ALSAGER TOWN COUNCIL

BUDGET

2021-22

JANUARY 2021

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

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FY2021-22 BUDGET PROCESS TO DATE

The 2021-22 budget has been subject to consultation and scrutiny by the service committees and was considered by the Finance, Policy & Governance Committee at its meeting on 1 December 2020 for recommendation to Council.

Finance Committee Recommendations 1 December 2020 (FPG19/86)

Recommendation	Resolution
1. Review the risks log relative to the level of general reserve / capital reserve / contingency in the draft budget and whether any additional expenditure should be factored into the budget for FY2021-22.	The risks log was reviewed. No additional expenditure to be factored into the budget for FY2021-22.
2. To receive the review of reserves.	Received. No amendments.
3. To consider the earmarked reserves and whether any amendments should be made to them.	No amendments.
4. To consider the level of capital reserves and the appropriateness (or otherwise) of utilising funds from capital reserves to finance additional items within the budget for FY21-22.	No amendments.
5. To consider the level of general reserves and the appropriateness (or otherwise) of utilising funds from general reserves to finance items within the budget for FY21-22 or to add funds into the budget for FY21-22 to replenish the general reserve.	£15,400 of general reserve to be utilised to finance expenditure added into the budget by the Finance Committee at its meeting dated 1 December 2020.
6. Subject to items being considered by the Finance, Policy & Governance Committee at the meeting dated 1 December 2020 and Council at the meeting dated 15 December 2020 in relation to: • Funding to Alsager Partnership in FY2021-22 (1/12/2020) • Members item regarding a grant request from St Mary's Church (1/12/2020) • Round Table grant request relating to replacement Christmas lights	The Committee made recommendations at earlier points in the meeting regarding: • Members item regarding a grant request from St Mary's Church for £5,000 approved • Round Table grant request for £10,000 relating to replacement Christmas lights approved • A grant was approved to be added into the budget for FY2021-22 and on an annual basis, to provide free room hire at Alsager Civic for Alsager Gardens Association for the annual

<table>
<tr>
<td>(1/12/2020)
Alsager Partnership funding for FY2020-21 and any un-utilised budget which may be available to provide financing towards FY2021-22 (15/12/2020)
Members are requested to approve the recommendations from the service committees that now form the draft budget for FY2021-22 as appended within this document, along with the Town Council Service budget giving:
A total net spend of £470,609 with £40,000 of income budgeted to be ring fenced, the use of £136,867 from capital and earmarked reserves and a Precept request of £373,742 which represents a reduction of 10.6% per annum per Band D equivalent from FY2020-21 to Council at its meeting on 12 January 2021.</td>
<td>gardens show.
Funding for Alsager Partnership in 2021-22 is still to be determined.
Funding for Alsager Partnership for the remainder of the financial year 2020-21 is still to be determined together with how to deal with any un-utilised budget.
The impact of those amendments were factored into the draft budget for FY2021-22 along with the impact of the recommendation to utilise general reserve to finance items within the budget as recommended under item 5 above, and the Committee considered the revised figures.

The committee resolved to approve a Draft Budget for financial year 2021-22 subject to changes at the Finance, Policy and Governance Committee on 5 January 2021 of:
A total net spend of £486,009 with £40,000 of income budgeted to be ring fenced, the use of £136,867 from capital and earmarked reserves, the use of £15,400 from general reserves and a Precept request of £373,742 which represents a reduction of 10.6% per annum per Band D equivalent from FY2020-21.</td>
</tr>
<tr>
<td>7. Subject to recommendation 6 listed above, members are requested to approval the cancellation of the additional provisional meeting of the Finance, Policy & Governance Committee which has been scheduled for 5 January 2021.</td>
<td>It was acknowledged that due to decisions to be made on funding Alsager Partnership for the remainder of the financial year and a decision still to be made on the level of funding for the financial year 2021-22, the Draft Budget has further revisions to be made. An additional Finance, Policy and Governance Committee meeting is required to review any changes before recommendation to Full Council on 12 January 2021.</td>
</tr>
</table>

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Alsager Partnership Review Panel Recommendations 10 December 2020:

Funding request from Alsager Partnership for the remaining financial year 2020-21
RECOMMENDED
To recommend to Full Council at the meeting on 15 December 2020 that:

a) No further funding is released to the Partnership in the financial year 2020-21.
b) That if the Partnership close their office in Alsager, the Town Council provides some support in the way of manpower and potential financial support including storage of some equipment arising from the closure.

Annual Funding request 2021-22
RECOMMENDED

a) To recommend to the Finance, Policy and Governance Committee to approve a grant of £8,000 to Alsager Partnership to be included in the Town Council budget for the Financial Year 2021-22 payable as set out in the approved SLA.
b) To recommend that the Town Council support Alsager Partnership with potential financial funding or support in 2021-22 if required for storage of equipment.

Council Resolutions 15 December 2020:

TC19/253 Alsager Partnership
Resolved:
That,

a) No further funding is released to Alsager Partnership in the financial year 2020-21.
b) That if Alsager Partnership close their office in Alsager, the Town Council provides some support in the way of manpower and potential financial support including storage of some equipment arising from the closure up to a value of £1,000.
c) That a review of the Service Level Agreement between the two parties is reviewed by the Partnership Review Panel for recommendation to Full Council.

TC19/254 Cedar Avenue Joint Use Open Space Working Group
Resolved:
That,

a) That the Town Council prioritise the enhancement of the Cedar Avenue Joint Use area and instruct the Working Group to work with Cheshire East Council, St. Gabriel's School and the Scout and Guide groups. Regular reports will be brought to the Town Council whilst there are no scheduled meetings of the PEC committee.
b) That the Council agree to undertake Phase 1 of the project. Funding to be by utilisation of the CIL allocation for 2021/22 of £53,583.10 (£40,654 + £12,929.10) together the use of Capital Reserves, sum to be determined and approved upon further investigation work.
c) To approve further consultation with key stakeholders and the wider community on the scheme.
d) To approve a desire to transfer of this piece of land to Alsager Town Council from Cheshire East Council by way of a lease agreement and to incorporate up to £2,000 to the draft Town Council budget 2021-22 to cover legal fees.

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Cheshire East Council approved the 2021-22 tax base for Alsager Town Council on 16 December 2020 at 4,930.04.

Finance Committee Recommendations 5 January 2021:

FPG19/95 Alsager Partnership Funding 2021-22

Further to a meeting of Alsager Partnership Review Panel on 10 December 2020, the committee discussed funding for 2021-22.

Resolved:

That,

a) To approve a grant of £8,000 to Alsager Partnership for inclusion in the 2021-22 Town Council budget.
b) To approve that any un-utilised sum remaining from the £1,000 that has been approved to be spent from general reserves in 2020-21 to assist with removal and storage arising from closure of the Partnership's office, be earmarked and rolled forward for use in 2021-22. That no addition budget be incorporated for 2021-22 to assist with removal and storage arising from closure of the Partnership's office.
c) To approve any un-utilised budget from funding to Alsager Partnership in 2020-21 to be moved to General Reserves.

FPG19/96 Draft Town Council Budget 2021-22

The committee considered a revised Town Council budget for 2021-22. Councillor S Helliwell proposed a sum of £20,000 be included in the budget to provide funding for a Town Ranger. The committee noted that there is currently no resolution to create a post.

Resolved: to approve the inclusion of £20,000 in the Town Council 2021-22 budget for a Town Ranger.

Councillor D I Hough proposed a motion that the level of Council Tax to be paid per band D household to remain the same in 2021-22 as in 2020-21 and to add a sum of money into the budget for 2021-22 to replenish general reserves. This was debated and voted on. The motion fell.

The committee considered the recommendations contained within the draft budget report.

Resolved: To recommend to the Town Council the draft budget for 2021-22 giving a total net spend of £556,939, the use of £53,583 of CIL monies, £136,867 from capital and earmarked reserves, the use of £15,400 from general reserves and a Precept request of £391,743 which represents a reduction of 6.3% per annum per Band D equivalent from 2020-21.

Council Resolution 12 January 2021:

TC19/270 Draft Budget – Financial Year 2021-22

Councillor D I Hough introduced the draft budget following recommendation from Finance, Policy and Governance Committee. He informed members that he disagreed with the resolution to include a budget heading of £20,000 for a Town Ranger as the post has not been approved by the Town Council and proposed a motion to move the budget heading to general reserves. A debate followed on inclusion or otherwise of the budget heading.

Resolved: to move the budget heading from Town Ranger to general reserves, the use of which will be determined by the Town Council during the financial year 2021-22.

Members then discussed the uncertainty of the impact of Covid-19 to the Town Council budget and the corresponding impact on the councils reserves due to loss of service income in 2020-21, continuing into 2021-22.

Resolved: to approve the Town Council 2021-22 budget of a total net spend of £533,939, the use of £53,583 of CIL monies, additions to reserves of £7,600, the use of £136,867 from capital & earmarked reserves and a Precept request of £391,742 which represents an annual payment of £79.46 per Band D equivalent household which is a reduction of 6.3% from FY2020-21.

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OVERVIEW

The Local Government Act 1992, Section 50 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.
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 taxpayer is the overriding aim.
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 and the general well-being of the community.

Cheshire East Council approved the 2021-22 tax base for Alsager Town Council on 16 December 2020 at 4,930.04.

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 ending in 2037.

ALSAGER NEIGHBOURHOOD PLAN

The Council resolved to produce a neighbourhood plan in January 2015 (TC15/7).
The cost for Alsager Town Council to produce a neighbourhood plan was estimated at £30,000 and an earmarked reserve of that value was created in FY2016-17 as a source of funding, along with grant funding that was available for production of a Neighbourhood Plan.
A public consultation was held at the end of FY2015-16 and the Alsager Neighbourhood Plan Steering Group was established and begun the work involved in preparation of the neighbourhood plan.
A public Referendum took place on 27 February 2020 and the plan was made by Cheshire East Council on 15 April 2020.
The total cost to produce the plan (net of external grant funding received of £8,778) was £23,276.
Funds that remained in the earmarked reserve upon completion of the plan were agreed to be earmarked as financing towards a Town Centre Manager and were transferred to a new earmarked reserve at the end of FY2019-20.

TOWN CENTRE MANAGER

The Planning, Environment and Community Committee resolved at its meeting dated 20 November 2018 (PEC18/144) to include funding in the 2019-20 budget for provision of a Town Centre Manager. The Council resolved at its meeting dated 29 October 2019 (TC19/83) to approve the job description and person specification for the Town Centre Manager for a period of up to 2 years with an initial appointment of a 12 month fixed term contract. The Clerk was instructed to proceed with the appointment.

Recruitment activity was undertaken but the role was not recruited to.

The Council resolved at its meeting dated 22nd September 2020 (TC19/207) to defer any decision on recruitment to the post until March due to uncertainty of the financial implications of Covid-19 to the Town Council finances.

There is an earmarked reserve in place at present of £30,229 which is a combination of surplus funds from the neighbourhood plan and funds which were precepted for in FY2019-20.

The funds that were precepted for in FY2020-21 of £18,669 will be added to the earmarked reserve at year end and the total funding available for a Town Centre Manager will be £48,928.

The budget for FY2021-22 assumes that the appointment to the post will go ahead and that it will be financed entirely with funds in the earmarked reserve, with nothing further being precepted for.

If the Council were to resolve not to go ahead with the appointment of a consultant to the Town Centre Manager position, the funds should be released from the earmarked reserve.

ALSAGER PARTNERSHIP

Due to the Covid-19 pandemic Alsager Partnership were unable to host their usual events in Alsager in 2020-21. This has led them to review their operations and are proposing a new way of working from April 2021 to concentrate on their core work: Health and Wellbeing, Youth Forum, Business Forum and Social Media.

Their funding requirement for 2021-22 is therefore reduced and consequently requested just £12,000 in grant funding from Alsager Town Council.

In recognition that it is likely that no events will be put on by Alsager Partnership, the Town Council has allocated £10,000 to a new budget line, "Town Events", in awareness there may be a requirement from either the Town Council, or other voluntary bodies to seek seed funding to run either events the Partnership used to run, or create new opportunities.

The Alsager Partnership Review Panel have made a recommendation on 16/11/2020 that no further funding be given to Alsager Partnership from the FY2020-21 budget. This was a matter for consideration by the Council at its meeting dated 24/11/2020 but the decision was deferred to the Council meeting of 15/12/2020. In the meantime, a further meeting of the Alsager Partnership Review Panel was held on 10 December 2020 where they recommended the following:

1. Funding request from Alsager Partnership for the remaining financial year 2020-21

RECOMMENDED

To recommend to Full Council at the meeting on 15 December 2020 that:

c) No further funding is released to the Partnership in the financial year 2020-21.

d) That if the Partnership close their office in Alsager, the Town Council provides some support in the way of manpower and potential financial support including storage of some equipment arising from the closure.

2. Annual Funding request 2021-22

RECOMMENDED

c) To recommend to the Finance, Policy and Governance Committee to approve a grant of £8,000 to Alsager Partnership to be included in the Town Council budget for the Financial Year 2021-22 payable as set out in the approved SLA.
d) To recommend that the Town Council support Alsager Partnership with potential financial funding or support in 2021-22 if required for storage of equipment.

The Council resolved on 15/12/2020:
TC19/253 Alsager Partnership
Resolved:
That,

a) No further funding is released to Alsager Partnership in the financial year 2020-21.
b) That if Alsager Partnership close their office in Alsager, the Town Council provides some support in the way of manpower and potential financial support including storage of some equipment arising from the closure up to a value of £1,000.
c) That a review of the Service Level Agreement between the two parties is reviewed by the Partnership Review Panel for recommendation to Full Council.

The out-turn produced at November 2020 for FY2020-21 is in line with the Council resolutions and a budget of £12,402 has been forecast to be un-utilised at the end of the current financial year and moved to general reserves.

The Finance, Policy & Governance Committee were asked at the meeting of 5 January 2021 to resolve on the following matters regarding Alsager Partnership:

FPG19/95 Alsager Partnership Funding 2021-22

Further to a meeting of Alsager Partnership Review Panel on 10 December 2020, the committee discussed funding for 2021-22.
Resolved:
That,

a) To approve a grant of £8,000 to Alsager Partnership for inclusion in the 2021-22 Town Council budget.
b) To approve that any un-utilised sum remaining from the £1,000 that has been approved to be spent from general reserves in 2020-21 to assist with removal and storage arising from closure of the Partnership's office, be earmarked and rolled forward for use in 2021-22. That no addition budget be incorporated for 2021-22 to assist with removal and storage arising from closure of the Partnership's office.
c) To approve any un-utilised budget from funding to Alsager Partnership in 2020-21 to be moved to General Reserves.

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CENTRAL GOVERNMENT POLICIES IMPACTING UPON ALSAGER TOWN COUNCIL FINANCING

REFERENDUM PRINCIPLES FOR TOWN AND PARISH COUNCILS
A technical consultation paper was 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 tax-payers. 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.

In October 2019, the Government announced that it does not propose to set 'referendum principles' for town and parish councils in England for 2020-21. However, the Government 'remains concerned about the pressure placed on taxpayers from thousands of town and parish councils across England' and expects them to exercise 'even greater restraint' for 2020-21. The Government will keep the matter under 'active review' for future years.
There is no update on this available in 2020.

CHESHIRE EAST COUNCIL CORPORATE PLAN 2020-2024
The Council approved its response to the Cheshire East Council Corporate Plan for 2020-2024 at its meeting dated 24 November 2020 under minute reference TC19/236 and the Town Clerk has submitted the response via the portal as instructed.

CHESHIRE EAST COUNCIL PRE-BUDGET CONSULTATION 2021-24
Cheshire East Council has launched the pre-budget consultation for 2021-24. At its meeting dated 15 December 2020 the Council resolved under minute reference TC19/257 that, an informal meeting of councillors is called during the week commencing 4 January 2021 to prepare a submission to be approved at the Town Council meeting of 12 January 2020.

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.
Principle 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.
The Cheshire East Council Pre-Budget Consultation for 2019-22 contained the following extract in relation to the New Homes Bonus:

> ***66. Community Budgets funded from New Homes Bonus***

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> *The Council agreed 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.*
> *The Council is providing support to local communities, to develop and implement spending plans, but decisions will be made locally.*
> *Due to concerns raised over timescales on getting the scheme up and running, the scheme funds will now start to be spent a year later than originally anticipated.*

At its meeting dated 11 October 2018 Alsager Town Council resolved (TC18/75) to transfer £30,000 from General Reserves to a new budget 'Play Areas and Open Spaces' to have the ability to provide match funding for any New Homes Bonus bids the Town Council may wish to support.

At its meeting dated 8/10/19, Alsager Town Council's Planning, Environment and Community Committee resolved (PEC19/96), regarding joint use open space at Cedar Avenue, that any successful community funding bid will qualify for access to grant funding of up to £10k per project from the New Homes Bonus Match Funding budget.

There were no applications made to Alsager Town Council for match funding for the first round of new homes bonus bids and the earmarked reserve of £30,000 remains in place at this time.

During November 2019, CEC issued the following statement:

> "The first round of the New Homes Bonus Community Fund projects is now underway and are being closely monitored. We are proposing to delay the second-round allocation, 2020-21, for a period of one year until 2021-22. The rationale for this decision is to undertake a full review and evaluation of the first round, the impacts and outcomes achieved and apply 'lessons learned' as to how the scheme operates in the future.
> Further communications will follow the evaluation process.
> The fund will give local councils and the voluntary, community and faith sector an opportunity to apply for projects that can make a lasting difference to communities and as such the minimum grant figure is set at £10,000 with no upper limit."

The New Homes Bonus Community Fund Review Round 1 and Future Options was due to be taken to the cabinet meeting of Cheshire East Council in September 2020. However, due to COVID19, that has not been possible. The review of round 1 and future options will form part of the MTFS consultation in the autumn and will go to Corporate Overview and Scrutiny as part of that consultation.

The budget for Alsager Town Council for FY2021-22 assumes that match funding will be provided to new homes bonus grant applications and it will be financed entirely with funds in the earmarked reserve, with nothing further being precepted for.

At its meeting dated 19/11/19, Alsager Town Council's Planning, Environment and Community Committee received correspondence from Holmes Chapel Parish Council on the New Homes Bonus distribution to Town and Parish Councils and resolved to write to CEC to request that £65,063 of the £1m funding for the second round allocation be transferred to Alsager Town

Council for spending on capital projects at a local level. The sum requested is based upon the % of housing allocated to Alsager. Cheshire East Council received the information and no further comments have been received.

COMMUNITY INFRASTRUCTURE LEVY (CIL)

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.

CIL money can be used to support the development of the local area to fund as stated in section 59c of the 2010 Regulations:

a) The provision, improvement, replacement, operation or maintenance of infrastructure; or
b) Anything else that is concerned with addressing the demands that development places on an area.

"infrastructure" includes physical, social and green infrastructure e.g. Highways, cycleways; education facilities; sports and community halls; parks and play areas"

CIL monies cannot be used for everyday Town Council expenditure or for spending on items or services which fall outside of the Town Councils remit.

Consultation with the local community must take place prior to expenditure.

CIL can be used in conjunction with a Cheshire East Council (CEC) project by way of contribution to a scheme to be undertaken by CEC to speed up delivery.

The monies must be spent within 5 years of receipt and there are reporting requirements.

Alsager Town Council resolved, at its meeting dated 27 October 2020 (TC19/221) in relation to CIL, for the Finance, Policy and Governance Committee to review the Town Council Action Plan and recommend expenditure via an Infrastructure Investment Delivery Plan, and how to consult with residents prior to approval.

In FY2020-21, Alsager Town Council has received a sum of £12,929.10 from Cheshire East Council from 2 CIL liable sites (planning references 19/2606C and 19/0392C). This money will be earmarked at year end FY2020-21.

There is a further CIL liability in relation to planning reference 19/0756C against which the Council expects to receive £40,654 in each of April 2021, April 2022 and April 2023. The budget for FY2021-22 as contained within this report includes £40,654 of CIL income.

The Council resolved at it's meeting dated 15 December 2020:

TC19/254 Cedar Avenue Joint Use Open Space Working Group

Resolved:

That,

a) That the Town Council prioritise the enhancement of the Cedar Avenue Joint Use area and instruct the Working Group to work with Cheshire East Council, St. Gabriel's School and the Scout and Guide groups. Regular reports will be brought to the Town Council whilst there are no scheduled meetings of the PEC committee.
b) That the Council agree to undertake Phase 1 of the project. Funding to be by utilisation of the CIL allocation for 2021/22 of £53,583.10 (£40,654 + £12,929.10) together the use of Capital Reserves, sum to be determined and approved upon further investigation work.

c) To approve further consultation with key stakeholders and the wider community on the scheme.
d) To approve a desire to transfer of this piece of land to Alsager Town Council from Cheshire East Council by way of a lease agreement and to incorporate up to £2,000 to the draft Town Council budget 2021-22 to cover legal fees.

The budget for FY2021-22 as contained within this report includes expenditure of £53,583.10 within the Planning Committee Projects cost centre on Phase 1 of the Cedar Avenue Joint Use Open Space project, financed by CIL monies plus a sum of £2,000 within professional fees in Town Council Administration for legal fees to progress the asset transfer.

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BUDGET TIMETABLE

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

<table>
<tr><th>Date</th><th>Action</th></tr>
<tr><td>Sep / Oct 2020</td><td>Consultations with Officers and preparation of draft budgets in accordance with the budget priorities.</td></tr>
<tr><td>6 October 2020</td><td>Personnel Committee to consider staffing costs to feed into the budget.</td></tr>
<tr><td>13 October 2020</td><td>Hold Grants panel to feed in grants value to budget.</td></tr>
<tr><td>20 October 2020</td><td>Alsager Institute Committee to review draft budget and make recommendations to Finance, Policy & Governance Committee.</td></tr>
<tr><td>19 October 2020
16 November 2020
23 November 2020
10 December 2020</td><td>Alsager Partnership Review Panel to consider the action plan and grant funding request from Alsager Partnership for 2021-22 and make recommendations to Finance, Policy & Governance Committee and to Council.</td></tr>
<tr><td>10 November 2020</td><td>Alsager Civic & Services Committee to review draft budget and make recommendations to the Finance, Policy & Governance Committee.</td></tr>
<tr><td>17 November 2020</td><td>Planning, Environment & Community Services Committee to review draft budget and make recommendations to the Finance Policy & Governance Committee.</td></tr>
<tr><td colspan="2">Note: As the papers are issued for Finance Committee meeting dated Tuesday 1 December 2020, 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 & Governance Committee to speak in public participation on matters of interest within the budget.</td></tr>
<tr><td>1 December 2020</td><td>Finance, Policy & Governance Committee to consider the first view of the various budgets and the consolidated total budget and to make changes as required or to recommend the overall budget for 2021-22 to the Town Council.</td></tr>
<tr><td colspan="2">Note: Following this meeting, the draft budget will be updated to incorporate any changes recommended by the Finance, Policy & 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.</td></tr>
<tr><td>15 December 2020</td><td>Council to consider the funding to Alsager Partnership in FY2020-21 and FY2021-22 and the impact of both upon budget FY2021-22.
Council to consider a funding request from the Cedar Avenue Joint Use Open Space Working Group and the impact upon budget FY2021-22.</td></tr>
<tr><td>5 January 2021</td><td>Further meeting of the Finance, Policy & Governance Committee.
To consider the funding to Alsager Partnership in FY2021-22 and the treatment of un-utilised budget from FY2020-21.
A second opportunity to review the consolidated budget, and to recommend the overall budget for 2021-22 to the Town Council.</td></tr>
<tr><td>12 January 2021</td><td>Town Council to agree the 2021-22 budget and to set the level of Precept for 2021-22.</td></tr>
<tr><td>13 January 2021</td><td>Town Council to inform Cheshire East Council of the Precept for 2021-22.</td></tr>
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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 approved the 2021-22 tax base for Alsager Town Council on 16 December 2020 at 4,930.04.
An increase in the Council Tax Base leads to a lower increase in both monetary and percentage terms for each Band D equivalent property.
Please see appendix 2 for details of the history of the council tax base for Alsager.

COMMUNITY GOVERNANCE REVIEW
Cheshire East Council are shortly commencing a community governance review which considers town boundaries, the number of councillors and warding. It may have an impact on the council tax base for Alsager Town Council if town boundaries are amended.
Cheshire East Council made a commitment to complete the review by May 2023.

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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 8 September 2020, the level of reserve was reviewed as part of the budget monitoring review for June 2020, including a detailed review of earmarked reserves.

Reserves and the Impact of COVID-19
The Council has received significantly less service income in the year than was budgeted for and additional costs have been incurred directly as a result of COVID, but there are also many expenditure budgets that will not be fully utilised in the year due to activities not going ahead as a result of the restrictions that have been in place.
The Council has made some decisions regarding budgets that have been identified as surplus to requirements in the current year.
Un-utilised budgets for grants to a value of £5,650 have been resolved to be made available to offset adverse impacts of the Covid-19 crisis in the current year of financial year 2020-21. However, un-utilised budgets for a number of other grants have been resolved to be earmarked at the end of the current year and be utilised to finance that item in FY2021-22, rather than to precept for it in that year. The impact of that decision is to reduce the precept requirement for FY2021-22, but to increase the level of general reserve that is utilised to support operations in FY2020-21. Due to the level of reserve maintained, the Council has been able to do that and continue to operate. COVID-19 has highlighted the requirement to maintain a general reserve balance for unknown contingencies.

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General Reserves

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'. It is important to maintain an appropriate level of general reserve to provide a contingency where there is uncertainty over future income, to allow time to develop new sources of income or to cut back on related expenditure. This is of particular importance for Alsager Town Council as income from services forms a large part of its budget.

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.

Net expenditure in the budget for FY2021-22 is £533,939 with net revenue expenditure of £445,355 (there are two large capital projects included in the total expenditure). In line with the investment policy, the acceptable range for the general reserve is between £111,339 and £222,678.

The budget monitoring review for November 2020 predicted that a loss will be generated at the end of FY2021-22. Including the un-utilised budget from Alsager Partnership in FY2020-21 being added back into general reserves, it is anticipated that the value of the general reserve will reduce to £167,401 at year end. Accurate forecasting is incredibly difficult at present as there is so much uncertainty regarding COVID and the financial impact on the Council - examples being the terms of the CJRS scheme from January 2021 onwards, and the impact of COVID restrictions on income generation at Alsager Civic. If the forecast is accurate and the general reserve is reduced to £167,401 at year end, that is within the acceptable range for the general reserve at approximately 38% of the net revenue expenditure in the budget for FY2021-22.

In line with the Council tax referendum principles:

> "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."

The Council made a resolution on 12 January 2021 to replenish general reserves in the budget for FY2021-22 which would increase the general reserve balance to £172,001 which would be at 39% of net revenue expenditure in the budget for FY2021-22.

Capital reserve

The Council resolved (under minute number 16/20 from the Finance, Policy & Governance Committee meeting dated 27 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 and to include £10,000 within the budget on an ongoing basis (subject to annual priorities) to build on the capital reserve.

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The Council's internal auditor identified at year end FY2018-19 that the capital reserve was not supported by a medium-term plan of specific schemes and recommended that earmarked reserves should relate to specific schemes or community projects.
Since then, it has been resolved (FPG19/58) to take the Capital Plan to each Finance, Policy and Governance Committee meeting to be used as a working document.

The action plan will be prioritised and costed and will support the capital reserve.

The balance at 31 October 2020 is £101,474 and is predicted to be £101,138 at 31 March 2021.

The budget for FY2021-22 includes expenditure to be financed from capital reserves of £3,000 for capital developments at the allotments site and £35,000 on developments at Hassall Road play area.
The budget for FY2021-22 does not includes any further contribution to build the capital reserve balance further in support of the Council's corporate strategy as it is thought that the balance at this time is adequate, and that it would inappropriate at this time to further increase the capital reserve balance.

Capital reserve - Allotments
The Council established a capital reserve during the budget setting process for FY2018-19 to support the potential future expansion of the Talke Road allotments site in recognition of the growing town.
Alsager Gardens Association has advised that there is no future plan to expand Talke Road allotments site. The Association do, however, have plans to provide additional allotments by reducing the size of some existing plots. With that in mind, there no longer appears to be a strong enough justification for maintaining a capital reserve specifically for Alsager allotments.
Alsager Civic & Services Committee resolved at its meeting dated 10 November 2020 (ACS19/71) to recommend to Finance, Policy & Governance Committee that the capital reserve specific to Alsager allotments is closed on 31 March 2021 and all financing for capital developments to be dealt with through the capital reserve.

The balance on the allotments capital reserve at 31 October 2020 is £5,284 and the reserve will be utilised in full in FY2020-21 to finance developments at Coronation Avenue.

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Earmarked reserves

As mentioned above, the Council has resolved to earmark a number of un-utilised budgets from the current financial year (2020-21) and to use them to finance the budget in FY2021-22 rather than to precept for them again. This is evident within the review of earmarked reserves with the forecast being a large increase in the value of earmarked reserves in place at the end of FY2020-21.
Of the total value of earmarked reserves that are expected to be held at the end of the current financial year (2020-21), the budget as contained within this document assumes that a sum of £98,867 will be utilised to finance operations in FY2021-22.

The corresponding impact of utilising surplus budget from FY2020-21 to finance operations in FY2021-22 is that, if those items are expenditure are incurred again in FY2022-23, they will need to be precepted for and the council tax will rise again.

Town Council Administration

EARMARKED RESERVES	Balance 01/04/20	Net expenditure in the year	Transfers into reserves in the year	Transfers from capital reserve in the year	Transfers to general reserves in the year	Balance at 31/03/21	OFFICER OWNER	COMMENTS	Finance Committee Review 08/09/2020 FPG19/66
Elections	£9,000	£0	£0	£0	£0	£9,000	Town Clerk	No cost expected in financial year 2020-21. Addition of £3,000 to the reserve in budget FY2021-22.	Recommend to retain
Offices	£14,100	£0	£0	£0	£0	£14,100	Town Clerk /	No cost forecast in	Recommend to retain

							Asset Manager	financial year 2020-21	
Recruitment / Handover	£2,255	-£2,255	£0	£0	£0	£0	Assistant Clerk	Already utilised in financial year 2020-21	Already utilised in financial year 2020-21
New homes bonus	£30,000	£0	£0	£0	£0	£30,000	Town Clerk	Budgeted to be utilised in FY2021-22.	Recommend to retain
Alsager Institute	£5,000	£0	£0	£0	-£5,000	£0	Town Clerk	No further comments to add.	Recommend to move to general reserves
Civic Regalia	£3,429	£0	£0	£0	-£3,429	£0	Town Clerk	No further comments to add.	Recommend to move to general reserves
Armed Forces Covenant Grant	£367	-£367	£0	£0	£0	£0	Civc Manager	To be utilised in financial year 2020-21 - the memorial stone has been purchased. This is hoped to be launched at the 'We'll Meet Again' event at Alsager Civic	Recommend to retain with a view to utilise in financial year 2020-21
Land survey: burial ground	£1,000	£0	£0	£0	£0	£1,000	Town Clerk	No further comments to add.	Recommend to retain, pending further work.

Equipment Purchases	£250	-£187	£0	£0	-£63	£0	Assistant Clerk	No further comments to add.	£63 surplus is recommended to be transferred back into the general reserve.
Youth Activities Grant	£1,000	£0	£0	£0	-£1,000	£0	Town Clerk	No further comments to add.	Recommend to move to general reserves
ARAG Donation	£0	£0	£220	£0	£0	£220	Town Clerk	Donation from ARAG to be spent on planting initiatives to the West side of Alsager. Added into the budget for FY2021/22.	To be retained for use in financial year 2021-22.
Grants	£0	£0	£200	£0	£0	£200	Town Clerk	Established that the £300 grant budgeted for in financial year 2020-21 is not required. Grants panel recommended that this budget is earmarked and used in	Not reviewed

								financial year 2021-22 to finance their grant application of £200.	
Defibrillator Grants	£0	£0	£3,500	£0	£0	£3,500	Town Clerk	Planning Committee 17/11/20 recommended to Council to earmark FY2020-21 budget for use in financial year 2021-22 and that is factored into the budget.	Not reviewed
Cyber essentials certification	£0	£0	£500	£0	£0	£500	Town Clerk	Budget will not be utilised in FY2020-21. To be earmarked for use in FY2021-22. Factored into the budget.	Not reviewed

CIL	£0	£0	£12,919	£0	£0	£12,919	Town Clerk	Council approved the use of CIL monies from the CIL allocation for FY2021/22 for Cedar Avenue Joint Use Open Space Project Phase 1 at is meeting dated 15/12/2020 and the expenditure is factored into the budget for FY2021/22.	Not reviewed

Planning Committee

EARMARKED RESERVES	**Balance 01/04/20**	**Net expenditure in the year**	**Transfers into reserves in the year**	**Transfers from capital reserve in the year**	**Transfers to general reserves in the year**	**Balance at 31/03/21**	**OFFICER OWNER**	**COMMENTS**	**Finance Committee Review 08/09/2020 FPG19/66**
Wayside Linley Play Area	£905	-£905	£0	£0	£0	£0	Town Clerk	NO COMMENT	A grant application by Friends of Wayside Linley will

									be submited to FPG 01/12/20
Town Centre Manager	£30,229	£0	£18,699	£0	£0	£48,928	Town Clerk	£23,068 from FY19/20 un-utilised budget and £7,158 from neighbourhood plan EM reserve, spare upon completion of the plan. Addition of £18,699 from the current year budget which is the value that was Precepted for (£31,409 less the £7,158 and £4,722 that was assumed to be financed from earmarked reserves this year). Full value of reserve is budgeted to be spent in FY2021-22.	The Council resolved at it's meeting dated 22nd September 2020 TC19/207 Town Centre Manager Resolved: To defer any decision on recruitment to the post until March due to uncertainty of the financial implications of Covid-19 to the Town Council finances. Expenditure removed from the current year forecast.

Toilet Twinning	£360	£0	£0	£0	£0	£360	Town Clerk	Cost removed from financial year 2020-21 - included in budget financial year 2021-22.	Recommend to be incorporated in the Fairtrade grant allocation as this is part of their remit.
Alsager Carnival	£0	£0	£1,273	£0	£0	£1,273	Town Clerk	Approved by Council 14/07/2020 that budget not utilised in financial year 2020-21 due to the coronavirus should be earmarked for use in financial year 2021-22 rather than be Precepted for again. TC19/156i). Budget FY2021-22 includes the use of this reserve.	To be retained for use in financial year 2021-22.

Alsager Music Festival	£0	£0	£5,000	£0	£0	£5,000	Town Clerk	Approved by Council 14/07/2020 that budget not utilised in financial year 2020-21 should be earmarked for use in financial year 2021-22. TC19/147 - approved the recommendation made by Finance Committee on 17.03.2020 FPG19/52iii). Budgeted to be used in FY2021-22.	To be retained for use in financial year 2021-22.
Youth Council	£0	£0	£1,000	£0	£0	£1,000	Town Clerk	Planning Committee 17/11/2020 recommendation to earmark FY2020-21 budget for use in FY2021-22	Not reviewed

								(Council to approve 24/11/2020) and that is factored into the budget.	
Road closure for remembrance day parade	£0	£0	£2,000	£0	£0	£2,000	Town Clerk	Planning Committee 17/11/2020 recommendation to earmark FY2020-21 budget to be used to finance FY2021-22 expenditure (Council to approve 24/11/2020) and that is factored into the budget.	Not reviewed

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Alsager Civic & Services

Alsager Civic Development Reserve

EARMARKED RESERVES	Balance 01/04/20	Net expenditure in the year	Transfers into reserves in the year	Transfers from capital reserve in the year	Transfers to general reserves in the year	Balance at 31/03/21	OFFICER OWNER	COMMENTS	Finance Committee Review 08/09/2020 FPG19/66
Stage	£3,729	£0	£0	£0	£0	£3,729	Asset Manager and Civic Manager	Update from Civic Manager around using this to finance replacement fire doors	Recommend to retain with a view to utilise in financial year 2020-21
Patio works	£8,303	£0	£0	£0	£0	£8,303	Asset Manager and Civic Manager	Update to be provided by Facilities Manager and Civic Manager	Recommend to retain with a view to utilise in financial year 2020-21

Alsager Market

EARMARKED RESERVES	Balance 01/04/20	Net expenditure in the year	Transfers into reserves in the year	Transfers from capital reserve in the year	Transfers to general reserves in the year	Balance at 31/03/21	OFFICER OWNER	COMMENTS	Finance Committee Review 08/09/2020 FPG19/66

Market S106 Receipts	£978	£0	£0	£0	£0	£978	Asset Manager	Replacement market equipment is expected to be purchased in FY2021-22 and is budgeted to be financed by this earmarked reserve.	Recommend to retain with a view to utilise in financial year 2020-21

Public Conveniences

EARMARKED RESERVES	Balance 01/04/20	Net expenditure in the year	Transfers into reserves in the year	Transfers from capital reserve in the year	Transfers to general reserves in the year	Balance at 31/03/21	OFFICER OWNER	COMMENTS	Finance Committee Review 08/09/2020 FPG19/66
CCTV	£1,653	£0	£0	£0	£0	£1,653	Asset Manager	To be carried forward into FY2021-22 to finance the installation of CCTV at the public toilets in that year. Factored into the budget for FY2021-22.	Recommend to retain with a view to utilise in financial year 2020-21

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Alsager Allotments

EARMARKED RESERVES	Balance 01/04/20	Net expenditure in the year	Transfers into reserves in the year	Transfers from capital reserve in the year	Transfers to general reserves in the year	Balance at 31/03/21	OFFICER OWNER	COMMENTS	Finance Committee Review 08/09/2020 FPG19/66
Invasive Plants	£500	-£500	£0	£0	£0	£0	Asset Manager	To be utilised in financial year 2020-21 - in the budget for financial year 2020-21.	Recommend to retain with a view to utilise in financial year 2020-21.

Town Centre Services

EARMARKED RESERVES	Balance 01/04/20	Net expenditure in the year	Transfers into reserves in the year	Transfers from capital reserve in the year	Transfers to general reserves in the year	Balance at 31/03/21	OFFICER OWNER	COMMENTS	Finance Committee Review 08/09/2020 FPG19/66
Street planters and furniture	£0	£0	£1,375	£0	£0	£1,375	Asset Manager	Recommend to earmark the budget in FY2020-21 to be used to finance expenditure in	Not reviewed

								FY2021-22. Factored into the budget for FY2021-22 as recommended by C&S Committee 10/11/2020.	
Christmas Market	£0		£1,500			£1,500	Town Clerk	Recommend to earmark surplus budget from FY2020-21 to be used to partially finance expenditure in FY2021-22. Factored into the budget for FY2021-22. Approved by Council 24/11/2020.	Not reviewed

Cleaner & Smarter Working Group	£380	£0	£0	£0	£0	£380	Town Clerk	PEC Committee at it's meeting dated 08/10/19 - PEC19/95 iii) that, the residual amount of the clean-up award grant funding is allocated for the development of the Clean Teams. Money spare from grant received for community clean up project. Cost no longer expected to be incurred in FY20-21 and added to the budget for FY21-22, financed from this earmarked	Recommend to retain, pending further work.

								reserve.	
COUNCIL TOTALS	**£113,437**	**-£4,214**	**£48,186**	**£0**	**-£9,492**	**£147,917**	N/A	N/A	N/A

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 Civics 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 was the case in FY2017-18 as expenditure on the Civic capital refurbishment program meant that VAT attributable to exempt activities exceeded the £7,500 de-minimus limit.
The value of irrecoverable VAT incurred in the year was £35,343.

It is not expected that the value of irrecoverable VAT in FY2020-21 will breach the de-minimus limit and the forecast for irrecoverable VAT in the year is zero.

Calculations have been performed during the budget setting process for FY2021-22 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 FY2021-22 to be in the region of £3,650 and as such, no budgetary provision has been made within the 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 FY2021-22. 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.

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	Existing Controls and Evidence	Actions

Risk Description	Existing Controls and Evidence	Actions
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. Fully integrated financial management system. Well-developed financial reporting providing scheduled and ad-hoc reports for management and monitoring purposes. Robust medium term financial planning linked to service performance and corporate objectives as part of the business planning process. Reserves strategy incorporating specific analysis of financial risks, forward forecasting and assessment of the adequacy of general balances. Monthly financial updates incorporating variance analysis and spending projections at service level and overall assessment of impact on balances. Ongoing review by internal and external audit of the adequacy and effectiveness of financial and management controls.	Review ongoing impact of current spending projections as part of budget setting and forward financial planning. Review service fees and charges and identify new income generating opportunities.

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Risk Description	Existing Controls and Evidence	Actions
Price Inflation: risk that actual cost increases are higher than budget predictions. Actual costs will be higher than budget as a result.	Incorporate a reasonable allowance for general price increases within the budget to ensure that the Council has sufficient funds to manage activities. 2% general allowance for price increases incorporated within budget FY2021-22.	Communicate the risk to Council. Recommend that general reserves be identified as financing in FY2021-22 if necessary.
Irrecoverable VAT - Risk that unbudgeted expenditure in FY2021-22 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. 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.	Assumptions & 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. If budget calculations show that the de-minimus limit will be breached, the value of irrecoverable VAT will be budgeted for. Budget calculations for FY2021-22 show that the value of input VAT attributed to exempt activities would be £3,639 and, as such, no budgetary provision has been made for irrecoverable VAT as it is below the de-minimus limit.	Communicate the risk to Council. Recommend that general reserves be identified as financing for irrecoverable VAT in FY2021-22 if necessary.

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Risk Description	Existing Controls and Evidence	Actions
Grant / Sponsorship Income – Risk that budgeted grant / sponsorship income is not received.	The budget includes £1,000 of sponsorship income in relation to the Christmas Tree. If this funding is not secured, there will be a budgetary shortfall.	Communicate the risk to Council. Recommend that the contingency contained with the budget or general reserves be identified as financing for additional costs incurred if sponsorship income is not secured, as budgeted.
Asset Transfer of 3 Lawton Road – 1. Risk of revenue expenditure in FY2021-22 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 FY2021-22. 2. Risk of capital expenditure in FY2021-22 being higher than the earmarked reserve currently set aside for that purpose, if the asset transfer takes place during FY2021-22.	The budget for FY2021-22 includes £4,300 for office rental plus £2,772 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. Revenue costs incurred by CEC in relation to 3 Lawton Road in FY2019-20 were in the region of £9,788. Additional business rates would also be payable. There is also an earmarked reserve in place of £14,100 for capital / project costs associated with the asset transfer.	Communicate the risk to Council. Recommendation that the asset transfer be progressed to commence with effect from the start of the budget year FY2022-23, if possible. Recommend that a specific financing strategy be identified for additional revenue or capital costs incurred if the asset transfer goes ahead during FY2021-22.
Alsager Institute Risk of loss of income from main hirer. 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	The budget for Alsager Institute has been prepared on the basis that the licence to hire will continue with the removal of the discount that was granted for the first 2 years in support of	Communicate the risk to Council. The earmarked reserve which was put into place to provide specific match funding for Alsager Institute was resolved by

Risk Description	Existing Controls and Evidence	Actions
grant support to Alsager Institute in the event of loss of income from the main hirer, until alternative arrangements could be implemented.	the new hirer. The budget as contained within this report includes a grant payment of £2,000 to Alsager Institute towards its Health & Safety costs, plus £7,000 to support its operations in FY2021-22.	Finance Committee (FPG19/66 8 September 2020) to be transferred back to general reserves therefore general reserves would have to be identified as financing for any additional grant requests from Alsager Institute if necessary.
Voluntary Groups Risk that external organisations are unable to carry out their services on behalf of Alsager Town Council.	Alsager Town Council is reliant upon a number of external organisations to carry out services on behalf of Alsager Town Council. They rely heavily on volunteer support which reduces operating costs for providing the services. 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.	Communicate the risk to Council. Recommend that the contingency contained within the budget or general reserves be identified as financing if required.
Urgent Capital Works	As an owner of capital assets, Alsager Town Council is at risk from expenditure on urgent, unbudgeted capital works.	Communicate the risk to Council. The insurance policy should be utilised to deal with any major emergency repairs. Recommend that the capital reserve or general reserves be identified as financing if required.

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Risk Description	Existing Controls and Evidence	Actions
Town Ranger There is no budgetary provision in the budget for FY2021-22 for a Town Ranger. Alsager Town Council considered this at it's meeting dated 24 September 2019 and resolved: TC19/67….. Resolved: That, a Working Group be established and report to the Civic and Services Committee. 1.To identify the further tasks that the council might wish to support or enhance. 2.To identify the options for delivery, which may include; Enhancing the existing contract, Establishing and supporting a voluntary clean team Enhancing the role of an existing post, The creation of a new post. 3.To identify the costs and implications of such delivery.	The cost of a Town Ranger was estimated earlier in 2019 in the region of £15,000 pa. Should the work of the group be concluded during FY2021-22 and the Council wish to go ahead with an employed Town Ranger, there would be no budgetary provision for this.	Communicate the risk to Council. Recommend that general reserves be identified as financing if required. This has been a matter of discussion at Finance Committee on 5 January 2021 and Council on 12 January 2021. See minutes for additional detail.
H&S costs relating to fairground rides at Christmas Market	Cheshire East Council have placed additional requirements upon the Christmas Market and Lights Committee for H&S checks on fairground rides at the Christmas Market / Lights Switch On. The cost is £2,200 but has been reduced by CEC to £350 in 2019. There is no budgetary allowance within the budget for FY2021-22 for H&S checks on fairground	Communicate the risk to Council. Recommend that the contingency contained within the budget or general reserves be identified as financing if required.

Risk Description	Existing Controls and Evidence	Actions
	rides at the Christmas Market / Lights Switch on, to cover this cost if it is passed on from CEC during 2021.	
NJC Pay Award The NJC have not yet published the local government pay scales that will take effect from 1 April 2021. There is a risk that the budgetary provision for pay rises will be inadequate when the rates are published by the NJC.	The budget assumption is that all pay scales will rise by 2%. A 3% pay increase would translate as an additional cost to the Council of £2,896 above the current budgetary provision for example. Conversely, the budgetary provision for pay rises may be surplus to requirements if there is a public sector pay is frozen, as reported in the media during autumn 2020.	Communicate the risk to Council. Recommend that the contingency contained within the budget or general reserves be identified as financing if required.
Alsager Partnership Events Funding	Alsager Partnership funding request for FY2021-22 states a number of workstreams that they intend to focus on and that if they undertake any events, they will seek external grant funding for them. The budget for FY2021-22 includes £10,000 to provide financing towards events in the town, in recognition that Alsager Partnership have reduced their funding request, but that if the events are still	Communicate the risk to Council. Recommend that the contingency contained within the budget or general reserves be identified as financing if required.

Risk Description	Existing Controls and Evidence	Actions
	to be provided, there will be a cost to do so. The budget provided may be inadequate.	
New Homes Bonus Funding Risk that Cheshire East Council might remove the funding previously made available for community budgets from their new homes bonus allocation.	Alsager Town Council holds an earmarked reserve of £30,000 on its balance sheet to provide match funding to any applications to Cheshire East Council's new homes bonus community grants fund that it may wish to support. The budget for FY2021-22 assumes that the £30,000 will be spent in full.	If Cheshire East Council were to remove the funding, Alsager Town Council would need to consider what to do with the earmarked reserve set aside for that purpose.
Alsager Partnership – risk of additional funding requests in excess of current budgetary provision. Alsager Partnership funding request for FY2021-22 states that they will apply for funding for events 'as and when it is required'. Alsager Partnership request for funding in FY2020-21 states 'provide funding for Q4 with Payment in January 2021 with the option to increase our 2021-2022 funding request of £12,000 to no more than £15,000 should our finances at the end of March 2021 fall short of expectations.' There may not be adequate budgetary provision in the Council's budget for FY2021-22 to provide the additional funding if requested.	A sum of £10,000 has been incorporated into the Town Council Administration budget for FY2021-22 to provide financing for events in the town. A sum of £8,000 has been incorporated into the Town Council Administration budget for FY2021-22 to Alsager Partnership.	Communicate the risk to Council. Identify the contingency within the budget or general reserves as financing options if the specific budgetary provisions are inadequate.

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CAPITAL & REVENUE BUDGET 2021-22

Risk Description	Existing Controls and Evidence	Actions
Insurance – risk of inadequate budget provision upon renewal of the premium	Specific risk to FY2021-22 as the 5-year agreement that was previously entered into comes to an end in April 2021. However, this could also present an opportunity to obtain a premium at a lower cost. The budget includes an assumption of a 2% increase in premiums on FY2020-21 charges.	Communicate the risk to Council. Identify the contingency within the budget or general reserves as financing options if the insurance budgets are inadequate.
Service income – risk that income generated from services is below the level within the Council's budget for FY2021-22. As seen in FY2020-21 as a result of COVID, the income generated from Council services has been negatively impacted, leading to a requirement to use a large sum of general reserve. There could be a number of different situations that impact negatively upon service income, not only COVID, and if service income in any year is below the level at which it is budgeted, without being able to cut back on an equivalent level of expenditure, general reserves would have to be used to balance the budget.	The Council has adopted a reserves policy which states that a level of general reserve balance will be maintained to provide a contingency due to the uncertainty over future income, to allow time to develop new sources of income or to cut back on related expenditure.	Maintain general reserves within the policy. Review the reserves policy annually for appropriateness.
Additional grant requests – risk of insufficient budgetary provision. Some community groups that usually apply for grant funding did not apply for funding in FY2021-22. There is a risk that they have missed the deadline due to COVID impacting on their operations,	The grants budget contains a £2,000 contingency for grant requests received within the year. There is also a general contingency within the Council budget of £2,500.	Communicate the risk to Council. Finance, Policy & Governance Committee to consider if the level of contingency in the budget is considered to be

Risk Description	Existing Controls and Evidence	Actions
and that they will wish to apply at a later date, with there potentially being an insufficient budget if they do so. The grants panel refused some applications relating to COVID and those applicants were written to and invited to apply from the grants contingency in FY2021-22.		adequate.

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

PLANNED MAINTENANCE PROGRAMME: ALSAGER COMMUNITY SERVICES

Alsager Town Council appointed Lowe Surveyors to perform a condition survey of the public conveniences, allotments sites and street planters in July 2018. From the report which was produced as a result of the survey, the following planned maintenance programme has been prepared which covers the period 2019-20 to 2028-29.

All costs identified for Year 3 within the report have been incorporated into health & safety costs and repair & maintenance costs. However, in the absence of an approved strategy for Alsager Allotments and a service level agreement between Alsager Town Council and Alsager Garden's Association in relation to the Allotments sites, the responsibility for maintenance of land at risk of erosion from water course or flooding and tree management is unclear and has not been specifically budgeted for.

PUBLIC TOILETS

Element	Condition Notes	Condition Rating	Year 1 2019-20	Year 2 2020-21	Year 3 2021-22	Year 4 2022-23	Year 5 2023-24	Year 6 2024-25	Year 7 2025-26	Year 8 2026-27	Year 9 2027-28	Year 10 2028-29	Total
Electrical Wiring	Test and maintenance of electrical wiring and installation	1	£0	£350	£0	£0	£0	£0	£350	£0	£0	£0	£700
Hot Water System	Service of other hot water system	1	£0	£250	£0	£250	£0	£250	£0	£250	£0	£250	£1,250
Lights	Maintenance of light fittings and lamps	1	£0	£0	£100	£0	£0	£100	£0	£0	£100	£0	£300

Roof	Flat roof covering maintenance and renewal (assumed to have been installed 5 years ago.	1	£0	£0	£0	£0	£500	£0	£0	£0	£0	£1,500	£2,000
Health & Safety	Health and Safety Audit and Disabled Access	N/A	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,000
Internal Fittings	Maintenance of internal fittings and finishes including replacement of items.	N/A	£150	£0	£0	£150	£0	£0	£150	£0	£0	£0	£450
Drains / Gutters	Maintenance of drains and guttering.	N/A	£0	£175	£0	£75	0	£175	£0	£75	£0	£0	£500
Decoration	External and internal decoration.	N/A	£0	£0	£350	£0	£0	£0	£350	£0	£0	£0	£700
			£350	£975	£650	£675	£700	£725	£1,050	£525	£300	£1,950	£7,900

ALLOTMENTS

Element	Condition Notes	Condition Rating	Year 1 2019-20	Year 2 2020-21	Year 3 2021-22	Year 4 2022-	Year 5 2023-24	Year 6 2024-	Year 7 2025-26	Year 8 2026-	Year 9 2027-28	Year 10 2028-	Total

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

						23		25		27		29	
Health & Safety	Annual Health and Safety Audit and Maintenance Assessment	N/A	£300	£300	£300	£300	£300	£300	£300	£300	£300	£300	£3,000
Flooding	Maintenance of land at risk of erosion from water course or flooding	N/A	£0	£0	£2,000	£0	£0	£0	£2,000	£0	£0	£0	£4,000
Trees Management	A general assessment of tree condition (including trees located on adjoining land) to identify potential risk, by a tree surgeon	N/A	£600	£0	£0	£0	£0	£0	£0	£0	£0	£0	£600

Weeds	Three yearly check for invasive plants including Japanese Knotweed on the sites or on adjoining properties.	N/A	£500	£0	£0	£500	£0	£0	£500	£0	£0	£500	£2,000
Water Supply	Annual testing of water supply to ensure safe use.	N/A	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£1,500
General Maintenance	Allocation of monies for general repair/ replacement of boundary fencing and pruning of trees.	N/A	£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£0	£25,000
			£6,550	£450	£7,450	£950	£5,450	£450	£7,950	£450	£5,450	£950	£36,100

STREET PLANTERS & FURNITURE

Asset Details	Element	Condition Notes	Condition Rating	Year 1 2019-	Year 2 2020-21	Year 3 2021-	Year 4 2022-	Year 5 2023-	Year 6 2024-	Year 7 2025-	Year 8 2026-	Year 9 2027-	Year 10 2028-	Total

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

				20		22	23	24	25	26	27	28	29	
Crewe Road/Church Lane Junction	Single tier metal planter	Metal boxing, some splitting at joints, requiring repair or replacement of whole planter.	3	£0	£600	£0	£0	£0	£0	£0	£0	£0	£0	£600
Crewe Road	Single tier metal planter	Metal boxing, some splitting at joints, requiring repair or replacement of whole planter.	3	£0	£600	£0	£0	£0	£0	£0	£0	£0	£0	£600
Lawton Road junction with former Twyfords	Single rectangular timber planter	Deteriorated timber, replace.	3	£200	£0	£0	£0	£0	£0	£0	£0	£0	£0	£200

Wilbraham Arms Sandbach Road North	Single rectangular timber planter	Timber planter in reasonable condition but x2 timber strips are loose to fixing and require minor repair.	2	£0	£100	£0	£0	£0	£0	£0	£0	£0	£0	£100
Crewe Road / Radway Green Lights Junction	Single rectangular timber planter	boxing is in good condition, decoration with preservative required.	2	£0	£75	£0	£0	£0	£0	£0	£0	£0	£0	£75
TOTAL				£200	£1,375	£0	£0	£0	£0	£0	£0	£0	£0	£1,575

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

PLANNED MAINTENANCE PROGRAMME: ALSAGER CIVIC

Alsager Town Council appointed Lowe Surveyors to perform a condition survey of Alsager Civic in July 2018. From the report produced as a result of the survey, the following planned maintenance programme has been prepared which covers the period financial year 2019-20 to financial year 2028-29. All costs identified for Year 3 within the report have been incorporated into Health & Safety costs, premises Grounds Maintenance and Repair & Maintenance costs where appropriate. Some items of planned maintenance have not had a cost budgeted for as they will be performed internally by officers. The Facilities Manager, in conjunction with the Civic Manager will refine and develop the Planned Maintenance Programme which may result in changes to the programme.

Element	Condition Notes	Condition Rating	Year 1 2019-20	Year 2 2020-21	Year 3 2021-22	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Roof	Check and monitor of roof covering	1	£0	£0	£350	£0	£0	£350	£0	£0	£0	£350	**£1,050**
Rain water goods	Cleaning / maintenance	3	£400	£400	£400	£400	£400	£400	£400	£400	£400	£400	**£4,000**
External fascia &frames	Clean of all cladding, fascia and UPVC window frames.	2	£200	£0	£200	£0	£200	£0	£200	£0	£200	£0	**£1,000**
External Wall	Selective repointing of elevation walls	2	£0	£250	£0	£0	£250	£0	£0	£250	£0	£0	**£750**

External Decoration	Preparation and decoration of Front entrance masonry.	1	£0	£350	£0	£0	£0	£0	£350	£0	£0	£0	**£700**
Front canopy and Door	Clean and maintenance of aluminium frame entrance door glazing and canopy	1	£0	£0	£0	£350	£0	£0	£0	£0	£0	£350	**£700**
Landscapes	Maintenance of landscaped areas and brick planters.	2	£275	£275	£275	£275	£275	£275	£275	£275	£275	£275	**£2,750**
Access ramps	Maintenance of disabled ramp	1	£0	£0	£0	£0	£300	£0	£0	£0	£0	£0	**£300**
Emergency Exit doors	Maintenance of emergency exit doors	2	£0	£0	£200	£0	£0	£0	£200	£0	£0	£0	**£400**
Internal Walls	Internal decoration	1	£0	£0	£2,000	£0	£0	£0	£2,000	£0	£0	£0	**£4,000**

	of walls - phased basis												
Ceiling	Internal decoration of ceilings	1	£0	£0	£2,000	£0	£0	£0	£2,000	£0	£0	£0	**£4,000**
Floor	Maintenance of floor covering	1	£0	£100	£0	£100	£0	£100	£0	£100	£0	£100	**£500**
Floor	Renewal of floor covering, excluding timber flooring to main hall & kitchen	1	£0	£0	£0	£0	£3,500	£0	£0	£0	£3,500	£0	**£7,000**
Main Hall Floor	Maintenance of main hall floor	1	£0	£0	£1,750	£0	£0	£0	£1,750	£0	£0	£0	**£3,500**
Kitchen Floor	Maintenance of kitchen non slip covering	1	£0	£0	£0	£0	£0	£0	£0	£0	£0	£950	**£950**
Electrical Wiring	Test and maintenance of electrical wiring and installation	1	£0	£0	£0	£0	£750	£0	£0	£0	£0	£750	**£1,500**

Front door closer	Maintenance of automatic door closing system to front entrance	1	£0	£175	£0	£175	£0	£175	£0	£175	£0	£0	**£700**
Internal doors closers	Replacement of door closers where appropriate	3	£500	£0	£0	£0	£0	£0	£0	£0	£0	£0	**£500**
Fire Alarm	Test and service of Fire Alarm system	1	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	**£3,500**
Boilers	Service of boilers.	1	£300	£300	£300	£300	£300	£300	£300	£300	£300	£300	**£3,000**
Hot Water System	Service of other hot water system	1	£100	£0	£100	£0	£100	£0	£100	£0	£100	£0	**£500**
Emergency Lights	Test and service of Emergency lighting	N/A	£325	£325	£325	£325	£325	£325	£325	£325	£325	£325	**£3,250**
Lights	Maintenance of light fittings and lamps	N/A	£0	£0	£0	£400	£0	£0	£400	£0	£0	£400	**£1,200**

Other Plants	Other misc. systems and plant	N/A	£0	£0	£350	£0	£0	£350	£0	£0	£350	£0	**£1,050**
Health & Safety	Health and Safety Audit and Disabled Access	N/A	£400	£400	£400	£400	£400	£400	£400	£400	£400	£400	**£4,000**
			£2,850	**£2,925**	**£9,000**	**£3,075**	**£7,150**	**£3,025**	**£9,050**	**£2,575**	**£6,200**	**£4,950**	**£50,300**

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

CAPITAL PROGRAMME: ALSAGER COMMUNITY SERVICES

Capital Expenditure Scheme	2019-20	2020-21	2021-22	Future Years	Status Report
Procurement of replacement stalls and other equipment	£30	£0	£978	£0	Earmarked reserve created in FY2016-17 with S106 money.
Improvements to public conveniences on Crewe Road, Alsager	£0	£0	£0	£1,500	Large refurbishment programme undertaken in FY2014-15 and FY2015-16. No further future capital requirements planned until the flat roof is replaced in 2028-29. £1,500 annual budget for emergency / reactive repairs.
Improvements to allotment sites	£1,500	£1,500	£1,500	£1,500	£1,500 annual budget for reactive maintenance. Costs for capital developments identified by Alsager Gardens Association to be budgeted for in annual repairs and maintenance budget.
Floral planters	£0	£0	£1,375	£0	Condition survey last performed in July 2018. Wooden planter at Twyfords on Lawton Road replaced in FY2018-19. Other planters to be replaced in FY2021-22.
Town boundary signs	£0	£0	£0	£0	No future plans.
Community notice board	£0	£0	£0	£0	No future plans.

It is important to note that the programme is effectively a ‘wish list’.
Every scheme will be subject to prior discussion and approval by the Town Council.
The cost of the Alsager Community Services capital works would be fully costed using a formal tendering process, in line with Alsager Town Council’s financial regulations.

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

CAPITAL PROGRAM: ALSAGER CIVIC

The forecast for financial year 2020-21 includes a sum to appoint an architect to draw up plans for future development of Alsager Civic.

In the absence of a capital plan for Alsager Civic, nothing has been incorporated into the Civic Capital Program Costs budget for 2021-22.

A capital plan for Alsager Civic will be developed in the future which will identify the funding strategy towards it.

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

TOWN COUNCIL SERVICE BUDGET FY2021-22

	Actual Year to Date 31/10/20	Current Year Annual Budget	Estimated Expenditure to 31/03/21	Budget FY2021-22
Staff Costs - Administration				
Salaries	-£52,596	-£89,769	-£91,178	-£91,873
Salaries - COVID19	-£30	£0	-£30	£0
Employer's Ni	-£4,414	-£7,309	-£7,601	-£7,586
Pensions	-£10,901	-£19,528	-£18,790	-£19,690
Mileage	£0	-£250	£0	-£200
Travel & Subsistence	£0	£0	£0	£0
Eye Tests	-£30	-£250	-£100	-£150
Training	-£545	-£2,070	-£850	-£1,220
Insurance	-£634	-£1,195	-£1,195	-£1,148
Recruitment Fees	-£2,255	-£500	-£2,255	-£500
COVID-19	-£918	£0	-£1,458	£0
Staff Costs - Administration - Expenditure	**-£72,323**	**-£120,870**	**-£123,457**	**-£122,367**
General Administration - Income				
Donations Received	£220	£0	£220	£0
Bank Interest Reserve A/C (1)	£491	£1,750	£666	£500
Precept	£411,807	£0	£411,807	£0
Income Total	**£412,518**	**£1,750**	**£412,693**	**£500**
General Administration - Expenditure				
Photocopier Lease	-£723	-£1,325	-£1,281	-£1,325
Photocopier Charges	-£411	-£1,440	-£1,440	-£1,440
Stationery	-£781	-£1,750	-£1,750	-£1,750
Postage	-£558	-£1,000	-£1,000	-£1,000
Telephones & BB	-£585	-£1,039	-£1,008	-£1,039
Subscriptions	-£1,323	-£2,656	-£2,473	-£3,282
IT Software/Support/Maintenance	-£4,295	-£7,013	-£6,506	-£8,214
Website Support & Maintenance	-£404	-£1,129	-£726	-£285
Communication / Publicity	-£421	-£1,006	-£984	-£1,006
Insurance	-£953	-£1,658	-£1,536	-£1,715
Audit Fees External	-£758	-£1,300	-£1,300	-£1,300
Audit Fees Internal	-£347	-£602	-£602	-£614
Payroll Service	-£379	-£734	-£734	-£734
Professional Fees	-£2,961	-£5,778	-£5,866	-£8,704
Consultancy Fees	£0	-£3,000	£0	-£3,000

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Office Lease	-£2,508	-£4,300	-£4,300	-£4,300
Office Service Charges	-£1,956	-£3,644	-£2,878	-£2,772
Bank Charges	-£422	-£1,040	-£842	-£1,040
Refuse Collection	-£20	-£636	-£29	-£21
Window Cleaning	-£75	-£360	-£300	-£360
Office consumables / Hospitality	-£8	-£200	-£200	-£200
Repairs & Maintenance	£0	-£400	£0	-£200
Rates	-£2,016	-£3,318	-£3,456	-£3,525
H&S	-£24	-£106	-£96	-£106
Expenditure Total	**-£21,928**	**-£45,435**	**-£39,305**	**-£47,933**
Town Council Administration Costs				
Chairman's Allowance	-£45	-£1,501	-£468	-£1,786
Member's Training	£0	-£1,000	£0	-£1,000
Room Hire for Meetings	£0	-£150	£0	-£150
Flag Flying	£0	-£250	-£250	-£250
Defibrillator costs	£0	£0	£0	£0
Civic Regalia	£0	-£3,050	£0	£0
Hire of Room - Institute	-£1,691	-£3,382	-£1,691	-£3,382
Expenditure Total	**-£1,736**	**-£9,333**	**-£2,409**	**-£6,568**
Capital Costs				
Equipment Purchases	-£237	-£240	-£237	-£500
IT Equipment	-£9	£0	-£9	-£1,261
Capital Costs Total	**-£246**	**-£240**	**-£246**	**-£1,761**
Grants & Donations				
Grants	-£10,067	-£13,868	-£12,933	-£18,895
Alsager Partnership	-£13,402	-£26,803	-£13,402	-£8,000
Alsager Partnership - Storage of equipment				TBC
New Homes Bonus Grants	£0	£0	£0	-£30,000
Defibrillator Grants	£0	-£3,500	£0	-£3,500
Town Council Gardens Competition	-£250	-£250	-£250	-£250
Grant Payment to Alsager Institute - H&S	-£2,000	-£2,000	-£2,000	-£2,000
Institute - Additional Grant Payment	-£10,000	-£10,000	-£10,000	-£7,000
Grants & Donations - Expenditure	**-£35,719**	**-£56,421**	**-£38,585**	**-£69,645**
Special Items				
Expenditure				
COVID-19	-£2,554	-£6,552	-£3,251	-£764
Total	**-£2,554**	**-£6,552**	**-£3,251**	**-£764**
Projects				
Income				
Community Infrastructure Levy	£12,919	£0	£12,919	£40,654
Grants Received	£0	£0	£0	£0

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Projects Income Total	**£12,919**	**£0**	**£12,919**	**£40,654**
Expenditure				
Annual contribution to capital reserve	£0	-£20,000	-£20,000	£0
Replenishment of election reserve	£0	£0	£0	-£3,000
Replenishment of general reserves				-£4,600
GDPR Costs	£0	-£1,000	-£60	-£500
WW1 100Yr Commemoration	£0	£0	-£367	£0
Town Events	£0	£0	£0	-£10,000
New website build	£0	£0	-£1,050	£0
Contingency	£0	-£2,354	-£190	-£2,500
Projects Expenditure Total	**£0**	**-£23,354**	**-£21,667**	**-£20,600**
Project Net Income over Expenditure	**£12,919**	**-£23,354**	**-£8,748**	**£20,054**
Institute				
Expenditure	-£17,671	£0	£0	£0
Income	£17,671	£0	£0	£0
Expenditure	**-£152,177**	**-£262,206**	**-£228,919**	**-£269,638**
Income	**£443,108**	**£1,750**	**£425,612**	**£41,154**
Net Expenditure over Income	**£290,931**	**-£260,456**	**£196,693**	**-£228,484**
Utilisation of recruitment earmarked reserve for expenditure	£2,255		£2,255	
Utilisation of equipment purchases earrmarked reserve for expenditure	£187		£187	
ARAG Donation to be earmarked	-£220		-£220	
Utilisation of EM reserve for WW1 lasting memorial			£367	
Surplus budget from IT Maintenance and Support to be earmarked for use in FY2021-22			-£500	
Earmarked reserves to be used to finance IT Maintenance and Support				£500
Surplus budget from grants to be earmarked for use in FY2021-22			-£200	
Earmarked reserves to be used to finance grants				£200

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Earmarked reserves to be used to finance defibrillator grants				£3,500
CIL income to be earmarked if not spent in the year			-£12,919	
Grants to be financed by general reserves				
New homes bonus expenditure to be financed from earmarked reserve				£30,000
Earmark of un-utilised budget for Civic regalia, to be used in FY20/21		£3,050	£0	£0
Underlying Net Expenditure over Income	**£293,153**	**-£257,406**	**£185,663**	**-£194,284**

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

TOWN COUNCIL SERVICE BUDGET FY2021-22 – NOTES

Staff Costs – Administration

Budget Heading	Explanation
Salaries	See section below for breakdown of salaries.
Salaries – COVID19	Salary cost for staff not working due to COVID-19.
Employers NI	To cover employers NI contributions.
Employers Pension	Employer pension contribution for staff that are members of the Cheshire Pension Fund.
Staff Mileage	To cover travel costs for attending meetings, seminars and other Council business and does not include travel to & from home to usual place of work.
Eye Tests	To cover the cost of eye tests for employees and a contribute towards the cost of glasses, in line with the approved policy.
Staff Training	To meet the costs of training courses, conferences & seminars etc.
Insurance	To cover the cost of the ill health insurance policy.
Recruitment Fees	To provide a budgetary provision in the event of needing to advertise for replacement staff during the year.
COVID-19	Staff related costs due to COVID-19 – e.g. working from home allowance.

General Administration - Expenditure

Budget Heading	Explanation
Photocopier Lease	Lease of high capacity copier. The lease has recently been reviewed and is fixed until June 2022.
Photocopier Charge	Usage charges, service agreement and consumables costs for the copier.
Stationery	This covers the cost of stationery used in the administration of the Council.
Postage	This covers the cost of postage used in the administration of the Council.
Telephone/Broadband	Office phone charges, broadband costs and support costs for the phone system.
Subscriptions	Most of the budget is to meet the annual subscriptions for the Cheshire Association of Local Councils (CHALC) and the Society of Local Council Clerks (SLCC) plus professional qualification subscriptions for officers.
IT Software / Support / Maintenance	Cost of IT software package rentals plus support costs and any maintenance and development of IT systems. Support and maintenance of accounts package. Includes additional budgetary provision for new software, including that required for accessibility regulations and to obtain a cyber essentials accreditation.
Website Support & Maintenance	Cost of hosting, support, maintenance and development of the Town Council website, plus domain name renewal.

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Communication / Publicity	Budget to facilitate Town Council communications / publicity. This includes the cost of the 6 articles per annum in Alsager in Focus.
Insurance	The 5 year agreement that was previously entered into with Zurich Municipal comes to an end in April 2021. The budget for FY2021-22 assumes no significant change in premium value.
Audit Fees External	This is to meet the cost of the annual external audit carried out by PKF LittleJohn LLP, the appointed external auditor for Alsager Town Council for 5 years with effect from FY2017-18.
Audit Fees Internal	To meet the cost of an extended annual internal audit undertaken by an independent auditor, shared cost between Town Council service budget and Alsager Civic budget.
Payroll Service	Cost of monthly payroll processing undertaken by external payroll bureau.
Professional Fees	Cost of external specialist professional advice provided to support the Town Council management. Annual contract in place for HR and H&S services provided externally. Includes an additional provision of £800 for professional advice and £2,000 of legal fees to progress the asset transfer of Cedar Avenue Joint Use Open Space with Cheshire East Council.
Consultancy Fees	To meet the cost of consultancy support for Town Clerk & Council for external resource on specific projects.
Office Lease	To meet the leasing costs of the Town Council Offices, 3 Lawton Road from CEC.
Office Service Charges	To meet the costs of utilities and repairs of the Town Council offices. Annual variable charge from CEC.
Bank Charges	Bank processing fees.
Refuse Collection	To cover the cost of collection of refuse from Alsager Civic which is a shared facility between Alsager Civic and the Town Council offices.
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.
Offices Consumables / Hospitality	A small budgetary provision to cover the cost of additional cleaning and hospitality supplies.
Repairs & Maintenance	Cost of repairs to any equipment used by the Town Council.
Rates	Non Domestic Rates paid to CEC for offices.
Health & Safety	Cost of PAT testing on equipment owned by Town Council and sanitary disposal.

Town Council Administration Costs

Budget Heading	**Explanation**
Chairman's Allowance	The Town Council Chairman receives an allowance to be used towards costs of their Civic office and pertaining to their Civic duties (clothing, travel, donations etc.)

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Members' Training / Conferences	This allocation is to meet the cost of attendance of training courses, conferences and seminars etc.
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.
Civic Regalia	No budget for FY2021-22
Hire of Room - Institute	Cost of hiring Alsager Institute on Tuesday evenings for Town Council Meetings including an additional charge for broadband costs incurred to support the resolution for electronic agenda delivery.

Capital Costs

Budget Heading	**Explanation**
Equipment Purchases	Provision for new and replacement equipment.
IT Equipment	Provision for new and replacement equipment.

Grants & Donations

Budget Heading	Explanation
Grants	To meet expenditure in making grants to voluntary organisations in the Town in accordance with the Town Council grants procedure.
Alsager Partnership	This item is in respect of funding of the Alsager Partnership, as recommended by the Alsager Partnership SLA review panel.
Alsager Partnership – Storage of equipment	Budget to be considered in support of costs incurred to store equipment after closure of the Alsager office.
Defibrillator Costs	£3,500 grant funding towards the purchase of 4 new defibrillators - PEC19/128 19th November 2019. Budget will not be used in FY2020-21 and will be earmarked to finance grants in FY2021-22.
Alsager Town Council Gardens Competition	Alsager Town Council run a gardens competition annually, which is administered by Alsager Garden's Association. Prizes totalling £250 are awarded across a number of categories. Costs have previously been reported within grants.
Alsager Institute H&S Grant	This grant is paid annually as a contribution towards the costs of annually recurring H&S inspections at the Alsager Institute.
Alsager Institute Grant	A grant payment of £7,000 towards it's running costs in FY2021-22.

Special Items

Budget Heading	Explanation
COVID-19	Provision for costs that are expected to continue into FY2021-22 due to COVID: e.g. software to support remote Council meetings and working from home.

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Projects

Budget Heading	Explanation
Income – CIL	Community Infrastructure Levy (CIL) funds expected to be received in the year. Community Infrastructure Levy (CIL) funds expected to be received in the year.
Capital Reserve	Annual contribution to capital reserve, as per Finance, Policy & Governance Committee minute 16/20 from it's meeting dated 27th September 2016. No additional contribution factored into the budget for FY2021-22.
Contribution to elections reserve	Additional funds added to the elections reserve to give provision for the cost of a bi-election.
Replenishment of general reserve	Additional funds added to the general reserve.
GDPR Costs	Budgetary provision for additional costs incurred relating to GDPR and SARs.
Town events	Budgetary provision for events to be provided in the town.
Contingency	To meet any unforeseen expenditure in the financial year.

Town Council Administration Salaries Budget FY2021-22

Hours per week	% allocation to Town Council Administration	Budget FY2021-22
37	Costed 65% to Town Council Administration	£29,744
24	Costed 82% to Town Council Administration	£17,488
23	Costed 56% to Town Council Administration	£12,331
28	Costed 20% to Town Council Administration	£4,566
24	Costed 69% to Town Council Administration	£9,310
16	Costed 85% to Town Council Administration	£7,047
22	Costed 16% to Town Council Administration	£2,196
10.5	Costed 10% to Town Council Administration	£543
12	Costed 10% to Town Council Administration	£665
24	Costed 10% to Town Council Administration	£1,331
12	Costed 10% to Town Council Administration	£652
Provision for overtime / sickness cover		£6,000
Town Council Administration Salaries Budget FY2021-22		£91,873

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

ALSAGER CIVIC BUDGET FY2021-22

	Actual Year to Date 31/10/20	Budget 2020-21	Estimated Income / (Expenditure) to 31/03/21	Budget 2021-22
Capital Income				
Civic Refurb Pledge	£0	£0	£0	£0
Civic Sale of Assets	£0	£0	£0	£0
Insurance Claim	£0	£0	£0	£0
Grants Received	£25,000	£0	£26,334	£0
Loan Income	£0	£0	£0	£0
Total Capital Income	**£25,000**	**£0**	**£26,334**	**£0**
Civic "Charitable Fundraising"				
Donations Received	£304	£0	£304	£0
Total Income	**£304**	**£0**	**£304**	**£0**
Donations	-£304	£0	-£304	£0
Total Expenditure	**-£304**	**£0**	**-£304**	**£0**
Civic Operating Income				
Bar & Catering Sales	£0	£93,846	£1,645	£90,250
Civic Bowls Club	-£50	£2,241	£580	£1,518
Taxable Hall Hire	-£500	£500	-£500	£1,158
Room Hire	£3,368	£91,572	£14,823	£72,759
Civic Cinema Ticket Sales	£0	£6,875	£975	£14,776
Bingo Club	£0	£2,642	£540	£2,172
Civic Cinema Raffle Income	£0	£730	£0	£783
Equipment Hire Income	£0	£1,460	£0	£1,403
Civic Events Ticket Sales	£0	£11,849	£1,333	£11,347
Security Income	£0	£0	£0	£0
Total Operating Income	**£2,818**	**£211,714**	**£19,396**	**£196,166**
Staff Costs - Civic				
CJRS Reclaim	£9,805	£0	£18,459	£0
Total Staff Costs - Income	**£9,805**	**£0**	**£18,459**	**£0**
Salaries	-£29,871	-£108,840	-£48,081	-£85,930

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Management Administration	-£15,837	-£28,200	-£37,441	-£29,908
Salaries - COVID 19	-£23,320	£0	-£27,313	£0
Employer's Ni	-£2,807	-£7,345	-£4,856	-£5,975
Employer's Ni - COVID 19	-£303	£0	-£350	£0
Pensions	-£8,029	-£17,423	-£14,795	-£22,141
Pensions - COVID 19	-£1,485	£0	-£1,770	£0
Mileage	-£16	-£153	£0	-£153
Eye Tests	£0	-£150	£0	-£150
Training	-£125	-£210	-£175	-£3,210
Insurance	-£480	-£640	-£825	-£842
Recruitment Fees	£0	£0	£0	£0
COVID-19	-£202	£0	-£202	£0
Total Staff Costs - Expenditure	**-£82,475**	**-£162,961**	**-£135,807**	**-£148,308**
Supplies & Services - Civic				
Photocopier Charges	-£110	-£416	-£182	-£416
Stationery	-£177	-£400	-£250	-£400
Postage	-£5	-£132	-£132	-£132
Telephones & BB	-£358	-£528	-£629	-£528
Equipment Hire	-£237	-£398	-£412	-£698
IT Software Maintenance and Support	-£1,047	-£2,087	-£1,887	-£5,398
Website Support & Maintenance	-£184	-£330	-£315	-£330
Audit Fees Internal	-£174	-£301	-£301	-£307
Payroll Service	-£968	-£1,359	-£1,659	-£1,350
Professional Fees	-£140	-£280	-£1,280	-£4,020
Bank Charges	-£219	-£1,945	-£503	-£2,139
Refuse Collection	-£68	-£1,320	-£426	-£1,476
Cleaning Supplies	-£243	-£1,405	-£1,405	-£1,405
Bar Purchases	£0	-£33,784	-£592	-£32,490
Stock wastage and staff drinks	-£5	£0	-£41	-£2,166
Uniforms	£0	-£500	£0	-£1,500
H&S	-£1,731	-£2,161	-£3,005	-£3,047
Licences & Fees	-£397	-£2,284	-£1,003	-£2,082
Promotions / Marketing	-£149	-£3,160	-£1,937	-£3,000
Events at Civic	-£23	-£6,960	-£2,074	-£7,000
Cinema Costs	£0	-£4,625	-£673	-£9,891
Bingo Costs	£0	-£180	-£80	-£180
Table Cloth Laundering	-£40	-£1,000	-£40	-£1,000
Security Costs	£0	-£4,000	-£1,000	-£3,000
COVID-19	-£1,646	£0	-£2,332	£0
Financial Loss	£0	£0	£0	£0
Provision for doubtful debt	£0	£0	£0	£0

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Miscellaneous Expenses	£0	£0	£0	£0
Irrecoverable VAT	£0	£0	£0	£0
Total Supplies & Services - Expenditure	**-£7,921**	**-£69,554**	**-£22,158**	**-£83,954**
Premises Costs - Civic				
Insurance	-£1,051	-£1,949	-£1,949	-£2,008
Window Cleaning	-£30	-£300	-£30	£0
R&M	-£1,264	-£3,825	-£2,439	-£6,900
Grounds Maintenance	-£147	-£575	-£147	-£200
Rates	-£5,385	-£9,239	-£9,232	-£9,417
Electricity	-£1,558	-£5,953	-£3,742	-£6,454
Gas	-£250	-£2,601	-£1,585	-£1,864
Water	-£1,518	-£3,243	-£2,810	-£3,163
Total Premises Costs - Expenditure	**-£11,203**	**-£27,686**	**-£21,935**	**-£30,005**
Operating Expenditure	**-£101,599**	**-£260,201**	**-£179,901**	**-£262,268**
Operating Income	**£2,818**	**£211,714**	**£19,396**	**£196,166**
Civic Operating Deficit	**-£98,781**	**-£48,487**	**-£160,505**	**-£66,102**
Civic Capital Costs				
Equipment Purchases	-£1,112	-£2,500	-£4,268	-£2,500
IT Equipment	£0	-£250	-£250	-£2,620
Repair & Maintenance	£0	£0	£0	£0
Public Works Loan Repayment	-£12,439	-£14,519	-£14,711	-£14,519
Civic Capital Program Costs	£0	£0	£0	£0
Total Civic Capital Costs	**-£13,551**	**-£17,269**	**-£19,229**	**-£19,639**
Total Expenditure	**-£115,454**	**-£277,470**	**-£199,434**	**-£281,907**
Total Income	**£37,927**	**£211,714**	**£64,493**	**£196,166**
Civic Deficit	**-£77,527**	**-£65,756**	**-£134,941**	**-£85,741**
Utilisation of reserves for expenditure:				
Operating costs - covered by earmarked reserves	£0	£0	£0	£0

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Operating costs - covered by general reserves	£0	£0	£1,000	£0
Capital costs - covered by general reserves			£1,800	
Capital costs - covered by capital reserves	£0	£0		£0
Underlying Civic Deficit	**-£77,527**	**-£65,756**	**-£132,141**	**-£85,741**

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

ALSAGER CIVIC BUDGET FY2021-22 - NOTES

Income – Civic

Budget Heading	**Explanation**
Room Hire Bar Sales Equipment Hire Income	Estimated income from activities at the Civic. COVID restrictions are budgeted to continue to impact on income until the end of September 2021, at 70% maximum capacity.
Civic Cinema Ticket Sales Bingo Club Civic Cinema Raffle	Estimated income from these events at the Civic. As above, COVID restrictions are expected to continue until September 2021. Increased cinema ticket income budgeted from events cinemas.
Civic Events Ticket Sales	Estimated income from these events at Alsager Civic as per provisional events programme for 2021. As above, COVID restrictions are expected to continue until September 2021.

Staff Costs - Civic

Budget Heading	**Explanation**
Salaries	Costs for staff directly attributed to Alsager Civic. See section below for breakdown of salaries.
Salaries – COVID19 Employer’s Ni – COVID19 Pensions – COVID19	Cost for staff not working due to COVID-19.
Management Administration	Costs for staff allocated to Alsager Civic. See section below for breakdown of Management Administration costs.
Employer's NI	To cover employers NI contributions.
Employer's Pensions	Employer pension contribution for staff that are members of the Cheshire Pension Fund.
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.
Eye Tests	To cover the cost of eye tests for employees and a contribute towards the cost of glasses, in line with the approved policy.
Staff Training	This allocation is to meet the costs of training courses, conferences & seminars etc.
Insurance	To cover the cost of the ill health insurance policy.

Supplies & Services - Civic

Budget Heading	Explanation
Photocopier Charges	Usage charges, service agreement and consumables costs for the copier.
Stationery	This covers the cost of stationery used in the administration of the Civic.
Postage	This covers the cost of postage used in the administration of

	the Civic.
Telephones & Broadband	Office phone charges, broadband costs and support costs for the phone system.
Equipment Hire	Cost of leasing card payment machines used in the running of Alsager Civic.
IT Software, Maintenance & Support	Cost of support and maintenance of IT systems, plus software rental (including bookings system). This includes a budget to configure new IT equipment and to reconfigure the IT infrastructure at Alsager Civic.
Website Support & Maintenance	Cost of hosting, support, maintenance and development of the Alsager Civic website and domain name renewal.
Audit Fees Internal	To meet a proportion of the annual internal audit, shared cost between Town Council service budget and Alsager Civic budget.
Payroll Service	Proportion of the cost of monthly payroll service undertaken by external payroll bureau. and based on number of employees at Alsager Civic.
Professional Fees	A budget for quarterly bar stock takes, a rebranding exercise at £2,000 and legal support for an extension to the LMH contract at £1,000.
Bank Charges	Cost of processing payments via card plus branch processing fees for cash banking & change provision.
Refuse Collection	Cost of refuse collections - shared cost between the budgets for Alsager Town Council Administration and Alsager Civic.
Cleaning Supplies	Cleaning materials used in day to day management of the Civic.
Bar Purchases	Projected cost of bar supplies.
Stock wastage and staff drinks	The cost of stock wastage and staff drinks including wastage incurred during pump and line cleaning.
Uniforms	Provision for uniforms for the Civic Staff including work clothes, protective work boots etc. £1,000 budget to replace uniform after rebranding.
Health & Safety	Provision to cover the costs of annually recurring H&S inspections at the Alsager Civic.
Licences & Fees	Includes provision for licences required in the running of Alsager Civic: annual premises licence, music licences and wedding licence.
Promotions / Marketing	Provision for marketing and publicity of Alsager Civic and its events.
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.
Cinema Costs	Costs associated with the monthly community Civic Cinema. Connect to Cinema income. Increased cost and income budgeted from events cinemas.

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.
Security Costs	Security costs associated with hire of Alsager Civic where security is deemed to be necessary.

Premises Costs – Civic

Budget Heading	**Explanation**
Insurance Rates Electricity Gas Water	Expenditure to cover the running costs of the building. Window cleaning and the majority of grounds maintenance will begin to be performed by Alsager Civic staff and budgetary provision to pay external contractors has been reduced.
Repairs & Maintenance	Expenditure in relation to repairs & maintenance of the building. Including £4,000 for internal redecoration from the PMP and a £2,000 budgetary provision for reactive maintenance.

Capital Costs

Budget Heading	**Explanation**
Equipment Purchases	Provision of new equipment at Alsager Civic.
IT Equipment	Cost of new IT equipment at Alsager Civic which is on a rolling replacement programme.
Repair & Maintenance	Cost for planned maintenance of a capital nature.
Public Works Loan Repayment	Annual cost of servicing the repayment of a Public Works Loan.
Civic Capital Program Costs	Cost of planned capital works at Alsager Civic.

Alsager Civic – Salaries Budget FY2021-22

Hours per week	**% allocation to Alsager Civic**	**Budget FY2021-22**
28	Costed 90% to Alsager Civic	£20,547
48 (combined)	Costed 75% to Alsager Civic	£20,129
24	Costed 80% to Alsager Civic	£13,223
16	Costed 100% to Alsager Civic	£9,593
20	Costed 85% to Alsager Civic	£9,604
Provision for casual bar staff		£12,834
Alsager Civic Salaries Budget FY2021-22		£85,930

Alsager Civic – Management Administration Budget FY2021-22

Hours per week	% allocation to Alsager Civic	Budget FY2021-22
37	Costed 10% to Alsager Civic	£4,576
24	Costed 10% to Alsager Civic	£2,133
23	Costed 20% to Alsager Civic	£4,404
28	Costed 25% to Alsager Civic	£5,708
24	Costed 21% to Alsager Civic	£2,804
16	Costed 5% to Alsager Civic	£415
22	Costed 64% to Alsager Civic	£8,783
10.5	Costed 19% to Alsager Civic	£1,086
Alsager Civic Management Administration Budget FY2021-22		£29,908

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

ALSAGER SERVICES BUDGET FY2021-22

	Actual Year to Date 31/10/20	Budget FY2020-21	Estimated Income / (Expenditure) to 31/03/21	Budget FY2021-22
Market				
Salaries	-£1,752	-£4,692	-£3,558	-£5,332
Management Administration	-£5,526	-£9,320	-£733	-£9,659
Salaries COVID 19	-£733	£0	-£9,487	£0
Employer's Ni	-£475	-£776	-£805	-£826
Pensions	-£1,180	-£3,241	-£2,078	-£3,500
Staff Training	£0	£0	£0	£0
Telephone & Broadband	£0	-£50	£0	-£50
Insurance	-£103	-£148	-£178	-£151
Payroll Service	-£105	-£187	-£180	-£191
Refuse Collection	-£676	£0	-£1,387	-£1,706
Market Supplies / Services	£0	£0	£0	-£978
Repairs & Maintenance	£0	£0	£0	£0
Promotions / Marketing	£0	-£200	£0	-£500
Uniform	£0	-£150	£0	-£500
COVID-19	-£11	£0	-£11	£0
Markets: Expenditure	**-£10,561**	**-£18,764**	**-£18,417**	**-£23,393**
Market Stall Rents (Vatable)	£397	£1,897	£832	£1,897
Market Pitch Rents (Exempt)	£1,918	£5,204	£3,819	£5,204
Markets: Income	**£2,315**	**£7,100**	**£4,652**	**£7,100**
Net Expenditure over Income	**-£8,246**	**-£11,663**	**-£13,766**	**-£16,293**

Public Conveniences				
Management Administration	-£2,631	-£4,501	-£4,535	-£4,768
Employer's Ni	-£230	-£383	-£386	-£402
Pensions	-£514	-£1,025	-£886	-£1,093
Equipment Purchases	£0	-£100	-£100	-£1,753
Insurance	-£81	-£139	-£140	-£141
External Contractors	-£3,761	-£8,465	-£7,165	-£8,465
Cleaning Supplies	£0	-£459	-£250	-£459
Repairs & Maintenance	-£192	-£2,975	-£2,107	-£3,425
Rates	-£691	-£1,186	£0	£0
Electricity	-£328	-£733	-£600	-£733
Water	-£166	-£1,020	-£270	-£750

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

H&S	-£501	-£616	-£868	-£446
Expenditure	**-£9,104**	**-£21,602**	**-£17,306**	**-£22,435**
Allotments				
Management Administration	-£2,520	-£4,297	-£4,358	-£4,496
Employer's Ni	-£230	-£383	-£385	-£402
Pensions	-£514	-£954	-£894	-£997
Insurance	-£11	-£9	-£20	-£20
Allotments Association Management Charge	-£1,579	-£2,747	-£2,747	-£2,707
Repairs & Maintenance	-£950	-£1,650	-£1,450	-£1,650
Capital Developments	£0	-£2,400	-£5,500	-£3,000
Water	-£1,081	-£1,200	-£1,081	-£1,200
Allotments Capital Reserve	£0	-£1,000	£0	£0
Expenditure	**-£6,890**	**-£14,641**	**-£16,435**	**-£14,473**
Allotments Income	£3,158	£5,414	£5,414	£5,414
Net Expenditure over Income	**-£3,732**	**-£9,227**	**-£11,021**	**-£9,059**
Town Centre Services				
Christmas Market	-£2,250	-£4,578	-£3,000	-£4,578
Alsager in Bloom	-£2,275	-£2,275	-£2,275	-£2,275
Street Furniture & Planters	£0	-£1,375	£0	-£1,375
Cleaner Smarter Working Group	£0	-£1,000	-£1,000	-£1,380
	-£4,525	**-£9,228**	**-£6,275**	**-£9,608**
Expenditure	**-£31,080**	**-£64,235**	**-£58,433**	**-£69,909**
Income	**£5,473**	**£12,514**	**£10,066**	**£12,514**
Net Expenditure over Income	**-£25,607**	**-£51,720**	**-£48,367**	**-£57,395**
Utilisation of S106 market earmarked reserve to finance expenditure		£0	£0	£978
Utilisation of earmarked reserve for CCTV at public toilets			£0	£1,653
Utilisation of general reserves to finance dog fouling campaign		£1,000	£1,000	

Utilisation of allotments capital reserve to finance new path at Coronation Avenue		£2,400	£5,500	£3,000
Utilisation of allotments capital reserve to finance tree cutting at Coronation Avenue	£950		£950	
Utilisation of allotments earmarked reserve to finance invasive plants removal at Cedar Avenue			£500	
Utilisation of earmarked reserve for Christmas Market				
Utilisation of Cleaner Smarter Working Group EMR				£380
Un-utilised budget from FY20-21 to finance FY21-22: Christmas Market / Christmas Lights Switch On			-£1,500	£1,500
Un-utilised budget from FY20-21 to finance FY21-22: Utilisation of earmarked reserve for street planters and furniture			-£1,375	£1,375
Net Expenditure over Income	**-£24,657**	**-£48,320**	**-£43,292**	**-£48,509**

ALSAGER SERVICES BUDGET FY2021-22 – NOTES

Alsager Market

Budget Heading	Explanation
Salaries	Costs of staff directly attributed to Alsager Market, see section below on breakdown of salaries.
Management Administration	Costs of staff allocated to Alsager Market, see section below on the breakdown of salaries.
Employer's NI	To cover employers NI contributions.
Employer's Pensions	Employer pension contribution for staff that are members of the Cheshire Pension Fund.
Training	No budgetary provision: costs assumed to be covered under contract provided by HR/H&S provider.
Telephone & Broadband	Mobile phone in operation as a point of contact with

	market traders and Facilities Manager.
Insurance	Market insurance.
Payroll Service	Proportion of the cost of monthly payroll service undertaken by external payroll bureau. and based on number of Market employees.
Refuse collection	Budgetary provision as Alsager Town Council are responsible for the cost of refuse collection for the market.
Supplies / Services	Provision for replacement market equipment. Covered by an earmarked reserve.
Repairs / Maintenance	No budget set as the market equipment is in a good condition.
Promotions / Marketing	Provision for promotions / marketing of the market.
Uniform	Budgetary provision for PPE equipment for Market staff.
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

Budget Heading	**Explanation**
Management Administration	Costs of staff allocated to Public Conveniences, see section below on the breakdown of salaries.
Employer's NI	To cover employers NI contributions.
Employer's Pensions	Employer pension contribution for staff that are members of the Cheshire Pension Fund.
Equipment Purchases	Provision for new equipment purchases required for running the public conveniences including the installation of CCTV, financed by earmarked reserves.
Insurance	Insurance for the public conveniences.
External Contractors	External contract for opening, closing, cleaning and maintenance of public conveniences. Contract agreed until April 2024 (ACS19/58).
Cleaning supplies	Consumables for cleaning of the public conveniences.
Repairs and Maintenance	Provision for reactive repairs and maintenance of the building plus annually recurring planned maintenance items.
Rates	No budgetary provision in FY2021-22 for non Domestic Rates on public conveniences facility. The Government have proposed that business rates for the public conveniences will be removed.
Electricity Water	Charge for utilities costs at the public conveniences.
Health & Safety	Cost of annually required inspections associated with the H&S of the building.

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Allotments

Budget Heading	Explanation
Management Administration	Costs of staff allocated to Alsager Allotments, see section below on the breakdown of salaries.
Employer's NI	To cover employers NI contributions.
Employer's Pensions	Employer pension contribution for staff that are members of the Cheshire Pension Fund.
Insurance	Insurance for the allotments.
Allotments Association Management Charge	Discount applied to Alsager Garden's Association on Allotments rentals in recognition of their management of the Allotment sites.
Repairs and Maintenance	Provision for repairs and maintenance for all allotment sites – includes items from the PMP and a provision for reactive repairs / maintenance.
Capital Developments	Budgetary provision for non specified capital developments at allotment sites.
Water / Sewerage charge	Charge for water usage at the allotment sites.
Allotments Capital Reserve	Annual contribution to build the Alsager Allotments Capital Reserve further.
Allotment Income	Allotment rentals charged annually to Alsager Garden's Association.

Town Centre Services

Budget Heading	Explanation
Christmas Market	Grant provided to the Christmas Market Committee (via Alsager Partnership) for financing towards the Christmas Market / Lights Switch On event
Alsager in Bloom	Grant funding provided to Alsager In Bloom Committee towards the cost of plants, planting and watering costs (administered by ANSA) and the cost of entry to the competition.
Street Furniture and Planters	Budgetary provision to replace planters within the town, financed by budget precepted for in FY2020-21, rolled over to FY2021-22.
Cleaner Smarter Working Group	Budget to be provided to support the activities of a newly established working group (TC19/222 27 October 2020).

Alsager Services – Salaries Budget FY2021-22

Alsager Market

Hours per week	% allocation to Alsager Market	Budget FY2021-22
4	Costed 100% to Alsager Market	£2,130
10.5	Costed 38% to Alsager Market	£2,172

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Budgetary provision for holiday cover and to staff additional events	£1,031
Alsager Market Salaries Budget FY2021-22	£5,332

Alsager Services – Management Administration Budget FY2021-22

Alsager Market

Hours per week	% allocation to Alsager Market	Budget FY2021-22
37	Costed 5% to Alsager Market	£2,288
24	Costed 3% to Alsager Market	£640
23	Costed 5% to Alsager Market	£1,101
28	Costed 20% to Alsager Market	£4,566
24	Costed 3% to Alsager Market	£404
16	Costed 3% to Alsager Market	£249
22	Costed 3% to Alsager Market	£412
Alsager Market Management Administration Budget FY2021-22		£9,659

Public Conveniences

Hours per week	% allocation to Public Conveniences	Budget FY2021-22
37	Costed 5% to Public Conveniences	£2,288
23	Costed 2% to Public Conveniences	£440
28	Costed 5% to Public Conveniences	£1,142
24	Costed 1% to Public Conveniences	£135
16	Costed 1% to Public Conveniences	£83
22	Costed 1% to Public Conveniences	£137
10.5	Costed 10% to Public Conveniences	£543
Public Conveniences Management Administration Budget FY2021-22		£4,768

Allotments

Hours per week	% allocation to Alsager Allotments	Budget FY2021-22
37	Costed 5% to Alsager Allotments	£2,288
23	Costed 2% to Alsager Allotments	£440
28	Costed 5% to Alsager Allotments	£1,142
24	Costed 1% to Alsager Allotments	£135
16	Costed 1% to Alsager Allotments	£83
22	Costed 1% to Alsager Allotments	£137
10.5	Costed 5% to Alsager Allotments	£272
Alsager Allotments Management Administration Budget FY2021-22		£4,496

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

PLANNING AND COMMUNITY COMMITTEE BUDGET FY2021-22

	Actual Year to Date 31/10/20	Current Year Annual Budget	Estimated Expenditure to 31/03/21	Budget FY2021-22
Community Engagement (TOR1)				
Fairtrade Activities	£0	-£500	-£500	-£500
Toilet twinning				-£360
Expenditure	**£0**	**-£500**	**-£500**	**-£860**
Community Safety (TOR 2)				
CCTV Service	-£5,700	-£5,930	-£5,700	-£5,728
Expenditure	**-£5,700**	**-£5,930**	**-£5,700**	**-£5,728**
Environment (TOR 3)				
Environmental Working Group	£0	-£1,000	-£1,000	-£1,000
Expenditure	**£0**	**-£1,000**	**-£1,000**	**-£1,000**
Health & Wellbeing (TOR 5)				
Defibrillator costs	£0	-£300	-£300	-£300
Expenditure	**£0**	**-£300**	**-£300**	**-£300**
Young People (TOR 6)				
Youth Council	£0	-£1,000	£0	-£1,000
Alsager Carnival	£0	-£1,273	£0	-£1,500
Alsager Music Festival	£0	-£5,069	£0	-£5,000
Expenditure	**£0**	**-£7,342**	**£0**	**-£7,500**
Economic Wellbeing and Tourism (TOR 8)				
Grant / Sponsorship Income	£0	£1,000	£1,000	£1,000
Income	**£0**	**£1,000**	**£1,000**	**£1,000**
Salaries	£0	£0	£0	£0
Employer's Ni	£0	£0	£0	£0
Pensions	£0	£0	£0	£0
Consultancy Fees	£0	-£21,409	£0	-£36,928
Town Centre Manager Activities	£0	-£10,000	£0	-£10,000
Recruitment costs	£0	£0	£0	-£2,000

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Christmas Tree	£0	-£1,550	-£1,550	-£1,600
Christmas Lights	-£4,000	-£4,000	-£4,000	-£14,000
Expenditure	**-£4,000**	**-£36,959**	**-£5,550**	**-£64,528**
Projects (TOR 10)				
Public Realm Project	£0	£0	-£1,000	£0
Cedar Avenue JUOS Phase 1				-£53,583
Public Consultation				TBC
Expenditure	**£0**	**£0**	**-£1,000**	**-£53,583**
Leisure & Recreation (TOR 11)				
Wayside Linley Play Area	£0	£0	-£905	£0
Hassall Road Play Area Phase 2	£0	£0	-£300	-£35,220
Expenditure	**£0**	**£0**	**-£1,205**	**-£35,220**
Heritage (TOR 19)				
Remembrance parade road closure	£0	-£2,000	£0	-£2,000
Lamp post poppies	£0	£0	£0	-£200
Expenditure	**£0**	**-£2,000**	**£0**	**-£2,200**
Total Expenditure	**-£9,700**	**-£54,031**	**-£15,255**	**-£170,919**
Total Income	**£0**	**£1,000**	**£1,000**	**£1,000**
Net Expenditure over Income	**-£9,700**	**-£53,031**	**-£14,255**	**-£169,919**
Utilisation of general reserves to finance Public Realm expenditure			£1,000	
Utilisation of general reserves to finance Hassall Road play area expenditure			£300	
Utilisation of Wayside Linley Play Area earmarked reserve to finance expenditure		£0	£905	
Use of Town Centre Manager earmarked reserve to part finance expenditure in FY2020-21		£12,710		£48,928

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Un-utilised Town Centre Manager budget to be added to earmarked reserve	-£18,699	
Utilisation of capital reserves to finance Hassall Road play area developments		£35,000
Utilisation of earmarked reserve to finance Hassall Road play area developments (planting)		£220
Defibrillators grants budget to be earmarked to finance FY2021-22 expenditure	-£3,500	
Music festival un-utilised budget to be earmarked to finance FY2021-22 expenditure	-£5,000	£5,000
Carnival un-utilised budget to be earmarked to finance FY2021-22 expenditure	-£1,273	£1,273
Youth Council un-utilised budget to be earmarked to finance FY2021-22 expenditure	-£1,000	£1,000
Utilisation of earmarked reserves to finance toilet twinning		£360
Utilisation of general reserves to finance grant for Christmas Lights		£10,000
Utilisation of CIL money to finance Phase 1 of Cedar Avenue JUOS project		£53,583
Utilisation of earmarked reserves to finance remembrance day road closure	-£2,000	£2,000

Underlying Net Expenditure over Income	**-£9,700**	**-£40,321**	**-£43,522**	**-£12,555**

PLANNING AND COMMUNITY COMMITTEE BUDGET FY2021-22 - NOTES

Budget Heading	Explanation
Fairtrade Activities	Annual funding provided to the Alsager Fairtrade Steering Group towards the Fairtrade initiative.
CCTV Service	Contribution towards 3 cameras situated at Crewe Road, Lawton Road and Milton Park. TC19/223 27 October 2020 approved a three year contract from April 2021-March 2024.
Environmental Working Group	Budget to support the activities of the working group (TC19/222).
Defibrillator Costs	£300 budgetary provision for replacement pads to the 3 defibrillators that the Council has responsibility for.
Youth Council	Budget to support the establishment of a Youth Council, financed by budget precepted for in FY2020-21, rolled forward to FY2021-22.
Alsager Carnival	Grant provided to Alsager Round Table to support the annual Alsager Carnival including professional traffic management for the road closure plus costs related to the additional opening hours and servicing of the Public Conveniences. £1,273 financed by budget precepted for in FY2020-21, rolled forward to FY2021-22.
Alsager Music Festival	Grant to be provided to Alsager Music Festival Committee to cover the cost of increased security for the event in 2021 that has been requested by the police. Financed by budget precepted for in FY2020-21, rolled forward to FY2021-22.
Grant / Sponsorship Income	Budget for sponsorship income towards the cost of the Christmas Tree.
Town Centre Manager Consultancy	Costs of the Town Centre Manager consultant for the year, financed by an earmarked reserve.
Town Centre Manager's Activities	Budget to support the Town Centre Manager's activities, financed by an earmarked reserve.
Recruitment Costs	To cover the cost to recruitment a Town Centre Manager, financed by an earmarked reserve.
Christmas Tree	To meet the cost of the annual provision of the Town Christmas Tree.
Christmas Lights	£4,000 grant provided to Alsager Round Table which is to be 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. £10,000 grant provided to Alsager Round Table which is to be utilised for additional Christmas light features.

Cedar Avenue Joint Use Open Space Phase 1	Use of CIL monies to undertake Phase 1 of the project.
Public consultation	Budget to be considered regarding the cost to consult with the public on Phase 1 of the Cedar Avenue Joint Use Open Space project.
Hassall Road Play Area	Cost of Phase 2 of the redevelopment project, to be financed by capital and earmarked reserves.
Remembrance day parade road closure	To meet the cost of the road closure required for the remembrance day parade.
Lamp post poppies	Budgetary provision to purchase poppies to display on lamp posts during remembrance period.

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

BUDGET SUMMARY

Heading	Amount
Town Council service budget	£228,484
Alsager Civic operating deficit	£71,221
Alsager Civic loan repayment costs	£14,519
Public Conveniences	£22,435
Alsager Market	£16,293
Alsager Allotments	£9,059
Town centre services	£9,608
Planning committee	£169,919
TOTAL BUDGET	**£541,539**
Less: Application of Reserves	
Earmarked reserves used towards Market equipment, CCTV at public toilets, Fairtrade and Cleaner & Smarter Working Group	-£3,371
Capital reserve to finance capital developments at allotments sites	-£3,000
Other un-utilised budgets from FY2020-21 used to finance expenditure	-£16,348
Use of New Homes Bonus earmarked reserve	-£30,000
Use of capital and earmarked reserves to finance developments at Hassall Road play area	-£35,220
Use of CIL monies received in FY2020-21 to finance developments at Cedar Avenue Joint Use Open Space	-£12,929
Use of Town Centre Manager earmarked reserve	-£48,928
PRECEPT REQUIREMENT	**£391,742**

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

BUDGET COMPARISON YEAR ON YEAR

Net budgeted expenditure in FY2021-22 of £533,939 is £102,976 higher than the net budgeted expenditure for FY2020-21 of £430,963.
CIL monies, earmarked reserves and capital reserves are being utilised to finance expenditure to a value of £190,449 which leaves £391,742 to be financed by Precept.
Cheshire East Council fixed the Tax base for Alsager for the financial year 2021-22 by Resolution of the Council on the 16 December 2020 at 4,930.04.
An increase in the Council Tax Base means a lower increase in both monetary and percentage terms for each Band D equivalent property.

A Precept request of £391,742 for FY2021-22 is a reduction of £20,000 from FY2020-21 and represents a charge of £79.46 per annum per Band D equivalent household.
This is a reduction of £5.33 and 6.3% per annum from FY2020-21.

The change can be explained as follows:

Precept	**£**	**% Increase**	**Estimated £ per Band D**
FY2020-21	£411,803		£84.79
FY2021-22	£391,742		£79.46
Reduction	**-£20,060**	**-6.3%**	**-£5.33**

Increase summarised as:	**£**	**%**	**Estimated £ per Band D**
Impact of increased council tax base		-1.5%	-£1.26
<u>Reduced costs in the budget for FY2021-22</u>			
Contribution to capital reserves	-£21,000	-5.1%	-£4.26
Reduction in funding to Alsager Partnership	-£18,803	-4.6%	-£3.81
Grants	-£5,893	-1.4%	-£1.20
Grant payment to Alsager Institute	-£3,000	-0.7%	-£0.61
Cleaning and refuse collection at 3 Lawton Road	-£1,688	-0.4%	-£0.34
Town Council Administration	-£1,414	-0.3%	-£0.29
Public toilets rates bill	-£1,183	-0.3%	-£0.24
Website accessibility	-£500	-0.1%	-£0.10
Website support and hosting	-£343	-0.1%	-£0.07
Other	£370	0.1%	£0.08
	-£53,453	**-13.0%**	**-£10.84**
Investment income reduction	£1,250	0.3%	£0.25
<u>Additional funding for Alsager Civic in the budget for FY2021-22</u>			

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Alsager Civic reduced income & connected direct costs	£22,713	5.5%	£4.61
Alsager Civic reduced staffing costs	-£18,717	-4.5%	-£3.80
Alsager Civic increased operating costs	£2,992	0.7%	£0.61
Internal redecoration from PMP	£4,000	1.0%	£0.81
Management development training	£3,000	0.7%	£0.61
Re-branding	£3,006	0.7%	£0.61
Reconfiguration of IT infrastructure	£2,000	0.5%	£0.41
Legal support to extend LMH licence	£1,000	0.2%	£0.20
	£19,994	**4.9%**	**£4.06**

Projects:

Cedar Avenue Joint Use Open Space Phase 1	£53,583	13.0%	£10.87
Developments at Hassall Road play area	£35,220	8.6%	£7.14
New homes bonus grants	£30,000	7.3%	£6.09
Town Centre Manager	£30,229	7.3%	£6.13
Town events	£10,000	2.4%	£2.03
Grant for replacement Christmas lights	£10,000	2.4%	£2.03
Grant to St Mary's Church	£5,000	1.2%	£1.01
Capital developments at allotment sites	£3,000	0.7%	£0.61
Asset transfer of Cedar Avenue Joint Use Open Space	£2,000	0.5%	£0.41
Installation of CCTV at public conveniences	£1,653	0.4%	£0.34
Costs to support continued working from home	£764	0.2%	£0.16
Market equipment	£978	0.2%	£0.20
Rolling replacement program for IT hardware	£903	0.2%	£0.18
Toilet twinning	£360	0.1%	£0.07
	£183,690	**44.6%**	**£37.26**

Growth Items:

Assumed NJC pay awards, increased pension contributions and assumed performance related increments granted to staff	£6,145	1.5%	£1.25
Refuse collection at Alsager Market	£1,713	0.4%	£0.35
IT system developments/new software requirements	£1,634	0.4%	£0.33
Cleaner & Smarter Working Group budget	£1,380	0.3%	£0.28
HR/H&S Support	£439	0.1%	£0.09
	£11,310	**2.7%**	**£2.29**

Use of FY2020-21 budget to finance items not delivered in FY2020-21:

Town Centre Manager	-£18,699	-4.5%	-£3.79
Music festival	-£5,000	-1.2%	-£1.01
Grants towards additional defibrillators	-£3,500	-0.8%	-£0.71
Remembrance day road closure	-£2,000	-0.5%	-£0.41

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

Christmas Lights Switch on / Christmas Market	-£1,500	-0.4%	-£0.30
Street Planters & Furniture	-£1,375	-0.3%	-£0.28
Carnival	-£1,273	-0.3%	-£0.26
Youth Council	-£1,000	-0.2%	-£0.20
Cyber essentials certification	-£500	-0.1%	-£0.10
Grants	-£200	0.0%	-£0.04
	-£35,047	**-8.5%**	**-£7.11**
Use of reserves:			
CIL monies - Cedar Avenue Joint Use Open Space	-£53,583	-13.0%	-£10.87
Capital reserves - Hassall Road play area	-£35,000	-8.5%	-£7.10
New homes bonus earmarked reserve	-£30,000	-7.3%	-£6.09
Town Centre Manager earmarked reserve	-£30,229	-7.3%	-£6.13
Capital reserves - allotments sites	-£3,000	-0.7%	-£0.61
CCTV at public conveniences earmarked reserve	-£1,653	-0.4%	-£0.34
S106 earmarked reserve	-£978	-0.2%	-£0.20
Toilet twinning earmarked reserve	-£360	-0.1%	-£0.07
ARAG earmarked reserve	-£220	-0.1%	-£0.04
Cleaner & Smarter Working Group earmarked reserve	-£380	-0.1%	-£0.08
	-£155,403	**-37.7%**	**-£31.52**
Additions to reserves			
General reserve	£4,600	1.1%	£0.93
Elections earmarked reserve	£3,000	0.7%	£0.61
	£7,600	**1.8%**	**£1.54**
	-£20,059	**-6.4%**	**-£5.33**

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

APPENDIX 1 - Alsager Town Council Grant Applications 2021-22

-	Organisation	Grant Approved for 2020-21	Grant Applied for 2021-22	Grant agreed for 2021-22
1	Alsager Institute Bowling Green	£0	£1644	£1,644
2	Alsager Community Support Centre (Part of Alsager Community Church)	£2,000	£2,000	£2,000
3	Alsager Friends of the Christie	£1,035	£1,050	£1,050
4	Alsager Pikemere Townswomen's Guild	£300	£200	£200 (Zero to be precepted for as £200 is earmarked from 2020-21)
5	Alsager Music Festival	£0	£5,000	£5,000 (Zero to be precepted for as £5,000 is earmarked from 2020-21)
6	Alsager Community Theatre (ACT)	£0	£3,000	£0
7	Christ Church Alsager	£0	£1,500	£1,500
8	Alsager Institute Bowling Club	£0	£367.50	£367.50
9	Alsager Community Trust (ACT)	£0	£2,000	£2,000
10	Alsager and District Girl Guides	£0	Council's discretion	£500
11	Alsager Round Table – (Christmas lights)	£0	£4,000	£4,000
12	Alsager Round Table – (additional Christmas light features)	£0	£10,000	£10,000 (recommended by Finance Committee 1.12.20)
13	Alsager Round Table (Carnival)	£0	£1,500	£1,500 (£250 to be precepted for, £1,250 of budget from FY2020-21 is earmarked)
14	Alsager School History Book	£0	£500	£0
15	Rotary Club of Alsager Senior Citizens' Show	1 free room hire (approx. £400)	1 free room hire (approx. £400)	1 free room hire (approx. £400) – grant to be provided on an annual basis going forward, without a

				requirement for the rotary or round table to submit a grant application.
16	Rotary Club of Alsager Charities Market	£300	£300	£300
17	St Mary's Church		£5,000	£5,000

Total grants	**£ 35,461.50**
Contingency fund	**£ 2,000**
Total	**£37,461.50**
Alsager Music Festival: 2 free hires of Alsager Civic (Resolution as an annual item FPG18/27 25/09/18)	£525
Alsager Market: free market pitch to charitable organisation each week (Resolution as an annual item ACS18/19 12/11/18)	£858
Chairman's free hire of Alsager Civic for fundraising event (Resolution as an annual item ACS19/12 22/07/19)	£150
Alsager Gardens Association free hire of Alsager Civic for annual gardens show (Resolution of Finance Committee 01/12/2020 for the grant to be given annually, without a requirement for the AGA to submit a grant application)	£400
TOTAL	**£39,394.50**

ALSAGER TOWN COUNCIL

CAPITAL & REVENUE BUDGET 2021-22

APPENDIX 2 – HISTORY OF ALSAGER TOWN COUNCIL PRECEPT

Financial Year	Precept	Tax Base (Band D Equivalent Properties)	Council Tax Payment Per Annum (Per Band D Equivalent Property)
2000 - 2001	£33,000	5,304.13	£6.22
2001 – 2002	£33,000	4,322.36	£7.63
2002 – 2003	£33,000	4,426.64	£7.45
2003 – 2004	£36,000	4,418.44	£8.15
2004 – 2005	£48,000	4,477.68	£10.72
2005 – 2006	£48,000	4,466.21	£10.75
2006 – 2007	£57,000	4,456.60	£12.79
2007 – 2008	£112,000	4,470.90	£25.05
2008 – 2009	£136,000	4,504.33	£30.19
2009 – 2010	£192,000	4,529.37	£42.39
2010 – 2011	£192,000	4,535.98	£42.33
2011 – 2012	£200,000	4,535.98	£44.09
2012 – 2013	£270,000	4,548.24	£59.36
2013 – 2014	£270,000	4,187.27	£64.48
2014 – 2015	£260,000	4,187.27	£62.09
2015 – 2016	£290,000	4,255.33	£68.15
2016 – 2017	£327,000	4,367.54	£74.87
2017 – 2018	£351,217	4,415.60	£79.54
2018 – 2019	£357,751	4,453.82	£80.32
2019 – 2020	£385,465	4,659.37	£82.73
2020 – 2021	£411,807	4,856.68	£84.79
2021 – 2022	£391,742	4,930.04	£79.46