

# WINSFORD TOWN COUNCIL



## **DRAFT** CAPITAL AND REVENUE BUDGET 2021/22

## WINSFORD TOWN COUNCIL – **DRAFT** 2021/22 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 1<sup>st</sup> April 2020 and the amount required to fund the budget proposals for 2021/22);
- 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 2021/22 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 **£xxx,xxx** compared to £536,393 in 2020/21.

As outlined above, the precept will be calculated based on the difference between the Town Council’s (estimated) available funds on 1<sup>st</sup> April 2021 and the amount required for the 2021/22 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 31/03/21 will be approximately **£xxx,xxx**.

Based on these considerations, the Town Council’s precept calculation for 2021/22 is: -

	<b>£</b>
Budget	<b>xxx,xxx</b>
2019/20 Precept	<b>xxx,xxx</b>

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 2021/22 has been calculated as **xxxx** Band D equivalent properties.

Based on a precept of **£xxx.xxx** and a tax base of **xxxx** therefore, the amounts payable by Winsford residents are as detailed below (the figures for 2020/21 are shown in brackets).

Band A £xxxx (£40.33)	Band B £xxxx (£46.70)	Band C £xxxx (£53.78)	Band D £xxxx (£60.05)
Band E £xxxx (£73.94)	Band F £xxx (£86.74)	Band G £xxxx (£100.08)	Band H £xxxx (£120.10)

On a Band D property, the increase for 2021/22 equates to **£xxx** per annum or **xp** 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 2020/21

### 2020/21 SUMMARY (as of November 2020)

#### 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 2020/21

The Council did not set a Capital Programme for 2020/21, 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
<b>TOTAL</b>	<b>13,255.70</b>

**1. PROPOSED CAPITAL PROGRAMME 2021/22**

**Estimated Available Capital Funding**

<b>ACCOUNT</b>	<b>AMOUNT (£)</b>
CWAC Investment	27,000.00
Nat West Business Current Account	108,489.51
Capital Projects Fund	1,259.07
<b>TOTAL AVAILABLE CAPITAL FUNDS 2020/21</b>	<b>136,748.58</b>

The **DRAFT** Capital Programme for 2020/22 is summarised below

<b>ITEM</b>	<b>ESTIMATED AMOUNT (£)</b>
<b>TOTAL PROPOSED CAPITAL PROGRAMME 2021/22</b>	

## WINSFORD TOWN COUNCIL REVENUE BUDGET SUMMARY 2020/21 AND **DRAFT** BUDGET 2021/22

Summary	Budget 2020/21			Projected outturn 2020/21			<b>DRAFT</b> Budget 2021/22		
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net
Open Spaces	201,466	6,500	194,966	201,720	2,350	199,370			
Assets	30,000	478	29,522	30,000	478	29,522			
Community	121,600	1,000	120,600	102,718	1,000	101,718			
Finance & General Purposes (including Salaries)	166,305	0	166,305	180,574	0	180,574			
<b>Sub Totals</b>	<b>519,371</b>	<b>7,978</b>	<b>511,393</b>	<b>515,012</b>	<b>3,828</b>	<b>511,184</b>			
Provision of school milk	35,000	10,000	25,000	25,000	5,000	15,000			
<b>TOTALS</b>	<b>554,371</b>	<b>17,978</b>	<b>536,393</b>	<b>540,012</b>	<b>8,828</b>	<b>526,184</b>			

**OPEN SPACES**

Budget Heading	Budget 2020/21			Projected outturn 2020/21			DRAFT budget 2021/22			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
General maintenance of Open Spaces and Recreation Grounds (contract)	16,500	0	16,500	12,650	0	12,650				1
Maintenance of tennis courts and bowling greens	4,000	2,500	1,500	500	0	500				2
Salaries and Wages (see next page for details)	119,966	0	119,966	138,870	0	138,870				3
General supplies and repairs	2,500	0	2,500	5,500	0	5,500				4
Provision of services on Recreation Grounds and Open Spaces	40,500	0	40,500	30,000	0	30,000				5
Allotment expenditure	4,500	3,500	1,000	1,500	1,850	-350				6
Maintenance of play equipment	2,000	500	1,500	2,000	500	1,500				7
Playground improvements	500	0	500	500	0	500				8
Materials and work clothes	500	0	500	500	0	500				9
Council vehicle	5,000	0	5,000	4,700	0	4,700				10
Contractor extras	5,500	0	5,500	5,000	0	5,000				11
<b>TOTALS</b>	<b>201,466</b>	<b>6,500</b>	<b>194,966</b>	<b>201,720</b>	<b>2,350</b>	<b>199,370</b>				

**MANUAL STAFF WAGES 2021/22**

<b>STAFF</b>	<b>ITEM</b>	<b>BUDGET 2020/21</b>	<b>DRAFT BUDGET 2021/22</b>
<b>Permanent Staff</b>	3 Groundsmen @ SCP 11 (£21,748 p.a.)	62,253	65,244
	First Aid payment	150	150
	One-off annual payment for play area inspections	1,850	2,000
	Helsby play area inspections	250	250
	Employer's on-costs (calculated at 25% for Superannuation & 10% NI) on income over £155 per week	21,788	28,835
<b>SUB TOTAL</b>		<b>86,291</b>	<b>96,479</b>
<b>Cover for recreation grounds during bowling season</b>	(a). Overtime for permanent Groundsmen  Provision of evening cover at recreation grounds (calculated at time and a half based on hourly rate of £11.30)	10,466	11,000
	(b). Overtime for permanent Groundsmen  Provision of weekend cover at recreation grounds (calculated at time and a half for Saturday cover and double time for Sundays)	4,974	5,500
	(c). Non-contracted overtime	7,023	7,700



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	<p>Locking Wharton/Over Recreation Grounds each evening Monday-Friday (September – November and February-March)</p> <p>(calculated at basic rate (weekdays); time and a half (Saturdays) and double time (Sundays))</p>		
	(d). Employer's on-costs (10% to cover NI only)	2,246	2,420
<b>SUB-TOTAL</b>		<b>24,709</b>	<b>26,620</b>
	<p>(e). Casuals on remaining evenings (fluctuating hours) for 24 weeks at Wharton Recreation.</p> <p>Estimated £9.50 per hour (including holiday enhancement)</p>	4,014	5,000
	<p>(f). Casuals from 1pm–5pm on Saturdays/Sundays at Wharton Recreation</p> <p>Estimated £9.50 per hour (including holiday enhancement)</p>	2,327	3,000
	<p>(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.</p>	125	125

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	A nominal sum is allowed for this.		
<b>SUB-TOTAL</b>		<b>6,466</b>	<b>8,125</b>
	CWAC Administration Charge	2,500	2,500
<b>TOTAL</b>		<b>119,966</b>	<b>131,224</b>

## COMMUNITY

	Budget 2019/20			Projected outturn 2020/21			DRAFT budget 2021/22			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Bus Shelters	250	nil	250	250	0	250				12
Town Promotions/Event Mgmt	54,700	1,000	53,700	35,000	1,000	35,000				13
Town Security	7,000	nil	7,000	7,000	0	7,000				14
Grants to Organisations	15,000	nil	15,000	16,000	0	16,000				15
Junior Youth Worker	5,500	nil	5,500	5,500	0	5,500				16
War Memorials	500	nil	500	500	0	500				17
Concessionary Travel	750	nil	750	750	0	750				18
Newsletter	2,000	nil	2,000	2,000	0	2,000				19
Play Leadership	4,400	nil	4,400	4,218	0	4,218				20
Participatory Budgeting	31,500	nil	31,500	31,500	0	31,500				21
<b>TOTALS</b>	<b>121,600</b>	<b>1,000</b>	<b>120,600</b>	<b>102,718</b>	<b>1,000</b>	<b>101,718</b>				

**FINANCE & GENERAL PURPOSES**

	Budget 2020/21			Projected outturn 2020/21			DRAFT budget 2021/22			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Salaries	106,827	0	106,287	123,150	0	123,150				22
Accommodation,	17,500	0	17,500	17,200	0	17,200				23
Business Rates	8,500	0	8,500	7,344	0	7,344				24
IT support	6,000	0	6,000	7,100	0	7,100				25
Refreshments for meetings	300	0	300	0	0	0				26
Postage/CWAC admin charge	1,100	0	1,100	1,100	0	1,100				27
Printing and stationery	5,000	0	5,000	5,000	0	5,000				28
Telephone and Advertising	2,000	0	2,000	1,400	0	1,400				29
Mayor's Allowance/Civic Travel	3,100	0	3,100	3,000	0	3,000				30
Civic Costs	500	0	500	0	0	0				31
Insurance	7,500	0	7,500	7,210	0	7,210				32
Travel Costs	418	0	418	0	0	0				33
Affiliation fees	1,500	0	1,500	1,470	0	1,470				34
Training for staff and Members	3,500	0	3,500	3,500	0	3,500				35
Audit fees (internal/external)	3,100	0	3,100	3,100	0	3,100				36
<b>TOTAL</b>	<b>166,305</b>	<b>0</b>	<b>166,305</b>	<b>180,574</b>	<b>0</b>	<b>180,574</b>				

## ASSETS

	Budget 2020/21			Projected outturn 2020/21			DRAFT Budget 2021/22			
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Public Buildings	30,000	0	30,000	30,000	0	30,000				37
Land	0	478	-478	0	478	-478				38/39
<b>TOTALS</b>	<b>30,000</b>	<b>478</b>	<b>29,522</b>	<b>30,000</b>	<b>478</b>	<b>29,522</b>				

## **WINSFORD TOWN COUNCIL – REVENUE BUDGET 2020/21 – NOTES**

1. The Grounds Maintenance contract with Plumbley Environmental Services expires on 31.3 2021.
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 all Groundsmen are currently aligned to national Salary Spinal Column Point (SCP) 11.
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.
7. 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.
8. 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.
9. 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.
10. 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.
11. 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.

12. £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).
13. 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.
14. This item is a contingency for maintenance of security cameras at the Over and Wharton Recreation Grounds.
15. 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.
16. The Town Council considers its financial support for the Friday night Junior Club on an annual basis.
17. 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.
18. The Town Council offers a concession of £2.50 to those eligible people towards the cost of a senior railcard.
19. The Town Council publishes a quarterly newsletter.
20. Play schemes operate a range of different activities and clubs for children, primarily during the school summer holidays.
21. 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.
22. The salaries allocation includes provision for an annual increment (where appropriate) for staff members in accordance with the NALC/SLCC Terms and Conditions Agreement.
23. This represents the annual rent charged by CWAC for the Town Council's office accommodation at Wyvern House.
24. Non-domestic rate charges for the Town Council's office accommodation; the Brunner Guildhall and the Marina Building.

25. This is to meet the cost of the office and members' broadband and email hosting and IT servicing/repairs
26. This is to meet the cost of refreshments provided at meetings of the Town Council and certain other meetings.
27. CWAC handles some of the Town Council's outgoing post. This is the re-charge cost.
28. This budget covers the cost of paper/other consumables and the copier/printer leased by the Council.
29. This covers the Town Council office telephone charges.
30. The Town Mayor receives an annual allowance as a contribution towards the costs of office (clothing, travel, donations).
31. 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.
32. The Council has a series of insurance policies in place with Zurich Municipal.
33. This allocation is to meet the cost of member/officer attendance at conferences, seminars etc.
34. Most of this budget is to meet the cost of annual subscription to the Cheshire Association of Local Councils.
35. The Council has a commitment to Member and staff training.
36. This is to meet the cost of internal and external audits.
37. This budget covers all buildings owned/leased by the Town Council.
38. 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.
39. 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.