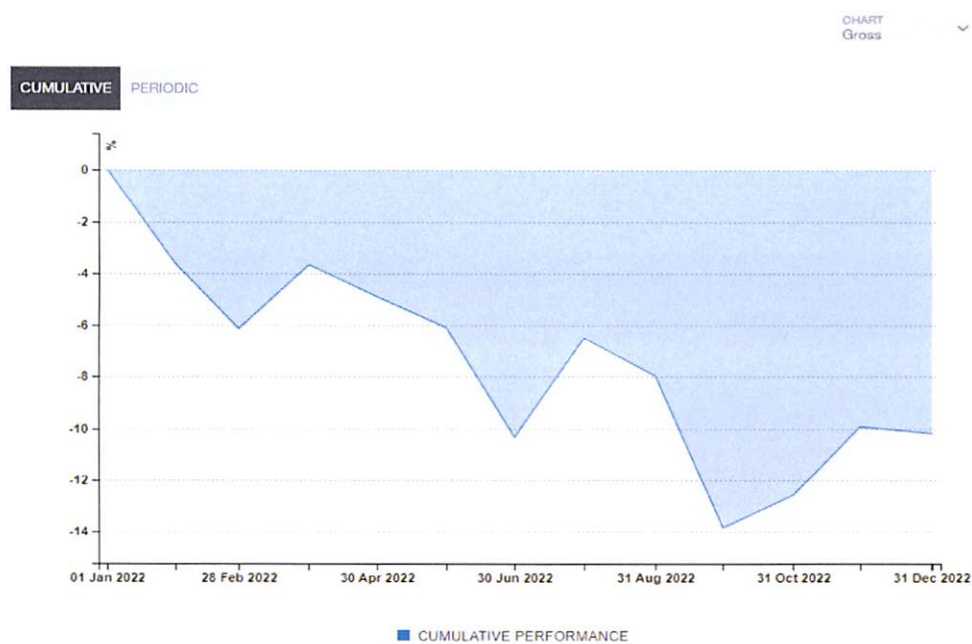
Portfolio Overview

LAST 12 MONTHS PERFORMANCE
-10.20% ↓

TOTAL VALUE
322,658.48 GBP

ESTIMATED ANNUAL INCOME
11,460.06 GBP

Performance



Portfolio Summary

BOOK COST
314,076.06 GBP

OVERALL GAIN OR LOSS
2.73%↑

ESTIMATED ANNUAL INCOME
11,460.06 GBP

ESTIMATED YIELD %
3.55%↑

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE COMMITTEE - 17 JANUARY 2023

AGENDA ITEM 08

2023/24 BUDGET AND TEN-YEAR ESTIMATES

Introduction

At the Executive Committee's meeting in December 2022 it was decided that the Board's 2023/24 budget should be prudent and include the costs that were expected to be incurred despite it requiring a substantial increase in the rate. Whilst there are cost pressures across the board, by far the largest and most critical consideration is in relation to the electricity costs to pump at our 34 pumping stations utilising our 63 electric pumps.

Based on the electricity prices available at the time this report was written, to include electricity at the average consumption of the past 6 years an increase of 27.96% is required. If the consumption required matched that of a wet year such as 2019/20 then this budget and the estimated reserve at the end of 2023/24 would not quite cover the cost of the electricity.

The Executive Committee has recommended that the Board abandon the reserves policy included in the Financial Regulations and work to building up the reserves to a level that would support electricity costs, at the current level, for two consecutive wet years. Based on the wet year estimates detailed later in this report that is £2.8 million. In the 10 year estimates included, it would take at least eight years to reach these levels.

Following the Executive Committee meeting in December all four Special Levy paying councils were written to informing them of the Board's situation and the potential increase in rate for 2023/24. At the time of writing this report no responses have been received.

The historic rates of Black Sluice IDB are shown below.

Year	Penny Rate	Penny Rate Increase
2013/14	12.15	
2014/15	12.30	1.23%
2015/16	12.48	1.46%
2016/17	12.60	0.96%
2017/18	12.60	0.00%
2018/19	12.60	0.00%
2019/20	12.60	0.00%
2020/21	12.84	1.90%
2021/22	13.16	2.49%
2022/23	13.71	4.18%

I have included, as appendices, to this report for information as follows.

- a. 2023/24 Budget with 10 Year Estimates
- b. 2023/24 Summary budget by month
- c. 2023/24 Detailed budget by month
- d. 10 Year Capital Schemes
- e. 2023/24 Wages On-cost Reserve budget
- f. 10 Year Plant replacement budget
- g. 2022/23 Solar Panel Report

2023/24 Budget & 10 Year Estimates

a) Rates & Levies

As detailed in the introduction, the rate increase required in 2023/24 is 27.96% which equates to 17.53p in the pound. The Penny Rate calculations have been produced early this year, with the site visits being completed in December instead of January. This means that the Special Levies can be confirmed earlier and be fully incorporated into the Budgets now, rather than waiting until the February Board meeting.

The income from Agricultural Rates is estimated at £1,458,980 which will be 48.79% of the total income generated from the rate.

The Special Levies to the councils will make up 51.21% and will be;

	2022/23 Special Levy	2023/24 Proposed Special Levy	Increase due to Rate Increase	%	Increase due to Development	%
Boston Borough Council	£ 885,734.14	£ 1,139,128.16	£ 246,790.99	27.86%	£ 6,603.03	2.68%
South Holland District Council	£ 166,133.38	£ 213,985.74	£ 46,289.53	27.86%	£ 1,562.83	3.38%
North Kesteven District Council	£ 75,250.35	£ 97,415.80	£ 20,966.91	27.86%	£ 1,198.54	5.72%
South Kesteven District Council	£ 63,232.70	£ 80,851.16	£ 17,618.46	27.86%	£ -	0.00%
	£ 1,190,350.57	£ 1,531,380.86	£ 331,665.89	27.86%	£ 9,364.40	2.82%

The Board is required to review the composition of the Board every three years based on the income from rates in the first year of any three year period. As previously reported to the Board the current three year period comes to an end on 31 March 2023 and therefore the income for the year ended 31 March 2021 will be used to determine the composition of the Board. In the financial year ended 31 March 2021 49.95% of rates income was from agricultural rate payers and 50.05% was from Special Levies on Councils.

This would require a greater number of appointed members on the Board, by one (as per Land Drainage Act 1991, Schedule 1, para 6 (2))

As the Board has previously agreed, the appointment of 2 additional appointed members would be the preferred method to achieve this.

Using the method in the LDA 1991 this would result in appointment to the Board of 12 members (9 BBC, 1 SHDC and 2 appointments to be agreed). As SKDC and NKDC are entitled to less than 1 member each they could appoint a joint member or if all councils agree could appoint one each as there are two places to be allocated.

I would recommend, assuming the councils agree, that we work towards the composition of the Board being 11 Elected members and 12 appointed members (9 BBC, 1 SHDC, 1 SKDC and 1 NKDC).

b) Interest & Investment Income

With the increase in the Bank of England Base rate the interest being paid on funds is slowly increasing. The estimated future income through Brewin Dolphin for 12 months is £15,276 and an additional £3,000 has been included for other bank and building society interest.

c) Grants & Local Levy

The only Grant expected in 2023/24 is an additional £265,000 for the Black Sluice Natural Flood Management Studies.

d) Use of Development Fund

Historically a £5,000 administration fee has been charged to the fund and this has been included in 2023/24. Details of the Fund can be found later in this report. No other use of this fund is planned for in 2023/24.

e) Rental Income

The following rents and other agreements are in place and have been included in the 2023/24 Budget. They were reviewed in 2022/23 with no amendments.

Site	Area/Description	2022/23 Budget Rent pa £
Hessle Drive, Boston	Bungalow	3,600
Depot, Swineshead	Aerial Mast, Orange	3,065
Bourne	Discharge permission, Geest Bourne Salads (Charged to Consents)	1,000
Wyberton, Pumping Station	Electricity supply, Port of Boston	462
Depot, Swineshead	2.4 acres - field at rear	500
Bourne Slipes	6.8 Acres - Grazing	165
New Hammond Beck	64 chains of bank	36

f) Other Income

Consent applications are charged at £50 each and an estimated 84 have been allowed for over the year, as per last year.

Highland Water continues to be paid based on the actual costs incurred in the year including a 16% admin charge. As in 2022/23, £6,500 for the year has been included in the 2023/24 budget. This is the estimated average prior to the last two winters which were exceptionally high.

Other miscellaneous income includes items such as scrap metal sales, charges to the Chairman's account and rechargeable costs to employee's etc.

g) Solar Panel Income

Solar Panel Income has been performing as expected since installation and the budget has been included on this basis. A cumulative report since installation is included at appendix g.

h) Capital Schemes

Schemes included in the budget total £677,139 but only £249,000 is a cost to the Board in 2023/24. £265,000 is from the expected Grant identified above and £163,139 relates to a grant received in a previous year to complete the Sempringham Pumping Station refurbishment delayed by Covid and legal agreements.

The 10 years scheme budget, included at appendix d to this report, show the schemes intended to be completed in 2023/24 and how it is intended these will be funded. There has been the addition of two schemes to the programme compared to the one presented to the Joint Works Committee and approved by the Board in November 2022 and these both relate to the inspection of Pumping Station Suction bays.

In the current year it has been discovered, following inspection, that some bolts have rusted through causing the bellmouth of the pumps to fall into the suction bays severely compromising the effectiveness of the pumps. Included in the budget for 2023/24 is the inspection and potential remedial works for Great Hale Fen Pumping Station (£10,000) and Trinity College Pumping Station (£5,000). The inspection of Swineshead will be conducted as part of the desilting works being undertaken this year as a maintenance cost. Further inspections have been programmed into the 10 year Schemes programme and the maintenance programme.

i) Pumping Station Maintenance

Pumping Station Maintenance is where we see the largest expected increases due primarily to Electric but also Insurance. This is only the second year that detailed budgets have been undertaken and it is being developed each year, insurance has been split out for 2023/24 budget with the estimate for the current year, used as the budget figure for 2022/23, for comparison purposes. The reason for the large increase in Insurance is due to the Pumping Stations returning to being fully covered again having negotiated more reasonable premiums than were available at short notice at renewal in the previous year.

Pumping Station Maintenance Budget 2023/24			
	2022/23	2023/24	Increase
Plant	£ 24,476	£ 24,476	0.00%
Labour	£ 99,656	£ 87,726	-11.97%
Pump Eng	£ 57,554	£ 54,414	-5.46%
Electricity	£ 168,200	£ 763,253	353.78%
Transformers	£ 2,160	£ 2,160	0.00%
CCTV	£ 9,504	£ 9,504	0.00%
Telemetry	£ 11,832	£ 12,240	3.45%
Purchases	£ 13,960	£ 11,560	-17.19%
Insurance	£ 57,722	£ 85,260	47.71%
Other	£ 3,878	£ 12,000	209.44%
	£ 448,942	£ 1,062,593	579.75%

At the request of the Executive Committee considerable work has been undertaken to analyse the consumption of pumping stations over the past 6 years and this has enabled us to estimate the electricity costs going forwards when the prices have been received from Woldmarsh. At the time of writing this report, we are still waiting for rates for about half of our larger pumping stations, due to the initial October 2022 bills being incorrect, but we have applied the rates from a pumping station on a similar half hourly tariff (Sempringham). Following repetitive requests to Woldmarsh they are still waiting on Npower to provide accurate bills from October 2022. These calculations were presented to the Executive Committee in December 2022 and were the main driver to raising the rates to the levels detailed in this report. The figures detailed below, which includes the Office/Depot, are based on

1. Last financial year 2021/22 as a dry year,
2. Consumption average of the last 6 years
3. Financial year 2019/20 as a wet year

	Dry Previous Rates Actual	Dry	Average	Wet
Estimated Cost	£ 152,273	£ 369,815	£ 775,252	£ 1,551,313
Increase		£ 217,542	£ 622,979	£ 1,399,040
% Increase		143%	409%	919%

j) **Drain Maintenance**

The method used to estimate the funding required for Drain Maintenance has been developed over a few years now and is proving a useful tool to monitoring expenditure on a weekly basis throughout the year.

Drain Maintenance Budget 2023/24						
		2021/22	2021/22	2022/23	2022/23	2023/24
		Budget	Actual	Budget	Q2 Estimate	Budget
3002	Summer Cutting	£ 574,493	£ 534,416	£ 550,829	£ 590,388	£ 601,839
3006	Drain Maintenance	£ 243,802	£ 178,945	£ 239,649	£ 213,635	£ 248,022
3008	Bushing	£ 64,910	£ 50,007	£ 75,688	£ 75,688	£ 64,984
3009	Culvert Survey				£ 12,823	£ 20,000
3010	Jetting	£ 10,000	£ -	£ 10,000	£ 10,000	£ 10,000
		£ 893,205	£ 763,368	£ 876,166	£ 902,534	£ 944,845

k) Environmental Works

The budget for environmental works has been included for 2023/24 at £21,000.

The detail will be agreed at the Environment Committee Meeting on 07 March 2023 but the initial budget for the current year is:

<i>Water Vole Surveys</i>	<i>£1,750.00</i>
<i>Winter Bushing & Cleansing</i>	<i>£2,000.00</i>
<i>Barn Owl Box Replacements</i>	<i>£2,000.00</i>
<i>Tom Tom Repairs/Updates</i>	<i>£1,500.00</i>
<i>High Profile Watercourse Banks</i>	<i>£3,500.00</i>
<i>Mink Control</i>	<i>£1,700.00</i>
<i>Operation Fly swat partner</i>	<i>£3,454.78</i>
<i>Big Boston Clean Up</i>	<i>£2,750.00</i>
<i>Grass Snake Sites</i>	<i>£250.00</i>
<i>Wild Meadow Maintenance</i>	<i>£250.00</i>
<i>Pollinator Project</i>	<i>£250.00</i>
<i>WNNMP</i>	<i>£398.00</i>
<i>GLNP</i>	<i>£265.23</i>
Total	£20,068.01

l) Environment Agency Precept

No increase in the Environment Agency precept has been included and a decision on the rate will be made by the Regional Flood and Coastal Committee in January 2023 and therefore £276,552 has been included in the 2023/24 budget. The precept has been at this rate since 2009/10.

m) Administration and Establishment

Admin Salaries

Admin Salaries have been included at the levels set by the Executive Committee in September 2022. The original Pay Award of 2.1% + £1,500 was used to budget but the most recent offer of 2.1% + £1,800 still falls within the figures.

No adjustment has been made for the retirement of the Chief Executive as it is expected some existing employees will have a change in roles and responsibilities and an additional person will require recruiting.

The Employer's Pension Contribution has increased to 23.6% from 18.2% but this increase is counteracted in the year as the Deficit Contribution has reduced from £66,000 for the year to £8,000. The increase on the Admin salaries is 3.16%

National Insurance has been included at 13.8% compared to the 15.05% that was in the budget for 2022/23 but only actually applied for 7 months.

Office

Office Costs remain minimal due to most costs already being included in Depot Costs when the extension was built to house the offices.

Administration

2 employees now use works trucks for personal use doubling the P11D Employers NI to £966.

The Avaya Phones system is working well and the contract continues to save considerable amounts having moved away from BT. The Broadband lines have been converted to digital lines, from the more expensive feature lines, and this will realise additional savings.

IT licences and support continue to creep up with a 9.44% increase in this budget.

A previous employee who we were paying "added years" for his pension concluded in June 2022 and therefore the cost reduced from £429.09 per month to £245.43 per month. A reduction of £2,203.92. There is just 1 former employee (85 years old) and 2 survivor pensions (86 years old & 89 years old) we are paying for now.

Miscellaneous

Budget included in Miscellaneous is representative of last year's budget and includes items such as; Board meeting buffets, ADA Conference costs, Lincs ADA AGM, Floodex, Member's travel expenses, NFU Subscription etc.

Inspection

£1,000 has been included for each works inspection with additional labour time to facilitate.

Election

No Election is due or planned in 2023/24.

Equipment and Building Maintenance

The overall Equipment and Building Maintenance budget has been maintained at previous levels for 2023/24.

The continuous replacement of computers is planned for 2023/24 with 4 desktops planned to be replaced including the Telemetry Master. This policy of replacing computers every 4/5 years seems to be the most efficient and cost-effective way of making sure the IT systems staff rely on are working well and can keep up with the demands modern programmes exert on them.

£2,000 has been included to refresh the Board's website and make it more accessible.

£2,000 has been included to refurb the gents office toilets with an additional £3,000 for Office equipment.

Depot

An estimate of £2,500 has been included to replace the gulleys near the yard gate and £500 to repair the guttering above the air conditioning units.

Electric has been estimated at double the budget last year at £12,002, from £6,000. These are calculated based on the last 6 years average consumption in the same way as the pumping stations have been calculated for an average year.

Bungalow

Limited work has been completed on the Board's Bungalow with the exception of mandated inspections and work and the Executive Committee agreed a maximum of £6,000 be allowed to replace the kitchen. Only £3,000 has been included in the budget.

Administration and Establishment Overall

The overall impact on Admin and Establishment is an increase of 4.73%, 5.23% with the additional £3,000 for the Board's bungalow.

n) Development Reserve

The anticipated position of the Development Reserve account at the end of the current financial year is as follows.

Opening Balance @ 1st April 2022	£	406,439
Developer Contributions	£	72,468
Use of development Fund	£	0
Admin Charge	£	(5,000)
Estimated Closing Balance @ 31st March 2023	£	473,907

No expenditure is currently planned from this reserve, but the Operations Team are considering options for the future.

o) Wages On-Cost Reserve

The balance of the Wages On-Cost reserve has been increasing over the past few years, this has been caused by workforce vacancies. In the twelve months leading up to the production of this budget we were only fully staffed for three of those months, this has reduced the basic pay charged to the account by Circa £35,000 (16 work months), increasing the balance.

Comparing a fully staffed workforce year on year the wages costs have increased from £659,000 to £695,000 (5.46%). The change to the employers pension contributions has reduced the liability slightly, £3,500, despite the increase in salaries and the Employers NI reduction has also saved about £5,000.

After consideration of all the costs associated with employing the work force including supervision, management and training it has been calculated that given the expected recharges in 2023/24 that the oncost rate can be maintained at 260%, this will create an estimated deficit of £36,000 which will reduce the estimated reserve balance carried forward at the end of the 2023/24 financial year to approximately £73,000.

p) 10 Year Plant replacement Estimates

The report included at appendix f includes updated actuals for the current financial year.

No changes have been made to the report presented at the December 2022 meeting.

q) General Reserve

As alluded to in the introduction, the rate for 2023/24 has been set including electricity consumption at the average of the last 6 years, with the general reserve being sufficient to cover the cost, if the consumption required, was as per a wet year. The balance estimated at the end of 2023/24 on this basis is £750,552.

Utilising the current electricity costs and an inflationary increase of 5% across all headings an increase in the rate of 15% in 2024/25, 10% in 2025/26 before returning to the inflationary figure of 5% for the future years will build the general reserve going forwards.

A wet year in 2032/33, using the same percentage increases as currently, would cost £2,369,286 in pumping station electricity and therefore the target for the reserve would be twice this at £4,738,572. The current estimate is £4,501,575.

The Joint Panel on Accountability and Governance (JPAG) Practitioners guide states:

“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”

The estimated reserve included for 2032/33 (£4,501,575) equates to 10.5 months of the net revenue expenditure.

BLACK SLUICE INTERNAL DRAINAGE BOARD
2023/24 Budget and 10 Year Estimates
December Exec V2

Income	Actual	Budget	Forecast @	Budget / Estimates									
	2021/22	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Rates and Levies	2,204,498	2,328,165	2,326,583	2,990,356	3,438,994	3,783,576	3,972,925	4,170,804	4,378,917	4,597,266	4,827,556	5,069,787	5,323,958
Interest & Investment Income	11,833	15,662	17,406	18,276	19,190	20,150	21,157	22,215	23,326	24,492	25,717	27,002	28,353
Grants/Local Levy	293,500	772,000	267,000	265,000	80,000	1,579,000	828,000	435,000					
Contribution Development Fund	5,000	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other Income	37,224	23,066	164,584	23,066	23,527	23,998	24,478	24,967	25,467	25,976	26,496	27,025	27,566
Rechargeable Income	822,534	570,608	640,466	470,608	276,020	281,541	287,171	292,915	298,773	304,749	310,844	317,060	323,402
Solar Panel Income	16,466	18,583	19,726	21,657	22,090	22,532	22,983	23,442	23,911	24,389	24,877	25,375	25,882
TOTAL INCOME	3,391,055	3,733,084	3,450,765	3,793,963	3,864,822	5,715,796	5,161,714	4,974,343	4,755,394	4,981,872	5,220,489	5,471,250	5,734,160

Expenditure	Actual	Budget	Forecast @	Budget / Estimates									
	2021/22	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Board Funded Schemes	122,298	290,000	137,391	249,000	271,000	410,000	427,000	363,000	327,000	314,000	317,000	324,925	393,000
FDGiA/Local Levy Funded Schemes	475,024	1,128,295	594,963	428,139	80,000	1,579,000	828,000	435,000					
Pumping Station Maintenance	259,208	213,818	201,714	214,080	224,784	236,023	247,824	260,216	273,226	286,888	301,232	316,294	332,108
Pumping Station Electricity	122,810	168,200	217,244	763,250	801,413	841,483	883,557	927,735	974,122	1,022,828	1,073,969	1,127,668	1,184,051
Insurance	66,924	66,924	76,095	85,260	89,523	93,999	98,699	103,634	108,816	114,257	119,969	125,968	132,266
Drain Maintenance	763,367	876,167	902,534	944,845	992,087	1,041,692	1,093,776	1,148,465	1,205,888	1,266,183	1,329,492	1,395,966	1,465,765
Environmental Works	19,578	20,000	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	32,578
Administration & Establishment	578,579	608,714	611,368	642,308	674,423	708,145	743,552	780,729	819,766	860,754	903,792	948,981	996,431
EA Precept	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	283,466	290,552	297,816	305,262	312,893
Rechargeable Expenditure	743,006	530,798	582,716	437,775	256,763	261,898	267,136	272,479	277,929	283,487	289,157	294,940	300,839
Solar Panel Expenditure	3,414	2,534	3,084	3,238	3,400	3,570	3,749	3,936	4,133	4,339	4,556	4,784	5,024
TOTAL EXPENDITURE	3,430,760	4,182,002	3,623,660	4,065,447	3,691,995	5,475,515	4,894,156	4,597,272	4,301,147	4,471,430	4,666,533	4,875,815	5,154,954

OPENING BALANCE	1,234,636	1,194,931	1,194,931	1,022,036	750,552	923,379	1,163,660	1,431,219	1,808,290	2,262,537	2,772,978	3,326,934	3,922,369
Introduced from Plant Reserve													
SURPLUS / (DEFICIT) IN YEAR	(39,705)	(448,918)	(172,895)	(271,484)	172,827	240,282	267,558	377,072	454,246	510,442	553,956	595,435	579,206
CLOSING BALANCE	1,194,931	746,013	1,022,036	750,552	923,379	1,163,660	1,431,219	1,808,290	2,262,537	2,772,978	3,326,934	3,922,369	4,501,575

RATE	13.16	13.70	13.70	17.53	20.16	22.18	23.29	24.45	25.67	26.95	28.30	29.72	31.21
Increase in Rates		4.10%	4.10%	27.96%	15.00%	10.02%	5.00%	4.98%	4.99%	4.99%	5.01%	5.02%	5.01%

Black Sluice Internal Drainage Board 2023/24 Budget

Description	S	1	2	3	4	5	6	7	8	9	10	11	12
		April	May	June	July	August	September	October	November	December	January	February	March
Rates & Levies	2,990,361	526,608	1,113,767	316,881	58,832	119,467	22,206	38,325	775,785	12,326	3,345	86	14
Interest & Grants	283,276	1,209	1,571	1,316	13,716	9,829	935	162,089	1,401	2,528	2,395	2,397	83,891
Development Fund	5,000												5,000
Other Income	23,066	4,043	1,083	2,025	1,184	1,053	1,151	2,381	991	2,638	1,075	1,062	4,381
Rechargeable Income	470,608	26,692	29,491	11,897	27,195	30,948	30,547	43,515	5,025	7,395	113,625	46,203	98,074
Solar Income	21,657	2,311	3,071	3,467	2,114	2,742	2,211	1,282	611	466	557	951	1,876
Total Income	3,793,969	560,863	1,148,984	335,586	103,041	164,039	57,051	247,592	783,812	25,352	120,997	50,699	193,236
Capital Schemes	677,139	97,000	97,000	132,500	170,000		160,639				15,000	5,000	
Pumping Station Maintenance	1,062,593	86,895	78,935	69,387	65,237	60,602	67,530	75,749	93,928	98,398	107,670	124,699	133,564
Drain Maintenance	944,845	28,497	37,027	26,128	17,793	120,976	120,160	141,985	129,887	96,160	84,343	54,273	87,617
Environmental Works	21,000	69	1,677	480	5,877	677	1,316	4,333	234	657	869	743	4,068
Admin & Establishment	642,309	65,506	53,320	59,669	54,086	53,949	53,353	54,736	48,338	50,742	53,218	48,161	47,230
EA Precept	276,552		138,276						138,276				
Solar Expenses	3,238										3,238		
Rechargeable Expenditure	437,775	24,830	27,434	11,067	25,298	28,789	28,416	40,479	4,674	6,879	105,698	42,979	91,232
Development Fund													
On Costs													
Total Expenditure	4,065,450	302,796	433,669	299,230	338,292	264,994	431,413	317,283	415,337	252,836	370,035	275,855	363,711
Surplus / Deficit	(271,481)	258,066	715,315	36,355	(235,251)	(100,954)	(374,362)	(69,691)	368,475	(227,484)	(249,038)	(225,157)	(170,476)

Analysis

Description	Analysis	1	2	3	4	5	6	7	8	9	10	11	12
		April	May	June	July	August	September	October	November	December	January	February	March
Summer Cutting	601,839	18,497	18,497	25,625	17,793	120,009	120,160	141,985	109,337	29,236	700		
Winter Maintenance	248,022									38,566	67,567	54,273	87,617
Chemical	0												0
Bushing	64,984								20,549	28,359	16,076		
Pest Cont	20,000		18,530	503		967							0
Jetting	10,000	10,000											
Drain Maintenance	944,845	28,497	37,027	26,128	17,793	120,976	120,160	141,985	129,887	96,160	84,343	54,273	87,617

Black Sluice Internal Drainage Board

2023/24 Budget

Account	5	Total	1	2	3	4	5	6	7	8	9	10	11	12
			April	May	June	July	August	September	October	November	December	January	February	March
8001 Drainage Rates		1,458,980	526,608	348,077	316,881	58,832	119,467	22,206	38,325	10,095	12,326	3,345	86	14
8002 Special Levies		1,531,393												
Rates & Levies		2,990,373	526,608	348,077	316,881	58,832	119,467	22,206	38,325	10,095	12,326	3,345	86	14
8007 Interest		3,000	250	250	250	250	250	250	250	250	250	250	250	250
8014 Bressin Dolphin Income		15,276	959	1,321	1,066	2,477	3,662	685	1,656	1,151	2,278	2,145	2,147	(4,270)
8008 Grants		265,000				10,989	5,917		160,183					87,911
Interest & Grants		283,276	1,209	1,571	1,316	13,716	9,829	935	162,089	1,401	2,528	2,395	2,397	83,891
8013 Use of Dev Fund		5,000												5,000
8006 Dev Fees														
Development Fund		5,000												5,000
8003 Rents		7,366	3,365	300	1,001	300	300	300	300	300	300	300	300	300
8004 Consents		4,200	278	383	624	484	353	451	1,681	291	1,938	375	362	(3,019)
8010 Highland Water		6,500												6,500
8012 Misc Inc		5,000	400	400	400	400	400	400	400	400	400	400	400	600
Other Income		23,066	4,043	1,083	2,025	1,184	1,053	1,151	2,381	991	2,638	1,075	1,062	4,381
8005 Rechargeable Income		470,608	26,692	29,491	11,897	27,195	30,948	30,547	43,515	5,025	7,395	113,625	46,203	98,074
Other Income		470,608	26,692	29,491	11,897	27,195	30,948	30,547	43,515	5,025	7,395	113,625	46,203	98,074
8020 Solar Income - Swineshead PS		2,185	233	310	350	213	277	223	129	62	47	56	96	189
8021 Solar Income - Swineshead HQ		6,278	670	890	1,005	613	795	641	372	177	135	161	276	544
8022 Solar Income - Donington NI PS		1,525	163	216	244	149	193	156	90	43	33	39	67	132
8023 Solar Income - Chainbridge PS		1,576	168	223	252	154	200	161	93	44	34	41	69	136
8024 Solar Income - Wyberton PS		1,694	181	240	271	165	214	173	100	48	36	44	74	147
8025 Solar Income - Great Hale PS		917	98	130	147	90	116	94	54	26	20	24	40	79
8026 Solar Income - Holland Fen PS		1,515	162	215	243	148	192	155	90	43	33	39	66	131
8027 Solar Income - Cooks Lock PS		1,308	140	186	209	128	166	134	77	37	28	34	57	113
8028 Solar Income - Gosberton PS		1,298	138	184	208	127	164	133	77	37	28	33	57	112
8029 Solar Income - Black Hole Drove PS		1,190	127	169	190	116	151	121	70	34	26	31	52	103
8030 Solar Income - Heckington PS		819	87	116	131	80	104	84	48	23	18	21	36	71
8031 Solar Income - Damford PS		648	69	92	104	63	82	66	38	18	14	17	28	56
8033 Solar Income - Dyke Fen PS		705	75	100	113	69	89	72	42	20	15	18	31	61
Solar Income		21,657	2,311	3,071	3,467	2,114	2,742	2,211	1,282	611	466	557	951	1,876
Total Income		3,793,969	560,863	1,148,984	335,586	103,041	164,039	57,051	247,592	783,812	25,352	120,997	50,699	193,236
1238 BSIDB NFM Studies		265,000	65,000	65,000	65,000	70,000								
1037 Sempringham PS Refurbishment		163,139	26,000					137,139						
1245 Great Hale Fen PS Refurbish Weedscreen Cleaner		75,000				75,000								
1246 Dyke Fen PS - Refurbish 1 pump and 1 motor		25,000			1,500			23,500						
1241 Ertton Marsh PS electrical supply change		10,000			10,000									
1172 Swineshead PS under pump inspections		10,000									10,000			
1173 Trinity College PS under pump inspections		5,000											5,000	
1174 Quadding North Fen roadside rovetment		24,000			24,000									
1211 Alternative Programme access works		20,000	6,000	7,000	7,000									
1245 General Culvert Replacement		5,000										5,000		
1001 Major Slip Repairs														
1228 Jetting Major Pipelines		75,000		25,000	25,000	25,000								
Schemes		677,139	97,000	97,000	132,500	170,000		160,639				15,000	5,000	
2001 Allen House		1,882	152	191	275	228	84	95	105	116	138	148	170	181
2002 Bicker Eau		6,315	444	440	399	518	388	353	426	1,145	417	666	540	578
2003 Bicker Fen		29,319	2,447	1,962	1,807	1,718	1,570	1,779	2,070	2,940	2,617	3,155	3,637	3,618
2004 Swineshead		60,184	4,889	3,967	3,561	3,468	3,099	3,599	4,143	5,520	5,573	6,459	7,330	8,577
2005 Chain Bridge		51,199	4,076	3,323	3,077	2,944	2,606	2,899	3,596	4,580	4,586	6,183	6,532	6,979
2006 Wyberton Marsh		46,936	3,648	3,534	2,744	2,496	2,478	2,755	3,362	4,366	4,351	4,703	5,954	6,545
2007 Kirtton Marsh		31,401	2,946	2,384	1,838	1,773	1,754	1,765	2,222	2,757	2,838	3,328	3,974	3,822
2008 Ewerby		15,123	1,057	1,333	967	1,113	892	860	1,150	1,637	1,042	1,716	1,477	1,878
2009 Heckington		28,573	3,186	2,005	1,753	1,873	1,581	1,564	2,107	2,836	2,531	2,702	3,287	4,148
2010 Great / Little Hale		39,754	3,144	4,020	2,214	2,231	1,984	2,392	2,591	3,646	3,421	4,080	4,550	5,480
2011 Holland Fen		69,963	5,266	6,392	4,072	3,708	3,304	4,223	4,856	6,019	6,985	7,285	8,371	9,482
2012 Cooks Lock		53,221	4,268	3,505	3,078	2,755	2,715	3,175	3,609	4,765	5,417	6,010	6,638	7,287
2013 Damford		30,105	2,270	1,968	1,723	1,855	1,459	1,960	2,224	2,868	2,542	3,403	3,575	4,257
2014 South Kyme		12,265	806	742	733	1,040	747	756	964	1,538	864	1,551	1,359	1,165
2015 Amber Hill / Trinity College		11,830	840	865	920	687	618	828	1,021	1,562	894	972	1,416	1,207
2016 Helpringham		17,095	1,234	1,198	1,038	1,206	871	1,041	1,519	1,354	1,705	1,852	1,910	2,166
2017 Swaton		16,124	1,267	916	1,156	1,291	863	1,192	1,009	1,923	1,245	1,711	1,853	1,698
2018 Horbling		42,034	3,227	2,901	2,698	2,606	2,178	2,770	2,849	4,027	3,875	4,251	5,272	5,379
2019 Billingborough		9,583	595	613	623	1,018	582	818	574	1,378	641	948	831	963
2020 Sempringham		24,797	1,794	1,898	1,434	1,723	1,251	1,633	1,761	1,853	2,679	2,516	3,296	2,959
2021 Dowsby Fen		36,772	2,907	2,620	2,405	1,925	2,155	2,229	2,681	2,934	3,681	3,917	4,640	4,680
2022 Gosberton		40,334	4,086	2,982	2,488	2,068	2,298	2,336	2,698	3,014	3,701	3,937	5,416	5,312
2023 Dowsby Lode		5,678	460	462	385	309	597	353	308	477	714	524	522	567
2024 Rippingle		9,294	544	804	497	860	462	618	634	664	1,193	846	1,365	807
2025 Dunsby		10,776	693	954	703	645	497	673	851	755	1,263	993	1,549	1,154
2026 Reckbeck		7,742	457	682	513	546	488	513	503	531	947	721	1,149	690
2027 Harconby		10,906	645	960	580	713	943	850	622	714	1,255	626	1,446	1,542
2028 Black Hole		78,863	6,237	5,405	5,150	4,054	3,995	4,718	5,478	6,272	7,672	8,413	10,273	11,195
2029 Twenty		5,308	358	562	267	387	626	502	359	406	521	513	370	435
2030 Dyke Fen		65,736	5,145	4,900	3,993	3,401	3,611	3,920	4,544	5,242	6,389	6,680	8,611	9,299
2031 Quadding Low Fen		10,600	940	940	692	707	648	846	757	818	1,080	1,057	1,003	1,113
2032 Donington North fens		51,393	4,005	3,377	4,700	2,816	2,577	2,909	3,493	4,004	4,530	5,294	6,587	7,100
2033 Donington Mallard Hirn		8,000	690	428	753	549	797	627	548	612	1,127	485	667	715
2034 Donington Wykes		7,343	541	483	505	579	431	404	539	1,214	503	796	651	698
2050 PS General		115,198	11,632	9,218	9,643	9,418	9,457	9,575	9,575					

**Black Sluice Internal Drainage Board
10 Year Capital Schemes Budget
2023/24 to 2032/33**

Year	Type	Scheme	Total	Grant / Local Levy	Other Contributions	Possible Board Contribution	Drain	PS	
2023/24	Drain	BSIDB NFM Studies	£265,000	£265,000					
	Pump	Sempringham PS Refurbishment (B/F)	£163,139	£163,139					
	Pump	Great Hale Fen PS refurbish weedscreen cleaner	£75,000					£75,000	
	Drain	Jetting to major pipelines	£75,000				£75,000		
	Pump	Dyke Fen PS refurbish 1 pump and 1 motor	£25,000					£25,000	
	Pump	Kirton Marsh PS electrical supply change	£10,000					£10,000	
	Pump	Great Hale Fen PS under pump inspections	£10,000					£10,000	
	Pump	Trinity College PS under pump inspections	£5,000					£5,000	
	Drain	Quadring North Fen roadside revetment	£24,000				£24,000		
	Drain	Alternative Programme access works	£20,000				£20,000		
Drain	General culvert replacement contributions	£5,000				£5,000			
			£677,139	£428,139			£124,000	£125,000	
2024/25	Drain	SFFD Desilting Guthrum to Blackhole Drove PS	£65,000				£65,000		
	Drain	Bicker Fen Catchment works	£10,000	£10,000					
	Drain	Jetting to major pipelines	£75,000				£75,000		
	Drain	Dunsby Fen Catchment Works	£10,000	£10,000					
	Drain	Ewerby Fen Catchment Works	£10,000	£10,000					
	Pump	Ewerby Fen PS Replace control panel	£60,000					£60,000	
	Pump	Kirton Marsh PS refurbish 1 pump and 1 motor	£30,000					£30,000	
	Pump	Kirton Marsh PS under pump inspections	£11,000					£11,000	
	Pump	Wyberton Marsh PS new transformer	£50,000	£50,000					
	Drain	Graft Drain	£25,000				£25,000		
Drain	General culvert replacement contributions	£5,000				£5,000			
			£351,000	£80,000			£170,000	£101,000	
2025/26	Drain	SFFD Desilting Guthrum to Blackhole Drove PS	£70,000				£70,000		
	Drain	Bicker Fen Catchment works	£430,000	£113,250	£266,750	£50,000			
	Drain	Dunsby Fen Catchment Works	£414,000	£45,508	£318,492	£50,000			
	Drain	Ewerby Fen Catchment Works	£750,000	£332,410	£367,590	£50,000			
	Drain	Horbling Town Beck Flood Alleviation scheme	£10,000	£10,000					
	Pump	Damford PS replace control panel	£65,000					£65,000	
	Drain	Jetting to major pipelines	£40,000				£40,000		
	Drain	Graft Drain	£35,000				£35,000		
	Drain	NFF Desilting	£20,000				£20,000		
	Pump	Great Hale Fen PS new transformer	£55,000	£55,000					
Pump	Swineshead PS new transformer	£70,000	£70,000						
Pump	Haconby PS refurbish axial flow pump	£25,000					£25,000		
Drain	General culvert replacement contributions	£5,000				£5,000			
			£1,989,000	£626,168	£952,832	£150,000	£170,000	£90,000	
2026/27	Drain	Claydyke desilting	£130,000				£130,000		
	Drain	NFF Desilting	£60,000				£60,000		
	Drain	Jetting to major pipelines	£50,000				£50,000		
	Drain	Horbling Town Beck Flood Alleviation scheme	£758,000	£130,568	£577,432	£50,000			
	Drain	Dowsby Fen Catchment Works	£10,000	£10,000					
	Pump	Horbling Fen PS new roof	£12,000					£12,000	
	Pump	Gosberton Fen PS Refurbish 3 x axial flow pumps	£75,000					£75,000	
	Pump	Haconby Fen PS Replace control panel	£35,000					£35,000	
	Pump	Donington North Ings PS new transformer	£55,000	£55,000					
	Pump	Cooks Lock PS new transformer	£55,000	£55,000					
Pump	Holland Fen under pump inspections	£10,000					£10,000		
Drain	General culvert replacement contributions	£5,000				£5,000			
			£1,255,000	£250,568	£577,432	£50,000	£245,000	£132,000	
2027/28	Drain	Graft Drain	£55,000				£55,000		
	Drain	Jetting to major pipelines	£65,000				£65,000		
	Pump	Cooks Lock p/s refurbish weedscreen cleaner	£80,000					£80,000	
	Drain	New Hammond Beck Desilting	£50,000				£50,000		
	Drain	Dowsby Fen Catchment Works	£350,000	£162,686	£137,314	£50,000			
	Pump	Bicker Fen replacement control panel	£33,000					£33,000	
	Pump	Bicker Fen refurb 1 x axial flow pump	£25,000					£25,000	
	Pump	Great Hale Fen							
	Pump	Wyberton Chain Bridge PS new transformer	£60,000	£60,000					
	Pump	Holland Fen PS new transformer	£75,000	£75,000					
Drain	General culvert replacement contributions	£5,000				£5,000			
			£798,000	£297,686	£137,314	£50,000	£175,000	£138,000	
2028/29	Drain	Old Hammond Beck Desilting	£80,000				£80,000		
	Drain	Jetting to major pipelines	£60,000				£60,000		
	Pump	Donington NI refurbish 3 x axial flow pumps	£75,000					£75,000	
	Pump	Kirton Marsh p/s replace control panel	£35,000					£35,000	
	Drain	Bourne Fen 28/10 Revetment	£30,000				£30,000		
	Pump	Great Hale Fen refurb 1 x axial flow pump	£17,000					£17,000	
	Pump	Helpringham p/s new roof	£13,000					£13,000	
	Pump	Wyberton Chain Bridge PS under pump inspection	£12,000					£12,000	
	Drain	General culvert replacement contributions	£5,000				£5,000		
				£327,000				£175,000	£152,000
2029/30	Drain	Jetting to major pipelines	£60,000				£60,000		
	Pump	Chain Bridge p/s refurbish 3 x axial flow pumps	£80,000					£80,000	
	Drain	Cooks lock PS pump drain desilting under pump inspection	£36,000				£36,000		
	Drain	Dowsby Fen pump drain desilting/pump inspection	£36,000				£36,000		
	Pump	Quadring Fen p/s replace control panel	£40,000					£40,000	
	Pump	Allen House p/s replace control panel	£32,000					£32,000	
	Drain	Quadring Fen pump drain desilting/pump inspection	£25,000				£25,000		
	Drain	General culvert replacement contributions	£5,000				£5,000		
				£314,000				£162,000	£152,000
	2030/31	Drain	Damford PS pump drain desilting/under pump inspections	£50,000				£50,000	
Drain		Jetting to major pipelines	£60,000				£60,000		
Pump		Horbling p/s control panel	£45,000					£45,000	
Pump		Mallard Hum control panel	£45,000					£45,000	
Pump		Mallard Hum PS under pump inspections	£10,000					£10,000	
Drain		Cooks Lock pump drain desilting/under pump inspections	£42,000				£42,000		
Pump		Trinity College refurb pumps	£35,000					£35,000	
Drain		Black Hole Drove p/s under pump inspections	£25,000				£25,000		
Drain		General culvert replacement contributions	£5,000				£5,000		
			£317,000				£182,000	£135,000	
2031/32	Drain	Jetting to major pipelines	£70,000				£70,000		
	Drain	Heckington Fen pump drain desilting under pump inspections	£24,925				£24,925		
	Pump	Billingborough Fen p/s control panel	£50,000					£50,000	
	Pump	Dowsby Lode p/s control panel	£50,000					£50,000	
	Pump	Pinchbeck Fen p/s control panel	£50,000					£50,000	
	Drain	Holland Fen pump drain desilting/under pump inspections	£50,000				£50,000		
	Drain	Helpringham pump drain desilting/under pump inspections	£30,000				£30,000		
				£324,925				£174,925	£150,000
	2032/33	Drain	Jetting to major pipelines	£70,000				£70,000	
		Pump	Swineshead p/s 3 x pump refurb	£90,000					£90,000
Pump		Swaton p/s refurb pump	£25,000					£25,000	
Pump		Rippingdale p/s refurb	£25,000					£25,000	
Drain		Dowsby Fen pump drain desilting/under pump inspections	£45,000				£45,000		
Drain		Gosberton Fen pump drain desilting/under pump inspections	£45,000				£45,000		
Drain		Swineshead pump drain desilting under pump inspections	£55,000				£55,000		
Drain		Dunsby Fen pump drain desilting/under pump inspections	£38,000				£38,000		
			£393,000				£253,000	£140,000	

Wages Oncost Reserve 2023/24 Budget

	2021/22 Actual	2022/23 Estimate	2023/24 Budget	2023/24 Oncost Rate
Basic Pay	347,275	349,862	418,176	
Overtime	49,089	43,507	44,862	
Call Out	487	333	1,400	
Holiday Pay	5,605	8,118		
Ess User	25,471	25,185	27,911	
Mileage	25,872	25,336	31,301	
Arrears	2,310	1,452		
ERs NI	42,172	43,872	52,288	
ERs Superan	114,918	120,425	119,526	
Wages Costs	613,199	618,089	695,463	
Cleaning	1,129	1,057	1,109	
Telephone	6,312	7,092	7,446	
H&S	4,798	5,304	5,570	
Prot Clothing	2,989	3,941	4,138	
Misc	322	129	135	
Training	9,524	7,992	8,392	
Plant Oils & Lubricants	62			
Leg & Prof	10,760	715	751	
Labour	12,360	14,226	14,937	
Pump Eng	748	(13,256)	(13,919)	
Wages Rech	(663,634)	(679,550)	(688,139)	260
JCB JS-130 (YS14 WBO)	360			

Reserve B/F		74,476	108,738
Surplus/(Deficit)		34,262	(35,883)
Reserve C/F	74,476	108,738	72,855

PLANT REPLACEMENT BUDGETS 2023/24

Existing Plant/Equipment	Year Purchased	Purchase Price	Hours / Miles		Age to Replace	Replace Year	New Plant	Replace Cost	Est Trade In Target	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
			As at 27/11/22							£211,348	£67,821	£73,466	£82,722	£174,070	£9,952	£120,674	£272,838	£259,278	£171,203
Twiga SPV2 (2015)	2015/16	£174,800	6,423	Hours	8	2023/24	Twiga/Herder?	£258,259	£64,565	£193,694									
Twiga SPV2 (2019)	2019/20	£197,150	2,835	Hours	8	2027/28	Twiga/Herder?	£291,280	£72,820					£218,460					£286,175
Twiga SPV2 (2017)	2017/18	£205,811	4,469	Hours	8	2025/26	Twiga/Herder?	£304,077	£76,019										
Aebi T211	2016/17	£55,058	3,496	Hours	13	2029/30	Aebi & Rear Flail	£103,820	£15,972			£228,057							
Hitachi ZX 210LC-5B	2016/17	£133,845	7,082	Hours	8	2024/25	20T Excavator	£197,750	£49,438		£148,313					£87,848			£219,125
Unimog	2020/21	£148,000	74,503	Km	8	2028/29	New unimog	£218,663	£54,666						£163,998				
JCB 130 Telescopic LR	2019/20	£105,350	4,820	Hours	8	2027/28	13T Excavator	£155,650	£38,912					£116,737					
JCB 145 Standard & LR	2019/20	£129,850	3,872	Hours	7	2026/27	13T Excavator	£182,712	£52,203				£130,509						
JCB 145 Telescopic LR	2022/23	£137,500	0	Hours	8	2030/31	14T Excavator	£203,150	£50,788										£152,363
JCB 150X Excavator	2022/23	£139,605	664	Hours	8	2030/31	15T Excavator	£206,260	£51,565										£154,695
JCB 531 Teleporter	2012/13	£43,470	3,580	Hours	12	2024/25		£78,066	£13,011		£65,055								
Vauxhall (Fitter)	2019/20	£16,255	37,616	Miles	7	2026/27	Fitters Van	£22,872	£3,267				£19,605						
Mitsubishi(Pump Engineer)	2019/20	£20,431	50,694	Miles	4	2023/24	Pick-Up	£24,834	£6,209	£18,626									£27,518
Mitsubishi(Works Supervisor)	2019/20	£20,431	88,553	Miles	4	2023/24	Pick-Up	£24,834	£6,209	£18,626									£27,518
Mitsubishi(Pump Maintenance)	2019/20	£20,431	37,120	Miles	4	2023/24	Pick-Up	£24,834	£6,209	£18,626									£27,518
Mitsubishi (Works Manager)	2019/20	£20,000	31,993	Miles	4	2023/24	Pick-Up	£24,310	£6,078	£18,233									£27,518
Vauxhall Tipper	2022/23	£30,271	21,843	Miles	7	2029/30	Tipper	£42,594	£6,085							£36,509			
Dump Trailer 1	2006	£13,832			17	2023/24	Dump Trailer	£31,703	£3,730	£27,973									
Low Loader Trailer	2020/21	£27,000			15	2036/37	Low Loader	£56,131	£7,484										
Tipping Trailer	2022/23	£6,895			25	2047/48		£23,349	£1,868										
4m Trailer	2022/23	£4,500			25	2047/48		£15,239	£1,219										
100mm Self priming Pump					16	2023/24		£22,000		£22,000									
Vibrating piling hammer	2015/16				20	2035/36													
150mm Portable Pump	2006	£16,050			16	2023/24		£30,000		£30,000									
Compressor	2008	£4,950			18	2023/24		£6,000		£6,000									
Ride on Lawnmower	2016/17				8	2024/25		£17,000	£4,250										
Fuel Tanks										£5,000						£3,000			
8" Mobile Pump	2021/22	£52,566			20	2041/42		£139,473											
Weedbaskets											£7,000		£7,718			£8,934	£9,381	£9,850	£10,342
Net Spend from Plant Reserve										£358,777	£220,367	£228,057	£157,831	£425,755	£163,998	£136,291	£316,438	£406,098	£229,467
Generated										£215,250	£226,013	£237,313	£249,179	£261,638	£274,720	£288,456	£302,878	£318,022	£333,923
Balance C/F										£67,821	£73,466	£82,722	£174,070	£9,952	£120,674	£272,838	£259,278	£171,203	£275,659

Solar Panel Analysis

Income	Period	Swineshead PS	Swineshead HQ	Donington NI	Chainbridge	Wyberton	Great Hale	Holland Fen	Cooks Lock	Gosberton & Dowsby Fen	Black Hole Drove	Heckington	Damford	Dyke Fen	TOTAL
2015 & Prior		7126.69	7614.44	119.69	111.86	111.17	0	118.45	117.34	135.74	106.1	47.08	41.71	47.08	15697.35
2016 Actual		1818.77	5140.47	996.33	1069.91	1078.49	450.17	1057.26	928.16	1176.23	891.15	534.29	429.44	389.48	15960.15
2017 Actual		1789.97	4962.22	1163.05	1041.77	1055.86	606.51	1045.23	882.03	1184.93	866.65	513.72	425.97	457.67	15995.58
2018 Actual		2044.68	5176.37	1251.79	1216.97	1213.88	691.85	1194.97	1024.3	1349.33	987.29	610.98	483.47	315.71	17561.59
2019 Actual		1977.14	4709.3	1197.72	1152.53	1140.65	671.94	1137.47	982.43	1102.25	943.32	586.52	471.3	532.21	16604.78
2020 Actual		2016.25	4497.84	1228.01	1210.13	1252.48	697.18	1173.59	1027.68	1428.78	958.28	606.71	482.76	541.55	17121.24
2021 Actual		1401.59	4284.57	1205.31	1218.22	1156.45	697.91	1196.05	1062.41	1032.61	950.62	617.28	496.27	556.21	15875.5
2022 Actual P1-P6		1616.12	4747.53	1136.92	1187.06	1296.87	679.47	1145.03	989.63	984.32	897.47	615.18	484.05	528.99	16308.64
2022 Budget	7	117	314	80	80	81	49	76	65	64	60	42	34	36	1098
2022 Budget	8	56	150	38	38	39	23	36	31	31	29	20	16	17	524
2022 Budget	9	43	114	29	29	30	18	28	24	23	22	15	12	13	400
2022 Budget	10	51	136	35	35	35	21	33	28	28	26	18	15	16	477
2022 Budget	11	87	233	59	59	60	37	56	49	48	44	31	25	27	815
2022 Budget	12	172	460	117	117	119	72	111	96	94	88	62	49	53	1610
		£20,317	£42,540	£8,657	£8,566	£8,670	£4,715	£8,408	£7,307	£8,682	£6,870	£4,320	£3,466	£3,531	£136,049
Expenditure to date		£13,572	£51,078	£11,971	£11,963	£11,971	£12,197	£10,823	£10,190	£16,956	£9,813	£8,478	£8,102	£8,205	£185,319
Net Profit/(Loss) to date (Without savings from generated electricity used)		£6,745	(£8,538)	(£3,314)	(£3,396)	(£3,301)	(£7,482)	(£2,415)	(£2,883)	(£8,274)	(£2,943)	(£4,158)	(£4,636)	(£4,675)	(£49,271)
Estimated Years to break even (without savings from electricity generated used)		7.40	10.56	10.38	10.49	10.37	17.63	9.62	10.56	0.00	11.01	16.01	18.52	17.87	11.21