

# ESTIMATES

## FINANCE DIRECTOR'S SUPPLEMENTARY REPORT

### ESTIMATES FOR YEAR ENDED 30 APRIL 2014

Page Number

#### EXECUTIVE SUMMARY

The surplus on General Reserves of £285,318 as at year end 30<sup>th</sup> April 2013 is available under the Rates Law to be utilised to keep the Rate lower in the year ended 30<sup>th</sup> April 2014.

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#### INCOME

Income (excluding Parish Rates) is forecast to increase by £17,010 to £2,113,290 due to an increase in Roads Income.

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#### EXPENDITURE

Expenditure is forecast to increase by £319,412 to £8,140,762. Staff costs are forecast to increase by £293,537. Operational Costs are forecast to increase by £162,009 due to the following increases: Recycling £81,175, Equipment and Maintenance £28,081. Purchase of Vehicles decreases by £60,529. Roads expenditure decreases by £75,605 due to a decrease in expenditure on Contractors, Maintenance and Materials.

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#### TRANSFER TO BUILDING RESERVE

A proposed transfer of £150,000 to the Building Reserves is shown in these Estimates compared with a transfer of £450,000 last year.

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#### PROPOSED PARISH RATE

The above expenditure results in a 'Deficit for the year before Parish Rate income of £6,577,826. This will be met by the Parish Rate proposed by the Constable and Procureurs who recommend a Parish Rate of 1.13p, an increase of 2.7% from the 1.10p rate which has been unchanged for the last three years.

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(Note that the Island Wide Rate has remained the same as the previous year at 0.69p for Domestic Properties, and to 1.21p for Non-Domestic Properties. This Rate income is controlled by the States, not the Parish)

#### ALTERNATIVE PARISH RATES

| Rate<br>Pence | % Increase<br>(Parish Rate) | Surplus<br>B/Fwd | 2013 Deficit<br>For Year | Surplus<br>C/Fwd |
|---------------|-----------------------------|------------------|--------------------------|------------------|
| 1.10          |                             | 285,318          | 261,198                  | 24,120           |
| 1.11          | 0.9%                        | 285,318          | 203,774                  | 81,544           |
| 1.12          | 1.8%                        | 285,318          | 146,350                  | 138,968          |
| 1.13          | 2.7%                        | 285,318          | 88,926                   | 196,392          |
| 1.14          | 3.6%                        | 285,318          | 31,502                   | 253,816          |
| 1.15          | 4.5%                        | 285,318          | (25,922)                 | 311,240          |
| 1.16          | 5.5%                        | 285,318          | (83,346)                 | 368,664          |

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The option of 1.13 is recommended.

Note 0.01p equates to: £57,424

12 July 2013

A PEMBERTON ACA BSc  
Finance Director

**PARISH**  
**OF**  
**ST. HELIER**

**Estimates**  
**for the year ending**  
**30th April 2014**

# ESTIMATES 2013-14

## PARISH OF ST. HELIER

### GROSS INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2014

| <u>Estimate</u><br><u>2012-13</u><br>£ |  | Note | <u>Estimate</u><br><u>2013-14</u><br>£ | £            | <u>Actual</u><br><u>2012-13</u><br>£ |
|--|--|------|--|--------------|--------------------------------------|
| <b>INCOME</b>                          |  |      |  |              |                                      |
| 60,000                                 | Rate Arrears Received                                    |      | 50,000                                 |              | 49,008                               |
| 1,336,200                              | Roads Income   | 1    | 1,296,000                              |              | 1,279,802                            |
| 8,000                                  | Dog Licences   |      | 8,000                                  |              | 7,590                                |
| 70,000                                 | Bank Interest  |      | 80,000                                 |              | 96,249                               |
| 314,250                                | Rentals and Licences                                     |      | 321,150                                |              | 305,344                              |
| 125,650                                | Technical and Manual Services Fees                       |      | 141,100                                |              | 142,040                              |
| 79,138                                 | Personal Sickness Benefits                               |      | 66,640                                 |              | 65,058                               |
| 2,750                                  | States Welfare Administration Fee                        |      | -                                      |              | 2,750                                |
| 155,900                                | Fees, Commissions and Court Costs                        |      | 150,400                                |              | 148,439                              |
| 2,151,888                              |  |      |  | 2,113,290    | 2,096,280                            |
| <b>EXPENDITURE</b>                     |  |      |  |              |                                      |
| 5,122,241                              | Staff Costs  | 2    | 5,292,080                              |              | 4,998,543                            |
| 1,142,000                              | Roads Expenditure  | 1    | 1,020,785                              |              | 1,096,390                            |
| 1,519,879                              | Operational Expenditure                                  | 3    | 1,470,397                              |              | 1,308,388                            |
| 126,000                                | St Helier Youth Committee                                |      | 126,000                                |              | 126,000                              |
| 40,000                                 | Charitable Grants  |      | 40,000                                 |              | 40,000                               |
| 284,000                                | Purchase of Vehicles (Net)                               |      | 191,500                                |              | 252,029                              |
| 8,234,120                              |  |      |  | 8,140,762    | 7,821,350                            |
| 450,000                                | Transfer to Building Reserve                             |      | 150,000                                |              | 450,000                              |
| 450,000                                |  |      |  | 150,000      | 450,000                              |
| 119,770                                | Parish Homes   | 4    | 281,936                                |              | 402,267                              |
| 52,928                                 | Parish Nurseries   | 4    | 18,418                                 |              | 52,647                               |
| 172,698                                |  |      |  | 300,354      | 454,914                              |
| (6,704,930)                            | <b>Estimated (Deficit) Before Rates Adjustment</b>       |      |  | (6,477,826)  | (6,629,984)                          |
| (100,000)                              | <b>Add: Provision for Rates Adjustments</b>              |      |  | (100,000)    | -                                    |
| (£6,804,930)                           | <b>(Deficit) For The Year Before Parish Rates Income</b> |      |  | (£6,577,826) | (£6,629,984)                         |

# ESTIMATES 2013-14

## PARISH OF ST. HELIER

### ROADS ACCOUNT FOR THE YEAR ENDED 30 APRIL 2014

| 1. <u>Estimate</u><br><u>2012-13</u><br>£ |   | <u>Estimate</u><br><u>2013-14</u><br>£ | £ | <u>Actual</u><br><u>2012-13</u><br>£ |
|---|---|--|---|--------------------------------------|
|   | <b>RECEIPTS</b>                         |  |   |                                      |
|   | Licence Receipts                        |  |   |                                      |
| 101,100                                   | Driving Licences                        | 151,200                                |   | 144,713                              |
| 2,000                                     | Firearm Certificates                    | 2,600                                  |   | 2,590                                |
| <u>103,100</u>                            |   | <u>153,800</u>                         |   | <u>147,303</u>                       |
| 497,600                                   | Fines                                   | 413,000                                |   | 409,141                              |
| 127,000                                   | Residents Parking Receipts (RPZ)        | 170,000                                |   | 165,264                              |
| 440,000                                   | States Paycards                         | 400,000                                |   | 402,080                              |
| 37,000                                    | Works Charged                           | 28,000                                 |   | 26,931                               |
| 130,000                                   | Choses Publiques                        | 130,000                                |   | 128,038                              |
| 1,500                                     | Towing                                  | 1,200                                  |   | 1,045                                |
| <u>1,336,200</u>                          | <b>TOTAL RECEIPTS FOR THE YEAR</b>      | <u>1,296,000</u>                       |   | <u>1,279,802</u>                     |
|   | <b>EXPENDITURE</b>                      |  |   |                                      |
| 247,000                                   | Fines                                   | 207,400                                |   | 203,902                              |
| 140,000                                   | Street Lighting                         | 150,000                                |   | 134,847                              |
| 694,000                                   | Contractors, Maintenance and Materials  | 592,235                                |   | 690,256                              |
| 61,000                                    | Fuel                                    | 71,150                                 |   | 67,385                               |
| <u>1,142,000</u>                          |   | <u>1,020,785</u>                       |   | <u>1,096,390</u>                     |
| <u>1,357,445</u>                          | Staff Costs - Roads and Street Cleaners | <u>1,394,118</u>                       |   | <u>1,286,134</u>                     |
| 2,499,445                                 | <b>TOTAL EXPENDITURE FOR THE YEAR</b>   | 2,414,903                              |   | 2,382,524                            |
| <u>(£1,163,245)</u>                       | <b>NET EXPENDITURE FOR THE YEAR</b>     | <u>(£1,118,903)</u>                    |   | <u>(£1,102,722)</u>                  |

PARISH OF ST. HELIERFOR THE YEAR ENDED 30 APRIL 20142. STAFF COSTS

| <u>Estimate</u><br><u>2012-13</u><br>£                     |                                      | <u>Estimate</u><br><u>2013-14</u><br>£ | <u>Actual</u><br><u>2012-13</u><br>£ |
|--|--------------------------------------|--|--------------------------------------|
| 8,993,543  | Gross Pay                            | 9,143,950                              | 8,897,345                            |
| 572,474  | Contributions to Social Security     | 585,142                                | 559,230                              |
| <u>1,180,557</u>   | Contribution to Pension Scheme       | <u>1,218,294</u>                       | <u>1,140,255</u>                     |
| 10,746,574   | Gross Staff Costs                    | 10,947,386                             | 10,596,830                           |
| <u>79,138</u>  | Less: Personal Sickness Benefit      | <u>66,640</u>                          | <u>65,058</u>                        |
| <u>£10,667,436</u>   |                                      | <u>£10,880,746</u>                     | <u>£10,531,772</u>                   |
| <u>Analysis By Department (Excluding Sickness Benefit)</u> |                                      |  |                                      |
| £  |                                      | £                                      | £                                    |
| 134,693  | Community Services                   | 136,432                                | 136,028                              |
| 1,357,445  | Roads and Street Cleaners            | 1,394,118                              | 1,286,134                            |
| 55,990   | Public Conveniences                  | 54,464                                 | 52,913                               |
| 1,181,758  | Refuse Collection and Recycling      | 1,209,681                              | 1,143,436                            |
| 848,932  | Parks, Open Spaces, Cemeteries       | 918,368                                | 862,472                              |
| 367,240  | Technical and Manual Services        | 385,632                                | 351,819                              |
| 973,352  | Administration and Customer Services | 981,676                                | 957,542                              |
| 97,826   | Registrar                            | 99,328                                 | 98,968                               |
| <u>105,005</u>   | Caretaker, Messenger and Cleaners    | <u>112,381</u>                         | <u>109,231</u>                       |
| 5,122,241  |                                      | 5,292,080                              | 4,998,543                            |
| 4,465,640  | Parish Homes                         | 4,512,138                              | 4,466,480                            |
| <u>1,158,693</u>   | Parish Day Nurseries                 | <u>1,143,168</u>                       | <u>1,131,807</u>                     |
| £10,746,574  |                                      | £10,947,386                            | £10,596,830                          |
| <u>276.8</u>   | Full time Equivalent Staff (F.T.E.)  | <u>271.2</u>                           | <u>270.2</u>                         |

Note : Estimate increase in staff is analysed as follows

F.T.E.

Technical officer

1.0

Total increase in staff proposed

1.0

Included in the above estimates is an amount for the operation of a Volunteer Work Scheme. This scheme allows up to 15 operatives the opportunity to gain valuable work experience and different skills with the Parish.

# ESTIMATES 2013-14

## PARISH OF ST. HELIER

### FOR THE YEAR ENDED 30 APRIL 2014

#### 3. OPERATIONAL EXPENDITURE

| <u>Estimate</u><br><u>2012-13</u><br>£ |  | <u>Estimate</u><br><u>2013-14</u><br>£ | <u>Actual</u><br><u>2012-13</u><br>£ |
|--|--|--|--------------------------------------|
| 259,200                                | Information Technology                     | 163,650                                | 179,399                              |
| 211,325                                | Utilities                                  | 239,125                                | 231,523                              |
| 25,000                                 | Recycling                                  | 100,000                                | 18,825                               |
| 47,284                                 | Refuse - Eurobins & other bins             | 47,300                                 | 3,072                                |
| 21,600                                 | Legal and Professional                     | 26,000                                 | 32,024                               |
| 180,000                                | Insurance                                  | 186,000                                | 184,965                              |
| 313,905                                | Equipment and Maintenance                  | 269,680                                | 241,599                              |
| 28,000                                 | External Audit and Accountancy             | 29,000                                 | 28,000                               |
| 31,950                                 | Parish Events and Hospitality              | 40,150                                 | 41,536                               |
| 10,000                                 | Twinning Committees                        | 13,200                                 | 10,252                               |
| 96,880                                 | Honorary Police                            | 98,650                                 | 86,619                               |
| 23,000                                 | Notices and Advertising                    | 10,000                                 | 12,448                               |
| 37,500                                 | Stationery, Printing and Consumables       | 33,800                                 | 36,892                               |
| 62,000                                 | Postages, Mail Box and Business Reply      | 54,000                                 | 52,075                               |
| 1,625                                  | Community Services Operating Expenses      | 7,440                                  | 8,767                                |
| 14,000                                 | Travelling Expenses                        | 21,500                                 | 9,168                                |
| 37,050                                 | Staff Training                             | 34,557                                 | 28,475                               |
| 950                                    | Books, Publications and Photography        | 650                                    | 870                                  |
| 66,500                                 | Parks and Gardens                          | 47,300                                 | 51,130                               |
| 2,000                                  | Contribution to The Comite des Connetables | 6,000                                  | 4,796                                |
| 14,700                                 | Public Conveniences                        | 14,700                                 | 16,805                               |
| 2,000                                  | Election Expenses                          | -                                      | 2,022                                |
| 27,000                                 | Bank and Transaction Charges               | 26,000                                 | 25,211                               |
| 6,410                                  | Sundry Expenses                            | 1,695                                  | 1,915                                |
| <u>£1,519,879</u>                      |  | <u>£1,470,397</u>                      | <u>£1,308,388</u>                    |

#### 4. PARISH ESTABLISHMENTS

| <u>Estimate</u><br><u>2012-13</u><br>£ |             | <u>Receipts</u><br>£ | <u>Expenditure</u><br>£ | <u>Staff Costs</u><br>£ | <u>Cost</u><br><u>Estimate</u><br><u>2013-14</u><br>£ | <u>Net</u><br><u>2012-13</u><br>£ |
|--|-------------|----------------------|-------------------------|-------------------------|---|-----------------------------------|
| 119,770                                | Homes       | 5,385,444            | 1,155,242               | 4,512,138               | 281,936   | 402,267                           |
| 52,928                                 | Nurseries   | 1,296,500            | 171,750                 | 1,143,168               | 18,418  | 52,647                            |
| £172,698                               | Total costs | £6,681,944           | £1,326,992              | £5,655,306              | £300,354  | £454,914                          |

**PARISH OF ST. HELIER**

**FOR THE YEAR ENDED 30 APRIL 2014**

**5. RATES INCOME REQUIRED TO MEET ESTIMATED EXPENDITURE**

The Parish rate is required to cover the Parish expenditure estimate of £6,577,826

In addition to the Parish Rate there is the Island-Wide Rate which is payable to the States of Jersey as the Parishes' contribution to the Income Support cost of Jersey.

The annual increase in the Island-wide rate is limited to a maximum of the increase in the cost of living, and is set by the States on the recommendation of the Comité des Connetables.

|   | <u>Estimate</u><br><u>2013-14</u> | <u>Actual</u><br><u>2012-13</u> | <u>Estimate</u><br><u>2012-13</u> |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| <b><u>Pence-Per-Quarter-Rate To Meet Estimated Expenditure</u></b>  |                                   |                                 |                                   |
| <u>Parish Rate Required</u>   |                                   |                                 |                                   |
| Estimated expenditure requirement of  | £6,577,826                        | £6,629,984                      | £6,804,930                        |
| Quarters available 2013-14 574,238,937  |                                   |                                 | (2012-13 564,456,441)             |
| The Connétable recommends a Parish rate of 1.13 pence per quarter which would generate income from the Parish rate of | £6,488,900                        | £6,135,822                      | £6,209,021                        |
| and result in an estimated overall (deficit) / surplus for the year of  | <u>(£88,926)</u>                  | <u>(£494,162)</u>               | <u>(£595,909)</u>                 |
| add: Balance brought forward  | £285,318                          | £779,480                        | £779,480                          |
|   | <u>£196,392</u>                   | <u>£285,318</u>                 | <u>£183,571</u>                   |

The Actual 2012-13 Parish rate income of £6,135,822 above is shown net of adjustments, arrears and surcharges.

| <b>Summary 2013/14</b>        |             |                  |                   |  | <b>Total rate increase / (decrease)</b> |
|-------------------------------|-------------|------------------|-------------------|--|---|
| <u>Total Rate Per Quarter</u> | Parish rate | Island wide rate | <b>Total rate</b> |  |   |
| Domestic                      | 1.13p       | 0.69p            | <b>1.82p</b>      |  | <b>1.7%</b>                             |
| Non-Domestic                  | 1.13p       | 1.21p            | <b>2.34p</b>      |  | <b>1.3%</b>                             |
| <b>Summary 2012/13</b>        |             |                  |                   |  | <b>Total rate increase / (decrease)</b> |
| <u>Total Rate Per Quarter</u> | Parish rate | Island wide rate | <b>Total rate</b> |  |   |
| Domestic                      | 1.10p       | 0.69p            | <b>1.79p</b>      |  | <b>1.1%</b>                             |
| Non-Domestic                  | 1.10p       | 1.21p            | <b>2.31p</b>      |  | <b>1.8%</b>                             |

# ESTIMATES 2013-14

## PARISH OF ST. HELIER

### ESTIMATE OF RESERVE FUNDS

#### FOR THE YEAR ENDED 30 APRIL 2014

|                              | <u>Balance At</u><br><u>30 April 2013</u> | <u>Estimated</u><br><u>Receipts</u> | <u>Estimated</u><br><u>Interest</u> | <u>Estimated</u><br><u>Expenditure</u> | <u>Balance At</u><br><u>30 April 2014</u> |
|------------------------------|---|-------------------------------------|-------------------------------------|--|---|
|                              | £   | £                                   | £                                   | £                                      | £   |
| Building Reserve Fund        | 3,746,695                                 | 150,000                             | 46,610                              | 403,200                                | 3,540,105                                 |
| Lempriere Street             | 69,827                                    | -                                   | 1,090                               | -                                      | 70,917                                    |
| Town Church Restoration Fund | (349,623)                                 | 36,000                              | -                                   | 61,000                                 | (374,623)                                 |
| St Helier House              | 587,256                                   | 65,000                              | 7,900                               | -                                      | 660,156                                   |
| Maison de Ville (M de V )    | 749,745                                   | -                                   | 10,200                              | -                                      | 759,945                                   |
| St Ewolds                    | 2,199,533                                 | 145,000                             | 29,900                              | -                                      | 2,374,433                                 |
| Avranches Day Nursery        | 84,198                                    | 15,000                              | 1,100                               | 5,500                                  | 94,798                                    |
| Westmount Day Nursery        | 90,578                                    | 11,000                              | 1,200                               | 4,500                                  | 98,278                                    |
|                              | <u>£7,178,209</u>                         | <u>£422,000</u>                     | <u>£98,000</u>                      | <u>£474,200</u>                        | <u>£7,224,009</u>                         |

#### Breakdown Of Estimated Income

##### Building Reserve Fund

Transfer From General Account

150,000

150,000

#### Breakdown Of Estimated Expenditure

##### Building Reserve Fund

##### New Proposed Expenditure:

|   |                |
|---|----------------|
| Mount Bingham rockface                      | 250,000        |
| Depot improvements-partitions & new doors   | 48,800         |
| Town Hall ground floor refurbishments       | 25,000         |
| Surville Cemetery Extension                 | 33,000         |
| Havre des Pas gardens (subject to approval) | 11,400         |
| Disabled toilet refurbishments              | 5,000          |
|   | <u>373,200</u> |

373,200

##### Previously Approved Expenditure:

New Depot Shed - Recycling & workshops

30,000

30,000

£403,200