

WINSFORD TOWN COUNCIL



CAPITAL AND REVENUE BUDGET 2023/24

WINSFORD TOWN COUNCIL – 2023/24 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 2023 and the amount required to fund the budget proposals for 2023/24).
- 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 2023/24 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 **£683,772** compared to £633,827 in 2022/23.

As outlined above, the precept will be calculated based on the difference between the Town Council's (estimated) available funds on 1st April 2023 and the amount required for the 2023/24 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 31/03/23 will be approximately **£150,000**.

Based on these considerations, the Town Council's precept calculation for 2023/24 is: -

	£
Budget	683,772
2023/24 Precept	683,772

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 2023/24 has been calculated as **9433.3** Band D equivalent properties.

Based on a precept of **£683,772** and a tax base of **9433.3** therefore, the amounts payable by Winsford residents are as detailed below (the figures for 2022/23 are shown in brackets).

Band A £48.32 (£46.00)	Band B £56.37 (£53.67)	Band C £64.43 (£61.33)	Band D £72.48 (£69.00)
Band E £88.59 (£84.33)	Band F £104.69 (£99.67)	Band G £120.80 (£115.00)	Band H £144.96 (£138.00)

On a Band D property, the increase for 2023/24 equates to **£3.48** per annum or **6.7p** 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 2022/23

2022/23 SUMMARY (as of 1st October 2022)

1. Capital Projects Fund

The balance of the Capital Projects Fund account was £1,705.50.

2. Invested Capital

The sum of £197,636.41 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 **£226,341.91**.

3. Capital Programme Review 2022/23

The Council did not set a Capital Programme for 2022/23, but the following has already been allocated from the above sum.

ITEM	AMOUNT (£)
Christmas lights – repairs and new	15,000.00
Open Spaces	15,855.93
Leaf Lane	23,999.00
TOTAL	54,854.93

This leaves a total of **£171,486.98** in Capital Funds for 2022/23.

1. PROPOSED CAPITAL PROGRAMME 2023/24

Estimated Available Capital Funding

ACCOUNT	AMOUNT (£)
CWAC Investment	27,000.00
Nat West Business Current Account	142,781.48
Capital Projects Fund	1,705.50
TOTAL AVAILABLE CAPITAL FUNDS 2023/24	171,486.98

The **DRAFT** Capital Programme for 2023/24 is summarised below.

ITEM	ESTIMATED AMOUNT (£)
Delamere St Cross	5,000.00
IT equipment	5,000.00
Open Spaces	35,000.00
TOTAL PROPOSED CAPITAL PROGRAMME 2023/24	£45,000.00

WINSFORD TOWN COUNCIL REVENUE BUDGET SUMMARY 2022/23 AND **DRAFT** BUDGET 2023/24

Summary	Budget 2022/23			Projected outturn 2022/23			DRAFT Budget 2023/24		
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net
Open Spaces	79,900	6,250	73,650	95,000	5,000	90,000	94,342	5,000	89,342
Assets	40,000	500	39,500	40,000	500	39,500	50,000	500	49,500
Community	87,000	6,000	81,000	102,000	1,500	100,500	90,659	4,500	86,159
Finance & General Purposes (including Salaries)	419,677	0	419,677	400,000	0	400,000	433,771	0	433,771
Sub Totals	626,577	12,750	613,827	637,000	7,000	630,000	668,772	10,000	658,772
Provision of school milk	35,000	15,000	20,000	35,000	5,000	30,000	35,000	10,000	25,000
Contribution from Reserves				0		-			
TOTALS	661,577	27,750	633,827	672,000	12,000	660,000	703,772	20,000	683,772

OPEN SPACES

Budget Heading	Budget 2022/23			Projected outturn 2022/23			DRAFT budget 2022/23			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Grounds Maintenance Contract	15,000	0	15,000	14,000	0	14,000	16,000	0	16,000	1
Maintenance of Parks/Open Spaces	7,000	3,000	3,000	8,000	1,500	6,500	7,000	1,500	5,500	2
Provision of services on Recreation Grounds and Open Spaces	40,000	0	40,000	45,000	0	45,000	50,000	0	50,000	3
Allotment expenditure	5,000	3,000	2,000	6,000	3,000	3,000	5,000	3,000	2,000	4
Play areas	4,000	250	4,000	5,600	500	5,100	5,000	500	4,500	5
Materials and work clothes	400	0	400	400	0	400	400	0	400	6
Council vehicle	5,500	0	5,500	6,000	0	6,000	5,600	0	5,600	7
Contractor extras	3,000	0	3,000	10,000	0	10,000	5,342	0	5,342	8
TOTALS	79,900	6,250	73,650	95,000	5,000	90,000	94,342	5,000	89,342	

COMMUNITY

	Budget 2022/23			Projected outturn 2022/23			DRAFT budget 2023/24			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Minor Works	1,500	0	1,500	1,000	0	1,000	750	0	750	9
Events/Campaigns	40,000	5,000	35,000	65,000	1,500	63,500	48,659	4,500	44,159	10
Health and Wellbeing	5,000	1,000	4,000	2,000	0	2,000	4,000	0	4,000	11
Town Security	7,000	0	7,000	3,000	0	3,000	8,000	0	8,000	12
Concessionary Travel	750	0	750	500	0	500	750	0	750	13
Newsletter	750	0	750	500	0	500	500	0	500	14
Consultation Work	7,000	0	7,000	5,000	0	5,000	3,000	0	3,000	15
Participatory Budgeting	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	16
TOTALS	87,000	6,000	81,000	102,000	1,500	100,500	90,659	4,500	86,159	

FINANCE & GENERAL PURPOSES

	Budget 2022/23			Projected outturn 2022/23			DRAFT budget 2023/24			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Salaries	329,000	0	329,000	320,000	0	320,000	343,094	0	343,094	17
Accommodation	17,200	0	17,200	17,200	0	17,200	17,200	0	17,200	18
Business Rates	8,500	0	8,500	8,000	0	8,000	8,500	0	8,500	19
IT support	7,500	0	7,500	10,000	0	10,000	10,000	0	10,000	20
Postage/CWAC admin charge	2,000	0	2,000	2,100	0	2,100	2,100	0	2,100	21
Printing and stationery	5,000	0	5,000	3,500	0	3,500	5,000	0	5,000	22
Telephone and Advertising	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000	23
Grants to Organisations	25,000	0	25,000	20,900	0	20,900	25,000	0	25,000	24
Mayor's Allowance/Civic Travel	3,000	0	3,000	0	0	0	3,000	0	3,000	25
Insurance	8,977	0	8,977	7,600	0	7,600	8,377	0	8,377	26
Affiliation fees	2,000	0	2,000	1,200	0	1,200	2,000	0	2,000	27
Training for staff and Members	6,000	0	6,000	5,000	0	5,000	5,000	0	5,000	28
Audit fees (internal/external)	3,500	0	3,500	2,500	0	2,500	2,500	0	2,500	29
TOTAL	419,677	0	419,677	400,000	0	400,000	433,771	0	433,771	

ASSETS

	Budget 2022/23			Projected outturn 2022/23			DRAFT Budget 2023/24			
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Public Buildings	40,000	0	40,000	40,000	0	40,000	50,000	0	50,000	30
Land	0	500	-500	0	500	-500	0	500	-500	31
TOTALS	40,000	500	39,500	40,000	500	39,500	50,000	500	49,500	

WINSFORD TOWN COUNCIL – REVENUE BUDGET 2023/24 – NOTES

1. The Grounds Maintenance contract with Plumbley Environmental Services expires on 31.3 2023. The new contract was put out to tender in February 2023.
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. This item is also to cover the purchase of general supplies for the Recreation Grounds and any ad hoc repairs. The current fees to play bowls and tennis are £15 for a senior season ticket and £5 for a junior one; £10 for clubs to use the bowling greens and £1.50 for senior casual bowlers and 50p for juniors. The same costs apply for those wishing to play tennis on a casual basis.
3. This figure is to cover all service charges on the Recreation Grounds, including water, electricity, telephone, hygiene unit etc. It also includes costs attached to Town Park after January 2020.
4. All the allotments are now tenanted and there is a lengthy waiting list. The expenditure budget covers costs of maintaining allotments including water costs, skips and maintenance costs. Income is generated by allotment rents – these are currently £30 for a plot at Wharton Allotments and £40/45/50 for small/medium/large plots at Over Allotments, with £5 rent for raised beds at Over Allotments.
5. 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. This item is also 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.
6. 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.
7. The Town Council leased a new electric vehicle in September 2021. The lease is for a four-year contract. The budget is to cover monthly lease costs, servicing and maintenance, insurance, and charging.
8. 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.
9. This budget covers any minor works required as part of arranging community events, e.g., cleaning war memorials.

WINSFORD TOWN COUNCIL – v1.0 – Full Council 20.2.23

10. 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.
11. This budget covers the costs associated with the annual Winsford Wellbeing Week and any other health-related initiatives undertaken by the Town Council.
12. This item is a contingency for maintenance of CCTV at the Over and Wharton Recreation Grounds.
13. The Town Council offers a concession of £2.50 to those eligible people towards the cost of a senior railcard.
14. The Town Council publishes a quarterly newsletter ('The Winsford Voice').
15. This budget covers set-up and administration costs related to consultation tools, including apps and other devices aimed at encouraging consultation and engagement with the community.
16. A decision was taken by the Town Council in October 2019 to introduce an annual participatory budgeting initiative. To support this, an amount has been budgeted as per this item.
17. The salaries allocation includes provision for an annual increment (where appropriate) for staff members in accordance with the NALC/SLCC Terms and Conditions Agreement. This budget line also includes the salaries of all Groundsmen, which are currently aligned to national Salary Spinal Column Point (SCP) 11. The budget also includes provision for the funding of additional posts namely a Deputy Town Clerk and an apprentice who would work on grounds maintenance.
18. This represents the annual rent charged by CWAC for the Town Council's office accommodation at Wyvern House.
19. Non-domestic rate charges for the Town Council's office accommodation; the Brunner Guildhall and the Marina Building.
20. This is to meet the cost of the office and members' broadband and email hosting and IT servicing/repairs.
21. CWAC handles some of the Town Council's outgoing post. This is the re-charge cost.
22. This budget covers the cost of paper/other consumables and the copier/printer leased by the Council.
23. This covers the Town Council office telephone charges.

24. 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. The budget also includes provision for a Junior Youth Worker and play schemes during the summer holidays.
25. The Town Mayor receives an annual allowance as a contribution towards the costs of office (clothing, travel, donations).
26. The Council has a series of insurance policies in place with Zurich Municipal.
27. Most of this budget is to meet the cost of annual subscription to the Cheshire Association of Local Councils.
28. The Council has a commitment to Member and staff training.
29. This is to meet the cost of internal and external audits.
30. This budget covers all buildings owned/leased by the Town Council. The budget is mainly focused on the Brunner Guildhall and signals the Council's commitment to the building after the completion of the ongoing project to renovate the building.
31. 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. New Licence agreements were signed in 2002 for land leased at Meadow Bank at the rear of 31, 33 and 35 School Road.