



YATE TOWN COUNCIL

Budget

2013/2014

Ratified by Full Council on 8 January 2013

INDEX

Page 1	Basis for Budget Setting
Page 2 - 3	Environment and Planning Committee Budget Notes
Pages 4 - 6	Environment and Planning Committee Budget
Pages 7	Finance and General Purposes Committee Budget Notes
Pages 8 - 12	Finance and General Purposes Committee Budget
Pages 13	Full Council Capital Budget Notes
Pages 14	Full Council Capital Budget
Page 15 - 16	Earmarked Reserves
Pages 17 - 18	Budget Summary

BASIS FOR SETTING 2013/2014 BUDGET

Budget Increase

No increase has been incurred in the Town Council budget for years 2010/2011 and 2011/2012.

The September CPI inflation rate stood at 2.2% and the RPI inflation rate at 2.6%.

Salaries

Pay Awards.

No cost of living salary increases have been awarded the 2012/2013 financial year.

An increase for 2013/2014 of 1% has been allocated to the salaries (as advised by Members) along with the allocated scale increases for those not yet at the top of their scales. A provision has also been made to enable salaries identified to be increased to the living wage.

Further funding has been included to expand the estates team in 2013/2014. Extra funding has also been provided in the service support budget to cover possible further periods of paid leave should they arise.

Pensions

Following a valuation undertaken on behalf of the Avon Pension Fund in 2010/2011, to better manage contributions, the Deficit Recovery Sum is now being expressed in cash terms.

Due to this the percentage rate for Yate Town Council's Future Rate reduced from 15.9% to 11.3% as from 1 April 2011. Two options were presented in relation to the Deficit Recovery Sum:

Either, to maintain stability in the case of Yate Town Council, over eight years, or to retain the current length of fifteen years.

In line with the resolution made by the Staffing Sub-Committee held on 23 November 2010, Yate Town Council elected to retain the 15 year deficit recover period with a Future Service Rate of 11.3%, Deficit Cash sum of £9,000 in the first year (£9,400 year 2 and £9,800 year 3) and may make further payments by way of voluntary contributions as decided from time to time to reduce the deficit recover period.

2013/2014 is the third year of deficit recovery therefore the sum of £9,800 has been factored into the budget.

No further funding has been allocated in relation to making an extra contribution in the 2013/2014 financial year to further reduce the deficit recovery period.

Gas and Electricity

Gas and electricity budgets are based on historical consumption.

THE NOTES REFER TO THE ITEMS THAT VARY FROM THE ABOVE.

ENVIRONMENT AND PLANNING COMMITTEE BUDGET NOTES

1) (2) Parks

Brinsham Fields

2012/2013 is the second year that Yate Town Council has had responsibility for maintaining Brinsham Park. It has become apparent that further monies need to be invested in this site to bring it up to standard. Extra funding has been included in the 2013/2014 budget to enable signs/noticeboards, litter/dog bins, and picnic tables to be included/brought up to standard.

£2,000 will be vired from the un-earmarked project support budget head to enable nesting islands and the replacing of the railing on the jetty on the lake to take place in the 2012/2013 financial year.

2) (4) Open Spaces

South Gloucestershire Council has been reducing its funding to Yate Town Council by £1,000 per annum; this funding was to enable Yate Town Council to work with the Friends of the Common. It is not expected that any funding will be passed to Yate Town Council in the 2013-2014 financial year; therefore no funding to work with the Friends has been included in the heading.

Due to flooding at Millside, £2,000 has been spent on ditches to rectify land drainage issues. This issue has been taken up with South Gloucestershire Council.

3) (5) Public Rights of Way

Earmarked reserves are set aside for Public Rights of Way to cover the cost of the following:

- £2,000 for 5,000 copies of the Walking in Yate Linking Green Areas (Commons & Green Leaflet)

4) (6) Estates Staff

In 2011/2012 Yate Town Council took on the responsibility for Brinsham Park from South Gloucestershire Council and in 2012/2013 has taken on further land, Longs Drive, and Millside open space. This has resulted in extra estates staff being required.

Therefore the salaries have been increased to reflect the employment of one further estates person and one apprentice.

5) (7) Estates Vehicles and Machinery

- The estates van lease expired in June 2012. The same vehicle has since been leased on a month by month basis. It was resolved at the Finance & General Purposes Committee held on 27 November 2012 that due to the environmental benefits, the Renault Kangoo ZE electric vehicle be sourced as the replacement lease vehicle. An extra £2,500 has been placed in this budget head to allow for an electricity connection at Kingsgate Park should the electric vehicle option be selected.

£2,800 has been allocated to the servicing of the Batwing Mower in 2012/2013 and the same allowed for the 2013/2014 financial year.

£500 has been allocated for a replacement strimmer and £600 for a hedge trimmer in the 2013-2014 budget. A further £500 has been allocated for unidentified equipment should replacement need to be purchased.

6) (8) TRANSPORT INITIATIVES

In previous years bus shelters have been insured under 'All Risks' insurance cover. Due to the shelters now being mostly metal, Members have instructed this cover be removed for the 2013/2014 financial year.

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012		CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
		(1) SPORTS FACILITIES				
EXPENDITURE						
13,631	14,884	Bowling Green & Pavilion	16,618	6,902	16,312	15,940
6,671	5,002	Football Pavilion and Pitches	5,623	2,887	5,396	5,900
1,110	582	Tennis Courts	1,035	305	1,201	1,140
21,412	20,468	Total Expenditure	23,276	10,094	22,909	22,980
INCOME						
17,000	18,238	Bowling Green & Pavilion	17,680	8,840	17,680	18,140
7,130	8,063	Football Pavilion and Pitches	7,415	3,319	7,415	7,610
3,000	1,603	Tennis Courts	1,750	1,295	1,750	1,800
27,130	27,904	Total Income	26,845	13,454	26,845	27,550
(5,718)	(7,436)	SPORTS FACILITIES NET COSTS	(3,569)	(3,360)	(3,936)	(4,569)
		(2) PARKS				
EXPENDITURE						
12,560	10,223	Kingsgate Park	13,328	2,102	12,851	12,440
12,630	2,867	Brinsham Fields Park	4,318	912	4,465	7,040
25,190	13,090	Total Expenditure	17,646	3,014	17,316	19,480
INCOME						
2,495	3,718	Kingsgate Park	2,518	7,371	7,371	7,370
0	0	Brinsham Fields Park	0	0	0	0
2,495	3,718	Total Income	2,518	7,371	7,371	7,370
22,695	9,372	PARKS NET COSTS	15,128	(4,357)	9,945	12,110
		(3) PLAY AREA MAINTENANCE				
EXPENDITURE						
19,635	8,266	Total Expenditure	19,635	289	20,235	21,435
INCOME						
0	1,250	Total Income	0	0	0	0
19,635	7,016	PLAY AREAS NET COSTS	19,635	289	20,235	21,435
		(4) OPEN SPACES				
EXPENDITURE						
20,631	8,306	Total Expenditure	13,005	412	15,055	12,005
INCOME						
3,050	2,567	Total Income	1,000	1,060	1,060	0
17,581	5,739	OPEN SPACES NET COSTS	12,005	(648)	13,995	12,005
		(5) PUBLIC RIGHTS OF WAY				
EXPENDITURE						
1,607	500	Total Expenditure	500	0	(6,000)	500
INCOME						
0	500	Total Income	0	0	0	0
1,607	0	PUBLIC RIGHTS OF WAY NET COSTS	500	0	(6,000)	500

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	(6) ESTATES STAFF	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
EXPENDITURE						
123,000	125,523	Salaries	130,500	63,456	127,562	163,405
8,540	7,676	Employers NIC	8,220	3,747	7,840	10,075
13,720	13,091	Employers Superannuation	13,800	5,961	15,505	18,145
1,500	400	Staff Training	1,500	295	1,500	2,800
100	91	Expenses	100	0	100	100
0	1,484	Advertising	0	0	0	0
2,500	3,243	Health and Safety	3,500	840	3,500	3,500
149,360	151,508	Total Expenditure	157,620	74,299	156,007	198,025
INCOME						
507	0	Misc	0	0	0	0
507	0	Total Income	0	0	0	0
148,853	151,508	ESTATES STAFF NET COSTS	157,620	74,299	156,007	198,025

**(7) ESTATES EQUIPMENT VEHICLES
AND MACHINERY**

EXPENDITURE						
32,150	37,845	Total Expenditure	27,876	14,328	32,117	35,310
INCOME						
129	0	Insurance	0	0	0	0
129	0	Total Income	0	0	0	0
32,021	37,845	ESTATES EQUIPMENT VEHICLES AND MACHINERY EXPENDITURE NET COSTS	27,876	14,328	32,117	35,310

(8) TRANSPORT INITIATIVES

EXPENDITURE						
0	0	Bus Shelter Lease	0	0	0	0
500	3,626	Bus Shelter Repair	500	0	500	500
700	534	Insurance	564	435	435	0
1,200	4,160	Total Expenditure	1,064	435	935	500
INCOME						
0	0	Grants	0	0	0	0
0	3,482	Insurance Claims	0	0	0	0
0	3,482	Total Income	0	0	0	0
1,200	678	TRANSPORT INITIATIVES NET COSTS	1,064	435	935	500

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	ENVIRONMENT AND PLANNING EXPENDITURE TOTALS	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
21,412	20,468	SPORTS FACILITIES	23,276	10,094	22,909	22,980
25,190	13,090	PARKS	17,646	3,014	17,316	19,480
19,635	8,266	PLAY AREAS	19,635	289	20,235	21,435
20,631	8,306	OPEN SPACES	13,005	412	15,055	12,005
1,607	500	PUBLIC RIGHTS OF WAY	500	0	(6,000)	500
149,360	151,508	ESTATES STAFF	157,620	74,299	156,007	198,025
32,150	37,845	ESTATES EQUIPMENT VEHICLES AND MACHINERY	27,876	14,328	32,117	35,310
1,200	4,160	TRANSPORT INITIATIVES	1,064	435	935	500
271,185	244,143	Total Expenditure	260,622	102,871	258,574	310,236

		ENVIRONMENT AND PLANNING INCOME TOTALS				
27,130	27,904	SPORTS FACILITIES	26,845	13,454	26,845	27,550
2,495	3,718	PARKS	2,518	7,371	7,371	7,370
0	1,250	PLAY AREAS	0	0	0	0
3,050	2,567	OPEN SPACES	1,000	1,060	1,060	0
0	500	PUBLIC RIGHTS OF WAY	0	0	0	0
0	507	ESTATES STAFF	0	0	0	0
0	129	ESTATES EQUIPMENT VEHICLES AND MACHINERY	0	0	0	0
0	3,482	TRANSPORT INITIATIVES	0	0	0	0
32,675	40,057	Total Income	30,363	21,885	35,276	34,920
238,510	204,086	ENVIRONMENT AND PLANNING NET COSTS	230,259	80,986	223,298	275,316

FINANCE AND GENERAL PURPOSES COMMITTEE BUDGET NOTES

7) (9) Democratic Representation

£10,000 is allocated under this heading annually to build up a fund to meet the cost of the elections every four years, the next election being in 2015.

8) (10) Civic

Due to the Chairman's Allowance not having been fully spent since it was set to £1,200 per annum, Members have decided to reduce this budget head to £800 for the 2013/2014 financial year.

9) (11) Service Support

The Service Support salaries have been increased to include not only the annual scale increases where applicable and a provision for a 1% cost of living rise, but also to employ one further part time office worker and one full time office apprentice.

10)(12) Youth and Community Support

- a) The grants budget for 2013/2014 has been based upon that allocated in 2012/2013.
- b) The budget head 'Youth Provision' contains a further provision of funding that would have previously been allocated to Detached Youth Work, Play4All and the Summer Holiday Playscheme. This budget is for youth provision to be further agreed pending the youth report yet to be received by council.
- c) Both CPRE & Frome Vale Special Needs Playscheme three year Service Level Agreements end this year. A further three year service level agreement has been put in place for CPRE to commence in April 2013 in the sum of £1,200, however Children's Playlink has advised that Frome Vale Special Playscheme will no longer be provided but funding is sought to provide a summer scheme for older children. Funding has been placed in this budget heading pending a decision from the Town Council.

11)(16) Properties

Income for Poole Court is anticipated to be less in the 2013-2014 financial year due to the Registration Service leaving the premises.

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	(9) DEMOCRATIC REPRESENTATION	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
EXPENDITURE						
250	0	Travel Expenses	250	0	70	250
0	0	Conference Fees	0	0	180	250
30	0	Insurance	0	0	0	0
500	192	Members Training	500	0	500	500
7,420	20,087	Elections	10,000	0	0	10,000
0	0	Transferred to Earmarked Reserves	0	0	10,000	0
0	(12,087)	Transferred from Earmarked Reserves	0	0	0	0
DEMOCRATIC REPRESENTATION						
8,200	8,192	NET COSTS	10,750	0	10,750	11,000

(10) CIVIC

EXPENDITURE

1,200	1,066	Chairman's Allowance	1,126	0	409	800
2,540	1,631	Civic Expenses (EG Remembrance Service etc.)	2,600	249	2,695	2,700
3,740	2,697	Total Expenditure	3,726	249	3,104	3,500
INCOME						
0	465	Misc	0	0	0	0
0	465	Total Income	0	0	0	0
3,740	2,232	CIVIC NET COST	3,726	249	3,104	3,500

(11) SERVICE SUPPORT

EXPENDITURE

53,520	38,736	Service Support	61,623	22,427	53,624	52,181
154,000	137,528	Salaries	154,500	71,211	139,900	194,792
13,650	10,214	Employers NIC	10,800	5,466	10,966	10,682
21,800	19,747	Employers Superannuation	24,100	10,000	17,094	22,959
242,970	206,225	Total Expenditure	251,023	109,104	221,584	280,614
INCOME						
1,040	10,561	Bank Interest/Service Support/Misc	1,010	2,933	7,911	1,010
0	0	Local Council Tax Support Grant	0	0	0	85,430
1,040	10,561	Total Income	1,010	2,933	7,911	86,440
241,930	195,664	SERVICE SUPPORT NET COST	250,013	106,171	213,673	194,174

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	(12) YOUTH AND COMMUNITY SUPPORT	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
EXPENDITURE						
19,375	10,734	Grants	19,375	8,303	16,000	8,500
5,000	5,000	CAB	8,000	8,000	8,000	8,000
52,338	45,852	Youth Detached Youth Work Project	52,338	0	33,000	0
21,043	21,043	Youth Provision	26,821	16,105	19,605	78,500
0	0	St Nicholas Family Centre Donation	0	3,700	3,700	0
1,200	1,200	CPRE	1,200	0	1,200	1,200
4,496	4,496	Frome Vale Special Needs Playscheme	4,748	0	4,748	4,870
500	0	Tourist Information Centre	500	0	500	500
0	0	Joint Parishes Youth Forum Worker	0	0	0	0
16,000	15,941	N50 Night Bus	17,360	0	17,360	17,360
15,110	13,632	Events in the Parks	20,650	13,382	14,232	16,700
0	0	Queens Diamond Jubilee	8,000	2,969	8,000	0
150	0	Town Council Items for Resale	500	0	500	500
0	6,079	Transferred to Earmarked Reserves	0	0	0	0
0	0	Transferred from Earmarked Reserves	0	0	(10,875)	0
135,212	123,977	Total Expenditure	159,492	52,459	115,970	136,130
INCOME						
2,598	6,626	Total Income	0	3,575	3,575	0
YOUTH AND COMMUNITY SUPPORT						
132,614	117,351	NET COSTS	159,492	48,884	112,395	136,130

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	(13) HERITAGE CENTRE	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
EXPENDITURE						
33,500	30,462	Salaries	39,500	16,443	34,111	33,305
2,320	2,115	Employers NIC	2,300	1,067	2,134	2,207
4,070	4,151	Employers Superannuation	5,500	2,152	4,203	4,680
167	174	Staff Equipment	158	40	158	158
500	44	Staff Training	500	0	500	500
52	0	Travel Expenses	0	0	50	100
1,776	1,775	Rates	1,874	1,105	1,845	1,893
300	143	Water and Sewerage Rates	223	76	150	154
627	618	Electricity	805	323	652	709
1,199	549	Gas	859	269	634	668
63	75	Cleaning Materials	95	66	120	123
2,099	1,575	Cleaning Contracts	2,141	666	2,053	2,116
774	259	Maintenance Contracts	762	103	713	722
931	839	Building Maintenance	663	304	581	625
1,344	1,251	Security	1,420	955	1,420	1,457
448	393	Telephone & Fax	440	99	360	369
52	0	Postage	50	0	50	50
105	0	Subscriptions	100	0	0	0
896	825	Insurance	870	744	744	763
2,530	4,147	IT	2,500	885	2,250	2,303
0	134	Advertising	0	0	0	0
711	0	Photocopy Costs	711	0	500	700
262	0	Equipment Maintenance	260	0	260	250
523	0	Equipment Replacement	500	0	500	500
2,500	2,500	Events/Exhibitions/Educational, Collection & Research Material	2,500	2,500	2,500	2,500
0	0	Stationery	0	0	150	300
1,199	467	Storage	1,247	933	933	957
18,124	18,124	Loan	18,124	9,062	18,124	18,124
77,072	70,620	Total Expenditure	84,102	37,792	75,695	76,233

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	(14) PROPERTIES	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
EXPENDITURE						
8,866	8,415	Parish Hall	8,582	3,464	8,842	8,934
3,900	3,876	P/Hall Salaries	4,000	1,907	3,813	4,273
0	0	P/Hall Employers NIC	0	0	0	0
550	551	P/Hall Employers Superannuation	550	287	560	600
27,830	27,952	Pop Inn Café	30,992	12,607	28,370	29,466
7,890	7,855	PIC Salaries	8,100	3,877	7,754	7,831
220	111	PIC Employers NIC	110	18	37	77
1,120	1,124	PIC Employers Superannuation	1,200	583	1,138	1,100
47,110	43,714	Poole Court	52,671	24,892	47,742	46,985
16,500	15,898	P/Crt Salaries	16,000	7,824	15,648	15,598
1,010	799	P/Crt Employers NIC	900	378	756	861
3,000	2,783	P/Crt Employers Superannuation	3,400	1,433	2,298	2,950
115,500	99,791	Youth Café	100,000	49,273	100,000	100,000
37,817	37,818	Youth Café Loan Repayment	37,817	18,909	37,817	37,820
271,313	250,687	Total Expenditure	264,322	125,452	254,775	256,495
INCOME						
2,000	4,770	Heritage Centre	2,000	2,000	2,000	2,000
12,102	13,429	Parish Hall	13,596	7,316	12,561	12,890
36,959	34,638	Pop Inn Café	33,963	15,152	30,460	31,500
68,794	65,339	Poole Court	61,917	33,510	60,512	52,630
0	0	Youth Café Revenue Expenditure	15,981	0	15,981	0
119,855	118,176	Total Income	127,457	57,978	121,514	99,020
151,458	132,511	PROPERTIES NET COSTS	136,865	67,474	133,261	157,475

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	FINANCE AND GENERAL PURPOSES	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
EXPENDITURE TOTALS						
8,200	8,192	DEMOCRATIC REPRESENTATION	10,750	0	10,750	11,000
3,740	2,697	CIVIC	3,726	249	3,104	3,500
242,970	206,225	SERVICE SUPPORT	251,023	109,104	221,584	280,614
135,212	123,977	YOUTH AND COMMUNITY SUPPORT	159,492	52,459	115,970	136,130
77,072	70,620	HERITAGE CENTRE	84,102	37,792	75,695	76,233
271,313	250,687	PROPERTIES	264,322	125,452	254,775	256,495
738,507	662,398	Total Expenditure	773,415	325,056	681,878	763,972

FINANCE AND GENERAL PURPOSES

INCOME TOTALS						
0	465	CIVIC	0	0	0	0
1,040	10,561	SERVICE SUPPORT	1,010	2,933	7,911	86,440
2,598	6,626	OTHER SERVICES TO THE PUBLIC	0	3,575	3,575	0
119,855	118,176	PROPERTIES	127,457	57,978	121,514	99,020
123,493	135,828	Total Income	128,467	64,486	133,000	185,460
FINANCE AND GENERAL PURPOSES						
615,014	526,570	NET COSTS	644,948	260,570	548,878	578,512

CAPITAL EXPENDITURE BUDGET NOTES

12) (15) Play Areas and Sports Facilities

Play Areas

Following the receipt of a play area refurbishment report at the Environment & Planning Committee meeting on 6 November 2012 it was agreed at the Full Council meeting on 8 January it was agreed that funding up to a maximum of £20,000 to enhance Peg Hill be allocated from the kickabout/play area earmarked reserves to enable repairs/replacements at this site, to be actioned immediately.

Funding has also been included in the 2013/2014 budget to fund refurbishment to:

St. Mary's Play Area £30,000

The cost of the above again to be met from the kickabout/play area earmarked reserves.

13) (16) Buildings

Building Fund

A further £4,000 has been placed in the building fund budget for 2013/2014 increasing the total fund which currently stands at £31,000.

14) (19) Other Project Expenditure

£4,000 has been allocated in the 2013/2014 budget to purchase a power washer (towed, self-powered with integral tank). To enable the estates staff to clean play area surfaces, equipment, bus shelters, street furniture e.g. signs and bins and be used for clearing moss from pathways etc.

THE FOLLOWING ITEMS WERE SUGGESTED FOR CONSIDERATION WHEN SETTING THE 2013/2014 BUDGET

Below represented the wish list for consideration when setting the 2013/2014 budget:

- Kingsgate Park Fencing £ 5,000

No funding was placed in the budget for fencing at Kingsgate Park. This proposal will be carried forward to the 2014/2015 budget proposals.

CAPITAL AND PROJECT EXPENDITURE

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	(15) PLAY AREAS AND SPORTS FACILITIES	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
EXPENDITURE						
0	0	CE - ST MARY'S PLAY AREA REFURB	0	0	0	30,000
0	0	CE - PEG HILL REFURB	0	0	20,000	0
40,000	0	CE - GRASS CRETE FTBALL PARKING COMMON	0	0	0	0
0	40,000	TRANS TO EARMARKED RESERVES	0	0	0	0
0	0	TRANS FROM EARMARKED RESERVES	(40,000)	0	(60,000)	(30,000)
40,000	40,000	Total Expenditure	(40,000)	0	(40,000)	0

(16) BUILDINGS						
EXPENDITURE						
0	8,481	CE - POOLE COURT REFURBISHMENT	0	0	5,000	0
0	217,203	CE - YOUTH CAFÉ	58,695	0	0	0
4,000	0	CE - BUILDING FUND	4,000	0	0	0
0	4,000	TRANS TO EARMARKED RESERVES	0	0	4,000	0
0	(225,899)	TRANS FROM EARMARKED RESERVES	(58,695)	0	(5,000)	0
4,000	3,785	Total Expenditure	4,000	0	4,000	0

(17) BUS SHELTERS						
0	0	CE - NEW BUS SHELTERS	0	0	0	0
0	0	Total Expenditure	0	0	0	0

(18) PARKS AND GREENS						
0	0	CE - KINGSGATE PARK	0	0	0	0
0	0	Total Expenditure	0	0	0	0

(19) OTHER PROJECT EXPENDITURE						
15,000	0	CE - ESTATES EQUIPMENT	0	0	0	4,000
12,000	0	CE - ALLOTMENTS	0	0	0	0
9,988	0	CE - UNEARMARKED PROJECT SUPPORT	49,698	0	2,000	181,213
0	12,000	TRANSFER TO EARMARKED RESERVES	0	0	0	0
36,988	12,000	Total Expenditure	49,698	0	2,000	185,213

LAST YEAR BUDGET 2011/2012	LAST YEAR ACTUAL 2011/2012	CAPITAL - INCOME	CURRENT YEAR BUDGET 2012/2013	CURRENT YTD ACTUAL 2012/2013	ANNUAL PROJECTED 2012/2013	PROPOSED ESTIMATE 2013/2014
0	0	CE - INCOME GRANTS REC (GOV)	0	0	0	0
0	0	CE - INCOME GRANTS RECEIVED (OTHER)	0	0	0	0
0	0	CE - INCOME LOAN	0	0	0	0
0	0	CE - INCOME MISC	0	0	0	0
0	0	Total Income	0	0	0	0

80,988	CAPITAL EXPENDITURE NET COST		13,698	0	(34,000)	185,213
--------	-------------------------------------	--	--------	---	----------	---------

EARMARKED RESERVES

It is anticipated that the following earmarked reserves will be held at the end of the 2012/2013 financial year:

1 – Kickabout/Play Areas	27,404
2 – Poole Court Refurbishment	15,242
3 – Building Fund	31,000
4 – Allotments	12,000
5 – Public Rights of Way	2,000
6 – Community Heritage Map	2,000
7 – Elections	15,913

- 1) This funding is held towards new or the refurbishment of kickabout/play areas, £20,000 of which has been allocated to refurbish Peg Hill Skate Park in 2012/2013 and a further £30,000 which is allocated to the refurbishment of St Mary's Play Area in 2013/2014.
- 2) This funding was put aside to refurbish Poole Court and is being used on an as required basis.
- 3) £31,000 is currently held in the building fund; this fund to be increased annually to enable the Town Council to meet the cost of urgent building repairs etc.
- 4) Allotments - £12,000 was earmarked last year to develop land for use as allotments should land become available
- 5) Public Rights of Way monies for:
£2,000 for 5,000 copies of the Walking in Yate Linking Green Areas (Commons & Green Leaflet)
- 6) £2,000 was allocated last year from the Public Rights of Way funding to the Community Heritage Map.
- 7) Further funds have been allocated to this budget head in the 2012/2013 financial year to enable the Town Council to meet the cost of the elections in 2015.

EARMARKED RESERVES

	Balance available as at 1 April 2012	Transfer In	Transfer out	Anticipated Balance as at 31 March 2013
ER - YOUTH CAFÉ	1,277	0	1,277	0
ER - KICKABOUT PROJECTS/PLAY AREA	77,404	0	50,000	27,404
ER - GRASSCRETE PARKING ON THE COMMON	40,000	0	40,000	0
ER - POOLE COURT REFURBISHMENT	15,242	0	0	15,242
ER - BUILDING FUND	27,000	4,000	0	31,000
ER - ALLOTMENTS	12,000	0	0	12,000
ER - PUBLIC RIGHT OF WAY	10,000	0	8,000	2,000
ER - COMMUNITY HERITAGE MAP	0	2,000	0	2,000
ER - GRANT FUNDING	10,875	0	10,875	0
ER - ELECTIONS	5,913	10,000	0	15,913
	199,711	16,000	110,152	105,559

PRECEPT CALCULATIONS

South Gloucestershire Council advised the Council Taxbase for the 2013/2014 financial year as being 6473 Band D equivalent houses in the parish of Yate following the reduction in the tax base.

South Gloucestershire Council advised that the LCTS support grant for the 2013-2014 financial year is to be in the sum of £83,211 plus a further transitional grant in the sum of £2,219 totalling £85,430.

Examples:

Tax Base		cost per band D House	precept raised	LCTS plus transitional grant	Total funds raised	Increase per band D household per annum
----------	--	-----------------------	----------------	------------------------------	--------------------	---

If Band D council tax were to remain the same using 6473 Band D equivalent houses, the following precept could be raised:

6,473	x	113.42	734,168	85,430	819,598	nil
-------	---	--------	---------	--------	---------	-----

If Band D council tax was increased by 4.6% using 6473 Band D equivalent houses the following precept could be raised:

6,473	x	118.64	767,939	85,430	853,369	£ 5.22
-------	---	--------	---------	--------	---------	--------

Members **NOTED** the following:

... the Government's change of mind to go back on its decision to exclude Town & Parish councils in its changes to the council tax base in late November and that there has been a reduction in the tax base by which the setting of the precept is calculated.

...the transitional grant of £2,219 is for one year only and will not be available next year;

...the parish of Yate will lose approximately a further 100 houses from its council tax base next year (if the proposal, to transfer the houses in Chedworth to Dodington Parish, in the Community Governance Review goes ahead);

...the difference of approx. £120,000 between the proposed net revenue expenditure and the precept is met by balances this year which will not be available next;

...the meeting to advise Town & Parish Council of what services South Gloucestershire Council will provide and what they will not be providing (some of which could be devolved with or without funding) is being held on 7 February at the ALCA area group meeting

...Yate Town Council has not increased its precept for the past two years

...the formulae for the LCTS grant distribution will not necessarily be the same next year

RESOLVED Taking the above information into consideration Members set the 2013/2014 precept at £767,939. This has the effect of reducing the precept against last year but due to the reduction in the council tax base it will increase the cost to band D properties by 4.6% which will result in a 44p per month increase

RESERVES SUMMARY

ACTUAL RESERVES

Budget Summary

	2012-2013		2013-2014	Budget	
	Projected	Budgeted	Proposed	Incr/(Decr)	
REVENUE EXPENDITURE					
Environment and Planning	258,574	260,622	310,236	49,614	19%
Finance and General Purposes	681,878	773,415	763,972	(9,443)	-1%
	<u>940,452</u>	<u>1,034,037</u>	<u>1,074,208</u>	<u>40,171</u>	
INCOME					
Environment and Planning	35,276	30,363	34,920	4,557	15%
Finance and General Purposes	133,000	128,467	185,460	56,993	44%
	<u>168,276</u>	<u>158,830</u>	<u>220,380</u>	<u>61,550</u>	
NET REVENUE EXPENDITURE	<u>772,176</u>	<u>875,207</u>	<u>853,828</u>	<u>(21,379)</u>	-2%
CAPITAL AND PROJECT EXPENDITURE (NET)					
Less: Funded from Earmarked Reserves	(29,000)	13,698	185,213	171,515	
	<u>(5,000)</u>	<u>(58,695)</u>	<u>185,213</u>	<u>58,695</u>	
TOTAL NET EXPENDITURE	<u>738,176</u>	<u>830,210</u>	<u>1,039,041</u>	<u>208,831</u>	
Financed as Follows:					
General Reserves as at 1 April 2012	451,487	367,879	509,558		
General Reserve as at 31 March 2013	<u>509,558</u>		<u>238,457</u> **		
Used/(Available) to Fund Expenditure	<u>(58,071)</u>	<u>25,382</u>	<u>271,101</u>		
Yale Town Council Precept 2012/2013		804,828			
TOTAL PRECEPT	<u>796,247</u>	<u>804,828</u>	<u>767,940</u>		
	<u>738,176</u>	<u>830,210</u>	<u>1,039,041</u>		

**Note	Recommended reserve equal to 3 months net expenditure Plus £25,000 contingency	195,544	243,802	238,457
---------------	--	---------	---------	---------

Earmarked Reserves	31.03.11	31.03.12	31.03.13
Capital Projects	651,987	172,923	85,646
Others	33,164	31,744	24,869
	<u>685,151</u>	<u>204,667</u>	<u>110,515</u>