

# **Truro City Council**

## **Estimates Report 2019-20 & Financial Forecasts 2020-22**

*Draft for Committees*

*Parks & Amenities Committee 7<sup>th</sup> January 2019  
Finance & General Purposes Committee  
14<sup>th</sup> January 2019*

Roger Gazzard  
Town Clerk

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# Estimates 2019-20

## 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 The last Council elections took place in May 2017 and the next will be in May 2021. The next financial year will therefore be a middle year in terms of the life of this 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 2019-20 increasing by some 1.7% (£4.06 per annum for Band D) over the 2018-19 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 plan is below. 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.	Digital record to be completed by June 2019	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 & 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, gardens, and City Centre. To enter the RHS South West in Bloom competition	Competition judging in July 2019	Parks & Amenities Manager

	<p>in 2019 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 future 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 June 2019</p> <p>Ongoing</p>	<p>Town Clerk</p> <p>Town Clerk</p> <p>Parks &amp; Amenities Manager and Compliance Officer</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>To replace the Tennis pavilion.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>New Pavilion by end September 2019</p>	<p>Parks &amp; Amenities Manager</p> <p>Parks &amp; Amenities Manager</p> <p>Town Clerk/ Parks &amp; Amenities Manager</p>

	To maintain and increase the existing stock of Allotments.	Develop Treffry Road allotments by end September 2019.	Town Clerk/ Parks & Amenities Manager
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 ensure the continuance of the administration during the period of absence from the Municipal Offices.	Continue to work in Library	Town Clerk
	To continue to adopt the “General Power of Competence”	Ongoing	Town Clerk
	To review the office administration procedures to maximise benefits of computer technology.	Review complete by September 2019	Town Clerk
	To review the Employment Policies and Procedures and consider adopting Job Profiles.	To be implemented by April 2019	Town Clerk/ Parks & Amenities Manager
	To continue to be a Living Wage employer.	Ongoing	Town Clerk
	To increase the percentage of income the Council gains from contracts and services in order to contribute to the costs of services.	2018-19 – 17% 2019-20 – 19% 2020-21 – 21% 2021-22 – 23%	Town Clerk
	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.	To be complete by June 2019	Parks & Amenities Manager
To minimise the use of pesticides and herbicides in line with operational requirements.	Ongoing	Parks & Amenities Manager	
To provide assistance and encouragement to groups within Truro in the promotion and development of their activities, including the pursuit of community assistance.	To continue to provide financial support, particularly using the “Community grants” and “Community Events” budgets.	Ongoing	Town Clerk
		Ongoing	Community Development Officer

	To continue support through the Community Development function.		
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 continue active participation in partnership organisations such as “PACT”, Truro Safe, BID, and City of Lights.	Ongoing	Town Clerk
	To continue to allow the public to speak at Council meetings.	Ongoing	Town Clerk
	To continue to support resident and community associations.	Ongoing	Community Development Officer
	To develop and support “friends of...” groups to support the operations of the parks and gardens.	Ongoing	Parks & Amenities Manager
	To increase the feedback from young people to influence the future direction of the City Council.	Ongoing	Community Development Officer
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 operate a Tourist Information service providing information for visitors and residents alike.	Ongoing	TIC Managers
	To liaise closely with Truro BID, Newham BID, and the Chamber of Commerce to maximise the opportunities and benefits of partnership and joint working.	Ongoing	Town Clerk
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

	<p>Work in partnership with voluntary and community organisations to localise the provision of services.</p> <p>To monitor planning applications to ensure compliance with Neighbourhood Plan.</p> <p>To work with Kenwyn Parish Council to review the Neighbourhood Plan.</p> <p>To work with Cornwall Council and local organisations to consider the development of the Pydar Street Site.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Draft complete by end June 2019</p> <p>Timetable determined by Cornwall Council</p>	<p>Community Development Officer</p> <p>Town Clerk</p> <p>Town Clerk</p> <p>Town Clerk</p>
<p>To strengthen community management and local empowerment. Truro City Council will work with Cornwall Council to implement Devolution of services and assets as appropriate.</p>	<p>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.</p> <p>Where assets have been devolved to work with the local community to maximise the benefit to the community.</p>	<p>As required</p> <p>As required</p>	<p>Town Clerk</p> <p>Community Development Officer</p>
<p>To support the financial position of the council by delivering a high quality contract service in accordance with agreed terms.</p>	<p>To ensure third party contracts are delivered to a high quality with a financial surplus.</p>	<p>Ongoing</p>	<p>Town Clerk Parks &amp; Amenities Manager</p>



## Financial Estimates Overview

- 1 The estimates are split into the two spending committees of Parks & Amenities and Finance & General Purposes. Within the Committee structure they are further analysed into operational areas.
- 2 As in previous years the estimates are analysed as follows; -
  - The costs of carrying out the current level of services which is analysed into the Committees and detailed in the report. After taking into account estimated income the net cost of this is described as the "Net base expenditure" at line 12 on page 14.
  - 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 18 on page 14 is the estimated cost to the Council Tax payer of the Council devolving services from Cornwall Council; the detail of which has yet to be agreed. 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 36, show a total balance of £900K (previous year £742k) of which £183k (previous year £146K) lies in the Revenue Reserve. (This balance includes the agreed transfer of sums precepted for the library transfer being taken to a earmarked fund.) This Reserve provides a contingency against unanticipated expenditure and for cash flow purposes. The Revenue Reserve is different from the other funds, as it is not earmarked for any project or commitment. It is, therefore, a particularly good measure of the state of the finances.
- 5 The largest single item of expenditure of the Council is the cost of employment with salaries and wages accounting for 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. A further review will be carried out based on the position of the pension fund at 1<sup>st</sup> April 2019 and any changes to the required contributions will impact the Council in the financial year 2020-21.

- 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 2019-20 (2018-19 99.10%). Secondly, the number of properties that will be chargeable has to be calculated. This is based upon the position at September in the current year. This is known as the Band D tax equivalents and is 7,026.70 for 2019-20 (6,842.11 in 2018-19). The combined impact of this is an increase in Tax base from 6,780.53 in 2018-19 to 6,963.46 in 2019-20, equivalent to a 2.7% increase is shown on page 14. This reflects the revenue that will be raised for each £1 charged per property. Therefore, the amount we precept Cornwall Council could increase by 2.7% without any increase to individual Council Tax payers. This explains why the proposal is to increase our Precept by 4.4% but the resultant increase to the public is 1.7%.

- 7 The government has now for a number of years applied the Council Tax referendum principles to Cornwall Council and other principal authorities. In 2016-17 it consulted on widening the legislation to cover Town and Parish Councils but the legislation has not been widened, and therefore it does not apply to our 2019-20 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 2019-20 is £64k (£72k in 2017-18) which is shown on line 19 on page 14. 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 £75k. The Council also has approval from the Public Works Loans Board for a second loan in the sum of £250,500 to part fund the Boscawen park tennis development. I expect this loan to be drawn down in the Spring of 2019. The Council also has approval to borrow £50,000 from the Lawn Tennis Association as an interest free loan to part fund the same scheme.
- 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 2018 has been implemented at an increase in pay rates of 1% on average. The increase for April 2019 has been agreed by the national negotiators and increases built into the estimates.
  - 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 2018-19 the rate per hour was £8.75. I have included in the estimates the increase to £9.00 per hour from 1<sup>st</sup> April 2019 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 £21,400. The actuarial percentage figure remains at 18.7% for 2019-20 but the lump sum is increasing. The following rates have been built into the estimates are below: -

	<b>Financial Year 2017-18</b>	<b>Financial Year 2018-19</b>	<b>Financial Year 2019-20</b>
<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 2017 to November 2018) is quoted as showing a 3.0% increase (3.0% increase in 2017). Effectively as we only assumed a 2% rise in setting the estimates for the current year we have absorbed a 1% increase. I am proposing that we allow 2% for price inflation in the 2019-20 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 13 to 16 on page 14 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. The City Council has submitted to Cornwall Council expressions of interest regarding various assets and services based on our objectives, and with an understanding that there will be significant benefits to the residents and visitors to the City.

The largest single proposal relates to the Library Service. The estimates include for the transfer of the Library building in April 2019 but no provision is made for the transfer of the staff. This remains under discussion and the Council has made no decision to accept the transfer.

In addition, in 2018-19 the following has occurred which is reflected in the estimates: -

- The Hendra Hall freehold has transferred.
- The Zebs building freehold has transferred
- We have signed a new ten year agreement for the management of Lemon Quay.
- A new 30 year lease has been agreed on the Kenwyn Hill playing field.
- Coosebean Land freehold has transferred to us.
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Other transfers are under particular discussion: -

<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.
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<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>St. Clements Street Day Centre building</b>	The City Council has expressed an interest to Cornwall Council for its transfer.
<b>Open Spaces</b>	Cornwall Council is preparing a schedule of open spaces that it would favour transferring to us.

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

The question what level do we consider is reasonable for the Revenue Reserve of the Council? We have long considered that a figure of 10% of the expenditure of the Council is sufficient, particularly when supported by earmarked reserves, some of which are not committed and therefore could be brought into use in an emergency. However, this does not meet the statutory guidance of between three and twelve months of expenditure. My view is that whilst the current balance of the Revenue Reserve stands at 10.5% of Precept 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 could be used to significantly increase this balance and therefore further reduce risk.

## Risks

- 15 In setting the budget the Council should note a significant risk which we are currently facing. This results from the impact of the re-development of the Hall for Cornwall on our accommodation in the Municipal Offices.

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.

The risk has been partly covered during the current year with the move of the administration and corporate operation, and the Tourist Information Centre; from the Municipal offices. Disruption to services was kept to a minimum and both the administration and TIC are now settled in alternative accommodation. The ongoing risk, however, is that we still do not have the costings for repair

works to the external structure of the Municipal Offices which we are legally obliged to pay 50% of the total. We have a fund standing at c£100k specifically set aside to meet this cost.

## Strategy

- 16 The proposed budget 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 £73k. The impact upon a Band "D" property Council tax is £4.06 per year, an increase of 1.7%.
- 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 absorbing additional workloads without increasing staff. We continue also to in part absorb inflationary increases. 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 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 additional commercial work in this area.

## Resolutions

- 1 agreement to the Corporate Mission Statement and Objectives.
- 2 that the Council agree the Action Plan
- 3 that the revised estimate for 2018-19 is approved.
- 4 that the estimates for 2019-20 are approved.
- 5 that the Precept is set at £1,732,934 for 2019-20
- 6 That the financial forecasts for 2020-21 and 2021-22 are agreed in principle.

**Roger Gazzard**  
**Town Clerk**  
**December 2018**

## Estimates 2019-20 & Financial Forecasts 2020-22

### Overall Summary of Net Revenue Expenditure

Ref		2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Approved	Revised	Estimates	Forecast	Forecast
		£	£	£	£	£	£
	<b>Finance &amp; General Purposes</b>						
1	Administration	312,561	317,900	311,713	314,254	342,168	333,529
2	Tourist Information Centre	98,419	97,424	112,043	93,521	103,527	106,243
3	Community Work	132,101	136,365	128,665	136,460	138,854	149,251
4	Truro Library(building only)	0	0	0	60,500	62,214	63,843
5	Lemon Quay	0	0	-2,900	-2,000	-2,360	-2,394
		<b>543,081</b>	<b>551,689</b>	<b>549,521</b>	<b>602,735</b>	<b>644,403</b>	<b>650,473</b>
	<b>Parks Committee</b>						
6	Allotments	8,655	7,504	7,547	7,746	7,878	7,962
7	Churchyards	13,101	14,953	15,074	15,580	15,813	15,976
8	Public Cemetery	33,706	34,203	34,805	36,089	36,336	36,648
9	Parks & Open Spaces	631,446	685,242	685,628	730,246	731,974	729,352
10	Public Conveniences	146,284	154,811	149,811	153,760	135,945	137,268
11	Café in the Park	-816	-13,105	8,395	-3,179	-3,179	-3,179
		<b>832,376</b>	<b>883,608</b>	<b>901,260</b>	<b>940,242</b>	<b>924,766</b>	<b>924,027</b>
12	<b>Net Base Expenditure</b>	<b>1,375,457</b>	<b>1,435,297</b>	<b>1,450,781</b>	<b>1,542,977</b>	<b>1,569,168</b>	<b>1,574,500</b>
	<b>Funds &amp; Reserves</b>						
13	Finance Committee Revenue Fund	18,800	22,100	33,100	34,400	42,700	37,000
14	Finance Committee Buildings Fund	19,900	19,000	27,000	57,400	58,400	59,400
15	Parks Committee Capital Fund	116,300	127,200	130,400	133,100	135,800	138,000
16	Revenue Reserve	133,690	0	74,316	0	0	0
17	<b>Net Expenditure add</b>	<b>1,664,147</b>	<b>1,603,597</b>	<b>1,715,597</b>	<b>1,767,877</b>	<b>1,806,068</b>	<b>1,808,900</b>
18	Devolution	6,857	128,000	16,000	29,500	29,500	29,500
19	<b>less</b> Council Tax Support Grant	88,170	71,705	71,705	64,443	57,999	52,199
20	<b>Precept</b>	<b>1,582,834</b>	<b>1,659,892</b>	<b>1,659,892</b>	<b>1,732,934</b>	<b>1,777,570</b>	<b>1,786,201</b>
	<b>Increase in Precept</b>				<b>4.4%</b>		
	<b>Impact on Council Tax Payers</b>		<b>2018-19</b>		<b>2019-20</b>		
			<b>£</b>		<b>£</b>		
	Precept		1,659,892		1,732,934		
	Band D tax base		6,780.53	Taxbase	6,963.46		
	<b>Annual Band D Council tax</b>		<b>244.80</b>		<b>248.86</b>		<b>£4.06</b>
				<b>Increase</b>	<b>1.7%</b>		

# Finance & General Purposes Committee Estimates

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

2 The estimates contain some significant additions from previous years reflecting the progress with devolution during 2018. The main changes are as follows: -

- Conclusion of a ten year management agreement with Cornwall Council relating to Lemon Quay. The impact of this is that the transactions relating to the Quay now form part of our estimates rather than the previous position where it was a suspense account i.e. surpluses/losses did not impact upon our Precept but were retained for use on the Quay. This is positive for us as the Quay will normally make a surplus. There were also other changes built into the agreement, significantly it also now covers the "top" end of the Quay, which will become more significant once the hall for Cornwall works are complete. The Lemon Quay figures are shown on a separate page.
- The progress that has been made with the devolution of the Truro Library building. Whilst the transfer has yet to be made I have made the assumption that it will happen prior to or on the 31<sup>st</sup> March 2019. Once again the Library Building transactions are shown on a separate page in the estimates.

### 3 Municipal Buildings

The current year has seen a significant change relating to the re-location from the Municipal Offices of both the corporate function of the Council and the TIC. The effect on the estimates is that the property costs for both sections have changed significantly. As far as the Administration & Democratic page is concerned this is temporary and the year 2020-21 sees some of the figures reverting to their previous levels but the TIC will be a permanent change.

There remains a significant financial risk relating to the Municipal Building's repair costs. 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.

The particularly relevant terms of the lease: -

*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 tenantable condition.*

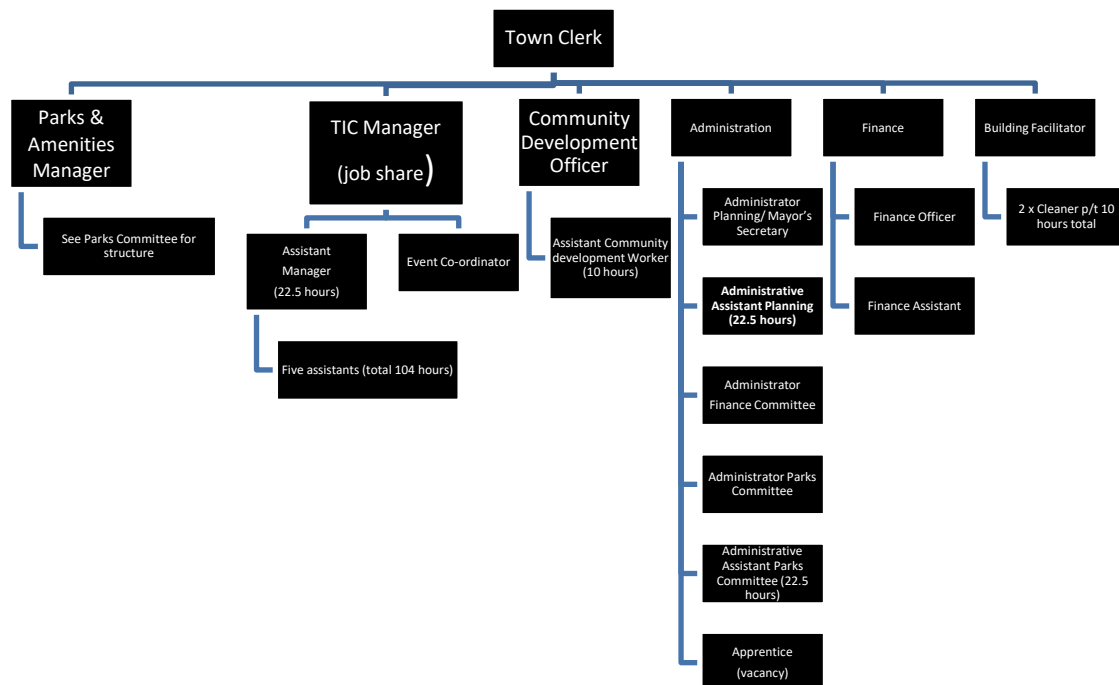
*(a) The structure of the building comprising the demised premises and in particular the roofs, foundations, and walls and roof lights thereof*



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 has been tendered as part of the main Hall for Cornwall work but identified separately therefore there will be a firm cost for the works. We do not yet know the costs for the works which will be carried out during 2019.

We have for some years contributed to a fund to meet the costs or external repairs to the building 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 2019 will be £117k.

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



There are 23 employees relating to this Committee amounting to 16.2 full time equivalent positions. The Compliance officer is shown under the Parks Committee but reports to the Town Clerk regarding compliance matters.

## 5 Summary of Net Revenue spending

	<b>2017-18 Actual</b>	<b>2018-19 Approved</b>	<b>2018-19 Revised</b>	<b>2019-20 Estimate</b>
	£	£	£	£
<b>Administration &amp; Democratic</b>	312,561	317,900	311,713	314,254
<b>Tourist Information Centre</b>	98,419	97,424	112,043	93,521
<b>Community Work</b>	132,101	136,365	128,665	136,460
<b>Truro library Building</b>	0	0	0	60,500
<b>Lemon Quay</b>	0	0	-2,900	-2,000
<b>Total</b>	<b>543,081</b>	<b>551,689</b>	<b>549,521</b>	<b>602,735</b>
<b>Change from approved budget</b>			-2,168	51,046

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

	<b>2018-19 Revised</b>	<b>2019-20 Estimate</b>
	£	£
<b>Pay Awards &amp; Living Wage increase</b>	0	10,879
<b>Inflation on Prices</b>	0	6,747
	0	17,626
<b>Expenditure</b>		
<b>Salary costs</b>		
Increments	0	2,775
Pension Contributions	0	988
Staff Changes	-15,000	-3,502
<b>Other costs</b>		
Payroll & Personnel Advice	3,000	3,000
Business Rates	14,000	13,500
Rent (TIC)	8,300	25,250
Furniture & Equipment	27,000	0
Utilities	-1,000	-1,200
Insurance	2,300	400
Professional Fees	13,000	0
Accommodation Costs	-29,700	-29,700
Office costs	1,200	-2,000
Computer Costs	1,000	1,000
CCTV	1,000	1,000
Donatons	-5,000	0
Library Building	0	60,500
Misc	2,132	-3,671
	23,232	68,340
<b>Income</b>		
Internal recharges	2,400	1,380
Guide	3,000	2,000
Income from Events	-10,000	-10,000
Shop Sales	-8,000	-11,000
Rents	-8,900	-15,300

Lemon Quay

-2,900	-2,000
-24,400	-34,920
<b>-2,168</b>	<b>51,046</b>

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

Members will note that I am recommending a change to the funds of the Committee to reflect that we now have an increased number of buildings. I have therefore moved all non-building funds into the Finance Committee revenue fund, and renamed the Finance Committee Capital Fund, the Finance Committee Buildings Fund.

<b>Page 14 line 13</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Finance Committee Revenue Fund</b>	<b>Approved</b>	<b>Revised</b>	<b>Estimate</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Election Expenses – Contribution to meet the costs of elections.	6,000	6,000	6,000
Municipal Buildings Internal Works – Repair & decoration costs.	0	0	0
Computers – To enable a replacement programme to be maintained.	9,800	9,800	11,000
Community Projects (Matched Funding)	6,300	6,300	6,400
CCTV Equipment Replacement	0	11,000	11,000
<b>Total</b>	<b>22,100</b>	<b>33,100</b>	<b>34,400</b>

A provisional listing of contributions to Community Events for 2019-20 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 14 line 14</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Finance Committee Buildings Fund</b>	<b>Approved</b>	<b>Revised</b>	<b>Estimate</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.	14,000	14,000	14,200
<b>Truro Library</b>	0	0	30,000
<b>T.I.C. (30, Boscawen Street)</b>	0	8,000	8,100
<b>Zebs</b>	2,500	2,500	2,550

<b>Hendra Hall</b>	2,500	2,500	2,550
<b>Total</b>	<b>19,000</b>	<b>27,000</b>	<b>57,400</b>

**8. Recommendations**

- 8.1 to approve the revised estimates for 2018-19
- 8.2 that the estimates for 2019-20 are approved
- 8.3 that the financial forecasts for 2020-21 and 2021-22 are agreed in principle.
- 8.4 that the contributions to the Committee Funds are approved.

## Administration & Democratic

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
5000	Salary & Wage Costs	270,491	274,436	259,436	279,514	308,065	311,145
6000	Training/Conferences	36	312	812	318	325	331
6001	Travelling Expenses	668	545	545	556	567	573
6003	Payroll & Personal Costs	15,377	14,191	17,191	17,475	17,824	18,003
	<b>Property</b>						
6100	Repair & Maintenance	5,285	805	805	0	0	0
6102	Municipal Building Rates	19,251	3,708	4,708	0	0	0
6103	Cleaning	2,134	428	428	0	0	0
6104	Furniture & Equipment	1,531	339	3,139	346	1,553	1,568
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	6,395	1,190	190	0	2,000	7,040
6301	Water	1,442	349	349	0	400	1,604
6306	Health & Safety	2,943	2,510	2,510	3,560	3,631	3,668
6307	Insurance	20,658	22,184	24,484	24,628	25,120	25,371
6701	Audit Fees	5,910	5,670	5,670	5,783	5,783	5,783
6703	Legal Fees	3,598	1,172	14,172	1,195	1,195	1,195
6709	Advertising	199	1,545	1,545	1,576	1,607	1,623
6710	Planning Advice	536	2,060	2,060	2,101	2,101	2,101
	Accommodation Costs	0	17256	0	0	0	0
	<b>Office Costs</b>						
6400	Stationery	2,424	1,583	2,583	1,615	1,647	1,663
6401	Printing	4,184	3,573	3,573	2,644	2,697	2,724
6403	Postages	2,512	2,880	2,880	1,938	1,976	1,996
6404	Telephones	2,100	3,854	3,854	3,931	4,010	4,050
6406	Publications	221	122	122	124	127	128
6407	Computer Costs	10,007	10,174	13,174	11,377	11,605	11,721
6408	Planning Committee Recharge	27,919	45,113	45,113	46,015	46,466	46,922
6409	Bank Charges	2,171	2,500	2,500	2,550	2,550	2,550
	<b>Democratic</b>						
6600	Mayoral Allowance	7667	7349	7,349	7,496	7,496	7,496
6601	Town Crier & Macebearers	1194	801	801	817	817	817
6602	Members Expenses	20	602	602	614	614	614
6603	Civic Functions	3077	3175	3,175	3,239	3,239	3,239
6702	Subscriptions	3794	4245	4,245	4,330	4,330	4,330
6799	Miscellaneous	718	2,261	261	306	312	315
	<b>Gross Expenditure</b>	<b>424,462</b>	<b>436,932</b>	<b>428,276</b>	<b>424,049</b>	<b>458,059</b>	<b>468,572</b>
	<b>Income</b>						
4200	Use of Rooms	23,135	3,368	3,268	0	5,000	23,050
4401	Interest	1,233	700	700	700	700	700
	Recharges to Operations	87,533	114,482	112,112	108,602	109,688	110,785
4900	Miscellaneous	0	483	483	493	503	508
	<b>Gross Income</b>	<b>111,901</b>	<b>119,032</b>	<b>116,563</b>	<b>109,795</b>	<b>115,891</b>	<b>135,043</b>
	<b>Net Expenditure</b>	<b>312,561</b>	<b>317,900</b>	<b>311,713</b>	<b>314,254</b>	<b>342,168</b>	<b>333,529</b>

## Tourist Information Centre

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Salary Costs	88,702	91,121	91,121	94,458	95,635	96,591
6000	Training	0	1,043	1,043	1,064	1,085	1,096
6002	Clothing	224	388	388	396	404	408
	<b>Premises Costs</b>						
6101	Rent	0	0	8,300	25,250	33,750	35,000
6102	Rates	12,199	2,436	15,436	16,033	16,675	17,342
6300	Power & Water	1,485	270	270	275	281	287
6100	Repair & Maintenance	1,483	0	0	0	0	0
6104	Furniture & Equipment	0	0	24,163	0	0	0
	Premises Costs	0	14244	0	0	0	0
	<b>Office Costs</b>						
6400	Stationary	1,336	624	1,324	636	649	656
6401	Printing	1,770	577	577	589	600	606
6403	Postage	875	1,040	1,040	1,061	1,082	1,093
6404	Telephone	1,509	1,458	4,458	1,487	1,517	1,532
6407	Computer Costs	741	3,567	1,567	3,638	3,711	3,748
6409	Card charges	667	500	1,000	510	520	525
	<b>Purchase of Sale Items</b>						
6501	Tickets	4,725	11,286	6,286	6,512	6,642	6,708
6503	General sale goods	30,929	40,001	45,001	45,801	46,717	47,184
	<b>Miscellaneous</b>						
6709	Truro Guide Costs	47,250	43,400	44,400	32,268	32,913	33,242
	Events	0	0	50,000	50,000	50,000	50,000
6799	Miscellaneous	1,269	1,107	1,107	1,129	1,152	1,163
	Admin re charge	0	5,000	5,000	5,000	5,000	5,000
	<b>Gross Expenditure</b>	<b>195,164</b>	<b>218,062</b>	<b>302,481</b>	<b>286,108</b>	<b>298,333</b>	<b>302,182</b>
	<b>Income</b>						
4000	Sales	46,311	53,665	67,665	69,665	71,058	71,769
4001	Tickets	8,043	13,091	9,091	9,353	9,540	9,635
	Events	0	10,000	70,000	70,000	70,000	70,000
	Rents	0	0	4,800	9,600	9,600	9,600
4007	Contract Work	7,499	7,500	7,500	7,500	7,650	7,727
4100	Registration/ Misc Fees	3,947	4,354	4,354	4,441	4,530	4,575
4105	Truro Guide Advertising	30,945	30,028	26,028	20,028	20,429	20,633
	Parks re charge-Tennis	0	2,000	1,000	2,000	2,000	2,000
	<b>Gross Income</b>	<b>96,745</b>	<b>120,638</b>	<b>190,438</b>	<b>192,587</b>	<b>194,807</b>	<b>195,939</b>
	<b>Net Expenditure</b>	<b>98,419</b>	<b>97,424</b>	<b>112,043</b>	<b>93,521</b>	<b>103,527</b>	<b>106,243</b>

## Community Work

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
<b>Expenditure</b>							
5000	Salaries & Wages	31428	35965	35,965	38,789	39,275	39,668
6000	Training / Conferences	38	208	208	212	216	219
6001	Travelling	345	520	520	530	541	546
<b>Supplies &amp; Services</b>							
6304	Grant Advice	1,980	2,080	2,080	2,122	2,164	2,186
6305	Xmas Tree	850	873	1,273	890	908	917
6308	CCTV	33,861	34,634	35,634	36,327	37,053	37,424
6404	Telephones	0	416	416	424	433	437
6407	Computer Costs	270	208	208	212	216	219
6408	Administration Recharges	5,200	5,252	5,252	5,305	5,358	5,411
<b>Grants And Donation</b>							
6712	Citizens Advice Bureau Donation	1,286	6,370	1,370	6,497	6,627	6,694
6713	Public Transport contrn.	5,200	5,200	5,200	5,200	5,200	5,200
6714	Twinning Associations	293	862	862	879	897	906
6716	Street Pastors	5,718	5,202	5,202	5,306	5,412	5,466
6717	Music Festival	2,061	2,134	2,134	2,177	2,220	2,242
6719	Young People Cornwall	25,000	26,008	26,008	26,528	27,059	27,329
6720	Community Events	10,100	10,403	10,403	10,611	10,823	10,932
6721	Community Grants	8,200	8,530	8,530	8,701	8,701	8,701
	Community Navigator Contn	0	0	5,000	10,000	5,000	0
6799	Miscellaneous	271	500	500	500	500	505
<b>Gross Expenditure</b>		<b>132,101</b>	<b>145,365</b>	<b>146,765</b>	<b>161,210</b>	<b>158,604</b>	<b>155,001</b>
<b>Income</b>							
	Contribution from Fund	0	9,000	14,000	19,000	14,000	0
	Rents from buildings	0	0	4,100	5,750	5,750	5,750
<b>Gross Income</b>		<b>0</b>	<b>9,000</b>	<b>18,100</b>	<b>24,750</b>	<b>19,750</b>	<b>5,750</b>
<b>Net Expenditure</b>		<b>132,101</b>	<b>136,365</b>	<b>128,665</b>	<b>136,460</b>	<b>138,854</b>	<b>149,251</b>

## Truro Library (Building only)

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Salary Costs	0	0	0	49,600	49,600	49,600
	<b>Premises Costs</b>						
6102	Rates	0	0	0	23,100	24,024	24,985
6300	Power & Water	0	0	0	20,000	20,400	20,808
6307	Insurance	0	0	0	6,000	6,120	6,242
6100	Repair & Maintenance	0	0	0	19,500	19,890	20,089
	<b>Supplies &amp; Services</b>						
	Waste Collection	0	0	0	3,000	3,060	3,091
	<b>Miscellaneous</b>						
6799	Admin Re-Charge	0	0	0	5,000	5,100	5,151
	<b>Gross Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,200</b>	<b>128,194</b>	<b>129,966</b>
	<b>Income</b>						
	Rents	0	0	0	51,700	51,700	51,700
4200	Room lettings	0	0	0	14,000	14,280	14,423
	<b>Gross Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,700</b>	<b>65,980</b>	<b>66,123</b>
	<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,500</b>	<b>62,214</b>	<b>63,843</b>



## Lemon Quay

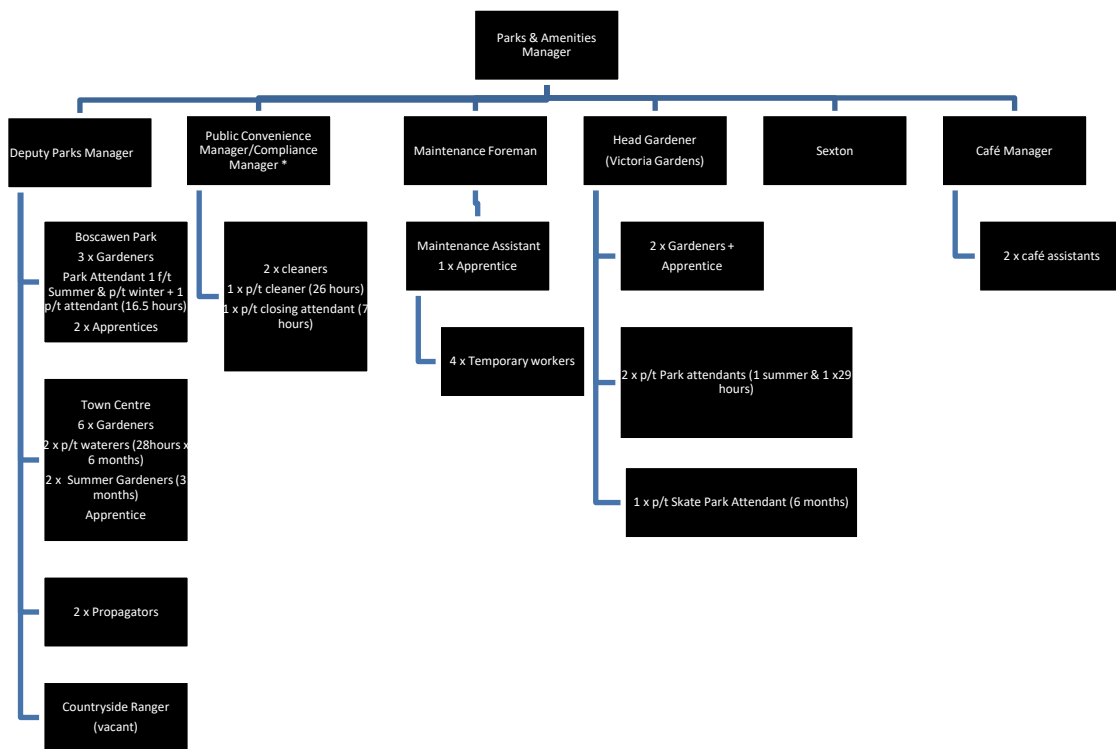
Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Expenditure</b>						
5000	Salaries & Wages	0	0	10,800	26,000	26,260	26,523
	<b>Property</b>						
6100	Repair & Maintenance	0	0	2,000	2,000	2,040	2,060
6103	Cleaning & Waste management	0	0	9,600	23,000	23,460	23,695
	<b>Supplies &amp; Services</b>						
6300	Gas & Electric	0	0	1,000	1,000	1,020	1,030
6301	Water	0	0	1,000	1,000	1,000	1,000
6704	Event Costs	0	0	9,000	9,000	9,180	9,272
	Administration Recharge			8,000	4,000	4,040	4,080
	<b>Gross Expenditure</b>	<b>0</b>	<b>0</b>	<b>41,400</b>	<b>66,000</b>	<b>67,000</b>	<b>67,660</b>
	<b>Income</b>						
	Rental (from Leases)	0	0	8,300	20,000	20,400	20,604
4200	Event rentals	0	0	36,000	48,000	48,960	49,450
	<b>Gross Income</b>	<b>0</b>	<b>0</b>	<b>44,300</b>	<b>68,000</b>	<b>69,360</b>	<b>70,054</b>
	<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>-2,900</b>	<b>-2,000</b>	<b>-2,360</b>	<b>-2,394</b>

## Parks & Amenities Committee Estimates

1. The figures below represent the amounts required to maintain the current level of service provision.
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 2019-20 we anticipate additional work being required, both in area maintained and breadth of work.
3. The current year has seen the implementation of the staffing restructure approved in January 2018; reflecting the additional work being undertaken.

### 4 Staffing Structure

The chart below shows the current establishment for the committee.



Therefore, in summary the establishment of the department shows staff totalling 42 with a full time equivalent of 36.1. The headcount is higher in the Summer due to the temporary attendants and gardeners. Currently the establishment has been increased by four for temporary workers in the maintenance team.

5. The government has announced that from 2010-21 there will be no business rate charge on public conveniences. This will save us just under £20k per annum.

## 6. Summary of Net Revenue spending

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Estimate
	£	£	£	£
<b>Allotments</b>	8,655	7,502	7,547	7,746
<b>Churchyard</b>	13,101	14,953	15,074	15,580
<b>Public Cemetery</b>	33,706	34,203	34,805	36,089
<b>Parks &amp; Open Spaces</b>	631,446	685,242	685,628	730,246
<b>Total Parks Ops.</b>	655,270	710,831	701,666	741,900
<b>Add</b>				
<b>Public Conveniences</b>	146,284	154,811	149,811	153,760
<b>Café in the Park</b>	-816	-13,105	8,395	-3,179
<b>Committee Total</b>	<b>832,376</b>	<b>883,608</b>	<b>901,260</b>	<b>940,242</b>
<b>Change from approved budget</b>			17,652	56,634

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

	2018-19 Revised	2019-20 Estimate
	£	£
<b>Pay Award &amp; Living Wage increase</b>	0	21,497
<b>Inflation on Prices and Income</b>	0	4,155
	0	25,652
<b>Pay Costs</b>		
Increments	0	2,637
Pension Contributions	0	1,874
Apprentice	0	8,811
Savings	-8,000	0
<b>Other Costs</b>		
Repair & Maintenance	-3,000	-2,400
Cleaning Materials	-2,000	-2,000
Travelling	0	500
Training	0	500
Dog Bins	0	500
Licences	600	600
Loan Repayments	-11,000	15,000
Gritting	-1,343	-1,343
Plants & Seeds	1,000	1,000
Equipment & Materials	-1,000	-1,000
Business Rates	1,000	1,000
Purchase Of sale items	15,000	15,000
Telephones	-2,000	-2,000
Britain in Bloom	2,000	0
Advertising	-1,000	-1,000
Admin Recharge	5,000	5,000
Misc.	-43	303
<b>Income</b>	<b>-4,786</b>	<b>42,982</b>

Tennis	11,000	0
Site Rentals	-1,600	-1,000
Sponsorship	8,000	4,000
Interest	5,038	0
Café Sales	0	-15,000
	22,438	-12,000
	<b>17,652</b>	<b>56,634</b>

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

		2017-18	2017-18	2018-19
		Approved	Revised	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.	53,500	53,500	54,500
	Play Equipment – To enable the rolling programme of repair, maintenance and replacement to continue.	18,800	18,800	19,200
	Vehicles & Plant – to enable the programme of replacement to continue.	27,800	31,000	32,000
	Tennis Court – Refurbishment	9,600	9,600	9,600
	Re-surfacing	17,500	17,500	17,800
	<b>Total</b>	<b>127,200</b>	<b>130,400</b>	<b>133,100</b>

## 9 Additional Items

There are two developments where the Committee has indicated that it wishes to consider including monies for the future. These are currently not included in the estimates: -

- The Ten year development plan, particularly Boscawen Park.
- The redevelopment of the Town Centre public conveniences

## 10 Recommendations

- 10.1 to approve the revised estimates for 2018-19
- 10.2 that the estimates for 2019-20 are approved
- 10.3 that the financial forecasts for 2020-21 and 2021-22 are agreed in principle.
- 10.4 that the contributions to the Committee Funds are approved.
- 10.5 that the charges for services on pages 34 and 35 are agreed

# Allotments

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Wages Costs	2,756	2940	2,985	3,080	3,119	3,150
	<b>Premises</b>						
6100	Repair & Maintenance	1,942	788	788	816	832	840
6109	Allotment development*	5,756	6396	6,396	6,524	6,654	6,721
6301	Water	900	469	469	478	488	498
	<b>Gross Expenditure</b>	<b>11,354</b>	<b>10594</b>	<b>10,637</b>	<b>10,898</b>	<b>11,093</b>	<b>11,209</b>
	<b>Income</b>						
4201	Allotments	2,699	3090	3,090	3,152	3,215	3,247
	<b>Gross Income</b>	<b>2,699</b>	<b>3090</b>	<b>3,090</b>	<b>3,152</b>	<b>3,215</b>	<b>3,247</b>
	<b>Net Expenditure</b>	<b>8,655</b>	<b>7504</b>	<b>7,547</b>	<b>7,746</b>	<b>7,878</b>	<b>7,962</b>

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

# Kenwyn Churchyard

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Wages Costs	11,026	11,777	11,938	12,337	12,494	12,618
	<b>Premises</b>						
6100	Repair & Maintenance	2,072	2,167	2,167	2,244	2,288	2,311
	<b>Transport</b>						
6200	Fuel & Oil	1,229	1,266	1,266	1,291	1,317	1,330
	<b>Supplies &amp; Services</b>						
6303	Equipment & Materials	68	1,430	1,390	1,418	1,447	1,461
	<b>Gross Expenditure</b>	<b>14,395</b>	<b>16,640</b>	<b>16,761</b>	<b>17,290</b>	<b>17,545</b>	<b>17,721</b>
	<b>Income</b>						
4007	Contract Work	939	550	550	550	550	550
4104	Burial Fees	355	1,137	1,137	1,160	1,183	1,195
	<b>Gross Income</b>	<b>1,294</b>	<b>1,687</b>	<b>1,687</b>	<b>1,710</b>	<b>1,733</b>	<b>1,745</b>
	<b>Net Expenditure</b>	<b>13,101</b>	<b>14,953</b>	<b>15,074</b>	<b>15,580</b>	<b>15,813</b>	<b>15,976</b>

## Public Cemetery

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Wages Costs	44,228	48,295	48,946	50,591	51,232	51,744
	<b>Premises</b>						
6100	Repair & Maintenance	500	1,576	1,576	1,632	1,664	1,681
6102	Rates	4,302	4,080	4,080	4,080	4,080	4,080
	<b>Transport</b>						
6200	Petrol & Oil	2,458	2,532	2,532	2,582	2,634	2,660
6201	Repair & Maintenance	1,557	1,603	1,603	1,635	1,668	1,685
6202	Hired Plant	630	410	410	410	410	410
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	60	80	80	80	80	80
6301	Water	240	200	200	200	200	200
6303	Equipment & Materials	2,786	1,680	1,633	1,666	1,700	1,717
	<b>Establishment Expenses</b>						
6404	Telephones	475	400	400	400	400	400
	<b>Gross Expenditure</b>	<b>57,236</b>	<b>60,857</b>	<b>61,460</b>	<b>63,277</b>	<b>64,068</b>	<b>64,657</b>
	<b>Income</b>						
4104	Burial Fees & Charges	23,530	26,655	26,655	27,188	27,732	28,009
4200	Use of Chapel	0	0	0	0	0	0
4300	Interest	0	0	0	0	0	0
	<b>Gross Income</b>	<b>23,530</b>	<b>26,655</b>	<b>26,655</b>	<b>27,188</b>	<b>27,732</b>	<b>28,009</b>
	<b>Net Expenditure</b>	<b>33,706</b>	<b>34,203</b>	<b>34,805</b>	<b>36,089</b>	<b>36,336</b>	<b>36,648</b>

## Parks & Open Spaces

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
5000	Wages Costs	501,673	541,890	533,033	567,652	574,839	580,587
6000	Training	7,310	1,540	6,546	7,177	7,320	7,394
6001	Travelling Expenses	36	6,546	1,000	2,071	2,112	2,133
6002	Protective Clothing	5,940	6,716	6,716	6,850	6,987	7,057
	<b>Premises</b>						
6100	Repair & Maintenance	28,719	34,872	34,872	36,100	36,822	37,190
6101	Rent	1,237	2,182	2,182	2,226	2,270	2,293
6102	Rates	420	980	980	1,182	1,393	1,612
6105	Play Equipment Repairs	1,752	2,871	2,871	2,928	2,987	3,017
6106	Seats, Gates ,Fencing	200	2,067	2,067	2,108	2,151	2,172
6107	Gritting	29	3,343	2,000	2,067	2,108	2,129
6108	Doggy Bin Service	1,359	1,378	1,378	1,906	1,944	1,963
6109	Nursery Development Costs*	15,605	16,073	16,073	16,394	16,722	16,890
	<b>Transport</b>						
6200	Petrol & Oil	7,020	10,267	10,267	10,473	10,682	10,789
6201	Repair & Maintenance	15,356	18,437	18,437	18,806	19,182	19,373
6202	Hired Plant & Equipment	1,506	2,528	2,528	2,587	2,647	2,677
6203	Licences	1,698	1,176	1,776	1,800	1,836	1,854
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	8,331	10,823	10,823	11,041	11,263	11,490
6301	Water	5,939	5,066	5,066	5,171	5,279	5,329
6302	Plants & Seeds	16,821	13,414	14,414	14,682	14,976	15,126
6303	Equipment & Materials	25,831	32,629	31,717	32,369	33,017	33,347
6306	Health & Safety	7,946	6,684	6,684	6,818	6,954	7,024
	<b>Establishment Expenses</b>						
6404	Telephones	469	3,270	1,270	1,343	1,378	1,396
6408	Parks Ctte. Admin. (Recharge)	38,114	38,495	38,495	38,880	39,269	39,661
	<b>Miscellaneous</b>						
	Loan Repayments - Tennis	0	11,000	0	26,000	26,000	26,000
6705	Summer Activities	10,523	10,119	10,119	10,321	10,528	10,633
6706	Gardens Competition	890	1,212	1,212	1,236	1,261	1,274
6707	Britain in Bloom	5,425	5,391	7,391	5,499	5,609	5,665
6709	Advertising	1,657	4,978	3,978	4,078	4,159	4,201
6799	Other	18	96	96	98	100	101
	<b>Gross Expenditure</b>	<b>711,824</b>	<b>796,043</b>	<b>773,991</b>	<b>839,863</b>	<b>851,794</b>	<b>860,377</b>
	<b>Income</b>						
4005	Floral Displays	25,717	26,126	26,126	26,649	27,181	27,453
4007	Contract Work	15,018	23,309	23,309	23,786	24,273	24,521
4008	Sponsorship	0	8,000	0	4,000	4,080	4,121
4101	Use of Pitches	4,198	5,172	5,172	5,275	5,381	5,435
4102	Tennis	7,794	20,146	9,146	20,549	28,960	39,249
4103	Trading Rights	9,252	12,608	12,608	12,860	13,117	13,249
4200	Site Rentals	5,302	2,545	4,145	3,596	3,668	3,704
4300	Investment Interest	0	5,038	0	5,038	5,139	5,190
4900	Miscellaneous	520	357	357	364	371	375
	County Council Agency	7,577	7,500	7,500	7,500	7,650	7,727
	Extra-ordinary Income	5,000	0	0	0	0	0
	<b>Gross Income</b>	<b>80,378</b>	<b>110,801</b>	<b>88,363</b>	<b>109,617</b>	<b>119,821</b>	<b>131,024</b>
	<b>Net Expenditure</b>	<b>631,446</b>	<b>685,242</b>	<b>685,628</b>	<b>730,246</b>	<b>731,974</b>	<b>729,352</b>



## Public Conveniences

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Employees</b>						
5000	Salary Costs	69,703	67,715	67,715	69,719	70,416	71,120
6000	Training	0	220	220	224	229	231
6103	Clothing	281	520	520	530	541	546
	<b>Premises Costs</b>						
6100	Repair & Maintenance	13,565	10,594	7,594	7,806	7,962	8,042
6102	Rates	13,287	18,872	18,872	19,627	0	0
6103	Cleaning Materials	16,194	19,505	17,505	17,895	18,253	18,436
	<b>Transport</b>						
6200	Fuel	607	625	625	638	650	657
6201	Repair & Maintenance	185	584	584	596	608	614
6203	Licences	490	290	290	296	302	305
	<b>Supplies &amp; Services</b>						
6300	Gas & Electricity	2,680	2,398	2,398	2,446	2,495	2,545
6301	Water	17,743	21,757	21,757	22,192	22,636	22,862
6306	Health & Safety	800	1,481	1,481	1,511	1,541	1,556
6307	Insurance Premiums	535	551	551	562	573	579
	<b>Office Costs</b>						
6405	Telephone	255	220	220	224	229	231
6408	Administration (recharge)	5,200	5,252	5,252	5,305	5,358	5,411
	<b>Miscellaneous</b>						
6708	Loan Charges	6,059	6,060	6,060	6,060	6,060	6,060
6799	Miscellaneous	0	97	97	99	101	102
	<b>Gross Expenditure</b>	<b>147,584</b>	<b>156,741</b>	<b>151,741</b>	<b>155,729</b>	<b>137,953</b>	<b>139,297</b>
	<b>Income</b>						
4007	Contract Work	1,300	1,930	1,930	1,969	2,008	2,028
	<b>Gross Income</b>	<b>1,300</b>	<b>1,930</b>	<b>1,930</b>	<b>1,969</b>	<b>2,008</b>	<b>2,028</b>
	<b>Net Expenditure</b>	<b>146,284</b>	<b>154,811</b>	<b>149,811</b>	<b>153,760</b>	<b>135,945</b>	<b>137,268</b>

## Café in the Park

Vote No	Description	2017-18 Actual	2018-19 Approved Estimate	2018-19 Revised Estimate	2019-20 Estimate	2020-21 Forecast	2021-22 Forecast
		£	£	£	£	£	£
	<b>Expenditure</b>						
5000	Wages	53,304	64,975	64,975	68,401	68,401	68,401
6004	Purchase of Sale Items	26,922	11,232	26,232	26,232	26,232	26,232
6100	Repairs & Maintenance	3,010	2,592	2,592	2,592	2,592	2,592
6102	Local Authority Rates	2,471	1,200	2,200	2,200	2,200	2,200
6300	Electricity	1,151	600	1,100	1,100	1,100	1,100
6301	Water Charges	696	696	696	696	696	696
	Admin. Recharge			5,000	5,000	5,000	5,000
	<b>Gross Expenditure</b>	<b>87,554</b>	<b>81,295</b>	<b>102,795</b>	<b>106,221</b>	<b>106,221</b>	<b>106,221</b>
	<b>Income</b>						
4004	Sales	88,370	94,400	94,400	109,400	109,400	109,400
	<b>Gross Income</b>	<b>88,370</b>	<b>94,400</b>	<b>94,400</b>	<b>109,400</b>	<b>109,400</b>	<b>109,400</b>
	<b>Net Expenditure</b>	<b>-816</b>	<b>-13,105</b>	<b>8,395</b>	<b>-3,179</b>	<b>-3,179</b>	<b>-3,179</b>

## Schedule of Fees and Charges 2018/2019

### Sports Facilities

	<b>Present 2018 £</b>	<b>Recommended from 1 April 2019 £</b>
<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
Annual Family Membership	n/a	35.00
<b>Football</b>		
Per match – up to age 16	14.50	16.50
Per match – age 16 and over	21.00	23.00
<b>Mini Soccer</b>		
Per match up to age 12 years (Including use of the pavilion)	12.00	14.00
<b>Use of Dressing Rooms/ Showers</b>	11.50	13.50
<b>Cricket Pitch</b> (excluding VAT) (Including use of pavilion)		
Per match – maximum 24 overs each side	28.00	30.00
Matches of 25 overs and above each side	38.00	40.00
(Concession of 25% to Truro Cricket Club)		

## Schedule of Fees and Charges – 2019/2020

	Present £	Recommended From 1 April 2019 £
<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	360	370
Extra depth for double grave	124	127
Cremated remains	104	107
<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	290	296
Rights for cremated remains (small plots)	114	117
<b>Gravestone and Memorials</b>		
Headstone up to 3'	100	103
Wooden Cross up to 3'	62	64
Desktop (for cremated remains plots only)	42	43
<b>Other Charges</b>		
Reinstatement of Grass surface on grave space	109	112
Surcharge for Bank Holiday, Weekend or Friday pm (1 October – 31 March)	250	257
Burial Search	0	25
Re-printing of Permit	0	48
Permit to remove headstone	0	80
<b>Allotment Rentals (from 1 April 2020)</b>		
Plots to be charged £0.30p (2019 £0.29p) per square metre with effect from 1 <sup>st</sup> April 2020. 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	20
Hayracks (small)	22	23
Hayracks (large)	28	29
Window Boxes	20	21
Tubs	24	258
Other items/areas	By agreement	By agreement
Spring Bedding	As above	As above
Watering items	19	20
<b>Provision of Floral Decorations</b>		
Hire of planted tubs – each	26	30
<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 2018	423,000	Balance as at 1st April 2018	233,848
add		add	
Transfer re Library	<u>-240,000</u>	Contribution 2018-19	130,400
Balance as at 31st March 2019	183,000	Income to 31st October 2018	70,831
add		less	
Contribution 2019-20	<u>0</u>	Expenditure to 31st October 2018	146,289
<b>Balance as at 31 March 2020</b>	<b><u>183,000</u></b>		
<b>Finance Committee Revenue Fund</b>		Balance	288,790
Balance as at 1st April 2018	93,987	add	
add		Contribution 2019-20	<u>133,100</u>
Contribution 2018-19	33,100	<b>Available Resource 31st March 2020</b>	<b><u>421,890</u></b>
Income to 31st October 2018	0		
less		<b>Hendra Development</b>	
Expenditure to 31st October 2018	<u>16,977</u>	Balance as at 1st April 2018	1,012
Balance	110,110	add	
add		Contribution 2018-19	0
Contribution 2019-20	<u>34,400</u>	Income to 31st October 2018	2,100
<b>Available Resource 31st March 2020</b>	<b><u>144,510</u></b>	less	
		Expenditure to 31st October 2018	2,520
<b>Finance Committee Building Maintenance Fund</b>			
Balance as at 1st April 2018	100,311	Balance	592
add		add	
Transfer re Library	240,000	Contribution 2019-20	0
Contribution 2018-19	27,000		
less		<b>Available Resource 31st March 2020</b>	<b><u>592</u></b>
Expenditure to 31st October 2018	64,000		
Income to 31st October 2018	<u>0</u>	<b>Community Development</b>	
Balance	303,311	Balance as at 1st April 2018	47,627
add		add	
Contribution 2019-20	<u>57,400</u>	Contribution 2018-19	-14,000
<b>Available Resource 31st March 2020</b>	<b><u>360,711</u></b>	Income to 31st October 2018	0
		less	
		Expenditure to 31st October 2018	<u>0</u>
		Balance	33,627
		add	
		Contribution 2019-20	<u>-19,000</u>
		<b>Available Resource 31st March 2020</b>	<b><u>14,627</u></b>