ALSAGER TOWN COUNCIL

Report to: Finance and Governance Committee

Meeting date: 2 December 2026

Agenda item: 6

Prepared by: Town Clerk & Finance Lead

Subject: Town Council Draft Budget 2027/28 and Medium-Term Finance Plan

Purpose of the Report

Further to resolution FG26/28 made by this Committee on 11 November 2026, to report to the Committee on opportunities to reduce the Precept request in the draft budget for the Town Council for 2027/28.

The recommendations from this Committee meeting, along with any appropriate updates, will be presented to Full Council on 15 December 2026 for consideration.

Background Information

The Committee were presented with a first draft of the consolidated Town Council budget (Appendix 3) on 11 November 2026 which proposed:

- 2027/28 Precept requirement is £737,350, an increase of £49,446 from 2026/27 Precept of £687,904 (7.2% increase).
- Provisional Council tax base for 2027/28 is 5,815.36 which is a small reduction from 2026/27 of 5,821.53. This is mainly due to an increase in the Council Tax Support scheme costs and a slight increase in the number of homes being granted a discount.
- This would result in an annual Council Tax charge (Band D) of £126.79 (£8.63 increase).

The Committee expressed a desire for a lower increase in Precept than that proposed and instructed officers to report back to the Committee with a list of opportunities to deliver the reduction in precept.

Opportunities for discretion

Much of the expenditure in the draft budget is committed by contractual arrangements and/or the requirement to maintain and deliver services at an acceptable level. Key areas where the Council can exercise discretion, while weighing up the relevant merits, include the following:

Option	A	B	C	D
Town Centre Manager	Remove the role from the budget Saving of £23,901 staff costs and £5,000 support costs	Reduce the hours from 20hrs/wk to 16hrs/wk Saving of £5,000 staff costs	Reduce the budget for support costs Saving of £1,500	Recruit the role as a contractor Saving of £4,000. (This is unknown as we have not tested the market).
Alsager Neighbourhood Plan	Identify surplus in the current commitment £2,500 of funds surplus to requirements, available to finance the budget and reduce the Precept request	N/A	N/A	N/A
Town Council Admin Recruitment budget	Remove budget £5,000 saving	N/A	N/A	N/A
Member's expenses	Remove budget £1,400 saving	N/A	N/A	N/A
Grants Budget	Reduce budget £6,000 saving	N/A	N/A	N/A

The Committee should recognise that we are forecasting General Reserves FY2026-27 at £207,277 (29%) which is less than the year end FY2025-26 at £215,695 (32%) and we were also able to make a saving of £100,000 for the Civic extension. We have used General Reserves this year, so far, at a figure of £45,000 for unexpected costs. (JPAG recommends a minimum of 25% with an acceptable range of 25%-50%).

The Members expenses are to attract new Councillors in the May 2027 elections as presently no members claim for travel or other expenses.

The election reserves are only available for the new requirement of a contribution towards the May 2027 elections if, and agreeably it is unlikely, we have a by-election in 2027-28 we have no provision to finance it and would rely on General Reserves.

The electricity costs are fixed until 2027 in all our buildings including the Institute as we were preparing for the solar panels to be fitted in the Civic so this also could be an increase after the summer of 2027 but arguably we will be in the process of installing solar panels.

The Civic extension should be cost neutral as leaving 3 Lawton Road Offices will be a saving but it should be noted we still do not have a formal agreed lease with Cheshire East. We are not proposing to finance the loan from General Reserves, but Capital Reserves whilst in two buildings, and we hope to have a lease agreed to accommodate this and not be tied in to both buildings for a long period of time. It is a low risk but it should be noted. The impact on revenue to the Civic due to the extension has been modelled level with FY2026-27 with no change to income even though the C & A committee has recommended a 5% increase in the hire rates FY2027/28. We have no methodology of knowing if this is correct or if revenue will be more adversely affected by the extension disruption.

As a Town Council with a circa £700,000 precept, it is questionable that we would not support our town with a Grants budget less than £35,000 (4.75%).

The Town Centre Manager position has an appetite from some members and it is recognised it will be a benefit for our town, but the Committee should consider the pros and cons of the method of employment.

CIL monies being released ideally should not be moved to support the precept, they should be used to develop the infrastructure in the town.

Inflation has been modelled at 3% which is expected but to be cautious this committee could instruct 4%.

Resolutions Required:

Members are requested to consider the draft budget as proposed and recommend:

1. The 2027/28 budget and related Precept requirement considering the opportunities presented in this report to make savings on the budget 2027-2028.
2. General and Capital reserves to be maintained as set out in draft budget. General Reserve be maintained to be at least 25% of Net Revenue Expenditure.
3. Capital reserves' usage as detailed in the draft budget plus to make a recommendation, if thought appropriate, to finance loan repayment costs in FY27-28 in relation to the Civic extension from capital reserves.
4. Earmarked Reserve Funds be used for the costs identified in the draft budget.
5. In relation to CIL funds required to be utilised by 31/3/28, to recommend to Council:
    - To release the commitment of £5,700 for replacement boulders at Linley Park
    - To release the commitment of £2,208 for speed indicator devices
    - To identify the total CIL balance of £12,787 (which includes the items detailed above) as available for financing towards the Civic extension costs.

Town Council Draft Budget for 2027/28 and MTFP – Appendix 1

1. Town Council (overseen by Finance and Governance Committee)

Town Council - Summary	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Expenditure	**-£535,296**	**-£454,486**	**-£510,748**	**-£490,749**	**-£510,392**
Income	**£687,904**	**£687,904**	**£737,350**	**£775,532**	**£801,892**
Net Income over Expense	**£152,608**	**£233,418**	**£226,602**	**£284,783**	**£291,500**
Use of reserves to fund spend	-	-	-	-	-
EMR - overtime	£5,000	£5,000	£0	£0	£0
EMR - training	£1,267	£1,000	£0	£0	£0
EMR - professional fees	£32,723	£0	£0	£0	£0
EMR - office equipment	£0	£0	£1,881	£0	£0
EMR - repair and maintenance	£0	£0	£11,050	£0	£0
EMR - Elections	£2,461	£0	£8,500	-£2,125	-£2,125
EMR - IT equipment	£1,062	£0	£0	£0	£0
Capital Res - IT equipment	£546	£546	£563	£4,399	£5,842
Capital Res – Office equipment	£0	£0	£2,000	£0	£0
EMR - Grants	-£5,715	£0	£6,000	£0	£0
EMR - Defibrillator grant	£1,989	£2,000	£0	£0	£0
EMR - Market in the Town	£3,400	£0	£0	£0	£0
CIL - to finance SDU	£2,738	£0	£2,208	£0	£0
Cil - to finance skatepark	£5,000	£0	£0	£0	£0
CIL - to finance Linley Park	£20,000	£0	£0	£0	£0
CIL - to finance CCTV at Shady Grove	£7,902	£0	£0	£0	£0
CIL - unspecified project	£0	£0	£10,579	£0	£0
Total Use of Reserves	**£78,374**	**£8,546**	**£42,781**	**£2,274**	**£3,717**
Net Inc. over expense after resv	**£230,982**	**£241,965**	**£269,382**	**£287,057**	**£295,217**

Town Council	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Staff Costs - Salaries	-£179,454	-£180,413	-£173,828	-£180,781	-£188,012
Staff costs - Civic related	-£81,324	-£81,324	-£89,596	-£93,179	-£96,907
Staff costs - Town Centre Services	-£24,664	-£24,662	-£25,977	-£27,017	-£28,097
Staff costs - Public Toilets	-£16,756	-£16,762	-£18,027	-£18,748	-£19,498
Staff costs - Allotments	-£12,033	-£4,240	-£15,598	-£16,221	-£16,870
Staff Costs - Mileage	-£217	-£217	-£224	-£231	-£237
Staff Costs - Eye Tests	-£165	-£165	-£170	-£175	-£180
Staff Costs - Training	-£2,782	-£2,515	-£3,530	-£2,266	-£3,119
Staff Costs - Insurance	-£1,396	-£2,730	-£1,716	-£1,767	-£1,821
Staff Costs - Recruitment Fees	£0	£0	-£5,000	£0	£0

Staff costs	**-£318,791**	**-£313,028**	**-£333,665**	**-£340,386**	**-£354,742**
Income - Precept	£687,904	£687,904	£737,350	£775,067	£801,413
Income	**£687,904**	**£687,904**	**£737,350**	**£775,067**	**£801,413**
Non-staff - Photocopier Lease	-£1,470	-£1,408	-£913	-£940	-£968
Non-staff - Photocopier Charges	-£1,106	-£1,599	-£1,139	-£1,174	-£1,209
Non-staff - Stationery	-£2,060	-£2,060	-£2,122	-£2,185	-£2,251
Non-staff - Postage	-£103	-£103	-£106	-£109	-£113
Non-staff - Telephones & BB	-£2,687	-£3,045	-£3,043	-£3,135	-£3,229
Non-staff - Subscriptions	-£2,476	-£2,504	-£2,562	-£2,639	-£2,718
Non-staff - IT Support	-£15,367	-£15,625	-£15,828	-£16,302	-£16,791
Non-staff - Website	-£299	-£300	-£308	-£317	-£326
Non-staff - Commun. / Publicity	-£6,171	-£5,763	-£6,702	-£6,903	-£7,110
Non-staff - Insurance	-£2,596	-£2,758	-£2,904	-£2,991	-£3,081
Non-staff - Audit Fees External	-£1,680	-£1,680	-£1,680	-£1,730	-£1,782
Non-staff - Audit Fees Internal	-£700	-£690	-£721	-£743	-£765
Non-staff - Payroll Service	-£1,028	-£899	-£1,059	-£1,091	-£1,123
Non-staff - Professional Fees	-£44,009	-£8,360	-£8,847	-£9,113	-£9,386
Non-staff - Consultancy Fees	-£3,090	-£3,090	-£3,183	-£3,278	-£3,377
Non-staff - Office Lease	-£22,197	-£14,183	-£14,609	-£15,047	-£15,498
Non-staff - Office Service Chgs	-£6,698	-£11,093	-£11,426	-£11,769	-£12,122
Non-staff - Bank Charges	-£1,250	-£1,132	-£1,288	-£1,326	-£1,366
Non-staff - External Contractors	-£2,878	-£2,878	-£2,964	-£3,053	-£3,145
Non-staff - Refuse Collection	-£651	-£518	-£676	-£696	-£717
Non-staff - Window Cleaning	-£441	-£441	-£454	-£468	-£482
Non-staff - Office consumables	-£544	-£544	-£560	-£577	-£594
Non-staff - Repairs & Mainten.	-£225	-£225	-£11,281	-£238	-£245
Non-staff - Rates	-£4,973	-£8,593	-£6,601	-£6,799	-£7,003
Non-staff - Quality Cncl Status	-£150	£0	£0	£0	-£200
Non-staff - GDPR Costs	-£78	-£84	-£80	-£83	-£85
Non-staff - Contingency	-£5,658	-£10,000	-£10,000	-£10,000	-£10,000
Non-staff - H&S	-£134	-£134	-£138	-£142	-£147
Non-staff costs	**-£130,720**	**-£99,709**	**-£111,193**	**-£102,848**	**-£105,833**

Town Council	**Forecast 2026-27**	**Budget 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
T-Council - Mayor's Allowance	-£1,983	-£1,983	-£2,042	-£2,104	-£2,167
T-Council - Mayor's Events	-£788	-£788	-£812	-£836	-£861

T-Council - Member's Training	-£450	-£450	-£464	-£477	-£492
T-Council - Member's Expenses	£0	£0	-£1,400	-£1,442	-£1,485
T-Council - Room Hire	-£2,655	-£4,137	-£2,735	-£2,817	-£2,901
T-Council - Flag Flying	-£222	-£52	-£54	-£55	-£57
T-Council - Elections	-£9,461	£0	-£8,500	-£2,125	-£2,125
T-Council - Civic Regalia	-£602	-£302	-£311	-£320	-£329
Town Council costs	**-£16,161**	**-£7,712**	**-£16,316**	**-£10,176**	**-£10,417**
Capital - Equipment	-£500	-£500	-£4,121	-£247	-£255
Capital - IT Equipment	-£1,609	-£546	-£563	-£4,399	-£5,842
Total Capital Costs	**-£2,109**	**-£1,046**	**-£4,684**	**-£4,646**	**-£6,097**
Grants	-£12,285	-£18,000	-£19,000	-£19,570	-£20,157
Grants - Round Table	-£12,400	-£12,400	-£12,400	-£12,400	-£12,400
Grants - Defibrillator	-£1,989	-£2,000	£0	£0	£0
Grants & Donations	**-£26,674**	**-£32,400**	**-£31,400**	**-£31,970**	**-£32,557**
Project - Market in the Town	-£4,520	£0	£0	£0	£0
Project - CAJOUS electricity	-£682	-£591	-£702	-£724	-£745
Project - SDU	-£2,738	£0	-£2,208	£0	£0
Project - Skatepark	-£5,000	£0	£0	£0	£0
Project - Linley Park	-£20,000	£0	£0	£0	£0
Project - CCTV at Shady Grove	-£7,902	£0	£0	£0	£0
Project - Unspecified	£0	£0	-£10,579	£0	£0
Project costs	**-£40,842**	**-£591**	**-£13,489**	**-£724**	**-£745**

2. Planning, Environment and Community Committee

Planning, Environment and Community	**Forecast 2026-27**	**Budget 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Policy & Governance (ToR 2)	-	-	-	-	-
Neighbourhood Plan Costs	-£11,731	-£5,000	£0	£0	£0
Public consultation	-£1,258	-£515	-£530	-£546	-£563
Fairtrade Activities	-£500	-£500	-£309	-£318	-£328
CCTV Service	-£8,339	-£8,339	-£10,262	-£10,262	-£10,262
Environmental working group	-£1,690	-£515	-£2,060	-£2,122	-£2,185
ATC Defibrillator costs	-£3,100	-£1,100	-£1,624	-£1,673	-£1,723
Christmas Tree	-£2,000	-£2,000	-£2,060	-£2,122	-£2,185
Remembrance road closure	-£1,890	-£1,667	-£1,859	-£1,915	-£1,972
Business Working Group	-	-	-	-	-
Staff costs	£0	£0	-£23,901	-£24,857	-£25,851
Business working group	-£200	-£200	-£6,139	-£6,323	-£6,513
Street Market	£0	£0	-£2,678	-£2,758	-£2,841
Total Business Working Group	**-£200**	**-£200**	**-£32,718**	**-£33,938**	**-£35,205**
PEC - Total net expense	**-£30,709**	**-£19,836**	**-£51,423**	**-£52,897**	**-£54,424**
Town Centre planting	-£12,281	-£12,138	-£12,511	-£12,887	-£13,273

Street furniture & planters	-£1,099	-£1,099	-£1,132	-£1,166	-£1,201
Weed control	-£4,934	-£4,934	-£2,369	-£2,440	-£2,513
Total Town Centre Services	**-£18,314**	**-£18,170**	**-£16,012**	**-£16,493**	**-£16,987**
Town Ranger Services	**-**	**-**	**-**	**-**	**-**
Staff costs	-£26,559	-£29,685	-£29,576	-£30,759	-£31,989
Van Servicing	-£210	-£300	-£790	-£583	-£601
Road Tax	-£90	£0	-£371	-£382	-£393
Telephone & broadband	-£434	-£434	-£279	-£287	-£296
Equipment purchases	-£264	-£3,300	-£3,605	-£1,061	-£1,093
IT Equipment	£0	£0	£0	£0	-£1,311
Insurance	-£1,596	-£1,596	-£1,376	-£1,419	-£1,464
Materials	-£1,500	-£1,500	-£1,030	-£1,061	-£1,093
Uniform	-£309	-£309	-£318	-£328	-£338
Refuse Collection	-£3,061	-£1,000	-£3,039	-£3,130	-£3,224
Electricity for van	-£120	-£120	-£124	-£127	-£131
Town Ranger Costs	**-£34,143**	**-£38,244**	**-£40,506**	**-£39,137**	**-£41,932**
Total Services net costs	**-£83,165**	**-£76,250**	**-£107,941**	**-£108,526**	**-£113,344**
Use of Reserves		**-**	**-**	**-**	**-**
EMR - Environmental WG	£1,175	£0	£0	£0	£0
EMR - ATC Defibrillator Costs	£2,600	£600	£0	£0	£0
EMR - Public Consultation	£250	£0	£0	£0	£0
EMR - Business WG	£0	£0	£933	£0	£0
EMR - Town Ranger	£2,468	£3,300	£2,798	£0	£0
EMR - ANP	£11,731	£5,000	£0	£0	£0
Cap Res - IT equipment	£0	£0	£0	£0	£1,311
CIL - Street furniture & planters	£1,099	£1,099	£1,132	£0	£0
Net costs after Reserves	**-£63,842**	**-£66,251**	**-£103,078**	**-£108,526**	**-£112,033**

3. Services (overseen by Civic and Assets Committee)

Services	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Public Conveniences	**-**	**-**	**-**	**-**	**-**
Broadband for CCTV	-£395	-£386	-£407	-£419	-£432
Equipment purchases	-£206	-£206	-£212	-£219	-£225
External contractors	-£8,030	-£7,979	-£8,209	-£8,455	-£8,709
Cleaning supplies	-£541	-£541	-£557	-£574	-£591
R&M planned	-£3,653	-£3,653	-£1,473	-£1,862	-£1,563
R&M unplanned	-£1,114	-£1,114	-£2,000	-£2,060	-£2,122
Capital works	£0	£0	£0	£0	-£3,000
Electricity	-£1,436	-£1,272	-£1,466	-£1,539	-£1,616
Water	-£986	-£880	-£1,037	-£1,130	-£1,231
H&S	-£2,316	-£1,316	-£2,403	-£2,263	-£2,550
Public Conveniences costs	**-£18,677**	**-£17,348**	**-£17,764**	**-£18,521**	**-£22,038**
Allotments	**-**	**-**	**-**	**-**	**-**

Allotments Income - Rent	£7,804	£9,227	£6,332	£6,521	£6,717
Allotments Income - Water	£443	£0	£886	£912	£939
Allotment Income Total	**£8,247**	**£9,227**	**£7,217**	**£7,434**	**£7,657**
IT Maintenance & Support	-£1,026	-£1,026	-£1,057	-£1,088	-£1,121
Repairs & Maintenance	-£6,140	-£2,500	-£4,491	-£4,626	-£4,764
Capital Developments	-£2,500	-£2,500	-£2,500	-£2,575	-£2,652
Subscriptions	-£85	£0	-£88	-£90	-£93
Water	-£816	£0	-£2,530	-£2,732	-£2,896
AGA Water charges reduction	-£242	-£600	£0	£0	£0
Health & Safety	£0	£0	-£255	-£1,430	-£271
AGA management fee	-£1,922	-£4,614	£0	£0	£0
Allotments Total Costs	**-£12,731**	**-£11,239**	**-£10,921**	**-£12,542**	**-£11,798**
Allotment Net Deficit before Reserves	**-£4,484**	**-£2,012**	**-£3,704**	**-£5,108**	**-£4,141**
Total Services net deficit	**-£23,161**	**-£19,360**	**-£21,467**	**-£23,629**	**-£26,180**
Use of Reserves	**-**	**-**	**-**	**-**	**-**
Em Rsv - Public Conveniences	£1,000	£0	0	£0	£0
Cap Rsv - Public Conveniences	£0	£0	£0	£0	£3,000
Cap Rsv - Allotments	£2,500	£2,500	£2,500	£2,575	£2,652
Net costs after Reserves	**-£19,661**	**-£16,860**	**-£18,967**	**-£21,054**	**-£20,527**

4. Alsager Civic - Events and Other Income (overseen by Civic and Assets Committee)

Alsager Civic	**Forecast 2026-27**	**Budget 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Events	**-**	**-**	**-**	**-**	**-**
Commercial: income - tickets	21,540	£20,478	£20,605	£21,429	£22,286
Commercial: income - bar	23,904	£24,254	£25,753	£26,783	£27,855
Commercial: income - catering	943	£1,398	£943	£980	£1,019
Commercial: income - total	**£46,387**	**£46,130**	**£47,300**	**£49,192**	**£51,160**
Commercial: expense - staffing	-6,111	-£7,785	-£6,356	-£6,610	-£6,874
Commercial: expense - bar	-7,786	-£8,004	-£8,499	-£8,838	-£9,192
Commercial: expense - catering	-506	-£785	-£522	-£537	-£553
Commercial: expense - other	-18,098	-£15,829	-£18,641	-£19,200	-£19,776
Commercial: expense - total	**-£32,501**	**-£32,402**	**-£34,017**	**-£35,186**	**-£36,396**
Non-profit: income - tickets	£1,548	£1,496	£1,548	£1,610	£1,674
Non-profit: income - bar	£0	£145	£0	£0	£0
Non-profit: income - catering	£0	£0	£0	£0	£0
Non-profit: income - total	**£1,548**	**£1,641**	**£1,548**	**£1,610**	**£1,674**
Non-profit: expense - staffing	-£206	-£378	-£214	-£223	-£231
Non-profit: expense - bar	£0	-£48	£0	£0	£0
Non-profit: expense - catering	£0	£0	£0	0	0
Non-profit: expense - other	-£1,003	-£1,284	-£971	-£1,000	-£1,030
Non-profit: expense - total	**-£1,209**	**-£1,710**	**-£1,185**	**-£1,222**	**-£1,261**
Events profit	**£14,225**	**£13,659**	**£13,647**	**£14,394**	**£15,177**

Alsager Civic	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Other Income	-	-	-	-	-
Bar	£54,300	£72,164	£61,000	£63,440	£65,978
Catering	£2,812	£4,469	£1,956	£2,034	£2,116
Room hire - Community	£35,687	£39,000	£35,687	£37,114	£38,599
Room hire - Commercial	£29,713	£35,000	£29,713	£30,902	£32,138
Bingo tickets (community)	£2,129	£1,800	£2,129	£2,214	£2,303
Market stall rent	£7,467	£4,201	£8,750	£9,100	£9,464
Equipment hire	£643	£1,621	£643	£669	£695
Security Income	£366	£0	£0	£0	£0
Bar Lounge room hire	£22,200	£0	£15,283	£7,280	£7,571
All Abilities (Community)	£0	£600	£0	£0	£0
Other Income - total	**£155,317**	**£158,855**	**£155,161**	**£152,753**	**£158,863**

5. Alsager Civic - Direct, Staffing and Supplies and Services Costs (overseen by Civic and Assets Committee)

Alsager Civic	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Dir costs - Bar purchases	-£17,919	-£23,814	-£20,130	-£20,935	-£21,773
Bar wastage & staff drinks	-£235	£0	£0	£0	£0
Dir costs - Catering	-£1,687	-£2,681	-£1,351	-£1,401	-£1,452
Dir costs - Bingo Costs	-£196	-£196	-£202	-£208	-£214
Dir costs - T/cloth Laundry	-£576	-£576	-£507	-£522	-£538
Dir costs - Security Costs	-£5,767	-£5,117	-£5,741	-£5,913	-£6,091
Total Direct Costs	**-£26,380**	**-£32,384**	**-£27,931**	**-£28,979**	**-£30,068**
Staff costs - Salaries	-£162,226	-£167,538	-£175,916	-£182,952	-£190,270
Staff costs - Mileage	-£52	-£52	-£54	-£55	-£57
Staff costs - Eye Tests	-£164	-£164	-£169	-£174	-£179
Staff costs - Training	-£1,671	-£750	-£773	-£796	-£820
Staff costs - Insurance	-£1,597	-£1,494	-£1,873	-£1,948	-£2,026
Staff costs - Recruitment	£0	£0	£0	£0	£0
Total Staff Costs	**-£165,710**	**-£169,998**	**-£178,783**	**-£185,925**	**-£193,352**
S&S - Photocopier Lease	-£720	-£400	-£861	-£887	-£913
S&S - Photocopier Charges	-£412	-£412	-£329	-£338	-£349
S&S - Stationery & postage	-£618	-£618	-£637	-£656	-£675
S&S - Telephones & BB	-£1,283	-£1,275	-£1,320	-£1,360	-£1,401
S&S - Equipment Hire	-£1,056	-£1,056	-£1,001	-£1,031	-£1,062
S&S - IT Software support	-£5,940	-£5,940	-£5,761	-£5,987	-£6,166
S&S - Website support	-£721	-£693	-£764	-£787	-£810

S&S - Audit Fees (Internal)	-£338	-£338	-£350	-£361	-£371
S&S - Payroll Service	-£1,261	-£1,261	-£1,299	-£1,337	-£1,378
S&S - Professional Fees	-£2,592	-£1,690	-£1,792	-£1,846	-£1,901
S&S - Bank Charges	-£2,060	-£2,060	-£1,728	-£1,780	-£1,834
S&S - Refuse Collection	-£3,295	-£2,792	-£3,835	-£3,950	-£4,069
S&S - External Contractors	-£10,988	-£10,988	-£11,108	-£11,441	-£11,784
S&S - Cleaning Supplies	-£1,906	-£1,906	-£1,442	-£1,485	-£1,530
S&S - Uniforms	-£544	-£544	-£515	-£530	-£546
S&S - H&S/Compliance	-£4,428	-£4,427	-£7,154	-£4,412	-£4,740
S&S - Licences & Fees	-£3,934	-£3,934	-£3,597	-£3,704	-£3,816
S&S - Promotions/Marketing	-£4,300	-£2,350	-£2,060	-£2,122	-£2,185
S&S - Contingency	-£170	-£3,000	-£3,000	-£3,000	-£3,000
S&S - Financial Loss	-£30	£0	£0	£0	£0
Total Supplies & Services	**-£46,594**	**-£45,684**	**-£48,551**	**-£47,015**	**-£48,530**
Alsager Civic	**Forecast 2026-27**	**Budget 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Prem. costs - Insurance	-£2,166	-£2,637	-£2,716	-£2,798	-£2,882
Prem. costs - Window clean	-£283	-£283	-£291	-£300	-£309
Prem. costs - R&M planned	-£4,566	-£5,865	-£12,396	-£9,468	-£2,542
Prem. costs - R&M unplanned	-£9,545	-£5,500	-£5,500	-£5,665	-£5,835
Prem. costs - Grounds maint	£0	£0	£0	£0	£0
Prem. costs - Rates	-£7,566	-£7,560	-£7,793	-£8,027	-£8,268
Prem. costs - Electricity	-£14,566	-£13,000	-£14,946	-£15,693	-£16,478
Prem. costs - Gas	-£6,501	-£6,500	-£4,962	-£4,962	-£5,210
Prem. costs - Water	-£5,178	-£4,546	-£5,696	-£6,152	-£6,521
Total Premises Costs	**-£50,371**	**-£45,891**	**-£54,300**	**-£53,064**	**-£48,043**
Summary of Revenue	**-**	**-**	**-**	**-**	**-**
Total Revenue Expenditure	-£323,299	-£328,069	-£344,767	-£351,391	-£357,650
Total Income	£203,677	£206,627	£204,009	£203,555	£211,697
Civic Operating Deficit	**-£119,622**	**-£121,443**	**-£140,758**	**-£147,836**	**-£145,953**
Capital - Replacement Equip	-£6,012	-£2,000	-£2,060	-£2,122	-£2,185
Capital - IT Equipment	-£1,646	-£1,236	-£1,236	-£1,273	-£1,311
Capital - Repair & Main.	£0	-£23,500	£0	£0	-£3,000
Capital - Public Works Loan	-£14,519	-£14,519	-£14,519	-£14,519	-£14,519
Capital - Solar Panels	£0	£0	£0	£0	£0
Capital - Civic Development	-£8,315	-£16,788	£0	£0	£0
Total Civic Capital Costs	**-£30,492**	**-£58,043**	**-£17,815**	**-£17,914**	**-£21,016**
Summary: Total Income	£203,677	£206,627	£204,009	£203,555	£211,697
Summary: Total Expenditure	-£353,791	-£386,112	-£362,582	-£369,305	-£378,666
Total Civic Deficit	**-£150,114**	**-£179,485**	**-£158,573**	**-£165,750**	**-£166,968**

EM Res. - Operating costs	£2,524	£0	£0	£0	£0
EM Res. - Premises costs	£235	£0	£4,000	£0	£0
Precept for Civic solar, tfr to EMR	-£23,500	£0	£0	£0	£0
Capital Res. – Planned Maint.	£0	£0	£6,000	£7,000	£0
Capital Res. - Capital costs	£13,973	£18,024	£1,236	£1,273	£4,311
Total Use of Reserves	**-£6,768**	**£18,024**	**£11,236**	**£8,273**	**£4,311**
Underlying Civic Deficit	**-£156,882**	**-£161,462**	**-£147,337**	**-£157,477**	**-£162,657**

Appendix 2

Table 1: Precept and Council Tax (Band D) in recent years

Financial Year	Precept	Tax Base	Council Tax payment (Band D)	Increase (YoY)
2017/18	£351,217	4,415.60	£79.54	6.2%
2018/19	£357,751	4,453.82	£80.32	1.0%
2019/20	£385,465	4,659.37	£82.73	3.0%
2020/21	£411,807	4,856.68	£84.79	2.5%
2021/22	£391,742	4,930.04	£79.46	-6.3%
2022/23	£417,952	5,129.76	£81.48	2.5%
2023/24	£551,176	5,606.74	£98.31	20.7%
2024/25	£608,070	5,672.85	£107.19	9.0%
2025/26	£687,904	5,794.91	£118.71	10.7%
2026/27	£687,904	5,821.53	£118.71	-0.5%
2027/28	**£737,350**	**5,815.36***	**£126.79***	**7.3%***

*Council tax base for 27/28 is provisional and is still to be confirmed by Cheshire East Council

Table 2. Impact on Precept of removal of Town Centre Manager costs

Precept	Tax Base	Council Tax payment (Band D)
£704,350	5,815.36	£121.12
£737,350	5,815.36	£126.79

Table 3. 2027/28 budget changes effecting Precept

Changes from 26/27 Budget	Change £	Council Tax (Band D)	Comments
Staff costs - pay award	£14,250	£2.45	
Staff costs - ERS pens % reduction	-£11,003	-£1.89	ERS Pens reduction from budget 26/27
Staff costs - Jan26 staffing structure review	£4,295	£0.74	ATC1,14,4 grading increased, Finance & Admin restructures
Staff costs - contingency	£5,000	£0.86	£5k funded from EMR in FY26-27
Provision for inflation	£7,150	£1.23	
(F&G) Staff costs - Allotments	£11,358	£1.95	
(F&G) Recruitment budget	£5,000	£0.86	
(F&G) Training budget	£2,000	£0.34	
(PEC) Staff costs - Town Centre Manager	£23,901	£4.11	
(PEC) Town Centre Manager activities	£9,017	£1.55	
(PEC) CCTV	£2,000	£0.34	
(C&A) - Allotments	£1,695	£0.29	Water charges, H&S, R&M
(C&A) Civic bar lounge income	-£15,283	-£2.63	Budgeted income in 27-28, no budget in 26-27
(C&A) Market income	-£4,500	-£0.77	
(C&A) Civic bar & RH income	£19,764	£3.40	Bar excl events -£15k YOY, RH-£8.6k YOY
(C&A) Civic direct costs	-£4,453	-£0.77	Factor of reduced income
(C&A) Civic H&S	£2,475	£0.43	Fire risk assessment and fixed wiring test
(C&A) Civic solar	-£23,500	-£4.04	Precepted for in 26-27
(F&G) Grants budget	-£6,000	-£1.03	Un-used budget from 26-27 to be used to finance 27-28 budget
Reduction in Taxbase	£784	£0.13	Additional Precept
Total changes	**£43,948**	**£7.56**	
Increase in Precept	**£49,446**		26/27 Precept £687,904

APPENDIX 3

ALSAGER TOWN COUNCIL

Town Council Draft Budget 2027/28 and Medium-Term Finance Plan

Summary

Alsager Town Council	Type	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Income	Income	£899,825	£903,758	£948,576	£986,520	£1,021,246
Expenditure	Expense	-£1,009,060	-£945,435	-£1,009,956	-£999,643	-£1,036,237
Reserves	Reserves	£99,829	£39,069	£61,380	£13,122	£14,992
Net Surplus/(Deficit)	Totals:	**-£9,406**	**-£2,608**	**£0**	**£0**	**£0**

Current Year 26-27

Key items impacting on the forecast for 26/27:

- Additional staffing costs for the management and administration of the allotments £7,500
- Council approved additional staffing costs relating to sickness absence at Alsager Civic £15,500
- Council approved staffing costs (TC26/121a) 27 October 2026) £12,500
- Fencing at Lawton Road allotments site £2,500
- Replenishment of elections reserve £7,000

Inclusive of the values listed above, the Council has approved additional expenditure from general reserves totalling over £45,000 in the current year

Budget 27-28

- 2027/28 Precept requirement is £737,350, an increase of £49,446 from 2026/27 Precept of £687,904 (7.2% increase).
- Cheshire East Council have communicated a provisional Tax base for 2027/28 prior to resolution of the Council. The provisional Council tax base for 2027/28 is 5,815.36 which is a small reduction from 2026/27 of 5,821.53. This is mainly due to an increase in the Council Tax Support scheme costs and a slight increase in the number of homes being granted a discount.
- This would result in an annual Council Tax charge (Band D) of £126.79 (£8.63 increase).
- General Reserves are forecast to be £207,277 at the end of 2026/27 which is 29% of the draft Net Revenue Expenditure for 2027/28 (JPAG recommends a minimum of 25% with an acceptable range of 25%-50%). At the end of FY25-26, £100,000 earmarked from general reserves and identified as financing for the extension of Alsager Civic for Council office accommodation.
- Capital Reserves are forecast to be maintained to fund key IT asset replacements and improvements to the Allotments.

- Key developments impacting on the budget for 27/28:
    - Budget 26/27 included £23,500 in the Precept to contribute to the Civic solar panels, meaning a reduction of £23,500 in budget 27/28

- Grants panel recommendation to utilise £6,000 budget from 26/27 to contribute to financing the grants budget for 27/28
- Planning Committee resolution PEC26/117 27 October 2026 resolved to recommend a Town Centre Manager and associated costs in the draft budget for 27/28 leading to an increase in the Precept of £32,000 (salary £23,901 and associated costs £9,017)
- Council resolution TC26/71 11 August 2026 to take control of the administration of the four allotment sites leading to an increase in the Precept of £13,000
- Council resolutions to deliver additional CCTV provision in the town (Planning Committee recommendations from March and August 2026) leading to an increase in the Precept of £2,000
- Personnel Committee resolution P26/36 21 October 2026 to include £5,000 in the 27/28 budget for recruitment costs.

Committee recommendations

The following committee recommendations are reflected in the draft:

(1) Civic & Assets Committee (13 October 2026, minute ref. ACA26/41)
(2) Personnel Committee (21 October 2026, minute ref. P26/36)
(3) Institute Trustees (28 October 2026, minute ref. IT26/60)
(4) Council meeting (27 October 2026, minute ref. TC26/121)
(5) Grants sub-committee recommendations (2 November 2026)
(6) Civic & Assets Committee (3 November 2026)

Overall Financial Planning Review and Assumptions

The figures in the draft budget and MTFP have been compiled based on the following:

- As agreed by the Council (8/7/25 TC25/50) and Alsager Institute (13/8/25 IT25/39) , Alsager Institute management administration recharges have been discounted by £15,000 (£20,808 in 26/27), the discount represents the subsidy that the Council provides to the Charity to enable it to operate.
- In line with resolution P24/37, staff costs of those indirectly involved in the Civic and Services is included in the Town Council budget which is overseen by the Finance and Governance Committee. That includes those involved in the management and administration of the allotments.
- Pay costs are assumed to increase by an average of 4% in each of the next three years.
- Energy costs -
    - Gas - the Council is currently in a fixed price contract until August 2029 and so the rates are fixed for the majority of the planning cycle.
    - Electricity - prices are fixed until summer 2027 (only fixed for 1 year 2due to Civic extension and solar panels being installed) and the planning assumption is an increase of 5% in each of the next three years.
    - Water charges - assumed to increase by 10%, 8% and 6% respectively over each of the next three years, reflective of the approvals granted by Ofwat to improve on network infrastructure.

- Refuse costs – assumed to increase by 5% reflective of the increased prices being driven by the fuel surcharges.
- Other non-pay costs are assumed to increase by 3% in each of the next three years.

Alsager Civic Extension Financing

Following resolutions from Council TC26/70 and further recommendations from Civic & Assets Committee meeting on 3 November 2026 (ACA26/55), the financial implications are as follows:

Description	**Costs**	**Financing**
Extension	£212,000	
Flat roof repairs (left hand side)	£8,000	
Solar panels with metal roof	£70,000	
Contingency (10%)	£21,200	
Flat roof repairs (remainder)	£90,000 (approx. estimate)	
Approved Gen Rsvs commitment		£100,000
Precept 26/27 (Solar)		£23,500
CapRsvs commitment in budget 26/27		£15,000
CIL Monies committed		£15,000
Decarbonisation saving		£28,500
Grant Funding		£17,000 (to be confirmed)
CIL monies available for commitment to the project		£12,787 (to be confirmed)
Totals	**£401,200**	**£211,787**
Loan financing required		**£189,413**

The draft budget for 27-28 as contained within this report does not contain any provision for the loan repayments. Budget assumption is that although a loan will be taken, the annual repayments will not impact upon the Precept as they will be equal to the current budgets for office accommodation costs.

The Committee needs to note that the lease negotiations which began in 2023 for 3 Lawton Road have still not been finalised and that full occupancy payments are not being made.

The terms for departure of the lease are still subject to confirmation.

Therefore, in FY27-28 it is likely to still require payment for 3LR, whilst also servicing loan repayment costs.

There is an insufficient balance predicted in general reserves to be able to propose financing from general reserves.

The proposal is to consider financing from Capital Reserves (£60,000 available), if required, or to consider an increase to the Precept for the loan repayments in 27-28.

Town Council Draft Budget and MTFP

The Town Council Draft Budget and MTFP, which is monitored by this Committee, is shown in Table 1 below. Details are provided in **Appendix 1**.

Financial planning has sought to ensure the net income over expenditure for all three years is sufficient to fund the requirements of the other service committees.

Table 1. Town Council Draft Budget and MTFP (in F&G Committee scope)

Costs/Income	Budget 2026-27	Budget 2027-28	% Change	Fin Plan 2028-29	Fin Plan 2029-30
Staff costs	-£313,028	-£333,665	6.6	-£340,386	-£354,742
Non-staff costs	-£99,709	-£111,193	11.5	-£102,848	-£105,833
Town Council costs	-£7,712	-£16,316	111.6	-£10,176	-£10,417
Capital costs	-£1,046	-£4,684	350	-£4,646	-£6,097
Grants & Donations	-£32,400	-£31,400	-3.6	-£31,970	-£32,557
Project costs	-£591	-£13,489	n/a	-£724	-£745
Total Expenditure	**-£454,485**	**-£510,748**	**-3%**	**-£490,749**	**-£510,392**
Income	£687,904	£737,350	-7.2	£775,532	£801,892
Use of Reserves	£8,546	£42,781	n/a	£2,274	£3,717
Total Net Income over Expenditure	**£241,965**	**£271,131**	**12.0**	**£287,057**	**£295,217**

Income and expenditure which changes more than the planning assumptions are listed below:

Item	Budget 2026-27	Budget 2027-28	Key reason(s)
Staff costs – Civic related	-£81,324	-£89,596	Civic admin post – reduced from 20hrs/week directly costed to Alsager Civic, to 7hrs/week, to be delivered by Finance Admin officer. Resolution ACA26/46 13 October 2026, further recommended by Personnel Committee 21 October 2026.
Staff costs – Allotments related	-£4,240	-£15,598	Increased hours for Council officers involved in management and administration of allotments after Council resolution to bring it in house.
Staff costs - Recruitment	£0	-£5,000	Personnel Committee recommendation 21 October 2026.
Non-staff costs	-£99,709	-£111,193	£11,000 budget to redecorate 3LR on vacation of lease, financed by earmarked reserve created with savings in office expenses in 25-26.
Town Council costs	-£7,712	-£16,316	£8,500 budget for local election May 2027, financed by elections earmarked reserve.
Capital costs	-£1,046	-£4,684	£3.9k for office equipment/furniture after move to Alsager Civic offices, financed £2k by CapRsvs and £1.9k from earmarked reserves.

Projects	-£591	-£13,489	Uncommitted CIL balance (pending CEC costing on boulders at Linley Park) needs to be utilised by 31/3/28

The Town Council will begin to incur costs relating to contested all out elections from May 2027 and a cost of £8,500 has been included in the MTFP for FY27-28 in respect of that, with a proposal to finance it from the elections earmarked reserve.
The planning approach for financing local elections is to Precept annually for one quarter of the proposed cost and to move the Precept to the elections earmarked reserve to cover the cost in elections year.

2027/28 Precept

The Precept required is £737,350. This is an increase of £49,446 (7.2%) and results in an annual Council Tax for a Band D household of £126.79.
This is an increase of £8.63 on 2026/27 (£118.17), giving a total charge per Band D household of £10.57 per month.

The provisional Council Tax base for 27/28 has been communicated by Cheshire East Council to be 5,815.36.
Using this taxbase, £10,000 of expense represents a Band D tax of £1.72 in a year (£0.03 per week).

Table 1 in **Appendix 2** shows the Council's Precept levels in recent years.

Overall Town Council Draft Budget and MTFP

Planned revenue expenditure in the Council's overall budget for 2026/27 is funded by Precept receipts (£737,350) and service income (Civic £204,009 and Allotments £7,217).

A summary of the overall Town Council Draft Budget and MTFP is shown below in Table 2. Details are provided in **Appendix 1**.

Table 2: Summary of Overall Town Council Draft Budget and MTFP

Alsager Town Council	Type	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Town Council	Precept	£687,904	£687,904	£737,350	£775,532	£801,892
Town Council	Income	-£1	£0	£0	£0	£0
Town Council	Expense	-£535,296	-£454,486	-£510,748	-£490,749	-£510,392
Town Council	Reserves	£78,374	£8,546	£42,781	£2,274	£3,717
Town Council	Totals:	**£230,981**	**£241,965**	**£269,382**	**£287,057**	**£295,217**
Planning,	Income	-£1	£0	£0	£0	£0
Environment	Expense	-£30,709	-£19,836	-£51,423	-£52,897	-£54,424
& Community	Reserves	£14,581	£5,600	£933	£0	£0
PEC	Totals:	**-£16,128**	**-£14,236**	**-£50,490**	**-£52,897**	**-£54,424**
TC Services	Income	-£1	£0	£0	£0	£0

TC Services	Expense	-£52,457	-£56,415	-£56,518	-£55,630	-£58,920
TC Services	Reserves	£4,742	£4,399	£3,930	£0	£1,311
TC Services	Totals:	**-£47,716**	**-£52,015**	**-£52,588**	**-£55,630**	**-£57,608**
Public Conven.	Income	-£1	£0	£0	£0	£0
Public Conven.	Expense	-£18,677	-£17,348	-£17,764	-£18,521	-£22,038
Public Conven.	Reserves	£1,000	£0	£0	£0	£3,000
Public Conven.	Totals:	**-£17,678**	**-£17,348**	**-£17,764**	**-£18,521**	**-£19,038**
Allotments	Income	£8,247	£9,227	£7,217	£7,434	£7,657
Allotments	Expense	-£12,731	-£11,239	-£10,921	-£12,542	-£11,798
Allotments	Reserves	£2,500	£2,500	£2,500	£2,575	£2,652
Allotments	Totals:	**-£1,984**	**£488**	**-£1,204**	**-£2,533**	**-£1,489**
Alsager Civic	Income	£203,677	£206,627	£204,009	£203,555	£211,697
Alsager Civic	Expense	-£359,191	-£386,112	-£362,582	-£369,305	-£378,666
Alsager Civic	Reserves	-£1,368	£18,024	£11,236	£8,273	£4,311
Alsager Civic	Totals:	**-£156,882**	**-£161,462**	**-£147,337**	**-£157,477**	**-£162,657**

Precept required to fund Service Area budgets:

Most of the Precept (£467,968, 63%) is required to fund the Town Council's budgets which is overseen by the Finance and Governance Committee. Civic and Assets Committee budgets, which cover Public Conveniences, Allotments and Alsager Civic, require £166,304 (23%), and Planning, Environment and Community Committee budgets, which covers Town Centre Services, require £103,078 (14%). This split is shown in Chart 1.

A detailed breakdown of income and expenditure budgets for each area overseen by Council committees is shown in **Appendix 1**.

Chart 1: Precept required to fund Service Areas

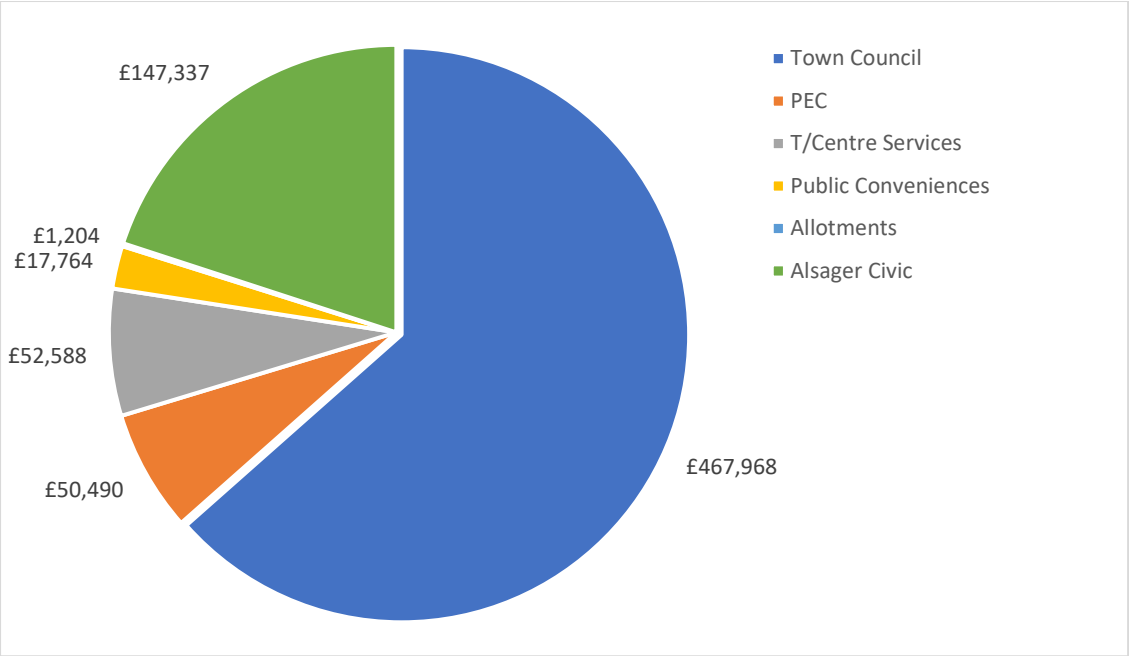


Table 3 shows how the Committee budgets relate to the Council Tax (Band D) charge .

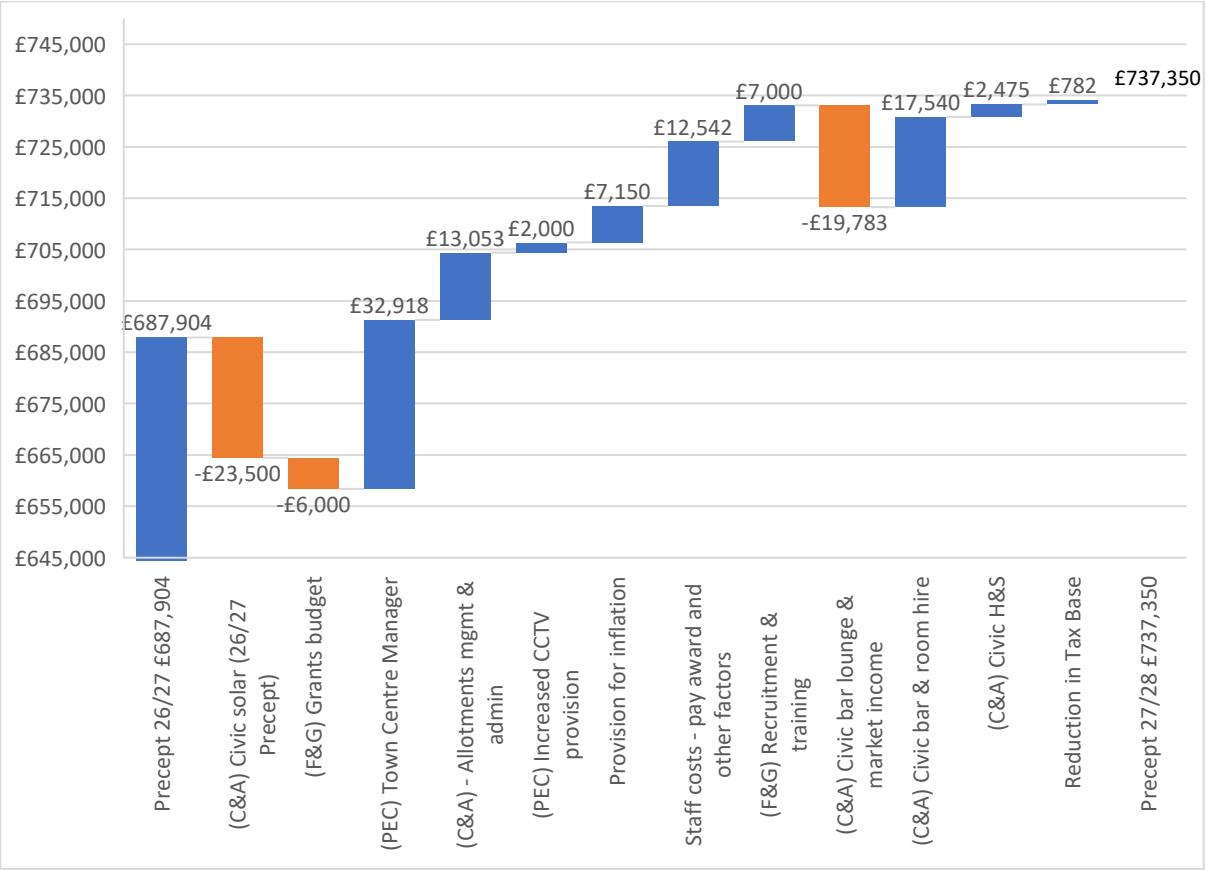
Table 3: Cost of services per Band D equivalent household

Service area:	Total net budget	Use of reserves	Budget funded by precept	Precepted Cost
Town Council	£510,748	-£42,781	£467,968	£80.47
PEC	£51,423	-£933	£50,490	£8.68
T/Centre Services	£56,518	-£3,930	£52,588	£9.04
Public Conveniences	£17,764	£0	£17,764	£3.05
Allotments	£3,704	-£2,500	£1,204	£0.21
Alsager Civic	£158,573	-£11,236	£147,337	£25.34
Totals	**£798,730**	**-£61,380**	**£737,350**	**£126.79**

Budget changes effecting Precept

The changes in the draft budget increase the Precept by £49,446 from £687,904 to £737,350. This is summarised in Chart 2 below. The detail behind these changes, and their impact on the Council Tax, is shown in Table 3 in Appendix 2.

Chart 2: Key factors changing Precept in 2027/28



Capital Programme for Town Council (in F&G Committee scope)

The draft budgeting includes the following capital expenditure to ensure equipment is kept up to date, in good order and fit for purpose:

Capital Programme	**Forecast 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Town Council				
Equipment Purchases	-£500	-£4,121	-£247	-£255
IT Replacement Programme	-£1,609	-£563	-£4,399	-£5,842
Town Council	**-£2,109**	**-£4,684**	**-£4,646**	**-£6,097**
Alsager Civic	**Forecast 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Equipment	-£11,412	-£2,060	-£2,122	-£2,185
IT Equipment	-£1,646	-£1,236	-£1,273	-£1,311
Public Works Loan Repayment	-£14,519	-£14,519	-£14,519	-£14,519
Solar Panels	-£23,500	£0	£0	£0
Roof Repair	-£15,000	£0	£0	£0
Capital R&M	£0	£0	£0	-£3,000
Redecoration after extension	£0	-£10,000	£0	£0
Main Hall floor maintenance	£0	£0	-£7,000	£0
Capital developments	-£8,315	£0	£0	£0
Civic	**-£74,392**	**-£27,815**	**-£24,914**	**-£21,016**
Public Conveniences	**Forecast 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Flooring replacement	£0	£0	£0	-£3,000
Services: Public Conveniences	**£0**	**£0**	**£0**	**-£3,000**
Allotments	**Forecast 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Fencing	-£5,940	£0	£0	£0
Allotments	£0	-£2,500	-£2,575	-£2,652
Services: Allotments	**-£5,940**	**-£2,500**	**-£2,575**	**-£2,652**
Town Centre Services	**Forecast 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Town Ranger IT	£0	£0	£0	-£1,311
Services: Town Centre	**£0**	**£0**	**£0**	**-£1,311**
Total Capital Expenditure	**-£82,440**	**-£34,999**	**-£32,135**	**-£34,076**

Capital Funding	**Forecast 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Capital Res - T/Council IT equip	£546	£563	£4,399	£5,842
Earmarked Res - Council equip	£0	£1,881	£0	£0
Capital Res - Council equipment	£0	£2,000	£0	£0
Capital Res - Civic planned maint	£0	£6,000	£7,000	£0
Earmarked Res - Civic planned maint	£0	£4,000	£0	£0

Capital Res - Civic IT equip	£973	£1,236	£1,273	£1,311
Capital Res - T/Ranger IT equip	£0	£0	£0	£1,311
Capital Res - Civic development	£15,000	£0	£0	£3,000
Capital Res - Civic equipment	£5,400	£0	£0	£0
Capital Res - Services	£2,500	£2,500	£2,575	£5,652
Precept (remainder)	£58,021	£16,819	£16,888	£16,959
Total Capital Funding	**£82,440**	**£34,999**	**£32,135**	**£34,076**

The IT equipment spend covers the cost the IT replacement programme, the primary costs being implementing the 4-year replacement plan for computers.

Civic Capital Repair & Maintenance includes planned flooring replacement to the kitchen in 2029/30.

Reserves

Based on successful delivery of financial plans for the current and future years the reserves are expected to be maintained as follows:

- Capital Reserve: assuming prudent treasury management continues to ensure a regular investment income stream, the reserve can fund the Council's IT replacement programme, Civic's capital development programmes and Service's capital spend.

- General Reserve: this plan forecasts the reserve at around £207,000 throughout the three-year planning period which is approximately 28% of Net Revenue Expenditure (JPAG recommends a minimum of 25% with an acceptable range of 25%-50%).

- Earmarked Reserves: the balance of £236,494 at the start of 27/28 includes £182,000 committed to development of Alsager Civic to accommodate Council staff, which may be spent before the end of the 26/27. The draft budget for 27/28 includes expenditure from earmarked reserves of £49,081.
  A full review of these reserves and their use will be carried out at year end.

A schedule of expected movements is shown in Table 3.

Table 3: General, Capital and Earmarked Reserve Forecasts

Capital Reserves	Forecast 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Opening balance	**£61,746**	**£60,238**	**£60,939**	**£58,692**
Planned expense	-	-	-	-
Town Council: IT equipment	-£546	-£563	-£4,399	-£5,842
Town Ranger: IT equipment	-	-	-	-£1,311
Civic: IT equipment	-£973	-£1,236	-£1,273	-£1,311
Town Council: Equipment purchases	-	-£2,000	-	-
Civic: redecoration after extension	-	-£6,000	-	-

Civic: flooring maintenance after extension	-	-	-£7,000	-
Civic: Capital development programme	-£15,000	-	-	-£3,000
Services: Public Conveniences	-	-	-	-£3,000
Services: Allotments	-£2,500	-£2,500	-£2,575	-£2,652
Civic: Equipment Purchases	-£5,400	-	-	-
-	-	-	-	-
Investment income	£22,911	£13,000	£13,000	£13,000
-	-	-	-	-
Closing balance	**£60,238**	**£60,939**	**£58,692**	**£54,575**

General Reserve	**Forecast 26-27**	**Budget 2026-27**	**MTFP 2027-28**	**MTFP 2028-29**
General Reserve – opening balance	**£215,695**	**£207,277**	**£207,277**	**£207,277**
Forecast surplus	-£9,406	£0	£0	£0
Transfers from earmarked reserves	£988	£0	£0	£0
General Reserve – closing balance	**£207,277**	**£207,277**	**£207,277**	**£207,277**
As % of Net Revenue Expenditure	**32%**	**29%**	**27%**	**26%**

Use of Earmarked Reserves	**Comments**	**Balance 01/4/26**	**F'cast Bal. 01/4/27**	**F'cast Bal. 01/4/28**	**F'cast Bal. 01/4/29**	**F'cast Bal. 01/4/30**
Elections	Used in 26/27 for by-election and 27/28 for local election	£15,000	£12,539	£4,039	£6,164	£8,289
Defibrillator Purchase	Used in 26/27	£2,600	-	-	-	-
Business Working Group	Used in 27/28	£933	£933	-	-	-
Civic Energy Efficiency Scheme	Financing for Civic development	£36,791	£28,476	£28,476	£28,476	£28,476
Civic R&M	Used in 27/28	£9,613	£4,043	£43	£43	£43
Civic Extension	Financing for Civic development	£100,000	£138,500	£138,500	£138,500	£138,500
Market in the town	Used in 26/27	£3,400	-	-	-	-
Offices	Used in 26/27	£5,184	-	-	-	-
IT Equipment	Used in 26/27	£1,062	-	-	-	-
ANP	Used in 26/27	£11,731	-	-	-	-
Public consultation	Used in 26/27	£250	-	-	-	-
Public toilets repair & maintenance.	Used in 26/27	£1,000	-	-	-	-

Grants	Used in 26/27	£305	£6,020	£20	£20	£20
Community Defibrillator Grants	Used in 26/27	£2,000	£11	£11	£11	£11
Environ. Working Group	Used in 26/27	£1,175	-	-	-	-
Consultancy	Used in 26/27	£2,250	-	-	-	-
CIL FY2022-23	Used in 26/27	£25,008	-£71	-£71	-£71	-£71
Town Ranger	Used in 26/27 and 27/28	£5,266	£2,798	-	-	-
CIL FY2023-24	To be used in 27/28	£25,655	£13,995	£76	£76	£76
CIL FY2023-24	Financing for Civic development	£15,000	£15,000	£15,000	£15,000	£15,000
Council capital repair & maintenance	Used in 27/28	£11,050	£11,050	-	-	-
Council equipment	Used in 27/28	£1,881	£1,881	-	-	-
Council staff contingency budget	Used in 26/27	£5,000	-	-	-	-
Town Council Admin Training	Reserve surplus to requirements	£2,255	£988	£988	£988	£988
Civic training	Used in 26/27	£885	-	-	-	-
Civic Community Events	Used in 26/27	£109	-	-	-	-
Staff costs for projects	Used in 26/27	£26,500	£331	£331	£331	£331
Total EMR held:		**£311,903**	**£236,494**	**£187,413**	**£189,538**	**£191,663**

Community Infrastructure Levy ('CIL')

The Town Council has an uncommitted balance of CIL income received in FY23-24 with a deadline for it to be spent of 31/3/28 totalling £10,579.

The Council made a commitment of £5,700 of CIL funds to replace / repair boulders at Linley Park and we are awaiting a response from CEC on costings for that.

Development of existing Council assets would be considered to be an acceptable use of CIL monies. It is advised that the Town Council make related recommendations.

A statement of account for CIL funds is shown below.

Table 4: Community Infrastructure Levy funds – statement of account

CIL Summary:	Plan (total)	Spent	Forecast 2026-27	Budget 2027-28
Income 2020-21	£12,929	£12,929	-	-
Income FY21-22	£40,654	£40,657	-	-

Income FY22-23	£40,654	£15,647	-	-
Income FY23-24	£40,654	-	-	-
Totals:	£134,891	£69,233	-	-
Balance brought forward	**-**	**£65,658**	**£65,658**	**£13,919**
Spend: Cedar Avenue car park	-£9,932	-£9,932	-	-
Spend: Inclusive play equipment	-£35,541	-£35,541	-	-
Spend: CCTV	-£18,303	-£18,303	-	-
Spend: Street planters & furniture	-£3,831	-£1,600	-£1,099	-£1,132
Spend: Mobile SDU	-£8,803	-£3,857	-£2,738	-£2,208
Spend: Skate Park	-£5,000	-	-£5,000	-
Spend: Linley Play Area	-£20,000	-	-£20,000	-
Spend: Boulders Wayside Linley	TBC	-	-	-
Spend: CCTV at Shady Grove	-£7,902	-	-£7,902	-
Spend: Civic roof repair	£0	-	-	-
Spend: Well Lane H&S traffic scoping survey	TBC	-	-	-
Spend: commitment to Civic extension / roof repair	-£15,000	-	-£15,000	-
Spend: Uncommitted funds	-£10,579	-	-	-£10,579
Totals:	-£134,891	-£69,233	-£51,739	-£13,919
Balance to be carried forward	-	**£65,658**	**£13,919**	**£**

Risk

When reviewing this drafting the following key risks should be considered:

Area	Risk	Mitigations	Potential Cost
Additional Services	Cheshire East require the Council to take on additional unfunded services Budget 27/28 and MTFP does not include any additional cost for devolution of services from CEC	Decision-making is out of the Council's control	Unquantifiable, but very significant
Balanced budget	2026/27 financial performance deteriorates resulting in a deficit. E.g. Extension of current sickness absence beyond forecasted dates leading to a further draw from general reserves.	Close monitoring of budgets and appropriate remedial actions where required	The loss of some or all of the 2026/27 budget surplus (Q2 forecasts £4,348) which in turn would weaken reserves.
Staff costs	2027/28 and future pay awards are higher than budgeted.	Future draft budgeting will include the most up to date information. Post budget setting, any adverse changes must be covered by reserves	A pay award of 5% (1% higher than budgeted) would increase total staff costs by £5,159 in 2027/28.
Interest receipts	Yields are lower than budgeted	Effective management of the Council's investment strategy. Unable to influence market rates	A drop in yields from 2% to 1% would cost £6,510 which would impact upon availability of capital reserves

Civic extension / roof repair project	Budget assumption is that a loan will be taken, the annual repayments of which will not impact upon the Precept as they will equal the current budgets for office accommodation costs. FY27-28 likely to still require payment for 3LR, whilst also servicing loan repayment costs.	No provision for loan repayments in the draft budget for FY2027/28 Insufficient balance predicted in general reserves to be able to propose financing from there. Proposal to finance from Capital Reserves, if required, or to consider an increase to the Precept.	Value dependent upon loan repayment terms. Anticipated in to be in the region of £30,000 pa.
Allotments management	Service very recently taken in house by the Council. Additional costings in the draft budget are early estimates.	Earmarked reserves and general reserves, contingency budget.	Unquantifiable at this time.
Further by-election costs	Earmarked reserve reduced to a value (£4k) insufficient to cover any by-election costs after the local election in May 2027. A by-election can cost up to £12,500. Planning includes annual 'Precept to save' for local election costs, but nothing for by-election costs.	General reserves, contingency budget.	Shortfall in reserve to cover potential by-election costs is up to £8,500.

Town Council Draft Budget for 2027/28 and MTFP – Appendix 1

1. Town Council (overseen by Finance and Governance Committee)

Town Council - Summary	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Expenditure	**-£535,296**	**-£454,486**	**-£510,748**	**-£490,749**	**-£510,392**
Income	**£687,904**	**£687,904**	**£737,350**	**£775,532**	**£801,892**
Net Income over Expense	**£152,608**	**£233,418**	**£226,602**	**£284,783**	**£291,500**
Use of reserves to fund spend	-	-	-	-	-
EMR - overtime	£5,000	£5,000	£0	£0	£0
EMR - training	£1,267	£1,000	£0	£0	£0
EMR - professional fees	£32,723	£0	£0	£0	£0
EMR - office equipment	£0	£0	£1,881	£0	£0
EMR - repair and maintenance	£0	£0	£11,050	£0	£0
EMR - Elections	£2,461	£0	£8,500	-£2,125	-£2,125
EMR - IT equipment	£1,062	£0	£0	£0	£0
Capital Res - IT equipment	£546	£546	£563	£4,399	£5,842
Capital Res – Office equipment	£0	£0	£2,000	£0	£0
EMR - Grants	-£5,715	£0	£6,000	£0	£0
EMR - Defibrillator grant	£1,989	£2,000	£0	£0	£0
EMR - Market in the Town	£3,400	£0	£0	£0	£0
CIL - to finance SDU	£2,738	£0	£2,208	£0	£0
Cil - to finance skatepark	£5,000	£0	£0	£0	£0
CIL - to finance Linley Park	£20,000	£0	£0	£0	£0
CIL - to finance CCTV at Shady Grove	£7,902	£0	£0	£0	£0
CIL - unspecified project	£0	£0	£10,579	£0	£0
Total Use of Reserves	**£78,374**	**£8,546**	**£42,781**	**£2,274**	**£3,717**
Net Inc. over expense after resv	**£230,982**	**£241,965**	**£269,382**	**£287,057**	**£295,217**

Town Council	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Staff Costs - Salaries	-£179,454	-£180,413	-£173,828	-£180,781	-£188,012
Staff costs - Civic related	-£81,324	-£81,324	-£89,596	-£93,179	-£96,907
Staff costs - Town Centre Services	-£24,664	-£24,662	-£25,977	-£27,017	-£28,097
Staff costs - Public Toilets	-£16,756	-£16,762	-£18,027	-£18,748	-£19,498
Staff costs - Allotments	-£12,033	-£4,240	-£15,598	-£16,221	-£16,870
Staff Costs - Mileage	-£217	-£217	-£224	-£231	-£237
Staff Costs - Eye Tests	-£165	-£165	-£170	-£175	-£180
Staff Costs - Training	-£2,782	-£2,515	-£3,530	-£2,266	-£3,119
Staff Costs - Insurance	-£1,396	-£2,730	-£1,716	-£1,767	-£1,821
Staff Costs - Recruitment Fees	£0	£0	-£5,000	£0	£0

Staff costs	**-£318,791**	**-£313,028**	**-£333,665**	**-£340,386**	**-£354,742**
Income - Precept	£687,904	£687,904	£737,350	£775,067	£801,413
Income	**£687,904**	**£687,904**	**£737,350**	**£775,067**	**£801,413**
Non-staff - Photocopier Lease	-£1,470	-£1,408	-£913	-£940	-£968
Non-staff - Photocopier Charges	-£1,106	-£1,599	-£1,139	-£1,174	-£1,209
Non-staff - Stationery	-£2,060	-£2,060	-£2,122	-£2,185	-£2,251
Non-staff - Postage	-£103	-£103	-£106	-£109	-£113
Non-staff - Telephones & BB	-£2,687	-£3,045	-£3,043	-£3,135	-£3,229
Non-staff - Subscriptions	-£2,476	-£2,504	-£2,562	-£2,639	-£2,718
Non-staff - IT Support	-£15,367	-£15,625	-£15,828	-£16,302	-£16,791
Non-staff - Website	-£299	-£300	-£308	-£317	-£326
Non-staff - Commun. / Publicity	-£6,171	-£5,763	-£6,702	-£6,903	-£7,110
Non-staff - Insurance	-£2,596	-£2,758	-£2,904	-£2,991	-£3,081
Non-staff - Audit Fees External	-£1,680	-£1,680	-£1,680	-£1,730	-£1,782
Non-staff - Audit Fees Internal	-£700	-£690	-£721	-£743	-£765
Non-staff - Payroll Service	-£1,028	-£899	-£1,059	-£1,091	-£1,123
Non-staff - Professional Fees	-£44,009	-£8,360	-£8,847	-£9,113	-£9,386
Non-staff - Consultancy Fees	-£3,090	-£3,090	-£3,183	-£3,278	-£3,377
Non-staff - Office Lease	-£22,197	-£14,183	-£14,609	-£15,047	-£15,498
Non-staff - Office Service Chgs	-£6,698	-£11,093	-£11,426	-£11,769	-£12,122
Non-staff - Bank Charges	-£1,250	-£1,132	-£1,288	-£1,326	-£1,366
Non-staff - External Contractors	-£2,878	-£2,878	-£2,964	-£3,053	-£3,145
Non-staff - Refuse Collection	-£651	-£518	-£676	-£696	-£717
Non-staff - Window Cleaning	-£441	-£441	-£454	-£468	-£482
Non-staff - Office consumables	-£544	-£544	-£560	-£577	-£594
Non-staff - Repairs & Mainten.	-£225	-£225	-£11,281	-£238	-£245
Non-staff - Rates	-£4,973	-£8,593	-£6,601	-£6,799	-£7,003
Non-staff - Quality Cncl Status	-£150	£0	£0	£0	-£200
Non-staff - GDPR Costs	-£78	-£84	-£80	-£83	-£85
Non-staff - Contingency	-£5,658	-£10,000	-£10,000	-£10,000	-£10,000
Non-staff - H&S	-£134	-£134	-£138	-£142	-£147
Non-staff costs	**-£130,720**	**-£99,709**	**-£111,193**	**-£102,848**	**-£105,833**

Town Council	**Forecast 2026-27**	**Budget 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
T-Council - Mayor's Allowance	-£1,983	-£1,983	-£2,042	-£2,104	-£2,167
T-Council - Mayor's Events	-£788	-£788	-£812	-£836	-£861

T-Council - Member's Training	-£450	-£450	-£464	-£477	-£492
T-Council - Member's Expenses	£0	£0	-£1,400	-£1,442	-£1,485
T-Council - Room Hire	-£2,655	-£4,137	-£2,735	-£2,817	-£2,901
T-Council - Flag Flying	-£222	-£52	-£54	-£55	-£57
T-Council - Elections	-£9,461	£0	-£8,500	-£2,125	-£2,125
T-Council - Civic Regalia	-£602	-£302	-£311	-£320	-£329
Town Council costs	**-£16,161**	**-£7,712**	**-£16,316**	**-£10,176**	**-£10,417**
Capital - Equipment	-£500	-£500	-£4,121	-£247	-£255
Capital - IT Equipment	-£1,609	-£546	-£563	-£4,399	-£5,842
Total Capital Costs	**-£2,109**	**-£1,046**	**-£4,684**	**-£4,646**	**-£6,097**
Grants	-£12,285	-£18,000	-£19,000	-£19,570	-£20,157
Grants - Round Table	-£12,400	-£12,400	-£12,400	-£12,400	-£12,400
Grants - Defibrillator	-£1,989	-£2,000	£0	£0	£0
Grants & Donations	**-£26,674**	**-£32,400**	**-£31,400**	**-£31,970**	**-£32,557**
Project - Market in the Town	-£4,520	£0	£0	£0	£0
Project - CAJOUS electricity	-£682	-£591	-£702	-£724	-£745
Project - SDU	-£2,738	£0	-£2,208	£0	£0
Project - Skatepark	-£5,000	£0	£0	£0	£0
Project - Linley Park	-£20,000	£0	£0	£0	£0
Project - CCTV at Shady Grove	-£7,902	£0	£0	£0	£0
Project - Unspecified	£0	£0	-£10,579	£0	£0
Project costs	**-£40,842**	**-£591**	**-£13,489**	**-£724**	**-£745**

2. Planning, Environment and Community Committee

Planning, Environment and Community	**Forecast 2026-27**	**Budget 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Policy & Governance (ToR 2)	-	-	-	-	-
Neighbourhood Plan Costs	-£11,731	-£5,000	£0	£0	£0
Public consultation	-£1,258	-£515	-£530	-£546	-£563
Fairtrade Activities	-£500	-£500	-£309	-£318	-£328
CCTV Service	-£8,339	-£8,339	-£10,262	-£10,262	-£10,262
Environmental working group	-£1,690	-£515	-£2,060	-£2,122	-£2,185
ATC Defibrillator costs	-£3,100	-£1,100	-£1,624	-£1,673	-£1,723
Christmas Tree	-£2,000	-£2,000	-£2,060	-£2,122	-£2,185
Remembrance road closure	-£1,890	-£1,667	-£1,859	-£1,915	-£1,972
Business Working Group	-	-	-	-	-
Staff costs	£0	£0	-£23,901	-£24,857	-£25,851
Business working group	-£200	-£200	-£6,139	-£6,323	-£6,513
Street Market	£0	£0	-£2,678	-£2,758	-£2,841
Total Business Working Group	**-£200**	**-£200**	**-£32,718**	**-£33,938**	**-£35,205**
PEC - Total net expense	**-£30,709**	**-£19,836**	**-£51,423**	**-£52,897**	**-£54,424**
Town Centre planting	-£12,281	-£12,138	-£12,511	-£12,887	-£13,273

Street furniture & planters	-£1,099	-£1,099	-£1,132	-£1,166	-£1,201
Weed control	-£4,934	-£4,934	-£2,369	-£2,440	-£2,513
Total Town Centre Services	**-£18,314**	**-£18,170**	**-£16,012**	**-£16,493**	**-£16,987**
Town Ranger Services	**-**	**-**	**-**	**-**	**-**
Staff costs	-£26,559	-£29,685	-£29,576	-£30,759	-£31,989
Van Servicing	-£210	-£300	-£790	-£583	-£601
Road Tax	-£90	£0	-£371	-£382	-£393
Telephone & broadband	-£434	-£434	-£279	-£287	-£296
Equipment purchases	-£264	-£3,300	-£3,605	-£1,061	-£1,093
IT Equipment	£0	£0	£0	£0	-£1,311
Insurance	-£1,596	-£1,596	-£1,376	-£1,419	-£1,464
Materials	-£1,500	-£1,500	-£1,030	-£1,061	-£1,093
Uniform	-£309	-£309	-£318	-£328	-£338
Refuse Collection	-£3,061	-£1,000	-£3,039	-£3,130	-£3,224
Electricity for van	-£120	-£120	-£124	-£127	-£131
Town Ranger Costs	**-£34,143**	**-£38,244**	**-£40,506**	**-£39,137**	**-£41,932**
Total Services net costs	**-£83,165**	**-£76,250**	**-£107,941**	**-£108,526**	**-£113,344**
Use of Reserves		**-**	**-**	**-**	**-**
EMR - Environmental WG	£1,175	£0	£0	£0	£0
EMR - ATC Defibrillator Costs	£2,600	£600	£0	£0	£0
EMR - Public Consultation	£250	£0	£0	£0	£0
EMR - Business WG	£0	£0	£933	£0	£0
EMR - Town Ranger	£2,468	£3,300	£2,798	£0	£0
EMR - ANP	£11,731	£5,000	£0	£0	£0
Cap Res - IT equipment	£0	£0	£0	£0	£1,311
CIL - Street furniture & planters	£1,099	£1,099	£1,132	£0	£0
Net costs after Reserves	**-£63,842**	**-£66,251**	**-£103,078**	**-£108,526**	**-£112,033**

3. Services (overseen by Civic and Assets Committee)

Services	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Public Conveniences	**-**	**-**	**-**	**-**	**-**
Broadband for CCTV	-£395	-£386	-£407	-£419	-£432
Equipment purchases	-£206	-£206	-£212	-£219	-£225
External contractors	-£8,030	-£7,979	-£8,209	-£8,455	-£8,709
Cleaning supplies	-£541	-£541	-£557	-£574	-£591
R&M planned	-£3,653	-£3,653	-£1,473	-£1,862	-£1,563
R&M unplanned	-£1,114	-£1,114	-£2,000	-£2,060	-£2,122
Capital works	£0	£0	£0	£0	-£3,000
Electricity	-£1,436	-£1,272	-£1,466	-£1,539	-£1,616
Water	-£986	-£880	-£1,037	-£1,130	-£1,231
H&S	-£2,316	-£1,316	-£2,403	-£2,263	-£2,550
Public Conveniences costs	**-£18,677**	**-£17,348**	**-£17,764**	**-£18,521**	**-£22,038**
Allotments	**-**	**-**	**-**	**-**	**-**

Allotments Income - Rent	£7,804	£9,227	£6,332	£6,521	£6,717
Allotments Income - Water	£443	£0	£886	£912	£939
Allotment Income Total	**£8,247**	**£9,227**	**£7,217**	**£7,434**	**£7,657**
IT Maintenance & Support	-£1,026	-£1,026	-£1,057	-£1,088	-£1,121
Repairs & Maintenance	-£6,140	-£2,500	-£4,491	-£4,626	-£4,764
Capital Developments	-£2,500	-£2,500	-£2,500	-£2,575	-£2,652
Subscriptions	-£85	£0	-£88	-£90	-£93
Water	-£816	£0	-£2,530	-£2,732	-£2,896
AGA Water charges reduction	-£242	-£600	£0	£0	£0
Health & Safety	£0	£0	-£255	-£1,430	-£271
AGA management fee	-£1,922	-£4,614	£0	£0	£0
Allotments Total Costs	**-£12,731**	**-£11,239**	**-£10,921**	**-£12,542**	**-£11,798**
Allotment Net Deficit before Reserves	**-£4,484**	**-£2,012**	**-£3,704**	**-£5,108**	**-£4,141**
Total Services net deficit	**-£23,161**	**-£19,360**	**-£21,467**	**-£23,629**	**-£26,180**
Use of Reserves	**-**	**-**	**-**	**-**	**-**
Em Rsv - Public Conveniences	£1,000	£0	0	£0	£0
Cap Rsv - Public Conveniences	£0	£0	£0	£0	£3,000
Cap Rsv - Allotments	£2,500	£2,500	£2,500	£2,575	£2,652
Net costs after Reserves	**-£19,661**	**-£16,860**	**-£18,967**	**-£21,054**	**-£20,527**

4. Alsager Civic - Events and Other Income (overseen by Civic and Assets Committee)

Alsager Civic	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Events	**-**	**-**	**-**	**-**	**-**
Commercial: income - tickets	21,540	£20,478	£20,605	£21,429	£22,286
Commercial: income - bar	23,904	£24,254	£25,753	£26,783	£27,855
Commercial: income - catering	943	£1,398	£943	£980	£1,019
Commercial: income - total	**£46,387**	**£46,130**	**£47,300**	**£49,192**	**£51,160**
Commercial: expense - staffing	-6,111	-£7,785	-£6,356	-£6,610	-£6,874
Commercial: expense - bar	-7,786	-£8,004	-£8,499	-£8,838	-£9,192
Commercial: expense - catering	-506	-£785	-£522	-£537	-£553
Commercial: expense - other	-18,098	-£15,829	-£18,641	-£19,200	-£19,776
Commercial: expense - total	**-£32,501**	**-£32,402**	**-£34,017**	**-£35,186**	**-£36,396**
Non-profit: income - tickets	£1,548	£1,496	£1,548	£1,610	£1,674
Non-profit: income - bar	£0	£145	£0	£0	£0
Non-profit: income - catering	£0	£0	£0	£0	£0
Non-profit: income - total	**£1,548**	**£1,641**	**£1,548**	**£1,610**	**£1,674**
Non-profit: expense - staffing	-£206	-£378	-£214	-£223	-£231
Non-profit: expense - bar	£0	-£48	£0	£0	£0
Non-profit: expense - catering	£0	£0	£0	0	0
Non-profit: expense - other	-£1,003	-£1,284	-£971	-£1,000	-£1,030
Non-profit: expense - total	**-£1,209**	**-£1,710**	**-£1,185**	**-£1,222**	**-£1,261**
Events profit	**£14,225**	**£13,659**	**£13,647**	**£14,394**	**£15,177**

Alsager Civic	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Other Income	**-**	**-**	**-**	**-**	**-**
Bar	£54,300	£72,164	£61,000	£63,440	£65,978
Catering	£2,812	£4,469	£1,956	£2,034	£2,116
Room hire - Community	£35,687	£39,000	£35,687	£37,114	£38,599
Room hire - Commercial	£29,713	£35,000	£29,713	£30,902	£32,138
Bingo tickets (community)	£2,129	£1,800	£2,129	£2,214	£2,303
Market stall rent	£7,467	£4,201	£8,750	£9,100	£9,464
Equipment hire	£643	£1,621	£643	£669	£695
Security Income	£366	£0	£0	£0	£0
Bar Lounge room hire	£22,200	£0	£15,283	£7,280	£7,571
All Abilities (Community)	£0	£600	£0	£0	£0
Other Income - total	**£155,317**	**£158,855**	**£155,161**	**£152,753**	**£158,863**

5. Alsager Civic - Direct, Staffing and Supplies and Services Costs (overseen by Civic and Assets Committee)

Alsager Civic	Forecast 2026-27	Budget 2026-27	Budget 2027-28	MTFP 2028-29	MTFP 2029-30
Dir costs - Bar purchases	-£17,919	-£23,814	-£20,130	-£20,935	-£21,773
Bar wastage & staff drinks	-£235	£0	£0	£0	£0
Dir costs - Catering	-£1,687	-£2,681	-£1,351	-£1,401	-£1,452
Dir costs - Bingo Costs	-£196	-£196	-£202	-£208	-£214
Dir costs - T/cloth Laundry	-£576	-£576	-£507	-£522	-£538
Dir costs - Security Costs	-£5,767	-£5,117	-£5,741	-£5,913	-£6,091
Total Direct Costs	**-£26,380**	**-£32,384**	**-£27,931**	**-£28,979**	**-£30,068**
Staff costs - Salaries	-£162,226	-£167,538	-£175,916	-£182,952	-£190,270
Staff costs - Mileage	-£52	-£52	-£54	-£55	-£57
Staff costs - Eye Tests	-£164	-£164	-£169	-£174	-£179
Staff costs - Training	-£1,671	-£750	-£773	-£796	-£820
Staff costs - Insurance	-£1,597	-£1,494	-£1,873	-£1,948	-£2,026
Staff costs - Recruitment	£0	£0	£0	£0	£0
Total Staff Costs	**-£165,710**	**-£169,998**	**-£178,783**	**-£185,925**	**-£193,352**
S&S - Photocopier Lease	-£720	-£400	-£861	-£887	-£913
S&S - Photocopier Charges	-£412	-£412	-£329	-£338	-£349
S&S - Stationery & postage	-£618	-£618	-£637	-£656	-£675
S&S - Telephones & BB	-£1,283	-£1,275	-£1,320	-£1,360	-£1,401
S&S - Equipment Hire	-£1,056	-£1,056	-£1,001	-£1,031	-£1,062
S&S - IT Software support	-£5,940	-£5,940	-£5,761	-£5,987	-£6,166
S&S - Website support	-£721	-£693	-£764	-£787	-£810

S&S - Audit Fees (Internal)	-£338	-£338	-£350	-£361	-£371
S&S - Payroll Service	-£1,261	-£1,261	-£1,299	-£1,337	-£1,378
S&S - Professional Fees	-£2,592	-£1,690	-£1,792	-£1,846	-£1,901
S&S - Bank Charges	-£2,060	-£2,060	-£1,728	-£1,780	-£1,834
S&S - Refuse Collection	-£3,295	-£2,792	-£3,835	-£3,950	-£4,069
S&S - External Contractors	-£10,988	-£10,988	-£11,108	-£11,441	-£11,784
S&S - Cleaning Supplies	-£1,906	-£1,906	-£1,442	-£1,485	-£1,530
S&S - Uniforms	-£544	-£544	-£515	-£530	-£546
S&S - H&S/Compliance	-£4,428	-£4,427	-£7,154	-£4,412	-£4,740
S&S - Licences & Fees	-£3,934	-£3,934	-£3,597	-£3,704	-£3,816
S&S - Promotions/Marketing	-£4,300	-£2,350	-£2,060	-£2,122	-£2,185
S&S - Contingency	-£170	-£3,000	-£3,000	-£3,000	-£3,000
S&S - Financial Loss	-£30	£0	£0	£0	£0
Total Supplies & Services	**-£46,594**	**-£45,684**	**-£48,551**	**-£47,015**	**-£48,530**
Alsager Civic	**Forecast 2026-27**	**Budget 2026-27**	**Budget 2027-28**	**MTFP 2028-29**	**MTFP 2029-30**
Prem. costs - Insurance	-£2,166	-£2,637	-£2,716	-£2,798	-£2,882
Prem. costs - Window clean	-£283	-£283	-£291	-£300	-£309
Prem. costs - R&M planned	-£4,566	-£5,865	-£12,396	-£9,468	-£2,542
Prem. costs - R&M unplanned	-£9,545	-£5,500	-£5,500	-£5,665	-£5,835
Prem. costs - Grounds maint	£0	£0	£0	£0	£0
Prem. costs - Rates	-£7,566	-£7,560	-£7,793	-£8,027	-£8,268
Prem. costs - Electricity	-£14,566	-£13,000	-£14,946	-£15,693	-£16,478
Prem. costs - Gas	-£6,501	-£6,500	-£4,962	-£4,962	-£5,210
Prem. costs - Water	-£5,178	-£4,546	-£5,696	-£6,152	-£6,521
Total Premises Costs	**-£50,371**	**-£45,891**	**-£54,300**	**-£53,064**	**-£48,043**
Summary of Revenue	**-**	**-**	**-**	**-**	**-**
Total Revenue Expenditure	-£323,299	-£328,069	-£344,767	-£351,391	-£357,650
Total Income	£203,677	£206,627	£204,009	£203,555	£211,697
Civic Operating Deficit	**-£119,622**	**-£121,443**	**-£140,758**	**-£147,836**	**-£145,953**
Capital - Replacement Equip	-£6,012	-£2,000	-£2,060	-£2,122	-£2,185
Capital - IT Equipment	-£1,646	-£1,236	-£1,236	-£1,273	-£1,311
Capital - Repair & Main.	£0	-£23,500	£0	£0	-£3,000
Capital - Public Works Loan	-£14,519	-£14,519	-£14,519	-£14,519	-£14,519
Capital - Solar Panels	£0	£0	£0	£0	£0
Capital - Civic Development	-£8,315	-£16,788	£0	£0	£0
Total Civic Capital Costs	**-£30,492**	**-£58,043**	**-£17,815**	**-£17,914**	**-£21,016**
Summary: Total Income	£203,677	£206,627	£204,009	£203,555	£211,697
Summary: Total Expenditure	-£353,791	-£386,112	-£362,582	-£369,305	-£378,666
Total Civic Deficit	**-£150,114**	**-£179,485**	**-£158,573**	**-£165,750**	**-£166,968**

EM Res. - Operating costs	£2,524	£0	£0	£0	£0
EM Res. - Premises costs	£235	£0	£4,000	£0	£0
Precept for Civic solar, tfr to EMR	-£23,500	£0	£0	£0	£0
Capital Res. – Planned Maint.	£0	£0	£6,000	£7,000	£0
Capital Res. - Capital costs	£13,973	£18,024	£1,236	£1,273	£4,311
Total Use of Reserves	**-£6,768**	**£18,024**	**£11,236**	**£8,273**	**£4,311**
Underlying Civic Deficit	**-£156,882**	**-£161,462**	**-£147,337**	**-£157,477**	**-£162,657**

Town Council Draft Budget for 2027/28 and MTFP – Appendix 2

Table 1: Precept and Council Tax (Band D) in recent years

Financial Year	Precept	Tax Base	Council Tax payment (Band D)	Increase (YoY)
2017/18	£351,217	4,415.60	£79.54	6.2%
2018/19	£357,751	4,453.82	£80.32	1.0%
2019/20	£385,465	4,659.37	£82.73	3.0%
2020/21	£411,807	4,856.68	£84.79	2.5%
2021/22	£391,742	4,930.04	£79.46	-6.3%
2022/23	£417,952	5,129.76	£81.48	2.5%
2023/24	£551,176	5,606.74	£98.31	20.7%
2024/25	£608,070	5,672.85	£107.19	9.0%
2025/26	£687,904	5,794.91	£118.71	10.7%
2026/27	£687,904	5,821.53	£118.71	-0.5%
2027/28	**£737,350**	**5,815.36***	**£126.79***	**7.3%***

*Council tax base for 27/28 is provisional and is still to be confirmed by Cheshire East Council

Table 2. Impact on Precept of removal of Town Centre Manager costs

Precept	Tax Base	Council Tax payment (Band D)
£704,350	5,815.36	£121.12
£737,350	5,815.36	£126.79

Table 3. 2027/28 budget changes effecting Precept

Changes from 26/27 Budget	Change £	Council Tax (Band D)	Comments
Staff costs - pay award	£14,250	£2.45	
Staff costs - ERS pens % reduction	-£11,003	-£1.89	ERS Pens reduction from budget 26/27
Staff costs - Jan26 staffing structure review	£4,295	£0.74	ATC1,14,4 grading increased, Finance & Admin restructures
Staff costs - contingency	£5,000	£0.86	£5k funded from EMR in FY26-27
Provision for inflation	£7,150	£1.23	
(F&G) Staff costs - Allotments	£11,358	£1.95	
(F&G) Recruitment budget	£5,000	£0.86	
(F&G) Training budget	£2,000	£0.34	
(PEC) Staff costs - Town Centre Manager	£23,901	£4.11	
(PEC) Town Centre Manager activities	£9,017	£1.55	
(PEC) CCTV	£2,000	£0.34	
(C&A) - Allotments	£1,695	£0.29	Water charges, H&S, R&M
(C&A) Civic bar lounge income	-£15,283	-£2.63	Budgeted income in 27-28, no budget in 26-27
(C&A) Market income	-£4,500	-£0.77	
(C&A) Civic bar & RH income	£19,764	£3.40	Bar excl events -£15k YOY, RH-£8.6k YOY
(C&A) Civic direct costs	-£4,453	-£0.77	Factor of reduced income
(C&A) Civic H&S	£2,475	£0.43	Fire risk assessment and fixed wiring test
(C&A) Civic solar	-£23,500	-£4.04	Precepted for in 26-27
(F&G) Grants budget	-£6,000	-£1.03	Un-used budget from 26-27 to be used to finance 27-28 budget
Reduction in Taxbase	£784	£0.13	Additional Precept
Total changes	**£43,948**	**£7.56**	
Increase in Precept	**£49,446**		26/27 Precept £687,904