

WINSFORD TOWN COUNCIL



CAPITAL AND REVENUE BUDGET 2020/21

WINSFORD TOWN COUNCIL – 2020/21 BUDGET

The preparation of an annual budget is one of the key statutory tasks to be undertaken by a Town Council.

The budget has three main purposes:

- So that the Town Council can set the precept for the year (i.e. the amount requested from Cheshire West and Chester Council to fund the shortfall between available funds on 1st April 2020 and the amount required to fund the budget proposals for 2020/21);
- Subject to the Financial Regulations, to give the Clerk overall authority to make spending commitments in accordance with the plans approved by Members; and
- To provide a basis for monitoring progress during the 2020/21 year by comparing actual spending against planned spending

The budget is essential and Members/the public should understand how it is put together and how it should be used in the operation of the Council. At its simplest, the budget compares what the Council would like to spend in the forthcoming year, with the amount of income expected, with the excess of planned spending over income being made up by the precept.

Each year's budget process starts by examining the current year figures with the three main purposes: -

- 1) To identify activities which are being carried out this year and will also be carried out in the next year and, therefore, need to be budgeted for again;
- 2) To identify items which feature in the current year but will not feature next year and, therefore, have no need for a budget; and
- 3) To identify items, such as new schemes, which are not an activity in the current year but should be added to next year's budget

All of the above is "incremental budgeting" as it builds on the decisions which the Town Council has taken in the past.

Based on these considerations, the Town Council annually sets a budget for revenue and for capital. Revenue covers day to day and regular expenditure, whilst capital refers to spend on buildings and physical structures.

REVENUE BUDGET

In terms of revenue, based on the information set out in this document, the overall revenue budget is estimated at **£536,393** compared to £502,474 in 2019/20.

As outlined above, the precept will be calculated based on the difference between the Town Council’s (estimated) available funds on 1st April 2020 and the amount required for the 2020/21 Town Council budget as outlined above.

In terms of available funds, the Town Council’s current accounts are held with the Co-operative Bank. There is an instant (switch-over) account which allows the money to remain permanently in a High Interest Account and just transfers money daily into the Current Account to cover cheques issued. Consequently, the Current Account always shows a nil balance. It is estimated that the amount in the Instant (switch-over) Account at 31/03/20 will be approximately **£125,000**.

Based on these considerations, the Town Council’s precept calculation for 2019/20 is: -

	£
Budget	536,393
2019/20 Precept	536,393

In order to calculate how much each household will need to pay in Council Tax to fund the Town Council precept, the ‘tax base’ is produced, which is the number of (Council Tax) Band D equivalent properties within the boundaries of Winsford Town Council.

The Tax Base for 2020/21 has been calculated as **8,932.6** Band D equivalent properties (note – this is an increase from last year).

Based on a precept of **£536.393** and a tax base of **8,932.6** therefore, the amounts payable by Winsford residents are as detailed below (the figures for 2018/19 are shown in brackets).

Band A £40.33 (£37.77)	Band B £46.70 (£44.06)	Band C £53.78 (£50.36)	Band D £60.05 (£56.65)
Band E £73.94 (£69.24)	Band F £86.74 (£81.83)	Band G £100.08 (£94.42)	Band H £120.10 (£113.30)

On a Band D property, the increase in 2020/21 equates to **£3.40** per annum or **6p** a week. **NOTE:** These amounts are for a household of 2 or more residents; there would be a 25% discount for single occupancy.

CAPITAL BUDGET 2019/20

2019/20 SUMMARY (as of December 2019)

1. Capital Projects Fund

The balance of the Capital Projects Fund account was £1,259.07

2. Invested Capital

The sum of £121,745.21 was held in a Nat West current account to meet capital programme requirements.

A further £27,000 is invested with Cheshire West and Chester Council.

The total of the Town Council's Capital funds is therefore **£150,004.28**

3. Capital Programme Review 2019/20

The Council did not set a Capital Programme for 2019/20, but the following items will be funded from capital.

ITEM	AMOUNT (£)
Christmas lights – repairs and new sockets	7,529.60
IT equipment	3,273.10
Display boards	1,388.00
Display cabinets	1,065.00
TOTAL	13,255.70

1. PROPOSED CAPITAL PROGRAMME 2020/21

Estimated Available Capital Funding

ACCOUNT	AMOUNT (£)
CWAC Investment	27,000.00
Nat West Business Current Account	121,745.21
Capital Projects Fund	1,259.07
TOTAL AVAILABLE CAPITAL FUNDS 2019/20	150,004.28

The **DRAFT** Capital Programme for 2020/21 is summarised below

ITEM	ESTIMATED AMOUNT (£)
Maintenance of Brunner Guildhall	35,000
Refurbishment of War Memorials (contribution)	20,000
TOTAL PROPOSED CAPITAL PROGRAMME 2020/21	55,000

WINSFORD TOWN COUNCIL REVENUE BUDGET SUMMARY 2019/20 AND BUDGET 2020/21

Summary	Budget 2019/20			Projected outturn 2019/20			Budget 2020/21		
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net
Open Spaces	177,179	6,000	171,179	193,273	5,625	187,648	201,466	6,500	194,966
Public Buildings	50,000	nil	50,000	50,000	nil	50,000	30,000	nil	30,000
Land Leased	nil	478	-478	nil	478	-478	nil	478	-478
Special items (inc. Play Leadership)	86,400	nil	86,400	79,749	nil	79,749	121,600	1,000	120,600
Accommodation, Salaries & Establishment and elections	175,273	nil	175,273	178,640	nil	178,640	166,305	nil	166,305
Interest on Capital Investments	nil	nil	nil	nil	nil	nil	nil	nil	nil
Sub Totals	488,852	6,478	482,374	501,662	6,103	495,559	519,371	7,978	511,393
Provision of school milk	35,000	15,000	20,000	28,829	5,393	23,436	35,000	10,000	25,000
TOTALS	523,852	21,478	502,374	530,491	11,496	518,995	554,371	17,978	536,393

OPEN SPACES

Budget Heading	Budget 2019/20			Projected outturn 2019/20			DRAFT budget 2020/21			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
General maintenance of Open Spaces and Recreation Grounds	16,200	nil	16,200	13,176	nil	13,176	16,500	nil	16,500	1
Maintenance of tennis courts and bowling greens	6,000	3,000	3,000	3,666	2,403	1,263	4,000	2,500	1,500	2
Wages	111,479	nil	111,479	131,230	nil	131,230	119,966	nil	119,966	3
General supplies and repairs	3,000	nil	3,000	2,310	nil	2,310	2,500	nil	2,500	4
Provision of services on Recreation Grounds and Open Spaces	25,500	nil	25,500	25,500	nil	25,500	40,500	nil	40,500	5
Allotment expenditure	3,000	3,000	nil	4,272	3,222	1,050	4,500	3,500	nil	6
Barton Stadium	nil	nil	nil	nil	nil	nil	nil	nil	nil	7
Maintenance of play equipment	2,000	nil	2,000	2,000	nil	2,000	2,000	500	1,500	8
Playground improvements	500	nil	500	500	nil	500	500	nil	500	9
Materials and work clothes	500	nil	500	500	nil	500	500	nil	500	10
Council vehicle	5,000	nil	5,000	4,464	nil	4,464	5,000	nil	5,000	11
Contractor extras	4,000	nil	4,000	5,655	nil	5,655	5,500	nil	5,500	12
TOTALS	177,179	6,000	171,179	193,273	5,625	187,648	201,466	6,500	194,966	

MANUAL STAFF WAGES 2020/21

STAFF	ITEM	AMOUNT (£) 2019/20	DRAFT BUDGET AMOUNT (£) 2020/21
Permanent Staff	3 Groundsmen @ SCP 10 (basic pay of £10.79 per hour)	39,638	62,253
	First Aid payment	120	150
	One-off annual payment for play area inspections	1,645	1,850
	Helsby play area inspections	250	250
	Employer's on-costs (calculated at 25% for Superannuation & 10% NI) on income over £155 per week	20,208	21,788
SUB TOTAL		78,356	86,291
Cover for recreation grounds during bowling season	(a). Overtime for permanent Groundsmen – provision of evening cover at recreation grounds (calculated at time and a half – hourly rate of £10.79)	10,001	10,466
	(b). Overtime for permanent Groundsmen to provide weekend cover at Over Recreation Ground – estimated at hourly rate of £10.79 (calculated at time and a half for Saturday cover and double time for Sundays)	4,748	4,974
	(c). Non-contracted overtime for 3 Groundsmen to lock Wharton and Over Recreation Grounds each evening Monday-Friday (September – November and February-March) – calculated at basic rate (weekdays); time and a half (Saturdays) and double	6,705	7,023

	time (Sundays)		
	(d). Employer's on-costs (10% to cover NI only)	2,145	2,246
SUB-TOTAL		23,599	24,709
	(e). Casuals on remaining evenings (fluctuating hours) for 24 week at Wharton Recreation. Estimated £7.83 per hour (including holiday enhancement)	3,485	4,014
	(f). Casuals from 1pm–5pm on Saturdays/Sundays at Wharton Recreation Estimated £7.83 per hour (including holiday enhancement)	2,020	2,327
	(h). Given that Employer's NI is not payable on a wage under £155 per week at present, there are only a small number of occasions during the summer when casual staff earn above this amount for holiday cover etc. A nominal sum is allowed for this.	125	125
SUB-TOTAL		5,615	6,466
	CWAC Administration Charge	3,900	2,500
TOTAL		111,479	119,966

SPECIAL ITEMS

	Budget 2019/20			Projected outturn 2019/20			DRAFT budget 2020/21			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Bus Shelters	250	nil	250	250	nil	250	250	nil	250	13
Town Promotions/Event Mgmt	40,000	nil	40,000	46,651	nil	46,651	54,700	1,000	54,700	14
Town Security	7,000	nil	7,000	7,000	nil	7,000	7,000	nil	7,000	15
Grants to Organisations	25,000	nil	25,000	11,698	nil	11,698	15,000	nil	15,000	16
Junior Youth Worker	5,500	nil	5,500	5,500	nil	5,500	5,500	nil	5,500	17
War Memorials	500	nil	500	500	nil	500	500	nil	500	18
Concessionary Travel	750	nil	750	750	nil	750	750	nil	750	19
Newsletter	3,000	nil	3,000	3,000	nil	3,000	2,000	nil	2,000	20
Allotment Contingency Fund	nil	nil	nil	nil	nil	Nil	nil	nil	nil	21
Play Leadership	4,400	nil	4,400	4,400	nil	4,400	4,400	nil	4,400	22
New Homes Bonus Initiatives	nil	nil	nil	nil	nil	nil	nil	nil	nil	23
Participatory Budgeting	nil	nil	nil	nil	nil	nil	31,500	nil	31,500	24
TOTALS	86,400	nil	86,400	79,749	nil	79,749	121,600	1,000	120,600	

ACCOMODATION, SALARIES AND ESTABLISHMENT

	Budget 2019/20			Projected outturn 2019/20			DRAFT budget 2020/21			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
SALARIES & ESTABLISHMENT										
Salaries, including all employer's contributions and on-costs	102,823	nil	102,823	102,823	nil	102,823	106,287	nil	106,287	25
Accommodation, including all services and facilities	17,200	nil	17,200	17,200	nil	17,200	17,500	nil	17,500	26
Non-Domestic Rates	8,300	nil	8,300	8,300	nil	8,300	8,500	nil	8,500	27
IT support and annual/monthly fees	6,200	nil	6,200	9,627	nil	9,627	6,000	nil	6,000	28
Refreshments for meetings	350	nil	350	126	nil	126	300	nil	300	29
Postage/CWAC admin charge	1,100	nil	1,100	1,100	nil	1,100	1,100	nil	1,100	30
Printing and stationery	4,500	nil	4,500	5,440	nil	5,440	5,000	nil	5,000	31
Telephone and Advertising	1,300	nil	1,300	2,244	nil	2,244	2,000	nil	2,000	32
Mayor's Allowance/Civic Travel	3,000	nil	3,000	3,081	nil	3,081	3,100	nil	3,100	33
Civic Costs (Macebearer fees etc.)	1,100	nil	1,100	373	nil	373	500	nil	500	34
Insurance and engineering inspections	7,500	nil	7,500	7,066	nil	7,066	7,500	nil	7,500	35
Delegates fees, travel costs, conference costs etc	400	nil	400	40	nil	40	418	nil	418	36
Affiliation fees	2,000	nil	2,000	453	nil	453	1,500	nil	1,500	37
Training for staff and Members	2,500	nil	2,500	3,533	nil	3,533	3,500	nil	3,500	38
Audit fees (internal/external)	2,500	nil	2,500	3,034	nil	3,034	3,100	nil	3,100	39
Elections	15,000	nil	15,000	14,200	nil	14,200	nil	nil	nil	40
					nil					
TOTAL	175,273	nil	175,273	178,640	nil	178,640	166,305	nil	166,305	

NON-MANUAL STAFF SALARIES AND ON-COSTS CALCULATIONS

	Budget 2019/20 Amount (£)	DRAFT Budget 2020/21 Amount (£)
1 staff member	38,052	39,782
1 staff member (4 days, Monday-Thursday)	16,360	17,271
1 p/t staff member (2 days, Thursday-Friday)	7,548	8,636
1 p/t staff member (3 days, Wednesday-Friday)	10,991	12,953
Mileage allowance	110	120
Employer's on-costs @ 25% superannuation and 10% NI	26,262	27,525
TOTAL	102,823	106,287

PUBLIC BUILDINGS AND LAND

	Budget 2019/20			Projected outturn 2019/20			DRAFT Budget 2019/20			
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
PUBLIC BUILDINGS										
Brunner Guildhall	50,000	nil	50,000	50,000	nil	50,000	30,000	nil	30,000	41
TOTAL	50,000	nil	50,000	50,000	nil	50,000	30,000	nil	30,000	
LAND LEASED/SOLD										42/43
Over Square	nil	275	-275	nil	275	-275	nil	275	-275	
Crook Lane/Kingsway	nil	28	-28	nil	28	-28	nil	28	-28	
Fishing Rights on Flash	nil	100	-100	nil	100	-100	nil	100	-100	
School Road/Meadow Bank	nil	75	-75	nil	75	-75	nil	75	-75	
TOTALS	nil	478	-478	nil	478	-478	nil	478	-478	

WINSFORD TOWN COUNCIL – REVENUE BUDGET 2020/21 – NOTES

1. The Grounds Maintenance contract with Plumbley Environmental Services expires on 31.3 2021. The budget allocation includes provision for the maintenance of the Town Park post 1.2.20.
2. This expenditure is to cover autumn/winter and spring/summer feed etc. and the maintenance of mowing equipment. The income shown is from charges for bowls and tennis.
3. The salaries of the Groundsmen are currently aligned to national Salary Spinal Column Point (SCP) 11. The Junior Groundsman is on SCP 2.
4. This item is to cover the purchase of general supplies for the Recreation Grounds and any ad hoc repairs.
5. *This figure is to cover all service charges on the Recreation Grounds, including water, electricity, telephone, hygiene unit etc. It also includes likely costs attached to Town Park after the end of January 2020.*
6. All the allotments are now tenanted and there is a lengthy waiting list. The income is from rent which is based on plot size. The rents for the Over site are £45, £40 and £35. Rents for the Wharton site are £30. The rent for raised beds for gardeners with a disability is £5. A deposit of £50 is charged for allotment gate keys. The expenditure is for water charges on the site, hire of skips etc.
7. Winsford United have signed a lease in respect of their tenancy of the Barton Stadium. No annual rent is paid.
8. Winsford Town Council has a legal responsibility to keep the play equipment on our recreation grounds and play areas in a safe condition and in good repair. The Town Council's groundsmen are qualified to conduct monthly inspections. A routine maintenance programme is in place.
9. This item is to cover the cost of materials, paint, hire of equipment etc to facilitate ongoing maintenance and basic improvements to be carried out to the playgrounds.
10. This amount is to cover the cost of materials for use by our groundsmen to carry out minor repairs to buildings and open spaces, and for the provision of work clothes, protective footwear etc.

11. The Town Council leased a new vehicle in February 2017. The lease is for a four-year contract. The budget is to cover monthly lease costs, servicing and maintenance, insurance and petrol.
12. The Council's grounds maintenance contractor carries out occasional additional works authorised by the Council. It is considered advisable therefore to retain an amount in the budget to meet these unexpected costs and to allow for any minor playground repairs and improvements that the groundsmen are not qualified to carry out.
13. £250 a year is placed in the budget for the annual maintenance charge on the bus shelter in Wharton Road by Cheshire West and Chester Council (CWAC).
14. This sum covers the Christmas Street Festival; Salt Fair events; promotional items; bands for Civic Sunday/Remembrance Sunday; 'out of pocket' expenses for civic visitors etc. The sum also includes reasonable catering costs for the mayor making ceremony and Civic Sunday. Most expenditure under this heading is for the provision of Christmas lights. An element has also been included towards the cost of event management and producing the 'What's On Winsford 2019' Guide.
15. This item is a contingency for maintenance of security cameras at the Over and Wharton Recreation Grounds, and any other unforeseen security arrangements.
16. In 2011 the Town Council decided to consolidate its various grant budgets into one 'pot'. All grants must be applied for and each application is being considered on its merits.
17. The Town Council considers its financial support for the Friday night Junior Club on an annual basis.
18. This amount is allocated annually as the Council is responsible for the upkeep of the War Memorials. It is intended for routine cleaning and maintenance works.
19. The Town Council offers a concession of £2.50 to those eligible people towards the cost of a senior railcard.
20. The Town Council publishes a quarterly newsletter. In 2019/20, one edition will be delivered to all households
21. The former Allotments Contingency Fund has now been incorporated into the general allotments budget.

22. Play schemes operate a range of different activities and clubs for children, primarily during the school summer holidays.
23. From 2016/17, the Town Council does not receive any income from the New Homes Bonus.
24. A decision was taken by the Town Council in October 2019 to introduce a participatory budgeting initiative. To support this, an amount has been budgeted as per this item.
25. The salaries allocation includes provision for an annual increment (where appropriate) for staff members in accordance with the NALC/SLCC Terms and Conditions Agreement.
26. This represents the annual rent charged by CWAC for the Town Council's office accommodation at Wyvern House.
27. Non-domestic rate charges for the Town Council's office accommodation; the Brunner Guildhall and the Marina Building.
28. This is to meet the cost of the office and members' broadband and email hosting and IT servicing/repairs
29. This is to meet the cost of refreshments provided at meetings of the Town Council and certain other meetings.
30. CWAC handles some of the Town Council's outgoing post. This is the re-charge cost.
31. The cost of paper and other consumables has increases on an annual basis and this budget covers the cost of the Council's copier.
32. This covers the Town Council office telephone charges.
33. The Town Mayor receives an annual allowance as a contribution towards the costs of office (clothing, travel, donations).
34. The Macebearers are members of the Macebearers Guild, for which a membership fee is payable. The Macebearers also receive a small honorarium for their services.
35. A review of the Town Council's insurance cover was carried out in 2011 resulting in a considerable reduction in the premium payable. A five-year agreement was agreed with Zurich Municipal.

36. This allocation is to meet the cost of member/officer attendance at conferences, seminars etc.
37. Most of this budget is to meet the cost of annual subscription to the Cheshire Association of Local Councils.
38. The Council has a commitment to Member and staff training.
39. This is to meet the cost of internal and external audits.
40. No budget is allocated for elections in 2020/21 – any costs will be met from existing balances.
41. This budget is to support the Town Council's ongoing renovation project for the Guildhall and also to support work on other public buildings.
42. The charges for land leased on an annual licence at Over Square, Crook Lane/Kingsway and fishing rights on the Flash were increased by 5% in 2007/8. The Fishing Rights licences were increased to £100 in 2017/18.
43. New Licence agreements were signed in 2002 for land leased at Meadow Bank at the rear of 31, 33 and 35 School Road. These agreements are for a period of 21 years and the charges cannot be reviewed until this period expires.