



# **YATE TOWN COUNCIL**

**2019/2020**

**Budget**

**As agreed at the**

**Full Council Meeting held on**

**8 January 2019**

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## **BASIS FOR SETTING 2019/2020 BUDGET**

### **Budget Increase**

The RPI for September 2018 is 3.3%. The figure of 3.3% has been used as a general guide for increasing the budget.

### **Committee Structure**

The 2019/2020 budget has been changed to reflect the committee structure as amended in 2017/2018 to commence in 2018/2019.

### **Council Tax Base**

South Gloucestershire Council has, on 5<sup>th</sup> December 2018, advised the firm council tax base as being 7,297 band D properties as opposed to 7,311 band D properties originally predicted. This has reduced anticipated funding for 2019/2020 by £2,404. The new firm council tax base figures have been used to produce this budget.

### **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 2018:

- Armadillo: 11 years 3 months 29 days to run - last payment due 2.3.30 – balance o/s as at 31.3.18 £349,862
- Heritage: 6 years 4 months 22 days to run - last payment due 25.3.25 - balance o/s as at 31.3.18 £104,581

### **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 put in place with funding being received as follows:

2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
£85,430	£83,488	£44,498	£29,553	£18,435	£ 7,299	£ Nil

### **Overheads**

The Estates Staff costs have been reapportioned this year for the first time. The previous year's allocation of hours has been used to calculate the estimated cost per site. The attributable budget has also been reallocated to the corresponding cost centre to ensure continuity and ease of reading. The bottom line figures remain the same. By reapportioning the overheads, the actual cost of providing a service is more transparent.

### **Pay Awards**

At the time of writing most council staffing posts have now been filled. Therefore, due to the number of unfilled vacancies over the past year or two, staffing costs will look as though they have increased considerably, however this is expected due to the vacant posts now having been filled.

The National Joint Council pay agreement for 2018-2020 has included the introduction of a new pay spine with effect from 1 April 2019 based upon the bottom rate of £9.00pa on a new Spinal Column Point (SCP) 1 (equivalent to the old SCP 6 & 7). The changes will result in the current number of points in a grade e.g. SCP 8 – 10 used to sit under H10, under the revised scales H13 reflect the new SCP 2 and half of the new SCP3, this change also has an effect on employees in the band who were previously paid at the Living wage rate. Further to the Staffing & Governance meeting held on 18 December 2018, a revised Spinal Point structure has been agreed for consultation with staff. Based upon the revised structure the salaries have been refined within this version of the budget.

Extra funding has been included within the budget to cover the cost of maternity pay and a temporary appointment to the post for one year.

#### **National Insurance Contributions**

Employer's National Insurance contributions for 2019/2020 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:

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

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

## ENVIRONMENT AND COMMUNITIES COMMITTEE BUDGET NOTES

### 1) (1) Small Sports Facilities

#### **Sunnyside Bowling Facility**

Yate & District Bowls Club received a grant towards the cost of its licence in 2018/2019 by way of recognising the assistance given to the council for use of the facilities during the Sunnyside Football Pavilion extension works.

A valuation was undertaken earlier this year to determine the charge that should be made to the Bowling Club for use of this facility. The recommended rent was set by the valuer at £20,500 given that Yate Town Council pays for the running cost at this venue. However, for the purpose of this budget last year's rent has been increased by 3.3% in line with the RPI and included in the budget figures at £20,360.

#### **Sunnyside Football Facility**

The refurbishment of this site was completed mid December. The income and expenditure for this site has been amended to reflect the lack of use by clubs during the 2018/2019 season due to the refurbishment works being undertaken.

### 2) (2) YOSC

Any funds remaining from monies allocated to YOSC for 2018/2019 will be placed in an YOSC Sinking Fund Earmarked Reserve as a revenue contribution to capital costs to meet the ongoing cost of capital building repairs and track maintenance in line with the YOSC Business Plan.

### 3) (3) Parks

#### **Kingsgate Park**

£15,000 payment 2 of 5 for the internal loan repayment for works being undertaken to the toilets in Kingsgate Park will be paid this year. A further 3 payments to be made in years 2019/2020, 2020/2021 & 2021/2022. This is to be followed by a further 5 payments of £15,000 (2022-2027) for the yard works, also being undertaken this year and funded by way of an internal loan.

#### **Yate Common**

It was expected that Yate Common would be transferred from South Gloucestershire Council to Yate Town Council in the 2018/2019 financial year, however, as yet this has not transpired, and it is not expected now to be transferred to Yate Town Council until 2019/2020 at the earliest.

### 4) (4) Play Area Maintenance

The play area maintenance budget has increased slightly more than the RPI increase for 2019/2020 due to tree surveys and works due in the 2019/2020 financial year.

## 5) (7) Woods at the rear of Ridgewood

The woodland at the rear of the Ridgewood Centre has not yet been transferred from South Gloucestershire Council. Half the budget allocated to 2018/2019 has been retained to accommodate works should the transfer take place this financial year.

A further £5,000 has been budgeted to accommodate works should the transfer take place in 2019/2020.

## 6) (10) Estates Equipment, Vehicles and Machinery

The Estates team now have a full complement of vehicles as shown in Table 1 below:

Table 2 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. The Timberwolf 190 towable chipper will be purchased this financial year as previously agreed by council.

TABLE 1

2018/2019		2019/2020	
Vehicles	Anticipated spend		2019/2020 Budget
Estates Crewcab Tipper Peugeot Boxer	7,206		6,987
Estates Vauxhall Combo Van	3,736		3,777
Tractor	1,235		1,276
Ride on Kubota Mower	1,325		1,491
Batwing Mower	4,335		4,391
Ranger pickup truck	7,428		6,637
Etesia Rotary Mower	1,035		1,556
RENAULT Kangoo ZE Electric	4,463		5,049
Estates Equipment	3,969		3,376
<b>Totals</b>	<b>34,732</b>		<b>34,540</b>

TABLE 2

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	2 yrs.	£40,000
Etesia Rotary Mower	Grass maintenance (box mowing, collects grass arising).	3 yrs.	£20,000
Towable power washer	Removing moss/algae from play area surfaces & pathways etc. Bus shelter cleaning PVC cladding etc. cleaning Cleaning play equipment	10 yrs.	£5,000
<b>Future equipment wish list</b>	<b>Use</b>	<b>Anticipated life span</b>	<b>Anticipated purchase cost</b>
New Tractor and flail	Hedge flailing, current YTC tractor not fit for use with a flail, so new tractor required.	+ 10 yrs.	£40,000

It is anticipated the budgeted maintenance costs for the Ransomes mower will be exceeded due to the amount of work required to this piece of equipment. During the annual service.

## 7) (11) Transport Initiatives

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

## 8) (12) Youth and Community Support

This budget now incorporates the Community and Project staffing costs which were previously contained within the Service Support budget.

To consider youth funding year on year, consideration needs to be given to the youth provision set out in this budget and that set out under the Armadillo budget heading together. Transfer funds which came across with the half of the Armadillo previously owned by South Gloucestershire Council (and now transferred to Yate Town Council) have now been fully spent and Yate Town Council is now funding the complete delivery of this service. Please see table below showing the year on year growth in youth funding:

Youth Delivery in Yate				
	2016/2017	2017/2018	2018/2019 Budgeted	2019/2020 Budgeted
Youth Support	62,409	60,416	70,000	70,000
Urbie Provision	-	1,585	7,815	8,815
Urbie Capital Purchase	-	38,555	-	-
Armadillo	221,199	262,624	272,312	303,010
<b>Total</b>	<b>283,608</b>	<b>363,180</b>	<b>350,127</b>	<b>381,825</b>
Less funded by South Glos. Council Transfer funds	99,000	99,000	1,000	-
Less Positive Activity Subsidy	39,060	16,000	16,000	-
Less grant funding towards cost of the Urbie	-	9,950	-	-
<b>Total</b>	<b>138,060</b>	<b>124,950</b>	<b>17,000</b>	<b>-</b>
<b>Balance funded by Yate Town Council</b>	<b>145,548</b>	<b>238,230</b>	<b>333,127</b>	<b>381,825</b>



## **9) (13) Facilities Development**

This budget was established to allow for revenue costs associated with development of facilities by Yate Town Council as necessary, this money has been earmarked for YOSC. No further sums have been incorporated under this heading which will be removed from the budget next year.

## **10) (14) Properties**

### Heritage Centre

Intern costs were removed from this budget head last year, a funding for one intern has been reintroduced in the 2019/2020 at a cost of £2,525. Extra funding has also been allocated for the cost of copier rental and extra storage at YTC premises.

### YMCA

A budget has been incorporated this year to accommodate the YMCA building. A small amount of unbudgeted expenditure has been allocated to 2018/2019 to accommodate the rates etc following completion to the year end. In the absence of cost and possible income, the 2019/2020 budget has been based upon that set for the Parish Hall and the income has been set to match the expenditure (less that that realised at the Parish Hall) showing a nil cost to the budget. £2,000 has been included in the 2019-2020 budget to commence repayment of the internal loan (£40,000 from Project Support and £8,591 from the capital building fund) provided to assist with the purchase of the YMCA.

### Poole Court

Poole Court salaries are over budget this financial year due to overtime worked to cover weekend bookings. An allowance to accommodate in 2019/2020 has also been made. The revenue expenditure is anticipated to come in less than budgeted, partly due to a reduction in insurance costs and central heating maintenance cost.

### Armadillo

The money transferred from South Gloucestershire Council to assist with the cost of the Armadillo has now been fully spent.

An earmarked reserve was set up previously to accumulate funds for youth provision in Yate and it is this fund which is now underwriting the Armadillo cost. This ER has sufficient funding to underwrite costs for 2019/2020 however due to internal loans to Yate Town Council to assist with capital projects, there is not likely to be enough funding to underwrite all costs in 2020/2021 therefore the cost of the Armadillo will increasingly have to be met from revenue.

Following the departure of the Pop Inn Café Coordinator (15-hour post), the Armadillo staff now manage this facility. Further to this the apprentice in post is also due to finish very soon. A request has been made to appoint one full time (37 hour) H10 post at c.£24,000 incl. employers NI and employers pension contributions. This sum has been incorporated into the budget for consideration following a staffing structure review to be undertaken at the Armadillo as resolved by the Staffing & Governance Sub Committee at its meeting on 18 December 2018. A further sum has also been allocated for a replacement apprentice however there are no further Apprenticeship Earmarked Reserves available to fund this post.

**ENVIRONMENT AND COMMUNITY COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018		CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
<b>(1) SMALL SPORTS FACILITIES</b>						
<b>EXPENDITURE</b>						
17,928	15,986	Bowling Green & Pavilion	21,770	6,964	20,428	22,229
9,911	6,231	Football Pavilion and Pitches	15,869	4,928	14,114	16,566
1,028	383	Tennis Courts	1,139	112	629	587
<b>28,867</b>	<b>22,600</b>	<b>Total Expenditure</b>	<b>38,778</b>	<b>12,004</b>	<b>35,170</b>	<b>39,382</b>
<b>INCOME</b>						
19,710	20,006	Bowling Green & Pavilion	20,006	9,855	20,006	20,360
6,878	7,005	Football Pavilion and Pitches	8,192	1,461	3,500	6,521
1,428	1,279	Tennis Courts	1,484	904	1,000	1,000
<b>28,016</b>	<b>28,290</b>	<b>Total Income</b>	<b>29,682</b>	<b>12,220</b>	<b>24,506</b>	<b>27,882</b>
<b>851</b>	<b>(5,690)</b>	<b>SMALL SPORTS FACILITIES NET COSTS</b>	<b>9,096</b>	<b>(216)</b>	<b>10,664</b>	<b>11,500</b>

PROPOSED ESTIMATE 2020/2021
22,896
17,363
597
<b>40,856</b>
20,971
7,500
1,030
<b>29,501</b>
<b>11,355</b>

PROPOSED ESTIMATE 2021/2022
23,583
17,575
608
<b>41,765</b>
21,600
7,725
1,061
<b>30,386</b>
<b>11,379</b>

**(2) YATE OUTDOOR SPORTS COMPLEX (YOSC)**

<b>EXPENDITURE</b>						
3,800	13,179	Yate Outdoor Sports Complex	3,568	(7,762)	10,950	70,000
<b>3,800</b>	<b>13,179</b>	<b>Total Expenditure</b>	<b>3,568</b>	<b>(7,762)</b>	<b>10,950</b>	<b>70,000</b>
<b>INCOME</b>						
0	0	Yate Outdoor Sports Complex	0	0	0	70,000
<b>0</b>	<b>0</b>	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>
<b>3,800</b>	<b>13,179</b>	<b>YATE OUTDOOR SPORTS COMPLEX (YOSC) NET COSTS</b>	<b>3,568</b>	<b>(7,762)</b>	<b>10,950</b>	<b>0</b>

70,000
<b>70,000</b>
70,000
<b>70,000</b>
<b>(0)</b>

70,000
<b>70,000</b>
70,000
<b>70,000</b>
<b>0</b>

**(3) PARKS**

<b>EXPENDITURE</b>						
32,273	27,721	Kingsgate Park	50,395	5,708	48,899	51,103
8,132	13,377	Brinsham Fields Park	19,405	3,086	19,131	20,196
<b>40,405</b>	<b>41,098</b>	<b>Total Expenditure</b>	<b>69,800</b>	<b>8,794</b>	<b>68,030</b>	<b>71,299</b>
<b>INCOME</b>						
5,575	3,747	Kingsgate Park	7,379	7,382	7,382	7,382
0	4,818	Brinsham Fields Park	0	1,667	1,667	0
<b>5,575</b>	<b>8,565</b>	<b>Total Income</b>	<b>7,379</b>	<b>9,049</b>	<b>9,049</b>	<b>7,382</b>
<b>34,830</b>	<b>32,533</b>	<b>PARKS NET COSTS</b>	<b>62,421</b>	<b>(255)</b>	<b>58,981</b>	<b>63,917</b>

52,067
21,145
<b>73,212</b>
7,603
0
<b>7,603</b>
<b>65,609</b>

52,762
20,315
<b>73,077</b>
7,832
0
<b>7,832</b>
<b>65,245</b>

**ENVIRONMENT AND COMMUNITY COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018		CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
<b>(4) PLAY AREA MAINTENANCE</b>						
<b>EXPENDITURE</b>						
22,744	13,706	Total Expenditure	82,654	6,167	80,587	89,201
<b>INCOME</b>						
0	0	Total Income	0	0	0	0
22,744	13,706	PLAY AREAS NET COSTS	82,654	6,167	80,587	89,201

<b>PROPOSED ESTIMATE 2020/2021</b>
90,970
0
90,970

<b>PROPOSED ESTIMATE 2021/2022</b>
93,295
0
93,295

**(5) OPEN SPACES**

<b>EXPENDITURE</b>						
31,160	39,761	Open Spaces & Greens	80,247	20,490	79,055	84,419
7,000	0	Yate Common	7,000	0	0	7,000
38,160	39,761	Total Expenditure	87,247	20,490	79,055	91,419
<b>INCOME</b>						
60	120	Total Income	60	60	60	60
38,100	39,641	OPEN SPACES NET COSTS	87,187	20,430	78,995	91,359

86,952
7,000
93,952
60
93,892

89,561
7,000
96,561
60
96,501

**(6) ABBOTSWOOD**

<b>EXPENDITURE</b>						
6,400	1,095	Total Expenditure	5,630	163	1,376	4,655
<b>INCOME</b>						
0	0	Total Income	0	0	0	0
6,400	1,095	ABBOTSWOOD OPEN SPACE NET COSTS	5,630	163	1,376	4,655

4,795
0
4,795

4,938
0
4,938

**(7) WOODS AT THE REAR OF THE  
RIDGEWOOD CENTRE**

<b>EXPENDITURE</b>						
1,000	0	Total Expenditure	5,000	0	2,000	5,000
<b>INCOME</b>						
0	0	Total Income	0	0	0	0
1,000	0	WOODS AT THE REAR OF RIDGEWOOD CENTRE NET COSTS	5,000	0	2,000	5,000

3,000
0
3,000

3,090
0
3,090

**ENVIRONMENT AND COMMUNITY COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018		CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
<b>(8) PUBLIC RIGHTS OF WAY</b>						
<b>EXPENDITURE</b>						
500	0	Total Expenditure	500	0	0	500
<b>INCOME</b>						
0	0	Total Income	0	0	0	0
500	0	<b>PUBLIC RIGHTS OF WAY NET COSTS</b>	500	0	0	500

<b>PROPOSED ESTIMATE 2020/2021</b>
500
0
500

<b>PROPOSED ESTIMATE 2021/2022</b>
500
0
500

**(9) ESTATES STAFF**

<b>EXPENDITURE</b>						
171,400	151,594	Salaries	177,825	90,114	177,435	185,759
0	0	Agency Staff	2,000	0	0	0
14,500	11,589	Employers NIC	17,911	6,829	15,910	18,775
26,500	21,408	Employers Superannuation	27,200	10,589	25,290	28,350
12,650	0	Estate Working in Training	11,075	0	7,203	11,383
5,330	63	Staff Training	4,660	695	4,660	4,205
200	1,252	Expenses	200	16	150	200
0	143	Misc/CRB	100	50	100	100
3,625	3,841	Health and Safety Clothing	3,000	1,639	3,000	3,100
0	0	Re-allocation of overheads estates staff	(157,357)	0	(157,357)	(171,977)
234,205	189,890	<b>Total Expenditure</b>	86,614	109,932	76,391	79,895
<b>INCOME</b>						
0	0	Misc	0	0	0	0
0	0	<b>Total Income</b>	0	0	0	0
234,205	189,890	<b>ESTATES STAFF NET COSTS</b>	86,614	109,932	76,391	79,895

191,332
0
19,338
29,201
11,724
4,331
206
103
3,193
(177,136)
82,292
0
0
82,292

197,072
0
19,918
30,077
12,076
4,461
212
106
3,289
(182,450)
84,761
0
0
84,761

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

<b>EXPENDITURE</b>						
38,460	29,523	Total Expenditure	33,141	24,598	37,134	34,440
<b>INCOME</b>						
0	0	Insurance Claims	0	0	0	0
0	0	<b>Total Income</b>	0	0	0	0
38,460	29,523	<b>ESTATES EQUIPMENT VEHICLES AND MACHINERY EXPENDITURE NET COSTS</b>	33,141	24,598	37,134	34,440

35,474
0
0
35,474

36,532
0
0
36,532

**ENVIRONMENT AND COMMUNITY COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018		CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>(11) TRANSPORT INITIATIVES</b>				
		<b>EXPENDITURE</b>				
0	0	Bus Shelter Lease	0	0	0	0
1,000	0	Bus Shelter Repair	1,527	0	1,027	1,576
213	217	Insurance	225	101	101	104
<b>1,213</b>	<b>217</b>	<b>Total Expenditure</b>	<b>1,752</b>	<b>101</b>	<b>1,128</b>	<b>1,680</b>
		<b>INCOME</b>				
0	0	Grants	0	0	0	0
0	0	Insurance Claims	0	0	0	0
<b>0</b>	<b>0</b>	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,213</b>	<b>217</b>	<b>TRANSPORT INITIATIVES NET COSTS</b>	<b>1,752</b>	<b>101</b>	<b>1,128</b>	<b>1,680</b>

PROPOSED ESTIMATE 2020/2021
0
1,623
107
<b>1,730</b>
0
0
<b>0</b>
<b>1,730</b>

PROPOSED ESTIMATE 2021/2022
0
1,672
110
<b>1,782</b>
0
0
<b>0</b>
<b>1,782</b>

		<b>(12) YOUTH AND COMMUNITY SUPPORT</b>				
		<b>EXPENDITURE</b>				
0	0	Salaries	61,632	27,477	61,125	85,165
0	0	Employers NIC	9,409	2,318	7,632	10,950
0	0	Employers Superannuation	7,702	3,946	9,355	12,878
0	0	Reallocation of Overheads - Estates Staff	2,336	0	2,337	2,554
91,975	62,001	Youth Provision	93,815	895	78,315	78,815
16,267	15,160	Events in the Parks	16,267	16,325	16,325	14,738
265	248	Christmas Carol & Grants Event	275	0	275	280
0	0	Volunteer Training	2,000	0	0	1,000
0	345	Yate Community Plan	0	0	569	580
0	7,320.00	Age UK	7,320	7,320	7,320	7,320
0	1,536.00	Off The Record	4,500	4,500	4,500	4,500
0	0	Yate Men's Shed	0	0	0	2,428
5,000	0	N50 Night Bus	0	0	0	0
2,700	0	Provisional SLA	1,200	0	0	0
0	0	Transfer to Earmarked Reserves	0	0	16,000	0
<b>116,207</b>	<b>86,610</b>	<b>Total Expenditure</b>	<b>206,456</b>	<b>62,781</b>	<b>203,753</b>	<b>221,208</b>
		<b>INCOME</b>				
<b>2,000</b>	<b>10,655</b>	<b>Total Income</b>	<b>0</b>	<b>4,725</b>	<b>5,479</b>	<b>580</b>
<b>114,207</b>	<b>75,955</b>	<b>YOUTH AND COMMUNITY SUPPORT NET COSTS</b>	<b>206,456</b>	<b>58,056</b>	<b>198,274</b>	<b>220,628</b>

87,720
11,279
13,264
2,631
81,179
15,180
288
1,030
597
7,320
4,500
2,428
0
1,200
0
<b>228,617</b>
<b>597</b>
<b>228,019</b>

90,352
11,617
13,662
2,710
83,615
15,636
297
1,061
615
7,320
4,500
2,428
0
1,200
0
<b>235,012</b>
<b>615</b>
<b>234,397</b>

**ENVIRONMENT AND COMMUNITY COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018		CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>(13) FACILITIES DEVELOPMENT</b>				
		<b>EXPENDITURE</b>				
0	0	Facilities Development	11,192	0	11,192	0
<b>0</b>	<b>0</b>	<b>Total Expenditure</b>	<b>11,192</b>	<b>0</b>	<b>11,192</b>	<b>0</b>

PROPOSED ESTIMATE 2020/2021
0
<b>0</b>

PROPOSED ESTIMATE 2021/2022
0
<b>0</b>

		<b>(14) PROPERTIES</b>				
		<b>EXPENDITURE</b>				
19,306	15,630	Heritage Centre	20,520	5,196	19,204	19,821
50,000	42,704	Heritage Centre Salary Costs (Incl. NIC & Pension & Reallocation Overheads Estates Staff)	44,854	19,944	43,516	47,848
18,124	18,124	Heritage Centre Loan Repayment	18,124	9,062	18,124	18,124
13,743	8,738	Parish Hall	17,705	4,828	15,447	15,699
0	0	YMCA	0	0	1,100	10,748
30,302	23,920	Pop Inn Café (PIC)	30,061	11,780	26,005	29,839
8,210	8,165	PIC Salary Costs (Incl. NIC & Pension * Reallocation Overheads Estates Staff)	10,239	4,165	7,455	2,075
61,587	50,208	Poole Court (P/Crt)	56,979	28,021	50,859	51,808
20,400	18,407	P/Crt Salary Costs (Incl. NIC & Pension & Reallocation Overheads Estates Staff)	30,530	10,750	31,467	33,982
69,805	78,266	Armadillo	79,269	40,745	81,334	84,144
155,000	139,275	Armadillo Salary Costs (Incl. NIC & Pension & Reallocation of Overheads Estates Staff)	159,898	63,815	158,344	192,624
37,820	37,817	Armadillo Loan Repayment	37,820	18,908	37,820	37,820
<b>484,297</b>	<b>441,254</b>	<b>Total Expenditure</b>	<b>505,999</b>	<b>217,214</b>	<b>490,675</b>	<b>544,532</b>

20,541
49,283
18,124
16,370
11,071
30,934
2,137
53,862
35,001
85,872
198,403
37,820
<b>559,419</b>

20,876
47,804
18,124
16,655
11,403
31,656
2,201
54,963
36,052
88,448
204,355
37,820
<b>570,357</b>

		<b>(14) PROPERTIES</b>				
		<b>INCOME</b>				
3,200	3,503	Heritage Centre	3,450	3,261	3,450	3,471
12,611	14,573	Parish Hall	13,641	9,348	15,415	15,857
0	0	YMCA	0	0	0	12,409
30,800	23,369	Pop Inn Café	30,830	11,708	23,148	30,857
46,967	52,807	Poole Court	53,270	29,254	52,569	53,501
36,616	63,029	Armadillo	61,981	28,510	60,570	63,868
86,218	99,000	Transferred from Earmarked reserves	102,331	0	99,528	84,042
<b>216,412</b>	<b>256,281</b>	<b>Total Income</b>	<b>265,503</b>	<b>82,081</b>	<b>254,680</b>	<b>264,005</b>
<b>267,885</b>	<b>184,973</b>	<b>PROPERTIES NET COSTS</b>	<b>240,496</b>	<b>135,133</b>	<b>235,995</b>	<b>280,528</b>

3,491
16,332
12,781
31,783
55,106
65,784
52,982
<b>238,259</b>
<b>321,159</b>

3,512
16,822
13,165
32,736
56,759
67,758
6,195
<b>196,946</b>
<b>373,410</b>

**ENVIRONMENT AND COMMUNITY COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	ENVIRONMENT AND COMMUNITY EXPENDITURE TOTALS	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020	PROPOSED ESTIMATE 2020/2021	PROPOSED ESTIMATE 2021/2022
28,867	22,600	SMALL SPORTS FACILITIES	38,778	12,004	35,170	39,382	40,856	41,765
3,800	13,179	YATE OUTDOOR SPORTS COMPLEX	3,568	(7,762)	10,950	70,000	70,000	70,000
40,405	41,098	PARKS	69,800	8,794	68,030	71,299	73,212	73,077
22,744	13,706	PLAY AREAS	82,654	6,167	80,587	89,201	90,970	93,295
38,160	39,761	OPEN SPACES & COMMONS	87,247	20,490	79,055	91,419	93,952	96,561
6,400	1,095	ABBOTSWOOD	5,630	163	1,376	4,655	4,795	4,938
1,000	0	WOODS AT THE REAR OF RIDGEWOOD CENTRE	5,000	0	2,000	5,000	3,000	3,090
500	0	PUBLIC RIGHTS OF WAY	500	0	0	500	500	500
234,205	189,890	ESTATES STAFF	86,614	109,932	76,391	79,895	82,292	84,761
38,460	29,523	ESTATES EQUIPMENT VEHICLES AND MACHINERY	33,141	24,598	37,134	34,440	35,474	36,532
1,213	217	TRANSPORT INITIATIVES	1,752	101	1,128	1,680	1,730	1,782
116,207	86,610	YOUTH AND COMMUNITY SUPPORT	206,456	62,781	203,753	221,208	228,617	235,012
0	0	FACILITIES DEVELOPMENT	11,192	0	11,192	0	0	0
484,297	441,254	PROPERTIES	505,999	217,214	490,675	544,532	559,419	570,357
<b>1,016,258</b>	<b>878,933</b>	<b>Total Expenditure</b>	<b>1,138,331</b>	<b>454,482</b>	<b>1,097,441</b>	<b>1,253,212</b>	<b>1,284,816</b>	<b>1,311,670</b>
		ENVIRONMENT AND COMMUNITY INCOME TOTALS						
28,016	28,290	SMALL SPORTS FACILITIES	29,682	12,220	24,506	27,882	29,501	30,386
0	0	YATE OUTDOOR SPORTS COMPLEX	0	0	0	70,000	70,000	70,000
5,575	8,565	PARKS	7,379	9,049	9,049	7,382	7,603	7,832
0	9,868	PLAY AREAS	0	0	0	0	0	0
60	120	OPEN SPACES	60	60	60	60	60	60
0	0	PUBLIC RIGHTS OF WAY	0	0	0	0	0	0
0	0	ESTATES STAFF	0	0	0	0	0	0
0	0	ESTATES EQUIPMENT VEHICLES AND MACHINERY	0	0	0	0	0	0
0	0	TRANSPORT INITIATIVES	0	0	0	0	0	0
2,000	10,655	YOUTH AND COMMUNITY SUPPORT	0	4,725	5,479	580	597	615
216,412	256,281	PROPERTIES	265,503	82,081	254,680	264,005	238,259	196,946
<b>252,063</b>	<b>313,779</b>	<b>Total Income</b>	<b>302,624</b>	<b>108,135</b>	<b>293,774</b>	<b>369,908</b>	<b>346,022</b>	<b>305,840</b>
<b>764,195</b>	<b>565,154</b>	<b>ENVIRONMENT AND COMMUNITY NET COSTS</b>	<b>835,707</b>	<b>346,347</b>	<b>803,667</b>	<b>883,304</b>	<b>938,795</b>	<b>1,005,830</b>

## **FINANCE AND GOVERNANCE COMMITTEE BUDGET NOTES**

### **11) (16) Democratic Representation**

Following the 2018/2019 allocation for elections, it is anticipated there is enough in the Election Earmarked Reserve fund to meet the cost of the elections in 2019. A further £6,000 has been placed in the 2019/2020 budget to build up the funds towards the cost of the next election.

### **12) (18) Service Support**

As previously referred to under item 8 (11) salaries appertaining to Youth & Community Support previously accounted for under Service Support have been transferred to the Youth & Community Support Budget heading.

### **13) (19) Grants**

Full Council held on 8 January 2019 RESOLVED that £1,000 be added to the grants budget (as opposed the Town Council events budget as recommended at the Finance & Governance meeting held on 4 December 2018) to be earmarked to enable the Friends of Brinsham Park to apply for the grant should they wish to proceed with an event in Brinsham Park in 2019.



FINANCE AND GOVERNANCE COMMITTEE						
LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(16) DEMOCRATIC REPRESENTATION	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>EXPENDITURE</b>				
300	151	Travel Expenses	300	0	300	310
500	0	Conference Fees	500	735	735	517
500	305	Members Training	500	105	500	517
0	0	IT - Members licencing	918	0	250	900
0	0	Members ICO Registration	595	120	595	120
0	0	Elections	3,850	0	0	6,000
0	0	Transferred to Earmarked Reserves	0	0	3,850	0
0	0	Transferred from Earmarked Reserves	0	0	0	0
<b>1,300</b>	<b>456</b>	<b>DEMOCRATIC REPRESENTATION NET COSTS</b>	<b>6,663</b>	<b>960</b>	<b>6,230</b>	<b>8,364</b>
		<b>(17) CIVIC</b>				
		<b>EXPENDITURE</b>				
820	587	Chairman's Allowance	850	150	850	850
3,570	1,604	Civic Events (EG Remembrance Service etc.)	3,803	40	3,789	3,709
<b>4,390</b>	<b>2,191</b>	<b>Total Expenditure</b>	<b>4,653</b>	<b>190</b>	<b>4,639</b>	<b>4,559</b>
		<b>INCOME</b>				
0	636	Misc	0	0	0	0
<b>0</b>	<b>636</b>	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4,390</b>	<b>1,555</b>	<b>CIVIC NET COST</b>	<b>4,653</b>	<b>190</b>	<b>4,639</b>	<b>4,559</b>

PROPOSED ESTIMATE 2020/2021
319
533
533
927
124
6,000
0
0
<b>8,435</b>
876
3,820
<b>4,696</b>
0
<b>0</b>
<b>4,696</b>

PROPOSED ESTIMATE 2021/2022
329
548
548
955
127
6,000
0
0
<b>8,508</b>
902
3,935
<b>4,837</b>
0
<b>0</b>
<b>4,837</b>

**FINANCE AND GOVERNANCE COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(18) SERVICE SUPPORT	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>EXPENDITURE</b>				
60,837	53,782	Service Support	74,149	35,800	75,941	76,708
235,200	236,130	Salaries	206,462	100,010	193,593	205,914
23,145	15,169	Employers NIC	21,484	7,553	20,921	23,215
36,420	38,569	Employers Superannuation	34,539	15,934	31,002	32,610
10,240	0	Service Support Apprentice	8,980	0	8,980	9,699
<b>365,842</b>	<b>343,650</b>	<b>Total Expenditure</b>	<b>345,614</b>	<b>159,297</b>	<b>330,437</b>	<b>348,146</b>
		<b>INCOME</b>				
2,000	6,486	Bank Interest/Service Support/Misc	2,000	733	2,158	2,000
<b>2,000</b>	<b>6,486</b>	<b>Total Income</b>	<b>2,000</b>	<b>733</b>	<b>2,158</b>	<b>2,000</b>
<b>363,842</b>	<b>337,164</b>	<b>SERVICE SUPPORT NET COST</b>	<b>343,614</b>	<b>158,564</b>	<b>328,279</b>	<b>346,146</b>

PROPOSED ESTIMATE 2020/2021
78,967
212,091
23,911
33,588
9,990
<b>358,548</b>
2,060
<b>2,060</b>
<b>356,488</b>

PROPOSED ESTIMATE 2021/2022
81,336
218,454
24,629
34,596
10,290
<b>369,304</b>
2,122
<b>2,122</b>
<b>367,182</b>

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(19) GRANTS	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>EXPENDITURE</b>				
8,500	9,787	Grants	8,500	3,050	8,500	8,500
0	0	Communities Emergency Fund	1,000	0	1,000	1,000
8,000	8,000	Citizens Advice Bureau	8,000	8,000	8,000	8,000
0	0	Friends of Brinsham Park	0	0	0	1,000
0	0	Yate & District Bowls Club	1,210	1,210	1,210	0
0	0	Transfer to Earmarked Reserves	0	0	0	0
0	0	Transferred from Earmarked Reserves	0	0	0	0
<b>16,500</b>	<b>17,787</b>	<b>Total Expenditure</b>	<b>18,710</b>	<b>12,260</b>	<b>18,710</b>	<b>18,500</b>

PROPOSED ESTIMATE 2020/2021
8,500
1,000
8,000
1,030
0
0
0
<b>18,530</b>

PROPOSED ESTIMATE 2021/2022
8,500
1,000
8,000
1,061
0
0
0
<b>18,561</b>

**FINANCE AND GOVERNANCE COMMITTEE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	FINANCE AND GOVERNANCE EXPENDITURE TOTALS	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
1,300	456	DEMOCRATIC REPRESENTATION	6,663	960	6,230	8,364
4,390	2,191	CIVIC	4,653	190	4,639	4,559
365,842	343,650	SERVICE SUPPORT	345,614	159,297	330,437	348,146
16,500	17,787	GRANTS	18,710	12,260	18,710	18,500
<b>388,032</b>	<b>364,084</b>	<b>Total Expenditure</b>	<b>375,640</b>	<b>172,707</b>	<b>360,016</b>	<b>379,569</b>
		FINANCE & GENERAL PURPOSES INCOME TOTALS				
0	636	CIVIC	0	0	0	0
2,000	6,486	SERVICE SUPPORT	2,000	733	2,158	2,000
<b>2,000</b>	<b>7,122</b>	<b>Total Income</b>	<b>2,000</b>	<b>733</b>	<b>2,158</b>	<b>2,000</b>
<b>386,032</b>	<b>356,962</b>	<b>FINANCE AND GOVERNANCE NET COSTS</b>	<b>373,640</b>	<b>171,974</b>	<b>357,858</b>	<b>377,569</b>

PROPOSED ESTIMATE 2020/2021
8,435
4,696
358,548
18,530
<b>390,208</b>
0
2,060
<b>2,060</b>
<b>388,148</b>

PROPOSED ESTIMATE 2021/2022
8,508
4,837
369,304
18,561
<b>401,210</b>
0
2,122
<b>2,122</b>
<b>399,088</b>

## CAPITAL AND OTHER EXPENDITURE BUDGET NOTES

### 14) (20) Play Areas and Sports Facilities

#### 2018/2019

The Millside Playzone surface overlay has been completed and it is anticipated the Sunnyside Football pavilion project will be completed in December along with the irrigation sprinkler system at the Sunnyside Bowling Green. The YOSC Betterment project has been partly completed with the balance of funds placed in an earmarked reserve ready for completion next year.

#### 2019/2020

S106 funding has been awarded to undertake the following projects:

- Howard Lewis Play Area
- Kingsgate Park Gym Equipment;
- Abbotswood informal Play.
- Further to this funding has been allocated to provide a new surface overlay at St Marys Play Area the cost of which has been met from the Play Area Project Earmarked Reserve fund.
- Replacement lamps are also required at Peg Hill in the estimated sum of £800.
- The track project is to be completed in 2019/2020.

Further funding has been placed in the budget as follows:

- YOSC - YOSC Astroturf £220,000.

The above estimation has increased since the last draft budget to allow for replacement shock pads should they be required.

#### RESOLVED:

- the Armadillo Sinking Fund be renamed as the 'Major Project Sinking Fund' across the Council's projects moving forward.
- any shortfall for the project be taken from the Major Project Sinking Fund and the Council pledge to replenish the sinking fund at a faster rate from internal savings from within the Council budget to prevent needing to increase the precept;

- It has been identified that the approach road and car park at YOSC is in urgent need of urgent capping, this to be funded from the capital building fund and to be completed before January 2019.

## 15) (22) Buildings

### Building Fund

All building fund monies will be allocated this year with any balances available being transferred to the Earmark reserve building fund.

£25,600 has been budgeted for in the Building Fund budget for the 2019/2020 financial year:

Lightening conductors at Poole Court	£ 2,600
Parish Hall Car Park Markings	£ 400
Dilapidations report	£ 5,000
Garage/storage Container Heritage Centre	£ 2,600
Heritage Centre Stair Lift	£ 5,000
Building fund contingency (to build up fund)	£10,000

### YMCA

It is estimated £190,000 of unbudgeted funding will be spent this year on the purchase and refurbishment of the YMCA. It was identified that surplus funding identified from the General Reserve would be used to fund the majority of this purchase with funding transferred from Earmarked Reserves to cover the cost of refurbishment as follows:

£129,919 surplus balance from general reserves  
 £ 40,000 from project support earmarked reserves  
 £ 8,581 from the capital building fund  
£ 11,500 from sale of assets income  
**£190,000**

## 16) (24) Parks, Greens and Open Spaces

It is anticipated the following projects will be completed this financial year:

- Kingsgate Park Toilets
- Kingsgate Park Estates Yard

- Lighting at Abbotswood
- Bollards
- Signs & Noticeboards

No funding has been placed in this budget for 2019/2020

## **17) (25) Other Project Expenditure**

### Estates Equipment

Last year it was requested that consideration be given to providing the future equipment as identified to assist the estates team to more effectively undertake the estates work in light of increasing demands on the team.

A power washer was purchased this financial year and it was agreed that the towable chipper Timberwolf be budgeted for in 2019/2020.

In line with the 2018/2019 budget, it has since been agreed that this item be funded from the 2018/2019 budget to save the expense in hiring this equipment, sooner rather than later.

Further to this consideration needs to be given to building up a fund to replace/purchase new equipment in the future.

### Service and Project Development

£1,000 has been placed in the 2019/2020 budget to complete the Poole Court artwork project.

### **Future Project Aspirations/for Consideration**

- £90,000 – YOSC Approach Road and car park overlay - car park works (currently held in abeyance) and possible extension of the car park between the all-weather pitch and the houses.;
- £14,000 - Replacement fence around clubhouse at YOSC;
- £40,000 - New replacement tractor & flail
- £15,000 - replacement kitchen at Poole Court;
- £15,000 - to start building a fund for emergency building expenditure. (£10,000 has been incorporated into the draft budget for the 2019/2020 financial year for consideration);
- £ 2,500 - Poole Court foyer refurbishment;
- £30,000 - estimated 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);
- Brinsham Park Play Area Phase 2;
- YOSC – second set of long jump pits/repositioning of fencing;

**CAPITAL AND PROJECT EXPENDITURE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(20) PLAY AREAS AND SPORTS FACILITIES	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>EXPENDITURE</b>				
0	4,687	CE - ST MARY'S PLAY AREA	0	0	0	2,000
0	0	CE - MILLSIDE PLAYZONE	5,500	5,359	5,359	0
0	1,200	CE - BRINSHAM PARK PLAY AREA	0	0	24,170	0
0	0	CE - WITCHES HAT PLAY AREA PROJECT	0	0	0	0
20,000	0	CE - PLAY AREA REFURBISHMENT	0	0	0	187,164
0	0	CE - PEG HILL SKATE PARK	0	0	0	800
0	0	CE SUNNYSIDE TENNIS COURTS	0	0	0	0
0	3,612	CE - SUNNYSIDE FOOTBALL PAVILION	0	8,306	188,205	0
0	0	TRANS TO EARMARKED RESERVES	0	0	0	0
<b>20,000</b>	<b>9,499</b>	<b>Expenditure - Play Area &amp; Sports Facilities</b>	<b>5,500</b>	<b>13,665</b>	<b>217,734</b>	<b>189,964</b>
0		TRANS FROM EARMARKED RESERVES	(5,500)	0	(54,466)	(2,000)
<b>20,000</b>	<b>9,499</b>	<b>Net Expenditure - Play Areas &amp; Small Sports Facilities (After reserve transfers)</b>	<b>0</b>	<b>13,665</b>	<b>163,268</b>	<b>187,964</b>

PROPOSED ESTIMATE 2020/2021
0
0
0
0
0
0
0
3,000
0
0
0
<b>3,000</b>
(3,000)
<b>0</b>

PROPOSED ESTIMATE 2021/2022
0
0
0
0
0
0
0
0
0
0
0
<b>0</b>
0
<b>0</b>

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(21) YATE OUTDOOR SPORTS COMPLEX (YOSC)	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>EXPENDITURE</b>				
0	0	CE - YOSC BETTERMENT PROJECT	0	477,577	500,000	320,000
0	5,602	CE - YOSC	0	0	0	0
0	0	CE - YOSC ASTROTURF	0	0	0	220,000
0	0	TRANS TO EARMARKED RESERVES	0	0	0	0
<b>0</b>	<b>5,602</b>	<b>Expenditure - YOSC</b>	<b>0</b>	<b>477,577</b>	<b>500,000</b>	<b>540,000</b>
0		TRANS FROM EARMARKED RESERVES	0	0	(500,000)	(420,000)
<b>0</b>	<b>5,602</b>	<b>Net Expenditure - YOSC (After reserve transfers)</b>	<b>0</b>	<b>477,577</b>	<b>0</b>	<b>120,000</b>

PROPOSED ESTIMATE 2020/2021
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PROPOSED ESTIMATE 2021/2022
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**CAPITAL AND PROJECT EXPENDITURE**

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(22) BUILDINGS	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		<b>EXPENDITURE</b>				
0	2,992	CE - POOLE COURT REFUBISHMENT	0	0	0	0
0	0	CE - YOUTH CAFÉ	0	0	0	0
15,600	8,990	CE - BUILDING FUND	40,050	28,412	34,536	25,601
0	42,330	CE - LAND/PROPERTY ACQUISITION	0	(765)	190,000	0
0	0	TRANS TO EARMARKED RESERVES	0	0	6,857	0
<b>15,600</b>	<b>54,312</b>	<b>Expenditure - Buildings</b>	<b>40,050</b>	<b>27,647</b>	<b>231,393</b>	<b>25,601</b>
(2,000)	0	LESS TRANS FROM EARMARKED RESERVES	(23,000)	0	(84,404)	0
<b>13,600</b>	<b>54,312</b>	<b>Net Expenditure - Buildings (After reserve transfers)</b>	<b>17,050</b>	<b>27,647</b>	<b>146,989</b>	<b>25,601</b>

PROPOSED ESTIMATE 2020/2021
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PROPOSED ESTIMATE 2021/2022
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<b>10,000</b>

LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(23) BUS SHELTERS	CURRENT YEAR BUDGET 2017/2018	CURRENT YTD ACTUAL (SEPT) 2017/2018	ANNUAL PROJECTED 2017/2018	BUDGET 2018/2019
8,000	4,340	CE - NEW BUS SHELTERS	5,000	1,920	5,000	0
<b>8,000</b>	<b>4,340</b>	<b>Total Expenditure - Bus Shelters</b>	<b>5,000</b>	<b>1,920</b>	<b>5,000</b>	<b>0</b>
0	0	TRANS FROM EARMARKED RESERVES	0	0	0	0
<b>0</b>	<b>4,340</b>	<b>Net Expenditure - Bus Shelters (After reserve transfers)</b>	<b>5,000</b>	<b>1,920</b>	<b>5,000</b>	<b>0</b>

PROPOSED ESTIMATE 2019/2020
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PROPOSED ESTIMATE 2020/2021
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LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(24) PARKS AND GREENS	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
0	38,545	CE - KINGSGATE PARK	0	0	150,000	0
20,000	0	CE - ABBOTSWOOD CAPITAL ENHANCEMENT	0	0	5,000	0
0	1,796	CE - RODFORD SITE FENCING & GATES	0	0	0	0
0	0	CE - BOLLARDS	0	4,600	17,600	0
12,000	32,009	CE - SIGNS & NOTICEBOARDS	24,000	0	24,000	0
0	0	TRANSFER TO EARMARKED RESERVES	0	0	0	0
<b>32,000</b>	<b>72,350</b>	<b>Total Expenditure - Parks &amp; Greens</b>	<b>24,000</b>	<b>4,600</b>	<b>196,600</b>	<b>0</b>
0	0	TRANS FROM EARMARKED RESERVES	0	0	(172,600)	0
<b>32,000</b>	<b>72,350</b>	<b>Net Expenditure - Parks &amp; Greens (After reserve transfers)</b>	<b>24,000</b>	<b>4,600</b>	<b>24,000</b>	<b>0</b>

PROPOSED ESTIMATE 2020/2021
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PROPOSED ESTIMATE 2021/2022
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CAPITAL AND PROJECT EXPENDITURE						
LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	(25) OTHER PROJECT EXPENDITURE	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
		CE - ESTATES VEHICLES/EQUIPMENT	5,000	4,736	24,236	0
	38,555	CE - YOUTH VEHICLE	0	0	0	0
116,000	12,944	OP - BUSINESS AND STAFFING REVIEW	18,345	8,140	13,140	0
		OP - ARMADILLO GARDEN PROJECT	0	1,030	1,030	0
		OP - SERVICE & PROJECT DEVELOPMENT	8,119	373	3,748	1,601
		OP - YOSC SUPPORT	16,608	0	0	0
5,000	1,795	OP - YATE AGEING BETTER	15,500	2,435	7,940	0
0	0	TRANSFER TO EARMARKED RESERVES	0	0	40,287	0
121,000	53,294	Total Expenditure - Other Projects (After Reserve transfers)	63,572	16,714	90,381	1,601
		TRANS FROM EARMARKED RESERVES	0	0	(14,488)	0
121,000	53,294	Total Expenditure - Other Projects (After Reserve transfers)	63,572	16,714	75,893	1,601
196,600	199,397	Total Capital Expenditure	138,122	542,123	1,241,108	757,166

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LAST YEAR BUDGET 2017/2018	LAST YEAR ACTUAL 2017/2018	CAPITAL - INCOME	CURRENT YEAR BUDGET 2018/2019	CURRENT YTD ACTUAL (SEPT) 2018/2019	ANNUAL PROJECTED 2018/2019	BUDGET 2019/2020
0	68,919	CE - INCOME GRANTS REC (GOV)	0	945,411	1,058,433	187,164
0	0	CE - INCOME GRANTS RECEIVED (OTHER)	0	50,000	125,000	120,000
0	0	CE - INCOME SALE OF ASSETS	0	1,250	12,750	0
0	0	CE - INCOME LOAN	0	0	0	0
0		TRANSFERRED TO EARMARKED RESERVES	0	0	109,000	0
0	0	TRANSFERRED FROM EARMARKED RESERVES	0	0	(1,020,201)	0
0	68,919	Total Net Income	0	996,661	284,982	307,164

	PROPOSED ESTIMATE 2020/2021
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<b>PROPOSED ESTIMATE 2021/2022</b>	
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196,600	130,478	CAPITAL & PROJECT NET EXPENDITURE	138,122	(454,538)	956,126	450,002
(2,000)	0	TRANSFERRED FROM EARMARKED FUNDS	(28,500)	0	(825,958)	(422,000)
194,600	130,478	CAPITAL NET SPEND	109,622	- 454,538	130,168	28,002

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(3,000)
10,000

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10,000

## EARMARKED RESERVES

It is anticipated that the following earmarked reserves will be held at the end of the 2018/2020 financial year after provisions have been made for projects as identified:

1. Play Areas Projects	18,350	Held towards the cost of new or the refurbishment of kickabout/play areas.
5. S106 Sunnyside Tennis Crt. Revenue fund	5,399	S106 revenue funding (15 years).
6. S106 YOSC Betterment Funds	27,178	Balance of S106 to fund completion of track refurbishment at YOSC
7. YOSC Asset Transfer Funds	431,755	Balance of settlement from SGC following YOSC being leased to Yate Town – to fund track refurbishment
8. S106 Witches Hat Revenue funding	7,716	S106 revenue funding (15 years).
9. Building Fund	14,081	This fund to be increased annually to enable the Town Council to meet the cost of urgent building repairs etc.
11. Major Projects Sinking Fund (previously Armadillo Sinking Fund)	165,495	Sinking fund previously held for large building repairs to the Armadillo it is now recommended this fund be held to fund Major projects, to include large building repairs to the Armadillo.
13. Abbotswood Capital Enhancement	15,000	To fund capital enhancement works at Abbotswood on land owned by YTC.
14. Rodford playing fields	13,204	To fund hedge laying and gate signage at the Rodford site
15. Allotments	12,000	Allotments - £12,000 was earmarked in 2012/2013 to develop land for use as allotments should land become
18. Armadillo Project Funds	18,658	The balance of project monies held on behalf of the Armadillo to fund project expenditure as and when identified.
20. Business Review – IT	35,853	Balance of funding left from the IT review retained to replace equipment as necessary.
21. Elections	20,949	Earmarked funding to meet the cost of the elections in 2019/2020.
22. YOSC Support	16,630	Part SLA funding
23. Public Rights of Way	6,081	Public Rights of Way monies for the public footpath order.
24. Yate Aging Better	14,765	Funding retained for the Yate Aging better project to include consultation.
25. Youth Provision	106,494	Funding allocated to meet future Youth Provision in Yate.

EARMARKED RESERVES							
	EARMARKED RESERVES	Balance available as at 1 April 2018	Transfer In	Transfer out	Anticipated Balance as at 31 March 2019	ESTIMATE 2019/2020	ESTIMATE 2020/2021
	PLAY AREAS & SPORTS FACILITIES						
1	ER - PLAY AREA PROJECTS	28,911	-	10,561	18,350	16,350	16,350
2	ER - S106 BRINSHAM PARK PA	24,170	-	24,170	-	0	0
3	ER - CIL PEG HILL PROJECT	963	-	963	-	0	0
4	ER - S106 SUNNYSIDE FOOTBALL PAVILION CAPITAL	19,735	-	19,735	-	0	0
5	ER - S106 SL TENNIS COURT REVENUE FUNDS	5,399	-	-	5,399	5,399	2,399
6	ER - S106 - YOSC BETTERMENT PROJECT	7,398	519,780	500,000	27,178	0	0
7	ER - YOSC ASSET TRANSFER FUNDS	-	479,608	47,853	431,755	0	0
8	ER - S106 WITCHES HAT PA REVENUE FUNDS	7,716	-	551	7,165	6,614	6,063
	BUILDINGS						
9	ER - BUILDING FUND	22,224	6,857	15,000	14,081	14,081	14,081
10	ER - CAPITAL RESULTING FROM SALE OF ASSETS	-	11,500	11,500	-	0	0
11	ER - MAJOR PROJECT SINKING FUND	176,018	-	10,523	165,495	65,495	65,495
12	ER - KINGSGATE PARK TOILETS & YARD REFURBISHMENT	135,000	15,000	150,000	-	0	0
13	ER - ABBOTSWOOD CAPITAL ENHANCEMENT	20,000	-	5,000	15,000	15,000	15,000
	PARKS, GREEN & OPEN SPACES						
14	ER - RODFORD PLAYING FIELDS	13,204	-	-	13,204	13,204	0
	OTHER PROJECTS						
15	ER - ALLOTMENTS	12,000	-	-	12,000	12,000	12,000
16	ER - SERVICE & PROJECT DEVELOPMENT	182,659	9,219	191,878	-	0	0
17	ER - ARMADILLO SETTLEMENT FUNDS	1,000	-	1,000	-	0	0
18	ER - ARMADILLO PROJECT FUND	18,658	-	-	18,658	18,658	18,658
19	ER - ARMADILLO APPRENTICE FUNDS	8,188	-	8,188	-	0	0
20	ER - BUSINESS REVIEW - IT	40,993	8,000	13,140	35,853	20,853	20,853
	COMMITTED REVENUE EXPENDITURE						
21	ER - ELECTIONS	17,099	3,850	-	20,949	5,000	5,000
	ER - YOSC SUPPORT	22	16,608	-	16,630	0	0
23	ER - PUBLIC RIGHT OF WAY	6,081	-	-	6,081	6,081	6,081
24	ER - YATE AGEING BETTER CONSULTATION	7,205	7,560	-	14,765	0	0
25	ER - YOUTH PROVISION	173,621	24,213	91,340	106,494	59,177	6,195
		928,265	1,102,195	1,101,402	929,058	257,912	188,175

**The following pages contain the estimated Precept Calculations 2019 – 2022**

## PRECEPT CALCULATIONS 2019 -2020

South Gloucestershire Council **Firm Council** Tax Base figure, as advised on 5 December 2018, for 2019/2020 is 7,297 per Band D properties. This figure has been used to calculate the 2019/2020 draft budget.

Tax Base	%	cost per band D House pa	precept raised	precept raised
<b>2018-2019</b>				
7,067	x	166.27	1,175,049	1,175,049

The following table shows how much precept can be raised based upon the advised indicative tax base x a percentage increase.						
Indicative Tax Base	% increase	p.a. 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
<b>20198-2020</b>						
7,297	0	166.27	1,213,292	0.00	0.00	40,039
7,297	1	167.94	1,225,425	1.66	0.03	27,906
7,297	2.00	169.60	1,237,558	3.33	0.06	15,773
7,297	3.00	171.26	1,249,691	4.99	0.10	3,640
7,297	3.30	171.76	1,253,331	5.49	0.11	0
7,297	4.00	172.92	1,261,824	6.65	0.13	- 8,493
7,297	4.99	174.57	1,273,835	8.30	0.16	- 20,505

**RESERVES SUMMARY 2019/2020**

Budget Summary	2018-2019		2019-2020	Budget
	Projected	Budgeted	Proposed	Incr/(Decr)
<b>REVENUE EXPENDITURE</b>				
Environment and Community	1,097,441	1,138,331	1,253,212	114,881
Finance and Governance	360,016	375,640	379,569	3,929
	1,457,457	1,513,971	1,632,781	118,810
<b>INCOME</b>				
Environment and Community	293,774	302,624	369,908	67,284
Finance and Governance	2,158	2,000	2,000	0
Local Council Tax Support Grant	18,298	18,298	7,542	(10,756)
Positive Activities Support Grant	16,000	16,000	0	(16,000)
	330,230	338,922	379,450	40,528
<b>NET REVENUE EXPENDITURE</b>	1,127,227	1,175,049	1,253,331	78,282
<b>CAPITAL AND PROJECT EXPENDITURE (NET)</b>	956,126	138,122	450,002	311,880
Less: Funded from Earmarked Reserves	(825,958)	(28,500)	(422,000)	393,500
<b>TOTAL NET EXPENDITURE</b>	1,257,395	1,284,671	1,281,333	3,338
<b>Financed as Follows:</b>				
General Reserves as at 1 April 2018	453,681		371,335	
Estimated General Reserve as at 31 March 2019	371,335		343,333	**
Used/(Available) to Fund Expenditure	82,346	109,622	28,002	
<b>TOTAL PRECEPT</b>	1,175,049	1,175,049	1,253,331	
	1,257,395	1,284,671	1,281,333	
<div> <div> <div>**Note</div> <div>Recommended reserve equal to</div> <div>3 months net expenditure</div> <div>Plus £30,000 contingency</div> </div> <div> <div>306,807</div> <div>323,762</div> <div></div> </div> <div> <div>343,333</div> </div> </div>				
<b>Earmarked Reserves</b>	<b>Actual 31.03.17</b>	<b>Actual 31.03.18</b>	<b>Anticipated 31.03.19</b>	
Capital				
Projects	309,860	460,739	697,628	
Others	559,678	467,526	231,430	
	869,538	928,265	929,058	

## 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 244

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.

Indicative Tax Base	%	cost per band D House	precept raised		precept raised
<b>2018-2019</b>					
7,297	x	171.76	1,253,333		1,253,333

The following table shows how much precept can be raised based upon the advised indicative tax base x a percentage increase.

Indicative 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
<b>2020 - 2021</b>						
7,494	0	171.76	1,287,169	0.00	0.00	39,773.46
7,494	1	173.48	1,300,041	1.72	0.03	26,901.77
7,494	2.00	175.20	1,312,913	3.44	0.07	14,030.07
7,494	3.00	176.91	1,325,785	5.15	0.10	1,158.38
7,494	3.50	177.77	1,332,220	6.01	0.12	- 5,277.47
7,494	4.00	178.63	1,338,656	6.87	0.13	- 11,713.32
7,494	4.50	180.42	1,352,043	8.66	0.17	- 25,099.88
7,494	5.00	182.20	1,365,429	10.44	0.20	- 38,486.44



**RESERVES SUMMARY 2020/2021**

<b>Budget Summary</b>		<b>2019-2020</b>		<b>2020 - 2021</b>	<b>Budget</b>
		Projected	Budgeted	Proposed	Incr/(Decr)
<b>REVENUE EXPENDITURE</b>					
Environment and Community		1,253,212	1,253,212	1,284,816	31,604
Finance and Governance		379,569	379,569	390,208	10,640
		1,632,781	1,632,781	1,675,024	42,244
<b>INCOME</b>					
Environment and Community		369,908	369,908	346,022	(23,887)
Finance and Governance		2,000	2,000	2,060	60
Local Council Tax Support Grant		7,542	7,542	0	(7,542)
Positive Activities Support Grant		0	0	0	0
		379,450	379,450	348,082	(31,369)
<b>NET REVENUE EXPENDITURE</b>		1,253,331	1,253,331	1,326,943	73,612
<b>CAPITAL AND PROJECT EXPENDITURE (NET)</b>		450,002	450,002	13,000	(437,002)
Less: Funded from Earmarked Reserves		(422,000)	(422,000)	(3,000)	419,000
<b>TOTAL NET EXPENDITURE</b>		1,281,333	1,281,333	1,336,943	55,610
<b>Financed as Follows:</b>					
General Reserves as at 1 April 2019		343,934		343,934	
General Reserve as at 31 March 2020		343,934		361,736	**
Used/(Available) to Fund Expenditure		28,002	28,002	(17,802)	
<b>TOTAL PRECEPT</b>		1,253,331	1,253,331	1,354,745	
		1,281,333	1,281,333	1,336,943	
<div> <div>**Note</div> <div>Recommended reserve equal to</div> <div>3 months net expenditure</div> <div>Plus £30,000 contingency</div> </div>					
		315,833	338,333	361,736	
<b>Earmarked Reserves</b>	<b>Actual 31.03.18</b>	<b>Anticipated 31.03.19</b>		<b>Anticipated 31.03.20</b>	
Capital Projects	460,739	697,628			
Others	467,526	231,430			
	928,265	929,058			

## PRECEPT CALCULATIONS 2021 - 2022

South Gloucestershire Council has advised the provisional indicative Council Tax Base figure for 2021/2022 is 7556 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 2021/2022 draft budget using an estimated 3% increase in the RPI.

Indicative Tax Base	%	cost per band D House	precept raised		precept raised
<b>2020 - 2021</b>					
7,494	x	176.91	1,325,764		1,325,764

The following table shows how much precept can be raised based upon the advised indicative tax base x a percentage increase.						
Indicative 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
<b>2021 - 2022</b>						
7,608	0	176.91	1,345,931	0.00	0.00	92,779.45
7,608	1	178.68	1,359,391	1.77	0.03	79,320.13
7,608	2.00	180.45	1,372,850	3.54	0.07	65,860.82
7,608	3.00	182.22	1,386,309	5.31	0.10	52,401.51
7,608	3.50	183.10	1,393,039	6.19	0.12	45,671.85
7,608	4.00	183.99	1,399,769	7.08	0.14	38,942.19
7,608	4.50	184.87	1,406,498	7.96	0.15	32,212.54
7,608	5.00	185.76	1,413,228	8.85	0.17	25,482.88

RESERVES SUMMARY 2021-2022				
Budget Summary	2020 - 2021		2021 - 2022	Budget
	Projected	Budgeted	Proposed	Incr/(Decr)
<b>REVENUE EXPENDITURE</b>				
Environment and Community	1,284,816	1,284,816	1,311,670	26,853
Finance and Governance	390,208	390,208	401,210	11,001
	1,675,024	1,675,024	1,712,879	37,855
<b>INCOME</b>				
Environment and Community	346,022	346,022	305,840	(40,182)
Finance and Governance	2,060	2,060	2,122	62
Local Council Tax Support Grant	0	0	0	0
Positive Activities Support Grant	0	0	0	0
	348,082	348,082	307,961	(40,120)
<b>NET REVENUE EXPENDITURE</b>	1,326,943	1,326,943	1,404,918	77,975
<b>CAPITAL AND PROJECT EXPENDITURE (NET)</b>	13,000	13,000	10,000	(3,000)
Less: Funded from Earmarked Reserves	(3,000)	(3,000)	0	3,000
<b>TOTAL NET EXPENDITURE</b>	1,336,943	1,336,943	1,414,918	77,975
<b>Financed as Follows:</b>				
General Reserves as at 1 April 2020	361,736		357,436	
General Reserve as at 31 March 2021	357,436		381,229	**
Used/(Available) to Fund Expenditure	(17,802)	(17,802)	0	
<b>TOTAL PRECEPT</b>	1,354,745	1,354,745	1,438,711	
	1,336,943	1,336,943	1,438,711	
<b>**Note</b> Recommended reserve equal to 3 months net expenditure 334,236 356,736 381,229 Plus £30,000 contingency				