# ALSAGER TOWN COUNCIL

# DRAFT BUDGET

# 2022-23

DECEMBER 2021

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

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# ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

**FY2022-23 BUDGET PROCESS TO DATE**

The 2022-23 draft budget has been subject to consultation and scrutiny by the service committees and is now being considered by the Finance, Policy & Governance Committee at its meeting on 14 December 2021 for recommendation to Council.

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

**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 will approve the 2022-23 tax base for Alsager Town Council on 15 December 2021. The proposed Council tax base for FY2022-23 is 5,129.76.

**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).

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.

**TOWN CENTRE MANAGER**

Total funding available for a Town Centre Manager at the beginning of FY2021-22 was £48,928 which included surplus funds from the neighbourhood plan plus sums precepted for in both FY2019-20 and FY2020-21.

The Council resolved on 30 March 2021 to recruit to the role with a proposed start date of 1 June 2021 for an initial 6-month period with a review after 4 months (minute reference TC19/318). The Council resolved on 12 October 2021 to extend the contract of the Town Centre Manager for a further 6 months until 31 May 2021.

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

**COUNCIL TAX REFERENDUM PRINCIPLES FOR TOWN AND PARISH COUNCILS**
The provisional local government finance settlement for 2021-22 dated December 2020 stated:

**3.5 Council tax referendum principles for town and parish councils**
3.5.1 In 2018-19, the Government announced that it did not intend to set referendum principles for town and parish councils for three years. This was contingent on the sector taking all available steps to mitigate the need for council tax increases and the Government seeing clear evidence of restraint in the increases set by the sector.
3.5.2 In 2020-21, the average Band D parish precept increased by 4.0%. This was the lowest percentage point increase in parish precept since 2012-13 but remains in excess of the rate of inflation.
3.5.3 In expectation that parish and town councils continue to show restraint when setting council tax precept levels, the Government proposes to continue with no referendum principles for town and parish councils in 2021-22. The Government will take careful account of the increases set by parishes in 2021-22 when reviewing the matter ahead of next year's settlement.
There is no update for 2021 yet.

**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.

**CHESHIRE EAST COUNCIL BUDGET ENGAGEMENT 2022-26**
Cheshire East Council has launched the budget engagement survey for 2022-26. Feedback must be submitted by 4 January 2022.

**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.

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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). There is a further CIL liability in relation to planning reference 19/0756C against which the Council will receive a total of £121,962 between April 2021 and April 2023.

The Council resolved at its 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 Council resolved at its meeting dated 23 November 2021:
TC21/125 CIL Consultation

The Council received a report on the completion of the consultation to utilise CIL money including the results and analysis. A debate ensued on which projects to be approved for further costings.

A named vote was requested.

| Councillor | For | Against | Abstain |
|---|---|---|---|
| J Buckley | X | - | - |
| R Fletcher | X | - | - |
| J Goodrich | - | X | - |
| J Hearne | - | X | - |
| S Helliwell | - | X | - |
| D Hough | X | - | - |
| P Hubbard | X | - | - |
| R Redstone | - | X | - |
| R Tyson | X | - | - |
| M Unett | - | X | - |

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|---|---|---|---|
| P Williams | X | - | - |

Resolved: To approve that as its priority, as previously resolved at the TC meeting on 3 August 2021, that:

- An allocation of £53,538 of CIL funding is confirmed to project 1 Cedar Avenue, as resolved at the TC meeting on 15 December 2020, TC19/254 refers.
- That, the Town Council commences the work to produce the costings and undertake the necessary actions to commence this first phase development of the Cedar Avenue project.
- That, as its second priority an allocation of £20,000 of CIL money is confirmed to fund the purchase and installation of Project 3, CCTV cameras, as recommended at the Planning Meeting held on 24 August 2021, PEC21/48 Refers.
- That, a scheme of suitable additional CCTV provision is agreed with CEC.
- That, the remaining CIL funds including the £40,654 due in April 2023, are allocated to undertake work in relation to project 2 Sandbach Rd South and project 4 Play Equipment.
- That, in relation to project 2 Sandbach Rd South and project 4 Play Equipment, that further information and costings are brought back to a meeting of this council before April 2023, to agree the plan of work and enable the allocation of CIL funds accordingly.

The budget for FY2022-23 as contained within this report includes expenditure of £53,583.10 within the Town Council Administration projects cost centre on Phase 1 of the Cedar Avenue Joint Use Open Space project and a sum of £20,000 within the Town Council Administration projects cost centre on additional CCTV provision, both of which will be financed by CIL monies.
There will be £61,300 of CIL monies remaining for financing towards priorities 3 & 4.

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

### BUDGET TIMETABLE

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

| Date | Action |
|---|---|
| Tuesday 19 October 2021 | Alsager Civic & Services Committee will review its draft budget and make recommendations to the Finance, Policy & Governance Committee. |
| Monday 25 October 2021 | Hold Grants panel to feed in grants value to budget. |
| Tuesday 9 November 2021 | Alsager Institute Committee will review its draft budget and make recommendations to the trustees of Alsager Institute. |
| Tuesday 16 November 2021 | Planning, Environment & Community Services Committee will review its draft budget and make recommendations to the Finance Policy & Governance Committee. |
| Tuesday 23 November 2021 | The trustees of Alsager Institute will meet to consider the recommendations made by the Alsager Institute Committee and agree the budget for Alsager Institute for 2022-23.<br>The trustees of Alsager Institute may request grant funding from Alsager Town Council for 2022-23 which will be put forward into the budget setting process for Alsager Town Council for consideration by the Finance, Policy & Governance Committee. |
| Tuesday 23 November 2021 | The Council to meet to consider the results of the town wide public consultation on all proposals relating to the town council action plan and priorities. |
| Tuesday 30 November 2021 | Personnel Committee will review its draft budget and make recommendations to the service committees and to the Finance, Policy & Governance Committee. |
| Tuesday 14 December 2021 | The Finance, Policy & Governance Committee will meet to consider the first view of the consolidated total budget and to make changes as required or to recommend the overall budget for 2022-23 to the Town Council. |
| The draft budget being proposed to the Finance, Policy and Governance 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 or at any of the three prior meetings to speak in public participation on matters of interest within the budget. | |
| 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. | |
| Tuesday 4 January 2022 | The Finance, Policy and Governance Committee may take the opportunity to meet for a second time to consider the various budgets and the consolidated total budget, and to recommend the overall budget for 2022-23 to the Town Council. |
| 11 January 2022 | The Town Council will agree the 2022-23 budget and set the level of Precept for 2022-23. |
| 12 January 2022 | Town Council to inform Cheshire East Council of the Precept for 2022-23. |

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**COUNCIL TAX BASE DETAILS**

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

The tax base is affected mainly by:-

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

Cheshire East Council will approve the 2022-23 tax base for Alsager Town Council on 15 December 2021. The proposed Council tax base for FY2022-23 is 5,129.76.
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 1 for details of the history of the council tax base for Alsager.

**COMMUNITY GOVERNANCE REVIEW**

Cheshire East Council are undertaking a community governance review which considers town boundaries, the number of councillors and warding. Cheshire East Council made a commitment to complete the review by May 2023.
The Council resolved on 12 October 2021 in relation to the Community Governance Review:

**TC21/94 Cheshire East Council Community Governance Review**

Members received information on the proposed changes to Parish and Town Council numbers and boundaries. The Town Council has previously submitted requests to increase the boundaries at Close Lane and a portion of the Twyford's development in Church Lawton.

Resolved: To inform Cheshire East Council of the approval of the proposed changes and note the potential increase in both boundaries and an increase in Town Councillors from 14 to 15 if the changes are approved.

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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.

**General Reserves**
Alsager Town Council's investment policy states 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 FY2022-23 is £574,011 with net revenue expenditure of £480,425 (there are capital projects included in the total expenditure). In line with the investment policy, the acceptable range for the general reserve for FY2022-23 is between £120,106 and £240,212.
The budget monitoring review for October 2021 predicted that a loss will be generated at the end of FY2022-23. It is currently anticipated that the value of the general reserve will reduce to £143,997 at year end. If the general reserve were to be £143,997 at year end, that is within the acceptable range for the general reserve at approximately 30% of the net revenue expenditure in the budget for FY2022-23.

It should be noted however that there are three large items that are still to be determined in the current year which will impact upon the closing general reserve balance:

1. The replenishment of the elections earmarked reserve (the value is still to be determined, but it is thought that the current reserve balance of £12,000 will be fully utilised and require replenishment).
2. The potential to identify the £10,000 Town Events budget as surplus to requirements (a matter for discussion by the Finance Committee meeting on 14 December 2021 as part of the budget monitoring review).
3. The majority of the £10,000 budget to support the Town Centre Manager is currently uncommitted. The Council have yet to approve requests for expenditure on a You Tube video and a town event.

The impact of the items listed above would be an increase to the general reserve balance of £8,000 to £151,997 at year end, that is within the acceptable range for the general reserve at approximately 32% of the net revenue expenditure in the budget for FY2022-23.

In line with the Council tax referendum principles set out in 2018-19:

> "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."

As identified above, the minimum level of general reserve for FY2022-23, in order to comply with the requirement of the reserves policy to hold a value equal to 25% of budgeted net revenue expenditure, is £120,106. The Council could therefore consider the value of 'cushioning' available for unforeseen expenditure / reduced income that may occur in the budget year, relative to the risks log and list of opportunities presented.
With a year-end general reserve balance of £143,997, there would be approximately £24,000 of cushioning whereas with a year-end general reserve balance of £151,997, there would be approximately £32,000 of cushioning.

**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.

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.

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The balance on 31 October 2021 is £62,238 and is predicted to be £62,334 at 31 March 2022.

The budget for FY2022-23 includes expenditure to be financed from capital reserves of £5,000 for capital developments at the Lawton Road allotments site.
The budget for FY2022-23 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, particularly taking into account the CIL monies still to be received.
The expected balance on the capital reserve at year end FY2022-23 would be £57,334.

The list of opportunities presented at the end of this budget document includes proposals to finance additional items from capital reserves to a total of £22,000. If the Committee were to put forward that proposal to Council, the expected balance on the capital reserve at year end FY2022-23 would be £35,334.

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### Earmarked reserves

As mentioned above, the Council resolved to earmark a number of un-utilised budgets from financial year 2020-21 and to use them to finance the budget in FY2021-22 rather than to precept for them again. 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 01/04/21 | 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 31/03/22 | OFFICER OWNER | COMMENTS | Finance Committee Review 23/03/2021 FPG19/103b & Town Council Approval TC19/300 30/03/2021 |
|---|---|---|---|---|---|---|---|---|---|
| Elections | £9,000 | -£12,000 | £3,000 | £0 | £0 | £0 | Town Clerk | Addition of £3,000 to the reserve in budget FY2021-22. Expecting the reserve to be utilised in full, from the cost of an election in July 2021 for 2 vacancies. Costs still TBC. Reserve to be replenished after the elections. Value of replenishment TBC pending the cost of the election in July 2021. | Recommend to retain |
| Offices | £14,100 | £0 | £0 | £0 | £0 | £14,100 | Town Clerk / Asset Manager | No cost forecast in financial year 2021-22. | Recommend to retain |

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|---|---|---|---|---|---|---|---|---|---|
| Armed Forces Covenant Grant | £367 | -£367 | £0 | £0 | £0 | £0 | Civic Manager | Expected to be utilised in FY2021-22. Cost included in the forecast. Any residual balance in this reserve upon completion of the lasting memorial is recommended to be donated to the Alsager branch of the Royal British Legion.<br>Finance Committee reviewed 2/11/2021 and made a recommendation to Council that any surplus in this earmarked reserve upon completion of the memorial should be donated to the Alsager branch of the Royal British Legion. Council to approve 23/11/2021. | To be carried forward into FY21-22. |
| Land survey: burial ground | £1,000 | £0 | £0 | £0 | -£1,000 | £0 | Town Clerk | Recommend to be transferred back into general reserves and should the need arise, to reapply for a budget again.<br>Finance Committee reviewed 02/11/2021 and agreed to recommend to Council to be transferred to | Recommend to retain, pending further work. |

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| | | | | | | | | general reserves. Council to approve 23/11/2021. | |

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| Grants | £1,768 | -£935 | £0 | £0 | -£833 | £0 | Town Clerk | £1,768 remaining from £3k commitment to ACSS for free room hire of Alsager Civic for COVID testing, earmarked at YE FY2020-21 for use into FY2021-22.<br>The activity ceased during May 2021 but the group requested the monies assigned to it be retained for a period of time in case cases increase upon lifting of lockdown restrictions, and community testing needs to resume.<br>Council item 7/9/2021 approved part of this grant be used to finance free room hire for a thank you event for volunteers on 12/9/2021.<br><br>Recommend to be released to general reserves. COVID testing pop up testing is frequently on Fairview carpark, there is a plentiful supply of alternative testing sites. Finance Committee | To be retained for use in financial year 2021-22. |

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| | | | | | | | | reviewed 02/11/2021 and agreed to recommend to Council to be transferred to general reserves. Council to approve 23/11/2021. | |

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| Defibrillator Grants | £3,500 | -£3,500 | £0 | £0 | £0 | £0 | Town Clerk | One application paid out for £750 already in FY2021-22 and another application was considered by the grants panel in October 2021 with recommendations having been made to the Finance Committee meeting of 19/10/2021. | To be retained for use in financial year 2021-22. |
| Cyber essentials certification | £500 | -£500 | £0 | £0 | £0 | £0 | Town Clerk | Expected to be utilised in FY2021-22. Cost included in the forecast. | To be retained for use in financial year 2021-22. |
| CIL FY202021 | £12,929 | -£12,929 | £0 | £0 | £0 | £0 | 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 and forecast for FY2021-22. Council item 7/9/2021 to agree Council priorities and to agree an action plan to progress this. Public consultation to commence soon. | To be retained for use in financial year 2021-22. |

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|---|---|---|---|---|---|---|---|---|---|
| CIL FY2021-22 | £0 | -£40,654 | £40,654 | £0 | £0 | £0 | 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 and forecast for FY2021-22. Council item 7/9/2021 to agree Council priorities and to agree an action plan to progress this. Public consultation to commence soon. | Not reviewed. |

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|---|---|---|---|---|---|---|---|---|---|
| Public Consultation - Council action plan & priorities | £1,500 | -£1,052 | £0 | £0 | £0 | £449 | Town Clerk | TC21/74 Council 7/9/2021 agreed to a public consultation on Town Council action plan & priorities to a total of £5,000, funded £3,500 from general reserves and £1,500 from EMR in place for CAJUOS public consultation. The consultation has now been completed and total costs are only expected to be £1,052. Recommend that the balance of £449 in the earmarked reserve is now surplus to requirements and should be released to the general reserve. The additional funding of £3,500 that was approved from general reserves is also now surplus to requirements. | To be retained for use in financial year 2021-22. |
| Town Council Gardens Competition Prize Money | £0 | £0 | £250 | £0 | £0 | £250 | Town Clerk | The gardens competition has not been run in 2021. Council 12/10/2021 TC21/88 approved that the budget is earmarked for use in FY2022-23. | Not reviewed. |

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## Planning Committee

| EARMARKED RESERVES | Balance 01/04/21 | 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 31/03/22 | OFFICER OWNER | COMMENTS | Finance Committee Review 23/03/2021 FPG19/103b & Town Council Approval TC19/300 30/03/2021 |
|---|---|---|---|---|---|---|---|---|---|
| Play Area Improvements | £35,000 | -£35,000 | £0 | £0 | £0 | £0 | Town Clerk | Approved budget for FY2021-22 includes £35,000 of expenditure approved for development of Hassall Road play area. Demonstrated at year end FY2020-21 by the creation of an earmarked reserve. Cost included in the forecast for FY2021-22. Planning Committee recommendation for additional expenditure on this project of £21,260.19 which was approved by Council 03/08/2021. Budget virement actioned | Not reviewed. TC21/12 25/05/2021. No specific comment made. |

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| | | | | | | | | after Council resolution. | |
| ARAG Donation | £220 | -£220 | £0 | £0 | £0 | £0 | Town Clerk | Donation from ARAG to be spent on planting initiatives to the West side of Alsager. Expected to be utilised within Hassall Road play area. Added into the budget and forecast for FY2021-22. Councillors to progress. Finance Committee discussed 02/11/2021 and resolved to task the Town Centre | To be retained for use in financial year 2021-22. |

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| | | | | | | | | Manager to liaise with the environmental working group and ANSA to arrange the planting to happen. | |
| Wayside Linley Play Area | £905 | -£905 | £0 | £0 | £0 | £0 | Town Clerk | Finance Committee approved payment of the grant at the meeting dated 01/12/2020.<br><br>Payment of the grant now made. | A grant application by Friends of Wayside Linley was approved by FPG 01/12/20 FPG19/82. Awaiting payment, delays due to COVID.<br><br>Carry forward into FY2021-22. |

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|---|---|---|---|---|---|---|---|---|---|
| Town Centre Manager | £48,928 | -£38,400 | £0 | £0 | £0 | £10,528 | Town Clerk | The delay in the appointment of the consultant until 1st June 2021 has led to an expectation that there will be funding available at the end of FY2021-22 to carry forward into FY2022-23 if the role continues through to then. | TC19/318 30/03/2021:<br>a) To recruit to the role with a proposed start date of 1 June 2021 for an initial 6- month period with a review after 4 months at a rate of pay identified in the report.<br><br>Earmarked reserve to be carried forward into FY2021-22. |
| Toilet Twinning | £360 | £0 | £0 | £0 | -£360 | £0 | Town Clerk | Cost included in budget and forecast for financial year 2021-22. Members need to progress with the initiative or resolve for this reserve to be identified as now surplus to requirements and to be released into general reserves. Finance Committee reviewed 02/11/2021 and agreed to recommend to Council to be transferred to general reserves. Council to approve 23/11/2021. | To be retained for use in financial year 2021-22. |

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|---|---|---|---|---|---|---|---|---|---|
| Alsager Carnival | £1,273 | £0 | £0 | £0 | £0 | £1,273 | Town Clerk | Council approved the payment of the grant 25/05/21 TC21/09 for the event on 17 July 2021. The event was cancelled due to COVID, cost has been removed from the forecast, as it now seems unlikely that the event will go ahead in FY2021-22 at a rescheduled date. Funding available for use in FY2022-23. | To be retained for use in financial year 2021-22.<br><br>Grants for FY2021-22 were reviewed by Finance Committee 23/03/2021 under minute FPG19/105. This is on hold, pending further information on the likelihood of the events going ahead. |
| Alsager Music Festival | £5,000 | -£5,000 | £0 | £0 | £0 | £0 | Town Clerk | Council approved the payment of the grant 25/05/21 TC21/10 for the event on 21 August 2021. Grant paid in FY2021-22. | To be retained for use in financial year 2021-22.<br><br>Grants for FY2021-22 were reviewed by Finance Committee 23/03/2021 under minute FPG19/105. This is on hold, pending further information on the likelihood of the events going ahead. |

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| Environmental Working Group | £1,000 | £0 | £712 | £0 | £0 | £1,712 | Town Clerk | Council approved the group to spend up to £2,000 in FY2021-22: £1,000 surplus budget from FY2020-21 that was earmarked for use in FY2021-22 plus £1,000 precepted for £1,000 in budget FY2021-22.<br>Costs of £288 incurred.<br>Planning Committee resolved no further expenditure from the group in FY2021-22 at its meeting of 16/11/2021 and that the remaining funding be earmarked and made available for use in FY2022-23. | To be retained for use in financial year 2021-22. |

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| Youth Council | £1,000 | £0 | £0 | £0 | -£1,000 | £0 | Town Clerk | Expenditure included in the forecast for FY2021-22.<br>Members to progress this initiative in the year or to resolve to release the earmarked reserve to general reserves if it is no longer going ahead.<br>Finance Committee reviewed 02/11/2021 and agreed to recommend to Council to be transferred to general reserves.<br>Council to approve 23/11/2021. | To be retained for use in financial year 2021-22. |
| Road closure for remembrance day parade | £2,000 | -£1,275 | £0 | £0 | £0 | £725 | Town Clerk | Expenditure included in the forecast for FY2021-22. Surplus funds in the earmarked reserve available for use for budget FY2022-23. | To be retained for use in financial year 2021-22. |

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| Public Realm Public Consultation | £370 | -£243 | £0 | £0 | -£127 | £0 | Town Clerk | No further public consultation to be performed for this project. The balance in the earmarked reserve has been approved by Council for release to general reserves 12/10/2021. | Not reviewed. TC21/12 25/05/2021. No specific comment made. |
| Hassall Road Public Consultation | £105 | £0 | £0 | £0 | -£105 | £0 | Town Clerk | No further public consultation to be performed for this project. The balance in the earmarked reserve has been approved by Council for release to general reserves 12/10/2021. | Not reviewed. TC21/12 25/05/2021. No specific comment made. |

## Civic & Services:

## Alsager Civic:

| EARMARKED RESERVES | Balance 01/04/21 | 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 31/03/22 | OFFICER OWNER | COMMENTS | Finance Committee Review 23/03/2021 FPG19/103b & Town Council Approval TC19/300 30/03/2021 |
|---|---|---|---|---|---|---|---|---|---|
| Development Works | £12,031 | £0 | £0 | £0 | £0 | £12,031 | Asset Manager and Civic Manager | Update to be provided by Facilities Manager and Civic Manager. | To be retained for use in financial year 2021-22. |

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| Alsager Civic PMP | £425 | -£425 | £0 | £0 | £0 | £0 | Asset Manager and Civic Manager | £250 budget for repointing of external walls and £175 budget for maintenance of automatic front entrance doors. Both earmarked for completion in FY2021-22 and expenditure included in the forecast for FY2021-22. | To be retained for use in financial year 2021-22. |
| LMH Legal fees | £1,000 | £0 | £0 | £0 | -£1,000 | £0 | Civic Manager and Town Clerk | ACS19/74 approved £1,000 from general reserves for legal fees in relation to LMH. This cost is no longer going to be incurred. The balance in the earmarked reserve has been approved by Council for release to general reserves 12/10/2021. | To be retained for use in financial year 2021-22. |

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| LMH Equipment Purchases | £1,800 | £0 | £0 | £0 | -£1,800 | £0 | Civic Manager and Town Clerk | ACS19/74 approved £1,800 from general reserves for equipment purchases in relation to LMH. This cost is no longer going to be incurred. The balance in the earmarked reserve has been approved by Council for release to general reserves 12/10/2021. | To be retained for use in financial year 2021-22. |
| Alsager Civic training costs | £1,109 | -£1,109 | £0 | £0 | £0 | £0 | Civic Manager and Town Clerk | TC19/292 02/02/21 - Council made a commitment to spend £1,109 from general reserves on a NEBOSH training course at Alsager Civic. Represented in the accounts by the creation of an earmarked reserve at year end FY2021-22 and included in the current year forecast. Course scheduled for January 2022. | To be retained for use in financial year 2021-22. |

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| Alsager Civic recruitment costs | £1,000 | -£1,000 | £0 | £0 | £0 | £0 | Civic Manager and Town Clerk | TC19/290 02/02/2021 - Council has approved the use of £1,000 of general reserve to finance recruitment at Alsager Civic. The staffing restructure has not been completed before year end FY2021-22 so an earmarked reserve has been created for the balance, to provide a budget to spend against in FY2021-22, and provide clarity on the general reserve balance. Expenditure incurred in FY2021-22. Reserve now fully utilised. | To be retained for use in financial year 2021-22. |

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| Alsager Civic staff uniforms | £450 | -£306 | £0 | £0 | £0 | £144 | Civic Manager and Town Clerk | Goods ordered 31/03/2021. Goods not received at year end to accrue into FY2020-21. Budget earmarked for allocation of the invoice against in FY2021-22. Goods and invoice received in P1. Balance to be retained for items which were not available at that time. Civic Manager to confirm. | Not reviewed. TC21/12 25/05/2021. |
| Alsager Civic H&S budget - water hygiene training | £133 | -£133 | £0 | £0 | £0 | £0 | Civic Manager and Town Clerk | No approval sought for the creation of the EMR. The training has been ordered against an approved budget in FY2021, within the level of authority of the Town Clerk. The training has not been received at year end, so the cost cannot be accrued for, the budget has been earmarked to allocate the cost against in FY2021-22. Cost included in the current year forecast. | Not reviewed. TC21/12 25/05/2021. |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

### Market:

| EARMARKED RESERVES | Balance 01/04/21 | 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 31/03/22 | OFFICER OWNER | COMMENTS | Finance Committee Review 23/03/2021 FPG19/103b & Town Council Approval TC19/300 30/03/2021 |
|---|---|---|---|---|---|---|---|---|---|
| Market S106 Receipts | £908 | -£908 | £0 | £0 | £0 | £0 | Asset Manager | Replacement market equipment is expected to be purchased in FY2021-22 and is budgeted to be financed by this earmarked reserve. Cost included in the forecast for FY2021-22. | To be retained for use in financial year 2021-22. |

### Public Conveniences:

| EARMARKED RESERVES | Balance 01/04/21 | 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 31/03/22 | OFFICER OWNER | COMMENTS | Finance Committee Review 23/03/2021 FPG19/103b & Town Council Approval TC19/300 30/03/2021 |
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| CCTV | £1,653 | -£1,653 | £0 | £0 | £0 | £0 | Asset Manager | To finance the installation of CCTV at the public toilets. Cost in the forecast and budget for FY2021-22. To be progressed. Committee to consider if this reserve is surplus to requirements subject to additional CCTV provision in the town that has been approved from the CIL consultation. | To be retained for use in financial year 2021-22. |
| Baby change unit in ladies & gents | £500 | -£193 | £0 | £0 | -£307 | £0 | Asset Manager | ACS19/39 03/03/2020 The Council has approved expenditure of up to £500 to install baby change units in the ladies and gents toilets. Order placed July 2021 and the units are now installed. £307 of the EMR is now surplus to requirements. Finance Committee reviewed 02/11/2021 and agreed to recommend to Council to be transferred to | To be retained for use in financial year 2021-22. |

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| | | | | | | | | general reserves. Council to approve 23/11/2021. | |
| Public Conveniences H&S budget - water hygiene training | £133 | -£133 | £0 | £0 | £0 | £0 | Asset Manager | Cost included in the forecast for FY2021-22, to be progressed. | Not reviewed. TC21/12 25/05/2021. No specific comment made. |
| Public conveniences signage & notice boards | £500 | -£500 | £0 | £0 | £0 | £0 | Asset Manager | Reserve has now been utilised in full for expenditure incurred in FY2021-22. | Not reviewed. TC21/12 25/05/2021. No specific comment made. |

## Alsager Allotments:

| EARMARKED RESERVES | Balance 01/04/21 | 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 31/03/22 | OFFICER OWNER | COMMENTS | Finance Committee Review 23/03/2021 FPG19/103b & Town Council Approval TC19/300 30/03/2021 |
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| Invasive Plants | £500 | £0 | £0 | £0 | £0 | £500 | Asset Manager | Update from the Facilities Manager that most of this work has been completed by CEC in FY2020-21.<br>He has requested that if the budget can be carried forward, that it is. Update to be provided on this for FY2021-22. Cost removed from the forecast in October 2021 as the plants would have shrunk back by now, this won't now be completed in 2021. | To be retained for use in financial year 2021-22. |
| Allotments Capital Developments | £3,000 | -£3,000 | £0 | £0 | £0 | £0 | Asset Manager | Budget for FY2021-22 includes expenditure of £3,000 on unspecified capital developments at allotments sites, demonstrated at year end FY2020-21 by the creation of an earmarked reserve. Cost included in the forecast for FY2021-22. To be progressed. Committee to consider if this reserve is surplus to | Not reviewed. TC21/12 25/05/2021. No specific comment made. |

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| | | | | | | | | requirements. | |

## Town Centre Services:

| EARMARKED RESERVES | Balance 01/04/21 | 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 31/03/22 | OFFICER OWNER | COMMENTS | Finance Committee Review 23/03/2021 FPG19/103b & Town Council Approval TC19/300 30/03/2021 |
|---|---|---|---|---|---|---|---|---|---|
| Street planters and furniture | £1,375 | -£1,375 | £0 | £0 | £0 | £0 | Asset Manager | Expenditure included in the forecast and budget for FY2021-22, to be progressed to action. | To be retained for use in financial year 2021-22. |
| Christmas Market | £1,500 | -£1,500 | £0 | £0 | £0 | £0 | Town Clerk | Grant paid in FY2021-22, value in the reserve towards the Christmas market is now fully utilised. | To be retained for use in financial year 2021-22. |

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|---|---|---|---|---|---|---|---|---|---|
| Cleaner & Smarter Working Group | £1,380 | -£1,380 | £0 | £0 | £0 | £0 | Town Clerk | Expenditure included in the forecast and budget for FY2021-22, to be progressed to action or identified as surplus to requirements. | To be retained for use in financial year 2021-22. |
| **COUNCIL TOTALS** | **£170,222** | **-£167,595** | **£43,904** | **£0** | **-£6,532** | **£39,999** | 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 FY2021-22 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 FY2022-23 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 FY2022-23 to be in the region of £5,596 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 FY2022-23. 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.<br><br>Fully integrated financial management system.<br><br>Well-developed financial reporting providing scheduled and ad-hoc reports for management and monitoring purposes.<br><br>Robust medium term financial planning linked to service performance and corporate objectives as part of the business planning process.<br><br>Reserves strategy incorporating specific analysis of financial risks, forward forecasting and assessment of the adequacy of general balances.<br><br>Monthly financial updates incorporating variance analysis and spending projections at service level and overall assessment of impact on balances.<br><br>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.<br><br>Review service fees and charges and identify new income generating opportunities. |

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

| 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.<br><br>2% general allowance for price increases incorporated within budget FY2022-23. | Communicate the risk to Council.<br><br>Recommend that general reserves be identified as financing in FY2022-23 if necessary. |
| Irrecoverable VAT -<br>Risk that unbudgeted expenditure in FY2022-23 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.<br><br>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.<br><br>If budget calculations show that the de-minimus limit will be breached, the value of irrecoverable VAT will be budgeted for.<br><br>Budget calculations for FY2022-23 show that the value of input VAT attributed to exempt activities would be £5,596 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.<br><br>Recommend that general reserves be identified as financing for irrecoverable VAT in FY2022-23 if necessary. |

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

| Risk Description | Existing Controls and Evidence | Actions |
| --- | --- | --- |
| Grant / Sponsorship Income –<br>Risk that budgeted grant / sponsorship income is not received. | The budget includes £1,000 of sponsorship income in relation to the Christmas Tree.<br><br>If this funding is not secured, there will be a budgetary shortfall. | Communicate the risk to Council.<br><br>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. |
| 3 Lawton Road –<br>1. Risk of revenue expenditure in FY2022-23 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 FY2022-23.<br><br>2. Risk of capital expenditure in FY2022-23 being higher than the earmarked reserve currently set aside for that purpose, if the asset transfer takes place during FY2021-22.<br><br>3. Risk of additional revenue expenditure if the asset transfer does not go ahead but if the Council determine that additional office space is required following conclusion of the staffing structure review.<br><br>4. Predicting future service charge recharges from CEC in relation to 3 Lawton Road is difficult as it includes utilities (which are variable), planned maintenance (for which CEC do not provide us the forward plan with costings) and reactive maintenance (which is unknown). Risk of | The budget for FY2022-23 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.<br><br>Revenue costs incurred by CEC in relation to 3 Lawton Road in FY2019-20 were in the region of £10,424.<br>Additional business rates would also be payable.<br><br>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.<br><br>Recommendation that the asset transfer be progressed to commence with effect from the start of the budget year FY2023-24, if possible.<br><br>Recommend that a specific financing strategy be identified for additional revenue or capital costs incurred if the asset transfer goes ahead during FY2022-23.<br><br>Consider the use of general reserves to finance additional revenue expenditure if additional office space is required upon conclusion of a staffing structure review. |

| Risk Description | Existing Controls and Evidence | Actions |
|---|---|---|
| inadequate budgetary provision if service charge recharges are in excess of the budget provided for. | | |
| Alsager Institute<br><br>Risk of loss of income from main hirer.<br>Risk of speculative income modelled in the budget not being realised.<br>Emergent repairs in excess of budgetary provision.<br>Inability to generate external grant income.<br><br>As Alsager Institute does not hold a large value in reserve, it would be highly likely that Alsager Town Council would be approached to provide additional grant support to Alsager Institute in the event of any of the above risks being realised. | The budget for Alsager Institute has been prepared including speculative income from hire on Tuesday, Wednesday & Thursday evenings which is not yet secured and shows a deficit in the year of £15,000.<br><br>The Trustees of Alsager Institute have put forward a request to Alsager Town Council for grant funding of £5,358 and a £10,000 interest free loan to support the budget in FY2022-23.<br><br>The budget as contained within this report includes £65,000 of budget for grant support (from which any grants to Alsager Institute would be allocated), a £10,000 payment for a loan to Alsager Institute and £5,000 of income from loan repayments which would fall due within FY2022-23.<br><br>The Finance, Policy & Governance meeting of 14 December 2021 will receive a report from the Finance Manager on the request to provide an | Communicate the risk to Council.<br><br>General reserves would have to be identified as financing for any additional grant requests from Alsager Institute if necessary. |

| Risk Description | Existing Controls and Evidence | Actions |
|---|---|---|
| | interest free loan to Alsager Institute. | |
| Voluntary Groups<br><br>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.<br><br>They rely heavily on volunteer support which reduces operating costs for providing the services.<br><br>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.<br><br>This risk has been realised during FY2021-22 at Alsager Civic with the removal of volunteer support from the running of community outreach events (bingo & cinema) which has led to an increase in staff costs to run those events. | Communicate the risk to Council.<br><br>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.<br><br>The insurance policy should be utilised to deal with any major emergency repairs.<br><br>Recommend that the |

| Risk Description | Existing Controls and Evidence | Actions |
|---|---|---|
| | | capital reserve or general reserves be identified as financing if required.<br><br>Earmarked reserve in place for Alsager Civic of £12,000 which could be utilised for urgent capital works. |
| NJC Pay Award<br><br>The NJC have not yet published the local government pay scales that will take effect from 1 April 2021 or 1 April 2022. 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% in 2021-22 from the 2020-21 rates, and again by 2% in 2022-23 from the 2021-22 rates.<br><br>A 3% pay increase would translate as an additional cost to the Council of £3,007 above the current budgetary provision for example. | Communicate the risk to Council.<br><br>Recommend that the contingency contained within the budget or general reserves be identified as financing if required. |
| Insurance – risk of inadequate budget provision upon renewal of the premium | It was identified during FY2021-22 that the contents insurance cover at Alsager Civic was inadequate and the policy cover was increased. A full review of the value of all contents is to be performed and it may be determined that there is inadequate budgetary provision for any increased premiums are due for a higher value of contents.<br><br>The budget includes an assumption of a 2% increase in premiums on FY2021-22 charges. | Communicate the risk to Council. Identify the contingency within the budget or general reserves as financing options if the insurance budgets are inadequate. |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| Risk Description | Existing Controls and Evidence | Actions |
|---|---|---|
| Service income – risk that income generated from services is below the level within the Council's budget for FY2022-23.<br><br>As seen in FY2020-21 and FY2021-22 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.<br><br>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.<br><br>The budget set for Alsager Civic income is a cautious budget and assumes that income levels will be achieved which are at 70% of that generated pre COVID. | Maintain general reserves within the policy.<br><br>Review the reserves policy annually for appropriateness. |
| Personnel Committee unresolved matters which may impact upon the staffing budget for FY2022-23 for which there is no budgetary provision.<br><br>Alsager Civic<br>P21/40 Roles ATC5 and ATC14<br>The Alsager Civic and Institute Manager introduced his report and explained a revised proposal to be implemented on a temporary basis whilst there is uncertainty to both Civic roles and potential concerns surrounding new Covid-19 strains. A debate took place on how the proposal could be managed, whether increased temporary hours to other roles might require a review of pay scales and the impact to the finances of Alsager Civic.<br><br>Resolved:<br>1. To recommend to Full Council a | The report presented to the Personnel Committee meeting of 30 November 2021 in support of the increased of ATC5 & ATC14 to full time hours quantified the additional cost to the FY2022-23 budget to be £25,000 including additional employer's national insurance and pension contributions.<br><br>The additional cost to the Council following the completion of the staffing structure review is currently unquantified. | The Alsager Civic staffing budget includes a budget of £3,000 for additional hours to be paid to office staff which could be utilised in the first instance to contribute towards the additional costs.<br><br>The Town Council Administration staff budget includes a budget of £7,000 for additional hours to be paid to staff. Again, that could be used in the first instance to contribute to any additional costs that may be incurred following resolutions relating to the staffing structure review. |

| Risk Description | Existing Controls and Evidence | Actions |
|---|---|---|
| temporary increase in contracted hours to the annualised hours contract for Alsager Civic and Institute Manager from 28 to 37 hours per week from 1 December 2021 until 31 March 2022 and to be reviewed prior to the next financial year.<br>2.To defer any payment of additional hours worked by the Alsager Civic and Institute Manager to date and for further information to be brought back to a Personnel Committee meeting on 1 March 2022.<br>3.To defer any change to role ATC14 and review the situation at a further Personnel Committee meeting depending on the status of the postholder.<br><br>Staffing structure review<br>P21/31 Staff Structure<br>Further to Min Ref P21/11, 29 June 2021, the Committee discussed methods to conduct a staff structure review.<br>Resolved:<br>1. To recognise the current staff structure may be at capacity.<br>2. To carry out a task and time analysis for staff for 4 weeks, to analyse and review to make recommendations to Full Council.<br><br>P21/43 Time and Task Analysis<br>The Committee reviewed the report but acknowledged that further detailed work is required.<br>Resolved:<br>1. To set up a working group to review the reports as soon as practicable and bring a report back to a Personnel Committee meeting in March 2022.<br>2.That the working group are:<br>Councillors J Buckley, J Goodrich, J | | The draft budget for FY2022-23 includes a £5,000 contingency budget heading for any unforeseen expenditure.<br><br>General reserves be identified as a source of funding. |

| Risk Description | Existing Controls and Evidence | Actions |
|---|---|---|
| Hearne, P Hubbard and the Town Clerk to advise and give further information where necessary.<br>3. That the Committee recommend to Town Council that the Council put a hold on any new projects until 31 March 2021 to support the staff. | | |
| Additional CCTV provision<br><br>There is no provision in the draft budget for FY2022-23 for ongoing revenue costs to be paid to CEC for running the additional CCTV provision. | Cheshire East Council have made a provisional offer to provide the maintenance of 2 additional cameras within the existing CCTV contract, with the maintenance for each additional camera to be charged at £1,909 per annum. | It is recommended that £1,909 additional cost is incorporated in the budget for FY2022-23, with potential for additional costs if the offer to provide 2 cameras within the existing contract does not materialise.<br><br>Communicate the risk to the Council.<br><br>Identify general reserves or the Council's contingency budget as available funding for additional costs if the need arises. |
| No budgetary provision for increased charges for contract renewals.<br><br>The contracts for the photocopier lease and the HR/H&S advice both expire during the FY2022-23 budget year and there is no additional budgetary provision factored into the draft budget for increased prices upon contract renewal. | It is premature to incorporate an increased budgetary provision until contract renewal negotiations are entered into.<br><br>It is also possible that a lower price would be obtained upon renewal of the contracts. | Communicate the risk to the Council.<br><br>Identify general reserves or the Council's contingency budget as available funding for additional costs if the need arises. |
| Public toilets contract<br><br>Risk of the contractor no longer being able to fulfil the contractual agreement. | The budget for FY2022-23 includes costs for the public toilets contract which is in place until April 2024. | Communicate the risk to the Council.<br><br>Identify general reserves or the Council's contingency |

| Risk Description | Existing Controls and Evidence | Actions |
|---|---|---|
| Risk of alternative provision to maintain the service being more costly than the budgetary provision. | There is no budgetary provision for changes to that contract during FY2022-23. | budget as available funding for additional costs if the need arises. |

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

**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 4 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 DRAFT BUDGET 2022-23**

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| | | | | 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 DRAFT BUDGET 2022-23

**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 4 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 2022-23 | 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 of walls - phased basis | 1 | £0 | £0 | £2,000 | £0 | £0 | £0 | £2,000 | £0 | £0 | £0 | **£4,000** |
| 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** |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 DRAFT BUDGET 2022-23

### CAPITAL PROGRAMME: ALSAGER COMMUNITY SERVICES

| Capital Expenditure Scheme | 2020-21 | 2021-22 | 2022-23 | Future Years | Status Report |
|---|---|---|---|---|---|
| Procurement of replacement stalls and other equipment | £0 | £978 | £1,300 | £0 | Earmarked reserve created in FY2016-17 with S106 money. |
| Improvements to public conveniences on Crewe Road, Alsager | £0 | £0 | £3,100 | £1,500 | Large refurbishment programme undertaken in FY2014-15 and FY2015-16.<br>Replacement hand dryers to both ladies & gents in the budget for FY2022-23.<br>No further future capital requirements planned until the flat roof is replaced in 2028-29.<br>£1,500 annual budget for emergency / reactive repairs. |
| Improvements to allotment sites | £1,500 | £1,500 | £6,500 | £1,500 | £5,000 budget in FY2022-23 for hard standing at entrance to Lawton Road allotments site, financed by capital reserves.<br>£1,500 annual budget for reactive maintenance.<br>Costs for capital developments identified by Alsager Gardens Association to be budgeted for in annual repairs and maintenance budget. |
| Floral planters | £0 | £1,375 | £0 | £0 | Condition survey last performed in July 2018.<br>Wooden planter at Twyfords on Lawton Road replaced in FY2018-19.<br>Other planters to be replaced in FY2021-22. |
| Town boundary signs | £0 | £0 | | £0 | No future plans. |
| Community notice board | £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.

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

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.

**CAPITAL PROGRAMME: ALSAGER CIVIC**

In the absence of a capital plan for Alsager Civic, nothing has been incorporated into the Civic Capital Program Costs budget for 2022-23.
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 DRAFT BUDGET 2022-23

### TOWN COUNCIL SERVICE BUDGET FY2022-23

| **Staff Costs - Administration** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
|---|---|---|---|---|
| Salaries | -£52,207 | -£95,928 | -£95,929 | -£96,162 |
| Employer's Ni | -£4,517 | -£7,655 | -£7,653 | -£9,124 |
| Pensions | -£11,338 | -£19,796 | -£19,576 | -£21,130 |
| Mileage | £0 | -£200 | -£50 | -£200 |
| Travel & Subsistence | -£6 | £0 | £0 | £0 |
| Eye Tests | £0 | -£150 | -£50 | -£150 |
| Training | -£318 | -£1,220 | -£1,533 | -£2,105 |
| Insurance | -£703 | -£1,148 | -£1,135 | -£1,202 |
| Recruitment Fees | £0 | -£500 | £0 | -£1,000 |
| **Staff Costs - Administration - Expenditure** | **-£69,090** | **-£126,597** | **-£125,925** | **-£131,073** |
| **General Administration - Income** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Bank Interest Reserve A/C (1) | £61 | £500 | 96 | £100 |
| Precept | £391,742 | £0 | £391,742 | £0 |
| **Income Total** | **£391,803** | **£500** | **£391,838** | **£100** |
| **General Administration - Expenditure** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Photocopier Lease | -£707 | -£1,325 | -£1,219 | -£1,352 |
| Photocopier Charges | -£606 | -£1,440 | -£1,206 | -£1,800 |
| Stationery | -£1,027 | -£1,750 | -£1,750 | -£2,230 |
| Postage | -£2 | -£1,000 | -£1,000 | -£1,000 |
| Telephones & BB | -£595 | -£1,039 | -£1,029 | -£1,304 |
| Subscriptions | -£1,555 | -£3,282 | -£2,839 | -£2,940 |
| IT Software/Support/Maintenance | -£5,167 | -£9,839 | -£8,516 | -£9,770 |
| Website Support & Maintenance | -£120 | -£285 | -£235 | -£250 |
| Communication / Publicity | -£473 | -£1,006 | -£1,006 | -£1,006 |
| Insurance | -£943 | -£1,715 | -£1,617 | -£1,715 |
| Audit Fees External | -£933 | -£1,600 | -£1,600 | -£1,632 |
| Audit Fees Internal | -£351 | -£614 | -£614 | -£626 |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| | | | | |
|---|---|---|---|---|
| Payroll Service | -£424 | -£734 | -£734 | -£826 |
| Professional Fees | -£3,357 | -£8,584 | -£8,568 | -£6,815 |
| Consultancy Fees | £0 | -£3,000 | -£3,000 | -£3,000 |
| Office Lease | -£2,508 | -£4,300 | -£4,300 | -£4,300 |
| Office Service Charges | -£1,617 | -£2,772 | -£2,772 | -£2,772 |
| Bank Charges | -£415 | -£1,040 | -£715 | -£1,040 |
| Refuse Collection | -£102 | -£171 | -£111 | -£621 |
| Window Cleaning | -£100 | -£360 | -£270 | -£360 |
| Office consumables / Hospitality | -£103 | -£200 | -£200 | -£500 |
| Repairs & Maintenance | -£167 | -£200 | -£167 | -£200 |
| Rates | -£2,016 | -£3,525 | -£3,456 | -£3,525 |
| Quality Council Status Costs | £0 | £0 | £0 | -£250 |
| GDPR Costs | -£60 | -£500 | -£500 | -£500 |
| Contingency | £0 | -£2,000 | -£2,000 | -£5,000 |
| H&S | -£37 | -£106 | -£103 | -£116 |
| **Expenditure Total** | **-£23,387** | **-£52,387** | **-£49,528** | **-£55,449** |
| **Town Council Administration Costs** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Chairman's Allowance | -£911 | -£1,786 | -£1,786 | -£1,822 |
| Member's Training | -£80 | -£1,000 | -£1,000 | -£1,000 |
| Room Hire for Meetings | -£1,568 | -£950 | -£3,367 | -£5,000 |
| Flag Flying | £0 | -£250 | -£250 | -£250 |
| Elections | £0 | £0 | -£12,000 | £0 |
| Civic Regalia | £0 | £0 | £0 | -£200 |
| Hire of Room - Institute | £0 | -£2,582 | £0 | £0 |
| **Expenditure Total** | **-£2,559** | **-£6,568** | **-£18,403** | **-£8,272** |
| **Capital Costs** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Equipment Purchases | -£715 | -£775 | -£775 | -£1,000 |
| IT Equipment | -£1,044 | -£1,261 | -£5,958 | -£500 |
| **Capital Costs Total** | **-£1,759** | **-£2,036** | **-£6,733** | **-£1,500** |
| **Grants & Donations** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Grants | -£17,419 | -£24,145 | -£24,710 | -£65,000 |
| Grants for Queen's Platinum jubilee | £0 | £0 | £0 | -£2,000 |
| Christmas Lights | -£14,000 | -£14,000 | -£14,000 | £0 |
| Christmas Market | £0 | -£4,578 | -£4,500 | £0 |

# ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| | | | | |
|---|---|---|---|---|
| Alsager Partnership | -£8,000 | -£8,000 | -£8,000 | £0 |
| Alsager Carnival | £0 | -£1,500 | £0 | £0 |
| Alsager Music Festival | -£5,000 | -£5,000 | -£5,000 | £0 |
| New Homes Bonus Grants | £0 | -£30,000 | £0 | £0 |
| Defibrillator Grants | -£1,750 | -£3,500 | -£3,500 | -£3,000 |
| Town Council Gardens Competition | £0 | -£250 | £0 | -£250 |
| Grant Payment to Alsager Institute - H&S | -£2,000 | -£2,000 | -£2,000 | £0 |
| Institute - Additional Grant Payment | -£7,000 | -£7,000 | -£7,000 | £0 |
| **Grants & Donations - Expenditure** | **-£55,169** | **-£99,973** | **-£68,710** | **-£70,250** |
| **Special Items** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| COVID-19 | -£1,380 | -£764 | -£2,417 | £0 |
| **Special Items - Expenditure** | **-£1,380** | **-£764** | **-£2,417** | **£0** |
| **Projects Income** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Community Infrastructure Levy | £40,655 | £40,654 | £40,654 | £40,654 |
| Loan repayment income from Alsager Institute | £0 | £0 | £0 | £5,000 |
| Grants Received | £0 | £0 | £0 | £0 |
| **Projects Income Total** | **£40,655** | **£40,654** | **£40,654** | **£45,654** |
| **Projects Expenditure** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Annual contribution to capital reserve | £0 | £0 | £0 | £0 |
| Replenishment of election reserve | £0 | -£3,000 | £0 | £0 |
| Replenishment of general reserves | £0 | £0 | £0 | £0 |
| WW1 100Yr Commemoration | -£85 | £0 | -£367 | £0 |
| Town Events | £0 | -£10,000 | -£10,000 | £0 |
| Public Consult - Action Plan & Priorities | -£962 | -£3,500 | -£1,052 | £0 |
| Loan payment to Alsager Institute | £0 | £0 | £0 | -£10,000 |
| Cedar Avenue JUOS Phase 1 | £0 | -£53,583 | £0 | -£53,583 |
| CCTV - purchase and installation of additional | £0 | £0 | £0 | -£20,000 |
| **Projects Expenditure Total** | **-£1,047** | **-£70,083** | **-£11,419** | **-£83,583** |
| **Project Net Income over Expenditure** | **£39,608** | **-£29,429** | **£29,235** | **-£37,929** |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| **Institute** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
|---|---|---|---|---|
| Expenditure | -£21,526 | £0 | -£21,526 | £0 |
| Income | £21,526 | £0 | £21,526 | £0 |
| **Expenditure** | **-£175,916** | **-£358,408** | **-£304,660** | **-£350,127** |
| **Income** | **£453,984** | **£41,154** | **£454,018** | **£45,754** |
| **Net Expenditure over Income** | **£278,068** | **-£317,254** | **£149,358** | **-£304,373** |
| **Use of reserves to finance the budget** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Utilisation of EM reserve for WW1 lasting memorial | £0 | £0 | £367 | £0 |
| Earmarked reserves to be used to finance IT Maintenance and Support | £0 | £500 | £0 | £0 |
| Use of elections earmarked reserve for expenditure in the year | £0 | £0 | £12,000 | £0 |
| Public consultation | £0 | £0 | £1,052 | £0 |
| Defibrillator grants | £0 | £3,500 | £3,500 | £1,750 |
| Earmarked reserves to be used to finance grants | £0 | £200 | £935 | £0 |
| Earmarked reserves to be used to finance carnival grant | £0 | £1,273 | £0 | £1,273 |
| Earmarked reserves to be used to finance christmas Market grant | £0 | £1,500 | £1,500 | £0 |
| Earmarked reserves to be used to finance music festival grant | £0 | £5,000 | £5,000 | £0 |
| CIL income to be earmarked if not spent in the year | £0 | £0 | £0 | -£20,654 |
| Gardens competition prizes to be financed by earmarked reserves | £0 | £0 | -£250 | £250 |

| | | | | |
|---|---|---|---|---|
| New homes bonus expenditure to be financed from earmarked reserve | £0 | £30,000 | £0 | £0 |
| CIL to be utilised to finance CAJUOS Phase 1 | £0 | £0 | £0 | £53,583 |
| CIL to be utilised to finance additional CCTV provision | £0 | £0 | £0 | £20,000 |
| **Underlying Net Expenditure over Income** | **£278,068** | **-£275,281** | **£173,462** | **-£248,171** |

## TOWN COUNCIL SERVICE BUDGET FY2022-23 – NOTES

### Staff Costs – Administration

| Budget Heading | Explanation |
|---|---|
| Salaries | See section below for breakdown of salaries. |
| 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. Budget includes costs for FILCA and CILCA. |
| 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. |

### General Administration - Expenditure

| Budget Heading | Explanation |
|---|---|
| Photocopier Lease | Lease of high capacity copier. The lease is fixed until June 2022. No additional budgetary provision for increased charges upon renewal of the lease. |
| Photocopier Charge | Usage charges, service agreement and consumables costs for the copier. Increased budget as Councillors have reverted back to predominantly hard copy agendas rather than electronic. |
| 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, anti virus, malware, support costs and any maintenance and development of IT systems. Support and maintenance of accounts package. Includes additional budgetary provision for additional modules to be added to the accounts package. |
| Website Support & Maintenance | Cost of hosting, support, maintenance and development of the Town Council website, plus domain name renewal. |
| 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 Council approved a 5 year agreement with Zurich Municipal from April 2021-April 2026. 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. The 5 year contract that was awarded to PKF LittleJohn LLP expires in March 2022 and the auditor and related fees for FY2022-23 are not yet known. The budget has been set based upon the fees agreed by PKF Littlejohn for the previous 5 year term, plus a small increase for inflation. |
| Audit Fees Internal | To meet the cost of an 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. |
| 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 / | A small budgetary provision to cover the cost of cleaning and |

| | |
|---|---|
| Hospitality | hospitality supplies. Increased to include consumables and cleaning materials previously provided by CEC under the cleaning contract. |
| Repairs & Maintenance | Cost of repairs to any equipment used by the Town Council. |
| Rates | Non Domestic Rates paid to CEC for offices. |
| Quality Council Status costs | Budget to renew the accreditation in November 2022. |
| GDPR Costs | Budgetary provision for additional costs incurred relating to GDPR and SARs, plus registration with the ICO. |
| Contingency | To meet any unforeseen expenditure in the financial year. |
| Health & Safety | Cost of PAT testing 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.) |
| 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. Increased budgetary provision as meetings have been moved from Alsager Institute. |
| Flag Flying | Internal recharge from Alsager Civic for staff time to raise and lower flags. |
| Civic Regalia | Small budgetary provision for repairs to Civic regalia. |
| Hire of Room - Institute | Cost of hiring Alsager Institute on Tuesday evenings for Town Council Meetings. No budget for FY2022-23 as meetings are assumed to continue at Alsager Civic and budget has been provided in room hire for meetings. |

**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. £1,273 earmarked reserve available from FY2020-21 to partially finance this budget. |
| Grants of Queen's Platinum Jubilee | Specific budget to provide grants relating to the Queen's platinum jubilee. |
| Christmas Lights | No specific budget set for FY2022-23. To be paid from grants budget. |
| Christmas Market | |
| Alsager Partnership | |

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

| | |
|---|---|
| Alsager Carnival | |
| Alsager Music Festival | |
| Defibrillator Costs | £3,000 grant funding towards the purchase of defibrillators, £1,250 additional to be precepted for and £1,750 to be financed by earmarked reserve from FY2020-21. |
| 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. To be financed by earmarked reserve. |
| Alsager Institute H&S Grant | No specific budget set for FY2022-23. To be paid from grants budget. |
| Alsager Institute Grant | |

**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. |
| Income – Loan repayments from Alsager Institute | Loan repayments that would fall due within FY2022-23 if the Council approve the loan which has been requested from the trustees of Alsager Institute. |
| Capital Reserve | Annual contribution to capital reserve, as per Finance, Policy & Governance Committee minute 16/20 from it's meeting dated 27th September 2016.<br>No additional contribution factored into the budget for FY2022-23. |
| Loan payment to Alsager Institute | Interest free loan requested from the trustees of Alsager Institute. |
| Cedar Avenue Joint Use Open Space Phase 1 | Use of CIL monies to undertake Phase 1 of the project. |
| CCTV – purchase and installation | Use of CIL monies for expansion to the CCTV provision in the town. |

**Town Council Administration Salaries Budget FY2022-23**

| Hours per week | % allocation to Town Council Administration | Budget FY2022-23 |
|---|---|---|
| 37 | Costed 65% to Town Council Administration | £32,472 |
| 24 | Costed 82% to Town Council Administration | £18,694 |
| 23 | Costed 56% to Town Council Administration | £12,946 |
| 28 | Costed 20% to Town Council Administration | £4,795 |
| 24 | Costed 69% to Town Council Administration | £9,686 |
| 16 | Costed 85% to Town Council Administration | £7,478 |
| 22 | Costed 16% to Town Council Administration | £2,272 |
| 48 | Costed 10% to Town Council Administration | £2,715 |
| 10.5 | Costed 10% to Town Council Administration | £554 |

| | | |
|---|---|---|
| N/A | Provision for overtime / sickness cover | £4,550 |
| Town Council Administration Salaries Budget FY2022-23 | | £96,162 |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

### ALSAGER CIVIC BUDGET FY2022-23

| Capital Income | Actual Year to Date 31/10/2021 | Budget 2021-22 | Estimated Income / (Expenditure) to 31/03/22 | Budget 2022-23 |
|---|---|---|---|---|
| Grants Received | £12,000 | £12,000 | £12,000 | £0 |
| **Total Capital Income** | **£12,000** | **£12,000** | **£12,000** | **£0** |
| **Civic Operating Income** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
| Bar & Catering Sales | £15,137 | £34,865 | £29,762 | £65,401 |
| Civic Bowls Club | £61 | £980 | £621 | £2,013 |
| Civic Damage Deposit | £80 | £0 | £0 | £0 |
| Taxable Hall Hire | £865 | £677 | £865 | £1,158 |
| Room Hire | £28,216 | £46,268 | £51,977 | £57,015 |
| Civic Cinema Ticket Sales | £751 | £7,517 | £6,718 | £8,444 |
| Bingo Club | £0 | £720 | £480 | £1,998 |
| Civic Cinema Raffle Income | £58 | £392 | £133 | £783 |
| Equipment Hire Income | £347 | £222 | £345 | £1,403 |
| Civic Events Ticket Sales | £925 | £10,175 | £9,956 | £11,347 |
| Security Income | £198 | £0 | £0 | £0 |
| **Total Operating Income** | **£46,637** | **£101,815** | **£100,858** | **£149,562** |
| **Staff Costs - Civic** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
| Salaries | -£34,492 | -£76,847 | -£78,465 | -£87,287 |
| Management Administration | -£18,884 | -£31,368 | -£31,442 | -£32,148 |
| Employer's Ni | -£3,338 | -£6,045 | -£6,971 | -£6,182 |
| Employer's Ni - COVID 19 | -£19 | -£19 | -£19 | £0 |
| Pensions | -£9,173 | -£19,412 | -£19,475 | -£23,186 |
| Mileage | £0 | -£153 | -£153 | -£153 |
| Eye Tests | -£55 | -£150 | -£150 | -£150 |
| Training | -£72 | -£3,991 | -£3,991 | -£6,000 |
| Insurance | -£515 | -£883 | -£883 | -£901 |
| Recruitment Fees | -£2,461 | -£5,000 | -£6,461 | £0 |
| **Total Staff Costs - Expenditure** | **-£69,010** | **-£143,868** | **-£148,009** | **-£156,006** |
| **Supplies & Services - Civic** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |

| | | | | |
|---|---|---|---|---|
| Photocopier Charges | -£144 | -£416 | -£416 | -£424 |
| Stationery | -£120 | -£400 | -£400 | -£408 |
| Postage | £0 | -£132 | -£132 | -£135 |
| Telephones & BB | -£390 | -£638 | -£631 | -£539 |
| Equipment Hire | -£251 | -£431 | -£431 | -£439 |
| IT Software Maintenance and Support | -£1,525 | -£3,024 | -£2,790 | -£4,893 |
| Website Support & Maintenance | -£184 | -£315 | -£315 | -£3,330 |
| Audit Fees Internal | -£175 | -£307 | -£307 | -£314 |
| Payroll Service | -£360 | -£1,020 | -£923 | -£1,350 |
| Professional Fees | -£120 | -£2,420 | -£2,420 | -£280 |
| Bank Charges | -£803 | -£1,743 | -£1,978 | -£1,945 |
| Refuse Collection | -£409 | -£845 | -£950 | -£1,476 |
| Cleaning Supplies | -£571 | -£1,405 | -£1,405 | -£1,433 |
| Bar Purchases | -£4,788 | -£12,551 | -£10,714 | -£23,544 |
| Stock wastage and staff drinks | -£124 | -£837 | -£714 | -£1,570 |
| Uniforms | -£306 | -£1,806 | -£1,806 | -£500 |
| H&S | -£1,526 | -£2,701 | -£2,667 | -£3,108 |
| Licences & Fees | -£269 | -£2,404 | -£888 | -£2,125 |
| Promotions / Marketing | -£1,094 | -£2,964 | -£2,959 | £0 |
| Promotions and Events | -£857 | -£6,564 | -£5,469 | -£13,500 |
| Cinema Costs | -£359 | -£5,003 | -£3,990 | -£5,658 |
| Bingo Costs | £0 | -£160 | -£155 | -£180 |
| Table Cloth Laundering | -£314 | -£1,000 | -£1,000 | -£1,020 |
| Security Costs | -£1,105 | -£3,000 | -£3,000 | -£5,000 |
| COVID-19 | £0 | -£87 | £0 | £0 |
| **Total Supplies & Services - Expenditure** | **-£15,795** | **-£52,173** | **-£46,460** | **-£73,171** |
| **Premises Costs - Civic** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
| Insurance | -£1,064 | -£1,824 | -1,974 | -£2,213 |
| Window Cleaning | £0 | £0 | £0 | -£360 |
| R&M | -£1,147 | -£7,325 | -£8,835 | -£6,875 |
| Grounds Maintenance | £0 | -£200 | -£200 | -£200 |
| Rates | -£5,385 | -£9,232 | -9,232 | -£9,416 |
| Electricity | -£2,268 | -£5,715 | -£6,926 | -£7,099 |
| Gas | -£501 | -£2,695 | -£2,635 | -£2,050 |
| Water | -£1,394 | -£2,810 | -£2,704 | -£3,210 |
| **Total Premises Costs - Expenditure** | **-£11,758** | **-£29,799** | **-£32,505** | **-£31,424** |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| | | | | |
|---|---|---|---|---|
| **Operating Expenditure** | **-£96,563** | **-£225,840** | **-£226,975** | **-£260,600** |
| **Operating Income** | **£46,637** | **£101,815** | **£100,858** | **£149,562** |
| **Civic Operating Deficit** | **-£49,926** | **-£124,025** | **-£126,116** | **-£111,038** |
| **Civic Capital Costs** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
| Equipment Purchases | -£437 | -£2,500 | -£2,500 | -£11,000 |
| IT Equipment | -£1,539 | -£2,678 | -£2,659 | -£1,150 |
| Public Works Loan Repayment | -£12,538 | -£14,586 | -£14,586 | -£14,519 |
| **Total Civic Capital Costs** | **-£14,514** | **-£19,764** | **-£19,745** | **-£26,669** |
| | | | | |
| **Total Expenditure** | **-£111,077** | **-£245,604** | **-£246,719** | **-£287,269** |
| **Total Income** | **£58,638** | **£113,815** | **£112,858** | **£149,562** |
| **Civic Deficit** | **-£52,439** | **-£131,789** | **-£133,861** | **-£137,707** |
| **Utilisation of reserves for expenditure:** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
| Operating costs - covered by earmarked reserves | £1,306 | £0 | £2,973 | £0 |
| Operating costs - covered by general reserves | £0 | £43,000 | £0 | £0 |
| Capital costs - covered by general reserves | £0 | £0 | £0 | £0 |
| Capital costs - covered by capital reserves | £0 | £0 | £0 | £0 |
| **Underlying Civic Deficit** | **-£51,133** | **-£88,789** | **-£130,888** | **-£137,707** |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

### ALSAGER CIVIC BUDGET FY2022-23 - NOTES

**Income – Civic**

| **Budget Heading** | **Explanation** |
|---|---|
| Room Hire<br>Bar Sales<br>Equipment Hire Income | Estimated income from activities at the Civic. COVID impact is budgeted to continue to impact on income for the full year, at 70% of previous capacity. |
| Civic Cinema Ticket Sales<br>Bingo Club<br>Civic Cinema Raffle | Estimated income from these events at the Civic. As above, the impact of COVID is expected to continue for the full year. |
| Civic Events Ticket Sales | Estimated income from these events at Alsager Civic as per provisional events programme for 2022. As above, COVID impact is expected to continue for the full year. |

**Staff Costs - Civic**

| **Budget Heading** | **Explanation** |
|---|---|
| Salaries | Costs for staff directly attributed to Alsager Civic.<br>See section below for breakdown of salaries. |
| Management Administration | Costs for staff allocated to Alsager Civic.<br>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 includes £2,400 for train the trainer, £2,000 for supervisory / management training, £800 for management training and a £800 contingency. |
| 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 £2,000 budget 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. The budget includes £3,000 for a rebuild of the Alsager Civic website. |
| 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. |
| 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 at 36% of bar income. |
| Stock wastage and staff drinks | The cost of stock wastage and staff drinks including wastage incurred during pump and line cleaning at 2.4% of bar income. |
| Uniforms | Provision for uniforms for the Civic Staff including PPE. |
| 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 & Events | Provision for marketing and publicity of Alsager Civic and its events.<br>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**

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

| Budget Heading | Explanation |
|---|---|
| Insurance<br>Rates<br>Electricity<br>Gas<br>Water | Expenditure to cover the running costs of the building. |
| Repairs & Maintenance | Expenditure in relation to repairs & maintenance of the building.<br>Including £3,000 for replacement water heaters in the changing rooms and a £2,500 budgetary provision for reactive maintenance. |

**Capital Costs**

| Budget Heading | Explanation |
|---|---|
| Equipment Purchases | Provision of new equipment at Alsager Civic. Includes £2,000 for an ice machine, £2,000 for glassware, £4,000 for bar equipment (tills, fridge, bar provisions, decoration, signage etc), £1,000 for office equipment and a £2,000 contingency. |
| IT Equipment | Cost of new IT equipment at Alsager Civic which is on a rolling replacement programme. |
| Public Works Loan Repayment | Annual cost of servicing the repayment of a Public Works Loan. |

**Alsager Civic – Salaries Budget FY2022-23**

| Hours per week | % allocation to Alsager Civic | Budget FY2022-23 |
|---|---|---|
| 28 | Costed 90% to Alsager Civic | £21,577 |
| 48 (combined) | Costed 79% to Alsager Civic | £20,635 |
| 24 | Costed 80% to Alsager Civic | £13,757 |
| 20 | Costed 100% to Alsager Civic | £12,475 |
| 16 | Costed 85% to Alsager Civic | £7,994 |
| Provision for overtime to be paid to office staff | | £3,000 |
| Provision for casual bar staff | | £7,848 |
| Alsager Civic Salaries Budget FY2022-23 | | £87,287 |

**Alsager Civic – Management Administration Budget FY2022-23**

| Hours per week | % allocation to Alsager Civic | Budget FY2022-23 |
|---|---|---|
| 37 | Costed 10% to Alsager Civic | £4,996 |
| 24 | Costed 10% to Alsager Civic | £2,280 |

| | | |
|---|---|---|
| 23 | Costed 20% to Alsager Civic | £4,624 |
| 28 | Costed 25% to Alsager Civic | £5,994 |
| 24 | Costed 21% to Alsager Civic | £2,917 |
| 16 | Costed 5% to Alsager Civic | £440 |
| 22 | Costed 64% to Alsager Civic | £9,090 |
| 10.5 | Costed 19% to Alsager Civic | £1,108 |
| Alsager Civic Management Administration Budget FY2022-23 | | £32,148 |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

### ALSAGER SERVICES BUDGET FY2022-23

| **Market** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
|---|---|---|---|---|
| Salaries | -£2,302 | -£5,332 | -£4,512 | -£5,431 |
| Management Administration | -£6,240 | -£10,444 | -£10,315 | -£10,243 |
| Employer's Ni | -£563 | -£895 | -£907 | -£983 |
| Pensions | -£1,332 | -£3,606 | -£2,569 | -£3,652 |
| Telephone & Broadband | £0 | -£50 | -£50 | -£50 |
| Insurance | -£149 | -£151 | -£255 | -£260 |
| Payroll Service | -£75 | -£191 | -£191 | -£195 |
| Refuse Collection | -£1,042 | -£1,706 | -£1,784 | -£1,818 |
| Market Supplies / Services | -£58 | -£978 | -£908 | -£1,300 |
| Repairs & Maintenance | -£11 | £0 | -£11 | -£200 |
| Promotions / Marketing | £0 | -£500 | -£199 | -£500 |
| Uniform | -£146 | -£500 | -£500 | -£500 |
| **Markets: Expenditure** | **-£11,918** | **-£24,353** | **-£22,201** | **-£25,132** |
| Market Stall Rents (Vatable) | £834 | £1,897 | £1,366 | £1,600 |
| Market Pitch Rents (Exempt) | £3,697 | £5,204 | £5,559 | £5,684 |
| S106 Receipts | | | | |
| Insurance Claim | | | £0 | |
| **Markets: Income** | **£4,531** | **£7,101** | **£6,925** | **£7,284** |
| **Net Expenditure over Income** | **-£7,387** | **-£17,252** | **-£15,276** | **-£17,848** |
| **Public Conveniences** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
| Management Administration | -£3,040 | -£5,130 | -£5,073 | -£5,433 |
| Employer's Ni | -£269 | -£419 | -£453 | -£482 |
| Pensions | -£581 | -£1,120 | -£1,043 | -£1,162 |
| Equipment Purchases | -£736 | -£1,753 | -£2,446 | -£1,700 |
| Insurance | -£105 | -£141 | -£180 | -£184 |
| Payroll Service | £0 | £0 | £0 | £0 |
| Professional Fees | £0 | £0 | £0 | £0 |
| External Contractors | -£4,922 | -£8,465 | -£8,326 | -£8,465 |
| Cleaning Supplies | -£152 | -£459 | -£459 | -£468 |
| Repairs & Maintenance | -£376 | -£3,425 | -£3,242 | -£2,700 |
| Rates | £1,185 | £0 | £1,186 | £0 |
| Electricity | -£356 | -£733 | -£733 | -£806 |
| Water | -£544 | -£750 | -£750 | -£765 |
| H&S | -£168 | -£446 | -£443 | -£437 |
| **Expenditure** | **-£10,064** | **-£22,841** | **-£21,962** | **-£22,602** |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| **Allotments** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
|---|---|---|---|---|
| Management Administration | -£2,880 | -£4,858 | -£4,806 | -£5,156 |
| Employer's Ni | -£269 | -£419 | -£452 | -£482 |
| Pensions | -£581 | -£1,024 | -£963 | -£1,064 |
| Insurance | -£41 | -£20 | -£70 | -£71 |
| Allotments Association Management Charge | -£1,579 | -£2,707 | -£2,707 | -£4,555 |
| Repairs & Maintenance | -£890 | -£1,650 | -£1,650 | -£1,650 |
| Capital Developments | £0 | -£3,000 | -£3,000 | -£5,000 |
| Water | -£946 | -£1,200 | -£1,196 | -£1,200 |
| **Expenditure** | **-£7,186** | **-£14,878** | **-£14,844** | **-£19,179** |
| Allotments Income | £3,158 | £5,414 | £5,414 | £7,592 |
| **Net Expenditure over Income** | **-£4,028** | **-£9,464** | **-£9,430** | **-£11,587** |

| **Town Centre Services** | **Actual Year to Date 31/10/2021** | **Budget 2021-22** | **Estimated Income / (Expenditure) to 31/03/22** | **Budget 2022-23** |
|---|---|---|---|---|
| Salaries | £0 | £0 | £0 | -£20,092 |
| Management Administration | £0 | £0 | £0 | -£4,120 |
| Employer's Ni | £0 | £0 | £0 | -£1,693 |
| Pensions | £0 | £0 | £0 | -£5,169 |
| Vehicle lease / hire | £0 | £0 | £0 | -£6,000 |
| Training | £0 | £0 | £0 | -£2,000 |
| Uniform | £0 | £0 | £0 | -£700 |
| Branding | £0 | £0 | £0 | -£1,000 |
| Electric charging point | £0 | £0 | £0 | -£800 |
| Fuel | £0 | £0 | £0 | -£3,000 |
| Equipment Purchases | £0 | £0 | £0 | -£3,500 |
| Materials | £0 | £0 | £0 | -£1,900 |
| Christmas Market | £0 | £0 | £0 | £0 |
| Alsager in Bloom | -£2,275 | -£2,275 | -£2,275 | -£3,000 |
| Street Furniture & Planters | £0 | -£1,375 | -£1,375 | £0 |
| Cleaner Smarter Working Group | -£46 | -£1,380 | -£2,380 | -£1,500 |
| | **-£2,321** | **-£5,030** | **-£6,030** | **-£54,475** |
| **Expenditure** | **-£31,489** | **-£67,102** | **-£65,037** | **-£121,388** |
| **Income** | **£7,689** | **£12,515** | **£12,339** | **£14,876** |

| | | | | |
|---|---|---|---|---|
| **Net Expenditure over Income** | **-£23,800** | **-£54,587** | **-£52,698** | **-£106,512** |
| Utilisation of S106 market earmarked reserve to finance expenditure | £58 | £978 | £908 | £0 |
| Utilisation of earmarked reserve for signage at public toilets | £500 | £0 | £500 | £0 |
| Utilisation of earmarked reserve for baby change units at public toilets | £193 | £0 | £193 | £0 |
| Utilisation of earmarked reserve for CCTV at public toilets | £0 | £1,653 | £1,653 | £0 |
| Utilisation of earmarked reserve for H&S training at public toilets | £0 | £0 | £133 | £0 |
| Utilisation of allotments capital reserve to finance new path at Coronation Avenue | £0 | £3,000 | £3,000 | £0 |
| Utilisation of capital reserve to capital works at the allotments | £0 | £0 | £0 | £5,000 |
| Utilisation of Cleaner Smarter Working Group EMR | £0 | £380 | £1,380 | £0 |
| Utilisation of earmarked reserve for street planters and furniture | £0 | £1,375 | £1,375 | £0 |
| **Net Expenditure over Income** | **-£23,049** | **-£47,201** | **-£43,556** | **-£101,512** |

## ALSAGER SERVICES BUDGET FY2022-23 – 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. S106 funds are assumed to be fully utilised in FY2021-22 and that this budget will be precepted for. |
| 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 replacement hand dryers in the ladies and gents toilets. |
| 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 FY2022-23 for non Domestic Rates on public conveniences facility as the public toilets rates bill has now been approved. |
| Electricity<br>Water | Charge for utilities costs at the public conveniences. |

| | |
|---|---|
| Health & Safety | Cost of annually required inspections associated with the H&S of the building. |

**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 | 50% discount applied to Alsager Garden's Association on Allotments rentals in recognition of their management of the Allotment sites.<br>Additional 20% discount which represents an allowance given to Alsager Garden's Association as an opportunity to obtain further monies for investment. |
| Repairs and Maintenance | Provision for repairs and maintenance for all allotment sites – includes items from the PMP and a £1,500 provision for reactive repairs / maintenance. |
| Capital Developments | Budgetary provision for hard standing area at the entrance to Lawton Road allotments site, to be financed by capital reserves. |
| Water / Sewerage charge | Charge for water usage at the allotment sites. |
| Allotment Income | Allotment rentals charged annually to Alsager Garden's Association. |

**Town Centre Services**

| **Budget Heading** | **Explanation** |
|---|---|
| Salaries | Costs of staff directly attributed to Town Centre Services, see section below on breakdown of salaries. |
| Management Administration | Costs of staff allocated to Town Centre Services, 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. |
| Vehicle Lease / Hire | Budgetary provision for the lease / hire of a van for a Town Ranger. |
| Training | Budgetary provision for training of the Town Ranger. |
| Uniform | Budgetary provision for uniform and PPE for the Town Ranger. |
| Branding | Budgetary provision relating to the Town Ranger. |
| Electric charge point | Relating to the Town Ranger. |
| Fuel | Relating to the Town Ranger. |

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

| | |
|---|---|
| Equipment Purchases | Budgetary provision for non specified equipment purchases required for the Town Ranger. |
| Materials | Budgetary provision for non specified materials purchases required for the Town Ranger. |
| 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 | No budgetary provision for street furniture and planters in FY2022-23. |
| Cleaner Smarter Working Group | Budget provided to support the activities of the working group. |

**Alsager Market – Salaries Budget FY2022-23**

| **Hours per week** | **% allocation to Alsager Market** | **Budget FY2022-23** |
|---|---|---|
| 4 | Costed 100% to Alsager Market | £2,172 |
| 10.5 | Costed 38% to Alsager Market | £2,216 |
| Budgetary provision for holiday cover and to staff additional events | | £1,044 |
| Alsager Market Salaries Budget FY2022-23 | | £5,431 |

**Alsager Market – Management Administration Budget FY2022-23**

| **Hours per week** | **% allocation to Alsager Market** | **Budget FY2022-23** |
|---|---|---|
| 37 | Costed 5% to Alsager Market | £2,498 |
| 24 | Costed 3% to Alsager Market | £684 |
| 23 | Costed 5% to Alsager Market | £1,156 |
| 28 | Costed 20% to Alsager Market | £4,795 |
| 24 | Costed 3% to Alsager Market | £420 |
| 16 | Costed 3% to Alsager Market | £264 |
| 22 | Costed 3% to Alsager Market | £426 |
| Overtime for office staff | Costed 5% to Alsager Market | £350 |
| Alsager Market Management Administration Budget FY2022-23 | | £10,243 |

**Public Conveniences – Salaries Budget FY2022-23**

| **Hours per week** | **% allocation to Public Conveniences** | **Budget FY2022-23** |
|---|---|---|
| 37 | Costed 5% to Public Conveniences | £2,498 |
| 23 | Costed 2% to Public Conveniences | £462 |
| 28 | Costed 5% to Public Conveniences | £1,1199 |
| 24 | Costed 1% to Public Conveniences | £140 |

| | | |
|---|---|---|
| 16 | Costed 1% to Public Conveniences | £88 |
| 22 | Costed 1% to Public Conveniences | £142 |
| 10.5 | Costed 10% to Public Conveniences | £554 |
| Overtime for office staff | Costed 5% to Alsager Market | £350 |
| Public Conveniences Management Administration Budget FY2022-23 | | £5,433 |

**Allotments – Management Administration Budget FY2022-23**

| **Hours per week** | **% allocation to Alsager Allotments** | **Budget FY2022-23** |
|---|---|---|
| 37 | Costed 5% to Alsager Allotments | £2,498 |
| 23 | Costed 2% to Alsager Allotments | £462 |
| 28 | Costed 5% to Alsager Allotments | £1,199 |
| 24 | Costed 1% to Alsager Allotments | £140 |
| 16 | Costed 1% to Alsager Allotments | £88 |
| 22 | Costed 1% to Alsager Allotments | £142 |
| 10.5 | Costed 5% to Alsager Allotments | £277 |
| Overtime for office staff | Costed 5% to Alsager Market | £350 |
| Alsager Allotments Management Administration Budget FY2022-23 | | £5,156 |

**Town Centre Services – Salaries Budget FY2022-23**

| **Hours per week** | **% allocation to Town Centre Services** | **Budget FY2022-23** |
|---|---|---|
| 37 | Costed 100% to Town Centre Services | £20,092 |
| Town Centre Services Salaries Budget FY2022-23 | | £20,092 |

**Town Centre Services – Management Administration Budget FY2022-23**

| **Hours per week** | **% allocation to Town Centre Services** | **Budget FY2022-23** |
|---|---|---|
| 4.8 | Additional hours factored into the budget to manage the Town Ranger, costed 100% to Alsager Market | £4,120 |
| Town Centre Services Management Administration Budget FY2022-23 | | £4,120 |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

### PLANNING AND COMMUNITY COMMITTEE BUDGET FY2022-23

| **Community Engagement (TOR 3)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
|---|---|---|---|---|
| Fairtrade Activities | -£44 | -£500 | -£500 | -£500 |
| Toilet twinning | £0 | -£360 | £0 | £0 |
| **Expenditure** | **-£44** | **-£860** | **-£500** | **-£500** |
| **Community Safety (TOR 4)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| CCTV Service | -£5,728 | -£5,728 | -£5,728 | -£5,728 |
| Average Speed Cameras Pilot Scheme | £0 | £0 | £0 | -£5,000 |
| **Expenditure** | **-£5,728** | **-£5,728** | **-£5,728** | **-£10,728** |
| **Environment (TOR 5)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Environmental Working Group | -£288 | -£1,000 | -£288 | -£1,712 |
| **Expenditure** | **-£288** | **-£1,000** | **-£288** | **-£1,712** |
| **Health & Wellbeing (TOR 7)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Defibrillator costs | £0 | -£300 | -£300 | -£300 |
| **Expenditure** | **£0** | **-£300** | **-£300** | **-£300** |
| **Young People (TOR 8)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Donations received | £175 | £0 | £175 | £0 |
| **Income** | **£175** | **£0** | **£175** | **£0** |
| Youth Council | £0 | -£1,000 | £0 | £0 |
| Wayside Linley Play Area | -£1,079 | £0 | -£1,079 | £0 |
| **Expenditure** | **-£1,079** | **-£1,000** | **-£1,079** | **£0** |
| **Economic Wellbeing and Tourism (TOR 10)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Grant / Sponsorship Income | £1,000 | £1,000 | £1,000 | £1,000 |
| **Income** | **£1,000** | **£1,000** | **£1,000** | **£1,000** |
| Consultancy Fees | -£12,800 | -£36,928 | -£26,400 | -£5,000 |
| Town Centre Manager Activities | -£123 | -£10,000 | -£10,000 | -£5,528 |
| Recruitment costs | -£1,000 | -£2,000 | -£2,000 | £0 |

# ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| | | | | |
|---|---|---|---|---|
| Christmas Tree | £0 | -£1,600 | -£1,650 | -£1,850 |
| **Expenditure** | **-£13,923** | **-£50,528** | **-£40,050** | **-£12,378** |
| **Projects (TOR 12)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Public Realm Consultation | -£243 | £0 | -£243 | £0 |
| **Expenditure** | **-£243** | **£0** | **-£243** | **£0** |
| **Leisure & Recreation (TOR 11)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Hassall Road Play Area Phase 2 | £0 | -£56,480 | -£56,480 | £0 |
| Play Area and Open Spaces Working group | £0 | £0 | £0 | £0 |
| **Expenditure** | **£0** | **-£56,480** | **-£56,480** | **£0** |
| **Heritage (TOR 21)** | **Actual Year to Date 31/10/2021** | **Budget FY2021-22** | **Estimated Expenditure to 31/03/22** | **Budget FY2022-23** |
| Remembrance parade road closure | £0 | -£2,000 | -£1,275 | -£1,500 |
| Lamp post poppies | £0 | -£200 | £0 | £0 |
| **Expenditure** | **£0** | **-£2,200** | **-£1,275** | **-£1,500** |
| **Total Expenditure** | **-£21,305** | **-£118,096** | **-£105,943** | **-£27,118** |
| **Total Income** | **£1,175** | **£1,000** | **£1,175** | **£1,000** |
| **Net Expenditure over Income** | **-£20,130** | **-£117,096** | **-£104,768** | **-£26,118** |
| Utilisation of Wayside Linley Play Area earmarked reserve to finance expenditure | £904 | £0 | £904 | £0 |
| Use of Town Centre Manager earmarked reserve to finance expenditure in FY2021-22 | £13,923 | £48,928 | £38,400 | £10,528 |
| Utilisation of capital reserves to finance Hassall Road play area developments | £0 | £35,000 | £35,000 | £0 |
| Utilisation of earmarked reserve to finance environmental working group | £288 | £0 | £0 | £1,712 |

| | | | | |
|---|---|---|---|---|
| Utilisation of earmarked reserve to finance Hassall Road play area developments (planting) | £0 | £220 | £220 | £0 |
| Utilisation of earmarked reserve to finance Youth Council | £0 | £1,000 | £0 | £0 |
| Utilisation of earmarked reserves to finance toilet twinning | £0 | £360 | £0 | £0 |
| Utilisation of earmarked reserves to finance remembrance day road closure | £0 | £2,000 | £1,275 | £725 |
| **Underlying Net Expenditure over Income** | **-£5,015** | **-£29,588** | **-£28,969** | **-£13,153** |

## PLANNING AND COMMUNITY COMMITTEE BUDGET FY2022-23 - 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. |
| Average speed cameras pilot scheme | TC21/113<br>PEC21/95 Average Speed Camera Indicator Devices<br>Resolved:<br>a)To receive the information and to confirm a commitment to the scheme should the Council be chosen to take part.<br>b)To approve the inclusion of £5,000 per year to the Council's budget, commencing with FY2022-23, for the total 15-year commitment of the project, to be utilised should the scheme go ahead. |
| Environmental Working Group | Budget to support the activities of the working group including the Queen's Green Canopy.<br>The Planning Committee recommended that the £1,712 allocated to the Environmental Working Group in FY2021-22 is earmarked for use in FY2022-23. |
| Defibrillator Costs | £300 budgetary provision for replacement pads to the 3 defibrillators that the Council has responsibility for. |
| Grant / Sponsorship Income | Budget for sponsorship income towards the cost of the Christmas Tree. |
| Consultancy fees | Costs of the Town Centre Manager consultant until 31 May 2022, financed by an earmarked reserve. |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

| | |
|---|---|
| Town Centre Manager's Activities | Balance of funds in the earmarked reserve for the Town Centre Manager, could be utilised to support the Town Centre Manager's activities for the remainder of the contract. |
| Christmas Tree | To meet the cost of the annual provision of the Town Christmas Tree. |
| Remembrance day parade road closure | To meet the cost of the road closure required for the remembrance day parade, partially financed with balance remaining in earmarked reserve. |

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

**BUDGET SUMMARY**

| **Heading** | **Amount** |
|---|---|
| Town Council service budget | £304,373 |
| Alsager Civic operating deficit | £123,188 |
| Alsager Civic loan repayment costs | £14,519 |
| Public Conveniences | £22,602 |
| Alsager Market | £17,848 |
| Alsager Allotments | £11,587 |
| Town centre services | £54,475 |
| Planning committee | £26,118 |
| **TOTAL BUDGET** | **£574,711** |
| Less: Application of Reserves | |
| Earmarked reserves used towards grants, Environmental Working Group, remembrance day road closure and Town Centre Manager | -£16,238 |
| Capital reserve to finance capital developments at allotments sites | -£5,000 |
| Use of CIL monies to finance developments at Cedar Avenue Joint Use Open Space and additional CCTV provision | -£73,583 |
| Un-utilised CIL to be earmarked | -£20,654 |
| **PRECEPT REQUIREMENT** | £500,544 |

# ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

**BUDGET COMPARISON YEAR ON YEAR**

Net budgeted expenditure in FY2022-23 of £785,903 is broadly in line with the net budgeted expenditure for FY2021-22 of £789,211.
CIL monies, earmarked reserves and capital reserves are being utilised to finance expenditure to a value of £94,821 and it is expected that there will be £20,654 of CIL monies received in the year which will be earmarked at year end, which leaves £500,544 to be financed by Precept.
Cheshire East Council are due to fix the Tax base for Alsager for the financial year 2022-23 by Resolution of the Council on the 15 December 2021 and the current indication is that the tax base will be 5,129.76.
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 £500,544 for FY2022-23 is an increase of £108,802 from FY2021-22 and represents a charge of £97.58 per annum per Band D equivalent household.
This is an increase of £18.12 and 22.8% per annum from FY2021-22.

The change can be explained as follows:

| **Precept** | **£** | **% Increase** | **Estimated £ per Band D** |
|---|---|---|---|
| FY2021-22 | £391,742 | | £79.46 |
| FY2022-23 | £500,544 | | £97.58 |
| **Reduction** | **£108,802** | **22.8%** | **£18.12** |
| **Increase summarised as:** | **£** | **% Increase** | **Estimated £ per Band D** |
| Impact of increased council tax base | £0 | -3.9% | -£3.09 |
| **<u>Reduced costs in the budget for FY2022-23</u>** | **£** | **% Increase** | **Estimated £ per Band D** |
| Grants to Alsager Institute | -£9,000 | -2.3% | -£1.75 |
| Legal fees budget for asset transfer | -£2,000 | -0.5% | -£0.39 |
| Other | £0 | 0.0% | £0.00 |
| **Total** | **-£11,000** | **-2.8%** | **-£2.14** |
| **<u>Additional funding for Alsager Civic in the budget for FY2022-23</u>** | **£** | **% Increase** | **Estimated £ per Band D** |
| Alsager Civic reduced income & connected direct costs | £28,209 | 7.2% | £5.50 |
| Cost to rebuild Civic website | £3,000 | 0.8% | £0.58 |
| Equipment purchases | £5,370 | 1.4% | £1.05 |
| Alsager Civic increased staffing costs | £2,058 | 0.5% | £0.40 |
| Alsager Civic increased operating costs | £2,045 | 0.5% | £0.40 |
| Management development training | £2,662 | 0.7% | £0.52 |
| Replacement water heaters in dressing rooms | £3,000 | 0.8% | £0.58 |

| | | | |
|---|---|---|---|
| Additional marketing / events budget | £2,000 | 0.5% | £0.39 |
| **Total** | **£48,344** | **12.3%** | **£9.42** |
| **Projects:** | **£** | **% Increase** | **Estimated £ per Band D** |
| Town Ranger set up costs | £7,300 | 1.9% | £1.42 |
| Purchase and installation costs of additional CCTV | £20,000 | 5.1% | £3.90 |
| Net of loan expenditure and income to Alsager Institute | £5,000 | 1.3% | £0.97 |
| Capital developments at allotment sites | £2,000 | 0.5% | £0.39 |
| Average speed cameras pilot scheme | £5,000 | 1.3% | £0.97 |
| **Total** | **£39,300** | **10.0%** | **£7.66** |
| **Growth Items:** | **£** | **% Increase** | **Estimated £ per Band D** |
| Town Ranger ongoing costs | £42,675 | 10.9% | £8.32 |
| Increased grants budget | £16,028 | 4.1% | £3.12 |
| Regrade of roles ATC1 & ATC2 | £8,111 | 2.1% | £1.58 |
| Assumed NJC pay awards, increased pension contributions and assumed performance related increments granted to staff | £5,533 | 1.4% | £1.08 |
| Other | £3,335 | 0.9% | £0.65 |
| Contingency budget | £2,500 | 0.6% | £0.49 |
| Market equipment | £1,300 | 0.3% | £0.25 |
| Increased support to Alsager In Bloom | £725 | 0.2% | £0.14 |
| **Total** | **£80,206** | **20.5%** | **£15.64** |
| **Use of reserves:** | **£** | **% Increase** | **Estimated £ per Band D** |
| CIL monies - additional CCTV provision | -£20,000 | -5.1% | -£3.90 |
| CIL monies - Cedar Avenue carpark refurbishment | -£53,583 | -13.7% | -£10.45 |
| Music festival | £5,000 | 1.3% | £0.97 |
| Christmas Lights Switch On | £1,500 | 0.4% | £0.29 |
| Cleaner & Smarter Working Group | £380 | 0.1% | £0.07 |
| Capital reserves - allotments sites | -£2,000 | -0.5% | -£0.39 |
| **Total** | **-£68,703** | **-17.5%** | **-£13.39** |
| **Additions to reserves** | **£** | **% Increase** | **Estimated £ per Band D** |
| General reserve | £0 | 0.0% | £0.00 |

| | | | |
|---|---|---|---|
| Un-utilised CIL monies to be earmarked | £20,654 | 5.3% | £4.03 |
| Elections earmarked reserve | £0 | 0.0% | £0.00 |
| **Total** | **£20,654** | **5.3%** | **£4.03** |
| **GRAND TOTAL** | **£108,801** | **23.9%** | **£18.12** |

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

## OPPORTUNITIES TO IMPROVE THE BUDGET

In the light of the first view of the consolidated draft budget for FY2022-23 showing such a large increase in the proposed precept request, a meeting was held with the Chairman of the Finance, Policy & Governance Committee, the Vice Chairman of the Finance, Policy & Governance Committee, the Town Clerk and the Finance Manager to review the consolidated draft budget.
The Committee's attention is drawn to the following specific areas which were identified during that meeting as opportunities to amend the budget for FY2022-23 to reduce the precept request:

1. Average speed cameras
   As the members to the pilot scheme have not yet been confirmed, it could be considered premature to budget and precept for the £5,000 cost.
   Consider the appropriateness of removing the cost from the budget and using general reserves to finance the cost if the Council is approved to be included in the scheme during FY2022-23.

2. Civic income
   The income as modelled in the draft budget for Alsager Civic is low as the COVID impact is expected to continue for all of FY2022-23. The impact is a reduction in income of approximately £50,000 in comparison to pre COVID levels (income in both of FY2018-19 and FY2019-20 was approximately £200,000 and the income in the budget for FY2022-23 is £150,000).
   Income generated may be higher than budgeted if the COVID impact is less than anticipated.
   Consider the appropriateness of precepting the public via council tax for additional funding to Alsager Civic. The Committee could consider challenging Alsager Civic to obtain a higher level of income and acknowledge the risk to general reserves by way of an insufficient precept to finance the service in FY2022-23 if that income is not realised.
   Any additional income incorporated in bar sales and events ticket sales would lead to additional direct expenditure in the budget.

3. Use of capital reserves to finance expenditure in the budget
   - £11,000 of equipment purchases at Alsager Civic
   - £3,000 R&M for replacement water heaters in the changing rooms at Alsager Civic

4. Grants budget
   Reduction of £16,000, which is the increase from FY2021-22 grants budget.
   The Committee should consider the item being considered within the meeting of 14 December 2021 relating to a request from Alsager Institute for an interest free loan, the grant funding already requested from the charity and the possibility of additional grant funding being requested by the charity if the loan request is refused.

5. Town Ranger
   - To consider the option to reconsider the approved approach (full time with a vehicle) to reduce the costs in the budget for salary and support costs.
   - Consider financing initial set up costs from capital reserves (training, uniform, branding, electric charge point and equipment purchases total £8,000).

6. Town Centre Manager

- Determine if there is a requirement for any budget to support the role in FY2022-23 noting that there is £5,528 currently included in the budget for that purpose, which is the balance remaining in the earmarked reserve after expenditure from FY2021-22 and the consultancy costs for April and May 2022. IT and phone costs would be minimal within that time period and there is the opportunity to take costs of £5,000 out of the budget and identify that balance within the earmarked reserve as surplus to requirements and available for transfer to general reserves.
- To consider the option to reconsider the decision to extend the contract until 31 May 2022.

7. Cleaner & Smarter working group budget
   The working group has expenditure approved in the FY2021-22 of £2,380, against which there is £1,500 currently unallocated.
   Consider if it is appropriate for the group to have a £1,500 budget for expenditure in FY2022-23 given that the investigations into the Town Ranger role have now been completed. Are there any future spending requirements for the working group.
   Has the group met its objectives and could it be disbanded.
   Some original aims of the group were to establish a clean team and undertaken an anti-dog fouling campaign.

**ALSAGER TOWN COUNCIL**

**CAPITAL & REVENUE DRAFT BUDGET 2022-23**

**RECOMMENDATION**

In considering the options proposed below, members are reminded of the Council Tax referendum principles referred to on page 5 of this report.

Members are requested;

1. Subject to the item being considered by the Finance, Policy & Governance Committee at the meeting dated 14 December 2021 in relation to a request from the trustees of Alsager Institute to the Council to provide an interest free loan, to determine if any related amendments need to be made to the draft budget for FY2022-23.

2. 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 FY2022-23:
    a. It is recommended to include an additional cost of £1,909 to maintain a CCTV camera, as detailed within the financial risk assessment.

3. Review the list of opportunities identified above and determine whether to make any changes to the budget as put forward within this report which is the first view of the draft budget for FY2022-23 after consolidation of all budgetary requests from the Council's service committees.

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 FY2022-23.

5. To receive the review of reserves.

6. To consider the earmarked reserves and whether any amendments should be made to them, specifically:
    a. CCTV earmarked reserve of £1,653 which could potentially be identified as surplus to requirements subject to the positioning of new CCTV cameras to be installed in the town.
    b. Allotments capital developments earmarked reserve of £3,000, the majority of which could be identified as surplus to requirements as the planned expenditure against that reserve in the current year is minimal.
    c. Cleaner and smarter working group earmarked reserve of £1,380 which could be identified as surplus to requirements.

7. Subject to items being considered by the Finance Policy & Governance Committee at the meeting dated 14 December 2021 in relation to the £10,000 Town Events budget in FY2021-22, 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 FY2022-23 or to add funds into the budget for FY2022-23 to replenish the general reserve.

    Members are requested to approve the recommendations from the service committees that now form the draft budget for FY2022-23 as appended within this document, along with the Town Council Service budget giving a recommendation to Council for a budget of:

- A total net spend of £574,711 with £20,654 of CIL income budgeted to be ring fenced, the use of £21,238 of capital and earmarked reserves, £73,583 of CIL monies and a Precept request of £500,544 which represents an increase of 22.8% per annum per Band D equivalent from FY2021-22 to Council at its meeting on 11 January 2022, or otherwise subject to any changes which the Committee wish to recommend.

8. Subject to recommendation 7 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 4 January 2022.

## ALSAGER TOWN COUNCIL

## CAPITAL & REVENUE DRAFT BUDGET 2022-23

### APPENDIX 1 – 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 |
| 2022 - 2023 | £500,544 | 5,129.76 (to be confirmed) | £97.58 |