



YATE TOWN COUNCIL

2020/2021

Budget

Resolved at Full Council on 7 January 2020

INDEX

Page 3-4	Basis for Budget Setting
Page 5-9	Environment and Community Committee Budget Notes
Pages 10-16	Environment and Community Committee Proposed Budget
Pages 17	Finance and Governance Committee Budget Notes
Pages 18-19	Finance and Governance Committee Proposed Budget
Pages 20-21	Full Council Capital Other Projects Budget Notes
Pages 22-25	Full Council Capital Other Projects Proposed Budget
Page 26	Projected Earmarked Reserves Budget Notes
Page 27-28	Projected Earmarked Reserves
Page 29-35	Precept Calculations 2020 – 2023

BASIS FOR SETTING 2020/2021 BUDGET

Budget Increase

The RPI for September 2019 is 2.4%. The figure of 2.4% has been used as a general guide for increasing the budget.

An extra 2.4% or revenue money would be required to accommodate the 2020 budget due to extra services proposed and the loss of the final Council Tax Support Grant payment. However, due to careful planning the budget will only be increased by 1.6% resulting a total increase in precept to 4%.

Council Tax Base

South Gloucestershire Council has advised the provisional firm Council Tax Base figure for 2020/2021 is 7,469 band D properties (this represents an increase of 172 band D properties based upon the previous year). This figure has been used to calculate the 2020/2021 draft budget using a 2.4% increase in line with the September RPI increase.

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 supplier.

Loans

The following loans are outstanding and payable by Yate Town Council as at November 2019:

- Armadillo: 10 years 3 months 29 days to run - last payment due 02.03.30 - balance o/s as at 31.03.19 £327,157
- Heritage: 05 years 4 months 22 days to run - last payment due 25.03.25 - balance o/s as at 31.03.19 £ 91,910

The council has also received loan sanction to obtain a loan of up to £198,000 to provide a YOSC multiactivity building (boxing club relocation). The estimated repayment for this loan has been included in the 2020/2021 – 2023 budget.

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

No LCTSG is available for 2020/2021

The council has absorbed the reduction in previous years where possible, however the absorption of the loss of £7,299 is not feasible for the 2020/2021 budget and the precept will need to be increased above the 2.4% to take account of this loss for the future.

Overheads

The Estates Staff costs were reapportioned in 2019/2020 year for the first time. The 2019/2020 estimated year's allocation of hours has been used to calculate the estimated cost per site for 2020/2021. 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

The NJC has stated that there will be no progress on pay negotiations until next year. As part of the package requested by the NJC is for a minimum pay of £10 per hour for SCP1 and a 10% increase for all other SCP scales with a reduced working week from 37 – 35 hours per week. An estimated increase of 2% has therefore been used to uplift the salaries for 2020/2021. This percentage will be amended to reflect the actual increase, if agreed prior to the final setting of the budget in January. Further to this, funding has been allocated to the annual increments.

Extra funding has been included within the budget to cover the cost of amendments to the staffing structure and maternity pay resulting in a temporary appointment to a post for one year. All apprentice rates (which vary depending on age of person appointed) have been included for older employees, just to ensure we cover the full age range of applicants that may apply.

National Insurance Contributions

Employer's National Insurance contributions for 2020/2021 have been increased by 1% to 14.8%, due to uncertainty which results in an estimated increase in costs of £5,400. Actual percentage to be applied is currently unknown.

Pensions

An actuarial valuation took place in 2019 for application to years 2020 – 2023.

Future Service Contribution Rates and Deficit Recovery Payments with effect from 1 April 2020 (resulting from the 2019 Actuarial Valuation) have been incorporated into the estimated costs, using the valuation which would accommodate a possible outcome from the McCloud judgement along with an increase to accommodate the long term pay structure.

In line with the 2019 Actuarial Valuation, Avon Pension Fund corrections have resulted in recovery payments and future service contributions; rates until 31 March 2023 as follows:

Previous rates	2019/2020	Future rates (incl. McCloud Impact)	2020/2021	2021/2022	2022/2023
Service Rate (% of payroll)	13.2%	Future Service Rate (% of payroll)	17.5%	17.5%	17.5%
Avon Pension Fund Corrections (£)	£13,600	Avon Pension Fund Corrections (£)	£600	£600	£700

The next actuarial valuation takes place in 2022 for application from 2023 for a further three years.

ENVIRONMENT AND COMMUNITY COMMITTEE BUDGET NOTES

1) (1) Small Sports Facilities

Sunnyside Football Facility

It is anticipated the 2019/2020 income for this site will be reduced due to the loss of one of the teams in 2019

There is however, promotional engagement currently taking place to see if we can attract other clubs to the site and in turn increase usage. To reflect the potential outcome of this, the 2020/2021 income for this site has been retained as that set in 2019/2020.

2) (2) YOSC

Both the income and expenditure will show less than anticipated due to ongoing negotiations in relation to the licence for the site. It is hoped in the coming financial year the agreement with YOSC will be resolved.

Any surplus income over expenditure will be transferred to earmarked reserves to fund future spending at YOSC.

Extra expenditure has been allocated to the maintenance of both the newly refurbished Athletics Track and the Astroturf, along with extra funding required to meet the cost of the loan repayment to fund the multi activity building being built at this site in 2020. This will result in an increase in overall expenditure at YOSC.

3) (3) Parks

Kingsgate Park

As at 31 March 2019 the balance owed for the Kingsgate Park toilets project stood at £21,787.29 plus a further £75,000 for yard. These works were funded by way of an internal loan, total balance of £96,787.29. It is proposed that £31,374 be repaid from capital sums in 2020 leaving £65,413 to be repaid over 12 years at £5,450 per annum, thus reducing the annual revenue spend, with the proviso that should surplus funding be identified at year end, it be used as first call to repay this internal loan to reduce the term/amount of the repayments.

This proposal has been incorporated into the 2020/2021 budget figures.

4) (5) Open Spaces

Open Spaces

The net increase in budget over and above the RPI uplift is approx. £1,000. This is to cover the cost of additional material for graffiti removal, the replacement of 1 noticeboard should it be required and an increase in funds to cover the cost of potential fly tipping on The Common.

Yate Common

It was expected that Yate Common would be transferred from South Gloucestershire Council to Yate Town Council in the 2019/2020 financial year, however, this has not transpired. It is not expected that The Common will be transferred to Yate Town Council in 2020/2021 therefore this fund has been removed for the 2020/2021 financial year.

5) (7) Woods at the rear of Ridgewood

The woodland at the rear of the Ridgewood Centre has not yet been transferred to Yate Town Council from South Gloucestershire Council. It is not expected that the woodland will be transferred to Yate Town Council in 2020/2021 therefore this fund has been removed for the 2020/2021 financial year.

(9) Estates Staff

The increase in funds for 2020/2021 under this budget are to provide for (a) a grade increase for one member of staff, (b) a new full time employee to undertake the graffiti cleaning duties in the town should it be decided to do this (total sum allocated to cover the cost of employing this post is £24,000) and (c) a further increase has been allowed for the Estates Apprentice allowing for the full age range to be considered for appointment. (NB: salary dependent on age of employee)

6) (10) Estates Equipment, Vehicles and Machinery

The Estates team 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.

TABLE 1

2019/2020		2020/2021 Budget	
Vehicles	Anticipated spend		
Estates Crewcab Tipper Peugeot Boxer	£7,402		£6,431
Estates Vauxhall Combo Van	£3,842		£3,876
Tractor	£2,014		£1,666
Ride on Kubota Mower	£1,474		£1,596
Batwing Mower	£4,032		£4,489
Ranger pickup truck	£6,625		£6,691
Etesia Rotary Mower	£1,542		£1,586
RENAULT Kangoo ZE Electric	£4,035		£4,062
Estates Equipment	£3,622		£4,141
Totals	£34,588		£34,538

TABLE 2

Equipment	Use	Anticipated life span	Anticipated renewal cost
Sisis Tractor Mounted Spiker	Aeration and drainage to grass sports pitches	+ 9 yrs.	£5,000
1.25 m Roller (Tractor mounted)	Levelling to grass sport pitches after use and end of season grass pitch maintenance	+ 9 yrs.	£1,500
Kubota Rotovator (Tractor Mounted)	End of season grass pitch maintenance ready for seeding	+ 9 yrs.	£3,000
Pedestrian Accupro 2000 Fertiliser spreader	Seasonal fertilising to grass pitches	+ 4 yrs.	£500
Tractor	Multi use	4 yrs.	£30,000
Ride on Kubota Mower	Grass maintenance	+ 4 yrs.	£25,000
Batwing Mower	Grass maintenance	1 yr.	£40,000
Etesia Rotary Mower	Grass maintenance (box mowing, collects grass arising).	2 yrs.	£20,000
Towable Water Bowser (power washer)	Removing moss/algae from play area surfaces & pathways etc. Bus shelter cleaning PVC cladding etc. cleaning Cleaning play equipment	9yrs.	£5,000
Jenson A30 towable chipper	Chipping of estates waste materials i.e. cuttings branches etc.	10 yrs.	£25,500
Future equipment wish list	Use	Anticipated life span	Anticipated purchase cost
New Tractor and flail	Hedge flailing, current YTC tractor not fit for use with a flail, so new tractor required.	+ 10 yrs.	£40,000

7) (11) Transport Initiatives

Funding has been removed from this budget as not identified as being required.

8) (12) Youth and Community Support

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. Yate Town Council now fully funds the complete delivery of this service. Please see table below showing the year on year growth in youth funding:

Youth Delivery in Yate				
	2017/2018	2018/2019	2019/2020 Budgeted	2020/2021 Budgeted
Youth Support	60,416	63,913	70,000	70,000
Urbie Provision	1,585	2,377	2,050	3,000
Urbie Capital Purchase	38,555	-	-	-
Armadillo	262,624	251,867	314,588	326,641
Total	363,180	318,157	386,638	398,641
Less funded by South Glos. Council Transfer funds	99,000	1,000	-	-
Less Positive Activity Subsidy	16,000	16,000	-	-
Less grant funding towards cost of the Urbie	9,950	-	-	-
Less Armadillo Income	63,029	63,385	63,868	67,061
Less Urbie Letting Income	-	-	-	4,200
Total	187,979	80,385	63,868	71,261
Balance funded by Yate Town Council	175,201	237,772	322,770	327,380

9) (14) Properties

All Properties

All properties show expenditure over and above the 2.4% RPI increase in the 2020/2021 financial year due to the 5 yearly electrical equipment checks and fire risk assessments being undertaken during this period. A provision for guest Wi-Fi has also been made for Town Council buildings where it does not currently exist.

Heritage Centre

An allocation of £2,500 has been made to the Heritage Centre Trust in previous years to assist with the cost of events/exhibitions/education materials/collections/research materials. The Community Heritage Officer has requested this be increased for future years to £3,000 to assist with costs for extra items such as Portaloos, first aid etc. if required for the events.

Poole Court

An extra £2,000 has been allocated for tree works in 2020/2021 at Poole Court.

Armadillo

Following the revaluation of rateable values in 2018, the Armadillo business rates increased by £5,235 and an extra £1,500 has been allocated to the purchase of stock for resale in the anticipation of increased sales following the imminent introduction of credit/debit card payment facility.

Future Community Building

It is thought that staffing and revenue costs for a new community building will need to be budgeted for 2021/2022. This has **not** at this stage been incorporated into the future costings within this budget paper.

ENVIRONMENT AND COMMUNITY COMMITTEE

LAST YEAR BUDGET 2018/2019	LAST YEAR ACTUAL 2018/2019	(1) SMALL SPORTS FACILITIES	CURRENT YEAR BUDGET 2019/2020	CURRENT YTD ACTUAL (SEPT) 2019/2020	ANNUAL PROJECTED 2019/2020	BUDGET 2020/2021
EXPENDITURE						
17,928	18,087	Bowling Green & Pavilion	22,230	7,489	22,385	23,664
9,911	14,585	Football Pavilion and Pitches	16,566	3,224	17,260	17,619
1,028	992	Tennis Courts	587	17	202	207
28,867	33,664	Total Expenditure	39,383	10,731	39,847	41,490
INCOME						
19,710	20,274	Bowling Green & Pavilion	20,360	10,180	20,360	20,849
6,878	4,596	Football Pavilion and Pitches	6,521	1,728	7,270	8,770
1,428	1,037	Tennis Courts	1,000	1,246	1,389	1,500
28,016	25,907	Total Income	27,881	13,154	29,019	31,119
851	7,757	SMALL SPORTS FACILITIES NET COSTS	11,502	(2,423)	10,828	10,371

PROPOSED ESTIMATE 2021/2022
23,803
17,785
217
41,805
21,474
8,965
1,545
31,984
9,821

PROPOSED ESTIMATE 2022/2023
24,517
18,319
228
43,063
22,119
9,166
1,591
32,876
10,187

(2) YATE OUTDOOR SPORTS COMPLEX (YOSC)

EXPENDITURE						
3,800	11,302	Yate Outdoor Sports Complex (YOSC)	70,000	2,114	81,767	19,300
0	0	YOSC PWLB Loan Repayment	0	0	0	22,000
3,800	11,302	Total Expenditure	70,000	2,114	81,767	41,300
INCOME						
0	0	Yate Outdoor Sports Complex	70,000	8,333	16,667	35,888
		Transfer to Earmarked Reserves	0	0	65,100	0
0	0	Total Income	70,000	8,333	81,767	35,888
3,800	11,302	YATE OUTDOOR SPORTS COMPLEX (YOSC) NET COSTS	0	(6,219)	0	5,412

17,866
22,000
39,866
26,696
0
26,696
13,170

25,038
22,000
47,038
28,031
0
28,031
19,007

(3) PARKS								
EXPENDITURE								
32,273	25,013	Kingsgate Park	51,103	8,847	51,256	43,274	42,988	44,109
8,132	11,386	Brinsham Fields Park	20,196	5,206	21,116	20,416	20,166	20,336
40,405	36,399	Total Expenditure	71,299	14,053	72,372	63,690	63,154	64,445
INCOME								
5,575	8,692	Kingsgate Park	7,382	7,619	7,619	7,722	7,954	8,192
0	4,591	Brinsham Fields Park	0	0	0	0	0	0
5,575	13,283	Total Income	7,382	7,619	7,619	7,722	7,954	8,192
34,830	23,116	PARKS NET COSTS	63,917	6,434	64,753	55,968	55,200	56,253

(4) PLAY AREA MAINTENANCE								
EXPENDITURE								
22,744	65,245	Total Expenditure	89,201	9,453	81,079	89,961	90,491	92,802
INCOME								
0	0	Total Income	0	0	0	0	0	0
22,744	65,245	PLAY AREAS NET COSTS	89,201	9,453	81,079	89,961	90,491	92,802

(5) OPEN SPACES								
EXPENDITURE								
31,160	63,085	Open Spaces & Greens	84,419	20,244	83,214	87,437	90,060	92,762
7,000	0	Yate Common	7,000	251	0	0	7,000	7,000
38,160	63,085	Total Expenditure	91,419	20,495	83,214	87,437	97,060	99,762
INCOME								
60	120	Total Income	60	60	60	60	60	60
38,100	62,965	OPEN SPACES NET COSTS	91,359	20,435	83,154	87,377	97,000	99,702

(6) ABBOTSWOOD								
EXPENDITURE								
6,400	378	Total Expenditure	4,655	112	2,637	3,365	3,466	3,570
INCOME								
0	0	Total Income	0	0	0	0	0	0
6,400	378	ABBOTSWOOD OPEN SPACE NET COSTS	4,655	112	2,637	3,365	3,466	3,570

(7) WOODS AT THE REAR OF THE RIDGEWOOD CENTRE

EXPENDITURE						
1,000	0	Total Expenditure	5,000	0	0	0
INCOME						
0	0	Total Income	0	0	0	0
1,000	0	WOODS AT THE REAR OF RIDGEWOOD CENTRE NET COSTS	5,000	0	0	0

5,000
0
5,000

5,000
0
5,000

(8) PUBLIC RIGHTS OF WAY

EXPENDITURE						
500	0	Total Expenditure	500	0	0	0
INCOME						
0	0	Total Income	0	0	0	0
500	0	PUBLIC RIGHTS OF WAY NET COSTS	500	0	0	0

500
0
500

500
0
500

(9) ESTATES STAFF

EXPENDITURE						
171,400	183,602	Salaries	197,142	88,836	176,976	201,207
14,500	13,843	Employers NIC	18,775	6,794	17,802	22,843
26,500	25,327	Employers Superannuation	28,350	9,709	26,093	38,904
12,650	0	Estate Working in Training	0	0	3,960	17,364
5,330	27	Staff Training	4,205	1,667	4,205	7,105
200	2,460	Expenses	200	15	50	800
0	50	Misc/CRB	100	75	100	100
3,625	3,090	Health and Safety Clothing	3,100	1,944	3,100	3,100
0	0	Re-allocation of overheads estates staff	(171,977)	0	(171,977)	(176,912)
234,205	228,399	Total Expenditure	79,895	109,040	60,309	114,511
INCOME						
0	0	Misc	0	0	0	0
0	0	Total Income	0	0	0	0
234,205	228,399	ESTATES STAFF NET COSTS	79,895	109,040	60,309	114,511

207,244
23,528
40,071
17,885
2,318
824
103
3,193
(182,219)
112,946
0
0
112,946

213,461
24,234
41,273
18,421
2,388
849
106
3,289
(187,686)
116,335
0
0
116,335

(10) ESTATES EQUIPMENT VEHICLES AND MACHINERY								
EXPENDITURE								
38,460	35,580	Total Expenditure	34,440	24,401	34,588	34,538	34,980	35,780
INCOME								
0	0	Insurance Claims	0	0	0	0	0	0
0	0	Total Income	0	0	0	0	0	0
38,460	35,580	ESTATES EQUIPMENT VEHICLES AND MACHINERY EXPENDITURE NET COSTS	34,440	24,401	34,588	34,538	34,980	35,780

(11) TRANSPORT INITIATIVES								
EXPENDITURE								
0	0	Bus Shelter Lease	0	0	0	0	0	0
1,000	228	Bus Shelter Repair	1,576	0	576	576	593	611
213	101	Insurance	104	104	104	107	110	114
1,213	329	Total Expenditure	1,680	104	680	683	703	725
INCOME								
0	0	Grants	0	0	0	0	0	0
0	0	Insurance Claims	0	0	0	0	0	0
0	0	Total Income	0	0	0	0	0	0
1,213	329	TRANSPORT INITIATIVES NET COSTS	1,680	104	680	683	703	725

(12) YOUTH AND COMMUNITY SUPPORT								
		EXPENDITURE						
0	0	Salaries	77,318	41,224	70,246	76,774	79,077	81,450
0	0	Employers NIC	10,950	3,307	7,785	10,501	10,816	11,141
0	0	Employers Superannuation	12,878	4,812	9,617	13,665	14,075	14,497
0	0	Reallocation of Overheads - Estates Staff	2,554	0	2,554	2,554	2,631	2,710
91,975	66,290	Youth Provision	78,815	11,034	72,050	73,000	73,090	73,183
16,267	15,870	Events in the Parks	14,738	14,462	16,862	15,563	16,030	16,511
265	394	Christmas Carol, Fair Trade & Grants Events	280	0	280	480	488	497
0	0	Volunteer Training	1,000	0	0	500	515	530
0	717	Yate Community Plan	580	0	580	612	630	649
0	7,320.00	Age UK	7,320	7,440	7,440	7,619	7,848	8,083
0	4,500.00	Off the Record	4,500	4,500	4,500	4,608	4,746	4,889
0	0	Yate Men's Shed	2,428	0	2,428	2,546	2,622	2,701
5,000	0	N50 Night Bus	0	0	0	0	0	0
2,700	0	Provisional SLA	0	0	0	0	0	0
0	0	Transfer to Earmarked Reserves	0	0	6,765	0	0	0
116,207	95,091	Total Expenditure	213,361	86,779	201,107	208,422	212,569	216,840
		INCOME						
2,000	23,684	Total Income	580	8,615	11,284	7,400	6,592	6,790
114,207	71,407	YOUTH AND COMMUNITY SUPPORT NET COSTS	212,781	78,164	189,823	201,022	205,977	210,050

(13) FACILITIES DEVELOPMENT								
		EXPENDITURE						
0	3,369	Facilities Development	0	0	0	0	0	0
0	3,369	Total Expenditure	0	0	0	0	0	0

LAST YEAR BUDGET 2018/2019	LAST YEAR ACTUAL 2018/2019	(14) PROPERTIES	CURRENT YEAR BUDGET 2019/2020	CURRENT YTD ACTUAL (SEPT) 2019/2020	ANNUAL PROJECTED 2019/2020	BUDGET 2020/2021	PROPOSED ESTIMATE 2021/2022	PROPOSED ESTIMATE 2022/2023
		EXPENDITURE						
19,306	16,760	Heritage Centre	19,822	5,852	19,075	20,364	21,038	21,559
50,000	41,697	Heritage Centre Salary Costs (Incl. NIC & Pension & Reallocation Overheads Estates Staff)	47,848	20,948	46,964	51,178	52,713	54,295
18,124	18,124	Heritage Centre PWLB Loan Repayment	18,124	9,062	18,124	18,124	18,124	18,124
13,743	11,250	Parish Hall	15,700	4,799	15,418	17,180	17,358	17,858
0	0	YMCA	10,749	801	6,172	9,531	9,817	10,112
30,302	26,081	Pop Inn Café (PIC)	29,839	13,587	28,264	29,583	30,289	31,197
8,210	7,823	PIC Salary Costs (Incl. NIC & Pension * Reallocation Overheads Estates Staff)	9,922	4,314	10,251	10,679	10,999	11,329
61,587	46,921	Poole Court (P/Crt)	51,806	25,817	50,944	58,825	55,321	56,951
20,400	23,987	P/Crt Salary Costs (Incl. NIC & Pension & Reallocation Overheads Estates Staff)	33,982	11,412	34,110	35,249	36,306	37,396
69,805	78,807	Armadillo	84,144	41,585	85,738	92,214	93,283	96,081
155,000	135,243	Armadillo Salary Costs (Incl. NIC & Pension & Reallocation of Overheads Estates Staff)	192,624	72,463	188,956	196,607	202,505	208,580
37,820	37,817	Armadillo PWLB Loan Repayment	37,820	18,909	37,820	37,820	37,820	37,820
484,297	444,510	Total Expenditure	552,380	229,549	541,836	577,354	585,574	601,302
		(15) PROPERTIES						
		INCOME						
3,200	3,535	Heritage Centre	3,471	3,355	3,550	3,568	3,591	3,615
12,611	16,662	Parish Hall	15,857	7,273	16,037	16,359	16,849	17,302
0	0	YMCA	12,409	0	4,825	12,409	12,781	13,165
30,800	24,729	Pop Inn Café	30,857	16,936	30,050	31,730	32,681	33,662
46,967	56,119	Poole Court	53,501	33,724	53,160	53,804	55,418	57,081
36,616	63,385	Armadillo	63,868	35,619	62,386	67,061	69,073	71,145
86,218	99,000	Transferred from Earmarked reserves	84,042	0	84,042	90,000	65,876	0
216,412	263,430	Total Income	264,005	96,907	254,050	274,930	256,270	195,969
267,885	181,080	PROPERTIES NET COSTS	288,375	132,642	287,786	302,424	329,304	405,333

		ENVIRONMENT AND COMMUNITY EXPENDITURE TOTALS						
28,867	33,664	SMALL SPORTS FACILITIES	39,383	10,731	39,847	41,490	41,805	43,063
3,800	11,302	YATE OUTDOOR SPORTS COMPLEX	70,000	2,114	81,767	41,300	39,866	47,038
40,405	36,399	PARKS	71,299	14,053	72,372	63,690	63,154	64,445
22,744	65,245	PLAY AREAS	89,201	9,453	81,079	89,961	90,491	92,802
38,160	63,085	OPEN SPACES & COMMONS	91,419	20,495	83,214	87,437	97,060	99,762
6,400	378	ABBOTSWOOD	4,655	112	2,637	3,365	3,466	3,570
1,000	0	WOODS AT THE REAR OF RIDGEWOOD CENTRE	5,000	0	0	0	5,000	5,000
500	0	PUBLIC RIGHTS OF WAY	500	0	0	0	500	500
234,205	228,399	ESTATES STAFF	79,895	109,040	60,309	114,511	112,946	116,335
38,460	35,580	ESTATES EQUIPMENT VEHICLES AND MACHINERY	34,440	24,401	34,588	34,538	34,980	35,780
1,213	329	TRANSPORT INITIATIVES	1,680	104	680	683	703	725
116,207	95,091	YOUTH AND COMMUNITY SUPPORT	213,361	86,779	201,107	208,422	212,569	216,840
0	3,369	FACILITIES DEVELOPMENT	0	0	0	0	0	0
484,297	444,510	PROPERTIES	552,380	229,549	541,836	577,354	585,574	601,302
1,016,258	1,017,351	Total Expenditure	1,253,213	506,831	1,199,436	1,262,751	1,288,114	1,327,161
		ENVIRONMENT AND COMMUNITY INCOME TOTALS						
28,016	25,907	SMALL SPORTS FACILITIES	27,881	13,154	29,019	31,119	31,984	32,876
0	0	YATE OUTDOOR SPORTS COMPLEX	70,000	8,333	81,767	35,888	26,696	28,031
5,575	13,283	PARKS	7,382	7,619	7,619	7,722	7,954	8,192
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	23,684	YOUTH AND COMMUNITY SUPPORT	580	8,615	11,284	7,400	6,592	6,790
216,412	263,430	PROPERTIES	264,005	96,907	254,050	274,930	256,270	195,969
252,063	336,292	Total Income	369,908	134,688	383,799	357,119	329,557	271,918
764,195	681,059	ENVIRONMENT AND COMMUNITY NET COSTS	883,305	372,143	815,637	905,632	958,558	1,055,243

FINANCE AND GOVERNANCE COMMITTEE BUDGET NOTES

10)(16) Democratic Representation

The May 2019 election fees have not yet been recovered by South Gloucestershire Council and the actual cost is yet unknown. It is however anticipated there is enough in the Election Earmarked Reserve fund to meet the cost. A further £6,000 has been placed in the 2020/2021 budget to build up the funds towards the cost of the next election.

11)(17) Civic Expenses

The 2019/2020 Civic Expenses is showing as underspent this financial year due to the Twinning visit not taking place owing to inclement weather. It is planned for the visit to take place in 2020/2021 and funding has been included in the budget to accommodate. No Civic Service has been planned for 2019/2020.

Funding has been included for a Civic Service to take place in 2020/2021 and further funding allocated to a Mayor's Cadet scheme.

12)(18) Service Support

Funding has been allocated in the 2020/2021 budget to (a) accommodate the restructure of staff due to a member of staff possibly retiring (b) funding to cover maternity leave and (c) extra funding to accommodate employment of an older apprentice.

Further funding has been allocated to the 2020/2021 budget to continue to place information in a publication on a regular basis.

FINANCE AND GOVERNANCE COMMITTEE

LAST YEAR BUDGET 2018/2019	LAST YEAR ACTUAL 2018/2019		CURRENT YEAR BUDGET 2019/2020	CURRENT YTD ACTUAL (SEPT) 2019/2020	ANNUAL PROJECTED 2019/2020	BUDGET 2020/2021
		(16) DEMOCRATIC REPRESENTATION				
		EXPENDITURE				
300	441	Travel Expenses	310	125	310	315
500	600	Conference Fees	517	423	517	530
500	255	Members Training	517	98	517	530
0	0	IT - Members licencing	900	0	0	900
0	120	Members ICO Registration	120	50	120	100
0	0	Elections	6,000	0	6,000	6,000
0	6,000	Transferred to Earmarked Reserves	0	0	0	0
0	0	Transferred from Earmarked Reserves	0	0	0	0
1,300	7,416	DEMOCRATIC REPRESENTATION NET COSTS	8,364	696	7,464	8,375
		(17) CIVIC				
		EXPENDITURE				
820	783	Chairman's Allowance	850	132	850	850
0	0	Mayors Cadet Scheme	0	0	0	150
3,570	2,602	Civic Events (EG Remembrance Service etc.)	3,709	61	2,014	4,230
4,390	3,385	Total Expenditure	4,559	193	2,864	5,230
		INCOME				
0	1,115	Misc	0	0	500	0
0	1,115	Total Income	0	0	500	0
4,390	2,270	CIVIC NET COST	4,559	193	2,364	5,230
		(18) SERVICE SUPPORT				
		EXPENDITURE				
60,837	45,015	Service Support	76,706	28,828	70,072	74,422
235,200	199,352	Salaries	205,914	105,002	209,331	235,845
23,145	15,822	Employers NIC	23,215	3,530	23,235	30,027
36,420	38,499	Employers Superannuation	32,610	26,127	32,841	44,725
10,240	0	Service Support Apprentice	9,699	0	6,431	15,434
365,842	298,688	Total Expenditure	348,144	163,487	341,910	400,453
		INCOME				
2,000	12,882	Bank Interest/Service Support/Misc	2,000	1,679	6,023	4,000
2,000	12,882	Total Income	2,000	1,679	6,023	4,000
363,842	285,806	SERVICE SUPPORT NET COST	346,144	161,808	335,887	396,453

PROPOSED ESTIMATE 2021/2022
324
546
546
927
103
6,000
0
0
8,446

PROPOSED ESTIMATE 2022/2023
334
562
562
955
106
6,000
0
0
8,520

876
150
4,357
5,382
0
0
5,382
76,423
242,920
30,928
46,067
15,897
412,235
2,000
2,000
410,235

902
150
4,488
5,539
0
0
5,539
78,716
250,208
31,856
47,449
16,374
424,602
2,000
2,000
422,602

		(19) GRANTS						
		EXPENDITURE						
8,500	7,222	Grants	8,500	2,042	8,500	8,500	8,500	8,500
0	0	Communities Emergency Fund	1,000	0	1,000	1,000	1,000	1,000
8,000	8,000	Citizens Advice Bureau	8,000	8,000	8,000	8,000	8,000	8,000
0	0	Friends of Brinsham Park	1,000	0	0	1,000	1,000	1,000
0	0	Yate & District Bowls Club	0	0	0	0	0	0
0	0	Transfer to Earmarked Reserves	0	0	0	0	0	0
0	0	Transferred from Earmarked Reserves	0	0	0	0	0	0
16,500	15,222	Total Expenditure	18,500	10,042	17,500	18,500	18,500	18,500

LAST YEAR BUDGET 2018/2019	LAST YEAR ACTUAL 2018/2019	FINANCE AND GOVERNANCE EXPENDITURE TOTALS	CURRENT YEAR BUDGET 2019/2020	CURRENT YTD ACTUAL (SEPT) 2019/2020	ANNUAL PROJECTED 2019/2020	BUDGET 2020/2021	PROPOSED ESTIMATE 2021/2022	PROPOSED ESTIMATE 2022/2023
1,300	7,416	DEMOCRATIC REPRESENTATION	8,364	696	7,464	8,375	8,446	8,520
4,390	3,385	CIVIC	4,559	193	2,864	5,230	5,382	5,539
365,842	298,688	SERVICE SUPPORT	348,144	163,487	341,910	400,453	412,235	424,602
16,500	15,222	GRANTS	18,500	10,042	17,500	18,500	18,500	18,500
388,032	324,711	Total Expenditure	379,567	174,418	369,738	432,558	444,563	457,161
		FINANCE & GENERAL PURPOSES INCOME TOTALS						
0	1,115	CIVIC	0	0	500	0	0	0
2,000	12,882	SERVICE SUPPORT	2,000	1,679	6,023	4,000	2,000	2,000
2,000	13,997	Total Income	2,000	1,679	6,523	4,000	2,000	2,000
386,032	310,714	FINANCE AND GOVERNANCE NET COSTS	377,567	172,739	363,215	428,558	442,563	455,161

CAPITAL AND OTHER EXPENDITURE BUDGET NOTES

13) (20) Play Areas and Sports Facilities

Play Areas

S106 funding previously awarded has been used to complete the following projects in 2019/2020:

- Howard Lewis Play Area;
- Kingsgate Park Gym Equipment;
- Abbotswood informal Play and paving project.

Further to this a new surface overlay has been provided at St Mary's Play Area.

Replacement lights have been installed at Peg Hill.

14) (21) YOSC

The YOSC Astroturf project was completed this year and the track project will be completed this year also.

It is anticipated the Boxing Club relocation project (aka YOSC Multiactivity Building) will commence in February and be completed in 2020. Funding for this project has been agreed and sits in the current 2019/2020 budget.

Further funding has been placed in the 2020/2021 budget to build a fund to refurbish both the track and the Astroturf at the end of their lifespan in the sums of £28,800 and £20,900 respectively.

15) (22) Buildings

Building Fund

£25,600 was 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

A further allocation of £90,000 has been made in 2020/2021; £80,000 to carry out maintenance/repairs required as a result of the dilapidations report (costs to be met from the major project sinking fund earmarked reserve) and £10,000 to add to the building fund earmarked reserve to meet the cost of emergency building repairs that may be required.

YMCA

The refurbishment of the YMCA building is now almost complete, and the building is being let.
It is proposed any remaining money in this pot be transferred to the major project sinking fund earmarked reserve.

16) (24) Parks, Greens and Open Spaces

The following projects have been completed to date this financial year:

- Kingsgate Park Toilets
- Lighting at Abbotswood
- Signs & Noticeboards

The bollards are due to be completed shortly and funding of £75,000 has been earmarked to enable the Kingsgate Park Estates Yard project to be undertaken.

£31,374 has been placed in the 2020/2021 budget as capital expenditure repayment for the toilets and a further £2,500 allocated to new welcome signage at Poole Court.

17) (25) Other Project Expenditure

Service and Project Development

The following funding has been placed in the 2020/2021 budget:

- £2,000 to fund the cost of installing credit/debit card payment equipment.

Future Project Aspirations/for Consideration

- In 2016, Yate Town Council had a health check on our business processes – members may wish to consider this being done again sometime in the future;
- Fence at rear of YOSC;
- Carbon neutral initiatives;
- recycling bins in next phase of parks;
- £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 2020/2021 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 – S106;
- YOSC – second set of long jump pits/repositioning of fencing;
- Sensory Garden;
- Digital Mapping;
- Highway Verges (2021 onwards);
- Next play area project (Millside? Kingsgate?);
- Ridgewood orchard;
- YOSC drainage project shortfall (if S106 bid is unsuccessful);
- Projects within park visions;
- Apps;
- Water stations in parks;
- MUGA at YOSC (previously suggested as an idea);
- Digital Strategy - next steps (electronic noticeboards);
- Footpath maintenance (as previously suggested at Council as a possibility);
- Artwork project next phase;
- Peer Challenge/Sharing Best Practice with Other Councils.

CAPITAL AND PROJECT EXPENDITURE

CAPITAL AND PROJECT EXPENDITURE						
LAST YEAR BUDGET 2018/2019	LAST YEAR ACTUAL 2018/2019	(20) PLAY AREAS AND SPORTS FACILITIES	CURRENT YEAR BUDGET 2019/2020	CURRENT YTD ACTUAL (SEPT) 2019/2020	ANNUAL PROJECTED 2019/2020	BUDGET 2020/2021
		EXPENDITURE				
0	0	CE - ST MARY'S PLAY AREA	2,000	1,716	1,715	0
0	5,359	CE - MILLSIDE PLAYZONE	0	12	0	0
		CE - HOWARD LEWIS PLAY AREA	0	12	47,662	0
		CE - ABBOTSWOOD PLAY	0	0	68,528	0
		CE - KINGSGATE PARK GYM EQUIP	0	0	43,911	0
0	24,170	CE - BRINSHAM PARK PLAY AREA	0	0	0	0
0	0	CE - WITCHES HAT PLAY AREA PROJECT	0	0	0	0
20,000	2,047	CE - PLAY AREA REFURBISHMENT	187,164	0	0	0
0	0	CE - PEG HILL SKATE PARK	800	2,973	2,973	0
0	162,710	CE - SUNNYSIDE FOOTBALL PAVILION	0	0	0	0
0	0	TRANS TO EARMARKED RESERVES	0	0	0	0
20,000	194,286	Expenditure - Play Area & Sports Facilities	189,964	4,713	164,789	0
0		TRANS FROM EARMARKED RESERVES	(2,000)	(4,715)	(164,789)	0
20,000	194,286	Net Expenditure - Play Areas & Small Sports Facilities (After reserve transfers)	187,964	(2)	0	0

	PROPOSED ESTIMATE 2021/2022
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0

[illegible]

(21) YATE OUTDOOR SPORTS COMPLEX (YOSC)

		EXPENDITURE				
0	631,466	CE - YOSC BETTERMENT PROJECT	320,000	0	141,561	28,800
0	6,324	CE - YOSC	0	15,280	15,280	0
0	10,824	CE - YOSC ASTROTURF	220,000	226,088	226,088	20,900
	0	CE - YOSC COMMUNITY BLDG	0	8,209	8,209	205,577
0	648,614	Expenditure - YOSC	540,000	249,577	391,138	255,277
0		TRANS FROM EARMARKED RESERVES	(420,000)	(239,856)	(391,138)	(7,577)
0	648,614	Net Expenditure - YOSC (After reserve transfers)	120,000	9,721	0	247,700

28,800	0
20,900	0
49,700	
	0
49,700	

28,800	
0	
20,900	
0	
49,700	
0	
49,700	

(22) BUILDINGS								
EXPENDITURE								
15,600	38,599	CE - BUILDING FUND	25,601	3,904	25,601	90,000	10,000	10,000
	154,011	CE - YMCA	0	7,340	35,989	0	0	0
0	(1,500)	CE - LAND/PROPERTY ACQUISITION	0	0	0	0	0	0
0	0	TRANS TO EARMARKED RESERVES	0	0	0	0	0	0
15,600	191,110	Expenditure - Buildings	25,601	11,244	61,590	90,000	10,000	10,000
(2,000)	0	LESS TRANS FROM EARMARKED RESERVES	0	(10,804)	(39,453)	(80,000)	0	0
13,600	191,110	Net Expenditure - Buildings (After reserve transfers)	25,601	440	22,137	10,000	10,000	10,000
(23) BUS SHELTERS								
8,000	0	CE - NEW BUS SHELTERS	0	0	0	0	0	0
8,000	0	Total Expenditure - Bus Shelters	0	0	0	0	0	0
0	0	TRANS FROM EARMARKED RESERVES	0	0	0	0	0	0
0	0	Net Expenditure - Bus Shelters (After reserve transfers)	0	0	0	0	0	0
(24) PARKS, GREENS & OPEN SPACES								
0	0	CE - KINGSGATE PARK	0	78,947	80,931	31,374	0	0
20,000	0	CE - ABBOTSWOOD CAPITAL ENHANCEMENT	0	0	4,559	0	0	0
0	0	CE - RODFORD SITE FENCING & GATES	0	0	0	0	0	0
0	4,600	CE - BOLLARDS	0	0	0	0	0	0
		CE - OS SCULPTURE	0	920	920	0	0	0
12,000	23,787	CE - SIGNS & NOTICEBOARDS	0	0	0	2,500	0	0
0	0	TRANSFER TO EARMARKED RESERVES	0	0	0	0	0	0
32,000	28,387	Total Expenditure - Parks, Greens & Open Spaces	0	79,867	86,410	33,874	0	0
0	10,729	TRANS FROM EARMARKED RESERVES	0	(79,867)	(86,410)	0	0	0
32,000	39,116	Net Expenditure - Parks, Greens & Open Spaces (After reserve transfers)	0	0	0	33,874	0	0

(25) OTHER PROJECT EXPENDITURE								
	24,236	CE - ESTATES VEHICLES/EQUIPMENT	0	0	4,000	0	0	0
	0	CE - YOUTH VEHICLE	0	0	0	0	0	0
116,000	8,576	OP - BUSINESS AND STAFFING REVIEW	0	636	5,000	2,100	0	0
	10,729	OP - SERVICE & PROJECT DEVELOPMENT	1,601	4,111	4,111	0	0	0
5,000	2,887	OP - YATE AGEING BETTER	0	0	2,500	0	0	0
0	0	TRANSFER TO EARMARKED RESERVES	0	0	0	0	0	0
121,000	46,428	Total Expenditure - Other Projects	1,601	4,747	15,611	2,100	0	0
		TRANS FROM EARMARKED RESERVES	0	(4,300)	(15,611)	0	0	0
121,000	46,428	Total Expenditure - Other Projects (After Reserve transfers)	1,601	447	0	2,100	0	0
196,600	1,108,825	Total Capital Expenditure	757,166	350,148	719,538	381,251	59,700	59,700

CAPITAL AND PROJECT INCOME								
LAST YEAR BUDGET 2018/2019	LAST YEAR ACTUAL 2018/2019	CAPITAL - INCOME	CURRENT YEAR BUDGET 2019/2020	CURRENT YTD ACTUAL (SEPT) 2019/2020	ANNUAL PROJECTED 2019/2020	BUDGET 2020/2021	PROPOSED ESTIMATE 2021/2022	PROPOSED ESTIMATE 2022/2023
0	1,066,600	CE - INCOME GRANTS REC (GOV)	187,164	130,452	195,552	0	0	0
0	121,250	CE - INCOME GRANTS RECEIVED (OTHER)	120,000	60,000	60,000	0	0	0
0	0	CE - INCOME SPONSORSHIP	0	4,000	4,000	0	0	0
0	12,750	CE - INCOME SALE OF ASSETS	0	0	0	0	0	0
0	0	CE - INCOME PWLB LOAN	0	0	0	198,000	0	0
0		TRANSFERRRED FROM EARMARKED RESERVES	0	28,002	28,002	0	0	0
0	0	TRANSFERRRED TO EARMARKED RESERVES	0	(194,452)	(259,552)	0	0	0
0	1,200,600	Total Net Income	307,164	28,002	28,002	198,000	0	0
196,600	(91,775)	CAPITAL & PROJECT NET EXPENDITURE	450,002	322,146	691,536	183,251	59,700	59,700
(2,000)	10,729	TRANSFERRED FROM EARMARKED FUNDS	(422,000)	(339,543)	(697,401)	(87,577)	0	0
194,600	- 81,046	CAPITAL NET SPEND	28,002	- 17,396	- 5,865	95,674	59,700	59,700

EARMARKED RESERVES

It is anticipated that the following earmarked reserves will be held at the end of the 2019/2020 financial year after provisions have been made for projects as identified:

ER - PLAY AREA PROJECTS	11,497	Held towards the cost of new or the refurbishment of kickabout/play areas.
ER – S106 – YOSC BETTERMENT PROJECT	17,901	Balance of S106 to fund retention following completion of track refurbishment at YOSC
ER – YOSC ASSET TRANSFER FUNDS	40,797	Balance of settlement from SGC following YOSC being leased to Yate Town Council
ER – YOSC – BOXING RELOCATION	29,786	Money allocated to the build of a multi activity building at YOSC
ER – YOSC ASTROTURF PROJECT	9,926	Retention fund held for payment after the 12 month retention period for this project
ER – BUILDING FUND	18,445	Fund to be increased annually to meet the cost of urgent building repairs etc.
ER – MAJOR PROJECTS SINKING FUND	86,659	Sinking fund held to fund Major projects, to include large building repairs to the Armadillo.
ER – KINGSGATE PARK TOILETS & YARD REFURB	69,069	Funding allocated to undertake works to the yard at Kingsgate Park
ER – ABBOTSWOOD CAPITAL ENHANCEMENT	15,441	To fund capital enhancement works at Abbotswood on land owned by YTC
ER – RODFORD PLAYING FIELDS	13,204	To fund hedge laying and gate signage at the Rodford site
ER – ALLOTMENTS	12,000	Monies accumulated for when allotment land has been identified
ER – BUS SHELTERS	5,000	Funding held for one replacement bus shelter
ER – PROJECT SUPPORT	12,272	Funds held to assist with project costs as identified
ER – ARMADILLO PROJECT FUND	18,658	Balance of project fund for Armadillo project expenditure as and when identified.
ER – BUSINESS REVIEW IT	17,417	Balance of funding left from the IT review retained to replace equipment as necessary
ER – S106 WITCHES HAY REVENUE FUNDS	6,614	15 years S106 revenue towards to cost of maintaining the Witches Hat Play Area
ER – S106 SUNNYSIDE TENNIS REVENUE FUNDS	4,628	15 years S106 revenue towards to cost of maintaining the SL tennis courts
ER – S106 YOSC BETTERMENT REVENUE FUNDS	65,100	15 years S106 revenue towards the cost of the YOSC track maintenance
ER – S106 FOOTBALL PAVILION REVENUE	37,686	15 years S106 revenue towards to cost of maintaining the SL football pavilion
ER – YOSC SUPPORT	27,800	Allocated toward cost of possible SLA funding
ER – PUBLIC RIGHTS OF WAY	6,081	Public Rights of Way monies for the public footpath order
ER – YATE AGEING BETTER CONSULTATION	15,818	Funding retained for the Yate Aging better project to include consultation.
ER – YOUTH PROVISION	119,052	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 2020/2021	ESTIMATE 2021/2022
	PLAY AREAS & SPORTS FACILITIES						
1	ER - PLAY AREA PROJECTS	16,302	-	4,805	11,497	9,497	9,497
2	ER - CIL PEG HILL PROJECT	963	-	963	-	0	0
3	ER - S106 - HOWARD LEWIS ENHANCEMENT	3,741	44,826	48,567	0	0	0
4	ER - S106 - KINGSGATE PARK GYM	3,911	40,089	44,000	-	0	0
5	ER - S106 - INFORMAL PLAY ABBOTSWOOD	4,634	-	4,634	-	0	0
6	ER - S106 - SUNNYSIDE FOOTBALL PAVILION CAPITAL	11,013	-	11,013	-	0	0
7	ER - S106 - YOSC BETTERMENT PROJECT	121,250	46,212	149,561	17,901	0	0
8	ER - YOSC ASSET TRANSFER FUNDS	191,777	-	151,030	40,747	0	0
9	ER - YOSC - BOXING RELOCATION	36,000	14,786	21,000	29,786	0	0
10	ER - YOSC - ASTROTURF PROJECT	-	235,952	226,026	9,926	0	0
	BUILDINGS				-		
11	ER - BUILDING FUND	13,501	10,000	5,056	18,445	18,445	18,445
12	ER - MAJOR PROJECT SINKING FUND	163,287	26,324	102,952	86,659	6,659	6,659
13	ER - KINGSGATE PARK TOILETS & YARD REFURBISHMENT	150,000	-	80,931	69,069	0	0
14	ER - ABBOTSWOOD CAPITAL ENHANCEMENT	20,000	-	4,559	15,441	15,441	15,441
15	ER - YMCA	35,989	-	35,989	-	0	0
	PARKS, GREEN & OPEN SPACES				-		
16	ER - RODFORD PLAYING FIELDS	13,204	-	-	13,204	13,204	0
	OTHER PROJECTS				-		
17	ER - ALLOTMENTS	12,000	-	-	12,000	12,000	12,000
18	ER - BUS SHELTERS	5,000	-	-	5,000	0	0
19	ER - PROJECT SUPPPORT	115,735	3,348	106,812	12,272	12,272	12,272
20	ER - ARMADILLO PROJECT FUND	18,658	-	-	18,658	18,658	18,658
21	ER - BUSINESS REVIEW - IT	40,417	-	23,000	17,417	2,417	2,417
	COMMITTED REVENUE EXPENDITURE				-		
22	ER - S106 WITCHES HAT PA REVENUE FUNDS	7,165	-	551	6,614	6,063	5,512
23	ER - S106 SL TENNIS COURT REVENUE FUNDS	5,014	-	386	4,628	4,242	856
24	ER - S106 SL FOOTBALL PAVILION REVENUE	-	40,378	2,692	37,686	35,416	35,416
25	ER - S106 YOSC BETTERMENT REVENUE FUNDS	-	65,100	-	65,100	59,100	53,100
26	ER - ELECTIONS	20,949	6,000	26,949	-	5,000	5,000
27	ER - YOSC SUPPORT	27,800	-	-	27,800	0	0

28	ER - PUBLIC RIGHT OF WAY	6,081	-	-	6,081	6,081	6,081
29	ER - YATE AGEING BETTER CONSULTATION	19,818	-	4,000	15,818	0	0
30	ER - YOUTH PROVISION	180,329	22,765	84,042	119,052	60,426	0
31	ER - GRANT FUNDING	176	-	176	-	0	0
		1,244,714	555,780	1,139,693	660,801	284,921	201,354

The following pages contain the estimated Precept Calculations 2020 – 2023

PRECEPT CALCULATIONS 2020 -2021

South Gloucestershire Council has advised the provisional firm Council Tax Base figure for 2020/2021 is 7469 band D properties (this represents an increase of 172 band D properties based on the previous year) This figure has been used to calculate the 2020/2021 draft budget using a 2.4% increase in line with the September RPI increase.

Tax Base	%	cost per band D House pa	precept raised	precept raised
2019-2020				
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	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
2020-2021						
7,469	0	171.76	1,282,875	0.00	0.00	51,315
7,469	1	173.48	1,295,704	1.72	0.03	38,486
7,469	2.00	175.20	1,308,533	3.44	0.07	25,657
7,469	2.40	175.88	1,313,664	4.12	0.08	20,526
7,469	3.00	176.91	1,321,362	5.15	0.10	12,828
7,469	3.20	177.26	1,323,927	5.50	0.11	10,263
7,469	4.00	178.63	1,334,190	6.87	0.13	- 0
7,469	5.00	180.35	1,347,019	8.59	0.17	- 12,829
7,469	6.00	182.07	1,359,848	10.31	0.20	- 25,658
7,469	7.00	183.78	1,372,677	12.02	0.23	- 38,487
7,469	7.20	184.13	1,375,242	12.37	0.24	- 41,053
7,469	7.80	185.16	1,382,940	13.40	0.26	- 48,749.77

£
12,828.75

can be raised/reduced for each 1% increase/decrease in the budget

RESERVES SUMMARY 2020 -2021

Budget Summary	2019-2020		2020-2021	Budget
	Projected	Budgeted	Proposed	Incr/(Decr)
REVENUE EXPENDITURE				
Environment and Community	1,199,436	1,253,213	1,262,751	9,537
Finance and Governance	369,738	379,567	432,558	52,991
	1,569,173	1,632,780	1,695,309	62,529
INCOME				
Environment and Community	383,799	369,908	357,119	(12,789)
Finance and Governance	6,523	2,000	4,000	2,000
Local Council Tax Support Grant	7,542	7,542	0	(7,542)
	397,864	379,450	361,119	(18,331)
NET REVENUE EXPENDITURE	1,171,310	1,253,330	1,334,190	80,860
CAPITAL AND PROJECT EXPENDITURE (NET)	691,536	450,002	183,251	(266,751)
Less: Funded from Earmarked Reserves	(697,401)	(422,000)	(87,577)	334,423
TOTAL NET EXPENDITURE	1,165,445	1,281,332	1,429,864	148,532
Financed as Follows:				
General Reserves as at 1 April 2019	371,335	371,335	459,221	
Estimated General Reserve as at 31 March 2020	459,221	343,333	363,547	**
Used/(Available) to Fund Expenditure	(87,886)	28,002	95,674	102,263
TOTAL PRECEPT	1,253,331	1,253,330	1,334,190	1,409,260
	1,165,445	1,281,332	1,429,864	1,511,523
<div> <div> <div>**Note</div> <div>Recommended reserve equal to</div> <div>3 months net expenditure</div> <div>Plus £30000 contingency</div> </div> <div> <div>317,827</div> <div>343,333</div> <div></div> </div> </div>				
Earmarked Reserves	Actual 31.03.18	Actual 31.03.19	Anticipated 31.03.20	
Capital				
Projects	309,860	977,382	378,022	
Others	559,678	267,332	217,679	
	869,538	1,244,714	595,701	

PRECEPT CALCULATIONS 2021 - 2022

South Gloucestershire Council has advised the provisional indicative Council Tax Base figure for 2021/2022 is 7618 band D properties (this represents an increase of 149 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
2020-2021				
7,469	x	182.84	1,365,632	1,365,632

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
2021 - 2022						
7,618	0	182.84	1,392,875	0.00	0.00	8,245.92
7,618	1	184.67	1,406,804	1.83	0.04	5,682.83
7,618	2.00	186.50	1,420,733	3.66	0.07	19,611.58
7,618	3.00	188.33	1,434,661	5.49	0.11	33,540.34
7,618	3.50	189.24	1,441,626	6.40	0.12	40,504.71
7,618	4.00	190.15	1,448,590	7.31	0.14	47,469.09
7,618	4.50	192.06	1,463,076	9.22	0.18	61,954.99
7,618	5.00	193.96	1,477,562	11.12	0.21	76,440.89

RESERVES SUMMARY 2021 - 2022

Budget Summary		2020-2021		2021 - 2022		Budget
		Projected	Budgeted	Proposed		Incr/(Decr)
REVENUE EXPENDITURE						
Environment and Community		1,262,751	1,262,751	1,288,114		25,364
Finance and Governance		432,558	432,558	444,563		12,005
		1,695,309	1,695,309	1,732,678		37,369
INCOME						
Environment and Community		357,119	357,119	329,557		(27,562)
Finance and Governance		4,000	4,000	2,000		(2,000)
						0
		361,119	361,119	331,557		(29,562)
NET REVENUE EXPENDITURE		1,334,190	1,334,190	1,401,121		66,931
CAPITAL AND PROJECT EXPENDITURE (NET)		183,251	183,251	59,700		(123,551)
Less: Funded from Earmarked Reserves		(87,577)	(87,577)	0		87,577
TOTAL NET EXPENDITURE		1,429,864	1,429,864	1,460,821		30,957
Financed as Follows:						
General Reserves as at 1 April 2020		363,547		370,924		
General Reserve as at 31 March 2021		370,924		380,280		**
Used/(Available) to Fund Expenditure		95,674	95,674	(9,356)		
TOTAL PRECEPT		1,334,190	1,334,190	1,470,177		
		1,429,864	1,429,864	1,460,821		
**Note	Recommended reserve equal to					
	3 months net expenditure	336,047	358,547	380,280		
	Plus £30,000 contingency					
Earmarked Reserves			Actual 31.03.19	Anticipated 31.03.20		Anticipated 31.03.21
Capital Projects			977,382	378,022		108,593
Others			267,332	217,679		117,228
			1,244,714	595,701		225,821

PRECEPT CALCULATIONS 2022 - 2023

South Gloucestershire Council has advised the provisional indicative Council Tax Base figure for 2022/2023 is 7732 band D properties (this represents an increase of 114 band D properties based on the previous year) The provisional indicative figure has been used to calculate the 2022/2023 draft budget using an estimated 3% increase in the RPI.

Indicative Tax Base	%	cost per band D House	precept raised		precept raised
2021 - 2022					
7,618	x	188.33	1,434,698		1,434,698

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
2022 - 2023						
7,732	0	188.33	1,456,168	0.00	0.00	54,236.33
7,732	1	190.21	1,470,729	1.88	0.04	39,674.65
7,732	2.00	192.10	1,485,291	3.77	0.07	25,112.97
7,732	3.00	193.98	1,499,853	5.65	0.11	10,551.30
7,732	3.50	194.92	1,507,133	6.59	0.13	3,270.46
7,732	4.00	195.86	1,514,414	7.53	0.14	- 4,010.38
7,732	4.50	196.80	1,521,695	8.47	0.16	- 11,291.21
7,732	5.00	197.75	1,528,976	9.42	0.18	- 18,572.05
7,732	6.00	199.63	1,543,538	11.30	0.22	- 33,133.73
7,732	7.60	204.67	1,582,505	16.34	0.31	- 72,100.77

RESERVES SUMMARY 2022-2023				
Budget Summary	2021 - 2022		2022 - 2023	Budget
	Projected	Budgeted	Proposed	Incr/(Decr)
REVENUE EXPENDITURE				
Environment and Community	1,288,114	1,288,114	1,327,161	39,047
Finance and Governance	444,563	444,563	457,161	12,597
	1,732,678	1,732,678	1,784,322	51,644
INCOME				
Environment and Community	329,557	329,557	271,918	(57,639)
Finance and Governance	2,000	2,000	2,000	0
Local Council Tax Support Grant	0	0	0	0
	331,557	331,557	273,918	(57,639)
NET REVENUE EXPENDITURE	1,401,121	1,401,121	1,510,404	109,283
CAPITAL AND PROJECT EXPENDITURE (NET)	59,700	59,700	59,700	0
Less: Funded from Earmarked Reserves	0	0	0	-
TOTAL NET EXPENDITURE	1,460,821	1,460,821	1,570,104	109,283
Financed as Follows:				
General Reserves as at 1 April 2018	380,280		385,728	
General Reserve as at 31 March 2019	385,728		407,601	**
Used/(Available) to Fund Expenditure	(9,356)	(9,356)	(21,873)	
TOTAL PRECEPT	1,470,177	1,470,177	1,591,977	
	1,460,821	1,460,821	1,570,104	
**Note Recommended reserve equal to 3 months net expenditure 352,780 375,280 407,601 Plus £30,000 contingency				