

# **Truro City Council**

**Estimates Report 2018-19  
&  
Financial Forecasts 2019-21**

*Final*

*Approved by Council*  
**29<sup>th</sup> January 2018**

Roger Gazzard  
Town Clerk

## Contents

Introduction .....	1
Corporate Objectives .....	2
Action Plan .....	3
Financial Estimates Overview .....	8
Overall Summary of Net Revenue Expenditure .....	<b>Error! Bookmark not defined.</b>
Finance & General Purposes Committee Estimates .....	16
Parks & Amenities Committee Estimates.....	26
Statement of Funds & Reserve .....	40

# Estimates 2018-19

## 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.
- 2 Since the Council elections in May 2017 the Council has considered a Strategy document, "Our Plans 2017-21" to focus the operations during the four year life of this Council. This strategy will be the subject of further consideration in February. These estimates reflect the priorities of the Council.
- 3 The Council is acutely aware of the need to minimise increases in cost to the Council Tax payer. The recommendations and financial plans in this report will result in the charge to Council Tax payers for 2018-19 increasing by some 1.3% (£3.12 per annum for Band D) over the 2017-18 charge.
- 4 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 agreed annually as part of the estimate setting process: -

## Mission Statement

"To continually improve services and provide a better quality environment for people to live, work and visit, constantly improving the local parks and amenities, which contribute towards a feel good factor, a healthy lifestyle, and improve the socio-economic standard."

## Corporate Objectives

- ❖ To provide a leadership role for the community and promote and enhance the economic, environmental, cultural and social well-being of the City of Truro for the benefit of its residents, business and visitors.
- ❖ To enable people residing, working or visiting the City to enjoy a meaningful, pleasant and safe time.
- ❖ 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.

## Action Plan

In order to focus the attention of the Councils activities upon the agreed objectives an action is below which was considered by the Council in December as part of the four year strategic plan. This is a live Plan which will change with the requirements of the Council and respond to external influences: -

Corporate Objective	Action proposed	Date To be Achieved by	Responsible
To provide a leadership role for the community and promote and enhance the economic, environmental, cultural and social well-being of the City of Truro for the benefit of its residents, business and visitors.	To provide an active Mayoralty	Ongoing	Mayor
	To continue to provide a destination marketing service for the City, including the City Guide.	Ongoing	TIC managers
	Continue to provide and support events and activities to generate footfall in the City	Ongoing	Town Clerk
	Continue to provide burial space in the City and maintain the public cemetery to a high standard. To create a digital record of burials in the cemetery. To obtain agreement from Truro School for access to the extension land.	Digital record to be completed by December 2018 Cemetery Land access by July 2018	Town Clerk
	To consider opportunities to increase freehold/leasehold interests in properties where the use of the property would assist in the delivery of these objectives. Any proposal to include a full business case.	Ongoing	Town Clerk
	To work closely with other providers of public services in the City; including Cornwall Council the Police and Health and Social Care	Ongoing	Town Clerk
	To encourage the setting up and ongoing work of voluntary groups; particularly resident groups, horticultural groups and environmental groups.	Ongoing	Town Clerk Parks & Amenities Manager Community Development Officer.
	To continue to provide a high standard of floral decoration in the parks,	Competition judging in August 2018	Parks & Amenities Manager

	<p>gardens, and City Centre. To enter the RHS Champion of Champions competition in 2018 to provide external benchmarking.</p> <p>To support and carry out maintenance of the Leats system and other monuments and memorials in the City.</p> <p>To continue to provide consultation responses to planning applications in the City. To seek a greater role in the planning system.</p> <p>To support Youth work in the City.</p> <p>To support public transport in the City where there is a direct benefit to residents and visitors.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>	<p>Parks &amp; Amenities Manager</p> <p>Town Clerk</p> <p>Town Clerk</p> <p>Town Clerk</p>
<p>To enable people residing, working or visiting the City to enjoy a meaningful, pleasant and safe time.</p>	<p>To continue to operate the Public open space CCTV system</p> <p>Provide Grant funding to voluntary organisations working in the night time economy.</p> <p>Continue to provide public conveniences to serve the City Centre and our parks &amp; gardens. Review the level of provision in the City Centre.</p> <p>Continue to provide and maintain City Centre street furniture to a high standard.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Review to be completed by December 2018</p> <p>Ongoing</p>	<p>Town Clerk</p> <p>Town Clerk</p> <p>Town Clerk</p> <p>Parks &amp; Amenities Manager</p>
<p>To provide facilities where everyone can enjoy their leisure time within the City</p>	<p>To maintain and develop the sports and leisure facilities under the control of the Council.</p> <p>To operate a pay and play policy where appropriate and to maintain charges for sporting activities at an affordable level.</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>Parks &amp; Amenities Manager</p> <p>Parks &amp; Amenities Manager</p>

	<p>To complete the tennis development project.</p> <p>To maintain and increase the existing stock of Allotments.</p>	<p>Courts by end March 2018                      Pavilion by end December 2018</p> <p>Develop Treffry Road allotments by end December 2018.</p>	<p>Town Clerk/ Parks &amp; Amenities Manager</p> <p>Town Clerk/ Parks &amp; Amenities Manager</p>
<p>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.</p>	<p>To ensure the continuance of the administration during the period of absence from the Municipal Offices due to commence in May 2018.</p>	<p>Preparations complete by May 2018.</p>	<p>Town Clerk</p>
	<p>To ensure the continuance of the Tourist Information Centre functions during and after the work at the Hall for Cornwall</p>	<p>To have arrangements in place, at least for the temporary relocation, by May 2018.</p>	<p>Town Clerk</p>
	<p>To continue to adopt the “General Power of Competence”</p>	<p>Ongoing</p>	<p>Town Clerk</p>
	<p>To review the office administration procedures to maximise benefits of computer technology.</p>	<p>Review complete by April 2018</p>	<p>Town Clerk</p>
	<p>To review the Single Status employment agreement.</p>	<p>To be implemented by April 2018</p>	<p>Town Clerk/ Parks &amp; Amenities Manager</p>
	<p>To continue to be a Living Wage employer.</p>	<p>Ongoing</p>	<p>Town Clerk</p>
	<p>To increase the percentage of income the Council gains from contracts and services in order to contribute to the costs of services.</p>	<p>2017-18 – 15%                      2018-19 – 17%                      2019-20 – 19%                      2020-21 – 21%</p>	<p>Town Clerk</p>
	<p>To work on the Parks Development Plan for the next 2, 5, and 10 years. To include: -                      Boscawen Park Developments                      Victoria Gardens Improvement Scheme                      Completion of Idless Nursery.</p>	<p>To be complete by April 2018</p>	<p>Parks &amp; Amenities Manager</p>
<p>To minimise the use of pesticides and herbicides in</p>	<p>Ongoing</p>	<p>Parks &amp; Amenities Manager</p>	

	<p>line with operational requirements.</p> <p>To develop a statistical reference base to measure the economic state, and wellbeing, of the Truro community.</p>	<p>To be completed by July 2018</p>	<p>Town Clerk</p>
<p>To provide assistance and encouragement to groups within Truro in the promotion and development of their activities, including the pursuit of community assistance.</p>	<p>To continue to provide financial support, particularly using the “Community grants” and “Community Events” budgets.</p> <p>To continue support through the Community Development function.</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>Town Clerk</p> <p>Community Development Officer</p>
<p>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.</p>	<p>To continue active participation in partnership organisations such as “PACT”, Truro Safe, BID, and City of Lights.</p> <p>To continue to allow the public to speak at Council meetings.</p> <p>To continue to support resident and community associations.</p> <p>To develop and support “friends of...” groups to support the operations of the parks and gardens.</p> <p>To increase the feedback from young people to influence the future direction of the City Council.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Initial report by July 2018</p>	<p>Town Clerk</p> <p>Town Clerk</p> <p>Community Development Officer</p> <p>Parks &amp; Amenities Manager</p> <p>Community Development Officer</p>
<p>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</p>	<p>To operate a Tourist Information service providing information for visitors and residents alike.</p> <p>To liaise closely with Truro BID, Newham BID, and the Chamber of Commerce to maximise the opportunities and benefits of partnership and joint working.</p> <p>To provide and maintain street furniture in the City Centre.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>	<p>TIC Managers</p> <p>Town Clerk</p> <p>Parks &amp; Amenities Manager</p>

Estate and the City community.	To provide and manage public conveniences in the City Centre.	Ongoing	Parks & Amenities Manager
To ensure that all the Council's initiatives are sustainable.	To ensure that major projects are backed by a full financial and environmental plan, together with a risk assessment.	As required	Town Clerk
To support and consult the community in achieving involvement in and being responsible, for its own development and sustainability.	To continue the Community Worker Project and support for Community Groups.	Ongoing	Community Development Officer
	Continue support for the Twinning Associations.	Ongoing	Town Clerk
	Work in partnership with voluntary and community organisations to localise the provision of services.	Ongoing	Community Development Officer
	To monitor planning applications to ensure compliance with Neighbourhood Plan.	Ongoing	Town Clerk
	To produce a "local list" of properties as laid out in the Neighbourhood Plan.	By end May 2018	Town Clerk
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 work with Cornwall Council and local organisations to consider the development of the Castle Rise site.	Timetable determined by Cornwall Council	Town Clerk
	To work with Cornwall Council to secure devolution of assets and services in accordance with our objectives. All devolution items to have a full business plan.	As required	Town Clerk
To support the financial position of the council by delivering a high quality contract service in accordance with agreed terms.	Where assets have been devolved to work with the local community to maximise the benefit to the community.	As required	Community Development Officer
	To ensure third party contracts are delivered to a high quality with a financial surplus.	Ongoing	Town Clerk Parks & Amenities Manager



## 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 11 on page 15.
  - 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.
  - Finally at line 17 on page 15 is the cost to the Council Tax payer of the Council devolving services from Cornwall Council. The items currently under discussion are detailed in paragraph 13.
- 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 40, show a total balance of £742K (previous year £418k) of which £290k (previous year £146K) 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 particular project or expenditure. It is, therefore, a particularly good measure of the state of the finances. This reserve increased substantial during 2017-18 due to the provision in the estimates for the transfer of services from Cornwall Council not being required.
- 5 The largest single item of expenditure of the Council is the cost of employment with salaries and wages accounting for over 50% 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 2016 and

had resulted in further contribution rate increases which are 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 2018-19 (2017-18 98.75%). 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 6,842.11 for 2018-19 (6,631.83 in 2017-18). The combined impact of this is an increase in Tax base from 6,548.93 in 2017-18 to 6,780.53 in 2018-19, equivalent to a 3.54% increase is shown on page 15. This reflects the revenue that will be raised for each £1 charged per property. Therefore the amount with precept Cornwall Council could increase by 3.54% without any increase to individual Council Tax payers. This explains why the proposal is to increase our Precept by 4.9% but the resultant increase to the public is 1.3%.

- 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 it consulted on widening the legislation to cover Town and Parish Councils but the legislation has not been widened, and therefore it does not apply to our 2018-19 estimates.

#### Localised Council Tax Support

- 8 Starting on 1<sup>st</sup> 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 as a "pass through" amount and Cornwall Council pass on 100% of the money it receives. Our figure for 2018-19 is £72k (£88k in 2017-18) which is shown on line 18 on page 15. We are expecting a further reduction of 10% year on year. This figure has become particularly significant as we have to absorb the reduction within our precept.

- 9 The City Council currently has one loan which was taken out at the beginning of the current financial year to pay for the sewage work at Boscawen Park. The loan is with the Public Works Loans Board and is for a period of fifteen years. The balance outstanding at the end of September was £76k.
- 10 The Council is supportive of promoting micro-generation/energy conservation in principle, and of campaigns for a low carbon society. It has taken advice and considers sustainability in development proposals as well as reviewing existing operations.

## 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 settlement for April 2017 has been implemented at an increase in pay rates of 1% on average. The increase for April 2018 has yet to be agreed by the national negotiators and I have made an assumption of a 2.5% increase.
- 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. In 2017-18 the rate per hour was £8.45. I have included in the estimates the increase to £8.75 per hour from 1<sup>st</sup> April 2018 which is the latest figure from 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 £18,500. The actuarial percentage figure remains at 18.7% for the next two years but the lump sum is increasing. The following rates have been built into the estimates are below: -

	Financial Year 2017-18	Financial Year 2018-19	Financial Year 2019-20
<b>Future Contribution</b>	18.7%	18.7%	18.7%
<b>Annual Deficit payment</b>	£18,500	£21,400	£24,500
<b>Additional cost</b>	-	<b>£2,900</b>	<b>£6,000</b>

- Inflation on costs has remained under control nationally and the Consumer Price Index (November 2016 to November 2017) is quoted as showing a 3.0% increase

(0.9% increase in 2016). Effectively as we only assumed a 1% rise in setting the estimates for the current year we have absorbed a 2% increase. I am proposing that we allow 3% for price inflation in the 2018-19 year except for specific budgets where we believe there will be larger increases.

## Contributions to Funds

12. 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 12 to 15 on page 15 and an explanation within the individual Committee reports.

## Additional Services/Assets

13. The Council is currently in discussions with Cornwall Council regarding a number of potential increases to services and its assets through the devolution and localism process. The timing of these discussions is an issue in setting the estimates as the precept covers the period of the next financial year and we do not have certainty over either cost or timing of transfers. At present the proposal is for a “package” of services and assets. The City Council has submitted to Cornwall Council expressions of interest regarding various assets and services based on our objectives and medium term plan, and with an understanding that there will be significant benefits to the residents and visitors to the City. The largest single area is the Library building and in discussions with Cornwall Council it is clear that if we progress with this service this will unlock a package of other services and assets.

The following subjects are under particular discussion: -

<b>Hendra Sports Hall</b>	The City Council has agreed terms with Cornwall Council for the freehold transfer of this building. The services are being well managed by a Trust.
<b>Truro Library</b>	The City Council has expressed an interest in the freehold transfer of the Cornwall Council owned part of the building and in the running of the service. We have received a report from a specialist advisor together with a building survey of the property.
<b>Tremorvah playing Field</b>	Conversion of a short term lease to a freehold transfer. Once again there are no cost implications but it provides security for future use.
<b>Newbridge Lane sports field</b>	Freehold transfer as public open space. If this goes ahead we will need to maintain the area which will have cost implications. However, there is a S106 Planning contribution from the Taylor Wimpey development of the old Richard Lander school site which is relevant.
<b>Malabar community centre and allotments</b>	This is a longer term project. Cornwall Council has offered land to the City Council for use as a community centre. The residents association is progressing the design.

<b>Lemon Quay</b>	We have requested long term management of the entire quay.
-------------------	--

During the last twelve months we have entered into a fifteen year lease on the Kenwyn Hill playing field, which has little financial effect but offers opportunities to develop the facilities in partnerships with the children's football clubs which use the ground. We have also agreed terms for the transfer of the Coosebean Land and are awaiting the final papers for signing.

Cornwall Council is also asking us to consider taking on more open space maintenance for which it would devolve an asset to make the transaction cost neutral.

- 14 In addition to the specific items above there are two policy matters which need to be considered.

Firstly, the general 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. My view is that given our current range of services, governance and risks that our current level is adequate, but we should keep this under review. In addition the estimated underspending balance from the current financial year will significantly increase this balance and therefore further reduce risk.

A second point is the question of the progress with devolution of assets and services from Cornwall Council. In the current year the Council included a figure of £133k to cover the costs of devolution, mainly related to estimated Library costs. The transfer has been delayed for reasons beyond our control resulting in that money not being spent. Cornwall Council has issued us with a letter of comfort accepting that the delays were of its making and we were justified this time last year in assuming the transfers would take place. The question facing us now is how to deal with this for the financial year 2018-19. We know that Cornwall Council's budget assumption is that the changes, whether they be service transfer, or asset transfer as far as the library is concerned, will happen on 1<sup>st</sup> April 2018. Discussions have progressed and it is my view that it is reasonable to continue with this sum into 2018-19 under the same terms as 2017-18. There is a small reduction in the devolution line in the budget reflecting that the Zebs building provision has been moved to the finance committee fund.

## Risks

- 15 In setting the budget the Council should note a significant risk which we will face in 2018-19. This is the re-development of the Hall for Cornwall which has a significant impact upon our operations and potential costs particularly due to the move of the TIC and the repair work to the Municipal Buildings.

The Council has recognised that the works are of a significant benefit to the economy and culture of the City moving forward but will have an impact upon us as an organisation.

This risk is described in more detail in the Finance & General Purposes committee section of the report.

At the present time we have not sourced an alternative location for the TIC and we do not have accurate costs for the Municipal office repairs. I have made no additional provision in the budget. However, as far as the repairs are concerned we have £97k set aside in the Municipal Buildings external repairs fund.

## Strategy

16 The proposed budget is in accordance with the draft Strategy the Council is considering and is due to be approved in February and therefore balances the need to provide an efficient and quality service whilst keeping the costs to the Council tax payer at a minimum.

17 In summary the proposals to the Committees will result in a Precept rise of £77k. The impact upon a Band "D" property Council tax is £3.12 per year, an increase of 1.3%.

The most significant increase facing the Council are Pay and price inflation. Increases in pay rates will increase costs by £29k and prices £17k.

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, particularly resulting from the work of the Parks Maintenance Team, and importantly increasing the range and volume of work without increasing staff. I have deliberately not valued this as it is subjective in some cases.

However, work has begun to consider how to generate significant, long term, and sustainable reductions to the precept requirements. One area in particular is to consider utilising the legal freedom offered by the "General Power of Competence" to set up a trading arm of the Council in the form of a limited company; with the objective of generating a profit which would provide dividend income to the Council. The most beneficial time to commence trading will be when the new nursery is in operation.

There are two particular 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.
- The TIC has successfully provided services to a third party organisation for a number of years and potentially there is scope for partnership working to reduce cost.

## **Resolutions**

- 1** agreement to the Corporate Mission Statement and Objectives.
- 2** that the Council agree the Action Plan
- 3** that the revised estimate for 2017-18 is approved.
- 4** that the estimates for 2018-19 are approved.
- 5** that the Precept is set at £1,659,892 for 2018-19
- 6** That the financial forecasts for 2019-20 and 2020-21 are agreed in principle.

**Roger Gazzard  
Town Clerk  
December 2017**

## Estimates 2018-19 & Financial Forecasts 2019-21

### Overall Summary of Net Revenue Expenditure

Ref	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Approved	Revised	Estimates	Forecast	Forecast
	£	£	£	£	£	£
<b>Finance &amp; General Purposes</b>						
1	Administration	287,699	308,578	314,093	317,901	331,555
2	Tourist Information Centre	84,745	91,803	95,130	97,424	101,326
3	Community Work	139,766	128,345	133,203	136,365	141,572
4		<b>512,210</b>	<b>528,726</b>	<b>542,426</b>	<b>551,690</b>	<b>574,453</b>
<b>Parks Committee</b>						
5	Allotments	11,564	7,247	6,798	7,503	7,806
6	Churchyards	10,627	14,304	14,312	14,953	15,580
7	Public Cemetery	30,018	32,719	32,794	34,201	35,378
8	Parks & Open Spaces	603,061	656,561	647,762	685,243	708,979
9	Public Conveniences	152,835	150,049	150,049	154,812	161,144
10	Café in the Park	-1,154	0	-8,280	-13,105	-13,105
		<b>806,951</b>	<b>860,880</b>	<b>843,435</b>	<b>883,607</b>	<b>915,783</b>
11	<b>Net Base Expenditure</b>	<b>1,319,161</b>	<b>1,389,606</b>	<b>1,385,861</b>	<b>1,435,297</b>	<b>1,490,236</b>
<b>Funds &amp; Reserves</b>						
12	Finance Committee Revenue Fund	18,600	18,800	18,800	15,800	16,762
13	Finance Committee Capital Fund	19,700	19,900	19,900	25,300	26,841
14	Parks Committee Capital Fund	111,600	109,600	116,300	127,200	134,946
15	Revenue Reserve	143,456	0	118,045	0	0
16	<b>Net Expenditure</b>	<b>1,612,517</b>	<b>1,537,906</b>	<b>1,658,906</b>	<b>1,603,597</b>	<b>1,668,785</b>
	<b>add</b>					
17	Devolution	0	133,000	12,000	128,000	128,000
18	<b>less</b> Council Tax Support Grant	100,064	88,170	88,170	71,705	58,081
19	<b>Precept</b>	<b>1,512,453</b>	<b>1,582,736</b>	<b>1,582,736</b>	<b>1,659,892</b>	<b>1,738,704</b>
	<b>Increase in Precept</b>				<b>4.9%</b>	
<b>Impact on Council Tax Payers</b>						
		<b>2017-18</b>		<b>2018-19</b>		
		£		£		
	Precept	1,582,736		1,659,892		
	Band D tax base	6,548.93		6,780.53		
	<b>Annual Band D Council tax</b>	<b>241.68</b>		<b>244.80</b>		<b>£3.12</b>
				<b>Increase</b>		<b>1.3%</b>



# Finance & General Purposes Committee Estimates

¶

1 The figures below represent the amounts required to maintain the current level of service provision.

2 The figures include some devolution proposals for services from Cornwall Council. At the present time the services under consideration relating to this Committee are; -

Truro Library	This proposal was considered by the Council at our December meeting and subject to final agreement in February the transfer of the property freehold/lease will take place on the 1 <sup>st</sup> April 2018.
Carrick Sports Hall	This would involve the freehold transfer of the building, the services being managed by a Trust. Whilst there are no formal costs attached to this I continue to recommend a sum of £8k is set aside to meet building maintenance costs; reflecting the back log maintenance cost risk which is the responsibility of the Trust.
Other transfers	Cornwall Council has asked the City Council to consider accepting additional open space maintenance in return for an asset generating equal revenue.

At this point time the negotiations and decisions have yet to be completed but in order to progress discussions on a devolution "package" with Cornwall Council we need to make financial provision. My recommendation is that we continue to provide a sum in the estimates to cover all devolution proposals. I would recommend this sum is £128k.

### 3 Municipal Buildings

We have a significant challenge, likely to take place during the 2018-19 financial year, relating to provision of accommodation for both the TIC, and the Municipal Offices & rooms. This is due to the redevelopment of the Hall for Cornwall. Timing of the works is uncertain. Currently it is scheduled to start at the end of May 2018 and in formulating the estimates I have assumed this to be the date. We have been advised that due to health and safety eg loss of fire escapes, and general construction noise, dust etc. the Council's administrative offices will need to leave the building for a period to date undetermined.

The City Council occupies the main Municipal Office building under the terms of a lease with the freeholder, Cornwall Council. The period of the lease started on the 1<sup>st</sup> April 1974 and runs for 99 years.

There are two particularly relevant terms of the lease: -

3(1) *"that the City Council shall and may peaceably enjoy the demised premises for the term hereby granted without any interruption or disturbance"*

The relevance of this clause is that Cornwall Council are responsible for all of our cost increases or loss of income for providing alternative accommodation for our offices and meetings during a period when they require us to leave the property. This is not disputed by Cornwall Council and further discussions will need to take place once we have a firm date for the construction works. We will also need to make some preparatory arrangements for any office move.

*2(9) "the City Council shall pay one half of the cost of any works of structural repairs in accordance with clause 3(2)".*

*3(2) Cornwall Council to keep in good and tenable condition.*

*(a) The structure of the building comprising the demised premises and in particular the roofs, foundations, and walls and roof lights thereof*

During the construction work on the Hall for Cornwall, Cornwall Council has notified us as landlord that it proposes to carry out significant structural repairs to our leased area, particularly to the roof and clock tower. It makes good financial sense to carry out this work as part of a larger contract when the builder will have the infrastructure in place. We have to contribute 50% of the cost. The work is being tendered as part of the main Hall for Cornwall work but identified separately therefore there will be a firm cost for the works. We shall know the cost implication to us once a tender is awarded. We have for some years contributed to a "Municipal Buildings External Repairs Fund" for just such an eventuality and this will be the first source of finance to meet our obligation. The balance of this fund at 31<sup>st</sup> March 2018 will be £97k.

In terms of the treatment of this accommodation uncertainty in the financial accounts I have assumed transactions for the first two months of the year as normal in the Administration budget, and then I have placed all costs and income in one line in the budget without changing the overall total. I believe this reflects that we will have costs but any over and above our current level will be met by our landlord, Cornwall Council.

#### **4 Tourist Information Centre**

The TIC accommodation sits within the Hall for Cornwall construction area. We do not enjoy the protection of a long lease on these premises. When we moved from the reception area in the Municipal Offices in 2010 a five year lease was agreed with Cornwall Council. This has continued beyond the five year period by mutual agreement but there is no compensation or protection clauses that can be applied.

However, Cornwall Council has assisted in the search to find alternative accommodation. A review of vacant retail properties has been carried out but the rents on these are significant.

The City Council planning committee has indicated that in principal it would accept a temporary building being placed on Lemon Quay, particularly bearing in mind that there will be a building compound relating to the Hall for Cornwall works. At the time of writing I have enquired of the Cornwall Council planning department about its view on this and have been invited to submit a pre-planning application.

Therefore, the accommodation costs for the TIC going forward are unknown and therefore I have assumed our current property costs will continue to the end of May 2018 and then I have placed the remainder of the budgets into one line. In the coming months the costs will become apparent.

5 I have included below the staffing structure for the committee.

<b>TOURIST INFORMATION CENTRE</b>	<b>GENERAL OFFICE</b>	<b>TOWN HALL</b>	<b>COMMUNITY DEVELOPMENT</b>
<b>MANAGER</b> 22.5 hours	<b>OFFICE MANAGER</b>	<b>CARETAKER</b>	<b>COMMUNITY DEVELOPMENT OFFICER</b>
<b>MANAGER</b> 22.5 hours	<b>ADMINISTRATOR PLANNING/ MAYOR'S SECRETARY</b>	<b>ASSISTANT CARETAKER</b> 4 hours	<b>ASSISTANT COMMUNITY DEVELOPMENT WORKER</b> 10 hours
<b>ASSISTANT MANAGER</b> 22.5 hours	<b>PLANNING CLERK</b> 22.5 hours	<b>ASSISTANT CARETAKER</b> 2 hours	
<b>ASSISTANT</b> 22.5 hours	<b>ADMINISTRATOR PARKS</b>		
<b>ASSISTANT</b> 15 hours	<b>FINANCE OFFICER</b>		
<b>ASSISTANT</b> 7.5 hours	<b>ADMINISTRATOR</b>		
<b>ASSISTANT</b> 15 hours			
<b>ASSISTANT</b> 16 hours			
8	6	3	2
3.8	5.6	1.2	1.2

If the Town Clerk is added then there are 20 employees amounting to 12.8 full time equivalent positions.

## 6 Additional Proposals for Expenditure

The only item I have included in the figures is reflecting the proposal that the Citizens Advice Bureau should receive a grant equal to the rent it would pay in the library. This will only happen if the transfer of the library takes place

## 7 Summary of Net Revenue spending

2016-17    2017-18    2017-18    2018-19

	<b>Actual</b>	<b>Approved</b>	<b>Revised</b>	<b>Estimate</b>
	£	£	£	£
<b>Administration &amp; Democratic</b>	287,699	308,578	314,093	317,901
<b>Tourist Information Centre</b>	84,745	91,803	95,130	97,424
<b>Community Work</b>	139,766	128,345	133,203	136,365
<b>Total</b>	<b>512,210</b>	<b>528,726</b>	<b>542,426</b>	<b>551,690</b>
<b>Change from approved budget</b>			13,700	22,964

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

	<b>2017-18 Revised</b>	<b>2018-19 Estimate</b>
	£	£
<b>Pay Awards &amp; Living Wage increase</b>	0	10,394
<b>Inflation on Prices</b>	0	10,256
	0	20,650
<b>Expenditure</b>		
<b>Salary costs</b>		
Increments	0	9,767
Maternity Cover	2,827	0
Pension Contributions	0	3,037
Increase in Community Work	-3,000	0
<b>Other costs</b>		
Payroll & Personnel Advice	3,000	1,000
Health & Safety	1,000	1,000
Insurance Premiums	0	900
Office costs	-1,000	-3,000
Bank & Finance Charges	2,500	3,000
Shop Mobility Grant	-1,158	-1,158
Citizens Advice Bureau Grant	0	5,000
Misc.	531	148
	4,700	40,196
<b>Income</b>		
Internal recharges	0	7,380
Income from Events	0	10,000
Removal of Fund Contribution	-9,000	0
	-9,000	17,380
	<b>13,700</b>	<b>22,964</b>

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

<b>Page 15 line 12</b>	<b>2017-18 Approved</b>	<b>2017-18 Revised</b>	<b>2018-19 Estimate</b>
<b>Finance Committee Revenue Fund</b>	<b>£</b>	<b>£</b>	<b>£</b>
Election Expenses – Contribution to meet the costs of elections.	7,100	7,100	6,000
Municipal Buildings Internal Works – Repair & decoration costs.	2,100	2,100	0
Computers – To enable a replacement programme to be maintained.	9,600	9,600	9,800
<b>Total</b>	<b>18,800</b>	<b>18,800</b>	<b>15,800</b>

A provisional listing of contributions to Community Events for 2018-19 is below;

City of Lights	2,000
Truro Day	2,000
Reindeer parade	1,000
St. Piran's day	2,000
Primestock Show	1,000
	<b>8,000</b>

<b>Page 15 line 13</b>	<b>2017-18 Approved</b>	<b>2017-18 Revised</b>	<b>2018-19</b>
<b>Finance Committee Capital Fund</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Municipal Buildings External Repairs</b> – An amount to meet the lease commitment to contribute 50% towards external maintenance.	13,700	13,700	14,000
<b>Provision for Repairs – Zebs building</b>	0	0	5,000
<b>Community Projects.</b> Amounts to match fund any proposals.	6,200	6,200	6,300
<b>Total</b>	<b>19,900</b>	<b>19,900</b>	<b>25,300</b>

## 8. Recommendations

- 8.1 to approve the revised estimates for 2017-18
- 8.2 that the estimates for 2018-19 are approved
- 8.3 that the financial forecasts for 2019-20 and 2020-21 are agreed in principle.
- 8.4 that the contributions to the Capital Funds are approved.
- 8.5 to approve the charges on page 24 and 25

## Administration & Democratic

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
5000	Salary & Wage Costs	248,957	261,346	261,346	274,436	281,999	285,571
6001	Travelling Expenses	112	303	303	312	318	325
6000	Training/Conferences	620	529	529	545	556	567
6003	Payroll & Personel Costs	12,243	12,807	15,807	14,191	14,475	14,765
	<b>Property</b>						
6100	Repair & Maintenance	3,188	4,693	5,993	805	4,850	4,947
6102	Municipal Building Rates	20,685	21,391	21,391	3,708	22,395	23,291
6103	Cleaning	2,878	2,494	2,494	428	2,577	2,629
6104	Furniture & Equipment	1,629	1,977	1,977	339	2,323	2,370
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	5,746	6,997	6,997	1,190	7,161	7,304
6301	Water	1,883	2,033	2,033	349	2,101	2,143
6306	Health & Safety	602	1,466	2,466	2,510	2,560	2,611
6307	Insurance	20,547	20,664	20,664	22,184	22,628	23,080
6701	Audit Fees	3,037	5,505	5,505	5,670	5,670	5,670
6703	Legal Fees	2,684	1,138	1,138	1,172	1,172	1,172
6709	Advertising	1,364	1,500	1,500	1,545	1,576	1,607
6710	Planning Advice	3,317	2,000	1,000	2,060	2,060	2,060
	Accommodation Costs	0	0	0	17,256	0	0
	<b>Office Costs</b>						
6400	Stationery	2,860	2,508	2,508	1,583	1,615	1,647
6401	Printing	8,458	4,440	4,440	3,573	3,645	3,718
6403	Postages	2,965	3,767	2,767	2,880	2,938	2,996
6404	Telephones	3,099	3,742	3,742	3,854	3,931	4,010
6406	Publications	196	118	118	122	124	126
6407	Computer Costs	8,491	9,878	9,878	10,174	10,378	10,585
6408	Planning Committee Recharge	20,400	27,919	27,919	45,113	45,556	46,003
6409	Bank Charges	0	0	2,000	2,500	2,500	2,500
	<b>Democratic</b>						
6600	Mayoral Allowance	7064	7135	7,135	7,349	7,349	7,349
6601	Town Crier & Macebearers	770	778	778	801	801	801
6602	Members Expenses	308	584	584	602	602	602
6603	Civic Functions	2967	3083	3,083	3,175	3,175	3,175
6702	Subscriptions	3334	4121	4,121	4,245	4,245	4,245
6799	Miscellaneous	1,592	2,197	2,197	2,263	2,308	2,354
	<b>Gross Expenditure</b>	<b>391,995</b>	<b>417,113</b>	<b>422,413</b>	<b>436,934</b>	<b>463,588</b>	<b>470,224</b>
	<b>Income</b>						
4200	Use of Rooms	23,780	19,621	19,621	3,368	20,277	20,683
4401	Interest	798	700	700	700	700	700
	Recharges to Operations	79,537	87,745	87,529	114,482	115,627	116,783
4900	Miscellaneous	181	470	470	484	494	504
	<b>Gross Income</b>	<b>104,296</b>	<b>108,535</b>	<b>108,320</b>	<b>119,034</b>	<b>137,097</b>	<b>138,669</b>
	<b>Net Expenditure</b>	<b>287,699</b>	<b>308,578</b>	<b>314,093</b>	<b>317,901</b>	<b>326,491</b>	<b>331,555</b>

## Tourist Information Centre

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
<b>Employees</b>							
5000	Salary Costs	83,207	82,324	85,151	91,121	93,642	94,837
6000	Training	0	1,013	1,013	1,043	1,064	1,086
6002	Clothing	334	377	377	388	396	404
<b>Premises Costs</b>							
6101	Rent	1,625	0	0	0	0	0
6102	Rates	13,747	14,052	14,052	2,436	14,712	15,300
6300	Power & Water	1,624	1,589	1,589	270	1,626	1,659
6100	Repair & Maintenance	1,656	694	694	0	715	729
	<b>Premises Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,244</b>	<b>0</b>	<b>0</b>
<b>Office Costs</b>							
6400	Stationary	630	606	606	624	637	649
6401	Printing	392	560	560	577	588	600
6403	Postage	562	1,010	1,010	1,040	1,061	1,082
6404	Telephone	1,366	1,416	1,416	1,458	1,488	1,517
6407	Computer Costs	3,500	3,463	3,463	3,567	3,638	3,711
6409	Card charges	0	0	500	500	510	520
<b>Purchase of Sale Items</b>							
6501	Tickets	6,652	10,957	10,957	11,286	11,511	11,742
6503	General sale goods	28,970	38,836	38,836	40,001	40,801	41,617
<b>Miscellaneous</b>							
6709	Truro Guide Costs	56,972	47,933	47,933	43,400	44,268	45,153
6799	Miscellaneous	770	1,075	1,075	1,107	1,129	1,152
	Admin re charge	0	0	0	5,000	5,000	5,000
	<b>Gross Expenditure</b>	<b>202,007</b>	<b>205,905</b>	<b>209,232</b>	<b>218,064</b>	<b>222,786</b>	<b>226,759</b>
<b>Income</b>							
4000	Sales	60,251	53,665	53,665	53,665	54,738	55,833
4001	Tickets	7,826	12,710	12,710	13,091	13,353	13,620
4007	Contract Work & events	7,499	7,500	7,500	17,500	17,850	18,207
4100	Registration/ Misc Fees	1,804	4,227	4,227	4,354	4,441	4,530
4105	Truro Guide Advertising	39,882	36,000	36,000	30,029	30,630	31,242
	Parks re charge-Tennis	0	0	0	2,000	2,000	2,000
	<b>Gross Income</b>	<b>117,262</b>	<b>114,102</b>	<b>114,102</b>	<b>120,639</b>	<b>123,012</b>	<b>125,432</b>
	<b>Net Expenditure</b>	<b>84,745</b>	<b>91,803</b>	<b>95,130</b>	<b>97,424</b>	<b>99,774</b>	<b>101,326</b>

# Community Work

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
<b>Expenditure</b>							
5000	Salaries & Wages	27666	34656	31,656	35,965	36,956	37,423
6000	Training / Conferences	98	202	202	208	212	216
6001	Travelling	77	505	505	520	531	541
<b>Supplies &amp; Services</b>							
6304	Grant Advice	0	2,020	2,020	2,081	2,122	2,165
6305	Xmas Tree	500	752	850	873	890	908
6308	CCTV	32,834	33,625	33,625	34,634	35,326	36,033
6404	Telephones	400	404	404	416	424	433
6407	Computer Costs	213	202	202	208	212	216
6408	Administration Recharges	5,100	5,200	5,200	5,252	5,305	5,358
<b>Grants And Donation</b>							
6712	Citizens Advice Bureau Donation	1,000	1,330	1,330	6,370	6,497	6,627
6713	Public Transport contrn.	5,100	5,200	5,200	5,200	5,200	5,200
6714	Twinning Associations	1,032	837	837	862	879	897
6715	Shop Mobility	0	1,158	0	0	0	0
6716	Street Pastors	5,003	5,050	5,050	5,202	5,306	5,412
6717	Music Festival	2,061	2,072	2,072	2,134	2,177	2,220
	Traffic Regulation Orders	5,297	0	0	0	0	0
6719	Young People Cornwall	25,000	25,250	25,250	26,008	26,528	27,058
6720	Community Events	20,000	10,100	10,100	10,403	10,611	10,823
6721	Community Grants	8,200	8,282	8,200	8,530	8,530	8,530
6799	Miscellaneous	186	500	500	500	500	510
<b>Gross Expenditure</b>		<b>139,766</b>	<b>137,345</b>	<b>133,203</b>	<b>145,365</b>	<b>148,207</b>	<b>150,572</b>
<b>Income</b>							
	Contribution from Fund	0	9,000	0	9,000	9,000	9,000
<b>Gross Income</b>		<b>0</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Net Expenditure</b>		<b>139,766</b>	<b>128,345</b>	<b>133,203</b>	<b>136,365</b>	<b>139,207</b>	<b>141,572</b>



**USE OF THE TOWN HALL, MUNICIPAL BUILDINGS  
SCHEDULE OF LETTING CHARGES 2018-2019**

	<b>COMMERCIAL USERS</b>  £	<b>CHARITIES AND NON COMMERCIAL USERS</b>  £	<b>LOCAL HEALTH AND FITNESS GROUPS</b>  £	<b>TRURO BRANCHES OF CHARITIES AND NON- COMMERCIAL ORGANISATI ONS</b>  £
<b>Morning 9.00 am – 1.00 pm</b>	162.00 (162.00)	49.00 (49.00)	49.00 (49.00)	28.00 (28.00)
<b>Afternoon 2.00 pm – 5.30 pm</b>	162.00 (162.00)	41.00 (41.00)	49.00 (49.00)	28.00 (28.00)
<b>Morning and Afternoon 9.00 am – 5.30 pm</b>	225.00 (225.00)	83.00 (83.00)	83.00 (83.00)	44.00 (44.00)
<b>Evenings Exceeding two hours up until 9.00 pm</b>	162.00 (162.00)	83.00 (83.00)	40.00 (40.00)	32.00 (32.00)
<b>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</b>	-	32.00 (32.00)	34.00 (34.00)	30.00 (30.00)
<b>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</b>	Additional 30.00 per hour or part	Additional 30.00 per hour or part	Additional 30.00 per hour or part	Additional 30.00 per hour or part
<b>Extension of Caretakers hours During weekends (excluding Bank Holidays)</b> If there is a coffee morning in the building, the hourly rate will come into effect from 1.00 pm	30.00 per hour or part in addition to hiring charge	30.00 per hour or part in addition to hiring charge	30.00 per hour or part in addition to hiring charge	30.00 per hour or part in addition to hiring charge
<b>Use of the Kitchen</b>	£11.00 (£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 - 2018/2019**

**MUNICIPAL BUILDINGS**

With effect from 1 April 2018 (previous charges in brackets)

**SINGLE SESSION**

	<b>COMMERCIAL USERS £</b>	<b>NON COMMERCIAL USERS £</b>	<b>CHARITIES £</b>
<b>COMMITTEE ROOM</b>	£80.00 (80.00)	40.00 (40.00)	20.00 (20.00)
<b>TOWN HALL</b>	See attached sheet	See attached sheet	See attached sheet
<b>COUNCIL CHAMBER</b>	126.00 (126.00)	63.00 (63.00)	22.00 (22.00)
<b>USE OF KITCHEN</b>	11.00 + VAT (£11.00)	11.00 + VAT (11.00)	11.00 + VAT (£11.00)

**DOUBLE SESSION**

<b>COMMITTEE ROOM</b>	120.00 (120.00)	60.00 (60.00)	26.00 (26.00)
<b>TOWN HALL</b>	See attached sheet	See attached sheet	See attached sheet
<b>COUNCIL CHAMBER</b>	196.00 (196.00)	95.00 (95.00)	32.00 (32.00)
<b>USE OF KITCHEN</b>	11.00 (11.00) + VAT	11.00 (11.00) + VAT	11.00 (11.00) + VAT

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

<b>Morning</b>	<b>9.00 am to 1.00 pm</b>
<b>Afternoon</b>	<b>2.00 pm to 5.30 pm</b>
<b>Evening</b>	<b>6.00 pm to 9.00 pm</b>

## Parks & Amenities Committee Estimates

1. The figures below represent the amounts required to maintain the current level of service provision. In terms of presentation the Parks Operations figures are shown in detail in the memorandum account on page 28. These are then split across the various functions on the following pages, sometimes by actual cost and sometimes by allocation.
2. The table at 6 below summarises the changes to the budget to provide both the revised estimate for the current year, and the estimates for next year. During 2018-19 we anticipate additional work being required, both in area maintained and breadth of work.
3. There are a number of changes proposed in 2018-19 which are described below.
  - ❖ A staffing restructure is proposed to take account of the widening and diversifying workload. This also strengthen the management structure of the department. A full staffing structure is shown in paragraph 4 but the changes are as follows:
    - To delete the post of park attendant at Boscawen park. This is the daytime post which has been vacant for some twelve months. The work has primarily been taken over by the staff in the café and therefore it is proposed to delete the position.
    - To introduce a new position of Warden. The duties of this post are to manage the amenity land areas of the parks committee land, eg, Coosebean, Daubuz Moor, and Beechwood Park; and to be the liaison person for the "friends" groups in the City. In terms of financing we have already set aside a budget of £10k per annum for Coosebean and £5k per year for Beechwood Park (funded from the investment of S106 money) and therefore the increase is reduced.
    - The work of the maintenance team has been very efficient in terms of both reducing costs and increasing the speed of repairs. It is proposed to change the designation of the team to "Contracts and Amenities team" and strengthen it by moving a gardener post from the town team and adding a new apprentice.
    - To delete a post of gardener in the town team.
    - To introduce a new position of Compliance officer. The duties are to carry out a compliance function on behalf of the Council and to manage the toilet team.
    - In financial terms the above changes are estimated to cost £6,092 above the current budget in 2018-19.
  - ❖ It is anticipated that the tennis courts will be redeveloped by the beginning of the financial year, with the pavilion work carried out during the year. There are a number of changes shown in the 2018-19 estimates resulting from this. Firstly an increase in income from the courts of £9,300, with costs for the repayment of loan estimated at £11,000 and a

contribution to an internal fund to pay for the re-laying of the courts at £9,600.

- ❖ Thirdly this is the first set of estimates to include the coffee bar. Based on trading to date I am estimating a surplus of £8,000 in the current year and £13,000 in next year.
- ❖ The Idless nursery is being developed. The use of our own workforce has so far prevented the need to borrow for this development. We have budgeted £15,605 in the current year to repay the anticipated borrowing, and this has instead been used to purchase materials.

#### 4 Staffing Structure

If the committee approve the changes to the staffing proposed above then the staffing structure, under the Parks & Amenities Manager and Parks & Amenities Deputy manager will be as below: -

VICTORIA GARDENS	BOSCAWEN PARK NURSERY	TRURO PUBLIC CEMETERY	TOWN CENTRE & AMENITY AREAS	BOSCAWEN PARK	TOILET CLEANING	AMENITY/ CONTRACT TEAM	CAFE IN THE PARK	OPEN SPACES
Head Gardener	Propagator	Sexton/ Gardener	Craftsman Gardener	Gardener	Compliance Officer/ Supervisor	Foreman	Manager	Warren
Craftsman Gardener	Propagator/ Assistant Head Gardener		Gardener	Gardener	Cleansing Operative	Assitant¶	Assistant	
Park Attendant			Gardener	Weekend Park Attendant 15 hours	Cleansing Operative	Assitant¶	Assistant	
Apprentice Gardener			Apprentice Gardener	Seasonal Park Attendant 6 months	Cleansing Operative 24 hours	Apprentice		
Summer Skate Park Attendant 6 months			Gardener R/ Machine Operator	Apprentice Gardener	Cleansing Operative 7 hours			
Park Attendant			Gardener	Apprentice Gardener	Cleansing Operative Absence Cover			
			Gardener					
			Waterer 28 hours x 5 months					
			Waterer 28 hours x 5 months					
6	2	1	9	6	5	4	3	1
5.5	2	1	7.6	4.9	3.8	4	3	1

Therefore in summary the department has a headcount of staff totalling 39 with a full time equivalent of 34.8.

5. There is an interesting development regarding the public conveniences business rates. Falmouth Town Council, supported by NALC, has submitted a proposal under the Sustainable Communities Act for legislative change to grant parish and town councils mandatory 100% business rates relief on public toilets that they own or manage. This follows the passing of a motion from the Norfolk Association of Local Councils at NALC Annual Conference on 30 October 2017 formally endorsing this position and supporting the Falmouth proposal. The basis for the proposal is that such a removal of business rates would improve economic, social and environmental wellbeing as they are an unwanted price tag around many assets and liabilities transferred to parishes by principal local authorities unable to run them any longer. Whilst we are supporting Falmouth in this initiative at this point in time I have not reduced the estimated cost for the rates on the conveniences.

## 6. Summary of Net Revenue spending

	2016-17 Actual	2017-18 Approved	2017-18 Revised	2018-19 Estimate
	£	£	£	£
<b>Allotments</b>	11,564	7,247	6,798	7,503
<b>Churchyard</b>	10,627	14,304	14,312	14,953
<b>Public Cemetery</b>	30,018	32,719	32,794	34,201
<b>Parks</b>	603,061	656,561	647,762	685,243
<b>Total Parks Ops.</b>	655,270	710,831	701,666	741,900
<b>Add</b>				
<b>Public Conveniences</b>	152,835	150,049	150,049	154,812
<b>Café in the Park</b>	-1,154	0	-8,280	-13,105
<b>Committee Total</b>	<b>806,951</b>	<b>860,880</b>	<b>843,435</b>	<b>883,607</b>
<b>Change from approved budget</b>			-17,445	22,727

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

	2017-18 Revised	2018-19 Estimate
	£	£
<b>Pay Award &amp; Living Wage increase</b>	0	18,681
<b>Inflation on Prices and Income</b>	0	4,254
	0	22,935
<b>Pay Costs</b>		
Increments	0	2,289
Pension Contributions	0	1,734
Restructure	0	5,093
Delay in transfer of land	-15,000	0
<b>Other Costs</b>		
Repair & Maintenance	0	600
Travelling	0	500
Training	0	500
Equipment & Materials	0	1,000
Telephones	0	600
Loan Repayments	0	11,000
Gritting	-3,246	
Advertising – Tennis	0	2,000
Misc.	43	881
	-18,203	49,132
<b>Income</b>		
Tennis	0	-9,300
Sponsorship	4,000	-4,000
Interest	5,038	0
Café net surplus	-8,280	-13,105
	758	-26,405
	<b>-17,445</b>	<b>22,727</b>

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

	2017-18 Approved	2017-18 Revised	2018-19 Estimate
Pg. 15 line 14 <b>Parks Committee Capital Fund</b>			
Property Capital maintenance – to enable the rolling programme of repair and maintenance to continue.	52,500	52,500	53,500
Play Equipment – To enable the rolling programme of repair, maintenance and replacement to continue.	12,600	15,600	18,800
Vehicles & Plant – to enable the programme of replacement to continue.	27,300	31,000	27,800
Tennis Court – Refurbishment	0	0	9,600
Re-surfacing	17,200	17,200	17,500
<b>Total</b>	<b>109,700</b>	<b>116,400</b>	<b>127,200</b>

In reviewing the contributions in 2017-18 estimates the Parks & Amenities Committee was concerned that the Council had an increasing stock of play equipment which was seeing increasing use. It considered that the level of contribution to this fund was inadequate going forward. It therefore increased the contribution in the 2017-18 by £3,000 and from 2018-19 increased the contribution by £3,000 per annum plus inflation.

In approving the 2018-19 estimates the Parks & Amenities Committee recommended that a review be carried out into the level of contribution into the Vehicles and Plant Fund and the 2018-19 contribution be reviewed at the revised estimate stage. The concern was that the contribution did not reflect the increase in the number and value of vehicles in our fleet.

## Parks Operations (Memorandum Account)

Vote No	Description	2016-	2017-18	2017-18	2018-19	2019-20	2020-21
		17 Actual	Approved Estimate	Revised Estimate	Estimate	Forecast	Forecast
5000	Wages Costs	560,614	580,808	565,808	604,903	621,548	629,390
6001	Travelling Expenses	177	1,010	1,010	1,540	1,571	1,603
6000	Training	5,496	5,870	5,870	6,546	6,677	6,811
6002	Protective Clothing	2,421	6,520	6,520	6,716	6,850	6,987
	<b>Premises</b>						
6100	Repair & Maintenance	32,033	37,673	37,673	39,403	40,191	40,995
6101	Rent	1,174	2,118	2,118	2,182	2,225	2,270
6102	Rates	4,586	4,865	4,865	5,060	5,262	5,472
6105	Play Equipment Repairs	3,117	2,787	2,787	2,871	2,928	2,987
6106	Seats, Gates ,Fencing	-179	2,007	2,007	2,067	2,109	2,151
6107	Gritting	0	3,246	0	3,343	3,410	3,478
6108	Doggy Bin Service	1,019	852	1,352	1,378	1,405	1,433
6109	Nursery Development*	15,450	15,605	15,605	16,073	16,395	16,723
6110	Allotment Development	6,149	6,210	5,756	6,396	6,524	6,655
	<b>Transport</b>						
6200	Fuel & Oil	10,436	13,655	13,655	14,065	14,346	14,633
6201	Repair & Maintenance	15,622	19,457	19,457	20,041	20,442	20,850
6202	Hired Plant & Equipment	3,567	2,852	2,852	2,938	2,996	3,056
6203	Licences	930	1,142	1,142	1,176	1,200	1,224
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	5,150	10,689	10,689	10,903	11,121	11,343
6301	Water	3,830	5,568	5,568	5,735	5,850	5,967
6302	Plants & Seeds	13,293	13,023	13,023	13,414	13,682	13,956
6303	Equipment & Materials	26,929	33,726	33,726	35,738	36,453	37,182
6306	Health & Safety	8,204	6,489	6,489	6,684	6,817	6,954
6404	Telephones	993	2,981	2,981	3,670	3,744	3,819
6408	Parks Ctte. Admin. (Recharge)	37,737	38,114	38,114	38,495	38,880	39,269
	<b>Miscellaneous</b>						
	Loan Repayments - Tennis	0	0	0	11,000	26,000	26,000
6705	Summer Activities	10,155	9,824	9,824	10,119	10,321	10,528
6706	Gardens Competition	911	1,177	1,177	1,212	1,237	1,261
6707	Britain in Bloom	3,894	5,234	5,234	5,391	5,499	5,609
6709	Advertising	1,718	2,891	2,891	4,978	5,077	5,179
6799	Miscellaneous	147	94	94	97	99	101
	Extra-ordinary Expenditure	38,652	0	0	0	0	0
	<b>Gross Expenditure</b>	<b>814,222</b>	<b>836,487</b>	<b>818,287</b>	<b>884,132</b>	<b>920,857</b>	<b>933,882</b>
	<b>Income</b>						
4005	Baskets Boxes & Tubs	25,855	25,365	25,365	26,126	26,648	27,181
4007	Contract Work	30,475	23,164	23,164	23,859	24,336	24,823
	County Council Agency	7,576	7,500	7,500	7,500	7,650	7,803
4101	Use of Pitches	5,502	5,021	5,021	5,172	5,275	5,381
4102	Tennis	8,924	10,530	10,530	20,146	28,549	39,120
4103	Trading Rights	14,287	12,241	12,241	12,608	12,860	13,118
	Churchyard Fees -						
4104	Kenwyn	0	1,104	1,104	1,137	1,160	1,183
4104	Public Cemetery Fees	19,709	25,879	25,879	26,655	27,188	27,732
4200	Site Rentals	5,903	2,471	2,471	2,545	2,596	2,648
4201	Allotment Rentals	304	3,000	3,000	3,090	3,152	3,215
4008	Sponsorship	0	4,000	0	8,000	8,160	8,323
4300	Interest	0	5,038	0	5,038	5,139	5,242
4900	Miscellaneous	417	346	346	356	364	371
	Extra-ordinary Income	40,000	0	0	0	0	0
	<b>Gross Income</b>	<b>158,952</b>	<b>125,659</b>	<b>116,621</b>	<b>142,233</b>	<b>153,077</b>	<b>166,139</b>
	<b>Net Expenditure</b>	<b>655,270</b>	<b>710,828</b>	<b>701,666</b>	<b>741,899</b>	<b>767,780</b>	<b>767,743</b>



## Allotments

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Wages Costs	2,657	2823	2,829	2,940	3,021	3,059
	<b>Premises</b>						
6100	Repair & Maintenance	1,901	753	753	788	804	820
6109	Allotment development*	6,149	6210	5,756	6,396	6,524	6,655
6301	Water	1,160	460	460	469	478	488
	<b>Gross Expenditure</b>	<b>11,867</b>	<b>10247</b>	<b>9,798</b>	<b>10,593</b>	<b>10,827</b>	<b>11,021</b>
	<b>Income</b>						
4201	Allotments	304	3000	3,000	3,090	3,152	3,215
	<b>Gross Income</b>	<b>304</b>	<b>3000</b>	<b>3,000</b>	<b>3,090</b>	<b>3,152</b>	<b>3,215</b>
	<b>Net Expenditure</b>	<b>11,564</b>	<b>7247</b>	<b>6,798</b>	<b>7,503</b>	<b>7,675</b>	<b>7,806</b>

## Kenwyn Churchyard

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Wages Costs	10,627	11,308	11,316	11,777	12,102	12,254
	<b>Premises</b>						
6100	Repair & Maintenance	0	2,072	2,072	2,167	2,211	2,255
	<b>Transport</b>						
6200	Fuel & Oil	0	1,229	1,229	1,266	1,291	1,317
	<b>Supplies &amp; Services</b>						
6303	Equipment & Materials	0	1,349	1,349	1,430	1,458	1,487
	<b>Gross Expenditure</b>	<b>10,627</b>	<b>15,958</b>	<b>15,966</b>	<b>16,640</b>	<b>17,061</b>	<b>17,313</b>
	<b>Income</b>						
4007	Contract Work	0	550	550	550	550	550
4104	Burial Fees	0	1,104	1,104	1,137	1,160	1,183
	<b>Gross Income</b>	<b>0</b>	<b>1,654</b>	<b>1,654</b>	<b>1,687</b>	<b>1,710</b>	<b>1,733</b>
	<b>Net Expenditure</b>	<b>10,627</b>	<b>14,304</b>	<b>14,312</b>	<b>14,953</b>	<b>15,351</b>	<b>15,580</b>

## Public Cemetery

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Wages Costs	42,509	46,372	46,396	48,295	49,624	50,250
	<b>Premises</b>						
6100	Repair & Maintenance	1,007	1,507	1,507	1,576	1,608	1,640
6102	Rates	4,017	4,080	4,080	4,080	4,080	4,080
	<b>Transport</b>						
6200	Petrol & Oil	0	2,458	2,458	2,532	2,582	2,634
6201	Repair & Maintenance	33	1,556	1,557	1,603	1,635	1,668
6202	Hired Plant	315	410	410	410	410	410
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	80	80	80	80	80	80
6301	Water	709	200	200	200	200	200
6303	Equipment & Materials	475	1,585	1,585	1,680	1,713	1,748
	<b>Establishment Expenses</b>						
6404	Telephones	580	400	400	400	400	400
	<b>Gross Expenditure</b>	<b>49,726</b>	<b>58,649</b>	<b>58,673</b>	<b>60,856</b>	<b>62,333</b>	<b>63,110</b>
	<b>Income</b>						
4104	Burial Fees & Charges	19,709	25,879	25,879	26,655	27,188	27,732
4200	Use of Chapel	0	14	0	0	0	0
4300	Interest	0	38	0	0	0	0
	<b>Gross Income</b>	<b>19,709</b>	<b>25,931</b>	<b>25,879</b>	<b>26,655</b>	<b>27,188</b>	<b>27,732</b>
	<b>Net Expenditure</b>	<b>30,018</b>	<b>32,719</b>	<b>32,794</b>	<b>34,201</b>	<b>35,144</b>	<b>35,378</b>

## Parks & Open Spaces

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
5000	Wages Costs	504,821	520,305	505,267	541,890	556,801	563,826
6000	Training	5,496	5,870	5,870	6,546	6,677	6,811
6001	Travelling Expenses	177	1,010	1,010	1,540	1,571	1,603
6002	Protective Clothing	2,421	6,520	6,520	6,716	6,850	6,987
	<b>Premises</b>						
6100	Repair & Maintenance	29,124	33,341	33,341	34,872	35,569	36,281
6101	Rent	1,174	2,118	2,118	2,182	2,225	2,270
6102	Rates	569	785	785	980	1,182	1,392
6105	Play Equipment Repairs	3,117	2,787	2,787	2,871	2,928	2,987
6106	Seats, Gates ,Fencing	-179	2,007	2,007	2,067	2,109	2,151
6107	Gritting	0	3,246	0	3,343	3,410	3,478
6108	Doggy Bin Service	1,019	852	1,352	1,378	1,405	1,433
6109	Nursery Development Costs*	15,450	15,605	15,605	16,073	16,395	16,723
	<b>Transport</b>						
6200	Petrol & Oil	10,436	9,968	9,968	10,267	10,473	10,682
6201	Repair & Maintenance	15,588	17,901	17,900	18,437	18,806	19,182
6202	Hired Plant & Equipment	3,252	2,442	2,442	2,528	2,586	2,646
6203	Licences	930	1,142	1,142	1,176	1,200	1,224
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	5,070	10,609	10,609	10,823	11,041	11,263
6301	Water	1,960	4,908	4,908	5,066	5,172	5,279
6302	Plants & Seeds	13,293	13,023	13,023	13,414	13,682	13,956
6303	Equipment & Materials	26,454	30,792	30,792	32,629	33,281	33,947
6306	Health & Safety	8,204	6,489	6,489	6,684	6,817	6,954
	<b>Establishment Expenses</b>						
6404	Telephones	412	2,581	2,581	3,270	3,344	3,419
6408	Parks Ctte. Admin. (Recharge)	37,737	38,114	38,114	38,495	38,880	39,269
	<b>Miscellaneous</b>						
	Loan Repayments - Tennis	0	0	0	11,000	26,000	26,000
6705	Summer Activities	10,155	9,824	9,824	10,119	10,321	10,528
6706	Gardens Competition	911	1,177	1,177	1,212	1,237	1,261
6707	Britain in Bloom	3,894	5,234	5,234	5,391	5,499	5,609
6709	Advertising	1,718	2,891	2,891	4,978	5,077	5,179
6799	Other	147	94	94	97	99	101
	Extra-ordinary Expenditure	38,652					
	<b>Gross Expenditure</b>	<b>742,001</b>	<b>751,635</b>	<b>733,850</b>	<b>796,043</b>	<b>830,636</b>	<b>842,438</b>
	<b>Income</b>						
4005	Floral Displays	25,855	25,365	25,365	26,126	26,648	27,181
4007	Contract Work	30,475	22,614	22,614	23,309	23,786	24,273
4008	Sponsorship	0	4,000	0	8,000	8,160	8,323
4101	Use of Pitches	5,502	5,021	5,021	5,172	5,275	5,381
4102	Tennis	8,924	10,530	10,530	20,146	28,549	39,120
4103	Trading Rights	14,287	12,241	12,241	12,608	12,860	13,118
4200	Site Rentals	5,903	2,471	2,471	2,545	2,596	2,648
4300	Investment Interest	0	5,000	0	5,038	5,139	5,242
4900	Miscellaneous	417	332	346	356	364	371
	County Council Agency	7,577	7,500	7,500	7,500	7,650	7,803
	Extra-ordinary Income	40,000	0	0	0	0	0
	<b>Gross Income</b>	<b>138,940</b>	<b>95,074</b>	<b>86,088</b>	<b>110,800</b>	<b>121,027</b>	<b>133,459</b>
	<b>Net Expenditure</b>	<b>603,061</b>	<b>656,561</b>	<b>647,762</b>	<b>685,243</b>	<b>709,609</b>	<b>708,979</b>

## Public Conveniences

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Salary Costs	74,313	65,364	65,364	67,715	69,407	70,102
6000	Training	0	214	214	220	225	229
6103	Clothing	0	505	505	520	531	541
	<b>Premises Costs</b>						
6100	Repair & Maintenance	10,247	10,285	10,285	10,594	10,805	11,022
6102	Rates	15,367	18,146	18,146	18,872	19,627	20,412
6103	Cleaning Materials	15,689	18,937	18,937	19,505	19,895	20,293
	<b>Transport</b>						
6200	Fuel	600	607	607	625	638	650
6201	Repair & Maintenance	0	567	567	584	596	608
6203	Licences	233	282	282	290	296	302
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	2,400	2,351	2,351	2,398	2,446	2,495
6301	Water	25,516	21,123	21,123	21,757	22,192	22,636
6306	Health & Safety	1,400	1,438	1,438	1,481	1,511	1,541
6307	Insurance Premiums	530	535	535	551	562	573
	<b>Office Costs</b>						
6405	Telephone	195	214	214	220	225	229
6408	Administration (recharge)	5,100	5,200	5,200	5,252	5,305	5,358
	<b>Miscellaneous</b>						
6708	Loan Charges	5,845	6,060	6,060	6,060	6,060	6,060
6799	Miscellaneous	0	94	94	97	99	101
	<b>Gross Expenditure</b>	<b>157,435</b>	<b>151,922</b>	<b>151,922</b>	<b>156,742</b>	<b>160,419</b>	<b>163,151</b>
	<b>Income</b>						
4007	Contract Work	4,600	1,873	1,873	1,929	1,968	2,007
	<b>Gross Income</b>	<b>4,600</b>	<b>1,873</b>	<b>1,873</b>	<b>1,929</b>	<b>1,968</b>	<b>2,007</b>
	<b>Net Expenditure</b>	<b>152,835</b>	<b>150,049</b>	<b>150,049</b>	<b>154,812</b>	<b>158,451</b>	<b>161,144</b>

## Café in the Park

Vote No	Description	2016-17 Actual	2017-18 Approved Estimate	2017-18 Revised Estimate	2018-19 Estimate	2019-20 Forecast	2020-21 Forecast
		£	£	£	£	£	£
	<b>Expenditure</b>						
5000	Wages	0	0	61,800	64,975	64,975	64,975
6004	Purchase of Sale Items	0	0	11,232	11,232	11,232	11,232
6100	Repairs & Maintenance	0	0	2,592	2,592	2,592	2,592
6102	Local Authority Rates	0	0	1,200	1,200	1,200	1,200
6300	Electricity	0	0	600	600	600	600
6301	Water Charges	0	0	696	696	696	696
	Admin. Recharge			5,000	5,000	5,000	5,000
	<b>Gross Expenditure</b>	<b>0</b>	<b>0</b>	<b>78,120</b>	<b>81,295</b>	<b>81,295</b>	<b>81,295</b>
	<b>Income</b>						
4004	Sales	1,154	0	86,400	94,400	94,400	94,400
	<b>Gross Income</b>	<b>1,154</b>	<b>0</b>	<b>86,400</b>	<b>94,400</b>	<b>94,400</b>	<b>94,400</b>
	<b>Net Expenditure</b>	<b>-1,154</b>	<b>0</b>	<b>-8,280</b>	<b>-13,105</b>	<b>-13,105</b>	<b>-13,105</b>

## Schedule of Fees and Charges 2018/2019

### Sports Facilities

	Present 2017 £	Recommended from 1 April 2018 £
<b>Tennis Courts</b> (Including VAT)		
One Hour (Singles)	6.00 per court	6.00 per court
One Hour (Doubles)	8.00 per court	8.00 per court
Children up to 16/OAP and unemployed (at certain times per hour session)	4.00 per court	4.00 per court
Family of Four (2 Adults and 2 Children)	6.00 per court	6.00 per court
Family of Two (1 Adult and 1 Child)	4.50 per court	4.50 per court
Floodlit Courts anytime including lights	8.00 per court	8.00 per court
<b>Football</b>		
Per match – up to age 16	14.50	14.50
Per match – age 16 and over	21.00	21.00
<b>Mini Soccer</b>		
Per match up to age 12 years (Including use of the pavilion)	12.00	12.00
<b>Use of Dressing Rooms/ Showers</b>	11.50	11.50
<b>Cricket Pitch</b> (excluding VAT) (Including use of pavilion)		
Per match – maximum 24 overs each side	28.00	28.00
Matches of 25 overs and above each side	38.00	38.00
(Concession of 25% to Truro Cricket Club)		

## Schedule of Fees and Charges – 2018/2019

	Present	Recommended From 1 April 2018
	£	£
<b>Cemeteries &amp; Churchyards</b>		
<b>Interment</b>		
Child stillborn or aged up to and including 16 years	No charge	No charge
Person over 16 years	355	360
Extra depth for double grave	122	124
Cremated remains	102	104
<b>Purchase of Burial Rights</b>		
(Body or cremated remains)		
Child up to and including 16 years	No charge	No charge
Person over 16 years	284	290
Rights for cremated remains (small plots)	112	114
<b>Gravestone and Memorials</b>		
Headstone up to 3'	97	100
Wooden Cross up to 3'	61	62
Desktop (for cremated remains plots only)	41	42
<b>Other Charges</b>		
Reinstatement of Grass surface on grave space	107	109
Surcharge for Bank Holiday, Weekend or Friday pm (1 October – 31 March)	244	250
<b>Allotment Rentals (from 1 April 2019)</b>		
Plots to be charged £0.29p (2018 £0.28p) per square metre with effect from 1 <sup>st</sup> April 2019. In accordance with legal requirements all allotment holders have to be given twelve months' notice of a rent increase.		
<b>City Boxes, Baskets and Tubs Scheme</b>		
Hanging Baskets	19	19
Hayracks (small)	22	22
Hayracks (large)	28	28
Window Boxes	20	20
Tubs	24	24
Other items/areas	By agreement	By agreement
Spring Bedding	As above	As above
Watering items	19	19
<b>Provision of Floral Decorations</b>		
Hire of planted tubs – each	26	26
<b>Contract Work</b>		
To be priced individually		



## Statement of Funds & Reserve

	£		
<b>Revenue Reserve</b>		<b>Parks Committee Fund</b>	
Balance as at 1st April 2017	289,661	Balance as at 1st April 2017	233,848
add		add	
Contribution 2017-18	<u>118,045</u>	Contribution 2017-18	112,600
Balance as at 31st March 2018	407,706	Income to 31st October 2017	70,831
add		less	
Contribution 2018-19	<u>0</u>	Expenditure to 31st October 2017	146,289
<b>Balance as at 31 March 2019</b>	<b><u><u>407,706</u></u></b>		
		Balance	<u>270,990</u>
<b>Finance Committee Revenue Fund</b>		add	
Balance as at 1st April 2017	48,247	Contribution 2018-19	<u>127,200</u>
add		<b>Available Resource 31st March 2019</b>	<b><u><u>398,190</u></u></b>
Contribution 2017-18	18,800		
Income to 31st October 2017	0	<b>Hendra Development</b>	
less		Balance as at 1st April 2017	2,885
Expenditure to 31st October 2017	<u>13,557</u>	add	
Balance	53,490	Contribution 2017-18	0
add		Income to 31st October 2017	2,100
Contribution 2018-19	<u>15,800</u>	less	
<b>Available Resource 31st March 2019</b>	<b><u><u>69,290</u></u></b>	Expenditure to 31st October 2017	2,520
<b>Finance Committee Capital Fund</b>		Balance	<u>2,465</u>
Balance as at 1st April 2017	120,122	add	
add		Contribution 2018-19	0
Contribution 2017-18	19,900		
less		<b>Available Resource 31st March 2019</b>	<b><u><u>2,465</u></u></b>
Expenditure to 31st October 2017	-224		
Income to 31st October 2017	<u>0</u>	<b>Community Development</b>	
Balance	140,246	Balance as at 1st April 2017	47,627
add		add	
Contribution 2018-19	<u>25,300</u>	Contribution 2017-18	0
<b>Available Resource 31st March 2019</b>	<b><u><u>165,546</u></u></b>	Income to 31st October 2017	0
		less	
		Expenditure to 31st October 2017	<u>0</u>
		Balance	47,627
		add	
		Contribution 2018-19	<u>-9,000</u>
		<b>Available Resource 31st March 2019</b>	<b><u><u>38,627</u></u></b>