

# WINSFORD TOWN COUNCIL



# CAPITAL AND REVENUE BUDGET 2018/19

## WINSFORD TOWN COUNCIL – CAPITAL AND REVENUE BUDGETS 2018/19

**CAPITAL PROJECTS FUND @ 2/12/16** stands at £1,255.24

### INVESTED CAPITAL

The sum of **£159,123.18** is held in a Nat West Business Current account.

A further £27,000 is held in a Capital Investment account with Cheshire West and Chester Council (CWAC).

### ESTIMATED BALANCES

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 31/03/18 will be approximately **£125,000**.

The overall budget for 2018/19 is estimated at **£431,315** compared to £401,672 in 2017/18. Due to continuing reductions in the Council Tax reduction scheme grant from Cheshire West and Chester Council; reductions in grants provided by a range of organisations; reduced income in some areas and cost pressures, a significant increase in the level of the Council's precept is necessary for 2018/19.

Important changes were introduced four years ago, by Cheshire West and Chester Council which has a significant impact the way in which the Town Council's precept is calculated.

As part of the 2010 Spending Review, the Government announced that it would localise support for Council Tax from 2013/14 and reduce funding for this by 10%. In February 2011, the Government published the Welfare Reform Bill, containing provisions for the abolition of Council Tax benefit, paving the way for new localised schemes. CWAC has responded to this as follows: -

1. CWAC decided to utilise new Council Tax raising powers in respect of empty properties to encourage owners to bring empty properties back onto the property market and to contribute towards the cost of services.
2. The size of the Town Council's Tax Base has previously been reduced to ensure that support for Council Tax is at a cost that reduces the amount of income generated from Council Tax rather than being reimbursed in full by central government. The result is that the Tax Base for Winsford for 2013/14 was calculated as 7624 Band D equivalent properties (as opposed to 9,203 in 2012/13 under the 'old' system). The financial impact of this on the 2013/14 Tax Base reduction was removed through the payment of a grant of £59,817, which was used to reduce the amount of the Town Council precept.

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3. Although CWAC has continued to maintain the Council Tax Reduction Scheme grant support to local councils, reductions have been applied due to a reduction in CWAC's overall grant settlement from central government. In 2017/18, this meant that the Town Council received a grant of £31,612 as opposed to £42,149 in 2016/17. In 2018/19, the Council will receive a grant of £21,075. The Tax Base for 2018/19 has been calculated as **8,396** Band D equivalent properties.

Based on these considerations, the Town Council's precept calculation for 2018/19 is: -

	£
Budget	<b>431,315</b>
Less CWAC grant	<b>21,075</b>
2017/18 Precept	<b>410,240</b>

Based on a precept of **£410,240** and a tax base of **8,396**, the amounts payable by Winsford residents are as detailed below (the figures for 2016/17 are shown in brackets).

Band A £32.58 (£30.30)	Band B £38.01 (£35.35)	Band C £43.44 (£40.40)	Band D £48.86 (£45.45)
Band E £59.73 (£55.55)	Band F £70.59 (£65.65)	Band G £81.45 (£75.75)	Band H £97.74 (£90.90)

Or a Band D property, the increase in 2018/19 equates to **£3.41** per annum or **6.6p** 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 2017/18

### 2017/18 SUMMARY (as of 30<sup>th</sup> November 2017)

#### 1. Capital Projects Fund

The balance of the Capital Projects Fund account was £1,255.24

#### 2. Invested Capital

The sum of £159,123.18 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 **£187,378.42**

#### 3. Capital Programme Review 2017/18

The Council did set a Capital Programme for 2017/18 and it has been agreed that the following items will be funded from the Council's capital funds.

ITEM	AMOUNT (£)
Guildhall Maintenance Work – Drains	5,071.00
Repairs to Meadowbank Play Area	2,075.00
Repairs to Marina Building	7,555.47
<b>TOTAL</b>	<b>14,701.47</b>

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**4. PROPOSED CAPITAL PROGRAMME 2018/19**

**Estimated Available Capital Funding**

<b>ACCOUNT</b>	<b>AMOUNT (£)</b>
CWAC Investment	27,000.00
Nat West Business Current Account	144,1421.71
Capital Projects Fund	1,255.24
<b>TOTAL AVAILABLE CAPITAL FUNDS 2017/18</b>	<b>172,676.95</b>

Based on the agreed Capital Programme options (presented to the October 2017 Finance Committee meeting) for 2018/19, the draft Capital Programme for 2018/19 is summarised below.

<b>ITEM</b>	<b>ESTIMATED AMOUNT (£)</b>
Refurbishment of the Multi-Use Games Area (MUGA) at the Wharton Recreation Ground (part-fund)	30,000
Maintenance of Brunner Guildhall	30,000
Upgrade work on the Town Council's allotment sites	10,000
<b>TOTAL OF PROPOSED 2017/18 CAPITAL PROGRAMME OPTIONS</b>	<b>70,000</b>

## WINSFORD TOWN COUNCIL REVENUE BUDGET SUMMARY 2017/18 AND BUDGET 2018/19

Summary	Budget 2017/18			Projected outturn 2017/18			Draft Budget 2018/19		
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net
Open Spaces	146,500	6,500	140,000	154,804	8,263	146,541	155,143	4,000	151,143
Public Buildings	5,000	nil	5,000	14,318	nil	14,318	10,000	nil	10,000
Land Leased	nil	478	-478	nil	478	-478	nil	478	-478
Special items (inc. Play Leadership)	89,100	5,000	84,100	97,796	5,780	92,106	89,500	nil	89,500
Accommodation, Salaries & Establishment and elections	153,150	100	153,050	168,584	nil	168,584	161,150	nil	161,150
Interest on Capital Investments	0	0	0	0	0	0	nil	nil	nil
<b>Sub Totals</b>	<b>393,750</b>	<b>12,048</b>	<b>381,672</b>	<b>435,502</b>	<b>14,521</b>	<b>420,981</b>	<b>415,793</b>	<b>4,478</b>	<b>411,315</b>
Provision of school milk	35,000	15,000	20,000	32,127	9,349	22,778	35,000	15,000	20,000
<b>TOTALS</b>	<b>428,750</b>	<b>27,078</b>	<b>401,672</b>	<b>467,629</b>	<b>23,870</b>	<b>443,759</b>	<b>450,793</b>	<b>19,478</b>	<b>431,315</b>

## OPEN SPACES

Budget Heading	Budget 2017/18			Projected outturn 2017/18			Draft budget 2018/19			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
General maintenance of Open Spaces and Recreation Grounds	16,000	500	15,500	16,140	nil	16,140	16,200	nil	16,200	1
Maintenance of tennis courts and bowling greens	5,000	3,000	2,000	2,218	4,047	-1,829	6,000	2,000	4,000	2
<b>Wages</b>	102,900	nil	102,900	113,384	nil	113,384	105,543	nil	105,543	3
General supplies and repairs	2,000	nil	2,000	2,829	nil	2,829	3,000	nil	3,000	4
Provision of services on Recreation Grounds and Open Spaces	6,200	nil	6,200	10,688	nil	10,688	10,000	nil	10,000	5
Allotment expenditure	3,000	3,000	nil	2,452	4,216	-1,764	3,000	2,000	1,000	6
Barton Stadium	nil	nil	nil	nil	nil	nil	nil	nil	nil	7
Maintenance of play equipment	1,500	nil	1,500	nil	nil	nil	1,500	nil	1,500	8
Playground improvements	500	nil	500	nil	nil	nil	500	nil	500	9
Materials and work clothes	400	nil	400	216	nil	216	400	nil	400	10
Council vehicle	5,000	nil	5,000	4,290	nil	4,290	5,000	nil	5,000	11
Contractor extras	4,000	nil	4,000	2,587	nil	2,587	4,000	nil	4,000	12
<b>TOTALS</b>	<b>146,500</b>	<b>6,500</b>	<b>140,000</b>	<b>154,804</b>	<b>8,263</b>	<b>146,541</b>	<b>155,143</b>	<b>4,000</b>	<b>151,143</b>	

**SPECIAL ITEMS**

	Budget 2017/18			Projected outturn 2017/18			Draft budget 2018/19			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Bus Shelters	250	nil	250	nil	nil	nil	250	nil	250	13
Town Promotions/Event Mgmt	35,000	5,000	30,000	48,635	5,780	42,855	45,000	nil	45,000	14
Town Security	17,000	nil	17,000	17,975	nil	17,975	7,000	nil	7,000	15
Grants to Organisations	25,000	nil	25,000	21,354	nil	21,354	25,000	nil	25,000	16
Junior Youth Worker	4,600	nil	4,600	4,600	nil	4,600	5,000	nil	5,000	17
War Memorials	500	nil	500	nil	nil	nil	500	nil	500	18
Concessionary Travel	750	nil	750	nil	nil	nil	750	nil	750	19
Newsletter	2,000	nil	2,000	1,232	nil	1,232	2,000	nil	2,000	20
Allotment Contingency Fund	nil	nil	nil	nil	nil	nil	nil	nil	nil	21
Play Leadership	4,000	nil	4,000	4,000	nil	4,000	4,000	nil	4,000	22
New Homes Bonus Initiatives	nil	nil	nil	nil	nil	nil	nil	nil	nil	23
<b>TOTALS</b>	<b>89,100</b>	<b>5,000</b>	<b>84,100</b>	<b>97,796</b>	<b>5,780</b>	<b>92,016</b>	<b>89,500</b>	<b>nil</b>	<b>89,500</b>	

\* As of 2016/17, the New Homes Bonus was no longer accessible to the Town Council.



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**ACCOMODATION, SALARIES AND ESTABLISHMENT**

	Budget 2017/18			Projected outturn 2017/18			Draft budget 2018/19			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
<b>SALARIES &amp; ESTABLISHMENT</b>										
Salaries, including all employer's contributions and on-costs	103,900	nil	103,900	113,384	nil	113,384	107,000	nil	107,000	24
Accommodation, including all services and facilities	17,200	nil	17,200	17,200	nil	17,200	17,200	nil	17,200	25
Non-Domestic Rates	3,800	nil	3,800	8,147	nil	8,147	8,300	nil	8,300	26
IT support and annual/monthly fees	6,000	nil	6,000	5,334	nil	5,334	6,000	nil	6,000	27
Refreshments for meetings	350	nil	350	113	nil	113	250	nil	250	28
Postage/CWAC admin charge	1,100	nil	1,100	1,318	nil	1,318	1,100	nil	1,100	29
Printing and stationery	3,500	100	3,400	5,884	nil	5,884	4,000	nil	4,000	30
Telephone and Advertising	1,300	nil	1,300	1,343	nil	1,343	1,300	nil	1,300	31
Mayor's Allowance/Civic Travel	3,000	nil	3,000	3,000	nil	3,000	3,000	nil	3,000	32
Civic Costs (Macebearer fees etc.)	100	nil	100	nil	nil	nil	100	nil	100	33
Insurance and engineering inspections	7,500	nil	7,500	6,776	nil	6,776	7,500	nil	7,500	34
Delegates fees, travel costs, conference costs etc	300	nil	300	727	nil	727	300	nil	300	35
Affiliation fees	2,000	nil	2,000	2,322	nil	2,322	2,000	nil	2,000	36
Training for staff and Members	1,000	nil	1,000	1,320	nil	1,320	1,000	nil	1,000	37
Audit fees (internal/external)	2,100	nil	2,100	1,716	nil	1,716	2,100	nil	2,100	38
Elections	nil	nil	nil	nil	nil	nil	nil	nil	nil	39
<b>TOTAL</b>	<b>153,150</b>	<b>100</b>	<b>153,050</b>	<b>168,584</b>	<b>nil</b>	<b>168,584</b>	<b>161,150</b>	<b>nil</b>	<b>161,150</b>	

**PUBLIC BUILDINGS AND LAND**

	Budget 2017/18			Projected outturn 2017/18			Budget 2018/19			
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
<b>PUBLIC BUILDINGS</b>										
Brunner Guildhall	5,000	nil	5,000	14,318	nil	14,318	10,000	nil	10,000	40
<b>TOTAL</b>	<b>5,000</b>	<b>nil</b>	<b>5,000</b>	<b>14,318</b>	<b>nil</b>	<b>14,318</b>	<b>10,000</b>	<b>nil</b>	<b>10,000</b>	
<b>LAND LEASED/SOLD</b>										41/42
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	
<b>TOTALS</b>	<b>nil</b>	<b>478</b>	<b>-478</b>	<b>nil</b>	<b>478</b>	<b>-478</b>	<b>nil</b>	<b>478</b>	<b>-478</b>	

## **WINSFORD TOWN COUNCIL – REVENUE BUDGET 2018/19 – NOTES**

1. The Grounds Maintenance contract with Plumbley Environmental Services expires on 31.3 2019 (with an option for a two year extension). The budget allocation includes provision for maintenance of the Town Park. The income relates to a monthly charge of £40 (total £480) for inspecting the Helsby play area.
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 aligned to national Salary Spinal Column Point (SCP) 20. The Junior Groundsman is on SCP 6.
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.
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 £40, £35 and £30. Rents for the Wharton site and the Grange community plots 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.

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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 with a 'no service option' but inclusive of road tax. 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 Christmas lights, promotional items, bands for Civic Sunday and 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. The Town Council also holds the budget for the annual Christmas Festival. The remaining income comes from CWAC Members' contributions to the seasonal festival programme and from the sale of promotional items (e.g. postcards) during the year.
15. This item is the funding of a Police Community Support Officer (PCSO). The remaining budget provision 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. For 2017/18 was £25,000.
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.

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20. The Town Council publishes a quarterly newsletter. In 2018/19, 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. The salaries allocation includes provision for an annual increment (where appropriate) for staff members in accordance with the NALC/SLCC Terms and Conditions Agreement. The IT support reflects the cost of broadband hosting and consumables (printer cartridges/paper) for Members' computers.
25. This represents the annual rent charged by CWAC for the Town Council's office accommodation at Wyvern House.
26. Non-domestic rate charges for the Town Council's office accommodation; the Brunner Guildhall and the Marina Building.
27. This is to meet the cost of the office and members' broadband and email hosting and IT servicing/repairs
28. This is to meet the cost of refreshments provided at meetings of the Town Council and certain other meetings.
29. CWAC handles the Town Council's outgoing post. This is the re-charge cost.
30. The cost of paper and other consumables has increases on an annual basis and this budget covers the cost of the Council's copier.
31. This covers the Town Council office telephone charges.
32. The Town Mayor receives an annual allowance as a contribution towards the costs of office (clothing, travel, donations).
33. 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.

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34. 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.
35. This allocation is to meet the cost of member/officer attendance at conferences, seminars etc.
36. Most of this budget is to meet the cost of annual subscription to the Cheshire Association of Local Councils.
37. The Council has a commitment to Member training.
38. This is to meet the cost of internal and external audits.
39. No budget was allocated for 2017/18. Any such costs will be met from balances.
40. A programme of works has been identified and is in the process of being carried out.
41. 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.
42. 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.