



# **ALSAGER TOWN COUNCIL**

## **BUDGET**

**FY2018/19**

**J MELIA  
FINANCE MANAGER**

**N CLARKE  
TOWN CLERK AND RESPONSIBLE FINANCE OFFICER**

**17<sup>TH</sup> JANUARY 2018**

## ALSAGER TOWN COUNCIL

### DRAFT CAPITAL & REVENUE BUDGET 2018/19

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**FY2018/19 BUDGET PROCESS**

The 2018/19 draft budget has been subject to consultation and scrutiny by the service committees and it was considered by the Finance, Policy & Governance Committee at its meeting on 5<sup>th</sup> December 2017 for recommendation to Council.

The resolution of the committee for recommendation to Council was (minute FPG17/33 refers):

*FPG17/33      Draft Budget 2018-19*

*The Chairman introduced the item and referred to the Draft Budget report and its recommendations. He also reminded the Committee of comments made by Mr Venables in public participation in relation to the budget.*

*Resolved:      i) To recommend a total spend of £381,413 and a Precept request of £357,751 in 2018/19 to Full Council on 16<sup>th</sup> January 2018. Which equates to £80.32 per band D property, an increase of 1% per annum from 2017/18.*

*ii) To approve the release of earmarked reserve of £2,500 for the war memorial, on the basis that external grants are accessible for that purpose.*

*iii) To approve the release of £4,000 from the earmarked reserve for recruitment/handover.*

*iv) To establish a capital programme covering the 5-year period 2019/20-2023/24.*

*v) To cancel the additional provisional meeting of Finance, Policy and Governance Committee scheduled for 2<sup>nd</sup> January 2018.*

At the meeting of the Town Council held on Tuesday 16<sup>th</sup> January 2018, in final consideration of the 2018/19 budget, members of the Council approved the recommendations of the Finance, Policy & Governance Committee made under minute reference FPG17/33, giving a total spend of £381,413 and a Precept request of £357,751 which equates to £80.32 per Band D property and an increase of 1% per annum from 2017/18.

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### **DRAFT CAPITAL & REVENUE BUDGET 2018/19**

#### **OVERVIEW**

The Local Government Act 1992, Section 49A requires a Local Precept Authority (Alsager Town Council) to prepare a budget to calculate its Precept requirement.

The Budget must give details of planned expenditure for the following year ensuring that financial resources are aligned to the priorities of the Council and local community.

It should be noted that, in recent years, the Town Council has received a Council Tax Support Grant from Cheshire East Council. It has been reducing year on year since its introduction in FY2013/14 and FY2016/17 was the final year that any grant payment will be made.

The Town Council is keen to preserve services for Alsager residents. The aim is always to try and achieve more with less and providing value for money for the council tax payer is the overriding aim.

During 2018/19 we will ensure the Council's financial resources are aligned to its priorities and by monitoring performance we will ensure that our resources are used effectively, in accordance with its Corporate Strategy, and that our business planning and financial decision making are made in the context of performance and meeting the needs of the community in terms of local service delivery, at Alsager Civic, Neighbourhood Planning and the general well being of the community.

Cheshire East Council will fix its Taxbase for the financial year 2018/19 by Resolution of the Council on the 14<sup>th</sup> December 2017.

Cheshire East Council have advised that the Taxbase for Alsager Town Council is likely to be 4,453.82 for FY2018/19.

#### **ALSAGER CIVIC CAPITAL REFURBISHMENT PROGRAM**

Following a comprehensive condition survey for Alsager Civic, a refurbishment program was undertaken during the summer months of 2017 which brought the building up to modern standards and expectations with regards to thermal efficiency, improved roofing and comfort levels. The scheme consisted of new boilers with digital controls, a new roof covering fully insulated with a 20 year guarantee, community kitchen upgrade, new windows and external doors, cavity wall insulation and improvements to the electrical installation and other elements of the building both internal and external. The refurbishment program was financed with external grant funding from WREN, Council reserves and a 20 year loan from the Public Works Loan Board.

#### **ALSAGER NEIGHBOURHOOD PLAN**

At a meeting of the Town Council held on 27<sup>th</sup> January 2015 Alsager Town Council resolved to form a working group to progress a neighbourhood plan.

The cost for Alsager Town Council to produce a neighbourhood plan was estimated at £30,000. During the budget setting process for FY2016/17, an earmarked reserve was created totalling £30,434 as a source of funding, along with grant funding that is available for production of a Neighbourhood Plan.

A public consultation was held at the end of FY2015/16 and the beginning of FY2016/17 at a total cost of £6,245. Expenditure continued to be incurred during FY2016/17 as the Alsager

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Neighbourhood Plan Steering Group was established and begun the work involved in the preparation of the neighbourhood plan.

The balance of the earmarked reserve at the beginning of FY2017/18 was £22,657. External grant funding of £5,696 was secured during FY2017/18 with further expenditure forecast for the year of £13,854, leaving an anticipated balance in the earmarked reserve of £14,500 for use within FY2018/19.

The Alsager Neighbourhood Plan Steering Group have confirmed that they are aiming for a referendum on the neighbourhood plan to be arranged for March 2019, with the plan being adopted as a Development Plan by Cheshire East Council in April 2019. As such, all expenditure should be contained within FY2018/19, although the possibility of slippage in timescales should be acknowledged.

The ANPSG have forecast their expenditure in FY2018/19 to be in the region of £15,958 and they anticipate being able to access further external grant funding to a value of £3,304 which means that their anticipated net funding requirement for the year is £12,654.

This suggests that the level of funding already earmarked for the neighbourhood plan should be adequate for the requirements currently identified.

However, the ANPSG have advised that, as some work groups are further forward than others, the possibility of future unidentified costs, particularly additional consultancy work may be required, cannot be ignored. The forecasts already made have a degree of contingency within them, and it is also assumed that the second tranche of external grant funding is secured although it is not guaranteed.

As such, the ANPSG have requested that a further £10,000 be allocated to ensure the plan can be completed in an orderly fashion.

As the Neighbourhood Plan falls under the terms of reference, this forms part of the budget for review by Planning, Environment & Community Committee and is an agenda item for the committee meeting dated 28<sup>th</sup> November 2017 for recommendation to Finance, Policy & Governance Committee.

The budget report for the Planning, Environment & Community Committee includes the recommendation that:

- (a) That, it be highlighted to the Finance, Policy & Governance Committee that a contingency has been included in the budget for FY2018/19 for the completion of the neighbourhood plan as requested by the ANPSG and that it is recommended to be financed from general reserves, if the sum is requested during FY2018/19.*
- (b) That, the ANPSG be advised that the £10,000 will be held as a reserve in the Town Council general reserves. Only if the agreed budget is exhausted will they will submit a funding request to the council with a full explanation and break down of any monies requested.*

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#### CENTRAL GOVERNMENT POLICIES IMPACTING UPON ALSAGER TOWN COUNCIL FINANCING

##### GOVERNMENT CONSULTATION ON LOCAL GOVERNMENT FINANCE SETTLEMENT FOR FY2017/18

A technical consultation paper has been issued on the Local Government Finance Settlement for FY2017/18 which seeks views on, amongst other things, the extension of referendum principles being extended to all local precepting authorities in the future.

The consultation paper was a matter of discussion by the Finance, Policy & Governance Committee at its meeting held on 29<sup>th</sup> November 2016. Minute 16/37 from that meeting states:

*At the invitation of the Chairman the Acting Town Clerk made reference to the above Consultation Paper and made particular reference to the proposals contained within to extend Council Tax referendum principals to both Town and Parish Councils. The response to the consultation by ChALC was referred to by way of letter to all Cheshire MPs. It was also reported that NALC the National Association of Local Councils had responded to the consultation in the same way.*

*Resolved: That, the response to the Local Government Finance Settlement Technical Consultation be noted and the position be further supported in the future, should the need arise.*

A further technical consultation paper has been issued on the Local Government Finance Settlement for FY2018/19 dated September 2017 which states the following:

##### ***4.2 Council tax referendum principles for town and parish councils***

*4.2.1 Last year, the Government issued a challenge to town and parish councils to demonstrate restraint when setting precept increases that are not a direct result of taking on additional responsibilities, and to make precept decisions more transparent to local taxpayers. The continuation of this position in 2018-19 is contingent upon the Government receiving clear evidence of how the sector is responding to this challenge. The Government expects parishes, in setting their precepts, to consider all available options to mitigate the need for council tax increase, including the use of reserves where they are not already earmarked for particular purposes or for “invest to save” projects which will lower on-going revenue costs. Any revised proposals will be set out at the time of the provisional local government finance settlement later in the year.*

##### **CHESHIRE EAST COUNCIL PRE-BUDGET CONSULTATION 2018/21**

Cheshire East Council have issued the Pre-Budget Consultation report for 2018/21.

The pre-budget consultation report is a matter for consideration by the Planning, Environment and Community committee meeting dated 28<sup>th</sup> November 2017.

The draft budget for FY2018/19 as contained within this report does not include any income streams or additional expenditure connected to the Cheshire East Council pre budget consultation.

##### **NEW HOMES BONUS**

The New Homes Bonus is a grant paid by central government to local councils to reflect and incentivise housing growth in their areas.

Councils can decide how to spend the New Homes Bonus. However, they are expected to consult communities about how they will spend the money, especially communities where housing stock has increased.

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Cheshire East Council have resolved to retain the New Homes Bonus, and not to distribute it to Town & Parish Councils for spending at a local level.

The Cheshire East Council Pre-Budget Consultation for 2018/21 contains the following extract in relation to the New Homes Bonus:

#### **97. Community Budgets funded from New Homes Bonus**

*The Council is proposing to set aside a fund of £2m (£1m in each of 2018/19 & 2019/20) to allow local people to engage with how services are delivered at a local level. As new homes can impact on the services required in an area, the allocation of funding will reflect where new houses have been built, and where funding has subsequently been received through the New Homes Bonus.*

*The Council can provide support to local communities, to develop and implement spending plans, but decisions will be made locally.*

*Criteria will be developed to ensure the following key principles are achieved:*

- Anyone from the local area will be able to make proposals under the Community Budgeting scheme*
- Spending should normally support the achievement of Outcomes within the Corporate Plan*
- Governance arrangements must be in place before any spending takes place*
- Proposals will only be limited by law, and may include new services or facilities, or the amendment or retention of existing ones*
- Proposals must be self-sufficient and not generate commitments that cannot be funded in the future*

*Cross party working will help to develop the scheme, which in itself will be subject to appropriate scrutiny. The proposal here is seeking views on whether the approach to allocating an element of the New Homes Bonus to a locally controlled fund is desirable or not. Views are not yet being sought on how this funding would actually be applied at this stage.*

### CESHIRE EAST COUNCIL CONSULTATION ON THE COMMUNITY INFRASTRUCTURE LEVY DRAFT CHARGING SCHEDULE (CIL)

Cheshire East Council issued a consultation on the Community Infrastructure Levy Draft Charging Schedule – Public consultation between 25th September 2017 and 6th November 2017.

The Community Infrastructure Levy (CIL) is a planning charge that can be used to support the developments of the local area. It allows local authorities to raise funds from developers of new building projects. The money can be used to help fund a wide range of infrastructure that is needed as a result of development.

CIL is charged as a fixed rate per square metre of new floor space. The rate is set by local authorities in consultation with local communities and developers, and is tested through an independent examination.

Cheshire East Cabinet on the 12th September 2017 endorsed the CIL draft charging schedule for a six week public consultation from the 25th September until 6th November 2017. The draft charging schedule sets out the Council's proposals for a possible future CIL charge in the Borough.

Following the consultation on the draft charging schedule, the Council will consider the response received together with the changes proposed by the Government to CIL should they be announced in its Autumn Statement in November 2017 before making a decision on whether to proceed with finalising and submitting its proposed CIL charges for examination by an independent Inspector. It is envisaged, if CIL proceeds, that it could be adopted and operational around Spring 2018.

The CIL Draft Charging Schedule Consultation states the following that is relevant to Alsager:

*3.7 Parishes where development takes place will receive their own portion of CIL to spend on infrastructure. In areas where there is no Neighbourhood Plan this will be capped at 15%, capped at £100 per existing dwelling to be spent on local priorities. Where a Neighbourhood Plan is in place the portion increases to 25% uncapped as a government incentive to prepare a Neighbourhood Plan.*

#### **6 Draft Charging Schedule**

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6.1 The Community Infrastructure Levy draft charging rates for development across the Cheshire East Council area are proposed as follows:

| <b>Development Type</b>           | <b>Zone</b>   | <b>Initial Proposed Rate of CIL (per sqm)</b> |
|-----------------------------------|---|---|
| <i>Residential (Use Class C3)</i> | <b>Zone 1</b> – Crewe, Macclesfield, Alsager, Congleton, Handforth, Middlewich, Nantwich, Sandbach, Audlem, Bunbury, Bollington, Chelford, Disley, Goostrey, Haslington, Holmes Chapel, Shavington and Wrenbury | £0  |

6.2 Consultants Keppie Massie has undertaken detailed appraisals of a selection of Local Plan Strategy Sites to inform the overall CIL position in the draft charging schedule. The testing suggests that the following sites should be subject to a zero CIL rate (the proposed CIL rates for other Local Plan Strategy sites will be as per the charging zone they are located in CIL Charging Zone map(s) set out in appendix B of this document)

| <b>LPS Ref</b> | <b>Site</b>                    | <b>Settlement</b> | <b>No Dwellings</b>                           | <b>Proposed CIL Rate in DCS (per sqm)</b> |
|----------------|--------------------------------|-------------------|---|---|
| <i>LPS21</i>   | <i>Twyfords and Cardway</i>    | <i>Alsager</i>    | <i>550 new homes</i>                          | <i>0</i>                                  |
| <i>LPS23</i>   | <i>Radway Green Brownfield</i> | <i>Alsager</i>    | <i>10 ha redevelopment of employment land</i> | <i>0</i>                                  |
| <i>LPS24</i>   | <i>Radway Green Extension</i>  | <i>Alsager</i>    | <i>25 ha of employment land</i>               | <i>0</i>                                  |
| <i>LPS25</i>   | <i>Radway Green North</i>      | <i>Alsager</i>    | <i>12 ha of employment land</i>               | <i>0</i>                                  |

6.3 In order to assist with the interpretation of the scaled plan in appendix B and for the avoidance of doubt, the proposed CIL rates for Local Plan Strategy sites subject to a CIL charge are as follows:

| <b>LPS Ref</b> | <b>Site</b>              | <b>Settlement</b> | <b>No Dwellings</b>                   | <b>Proposed CIL Rate in DCS (per sqm)</b> |
|----------------|--------------------------|-------------------|---------------------------------------|---|
| <i>LPS20</i>   | <i>White Moss Quarry</i> | <i>Alsager</i>    | <i>350 new homes and local centre</i> | <i>71</i>                                 |
| <i>LPS22</i>   | <i>Former MMU</i>        | <i>Alsager</i>    | <i>400 new homes and leisure hub</i>  | <i>71</i>                                 |

**Appendix C Draft Regulation 123 List**

C.7 The list below sets out those infrastructure projects that Cheshire East Council currently intends may be wholly or partly funded by CIL, with clarification notes and S106 requirements.

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|  |  |
|--|--|
| <i>1) Infrastructure Type or Project that could potentially be funded through CIL</i>  | <i>2) Any exclusions – to be secured potentially through section 106, section 278 or other means expect those items specified in column 1.</i>   |
| <i>Transport (Roads and other transport facilities including public transport provision)</i><br><br><i>Alsager</i> <ul style="list-style-type: none"><li>• <i>B5077 Crewe Road/B5078 Sandbach Road North junction improvements</i></li></ul> | <i>Transport assessments, Travel Plans and Travel Plan monitoring in line with Policy C04 (Travel Plans and Travel Assessments) of the Local Plan Strategy.</i><br><br><i>Highway works to mitigate the direct impact of development including site access, junction improvements and enabling safe and convenient access by all modes of transport.</i><br><br><i>Site related pedestrian, cycle of bus facilities / service provision.</i><br><br><i>n.b Improvements may include works directly within or related to the development site, where the needs for such works are identified in a transport assessment.</i> |

Alsager Town Council considered the consultation at the meeting of its Planning, Environment and Community Committee meeting dated 17<sup>th</sup> October 2017 where it was resolved that:

*PEC17/121 Community Infrastructure Levy Consultation*

*The Committee considered the consultation document and noted that the Alsager Neighbourhood Steering Group would be submitting their own comments.*

*Resolved: That, the Chairman and Vice-Chairman of the Committee prepare a submission based on comments made at the meeting.*

The submission was made via the online consultation portal and stated that Alsager Town Council noted the proposals contained within the consultation document, and further urged Cheshire East Council to retain the proposed Highways improvements to the B5077 Crewe Road / B5078 Sandbach Road North junction as an urgent item.

The draft budget for FY2018/19 as contained within this report does not include any income in relation to CIL. As the proposal has not yet been approved, it would not be prudent to budget for CIL income. This will be an item for further consideration in the budget for FY2019/20 in terms of both the level of income that can be anticipated, and the expenditure against it.

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**BUDGET TIMETABLE**

The timetable for the Budget Setting Process is as follows:-

|  |   |
|--|---|
| <ul style="list-style-type: none"><li>• 6<sup>th</sup> July 2017</li></ul>       | Corporate Strategy Working Group to meet to consider budget direction.  |
| <ul style="list-style-type: none"><li>• 12<sup>th</sup> September 2017</li></ul> | Finance, Governance & Policy Committee to meet to consider: <ul style="list-style-type: none"><li>• Reserves Strategy Review</li><li>• Pre-Budget Report</li></ul>                              |
| <ul style="list-style-type: none"><li>• 19<sup>th</sup> September 2017</li></ul> | Town Council approve the recommendations from CSWG on 6 <sup>th</sup> July and pass budget priorities to individual committees.   |
| <ul style="list-style-type: none"><li>• Sep / Oct 2017</li></ul>                 | Consultations with Officers and preparation of draft budgets in accordance with the budget priorities as agreed at Town Council meeting dated 19th September.                                   |
| <ul style="list-style-type: none"><li>• 5<sup>th</sup> October 2017</li></ul>    | Personnel Committee to consider annual staff appraisal and review to feed salaries for 2018/19 into budget.   |
| <ul style="list-style-type: none"><li>• 19<sup>th</sup> October 2017</li></ul>   | Alsager Partnership Review Panel to consider the action plan and grant funding request from Alsager Partnership for 2018/19 and make recommendations to Finance, Policy & Governance Committee. |
| <ul style="list-style-type: none"><li>• 25<sup>th</sup> October 2017</li></ul>   | Alsager Institute Committee to review draft budget and make recommendations to Finance, Policy & Governance Committee.  |
| <ul style="list-style-type: none"><li>• 30<sup>th</sup> October 2017</li></ul>   | Hold Grants panel to feed in grants value to budget.  |
| <ul style="list-style-type: none"><li>• 13<sup>th</sup> November 2017</li></ul>  | Alsager Civic & Services Committee to review draft budget and make recommendations to the Finance, Policy & Governance Committee.   |
| <ul style="list-style-type: none"><li>• 28<sup>th</sup> November 2017</li></ul>  | Planning, Environment & Community Services Committee to   |

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|  |   |
|--|---|
|  | review draft budget and make recommendations to the Finance Policy & Governance Committee.  |
| <p>Note: As the papers are issued for Finance Committee meeting dated Tuesday 5<sup>th</sup> December 2017, the draft budget being proposed to Committee will be available on the Council's website as a public document and available for inspection at the Council offices. Members of the public are encouraged to review the document and attend the Finance, Policy &amp; Governance Committee to speak in public participation on matters of interest within the budget.</p> |   |
| <ul style="list-style-type: none"><li>• 5<sup>th</sup> December 2017</li></ul>   | Finance, Policy & Governance Committee to consider the 1 <sup>st</sup> view of the various budgets and the consolidated total budget and to make changes as required or to recommend the overall budget for 2018/19 to the Town Council.                |
| <p>Note: Following this meeting, the draft budget will be updated to incorporate any changes recommended by the Finance, Policy &amp; Governance Committee, and a revised version will be available on the Council's website as a public document and available for inspection at the Council offices.</p>   |   |
| <ul style="list-style-type: none"><li>• 2<sup>nd</sup> January 2018</li></ul>  | <b>Provisional meeting</b> for the Finance, Policy & Governance Committee to take a 2 <sup>nd</sup> opportunity to consider the various budgets and the consolidated total budget, and to recommend the overall budget for 2018/19 to the Town Council. |
| <ul style="list-style-type: none"><li>• 16<sup>th</sup> January 2018</li></ul>   | Town Council to agree the 2018/19 budget and to set the level of Precept for 2018/19.   |
| <ul style="list-style-type: none"><li>• 17<sup>th</sup> January 2018</li></ul>   | Town Council to inform Cheshire East Council of the Precept for 2018/19.  |

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#### COUNCIL TAX BASE DETAILS

The Council Tax Base quantifies the equivalent number of properties from which Cheshire East Council, on our behalf, is able to collect Council Tax. The Tax Base is presented as an equivalent number of domestic properties in Council Tax Band D after adjusting for relevant discounts and exceptions. The level of Council Tax multiplied by the tax base equals the expected income from local taxation.

The tax base is affected mainly by:-

- New residential development in the area
- Fluctuations in the number of discounts awarded
- Discounts for empty properties.

Cheshire East Council will fix its Taxbase for the financial year 2018/19 by Resolution of the Council on the 14<sup>th</sup> December 2017.

Cheshire East Council have advised that the Taxbase for Alsager Town Council is likely to be 4,453.82 for FY2017/18.

2013/14 Tax Base 4,187.27

2014/15 Tax Base 4,213.82

2015/16 Tax Base 4,255.33

2016/17 Tax Base 4,367.54

2017/18 Tax Base 4,415.60

2018/19 Tax Base 4,453.82

#### BAND D Equivalent

|                             | <u>Per Annum</u> | <u>Per Week</u> |
|-----------------------------|------------------|-----------------|
| 2013/14 £270,000 ÷ 4,187.27 | £64.48           | £1.24           |
| 2014/15 £260,000 ÷ 4,213.82 | £61.70           | £1.19           |
| 2015/16 £290,000 ÷ 4,255.33 | £68.15           | £1.31           |
| 2016/17 £327,000 ÷ 4,367.54 | £74.87           | £1.44           |
| 2017/18 £351,217 ÷ 4,415.60 | £79.54           | £1.53           |
| 2018/19 £357,751 ÷ 4,453.82 | £80.32           | £1.54           |

An increase in the Council Tax Base leads to a lower increase in both monetary and percentage terms for each Band D equivalent property.

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#### FINANCIAL STABILITY

This establishes how the amount available to spend on council services is determined and how local and national influences impact on funding.

External economic pressures which impact on the budget include:

- Pay expenditure
- Pension provision
- Inflation
- National Economic situation
- Unemployment levels

Internal Pressure

- Income Generation
- Business Development
- Continuous Review of Income & Expenditure

The Town Council strategy is to maintain adequate reserves to protect against risk and support investment.

#### RESERVES REVIEW

A well-run authority with a prudent approach to setting its budget, will each year consider its level of general balances. These general balances will also need to be supported by earmarked reserves for specific needs and commitments.

In coming to a view on the adequacy of the Town Council's reserves, account needs to be taken of the risks facing the Council in terms of any significant unforeseen spending commitments.

During the meeting of the Finance, Policy & Governance Committee held on 12<sup>th</sup> September 2017, the level of reserves were reviewed as part of the budget setting process for FY2018/19.

Minute Number FPG17/23 states the following:

*Reserves Strategy Report FY2018/19*

*The Chairman introduced the item and considered the report of the Finance Manager and explained its purpose in reviewing the Councils level of balances and reserves in the determination of Resource Priorities and earmarked reserves. The Committee considered the report and following a debate it was: -*

*Resolved: i) That, the report be received.*

*ii) To approve the recommendations on earmarked reserves:*

*a) Earmarked Reserves*

*i. To hold the earmarked reserve for Elections at £9,000 as the level which is considered to be required to cover the cost of a by-election.*

*ii. To hold the earmarked reserve for War Memorial at £2,500 as the level which is considered to be required to cover the cost of restoration of the War Memorial.*

*iii. To hold the Council Offices reserve of £14,100 pending discussions with CEC around the future of 3 Lawton Road.*

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iv. To hold the Neighbourhood Plan earmarked reserve of £22,657.78 with the knowledge that approximately £14,000 will be utilised in FY2017/18 and the remainder to be utilised to complete the plan in FY2018/19.

v. To release £3,684 of the Alsager Civic Development Reserve of £29,813 back into the general reserve with the intention that the remainder of the reserve will be fully utilised to finance expenditure during FY2017/18.

vi. To hold the Alsager Allotments Reserve of £478, with the intention that it is utilised to finance expenditure during FY2017/18. Page 5

vii. To hold the Market Equipment Reserve of £3,133 for the future purchase of new or replacement market equipment, as per the terms of the S106 agreement under which the funds were provided.

viii. To release £6,345 of the Recruitment / Handover Reserve of £15,345 back into the general reserve with the intention that the remainder of the reserve will be fully utilised to finance expenditure during FY2017/18.

*b) General Reserves*

*To release £10,000 as realised by way of recommendation a) v & vii into the general reserves and to transfer the equivalent value into the capital reserve for future development plans.*

*c) Capital Reserve*

*To build the capital reserve by incorporating £10,000 within the annual budget for FY2018/19 in line with minute 16/20 from the Finance, Policy & Governance Committee meeting dated 27<sup>th</sup> September 2016.*

Following the amendments as resolved, the reserves statement as at 30<sup>th</sup> September 2017 is as follows:

**Reserves Statement at 30th September 2017**

|                                   |            |
|-----------------------------------|------------|
| General Reserve                   | 115,981.52 |
| Capital Reserve                   | 40,000.00  |
| Earmarked Reserves                |            |
| Election                          | 9,000.00   |
| War Memorial                      | 2,500.00   |
| Offices                           | 14,100.00  |
| Neighbourhood Plan                | 22,657.80  |
| Alsager Civic Development Reserve | 26,129.00  |
| Alsager Allotments                | 478.00     |
| Market Equipment                  | 1,008.22   |
| Recruitment / Handover            | 9,000.00   |

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**84,873.02**  
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\_\_\_\_\_  
**240,854.54**  
\_\_\_\_\_

It is recommended that the earmarked reserve of £2,500 is released into general reserves, as external grant funding is available for work to war memorials.

Following the budget monitoring review of the accounts to 31<sup>st</sup> October 2017, a further £4,000 of the recruitment / handover reserve has been identified as being surplus to requirements and is recommended for release to the general reserve.

**INVESTMENT POLICY AND THE LEVEL OF GENERAL RESERVE**

Alsager Town Council's investment policy proposes that 'a sum approximately equal to 25% - 50%, depending on financial circumstances, of its Net Revenue Expenditure will be maintained as the General (non-earmarked) Reserve, in accordance with good practice'.

As Alsager Town Council may continue to take on additional services and the ongoing running costs of the Council increase, so too does the requirement for the level of the General Reserve.

The net revenue expenditure in the draft budget for FY2018/19 is £360,413. In line with the investment policy, the acceptable range for the general reserve is between £90,103 and £180,206.

The general reserve at 30<sup>th</sup> September 2017 is £115,982. The budget monitoring statements for October 2017 predicted that a deficit for the year of £3,655 will be generated at the end of FY2017/18. Along with transfers from the capital reserve and earmarked reserves to cover expenditure in the year, and assuming the Committee agrees the proposed resolutions in relation to further releases from earmarked reserves into the general reserve, it is anticipated that the value of the general reserve will increase at year end to £145,363. That is within the acceptable range for the general reserve at approximately 40%.

The draft budget for FY2018/19 includes the inclusion of an additional £10,000 contingency sum in relation to the completion of the neighbourhood plan, acknowledging the uncertainty at this time of expenditure to complete the plan. It is recommended that any additional funding required to complete the neighbourhood plan, above the earmarked reserve of £30,434 that has already been provided for that purpose, should be financed by general reserves.

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**FY2018/19 BUDGET ASSUMPTIONS FOR RESERVES**

**Capital reserve**

The Council resolved (under minute number 16/20 from the Finance, Policy & Governance Committee meeting dated 27<sup>th</sup> September 2016) to set up a Capital Reserve, acknowledging that a Capital Reserve provides opportunities to the Council in its future service delivery.

It was resolved to set up a capital reserve from releasing £30K from the general reserves and to include £10K within the draft 2017-18 budget and on an ongoing basis (subject to annual priorities) to build on the capital reserve.

The draft budget for FY2018/19 as contained within this document being proposed to Committee for recommendation to Council, includes a contribution of £20,000 to build the capital reserve balance after the £30,000 input during the budget setting process in FY2017/18 was fully utilised during the current financial year.

**Earmarked reserves**

It is anticipated that during FY2017/18, expenditure will be incurred against the following earmarked reserves, which is detailed within the service committee expected expenditure to 31/03/18 and budget for FY2018/19:

|                                      |  |
|--------------------------------------|--|
| Neighbourhood Plan earmarked reserve | Anticipated to show a balance in the region of £14,500 at year end FY2017/18 and the remainder of the reserve has been budgeted to be utilised in FY2018/19. |
| Alsager Civic development reserve    | Anticipated to be fully utilised in FY2017/18.   |
| Alsager Allotments reserve           | Anticipated to be fully utilised in FY2017/18.   |
| Market Equipment                     | Budgeted to be utilised in FY2018/19.  |
| Recruitment / Handover               | Anticipated to be fully utilised in FY2017/18  |

## **ALSAGER TOWN COUNCIL**

### **DRAFT CAPITAL & REVENUE BUDGET 2018/19**

#### **IRRECOVERABLE VAT**

In September 2016, following a recommendation from the Council's auditor, Alsager Town Council obtained specialist advice from the Parkinson Partnership LLP on understanding the VAT position in relation to Alsager Civic's operating practices and the impact of the Civic refurbishment program.

The council is registered for VAT.

Both Alsager Civic and Alsager Market make a mixture of taxable and VAT-exempt supplies. VAT on expenditure relating to the council's VAT-exempt sales cannot normally be reclaimed, unless the amount of VAT falls below the de minimis threshold (£7,500 per annum).

Organisations that make a mixture of taxable and exempt supplies need to undertake a partial exemption calculation each year, to ensure that they do not reclaim VAT they are not entitled to. Alsager Town Council undertakes this calculation on a regular basis.

Large items of expenditure may result in the council not being able to reclaim any of the VAT attributable to its exempt activities (if the resulting impact is that VAT attributable to exempt activities exceeds £7,500 per annum).

That has been the case in FY2017/18 as expenditure on the Civic capital refurbishment program mean that VAT attributable to exempt activities exceeded the £7,500 de-minimus limit.

This is reflective in the financial out-turn that has been projected in the year, with a value of irrecoverable VAT being forecast in the accounts in the region of £37,918.

Calculations have been performed during the budget setting process for FY2018/19 to estimate the value of input VAT that would be attributed to exempt activities during the year to establish if the de-minimus limit of £7,500 would be breached.

Calculations have estimated input VAT attributable to exempt activities during FY2018/19 to be in the region of £6,800 and as such, no budgetary provision has been made within the draft budget contained within this report for irrecoverable VAT.

However, the Council should note the risk that un-budgeted expenditure on Alsager Civic or Alsager Market could lead to the £7,500 de-minimus limit being breached during FY2018/19. The resulting impact would be that none of the VAT attributed to exempt activities could be recovered from HMRC. This would need to be financed from general reserves.

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**FINANCIAL RISK ASSESSMENT**

Given the context of developments in the public sector, the current economic climate, and the Council's need to deliver local priorities within the limits of available funding, risk management has an increased profile. It is important that the Town Council is able to demonstrate that it has effective financial risk management processes in place.

A key corporate risk relates to financial control and the impact this may have on the Council's financial stability. The following highlights the existing controls and planned improvement actions

**Risk Description**

| <b>Financial Control</b>  | <b>Existing Controls and Evidence</b>  | <b>Actions</b>  |
|---|--|---|
| Risk that the Council fails to manage expenditure within budget and maintain an adequate level of reserves, hereby threatening financial stability and service continuity and preventing the achievement of corporate objectives. | There are clearly defined financial roles, responsibilities and decision making processes, set out in the Council's Financial Regulations.   | Review ongoing impact of current spending projections as part of budget setting and forward financial planning. |
|   | Fully integrated financial management system.<br><br>Well-developed financial reporting providing scheduled and ad-hoc reports for management and monitoring purposes.<br><br>Robust medium term financial planning linked to service performance and corporate objectives as part of the business planning process.<br><br>Reserves strategy incorporating specific analysis of financial risks, forward forecasting and assessment of the adequacy of general balances.<br><br>Monthly financial updates incorporating variance analysis and spending projections at service level and overall assessment of impact on balances. | Review service fees and charges and identify new income generating opportunities.                               |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

| <b>Financial Control</b>   | <b>Existing Controls and Evidence</b>   | <b>Actions</b>   |
|--|---|--|
|  | Ongoing review by internal and external audit of the adequacy and effectiveness of financial and management controls.   |  |
| Price Inflation: risk that actual cost increases are higher than budget predictions. Actual costs will be higher than budget as a result.  |   | <p>Incorporate a reasonable allowance for general price increases within the budget to ensure that the Council has sufficient funds to manage activities.</p> <p>2% general allowance for price increases incorporated within budget FY2018/19</p> |
| <p>Irrecoverable VAT - Risk that unbudgeted expenditure in FY2018/19 will lead to breaching the de-minimus limit of £7,500 for input VAT that can be reclaimed that has been allocated to exempt activities.</p> <p>The resulting impact being that all input VAT allocated to exempt activities in the year would become unrecoverable from HRMC and would be a charge to the income and expenditure account in the year, without any budgetary provision for it.</p> | <p>Assumptions &amp; estimations performed as part of the budget setting process to calculate the value of input VAT that would be allocated to exempt activities in the year and to identify if it is likely to breach the £7,500 annual de-minimus limit.</p> <p>If budget calculations show that the de-minimus limit will be breached, the value of irrecoverable VAT will be budgeted for.</p> <p>Budget calculations for FY2018/19 show that the value of input VAT attributed to exempt activities would be £6,824 and, as such, no budgetary provision has been made for irrecoverable VAT as</p> | <p>Communicate the risk to Council.</p> <p>Recommend that general reserves be identified as financing for irrecoverable VAT in FY2018/19 if necessary.</p>   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

| <b>Financial Control</b>  | <b>Existing Controls and Evidence</b>  | <b>Actions</b>  |
|---|--|---|
|   | it is below the de-minimus limit.  |   |
| Grant / Sponsorship Income – Risk that budgeted grant / sponsorship income is not received.   | <p>The budget includes £1,000 of sponsorship income in relation to the Christmas Tree and £1,000 of grant income to support the WW1 100 Year commemoration event.</p> <p>If this funding is not secured, there will be a budgetary shortfall.</p>  | <p>Communicate the risk to Council.</p> <p>Recommend that the contingency contained with the budget or general reserves be identified as financing for additional costs incurred if grant income and sponsorship income is not secured, as budgeted.</p>  |
| <p>Asset Transfer of 3 Lawton Road –</p> <p>Risk of revenue expenditure in FY2018/19 for running costs associated with the Town Council offices at 3 Lawton Road being higher than the budgetary provision, if the asset transfer takes place during FY2018/19.</p> <p>Risk of capital expenditure in FY2018/19 being higher than the earmarked reserve currently set aside for that purpose.</p> | <p>The budget for FY2018/19 includes £4,300 for office rental plus £4,667 for office service charges which represents the proportional charges incurred by Alsager Town Council for occupancy of a proportion of the offices at 3 Lawton Road.</p> <p>Revenue costs incurred by CEC in relation to 3 Lawton Road in FY2016/17 were in the region of £21,000.</p> <p>There is also an earmarked reserve in place of £14,100 for capital / project costs associated with the asset transfer.</p> | <p>Communicate the risk to Council.</p> <p>Recommendation that the asset transfer be progressed to commence with effect from the start of the budget year FY2019/20, if possible.</p> <p>Recommend that a specific financing strategy be identified for additional revenue or capital costs incurred if the asset transfer goes ahead during FY2018/19.</p> |
| <p>Alsager Institute</p> <p>Risk of loss of income from main hirer.</p> <p>The existing lease arrangement with the main hirer of Alsager Institute expires in September 2018 and discussions surrounding the lease renewal are currently underway.</p> <p>The lessee has committed to advising Alsager Institute by</p>   | <p>The budget for Alsager Institute has been prepared on the basis that the lease will be renewed and the proposed amendments to the lease are factored into the budget for Alsager Institute.</p> <p>Due to the private and confidential nature of the lease renewal discussions, no value has been associated with this specific risk in this document as it is a public document.</p>   | <p>Communicate the risk to Council.</p> <p>Recommend that the contingency contained within the budget or general reserves be identified as financing for additional grant payment made, if required.</p>  |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

| <b>Financial Control</b>   | <b>Existing Controls and Evidence</b>  | <b>Actions</b>  |
|--|--|---|
| <p>the end of December 2017 if it wishes to commence lease renewal negotiations.</p> <p>As Alsager Institute does not hold a large value in reserve, it would be highly likely that Alsager Town Council would be approached to provide additional grant support to Alsager Institute in the event of loss of income from the main hirer, until alternative arrangements could be implemented.</p> |  |   |
| <p><b>Voluntary Groups</b></p> <p>Risk that external organisations are unable to carry out their services on behalf of Alsager Town Council.</p>   | <p>Alsager Town Council is reliant upon a number of external organisations to carry out services on behalf of Alsager Town Council.</p> <p>They rely heavily on volunteer support which reduces operating costs for providing the services.</p> <p>If the voluntary groups were unable to carry out their services on behalf of Alsager Town Council, paid officer time would be utilised to provide the services.</p> | <p>Communicate the risk to Council.</p> <p>Recommend that the contingency contained within the budget or general reserves be identified as financing if required.</p>                   |
| <p><b>Urgent Capital Works</b></p>   | <p>As an owner of capital assets, Alsager Town Council is at risk from expenditure on urgent, unbudgeted capital works.</p>  | <p>Communicate the risk to Council.</p> <p>Recommend that the contingency contained within the budget or general reserves be identified as financing if required.</p>                   |
| <p><b>Wage Rates</b></p> <p>Risk that wage rates when published by the NJC will be higher than what has been modelled in the budget.</p>   | <p>The Autumn Statement announced on 22<sup>nd</sup> November 2017 included increases to the national living and national minimum wage rates with effect from 1<sup>st</sup> April 2018.</p> <p>Alsager Town Council pay in line with the NJC approved</p>   | <p>Communicate the risk to Council.</p> <p>Recommend that the contingency contained within the budget or general reserves be identified as financing for the shortfall if required.</p> |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

| <b>Financial Control</b> | <b>Existing Controls and Evidence</b>   | <b>Actions</b> |
|--------------------------|---|----------------|
|                          | <p>rates for public sector workers which will be revised during spring/summer 2018. This will take account of the increases to the national living and national minimum wage rates.</p> <p>The budget assumption is that all pay scales will increase by 2% with effect from 1<sup>st</sup> April 2018 from the rates in effect for FY2017/18.</p> <p>The risk is that wage rates when published by the NJC will be higher than what has been modelled in the budget.</p> |                |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**CAPITAL PROGRAM**

| <b>Capital Expenditure Scheme</b>            | <b>2016/17</b> | <b>2017/18</b> | <b>2018/19</b> | <b>Future Years</b> | <b>Status Report</b>   |
|--|----------------|----------------|----------------|---------------------|--|
| <b>ALSAGER CIVIC</b>                         |                |                |                |                     |  |
| Kitchen refurbishment and replacement cooker | £9,806         |                |                |                     | Internal refurbishment completed 2014.<br><br>Kitchen did not form part of that refurbishment.<br><br>The kitchen refurbishment took place in summer 2017, but the cooker was replaced during FY2016/17 at a cost of £3,631.   |
| Phase II refurbishment program               |                | £285,000       |                |                     | Replacement of existing roof with new thermally efficient roof covering and associated insulation.<br><br>Replacement of existing wooden windows with UPVc.<br><br>Complete replacement of heating system, together with new boiler and controls.<br><br>Other works of general improvement. |
| <b>PUBLIC CONVENIENCES</b>                   |                |                |                |                     |  |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|  |        |        |        |        |   |
|--|--------|--------|--------|--------|---|
| Improvements to public conveniences on Crewe Road, Alsager | NIL    | NIL    | NIL    | NIL    | Large refurbishment program undertaken in FY2014/15 and FY2015/16.  |
| <b>STREET PLANTERS AND FURNITURE</b>                       |        |        |        |        |   |
| Floral planters  | £1,250 | NIL    | NIL    | NIL    | Condition survey last performed in January 2014.<br><br>3 tier planters replaced in April 2015.<br><br>Budget in FY2017/18 to replace 5 x wooden trough style planters as identified in the report. |
| Town boundary signs  | NIL    | NIL    | NIL    | NIL    | No future plans.  |
| Community notice board                                     | NIL    | NIL    | NIL    | NIL    | No future plans.  |
| <b>ALLOTMENTS</b>  |        |        |        |        |   |
| Improvements to allotment sites                            | £1,285 | £4,682 | £1,285 | £1,285 | Alsager Garden's Association have provided a 5 Year Capital Works Plan.<br><br>All costs to be budgeted for in annual repairs and maintenance budget.   |

A capital program covering the 5-year period 2019/20 – 2023/24 is required.

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**TOWN COUNCIL SERVICE BUDGET FY2018/19**

|   | <b>Actual<br/>Year to<br/>Date<br/>30/09/17</b> | <b>Current<br/>Year<br/>Annual<br/>Budget</b> | <b>Estimated<br/>Expenditure<br/>to 31/03/18</b> | <b>Budget<br/>FY2018/19</b> |
|---|---|---|--|-----------------------------|
| <b>Staff Costs - Administration</b>                   |   |   |  |                             |
| Salaries  | (52,887)  | (104,595)                                     | (106,417)  | (107,462)                   |
| Employer's Ni   | (4,048)   | (8,123)                                       | (8,026)  | (9,613)                     |
| Pensions  | (7,017)   | (19,960)                                      | (17,507)   | (21,654)                    |
| Mileage   | (101)   | (250)   | (250)  | (250)                       |
| Training  | (613)   | (3,000)                                       | (3,000)  | (3,000)                     |
| Eye Tests   |   |   |  | (560)                       |
| Insurance   | (570)   |   | (826)  | (843)                       |
| <b>Staff Costs - Administration -<br/>Expenditure</b> | <b>(65,236)</b>                                 | <b>(135,928)</b>                              | <b>(136,027)</b>                                 | <b>(143,382)</b>            |
| Defibrillator Income                                  | 250   |   |  |                             |
| <b>Staff Costs - Administration - Income</b>          | <b>250</b>                                      | <b>-</b>                                      | <b>-</b>   | <b>-</b>                    |
| <b>Net Expenditure over Income</b>                    | <b>(64,986)</b>                                 | <b>(135,928)</b>                              | <b>(136,027)</b>                                 | <b>(143,382)</b>            |
| <b>General Administration</b>                         |   |   |  |                             |
| Photocopier Lease                                     | (790)   | (1,732)                                       | (1,653)  | (1,748)                     |
| Photocopier Charges                                   | (676)   | (2,042)                                       | (2,650)  | (2,500)                     |
| Stationery  | (1,128)   | (2,244)                                       | (2,244)  | (2,289)                     |
| Postage   | (794)   | (1,628)                                       | (1,628)  | (1,661)                     |
| Telephones & BB                                       | (592)   | (1,315)                                       | (1,170)  | (1,195)                     |
| Subscriptions   | (1,171)   | (2,771)                                       | (2,105)  | (2,137)                     |
| IT Maintenance & Support                              | (2,833)   | (5,680)                                       | (5,680)  | (6,876)                     |
| IT Software Purchases                                 | -   | (800)   |  |                             |
| Website Support & Maintenance                         | (230)   | (1,000)                                       | (1,000)  | (1,728)                     |
| Communication / Publicity                             | (488)   | (1,500)                                       | (1,500)  | (1,754)                     |
| Insurance   | (1,157)   | (3,787)                                       | (3,328)  | (3,585)                     |
| Audit Fees External                                   | (950)   | (1,040)                                       | (1,600)  | (1,326)                     |
| Audit Fees Internal                                   | (285)   | (619)   | (619)  | (631)                       |
| Payroll Service                                       | (325)   | (636)   | (636)  | (649)                       |
| Professional Fees                                     | (935)   | (6,122)                                       | (6,122)  | (6,229)                     |
| Consultancy Fees                                      | -   | (6,000)                                       | (6,000)  | (6,000)                     |
| Recruitment Fees                                      | (2,397)   | (1,500)                                       | (3,897)  |                             |
| Office Lease  | (2,150)   | (4,300)                                       | (4,300)  | (4,300)                     |
| Office Service Charges                                | (2,355)   | (3,542)                                       | (4,576)  | (4,667)                     |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|                                  |                 |                 |                 |                 |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| Bank Charges                     | (474)           | (1,004)         | (1,006)         | (1,138)         |
| Refuse Collection                | -               | (171)           |                 | -               |
| Office consumables / Hospitality |                 | -               |                 | (200)           |
| Window Cleaning                  | (134)           | (300)           | (281)           | (287)           |
| Repairs & Maintenance            | (865)           | (109)           | (867)           | (500)           |
| <br>                             |                 |                 |                 |                 |
| Rates                            | (1,457)         | (1,211)         | (1,809)         | (1,845)         |
| H&S                              | -               | (156)           | (58)            | (156)           |
| Miscellaneous Expenses           | -               | -               | -               | -               |
| <b>Expenditure</b>               | <b>(22,187)</b> | <b>(51,210)</b> | <b>(54,729)</b> | <b>(53,402)</b> |

|                                      |                |            |            |              |
|--------------------------------------|----------------|------------|------------|--------------|
| Insurance claim                      | 648            |            | 648        |              |
| Alsager Defib Fund                   |                |            | 250        |              |
| Bank Interest Reserve A/C (1)        | 10             | 86         | 20         | 20           |
| Bank Interest Reserve A/C (2)        | -              | 14         | -          | -            |
| Precept                              | 351,217        |            |            |              |
| <br>                                 |                |            |            |              |
| CTSG                                 | -              | -          |            |              |
| <br>                                 |                |            |            |              |
| WW1 100Yr Commemoration Grant Income |                |            |            | 1,000        |
| Miscellaneous Income                 | 1              |            |            |              |
| <b>Income</b>                        | <b>351,876</b> | <b>100</b> | <b>918</b> | <b>1,020</b> |

**Town Council Admin Costs**

|                          |                |                |                |                |
|--------------------------|----------------|----------------|----------------|----------------|
| Chairman's Allowance     | (57)           | (1,683)        | (1,683)        | (1,683)        |
| Member's Training        | (30)           | (1,500)        | (1,500)        | (1,500)        |
| Room Hire for Meetings   | (226)          | (250)          | (368)          | (523)          |
| Flag Flying              | (250)          | (250)          | (295)          | (250)          |
| Defibrillator costs      |                | (100)          | (400)          | (300)          |
| Civic Regalia            | (87)           |                | (87)           | (250)          |
| Hire of Room - Institute | (3,049)        | (3,049)        | (3,049)        | (3,049)        |
|                          | <b>(3,699)</b> | <b>(6,832)</b> | <b>(7,382)</b> | <b>(7,555)</b> |

**Grants & Donations**

|        |         |          |          |         |
|--------|---------|----------|----------|---------|
| Grants | (9,700) | (10,050) | (10,050) | (6,450) |
|--------|---------|----------|----------|---------|

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|   |                 |                 |                 |                 |
|---|-----------------|-----------------|-----------------|-----------------|
| Alsager Partnership                         | (11,387)        | (22,773)        | (22,773)        | (24,600)        |
| Grant Payment to Alsager Institute - H&S    | (2,000)         | (2,000)         | (2,000)         | (2,000)         |
| Institute - Trustee Training grant          |                 |                 |                 | (500)           |
| Institute - Additional Grant Payment        |                 |                 | (7,261)         |                 |
| <b>Grants &amp; Donations - Expenditure</b> | <b>(23,087)</b> | <b>(34,823)</b> | <b>(42,084)</b> | <b>(33,550)</b> |

**Capital Costs**

|                     |              |                |                |                |
|---------------------|--------------|----------------|----------------|----------------|
| Equipment Purchases | (3)          | (2,000)        | (2,000)        | (2,000)        |
| IT Equipment        | (151)        | (1,700)        | (1,700)        | (1,700)        |
|                     | <b>(154)</b> | <b>(3,700)</b> | <b>(3,700)</b> | <b>(3,700)</b> |

**Projects**

|  |          |                |              |                 |
|--|----------|----------------|--------------|-----------------|
| Annual contribution to capital reserve |          |                |              | (20,000)        |
| Replenishment of election reserve      |          |                |              |                 |
| Quality Council Status Costs           |          |                |              | (150)           |
| WW1 100Yr Commemoration                |          |                |              | (1,500)         |
| Election Costs                         | -        |                |              |                 |
| Contingency                            | -        | (3,102)        | (300)        | (5,000)         |
|  | <b>-</b> | <b>(3,102)</b> | <b>(300)</b> | <b>(26,650)</b> |

|                                    |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|
| <b>Expenditure</b>                 | <b>(114,363)</b> | <b>(235,595)</b> | <b>(244,223)</b> | <b>(268,238)</b> |
| <b>Income</b>                      | <b>352,126</b>   | <b>100</b>       | <b>918</b>       | <b>1,020</b>     |
| <b>Net Expenditure over Income</b> | <b>237,763</b>   | <b>(235,495)</b> | <b>(243,305)</b> | <b>(267,218)</b> |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**TOWN COUNCIL SERVICE BUDGET FY2018/19 - NOTES**

Staff Costs – Administration

|      |                   |  |
|------|-------------------|--|
| 4000 | Salaries          | See breakdown on salaries on page 24.  |
| 4005 | Employers NI      | To cover employers NI contributions.   |
| 4010 | Employers Pension | Town Council contribution at 20.15% to the Cheshire West & Chester Pension Fund. Contribution rates reduced as a result of taking out an insurance policy for ill health retirement. |
| 4020 | Staff Mileage     | To cover travel costs for attending meetings, seminars and other civic business and does not include travel to & from home to usual place of work.                                   |
| 4030 | Staff Training    | This allocation is to meet the costs of training courses, conferences & seminars etc.  |
|      | Eye Tests         | To cover the cost of eye tests for employees and a contribute towards the cost of glasses.   |
|      | Insurance         | To cover the cost of the ill health insurance policy.  |

General Administration

|      |                               |  |
|------|-------------------------------|--|
| 4100 | Photocopier Lease             | Lease of high capacity copier. Costs are fixed until July 2019 when the current lease expires.   |
| 4101 | Photocopier Charge            | Usage charges, service agreement and consumables costs for the copier.   |
| 4005 | Stationery                    | This covers the cost of stationery used in the administration of the Council.  |
| 4006 | Postage                       | This covers the cost of postage used in the administration of the Council.   |
| 4107 | Telephone/Broadband           | Office phone charges, broadband costs and support costs for the phone system.  |
| 4115 | Subscriptions                 | Most of the budget is to meet the annual subscriptions for the Cheshire Association of Local Councils & Society of Local Council Clerks plus professional qualification subscriptions and annual subscription to the ICO.  |
| 4121 | IT Maintenance & Support      | Cost of support, maintenance and development of IT systems, plus software rental from PRISM. Support and maintenance of accounts package provided by Rialtus Business Solutions. Additional budgetary provision for amendments required for compliance with data protection legislation. |
| 4130 | Website Support & Maintenance | Cost of hosting, support, maintenance and development of the Town Council website, plus annual domain SSL certificate and domain name renewal. Additional budgetary provision to support website amendments required for compliance with data protection legislation.                    |
| 4135 | Communication / Publicity     | Budget to facilitate Town Council communications / publicity. This includes the cost of the 6 articles per annum in Alsager in Focus. Additional budgetary provision for pre-election publicity and communications.  |
| 4140 | Insurance                     | Review of insurance carried out in April 2016 and a 5 year   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|      |                                   |   |
|------|-----------------------------------|---|
|      |                                   | agreement was entered into with Zurich Municipal at a discounted rate. The rate is fixed, except for index linking and any additions to the premium that may be requested. Premium is currently under review and the policy is anticipated to increase.                         |
| 4145 | Audit Fees External               | This is to meet the cost of the annual external audit carried out by PKF LittleJohn LLP, the newly appointed external auditor for Alsager Town Council with effect from FY2017/18.  |
| 4146 | Audit Fees Internal               | To meet the cost of an extended annual internal audit undertaken by JDH Business Services Ltd, shared cost between Town Council service budget and Alsager Civic budget.  |
| 4148 | Payroll Service                   | Cost of monthly payroll processing undertaken by Marshall & Co.   |
| 4151 | Professional Fees                 | Cost of external specialist professional advice provided to support the Town Council management. Annual contract in place for Human Resources and Health & Safety services provided by Wirehouse. Includes an additional provision of £4,250 for professional advice associate. |
| 4153 | Consultancy Fees                  | To meet the cost of consultancy support for Town Clerk & Council for external resource on specific projects.  |
| 4155 | Recruitment Costs                 | Budget removed for FY2018/19 – any unutilised budget from FY2017/18 is proposed to be earmarked for use to cover the recruitment costs for replacement staff in future years.   |
| 4160 | Office Lease                      | To meet the leasing costs of the Town Council Offices, 3 Lawton Road from CEC.  |
| 4161 | Office Service Charges            | To meet the costs of heating, lighting, repairs and cleaning of the Town Council Offices. Annual variable charge from CEC.  |
| 4170 | Bank Charges                      | The Councils Bank Accounts are held at National Westminster Bank Alsager. We incur branch processing fees (which predominantly relate to and are charged to Alsager Civic) and charges for online banking.  |
|      | Offices Consumables / Hospitality | A small budgetary provision to cover the cost of additional cleaning and hospitality supplies.  |
|      | Window Cleaning                   | To cover the cost of external window cleaning of the Town Council Offices, 3 Lawton Road. This cost is not included within the service charges paid to CEC.   |
| 4400 | Refuse Collection                 | Budget removed for FY2018/19 as the costs are included in the service charges received from CEC. The service for Alsager Civic & Alsager Market is under review and the result may lead to budget virements during FY2018/19.   |
| 4445 | Repairs & Maintenance             | Cost of repairs to any equipment used by the Town Council.  |
| 4450 | Rates                             | Non Domestic Rates paid to CEC for offices. Increase in the budget for FY2018/19 as a result of additional charge for an office space not billed prior to FY2017/18.  |
|      | Health & Safety                   | Cost of PAT testing on equipment owned by Town Council. Additional budgetary provision in FY2018/19 to PAT test the defibrillators that the Council has taken responsibility for.   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

Town Council Admin Costs

|      |                                 |  |
|------|---------------------------------|--|
| 4050 | Chairman's Allowance            | The Town Chairman receives an allowance to be used towards costs of their Civic Office and pertaining to their Civic Duties (clothing, travel, donations etc.) |
| 4070 | Members' Training / Conferences | This allocation is to meet the cost of attendance of training courses, conferences and seminars etc.   |
| 4080 | Room Hire For Meetings          | This is to meet the cost of hiring Alsager Civic for any meetings.   |
|      | Flag Flying                     | Internal recharge from Alsager Civic for staff time to raise and lower flags for Civic dates.  |
|      | Defibrillator Costs             | Budgetary provision to cover the cost of replacement pads to the defibrillators at Alsager Civic, The Linley Tavern and The Railway Tavern.                    |
|      | Civic Regalia                   | Small budgetary provision to cover costs associated with Civic regalia.  |
| 4165 | Hire of Room - Institute        | Cost of hiring Alsager Institute on Tuesday evenings for Town Council Meetings.  |

Grants & Donations

|      |                                    |  |
|------|------------------------------------|--|
| 4200 | Grants                             | To meet expenditure in making grants to voluntary organisations in the Town in accordance with the Town Council Grant Procedure.           |
| 4301 | Alsager Partnership                | This item is in respect of funding of the Alsager Partnership, as recommended by the Alsager Partnership SLA review panel.                 |
| 4315 | Institute Contribution - H&S       | This is the contribution for the costs of annually recurring Health and Safety inspections at the Alsager Institute.                       |
|      | Institute – Trustee Training Grant | Budgetary provision for a grant payment to Alsager Institute to cover the cost of providing training to the trustees of Alsager Institute. |

Capital Costs

|      |                     |  |
|------|---------------------|--|
| 4110 | Equipment Purchases | Provision to cover cost of office furniture/ equipment repairs and renewals.   |
|      | IT Equipment        | Cost of purchasing new or replace IT equipment for the Council administration. |

Projects

|  |                            |   |
|--|----------------------------|---|
|  | Capital Reserve            | Annual contribution to capital reserve, as per Finance, Policy & Governance Committee minute 16/20 from it's meeting dated 27 <sup>th</sup> September 2016. |
|  | Quality Council Status     | Costs associated with obtaining gold accreditation for Alsager Town Council during FY2018/19.   |
|  | WW1 100 Year Commemoration | Budget to cover the costs of an event provided in commemoration. Grant funding of £1,000 is budgeted in Town Council Income.                                |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|      |             |  |
|------|-------------|--|
| 4599 | Contingency | To meet any unforeseen expenditure in the financial year.<br>Possible source of grant funding for Alsager Institute. |
|------|-------------|--|

**TOWN COUNCIL ADMIN: SALARIES BUDGET FY2018/19**

|                                |             |  | £                     |
|--------------------------------|-------------|--|-----------------------|
| FT                             | 37 hours pw | Costed 100% to Town Council Administration | 39,961                |
| PT                             | 24 hours pw | Costed 100% to Town Council Administration | 19,401                |
| PT                             | 18 hours pw | Costed 100% to Town Council Administration | 14,135                |
| PT                             | 20 hours pw | Costed 15% to Town Council Administration  | 2,218                 |
| PT                             | 20 hours pw | Costed 100% to Town Council Administration | 9,799                 |
| PT                             | 20 hours pw | Costed 100% to Town Council Administration | 9,604                 |
| PT                             | 16 hours pw | Costed 50% to Town Council Administration  | 2,345                 |
| Provision for additional hours |             |  | <u>10,000</u>         |
|                                |             |  | <b><u>107,462</u></b> |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**ALSAGER CIVIC BUDGET FY2018/19**

|  | <b>Actual Year<br/>to Date<br/>30/09/17</b> | <b>Budget<br/>FY2017/18</b> | <b>Estimated Income<br/>/ (Expenditure) to<br/>31/03/18</b> | <b>Budget<br/>FY2018/19</b> |
|--|---|-----------------------------|---|-----------------------------|
| <b>Capital Income</b>                  |   |                             |   |                             |
| Civic Refurb Pledge                    | 1,000                                       |                             | 1,000   |                             |
| Civic Sale of Assets                   | 300   |                             | 300   |                             |
| Insurance Claim                        | 3,818                                       |                             | 3,818   |                             |
| Grants Received                        | 50,000                                      | 50,000                      | 50,000  |                             |
| Loan Income                            | 235,000                                     | 235,000                     | 235,000   |                             |
|  | <b>290,118</b>                              | <b>285,000</b>              | <b>290,118</b>  | <b>-</b>                    |
| <b>Income</b>                          |   |                             |   |                             |
| Bar & Catering Sales                   | 29,466                                      | 45,790                      | 55,662  | 61,749                      |
| Taxable Hall Hire                      | 3,155                                       |                             | 3,155   | 1,800                       |
| Room Hire                              | 28,623                                      | 65,761                      | 66,621  | 78,891                      |
| Civic Cinema Ticket Sales              | 2,285                                       | 4,550                       | 4,975   | 6,417                       |
| Bingo Club                             | 901   | 2,654                       | 2,079   | 2,400                       |
| Civic Cinema Raffle Income             | 280   | 789                         | 759   | 730                         |
| Equipment Hire Income                  | 888   | 424                         | 581   | 1,460                       |
| Civic Events Ticket Sales              | 2,386                                       | 7,677                       | 14,130  | 12,167                      |
|  | <b>67,984</b>                               | <b>127,646</b>              | <b>147,963</b>  | <b>165,613</b>              |
| <b>Staff Costs - Civic</b>             |   |                             |   |                             |
| Salaries                               | (38,825)                                    | (76,275)                    | (80,046)  | (89,274)                    |
| Employer's Ni                          | (1,549)                                     | (3,433)                     | (3,471)   | (4,388)                     |
| Pensions                               | (4,352)                                     | (12,425)                    | (9,641)   | (14,031)                    |
| Mileage                                | -   | (104)                       | (104)   | (104)                       |
| Training                               | (423)                                       | (510)                       | (909)   | (617)                       |
| Eye Tests                              |   |                             |   | (150)                       |
| Insurance                              | (432)                                       | (915)                       | (616)   | (647)                       |
|  | <b>(45,580)</b>                             | <b>(93,662)</b>             | <b>(94,787)</b>   | <b>(109,211)</b>            |
| <b>Supplies &amp; Services - Civic</b> |   |                             |   |                             |
| Photocopier Charges                    | (1,221)                                     | (520)                       | (520)   | (530)                       |
| Stationery                             | (142)                                       | (801)                       | (801)   | (817)                       |
| Postage                                | -   | (20)                        | (20)  | (20)                        |
| Telephones & BB                        | (229)                                       | (725)                       | (458)   | (467)                       |
| Equipment Purchases                    | (2,557)                                     | (2,500)                     | (3,642)   | (3,550)                     |
| Equipment Hire                         | (392)                                       | (1,316)                     | (854)   | (690)                       |
| IT Equipment                           | (796)                                       | (820)                       | (796)   | (500)                       |
| IT Maintenance & Support               | (1,227)                                     | (1,781)                     | (2,260)   | (2,071)                     |
| IT Software Purchases                  | (809)                                       |                             | (809)   |                             |
| Website Support & Maintenance          | (150)                                       | (320)                       | (320)   | (320)                       |
| Audit Fees Internal                    | (141)                                       | (309)                       | (309)   | (315)                       |
| Payroll Service                        | (460)                                       | (800)                       | (920)   | (938)                       |
| Professional Fees                      | (60)  | (255)                       | (255)   | (260)                       |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|                                |                 |                  |                  |                  |
|--------------------------------|-----------------|------------------|------------------|------------------|
| Recruitment Fees               | -               | (500)            | (500)            |                  |
| Bank Charges                   | (715)           | (1,020)          | (1,564)          | (1,412)          |
| Refuse Collection              | (770)           | (994)            | (1,541)          | (1,572)          |
| External Contractors           | -               |                  |                  |                  |
| Cleaning Supplies              | (573)           | (1,435)          | (1,171)          | (1,350)          |
| Window Cleaning                | (132)           |                  | (264)            | (269)            |
| Bar Purchases                  | (11,080)        | (16,026)         | (20,038)         | (22,230)         |
| Catering Supplies              | -               | -                |                  |                  |
| Uniforms                       | (228)           | (200)            | (195)            | (350)            |
| H&S                            | (816)           | (2,712)          | (1,743)          | (1,999)          |
| Licences & Fees                | (948)           | (2,245)          | (2,033)          | (2,233)          |
| Promotions / Marketing         | (1,602)         | (5,500)          | (6,250)          | (4,210)          |
| Security Costs                 | (665)           |                  | (1,140)          | (1,000)          |
| Cinema Costs                   | (1,503)         | (3,867)          | (4,532)          | (5,218)          |
| Bingo Costs                    | (64)            | -                | (153)            | (155)            |
| Table Cloth Laundering         | (491)           | -                | (955)            | (1,000)          |
| Events at Civic                | (2,965)         | (6,812)          | (10,685)         | (9,798)          |
| Provision for doubtful debt    | -               |                  |                  |                  |
| Miscellaneous Expenses         | -               |                  |                  |                  |
| Irrecoverable VAT              |                 |                  |                  | -                |
|                                | <b>(30,736)</b> | <b>(51,477)</b>  | <b>(64,729)</b>  | <b>(63,275)</b>  |
| <b>Premises Costs - Civic</b>  |                 |                  |                  |                  |
| Insurance                      | (727)           | (1,616)          | (1,616)          | (2,424)          |
| R&M                            | (4,585)         | (4,000)          | (7,390)          | (4,650)          |
| Alarm Systems                  |                 | -                |                  |                  |
| Grounds Maintenance            | (326)           | (624)            | (920)            | (636)            |
| Rates                          | (4,311)         | (9,489)          | (8,621)          | (8,793)          |
| Electricity                    | (2,114)         | (5,677)          | (5,700)          | (5,415)          |
| Gas                            | (1,025)         | (3,895)          | (3,895)          | (3,700)          |
| Water                          | (1,273)         | (3,495)          | (2,629)          | (2,903)          |
|                                | <b>(14,361)</b> | <b>(28,796)</b>  | <b>(30,771)</b>  | <b>(28,522)</b>  |
| <b>Operating Expenditure</b>   | <b>(90,677)</b> | <b>(173,936)</b> | <b>(190,286)</b> | <b>(201,008)</b> |
| <b>Income</b>                  | <b>67,984</b>   | <b>127,646</b>   | <b>147,963</b>   | <b>165,613</b>   |
| <b>Civic Operating Deficit</b> | <b>(22,693)</b> | <b>(46,290)</b>  | <b>(42,323)</b>  | <b>(35,395)</b>  |
| <b>Civic Capital Costs</b>     |                 |                  |                  |                  |
| Salaries                       | (1,320)         | (2,000)          | (1,323)          |                  |
| Employer's Ni                  | (79)            | (150)            | (79)             |                  |
| Employer's Pension             |                 |                  |                  |                  |
| Contributions                  | (261)           | (400)            | (261)            |                  |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| Insurance  | (636)            |                  | (636)            |                  |
| Consultancy Fees   | (375)            |                  | (375)            |                  |
| Contributing Third Party<br>Payment                              | -                |                  |                  |                  |
| Public Works Loan Repayment                                      | -                | (14,587)         | (7,025)          | (14,519)         |
| Civic Capital Program Costs                                      | (285,313)        | (285,000)        | (289,758)        |                  |
| Irrecoverable VAT  | (30,596)         | (6,918)          | (37,918)         |                  |
|  | <b>(318,580)</b> | <b>(309,056)</b> | <b>(337,375)</b> | <b>(14,519)</b>  |
| <b>Total Expenditure</b>   | <b>(409,257)</b> | <b>(482,992)</b> | <b>(527,661)</b> | <b>(215,527)</b> |
| <b>Total Income</b>  | <b>358,102</b>   | <b>412,646</b>   | <b>438,081</b>   | <b>165,613</b>   |
| <b>Civic Deficit</b>   | <b>(51,155)</b>  | <b>(70,346)</b>  | <b>(89,580)</b>  | <b>(49,914)</b>  |
| <b>Utilisation of reserves for expenditure not budgeted for:</b> |                  |                  |                  |                  |
| Operating costs - covered by earmarked reserves                  |                  |                  | -                |                  |
| Capital costs - covered by earmarked reserves                    |                  |                  | -                |                  |
| Capital costs - covered by capital reserves                      |                  |                  | 12,243           |                  |
| <b>Underlying Civic Deficit</b>                                  | <b>(51,155)</b>  | <b>(70,346)</b>  | <b>(77,337)</b>  | <b>(49,914)</b>  |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**ALSAGER CIVIC BUDGET FY2018/19 - NOTES**

Income -Civic

|                              |   |   |
|------------------------------|---|---|
| 1000<br>1020<br>1040<br>1045 | Bar Sales<br>Catering Sales<br>Room Hire<br>Equipment Hire Income | Estimated income from activities at the Civic based on projections.                             |
| 1041<br>1042<br>1043         | Civic Cinema Ticket Sales<br>Bingo Club<br>Civic Cinema Raffle    | Estimated income from these events at the Civic.  |
| 1048                         | Civic Events Ticket Sales   | Estimated income from these events at Alsager Civic as per provisional Events Program for 2018. |

Staff Costs

|      |                      |  |
|------|----------------------|--|
| 4000 | Salaries             | See breakdown on salaries on page 31.  |
| 4005 | Employer's NI        | To cover employers NI contributions.   |
| 4010 | Employer's Pensions  | Town Council contribution at 20.15% to the Cheshire West & Chester Pension Fund. Contribution rates reduced as a result of taking out an insurance policy for ill health retirement. |
| 4020 | Staff Mileage Claims | To cover travel costs for attending meetings, seminars and other civic business and does not include travel to & from home to usual place of work.                                   |
| 4030 | Staff Training       | This allocation is to meet the costs of training courses, conferences & seminars etc.  |
|      | Eye Tests            | To cover the cost of eye tests for employees and a contribute towards the cost of glasses.   |
|      | Insurance            | To cover the cost of the ill health insurance policy.  |

Supplies & Services – Civic

|      |                     |   |
|------|---------------------|---|
| 4101 | Photocopier Charges | Usage charges, service agreement and consumables costs for the copier.      |
| 4105 | Stationery          | This covers the cost of stationery used in the administration of the Civic. |
| 4106 | Postage             | This covers the cost of postage used in the administration of the Civic.    |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|      |                               |   |
|------|-------------------------------|---|
| 4107 | Telephones & Broadband        | Office phone charges, broadband costs and support costs for the phone system.   |
| 4110 | Equipment Purchases           | Provision of new equipment in Civic.  |
|      | Equipment Hire                | Cost of leasing equipment used in the running of Alsager Civic – bar till, card payment machines etc.   |
| 4120 | IT Equipment                  | Cost of any new IT equipment at Alsager Civic.  |
| 4121 | IT Maintenance & Support      | Cost of support and maintenance of IT systems, plus software rental from PRISM. Support and maintenance of facilities booking software package provided by Rialtus Business Solutions.  |
| 4130 | Website Support & Maintenance | Cost of hosting, support, maintenance and development of the Alsager Civic website and domain name renewal.   |
| 4146 | Audit Fees Internal           | To meet a proportion of the annual internal audit, shared cost between Town Council service budget and Alsager Civic budget.  |
| 4148 | Payroll Service               | Proportion of the cost of monthly payroll service undertaken by Marshall & Co. and based on number of Civic employees.  |
|      | Professional Fees             | To cover the cost of the quarterly bar stock takes.   |
| 4155 | Recruitment Costs             | Budget removed for FY2018/19 – any unutilised budget from FY2017/18 is proposed to be earmarked for use to cover the recruitment costs for replacement staff in future years.   |
|      | Bank Charges                  | Cost of processing payments via card plus branch processing fees from Natwest Bank.   |
| 4400 | Refuse Collection             | Cost of refuse collections – currently provided by Suez, shared cost between the budgets for Alsager Market and Alsager Civic. The service for Alsager Civic & Alsager Market is under review and the result may lead to budget virements during FY2018/19. |
| 4440 | Cleaning Supplies             | Cleaning materials used in day to day management of the Civic.  |
|      | Window Cleaning               | Budgetary provision for the cost of external window cleaning at Alsager Civic.  |
| 4600 | Bar Purchases                 | Projected cost of bar / catering supplies for events.   |
| 4601 | Catering Supplies             |   |
| 4602 | Uniforms                      | Provision for uniforms for the Civic Staff including work clothes, protective work boots etc.   |
| 4610 | Health & Safety               | Provision to cover the costs of annually recurring Health and Safety inspections at the Alsager Civic.  |
| 4615 | Licences & Fees               | Includes provision for licences required in the running of Alsager Civic: annual premises licence, music licences and   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|      |                        |   |
|------|------------------------|---|
|      |                        | wedding licence.  |
| 4620 | Promotions / Marketing | Provision for marketing and publicity of Alsager Civic and its events.  |
|      | Security Costs         | Security costs associated with hire of Alsager Civic where security is deemed to be necessary.  |
|      | Cinema Costs           | Costs associated with the monthly community Civic Cinema. Connect to Cinema income.   |
|      | Bingo Costs            | Costs of consumables associated with running the bingo club, mainly bingo books and dabbers. Connect to bingo income.   |
|      | Table Cloth Laundering | Table cloth laundering costs associated with equipment hire income.   |
| 4625 | Events At Civic        | Cost of staging events delivered by Alsager Civic – including security and table laundering costs relating specifically to Civic events. Connect to Civic events tickets sales income and associated bar sales. |

**Premises Costs - Civic**

|                              |  |   |
|------------------------------|--|---|
| 4140<br>4447<br>4450<br>4462 | Insurance<br>Grounds Maintenance<br>Rates<br>Water & Sewerage<br>Charges | Expenditure to cover the running costs of the building.   |
| 4445                         | Repairs & Maintenance  | Expenditure in relation to repairs & maintenance of the building. The budgets for FY2017/18 and FY2018/19 are lower than in previous years to represent an improved condition of the building following the capital refurbishment program, requiring less expenditure on repairs and maintenance. |
| 4460<br>4461                 | Gas<br>Electricity   | Expenditure to cover the running costs in relation to gas and electricity. The budgets for FY2017/18 and FY2018/19 are lower than in previous years to represent cost savings to be generated as a result of a more energy efficient building following the capital refurbishment works.          |

**Capital Costs**

|  |                                |   |
|--|--------------------------------|---|
|  | Public Works Loan<br>Repayment | Estimated annual cost of servicing the repayment of a Public Works Loan for £235,000 over a 20 year period. |
|--|--------------------------------|---|

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**ALSAGER CIVIC: SALARIES BUDGET FY2018/19**

|  |                 |                              | £                    |
|--|-----------------|------------------------------|----------------------|
| PT   | 28 hours pw min | Costed 90% to Alsager Civic  | 19,221               |
| PT   | 24 hours pw     | Costed 100% to Alsager Civic | 13,670               |
| PT   | 20 hours pw     | Costed 30% to Alsager Civic  | 4,437                |
| PT   | 16 hours pw     | Costed 50% to Alsager Civic  | 4,690                |
| PT   | 16 hours pw     | Costed 100% to Alsager Civic | 7,402                |
| PT   | 20 hours pw     | Costed 100% to Alsager Civic | 9,252                |
| PT   | 2.75 hours pw   | Costed 100% to Alsager Civic | 1,272                |
| PT   | 9 hours pw min  | Costed 100% to Alsager Civic | 4,236                |
| PT   | 16 hours pw min | Costed 25% to Alsager Civic  | 1,818                |
| Casual staff   |                 |                              | 10,669               |
| Provision for additional hours for staff on flexible contracts |                 |                              | <u>12,608</u>        |
|  |                 |                              | <b><u>89,275</u></b> |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**ALSAGER SERVICES BUDGET FY2018/19**

|  | <b>Actual Year<br/>to Date<br/>30/09/17</b> | <b>Budget<br/>FY2017/18</b> | <b>Estimated<br/>Income /<br/>(Expenditure)<br/>to 31/03/18</b> | <b>Budget<br/>FY2018/19</b> |
|--|---|-----------------------------|---|-----------------------------|
| <b>Market</b>                          |   |                             |   |                             |
| Salaries                               | (3,599)                                     | (7,008)                     | (7,690)   | (8,134)                     |
| Employer's Ni                          | (101)                                       | (163)                       | (182)   | (215)                       |
| Pensions                               | (275)                                       | (1,339)                     | (844)   | (1,639)                     |
| Staff Training                         | -   | (100)                       | (100)   | (150)                       |
| Subscriptions                          | -   | -                           | -   | -                           |
| Telephone & Broadband                  | -   | (50)                        | (50)  | (50)                        |
| Insurance                              | (118)                                       | (273)                       | (237)   | (300)                       |
| Payroll Service                        | (90)  | (125)                       | (180)   | (184)                       |
| Refuse Collection                      | (128)                                       | (175)                       | (257)   | (262)                       |
| Market Supplies / Services             | 150   |                             | 140   | (1,008)                     |
| Repairs & Maintenance                  | -   | (1,000)                     | (1,000)   | (1,000)                     |
| Promotions / Marketing                 | (46)  | (100)                       | (100)   | (100)                       |
| Financial Loss                         |   |                             | (181)   |                             |
| <b>Markets: Expenditure</b>            | <b>(4,207)</b>                              | <b>(10,333)</b>             | <b>(10,680)</b>   | <b>(13,041)</b>             |
| Market Stall Rents (Vatable)           | 790   | 12,240                      | 2,044   | 2,007                       |
| Market Pitch Rents (Exempt)            | 3,884                                       |                             | 7,295   | 5,918                       |
| S106 Receipts                          |   |                             |   |                             |
| Insurance Claim                        |   |                             | 133   |                             |
| <b>Markets: Income</b>                 | <b>4,674</b>                                | <b>12,240</b>               | <b>9,472</b>  | <b>7,925</b>                |
| <b>Net Expenditure over<br/>Income</b> | <b>467</b>                                  | <b>1,907</b>                | <b>(1,209)</b>  | <b>(5,117)</b>              |
| <b>Public Conveniences</b>             |   |                             |   |                             |
| Salaries                               | (402)                                       | (701)                       | (761)   | (739)                       |
| Employer's Ni                          | (29)  | (41)                        | (51)  | (54)                        |
| Pensions                               | (79)  | (134)                       | (149)   | (149)                       |
| Equipment Purchases                    | (120)                                       | (79)                        | (120)   | (100)                       |
| Insurance                              | (63)  | (121)                       | (129)   | (132)                       |
| External Contractors                   | (4,313)                                     | (8,491)                     | (8,464)   | (8,464)                     |
| Cleaning Supplies                      | (115)                                       | (572)                       | (572)   | (583)                       |
| Repairs & Maintenance                  | (166)                                       | (1,800)                     | (1,800)   | (2,400)                     |
| Rates                                  | (553)                                       | (1,222)                     | (1,104)   | (1,126)                     |
| Electricity                            | (226)                                       | (619)                       | (619)   | (631)                       |
| Water                                  | (107)                                       | (510)                       | (450)   | (459)                       |
| H&S                                    | (97)  | (330)                       | (156)   | (281)                       |
| <b>Expenditure</b>                     | <b>(6,270)</b>                              | <b>(14,620)</b>             | <b>(14,375)</b>   | <b>(15,119)</b>             |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**Allotments**

|                                    |                |                |                |                |
|------------------------------------|----------------|----------------|----------------|----------------|
| Salaries                           |                |                |                | (739)          |
| Employer's Ni                      |                |                |                | (54)           |
| Pensions                           |                |                |                | (149)          |
| Repairs & Maintenance              | (3,844)        | (4,682)        | (5,160)        | (1,500)        |
| Water                              | (280)          | (1,384)        | (348)          | (338)          |
| Allotments Capital Reserve         |                |                |                | (1,000)        |
| <b>Expenditure</b>                 | <b>(4,124)</b> | <b>(6,066)</b> | <b>(5,508)</b> | <b>(3,781)</b> |
| Allotments Income                  | 1,347          | 2,707          | 2,707          | 2,693          |
| <b>Net Expenditure over Income</b> | <b>(2,777)</b> | <b>(3,359)</b> | <b>(2,801)</b> | <b>(1,087)</b> |

**Town Centre Services**

|                             |                |                |                |                |
|-----------------------------|----------------|----------------|----------------|----------------|
| Christmas Market            | (4,555)        | (4,555)        | (4,555)        | (4,555)        |
| Alsager in Bloom            | (2,230)        | (2,230)        | (2,230)        | (2,275)        |
| Street Furniture & Planters | -              | (1,250)        | (1,250)        | (1,000)        |
|                             | <b>(6,785)</b> | <b>(8,035)</b> | <b>(8,035)</b> | <b>(7,830)</b> |

|                                    |                 |                 |                 |                 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Expenditure</b>                 | <b>(21,386)</b> | <b>(39,054)</b> | <b>(38,599)</b> | <b>(39,770)</b> |
| <b>Income</b>                      | <b>6,021</b>    | <b>14,947</b>   | <b>12,179</b>   | <b>10,618</b>   |
| <b>Net Expenditure over Income</b> | <b>(15,365)</b> | <b>(24,107)</b> | <b>(26,420)</b> | <b>(29,152)</b> |

Utilisation of S106 market earmarked reserve to finance expenditure 1,008

Net Expenditure over Income **(15,365)** **(24,107)** **(26,420)** **(28,144)**

**ALSAGER SERVICES BUDGET FY2018/19 – NOTES**

Market

|      |                       |  |
|------|-----------------------|--|
| 4000 | Salaries              | To cover cost of Market Management, see section below on breakdown of salaries.  |
| 4005 | Employer's NI         | To cover employers NI contributions.   |
| 4010 | Employer's Pensions   | Town Council contribution at 20.15% to the Cheshire West & Chester Pension Fund. Contribution rates reduced as a result of taking out an insurance policy for ill health retirement. |
|      | Training              | This allocation is to meet the costs of training courses, conferences & seminars etc.  |
|      | Telephone & Broadband | Mobile phone in operation as a point of contact with market traders and Asset Manager.   |
| 4140 | Insurance             | Market insurance.  |
| 4148 | Payroll Service       | Proportion of the cost of monthly payroll service undertaken   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|      |                        |   |
|------|------------------------|---|
|      |                        | by Marshall & Co. and based on number of Market employees.  |
| 4400 | Refuse collection      | Cost of refuse collections – currently provided by Suez, shared cost between the budgets for Alsager Market and Alsager Civic. The service for Alsager Civic & Alsager Market is under review and the result may lead to budget virements during FY2018/19. |
| 4401 | Supplies / Services    | Provision for replacement market equipment. Covered by an earmarked reserve.  |
| 4445 | Repairs / Maintenance  | Provision to repair and maintain market equipment.  |
| 4620 | Promotions / Marketing | Provision for promotions / marketing of the market.   |
| 1100 | Market Stall Rents     | Rents charged to stall holders for hire of the market pitch and associated tables and gazebos. Additional budget for hire of market equipment to other parties for external events.   |

Public Conveniences

|      |                         |  |
|------|-------------------------|--|
| 4000 | Salaries                | To cover cost of management of public conveniences.  |
| 4005 | Employer's NI           | To cover employers NI contributions.   |
| 4010 | Employer's Pensions     | Town Council contribution at 20.15% to the Cheshire West & Chester Pension Fund. Contribution rates reduced as a result of taking out an insurance policy for ill health retirement. |
| 4110 | Equipment Purchases     | Provision for new equipment purchases required for running the public conveniences.  |
| 4140 | Insurance               | Insurance for the public conveniences.   |
| 4430 | External Contracts      | External contract for opening, closing, cleaning and maintenance of public conveniences. Contract agreed until February 2019.  |
| 4440 | Cleaning supplies       | Consumables for cleaning of the public conveniences.   |
| 4445 | Repairs and Maintenance | Provision for repairs and maintenance of the building.   |
| 4450 | Rates                   | Non Domestic Rates on public conveniences facility.  |
| 4460 | Electricity             | Charge for electricity usage.  |
| 4462 | Water / Sewerage charge | Charge for water usage.  |
| 4610 | Health & Safety         | Cost of annually required inspections associated with the health and safety of the building.   |

Allotments (4 Sites)

|      |                         |   |
|------|-------------------------|---|
| 4445 | Repairs and Maintenance | Provision for repairs and maintenance for all allotment sites – see capital program on page 17 for details. |
| 4462 | Water / Sewerage charge | Charge for water usage at the allotment sites.  |
| 1150 | Allotment Income        | Allotment Service costs charged annually to Alsager Garden's Association.                                   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**ALSAGER SERVICES: SALARIES BUDGET FY2018/19**

|   |             |                                  |                     |
|---|-------------|----------------------------------|---------------------|
| Market  |             |                                  | <b>£</b>            |
| PT  | 20 hours pw | Costed 20% to Market             | 2,958               |
| PT  | 4 hours pw  | Costed 100% to Market            | 1,850               |
| PT  | 4 hours pw  | Costed 100% to Market            | 1,818               |
| Holiday cover and staffing of external events |             |                                  | <u>1,507</u>        |
|   |             |                                  | <b><u>8,134</u></b> |
| Public Conveniences                           |             |                                  | <b>£</b>            |
| PT  | 20 hours pw | Costed 5% to Public Conveniences | <u>739</u>          |
|   |             |                                  | <b><u>739</u></b>   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**PLANNING AND COMMUNITY COMMITTEE BUDGET FY2018/19**

|   | <b>Actual<br/>Year to<br/>Date<br/>30/09/17</b> | <b>Current<br/>Year<br/>Annual<br/>Budget</b> | <b>Estimated<br/>Expenditure<br/>to 31/03/18</b> | <b>Budget<br/>FY2018/19</b> |
|---|---|---|--|-----------------------------|
| <b>Planning and Development Control</b> |   |   |  |                             |
| Neighbourhood Plan Grant Funding Income |   |   | 5,696  | 3,304                       |
| <b>Income</b>                           | <b>-</b>  | <b>-</b>                                      | <b>5,696</b>                                     | <b>3,304</b>                |
| <br>                                    |   |   |  |                             |
| Neighbourhood Plan Costs                | (2,443)   | (23,382)                                      | (13,854)   | (15,958)                    |
| Neighbourhood Plan Contingency          |   |   |  | (10,000)                    |
| <b>Expenditure</b>                      | <b>(2,443)</b>                                  | <b>(23,382)</b>                               | <b>(13,854)</b>                                  | <b>(25,958)</b>             |
| <br>                                    |   |   |  |                             |
| <b>Community Safety</b>                 |   |   |  |                             |
| CCTV Service                            | (5,550)   | (5,550)                                       | (5,550)  | (5,700)                     |
| Community Speedwatch<br>Costs           | -   | (99)  | (99)   | -                           |
| PCSO                                    | (8,939)   | (17,877)                                      | (17,877)   | -                           |
|   | <b>(14,489)</b>                                 | <b>(23,526)</b>                               | <b>(23,526)</b>                                  | <b>(5,700)</b>              |
| <br>                                    |   |   |  |                             |
| <b>Young People</b>                     |   |   |  |                             |
| Alsager Carnival                        | (250)   | (250)   | (250)  | (1,250)                     |
| Alsager Music Festival                  | (750)   | (750)   | (750)  | (750)                       |
| Youth Council                           | (48)  | (1,000)                                       | (1,000)  | (1,000)                     |
|   | <b>(1,048)</b>                                  | <b>(2,000)</b>                                | <b>(2,000)</b>                                   | <b>(3,000)</b>              |
| <br>                                    |   |   |  |                             |
| <b>Economic Wellbeing and Tourism</b>   |   |   |  |                             |
| Grant / Sponsorship Income              |   |   | 1,000  | 1,000                       |
| <b>Income</b>                           | <b>-</b>  | <b>-</b>                                      | <b>1,000</b>                                     | <b>1,000</b>                |
| <br>                                    |   |   |  |                             |
| Christmas Tree                          | -   | (1,000)                                       | (1,275)  | (1,275)                     |
| Christmas Lights                        | (3,500)   | (3,500)                                       | (3,500)  | (3,500)                     |
| <b>Expenditure</b>                      | <b>(3,500)</b>                                  | <b>(4,500)</b>                                | <b>(4,775)</b>                                   | <b>(4,775)</b>              |
| <br>                                    |   |   |  |                             |
| <b>Expenditure</b>                      | <b>(21,480)</b>                                 | <b>(53,408)</b>                               | <b>(44,155)</b>                                  | <b>(39,433)</b>             |
| <b>Income</b>                           | <b>-</b>  | <b>-</b>                                      | <b>6,696</b>                                     | <b>4,304</b>                |
| <b>Net Expenditure over<br/>Income</b>  | <b>(21,480)</b>                                 | <b>(53,408)</b>                               | <b>(37,459)</b>                                  | <b>(35,129)</b>             |

**PLANNING AND COMMUNITY COMMITTEE BUDGET FY2018/19 - NOTES**

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

Planning and Development Control

|  |                                 |  |
|--|---------------------------------|--|
|  | Neighbourhood Plan Grant Income | Budget assuming additional grant funding will be secured from Locality.  |
|  | Neighbourhood Plan Costs        | Budget for expenditure incurred by the ANPSG in completion of the neighbourhood plan. Net of budgeted grant income and expenditure will be covered by the earmarked reserve.   |
|  | Neighbourhood Plan Contingency  | Additional budgetary provision requested by ANPSG in acknowledging the uncertainty of projected grant income and expenditure to finalise the neighbourhood plan. Recommended to be financed by General Reserves, if identified as being required during FY2018/19. |

Community Safety

|      |                            |   |
|------|----------------------------|---|
| 4317 | CCTV Service               | This is the cost of the Town Council contribution to the closed circuit television system operated and maintained by CEC in the Alsager Town area.  |
|      | Community Speedwatch Costs | To support costs associated with the initiative.  |
| 4300 | PCSO                       | This item is in respect of Council funding of the Police community support Officers. Budget removed from FY2018/19 in line with resolution of the Town Council at it's meeting dated 7 <sup>th</sup> November 2017 (minute number TC17/70). |

Young People

|      |                        |   |
|------|------------------------|---|
|      | Alsager Carnival       | Grant provided to Alsager Round Table to support the annual Alsager Carnival. |
|      | Alsager Music Festival | Grant provided to Alsager Round Table to support the annual Music Festival.   |
| 4302 | Youth Council          | This item provides funding to the Alsager Youth Council.                      |

Economic Wellbeing and Tourism

|      |                            |  |
|------|----------------------------|--|
|      | Grant / Sponsorship Income | Budget for sponsorship income towards the cost of the Christmas Tree.  |
|      | Christmas Tree             | To meet the cost of the annual provision of the Town Christmas Tree.   |
| 4250 | Christmas Lights           | Grant provided to Alsager Round Table which is utilised to pay a contractor to supply access equipment and skilled labour to put up and take down all decorations as well as providing storage for the year. |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**REVENUE BUDGET SUMMARY**

| <b><u>Heading</u></b>   | <b><u>Summary</u></b> | <b><u>Amount</u></b> |
|---|-----------------------|----------------------|
| Town Council service budget   |                       | £267,218             |
| Alsager Civic operating deficit   |                       | £35,395              |
| Public Conveniences   |                       | £15,119              |
| Alsager Market  |                       | £5,117               |
| Alsager Allotments  |                       | £1,087               |
| Town centre services  |                       | £7,830               |
| Planning committee budget   |                       | £12,475              |
| Sub-Total   |                       | £344,241             |
|   |                       |                      |
| <b><u>Add: Options / Growth Items</u></b>                               |                       |                      |
| Neighbourhood Plan costs (net)  |                       | £22,654              |
| Alsager Civic capital costs   |                       | £14,519              |
|   |                       |                      |
| <b>TOTAL BUDGET</b>   |                       | <b>£381,414</b>      |
|   |                       |                      |
| <b><u>Less: Application of Reserves / External Funding</u></b>          |                       |                      |
| Neighbourhood Plan earmarked reserve                                    | (£12,654)             |                      |
| S106 earmarked reserve  | (£1,008)              |                      |
| Neighbourhood Plan: additional expenditure financed by general reserves | (£10,000)             |                      |
|   |                       |                      |
| <b>PRECEPT REQUIREMENT</b>  |                       | <b>£357,752</b>      |
|   |                       |                      |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**BUDGET INCREASE: SUMMARISED**

Net budgeted expenditure in FY2018/19 of £381,413 is £1,944 lower than the net budgeted expenditure for FY2017/18 of £383,357.

Earmarked reserves and general reserves are being utilised to finance expenditure to a value of £23,662 which leaves £357,751 to be financed by Precept.

Cheshire East Council will fix its Taxbase for the financial year 2018/19 by Resolution of the Council on the 14<sup>th</sup> December 2017.

Cheshire East Council have advised that the Taxbase for Alsager Town Council is likely to be 4,453.82 for FY2017/18.

An increase in the Council Tax Base means a lower increase in both monetary and percentage terms for each Band D equivalent property.

If £357,751 were to be financed by a Precept request for FY2018/19, it would represent £80.32 per annum per Band D equivalent household (assuming a Council Tax Base of 4,453.82 for FY2018/19).

This is an increase of £0.78 and 1.0% per annum from FY2017/18.

This can be summarised as follows, using an assumed Council Tax Base of 4,453.82 for FY2018/19:

| <b>Precept</b>  | <b>£</b>      | <b>% Increase</b> | <b>Estimated £ per Band D</b> |
|-----------------|---------------|-------------------|-------------------------------|
| FY2017/18       | £351,217      |                   | £79.54                        |
| FY2018/19       | £357,751      |                   | £80.32                        |
| <b>Increase</b> | <b>£6,534</b> | <b>1.0%</b>       | <b>£0.78</b>                  |

| <b>Increase summarised as:</b> | <b>£</b> | <b>%</b> | <b>Estimated £ per Band D</b> |
|--------------------------------|----------|----------|-------------------------------|
|--------------------------------|----------|----------|-------------------------------|

|                                      |  |       |        |
|--------------------------------------|--|-------|--------|
| Impact of increased council tax base |  | -0.9% | -£0.68 |
|--------------------------------------|--|-------|--------|

**One-off items incorporated in the budget for FY2017/18:**

|                                   |                 |              |               |
|-----------------------------------|-----------------|--------------|---------------|
| Replenishment of election reserve | -£9,000         | -2.6%        | -£2.02        |
| Allotments R&M                    | -£4,300         | -1.2%        | -£0.97        |
|                                   | <b>-£13,300</b> | <b>-3.8%</b> | <b>-£2.99</b> |

**Items removed from the budget in FY2018/19**

|                    |                 |              |               |
|--------------------|-----------------|--------------|---------------|
| Recruitment budget | -£2,000         | -0.6%        | -£0.45        |
| PSCO funding       | -£17,877        | -5.1%        | -£4.01        |
|                    | <b>-£19,877</b> | <b>-5.7%</b> | <b>-£4.46</b> |

**Growth Items:**

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|  |                |              |              |
|--|----------------|--------------|--------------|
| Alsager Civic                          | -£12,127       | -3.5%        | -£2.72       |
| Annual contribution to capital reserve | £20,000        | 5.7%         | £4.49        |
| Build allotments capital reserve       | £1,000         | 0.3%         | £0.22        |
| Staff costs                            | £19,959        | 5.7%         | £4.48        |
| Market                                 | £4,514         | 1.3%         | £1.01        |
| Office accommodation                   | £1,759         | 0.5%         | £0.40        |
| Town Council operating costs           | £4,112         | 1.2%         | £0.92        |
| Other                                  | £494           | 0.1%         | £0.11        |
|  | <b>£39,712</b> | <b>11.3%</b> | <b>£8.92</b> |
|  | <b>£6,534</b>  | <b>1.0%</b>  | <b>£0.78</b> |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**APPENDICES**

1. Grant Applications FY2018/19
2. Comparative Town Council Precepts

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

Alsager Town Council Grant Applications 2018/19

APPENDIX 1

|    | Organisation   | Grant Approved for 2017/18 | Grant Applied for 2018/19      | Grant agreed for 2018/19       | Comments |
|----|--|----------------------------|--------------------------------|--------------------------------|----------|
| 1  | Alsager Animals In Need  | £1000.00                   | £1000                          | £1000                          |          |
| 2  | Alsager Community Church   | £1,000.00                  | £1500                          | £1000                          |          |
| 3  | Alsager Institute Bowling Club   | -                          | £1250                          | £500                           |          |
| 4  | Alsager Ladies Circle: "One World"   | -                          | £500                           | £500                           |          |
| 5  | Alsager Pikemere Townswomen's Guild  | £200.00                    | £300                           | £200                           |          |
| 6  | Alsager Round Table <ul style="list-style-type: none"> <li>• Free Civic hire for Senior Citizens Show on Sunday 24<sup>th</sup> February 2019</li> <li>• Carnival</li> <li>• Music Festival</li> <li>• Christmas Lights</li> </ul> | -                          | £400<br>£1250<br>£750<br>£3500 | £400<br>£1250<br>£750<br>£3500 |          |
| 7  | Alsager Swans  | -                          | £                              | £250                           |          |
| 8  | Alsager W. I   | £100.00                    | £150                           | £150                           |          |
| 9  | Cheshire Neighbours Credit Union   | -                          | £200                           | £200                           |          |
| 10 | Christ Church Alsager C of E   | £1,800.00                  | £4554                          | £0                             |          |
| 11 | National Association of Road Transport Modellers   | -                          | £250                           | £0                             |          |
| 12 | St Gabriels Catholic Primary School  | -                          | £2500                          | £0                             |          |
| 13 | The Friends of Alsager Station   | -                          | £150                           | £150                           |          |

|   |        |
|---|--------|
| My World Project                        | £400   |
| Total grants                            | £10250 |
| Alsager Gardens competition cash prizes | £250   |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

|                                  |               |
|----------------------------------|---------------|
| Alsager Fairtrade Steering Group | £250          |
| Contingency fund                 | £1200         |
| <b>TOTAL</b>                     | <b>£11950</b> |

**ALSAGER TOWN COUNCIL**

**DRAFT CAPITAL & REVENUE BUDGET 2018/19**

**APPENDIX 2**

**COMPARATIVE TOWN COUNCIL PRECEPTS**

|       |          |   |
|-------|----------|---|
| 00/01 | £33,000  | Tax Base – 5,304.13 Band D equivalent properties – Dec 1999 |
| 01/02 | £33,000  | Tax Base – 4,322.36 Band D equivalent properties – Dec 2000 |
| 02/03 | £33,000  | Tax Base – 4,426.64 Band D equivalent properties – Dec 2001 |
| 03/04 | £36,000  | Tax Base – 4,418.44 Band D equivalent properties – Dec 2002 |
| 04/05 | £48,000  | Tax Base – 4,477.68 Band D equivalent properties – Dec 2003 |
| 05/06 | £48,000  | Tax Base – 4,466.21 Band D equivalent properties – Dec 2004 |
| 06/07 | £57,000  | Tax Base – 4,456.60 Band D equivalent properties – Dec 2005 |
| 07/08 | £112,000 | Tax Base – 4,470.90 Band D equivalent properties – Dec 2006 |
| 08/09 | £136,000 | Tax Base – 4,504.33 Band D equivalent properties – Dec 2007 |
| 09/10 | £192,000 | Tax Base – 4,529.37 Band D equivalent properties – Dec 2008 |
| 10/11 | £192,000 | Tax Base – 4,535.98 Band D equivalent properties – Dec 2009 |
| 11/12 | £200,000 | Tax Base – 4,535.98 Band D equivalent properties – Dec 2010 |
| 12/13 | £270,000 | Tax Base – 4,548.24 Band D equivalent properties – Dec 2011 |
| 13/14 | £270,000 | Tax Base – 4,187.27 Band D equivalent properties – Dec 2012 |
| 14/15 | £260,000 | Tax Base - 4,187.27 Band D equivalent properties – Dec 2013 |
| 15/16 | £290,000 | Tax Base - 4,255.33 Band D equivalent properties – Dec 2014 |
| 16/17 | £327,000 | Tax Base – 4,367.54 Band D equivalent properties – Dec 2015 |
| 17/18 | £351,217 | Tax Base - 4,415.60 Band D equivalent properties Dec 2016   |
| 18/19 | £357,751 | Tax Base – 4,453.82 Band D equivalent properties Dec 2017   |