



YATE TOWN COUNCIL

Full Council

Budget

2014/2015

**Ratified at the Extraordinary Full Council meeting held on
11 February 2014.**

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BASIS FOR SETTING 2014/2015 BUDGET

Budget and Precept Increase

The RPI for September 2013 is 3.2%. This figure has been used as a general guide for increasing the budget. However to enable Yate Town Council to take forward the maintenance of Yate Common, the precept has been set with a 7.66% increase which equates to an increase of 0.17p increase per band D property per week.

Salaries

It is estimated an approximate net increase in salary costs of £52,000 will be incurred from April 2012 to March 2014. This is new staff employed/staff changes taking place to provide a sound base for expansion.

Pay Awards

A 1% increase was awarded in the 2013/2014 financial year as well as any spinal point increases that were due.

An increase for 2014/2015 of 1% has been allocated to the salaries along with the allocated scale increases for those not yet at the top of their scales. Further funding has been included to cover a period of maternity leave.

Pensions

2013/2014 is the final year of the 2010/2011 calculated deficit recovery.

An actuarial valuation has been undertaken and Yate Town Council has been advised as follows:

- The deficit recovery is £239,000 to be recovered over 12 years;
- Resulting in the 2014/2015 deficit recovery payment being £10,500, increasing over a three year period;
- The Future Service Rate is 15.5% of payroll, phased.

Therefore the schedule of annual payment is as follows:

	2015/2015	2015/2016	2016/2017	2017/2018*
Future Services Rate (% of 31 March 2013 payroll)	12.3	13.3	14.3	15.5
Deficit Recovery Payments (£)	10,500	11,200	12,100	12,600

Note * for 2017/2018 and beyond, contribution rates and deficit payments are subject to outcome of the 2016 valuation.

Gas and Electricity

Gas and electricity budgets are based on historical consumption.

Rates

These have been estimated with an RPI increase on the 2013/2014 financial year actuals.

THE FOLLOWING NOTES REFER TO THE ITEMS THAT VARY FROM THE ABOVE. PLEASE NOTE THIS BUDGET IS SUBJECT TO CHANGE AS AND WHEN MORE UP TO DATE INFORMATION BECOMES AVAILABLE.

ENVIRONMENT AND PLANNING COMMITTEE BUDGET NOTES

1) (1) Sports Facilities

Bowling Green and Pavilion

This budget will be overspent this financial year due to the agreement to extend the hedge at the site and funding to insulate the loft space.

Football Pavilion

Due to higher than estimated electricity and boiler repair costs at this site it is anticipated the 2013/2014 budget will be overspent.

The Estates Officer has requested a fertiliser spreader at £500 and a pedestrian sprayer at £600 for use at this site to be included in the 2014/2015 budget. This along with increased projected electricity costs has increased this budget by more than the RPI guide used for increases.

Tennis Courts

The anticipated tennis court income will not be fully met this year due to the cancellation of a club playing on the courts during the summer.

2) (2) Parks

Kingsgate Park

It was agreed to open the toilets in Kingsgate Park on a daily basis this year which has incurred increased costs in electricity, cleaning and security. The conversion of the estates building into a mess room will also incur extra running costs, therefore it is anticipated the 2013/2014 budget will be overspent for Kingsgate Park. This increase will also be reflected in the 2014/2015 budget.

Brinsham Fields

The Parks Supervisor has requested the sum of £3,000 be included in the Brinsham Fields Budget for repairs and an upgrade to the jetty in 2014/2015, this has been included in the budgeted sum with the cost being met from earmarked reserves.

3) (4) Open Spaces

The Open Spaces budget for 2013/2014 is showing a £2,500 overspend, this is due to an allowance having been made for works to be undertaken at Millside open space for which a grant has been allocated by South Gloucestershire Council and has been reflected in the income.

A further £35,000 has been allocated to this budget head for the 2014/2015 financial year.

- £28,000 This funding is required to enable Yate Town Council to fund the delivery of works to retain the status quo in relation to the highway and street scene works during 2014-2015, following South Gloucestershire Council's decision to cut back its services as from 1 April 2014 without reducing the council tax to compensate. The cost of which is to be met from earmarked reserves.
- £7,000 to enable Yate Town Council to take forward to the maintenance of Yate Common.

4) (6) Estates Staff

The Estates staff budget has increased more than the RPI guide for the 2014/2015 financial year due to a full year salary for the newly appointed staff being reflected along with extra uniform and training, this is on top of the increases in pension contributions and salary scales as referred to on page 1.

5) (7) Estates Vehicles and Machinery

The increase in budget for the Estates Vehicles and Machinery is due to:

- £1,330 has been placed in the new equipment budget to meet the cost of providing the following new equipment:
 - long arm saw pole;
 - salt spreader;
 - air compressor.
- £850 has been allocated for a bike and associated equipment (e.g. lock, lights, helmets and insurance etc.);
- £11,814 extra placed in the budget as requested by the Estates Officer to enable the current Batwing Mower to be replaced (this is a three year contract hire, £11,814 p.a. and includes a trade in sum for the current machine);
- Estimated new lease costs for replacement Ranger pickup, current lease expires April 2014;
- Estimated new lease costs for replacement Estates pickup truck lease expires September 2014;
- £2,550 larger than normal cost for the full service of the Kubota Rotary Mower.

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013		CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
(1) SPORTS FACILITIES						
EXPENDITURE						
16,618	13,404	Bowling Green & Pavilion	15,940	7,343	15,867	16,109
5,623	5,315	Football Pavilion and Pitches	5,900	3,592	6,969	8,590
1,035	510	Tennis Courts	1,140	370	930	1,130
23,276	19,229	Total Expenditure	22,980	11,305	23,766	25,829
INCOME						
17,680	17,680	Bowling Green & Pavilion	18,140	9,070	18,140	18,720
7,415	7,252	Football Pavilion and Pitches	7,610	3,297	7,610	7,854
1,750	1,746	Tennis Courts	1,800	924	1,250	1,135
26,845	26,678	Total Income	27,550	13,291	27,000	27,709
(3,569)	(7,449)	SPORTS FACILITIES NET COSTS	(4,570)	(1,986)	(3,234)	(1,880)
(2) PARKS						
EXPENDITURE						
13,328	6,500	Kingsgate Park	12,440	5,472	14,036	14,560
4,318	3,714	Brinsham Fields Park	7,040	1,412	6,780	6,772
0	0	Yate Common	0	0	0	7,000
17,646	10,214	Total Expenditure	19,480	6,884	20,816	28,332
INCOME						
2,518	7,371	Kingsgate Park	7,370	7,573	7,573	7,573
0	0	Brinsham Fields Park	0	0	0	0
2,518	7,371	Total Income	7,370	7,573	7,573	7,573
15,128	2,843	PARKS NET COSTS	12,110	(689)	13,243	20,759
(3) PLAY AREA MAINTENANCE						
EXPENDITURE						
19,635	23,303	Total Expenditure	21,435	2,552	23,558	22,245
INCOME						
0	0	Total Income	0	0	0	0
19,635	23,303	PLAY AREAS NET COSTS	21,435	2,552	23,558	22,245
(4) OPEN SPACES						
EXPENDITURE						
13,005	6,070	Total Expenditure	12,005	721	14,535	12,208
INCOME						
1,000	1,127	Total Income	0	60	2,625	125
12,005	4,943	OPEN SPACES NET COSTS	12,005	661	11,910	12,083
(5) PUBLIC RIGHTS OF WAY						
EXPENDITURE						
500	(8,000)	Total Expenditure	500	0	500	500
INCOME						
0	0	Total Income	0	0	0	0
500	(8,000)	PUBLIC RIGHTS OF WAY NET COSTS	500	0	500	500

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	(6) ESTATES STAFF	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
EXPENDITURE						
130,500	126,687	Salaries	163,405	78,401	161,000	170,500
8,220	7,832	Employers NIC	10,075	4,951	10,500	11,000
13,800	11,826	Employers Superannuation	18,146	7,656	15,600	18,000
1,500	4,922	Staff Training	4,550	2,733	4,550	5,600
100	207	Expenses	100	30	100	200
3,500	246	Health and Safety	1,750	56	2,630	3,930
157,620	151,720	Total Expenditure	198,026	93,827	194,380	209,230
INCOME						
0	0	Misc	0	0	0	0
0	0	Total Income	0	0	0	0
157,620	151,720	ESTATES STAFF NET COSTS	198,026	93,827	194,380	209,230

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

EXPENDITURE						
27,876	31,233	Total Expenditure	35,310	14,389	40,509	45,467
INCOME						
0	0	Insurance	0	0	0	0
0	0	Total Income	0	0	0	0
27,876	31,233	ESTATES EQUIPMENT VEHICLES AND MACHINERY EXPENDITURE NET COSTS	35,310	14,389	40,509	45,467

(8) TRANSPORT INITIATIVES

EXPENDITURE						
0	0	Bus Shelter Lease	0	0	0	0
500	6	Bus Shelter Repair	500	31	500	500
564	435	Insurance	0	307	307	320
1,064	441	Total Expenditure	500	338	807	820
INCOME						
0	0	Grants	0	0	0	0
0	0	Insurance Claims	0	114	114	0
0	0	Total Income	0	114	114	0
1,064	441	TRANSPORT INITIATIVES NET COSTS	500	224	693	820

ENVIRONMENT AND PLANNING COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	ENVIRONMENT AND PLANNING EXPENDITURE TOTALS	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
23,276	19,229	SPORTS FACILITIES	22,980	11,305	23,766	25,829
17,646	10,214	PARKS	19,480	6,884	20,816	28,332
19,635	23,303	PLAY AREAS	21,435	2,552	23,558	22,245
13,005	6,070	OPEN SPACES	12,005	721	14,535	12,208
500	(8,000)	PUBLIC RIGHTS OF WAY	500	0	500	500
157,620	151,720	ESTATES STAFF	198,026	93,827	194,380	209,230
27,876	31,233	ESTATES EQUIPMENT VEHICLES AND MACHINERY	35,310	14,389	40,509	45,467
1,064	441	TRANSPORT INITIATIVES	500	338	807	820
260,622	234,210	Total Expenditure	310,236	130,016	318,871	344,631

		ENVIRONMENT AND PLANNING INCOME TOTALS				
26,845	26,678	SPORTS FACILITIES	27,550	13,291	27,000	27,709
2,518	7,371	PARKS	7,370	7,573	7,573	7,573
0	0	PLAY AREAS	0	0	0	0
1,000	1,127	OPEN SPACES	0	60	2,625	125
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	114	114	0
30,363	35,176	Total Income	34,920	21,038	37,312	35,407
ENVIRONMENT AND PLANNING NET COSTS						
230,259	199,034		275,316	108,978	281,559	309,223

FINANCE AND GENERAL PURPOSES COMMITTEE BUDGET NOTES

6) (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.

7) (11) Service Support

In line with minute number 4 of the Staffing & Governance sub-committee held on 29 July 2013, ratified at the Finance & General Purposes Committee meeting on 30 July 2013, the Consultancy fees budget head has been increased by £10,000 in 2014 – 2015 to cover the cost of extra HR consultancy during the period of the Town Clerks maternity leave should it be required, this provision is to be met from earmarked reserves.

8) (12) Youth and Community Support

- a) The grants budget for 2014/2015 has been based upon that allocated in 2013/2014.
- b) The 2014/2015 budget head 'Youth Provision' contains a further provision of funding as follows:

Detached Youth work/Brimsham Green (currently delivered via Service Level Agreement with South Gloucestershire Council)	£42,229
Holiday Playscheme	£11,594
Further Youth Provision	<u>£36,100</u>
	<u>£89,923</u>

9) (16) Properties

Pop Inn Cafe

A further drop in income is anticipated in the 2013/2014 financial year. This has also been reflected when setting the 2014/2015 budget. The cafe competition has highly increased over the past couple of years.

Poole Court

Income for Poole Court is anticipated to be less in the 2013-2014 financial year due to the Registration Service leaving the premises and not all lease rooms having been re-let.

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	(9) DEMOCRATIC REPRESENTATION	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
EXPENDITURE						
250	78	Travel Expenses	250	0	250	250
0	180	Conference Fees	250	0	250	250
500	210	Members Training	500	(150)	500	500
10,000	4,590	Elections	10,000	0	10,000	10,000
0	5,410	Transferred to Earmarked Reserves	0	10,000	0	0
0	0	Transferred from Earmarked Reserves	0	0	0	0
DEMOCRATIC REPRESENTATION						
10,750	10,468	NET COSTS	11,000	9,850	11,000	11,000
(10) CIVIC						
EXPENDITURE						
1,126	408	Chairman's Allowance	800	291	291	800
2,600	2,011	Civic Expenses (EG Remembrance Service etc.)	2,700	120	2,752	3,630
3,726	2,419	Total Expenditure	3,500	411	3,043	4,430
INCOME						
0	0	Misc	0	0	0	0
0	0	Total Income	0	0	0	0
3,726	2,419	CIVIC NET COST	3,500	411	3,043	4,430
(11) SERVICE SUPPORT						
EXPENDITURE						
61,623	41,204	Service Support	52,181	14,901	41,113	62,849
154,500	140,551	Salaries	194,792	78,550	166,000	180,000
10,800	10,887	Employers NIC	10,682	5,697	11,477	12,000
24,100	20,055	Employers Superannuation	22,959	10,945	24,093	27,000
251,023	212,697	Total Expenditure	280,614	110,093	242,683	281,849
INCOME						
1,010	10,458	Bank Interest/Service Support/Misc	1,010	2,300	7,249	2,000
0	0	Local Council Tax Support Grant	85,430	85,430	85,430	0
1,010	10,458	Total Income	86,440	87,730	92,679	2,000
250,013	202,239	SERVICE SUPPORT NET COST	194,174	22,363	150,004	279,849

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	(12) YOUTH AND COMMUNITY SUPPORT	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
EXPENDITURE						
19,875	8,631	Grants	9,000	5,935	15,000	9,500
8,000	8,000	CAB	8,000	8,000	8,000	8,000
83,907	47,590	Youth Provision	83,370	21,015	80,842	89,923
1,200	1,200	CPRE	1,200	1,200	1,200	1,200
0	7,500	Community Transport	0	0	0	0
17,360	17,360	N50 Night Bus	17,360	17,360	17,360	4,820
20,650	12,686	Events in the Parks	15,850	12,350	12,350	13,900
0	146	Christmas Carol & Grants Event	850	0	30	250
8,000	3,859	Queens Diamond Jubilee	0	0	0	0
500	0	Town Council Items for Resale	500	0	500	0
0	13,858	Yate Community Plan	0	99	99	0
0	15,463	Transferred to Earmarked Reserves	0	220	52,416	0
0	(15,832)	Transferred from Earmarked Reserves	0	(6,000)	(6,000)	0
159,492	120,461	Total Expenditure	136,130	60,179	181,797	127,593
INCOME						
	16,294	Total Income	0	8,617	57,643	2,500
YOUTH AND COMMUNITY SUPPORT						
159,492	104,167	NET COSTS	136,130	51,562	124,154	125,093

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	(13) HERITAGE CENTRE	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
EXPENDITURE						
39,500	34,882	Salaries	33,305	18,209	36,300	33,650
2,300	2,237	Employers NIC	2,207	1,128	2,320	2,300
5,500	4,309	Employers Superannuation	4,680	2,097	4,100	4,500
158	156	Staff Equipment	158	68	158	163
0	23	Travel Expenses	100	0	100	120
500	120	Staff Training	500	30	250	500
1,874	1,845	Rates	1,893	1,138	1,894	1,955
223	149	Water and Sewerage Rates	154	80	167	172
805	670	Electricity	709	364	737	783
859	667	Gas	668	384	817	812
95	81	Cleaning Materials	123	12	200	120
2,141	1,423	Cleaning Contracts	2,116	647	2,087	2,154
762	355	Maintenance Contracts	721	340	632	743
663	2,121	Building Maintenance	625	307	991	700
1,420	1,314	Security	1,457	1,307	1,459	1,506
440	423	Communication costs	420	61	600	532
100	0	Subscriptions	0	0	0	0
870	744	Insurance	763	435	435	449
2,500	1,744	IT	2,303	918	2,303	2,377
711	0	Photocopy Costs	700	0	0	
260	0	Equipment Maintenance	250	0	250	250
0	945	Legal Expenses	0	0	0	0
500	15	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	34	Stationery	300	22	200	200
1,247	934	Storage	957	0	957	988
18,124	18,124	Loan	18,124	9,062	18,124	18,124
84,052	75,815	Total Expenditure	76,233	39,109	78,081	76,096

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	(14) PROPERTIES	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
EXPENDITURE						
8,582	7,132	Parish Hall	8,934	4,903	11,881	14,277
4,000	3,808	P/Hall Salaries	4,273	1,559	1,559	0
0	0	P/Hall Employers NIC	0	17	17	0
550	573	P/Hall Employers Superannuation	600	136	136	0
30,992	26,397	Pop Inn Café	29,466	12,563	27,074	29,439
8,100	7,754	PIC Salaries	7,831	3,916	7,850	7,950
110	36	PIC Employers NIC	77	9	20	100
1,200	1,167	PIC Employers Superannuation	1,100	568	1,100	1,200
52,671	43,971	Poole Court	46,985	26,694	47,380	48,565
16,000	15,795	P/Crt Salaries	15,598	7,901	16,302	16,800
900	771	P/Crt Employers NIC	861	374	828	880
3,400	2,891	P/Crt Employers Superannuation	2,950	1,403	2,300	3,150
100,000	98,945	Youth Café	100,000	49,763	99,263	99,000
37,817	37,817	Youth Café Loan Repayment	37,820	18,909	37,820	37,820
264,322	247,057	Total Expenditure	256,495	128,715	253,530	259,182
INCOME						
2,000	3,000	Heritage Centre	2,000	2,876	2,922	2,388
13,596	10,828	Parish Hall	12,890	6,691	12,922	13,301
33,963	30,453	Pop Inn Café	31,500	14,840	26,500	30,516
61,917	57,485	Poole Court	52,630	25,914	51,774	52,483
15,981	22,611	Youth Café	0	0	263	0
127,457	124,377	Total Income	99,020	50,321	94,381	98,689
136,865	122,680	PROPERTIES NET COSTS	157,475	78,394	159,149	160,493

FINANCE AND GENERAL PURPOSES COMMITTEE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	FINANCE AND GENERAL PURPOSES	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
EXPENDITURE TOTALS						
10,750	10,468	DEMOCRATIC REPRESENTATION	11,000	9,850	11,000	11,000
3,726	2,419	CIVIC	3,500	411	3,043	4,430
251,023	212,697	SERVICE SUPPORT	280,614	110,093	242,683	281,849
159,492	120,461	YOUTH AND COMMUNITY SUPPORT	136,130	60,179	181,797	127,593
84,102	75,815	HERITAGE CENTRE	76,233	39,109	78,081	76,096
264,322	247,057	PROPERTIES	256,495	128,715	253,530	259,182
773,415	668,917	Total Expenditure	763,972	348,357	770,134	760,151
FINANCE AND GENERAL PURPOSES						
INCOME TOTALS						
0	0	CIVIC	0	0	0	0
1,010	10,458	SERVICE SUPPORT	86,440	87,730	92,679	2,000
0	16,294	OTHER SERVICES TO THE PUBLIC	0	8,617	57,643	2,500
127,457	124,377	PROPERTIES	99,020	50,321	94,381	98,689
128,467	151,129	Total Income	185,460	146,668	244,703	103,189
FINANCE AND GENERAL PURPOSES						
644,948	517,788	NET COSTS	578,512	201,689	525,431	656,963

CAPITAL EXPENDITURE BUDGET NOTES

10) (15) Play Areas and Sports Facilities

Play Areas

Funding, met from the kickabout/play area earmarked reserves, was included in the 2013/2014 budget to fund refurbishment to:

St. Mary's Play Area £30,000

However at the Environment & Planning Committee meeting on 28 May 2013, Minute number 8/2 (ratified at the Full Council meeting on 25 June 2013), it was recommended that St Mary's Play Area be considered if enhancement of Tyndale Play Area and/or the Witches Hat Play area does not proceed. Therefore as funding has been secured for both Tyndale Play Area and the Witches Hat Play area the funding allocated to St Mary's has been placed back into the kickabout/play area earmarked reserves. St Mary's Play Area to be refurbished in line with the rolling programme.

Members have further secured funding via the New Homes Bonus to fund the following projects in the 2013/2014 – 2014/2015 financial year:

Peg Hill Refurbishment	£ 30,000
Witches Hat refurbishment	£100,000
Tyndale Park refurbishment	£ 22,900

£3,900 to resurface the area beneath the swing tyre with rubber to replace the bark pit and timber edging at the Howard Lewis Play Area will be met from earmarked reserves.

11) (16) Buildings

Building Fund

A further £4,000 has been placed in the building fund budget for 2014/2015

Monies will be spent from the building fund this financial year to enable the upgrading of fire doors at Town Council properties (except Poole Court, see note below) and to fund the necessary works at the Parish Hall. Leaving an anticipated earmarked fund at the end of the year of £9,014.

Poole Court Refurbishment

It is anticipated the sum of £8,000 will be spent on upgrading the fire doors at Poole Court leaving the balance of this fund at £6,962 for 2014/2015. The cost of the replacement lighting has not yet been accounted for.

12) (18) Parks and Greens

£4,225 has been allocated to providing resurfacing of pathways and the provision of one new stretch of pathway within Kingsgate Park.

The Friends of Kingsgate Park have requested funding of £2,000 be allocated to plan and design the kiosk at Kingsgate Park to enable them to fund raise for this project.

Expenditure for both of the above being met from Earmarked reserves.

THE FOLLOWING ITEMS WERE SUGGESTED FOR CONSIDERATION WHEN SETTING THE 2014/2015 BUDGET

The following request was brought forward from the 2013/2014 budget setting requests.

- Kingsgate Park Fencing £ 5,000

CAPITAL AND PROJECT EXPENDITURE

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	(15) PLAY AREAS AND SPORTS FACILITIES	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
EXPENDITURE						
0	0	CE - ST MARY'S PLAY AREA REFURB	30,000	0	0	0
0	0	CE - TYNDALE PARK PLAY AREA PROJECT	0	0	22,900	0
0	0	CE - PEG HILL REFURB	0	0	30,000	0
0	0	CE - HOWARD LEWIS PLAY AREA CE - WITCHES HAT PLAY AREA PROJECT	0	0	0	3,900
0	0	TRANS TO EARMARKED RESERVES TRANS FROM EARMARKED RESERVES	0	0	(152,900)	0
(40,000)	0		(30,000)	0	0	(3,900)
(40,000)	0	Total Expenditure	0	0	0	0
(16) BUILDINGS EXPENDITURE						
0	0	CE - POOLE COURT REFURBISHMENT	0	0	8,000	0
58,695	29,983	CE - YOUTH CAFÉ	0	69,586	69,586	0
4,000	0	CE - BUILDING FUND	0	0	14,186	4,000
4,000	0	CE - SOLAR PANELS	0	0	0	0
0	0	TRANS TO EARMARKED RESERVES TRANS FROM EARMARKED RESERVES	0	0	0	0
(58,695)	(40,000)		0	(69,586)	(71,400)	0
8,000	(10,017)	Total Expenditure	0	0	20,372	4,000
(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	4,225
0	0	CE - KINGSGATE PARK KIOSK TRANSFER FROM EARMARKED RESERVES	0	0	0	2,000
0	0		0	0	0	(6,225)
0	0	Total Expenditure	0	0	0	0
(19) OTHER PROJECT EXPENDITURE						
0	0	CE - ESTATES EQUIPMENT CE - GRASS COLLECTION ROTARY MOWER	4,000	0	4,000	0
49,698	0	OP - SERVICE & PROJECT SUPPORT TRANSFER TO EARMARKED RESERVES	181,213	0	8,893	0
0	0	TRANSFER TO EARMARKED RESERVES	0	0	(8,893)	0
0	0		(181,213)	0	0	0
49,698	0	Total Expenditure	4,000	0	4,000	0

LAST YEAR BUDGET 2012/2013	LAST YEAR ACTUAL 2012/2013	CAPITAL - INCOME	CURRENT YEAR BUDGET 2013/2014	CURRENT YTD ACTUAL 2013/2014	ANNUAL PROJECTED 2013/2014	PROPOSED ESTIMATE 2014/2015
0		CE - INCOME GRANTS REC (GOV)	0	0	152,900	0
0		CE - INCOME GRANTS RECEIVED (OTHER)	0	0	0	0
0		CE - INCOME LOAN	0	0	0	0
0		CE - TRANSFERRED TO OFFSET CAPITAL PLAY AREAS EXPENDITURE	0	0	(152,900)	0
0		Total Income	0	0	0	0
17,698		CAPITAL EXPENDITURE NET COST	4,000	0	24,372	4,000

EARMARKED RESERVES

It is anticipated that the following earmarked reserves will be held at the end of the 2013/2014 financial year after provisions have been made for the above projects as identified:

1 – Kickabout/Play Areas	73,504
2 – Building Fund	9,014
3 – Poole Court Refurbishment	6,962
4 – Poole Court Hatch Reinstatement	1,500
5 – Youth Cafe Capital Funds	23,157
6 – Allotments	12,000
7 – Estates Equipment	6,107
8 – Service & Project Support	146,488
9 – Elections	21,323
10 – Community Heritage Map	2,000
11 – Kingsgate Park Management Plan	1,000
12 – Public Rights of Way	8,500
13 – Grant Funding	220
14 – Youth Provision	65,659

- 1) This funding is held towards new or the refurbishment of kickabout/play areas. IT is planned that £6,900 will be in the 2013 – 2015 financial years to fund the resurfacing of Howard Park play Area.
- 2) This fund is increased annually to enable the Town Council to meet the cost of urgent building repairs etc.
- 3) A fund put aside to refurbish Poole Court and is being used on an as required basis.
- 4) This money was paid by South Gloucestershire Council when the Registration Service left Poole Court for the specific action of reinstating the hatch and must be kept in retention for this purpose.
- 5) Funding to meet Youth Provision as identified
- 6) Allotments - £12,000 was earmarked in 2012/2013 to develop land for use as allotments should land become available
- 7) Estates Equipment.
- 8) A fund allocated to build a firm base in relation to staffing and machinery to enable the expansion of services to take place.
- 9) Further funds have been allocated to this budget head in the 2013/2014 financial year to enable the Town Council to meet the cost of the elections in 2015.
- 10) £2,000 allocated to funding to the Community Heritage Map.
- 11) Allocated to funding Kingsgate Park Management Plan should it be required.
- 12) Public Rights of Way monies, £2,000 for 5,000 copies of the Walking in Yate, Linking Green Areas (Commons & Green Leaflet) and a further £6,50 for the Ridgewood Public Footpath Orders.
- 13) Grant funding set aside to be paid in the next financial year.
- 14) The balance of capital monies held on behalf of the Youth Cafe to fund capital expenditure as and when identified.

EARMARKED RESERVES

	Balance available as at 1 April 2013	Transfer In	Transfer out	Anticipated Balance as at 31 March 2014
ER - KICKABOUT PROJECTS/PLAY AREA	77,404	0	3,900	73,504
ER - BUILDING FUND	27,520	0	18,506	9,014
ER - POOLE COURT REFURBISHMENT	14,962	0	8,000	6,962
ER - POOLE COURT HATCH REINSTATEMENT	1,500	0	0	1,500
ER - YOUTH CAFÉ CAPITAL FUNDS	92,743	0	69,586	23,157
ER - ALLOTMENTS	12,000	0	0	12,000
ER - ESTATES EQUIPMENT	15,000	0	8,893	6,107
ER - SERVICE & PROJECT SUPPORT	181,213	0	34,725	146,488
ER - ELECTIONS	11,323	10,000	0	21,323
ER - COMMUNITY HERITAGE MAP	2,000	0	0	2,000
ER - KINGSGATE PARK MANAGEMENT PLAN	1,000	0	0	1,000
ER - PUBLIC RIGHT OF WAY	2,000	6,500	0	8,500
ER - GRANT FUNDING	0	220	0	220
ER - YOUTH PROVISION	13,463	52,196	0	65,659
	452,128	68,916	143,610	377,434

PRECEPT CALCULATIONS

South Gloucestershire Council has advised Council Taxbase for the 2014/2015 financial year as being 6510 Band D equivalent houses in the parish of Yate using the reduced tax base calculation.

South Gloucestershire Council has confirmed the LCTS support grant for the 2014-2015 financial year.

The transitional sum of £2,219 received last year has not been included as this was for one year only.

Tax Base		cost per band D House	precept raised	LCTS plus transitional grant	Total funds raised	Increase per band D household per annum	Increase per band D household per week
2013-2014	x	118.64	767,957	85,430	853,387	nil	

2014-2015

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

6,510	x	118.64	772,346	83,488	855,834	nil
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If Band D council tax was increased by 7.66% using 6510 Band D equivalent houses the following precept could be raised:

6,510	x	127.73	831,530	83,488	915,018	£ 9.09 £ 0.17
						7.66%

Assuming no increase in SGC's, police and fire authorities taxes the gross increase of the total bill will be less than 1%

RESERVES SUMMARY

ACTUAL RESERVES

Budget Summary

	2013-2014		2014-2015	Budget	
	Projected	Budgeted	Proposed	Incr/(Decr)	
REVENUE EXPENDITURE					
Environment and Planning	318,871	310,236	344,631	34,395	11%
Finance and General Purposes	770,134	763,972	760,151	(3,821)	-1%
	<u>1,089,005</u>	<u>1,074,208</u>	<u>1,104,782</u>	<u>30,574</u>	
INCOME					
Environment and Planning	37,312	34,920	35,407	487	1%
Finance and General Purposes	244,703	185,460	103,189	(82,271)	-44%
	<u>282,015</u>	<u>220,380</u>	<u>138,596</u>	<u>(81,784)</u>	
NET REVENUE EXPENDITURE	<u>806,990</u>	<u>853,828</u>	<u>966,186</u>	<u>112,358</u>	13%
CAPITAL AND PROJECT EXPENDITURE (NET)					
Less: Funded from Earmarked Reserves	104,665	4,000	14,125	10,125	
	(80,293)	0	(10,125)	10,125	
TOTAL NET EXPENDITURE	<u>831,362</u>	<u>857,828</u>	<u>970,186</u>	<u>112,358</u>	
Financed as Follows:					
General Reserves as at 1 April 2013	390,137		326,715		
General Reserve as at 31 March 2014	326,715		271,547 **		
Used/(Available) to Fund Expenditure	63,422	89,888	55,168		
Yate Town Council Precept 2014/2015	767,940	767,940			
TOTAL PRECEPT	<u>767,940</u>	<u>767,940</u>	<u>915,018</u>		
	<u>831,362</u>	<u>857,828</u>	<u>970,186</u>		

**Note	Recommended reserve equal to 3 months net expenditure	204,248	238,457	271,547
	Plus £30,000 contingency			

Earmarked Reserves	31.03.12	31.03.13	31.03.14
Capital Projects	172,923	422,342	278,732
Others	31,744	29,786	98,482
	<u>204,667</u>	<u>452,128</u>	<u>377,214</u>