

Proposed amendments in red

	Budget 2020-21	Actual to 29.12.20	Forecast to 31.3.21	Estimate 2021-22	note
<b>INCOME</b>					
Asset disposals	0	0	0	0	
Ceremonies	17,028	8,851	9,500	12,000	1
Cottage (rent)	13,800	10,350	13,800	13,984	2
Discounted accommodation (rent)	7,800	5,200	7,800	7,930	3
Ferry Road Nursery	260	260	260	260	4
Freda Gardham Field	500	250	500	500	5
Gifts & Donations	0	906	7,706	0	6
Heritage Centre	0	1	1	1	7
Interest	400	832	964	600	
Mayor's Allowance/Mayor Making	0	0	N/A	0	8
<i>Precept (2020-21) 2021-22</i>	177,347	177,347	177,347	<b>173,176</b>	<b>9</b>
Reproduction rights	0	0	0	0	10
Sales (RIP)	24,000	5,827	6,250	10,000	11
Town Hall Hire (General)	350	0	0	100	12
Town Steward Services	875	513	603	1,442	13
Uncategorised income	0	0	0	0	14
<b>Income</b>	<b>242,360</b>	<b>210,337</b>	<b>224,731</b>	<b>219,993</b>	

	Budget 2020-21	Actual to 29.12.20	Forecast to 31.3.21	Estimate 2021-22	note
<b>EXPENDITURE</b>					
Access	500	295	295	325	15
Accountancy Fees	3,575	2,850	3,400	3,500	16
Advertising & Publicity	1,200	800	6,450	1,000	17
Alarms	225	213	316	330	18
Asset valuations	500	0	0	<b>0</b>	19
Audit	940	1,335	1,335	865	20
Ceremonies	2,225	0	0	1,262	21
Civic Fund	750	40	130	500	22
Cleaning	950	1,299	1,500	1,400	23
Credit card/Bank charges	950	275	400	600	24
Discounted Accommodation	9,769	8,134	9,000	9,769	25
Elections	1,500	0	0	1,500	26
Ghost Tours	0	384	384	650	27
Grants					
General	0	5,580	6,180	5,000	28
Community Transport	2,000	2,000	2,000	2,000	29
Christmas Festival	4,000	0	0	4,000	30
Grounds Maintenance	1,000	650	750	0	31
Health & Safety	750	738	850	<b>500</b>	32
Heritage Centre Repairs (fabric)	1,500	1,887	2,250	2,000	33
Highways Fund	0	0	0	0	34
Hospitality & refreshments	150	0	0	150	35
Office refreshments	55	18	25	55	
HR expenses	500	0	0	500	36
Insurance	4,250	0	0	3,600	37
IT hardware & software	1,000	836	1,000	1,500	38
Light & Heat	3,400	1,570	2,000	2,850	39
Mayor's Allowance	2,975	50	250	1,500	40
Membership fees	2,894	1,974	2,024	2,483	41
Neighbourhood Planning	0	45	45	0	42
New Business Support	0	0	0	0	43
Office Equipment	1,000	638	900	1,500	44
Payroll expenses	138,681	105,382	140,681	141,493	45
Postage	300	6	50	250	46
Printing costs	1,450	116	850	1,400	47
Professional Fees	1,000	607	750	1,000	48
Publications	75	120	120	75	49
Rates	0	0	0	0	50
Robes & Regalia	1,000	392	392	950	51

Skatepark	6,000	69	69	1,505	52
Speakership (2020-21)	750	0	0	0	53
Stationery/Sundry items	1,500	271	600	1,250	54
Stock (RIP)	10,000	1,168	2,000	5,000	55
Street Furniture	0	326	1,126	0	56
Telephone/Internet	1,500	1,210	1,700	1,600	57
Town Hall Cottage	2,000	54	54	2,500	58
Town Hall Repairs & Renewals	8,000	550	4,500	2,831	59
Town Steward	16,820	12,016	16,500	8,685	60
Training	250	99	249	250	
Travel Expenses	250	0	0	250	
Unallocated expenditure	1,501	0	250	0	
Water rates	975	856	856	975	61
Web site	1,500	140	140	640	62
Winter maintenance	250	0	250	0	63
<b>Expenditure</b>	<b>242,360</b>	<b>154,993</b>	<b>212,621</b>	<b>219,993</b>	
<b>Surplus/Deficit(-)</b>	<b>0</b>	<b>55,344</b>	<b>12,110</b>	<b>0</b>	

## NOTES

*General* (a) As @ 30.11.20 RPI was 0.9% and CPI 0.3%. (Both are expected to rise during 2021-22.)

(b) The dynamic restrictions associated with the COVID-19 pandemic have resulted in substantially lower than forecast weddings/ceremonies receipts and RIP sales during 2020-21. A significant number of weddings have been (and continue to be) postponed. The nature of coronavirus is that it is very difficult to forecast trading receipts. Therefore, a somewhat 'pessimistic' to revenue planning approach is merited for 2021-22.

(c) Because there are more households claiming Council Tax Support - or being unable/unwilling to pay Council Tax - **RTC's tax base is lower in 2021-22**. This means that, even if RTC's precept was frozen, (active) Council Tax payers would pay more because there are fewer of them to share the total charge.

(d) There is no provision in this draft for the proposed Pugwash sculpture - to be discussed further.

**1** *Notes* An increasing number of couples are postponing their ceremonies until 2022 in an attempt to escape the cycle of lockdown restrictions on ceremonies (and receptions) that has been evident throughout most of 2020-21. Members are reminded that they opted to tax the Town Hall from 1.1.21 - and that they agreed that RTC would absorb a proportion of the increased cost to help to mitigate the burden of the VAT on couples in the first year (1.1.21-31.12.21). This equates to an average loss to RDC of £37.50 per ceremony.

**2** *Note* The rent (£1,150pcm) was frozen on the first anniversary of the current tenancy (1.8.20).

*Estimate* Includes provision for RPI increase (as provided for within the Tenancy Agreement) from 1.8.21. Assumed level of RPI: 2%.

**3** *Notes* The current tenant is on their third 1-year tenancy agreement. The rent has been frozen at £650pcm since the initial tenancy. Harris & Rigby has advised that the current market rent of the property is £850-£875pcm. Using the lowest estimate (£850), the current rent paid by RTC's tenant is 76% of the market rent. The current annual rent received (£7,800) is only just above the Council's annual loan repayment (£7,769).

*Estimate* Includes provision for RPI increase (as provided for within the Tenancy Agreement) from 1.8.21. Assumed level of RPI: 2%.

**4** *Note* Ground rent.

Next rent increase is due 19.10.25 (£312pa).

**5** *Note* Next rent review: Feb 2025.

*Actual/Forecast* Council agreed to a 'COVID-19' 50% rent reduction.

*Estimate* Rent was frozen at £500pcm in February 2020.

*Note* Forecast Earmarked Reserve: £1,000.

**6** *Forecast*

Landgate Clock Appeal (private donations)	100
Litter bin at Cooper Rd footbridge (VP Estate Ltd)	391
Litter bin at St Marys (Friends of St Marys)	270
Treework at Cooper Rd footbridge (VP Estate Ltd)	145
John Izod bench (Cllr Hughes)	800
Re-opening High Streets Funds (via RDC)	6,000
	<u>7,706</u>

- 7 Note** The annual rent payable by the Rye HC CIO.
- 8 Note** In a 'non-COVID year' any receipts (typically Mayor Making Luncheon payments) are offset against the Mayoral Allowance.
- 9 Notes**
- (a)** The current (2020-21) RTC Band D Council Tax is £91.88pa (£1.77pw) - based on a Council Tax base of 1,930.20
  - (b)** Parish/Town Councils will (again) not be subjected to the Excessive Council Tax Referendum Regulations in 2020-21
  - (c)** On 18.1.21 Members requested that the Draft Budget be re-drafted so as to freeze the Council Tax for a band D tax payer. The effect of this is to reduce the proposed precept of £177,921 by £4,745 - to £173,176.
- Estimate* Based on the confirmed (adjusted) Rye 2021-22 Council Tax base of 1,884.80 the proposed precept of £173,176 produces a RTC Band D Council Tax of **£91.88pa (£1.77pw) - the same as 2020-21.**
- 10 Note** The current policy is to seek at least £100 from commercial concerns wishing to reproduce images of Council-owned artefacts. However, for low print run publications the Council typically grants consent subject to it being credited and provides with a gratis copy.
- 11 Budget** A 'pre-COVID' estimate based on 25% of the HC's average total annual sales over the previous 3 years.
- Actual* The pandemic has limited greatly opening times - as well as the number of visitors/customers permitted on the premises at any one time.
- Forecast* Assumption that the RIP (classified as a 'non-essential service') will not open for in-person visits until 1.3.21.
- Estimate* Assumption that Rye could be in Tiers 2-4 until the end of Spring 2021 - and that basic social distancing measures, face covering wearing etc will remain in place until Spring 2022.
- 12 Note** In a 'normal year', the Mayor is allowed to grant up to 12 free lets a year to charities (and similar).
- Actual/Forecast* Non-ceremony bookings were/have been cancelled - and no bookings are being accepted for events planned before the summer. Provisional bookings are being taken for events scheduled to take place after 1.6.21; however, ceremonies are taking priority because of the backlog of postponed ceremonies (and the policy of allowing no more than one ceremony a day (to facilitate thorough cleaning between ceremonies).
- 13 Note** Includes income derived from the Town Steward mowing urban verges on behalf of ESCC; mowing the Love Lane allotments and undertaking tasks for other parish councils (eg painting adopted telephone kiosks).
- Actual* Sum received from ESCC for cutting urban verges.
- Estimate* Includes £90 due from Rye Amenity CIC for grass cutting at the Love Lane Allotments 2020-21.
- |                 |                             |       |
|-----------------|-----------------------------|-------|
| <i>Forecast</i> | ESCC urban grass cutting    | 513   |
|                 | Rye Amenity CIC             | 300   |
|                 | Staplecross K6 kiosk refurb | 629   |
|                 |                             | 1,442 |
- 14 Note** Known previously as 'Miscellaneous'.
- 15 Actual/Forecast** Annual LOLER test and service of stairclimber.
- Note* Forecast Earmarked Reserve: £323.
- 16 Note** Includes preparation of the Annual Accounts, payroll, bookkeeping advice etc.
- 17 Note** Excludes weddings/ceremonies.
- Budget* Included £700 for Rye Maps.
- Actual* Comprises 'Re-opening High Streets' expenditure (to be reimbursed by RDC).
- Forecast* Assumes all the Re-opening High Streets provision (£6,000) has been spent and an estimated payment of £250 for a presence in the online Rye Bay Guide (2021 on) - and £200 expenditure on producing more Rye Maps.
- 18 Estimate** Comprises two intruder and fire alarm inspections plus annual monitoring fee.
- 19 Note** Forecast Earmarked Reserve - £3,000.
- 20 Actual/Forecast** The Flat Mouth proceeds pushed RTC into a higher charge band for the 2019-20 financial year.
- |                 |                |      |
|-----------------|----------------|------|
| <i>Estimate</i> | External audit | £600 |
|                 | Internal audit | £265 |
|                 |                | £865 |
- 21 Note** Includes ceremonies/weddings licence fee renewal and advertising & publicity.

*Estimate* Includes provision for ESCC ceremonies brochure (£295), one-third (£717) of estimated licence renewal in 2023 - and East Sussex ceremonies web site (£250).

*Note* Forecast Earmarked Reserve (Ceremonies Licence): £1,372.

- 22** *Note* Typical civic fund expense items: wreaths, refreshments for civic functions, Confederation events travel, Cinque Ports volunteers, hot pennies, ATM refreshments, flags, Hon Freeman/women scrolls.

*Actual* Remembrance wreaths x 2.

*Forecast* Includes £90 For Chris Emson scroll.

- 23** *Note* Includes the cost of waste collection from the Town Hall.

*Actual/Forecast* Even though staff have not attended the Town Hall as often during 2021-22, the higher level of cleaning has resulted in increased costs - particularly early in the year when there was a shortage of certain products (and prices rocketed).

- 24** *Note* RIP sales generate credit card charges.

- 25** *Note* £1,750 of the £2,000 annual scheme precepted sum is allocated to maintenance.

*Forecast* Includes £600 for ceiling repairs.

<i>Estimate</i>	Loan repayment (payable in two instalments)	7,769.06
	Agreed annual scheme contribution (precepted)	<u>2,000.00</u>

*Note* Forecast Earmarked Reserve (Capital Fund - 97 South Undercliff): £1,150.

- 26** *Notes* Assumes no bye-election before 31.3.21.

Next full Town Council Election: May 2023.

Forecast Earmarked Reserve: £4,438.

- 27** *Note* Fee paid to tour leader. Total receipts included within 'Sales (RIP)'.

<b>28</b> <i>Actual</i>	Music Well CIC	1,800
	RMA	3,500
	Rye Partnership (DWP outreach - TGCC hire)	<u>280</u>
		<u><u>5,580</u></u>

*Forecast* Assumes balance (£600) of Music Well grant released and no new applications (received)

*Note* Forecast Earmarked Reserve: £392.

- 29** *Note* Subsidises the 326 service.

- 30** *Actual/Forecast* Restricted activities/events this year. RDC contributed £1,500.

*Estimate* The Festival's insurance costs have increased and light displays need to be replaced.

*Note* Forecast Earmarked Reserve: £4,000.

- 31** *Notes* Mostly comprises the cost of plants, compost etc for the TH - but also land adj 7 Wish Ward, Wish Ward Pump and Rye Hill-Military Road verge.

The wall at 7 Wish Ward needs to be re-built.

*Actual/Forecast* Includes £550 for removal of the willow step pressing against the Cooper Road footbridge (£145 of which was funded by Valley Park Estate Ltd).

*Note* Forecast Earmarked Reserve: £2,931.

- 32** *Actual* Includes COVID-related expenditure - sneeze screens, sanitiser dispensers etc.

- 33** *Actual* Includes electrical inspection and safety improvements (£1,827).

*Estimate* Repairs are needed to the weatherboarding.

*Note* Forecast Earmarked Reserve: £1,940.

- 34** *Notes* Forecast Earmarked Reserve: £6,733.

If necessary, the reserve can be used to fund a Portable SID - and provide a contribution towards gateways.

- 35** *Note* Refreshments for Mayor Making, Remembrance etc.

- 36** *Notes* Includes HR advice and recruitment costs.

Forecast Earmarked Reserve: £500.

- 37** *Notes* The policy includes the TH, TH Cottage, HC (building) and 97 South Undercliff.

The provision for the Town Steward's vehicle and ride-on mower is included in the Town Steward account. The 3-year discounted policy expires 31.3.21.

*Actual/Forecast* 2020-21 premium £3,488) paid in previous financial year.

- 38** *Actual/Forecast* Includes MS Office licences, EPOS support licence, networking support, anti-virus, web cams and speakers.

*Estimate* Under data protection regulations all Councillors should have their own RTC email address. The current cost of doing this is £729pa. However, at the same time as replacing the web site a cheaper option is being explored. Currently, Cllr Gilbert is the only Member with a RTC email address.

*Note* Forecast Earmarked Reserve: £260.

- 39** *Actual/Forecast* Occupancy of the Town Hall has been significantly reduced at various times during the year.

- 40 Notes** Financial year and Mayoral year not concurrent and expenditure offset by (any) Mayor Making receipts. A 'second term' Mayor may have monies available from the preceding year. It has become increasingly common for Mayors not to claim their full allowance and then to donate the balance to local charities. Strictly speaking this is not a permitted use of the allowance (intended to defray the expenses incurred whilst carrying out the duties of the office). Given the Council low General Reserve level, Cllr Boyd (May 2018-Aug 2020) elected to 'release' the balance of his Mayoral Allowance back into the General Reserve.  
Balance available currently to Cllr Gilbert (election until 31.3.21): £1,735.  
*Actual* Engraving of Past Mayor Badge.  
*Estimate* Assumes that COVID-related measures will continue to limit Mayoral invitations/engagements during part of 2021.  
*Note* Forecast Earmarked Reserve: £1,485.
- |           |                 |   |               |
|-----------|-----------------|---|---------------|
| <b>41</b> | <i>Actual/</i>  | Confederation of the Cinque Ports (sub suspended) | £0            |
|           | <i>Forecast</i> | Rother Association of Local Councils              | £45           |
|           |                 | Society of Local Council Clerks                   | £289          |
|           |                 | East Sussex Association of Local Councils         | £1,187        |
|           |                 | National Association of Local Councils            | £258          |
|           |                 | Information Commissioner                          | £35           |
|           |                 | Ancient & Honorable Guild of Town Criers (Blumel) | £35           |
|           |                 | Loyal Company of Town Criers (Goring)             | £40           |
|           |                 | Parish Online - digital mapping (via RALC)        | £45           |
|           |                 | Zoom (from July 2020)                             | £90           |
|           |                 |   | <u>£2,024</u> |
|           | <i>Estimate</i> | Confederation of the Cinque Ports                 | £250          |
|           |                 | Rother Association of Local Councils              | £45           |
|           |                 | Society of Local Council Clerks                   | £295          |
|           |                 | East Sussex Association of Local Councils         | £1,246        |
|           |                 | National Association of Local Councils            | £272          |
|           |                 | Information Commissioner                          | £35           |
|           |                 | Ancient & Honorable Guild of Town Criers (Blumel) | £35           |
|           |                 | Loyal Company of Town Criers (Goring)             | £40           |
|           |                 | Parish Online - digital mapping (via RALC)        | £45           |
|           |                 | Zoom (assuming April 21-March 22)                 | £120          |
|           |                 | 1066 Country & Tourism SE (bronze level)          | £100          |
|           |                 |   | <u>£2,483</u> |
- 42 Note** Forecast Earmarked Reserve: £0. (Balance vired to General Reserve last year.)
- 43 Note** Forecast Earmarked Reserve: £4,000.
- 44 Actual/Forecast** Comprises principally the cost of leasing the photocopier.  
*Note* Forecast Earmarked Reserve: £100.
- 45 Confidential Note**
- 46 Note** Includes provision for posting guides.
- 47 Note** Includes photocopier copy charge and ATM flyer (via Fixtures).  
*Forecast* Includes provision for ATM flyer (even if the meeting needs to be held online).
- 48 Note** Provision for advice/consultancy other than accountancy and HR.  
*Actual* Principally the cost of drafting the HC CIO lease and Model Bill of Sale.
- 49 Note** Principally reference books.  
*Actual/Forecast* Discounted purchase of *Local Councils Admin* (12th ed).
- 50 Note** Having let the HC, the TH now qualifies for 100% small business rates relief.
- 51 Budget** Included £900 towards the purchase of 3 Past Mayor Badges - estimated cost: £1,800. (There is none left in stock - the last was presented to Cllr Boyd.)  
*Actual/Forecast* Includes repairs to the Mayor's Badge and purchase of 25 Hon Freeman Badges.  
*Note* Forecast Earmarked Reserve: £1,499.
- 52 Notes** Equipment last resurfaced 2018-19.  
Base needs to be resurfaced (not done since it was installed 20 years ago). Est cost: £7,750.00  
Forecast Earmarked Reserve: £9,376.
- 53 Notes** The Speakership of the Confederation of the Cinque Ports transfers to New Romney 21.5.21. It is doubtful that a Rye Speakers Day will be possible before transfer.

Forecast Earmarked Reserve: £1,500.

**54 Note** Includes provision for RIP consumables (eg paper bags).

**55 Estimate** 50% of the forecast RIP sales 2021-22.

**56 Actual** Litter bin at Cooper Road footbridge (funded by Valley Park Estate Ltd).

Forecast Includes John Izod bench (funded by Cllr Hughes).

Forecast Earmarked Reserve: £1,254.

**57 Actual/Forecast** Includes additional cost of TH landline diversion to Clerk & Dep Clerk.

**58 Note** Forecast Earmarked Reserve: £1,801.

**59 Confidential Note**

**60 Note** Excludes salaries.

*Actual* Includes:

Two storage containers @ £173 per month.

Ride on mover (road legal) - £7,750 (to be funded from Capital Assets Reserve).

Vitara and ride-on mower insurance - £1,496.

*Forecast* Includes trailer for ride-on mower - £3,500

*Note* Forecast Adj Earmarked Reserve: £6,863.

<i>Estimate</i>	Insurance (vehicle and ride-on-mower)	£1,575
	Pick up truck to replace Vitara	£10,000
	Storage containers (2) @ £180pcm	£2,160
	Vehicle maintenance	£750
	Vehicle & mower fuel	£1,500
	Equipment/Signage	£750
	Equipment maintenance	£500
	Training	£250
	PPE	£250
	Materials/Consumables	£950
		<b>£18,685</b>

*Note* Funded by:

Capital Assets Reserve (pick up truck)	£10,000
Precept (2021-22)	£8,685
	<b>£18,685</b>

**61 Actual** Discounted - and includes HC bill (£4) for March 2020.

*Note* Once a billing issued is resolved, installation of a meter will be taken forward.

**62 Note** Web site needs to comply fully with the Public Sector Body Accessibility Regulations 2018. Estimated cost of replacement: £1,500.

*Actual/Forecast* Primarily the cost of an access audit of current web site.

*Note* Forecast Earmarked Reserve: £1,360.

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

*Forecast* Replacement rock salt.

*Note* Forecast Earmarked Reserve: £897.

#### CAPITAL ASSETS RESERVE: SUMMARY OF PROPOSED EXPENDITURE (2020-2022)

		<b>Opening balance</b>	<b>111,601</b>
<b>2020-21</b>	Ride-on mower	7,750	
	Trailer	3,500	
		<u>11,250</u>	100,351
<b>2021-22</b>	Cupola (contribution)	25,000	
	Pick-up truck	10,000	
		<u>35,000</u>	<b>65,351</b>

#### RESERVES

	<b>adj forecast</b>	<b>actual</b>	<b>actual</b>
	<b>as at 31.3.21</b>	<b>as at 31.3.20</b>	<b>as at 31.3.19</b>
<b>Earmarked</b>	197,495	192,153	82,266
<b>General</b>	18,544	11,776	10,168
	<u>216,039</u>	<u>203,929</u>	<u>92,434</u>