

CORFE CASTLE PARISH COUNCIL

PARISH COUNCIL BUDGET 2018/2019

Adopted by the Parish Council on 8th of January 2018 under Item 16(a)

The Parish Council finances are in a healthy state. The estimated balance on 31 March 2018, the end of the financial year 2017/8 will be about £52,500.

There is continuing pressure on local government finances at District and County Council level. The cynic may feel that there are still people employed by these Councils who work hard and conscientiously at what they do but are really not doing very much that is useful. This does not alter the fact that these Councils can no longer do everything they used to do, and the Parish Council must then decide either to pay for the service in question or do without.

It seems likely that the District/Borough level of local authorities in Dorset will disappear in the near future and Corfe Castle will come directly under an authority covering the whole of rural Dorset. More matters would then be delegated to Parish and Town councils. This would provide challenges and opportunities and the Finance Committee wants the Parish Council to have funds available to take advantage of the opportunities. The Finance Committee therefore proposes to add £2,500 to the Youth Club fund to cover any extra costs arising from any changes in the coming year; additional £3,000 to the Pavement Refurbishment Fund; £3,500 to the Special Projects Fund with the cost of paying for a "lollipop person" for the crossing outside the School in mind; and £1,100 for a new LGR fund; and not draw on reserves to meet routine expenditure in 2018/19.

1 PRECEPT REQUIREMENT FOR 2018/19

EXPENDITURE

	Routine payments	20,636	See Appendix 2
Add	To earmarked reserves	10,100	See Appendix 3
Add	Contingencies	400	As last year

	Total expenditure	31,136	

RECEIPTS

	Miscellaneous receipts	1,728	See Appendix 1
Add	Council Tax support grant	0	No longer paid
Add	From unallocated reserves	0	See above

Exact amount to be met from Precept	29,408
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	Total receipts	31,136	

APPENDIX 1 MISCELLANEOUS RECEIPTS

MISCELLANEOUS RECEIPTS - CURRENT YEAR AND BUDGET 2018/19

Misc Receipts for Budget	Current Year			Next Year		Notes
	Budget	Receipts to	%	Year End	Budget	
	17/18	November 7th 2017		Estimate 17/18	18/19	
<i>Interest</i>	8	4.49	60%	8	8	2
<i>CIL</i>	0	4,312.30		4,312	1,500	
<i>Grass cutting repayment - 25%</i>	215	219.57	102%	220	224	
<i>Project Funding (defibs)</i>	0	4,500.00		4,500	0	
<i>Misc receipts</i>	20	0.00		0		
Totals :	243	9,036.36	3726 %	9,039	1,732	

***Spreadsheet is for this year as at the 9th November 2017.**

NOTES

1. Bank Interest

Interest is only paid on the Business Instant Access Account. The interest rate continues to be low - assumes 0.05% (current rate is 0.05%) on an average balance of £15,000 - £7.50, say £7.50.

2. Community Infrastructure Levy

The Council has received for the first year a CIL payment. The Community Infrastructure Levy (CIL) is a planning charge levied on developers, introduced by the Planning Act 2008 as a tool for local authorities in England and Wales to help deliver infrastructure to support the development of their area. The Parish Council can spend the money on:

Provision, improvement, replacement, operation or maintenance of infrastructure

Anything else that is concerned with addressing the demands that development places on an area

The first instalment of £1140.72 was spent on replacement rubbish bins. Due to the restrictive nature of how the funds can be spent the Council has suggested to use the second payment of £3171.58 and future funds received in 2018/19 to continue the rolling programme of rubbish bin replacement.

The Council has been advised by PDC there may be an income of £1500 for 2018/19.

3. Grass cutting repayment

The 2016/17 cost for the Sports Field was £878.29 and the Sports Trust paid 25% of that cost – £219.57 at the start of the current financial year (annually in arrears, see above). The 2017/18 grass cutting for the Sports Field will cost £878.29 (*see paragraph 13 in Routine Payments for more detail). The Council will ask the Sports Trust to pay 25% of the £878.29 – £219.57 for the current year. This will be due in the next financial April 2018/19 .

The Council are allowing a higher Budget for grass cutting and this may affect the donation from the Sports Trust other than the anticipated 2.3% rise based on last years. Assuming the donation will be the same as last year allow £224

4. Project Funding

The Council has been raising funds specifically to meet the cost of installing four defibrillators around the village. Two of the units have been supplied by third parties and donors have specifically given money for the provision of the two additional housing units and two defibrillator units. £4500 has been raised this current year. No further income is anticipated.

5. Miscellaneous Receipts

There have been no miscellaneous receipts. No donations are expected in 2018/19.

APPENDIX 2 ROUTINE PAYMENTS - CURRENT YEAR AND BUDGET 2018/19

PAYMENTS	Current Year			Next Year		
	Budget	Payments to	%	Year End	Budget	Notes
	17/18	November 7th 2017		Estimate 17/18	18/19	
<i>Clerk's pay and (gross) expenses</i>	9,525	6,107.76	64%	9,472	7,820	1
<i>Employer's National Insurance</i>	105	0.00	0%	0	105	2
<i>Additional Hours - Clerk or Other</i>	325	0.00	0%	0	550	3
<i>Employers Pension Contribution</i>	0	18.08		29	46	4
<i>Additional Hours - Employer's NI</i>	10	0.00	0%	0	100	3
<i>Stationery/postage/copying</i>	250	95.54	38%	196	300	5
<i>Training</i>	300	365.00	122%	675	700	6
<i>Insurance</i>	1,400	1,306.10	93%	1,306	1,500	6
<i>Audit</i>	350	235.00	67%	300	350	7
<i>Telephone Line/ broadband /website</i>	675	719.34	107%	919	720	8
<i>Equipment</i>	0	0.00		0	0	8a
<i>Sundry</i>	400	0.00	0%	237	320	9
Administration Totals	13,340	8,846.82	66%	9,726	12,991	
<i>S137 payments and other grants</i>	1,000	8,075.00	808%	8,075	0	
<i>of which S137 payments</i>	1,000	7,375.00		7,375	350	10
<i>Other grants</i>		700.00		700	700	10
<i>Subscriptions</i>	550	498.93	91%	499	550	11
Grants and Subscriptions Totals	1,550.00	8,573.93	553%	8,574	1,600	
<i>Rents</i>	175	145.00	83%	145	175	12
<i>Grass cutting</i>	1,500	1,328.92	89%	1,329	2,000	13
<i>Repairs & Maintenance</i>	500	622.88	125%	749	700	14
<i>Playground Refurbishment</i>	0	0.00		0	0	14a
Playground/sports field Totals	2,175.00	2,096.80	96%	2,097	2,875	
<i>Lighting</i>	0			0	0	15
<i>Tourism (leaflets)</i>	0	0.00		0	0	16
<i>God's Acre refuse payments</i>	650	475.50	73%	716	870	17
<i>God's Acre grant</i>	700	700.00	100%	1,400	700	17
<i>Highways maintenance - weeding</i>	1,500	460.00	31%	690	1,000	18
<i>General Repairs</i>	300		0%	0	300	19
CIL EXPENDITURE (on bins)		1,140.72		1,141		
<i>Projects from General Reserve</i>	0				0	
<i>Parish and Neighbourhood Plans</i>	0	0.00		0	0	20
Sundry Items	300	0.00	0%	0	300	21
Totals :	20,515	22,293.77	109%	24,343	20,636	

*Spreadsheet is for this year as at the 17th November.

NOTES

1. Salary

2017/18 Budget was based on previous Clerks salary on NALC salary scale LC1 for part-time clerks (Spinal Column Points 15 to 21 in annual increments).

The Clerk's pay rate goes up to Spinal Column 16 from 1 April 2018. Her hourly rate will be £9.05 which at 72 hours a month equates to £651.60 pcm or £7819.2 pa. The Clerk contributes a small part of this each month to a pension. See Note 4.

Expenses are intended to cover a large number of very small incidental costs which fall on the Clerk and which cannot easily be quantified individually. These expenses were increased to £40 per month or £480 pa from 2014. These are shown separately, but for tax and pension purposes are included in her salary.

The Clerk is paid monthly in arrears.

2. Employer's National Insurance

The Clerks wage is currently below the threshold for National Insurance Payments by either the employee or the employer. An increase would put the Clerks within the threshold and the Council would need to pay Employers NI. Allow £105 as in previous years.

3. Additional Hours

No additional hours have been paid for the last few years. However, allow 60 hours for projects arising from the Clerks CiLCA Qualification must be allowed for. CiLCA guide lines suggest the work will take 200 hours over the year (October 2017 to October 2018) plus any specific training. They suggest approximately 70% of the work can be done in conjunction with a Clerks normal work so say approximately – 60 hours £9.05 = £543, say £550.

Allow a contingency for National Insurance Contributions for additional hours as extra hours would push Clerks wages above the threshold which they currently under (£680 gross per month).

4. Clerks Pension

In accordance with Pension Regulations the Clerk has opted to pay minimum contributions into a pension scheme run by Nest. As her employer the Council must also make a contribution. This is also paid monthly.

Advice from the Pension Regulators are that minimum contributions from both parties should rise to 2% for the employer and 3% from the employee from April 2018.

Contributions are based on salary (including expenses) after deduction of the "Lower Earnings Limit". This is £116 pw, or £502 pcm. Thus the Council will be paying 2% of £651.60+40-502=£189.60, which is £3.39 pcm, so say £46 pa.

The next rise will be in the 2019/20 year in which contributions will rise to a total of 8%, 3% from the employer, 5% from the employee.

5. Stationery/postage/printing

Costs reduced as Clerk uses electronic mail wherever possible and copy/printing is mostly done on the Parish computer equipment (replacement laser cartridges) in order to minimise postage costs which are still increasing dramatically. Agendas and Housing Register forms are now being done by email to reduce paper and postage costs. This just leaves the Minutes and other paperwork required for Meetings – say £300

6. Training

This year the following training has been undertaken by the new Clerk; Social Media Course, New Clerks Training, payment for a CiLCA qualification, DAPTC seminar plus the DAPTC

AGM attendance. One Councillor also undertook a DAPTC course, all with a total estimated cost of £565 , far exceeding the budgeted £300 for 2017/18.

In 2018/19 the Clerk may require additional training to support her CiLCA studies. There is also new Data Protection legislation coming in and the LGR will bring new a different challenges to the Council and the Clerk. Allow for additional training costs arising from the need to understand other legislation such as the General Power of Competence or Quality Council Status, say £700.

6. Insurance

The Parish Council came to the end of a three year agreement with Came & Company and entered in to a new agreement with Ecclesiastical through Came and Co with a premium of £1306.10. The previous year had cost £1282.78. Based on current information, the annual increasing insurance tax and the retail index could increase the premium by a 12% increase if the Council decides to renew with them. So, using the current premium plus a 12% increase to allow for the above and new assets - £1,437, say £1,500.

7. Audit Fee

Recent years have seen the fees higher due to external funding and higher precept increasing income and expenditure above £25,000. The current year shows a fee of £230 plus VAT for the band £25,000 to £50,000. A new Auditor is being appointed for the coming year so fees may change. DAPTC could not advise on who the new auditor is and if fees would be the same. To allow for this expect a slight increase on the current year's fee of £235. The Budget figure is usually based on the standard fee for the audit and assumes the auditors require no or only a little additional work and expenditure/income remains above £50,000. Keep at £350 to cover most eventualities.

8. Telephone, Broadband, Data Protection and Website Provision (E-Government)

The current package for the Clerk is a standard BT telephone line with unlimited free landline calls. The Parish Council uses the Clerks Broadband as it was already installed. The current payments average £25-30 per month and the same tariff can be expected next year. The Clerk may look for a more competitive tariff next year. Say £550 again.

A Data Protection registration fee will not be required in 2018/19.

Website provision moved to Function28 and a one off payment of £450 + VAT was made in the 2017/18 year to build the new website. The on-going running costs quoted by Function28 are £10 a month + VAT so £120.

Allow £720 for 2018/19. This allows £60 per month to cover broadband, phone and running of website.

8a. Equipment

A Printer was purchased for the Clerk. This has come from Earmarked reserves. The Clerks equipment is now relatively up to date.

9. Sundry

The budget primarily needs to cover the rent of the Town Hall or other venues for Parish Council meetings. The town hall rent changed this current financial year was £192. This was based on 11 meetings and a set number of additional meetings as follows: 2 Tourism + 3 extra – totalling 16 meetings @ £12 £192 per annum.

This coming year the Council has resolved not to proceed with Tourism meetings so retaining 16 bookings will allow for 5 subsequent miscellaneous meetings.

The rent is paid yearly in advance.

The Village Hall was booked for the April 2017 Annual Parish Meeting and cost £40. Assuming similar use but a possible two other hall bookings (£120 total) the total sundry cost to budget for rents is £312. Say £320.

10. Grants

Historically, the classification of a particular payment depends on whether the Council has specific statutory powers to carry out that function (the grant for the Gods Acre Charity is covered in note 20) or if not payments are authorised under S137 of the Local Government Act 1972. The Parish Council can spend up to £7.56 per elector on S137 purposes in the 2017/18 year (No current figures for 2017/18 from DAPTC). The current electorate is 1024* (previously 1113) so $1024 \times £7.56 = £8,258$ (this year £7,741, *as at 01/09/17). This is the maximum that can be spent on S137 grants in the financial year – the variation in the amount per elector each year is based on the retail index. An unlimited amount can be spent on grants which are encompassed by the Councils statutory powers, functions such as its role as burial authority (Gods Acre – See paragraph 17). This all changes if the Council seeks to use the Power of General Competence with a qualified Clerk.

The S137 payment were exceptionally high this year due to a Village Hall pledge which could have been allocated using other powers had it not gone through the process of acting as third party funding from Viridor Credits. The payment has to be made under this power and therefore for budgeting purposes is not allocated from an earmarked reserve.

Suggested figures for Grants 2018/19 showing an increase as follows :-

	Current year	Next year	
The Air Ambulance	£100	£150	S.137 payment – increased from £100 in 2018
Corfe Valley News	£600	£600	LGA 1972, sec 142 payment
The Dubber	£100	£100	LGA 1972, sec 142 payment
Purbeck CAB	£75	£100	S.137 payment – increased from £75 in 2018
Litter-Picking Purbeck	£100	£100	S.137 payment – second year

Next year the above and other new items will hopefully fall under the new powers available to a Council with a Qualified Clerk and The General Power of Competence. Total for this item – allow £350 (to cover until the General Power of Competence can be resolved) for S137 and £700 for Corfe Valley News and The Dubber to be paid under ‘other grants’. Total £1050.

(Previously Youth Club was under this heading however cost can be attributed to Local Government Miscellaneous Provisions Act 1976, Chapter 57. See– Appendix 3, Note 5)

11. Subscriptions

DAPTC – currently £462.93 (down from £490.19) including the twice yearly LCR magazine. CPRE – currently £36 (same as last year). This totals £498.93 (previously £526.19), assume 5% increase on all items, say £550.

12. Rents for Playground/Sports field

Playground rents (two) – in 2011 the National Trust part was subject to a 27% increase (was £69.54) as part of a new lease from 1st September 2011 at £88. Three year reviews to be based on the Retail Price Index. The first review due in September 2014 was enacted retrospectively in 2016 to £95 (next one 2017). The rent to Major Bond for the Playground area was reviewed to £50 (was £35) from 1st September 2010 with subsequent reviews at 3 year intervals based on the RPI (the first one in September 2013 didn't happen). A current total of £145. Allowing for something unexpected – say £175 for next year.

The Sports Field rent to the National Trust has been taken on by the Sports Trust. This has now been changed to a longer 49 year lease with a higher rent. The Parish Council is guarantor for the Sports Trust and is responsible for payment of the rent if the Sports Trust should default. Council

decided in 2006 that no specific sum will be set aside in view of the small risk of this happening – Nil.

13. Grass cutting

The current yearly amounts are: £670.20 for grass cutting around the Playing Field and £878.29 for cutting around the Sports Field totalling £1,548.49 plus VAT to be paid in April 2017. *The Sports Trust to pay 25% of the £878.29– £219.57– a net outlay of total £1,548.49 less repayment – £1,328.92 so the 2015/16.

No current quote from Brighstone so assume the same increase of 2.3% as a minimum. This would give £685.62 for the Playing Field plus £898.49 for the Sports Field less 25% agreed repayment. The Sports Trust to pay 25% of the £898.49 – £224.62 – a net outlay of total £1,584.11 less repayment – £1,359.49. Say £1,400.

The Council are looking into other contractors to cut the grass as quotes have been coming in at much higher figures due to requests to remove grass cuttings which are proving a problem. To allow for this say £2000.

[*The Council originally agreed to pay for the grass cutting on the Sports Field as set out in the letter to the Sports Trust dated 22nd April 2004. This was modified in discussion with the Sports Trust to a reducing percentage starting with 75% in 2012. As a result of further representation by Jim Roseworn, at the July 2013 Council Meeting, the sum to be repaid by the Trust each year is now fixed at 25% indefinitely.]

14. Playground Maintenance

This item includes the RoSPA inspection (£62.50 in 2016 & 2017) and routine repairs and maintenance, but not the provision of new equipment or major refurbishment. Equipment and fencing (swings, toddlers play area and fitness equipment) for the Playground were all replaced in the years up to 2012. The current spent to date in the 2017/18 year is £622. This has been spent on minor repairs to the equipment, fencing and on paints. The playground report highlighted many minor issues which should be remedied with the paint and other minor works. The previous Budget estimate was £500 and this was exceeded. Given the extensive list of minor repairs on the report I suggest this should be upgraded graded to £700+. They suggest a small section of fencing be replaced (this was already looked at) which may incur a larger cost. Say £700.

14a. Playground Refurbishment

See above for some details. The Earmarked Reserve section (Appendix 3) explains what has been set aside and why – *Appendix 3, Note 1.

15. Lighting

DCC adopted all the previously village lighting except Higher Filbank and Townsend Road – transfer payment of £2,788 on 25th April 2007. The repair of the retained lighting was abandoned due to Council policy adopted in August 2014 of not replacing or repairing the lamps in Townsend Road and Higher Filbank.

The light in Townsend Road was replaced at no cost to residents or the Parish Council by Scottish & Southern Energy (SSE) when the poles were replaced in November 2014. This was not at the request of the Parish Council. (This was mostly due to Mr Denison of 11 Townsend Road getting in touch with SSE personnel.) The lamp on the concrete post in Higher Filbank is no longer working. This was reported by Mr Mike Glover at the September 2014 Meeting. All residents were informed the Parish Council would no longer support the lighting.

It may be the concrete lamppost in Higher Filbank should be removed at some point to avoid any safety liability if the residents do not maintain the light but no specific sum to be put aside at this time so Nil.

16. Tourism

No expenditure anticipated. Tourism meetings are currently included with the normal Council Meetings – see paragraph 9, above so Nil.

17. Gods Acre including Extension

The Parish Council took over the SITA waste costs from the Gods Acre Charity on the 10th July 2006. The cost was £20.82 plus VAT per month in 2007 but rapidly increased to £57.78 after February 2015 – an increase of 278% since 2007. The Council decided to go with a quote from Wareham and Purbeck Skip Hire at £42 plus VAT per month. This was based on a 360L municipal waste wheelie bin at £11.50 and a 240L municipal waste wheelie bin at £9.50 on a fortnightly basis, per bin, per lift. This started in March 2016. Costs have increased to £48 plus VAT per month and the total for 2016/17 was £550. The anticipated cost for 17/18 is approximately £670.

For 2018/19 WPSH advise a possible rise of £1 per bin which equates to about 11-15% rise depending on the size of the bin, allow current cost (£670) plus 15% – £771. There were also additional increased collection fees in July to collect extra refuse, add £100 to accommodate this so £870.

No direct expenditure is usually expected as the cemetery is run by the Gods Acre Trustees. The Parish Council has statutory powers as the Burial Authority and makes a grant to the Gods Acre Charity. This grant helps to meet the maintenance costs which are not covered by the income raised from the new burials. The Trustees have requested £600 for the last seven years but this has now changed, allow £700.

Total allowance for grant and refuse collection costs £1570.

18. Highways Maintenance Agreement

This heading reflects a past situation where expenditure was paid by DCC but this stopped in the 2009/10 financial year. Garden Services lost their weeding operative in February 2015 and a new contract was started with Anvil Grounds Maintenance Limited at £227 per spraying session. It was agreed they would do four monthly sessions in 2015 as they were not engaged until the May Meeting of the Council. Normally the weed spraying would be at 6 week intervals.

Anvil Grounds Maintenance – To keep Corfe Castle and Kingston weed free as required (pavement and gutter, not any back walls) through the growing months - usually minimum April through to October by spraying with Roundup Biactive applied with knapsack sprayers. (harmless to humans and animals / insects) at 6 week intervals.

In Corfe Castle: Halves Cottages, Collets Close, Mead Road, West Street (including the Gods Acre entrances and wall), The Square, East Street (from the Kingston turn to the far side of the Castle Mound). In Kingston: West Street up to the end of the Church and up South Street as far as the Estate Office. Up and back again along each pavement (thus each street walked 4 times). This is a total distance of just over 10 miles.

Two payments have been made this year to date (November) totalling £460+ VAT. The County Council undertook some weed spraying which reduced the need for a spray over the summer. Anvil are undertaking extra spraying in Higher Gardens and Battle mead within this price. (£385.90 spent in 2016/17 not including Higher Gardens and Battle Mead). There may be a further spray depending on growing conditions over the winter.

Anvil anticipate a 3% increase in fees. Assuming the full four sprays are carried out at the current price plus 3% the total to budget will be £948. To allow for some flexibility for unforeseen events - say £1,000 as last year.

19. General Repairs

Again no general repairs this year. As previous years- £300.

20. CIL Expenditure

The CIL must be spent specifically as noted in Appendix 1, note 2.

The CIL income expected for 2018/19 is not known but is likely to be significant. The Finance Committee propose spending CIL receipts on replacing waste bins. This is allowed under relevant regulations.

21. Parish Plan (non-wage)

The original plan was complete in 2004 at considerable cost in both time and money. Provision for alterations and additions to the Parish Plan and perhaps a Neighbourhood Plan has been made by starting a Reserve Fund – *See Appendix3, Note 9.

22. Sundry Items

An amount to cover unexpected replacement or other items not covered by existing headings or earmarked reserves such as the recent purchase of the Commonwealth flag. As previously, say £300.

APPENDIX 3 EARMARKED RESERVE FUNDS

***Spreadsheet is for this year as at the 17th November.**

Fund Name	Reserve at 01/04/17	Added to Reserve 17/18	Expenditure or Donation 17/18	Position at 01/04/18	Budget provision 18/19	Total available 18/19
Playground equipment	17624	2400	0	20024		20024
Office equipment	1500	500	-418	1582		1582
Parish Council elections	2626	200	0	2826		2826
Clerk's Gratuity	2600	329.55	-2,930	0		0
Youth Club	0	5000	-3,428	1572	2500	4072
Youth Project	2500	0	0	2500		2500
Pavement Refurbishment	2000	0	0	2000	3000	5000
Special Events Fund	4058	0.00	0	4058		4058
Parish and Neighbourhood Plans	2000	0	0	2000		2000
Special Projects Fund	6000	1000	-1,588	5412	3500	8912
Community Maintenance Fund		3000	0	3000		3000
Defibrillator fund	0	4500	-3,100	1400		1400
LGR					1100	
TOTAL	40,908	16,930	-11,464	46,374	10,100	55,374

NOTES

General: The purpose of Earmarked Reserve Funds is to build up funds in order to met major intended or anticipated items of expenditure. This will reduce fluctuations in expenditure from one year to the next.

- 1. Playground:** Most of the refurbishment was carried out by 2012. There has been little spending on the playground and this fund has been built up from a minus position at 01/04/13 to around £20,000 now.

There are a few repairs needed currently and the adult equipment needs painting where rusty. Paint has already been purchased and £700 has been allowed in repairs and maintenance in Routine Payments. **Nothing added in this budget.**

- 2. Office Equipment:** A fund for replacing Parish office equipment as it stops functioning. Also to cope with changes in technology making items of equipment obsolete or ineffective. An initial sinking fund accumulated at £200 per annum to provide £1,000 after five years. The Committee suggested in 2015 that much of the equipment may need replacing soon due to age and obsolescence and the reserve was increased by £418 to £1,500 and a subsequent increase of £500 to £2000. A new lap top and printer were purchased for the new clerk in April 2017 bringing the fund down to £1582. **Nothing added in this budget.**

- 3. Elections:** Parish elections are expensive – the May 2011 elections invoice was for £1,973.55 so the next time will be more costly. The fund targeted a total of £2,400 before 2015. The fund currently stands at £2,826. **Nothing added in this budget.**

4. **Clerk's Gratuity:** The Parish Council chose to make a gratuity to the previous Clerk upon his resignation (there has been no pension provision). The previous Clerk was paid £2,930 in 2017 . Gratuities were generally stopped after 2012 due to further legislation aimed at supplanting such arrangements with a pension. We now contribute to a pension for the Clerk and under these arrangements this fund is not relevant and will be removed from the budget paper in the 2019/20 budget. **Nothing added in this budget.**
5. **Youth Club:** New fund for running the Youth Club in its current form or any other type of arrangement considered more efficient. £4,200 total expected to be paid out to the PYCF by March 2018 however the Council are expecting a payment of £800 by the Youth club so the reserve should stand at £1572 at the end of the 17/18 financial year.

The Council has been quoted £4242 for the 17/18 September-September provision, a 1% increase on 16/17 fees. Assuming the same increase next year the provision will cost £4284, less the anticipated contribution from the Youth Club at circa £800, the Council needs to allow an additional £2,500 to meet the anticipated expenditure. **£2,500 added to the earmarked reserve.**

6. **Youth Project:**Members may feel that the provision already made is sufficient given their uncertainty about the original skateboard project. However, whether this or a different youth-related project is proceeded with, it is prudent to assume that no more than 75% of the cost would be forthcoming from grants (e.g. a project costing £20,000 may require £5,000 local funding). Assuming half of the local funding could be sourced from e.g. the Charity or private donations, the Parish Council has aimed for an earmarked reserve of £2,500. This was not increased in 2017/18 budget. **Nothing added in this budget.**
7. **Pavement refurbishment:** This potential project fund currently has £2,000 in the allocated reserve. This was not increased in 2017/18 budget. **Suggest to add £3000.**
8. **Special Events Fund:** A fund that initially contributed to a memorial to commemorate the Queens Diamond Jubilee celebrations in 2012. A donation from the Corfe Castle Diamond Jubilee Committee of £1,677.64 in November 2013 brought the total up to £5,677.64. Various items such as the Square plaque, the stones at either end of the village and the refurbishment of two "Coronation" stone seats means the fund now stands at £4,058. This fund is to be used to celebrate anniversaries, Royal marriages and other miscellaneous events that in the view of the Parish Council require commemoration in some way. **Nothing added in this budget.**
9. **Neighbourhood Plan:** A fund to cover the cost of preparing any plan required. Currently £2,000 and no other external funding now available so no addition in view of the current Council policy. **Nothing added in this budget.**
10. **Special Projects Fund:** A fund started in 2015 to enable the Council to seed fund community projects such as the Village Hall improvement and extension scheme and phase 2 of the Sports Ground project. In 2017 £1000 was added to include some of the set up costs for a Community Land Trust ,estimated at around £300 to cover such items as meeting hall hiring, copying etc. There was also some allowance for other requirements of the Village and £1,000 in total was added bringing the reserve to £7000.

Other expenditure from the fund; A total of £ 2229.06 was spent on the replacement of five rubbish bins, £1088 of this was allocated from this reserve and the remaining from CIL received from PDC. The Corfe Castle Community Land Trust was granted £500 in set up fees.

Expenditure from this fund in 18/19 might include a school crossing patrol £3427.16 (this accounts for a salary for the Patrol person with a pension which includes 21.5% employers Pension costs as advised by Cherry Brooks).Add an additional £3500. If this continues in future years it will be paid as a routine payment and will be shown in Appendix 2. **£3,500 added to this reserve.**

- 11. Community Maintenance Fund:** A new fund to enable the Parish to maintain various items such as seats, shelters, footpaths & other ROW, parking spaces both on road & off, planting trees & laying out grass verges, traffic signs, contributions to traffic calming, ponds & ditches repair of the pavement. Some of these items may be statutory duties but others will have to come from the use of a General Power of Competence that will allow the Council to do anything that an individual could do. Hopefully the Council will acquire this power when the Clerk gains her qualification in the 2018/19 year. The reserve currently stands at £3,000.**Nothing added in this budget.**
- 12. Defibrillator Fund:** This new fund was created through donations from local groups specifically to fund the purchase of defibrillator units and cases to house them. The Clerk has allocated the **£4500 funds donated specifically for defibrillators.** £3100 of this has been spent from the reserve on sourcing two defibrillators and three casings. There will be ongoing maintenance costs. **Nothing added in this budget.**
- 13. LGR:** A new earmarked reserve has been created for the 18/19 budget to allow for possible expenditure incurred from anything relating to the proposed Local Government Reorganisation.**£1,100 added to this reserve.**

APPENDIX 4 ILLUSTRATION OF RESERVE BALANCES (CURRENT AND PROPOSED)

	Balance at 1/4/17	50,840
<i>of which</i>	<i>Earmarked Reserves</i>	40,908
	<i>General Reserves</i>	9,932
Less	Estimate of 2017/18 net spend	-15,303
Less	Earmarked Reserve expenditure	-11,464
Add	Precept + council tax support grant	28,500
Equals	Estimated Balances at 1/4/18	52,572
<i>of which</i>	<i>Earmarked Reserves</i>	46,374
	<i>General Reserves</i>	6,199
	Provision for future expenditure raised in 18/19	
Add	budget	10,200
Less	Use of reserves in 18/19 budget	0
Equals	Estimated Balances at 1/4/19	62,772
<i>of which</i>	<i>Earmarked Reserves</i>	56,574
	<i>General Reserves</i>	6,199

****Provision for the future expenditure raised in 18/19 budget only allow additional funds for Youth club and a lollipop lady.

NOTES

1. APPENDIX 3 shows the detail of the Earmarked Reserve Fund.

2. The above calculations indicate a General Reserve (£6,199) at the end of 2017/18 and 2018/19 [nothing is being taken from the general reserves to supplement the earmarked reserves so figure should remain the same].

The calculation of balances above for the Budget Year ahead shows current expenditure from the Earmarked Reserves at the time of the Meeting. The illustration is purely to show the effects of budget proposals for the Reserves. For illustrative purposes the budget for routine receipts and payments can be ignored as it is assumed to balance, and thus the figures are not included in the above.

Summarised figures for previous years (all figures are budget estimates) are included for comparison purposes below

<i>Year</i>	<i>Y/E balance</i>	<i>Earmarked Reserves</i>	<i>General Reserves</i>	
2012/13	20,246	7,242	13,004	* Estimated
2013/14	28,366	15,754	12,612	* Estimated
2014/15	36,818	21,274	15,543	* Estimated
2015/16	44,059	26,191	17,868	* Estimated
2016/17	52,533	40,909	11,624	* Estimated
*2017/18	52,572	46,374	6,199	* Estimated & Changed from last years Budget
*2018/19	62,772	56,574	6,199	* Estimated & Changed from last years Budget

