

Report Purpose:

To approve the budget for 25/26

Author:

Town Clerk

Cheshire East Council is due to fix its Taxbase for the financial year 2025/26 by Resolution of the Council on the 11th December 2024. The Clerk has been informed the taxbase is likely to be:

- 2025/26 Taxbase 19,436.66

Last year the taxbase was 19,046.67

Services Committee approved the budget on 28th October 2024

Finance Committee 18th November 2024 approved with the following amendments:

- A large screen for Remembrance (if possible) taking the total to £12000
- Added £2700 to Macc Promotion for collection of footfall figures.

A further increase has been made to cover the cost of elections, as CEC has informed Town and Parish Councils they will have to pay towards the elections in 2027. A cost has been requested from CEC, but not yet received as there are many variables. Therefore the Clerk has budgeted £30,000 in preparation.

The major changes for the budget are listed below: (full budget overleaf)

Staffing	Increase due to pay rises and possible temp help for events
Communications	Increase due to increased comms
Legal Advice	Increase due to more projects
Election Costs	Added this category to safeguard future election payments to CEC in 2027
Ward Budgets	Increase of 10%
Christmas Lights	Increase due to increased costs and Macc on Foot Festoon project maintenance
Christmas Lights Switch On	Increase to include costs of roads closures
Public Realm	Increase due to rising costs and extra maintenance expected from Macc on Foot project and Museum on the Street
Town Ranger Service	Increase due to pay rises
Floral Displays	Now remains the same
Projects and Events	Increase to include road closures
Remembrance	Increase to include cost of road closures and big screen (if possible)
Macclesfield Promotion	Increase due to costs and plans to promote wider
Parks and Equipment	10% Increase due to costs
CAB	10% increase as demand increases
Com Delivery	Reduction as added new category - Summer schools
Summer School	This is to pay for vulnerable children to have summer activities.
Vol Sector SLA	Increase of £2000 as increased work
Community Events/ Parade	Increase to include cost road closure
Grants	Increase for 10% more need

Action: To approve the budget for 25/26

		23/24 Actual	24/25 Budget	24/25 Income/Outgoing to date	24/25 Projection	25/26 Budget
Income	UKSPF			£38,487	£38,487	£0
	Return from Community enforcement			£23,333	£23,333	£0
Code	Reserves		£545,000		£561,000	£36,000
	Loan		£1,250,000			£1,250,000
1176	Precept	£988,064	£1,229,673	£1,229,673	£1,229,673	£1,317,527
1007	Interest	£41,519	£10,100	£15,305	£37,000	£30,000
1001	Weston CC	£5,000	£5,000		£5,000	£5,000
1000	Allotments	£1,125	£1,107	£1,067	£1,100	£1,400
NEW	Pavilion Income		£17,000		£0	£20,000
			£3,057,880	£1,307,865	£1,895,593	£2,659,927
Expenses						
4000	Staffing	£239,421	£280,000	£149,602	£280,000	£305,000
4005	Rent	£12,000	£25,000	£22,000	£22,000	£22,000
4010	Photocopier	£834	£2,800	£665	£1,600	£1,000
4011	Travel Expenses	£39	£200	£14	£200	£200
4012	Mayoral Allowance	£2,800	£3,500	£2,740	£3,500	£3,500
4013	Civic Events	£8,610	£8,000	£4,209	£8,000	£8,000
4014	Training	£0	£3,000	£600	£2,000	£2,000
4015	Postage	£0	£250	£43	£250	£100
4016	IT	£4,490	£6,000	£4,488	£6,000	£6,000
4018	Communications	£5,346	£8,000	£7,530	£8,000	£10,000
4019	Equipment	£2,049	£6,000	£603	£6,000	£4,500
4021	Accountancy Support	£0	£2,600	£3,032	£2,695	£3,000
4022	Legal Advice	£8,029	£6,000	£2,112	£10,000	£10,000
4023	HR and HS Support	£1,687	£2,000	£1,616	£2,000	£2,000
4024	Subscriptions	£2,171	£500	£324	£500	£1,050
4025	Insurance	£5,017	£6,000	£4,464	£6,000	£8,000
4026	Stationary	£1,673	£1,250	£396	£1,250	£1,500
4080	Election Costs	£15,125	£0	£0	£0	£30,000
4028	Bank Charges	£236	£300	£174	£300	£300
4029	Room Hire	£4,673	£7,000	£2,460	£7,000	£7,000

4054	Ward Budgets	£8,809	£14,000	£2,042	£14,000	£15,400
4020	Audit	£3,058	£3,000	£2,595	£3,500	£3,000
4031	Other Expenses	£1,183	£1,000	£53	£1,000	£1,000
4032	Allotment Exp	£3,223	£7,000	£2,881	£7,000	£7,000
4031	Weston CC	£205	£1,000	£0	£1,000	£1,000
4037	Phone	£647	£0	£0	£700	£1,200
4050	Christmas Lights	£33,302	£33,333	£8,325	£33,333	£37,000
4052	Christmas Lights Switch On	£4,341	£10,000	£1,945	£10,000	£13,000
4061	Public Realm	£40,582	£40,000	£15,920	£40,000	£44,000
4071	Town Ranger Service	£128,897	£136,000	£33,861	£136,000	£150,000
4062	Floral Displays	£50,000	£50,000	£27,263	£50,000	£50,000
4053	CCTV	£33,049	£35,447	£6,220	£41,667	£35,477
4065	Projects and Events	£58,256	£60,000	£26,063	£60,000	£65,000
4066	Community Enforcement	£40,000	£42,000	£0	£0	£0
4058	Remembrance	£5,890	£6,000	£590	£6,000	£12,000
4063	Youth Activity	£15,384	£20,000	£5,529	£20,000	£22,000
4078	VIC/ Library	£30,000	£30,000	£30,000	£30,000	£30,000
4072	Macclesfield Promotion	£5,878	£8,000	£185	£10,000	£13,000
4064	Parks and Equipment	£90,629	£100,000	£37,088	£140,000	£110,000
4059	CAB	£50,000	£50,000	£25,000	£50,000	£55,000
4057	Com Delivery	£32,473	£22,000	£13,003	£22,000	£20,000
NEW	Summer School					£5,000
4074	Vol Sector SLA	£10,000	£10,000	£5,000	£10,000	£12,000
4069	Move More Macc	£3,821	£8,000	£619	£8,000	£8,000
	Community Events/ Parade	£10,000	£12,000	£18,671	£14,191	£15,000
4033	Planning Committee	£1,009	£2,000	£424	£2,000	£1,500
4034	Planning Policy	£4,710	£2,000	£0	£2,000	£1,000
4068	Grants	£32,076	£45,000	£16,876	£45,000	£49,500
4084	Winter Safety	£0	£0	£0	£10,000	£3,000
4081	Town Centre Wi-Fi	£5,622	£5,000	£2,661	£5,500	£7,000
	Special Projects		£20,000	£14,662	£63,487	£20,000
	PW Loan Repayment		£101,700		£0	£101,700
	Silk Museum		£20,000	£0	£20,000	£20,000
	South Park Outgoing (Build)		£1,790,000		£545,000	£1,250,000
	Pavilion Outgoings					£20,000

	Community Transport			£7,409	£16,000	£36,000
		£933,555	£3,052,880	£511,957	£1,784,673	£2,659,927
	Income 2024/25		£3,057,880	£1,307,865	£1,895,593	£2,659,927
	Expense 2024/25		£3,052,880	£511,957	£1,784,673	£2,659,927
	Percentage increase		24.45			7%
	Actual Amount per Year (Band D)		£64.56			£67.79
	Actual Increase (Band D)					£3.23
	Actual Increase per Month (Band D)					£0.27

There are also variances to be noted from this years budget as follows:

- £42,000 budgeted for Community Enforcement and the contract ended
- £23,333 returned from Community Enforcement as Contract ended
- Legal costs are higher than expected due to pavilion costs
- Special Projects is over budget, however UKSPF income covers the majority of these costs
- Budgeted £101,700 for loan repayment however we now expect to draw down the loan in 25/26
- Macc Promotion is expected to go over budget due to paying for footfall figures.
- Interest income has exceeded the budget
- Rent is lower than expected
- Photocopier is expected to come in less than budgeted
- CCTV is varied as we purchased 2 mobile cameras
- Community event and Parade is above budget however funding was received from UKSPF to cover this.

The financial regulations state:

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward by placing them in an earmarked reserve with the formal approval of the full council.

Therefore, at year end the clerk will present a list of funding for EMR for approval.