

ABINGDON TOWN COUNCIL

Report to	Town Infrastructure Advisory Committee
Meeting date	18 November 2021
Report author	Deputy Town Clerk / RFO
Agenda item	7

2022-23 Estimates

1. Purpose of the Report

1.1 The purpose of this report is to:

- inform members of the proposed budget structure w.e.f. 1 April 2022
- inform members of the budget setting timetable and process
- provide an opportunity to suggest any additional budget bids the committee would like the RFO to feed into the draft estimates.

2. Summary

2.1 The changes to the Council's committee structure mean that the existing budget reporting structure (the management accounts) does not reflect the committees' Terms of Reference. The RFO has produced a revised "chart of accounts" upon which the 2022-23 budget shall be based. This is a "top down" approach, with each accounting line (budget) relating to a specific delegation stated in the Terms of Reference for this committee. The proposed structure includes further changes for reporting which it is hoped will provide transparency on the cost of council services. **See section 6 of this report for further details.**

2.2 The draft budget for this committee will be presented at the next meeting, to be held on 21 December 2021. Members will be required at this meeting to make a recommendation to the Finance, Governance and Asset Management Committee. The Council's full budget and resulting precept shall be approved at the Full Council meeting on 26 January 2022.

2.3 The focus of the budget planning work currently undertaken is the Council's Forward Plan. **Section 6 of this report lists the projects included in the Forward Plan for 2022-23**, these will be included in the draft 2022-23 budget.

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3. **Action required**

3.1 Members are requested to:

- (i) note the proposed accounting budget and reporting structure.
- (ii) note the time scales in relation to budget setting.
- (iii) consider the projects included in the Forward Plan and determine any additional projects which may require an additional budget bid.

4. **Link to strategic plan and objectives**

4.1 The setting of this committee's 2022-23 budget is linked to the following objectives:

2. To develop a resilient, sustainable town which will provide a home for residents now and in the future.
3. To manage the Council's assets efficiently and effectively to meet for the needs of the community now and in the future.

5. **Background**

5.1 The Forward Plan was agreed by Council on 27 January 2021 and the projects contained therein for 2022-23 will be incorporated into the draft budget.

6. **Key information and options**

6.1 **Proposed accounting / budget structure:**

The approved Terms of Reference for this committee outlined four main areas of delegation:

1. Direct infrastructure
2. Neighbourhood Plan
3. Planning and consultations

New cost centres have been devised which link back to one of these four areas. Each cost centre will then be further split into income and expenditure codes. These codes have all been mapped from the Council's existing budget codes, and members will be able to review the I&E codes and the mapping exercise via SharePoint.

The table below shows the proposed cost centres and detailed account codes for each area of delegation:

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ToR strand	Proposed cost centres	Proposed account codes (subject to change)
Direct infrastructure	Street furniture	(i) Repairs (ii) Capital purchases
	Transport	(i) Bus contributions (ii) Active travel projects
Neighbourhood Plan	Neighbourhood Plan	(i) Consultancy fees (ii) Public consultations (iii) Equipment hire
Planning and consultations	Planning	(i) Area appraisals
	Consultations	(i) Council policies (ii) External matters

The proposed structure includes a change regarding staff pay costs. Currently the pay costs relating to the outdoor services team and the museum services are coded directly to the relevant cost centres, but the central services (Roissey Court) staff costs are reported under a central services cost centre (601 – reported to FGAM committee). It is proposed that all staff costs will be reallocated to appropriate cost centres which will then provide a clearer understanding of the cost of providing each council service.

6.2 Forward Plan:

The projects included in the forward plan for 2022-23 are:

- Albert Park area appraisal
- Town Centre area appraisal
- Review of local transport support
- Neighbourhood Plan
- Travel initiatives

Members are requested to consider any additional projects which they wish to be added to the Forward Plan and budget.

7. Climate change/green implications

7.1 Green implications shall be considered in relation to the projects where options are available to reduce carbon emissions, but which may have a higher financial cost.

8. Financial/budget implications

8.1 The draft budget which shall be presented to the next committee meeting, together with any suggested additional budget bids shall state the financial implications for 2022-23.

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9. **HR implications**

9.1 The work currently underway on the council's draft budgets and new coding structure is taking a significant amount of time of the RFO. It is suggested that any additional budget information is requested as far in advance as possible to accommodate this work in time for the council deadline.

10. **Supporting papers and appendices**

10.1 The following documents shall be available for members to review via SharePoint in advance of the next committee meeting:

- Terms of Reference for all committees with suggested coding structure
- Budget mapping exercise (old codes → new codes)
- Draft budgets

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10 November 2021