

Taunton Deane Borough Council

Council Meeting – 22 July 2014

Councillor Williams

Financial Outturn 2013/2014 (Revised Recommendation)

The Executive has recently considered a report concerning the Council's financial performance for the 2013/2014 financial year.

Effective financial management forms an important part of the Council's overall performance management framework. It is also vital that the Council maintains strong financial management and control in the face of continuing and unprecedented financial pressures as funding for Council services continues to be squeezed.

During the last financial year, Members have been presented with regular financial monitoring information, with quarterly performance reports submitted to both the Corporate Scrutiny Committee and the Executive.

A summary of the Council's Financial Performance as far as the General Fund Revenue Account 2013/2014 is concerned is as follows:-

General Fund (GF) Revenue - The GF Revenue Outturn for 2013/2014 is a Net Expenditure position of £13,453,000, which is a £964,000 (6.7%) underspend against the Final Net Budget for the year. This has been driven largely by above forecast income levels in parking, planning, burials/cremations - as well as cost reductions in the final months of the year.

The following proposals are those the Executive wishes to recommend for approval which would allocate £418,000 of the underspend or additional budget approvals for 2014/2015:-

Supplementary Requests of Underspend 2013/2014

Bid Description	Bid (£'000)
Development of IT Strategy For TDBC	50
Cemetery Extension – Taunton	121
Grass Cutting	50
Weed Spraying	10
Street Cleansing	42
Car Park Improvements	125
Capital Grants for Parish Play Equipment/Sports Halls/Clubs	20
TOTAL requested for approval	418

It is **recommended** that General Fund Supplementary Estimates in 2014/2015 in the following areas, utilising 2013/2014 underspends, be supported and that the following be approved:-

- i. £50,000 to fund an IT Strategy for the Council in 2014/2015.
- ii. £121,000 to be added to the General Fund Capital Programme for 2014/2015 to fund the Taunton Cemetery extension, funded by a Revenue Contribution to Capital outlay (RCCO).
- iii. £50,000 to fund additional grass cuttings in 2014/2015.
- iv. £10,000 to fund additional weed spraying in 2014/2015.
- v. £42,100 to fund Street Cleansing works in 2014/2015.
- vi. £125,000 be added to the General Fund Capital Programme for 2014/2015 to fund Car Park improvements, funded by a RCCO; and
- vii. £20,000 be added to the General Fund Capital Programme for 2014/2015 to fund Play Equipment grants in 2014/2015, funded by a RCCO.

Taunton Deane Borough Council

Corporate Scrutiny Committee – 14 August 2014

Request for Use of Reserves

(This matter is the responsibility of Executive Councillor Mrs Vivienne Stock-Williams)

1. Executive Summary

This report provides further detail in relation to the requests for use of the 2013/2014 underspend that were recently considered but not supported by Full Council.

Scrutiny is now requested to review this issue further and suggest any new issues that may need consideration by Full Council.

The full Business Case for the Taunton Cemetery Extension is provided as Appendix A.

2. Introduction

- 2.1 During discussions at the Executive Meeting on 9 July 2014, Councillor Horsley requested further detail relating to the costs associated with Table 7: Supplementary Requests of Underspend 2013/14 (see below).

Table 7: Supplementary Requests of Underspend 2013/14

Bid Description	Bid (£'000)
Development of IT Strategy For TDBC	50
Cemetery Extension – Taunton*	121
Grass Cutting	50
Weed Spraying	10
Street Cleansing	42
Car Park Improvements	125
Capital Grants for Parish Play Equipment/Sports Halls/Clubs	20
TOTAL requested for approval	418

- 2.2 The following narrative and table give more detail on some of the specific areas included in the request.

3. Development of IT Strategy for TDBC (£50k)

- 3.1 This request relates to the costs of engaging a specialist to work with the Assistant Director Corporate Services and our IT Manager to develop an IT Strategy that will support the Councils needs moving forward.
- 3.2 This is a significant piece of work, and we do not have the resources to do this in 14/15 and keep the organisations IT service running. The resulting IT Strategy will set out the Councils direction of travel for IT – and must embrace the Councils ambitions on customer access and transformation, on operating shared services, and flexible working arrangements (all of which will bring savings to the Councils revenue position). We must also have an eye on the horizon and plan for the 2017 formal conclusion of the contract with SW1, which brings other issues forward for consideration such as the future of the SAP system.
- 3.3 We need to plan for this now if we are to ensure the Council is moving forward in the right direction. This is a complex and ever changing area and will require expert and up to date knowledge to formulate the plan. Although we have IT specialists on the payroll they have limited time to devote to this strategic area. We therefore believe the way forward is to employ a specialist to provide options and bespoke advice.
- 3.4 At this stage the estimated cost is based on previous appointments. The budget would be managed tightly, and if this work can be delivered at lower cost, then the unspent funds would be returned to the Councils reserves.

4. Cemetery Extension – Taunton (£121k)

- 4.1 A full business case is provided in Appendix A of this report. Members should note that the Council will run out of burial space in Taunton early next year unless this extension is progressed.
- 4.2 We are continuing reviewing options for supporting future need in Wellington. The timing is slightly less urgent than Taunton as we currently have approximately two to three years. A report will be brought forward to Members in due course.

5. Further Detail re Weed Spraying and Street Cleansing (£52k)

Weed Spraying (1 x additional spray to pavements in Taunton and Wellington)	10,000
Litterbins (replace bins Station Rd)	4,800
Litterbins (replace bins East Reach)	4,800
Litterbins (Town Centre)	16,000
Street Cleansing - (additional caretaker post up to 31/3/15)	16,500
	52,100

5.1 It is proposed to invest £10,000 in an additional weed spraying to pavements in Taunton and Wellington town centres. This would enhance the current service level within the main budget for this year, from 2 sprays to 3 sprays, and is intended to provide a better environment for businesses and customers in the town centres and to help boost the local economy.

5.2 There have been a number of concerns raised recently over the condition of the town centre in Taunton. We continue to work with local businesses around the disposal of their commercial waste, but due to the wide ranging impacts this waste has on the appearance of the town we propose to put in place an additional town centre caretaker resource which is a move from 2 to 3 FTE.

6. SCC Highway Verge Maintenance 4 additional cuts (£40k)

6.1 It is a well-known fact that SCC restricts itself to the statutorily required level of grass cutting to comply with Health and Safety Standards. It is also evident that Taunton Deane believe that further maintenance is needed to ensure that the areas are aesthetically pleasing. Although it was not possible to include this additional maintenance in the ongoing base budget it would be a positive use of the previous year's underspend. This request relates to the high amenity highways verges in the urban areas.

6.2 Proposed profile: Mid Aug – 2nd SCC cut; End September – TDBC cut 1; End October – TDBC cut 2; End Nov TDBC cut 3; Mid-March – TDBC cut 4.

7. Car Parks – Various elements totalling £125k

7.1 These are outlined in the table below and include replacing old parking payment machines and some maintenance and redecoration.

Car Parks (tidy up weeds and debris)	4,000
Car Parks (White lining - priority car parks)	8,000
Car Parks (Priority Pot hole repairs)	8,000
Car Parks (resurfacing sections of North St Wellington & Canon St Taunton)	25,000
Car Parks (upgrade some machines in central car parks)	20,000
Stairwell & Lobbies - Orchard Multi Storey Car Park Redecoration	60,000
	125,000

8. Capital Grants for Parish Play Equipment/Sports Halls/Clubs (£20k)

8.1 TDBC has in the past offered grants for Halls & Sports Centres, Parishes for play equipment and replacement play equipment. The budget within 2013/14 was a total of £66,000. The funds are offered for suitable projects following a bidding process from clubs and Parish Councils. It can then take some time for the actual work to be completed.

8.2 As part of the savings plans by TDBC for 2014/15 the Council agreed to cut these budgets in their entirety however, several appeals by local Parish Councils encouraged the Portfolio holder to request that some money is transferred for 2014/15 to enable some of these requests to be met. Hence an approval of £20k is sought.

9. Legal Comments

There are no legal implications associated with this report.

10. Links to Corporate Aims

This report supports the delivery of the corporate aims by maintaining clean streets etc.

11. Environmental and Community Safety Implications

This report has no environmental and community safety implications.

12. Equalities Impact

No equalities impact assessment is required in relation to this report since it makes no recommendations for changes affecting specific groups of either staff or the public.

13. Risk Management

There are no risk management implications of the proposals contained within this report.

14. Partnership Implications

None

15. Recommendations

15.1 Corporate Scrutiny is requested to:-

1. Review the items in this report and provide comment to Full Council on the proposals.
2. Amend or share any new proposals for consideration at Full Council.

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TAUNTON CEMETERY EXTENSION BUSINESS CASE

TAUNTON DEANE CEMETERIES AND CREMATORIUM

CEMETERY EXTENSION

1. Background

- 1.1 A burial service has been provided at the Taunton Deane crematorium site since 1956, this cemetery was in situ before the crematorium opened in 1963.
- 1.2 The Council is not legally obliged to provide a burial service, but by offering this facility we are providing the community with a public service that is very welcomed whilst generating some income for the Authority.
- 1.3 Taunton Deane cemetery was originally divided into two sections; the first (Traditional Section) allowed for full grave memorials and provided a small Roman Catholic section, and the other (Lawn Headstone Section) was inter-denominational and allowed for upright headstones.
- 1.4 Since 1956 the cemetery has expanded and new sections continually planned and developed. Due to the pressures on capital resources we have been unable to provide for future demand, hence there is now an urgent need for capital funding.

2. Burial Sections

- 2.1 When the cemetery opened the service provided a separate Roman Catholic section. That section was eventually filled and now the Catholic community are content to use the main cemetery, and so Taunton Deane cemetery is currently inter-denominational.
- 2.2 In comparatively recent years our society has become increasingly diverse with many different religious, ethnic and secular groups becoming established.
- 2.3 The council's policy is to provide an inter-denominational cemetery thus meeting the needs of the majority without discriminating against any particular group. Given the difficulties experienced trying to find land to increase burial provision in Taunton and Wellington this policy would appear the only viable option.

3. Demand/Charges

- 3.1 During 2013 Taunton Deane cemetery sold 58 new graves for full burial and 49 new cremated remains graves.
- 3.2 Currently each new lawn grave will be charged at £585.00 and each cremated remains grave £429. When an interment takes place charges for burial will be made depending on the depth of the grave required, which will be; £478, £585 or £650. Cremated remains interments are all charged at £113.
- 3.3 Before a memorial can be placed upon a grave the council will levy a memorial permit fee of £170 per headstone, this is also made against the memorial placed upon a cremated remains grave.
- 3.4 The demand for the provision of a cemetery is clearly demonstrated and the fees & charges provide the local authority with a steady income, albeit not with a high profit-making focus.

4. Current Performance

- 4.1 The service has under-recovered on income by £83k in 2013/14 mainly due to an overall reduction in the number of funerals. A new crematorium opened in Bridgwater and another in Honiton has taken some of the business. The forecast on Quarter 3 was overly pessimistic and the service has reduced the variance to budget in the last quarter as the number of funerals increased substantially. Other management action was taken to reduce costs. Total income amounted to:-

Details	Amount £
Sale of Urns and Caskets	1,252.00
Sale of Memorial Cards	2,554.99
Memorial Plaques and Tablets	23,275.83
Cremation Fees	1,275,367.12
Entries in the book of Memory	17,217.79
Interment Fees	97,162.57
Use of Chapel	4,698.16
Purchase of Rights	58,341.00

- 4.2 This means that it would not be possible this year to offer up a contribution to the proposed capital outlay. In previous years this may have been possible. It is also noteworthy that the service is required to maintain several existing cemeteries for which no income stream is available. The maintenance of cemeteries is for public benefit rather than an income generating activity.

- 4.3 It is also difficult and would be imprudent in this demand-led service to offer assurance that capital contributions could be made in future years to offset this bid.

5. Capital Bid

- 5.1 It is estimated that the cemetery will be full within the next 12 months, with only 50 burial graves available and a limited number of cremated remains graves.
- 5.2 Fortunately the land required to meet future demand is adjacent to the existing site, earmarked for burial and owned and managed by Taunton Deane Borough Council.
- 5.3 Some major preparation has already been completed; Persimmon Homes paid for the fencing and hedging around the perimeter of the field. An entrance has been provided and in consultation with the Environment Agency a small stream has been piped and levelled.
- 5.4 In order for the land to be accessible and in an appropriate condition to be used for graves, additional capital expenditure is urgently required. The timescales are particularly pressing as ideally the site would have time to establish before it is used, ie grounds and pathways etc would be mature and the site would appear complete and established. This may not be the case in this instance as the demand will be in the near future.
- 5.5 We have obtained a quote for the remaining works required and these are detailed in a quotation provided by Lance Povah, and estimated at £110k. See Appendices A and B. Further quotes will of course be obtained under procurement rules if approval is granted. A 10% contingency has been added to this figure as would be normal in construction projects.
- 5.6 Any adhoc and incremental revenue implications for the service would be limited and would be covered within the normal operating costs.

6. Funding

- 6.1 In order to fund the £121k capital outlay we could use unallocated balances within the Capital Financing Reserve. This would be a legitimate use with a tangible outcome. Alternatively, as we will be reporting a potential underspend for the Council overall this year, we could earmark this request as a first call to address the urgent need.
- 6.2 In either option, the revenue implications would be limited to a marginal reduction in interest income, when interest rates are very limited and this would avoid the need for borrowing against the service.

7. Recommendation

- 7.1 The long term provision of this service and whether it is cost effective is not addressed in this paper and will need detailed analysis and public consultation. The immediate need for the preparation of the grounds has made this an urgent request. The grounds will take time to establish and will still be “immature” in a year’s time if work started immediately.
- 7.2 The recommendation is therefore that in order to maintain this service and offer assurance to the public that the council values the service despite not being legally obligated to provide it, a capital bid be approved for £121k. The service would then have enough capacity at this site to operate for another 10 years.