

**A REPORT OF THE TOWN CLERK TO
A MEETING OF THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL**

**to be held in the Council Chamber, Belle Vue Terrace, Malvern
on Wednesday 8 December 2021 at 6.00 pm**

1st DRAFT PROPOSED BUDGET 2022/2023

1. PURPOSE OF REPORT

- 1.1. The purpose of this report is for Committee to discuss and determine the budget and establish the precept level for the financial year 2022/23. Recommendations from this Committee will be forwarded to Full Council for their consideration and approval on Tuesday 21 December 2021.

2. SUMMARY OF KEY RECOMMENDATIONS

- 2.1. This report presents to Policy and Resources Committee a proposed budget for 2022/23 and incorporates suggestions made at the Budget Working Party meeting held on 17 November as well as Operations and Planning Committee meetings on 29 September, 20 October and 24 November.
- 2.2. It was agreed at the Budget Working Party meeting that the aim should be to keep any increase in the Town Council precept for 2022/23 between 1% and 2%. Officers have therefore been working with the aim of keeping the precept increase at this level, whilst still ensuring that the current level of service delivery is maintained. Such a small increase after a zero-increase last year was always going to be a challenging target and has not proved to be possible with some of the inflationary factors likely to occur alongside some of the expenditure associated with Town Council resolutions. The 1st draft of the proposed budget includes an increase of 2.72%, just slightly over the targeted level.
- 2.3. Committee is therefore recommended to consider the following for the 2022/23 budget;
- i. The re-forecast for 2021/22 which results in a small underspend and therefore a balance being put into reserves of £467 for the financial year.
 - ii. The budget for the financial year 2022/23 – attached as ‘1st Draft Proposed Budget 2022/23’ This shows a net expenditure of:

£713,752 *not* taking into account any movements in Earmarked Reserves

£701,252 taking into account movements in Earmarked Reserves
 - iii. The precept for 2022/23 should be set at **£701,500**. This reflects an increase of 2.73% from the precept level in 2021/22.

3. BACKGROUND

- 3.1. This report presents to Policy and Resources Committee a proposed budget for 2022/23.
- 3.2. The first stage in the annual budgeting process is to prepare the re-forecast. Officers carried out a review of the expenditure forecast for the current financial year taking into account the actual level of expenditure to 30 September 2021 and then forecasting the expected levels of expenditure for the final two quarters of the current financial year.
- 3.3. There have been a number of challenging aspects to both the re-forecast and budget process this year. Expenditure has been very different to normal patterns, due to the effects of the Covid-19 pandemic which has resulted in the cancellation or scaling down of some Town Council events and disruption to many of the Town Council's services. In addition, the Town Council has resolved to build a new two storey building at Victoria Park and to sell 28-30 Belle Vue Terrace and these projects contain a number of uncertainties relating to timing of budgeted income and expenditure meaning some assumptions have needed to be made in order to put together this budget.
- 3.4. At the meeting on 17 November, the Budget Working Party agreed that whilst keeping any precept increase as low as possible for 2022/23 was the aim, it would be very difficult to keep the precept level the same as last year, taking into consideration the rises in some of the budget figures, particularly salaries which represent over half of the Town Council's expenditure. The target was stated as between 1 and 2%.
- 3.5. The Town Clerk and Operations Manager have reviewed the re-forecast for 2021/22 in detail, looking at expenditure requirements for each individual cost heading, whilst also including recommendations put forward at the Budget Working Party meeting on 17 November, Operations and Planning Committee meetings on 29 September, 20 October, and 24 November as well as other recommendations for expenditure put forward through Committees and / or Council during the year.
- 3.6. Officers are presenting the 1st Draft of the Proposed Budget (attached to this report) which includes the level of precept required to balance expenditure taking into account service needs, inflationary increases and Council resolutions.

This budget considers the following factors:

- Inflationary factors on items such as fuel and utilities.
 - The National Local Government pay agreement and associated increases.
 - Committee recommendations to keep both events budgets and the grants and donations budget at a similar level to the budget for 2021/22
 - A full Asset Renewal and Refurbishment budget for the year, including refurbishment of Michael Crescent play area and a replacement trim trail at Victoria Park.
 - Replacement of both an operational vehicle and a John Deere Mower.
 - Officers have sought to keep running costs as low as possible, whilst continuing to provide the highest standard of service
 - The overriding aim to keep the precept as low as possible.
- 3.7. The budget also includes assumptions relating to Council resolutions during the year to build a two-storey building at Victoria Park and to sell 28-30 Belle Vue Terrace. It is difficult to predict at what point a sale will be agreed, and therefore with no definitive

parameters, officers have made some assumptions to be used as a guide for budgeting purposes. These are

- Malvern Town Council will retain ownership of the building at 28-30 Belle Vue Terrace until 30 June 2022. This allows a period to agree a sale and complete all of the legal necessities.
- The new building at Victoria Park will be built during the summer/autumn of 2022.
- Any loan repayments required for financing purposes will begin as from 1 October 2022.
- Income has been assumed from the new building as from 1 January 2023, with a café area to be let and hire charges for the community meeting room.
- Costs allocated to the Town Council office space and meeting room hire have been assigned to the administration budget for consistency.

4. FORMAT

- 4.1. The format of the budget statements is in line with the quarterly reporting system and shows the annual budget and re-forecast for 2021/22 and the proposed budget for 2022/23.
- 4.2. Please note that all budget figures are rounded, and this may cause any apparent small addition anomalies in the figures.

5. SUMMARY OF FINANCIAL RE-FORECAST FOR 2021/2022

- 5.1. The re-forecast for 2021/22 shows expenditure being fairly close to budgeted levels and resulting in a small underspend of £467 for the financial year.
- 5.2. The administration re-forecast is £8,055 under the original budget. There are a number of factors which have resulted in an overspend for the year including below budget income due to the fact that certain areas of Belle Vue Terrace are not currently let and costs anticipated at approximately £10,000 for by-elections in Dyson Perrins and Chase Wards, not included in the original budget. However, this overspend has been more than offset by underspends against Town Council events with many scheduled for earlier in the year needing to be cancelled.
- 5.3. The operational re-forecast for 2021/22 shows an overspend for the year of £11,630 against budget. Expenditure has been over budget against salary costs due to the need to cover staff absences using temporary staff and a change of staffing during the year. Utility costs and business rates have also been higher than expected because the original budget anticipated that Victoria Park pavilion may have been in the process of being rebuilt with zero costs and this has been delayed.
- 5.4. There is a small overspend against Asset Renewal and Refurbishment in the re-forecast. Officers have managed to complete a number of projects with significant savings achieved against the original budget and as a result a project scheduled for 2022/23 has been pulled forward to make use of the underspend. Variances include
 - Refurbishment works at several play areas have been completed with budget savings of £4,910 achieved.

- Expenditure to repair the roof of the cemetery lodge has only been 25% of the budgeted spend resulting in £3,000 of budget savings.
- Litter Bins – five new recycling bins have been included in the re-forecast at a cost of £3,000 against an original budget of £4,000.
- The project to tarmac the cemetery roadway initially planned for 2022/23 has been brought forward by officers and included in the re-forecast. This makes use of some budget savings and means repairs to potholes which could cause damage to vehicles and be a hazard for pedestrians, can be completed earlier.
- Overall, an overspend of £4,061 is forecast.

6. **RE-FORECAST 2021/22**

	2021/22 Budget	2021/22 Re-forecast	Underspend/ (Overspend)
Administration and Events (Net)	364,853	356,798	8,055
Operations (Net)	244,048	255,678	(11,630)
Budget Contingency Fund	10,000	-	10,000
Asset Renewal / Refurbishment	68,750	72,811	(4,061)
Asset Renewal / Replacement Fund			
Additions	15,000	15,000	-
Releases	(12,000)	(12,000)	-
Special Expenditure	7,599	7,479	120
Expenditure before Financing	698,250	695,766	2,484
Financing Income	(3,000)	(2,593)	(407)
Total Costs after Financing Costs	695,250	693,173	2,077
Less			
Net Release of Earmarked Reserves	(12,500)	(10,750)	(1,750)
Net Costs Covered by the Precept	682,750	682,423	327
Less Precept	(682,890)	(682,890)	-
(Increase)/Decrease in General Reserves	(140)	(467)	327

BUDGET 2022/23

7. **INFLATION ASSUMPTIONS**

- i. General Inflation has been built into the budget at 4%. This is higher than last year's figure of 2% but reflects the fact that the current estimation of inflation stands at 4.2%. It is difficult to predict this figure given current economic uncertainty, but it does not have a large impact on the overall budget.

- ii. An increase in NNDR (Business Rates) has been included at 2%. In 2021/22 there was a freeze on business rates with no increases applied at any site, so 2% is felt a reasonable assumption.
- iii. It should be noted that salaries made up just over 50% of the 2021/22 budget, therefore any inflationary increases have a significant impact on the overall budget. An increase of 2% on all staff salaries has been included in the 2022/23. It should be noted that this increase is set nationally.
- iv. Using nationwide indications that costs are increasing, inflation against utilities has been set at 10% with an 8% increase assumed for fuel costs.
- v. One-off and individual outside purchases have been assessed by officers on an individual basis.

8. **BUDGET SUMMARY OF FINANCIAL FIGURES (Form Ref 1)**

	Revised Forecast 2021/22	Proposed Budget 2022/2023	(Increase)/ Decrease In costs
Ongoing Running Costs	612,476	633,099	(20,623)
Budget Contingency Fund	0	10,000	(10,000)
Asset Renewal and Refurbishment	72,811	79,500	(6,689)
Special Expenditure	7,479	7,629	(150)
Finance Income	(2,593)	3,024	(5,617)
Movements in Reserves	(10,750)	(12,500)	1,750
Vehicle / Machinery Replacement Reserve	3,000	(19,500)	22,500
Total Costs	<u>682,423</u>	<u>701,252</u>	<u>(18,829)</u>

- 8.1. Costs are proposed to increase by £18,829 when compared with the revised forecast for 2021/22.
- 8.2. Gross expenditure on administration services has increased in the 2022/23 budget by about £6,000 against re-forecast costs, however the sale of Belle Vue Terrace will result in less income and therefore negatively impacts income by about £36,000 for the year. This fall in overall income will be temporary as the new building at Victoria Park will bring income from both the café and meeting room. Expenditure on operational services has reduced by about £10,000 from the re-forecast and additionally income is budgeted to increase by £11,500.

- 8.3. The Ongoing Running Costs are broken down into Administration Costs (Form Ref 2) and Operation Costs (Form Ref 3)

9. ADMINISTRATION COSTS (Form Ref 2)

- 9.1. The budget at £398,741 for 2022/23 shows an increase in costs of £41,943 from the current year's re-forecast of £356,798 and an increase of £33,888 from the original budget for 2021/22.

9.2. Income

Income of £18,611, is broken down as follows:

Rent from Belle Vue Shop	4,893
Rent from 2 nd Floor Offices Belle Vue	2,893
Rent from Annexe Belle Vue	-
Rent from 2 flats at Belle Vue Terrace	1,650
Rent from Community Action (covered by grant)	2,725
Income from Hanging Baskets	2,200
Malvern in Bloom and Other Sponsorship	1,250
Rental from new meeting room	2,500
Total	£18,111

Full Council has resolved to sell 28-30 Belle Vue Terrace, but the actual timing of the sale and legal transfer are unknown. Officers have made certain assumptions for budget purposes and therefore three months or 25% of annual income has been included in the budget for 2022/23.

It should be noted that the rear annexe is currently empty and in need of refurbishment and the middle flat is also not let.

An assumption has been made that income from the new meeting room at Victoria Park will be received as from 1 January 2023 and this has been included as administration income.

9.3. Salaries

Administration staff salaries were reviewed by a benchmarking process during 2016/17. A further streamlining of officers' hours took place in 2021 and therefore no major changes to salaries are expected. The budget is based on 4.6 full time equivalent staff members.

Costs for the 2021/22 re-forecast are slightly above budget due to the current negotiations on a pay award for the year from 1 April 2021 that are still ongoing. The

National Employers have now made a final and full pay offer of 1.75% on all salaries, which the unions have rejected. 1.75% has been included in the re-forecast.

The administration salary budget for 2022/23 has increased by approximately £3,500 to include a 2% increase on all salaries for the period 1 April 2022 until 31 March 2023.

9.4. **Overtime**

There has been a small underspend against the overtime budget in 2021/22, but the budget for 2022/23 has been kept the same as the original budget at £300. Overtime has been reduced over the last few years as part of a move to flexible working hours, but some overtime is occasionally required to cover weekend working.

9.5. **Employment Related Costs**

Employment-related costs at £56,669 have been £1,000 above budgeted levels in 2021/22, largely relating to the impact of the national pay increase referred to above. A further increase of £1,295 has been included in a budget of £57,964 for 2022/23 again to cover higher employment related costs linked to salary increases. All administration staff are members of the pension scheme, and this is not expected to change. It is expected that the employer pension fund contributions will remain at the same level of 25.3% as from 1 April 2022.

9.6. **Temporary Staff**

Once again, there has not been a budget included for this cost heading as when the office is fully staffed with 4.6 full time equivalent staff members, it should be possible to cover staff holidays and short-term sickness leave.

9.7. **Recruitment Costs**

An amount of £1,450 for recruitment costs has been included in the annual budget for a number of years to cover the placing of a job advert in the local press should a vacancy arise. This has been removed for 2022/23 as there are now other ways of advertising jobs such as using online websites and social media which attract good candidates at little or no cost.

9.8. **Utilities**

The budget for 2022/23 has been set at £4,081 and applies a 10% inflationary increase on re-forecast utility costs for 3 months of the 2022/23 year. Should Belle Vue building not sell in this time, the extra income being received from rental would offset these costs and therefore the risk to the budget is low. The budget also includes an amount for utility costs for the offices and meeting room when they are moved to the new building at Victoria Park.

9.9. **NNDR (Business Rates)**

NNDR costs have been slightly under the budgeted level for 2021/22, as there was no inflationary increase applied to business rates by MHDC. The budget for 2022/23 is based on an increase of 2% in NNDR against the re-forecast costs, but only for 3 months of the year linked to the possible sale of the building. The budget also includes NNDR costs for a period of three months for the offices and meeting room at the new building at Victoria Park.

9.10. Cleaning

Cleaning costs are forecast to be approximately £2,000 under budget for the 2021/22 financial year, due to the mutual agreement on reduced hours given that the Council premises have not been fully occupied during the year and thus less cleaning and less cleaning materials have been required. The budget for 2022/23 has assumed cleaning costs at a similar level, but only for 3 months of the financial year. In line with utilities and NNDR, an amount for 3 months cleaning costs for the offices and meeting room at the new building has been included.

9.11. Maintenance of Buildings

Re-forecast costs for building maintenance are well below budget. The budget for 2022/23 of £4,115 assumes that maintenance costs would be reduced in line with the Council selling Belle Vue Terrace, but it also includes an amount of £3,000 should the offices need to be moved temporarily whilst the new building at Victoria Park is being built.

9.12. Telephones

The re-forecast for 2021/22 is slightly below budget, due to lower than anticipated land line charges. The budget for 2022/23 assumes a similar level of usage of landlines and mobiles as in the re-forecast, but a reduction in security line charges linked to the sale of Belle Vue Terrace.

9.13. Stationery, Postage, Office Supplies

Re-forecast costs are well under budget for stationery, postage and office supplies. This reflects less postage being used, a reduction in photocopying and lower computer related supplies. The budget set close to the re-forecast level at £2,600 for 2022/23 reflects ongoing and sustained savings being achieved in this area.

9.14. Public Relations and Advertising

There has been a small underspend against these budget codes in 2021/22. The budget for 2022/23 has been set to include ongoing website costs at a similar level and the printing and delivery of four Town Council newsletters during the year.

9.15. Insurance

The revised forecast for insurance at £17,890 is below the original budget by £2,110. The budget for 2022/23 at £18,000 allows for a continuation of the current three-year fixed insurance contract and the expectation that costs will remain at a similar level.

9.16. Grants and Donations

Re-forecast costs at £52,500 are £2,550 under the budgeted amount of £55,050. Council increased the annual grant to the CAB by £500 to £16,000 in March 2021, but applications and grant funding for small and large grants have been low so far. An amount has been included in the re-forecast for grants to be awarded during the second half of the annual grant scheme, but officers feel it is unlikely that the full budget amount will be spent.

The budget for 2022/23 includes the following;

Malvern Citizens Advice Bureau	£16,000
Community Action	£10,900
Small Grants Committee	£10,000
Large Grants	£18,000
Other Miscellaneous	£650
Total	£55,550

The budget for 2022/23 has been set at a similar level to 2021/22 with the increase to the grant to the Citizens Advice Bureau now included.

9.17. Events

The Events budget for the current year shows a projected large underspend of £18,796 following the cancellation and scaling back of Town Council events held during the early part of the financial year. The proposed budget for 2022/23 marks a return to more normal activity levels and includes amounts for events such as the Queens Jubilee, a new format to Bands in the Park and the Health and Wellbeing Fair / Peaks Challenge event as recommended by Operations and Planning Committee.

Event	2022/23 Budget
Bands in the Park (to include Brass Bands and Alternative Band styles)	£9,500
Malvern in Bloom	£7,000
Christmas Light Switch On	£5,500
New Christmas Lights	£4,000
Other Christmas	£13,875
Mayor's August Bonanza	£7,500
Remembrance	£500
Earth Day	£500
Health and Wellbeing Festival	£1,500
Mayor's Charity Walk	£1,000

Armed Forces Day	£1,500
Queen's Jubilee Event	£3,500
Other Events	£500
Town Crier	£300
Total	£56,675

Following feedback from the public it has been agreed that instead of running two different Bands in the Park programmes - one for brass bands and one for alternative bands - these will be combined in a 20-week programme made up of brass bands, alternative bands and jazz/blues/country bands. The budget has been set at £9,500 for this new concept.

Costs for Malvern in Bloom have been reduced to £7,000. This reflects a general fall in costs as well as a commitment to the Council's environment strategy. The budget includes reduced planting requirements, but also funding to improve the community involvement and environmental elements of the Bloom projects.

The Christmas Light Switch-on Event budget has been kept the same at £5,500 including two amounts of £1,000 to be given towards events in both Barnards Green and Malvern Link, following satisfactory applications for funding. £4,000 has been included for replacement Christmas lights, to ensure that the replacement of lights continues year by year. There is also £12,000 for the erection and dismantling of lights, £1,600 for electricity and repairs and £275 towards the cost of the Christmas Window Trail competition.

The budget for the Mayor's Bonanza has been increased from £4,500 to £7,500 to reflect the change in its location to Victoria Park and the need for additional infrastructure to support this. The bonanza was held at Victoria Park for the first time in 2021 and its success resulted in a Full Council resolution that the venue should be permanently changed, and the budget increased to £7,500. Costs for Remembrance and an Earth Day Event have been kept at £500 each, £1,500 has been included for the Health and Wellbeing Event, £1,000 for the Mayor's Charity Walk and £1,500 for an Armed Forces Day event to be held in Priory Park.

£500 has been included for general events costs, £300 for the Town Crier, in line with previous years and in addition it is being recommended that an event should be held to commemorate the Queens' Platinum Jubilee in June with a budget of £3,500.

9.18. **Training**

It is hoped that staff training in the final quarter will take the re-forecast of training costs fairly close to budgeted levels. A budget of £1,000 for training is once again being proposed for 2022/23; to include both staff and councillor training.

9.19. **Legal and Professional**

The re-forecast for 2021/22 at £8,509 is in line with the budgeted level. Officers are proposing to keep the budget unchanged in 2022/23 with audit fees at £3,250, general legal fees at £4,500 respectively and £750 to cover planning fees and costs in connection with sale / transfer / lease of land. Please note any legal fees connected to larger Council projects will be covered by their own separate budgets.

9.20. **Consultation / Accountancy Fees**

The re-forecast includes £500 for public consultation during the final quarter of 2021/22 and officers are suggesting that the budget for 2022/23 is kept at £500. This should allow sufficient funds for public consultation on issues such as the land at Mill Lane once transferred and the relocation of the Skateboard Park at Victoria Park.

9.21. **Leasing Costs**

The budget of £1,400 relates to leasing costs for a colour photocopier which is on a fixed contract.

9.22. **IT Expenses**

A review of the Council's Information Technology systems took place during 2020/21 and new equipment and new systems were put in place in early 2021. Re-forecast costs are above budget due to increased expenditure in relation to the new IT maintenance contract and Office 365 licences, but the new systems have worked efficiently to date.

The budget for 2022/23 has been based on re-forecast costs and set at £8,320. The budget includes costs for the new IT maintenance agreement as well as monthly licence costs for SAGE and Microsoft Office 365.

9.23. **Office Equipment**

Expenditure against office equipment has been well under budget during this financial year, mainly due to the renegotiation of the franking machine lease and no expenditure on office furniture being required. The 2022/23 budget for office equipment has been set based on re-forecast costs for the franking machine lease whilst including some funding for office furniture and equipment.

9.24. **Councillor Expenses**

The level of Mayoral and Councillors' Expenses has been very low during the current year, although civic duties resumed during the summer after the impacts of the pandemic had cancelled many events. The Mayoral Allowance was increased to £5,000 in 2018/19 to enable the Mayor to visit Malvern's two twinning towns on annual rotation, but this has not happened again this year, with the budget being forecast at over £3,000 underspent.

£5,000 has been left in the budget allocation for the next Mayoral term and the budget for Councillors' expenses has also been kept the same at £500 for the year.

9.25. Other Expenses

The re-forecast at £13,322 is £2,107 above budget largely due to property valuation fees being incurred during the year.

The 2022/23 budget at £10,670 is a slight decrease from the previous year's budget. This cost heading covers various costs including subscriptions £3,150, Bank Charges £1,250, Staff Welfare £1,100, Health and Safety Expenditure £3,050, Payroll Bureau costs £1,250, Mayoral Photograph at £400 and other miscellaneous at £470.

10. **OPERATION COSTS (Form Ref 3)**

10.1. The re-forecast net cost for operations is £255,678 representing an overspend of £11,630 against the original budget for 2021/22 of £244,048. The budget for 2022/23 has been set at £234,358, reflecting a decrease against the original budget for the current financial year, linked both to reduced expenditure and higher income levels.

10.2. The operation costs are summarised over the following headings:

Allotments	Form Ref 5
Cemetery	Form Ref 6
Maintenance of Other Town Council Grounds	Form Ref 7
Leisure and Recreation	Form Ref 8
Miscellaneous Services	Form Ref 9

10.3. Comment is made against the budget for each of the above headings.

10.4. Committee should note that operational wages are included in the cost of Maintenance of Other Town Council Grounds.

11. **INCREASE ON CHARGES FOR SERVICES**

Operations Committee have agreed that the following rises in charges should be included in the budget for 2022/23:

- i) There should be no change to allotment charges in 2022/23. The charge for a 125 square metre plot will remain at £36.00 and there are no longer any early payment discounts applied.
- ii) All cemetery charges will remain the same for 2022/23 except the following which are currently low in comparison with charges at other cemeteries:

Purchase of a cremated remains space

Resident	£20 increase to £200
Non-resident	£40 increase to £400

Interment of cremated remains

Resident	£20 increase to £200
Non-resident	£40 increase to £400

Interment in unpurchased grave space

Persons 5 years and over

Resident £43 increase to £600

Non-resident £86 increase to £1,200

Interment of cremated remains in unpurchased grave space

Resident £80 increase to £300

Non-resident £160 increase to £600

- iii) Charges for sports facilities will remain the same for 2022/23.

12. ALLOTMENTS (Form Ref 5)

	Re-Forecast	Budget
	2021/22	2022/23
Income	5,866	5,851
Costs	1,559	1,569
Net Income	(£4,307)	(£4,282)

12.1 Income

Allotment income increased in the 2021/22 budget following the removal of the early payment discount of 10%. It has been agreed that allotment charges will be kept the same for 2022/23 at £36.00 per 125 square metre plot. An annual payment of £250 will continue to be received from Monksfield Allotment Association, because the site is self-managed.

12.2 Utilities

Water Charges have been slightly below the level expected at Knapp Way, Officers have applied an inflationary increase of 10% against re-forecast water costs to set the budget for 2022/23.

12.3 Maintenance

Maintenance costs are just above budget in the re-forecast, due to the renewal of plot number signage. Officers have kept the grounds maintenance budget the same at both Knapp Way and Goodwood Road for 2022/23 as this should be sufficient to ensure that works can be carried out during the year to keep both sites in good order.

13. **CEMETERY (Form Ref 6)**

	Re-Forecast	Budget
	2021/22	2022/23
Income	60,425	65,000
Costs	22,922	23,043
Net Income	(£37,503)	(£41,957)

13.1. **Income**

Operations and Planning Committee reviewed cemetery charges and felt that certain charges including those for cremated remains had fallen behind a reasonable level when compared to other areas and to other costs. Following recommendation to Full Council it was resolved that the following charges should apply:

All charges to remain the same except

Purchase of a cremated remains space

Resident	£20 increase to £200
Non-resident	£40 increase to £400

Interment of cremated remains

Resident	£20 increase to £200
Non-resident	£40 increase to £400

Interment in unpurchased grave space

Persons 5 years and over	
Resident	£43 increase to £600
Non-resident	£86 increase to £1,200

Interment of cremated remains in unpurchased grave space

Resident	£80 increase to £300
Non-resident	£160 increase to £600

The re-forecast level of funeral income is expected to be roughly in line with the original budget despite lower-than-expected income during the first half of 2021/22. Officers have included a budget of £65,000 for 2022/23, as it is felt that with the higher charges relating to cremated remains and a higher number of bookings now being cremated remains, more income will be received.

13.2. **Utilities**

The re-forecast for gas and electricity costs in the cemetery is under budget with water costs expected to slightly exceed budgeted level. The proposed budget for 2022/23 has applied an inflationary increase of 10% against re-forecast costs.

13.3. **NNDR (Business Rates)**

The 2021/22 budget included an allowance for an increase of 2% in NNDR, but costs were kept the same resulting in an underspend for the year. An increase of 2% on NNDR has been applied against re-forecast costs for the 2022/23 budget in line with other sites.

13.4. **Cleaning**

Costs have remained close to budget during this financial year and a small inflationary increase has been applied against re-forecast costs to set next year's budget.

13.5. **Maintenance of Buildings**

Re-forecast costs are £800 against a budget of £1,000 to cover alarm related costs and a small amount of building maintenance.

The budget for 2022/23 has been kept at the same level as in the current year's budget as this is felt sufficient to ensure that necessary maintenance works are carried out. Larger scale refurbishments are scheduled through the Council's asset refurbishment project budget when required such as with the repairs to the cemetery lodge roof in this financial year.

13.6. **Communication Costs**

Re-forecast costs are below the budgeted amount due to low expenditure on cemetery telephone lines during the year. The budget for 2022/23 has been kept at the same level as the original budget.

13.7. **Grounds Maintenance**

Skip Hire and Rubbish Removal	5,000
Bedding Plants	2,500
Tree / Grounds Maintenance	750
Materials and Consumables	400
Small Sundry Equipment and Hire	1,050
Fuel and Oil	2,544
Total	£12,244

Expenditure on Grounds Maintenance is forecast to be £1,911 under budget in the 2021/22 year. This is mainly due to lower-than-expected costs for skip hire and rubbish removal and lower inflationary factors on fuel than anticipated.

The budget for 2022/23 has been set at £12,244. This decrease is mainly as a result of the reducing costs of bedding plants following the Council's switch to using more perennials and shrubs which last longer whilst reducing the number of annual bedding

plants that need to be purchased every year. Most other budget headings in this category have kept the same budget amount as in 2021/22 except for fuel and oil where an inflationary increase of 8% has been applied on the re-forecast.

13.8. **Training Costs**

Training has taken place during this financial year, following difficulties in the previous year due to Covid-19. It is hoped that the training budget will be fully spent by year end. Training remains an essential part of staff development and therefore training costs have been kept at £1,000 for 2022/23 to fully commit to the on-going training courses required by operational staff and in particular new staff members.

13.9. **Other Expenses**

The 2021/22 re-forecast at £95 is the Council's Institute of Cemetery Management subscription as there have been no organists' costs incurred during the year with the Cemetery Chapel closed for quite a long period. Officers have slightly reduced the budget by £100 for 2022/23 given the reduced use of the chapel and organist perhaps linked to the increase in cremated remains funerals.

14. **MAINTENANCE OF OTHER TOWN COUNCIL GROUNDS (Form Ref 7)**

The budget for net expenditure in 2022/23 of £278,913 includes the total salary cost of grounds maintenance staff who are based in the Cemetery.

	Re-Forecast	Budget
	2021/22	2022/23
Income	7,998	8,200
Costs	292,103	286,613
Net Cost	£284,105	£278,413

14.1. **Income**

Re-forecast income is expected to be in line with the original budget amount of £8,000. The budget for 2022/23 is suggested at £8,200. This is based on re-forecast costs and includes some additional mowing income. Income from sponsorship, the Lengthsman scheme and the library forecourt are expected to remain at the same levels.

14.2. **Staff Salaries**

The budget is based on 8 full time staff members, including an Operations manager and an additional 3 part time staff.

Costs in the 2021/22 re-forecast are £1,926 above budget due to the current negotiations on a pay increase for the year from 1 April 2021 that are still ongoing. The National Employers have now made a final and full pay offer of 1.75% on all salaries, which the unions have rejected. 1.75% has been included in the re-forecast. In addition, there have also been some changes to staffing levels and grades during the year following the departure of the Council's head gardener.

The operational salary budget for 2022/23 has been set at £194,860 and includes the following provisions:

- A 2% increase on all salaries from 1 April 2022.
- Appraisal increases due during the year for newly appointed staff in line with the terms and conditions of their contract.
- It is anticipated that a part time park-keeper / cleaner will be employed again at Victoria Park for the summer of 2022 as well as a staff member to cover Saturday football requirements and the new gate keeper for the basketball courts at Victoria Park

14.3. Overtime

Overtime for the current year is forecast to be over budget largely due to the change in terms and conditions of the Council's out of hours call out contract. Officers have looked at the overtime budget for 2022/23 and feel that an increased budget of £9,000 will be required to reflect the new out of hours call out arrangements as well as the running of a full calendar of events in 2022/23. The overtime budget includes time for on call duties, early morning watering during the summer and an operational presence at events such as the Mayor's Bonanza, Charity Walk, Remembrance and Christmas Lights Switch On.

14.4. Employment Related

The costs of employment-related costs have been slightly above budget in the re-forecast largely due to the implications of the national salary increase outlined above. Officers have increased the budget again for the 2022/23 to cover an additional member of staff opting to join the pension scheme. Employer pension fund contributions are expected to remain at 25.3% as from 1 April 2022.

14.5. Temporary Staff

Temporary staffing costs have been over three times the budgeted amount during 2021/22 due to the need to employ additional staff to cover staff absences during the summer months. A new member of staff was recruited in November and therefore the budget for 2022/23 has been set at a more normal level of £1,500 to cover the probable need for some temporary staff during the summer months.

14.6. Staff Travelling

Staff travelling costs have been slightly above budget in the current financial year and the budget has been kept at £1,600 for the 2022/23 financial year.

14.7. Telephones

Mobile phone costs are on a fixed contract and therefore re-forecast costs are expected to be in line with the original budget. The budget for 2022/23 has been slightly increased to £1,450 to reflect the need to provide an additional phone for operational staff.

14.8. Grounds Maintenance

The re-forecast for 2021/22 is expected to be £6,681 above budget for the year, largely due to un-foreseen costs associated with the landslip in Rose Bank Gardens and the resulting investigatory works.

The budget for 2022/23 has been decreased to £10,660. This decrease mostly relating to the decrease in bedding related costs due to the reduction in annual bedding plants being purchased. There has been no specific budget allocated to the Rose Bank Gardens landslip as this one off and as yet unknown cost will need to be negotiated and if necessary, come out of reserves.

Planting and Bedding Costs	2,500
Rose Bank Gardens Maintenance	1,000
Tree Maintenance	5,500
Miscellaneous Maintenance	500
Roundabout NNDR	300
Materials and Consumables	860
Total	£10,660

14.9. Equipment Running Costs

Re-forecast costs under this cost heading are in line with the original budget with a slight underspend against fuel and oil costs and a slight overspend against equipment repairs. The budget for 2022/23 has been set at £10,742. This is a slight increase from the current year and reflects inflationary increases on fuel and oil

14.10. Vehicle Running Costs

Vehicle running expenses are forecast to be approximately £1,000 over budget due to essential repairs to the Ford Transit truck. The budget for 2022/23 at £6,482 includes an 8% increase on re-forecast costs for fuel, but a return to a more normal level of vehicle maintenance due to the one-off nature of the repairs needed in this financial year.

15. LEISURE AND RECREATION (Form Ref 8)

	Re-Forecast	Budget
	2021/22	2022/23
Income	10,949	17,660
Expenditure	19,459	14,581
Net Cost	£8,510	(£3,078)

15.1. **Income**

Leisure and Recreation Income has been slightly above budget in 2021/22. Although Victoria Park Pavilion has been empty through the financial year and football income has been below budget due to fewer teams playing from the Council's pitches, income has been received from a refreshments tender which was above the amount included in the budget.

The income budget for 2022/23 has been set at £19,459. This assumes a slight increase in football bookings for the next financial year and also includes income from a summer refreshment tender in 2022 and café rental at Victoria Park from 1 January 2023.

Operations and Planning Committee agreed that there would be no increases in sports hire charges in the next financial year.

15.2. **Utilities**

Re-forecast costs at £6,592 are £2,896 above the original budget and reflect backdated water and surface drainage charges for Victoria Park, relating to more than just a twelve-month period.

The budget for 2022/23 has been set at £2,916. This includes a 2% inflationary increase against the current re-forecast expenditure at Dukes Meadow and Lower Howsell, as well as including surface drainage charges at Victoria Park. No other utility charges have been included for Victoria Park as building works will be taking place and an amount for utilities for the new offices and meeting room has been included in the administration budget.

15.3. **NNDR (Business Rates)**

Re-forecast costs are above budget in the current financial year, due to a budgeting error where NNDR for the car park at Victoria Park was omitted. The budget for 2022/23 includes inflation of 2% against NNDR at Lower Howsell and Dukes Meadow and an amount for the car park at Victoria Park. Again, NNDR for the new office and meeting room at Victoria Park has been included in the administration budget.

15.4. **Maintenance of Buildings**

Costs are forecast at approximately 50% of the budgeted level due to lower-than-expected maintenance costs at all pavilions, partly due to lack of use. The budget for 2022/23 has been set at £500 to cover Lower Howsell and Dukes Meadow pavilions only. This reduction in budget reflects the fact that the Council has resolved that a new building should be built to replace the current pavilion at Victoria Park.

15.5. **Grounds Maintenance**

Re-forecast costs for Grounds Maintenance at £3,317 are £3,768 below the original budget for the year. This is due to the fact that no pitch maintenance has been required during this financial year as there have been very few games played and there has also been lower than expected expenditure on play area maintenance.

A budget of £5,586 is proposed for 2022/23 which allows for pitch maintenance at Lower Howsell only, as well as play area maintenance to return to normal levels. There

are no costs included for lining paint as stocks remain high following more less usage of Council pitches.

Pitch Maintenance Costs	400
Sports Equipment Costs	50
General Repair and Maintenance to Play Areas	4,960
Materials and Consumables	176
Total	£5,586

15.6. Risk Assessment

Risk assessment of play areas is an essential item in the annual budget. Both re-forecast costs and the budget for 2022/23 have been set at £858 based on a new supplier's costs.

15.7. Other expenses

The re-forecast is in line with budget, but no costs have been included for the 2022/23 financial year as the old pavilion will be demolished and costs for the new building are included in the administration budget.

16. MISCELLANEOUS (Form Ref 9)

Gas Lamps	3,500
Bus Shelter Maintenance	500
Clock Maintenance	250
Utilities	1,012
Total	£5,262

- 16.1. Re-forecast costs are £2,761 below the budgeted amount largely due to monies being set aside for a covid memorial not being spent and lower than anticipated expenditure on bus shelter maintenance.

The budget for 2022/23 has been set at £5,262 with the same budget provision for maintenance items and an inflationary increase applied against utilities.

17. ASSET RENEWAL PROGRAMME (Form Ref 10)

17.1. Current Financial Year:

Expenditure is now forecast at £72,811 against the original budget of £68,750. This is a 6% overspend against budget and includes the following items;

- A £1,000 saving against the purchase of litter bins with a resolution to trial 5 new recycling bins.

- A saving of £4,910 against works to refurbish play areas.
- Expenditure being £2,040 under budget for the replacement fencing at Townsend Way.
- A project to repair and upgrade path edging on the eastern boundary of Rose Bank Gardens caused an overspend as it was carried out later than anticipated.
- Costs to repair the cemetery lodge roof were only 25% of the budgeted level
- The suggestion by Officers to bring forward £15,000 of expenditure for works to tarmac the cemetery roadway, thus using budget underspends and also helping to smooth overall expenditure levels.

17.2. **Proposed Budget 2022/23:**

A budget of £79,500 is proposed for 2022/23 following recommendations from Planning and Operations Committee.

Project	Estimated Cost
Refurbish Dukes Meadow - Tarmac pathway from Sherrards Green Road to Dukes Meadow	£8,000
Refurbishment of Michael Crescent Play Area	£15,000
Victoria Park - Replace trim trail	£10,000
Rosebank Gardens - Replace fencing and refurbish footpath on western boundary	£12,000
Replacement Vehicle (2015)	£22,000
Replacement John Deere Mower	£12,500
TOTAL	£79,500

18. **VEHICLE / MACHINERY REPLACEMENT FUND**

- 18.1. The budget for 2021/22 included the twelfth year of the accruals fund towards the replacement of vehicles and machinery. This fund is designed to put funds aside year on year for replacement of large items such as vehicles and machinery and to smooth the precept by eliminating the need for large funds to be raised in one year.
- 18.2. The 2021/22 budget allowed for £15,000 to be placed into the reserve to build funds back up in preparation for several large purchases in future years. £12,000 was released from this reserve to offset the purchase of the new woodchipper during the year.

- 18.3. The proposal is to put a further £15,000 into the reserve as part of the 2022/23 budget and to release funds for the purchase of a replacement vehicle (£22,000) and a replacement John Deere Mower. (£12,500) This will total £34,500 of funds to be released from the vehicle / machinery replacement fund during the 2022/23 year. The fund smooths expenditure and reduce the chances of large precept increases being required in the future.

19. CONTINGENCY FUND

- 19.1. The Council introduced a budget contingency fund into its annual budget in 2018/19 to cover any additional, emergency, or unforeseen expenditure during the year.
- 19.2. Although no specific funds have been used from this fund during the current financial year, officers have included £10,000 as a budget contingency in 2022/23.

20. SPECIAL EXPENDITURE AND FINANCING COSTS

- 20.1. The re-forecast of £7,479 is £120 under the budgeted amount. The budget for 2022/23 allows a small inflationary increase against the re-forecast for special pension costs.
- 20.2. Interest received from the Town Council's investments has again been very low this year as a result of the financial instability caused by the Covid-19 pandemic. Officers have included a prudent £2,750 in the 2022/23 budget to reflect a continued low level of interest linked to the on-going economic impact on investments.
- 20.3. Funding for the new building at Victoria Park will require a Public Works Loan Board loan to be agreed and taken out as part of its financing. The actual amount of this funding will not be known until a sale is agreed for Belle Vue Building, but an amount of loan interest needs to be included for budgeting purposes. Officers have therefore assumed a loan based on the target sale price and taken over 25 years. It is further assumed that loan repayments will commence on 1 October 2022 as works are finalised on the pavilion.

21. RESERVES

- 21.1. Members of the Budget Working Party and Audit Committee expressed their wishes to see an enhanced and improved Events calendar for 2021 and an Earmarked Reserve was created from the current events underspend to boost the 2021 event calendar. This Earmarked Reserve was not used due to the scaling down and cancellation of events initially in 2021 and therefore this fund will now be carried over into 2022/23.

Project	Estimated Cost	Remarks
Town Council Events	£12,500	An Earmarked Reserve of £12,500 will be created to help boost Town Council Events in 2022.

- 21.2. When setting the level of precept, it is essential to consider the amount of Reserves held by the Council. CIPFA guidelines state that it is highly desirable at year end for a council to hold 25% of its precept in general reserves. This is because at year end the Council will have three months (25% of the year) before the next part of the precept is received to fund further expenditure. Slight fluctuations around this 25% level may be acceptable if the levels of Earmarked Reserves are high, but Council should be mindful that the purpose of Earmarked Reserves is to be spent on specific projects. As such they should not be substituted for General Reserves which hold no specific purpose and are floating funds waiting to be spent on budgeted expenditure or on any emergency expenditure.

22. CHANGES TO THE COUNCIL TAX BASE AND ITS IMPLICATION ON A BAND D CHARGE

- 22.1. A Band D equivalent Council Tax Charge is calculated as follows:

Malvern Town Council precept

divided by

The Tax Base (which is the number of Band D equivalent households in Malvern Town)

- 22.2. In 2021/22, the Band D Council Tax Charge was calculated as follows

Precept	£682,890	
	<hr/>	
Council Tax Base	10,585.31	= £64.51

- 22.3. The Council have not yet been given the Council Tax Base figures for 2022/23, but if the precept does increase by 2.73% and there is no increase to the tax base, the Council Tax charge will be

Precept	£701,500	
	<hr/>	
Council Tax Base	10,585.31	= £66.27

This is an increase of £1.76 per year. It seems likely, however, that given the houses being built at sites including Lower Howsell and Mill Lane that the Council tax base may increase, thus spreading the precept over more households and reducing the charge.

23. CONCLUSION

- 23.1 Members are asked to consider the recommendations at 2.3 of this report.

- 23.2 The 1st Draft Proposed Budget for 2022/23 includes a suggested precept level of £701,500 which is put before committee for debate and decision. A precept level of £701,500 represents a 2.73% increase on a Band D Council Tax Charge. Should there be any increase in house numbers in the Town Council area, the actual Band D household charge will reduce.

- 23.3 It is hoped that up to date tax base information can be provided soon.
- 23.4 The budget process has been more complicated and involved this year as with a large capital project due to take place alongside the sale of a Town Council building, there are many variable factors in both time and cost. Therefore, Officers have had to make certain assumptions based on the best knowledge to hand when exact timelines and costings are not known. It should also be noted that due to the scale of the projects involved, some of the financial impacts may be temporary for this financial year whilst this change takes place.
- 23.5 Officers have worked to keep costs as low as possible, but Committee is asked to be mindful that running costs and in particular salary costs are increasing and annual precept decisions have to be made by balancing the need to cover running costs, the use and level of general reserves and setting an overall budget which is sustainable when looking at the long term financial future of the Town Council.

Author:

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Town Clerk

MALVERN TOWN COUNCIL

1st DRAFT PROPOSED BUDGET 2022/23

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BUDGET SUMMARY

1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
ONGOING REVENUE COSTS						
Administration (Net)	398,741	139,061	109,336	108,401	356,798	364,854
Operations (Net)	234,358	142,106	61,726	51,965	255,678	244,047
Budget Contingency Fund	10,000	-	-	-	-	10,000
TOTAL ONGOING REVENUE COSTS	643,099	281,167	171,062	160,366	612,476	618,901
ASSET RENEWAL	79,500	13,581	29,230	30,000	72,811	68,750
VEHICLE / MACHINERY REPLACEMENT FUND	15,000 (34,500)	7,500 (12,000)	3,750 -	3,750 -	15,000 (12,000)	15,000 (12,000)
SPECIAL EXPENDITURE	7,629	3,747	1,866	1,866	7,479	7,599
TOTAL EXPENDITURE before financing	710,728	293,995	205,908	195,982	695,766	698,250
FINANCING COSTS:						
Interest Received	(2,750)	(1,293)	(650)	(650)	(2,593)	(3,000)
Loan Interest	-	-	-	-	-	-
Loan Repayments	5,774	-	-	-	-	-
TOTAL FINANCING COSTS	3,024	(1,293)	(650)	(650)	(2,593)	(3,000)
TOTAL EXPENDITURE after financing	713,752	292,702	205,258	195,332	693,173	695,250
(FROM) EARMARKED RESERVES	(12,500)	(7,000)	(3,750)	-	(10,750)	(12,500)
TO EARMARKED RESERVES	-	-	-	-	-	-
PRECEPT	(701,500)	(341,445)	(170,722)	(170,723)	(682,890)	(682,890)
BALANCE (TO) / FROM RESERVES	(248)	(55,743)	30,786	24,609	(467)	(140)

ADMINISTRATION AND
EVENTS1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
INCOME	18,111	29,553	12,161	12,161	53,875	64,027
EXPENDITURE:						
Salaries	162,745	65,350	46,956	46,956	159,262	156,600
Overtime	300	214	-	-	214	300
Employment Related	57,964	27,633	14,518	14,518	56,669	55,664
Temporary Staff	-	-	-	-	-	-
Recruitment.	-	-	-	-	-	1,450
OCCUPANCY						
Utilities	4,081	3,511	2,000	2,000	7,511	8,501
Rates	4,492	4,404	2,202	2,202	8,808	8,983
Cleaning	4,983	3,947	2,505	2,205	8,657	10,722
Maintenance of Buildings	4,115	1,086	661	662	2,409	4,180
COMMUNICATION COSTS						
Telephones	3,032	1,673	933	933	3,539	3,816
Stationery, Postage	2,600	1,506	537	537	2,580	3,555
Public Relations and Advertising.	5,400	2,321	1,474	1,474	5,269	5,450
INSURANCE	18,000	8,890	4,500	4,500	17,890	20,000
GRANTS & DONATIONS	55,550	13,750	3,890	34,860	52,500	55,050
CIVIC EVENTS.	56,675	16,653	22,526	350	39,529	58,325
OTHER COSTS:						
Election Costs	-	-	10,000	-	10,000	-
Training	1,000	214	100	600	914	1,000
Legal & Professional	8,500	3,884	1,938	2,687	8,509	8,500
Consultancy Fees	750	-	250	500	750	750
Leasing	1,400	700	350	350	1,400	1,400
IT Expenses	8,320	4,095	1,999	1,999	8,093	6,820
Office Equipment	775	252	126	126	504	1,100
Mayors & Councillors Expenses	5,500	544	900	900	2,344	5,500
Other Expenses	10,670	7,987	3,132	2,203	13,322	11,215
TOTAL ADMINISTRATION COSTS.	416,852	168,614	121,497	120,562	410,673	428,881
NET ADMINISTRATION COSTS	398,741	139,061	109,336	108,401	356,798	364,854

OPERATIONS SUMMARY

1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
INCOME	96,711	35,576	24,237	25,425	85,238	83,875
EXPENDITURE:						
Normal pay	194,860	103,544	43,822	43,822	191,188	189,262
Overtime	9,000	4,586	2,382	1,618	8,586	8,000
Employment Related	50,319	22,382	12,088	12,523	46,993	44,759
Temporary Staff	1,500	4,962	-	-	4,962	1,500
Staff Travelling	1,600	837	400	400	1,637	1,600
OCCUPANCY						
Utilities	8,357	2,575	6,268	2,695	11,538	8,946
Rates	8,640	5,675	2,837	2,838	11,350	7,823
Cleaning	120	59	29	30	118	122
Maintenance of Buildings	1,650	346	487	488	1,321	2,200
COMMUNICATION COSTS						
Telephones	2,250	900	550	550	2,000	2,200
Stationery, Postage	-	-	-	-	-	-
GROUNDS MAINTENANCE	33,290	19,178	13,253	8,550	40,862	41,450
EQUIPMENT RUNNING COSTS	10,742	6,635	1,790	2,320	10,745	10,800
VEHICLE RUNNING EXPENSES	6,482	4,835	1,050	1,115	7,000	6,030
OTHER COSTS:						
Training	1,000	730	-	270	1,000	1,000
Risk Assessment	858	-	836	-	836	935
Other Expenses	400	438	171	171	780	1,296
TOTAL OPERATION COSTS	331,069	177,682	85,963	77,390	340,916	327,923
NET OPERATIONAL	234,358	142,106	61,726	51,965	255,678	244,047

OPERATIONS: ANALYSIS BY
SERVICE1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
ALLOTMENTS	(4,282)	84	300	(4,691)	(4,307)	(4,191)
CEMETERY	(41,957)	(14,111)	(11,091)	(12,301)	(37,503)	(34,892)
MAINTENANCE OF OTHER TOWN COUNCIL GROUNDS	278,413	153,884	67,947	62,393	284,105	268,261
LEISURE AND RECREATION	(3,078)	(238)	3,544	5,204	8,510	7,236
MISCELLANEOUS SERVICES	5,262	2,487	1,026	1,360	4,873	7,634
TOTAL OPERATION COST BY SERVICE	234,358	142,106	61,726	51,965	255,678	244,047

ALLOTMENTS

1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
INCOME	5,851	370	-	5,496	5,866	5,746
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	1,019	21	200	705	926	1,005
Rates						
Cleaning						
Maintenance of Buildings						
COMMUNICATION COSTS						
Telephones						
Stationery, Postage						
GROUPS MAINTENANCE	550	433	100	100	633	550
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS:						
Training						
Risk Assessment						
Other Expenses						
TOTAL OPERATION COSTS	1,569	454	300	805	1,559	1,555
NET OPERATIONAL	(4,282)	84	300	(4,691)	(4,307)	(4,191)

CEMETERY

1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
INCOME	65,000	24,425	18,000	18,000	60,425	60,000
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	3,410	1,250	750	1,100	3,100	3,361
Rates	3,919	1,921	960	961	3,842	3,920
Cleaning	120	59	29	30	118	122
Maintenance of Buildings	1,150	225	287	288	800	1,150
COMMUNICATION COSTS						
Telephones	800	199	200	200	599	800
Stationery, Postage	-	-	-	-	-	-
GROUNDS MAINTENANCE	12,244	5,835	4,683	2,850	13,368	14,155
EQUIPMENT RUNNING COSTS	-	-	-	-	-	-
VEHICLE RUNNING EXPENSES	-	-	-	-	-	-
OTHER COSTS:						
Training	1,000	730	-	270	1,000	1,000
Risk Assessment						
Other Expenses	400	95	-	-	95	600
TOTAL OPERATION COSTS	23,043	10,314	6,909	5,699	22,922	25,108
NET OPERATIONAL	(41,957)	(14,111)	(11,091)	(12,301)	(37,503)	(34,892)

**MAINTENANCE OF OTHER
TOWN COUNCIL LAND**
1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
INCOME	8,200	4,938	1,530	1,530	7,998	8,000
EXPENDITURE:						
Pay	194,860	103,544	43,822	43,822	191,188	189,262
Overtime	9,000	4,586	2,382	1,618	8,586	8,000
Employment Related	50,319	22,382	12,088	12,523	46,993	44,759
Temporary Staff	1,500	4,962	-	-	4,962	1,500
Staff Travelling	1,600	837	400	400	1,637	1,600
OCCUPANCY						
Utilities						
Rates						
Cleaning						
Maintenance of Buildings						
COMMUNICATION COSTS						
Telephones	1,450	701	350	350	1,401	1,400
Stationery, Postage						
GROUNDS MAINTENANCE	10,660	10,340	7,595	1,775	19,591	12,910
EQUIPMENT RUNNING COSTS	10,742	6,635	1,790	2,320	10,745	10,800
VEHICLE RUNNING EXPENSES	6,482	4,835	1,050	1,115	7,000	6,030
OTHER COSTS:						
Training	-	-	-	-	-	-
Risk Assessment						
Other Expenses	-	-	-	-	-	-
TOTAL OPERATION COSTS	286,613	158,822	69,477	63,923	292,103	276,261
NET OPERATIONAL	278,413	153,884	67,947	62,393	284,105	268,261

LEISURE AND
RECREATION1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
INCOME	17,660	5,843	4,707	399	10,949	10,129
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	2,916	1,020	5,167	405	6,592	3,696
Rates	4,721	3,754	1,877	1,877	7,508	3,903
Cleaning	-	-	-	-	-	-
Maintenance of Buildings	500	121	200	200	521	1,050
COMMUNICATION COSTS						
Telephones						
Stationery, Postage						
GROUNDS MAINTENANCE	5,586	367	0	2,950	3,317	7,085
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS:						
Training						
Risk Assessment	858	-	836	-	836	935
Other Expenses	-	343	171	171	685	696
TOTAL OPERATION COSTS	14,582	5,605	8,251	5,603	19,459	17,365
NET OPERATIONAL	(3,078)	(238)	3,544	5,204	8,510	7,236

MISCELLANEOUS

1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual to 30/09/21	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	2021/22 Revised Forecast	2021/22 Annual Budget
INCOME	-	-	-	-	-	-
EXPENDITURE: Normal pay Overtime Employment Related Temporary Staff Staff Travelling						
OCCUPANCY Utilities Rates Cleaning Maintenance of Buildings	1,012	284	151	485	920	884
COMMUNICATION COSTS Telephones Stationery, Postage						
GROUNDS MAINTENANCE	4,250	2,203	875	875	3,953	6,750
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS: Training Risk Assessment Other Expenses						
TOTAL OPERATION COSTS	5,262	2,487	1,026	1,360	4,873	7,634
NET OPERATIONAL	5,262	2,487	1,026	1,360	4,873	7,634

ASSET RENEWAL / REFURBISHMENT

1ST DRAFT PROPOSED BUDGET 2022-23

	Proposed Budget 2022/23	Actual 2021/2022	Quarter Forecast to 31/12/21	Quarter Forecast to 31/03/22	Revised Forecast 2021/2022	Annual Budget 2021/2022
LITTER BINS	-	-	2,000	-	2,000	3,000
BIKE RACKS	-	-	-	-	-	-
LEISURE & RECREATION						
Replacement of Trim Trail - Victoria Park	10,000	-	-	-	-	-
New set of swings - Victoria Park Play Area	-	-	-	-	-	-
Replacement of two springers - Victoria Park Play Area	-	-	995	-	995	2,000
New Basketball Courts at Victoria Park	-	-	-	-	-	-
Victoria Park Pavilion Project	-	-	-	-	-	-
Fencing at Lower Howsell	-	-	4,095	-	4,095	8,000
Replacement of two springers - Lower Howsell Play Area	-	-	1,680	-	1,680	2,000
Replacement Pavilion doors at Lower Howsell	-	-	4,750	-	4,750	5,000
Renewal of climbing frame - Townsend Way Play Area	-	-	-	-	-	-
Replacement Fencing at Townsend Way	-	-	3,960	-	3,960	6,000
Refurbishment of Michael Crescent Play Area	15,000	-	-	-	-	-
Refurbishment of Jamaica Crescent Play Area	-	-	8,000	-	8,000	8,000
GROUND MAINTENANCE PROJECTS						
Tarmaccking of path at Dukes Meadow	8,000	-	-	-	-	-
Fencing and Footpath Works - Western bounday of Rose Bank	12,000	-	-	-	-	-
Path edging at Rose Bank Gardens	-	2,831	-	-	2,831	-
Refurbishment of Barnards Green Bus Shelter	-	-	-	-	-	-
Refurbishment of Bus Shelter outside Rose Bank Gardens	-	-	-	15,000	15,000	15,000
Fountain in Rose Bank Gardens	-	-	3,750	-	3,750	3,750
BELLE VUE TERRACE						
Refurbishment of flats at Belle Vue Terrace	-	-	-	-	-	-
Overhaul of internal drainage - Top Floor Belle Vue Terrace	-	-	-	-	-	-
NEW IT EQUIPMENT	-	-	-	-	-	-
CEMETERY						
Tarmaccking of Cemetery Roadway	-	-	-	15,000	15,000	-
Repairs to Cemetery Lodge Roof	-	1,000	-	-	1,000	4,000
CAPITAL EXPENDITURE;	-	-	-	-	-	-
Purchase of Wood Chipper	-	9,750	-	-	9,750	12,000
Replacement vehicles/trailers	22,000	-	-	-	-	-
John Deere Mower	12,500	-	-	-	-	-
TOTAL ASSET RENEWAL	79,500	13,581	29,230	30,000	72,811	68,750