

**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 6 December 2023 at 6.00 pm**

PROPOSED BUDGET 2024 - 2025

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 2024/25. Recommendations from this Committee will be forwarded to Full Council for their consideration and approval on Wednesday 13 December 2023.

2. SUMMARY OF KEY RECOMMENDATIONS

- 2.1. Officers have been working with the aim of keeping any precept increase as low as possible, whilst still ensuring that the current level of service delivery is maintained and that projects that the Council are committed to are delivered. The proposed budget submitted with this report includes an increase of 8.5%.

- 2.2. **Committee is therefore recommended to consider the following for the 2024/25 budget.**

- i. The re-forecast for 2023/24 which brings expenditure close to the budget, with a small underspend for the year and a balance being put into reserves of £324.
- ii. The budget for the financial year 2024/25 – attached as ‘Proposed Budget 2024 – 2025’ This shows a net expenditure of:

£932,095 *not* taking into account any movements in Earmarked Reserves

£821,295 taking into account movements in Earmarked Reserves

- iii. The precept for 2024/25 should be set at **£821,345**. This reflects an increase of 8.5% from the precept level in 2023/24.

3. BACKGROUND

- 3.1. 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 2023 and then forecasting the expected levels of expenditure for the final two quarters of the current financial year.
- 3.2. For the second consecutive year, there have been several challenging aspects to both the re-forecast and budget process this year. The budget for 2023/24 was set with the assumption that the Town Council offices would remain in the building on Belle Vue Terrace whilst also acknowledging that the Council’s objective was still to try and sell

the building and to build a new Community Hub at Victoria Park. The actual position has been an ever-changing one with assumptions and with timescales and predicted costs changing daily even up to the present.

- 3.3. At the meeting on 1 November, Policy and Resources Committee noted that whilst the aim was to keep any increase low, costs and inflation should be set at a reasonable level to avoid any reduction in services.
- 3.4. Councillors are asked to note two significant factors which will affect the budget for 2024/25
- i) Policy and Resources Committee suggested that an increase of 6.5% should be applied in respect of the national cost of living increase. This has a significant impact on the overall budget as salaries represented 67% of the overall precept in 2023/24
 - ii) The budget contingency amount for 2024/25 will need to be increased to reflect several large projects scheduled for the year including the new community hub building in Victoria Park and works in Rose Bank Gardens.
- 3.5. The Town Clerk and Operations Manager have reviewed the re-forecast for 2023/24 in detail, looking at expenditure requirements for each individual cost heading, whilst also including recommendations put forward at the Policy and Resources meeting on 1 November, the Operations and Planning Committee meeting on 15 October, other recommendations for expenditure put forward through Committees and / or Council during the year. The latest developments in respect of the sale of Belle Vue Terrace and the new Community Hub building at Victoria Park, have also been factored in, with changes occurring as recently as Friday 1 December.
- 3.6. Officers are presenting the Proposed Budget for 2024 - 2025 (attached to this report) which includes the level of precept required to balance expenditure taking into account service needs, inflationary increases, the likely timetable for large projects 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 the events budget at a similar level but to slightly increase the grants and donations budget for 2024/25.
 - An Asset Renewal and Refurbishment budget for the year, including the installation of a bike pump track and play area improvement works at Adam Lee.
 - Purchase of a replacement tractor.
 - Officers have sought to keep running costs as low as possible, whilst continuing to provide the highest standard of service.
 - The overriding aim is to keep any precept increase as low as possible.
- 3.7. Following the failure to sell 28-30 Belle Vue Terrace in 2022/23 and some large variances against the anticipated budgetary position, the budget for 2023/24 included a prudent and neutral position with regards to circumstances for the financial year, assuming that income and expenditure in respect of Belle Vue Terrace building would continue as this was considered to at least be indicative of Council offices being operated throughout the budget year.

- 3.8. Strategic budget assumptions for 2024/25 have been included in the first draft budget as follows:
- i) Belle Vue Building will be sold in early January 2024, after which the Town Council will become a tenant of the first-floor offices, but no longer have responsibility for the building.
 - ii) The new Community Hub building at Victoria Park will be constructed between February 2024 and May 2024.
 - iii) A public works loan board loan would need to be taken out in April 2024.
 - iv) The Council will take steps to advertise and award a lease for a new café at Victoria Park as soon as possible. The tenant will pay rent and be responsible for costs associated with their area of the building.

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 2023/24 and the proposed budget for 2024/25.
- 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 2023/2024

- 5.1. The National Local Government salary increase was finally agreed in November 2023 and will be included along with backpay in salary payments for December 2023. This has resulted in an increase of approximately 7% against the total salary budget, although this additional cost has been slightly offset by a vacancy on the administration team which has yet to be filled.
- 5.2. The re-forecast for 2023/24 shows expenditure being approximately £17,000 under budget against Administration. There will be lower-than-expected income during the financial year due to the sale of Belle Vue Offices, as well as an overspend against legal and professional fees and IT expenses. These costs, will, however be more than offset by savings against salaries, with a job vacancy still to be filled, lower insurance costs due to the increase in premium not being as large as anticipated and civic events due to the cancellation of the Mayor's Bonanza and Health and Well Being Fair during the year.
- 5.3. The operational re-forecast for 2023/24 shows an overspend for the year of approximately £9,000 against budget. A lower amount of income is forecast to be received both within the cemetery and at Victoria Park and the National Local Government salary increase averaging at 7% for Town Council staff has resulted in an overspend against salary costs. This has been slightly offset by a projected underspend against grounds maintenance costs relating to items such as tree works, lining paint and bedding plants, but other cost headings are largely in line with budget.
- 5.4. There has been a 50% overspend against Asset Renewal and Refurbishment in the re-forecast. Despite savings being achieved against some projects, there have been a number of additional projects costs incurred during the year. These include

- Planning permission being submitted for the new community hub building at Victoria Park and some costs anticipated in respect of landscaping / utilities ahead of the build date.
- Works to improve car parking at Monksfield Lane allotment site were approved during the year at a cost of £4,350.
- The new “Malvern” tourism sign was installed in Rose Bank Gardens and monies will be taken from general reserves.
- Final works to refurbish the bus shelter outside Rose Bank Gardens were completed in this financial year, with earmarked funds being used.
- Officers have opted to bring forward the project to carry out adjustments to Victoria Park play area to facilitate the location of the new building. This is required to fit in with the new onsite works timetable as well as to relieve pressure on the budget for 2024/25.
- Overall, an overspend of £44,613 is forecast against Asset Renewal and Refurbishment.

6. RE-FORECAST 2023/24

	2023/24 Budget	2023/24 Re-forecast	Underspend/ (Overspend)
Administration and Events (Net)	403,162	385,784	17,378
Operations (Net)	262,413	271,158	(8,745)
Budget Contingency Fund	20,000	-	20,000
Asset Renewal / Refurbishment	89,750	134,363	(44,613)
Asset Renewal / Replacement Fund			
Additions	20,000	20,000	-
Releases	(28,750)	(28,750)	-
Special Expenditure	8,000	8,470	(470)
Expenditure before Financing	774,575	791,025	(16,450)
Financing Income	(7,600)	(15,785)	8,185
Total Costs after Financing Costs	766,975	775,240	(8,265)
Less			
Net Release of Earmarked Reserves	(10,000)	(18,564)	8,564
Net Costs Covered by the Precept	756,975	756,676	299
Less Precept	(757,000)	(757,000)	-
(Increase)/Decrease in General Reserves	(25)	(324)	299

BUDGET 2024/25

7. INFLATION ASSUMPTIONS

- i. General Inflation has been built into the budget at 6.7%. This is slightly lower than last year's figure of 8% but reflects the inflation rate for September 2023, as announced in October. It is difficult to predict this figure into the future given current economic uncertainty and instability, but it does not have a large impact on the overall budget.
- ii. An increase in NNDR (Business Rates) has been included at 5%.
- iii. It should be noted that staff salaries made up approximately 67% of the 2023/24 budget, therefore any inflationary increases on salaries have a significant impact on the overall budget and precept level. An average increase of 7% has been incurred during the current year as a result of the National Local Government salary increase, which was slightly above the 6% included in the budget. It should be noted that this increase is set nationally. An increase of 6.5% on all staff salaries has been included in the 2024/25 as agreed by Policy and Resources Committee.
- iv. Policy and Resources Committee suggested that inflation against utilities should be set at zero, (5% for water), a 4% increase assumed for fuel costs and 2% for contracts.
- 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 2023/2024	Proposed Budget 2024/2025	(Increase)/ Decrease In costs
Ongoing Running Costs	656,942	718,908	(61,966)
Budget Contingency Fund	0	60,000	(60,000)
Asset Renewal and Refurbishment	134,363	132,000	2,363
Vehicle / Machinery Replacement Reserve	(8,750)	5,000	(13,750)
Special Expenditure	8,470	8,700	(230)
Finance Costs	(15,785)	7,687	(23,472)

Movements in Reserves	(18,564)	(111,000)	92,436
Total Costs	<u>756,676</u>	<u>821,295</u>	<u>(64,619)</u>

- 8.1. Costs are proposed to increase by £64,619 when compared with the revised forecast for 2023/24.
- 8.2. Expenditure on administration services has increased by approximately 13% from the re-forecast in the 2024/25 budget. This largely relates to inflationary increases for the nationally agreed salary increase, an assumption that the administration team will be fully staffed for the year and recognises that income will fall as a result of the movement of the Town Council offices to Victoria Park during the year. Operational costs are expected to rise by 4%. It should be noted that an increase in the budget contingency fund of £60,000 has been included in 2024/25 to cover additional costs which may be incurred for Victoria Park and Rose Bank Gardens.
- 8.3. Officers have carried out detailed reviews of all costs being incurred, but with inflationary increases unavoidable and certain expenditure required to ensure a good quality of service delivery, it has proved very difficult to make any further cuts.
- 8.4. 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 £436,840 for 2024/25 shows an increase in costs of £51,056 from the current year's re-forecast of £385,784 and an increase of £33,678 from the original budget for 2023/24.
- 9.2. It should be noted that the new community hub building at Victoria Park and all associated costs and income will be included in the administration budget, with expenditure relating to the recreational areas of the park remaining under operational costs.
- 9.3. **Income**

With the sale of 28-30 Belle Vue Terrace and the move to new premises at Victoria Park during the year, income will fall in the 2024/25 financial year.

Income of £25,750, is broken down as follows:

Rent from Community Hub Café	15,000
Rent from Community Hub Meeting Room	7,500
Income from Hanging Baskets	2,000
Malvern in Bloom and Other Sponsorship	1,250
Total	£25,750

The budget assumes that 28-30 Belle Vue Terrace will be sold ahead of the 2024/25 financial year and therefore no further income will be received. The budget also assumes that the new community hub building will be constructed and finished by summer 2024 and that income will start to be received from the café and meeting room for at least some of the financial year.

9.4. Salaries

Costs for the 2023/24 re-forecast are under budget. An increase on salaries of 6% had been included for the current financial year, but when The National Employers for Local Government announced the pay settlement for the year in mid-November, it was approximately 7% averaged out across all staff. This overspend has been offset by a vacancy for a Communications and Events Officer with the position remaining unfilled since July 2023.

The administration salary budget for 2024/25 has been set at £199,083 and includes the following provisions:

- An administration team of 4 full time equivalent staff members alongside the Town Clerk.
- A 6.5% increase on all salaries from 1 April 2024. This is governed by the Local Government Employers National agreement and is not at the discretion of the Council.
- Following a recent Council agreement, the Events and Communications Officer post has now been made a full time post.
- A review of staff salaries is due to take place in the next financial year, but there are currently no major changes expected and therefore budget costs are based upon current staff hours and paygrades.

9.5. Overtime

A very small amount has been spent on overtime during the current year and with most administration staff on contracts allowing for time in lieu to be claimed back, rather than receive payment for overtime, no costs have been anticipated for 2024/25.

9.6. Employment Related Costs

Employment-related costs at £46,692 have been under budget, again due to the ongoing staff vacancy during the 2023/24 financial year. The amount included in the budget at £59,605 is an increase against both the original budget and re-forecast and reflects both inflationary increases on salaries as well as the employment of a full-time Events and Communications Officer from 1 April 2024. Employer pension contributions will remain at 20.2%.

Temporary Staff

Once again, there has not been a budget included for this cost heading as when the office is fully staffed with 5.0 full time equivalent staff members, it should be possible to cover staff holidays and short-term sickness absence.

9.7. Recruitment Costs

There have been no recruitment costs incurred during the current financial year as jobs can be advertised using online sites at nil charge. A small amount of £50 has been included in the 2024/25 budget to cover the recruitment of one member of staff during the year.

9.8. Utilities

The re-forecast for 2023/24 is slightly under the original budget. Although inflationary factors have resulted in a large increase in utility costs, it is anticipated that Belle Vue Terrace will be sold before the end of the financial year, thus reducing costs. It is incredibly difficult to estimate the budget for 2024/25 as this will include utility costs for the new building and offices at Victoria Park. The presence of PV panels at this location should reduce costs but as these are unknown at this time, an estimate of £10,000 has been assumed.

9.9. NNDR (Business Rates)

NNDR costs have been over the budgeted level for 2023/24, the increase in costs was 5% against a budget assumption of 4% and in addition charges have been incurred for the middle flat which is currently empty. The budget for 2024/25, at £10,000 is an estimate of charges whilst the Council remain as a tenant at Belle Vue and then when the administration offices are moved to Victoria Park.

9.10. Cleaning

The re-forecast for cleaning costs is £1,604 under budget, largely due to reduced costs for the fourth and final quarter when the Council will be a tenant at Belle Vue, rather than the landlord. Cleaning costs for 2024/25 have been increased to £8,500 and cover general cleaning costs, the hygiene contract, cleaning materials and rubbish removal, once again to cover the period that the Council remain as a tenant in Belle Vue and also when the offices move to Victoria Park.

9.11. Maintenance / Hire of Buildings

Re-forecast costs against this budget heading are approximately double that in the original budget. Although maintenance costs will be lower than anticipated, there will be costs incurred for leasing the current office space for the fourth quarter of the year. The budget for 2024/25 has been set at £13,950 to allow for the rental of office space and the Council chamber for a period before relocation to Victoria Park as well as some costs for signage, relocating security and fire systems and setting up new contracts at Victoria Park.

9.12. Telephones

The budget for 2024/25 has been set at £3,420 and therefore at a similar level to both the re-forecast and original budget. There are no changes anticipated for usage of landlines and internet and therefore costs should remain stable.

9.13. Stationery, Postage, Office Supplies

Costs have been lower than anticipated in this financial year with expenditure on photocopying charges and stationery being under budget. The budget for 2024/25 year has been set at £2,310, at a level between the original budget and the re-forecast.

9.14. Public Relations and Advertising

Costs have been higher than anticipated this year, due to an increase in printing costs for the quarterly newsletter during the year. The budget for 2024/25 at £6,150 will allow for four editions of the newsletter to be printed and distributed and website maintenance costs are anticipated to remain at a similar level to the current year.

9.15. Insurance

When setting the budget for 2023/24, the Council's insurance brokers advised officers to allow for a large increase in the premium due to industry-related factors forcing the cost of Council insurance premiums up. It was therefore pleasing news when the contract renewal in August 2023 resulted in only a small increase and therefore budget savings. The budget for 2024/25 at £22,500 allows for another small increase in premium, although officers are mindful that the sale of Belle Vue Terrace may reduce premiums further.

9.16. Grants and Donations

Re-forecast costs at £35,511 are £6,539 under the budgeted amount as there will be no community support grant paid to Community Action following their departure from Belle Vue Terrace in November 2023 (no rental will be received either as this was a reciprocal agreement). The budget for 2024/25 has been set at £39,150 which recognises no further grant payments to Community Action and all other grant funding at a similar level except for large grants, which Policy and Resources Committee have suggested should be increased from £10,000 to £18,000.

The budget for 2024/25 includes the following.

Malvern Citizens Advice Bureau	£16,000
Small Grants	£5,000
Large Grants	£18,000
Other Miscellaneous	£150
Total	£39,150

9.17. Events

The events budget for the current year shows a projected underspend of approximately £11,194. This underspend is largely due to the cancellation of the Health and Wellbeing Fair in May and the Mayor's Bonanza in August.

Officers have critically reviewed the proposed budget for 2024/2025 in the light of budget constraints. Costs for Christmas Lights will increase due to the costs associated with having dressed trees in Great Malvern, Malvern Link and Barnards Green as well as additional lights on Belle Vue Island. A reduced budget of £5,000 is suggested for the Mayor's Bonanza, along with £7,000 for the 18-week bands in the park programme and an additional £500 for Malvern in Bloom to cover increased costs for hanging baskets and troughs. Costs for the Health and Wellbeing Fair have been reduced to reflect cost savings which would be seen by having an indoor event and all other costs have remained at a similar level.

Event	2024/25 Budget
Bands in the Park (to include Brass Bands, Rock and Pop, a Steel Band and Jazz / Country / Blues styles)	£7,000
Malvern in Bloom	£7,500
Christmas Light Switch On	£6,050
Erection and dismantling of Christmas lights, repairs and electricity costs.	£17,700
Mayor's August Bonanza	£5,000
Armed Forces Day	£500
Remembrance	£500
Health and Wellbeing Indoor Event	£250
Mayor's Charity Walk	£1,000
Events General	£1,000
Town Crier	£300
Total	£46,800

9.18. Election Costs

Following Full Council elections in 2023, of which only one ward was contested, it is assumed that there will be no further costs in 2024/25.

9.19. Training

There has been a very small overspend in the current re-forecast as a result of new councillors undertaking training. A budget of £1,000 for training is once again being proposed for 2024/25; to include both staff and councillor training.

9.20. Legal and Professional

The re-forecast for 2023/24 displays an anticipated overspend of £21,238. This is due to fees incurred in connection with marketing Belle Vue Building as well as legal costs in connection with the land slippage in Rose Bank Gardens. It is hoped that costs will return to a more normal level in 204/25 and Officers are proposing to set the budget at £8,250 with audit fees at £3,250, general legal fees at £5,000 respectively.

9.21. Consultation Fees

The re-forecast includes £350 for a public consultation on the skateboard park at Vicotria Park which will take place during the final quarter. No further budget has been allocated for 2024/25.

9.22. Leasing Costs

The contract for the lease of a colour photocopier was due for renewal in 2023 and therefore costs were increased from £1,400 to £1,500 to cover a possible increase. With a move of offices scheduled for summer 2023, officers decided to extend the existing contract by a year, thus reducing costs in the re-forecast. An amount of £1,500 has again been put in next year's budget to cover an increase in costs following a change of lease agreement in 2024.

9.23. IT Expenses

Re-forecast costs for the current financial year are £2,721 over budget due to increasing costs for SAGE support, data protection licences and email exchange accounts. Costs for the IT maintenance contract have remained in line with the original budget.

The budget for 2024/25 at £12,317 has included an increase in contract costs for the IT maintenance contract as well as continuation of the same level of monthly licence costs for SAGE, Data Protection and Microsoft Office 365.

9.24. Office Equipment

There has been limited expenditure in the current year and the 2024/25 budget for office equipment has been set based on re-forecast costs for the franking machine lease, whilst including £3,000 for new office furniture.

9.25. Councillor Expenses

Costs for Mayoral and Councillors' Expenses have been low during the current year, with a re-forecast of £1,970 against the original budget of £3,350.

The budget for 2024/25 includes £500 for Councillors' expenses and £3,000 for the Mayor's Allowance.

9.26. Other Expenses

The re-forecast at £11,445 is just £248 below the original budget.

The 2024/25 budget at £11,130 covers various costs including subscriptions as agreed at Annual Council £3,750, Bank Charges £1,600, Staff Welfare £1,050, Health and Safety Expenditure £2,500, Payroll Bureau costs £1,500, Mayoral Photograph at £340 and other miscellaneous at £390.

It should be noted that costs for the hire of a meeting room are no longer required as the Council will use its own facilities at Belle Vue Terrace and then at Victoria Park.

10. OPERATION COSTS (Form Ref 3)

10.1. The re-forecast net cost for operations is £271,158 representing an overspend of £8,745 against the original budget for 2023/24 of £262,413. The budget for 2024/25 has been set at £282,068, this is an increase of £10,910 from this year's re-forecast but reflects anticipated increases against salaries and grounds maintenance costs. Councillors are also asked to note that costs for the building at Victoria Park will now sit in the Administration side of the annual budget.

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

Following a recommendation from Operations and Planning Committee, Full Council agreed that the following rises in charges should be included in the budget for 2024/25:

- i) A 6.7% increase be applied to all cemetery charges for the year 2024/25, with resulting figures being rounded down to the nearest pound.
- ii) Allotment charges for a 125 square metre plot be increased from £36 to £40.
- iii) Sports charges should be increased by 4.5% for the year 2024/25, with resulting figures being rounded down to the nearest pound.

12. ALLOTMENTS (Form Ref 5)

	Re-Forecast 2023/24	Budget 2024/25
Income	5,746	6,456
Costs	1,392	1,602
Net Income	(£4,354)	(£4,854)

12.1 Income

It has been agreed that allotment charges will be increased from £36.00 for a 125 square metre plot to £40 in 2024/25. An annual payment of £250 will continue to be received from Monksfield Allotment Association, because the site is self-managed.

12.2 Utilities

Re-forecast costs have been above budget during the year due to a water leak and therefore the budget for 2024/25 has been set at the same level as in 2023/24 when it is hoped that costs will return to a more normal level.

12.3 Maintenance

Maintenance costs are under budget in the re-forecast, as there have been minimal works required at both Knapp Way and Goodwood Road. Officers have kept the same maintenance budget for 2024/25 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 2023/24	Budget 2024/25
Income	69,379	74,028
Costs	24,094	25,286
Net Income	(£45,285)	(£48,742)

13.1 Income

The Operations and Planning Committee reviewed cemetery charges and following a recommendation to Council, it has been agreed to increase all charges by 6.7% for the period 1 April 2024 until 31 March 2025.

The re-forecast level of funeral income has been slightly lower than expected in this financial year against an original budget of £71,500. Officers have included a budget of £74,027 for 2024/25, which includes a 6.7% increase on re-forecast income.

13.2. Utilities

The re-forecast for utility costs is largely in line with budget. The cost of electricity is under budget, but both gas and water costs in the cemetery have increased more than expected. The proposed budget for 2024/25 has applied an inflationary increase of 5% against water costs.

13.3. NNDR (Business Rates)

The 2023/24 budget included an allowance for an increase of 4% in NNDR, but when bills were received, the increase was 5%. An increase of 5% on business rates has been applied against re-forecast costs for the 2024/25 budget as recommended by committee and in line with other sites.

13.4. Cleaning

Costs have remained close to budget during this financial year and have been kept the same for the 2024/25 budget.

13.5. Maintenance of Buildings

Re-forecast costs are £810 against a budget of £1,200 and include alarm related costs and a small amount of building maintenance.

The budget for 2024/25 has been set at £900 to cover £450 for alarm costs and £450 for building maintenance works. Larger scale refurbishments are scheduled through the Council's asset refurbishment project budget as required and there have been two larger projects connected to cemetery buildings in the current year.

13.6. Communication Costs

An overspend of £164 is predicted against communication costs in the current year. The budget for 2024/25 has been reduced to £500 as officers have been reviewing the current telephone and broadband charges and will be moving the contract to a new provider to reduce costs.

13.7. Grounds Maintenance

Skip Hire and Rubbish Removal	5,000
Bedding Plants	1,250
Tree / Grounds Maintenance	750
Materials and Consumables	500
Small Sundry Equipment and Hire	550
Fuel and Oil	5,200
Total	£13,250

Expenditure on Grounds Maintenance is forecast to be under the budget of £14,050 by £1,770. There have been underspends against skip hire, rubbish removal, bedding plants and fuel and oil costs during the year.

The budget for 2024/25 has been set at £13,250 which is £800 lower than this year's budget due to savings on the annual bedding tender and less fuel and oil being used following the switch to using electric tools.

13.8. **Training Costs**

The Operations Manager has scheduled operational staff training for the final quarter of this financial year. Training remains an essential part of staff development and therefore the training budget has been kept at £1,000 for 2024/25 to fully commit to the on-going training courses required by operational staff and in particular new staff members.

13.9. **Other Expenses**

The 2023/24 re-forecast at £445 is the Council's Institute of Cemetery Management subscription as well as organist's fees. Officers have set the budget for 2024/25 at £450 which is the same as the original budget but with a small increase against subscription costs.

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

The budget of £321,750 for net expenditure on maintenance of other Town Council grounds in 2024/25 includes the total salary cost of grounds maintenance staff. This represents an increase of £16,701 against the re-forecast but allows for an inflationary increase on salaries, non-domestic rates and fuel as well as an increase in grounds maintenance costs.

	Re-Forecast 2023/24	Budget 2024/25
Income	9,722	8,750
Costs	314,501	330,230
Net Cost	304,779	321,480

14.1. **Income**

Re-forecast income is expected to be approximately £700 above budget. Although sponsorship income and receipts from the Lengthsman scheme have been lower than anticipated, a payment for access across land has resulted in additional income.

The budget for 2024/25 is suggested at £8,750. This includes £3,300 of income from the Lengthsman scheme, a reduced amount for sponsorship and similar income for both mowing and maintenance works at Great Malvern library.

14.2. Staff Salaries

The budget is based on 8 full-time staff members, including an Operations Manager and an additional 4 part-time staff.

Costs in the 2023/24 re-forecast are £8,216 above the original budget. The National Local Government salary agreement was finalised in November and has resulted in an average increase against salaries of 7%, higher than the 6% included in the original budget. The operational team has been fully staffed throughout this financial year.

The operational salary budget for 2024/25 has been set at £238,000 and includes the following provisions:

- A fully staffed operational team of 7 full time staff alongside the Operations Manager
- A 6.5% increase on all salaries from 1 April 2024. This is governed by the Local Government Employers National agreement and is not at the discretion of the Council.
- Part time staffing requirements such as weekend football, the clock winder, gate keepers at Great Malvern Cemetery and at the basketball courts.
- A member of operational staff now works at the Sunday Music in the Park concerts during the summer.
- Benchmarking of staff salaries has been agreed by Policy and Resources Committee. No amounts have been included for this review as the results are unknown. Budget costs are based upon a projection for current staff hours and paygrades.

14.3. Overtime

Overtime for the current year is forecast to be £2,879 under budget due to the cancellation of several Town Council events during the year. The Town Clerk and Operations Manager have carefully reviewed the overtime requirements and budget for 2024/25 and feel that a budget of £10,500 is what is required to cover the overtime required for call out duties, early morning watering during the summer and staffing a full calendar of events in 2024/25.

14.4. Employment Related

Employment-related costs have been £6,405 above budget. This overspend is linked to the local government salary increase and due to an additional member of operational staff joining the pension scheme during the year. The budget for 2024/25 has been set at £54,124 which takes into account that Town Council Employer pension fund contributions will remain at 20.2% as from 1 April 2024.

14.5. Temporary Staff

There have been no temporary staffing costs during the 2023/24 financial year as the operational team have been fully staffed and able to cover absences due to holiday

and sickness. Officers have included a reduced amount of £500 in the budget for 2024/25 as this will cover a week of emergency cover should it be required.

14.6. Staff Travelling

Staff travelling costs are forecast to be under budget for the 2023/24 year, but the budget for 2024/25 has been kept at £1,600 in line with the original budget.

14.7. Telephones

The mobile phone contracts for Operational staff were reviewed in early 2023 when some staff opted to use their own phones rather than carry a second council owned phone. The original budget for 2023/24 was slightly under the amount required and therefore the budget for 2024/25 has been set at £636 in line with re-forecast costs. No change in contract price is anticipated.

14.8. Grounds Maintenance

The re-forecast for 2023/24 is expected to be £3,549 under budget for the year. There have been underspends and therefore savings against bedding costs, tree maintenance and general miscellaneous maintenance.

The budget for 2024/25 is suggested at £8,760. This allows for slightly lower costs for annual bedding plants with more permanent planting being used, whilst keeping other costs at a similar level to the current financial year.

Planting and Bedding Costs	1,250
Rose Bank Gardens Maintenance	500
Tree Maintenance	5,500
Miscellaneous Maintenance	500
Roundabout General	150
Materials and Consumables	860
Total	£8,760

14.9. Equipment Running Costs

Equipment running costs are forecast to be slightly under budget for the current financial year as a result of lower-than-expected hire costs and fuel requirements. The budget for 2024/25 has been set at £9,750 with a reduced budget for grave digger hire and lower costs for plant fuel and oil as a result of the switch to electric tools.

14.10. Vehicle Running Costs

Vehicle running expenses are forecast to be slightly over budget following higher-than-expected costs for the maintenance of the Mitsubishi truck during the year. Fuel costs have been lower than expected as inflationary rises have not been as high as anticipated. The budget for 2024/25 at £6,360 is lower than both the original budget

and the re-forecast with lower fuel costs reflecting the introduction of an electric vehicle during the year.

15. LEISURE AND RECREATION (Form Ref 8)

	Re-Forecast 2023/24	Budget 2024/25
Income	7,648	7,738
Expenditure	16,746	15,311
Net Cost	£9,098	£7,573

15.1. Income

Leisure and Recreation income is projected to be approximately £5,000 under budget for the 2023/24 financial year. This is due to the loss of projected income from Victoria Park from an ice cream tender as well as lower than anticipated football income.

The income budget for 2024/25 has been set at £7,738 which is a similar level to the re-forecast. This includes football income from Dukes Meadow and Lower Howsell, rental from the bowls club at Victoria Park, ATC at Dukes Meadow and Malvern Ramblers Cricket Club. All income from the new community hub at Victoria Park has been included in the administration side of the budget.

Full Council agreed that there would be an increase of 4.5% on sports hire charges in the next financial year. This has been included in the budgeted figures.

15.2. Utilities

Re-forecast costs at £3,755 are £534 under the original budget and reflect the rebilling of utility costs at Dukes Meadow to a football team during the current financial year.

The budget for 2024/25 has been set at the much-reduced level of £875. The budget allows for utility costs at Lower Howsell pavilion but assumes that all costs relating to the new building at Victoria Park are in the administration budget. It is also assumed that utility costs at Dukes Meadow will be covered by the football team who have a lease agreement at the pavilion.

15.3. NNDR (Business Rates)

Re-forecast costs are lower than anticipated due to lower bills in respect of Victoria Park. The budget for business rates in 2024/25 has been set using an inflationary increase of 5% against re-forecast costs. NNDR is payable for pavilions at Lower Howsell and Dukes Meadow as well as the car park at Victoria Park.

15.4. Maintenance of Buildings

Maintenance work at Dukes Meadow has resulted in a small projected overspend in the re-forecast for the year. The budget for 2024/25 has been set at £500 to cover works at Lower Howsell and Dukes Meadow pavilions only.

15.5. **Grounds Maintenance**

Re-forecast costs for Grounds Maintenance at £6,114 are £781 under the original budget for the year. There have been savings made against line marking paint and pitch maintenance, but otherwise other costs are in line with those expected.

An increased budget of £7,395 is proposed for 2024/25. This will cover pitch maintenance at Lower Howsell and Dukes Meadow, purchase of lining paint, as well as a slightly increased play area maintenance budget.

Pitch Maintenance Costs	600
Sports Equipment Costs	50
Lining Paint	1,185
General Repair and Maintenance to Play Areas	5,460
Materials and Consumables	100
Total	£7,395

15.6. **Risk Assessment**

Risk assessment of play areas is an essential item in the annual budget. Re-forecast costs at £66 per site will result in an overspend of £91 for the year. The budget for 2024/25 has been set at £1,016 which includes an increase of £2 per site.

16. **MISCELLANEOUS (Form Ref 9)**

- 16.1. Re-forecast costs are fairly close to budget and include gas lamp maintenance, repairs to Barnards Green clock, bus shelter maintenance as well as electricity costs for various clocks, bus shelters and the former fountain area at Hampden Road in Malvern Link.

The budget for 2024/25 has been reduced to £6,610 to include ongoing gas lamp maintenance costs alongside estimated utility costs for all of the sites, many of which are on an unmetered supply costing.

17. **ASSET RENEWAL PROGRAMME (Form Ref 10)**

17.1. **Current Financial Year:**

Expenditure is now forecast at £134,363 against the original budget of £89,750. This is a 50% overspend against budget, but includes some projects carried forward from previous years and others agreed by Full Council during the year. The main variances are as follows;

- Operational Projects as agreed by Operations and Planning Committee on 18 October, included works for adjustments to the current play area at Victoria Park to facilitate the location of the new community hub building. The latest schedule of works has made it necessary to carry out these adjustment works earlier than anticipated and therefore bring costs into the re-forecast for 2023/24. The latest

estimate of costs is £12,000 and the bringing forward of this amount has the added benefit of reducing pressure on the budget for 2024/25.

- Expenditure of £25,000 is forecast for the Victoria Park Community Hub project. This includes £15,000 of funds which have been spent on obtaining planning permission and a further £10,000 which is due to be spent on works connected to landscaping and utility connections during the final quarter.
- Council agreed during the year to carry out works to improve car parking areas at Monksfield Lane and these were completed at a cost of £4,350.
- Final works to refurbish the bus shelter outside Rose Bank Gardens were carried out during this financial year with funds released from Earmarked Reserves to offset the cost.
- The Malvern Tourism sign was installed in Rose Bank Gardens during the first quarter, again with funds being taken from Earmarked Reserves.
- Projects to refurbish the cemetery lodge and construct a new timber building in the cemetery yard will be completed during the final quarter savings achieved against budget.

17.2. **Proposed Budget 2024/25:**

An asset renewal and refurbishment budget of £117,000 is proposed for 2024/25 following recommendations from Operations and Planning Committee and approval by Full Council.

Adam Lee	Installation of new bike pump track	£85,000
Adam Lee	Install new EA compliant swing set and roundabout to expand and improve play facilities at Adam Lee.	£20,000
Adam Lee	Install new gateway entrance and replacement fencing at Adam Lee	£6,000
Bus Shelter	General bus shelter repairs	£3,000
Bins	New bins	£3,000
	Total	£117,000

18. **VEHICLE / MACHINERY REPLACEMENT FUND**

- 18.1. The budget for 2023/24 included the fourteenth 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 2023/24 budget allowed for an increased amount of £20,000 to be placed into the reserve to build funds up in preparation for several large purchases in future years. £28,750 will be released from this reserve during the year to offset the purchase of the new electric vehicle.

- 18.3. Operations and Planning Committee agreed the following for the 2024/25 budget year.
- The amount being put into the Vehicle /Machinery replacement reserve should remain at £20,000.
 - Funds should be released during the year for the purchase of a new tractor at £15,000. The fund smooths expenditure and reduces 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 increased the budget contingency to £60,000 for 2024/25. This may seem like a large increase, but it is felt prudent to include this amount as a contingency as it will allow funding to cover likely extra expenditure which may be incurred for works related to the new community hub building at Victoria Park as well as works in Rose Bank Gardens.

20. SPECIAL EXPENDITURE AND FINANCING COSTS

- 20.1. The re-forecast of £8,470 is £470 over the budgeted amount. The budget for 2024/25 has been set at £8,700 to allow for an inflationary increase against special pension costs. These are payable for the life of the pension.
- 20.2. Interest received from the Town Council's investments has been increasing throughout the year in line with nationally rising interest rates. The re-forecast for interest received is more than double that anticipated in the budget and officers have included £15,000 within the 2024/25 budget which allows for a slight fall in interest rates next year.
- 20.3. The budget for 2024/25 needs to include loan repayment costs as a loan from the Public Works Loan Board is part of the financing of the new building at Victoria Park. Estimated repayment costs have been included from April 2024 and amount to £22,687 over the year.

21. RESERVES / OTHER FINANCING

- 21.1. An amount of £111,000 has been assumed in the budget to include releases from reserves, along with use of Community Infrastructure Levy (CIL) and Section 106 monies to offset the costs of projects during the year.
- 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 2023/24, the Band D Council Tax Charge was calculated as follows

Precept	£757,000	
	<hr/>	
Council Tax Base	11,117.63	= £68.09

- 22.3. The Council have not yet been given the Council Tax Base figures for 2024/25, but if the precept increases by 8.5% and there are no changes to the tax base, the Council Tax charge will be

Precept	£821,345	
	<hr/>	
Council Tax Base	11,117.63	= £73.88

This is an increase of £5.79 for the year or 8.5%

Changes in the Council tax base are very hard to predict, particularly in the current economic situation. It seems very likely that given the houses being built at sites including QinetiQ and Broadlands Drive that the Council tax base may increase, thus spreading the precept over more households and reducing the charge, however if individuals suffering hardship begin to claim Council tax relief, then this reduces the Council tax base.

- 22.4. The increase in tax base in 2023/24 was approximately 240 and should a similar increase occur again, the Council tax charge would be

Precept	£821,345	
	<hr/>	
Council Tax Base	11,357	= £72.32

This is an increase of £4.23 or 6.2%

23. CONCLUSION

- 23.1 Members are asked to consider the recommendations at 2.2 of this report.
- 23.2 The Proposed Budget for 2024/25 includes a suggested precept level of £821,345 which is put before the committee for debate and decision. A precept level of £821,345 represents an 8.5% 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, and the percentage increase will be less.
- 23.3 It is hoped that up-to-date tax base information can be provided soon.
- 23.4 The overriding aim of the budget process is to keep any increase in Council tax as low as possible, whilst ensuring that quality of service delivery is maintained. Councillors are asked to be mindful of the extent of possible expenditure in relation to large projects which will be taking place in 2024. This will have the effect of reducing the Council's reserves and therefore a prudent and sensible precept level must be set to avoid any further pressure on expenditure and service delivery.
- 23.5 Officers have worked to keep costs as low as possible, but Committee is asked to be mindful that many overhead costs and in particular salary costs are increasing and precept decisions have to be made by balancing the need to cover running costs, the scale and scope of large capital projects, 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:

Linda Blake

Town Clerk

MALVERN TOWN COUNCIL
PROPOSED BUDGET 2024 - 2025
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BUDGET SUMMARY

PROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
ONGOING REVENUE COSTS						
Administration (Net)	436,840	166,245	124,087	95,452	385,784	403,162
Operations (Net)	282,068	131,800	76,181	63,177	271,158	262,413
Budget Contingency Fund	60,000	-	-	-	-	20,000
TOTAL ONGOING REVENUE COSTS	778,908	298,045	200,268	158,629	656,942	685,575
ASSET RENEWAL / REFURBISHMENT	132,000	41,613	30,750	62,000	134,363	89,750
VEHICLE / MACHINERY REPLACEMENT FUND	20,000	10,000	5,000	5,000	20,000	20,000
	(15,000)	-	(28,750)	-	(28,750)	(28,750)
SPECIAL EXPENDITURE	8,700	4,235	2,118	2,117	8,470	8,000
TOTAL EXPENDITURE before financing	924,608	353,893	209,386	227,746	791,025	774,575
FINANCING COSTS:						
Interest Received	(15,000)	(7,385)	(4,200)	(4,200)	(15,785)	(7,600)
Loan Repayments	22,687	-	-	-	-	-
TOTAL FINANCING COSTS	7,687	(7,385)	(4,200)	(4,200)	(15,785)	(7,600)
TOTAL EXPENDITURE after financing	932,295	346,508	205,186	223,546	775,240	766,975
(FROM) EARMARKED RESERVES						
OTHER FUNDING	(111,000)	(18,564)	-	-	(18,564)	(10,000)
TO EARMARKED RESERVES	-	-	-	-	-	-
PRECEPT	(821,345)	(378,500)	(189,250)	(189,250)	(757,000)	(757,000)
BALANCE (TO) / FROM RESERVES	(50)	(50,556)	15,936	34,296	(324)	(25)

ADMINISTRATION AND
EVENTSPROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
INCOME	25,750	26,294	11,368	52	37,714	60,122
EXPENDITURE:						
Salaries	199,083	80,298	44,192	40,015	164,505	176,927
Overtime	-	-	59	-	59	600
Employment Related	59,605	23,496	12,208	10,988	46,692	52,304
Temporary Staff	-	-	-	-	-	-
Recruitment.	50	-	-	-	-	50
OCCUPANCY						
Utilities	10,000	8,836	8,100	-	16,936	18,925
Rates	10,000	5,614	2,807	2,807	11,228	9,159
Cleaning	8,500	4,071	1,850	625	6,546	8,150
Maintenance of Buildings	13,950	964	669	3,750	5,383	2,630
COMMUNICATION COSTS						
Telephones	3,420	1,848	925	719	3,492	3,692
Stationery, Postage	2,310	746	565	565	1,876	2,960
Public Relations and Advertising.	6,150	3,640	1,520	1,520	6,680	5,658
INSURANCE	22,500	9,639	5,250	5,250	20,139	37,000
GRANTS & DONATIONS	39,150	11,798	10,213	13,500	35,511	42,050
CIVIC EVENTS.	46,800	16,526	19,184	5,004	40,714	51,908
OTHER COSTS:						
Election Costs	-	5,500	-	-	5,500	15,000
Training	1,000	501	150	400	1,051	1,000
Legal & Professional	8,250	4,863	20,812	3,813	29,488	8,250
Consultancy Fees	-	-	-	350	350	350
Leasing	1,500	680	340	340	1,360	1,500
IT Expenses	12,317	5,951	3,060	3,060	12,071	9,350
Office Equipment	3,525	251	126	125	502	775
Mayors & Councillors Expenses	3,350	295	838	837	1,970	3,350
Other Expenses	11,130	7,022	2,587	1,836	11,445	11,696
TOTAL ADMINISTRATION COSTS.	462,590	192,539	135,455	95,504	423,498	463,284
NET ADMINISTRATION COSTS	436,840	166,245	124,087	95,452	385,784	403,162

OPERATIONS SUMMARY

PROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
INCOME	96,971	36,748	28,868	26,879	92,495	99,179
EXPENDITURE:						
Normal pay	238,000	103,767	64,832	55,880	224,479	216,263
Overtime	10,500	5,692	2,349	880	8,921	11,800
Employment Related	54,124	27,465	15,161	12,742	55,368	48,963
Temporary Staff	500	-	-	-	-	1,000
Staff Travelling	1,600	679	350	350	1,379	1,600
OCCUPANCY						
Utilities	9,855	2,392	3,884	6,150	12,426	12,956
Rates	9,761	4,648	2,325	2,323	9,296	10,195
Cleaning	132	66	33	33	132	125
Maintenance of Buildings	1,400	1,009	211	212	1,432	1,700
COMMUNICATION COSTS						
Telephones	1,136	798	401	401	1,600	1,340
Stationery, Postage	-	-	-	-	-	-
GROUNDS MAINTENANCE	33,455	11,196	10,629	6,900	28,725	35,305
EQUIPMENT RUNNING COSTS	9,750	5,694	2,480	1,920	10,094	10,854
VEHICLE RUNNING EXPENSES	6,360	4,847	1,326	1,440	7,613	7,189
OTHER COSTS:						
Training	1,000	-	-	750	750	1,000
Risk Assessment	1,016	-	993	-	993	902
Other Expenses	450	295	75	75	445	400
TOTAL OPERATION COSTS	379,039	168,548	105,049	90,056	363,653	361,592
NET OPERATIONAL	282,068	131,800	76,181	63,177	271,158	262,413

OPERATIONS: ANALYSIS BY
SERVICEPROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
ALLOTMENTS	(4,854)	111	70	(4,535)	(4,354)	(4,249)
CEMETERY	(48,742)	(20,370)	(12,645)	(12,270)	(45,285)	(45,323)
MAINTENANCE OF OTHER TOWN COUNCIL GROUNDS	321,480	147,402	84,555	72,822	304,779	298,729
LEISURE AND RECREATION	7,573	2,469	2,275	4,354	9,098	5,997
MISCELLANEOUS SERVICES	6,610	2,188	1,926	2,806	6,920	7,259
TOTAL OPERATION COST BY SERVICE	282,068	131,800	76,181	63,177	271,158	262,412

ALLOTMENTS

PROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
INCOME	6,456	265	-	5,481	5,746	5,851
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	1,052	326	70	846	1,242	1,052
Rates						
Cleaning						
Maintenance of Buildings						
COMMUNICATION COSTS						
Telephones						
Stationery, Postage						
GROUNDS MAINTENANCE	550	50	-	100	150	550
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS:						
Training						
Risk Assessment						
Other Expenses						
TOTAL OPERATION COSTS	1,602	376	70	946	1,392	1,602
NET OPERATIONAL	(4,854)	111	70	(4,535)	(4,354)	(4,249)

CEMETERY

PROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
INCOME	74,028	30,879	19,250	19,250	69,379	71,500
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	4,818	1,499	1,495	1,685	4,679	4,606
Rates	4,236	2,017	1,008	1,009	4,034	3,996
Cleaning	132	66	33	33	132	125
Maintenance of Buildings	900	487	161	162	810	1,200
COMMUNICATION COSTS						
Telephones	500	482	241	241	964	800
Stationery, Postage	-	-	-	-	-	-
GROUNDS MAINTENANCE	13,250	5,663	3,592	3,025	12,280	14,050
EQUIPMENT RUNNING COSTS	-	-	-	-	-	-
VEHICLE RUNNING EXPENSES	-	-	-	-	-	-
OTHER COSTS:						
Training	1,000	-	-	750	750	1,000
Risk Assessment						
Other Expenses	450	295	75	75	445	400
TOTAL OPERATION COSTS	25,286	10,509	6,605	6,980	24,094	26,177
NET OPERATIONAL	(48,742)	(20,370)	(12,645)	(12,270)	(45,285)	(45,323)

MALVERN TOWN COUNCIL

Ref: 7

MAINTENANCE OF OTHER
TOWN COUNCIL GROUNDSPROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
INCOME	8,750	3,622	4,400	1,700	9,722	9,040
EXPENDITURE:						
Pay	238,000	103,767	64,832	55,880	224,479	216,263
Overtime	10,500	5,692	2,349	880	8,921	11,800
Employment Related	54,124	27,465	15,161	12,742	55,368	48,963
Temporary Staff	500	-	-	-	-	1,000
Staff Travelling	1,600	679	350	350	1,379	1,600
OCCUPANCY						
Utilities						
Rates						
Cleaning						
Maintenance of Buildings						
COMMUNICATION COSTS						
Telephones	636	316	160	160	636	540
Stationery, Postage						
GROUNDS MAINTENANCE	8,760	2,564	2,297	1,150	6,011	9,560
EQUIPMENT RUNNING COSTS	9,750	5,694	2,480	1,920	10,094	10,854
VEHICLE RUNNING EXPENSES	6,360	4,847	1,326	1,440	7,613	7,189
OTHER COSTS:						
Training	-	-	-	-	-	-
Risk Assessment						
Other Expenses	-	-	-	-	-	-
TOTAL OPERATION COSTS	330,230	151,024	88,955	74,522	314,501	307,769
NET OPERATIONAL	321,480	147,402	84,555	72,822	304,779	298,729

LEISURE AND
RECREATIONPROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
INCOME	7,738	1,982	5,218	448	7,648	12,788
EXPENDITURE:						
Normal pay						
Overtime						
Employment Related						
Temporary Staff						
Staff Travelling						
OCCUPANCY						
Utilities	875	179	1,788	1,788	3,755	4,289
Rates	5,525	2,631	1,317	1,314	5,262	6,199
Cleaning	-	-	-	-	-	-
Maintenance of Buildings	500	522	50	50	622	500
COMMUNICATION COSTS						
Telephones						
Stationery, Postage						
GROUNDS MAINTENANCE	7,395	1,119	3,345	1,650	6,114	6,895
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS:						
Training						
Risk Assessment	1,016	-	993	-	993	902
Other Expenses	-	-	-	-	-	-
TOTAL OPERATION COSTS	15,311	4,451	7,493	4,802	16,746	18,785
NET OPERATIONAL	7,573	2,469	2,275	4,354	9,098	5,997

MISCELLANEOUS

PROPOSED BUDGET 2024 - 2025

	Proposed Budget 2024/2025	Actual to 30/09/23	Quarter Forecast to 31/12/23	Quarter Forecast to 31/03/24	2023/2024 Revised Forecast	2023/2024 Annual Budget
INCOME	-	-	-	-	-	-
EXPENDITURE: Normal pay Overtime Employment Related Temporary Staff Staff Travelling						
OCCUPANCY Utilities Rates Cleaning Maintenance of Buildings	3,110	388	531	1,831	2,750	3,009
COMMUNICATION COSTS Telephones Stationery, Postage						
GROUNDS MAINTENANCE	3,500	1,800	1,395	975	4,170	4,250
EQUIPMENT RUNNING COSTS						
VEHICLE RUNNING EXPENSES						
OTHER COSTS: Training Risk Assessment Other Expenses						
TOTAL OPERATION COSTS	6,610	2,188	1,926	2,806	6,920	7,259
NET OPERATIONAL	6,610	2,188	1,926	2,806	6,920	7,259

ASSET RENEWAL / REFURBISHMENT

PROPOSED BUDGET 2024-25

	Proposed Budget 2024/2025	Half Year Actual 2023/2024	Quarter Forecast 2023/2024	Quarter Forecast 2022/2023	Revised Forecast 2023/2024	Annual Budget 2023/2024
LITTER BINS	3,000	-	-	-	-	-
BUS SHELTER REPAIRS	3,000	-	-	-	-	-
LEISURE & RECREATION						
New Pump Track at Adam Lee	85,000	-	-	-	-	-
Improvement of Play Area at Adam Lee	20,000	-	-	-	-	-
Works at Victoria Park Play Area	-	-	2,000	10,000	12,000	-
Victoria Park Community Hub Project - additional works	-	15,019	-	10,000	25,019	-
Refurbishment of Jamaica Crescent Play Area	-	-	-	20,000	20,000	20,000
	-	-	-	-	-	-
GROUPS MAINTENANCE PROJECTS	-	-	-	-	-	-
Works to improve car parking areas at Monksfield Lane	-	4,350	-	-	4,350	-
Fencing and Footpath Works - Western boundary of Rose Bank	-	-	-	-	-	-
Adam Lee Car Park and Fencing	6,000	3,375	-	6,000	9,375	12,000
Refurbishment of Bus Shelter outside Rose Bank Gardens	-	8,812	-	-	8,812	-
Malvern Sign in Rose Bank Gardens	-	4,288	-	-	4,288	-
	-	-	-	-	-	-
CEMETERY						
Refurbishment of Cemetery Lodge Ground Floor and Toilets	-	-	-	6,000	6,000	8,000
Timber Building in Cemetery Yard	-	-	-	10,000	10,000	15,000
	-	-	-	-	-	-
CAPITAL EXPENDITURE:	-	-	-	-	-	-
Replacement Tractor	15,000	-	-	-	-	-
Replacement vehicles/trailers	-	-	28,750	-	28,750	28,750
New Electric Tool Package	-	5,769	-	-	5,769	6,000
TOTAL ASSET RENEWAL	132,000	41,613	30,750	62,000	134,363	89,750