



YATE TOWN COUNCIL

2018/2019

Full Council

Budget

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NB: The 2018/2019 budget has been prepared using the current committee structure however it is acknowledged that in the 2018/2019 financial year, the committee structure will change and future budgets will reflect this.

BASIS FOR SETTING 2018/2019 BUDGET

Budget Increase

The RPI for September 2017 is 3.99%. The figure of 3.99% has been used as a general guide for increasing the budget. The precept has been increased by 4.99% to accommodate extra works planned by the council in the next year.

Gas and Electricity

Gas and electricity budgets are based on historical consumption and supplier forecasts of non-commodity charges (subject to change) as advised by the energy contractor.

Loans

The following loans are outstanding and payable by Yate Town Council as at November 2017:

- Armadillo: 12 years 3 months 29 days to run - last payment due 2.3.30 . balance o/s as at 31.3.17 £371,601.85
- Heritage: 7 years 4 months 22 days to run - last payment due 25.3.25 - balance o/s as at 31.3.17 £116,597.05

Local Council Tax Support Grant (LCTSG)

Due to the changes in calculating the council tax some five years ago, leading to a reduction in precept that local councils could raise, government introduced a Local Council Tax Support Grant to offset the difference. This grant has been passed down to town and parish councils by South Gloucestershire Council in its area.

However the LCTSG has been reduced since it was first out in place with funding being received as follows:

2014/2015 - £85,430

2015/2016 - £83,488

2016/2017 - £44,498

2017/2018 - £29,553

2018/2019 - £18,435.

Pay Awards & National Insurance Contributions

Further to the draft budget received by the Finance & General Purposes Committee meeting on 28 November 2017, a final pay offer has been made by the National Employers for Local Government Services. The final pay offer has been incorporated into this final Full Council budget and has increased the salary bill. The effect of the offer has been to bottom load pay scales SCP 6 - 19 (resulting in pay awards of 9.191% for SCP 6 . 3.734% for SCP 19) and an increase in pay scales of SCP 20 and above by 2%. Further funding has also been allocated to the Estates Salary budget to accommodate the call out payments as previously agreed.

Employers' National Insurance contributions for 2018/2019 have been retained at the current rate of 13.8%. Actuals are currently unknown

Pensions

In line with the 2016 Actuarial Valuation, Avon Pension Fund corrections have resulted in recovery payments and future service contributions; rates until 31 March 2020 are as follows:

	2018/2019	2019/2020
Future Service Rate (%of payroll)	13.2%	13.2%
Avon Pension Fund Corrections (£)	£13,100	£13,600

The next actuarial valuation takes place in 2019 for application to 2020 for a further three years.

1) (1) Sports Facilities

Sunnyside Bowling Facility

Yate & District Bowls Club has asked for a reduction in its licence fee for the next three years due to a fall in membership and income. If Members wish to consider this request they could think about one of the following options:

- 1) reducing the rent;
- 2) offering a grant;
- 3) consider a SLA.

The income budget has not been reduced to reflect the request from the Yate & District Bowling Club but instead the sum of £1,210 has been placed in grants for consideration.

Further to the above to note, options are also currently being explored for the provision of changing rooms/toilet facilities (as an alternative to the football changing rooms) to accommodate the football clubs for the first part of the 2018, whilst the football pavilion project is completed; Timescales currently unknown. This is also an option to reduce the rent by offsetting to cost for the use of the facilities, again for consideration.

The decision in relation to the application of the above grant will be taken at the Finance & General Purposes Committee meeting to be held on 6 February 2018.

Sunnyside Football Facility

This facility is due to have extra changing rooms added next year and solar panels added to the roof. A small decrease in electricity has been applied to reflect the solar panel installation. The income has been increased slightly to reflect the anticipated extra use, however due to possible revised time scales for the project worked planned; this income target may not be met.

2) (2) Parks

Kingsgate Park

Funding was set aside in the 2017/2018 budget in the sum of £15,000 for a one year loan repayment for works planned to be undertaken to the toilets in Kingsgate Park. It has been decided the toilets will be funded via a loan from town council reserves and repaid via annual repayments. Taking into account the £15,000 set aside this year it is anticipated a further 4 years with a £15,000 repayment will be allocated, therefore a further £15,000 has been put into the 2018/2019 budget.

Less income was received via the Ice Cream licence for 2017/2018 than anticipated; however this has now increased in the 2018/2019 financial year.

Yate Common

It was expected that Yate Common would be transferred from South Gloucestershire Council to Yate Town Council in the 2017/2018 financial year, however, as yet this has not transpired and it is not expected now to be transferred to Yate Town Council until 2018/2019 at the earliest. Given this the £7,000 allocated in the 2017/2018 budget has been earmarked towards the cost of bollards required as identified by the council to prevent unauthorised access to open spaces.

3) (3) Play Area Maintenance

It is expected that the play area maintenance budget for 2017/2018 will not be fully spent, therefore spare funding has been earmarked, again to put towards the cost of bollards required as identified by the council.

4) (4) Open Spaces

The proposed Open Spaces budget for 2018/2019 is showing an increase of approx. £7,561. Funding has been allocated to this budget head to pay for the buyback of extra Streetscene and Highway Maintenance services from South Gloucestershire Council in 2018/2019 (or alternative provider as decided); this was a service previously provided and funded by South Gloucestershire Council. Whereas £7,000 was previously transferred from earmarked reserves to fund the 2017/2018 expenditure, no earmarked reserve funding has been allocated to offset the cost of this service in 2018/2019 and beyond.

This budget has also been overspent due to the allocation of funding to accommodate the action undertaken following the unauthorised encampment on Lye Field.

As recommended by the Finance & General Purposes Committee on 28 November 2017, £4,000 has been allocated to be spent from the open space budget in 2017/2018, should external funding not be raised to cover the cost of the tree carving being commissioned as a result of the felling of a long-standing tree in Yate.

5) (6) Woods at the rear of Ridgewood

The woodland at the rear of the Ridgewood Centre is due to be transferred from South Gloucestershire Council to Yate Town Council and it is expected this will take place between now and the end of the 2018/2019 financial year. £5000 has been incorporated into the 2018/2019 budget to cover the cost of the following:

- £500 . 2 litter bins
- £300 . 1 seat
- £1,500 . nature reserve 5yr. management plan by ecologist
- £1,000 tree works
- £700 misc., possible walkway improvements etc.

6) (9) Estates Equipment, Vehicles and Machinery

The first table below shows the vehicles and equipment currently in use by Yate Town Council with anticipated running costs. There has been an increase of one extra leased vehicle in 2017/2018, to accommodate extra staff required following the transfer of assets by South Gloucestershire Council to Yate Town Council. The second table shows the larger equipment currently used by Yate Town Council with anticipated lifespan and renewal cost and future equipment wish list to improve working practices.

2017/2018		2018/2019	
Vehicles	Anticipated spend		2018/2019 Budget
Crewcab Tipper Peugeot Boxer	6,787		7,003
Vauxhall Combo Van	3,614		3,830
Tractor	1,166		1,332
Ride on Kubota Mower	1,036		1,072
Batwing Mower	3,416		4,432
Ranger pickup truck (shortly due to be replaced, replacement vehicle type yet to be decided)	5,910		5,324
Etesia Rotary Mower	1,616		1,632
RENAULT Kangoo ZE Electric	4,316		4,522
Estates Equipment	5,258		5,294
Totals	33,119		34,441

Equipment	Use	Anticipated life span	Anticipated renewal cost
Sisis Tractor Mounted Spiker	Aeration and drainage to grass sports pitches	+ 10 yrs.	£5,000
1.25 m Roller (Tractor mounted)	Levelling to grass sport pitches after use and also end of season grass pitch maintenance	+ 10 yrs.	£1,500
Kubota Rotovator (Tractor Mounted)	End of season grass pitch maintenance ready for seeding	+ 10 yrs.	£3,000
Pedestrian Accupro 2000 Fertiliser spreader	Seasonal fertilising to grass pitches	+ 5 yrs.	£500
Tractor	Multi use	5 yrs.	£30,000
Ride on Kubota Mower	Grass maintenance	+ 5 yrs.	£25,000
Batwing Mower	Grass maintenance	3 yrs.	£40,000
Etesia Rotary Mower	Grass maintenance (box mowing, collects grass arising).	4 yrs.	£20,000
Future equipment wish list	Use	Anticipated life span	Anticipated purchase cost
Towable power washer	Removing moss/algae from play area surfaces & pathways etc. Bus shelter cleaning PVC cladding etc. cleaning Cleaning play equipment	10 yrs.	£4,500
Towable Chipper Timberwolf 190	Chipping up of pruning & arising, branches etc.	10 yrs.	£20,000
New Tractor and flail	Hedge flailing, current YTC tractor not fit for use with a flail, so new tractor required.	+ 10 yrs.	£40,000

7) (10) Transport Initiatives

£1,000 has been allocated to the transport Initiatives budget to allow for the replacement of panes in some of the bus shelters.

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017		CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
(1) SPORTS FACILITIES						
EXPENDITURE						
17,572	17,504	Bowling Green & Pavilion	17,928	8,076	17,681	18,710
7,907	11,616	Football Pavilion and Pitches	9,911	4,356	8,790	9,044
1,008	345	Tennis Courts	1,028	252	870	931
3,800	3,319	Yate Outdoor Sports Complex	3,800	(3,010)	3,434	3,568
30,287	32,784	Total Expenditure	32,667	9,674	30,775	32,252
INCOME						
19,710	19,710	Bowling Green & Pavilion	19,710	9,855	20,006	20,006
6,878	10,635	Football Pavilion and Pitches	6,878	1,744	7,692	8,192
1,400	1,394	Tennis Courts	1,428	1,126	1,428	1,484
0	14,180	Yate Outdoor Sports Complex	0	(1,148)	(1,148)	0
0	0	To Earmarked Reserves	0	0	0	0
27,988	45,919	Total Income	28,016	11,577	27,978	29,682
2,299	(13,135)	SPORTS FACILITIES NET COSTS	4,651	(1,903)	2,797	2,571

(2) PARKS

EXPENDITURE						
24,967	14,262	Kingsgate Park	32,273	4,224	30,707	32,636
8,104	7,595	Brinsham Fields Park	8,132	8,948	15,348	9,192
33,071	21,857	Total Expenditure	40,405	13,172	46,055	41,827
INCOME						
3,076	6,872	Kingsgate Park	5,575	2,874	2,874	7,379
0	6,296	Brinsham Fields Park	0	4,004	4,004	0
3,076	13,168	Total Income	5,575	6,878	6,878	7,379
29,995	8,689	PARKS NET COSTS	34,830	6,294	39,177	34,448

(3) PLAY AREA MAINTENANCE

EXPENDITURE						
25,162	16,418	Total Expenditure	22,744	5,630	19,954	24,629
INCOME						
0	0	Total Income	0	0	0	0
25,162	16,418	PLAY AREAS NET COSTS	22,744	5,630	19,954	24,629

PROPOSED ESTIMATE 2019/2020
19,271
9,315
951
3,675
33,213
20,301
7,725
1,528
0
0
29,555
3,658

PROPOSED ESTIMATE 2020/2021
19,849
9,594
972
3,785
34,201
20,910
7,957
1,574
0
0
30,441
3,760

48,160
9,166
57,326
7,600
0
7,600
49,726

48,701
9,697
58,398
7,828
0
7,828
50,570

24,676
0
24,676

25,356
0
25,356

(4) OPEN SPACES						
EXPENDITURE						
22,260	37,337	Open Spaces & Greens	31,160	19,483	41,952	42,847
7,000	0	Yate Common	7,000	0	7,000	7,000
29,260	37,337	Total Expenditure	38,160	19,483	48,952	49,847
INCOME						
0	120	Total Income	60	60	60	60
29,260	37,217	OPEN SPACES NET COSTS	38,100	19,423	48,892	49,787

44,133
7,210
51,343
62
51,281

45,457
7,426
52,883
64
52,819

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(5) ABBOTSWOOD	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
EXPENDITURE						
6,400	4,730	Total Expenditure	6,400	366	3,232	5,630
INCOME						
0	0	Total Income	0	0	0	0
6,400	4,730	ABBOTSWOOD OPEN SPACE NET COSTS	6,400	366	3,232	5,630

PROPOSED ESTIMATE 2019/2020
5,408
0
5,408

PROPOSED ESTIMATE 2020/2021
5,305
0
5,305

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(6) WOODS AT THE REAR OF THE RIDGEWOOD CENTRE	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
EXPENDITURE						
0	0	Total Expenditure	1,000	0	1,000	5,000
INCOME						
0	0	Total Income	0	0	0	0
0	0	WOODS AT THE REAR OF RIDGEWOOD CENTRE NET COSTS	1,000	0	1,000	5,000

PROPOSED ESTIMATE 2019/2020
3,000
0
3,000

PROPOSED ESTIMATE 2020/2021
3,090
0
3,090

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(7) PUBLIC RIGHTS OF WAY	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
EXPENDITURE						
500	0	Total Expenditure	500	0	0	500
INCOME						
0	0	Total Income	0	0	0	0
500	0	PUBLIC RIGHTS OF WAY NET COSTS	500	0	0	500

PROPOSED ESTIMATE 2019/2020
515
0
515

PROPOSED ESTIMATE 2020/2021
530
0
530

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(8) ESTATES STAFF	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
EXPENDITURE						
179,340	150,225	Salaries	171,400	71,177	154,242	177,825
0	0	Agency Staff	0	0	2,000	2,000
14,700	11,518	Employers NIC	14,500	5,592	15,700	17,911
30,570	23,503	Employers Superannuation	26,500	8,469	24,700	27,200
15,470	0	Estates Apprentice	12,650	0	5,400	11,075
5,330	330	Staff Training	5,330	513	5,200	4,660
200	50	Expenses	200	7	200	200
3,550	2,073	Health and Safety	3,625	1,629	2,668	3,100
249,160	187,699	Total Expenditure	234,205	87,387	210,110	243,971
INCOME						
0	0	Misc	0	0	0	0
0	0	Total Income	0	0	0	0
249,160	187,699	ESTATES STAFF NET COSTS	234,205	87,387	210,110	243,971

(9) ESTATES EQUIPMENT VEHICLES AND MACHINERY

EXPENDITURE						
36,694	32,326	Total Expenditure	38,460	16,301	33,119	33,143
INCOME						
0	0	Insurance Claims	0	0	0	0
0	0	Total Income	0	0	0	0
36,694	32,326	ESTATES EQUIPMENT VEHICLES AND MACHINERY EXPENDITURE NET COSTS	38,460	16,301	33,119	33,143

(10) TRANSPORT INITIATIVES

EXPENDITURE						
0	0	Bus Shelter Lease	0	0	0	0
500	413	Bus Shelter Repair	1,000	0	500	1,000
328	209	Insurance	213	217	217	225
828	622	Total Expenditure	1,213	217	717	1,225
INCOME						
0	0	Grants	0	0	0	0
0	0	Insurance Claims	0	0	0	0
0	0	Total Income	0	0	0	0
828	622	TRANSPORT INITIATIVES NET COSTS	1,213	217	717	1,225

PROPOSED ESTIMATE 2019/2020
183,160
2,060
18,448
28,016
11,407
4,800
206
3,193
251,290
0
0
251,290

PROPOSED ESTIMATE 2020/2021
188,655
2,122
19,002
28,856
11,749
4,944
212
3,289
258,829
0
0
258,829

34,137
0
0
34,137

35,155
0
0
35,155

0
1,030
232
1,262
0
0
0
1,262

0
1,061
239
1,300
0
0
0
1,300

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	ENVIRONMENT AND PLANNING EXPENDITURE TOTALS	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
30,287	32,784	SPORTS FACILITIES	32,667	9,674	30,775	32,252
33,071	21,857	PARKS & COMMONS	40,405	13,172	46,055	41,827
25,162	16,418	PLAY AREAS	22,744	5,630	19,954	24,629
29,260	37,337	OPEN SPACES	38,160	19,483	48,952	49,847
6,400	4,730	ABBOTSWOOD	6,400	366	3,232	5,630
0	0	WOODS AT THE REAR OF RIDGEWOOD CENTRE	1,000	0	1,000	5,000
500	0	PUBLIC RIGHTS OF WAY	500	0	0	500
249,160	187,699	ESTATES STAFF	234,205	87,387	210,110	243,971
36,694	32,326	ESTATES EQUIPMENT VEHICLES AND MACHINERY	38,460	16,301	33,119	33,143
828	622	TRANSPORT INITIATIVES	1,213	217	717	1,225
411,362	333,773	Total Expenditure	415,754	152,230	393,914	438,025

PROPOSED ESTIMATE 2019/2020
33,213
57,326
24,676
51,343
5,408
3,000
515
251,290
34,137
1,262
462,169

PROPOSED ESTIMATE 2020/2021
34,201
58,398
25,356
52,883
5,305
3,090
530
258,829
35,155
1,300
475,047

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	ENVIRONMENT AND PLANNING INCOME TOTALS	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
27,988	45,919	SPORTS FACILITIES	28,016	11,577	27,978	29,682
3,076	13,168	PARKS	5,575	6,878	6,878	7,379
0	0	PLAY AREAS	0	0	0	0
0	120	OPEN SPACES	60	60	60	60
0	0	PUBLIC RIGHTS OF WAY	0	0	0	0
0	0	ESTATES STAFF	0	0	0	0
0	0	ESTATES EQUIPMENT VEHICLES AND MACHINERY	0	0	0	0
0	0	TRANSPORT INITIATIVES	0	0	0	0
31,064	59,207	Total Income	33,651	18,515	34,916	37,121
380,298	274,566	ENVIRONMENT AND PLANNING NET COSTS	382,103	133,715	358,998	400,905

PROPOSED ESTIMATE 2019/2020
29,555
7,600
0
62
0
0
0
0
0
37,217
424,952

PROPOSED ESTIMATE 2020/2021
30,441
7,828
0
64
0
0
0
0
0
38,333
436,714

FINANCE AND GENERAL PURPOSES COMMITTEE BUDGET NOTES

8) (11) Democratic Representation

An additional £3,850 has been placed in this budget to build up the funds towards the cost of the next election along with a further £918 to meet the cost of IT licences to enable Councillors to access a councillor/staff area on the Town Council server.

9) (12) Civic

A small amount of extra funding has been allocated to the Civic budget to allow for any extra costs that may be involved in allowing for the Armistice Day to be included in the Remembrance Service in 2018.

10) (13) Service Support

Salaries

At the time of writing, we are anticipating a future part time position to undertake extra works depending on how the council's work evolves (e.g. YOSC, PAS outcome, possible youth hub, fund raiser etc.) therefore an extra 26 hours at Community Project Manager rate to continue after the returning of a member of staff currently on maternity leave has been allowed for within the 2018/2019 staffing budget.

11) (14) Youth and Community Support

Despite the night bus funding not being used due to the demise of the night bus service this year, the Youth and Community Support budget is showing as overspent in 2017/2018 due to:

- a grant being awarded to Age UK to offset the cost of the lease room at Poole Court after the budget was set. However, this overspend has been compensated by the extra income received from Age UK not budgeted for under Poole Court;
- a grant of £1,536 being awarded to Off The Record (not budgeted for) however following the resolution of the council to use returned funding from the closure of the Joint Parishes Youth Forum Steering group to support a youth organisation, this income was used to offset the grant awarded.

To **NOTE** funding has also been allocated for the following in 2018/2019:

- Yate & District Bowling Club £1,210
- Age Concern £7,320
- Off the Record £4,500
- Running costs for the Urbie £2,900
- Volunteer training £2,000

(At the Finance & General Purposes Committee meeting held on 10 October 2017 it was agreed consideration be given to providing Off the Record with an SLA to offset against the cost of the lease)

12) (15) Facilities Development

This budget has been established to allow for revenue costs associated with development of facilities by Yate Town Council as necessary.

13) (17) Properties

Heritage Centre

In previous year funding has been allocated under the salaries heading within the Heritage Centre budget to fund two interns. This funding has not been used in the past couple of years and has therefore been removed from the 2018/2019 budget to assist with offsetting the new pay awards.

Armadillo

Following the transfer of the Armadillo to Yate Town Council, the Armadillo budget has been increased by 3.99% in line with the remaining buildings. The cost of this venue is accounted for by offsetting the Armadillo income against expenditure and the difference being met from the Yate Town Council budget for the premises and the funds previously transferred from South Gloucestershire Council.

The transfer funds from South Gloucestershire Council will have all but run out following 2018/2019 financial year leaving an estimated fund of £29,877. There is funding available in the Youth Provision earmarked reserve, however if it advised that the cost met by Yate Town Council be increased over a period of time to fully absorb the cost of this venue into the council's revenue budget expenditure.

Therefore if the funding previously allocated for 2018/2019 under YOSC is not required it is recommended it be used to increase the level of funding allocated to the Armadillo running costs.

£3,000 extra has been included in the Armadillo maintenance budget for 2018/2019 to enable the outside of the building to be re-painted.

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(11) DEMOCRATIC REPRESENTATION	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
300	239	Travel Expenses	300	12	150	300
500	400	Conference Fees	500	25	275	500
500	170	Members Training	500	70	500	500
0	0	IT - Members licencing	0	0	0	918
0	0	Members ICO Registration	0	0	0	595
0	0	Elections	0	0	0	3,850
0	0	Transferred to Earmarked Reserves	0	0	0	0
0	0	Transferred from Earmarked Reserves	0	0	0	0
1,300	809	DEMOCRATIC REPRESENTATION NET COSTS	1,300	107	925	6,663
LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(12) CIVIC	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
820	444	Chairman's Allowance	820	181	820	850
3,672	2,106	Civic Events (EG Remembrance Service etc.)	3,570	163	3,217	3,803
4,492	2,550	Total Expenditure	4,390	344	4,037	4,653
		INCOME				
0	410	Misc	0	0	0	0
0	410	Total Income	0	0	0	0
4,492	2,140	CIVIC NET COST	4,390	344	4,037	4,653
LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(13) SERVICE SUPPORT	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
62,832	36,917	Service Support	60,837	30,114	62,424	74,149
195,350	197,811	Salaries	235,200	120,238	238,620	268,094
15,650	17,125	Employers NIC	23,145	7,534	24,600	30,893
33,350	32,865	Employers Superannuation	36,420	15,030	37,500	42,241
0	0	Service Support Apprentice	10,240	0	4,380	8,980
307,182	284,718	Total Expenditure	365,842	172,916	367,524	424,357
		INCOME				
2,000	10,446	Bank Interest/Service Support/Misc	2,000	1,131	2,020	2,000
2,000	10,446	Total Income	2,000	1,131	2,020	2,000
305,182	274,272	SERVICE SUPPORT NET COST	363,842	171,785	365,504	422,357

PROPOSED ESTIMATE 2019/2020
309
515
515
946
613
3,966
0
0
6,863
PROPOSED ESTIMATE 2019/2020
876
3,917
4,793
0
0
4,793
PROPOSED ESTIMATE 2019/2020
76,374
276,137
31,820
43,508
9,249
437,088
2,060
2,060
435,028

PROPOSED ESTIMATE 2020/2021
318
530
530
974
631
4,084
0
0
7,069
PROPOSED ESTIMATE 2020/2021
902
4,035
4,937
0
0
4,937
PROPOSED ESTIMATE 2020/2021
78,665
284,421
32,774
44,813
9,527
450,201
2,122
2,122
448,079

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(14) YOUTH AND COMMUNITY SUPPORT	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
9,500	4,456	Grants	8,500	11,345	9,375	8,500
0	0	Communities Emergency Fund	0	0	0	1,000
8,000	8,000	Citizens Advice Bureau	8,000	8,000	8,000	8,000
-	-	- Yate & District Bowls Club	0	0	0	1,210
-	-	- Age UK	0	0	7,320	7,320
-	-	- SLA Provision	0	0	1,536	4,500
123,460	96,443	Youth Provision	91,975	29,427	75,975	93,815
1,200	0	CPRE	1,200	0	1,200	1,200
1,500	0	Provisional SLA	1,500	0	0	0
4,300	3,161	N50 Night Bus	5,000	0	0	0
15,232	14,121	Events in the Parks	16,267	15,031	15,031	16,267
261	167	Christmas Carol & Grants Event	265	0	265	275
-	-	- Volunteer Training	0	0	0	2,000
-	-	- Yate Community Plan	0	0	0	0
16,900	16,058	Community Project Support	0	0	0	0
-	-	- Transfer to Earmarked Reserves	0	0	16,000	0
-	-	- Transferred from Earmarked Reserves	0	0	(2,607)	0
180,353	142,406	Total Expenditure	132,707	63,803	132,095	144,087
		INCOME				
2,000	45,211	Total Income	2,000	5,514	7,050	0
178,353	97,195	YOUTH AND COMMUNITY SUPPORT NET COSTS	130,707	58,289	125,045	144,087

PROPOSED ESTIMATE 2019/2020
8,500
1,000
8,000
1,246
7,320
4,500
80,149
0
0
0
16,755
284
2,060
0
0
0
0
0
0
129,814
0
129,814

PROPOSED ESTIMATE 2020/2021
8,500
1,000
8,000
1,284
7,320
4,500
82,554
0
0
0
17,258
292
2,122
0
0
0
0
0
0
132,829
0
132,829

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(15) FACILITIES DEVELOPMENT	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
0	0	Facilities Development	0	0	0	11,192
0	0	Total Expenditure	0	0	0	11,192

PROPOSED ESTIMATE 2019/2020
28,043
28,043

PROPOSED ESTIMATE 2020/2021
28,884
28,884

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(17) PROPERTIES	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
19,823	15,280	Heritage Centre	19,306	8,284	19,256	20,521
48,241	42,650	Heritage Centre Salary Costs (Incl. NIC & Pension)	50,000	20,986	48,109	43,940
18,125	18,125	Heritage Centre Loan Repayment	18,124	9,063	18,124	18,124
13,891	10,516	Parish Hall	13,743	4,510	12,523	13,347
28,115	25,784	Pop Inn Café (PIC)	30,302	11,689	28,158	30,060
9,494	8,500	PIC Salary Costs (Incl. NIC & Pension)	8,210	4,082	8,174	8,340
58,602	49,053	Poole Court (P/Crt)	61,587	29,110	55,936	56,979
21,655	20,258	P/Crt Salary Costs (Incl. NIC & Pension)	20,400	7,899	18,255	21,370
58,000	63,448	Armadillo	69,805	31,661	86,664	79,268
140,000	119,935	Armadillo Salary Costs (Incl. NIC & Pension)	155,000	59,499	139,194	155,224
37,820	37,817	Armadillo Loan Repayment	37,820	18,909	37,820	37,820
(99,000)	(70,123)	From Earmarked Reserves to fund Armadillo	(86,218)	0	(101,125)	(102,331)
354,766	341,243	Total Expenditure	398,079	205,692	371,087	382,661
INCOME						
3,100	3,193	Heritage Centre	3,200	3,265	3,450	3,450
14,000	13,493	Parish Hall	12,611	7,878	13,737	13,641
24,000	23,655	Pop Inn Café	30,800	12,117	23,800	30,830
53,805	43,848	Poole Court	46,967	28,081	52,178	53,270
0	52,084	Armadillo	36,616	32,023	58,553	61,981
0	0	Transferred to Earmarked Reserves	0	0	0	0
94,905	136,273	Total Income	130,194	83,364	151,718	163,172
259,861	204,970	PROPERTIES NET COSTS	267,885	122,328	219,369	219,490

PROPOSED ESTIMATE 2019/2020
21,137
45,258
18,124
13,747
30,962
8,590
58,688
22,011
81,646
159,881
37,820
(94,266)
403,598
3,554
14,050
31,755
54,868
63,841
0
168,067
235,531

PROPOSED ESTIMATE 2020/2021
21,771
46,616
18,124
14,159
31,891
8,848
60,449
22,671
84,096
164,677
37,820
(86,260)
424,862
3,660
14,472
32,708
56,514
65,756
0
173,109
251,753

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	FINANCE AND GENERAL PURPOSES EXPENDITURE TOTALS	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
1,300	809	DEMOCRATIC REPRESENTATION	1,300	107	925	6,663
4,492	2,550	CIVIC	4,390	344	4,037	4,653
307,182	284,718	SERVICE SUPPORT	365,842	172,916	367,524	424,357
180,353	142,406	YOUTH AND COMMUNITY SUPPORT	132,707	63,803	132,095	144,087
0	0	FACILITIES DEVELOPMENT	0	0	0	11,192
354,766	341,243	PROPERTIES	398,079	205,692	371,087	382,661
848,093	771,726	Total Expenditure	902,318	442,862	875,668	973,614
		FINANCE & GENERAL PURPOSES INCOME TOTALS				
0	410	CIVIC	0	0	0	0
2,000	10,446	SERVICE SUPPORT	2,000	1,131	2,020	2,000
2,000	45,211	YOUTH AND COMMUNITY SUPPORT	2,000	5,514	7,050	0
94,905	136,273	PROPERTIES	130,194	83,364	151,718	163,172
98,905	192,340	Total Income	134,194	90,009	160,788	165,172
749,188	579,386	FINANCE AND GENERAL PURPOSES NET COSTS	768,124	352,853	714,880	808,443

PROPOSED ESTIMATE 2019/2020
6,863
4,793
437,088
129,814
28,043
403,598
1,010,199
0
2,060
0
168,067
170,127
840,072

PROPOSED ESTIMATE 2020/2021
7,069
4,937
450,201
132,829
28,884
424,862
1,048,781
0
2,122
0
173,109
175,231
873,550

CAPITAL AND OTHER EXPENDITURE BUDGET NOTES

14) (18) Play Areas and Sports Facilities

Trim Trail

It is not expected the £20,000 allocated to the trim trail will be used as s106 capital funding is likely to become available to fund this project. Therefore the £20,000 has been allocated to the cost of placing bollards on South Gloucestershire Council land.

Funding has been allocated in the 2018/2019 budget as follows:

- Priority - surface overlay at Millside Playzone £5,500 (suggested this cost be met from Play Area Projects ER);
- To improve the approach road to YOSC estimated at £10,000.

YOSC

It is anticipated £108,108 will be spent at this site which will be met from asset transfer money.

15) (19) Buildings

Building Fund

It is anticipated the current budget will be fully spent this financial year financial year represented as follow:

Various Building Lighting works	£ 2,980
Caretaker's flat refurbishment	£ 4,867
CCTV installation at Poole Court	£ 4,175
Replacement windows at Poole Court	£ 1,000
Further security works at Poole Court	£ 400
Estimated remaining Fund to earmarked reserves for emergencies	£ 5,210

£45,050 has been placed in the building fund budget for 2018/2019 to fund as follows:

Water softener at Sunnyside Lane Football Pavilion	£ 4,000
Replacement chairs in Council Chamber at Poole Court	£ 2,500
Replacement key pad alarm fob at Heritage Centre	£ 550
Boiler works at Poole Court	£ 23,000
Building Fund contingency	£ 15,000

Of the above it has previously been agreed that £23,000 be transferred from earmarked reserves to fund the boiler works.

16) (20) Bus Shelters

Members requested that £8,000 be placed in the budget to replace two bus shelters in Yate in 2017/2018. However the site that was identified also required a hard standing pad so the funding only accommodated one shelter.

A further sum of £5,000 has been placed in the budget for 2018/2019 to fund one replacement shelter (with pad if necessary).

17) (21) Parks and Greens

Kingsgate Park

Toilets - Funding has been allocated to undertake the toilet works at Kingsgate Park; £15,000 was raised in the 2017/2018 budget with a further £15,000 being raised in 2018/2019. A loan for the remaining £45,000 has been made from earmarked reserves with the funding borrowed from the youth provision earmarked reserve to be repaid over the following 3 years, 2019/2020 . 2021/2022, at £15,000 per annum.

Estates Yard

Further to the Business Plan presented to the Finance & General Purposes Committee meeting on 28 November 2017, see listed below estimated costs for the revision of the Yard in Kingsgate Park:

Shed & yard costings

- Shed including planning (max size 270 m2,) £40,000
 - Internal fittings i.e. power, emergency lighting, H&S signage & security £5,000
 - To install a new hard surface (max size 780 m2) for the rear compound £30,000
- TOTAL £75,000**

Future equipment

- Towable power washer £4,500
 - Towable Chipper Timberwolf 190 £20,000
 - New replacement Tractor & Flail £40,000
- TOTAL £64,500**

RESOLVED:

- The £75,000 required for works as listed above for the shed and yard be carried out in one go and be funded by way of a loan from the youth provision earmarked reserve to be paid back over a period of five years at £15,000 per annum commencing 2019/2020.
- That the capital building fund contingency be reduced from £15,000 to £10,000 and the towable power washer be purchased in 2018/2019 and the towable chipper Timberwolf also be purchased in the same year, should not all the Environment & Planning

Committee revenue be spent. However, should it not be the case that funding is available then the towable chipper Timberwolf be budgeted for in 2019/2020.

Rodford Playing Fields

£15,000 allocated in the 2016/2017 budget to fund fencing and gates at Rodford playing fields; met from Earmarked reserves is now to be used for hedge laying, gate and signage.

Signs & Noticeboards

£24,000 has been allocated in the 2018/2019 budget to update banners, small and large info signage following the recent review undertaken.

18) (22) Other Project Expenditure

Youth Vehicle

The youth vehicle has been purchased this year at a cost of £38,555. Funded as follows:

Grant funding raised	£10,950
Income from Sale of old Urbie	£ 2,675
Earmarked reserve fund	£ 8,500
Balance of funding allocated 2017/2018	£ 4,900
Loan from Youth Provision ER	£11,530

The above loan to be repaid over the next two years 2018/2019 & 2019/2020 at £5,765 per annum.

Business and Staffing Review

£39,670 will be spent from this fund in the 2017/2018 financial year in updating and networking the Town Council's IT.

Further funding in the sum of £18,345 has been set aside in 2018/2019 to undertake a review of the telephone system, upgrade of websites.

Future Project Aspirations/for Consideration

- £15,000 - replacement kitchen at Poole Court;
- £15,000 - to start building a fund for emergency building expenditure.
- £40,000 . new tractor and flail;
- £12,000 - Poole Court foyer refurbishment;
- £ 7,000 - upgrade to sprinkler system at Sunnyside bowling green . (proposed future S106 under courts and greens);
- Money for refurbishment of Eggshill Lane Play area . (proposed future S106);
- £1,000 - Brinsham Fields - installation of path on corner of field to Coopers Drive (walkers cut through & desire line forming) . (proposed future S106);
- Eggshill Play Area Refurbishment;
- Brinsham Park Play Area Phase 2;
- Bowling Club Extension;
- Lunch Club (at another venue) phase 2;
- YOSC . second set of long jump pits/repositioning of fencing;
- Provision of 4G pitch at YOSC;
- YOSC car park works (this suggestion was brought up at the YOSC liaison meeting held on 3 November 2017, however please note this car park does not belong to Yate Town Council) currently held in abeyance and possible extension of the car park between the all-weather pitch and the houses.

CAPITAL AND PROJECT EXPENDITURE

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(18) PLAY AREAS AND SPORTS FACILITIES	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
70,000	66,039	CE - ST MARY'S PLAY AREA	0	187	187	0
0	0	CE - MILLSIDE PLAYZONE	0	0	0	5,500
0	0	CE - BRINSHAM PARK PLAY AREA	0	1,200	25,370	0
0	0	CE - WITCHES HAT PLAY AREA PROJECT	0	0	0	0
0	0	CE - PLAY AREA REFURBISHMENT	0	1,768	1,768	0
10,000	2,880	CE - HOWARD LEWIS PLAY AREA	0	0	0	0
0	0	CE - OLDER PERSONS TRIM TRAIL	20,000	0	0	0
0	0	CE - SUNNYSIDE TENNIS COURTS	0	0	0	0
0	0	CE - YOSC	0	38,660	108,108	0
0	0	TRANS TO EARMARKED RESERVES	0	0	0	0
80,000	68,919	Expenditure - Play Area & Sports Facilities	20,000	41,815	135,433	5,500
0		TRANS FROM EARMARKED RESERVES	0	0	(108,108)	(5,500)
80,000	68,919	Net Expenditure - Play Areas & Sports Facilities (After reserve transfers)	20,000	41,815	27,325	0

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(19) BUILDINGS	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
		EXPENDITURE				
1,000	2,992	CE - POOLE COURT REFUBISHMENT	0	0	0	0
0	0	CE - YOUTH CAFÉ	0	0	0	0
22,000	38,695	CE - BUILDING FUND	15,600	8,990	10,390	40,050
0	0	TRANS TO EARMARKED RESERVES	0	0	5,210	0
23,000	41,687	Expenditure - Buildings	15,600	8,990	15,600	40,050
(7,000)	0	LESS TRANS FROM EARMARKED RESERVES	(2,000)	0	0	(23,000)
16,000	41,687	Net Expenditure - Buildings (After reserve transfers)	13,600	8,990	15,600	17,050

CAPITAL AND PROJECT EXPENDITURE continued.....

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(20) BUS SHELTERS	CURRENT YEAR BUDGET 2016/2017	CURRENT YTD ACTUAL (SEPT) 2016/2017	ANNUAL PROJECTED 2016/2017	BUDGET 2017/2018
0	0	CE - NEW BUS SHELTERS	8,000	0	5,000	5,000
0	0	Total Expenditure - Bus Shelters	8,000	0	5,000	5,000
0	0	TRANS FROM EARMARKED RESERVES	0	0	0	0
0	0	Net Expenditure - Bus Shelters (After reserve transfers)	8,000	0	5,000	5,000

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(21) PARKS AND GREENS	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
0	38,545	CE - KINGSGATE PARK	0	0	75,000	0
0	0	CE - LAND ACQUISITION	0	3,061	40,000	0
0	0	CE - LAND DISPOSAL	0	700	3,000	0
0	0	CE - ABBOTSWOOD CAPITAL ENHANCEMENT	20,000	0	6,000	0
0	0	CE - RODFORD SITE FENCING & GATES	0	0	15,000	0
0	0	CE - BOLLARDS	0	0	22,250	0
0	0	CE - SIGNS & NOTICEBOARDS	12,000	32,009	32,009	24,000
0	0	TRANSFER TO EARMARKED RESERVES	0	0	14,000	0
0	38,545	Total Expenditure - Parks & Greens	32,000	35,770	207,259	24,000
0	0	TRANS FROM EARMARKED RESERVES	0	0	(110,009)	0
0	38,545	Net Expenditure - Parks & Greens (After reserve transfers)	32,000	35,770	97,250	24,000

CAPITAL AND PROJECT EXPENDITURE continued.....

LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	(22) OTHER PROJECT EXPENDITURE	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
0	0	CE - ESTATES VEHICLES EQUIPMENT	0	0	0	5,000
0	0	CE - YOUTH VEHICLE	0	38,555	38,555	0
60,000	6,063	OP - BUSINESS AND STAFFING REVIEW	0	7,478	39,670	18,345
0	0	OP - SERVICE & PROJECT DEVELOPMENT	116,000	0	0	8,119
0	0	OP - YOSC SUPPORT	0	0	0	16,608
0	0	OP - YATE AGEING BETTER	5,000	0	5,000	15,500
0	0	OP - BRINSHAM PARK NESTING ISLANDS	0	7,216	7,216	0
5,000	0	OP - FRIENDS OF YATE STATION IMPROVEMENTS	0	0	0	0
0	0	TRANSFER TO EARMARKED RESERVES	0	0	0	0
65,000	6,063	Total Expenditure - Other Projects (After Reserve transfers)	121,000	53,249	90,441	63,572
		TRANS FROM EARMARKED RESERVES	0	0	(48,170)	0
65,000	6,063	Total Expenditure - Other Projects (After Reserve transfers)	121,000	53,249	42,271	63,572
168,000	155,214	Total Capital Expenditure	196,600	139,824	453,733	138,122

CAPITAL AND PROJECT INCOME						
LAST YEAR BUDGET 2016/2017	LAST YEAR ACTUAL 2016/2017	CAPITAL - INCOME	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
0	68,919	CE - INCOME GRANTS REC (GOV)	0	(60,588)	25,370	0
0	0	CE - INCOME GRANTS RECEIVED (OTHER)	0	10,950	10,950	0
0	0	CE - INCOME YOSC TRANSFER FUND	0	0	479,608	0
0	0	CE - INCOME SALE OF ASSETS	0	0	11,000	0
0	0	CE - INCOME LOAN	0	0	0	0
0	0	TRANSFERRRED TO EARMARKED RESERVES	0	0	(479,608)	0
0	68,919	Total Net Income	0	(49,638)	47,320	0
168,000	86,295	CAPITAL & PROJECT NET EXPENDITURE	196,600	189,462	406,413	138,122
(7,000)	0	TRANSFERRED FROM EARMARKED FUNDS	(2,000)	0	(266,287)	(28,500)
161,000	86,295	CAPITAL NET SPEND	194,600	189,462	140,126	109,622

EARMARKED RESERVES

It is anticipated that the following earmarked reserves will be held at the end of the 2017/2018 financial year after provisions have been made for projects as identified:

1. Play Areas Projects	23,411	Held towards the cost of new or the refurbishment of kickabout/play areas.
2. Youth Vehicle	0	This funding was originally set aside to fund the cost of the Urbie which has now been purchased.
3. Building Fund	5,634	This fund to be increased annually to enable the Town Council to meet the cost of urgent building repairs etc.
4. Armadillo Sinking Fund	157,275	Sinking fund held to fund large building repairs to the Armadillo.
5. Kingsgate Park Toilets	75,000	Allocated to replace toilets in Kingsgate Park
6. Abbotswood Capital Enhancement	14,000	A fund set aside to undertake capital enhancement works at Abbotswood following the open space at the front of the shops now owned now by Yate Town Council.
7. Allotments	12,000	Allotments - £12,000 was earmarked in 2012/2013 to develop land for use as allotments should land become available.
8. Service & Project Development	8,370	Funding held to support Capital and Project expenditure as identified by the council.
9. Armadillo Settlement Funds	1,000	Armadillo settlement monies held to assist with the running costs of the Armadillo. It is anticipated that £92,1855 will be transferred to the Armadillo budget to meet the balance of the 2017/2018 operational costs with the balance making up a total of £99,000 transferred to the Armadillo sinking fund.
10. YOSC Transfer Funds	371,500	It is anticipated that the final part of the settlement from South Gloucestershire Council following YOSC being leased to Yate Town Council will be transferred this year. The balance of monies left are to fund the track and other capital spends at the site should not all the earmarked £371,500 be required for the track project.
11. Noticeboard Refurbishment	0	Funding originally set aside to undertake the first phase of the noticeboard review.
12. Armadillo Project Funds	18,658	The balance of project monies held on behalf of the Armadillo to fund project expenditure as and when identified.
13. Armadillo Apprentice Funds	8,188	Balance of funding raised and held to fund the employment of apprentices at the Armadillo.
14. Business Review . IT	14,267	Balance of funding left from the IT review retained to replace equipment as necessary.
15. Elections	17,099	Earmarked funding to meet the cost of the elections in 2019/2020.
16. Yate Community Plan	0	A small amount awarded to Yate Community Plan towards the cost of planning in Station Road.
17. Public Rights of Way	6,081	Public Rights of Way monies for the public footpath order.
18. Grant Funding	0	Grant funding awarded in 2016/2017 earmarked for claiming in 2017/2018.
19. Youth Provision	212,870	Funding allocated to meet future Youth Provision in Yate.

EARMARKED RESERVES							
	EARMARKED RESERVES	Balance available as at 1 April 2017	Transfer In	Transfer out	Anticipated Balance as at 31 March 2018	ESTIMATE 2018/2019	ESTIMATE 2019/2020
	PLAY AREA REFURBISHMENT						
1	ER - PLAY AREA PROJECTS	33,135	0	9,724	23,411	23,411	23,411
2	ER - YOUTH VEHICLE	8,500	0	8,500	0	0	0
	BUILDINGS						
3	ER - BUILDING FUND	15,424	5,210	15,000	5,634	5,634	5,634
4	ER - ARMADILLO SINKING FUND	128,398	28,877	0	157,275	157,275	157,275
5	ER - KINGSGATE PARK TOILETS	0	75,000	0	75,000	0	0
6	ER - ABBOTSWOOD CAPITAL ENHANCEMENT	0	14,000	0	14,000	14,000	14,000
	OTHER PROJECTS						
7	ER - ALLOTMENTS	12,000	0	0	12,000	12,000	12,000
8	ER - SERVICE & PROJECT DEVELOPMENT	71,997	0	63,627	8,370	8,370	8,370
9	ER - ARMADILLO SETTLEMENT FUNDS	128,877	0	127,877	1,000	0	0
	ER - YOSC TRANSFER FUNDS	0	479,608	108,108	371,500	0	0
10	ER - NOTICEBOARD REFURBISHMENT	13,000	0	13,000	0	0	0
11	ER - ARMADILLO PROJECT FUND	18,658	0	0	18,658	18,658	18,658
12	ER - ARMADILLO APPRENTICE FUNDS	16,948	0	8,760	8,188	0	0
13	ER - BUSINESS REVIEW - IT	53,937	0	39,670	14,267	0	0
	COMMITTED REVENUE EXPENDITURE						
14	ER - ELECTIONS	17,099	0	0	17,099	22,099	0
15	ER - YATE COMMUNITY PLAN	400	0	400	0	0	0
16	ER - PUBLIC RIGHT OF WAY	6,081	0	0	6,081	6,081	6,081
17	ER - GRANT FUNDING	3,797	0	2,607	1,190	0	0
18	ER - YOUTH PROVISION	328,370	16,000	131,500	212,870	212,870	212,870
		856,621	618,695	528,773	946,543	480,398	458,299

PRECEPT CALCULATIONS

South Gloucestershire Council Tax Base figure, as agreed by Cabinet on 4 December 2017, for 2018/2019 is 7067 band D properties. This figure has been used to calculate the 2018/2019 draft budget.

Tax Base	%	cost per band D House	precept raised	precept raised
2017-2018				
6,995	x	158.37	1,107,798	1,107,798

The following table shows how much precept can be raised based upon the advised indicative tax base x a percentage increase.						
Tax Base	% increase	cost per band D House	precept raised	Increase per band D household per annum	Increase per band D household per week	Balance required to meet the proposed % increase
2018-2019						
7,067	0	158.37	1,119,201	0.00	0.00	55,848.06
7,067	1	159.95	1,130,393	159.95	3.08	44,656.05
7,067	2.00	161.54	1,141,585	161.54	3.11	33,464.04
7,067	3.00	163.12	1,152,777	163.12	3.14	22,272.03
7,067	4.00	164.70	1,163,969	164.70	3.17	11,080.03
7,067	4.99	166.27	1,175,049	166.27	3.20	0.06

RESERVES SUMMARY

Budget Summary

	2017-2018		2018-2019	Budget
	Projected	Budgeted	Proposed	Incr/(Decr)
REVENUE EXPENDITURE				
Environment and Planning	393,914	415,754	438,025	22,271
Finance and General Purposes	875,668	902,318	973,614	71,296
	<u>1,269,582</u>	<u>1,318,072</u>	<u>1,411,640</u>	<u>93,568</u>
INCOME				
Environment and Planning	34,916	33,651	37,121	3,470
Finance and General Purposes	160,788	134,194	165,172	30,978
Local Council Tax Support Grant	29,553	29,553	18,298	(11,255)
Positive Activities Support Grant	16,000	16,000	16,000	0
	<u>241,257</u>	<u>213,398</u>	<u>236,591</u>	<u>23,193</u>
NET REVENUE EXPENDITURE	<u>1,028,325</u>	<u>1,104,674</u>	<u>1,175,049</u>	<u>70,375</u>
CAPITAL AND PROJECT EXPENDITURE (NET)	406,413	196,600	138,122	(58,478)
Less: Funded from Earmarked Reserves	(266,287)	(2,000)	(28,500)	-
TOTAL NET EXPENDITURE	<u>1,168,451</u>	<u>1,299,274</u>	<u>1,284,671</u>	<u>14,603</u>
Financed as Follows:				
General Reserves as at 1 April 2017	494,025		433,384	
Estimated General Reserve as at 31 March 2018	<u>433,384</u>		<u>323,762</u>	**
Used/(Available) to Fund Expenditure	60,641	191,464	109,622	
TOTAL PRECEPT	<u>1,107,810</u>	<u>1,107,810</u>	<u>1,175,049</u>	
	<u>1,168,451</u>	<u>1,299,274</u>	<u>1,284,671</u>	

**Note

Recommended reserve equal to

3 months net expenditure

282,081

306,169

323,762

Plus £30000 contingency

Earmarked Reserves	Actual 31.03.16	Actual 31.03.17	Anticipated 31.03.18
Capital Projects	309,860	185,456	646,819
Others	559,678	671,164	299,723
	<u>869,538</u>	<u>856,621</u>	<u>946,543</u>

NB: Due to early indication, future years budgets have been projected with a possible shortfall of approx. £7,700 in 2019/2020, this will need to be addressed at budget setting in 2018 for 2019/2020'

INDICATIVE PRECEPT CALCULATIONS 2019/2020

PRECEPT CALCULATIONS

South Gloucestershire Council has advised the provisional indicative Council Tax Base figure for 2019/2020 is 7311 band D properties (this represents an increase of 244 band D properties based on the previous year) The provisional indicative figure has been used to calculate the 2019/2020 draft budget using an estimated 3% increase in the RPI.

Tax Base	%	cost per band D House	precept raised		precept raised
2018-2019					
7,067	x	166.27	1,175,030		1,175,030

The following table shows how much precept can be raised based upon the advised indicative tax base x a percentage increase.						
Tax Base	% increase	cost per band D House	precept raised	Increase per band D household per annum	Increase per band D household per week	Balance required to meet the proposed % increase
2019-2020						
7,311	0	166.27	1,215,600	0.00	0.00	44,185.22
7,311	1	167.93	1,227,756	167.93	3.23	32,029.22
7,311	2.00	169.60	1,239,912	169.60	3.26	19,873.22
7,311	3.00	171.26	1,252,068	171.26	3.29	7,717.22
7,311	3.99	172.90	1,264,102	172.90	3.33	4,317.22
7,311	4.00	172.92	1,264,224	172.92	3.33	15,711.22

ESTIMATED RESERVES SUMMARY

Budget Summary	2018-2019		2019 - 2020	Budget Incr/(Decr)
	Projected	Budgeted	Proposed	
REVENUE EXPENDITURE				
Environment and Planning	438,025	438,025	462,169	24,144
Finance and General Purposes	973,614	973,614	1,010,199	36,584
	1,411,640	1,411,640	1,472,368	60,728
INCOME				
Environment and Planning	37,121	37,121	37,217	96
Finance and General Purposes	165,172	165,172	168,067	2,895
Local Council Tax Support Grant	18,298	18,298	7,299	(10,999)
Positive Activities Support Grant	16,000	16,000	0	(16,000)
	236,591	236,591	212,583	(24,008)
NET REVENUE EXPENDITURE	1,175,049	1,175,049	1,259,785	84,736
CAPITAL AND PROJECT EXPENDITURE (NET)	138,122	138,122	20,150	(117,972)
Less: Funded from Earmarked Reserves	(28,500)	(28,500)	0	28,500
TOTAL NET EXPENDITURE	1,284,671	1,284,671	1,279,935	4,736
Financed as Follows:				
General Reserves as at 1 April 2017	302,050		302,050	
General Reserve as at 31 March 2018	302,050		344,946	**
Used/(Available) to Fund Expenditure	109,622	109,622	20,150	
TOTAL PRECEPT	1,175,049	1,175,049	1,322,831	
	1,284,671	1,284,671	1,322,831	

**Note	Recommended reserve equal to		
	3 months net expenditure	296,262	318,762
	Plus £30,000 contingency		344,946

INDICATIVE PRECEPT CALCULATIONS 2020/2021

South Gloucestershire Council has advised the provisional indicative Council Tax Base figure for 2020/2021 is 7412 band D properties (this represents an increase of 101 band D properties based on the previous year) The provisional indicative figure has been used to calculate the 2020/2021 draft budget using an estimated 3% increase in the RPI.

Tax Base	%	cost per band D House	precept raised		precept raised
2018-2019					
7,311	x	171.26	1,252,082		1,252,082

The following table shows how much precept can be raised based upon the advised indicative tax base x a percentage increase.						
Tax Base	% increase	cost per band D House	precept raised	Increase per band D household per annum	Increase per band D household per week	Balance required to meet the proposed % increase
2019-2020						
7,412	0	171.26	1,269,379	0.00	0.00	40,885.10
7,412	1	172.97	1,282,073	172.97	3.33	28,191.31
7,412	2.00	174.69	1,294,767	174.69	3.36	15,497.52
7,412	3.00	176.40	1,307,460	176.40	3.39	2,803.72
7,412	3.99	178.09	1,320,027	178.09	3.42	9,763.13
7,412	4.00	178.11	1,320,154	178.11	3.43	10,414.43

ESTIMATED RESERVES SUMMARY

Budget Summary	2019 - 2020		2020 - 2021	Budget Incr/(Decr)
	Projected	Budgeted	Proposed	
REVENUE EXPENDITURE				
Environment and Planning	462,169	462,169	475,047	12,878
Finance and General Purposes	1,010,199	1,010,199	1,048,781	38,582
	1,472,368	1,472,368	1,523,828	51,460
INCOME				
Environment and Planning	37,217	37,217	38,333	1,117
Finance and General Purposes	168,067	168,067	175,231	7,164
Local Council Tax Support Grant	7,299	7,299	0	(7,299)
Positive Activities Support Grant	0	0	0	0
	212,583	212,583	213,564	8,280
NET REVENUE EXPENDITURE	1,259,785	1,259,785	1,310,264	50,479
CAPITAL AND PROJECT EXPENDITURE (NET)	20,150	20,150	20,305	155
Less: Funded from Earmarked Reserves	0	0	0	-
TOTAL NET EXPENDITURE	1,279,935	1,279,935	1,330,569	50,634
Financed as Follows:				
General Reserves as at 1 April 2018	344,946		306,453	
General Reserve as at 31 March 2019	306,453		357,566	**
Used/(Available) to Fund Expenditure	(42,896)	(42,896)	0	
TOTAL PRECEPT	1,322,831	1,322,831	1,381,682	
	1,279,935	1,279,935	1,381,682	

**Note	Recommended reserve equal to			
	3 months net expenditure	317,446	339,946	357,566
	Plus £30,000 contingency			

