

Truro City Council

Estimates Report 2023-24 & Financial Forecasts 2024-26

Draft Report for

Parks & Amenities committee

Finance & General Purposes Committee

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Town Clerk

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Estimates 2023-24

Introduction

- 1 The purpose of this report is to enable members to make an informed decision regarding the financial requirements of the Council over the next three years, with particular emphasis on the Precept for the next financial year. It also reviews the current year's financial position and recommends changes to the approved estimates for the current year.
- 2 The current year's financial position has been significantly impacted by the economic situation particularly the higher than predicted level of inflation. The combination of the national pay rise for staff from April 2022 and the price rises, particularly relating to power, has resulted in a cost increase of 12%.
- 3 The last Council elections took place in May 2021 and since that time the Council has approved a new Medium Term Plan for the period to 2025. This is a non-financial document which has enabled the Councillors to agree on the initiatives and developments that are important to meet the objectives of the Council. During 2022 the Council has agreed to implement an Organisational Review and this is currently being carried out. This work includes a review of the "Strategic Direction" of the organisation. To date a new mission statement has been agreed by the Council and in the coming months the objectives will also be reviewed.
- 4 The most significant challenge the Council will face over the coming year once again is the increase in inflation. National projections have inflation at 7% for the next financial year. We already know that the Foundation Living Wage rate changes from £9.90 to £10.90 in April 2023. The national pay award has not been agreed from April 2023. From a risk perspective the uncertainty over the impact of world affairs is concerning and the Council needs to consider this when setting the Precept for next year. .
- 5 The Council is acutely aware of the need to minimise increases in cost to the Council Taxpayer. The Medium Term Plan has agreed "*to seek to limit the increase in cost to taxpayers from the Precept to the rate of inflation*"
- 6 The report analyses the Council's current financial position, including actual income & expenditure for the last financial year, and the money set aside in both the Revenue and earmarked reserves. It therefore enables the Council to make informed decisions on the following matters: -
 - Changes needed to the current financial year's estimates.
 - The Precept required for the next financial year.

- The likely effect of the action plan on future Precepts and Capital Expenditure.
- The level of Revenue Reserve and earmarked funds needed for the future.
- The technical and legal changes that have affected the Precepting process

Corporate Objectives

These are normally agreed annually as part of the estimate setting process. However, they were agreed as part of the Medium Term Plan in December and are therefore included for information: -

Mission Statement

This was agreed at the council meeting in December 2022

“To make Truro a great place to live, work and visit.”

Corporate Objectives

The Council will review these in the coming months as part of the review of Strategic Direction.

- ❖ To provide a leadership role for the community and promote and enhance the economic and sustainability, bio-diversity, environmental, cultural and social well-being of the City of Truro for the benefit of its residents, business and visitors. A Policy to be a carbon Net-Zero organisation by 2030.
- ❖ To enable people residing, working or visiting the City to enjoy a meaningful, pleasant and safe time and work with other agencies to curb anti-social behaviour in the City Centre.
- ❖ To provide, and maintain where appropriate, facilities where everyone can enjoy their leisure time within the City.
- ❖ To continue to operate the Council in an efficient, economic and sustainable manner, seeking if possible to improve its performance and to continue to adopt good employment practices.
- ❖ To provide assistance and encouragement to groups within Truro in the promotion and development of their activities, including the pursuit of grant assistance.
- ❖ To provide an opportunity for people living and working within the City of Truro to influence the work of the Council by means of consultation and partnership.
- ❖ To support sustainable growth within the City Centre to serve the day-to-day shopping, leisure, business, service, cultural and educational needs of the local community both for people who live and work in the City and visitors. To develop the relationship and the links between the Newham Industrial Estate and the City community.
- ❖ To ensure that all the Council's initiatives are sustainable.
- ❖ To support and consult the community in achieving involvement in and being responsible, for its own development and sustainability.
- ❖ To strengthen community management and local empowerment. Truro City Council will work with Cornwall Council to implement Devolution of services and assets as appropriate.
- ❖ To support the financial and reputational position of the council by delivering high quality contracted services in accordance with agreed terms.

Financial Estimates Overview

- 1 The estimates are split into the two spending committees of Parks & Amenities and Finance & General Purposes. Within the Committee structure they are further analysed into operational areas.
- 2 As in previous years the estimates are analysed as follows; -
 - The costs of carrying out the current level of services which is analysed into the Committees and detailed in the report. After taking into account estimated income the net cost of this is described as the “Net base expenditure” at line 12 on page 12.
 - In addition to this figure the Council has a number of funds with the function of providing money for specific projects or commitments. In each year the Council has to decide the level of contribution it wishes to make to each. These contributions are added to the Net Base Expenditure in order to arrive at the Precept figure.
- 3 I have included a projection of the Council’s financial position for the two years following the budget year in order that members may more fully consider the impacts of external changes in finance which may impact upon the Council and influence the Precept in future years.
- 4 The financial position of the Council is satisfactory coming into the current financial year and the funds and reserve, on page 43, show a total balance of £1,231K (previous year £1,376k) of which £226k (previous year £236K) lies in the Revenue Reserve. This Reserve provides a contingency against unanticipated expenditure and for cash flow purposes. The Revenue Reserve is different from the other funds, as it is not earmarked for any project or commitment. It is, therefore, a particularly good measure of the state of the finances.
- 5 The largest single item of expenditure of the Council is the cost of employment with salaries and wages accounting for 61% of the total revenue costs. Year on year the Council has limited control over these costs for the following reasons:
 - Pay awards are negotiated nationally.
 - The Council is committed to the final salary pension scheme by nationally agreed terms and conditions which in recent years have required significant increases in the level of contribution. The fund is subject to a triennial review by the actuary. This was carried out based on the figures at April 2019 and had resulted in contribution rates for the 2022-23 year. A triennial review was carried out as at April 2022 which has resulted in revised rates for 2023-24 This is described in paragraph 11.
- 6 It is important to note that as in previous years the City Council is required to Precept the Principal Authority, Cornwall Council, a fixed sum of money and that is the amount that the City Council will receive. The Principal Authority has to collect the Precept from the taxpayers and carries the risks and rewards of collection.

In deciding how much to charge for each property the Principal Authority has to make some assumptions. Firstly, it has to consider what percentage of the council tax it charges will in fact be collected. Cornwall Council is assuming a 99.10% collection rate in 2023-24 (2022-23 99.10%). Secondly, the number of properties that will be chargeable has to be calculated. This is based upon the position at September in the current year. This is known as the Band D tax equivalents and is 7504.60 for 2023-24 (7,400.14 in 2022-23). The combined impact of this is an increase in Tax base from 7333.54 in 2022-23 to 7437.06 in 2023-24, equivalent as shown

on page 12. This reflects the revenue that will be raised for each £1 charged per property. This is an increase of 1.41%. Therefore, the amount we precept Cornwall Council could increase without any increase to individual Council Tax payers. This explains why the proposal is to increase our Precept by 26.2% but the resultant increase to the public is 24.4%.

7 The government has now for a number of years applied the Council Tax referendum principles to Cornwall Council and other principal authorities. In 2016-17 it consulted on widening the legislation to cover Town and Parish Councils but the the Government has released a Local Government finance policy statement 2023/24 to 2024/25 in which it has confirmed that no Council Tax referendum principles will be set for Town and Parish Councils.

Localised Council Tax Support

8 Starting on 1st April 2013, Council Tax Benefit was replaced by a Localised Scheme for Council Tax Support, which was designed and approved by Cornwall Council as the billing authority.

Support will be provided in the new system to council tax payers by way of discounts in their bill, which will have the effect of reducing the council tax base. Pensioners will receive the same entitlements under the local scheme as under the current system, but the discounts awarded to both pensioners and working age claimants will constitute reductions to the tax base. Cornwall Council approved a local scheme at its meeting on 29 January 2013.

The Government has agreed that billing authorities will be provided funding in the Local Government Finance Settlement for the local precepting element of council tax support to Town and Parish Councils. Whilst the amount is paid to the principal council, in our case Cornwall Council; both the government and Cornwall Council view

This support is being phased out so in 2022-23 this is reduced by half to £26k and nil in 2023-24. This reduction in income is a direct loss to us and therefore has to be factored into our Precept calculations. This is shown on line 20 on page 12.

- 9 The City Council currently has the following loans as shown in the table below, the annual repayments for which are included within the estimate figures.

Purpose	Loan provider	Start Date	Term (years)	Amount of Loan £	Outstanding at 31 March 2022 £
Boscawen Park Sewage Works	P.W.L.B.	31.3.2016	15	77,000	49,206
Tennis Court Project	Lawn Tennis Association	1.4.2019	10	60,000	45,000
Tennis Court project	P.W.L.B	30.4.2019	15	250,500	213,814
Idless Nursery Development	P.W.L.B	3.8.2020	30	320,000	308,973

(Note: P.W.L.B. is the Public Works Loans Board)

In addition, the Estimates allow for a loan of £1.2m to be taken out in June 2023 to pay for the external repairs to the Municipal Buildings, including the clock tower. On 13th December 2022 the rate for a loan was 4.7% and full year repayment cost for a fixed rate annuity is £74k. The anticipated repayment in 2023-24 is £60k

- 10 The Council is supportive of promoting micro-generation/energy conservation in principle, and of campaigns for a low carbon society. It has declared a climate change emergency. It has taken advice and considers sustainability in development proposals as well as reviewing existing operations. It has a Policy to be carbon Net-Zero by 2030.

Net Base Expenditure

- 11 The individual committee pages provide a detailed account of the changes to the estimates from the figures agreed a year ago. However, it is worth noting a number of changes which have had a significant impact across the Council as a whole: -
- The annual pay award for employees is implemented in April of each year and is the result of national negotiations. The increase for April 2022 was agreed by the national negotiators in November 2022. The assumption in the 2022-23 estimates was a 3% increase but the settlement was a fixed amount of £1,925 per full time equivalent member of staff. The pay structure for the organisation shows a predominance of staff at the lower end of the pay bracket and therefore this settlement represents a much higher cost than anticipated.
 - The terms and conditions of employees of the Council include a number of employees who are paid the “living wage”. It was a Council policy adopted in 2015-16 to pay the living wage foundation. In 2022-23 the rate per hour was £9.90. However the National Joint Council pay award relating to our staff from April 2022 has a minimum hourly rate of £10.50, this is therefore the minimum rate being paid in this financial year. I have included in the estimates the increase to £10.90 per hour from 1st April 2023 which has been determined by the Living Wage Foundation.

- The Council's contribution to the Pension fund has increased in recent years. The Fund Actuaries carry out a triennial valuation that determines the contribution rate for the following three years. The contribution level paid by employees is nationally set. As far as employer rates are concerned these are split into two figures. The first is a percentage of pensionable pay and this funds the ongoing increase in liabilities of the scheme resultant from the employee working. The second, is a lump sum paid by the employer, which reduces the current deficit in the fund between the values of the assets eg. Stocks and shares and the value of the anticipated liabilities of the funds which are future pension payments to ex-employees. For the current year the percentage of pensionable pay is 18.7% plus a lump sum of £24,500. Following the actuary's review of the scheme at the 1st April 2022 these figures will increase to a variable rate of 19.5% and lump sum of £38,100 for the 2023-24 and following two years: -

	Financial Year 2022-23	Financial Year 2023-24
Future Contribution	18.7%	19.5%
Annual Deficit payment	£24,500	£38,100

- Inflation on costs has risen in recent months and the Consumer Price Index (November 2021 to November 2022) is quoted as showing a 10.7% increase (4.6% increase in 2021). I have built in an increase of 10% on general items and actual rates for power and other budgets.
- Inflation for next year is being predicted nationally to be 7% and we currently are experiencing fluctuating figures, particularly in the building materials area. I am recommending for next year that for the following areas of cost we set aside a contingency which will be used as and when needed;-
 - National pay award due 1st April 2023.- This figure is unknown. I am recommending an allowance of 5%.
 - Cost inflation. Whilst the prediction is for an average of 7%, I am recommending an allowance of 5% therefore I am suggesting that we absorb 2% of the increase.

Contributions to/from Funds

- In addition to this figure the Council has to consider the contributions to the funds. In doing so it needs to consider future projects and any changes to policy. These are shown in lines 13 to 16 on page 11 and an explanation within the individual Committee reports.
- In line 17 on page 12 you will see that the proposed transfer from the Revenue Reserve for the current year to support the budget has changed from £20,000 to £63,000. The reasons for this have been reported to the Finance and General purposes committee during the year and relate to the impact of inflation, plus the Organisation Review additional costs. These have been mitigated by budget reductions and not recruiting to vacancies, particularly in the Parks department.

Additional Services/Assets

- During the past few years the Council has been in discussions with Cornwall Council regarding a number of potential increases to services and its assets through the devolution and localism process. However, following the transfer of a number of services and assets in recent years there are currently fewer discussions in progress. Areas of land at Rosedale and the Newham trail should come forward in the next financial year. Therefore, there are no provisions in the accounts for any costs associated with new devolution properties or services.

Transfers: -

2019-20

- Truro Library Building
- Truro Library Service
- Moresk Day Centre
- Newbridge Lane Open Space

2018-19

- Hendra Hall
- Zebs building
- Lemon Quay Management.
- Kenwyn Hill playing field.
- Coosebean Land

- 15 In addition to the specific items above there is the following policy matter which need to be considered.

The question what level do we consider is reasonable for the Revenue Reserve of the Council? We have long considered that a figure of 10% of the expenditure of the Council is sufficient, particularly when supported by earmarked reserves, some of which are not committed and therefore could be brought into use in an emergency. However, this does not meet the statutory guidance of between three and twelve months of expenditure. The current balance of the Revenue Reserve stands at £226k which is 11% of Precept.

My opinion is that given our current range of services, governance and risk profile that our current level is adequate, but we should keep this under review when considering the allocation of any variations from planned expenditure at the year end.

Risks

- 16 The current economic situation has increased the financial risks to the Council and below I have analysed the risks and assumptions made in arriving at the estimate figures.

Risk/Assumption	Financial level of risk 2023-24	Mitigation
1 Repairs to the Municipal Buildings. The latest estimate of cost for the repairs, including the clocktower, provided by Cornwall Council requires borrowing of £1.2m	The estimates assume borrowing of £1.2m. to be made in June 2023.	As at the 13 th December 2022 the annual repayment cost is £74k and this is built into the estimates.
2 There is a significant uncertainty over inflationary costs in the next year, which affect pay rates and costs	We have absorbed significant cost inflation in the current year, a net 7%, and propose to include this for next years costs.	A contingency has been made to cover national pay awards of 5% for next year and 5% on costs.

Strategy

17 The cost increases that the council is facing for the next financial year are significant. Below is a table summarising the various impacts

Summary of Changes between Estimates 2022-23 and Estimates 2023-24

	£
Approved Estimate 2022-23	2,019,651
Add	
National Pay Award April 2022	130,485
Living Wage Foundation Award April 2023	16,417
Add	
Price inflation (10%) + special rates (power etc)	115,380
Less	
Inflationary Increase In charges (10%)	-41,678
Inflation Contingency 2022-23 Estimates	-43,000
Add	
Contingency for Pay Award April 2023 (5%)	67,066
	<hr/>
Effect of Inflation	244,670
Add	
Organisational Review	
<i>£216,000 - agreed change</i>	189,000
<i>of minus £27,000</i>	
Loan Repayment Municipal offices	41,000
Pension Fund Contribution increase	24,000
Other Changes	-2,292
Cost increases	
Zero Carbon Post	32,000
	<hr/>
Total	<u><u>2,548,029</u></u>

In view of the scale of increases as well as the basic calculated figures two options are included with cost reductions which comply with the following principles: -.

- Not to terminate any legal employee or supplier contracts
- To minimise the impact on the service delivery.

- To minimise the increase to financial risk

In the report for each committee there are a number of budgets for the committee to consider reductions to the budget. The Council can consider each one individually, there is complete flexibility. The Council can also consider additional items or alternatives.

I summary below is a table indicated the effect of agreeing to all Option 1 savings and all option 2 savings (which are in addition to option 1)

Impact on Council Tax Payers	2022-23		Option 1		Option 2
	2023-24	2023-24	2023-24	2023-24	2023-24
	£	£	£	£	£
Precept	2,019,651	2,548,029	2434029	2281029	
Band D tax base	7,333.54	0.00	7,437.06	7437.06	7437.06
Annual Band D Council tax	275.40	342.61	327.28	306.71	
		Increase	24.41%	18.84%	11.37%
		Annual Increase	£67.21	£51.88	£31.31

- 18 What is not apparent from the figures is the level of efficiency savings achieved in the last twelve months. This has taken the form of direct cost savings such as savings on staff appointment and procurement savings. During the year we have responded to the unexpected increases in costs from inflation and the pay award and mitigated it wherever possible.

However, work has begun to consider how to generate significant, long term, and sustainable reductions to the precept requirements. One opportunity that is presenting itself is the Towns Deal grant and the Council has agreed to leading on two of the five major projects. In particular the Boscawen project may include the potential of cost savings; for instance the flood protection work that needs to be carried out, and income generation which could result from the construction of a commercially based centre. This is possible by utilising the legal freedom offered by the “General Power of Competence”.

There are two areas of current work which could be expanded in this way to provide significant benefits: -

- The Parks department is recognised for achieving horticultural standards of national championship standard; largely from plants grown in our nursery. Accompanying this report is an operations Plan for the moving in and initial operation of the plant nursery at Idless. It is expected that in year 2 onward we will be able to generate some surplus from the sale of plants and horticultural services.
- The Tourist Information Centre has successfully provided services to a third-party organisation for a number of years and potentially there is scope for additional commercial work in this area. A digital box office will open in 2023 which will generate fees.
- The new café at Boscawen Park will open in 2023 which again will offer an opportunity to generate profit.

Resolutions

- 1** that the revised estimate for 2022-23 is approved.
- 2** that the estimates for 2023-24 are approved.
- 3** that the Precept is set at £2,548,029 for 2023-24
- 4** That the financial forecasts for 2024-25 and 2025-26 are agreed in principle.

**Roger Gazzard
Town Clerk
December 2022**

TRURO CITY COUNCIL

16-Dec-22

Estimates 2023-24 & Financial Forecasts 2024-26

Overall Summary of Net Revenue Expenditure

Ref		2021-22	2022-23	2022-23	2023-24	2024-25	2025-26
		Actual	Approved	Revised	Estimates	Forecast	Forecast
		£	£	£	£	£	£
Finance & General Purposes							
1	Corporate/Democratic & Planning	278,310	311,110	375,597	600,343	674,809	769,433
2	Tourist Information Centre	83,210	90,928	99,331	112,656	133,121	151,431
3	Community Work	150,455	168,875	169,633	169,274	188,289	202,089
4	Truro Library	202,610	194,051	231,898	226,118	241,359	267,722
5	Marketing/Public Relations	66,258	60,619	65,985	66,212	67,290	68,444
6	Lemon Quay	-2,053	3,960	14,697	9,127	15,113	27,321
		778,790	829,543	957,141	1,183,731	1,319,981	1,486,439
Parks Committee							
7	Allotments	4,833	4,337	4,445	4,910	5,469	6,029
8	Churchyards	19,375	18,548	18,750	20,876	22,047	23,315
9	Public Cemetery	51,315	55,928	31,626	36,554	39,351	42,291
10	Parks & Open Spaces	730,889	762,616	761,550	891,798	946,055	1,002,661
11	Public Conveniences	161,049	167,549	177,955	178,263	188,280	198,768
12	Café in the Park	-4,571	1,319	17,036	-24,303	-26,409	-31,921
		962,890	1,010,297	1,011,361	1,108,098	1,174,792	1,241,143
13	Net Base Expenditure	1,741,680	1,839,840	1,968,502	2,291,829	2,494,774	2,727,583
Funds & Reserves							
14	Finance Committee Revenue Fund	39,200	19,300	-3,400	19,600	19,600	19,600
15	Finance Committee Buildings Fund	15,300	13,400	11,400	20,000	20,000	20,000
16	Parks Committee Capital Fund	138,000	150,200	131,500	150,600	150,600	150,600
17	Revenue Reserve	-9,299	-20,000	-62,262	0	0	0
18	Net Expenditure	1,924,881	2,002,740	2,045,740	2,482,029	2,684,974	2,917,783
	add Inflation Contingency	0	43,000	0	66,000	0	0
19	Covid	17,910	0	0	0	0	0
20	less Council Tax Support Grant	52,054	26,089	26,089	0	0	0
21	Precept	1,890,738	2,019,651	2,019,651	2,548,029	2,684,974	2,917,783
	Increase in Precept				26.2%		
	Impact on Council Tax Payers		2022-23		2023-24	2024-25	2025-26
			£		£	£	£
	Precept		2,019,651		2,548,029	2,684,974	2,917,783
	Band D tax base		7,333.54	Taxbase	7,437.06	7437.06	7437.06
	Annual Band D Council tax		275.40		342.61	361.03	392.33
				Increase	24.41%	5.4%	8.7%
				Annual Increase	£67.21		

Finance & General Purposes Committee Estimates



1 The figures below represent the amounts required to maintain the current level of service provision. In view of the scale of the Precept increase I have provided below some suggested changes that will reduce the Precept whilst preserving the following principles: -

- Not to terminate any legal employee or supplier contracts
- To minimise the impact on the service delivery.
- To minimise the increase to financial risk

2 Municipal Buildings

The current year sees a continuing of the temporary accommodation of the corporate and parks management teams in the Truro Library as well as Council meetings. The effect on the estimates is that the property costs for the Municipal Buildings have reduced significantly. This situation is assumed to continue throughout 2023-24. The Accommodation working group will meet shortly to consider the latest position with the building. However, it is assumed in the estimates that the Council will need to enter into a loan of £1.2m to meet its legal obligations with regards to the repairs to the outside of the building. It is further assumed that the loan will be taken out in June 2023. The current fixed annuity repayment cost is £74k per annum with an assumed cost in 2023-24 of £60k

3. There is an item that the Committee is asked to consider that is additional to 2022-23 costs but was considered in July 2022 by the Council and it was agreed I report back at the estimates meeting. This is for the recruitment of a Zero Carbon member of staff. I am asking the Parks & Amenities committee to consider initially as the proposal arose through that committee.

4 Summary of Net Revenue spending

	2021-22 Actual	2022-23 Approved Estimates	2022-23 Revised Estimates	2023-24 Estimates
	£	£	£	£
1 Corporate/Democratic & Planning	278,310	311,110	375,597	600,343
2 Tourist Information Centre	83,210	90,928	99,331	112,656
3 Community Work	150,455	168,875	169,633	169,274
4 Truro Library	202,610	194,051	231,898	226,118
5 Marketing/Public Relations	66,258	60,619	65,985	66,212
6 Lemon Quay	-2,053	3,960	14,697	9,127
Total	778,790	829,543	957,141	1,183,731

Change from approved budget 127,598 354,188

5 The reasons for the major changes in the above figures are described below:

	Revised Estimate 2022-23	Estimate 2023-24
	£	£
Living Wage April 2023	0	1342
Pay Award April 2022	59094	59094
Price Inflation	10000	58434
	69094	118870
Corporate/Democratic & planning		
Salaries & Wages (change programme)	-5702	129924
Training Costs (change programme)	12000	30000
Municipal Offices property Costs	-4877	-7523
Payroll & Personel Costs (change programme)	24000	38000
Loan Costs (Building Repairs)	-19000	41000
Other Administrative costs	4429	2800
Income	-5458	20400
TIC		
Salary Costs	4612	1216
Training & Clothing	-1200	0
TIC Property Costs	2544	70
TIC Office Costs	808	700
Decreases/-Increases in income	-4500	5000
Library		
Staff costs	3412	-12355
Premises Costs	30627	5506
Supplies & Services	-1193	-1198
Decreases in Income	5000	7000
Lemon Quay		
Staff Costs	-6074	-9784
Waste management	0	2800
Supplies & Services	-3191	-750
Winter Gift Fayre	20000	0
Community		
Staff Costs	2764	632
Other	-2006	-5806
Contn to ASB officer	0	-10230
Misc	1509	-2083
	127598	354188

6 Members are asked to consider the following levels of Fund Contributions for next year:

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Finance Committee Building Maintenance	Approved 2022-23	Revised 2022-23	Estimate 2023-24	Forecast 2024-25	Forecast 2025-26
	£	£	£	£	£
Municipal Buildings	2,000	0	0	0	0
Truro Library	3,000	3,000	3,000	3,000	3,000
30 Boscawen Street	8,400	8,400	17,000	17,000	17,000
Zebbs	0	0	0	0	0
Hendra Hall	0	0	0	0	0
	13,400	11,400	20,000	20,000	20,000

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Finance Committee Revenue Reserve	Approved 2022-23	Revised 2022-23	Estimate 2023-24	Forecast 2024-25	Forecast 2025-26
Election Expenses	0	0	2000	2000	2000
MB Internal Works	2000	0	0	0	0
Computers	11600	11600	11800	11800	11800
Community Projects (Matched Funding)	5700	0	5800	5800	5800
CCTV	0	-15000	0	0	0
TIC Website rewrite	0	0	0	0	0
	19,300	-3,400	19,600	19,600	19,600

7 Proposed Reductions

Below there are two lists of suggested budgets that Councillors could make reductions but adhering to the principles in paragraph 1 above. To be clear Councillors can choose to adopt some and not others or to introduce additional proposals. There is complete flexibility. The separation into two lists reflects an increased risk from adopting the items in Option 2 to those in Option 1. You will note that some suggestions, eg training and overtime apply across the Council and the savings may not be achieved simply from this committees budgets.

Once this committee and the Parks & Amenities committees have considered these proposals they will be joined for the Council to make the final decision.

Proposed Precept Reductions Option 1

The following list contains a number of suggestions for reducing the Precept relating to this committee whilst adhering to the principles in paragraph 1.

Budget	£'000	
Remove additional training budget	10	The organisational review includes an additional budget of £58k for training. However, because the programme continues to be led by SR, SR and NS can deliver much of the training in house avoiding the cost of expensive external facilitators.

Not Appoint Customer Services Apprentice	11	This is an organisational review proposal to create a reception for the City Council in the library thereby providing visitors to the Council with greater attention. This will simply not happen.
Not appoint Part-time Assistant	16	This is an organisational review proposal which will result in a reduction in capacity.
Contribution to Community Projects Fund	6	This fund is to provide monies to co-fund community initiatives. There is currently a balance of £39k in this fund and therefore the proposal is not to make any contribution in the year.
Contribution to Building Fund	3	This provides funds to pay for more significant works to Council buildings. There is a balance in excess of £200k so there is little impact of removing the contribution.
Reduce price inflation from 10% to 8%	23	We have to be careful to ensure the supply votes remain adequate. Over the past few years we have reduced costs by not applying inflation. However, given the level of inflation being applied to cots is 10% then a 2% reduction is low risk.
Total Reductions (Option 1)	69	

8 Proposed Precept Reductions Option 2

Budget	£'000	
Reduce Contingency for April 2023 NJC pay Award	13	This reduces the contingency from a 5% increase to a 4% increase thereby increases the risk that the pay award for April 2023 exceeds the provision we make for it.
Further reduce Training Budget	5	This reduction will impact upon the amount of training that we can deliver in the year.
Shared Prosperity Grant	25	This is a saving that we will be able to make if we secure Shared prosperity grant funding. We anticipate knowing the outcome of our grant applications on the 20 th January, prior to setting the budget.
Social Prescribing	6	This is a proposal to reduce the budget from £11k to £5k.
Overtime reduction	8	This is a proposal across the Council to reduce our overtime levels. We are carrying out a project at present to achieve this.
Anti Social Behaviour officer	15	This post is partly funded by the City Council and we have paid until 31 st July. Cornwall Council will contribute 20% of the costs. The question is whether Truro BID will contribute, and they will make a decision on the 21 st January. The amount included in the estimates assumes the City Council pay 50% with BID paying 30%.
Total Reductions (option 2)	72	

9 Recommendations by the Committee

9.1 to approve the revised estimates for 2022-23

- 9.2 that the estimates for 2023-24 are approved
- 9.3 that the financial forecasts for 2024-25 and 2025-26 are agreed in principle.
- 9.4 that the contributions to the Committee Funds are approved.
- 9.5 the charges are approved

Corporate/Democratic & Planning

Vote No	Description	2021-	2022-23	2022-23	2023-24	2024-25	2025-26
		Actual	Approved Estimate	Revised Estimate	Estimate	Forecast	Forecast
5000	Salary & Wage Costs	277,335	268,849	322,241	424,847	502,089	590,151
6000	Training/Conferences	0	2,317	14,317	32,549	34,827	37,265
6001	Travelling Expenses	3,144	250	250	275	294	315
6003	Payroll & Personel Costs	25,146	19,622	43,622	59,584	25,755	27,558
	Property						
6100	Repair & Maintenance	5	0	0	0	5,000	5,350
6102	Municipal Building Rates	0	1,577	0	0	12,427	12,676
6103	Cleaning	0	500	0	0	2,000	2,140
6104	Furniture & Equipment	572	360	360	0	360	385
	Supplies & Services						
6300	Gas & Electricity	189	2,209	409	276	8,304	8,719
6301	Water	302	1,516	516	368	3,404	3,643
6306	Health & Safety	3,319	3,704	3,704	4,074	4,482	4,796
6307	Insurance	3,059	3,228	3,457	3,851	4,236	4,532
6701	Audit Fees	4,900	5,817	4,917	5,399	5,939	6,354
6703	Legal Fees	3,227	1,243	3,243	1,243	1,243	1,243
6709	Advertising	113	140	140	154	169	181
6710	Planning Advice	362	1,186	686	686	686	686
	Loan Costs (Municipal Offices)	0	19000	0	60,000	74,000	74,000
	Office Costs						
6400	Stationery	2,098	1,680	1,680	1,848	1,977	2,116
6401	Printing	2,573	2,001	2,201	2,701	2,890	3,092
6403	Postages	1,285	1,517	1,517	1,669	1,786	1,910
6404	Telephones	1,043	820	1,620	1,102	1,179	1,262
6406	Publications	40	129	129	142	152	162
6407	Computer Costs	14,911	14,337	17,337	17,771	19,015	20,346
6408	Planning Committee Recharge	40,626	41,845	41,845	43,100	44,393	45,725
6409	Bank Charges	2,847	2,612	2,912	3,312	3,544	3,544
	Democratic						
6600	Mayoral Allowance	7773	7915	7,915	8,707	9,577	9,673
6601	Town Crier & Macebearers	855	1150	1,150	1,265	1,392	1,405
6602	Members Expenses	1084	647	447	1,312	1,404	1,432
6603	Civic Functions	1842	3420	2,920	3,762	4,138	4,345
6702	Subscriptions	5491	6030	6,030	6,030	6,030	6,030
6799	Miscellaneous	112	200	200	200	214	229
	Gross Expenditure	404,250	415,820	485,765	686,224	782,906	881,266
	Income						
4203	Use of Rooms	23,457	20,000	23,457	0	20,604	22,046
	Contribution to salary	8,500	8,400	8,400	0	0	0
4401	Interest	235	3,000	5,000	11,000	11,000	11,000
	Recharges to Operations	71,780	73,310	73,311	74,881	76,492	78,787
4900	Miscellaneous	0	0	0	0	0	0
	Grant Receipts	21,968	0	0	0	0	0
	Gross Income	125,940	104,710	110,168	85,881	108,096	111,833
	Net Expenditure	278,310	311,110	375,597	600,343	674,809	769,433

Tourist Information Centre

Vote No	Description	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26
		Actual	Approved Estimate	Revised Estimate	Estimate	Forecast	Forecast
		£	£	£	£	£	£
	Employees						
5000	Salary Costs	78,200	77,517	88,267	90,849	110,842	129,965
6000	Training	25	1,107	307	1,218	1,303	1,394
6002	Clothing	0	412	12	453	485	519
	Premises Costs						
6101	Rent	36,130	35,526	36,340	35,526	35,526	35,526
6102	Rates	16,711	16,342	16,772	17,886	19,138	19,521
6103	Cleaning	5,205	4,220	5,220	5,642	6,206	6,517
6300	Power & Water	1,886	1,817	2,117	3,271	3,598	3,778
6100	Repair & Maintenance	1,119	2,040	2,040	1,244	1,331	1,424
6104	Furniture & Equipment	362	510	510	261	279	299
	Office Costs						
6307	Insurance	1,785	1,958	1,666	2,154	2,305	2,466
6400	Stationary	1,122	1,747	2,147	1,922	2,056	2,200
6401	Printing	1,109	777	1,277	855	915	979
6403	Postage	9	144	44	58	62	67
6404	Telephone	2,825	2,567	2,867	3,124	3,342	3,576
6407	Computer Costs	1,619	2,500	2,000	2,250	2,408	2,576
6409	Card charges	3,656	2,664	3,664	3,930	4,206	4,500
	Purchase of Sale Items						
6501	Tickets	1,457	16,512	3,512	18,163	19,435	20,795
6502	General sale goods	58,418	55,801	55,801	62,381	66,748	71,420
	Miscellaneous						
6799	Miscellaneous	3	1,175	675	1,293	1,383	1,480
6408	Admin re charge	5,100	5,151	5,151	5,203	5,255	5,412
	Gross Expenditure	216,740	230,487	230,390	257,681	286,822	314,413
	Income						
4000	Sales	102,439	94,665	102,165	104,132	111,421	119,220
4001	Tickets	3,100	17,353	5,353	17,353	18,568	19,867
4201	Rents	9,600	9,600	9,600	9,600	9,600	9,600
4007	Contract Work	11,500	11,500	11,500	11,500	11,500	11,500
4100	Registration/ Misc Fees	2,422	4,441	2,441	2,441	2,612	2,795
	Parks re charge-Tennis	2,000	2,000	0	0	0	0
	Furlough Income	2,469	0	0	0	0	0
	Gross Income	133,530	139,559	131,059	145,026	153,700	162,982
	Net Expenditure	83,210	90,928	99,331	112,656	133,121	151,431

Marketing/Public Relations

Vote No	Description	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26
		Actual	Approved Estimate	Revised Estimate	Estimate	Forecast	Forecast
		£	£	£	£	£	£
5000	Salary Costs	50,489	50,619	55,985	54,812	54,812	54,812
Miscellaneous							
6709	Truro Guide/Publicity Costs	19,052	14,000	14,000	15,400	16,478	17,631
Gross Expenditure		69,541	64,619	69,985	70,212	71,290	72,444
Income							
4105	Truro Guide Income	3,283	4,000	4,000	4,000	4,000	4,000
Gross Income		3283	4000	4000	4000	4000	4000
Net Expenditure		66,258	60,619	65,985	66,212	67,290	68,444

Truro Library

Vote No	Description	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26
		Actual	Approved Estimate	Revised Estimate	Estimate	Forecast	Forecast
		£	£	£	£	£	£
Employees							
5000	Salary Costs	197,355	191,825	195,237	194,951	204,699	228,515
Premises Costs							
6002	Protective Clothing	0	100	100	100	100	100
6100	Repair & Maintenance	3,560	3,000	3,000	3,300	3,531	3,566
6102	Rates	22,834	22,330	22,918	24,440	26,151	26,674
6103	Cleaning	3,911	3,000	23,000	8,300	8,881	9,503
6300	Power & Water	25,527	20,000	30,000	36,000	39,600	41,580
6303	Equipment & Materials	1,319	700	700	770	847	889
6307	Insurance	2,464	2,464	2,503	2,710	2,900	3,103
Supplies & Services							
6104	Waste Collection	1,713	3,000	1,750	2,050	2,194	2,347
6404	Telephones	126	100	157	162	173	185
6407	Computer costs	274	500	500	550	589	630
Miscellaneous							
6408	Admin Re-Charge	5,050	5,101	5,101	5,152	5,204	5,360
6704	Community Events	404	1,000	1,000	1,000	1,000	1,000
Gross Expenditure		264,537	253,119	285,966	279,486	295,868	323,452
Income							
4201	Rents	38,505	37,068	37,068	37,068	37,068	37,068
4200	Room lettings	7,292	13,000	10,000	11,300	12,091	12,937
4202	Fees and Charges	10,344	9,000	7,000	5,000	5,350	5,725
	Furlough Income	5,786	0	0	0	0	0
Gross Income		61,927	59,068	54,068	53,368	54,509	55,730
Net Expenditure		202,610	194,051	231,898	226,118	241,359	267,722

Lemon Quay/Events

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast
		£	£	£	£	£	£
Expenditure							
5000	Salaries & Wages	43372	62613	48,289	57,834	60,725	69,586
Property							
6100	Repair & Maintenance	544	1,040	1,040	1,144	1,224	1,310
6103	Cleaning & Waste management	6,000	18,000	15,304	19,904	21,297	22,788
Supplies & Services							
6300	Gas & Electric	100	1,040	240	872	959	1,007
6301	Water	90	340	340	374	400	428
6307	Insurance	472	517	822	819	876	937
6407	Computer Costs	3,024	3,000	3,000	3,300	3,531	3,778
6408	Administration Recharge	4,080	4,121	4,121	4,162	4,204	4,330
6704	Event Costs	641	5,283	5,283	5,811	6,218	6,653
6722	Events Winter Gift Fayre	0	55,000	0	55,000	55,000	55,000
6720	Community Events	12,554	9,803	9,803	10,783	11,538	12,346
6799	Miscellaneous	0	204	204	224	240	257
Gross Expenditure		70,876	160,960	88,447	160,227	166,213	178,421
Income							
4201	Rental (from Leases)	17,072	20,000	20,000	10,000	10,000	10,000
4202	Events Winter Gift Fayre	0	75,000	0	75,000	75,000	75,000
4200	Event rentals	44,856	51,000	51,000	66,100	66,100	66,100
	Contribution to Salary	11,000	11,000	2,750	0	0	0
Gross Income		72,928	157,000	73,750	151,100	151,100	151,100
Net Expenditure		-2,053	3,960	14,697	9,127	15,113	27,321

Community Work

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast
		£	£	£	£	£	£
Expenditure							
5000	Salaries & Wages	42011	41538	44,302	45,331	54,395	62,940
6000	Training / Conferences	0	106	106	117	125	133
6001	Travelling	51	62	62	68	73	78
Supplies & Services							
6304	Grant Advice	0	2,207	2,207	1,428	1,528	1,635
6305	Xmas Tree	458	540	50	94	101	108
6307	Insurance	538	664	555	730	782	836
6308	CCTV	34,194	35,755	35,755	39,331	42,084	45,029
6407	Computer Costs	619	341	341	375	401	429
6408	Administration Recharges	5,412	5,466	5,466	5,521	5,576	5,743
6410	Culture Strategy	5,202	5,202	5,202	5,000	5,350	5,725
Grants And Donation							
6712	Citizens Advice Bureau Donation	5,477	5,500	5,477	5,500	5,500	5,500
6714	Twinning Associations	60	915	2,915	1,007	1,007	1,007
6716	Street Pastors	5,208	5,000	5,000	5,000	5,000	5,000
6717	Music Festival	4,265	2,000	250	2,200	2,200	2,200
6719	Young People Cornwall	25,000	25,000	25,000	25,000	25,000	25,000
6721	Community Grants	9,082	9,053	9,053	9,958	9,958	9,958
6722	Social Prescribing	10,000	10,000	8,000	11,000	11,000	11,000
6724	Contribution to ASB officer	6,700	23,300	23,700	15,400	21,978	23,516
6799	Miscellaneous	212	226	226	249	266	285
Gross Expenditure		154,489	172,875	173,667	173,308	192,323	206,123
Income							
	Rents from buildings	4,034	4,000	4,034	4,034	4,034	4,034
Gross Income		4,034	4,000	4,034	4,034	4,034	4,034
Net Expenditure		150,455	168,875	169,633	169,274	188,289	202,089

USE OF THE TOWN HALL, MUNICIPAL BUILDINGS SCHEDULE OF LETTING CHARGES 2023-24

	COMMERCIAL USERS £	CHARITIES AND NON COMMERCIAL USERS £	LOCAL HEALTH AND FITNESS GROUPS £	TRURO BRANCHES OF CHARITIES AND NON- COMMERCIAL ORGANISATIO NS £
Morning 9.00 am – 1.00 pm	184.00 (167.00)	56.00 (51.00)	56.00 (51.00)	32.00 (29.00)
Afternoon 2.00 pm – 5.30 pm	184.00 (167.00)	56.00 (51.00)	56.00 (51.00)	32.00 (29.00)
Morning and Afternoon 9.00 am – 5.30 pm	254.00 (231.00)	93.00 (85.00)	93.00 (85.00)	49.00 (45.00)
Evenings Exceeding two hours up until 9.00 pm	184.00 (167.00)	93.00 (85.00)	45.00 (41.00)	36.00 (33.00)
Daytime Sessions between 9.00 am and 5.00 pm not exceeding two hours or Early evening sessions between 5.00 pm and 8.00 pm not exceeding two hours	-	36.00 (33.00)	39.00 (35.00)	34.00 (31.00)
Extension of Caretakers hours after 9.00 pm and up to 10.30 pm Monday - Thursday or after 6.00 pm on Fridays Saturday and Sundays by negotiation	Additional 33.00 per hour or part	Additional 33.00 per hour or part	Additional 33.00 per hour or part	Additional 33.00 per hour or part
Extension of Caretakers hours During weekends (excluding Bank Holidays) If there is a coffee morning in the building, the hourly rate will come into effect from 1.00 pm	33.00 per hour or part in addition to hiring charge	33.00 per hour or part in addition to hiring charge	33.00 per hour or part in addition to hiring charge	33.00 per hour or part in addition to hiring charge
Use of the Kitchen	£12.00 (£11.00) per session plus VAT			

Please note the above times should be adhered to and include setting up and vacating the room. Additional costs incurred, e.g. waste disposal, will be charged at cost.

SCHEDULE OF LETTING CHARGES – 2023-24

MUNICIPAL BUILDINGS

With effect from 1 April 2023 (previous charges in brackets)

SINGLE SESSION

	COMMERCIAL USERS £	NON COMMERCIAL USERS £	CHARITIES £
COMMITTEE ROOM	£90.00 (82.00)	45.00 (41.00)	22.00 (20.00)
TOWN HALL	See attached sheet	See attached sheet	See attached sheet
COUNCIL CHAMBER	143.00 (130.00)	71.00 (65.00)	25.00 (23.00)
USE OF KITCHEN	12.00 + VAT (£11.00)	12.00 + VAT (11.00)	12.00 + VAT (£11.00)

DOUBLE SESSION

COMMITTEE ROOM	136.00 (124.00)	68.00 (62.00)	30.00 (27.00)
TOWN HALL	See attached sheet	See attached sheet	See attached sheet
COUNCIL CHAMBER	222.00 (202.00)	108.00 (98.00)	36.00 (33.00)
USE OF KITCHEN	12.00 (11.00) + VAT	12.00 (11.00) + VAT	12.00 (11.00) + VAT

Please note that the normal hiring sessions for the rooms are as follows:-

Morning	9.00 am to 1.00 pm
Afternoon	2.00 pm to 5.30 pm
Evening	6.00 pm to 9.00 pm

Lemon Quay Pricing 2023

Charity bookings

- Charity Collection Only Rate: £0.00 (Free)
 - No set up – bucket collection only
- Charity Rate: £40.00 +VAT collection (Administration fee only)
 - Small space booked by charity for promotion and collection
- Charity Stall Rate: £50.00per day and £40.00+VAT per booking (Administration fee)
 - Small space booked by external company for promotion and collect on charity behalf
- Charity Event Rate: £72.00per day and £40.00+VAT per booking (Administration Fee)
 - Medium to large space booked for Charity event

*Charity Stall Rate and Charity Event Rate have a £40.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

**Multiple dates booked at the same time will only be charged one administration fee.

Non-Commercial Bookings

- Promotion Only Rate: £0.00 (Free)
 - No set up – Handing out flyers only
- Stall Rate: £60.00per day and £40.00+VAT per booking (Administration fee)
 - Small space booked for promotion and or sales
- Event Rate: £82.00per day and £40.00 +VAT per booking (Administration Fee)
 - Medium to large space booked for an event

*Stall Rate and Event Rate have a £40.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

**Multiple dates booked at the same time will only be charged one administration fee.

Commercial Bookings

- Small Booking (1/4 of Quay / stall): £190.00 per day
 - Set up and Pack down days: £ 95.00 per day
- Medium Booking (1/2 of Quay): £260.00 per day
 - Set up and Pack down days: £130.00 per day
- Large Booking (whole Quay): £320.00 per day
 - Set up and Pack down days: £ 160.00 per day
- Ticketed Events: As above and £1.00 per ticket
 - Based on event capacity not tickets sold

*Set up and Pack down fees only charged if full day is required

**All bookings have a £40.00 +VAT administration fee payable per booking at time of booking as a deposit, administration fees are non-transferable and non-refundable.

Children's Amusement Bookings

- Half Quay: £77.00 per day and £40.00 +VAT administration fee
 - Electricity charged additionally + VAT (see Electricity section)
- Full Quay: £110.00 per day and £40.00 +VAT administration fee
 - Electricity charged additionally +VAT (see Electricity section)

*All bookings have a £40.00 +VAT administration fee payable per booking at time of booking as a deposit, administration fees are non-transferable and non-refundable.

**Multiple dates booked at the same time will only be charged one administration fee.

Electricity

- Small Booking: £ 11.00 per day

- Medium Booking: £ 22.00 per day
- Large Booking: £36.00 per day

*Any events requesting electricity will be charged the appropriate above fixed fee

Cancellation Fees and Charges

- Charity Bookings
 - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable
- Non-Commercial Bookings
 - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable
- Commercial Bookings
 - Bookings cancelled prior to commencement date:
 - 6 months: 25% of total booking fee
 - 3 months: 50% of total booking fee
 - 1 month: 100% of total booking fee
 - All commercial bookings have a £40.00 +VAT administration fee payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.
- Children's Amusement Bookings
 - £40.00 +VAT administration fee still payable for any cancelled dates within the booking, plus 25% of total daily rate for each cancelled day.

Truro Community Library Pricing 2023

-
- Room Hire Charges

	Large Room + use of community kitchen	Medium Room + use of community kitchen	Training Room + use of community kitchen
Single Session	£80 (€32) Saturday £70 (€32)	£70 (€32) Saturday £55 (€31)	£70 (€32) Saturday £55 (€31) 2 Consecutive Days Discount £50 (€29) Hourly Rate £17
Double Session	£135 (€50) Saturday £115 (€50)	£110 (€55) Saturday £85 (€50)	£100 (€50) Saturday £85 (€50) 2 Consecutive Days Discount £80 (€45)
Hourly Rate	N/A	N/A	£17 (€13) *Only available on selected dates

Registered charities and voluntary organisations receive a discount (Prices in Grey)

Monday – Friday

Morning Sessions - 9.00am - 1.00pm

Afternoon Sessions - 1.00pm - 5.00pm

All day Session - 9:00am - 5:00pm

Saturdays

Morning session - 10.00am - 1.00pm

Afternoon session - 1.00pm - 4.00pm

All day Session - 10:00am - 4:00pm

Cancellation Fees and Charges

- Commercial Bookings
 - Bookings cancelled prior to commencement date:
 - 1 month: No charge
 - 14 – 30 days: 25% of total booking fee
 - 4 – 14 days: 50% of total booking fee
 - less than 3 days: 100% of total booking fee

Parks & Amenities Committee Estimates

1. The figures below represent the amounts required to maintain the current level of service provision. In view of the scale of the Precept increase I have provided below some suggested changes that will reduce the Precept whilst preserving the following principles: -

- Not to terminate any legal employee or supplier contracts
- To minimise the impact on the service delivery.
- To minimise the increase to financial risk

2. The table at 5 below summarises the changes to the budget to provide both the revised estimate for the current year, and the estimates for next year..

3. Summary of Net Revenue spending

	2021-22 Actual	2022-22 Approved Estimates	2022-23 Revised Estimates	2023-24 Estimates
	£	£	£	£
Allotments	4,833	4,337	4,445	4,910
Churchyards	19,375	18,548	18,750	20,876
Public Cemetery	51,315	55,928	31,626	36,554
Parks & Open Spaces	730,889	762,616	761,550	891,798
Public Conveniences	161,049	167,549	177,955	178,263
Café in the Park	-4,571	1,319	17,036	-24,303
	962,890	1,010,297	1,011,361	1,108,098
Change from approved budget			1064	97801

4. The reasons for the changes in the above figures are described below:

	Revised Estimate 2022-23	Estimate 2023-24
	£	£
Living Wage April 2023	0	14116
NJC pay Award April 2022	71391	71391
Price Inflation	0	39997
	<u>71391</u>	<u>85508</u>

Parks Departments

Staff Costs	-92817	33294
Training	0	28000
Premises Costs	-1815	-3396
Transport costs	7000	-6000
Supplies & Services	5925	-3900
Advertising	-4000	-4000
Activities	-2000	-4000
Increase in Income	-3741	-2248

Public Conveniences

Staff Costs	8994	-6466
Other	1232	232
Café		
Staff Costs	15258	20765
Sales	0	-80000
Purchase of Sale Items	0	25000
Other	458	6500
Misc		
	-4820	8513
Total	1064	97801

5.. In addition to the above the Committee is asked to approve the following fund contributions: -

**Parks Committee Capital Fund
Page 14 line 15**

Parks Committee Capital

	Approved 2022-23	Revised 2022-23	Estimate 2023-24	Forecast 2024-25	Forecast 2025-26
Capital Maintenance	56500	56500	56500	56500	56500
Play Equipment	20400	20400	20800	20800	20800
Vehicles & Plant	35000	35000	35000	35,000	35000
Re-Surfacing	18700	0	18700	18700	18700
Tennis Courts	9600	9600	9600	9600	9600
Public Convenience/Ten year Plan	10000	10000	10000	10000	10000
Hendra Fund	0	0	0	0	0
	150,200	131,500	150,600	150,600	150,600

6 Proposed Reductions

Below there are two lists of suggested budgets that Councillors could make reductions but adhering to the principles in paragraph 1 above. To be clear Councillors can choose to adopt some and not others or to introduce additional proposals. There is complete flexibility. The separation into two lists reflects an increased risk from adopting the items in Option 2 to those in option 1. You will note that some suggestions, eg training and overtime apply across the Council and the savings may not be achieved simply from this committees budgets.

Once this committee and the Parks & Amenities committees have considered these proposals they will be joined for the Council to make the final decision.

Proposed Precept Reductions Option 1

Budget	£'000	
Remove one of two Assistant Rangers	30	The Ranger team originally consisted of two people with an additional person added in December 2021. Currently there is a vacant post and this option would see the post deleted.
Reduce Additional training Budget	10	The organisational review includes an additional budget of £58k for training. However, because the programme continues to be led by SR, SR and NS can deliver much of the training in house avoiding the cost of expensive external facilitators.
Contribution to Structural Maintenance Fund	15	The introduction of a maintenance team in the department has led to a marked reduction in the amount of work sourced through contractors, therefore the reduction in contribution is a manageable risk. The proposed contribution is £56.5k.
Total Reductions (Option 1)	55	

Proposed Precept Reductions Option 2

Budget	£'000	
Contribution to Public Convenience Fund	10	This proposal carries some risk. The contribution was put into place in order to pay for the loan charges for refurbishing toilets. The Green Street toilets was the first and only ones that we have progressed. As it stands the tender for those toilets will be issued early in the New Year with an estimate of £110k to £120k cost. We have £20k changing places grant agreed and I have agreed with the Towns Deal Board for grant from the Towns Fund. We have £26k in the fund balance so are looking for the balance from the Towns Deal. That is currently not agreed so we may have a shortfall.
Reduction in one member of parks Staff	26	This does carry risk as effectively we are looking for a staff reduction without identifying a service reduction. However, we believe managerially it is achievable. To be clear it is not proposed to make anyone redundant. We have vacancies one of which will not be filled.

Further reduce additional Training budget	5	This repeats the justification on the Option 1 list although this further reduction is likely to result in a reduction in the training that can be offered.
Further reduce contribution to Structural Maintenance Fund	10	This further reduction increases risk of the contribution reduction being unsustainable.
Selective Additional Increase in Charges	10	We have allowed in the base figures above for a 10% increase in all of our charges. This looks to increase that by selectively increasing charges by more than inflation. There is always a risk that the public will reduce usage of our facilities and therefore the increase is counterproductive. This saving is across the Council.
Zero Carbon Post. Reduce to part time	16	This relates to the additional post included in the estimates and reduces it to a part time post of 50% hours.
Contribution to Resurfacing Fund	4	This fund currently has two different pressures. We are being faced with increasing costs for this type of work which has been more than compensated in this year by the opportunity to resurface the Boscawen car park using Towns Deal money. This allows for a reduction in the annual contribution.
Total Reductions (Option 2)	81	

8 Recommendations of the Parks Committee

- 7.1 to approve the revised estimates for 2022-23
- 7.2 that the estimates for 2023-24 are approved
- 7.3 that the financial forecasts for 2024-25 and 2025-26 are agreed in principle.
- 7.4 that the contributions to the Committee Funds are approved.
- 7.5 that the Schedule of Fees and Charges for set out on pages 34 - 37 be approved.

Allotments

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast
		£	£	£	£	£	£
	Employees						
5000	Wages Costs	3,565	3666	3,558	4,165	4,373	4,592
	Premises						
6100	Repair & Maintenance	921	921	921	1,013	1,084	1,160
6109	Allotment development*	2,787	2787	2,787	3,066	3,280	3,510
6301	Water	1,116	363	578	654	719	755
	Gross Expenditure	8,388	7737	7,845	8,898	9,457	10,017
	Income						
4201	Allotments	3,555	3400	3,400	3,988	3,988	3,988
	Gross Income	3,555	3400	3,400	3,988	3,988	3,988
	Net Expenditure	4,833	4337	4,445	4,910	5,469	6,029

* This money has been placed in the estimates to pay for the purchase of land and development to create additional allotments. If not used it is placed in a fund for future use.

Kenwyn Churchyard

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast
		£	£	£	£	£	£
Employees							
5000	Wages Costs	14,259	14,662	14,234	16,659	17,492	18,367
Premises							
6100	Repair & Maintenance	2,533	2,533	2,533	2,786	2,981	3,190
Transport							
6200	Fuel & Oil	1,388	1,343	1,973	1,478	1,581	1,692
Supplies & Services							
6303	Equipment & Materials	1,195	1,035	1,035	979	1,047	1,121
Gross Expenditure		19,375	19,574	19,776	21,902	23,102	24,370
Income							
4007	Contract Work	0	1,026	1,026	1,026	1,055	1,055
Gross Income		0	1,026	1,026	1,026	1,055	1,055
Net Expenditure		19,375	18,548	18,750	20,876	22,047	23,315

Public Cemetery

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast
		£	£	£	£	£	£
Employees							
5000	Wages Costs	57,035	58,649	35,585	41,649	43,731	45,918
Premises							
6100	Repair & Maintenance	1,842	1,842	1,842	2,027	2,168	2,320
6102	Rates	6,113	6,610	6,113	6,200	6,350	6,400
Transport							
6200	Petrol & Oil	2,777	2,687	3,947	2,955	3,162	3,384
6201	Repair & Maintenance	1,701	1,381	1,381	1,199	1,283	1,373
6202	Hired Plant	0	0	0	0	0	0
Supplies & Services							
6300	Gas & Electricity	80	80	80	80	80	80
6301	Water	249	200	200	200	200	200
6303	Equipment & Materials	1,405	1,217	1,217	1,150	1,231	1,317
Establishment Expenses							
6404	Telephones	302	400	400	400	400	400
6408	Admin recharge	5,000	5,050	5,050	5,101	5,152	5,306
Gross Expenditure		76,503	78,116	55,814	60,961	63,757	66,698
Income							
4104	Burial Fees & Charges	25,188	22,188	24,188	24,407	24,407	24,407
Gross Income		25,188	22,188	24,188	24,407	24,407	24,407
Net Expenditure		51,315	55,928	31,626	36,554	39,351	42,291

Parks & Open Spaces

Vote No	Description	2021-	2022-23	2022-23	2023-24	2024-25	2025-26
		Actual	Approved Estimate	Revised Estimate	Estimate	Forecast	Forecast
5000	Wages Costs	641,157	656,139	658,313	770,499	809,024	849,475
6000	Training	7,237	8,717	8,717	37,589	40,220	43,035
6001	Travelling Expenses	0	1,103	103	213	228	244
6002	Protective Clothing	4,010	5,127	5,127	5,640	6,034	6,457
6007	Contract Work	1,275	2,000	0	0	0	0
	Premises						
6100	Repair & Maintenance	45,397	40,761	40,760	44,836	47,975	51,333
6101	Rent	1,382	1,316	1,316	1,448	1,549	1,657
6102	Rates	1,771	688	598	981	1,333	1,821
6105	Play Equipment Repairs	2,360	3,047	3,047	3,352	3,586	3,837
6106	Seats, Gates ,Fencing	34	2,193	2,193	1,412	1,511	1,617
6107	Gritting	0	1,062	1,062	0	0	0
6109	Nursery Loan Repayment	16,394	16,394	15,166	15,166	15,166	15,166
	Transport						
6200	Petrol & Oil	10,789	10,896	16,006	11,986	12,825	13,722
6201	Repair & Maintenance	16,492	15,886	15,886	13,794	14,760	15,793
6202	Hired Plant & Equipment	1,593	1,118	1,118	-770	-824	-882
6203	Licences	1,681	1,873	1,873	2,060	2,205	2,359
	Supplies & Services						
6300	Gas & Electricity	8,779	8,369	13,369	15,128	16,649	17,485
6301	Water	1,595	5,522	5,307	5,840	6,243	6,708
6302	Plants & Seeds	13,202	15,276	15,276	16,804	17,980	19,238
6303	Equipment & Materials	25,344	23,633	23,633	22,344	23,908	25,582
6306	Health & Safety	9,171	8,093	8,093	8,902	9,525	10,192
6404	Telephones	483	1,414	1,414	1,595	1,735	1,885
6407	Computer Costs	1,042	700	1,700	770	824	882
6408	Parks Ctte (Recharge)	2,000	2,000	0	0	0	0
6409	Commission	628	600	600	760	760	760
6307	Insurance	9,688	9,840	9,765	10,824	11,582	12,392
	Miscellaneous						
6708	Loan Repayments - Tennis	25,441	26,000	26,000	26,000	26,000	26,000
6705	Summer Activities	961	6,738	6,738	6,412	6,861	7,341
6706	Gardens Competition	92	786	786	365	390	417
6707	Britain in Bloom	1,200	3,221	1,221	1,043	1,116	1,194
6709	Advertising	75	4,243	243	667	714	764
6799	Other	26	102	102	112	120	128
	Gross Expenditure	851,299	884,857	885,532	1,025,772	1,079,999	1,136,606
	Income						
4005	Floral Displays	22,173	26,649	26,649	29,314	29,314	29,314
4007	Contract Work	24,672	23,310	23,310	25,744	25,715	25,715
4008	Sponsorship	4,000	4,000	3,000	4,400	4,400	4,400
4101	Use of Pitches	4,874	5,275	5,275	5,803	5,803	5,803
4102	Tennis	24,506	22,549	24,549	26,804	26,804	26,804
4103	Trading Rights	10,895	10,922	11,663	12,014	12,014	12,014
4200	Site Rentals	3,261	3,596	3,596	3,956	3,956	3,956
4300	S106 Contribution	18,116	18,000	18,000	18,000	18,000	18,000
4900	Miscellaneous	336	363	363	363	363	363
4008	County Council Agency	7,577	7,577	7,577	7,577	7,577	7,577
	Gross Income	120,410	122,241	123,982	133,974	133,945	133,945
	Net Expenditure	730,889	762,616	761,550	891,798	946,055	1,002,661

Public Conveniences

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast
		£	£	£	£	£	£
	Employees						
5000	Salary Costs	94,504	96,436	105,430	99,123	104,080	109,284
6000	Training	0	233	233	256	274	293
6002	Clothing	271	552	552	607	650	695
	Premises Costs						
6100	Repair & Maintenance	8,276	8,121	7,121	8,933	9,558	10,228
6103	Cleaning Materials	17,605	18,618	18,618	20,480	21,913	23,447
	Transport						
6200	Fuel	664	664	664	730	782	836
6201	Repair & Maintenance	620	620	620	682	730	781
6203	Licences	-110	308	308	339	363	388
	Supplies & Services						
6300	Gas & Electricity	3,372	2,545	4,545	4,581	5,039	5,291
6301	Water	19,013	19,009	19,009	20,910	22,374	23,940
6306	Health & Safety	5,851	9,297	9,297	10,227	10,943	11,709
6307	Insurance Premiums	1,144	1,084	1,316	1,424	1,524	1,631
	Office Costs						
6405	Telephone	168	233	233	256	274	293
6408	Administration (recharge)	5,412	5,466	5,466	5,521	5,576	5,743
	Miscellaneous						
6708	Loan Charges	6,059	6,060	6,060	6,060	6,060	6,060
6799	Miscellaneous	0	103	103	113	121	130
	Gross Expenditure	162,849	169,349	179,575	180,243	190,260	200,748
	Income						
4007	Contract Work	1,800	1,800	1,620	1,980	1,980	1,980
	Furlough Income	0	0	0	0	0	0
	Gross Income	1,800	1,800	1,620	1,980	1,980	1,980
	Net Expenditure	161,049	167,549	177,955	178,263	188,280	198,768

Café in the Park

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast
		£	£	£	£	£	£
	Expenditure						
5000	Wages	85,888	84,288	99,546	114,845	120,587	126,616
6004	Purchase of Sale Items	46,807	39,332	39,332	68,265	79,044	86,625
6100	Repairs & Maintenance	2,697	2,697	2,697	1,967	2,104	2,252
6102	Local Authority Rates	2,595	2,646	2,595	6,828	7,306	7,452
6103	Cleaning Materials	209	175	175	1,193	1,276	1,276
6300	Electricity	1,144	1,144	1,144	3,059	3,365	3,533
6301	Water Charges	724	724	724	1,296	1,387	1,484
6303	Equipment & Materials	714	250	250	275	294	315
6404	Telephones	682	800	800	880	942	1,008
6408	Admin. Recharge	1,100	1,111	1,111	1,122	1,133	1,167
6407	Computer Costs	19	50	50	55	55	55
6409	Card Machine Charges	983	650	1,000	1,215	1,300	1,391
6307	Insurance	910	852	1,011	1,437	1,538	1,645
	Gross Expenditure	144,472	134,719	150,436	202,437	220,331	234,819
	Income						
4004	Sales	149,043	133,400	133,400	226,740	246,740	266,740
	Gross Income	149,043	133,400	133,400	226,740	246,740	266,740
	Net Expenditure	-4,571	1,319	17,036	-24,303	-26,409	-31,921

The café staff provide a management function for the tennis courts for which no income is credited to the café.

Schedule of Fees and Charges 2023/2024

Sports Facilities

	Present 2022 £	Recommended from 1 April 2023 £
Tennis Courts (Including VAT)		
Hire of Court for an hour	7.00	8.00
Floodlighting tokens	5.00	5.75
Annual Household Membership	38.00	44.00
Football		
Per match – up to age 16	17.00	19.50
Per match – age 16 and over	24.00	27.50
Mini Soccer		
Per match up to age 12 years (Including use of the pavilion)	15.00	17.00
Use of Dressing Rooms/ Showers	14.00	16.00
Cricket Pitch (excluding VAT) (Including use of pavilion)		
Per match – maximum 24 overs each side	32.00	37.00
Matches of 25 overs and above each side	42.00	48.00
(Concession of 25% to Truro Cricket Club)		

Schedule of Fees and Charges – 2023/2024

Cemeteries & Churchyards	Present	Recommended From 1 April 2023
	£	£
Interment		
Child stillborn or aged up to and including 16 years	No charge	No charge
Person over 16 years – Single Depth	400	460
.....Person over 16 years – Double Depth	540	621
Cremated remains	116	133
Purchase of Burial Rights		
(Body or cremated remains: double for non-resident/parishioner)		
Child up to and including 16 years	No charge	No charge
Person over 16 years	320	368
Rights for cremated remains (small plots)	126	145
Gravestone and Memorials		
Headstone up to 3'	113	130
Wooden Cross up to 3'	70	81
Desktop (for cremated remains plots only)	48	55
Other Charges		
Reinstatement of Grass surface on grave space	125	144
Surcharge for Bank Holiday, Weekend or Friday pm (1 October – 31 March)	285	656
Burial Search	27	31
Re-printing of Permit	52	60
Permit to remove headstone	83	86
Reservation Fees		
Grave Plot	160	184
Cremated Remains	92	106
* The Reservation Fees will be deducted from the fee payable at the time of Interment.		
Allotment Rentals (from 1 April 2024)		
Plots to be charged £0.36p (2022 £0.33p) per square metre with effect from 1 st April 2023. In accordance with legal requirements all allotment holders have to be given twelve months' notice of a rent increase.		
City Boxes, Baskets and Tubs		
Scheme		
Hanging Baskets	20	23
Hayracks	29	33
Window Boxes	21	24
Tubs	35	40
Other items/areas	By agreement	By agreement
Spring Bedding	As above	As above
Watering items-Summer	20	23
Watering items- Winter	12	14
Provision of Floral Decorations		
Hire of planted tubs – each	35	40
Contract Work		
To be priced individually		

Events Parks Pricing 2022

Charity bookings/Community Groups

- Charity Collection Only Rate: £0.00 (Free)
 - No set up – bucket collection only
- Charity Rate: £40.00 +VAT collection (Administration fee only)
 - Small space booked by charity for an event, promotion or collection
- Charity Event Rate: £60.00per day and £40.00+VAT per booking (Administration Fee)
 - Medium to large space booked for Charity event

*Charity Event Rate has a £40.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

**Multiple dates booked at the same time will only be charged one administration fee.

Non-Commercial Bookings

- Promotion Only Rate: £0.00 (Free)
 - No set up – Handing out flyers only
- Small Event Rate: £50.00per day and £40.00+VAT per booking (Administration fee)
 - Small space booked for an event, promotion or collection
- Event Rate: £71.00per day and £40.00 +VAT per booking (Administration Fee)
 - Medium to large space booked for an event
 - Medium to large events with heavy machinery or the erection of a marquee will be charged a bond fee of between £3,000.00 - £6,000.00

*Stall Rate and Event Rate have a £40.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

**Multiple dates booked at the same time will only be charged one administration fee.

Commercial Bookings

- Small Event: £135.00 per day
 - Set up and Pack down days: £ 67.00 per day
- Medium Event: £180.00 per day
 - Set up and Pack down days: £90.00 per day
 - Medium events with heavy machinery or the erection of a marquee will be charged a bond fee between £3,000.00 - £6,000.00
- Large Event: £230.00 per day
 - Set up and Pack down days: £ 115.00 per day
 - Large events with heavy machinery or the erection of a marquee will be charged a bond fee of between £3,000.00 - £6,000.00
- Ticketed Events: As above and £1.00 per ticket
 - Based on event capacity not tickets sold

*Set up and Pack down fees only charged if full day is required

**All bookings have a £40.00 +VAT administration fee payable per booking at time of booking as a deposit, administration fees are non-transferable and non-refundable.

Electricity

- Small Booking: £ 12.00 per day
- Medium Booking: £ 24.00 per day
- Large Booking: £40.00 per day

*Any events requesting electricity will be charged the appropriate above fixed fee

Cancellation Fees and Charges

- Charity Bookings
 - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable

- Non-Commercial Bookings
 - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable

- Commercial Bookings
 - Bookings cancelled prior to commencement date:
 - 6 months: 25% of total booking fee
 - 3 months: 50% of total booking fee
 - 1 month: 100% of total booking fee
 - All commercial bookings have a £40.00 +VAT administration fee payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

Statement of Funds & Reserve

	£		
Revenue Reserve		Parks Committee Fund	
Balance as at 1st April 2022	226,464	Balance as at 1st April 2022	430,378
Contribution 2022-23	<u>-62,262</u>	add	
Balance as at 31st March 2023	164,202	Contribution 2022-23	131,500
add		Income to 31st October 2022	0
Contribution 2023-24	<u>0</u>	less	
Balance as at 31 March 2024	<u>164,202</u>	Expenditure to 31st October 2022	0
Finance Committee Revenue Fund		Balance as at 31st March 2023	561,878
Balance as at 1st April 2022	216,375	add	
add		Contribution 2023-24	<u>150,600</u>
Contribution 2022-23	-3,400	Available Resource 31st March 2024	<u>712,478</u>
Income to 31st October 2022	0		
less		Hendra Development	
ASB officer contribution	0	Balance as at 1st April 2022	7,907
Expenditure to 31st October 2022	<u>0</u>	add	
Balance as at 31st March 2023	212,975	Contribution 2022-23	0
add		Income to 31st October 2022	0
Contribution 2023-24	<u>19,600</u>	less	
Available Resource 31st March 2024	<u>232,575</u>	Expenditure to 31st October 2022	0
Finance Committee Building Maintenance Fund		Balance as at 31st March 2023	7,907
Balance as at 1st April 2022	350,141	add	
add		Contribution 2023-24	0
Contribution 2022-23	11,400	Available Resource 31st March 2024	<u>7,907</u>
	0		
Expenditure to 31st October 2022	0		
Income to 31st October 2022	<u>0</u>		
Balance as at 31st March 2023	361,541		
add			
Contribution 2023-24	<u>20,000</u>		
Available Resource 31st March 2024	<u>381,541</u>		