

RYE TOWN COUNCIL **DRAFT BUDGET 2023-24**

C11

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	Budget	Actual to	Forecast	Estimate	
INCOME	2022-23	3.1.23	to 31.3.23	2023-24	note
Asset disposals	0	0	0	0	
Ceremonies	18,000	15,312	17,500	18,000	1
Cottage (rent)	14,769	9,800	13,529	15,660	2
Discounted accommodation (rent)	8,114	6,094	8643	8,506	3
Ferry Road Nursery	260	260	260	260	4
Freda Gardham Field	500	500	500	500	5
Gifts, Grants & Donations	0	17,777	17,777	0	6
Heritage Centre	1	1	1	1	7
Interest	750	233	700	1,500	
Mayor's Allowance/Mayor Making	0	0	0	N/A	8
Precept (2022-23) 2023-24	188,592	188,592	188,592	220,490	9
Reproduction rights	0	0	0	0	10
Sales(incl Walks)/Walks	14,000	17,645	19,000	3,000	11
Town Crier Services	150	183	183	150	
Town Hall Hire (General)	250	482	550	300	
Town Steward Services	250	616	700	750	12
Uncategorised income	0	0	0	0	
Community Infrastructure Levy (CIL)	0	13,973	13,973	0	
One earmarked reserve virement	0	0	0	4,000	62
Income	245,636	271,468	281,908	273,117	
	Budget	Actual to	Forecast	Estimate	
EXPENDITURE	2022-23	3.1.23	to 31.3.23	2023-24	note
Access	0	545	545	350	13
Accountancy Fees	3,500	2,360	3,500	3,750	14
Advertising & Publicity	950	629	750	1,000	15
Alarms	375	605	605	575	
Allotments	0	0	0	3,000	61
Asset valuations	250	0	0	0	16
Audit	880	865	865	950	
Ceremonies	1,262	2,466	2,466	0	17
Civic Fund	500	441	500	500	18
Cleaning	1,400	781	1,100	1,182	19
Credit card/Bank charges	600	447	575	275	20
Devolved Services	0	0	0	23,000	59
Discounted Accommodation	9,769	8,565	9,000	8,769	21
Elections	1,078	0	0	500	22
Ghost Tours	650	0	0	0	23
Grants					
Animal welfare	0	0	0	0	
General	0	1,000	2,500	3,000	24
Community Transport	2,000	2,000	2,000	2,000	25
Christmas Festival	4,000	0	2,000	0	60
Homes For Ukraine	0	6,503	7,000	0	
Grounds Maintenance	0	504	550	0	26
Health & Safety	550	170	350	600	27
Heritage Centre Repairs (fabric)	2,000	900	1,250	0	28
Highways Fund	0	0	0	0	29
Hospitality & refreshments	100	0	25	50	30
Office refreshments	40	57	65	70	
HR expenses	500	10	2,749	1,500	31
Insurance	4,250	0	4,250	4,500	32
IT hardware & software	1,250	1,172	1,300	500	33
Light & Heat	2,850	1,425	2,500	7,051	34
Mayor's Allowance	1,750	421	750	1,750	35
Membership fees	2,420	2,442	3,120	2,900	36
Millennium Wall	500	0	300	0	37
Neighbourhood Planning	0	88	150	200	38
New Business Support	0	0	0	0	39
Office Equipment	500	538	717	0	40

Payroll expenses	175,212	138,869	184,000	168,099	41
Postage	100	25	45	50	42
Printing costs	1,300	291	750	800	43
Professional Fees	1,750	0	0	1,750	44
Publications	0	0	0	0	
Rates	0	0	0	3,621	45
Robes & Regalia	500	1,533	1,600	0	46
Skatepark	1,000	795	2,255	9,025	47
Stationery/Sundry items	950	327	550	600	48
Stock (RIP)	7,000	8,670	9,500	300	49
Street Furniture	500	938	1,250	1,500	50
Telephone/Internet	1,500	878	1,150	1,250	
Town Hall Cottage	0	12	250	350	51
Town Hall Repairs & Renewals	0	5,678	6,500	0	52
Town Steward service	5,500	5,777	9,000	10,000	53
Training	2,000	1,435	1,750	500	54
Travel Expenses	100	68	100	100	
Triptych	500	0	260	500	55
Unallocated expenditure	0	3	0	0	
Water rates	1,050	-316	-316	650	56
Web site	500	1,210	1,400	300	57
Winter maintenance	250	161	322	250	58
Platinum Jubilee - 2022	2,000	309	315	0	
Warm Spaces	0	0	1,000	1,000	
Coronation - 2023	0	0	0	500	
Visitor experience enhancement	0	0	0	4,000	62
Expenditure	245,636	201,597	273,163	273,117	
Surplus/Deficit(-)	0	69,871	8,745	0	

NOTES *General* It is expected that CPI will be around 9-10% until March 2023 - then start to decrease from April 2023.
The OBR forecasts that inflation will average 7% through 2023.
The BoE forecasts that inflation will average 5% through 2023.
As usual, parish/town councils will not be subjected to the Excessive Council Tax Regulations.

No provision made for/towards: Pugwash statute, RRFCD driveway/car park drainage - or increased VI signage and supporting businesses to provide VI (suggested funding source: News Business Support Earmarked Reserve).

It would be desirable to vire some of the Earmarked Reserves to the General Reserve.

- 1 Assumes the law to allow (trained) individuals who are not currently licensed to conduct ceremonies - and for ceremonies to be held at (safe) unlicensed locations - will not be enacted before April 2024.
- 2 Assumes rent increase (June) restricted to 5%.
- 3 Assumes 6th tenancy granted in June and rent increase restricted to 5%.
See also confidential note.
- 4 *Note* Ground rent.
Next rent increase is due 19.10.25 (£312pa).
- 5 *Notes* Next rent review: Feb 2025.
- 6 *Actual* Ukraine guests/hosts-related - plus £8,696 RMA closing balance.
- 7 *Note* The annual rent payable by the Rye HC CIO.
- 8 *Note* In a 'non-COVID year' any receipts (typically Mayor Making Luncheon payments) are offset against the Mayoral Allowance.
- 9 *Notes* **a)** The current (2022-23) RTC Band D Council Tax is £98.57pa.
 b) The Council Tax base for 2023-24 is 1,915.77 (+2.5).

Estimate Based on the (adjusted) Rye 2023-24 Council Tax base of 1,915.77 the proposed precept of £220,490 produces a RTC Band D Council Tax of **£115.09pa (£2.21pw) - 31p per week more than 2022-23.**

Note Adding £15,000 to the above suggested precept to fund an assistant manager at the HC would increase Band D Council tax to £122.92pa (£2.36pw) - 46p per week more than 2022-23.

- 10 Note** The current policy is to seek at least £100 from commercial concerns wishing to reproduce images of Council-owned artefacts. However, for low print run publications the Council typically grants consent subject to it being credited and is provided with a gratis copy.
- 11 Estimate** Assumes RTC would sell Walks online (and via the HC).
- 12** Assumes the ESCC urban verge grass cutting grant (£513) is - at least - frozen
- 13** Principally stair climber servicing.
Forecast Earmarked Reserve: £103.
- 14 Note** Includes preparation of the Annual Accounts, payroll, bookkeeping advice etc.
- 15** Includes provision for 1066 Country Bronze membership and Rye Guide online.
Not renewing the ad at Rye Railway Station saves at least £460.
Estimate provides for additional funding.
- 16** Forecast Earmarked Reserve: £3,250.
- 17** 4-year licence due for renewal 25.6.23 - paid in advance 10.10.22.
Forecast Earmarked Reserve: £885
- 18 Note** Typical civic fund expense items: wreaths, refreshments for civic functions, Confederation events travel, Cinque Ports volunteers, hot pennies, ATM refreshments, flags, Hon Freeman/women scrolls.
- 19** Includes the cost of waste collection from the Town Hall. Range of cleaning materials to be rationalised.
- 20 Note** RIP sales generate card charges. Cash is still not being accepted (for operational reasons - counting, reconciling and banking cash is time-consuming and recording errors are not uncommon.)
- 21** Includes the £7,769pa PWLB fixed repayment.
It is suggested that the usual £2,000pa provision from the precept be halved.
Forecast Earmarked Reserve: £3,704.
- 22** Assumes no bye-election/s before the full Town Council Elections in May 2023.
Earmarked Reserve: £7,016.
- 23** Fee paid to tour leader. Cost included in stock.
Total receipts now included within 'Sales (RIP)'.
- 24** Suggested that grants should be restricted to initiatives/activities that benefit those on a low income.
Forecast Earmarked Reserve: £1,389.
- 25 Note** Subsidises the 326 service.
- 26** Mostly comprises the cost of plants, compost etc for the TH - but also land adj 7 Wish Ward, Wish Ward Pump and Rye Hill-Military Road verge.
The wall at 7 Wish Ward needs to be re-built.
Forecast Earmarked Reserve: £2,062.
- 27 Estimate** Includes fire extinguisher servicing and legionella assessment.
- 28 Actual** Fire escape repairs & repainting.
Forecast Earmarked Reserve: £5,053.
- 29** Forecast Earmarked Reserve: £6,261.
- 30** Includes (normally) refreshments for Mayor Making.
- 31 Notes** Includes HR advice and recruitment costs.
Forecast **Confidential Note**
Forecast Earmarked Reserve: £0
- 32** The policy includes the TH, TH Cottage, HC (building), Triptych & 97 South Undercliff.
The provision for the Town Steward's vehicle and ride-on mower is included in the Town Steward budget. A 3-year discounted policy started 1.4.21.
- 33** Includes MS Office licences, EPOS support licence, networking support, anti-virus.
Forecast Earmarked Reserve: £1,153.
- 34 Notes** Gas & electricity fixed price until October 2023.
Energy saving strategy at Town Hall implemented Oct 2022.
Estimate Assumes no Government support Oct 2023-March 2024.
1-year fixed price contract in place for Oct 2023-Sep 2024.
- | | | |
|-----------------|--|---------------|
| <i>Estimate</i> | April-Sep - One-third of existing annual spend | £866 |
| | Oct-March - Two-thirds new annual spend | £6,185 |
| | | <u>£7,051</u> |
- 35 Note** Financial year and Mayoral year not concurrent and expenditure offset by (any) Mayor Making receipts. A 'second term' Mayor may have monies available from the preceding year. It has become increasingly common for Mayors not to claim their full allowance and then to donate the balance to local charities. Strictly speaking this is not a lawful use of the allowance (intended to defray the expenses incurred whilst carrying out the duties of the office).

Actual Current level of expenditure is low.

36 Actual

Rother Association of Local Councils	£45
Society of Local Council Clerks (Neame)	£325
East Sussex Association of Local Councils	£1,350
National Association of Local Councils	£300
Information Commissioner	£35
Ancient & Honorable Guild of Town Criers (Blumel)	£40
Loyal Company of Town Criers (Goring)	£40
1066 Bronze Membership	£100
Parish Online - digital mapping (via RALC)	£55
Zoom (assuming April 22-March 23)	£130
	<u>£0</u>
Plus Confederation of the Cinque Ports (2021-23)	<u>£700</u>
	<u>£700</u>

Note Not renewing NALC, ESALC and RALC memberships would save c£1,800.

37 Forecast Includes masonry repairs and replacement plaque.

Forecast Earmarked Reserve: £782.

38 Estimate Provision towards Co-ordinator's stationery expenses.

39 Note Suggested that the £4,000 Earmarked Reserve be vired to the General Reserve.

40 Note: Cost of leasing the photocopier: £717.

Forecast Earmarked Reserve: £1,466.

41 Confidential Note

42 Note Includes provision for posting visitor information guides.

43 Note Includes photocopier copy charge and ATM flyer (via *Fixtures*).

44 Note Provision for advice/consultancy other than accountancy and HR. There is a separate budget provision for devolved services. The Housing Need Survey will be funded by RDC and Locality.

45 Note Having let the HC, the TH now qualifies for 100% small business rates relief. However, when RTC obtains an industrial unit for Town Steward accommodation business rates would be payable both on the unit and at the Town Hall (12 months after getting a licence on a unit).

Forecast Assumes 4 months of rates on the unit (Dec 22-March 23): c £725.

Estimate

Est unit rates	£2,246
TH rates from 1.12.23 (4 months)	<u>£1,833</u>
	<u>£4,079</u>

46 Actual Includes £1,320 for 3 Past Mayor badges.

Forecast Includes provision for modifying the Dep Crier uniform to suit the new post holder.

Forecast Earmarked Reserve; £1,046.

47 Notes Equipment last resurfaced 2018-19.

Base needs to be resurfaced (not done since it was installed 21 years ago) - est cost: £9500. Most of the ply on the riding surfaces needs to be replaced - est cost: £8,500. We are exploring replacing the equipment with smaller scale equipment incorporating a longer lasting riding surface.

Forecast Includes urgent repairs (£1,430).

Note Forecast Earmarked Reserve: £9,424.

48 Note Includes provision for RIP consumables (eg paper bags). Less stationery has been used since April 2020.

49 Estimate Provision for upgrading RTC's web site to allow online sales.

50 Forecast Earmarked Reserve: £0.

51 Forecast Earmarked Reserve: £4,533.

52 Actual Cupola final payment (£3,666) to be funded from Flat Mouth reserve.

Note Earmarked Reserve - after £1,686 vired to General Reserve - £28,876.

Works likely to be needed to the Town Hall in the short-medium term include: re-pointing; boiler replacement; re-wiring; attic re-plastering; Buttermarket ceiling repair & repainting.

Forecast Earmarked Reserve: £29,337.

53 Notes Excludes salaries. Typical expenses: PPE, fuel, equipment repairs/servicing, vehicle maintenance, building materials, hire of 2 storage containers/unit, vehicle, trailer and ride-on mower insurance.

Assumes replacement for Vitara will be funded from the Flat Mouth Reserve.

Actual Includes £417 for a trailer to be funded from the Flat Mouth Reserve.

Forecast The transfer to an Atlas unit took place on 1.12.22:

Rent (800sq ft unit) 4 months	1,933
Unit business rates - see 'Rates' (note 45)	0
TH business rates - see 'Rates' (note 45)	0
Electricity - 4 months	200
	<u>2,133</u>

Estimate Includes:

Rent (800sq ft unit) - 12 months	5,800
Unit business rates - see 'Rates' (note 45)	0
TH business rates - see 'Rates' (note 45)	0
Electricity - 12 months	1,500
	<u>7,300</u>

Forecast Earmarked Reserve: £5,796.

- 54 Budget** Includes provision for carpentry/plumbing/bricklaying (etc) basic training for Steward Service staff; CiLCA qualification fee (£410) - and Signing, Lighting & Guarding training for two staff members (proposed new) Ast Town Steward and Deputy Town Clerk (£700).

Estimate Need for training likely to be higher after May 2023 Election.

Forecast Earmarked Reserve: £1,088.

- 55 Estimate** Includes provision for discounted storage, fire insurance cover and future restoration/repair costs.

Forecast Earmarked Reserve: £240.

- 56** Water meter installed 22.11.22. Estimated annual savings - £500.

- 57 Actual** New web site to comply fully with the Public Sector Body Accessibility Regulations 2018.

Forecast Earmarked Reserve: £661.

- 58 Notes** Used principally to fund salt and replacement grit bins.

Forecast Earmarked Reserve: £397.

- 59 Notes** New provision to build up a reserve to support taking on RDC open spaces and public conveniences.

Open spaces Waiting to hear from RDC on whether its contract with idverde will end Nov 2023 or Nov 2024. RTC assessing whether it could take on the smaller open spaces early' in 2023-24.

Public conveniences Unlikely any will be transferred to RTC in 2023-24.

- 60** Forecast Earmarked Reserve: £2,218.

- 61 Estimate** Provision to fund the transfer of the freeholds of the two sites - plus a provision for any works/other expenses.

- 62** Suggested virement of the New Business Support Earmarked Reserve (£4,000) to a new Visitor Experience Enhancement Earmarked Reserve to fund: visitor information signage/info panels, a crib sheet to help business respond to VI enquiries, a free visitor-friendly map of the town (work with a local designer/artist is ongoing - maps could be printed in-house).

CAPITAL ASSETS RESERVE: SUMMARY OF PROPOSED EXPENDITURE (2023-24)

	Assumed balance as at 31.3.23	41,105
Pick-up (to replace Grand Vitara)	<u>10,000</u>	
	10,000	31,105

FORECAST TOTAL RESERVES

	adj forecast	actual
	as at 31.3.23	as at 31.3.22
Earmarked	171,691 *	159,265
General	<u>14,373</u>	<u>18,054</u>
	<u>186,064</u>	<u>177,319</u>

*It would be desirable to vire some of the Earmarked Reserves to the General Reserve at some stage.