

**MINUTES OF THE BUDGET AND PRECEPT MEETING
OF BIRCHWOOD TOWN COUNCIL, HELD AT
PARKERS FARM COMMUNITY CENTRE, DELENTY DRIVE, RISLEY
ON TUESDAY 14TH JANUARY 2020**

Present: Councillor Reeves in the Chair
Councillors Atkin, D. Ellis and Fitzsimmons

Clerk – Mrs. F. McDonald
Deputy Clerk/Deputy RFO – Mrs. C Caddock

Apologies: Councillors Bowden, J. Ellis, Evans, M. Hearldon, T. Hearldon and Nelson
Business and Finance Officer - Mr. G. Crowe

Code of Conduct – Declaration of Interests

The Chair reminded members of their responsibility to declare any personal interest or prejudicial interest which they have in any item of business on the agenda, no later than when the item is reached.

Councillor D. Ellis – Birchwood Youth and Community Centre

Prior to the start of the meeting, the Clerk explained to Members that the Business and Finance Officer has not been present at the last two meetings due to ill health.

Members asked for their best wishes to be sent to Mr. Crowe.

281/19-20 **INTRODUCTION**

The Deputy RFO informed the meeting that the business to be transacted was to formally discuss the Town Council's current budgetary position, foreseen future expenditure and any potential contributory factors which may affect the Town Council and to propose a Council precept for 2020/2021.

The Deputy RFO reminded Members that preliminary budget and precept related discussions had taken place during the Part I Finance, Audit & Personnel meeting held previously on 10th December 2019 (see Minute 247/19-20 (a) to (d)).

She stated that the Council's policy over recent years was to set out, in detail, the proposed income and expenditure for the forthcoming financial year and also to set out, indicative income/expenditure over a further two years, to establish a three-year budget plan.

The Deputy RFO reminded Members that, in view of the reduction in precept income in 2019/2020; due to the cessation of the Council Tax Support Allowance (CTSA) (a loss of over £52,000) it was resolved at the Part I Finance, Audit and Personnel meeting on 25th September 2018 (see Minute 205/18-19 (a)) for the BAFO to prepare figures to project between a 4% and 5% increase, with a 4-year plan to address the deficit and equalise precepts and expenditure over this period.

The Deputy RFO had circulated correspondence and papers relevant to tonight's formal precept discussion and decision to Members in their papers, including Schedule A1 (as discussed at the meeting held on 10th December 2019) and two alternative options (A2 and A3) – see pages 202 and 203 below, and Schedule B1 (as discussed on 10th December 2019) and two alternative options (B2 and B3) - see pages 205 and 206 below. She stated that the two alternative Schedule B options, illustrating a 3.5% and 4% precept option, show that either of these would push the Town Council into a 5-year budget cycle to recover the balances following the termination of the CTSA; in order to equalise income/expenditure and would incur substantial reductions in operational balances.

At tonight’s meeting, Members acknowledged the necessity for continuing the proposed 4-year plan, as discussed and agreed at the December 2018 Budget and Precept Meeting (see Minute 302/18-19) “ . . . that a 4.5% increase (every year for a four-year budget cycle) would enable the Town Council to continue providing current services, with reserves in hand for some community development. There would not be much room for growth or taking on additional services.”

This would continue to avoid a large, single increase in the precept, in order to protect current earmarked balances and expenditure profiles. The 2020/2021 financial year would be the second of the four-year plan. Members again noted that this might impinge on any financial considerations of the new Council to be voted in, in May 2020.

Members discussed the various options and determined that a 4.5% precept increase to match the expenditure profile previously prepared by the BAFO and to continue the 4-year plan (see Schedule B1, page 205 below) would seem relevant and justifiable.

The Deputy RFO explained that because of the additional 42 Band D properties included in the 2020/2021 calculations, a 4.5% precept submission would equate to just over a 3.1% increase for Band D properties – an additional £3.29 per year (or just over 6 pence per week) for the Town Council portion of the Council Tax.

The Deputy RFO then gave Members a brief reminder and explanation of the precept procedures. Members had been issued with papers setting out the Town Council’s actual budget for 2019/2020; the year-end projected out turn for 2019/2020 and provisional financial projections for 2020/2021, 2021/2022, 2022/2023 (see Schedule A1, page 202 below).

The Council’s policy over recent years has been to set out, in detail, the proposed income and expenditure for the forthcoming financial year and also to set out indicative income/expenditure over a further two years, to establish a three-year budget plan.

The Deputy RFO added that the Year End 2019- 2020 projection is as follows:

Birchwood Town Council			
Projection - Year End 2019 - 2020 Balances			
Income			
Balances B/F		£ 337,658.00	(Audited)
Precept 19-20		£ 327,477.00	
General Income		£ 2,535.00	
Bank Interest		£ 2,500.00	
	Total:	£ 670,170.00	
Expenditure			
See Budget Schedule			
Projected Expenditure		£ 327,522.00	
Balances C/F		£ 342,648.00	
6 months Cash flow		£ 150,000.00	
Reserves /Earmarked		£ 192,648.00	

Members noted that a letter and worked example had been received from Warrington Borough Council giving details of the precept calculations for 2020/2021 and the number of properties on which they set the Council Tax Band (see pages 207 and 208). The letter also indicates the precept payment will, for 2020/2021, be a single payment made to us by 30th April 2020.

Due to the BAFO's unexpected absence the Town Council was given a 4-working day extension to enable us some additional time to look into Members' queries, bring replies to tonight's meeting and to respond to the Borough Council with its precept requirement, which must now be with them tomorrow, 15th January 2020.

The tax base for our Council for 2020/2021 has been calculated as 3128. This compares to 3086 for 2019/2020, an increase of 42. This is still 474 less than the number of properties in 2018/2019 before reduction for CTSA was calculated.

The impact of this must still be considered when setting the proposed precept. The tax base represents the number of Band D equivalent properties in our Parish after allowing for various adjustments e.g. single person discounts, etc.

The BAFO, prior to his absence, had made income and expenditure projections for 2020 /2021 through to 2022/2023 on most items where considered necessary, and following prior declarations and discussions; allowing for reasonable continuance of working balances to be retained. These projections assumed no major increases or surprise elements in expenditure on our main budget headings.

Members discussed the various options and determined that a 4.5% precept increase to match the expenditure profile from the BAFO (Schedule B1) would again seem relevant and justifiable. It has enabled an overall reduction in balances of £25,099 in year one and should lead to a reduction in balances of £8,665 in 2020/2021.

All income and expenditure detail is now for formal Member decision.

The Deputy RFO reminded Members that the Town Council's accounts for the financial year 2018/2019 had been submitted to the external auditor on 1st July 2019 and these were given approval on 19th September 2019, with a clean audit. There was no dispute by the external auditor regarding the actual accounting figures.

There was one note stating that: *"The smaller authority has not provided evidence of consideration of risk management arrangements by the whole authority during 2018/19. This was requested as part of our intermediate review procedures. We have seen minutes showing risk management arrangements were considered by the Finance, Audit and Personnel Committee."*

However, this was disputed by the Town Council as the whole Council did consider and approve the risk management arrangements (see Minute 104/19-20 Annual Financial Risk Assessment Review; specifically 104/19-20 (h) (i) to (iv)).

The current year's interim accounts for 2019/2020 have not yet been considered by the internal auditor. Members have continued to receive complete monthly income, expenditure and bank reconciliation detail as part of each monthly Council meeting.

The next internal audit has been arranged for 23rd January 2020.

All relevant issues raised by the internal auditor for 2018/2019 and over the past 18 months have been reviewed by Members as they have been reported.

The figures now presented to Members therefore reflect the most up-to-date auditable figures upon which to consider the decisions for the 2020/2021 precept.

- (a) The Deputy RFO said that there were some areas for discussion which could impact on the Town Council's budget, as presented on Schedule A1, at the December meeting.

The Deputy RFO explained that Officers had picked up the figures from the documents initially put together by the BAFO which were presented and discussed during the Part I Finance, Audit & Personnel meeting held on 10th December 2019.

Because we had had limited notice, due to the unexpected absence of the BAFO, at the December meeting we had not had time to fully consider the reasoning behind some of the BAFO's figures in the two schedules.

The most significant consideration for tonight's discussion is the formal notification received, indicating the change to Band D income in 2020/2021 with an increase in the number of Band D properties by 42, countered by the ongoing effect of the removal of the CTSA.

- (b) **Other Issues to be Considered Relevant to the 2020/2021 Precept Decision**

- (i) **Election Fees**

At the December 2019 meeting a question had been raised as to whether election fees should have been included on Schedule A1.

Since the December meeting, we have been able to look at the figures in more detail. We looked back at last year's meeting minutes from the Budget and Precept meeting in December 2018 (see minute 303/18-19 (b) (v) 'Election Fees', copied in the papers, and reminded ourselves that the BAFO had stated that the reason that there is a NIL amount in his budget for elections for 2019/2020 to 2022/2023 is the earmarked reserves for elections, which currently stands at £40,000.

There is also usually the opportunity to spread election costs over a four-year period.

The Deputy RFO had prepared two alternative Schedule A options for consideration, (see A2 and A3 on page 203 below) including election fees options in the budget line, either to be considered as an addition for just one year, or spread over four. These included part-payments that we are currently still paying from a previous by-election (in four annual instalments). In both options the grant budget figure was reduced to account for the potential addition of some election fees.

The Deputy RFO said that we had requested 'ball-park' figures from WBC regarding the 2020 all-out elections. Just prior to tonight's meeting we received estimated figures from WBC for all-out election charges – assuming that all seats are contested, and polling cards are supplied. The Officer who supplied the figures asked us to emphasise that this is a very rough estimate, with a total figure of £6,732.95.

Councillor Fitzsimmons said that there might be some issues for WBC in trying to keep to within 'normally expected' election charges; it will depend on the date of the elections, currently expected to be held on Thursday 7th May 2020.

Because the first May Bank Holiday has been moved to Friday 8th May 2020 to commemorate VE Day, if the count at the Tennis and Leisure Centre goes beyond midnight, it would trip payments to Election Officers and counting staff into premium rates. Fees for the hire of the hall may also increase. To delay the count until the weekend would also attract higher rates.

Councillor Fitzsimmons said that he has contacted the Government to ask if the elections could be delayed until 14th May 2020 on the grounds of potential higher than necessary costs; citing the precedent of elections in 2001 being postponed until June due to the foot and mouth epidemic. He cautioned that if the date stays as 7th May 2020, the Town Council might have to pay more than currently estimated.

Members discussed the issue of election fees and **resolved** that due to the current earmarked reserves of £40,000 for elections, that the figures in this line on Schedule A1 should remain as 'NIL'.

(ii) **Maintenance Team Resources/Service Strategy 2020/2021**

The Deputy RFO stated that the figures given on the budget sheet (Schedule A1) were calculated by the BAFO on the basis that, as two previous part-time employees left the employment of the Town Council during 2019, the Council could afford to employ one additional full-time employee, if deemed necessary.

The Deputy RFO reported that the Clerk had discussed resources with the Senior Maintenance Operative and he believes that if the maintenance workforce stays at its current level, even with one operative dropping down to a four-day week from April 2020, it will still enable the Town Council to continue with the additional work responsibilities undertaken in 2019/2020, such as extra grass cutting in Birchwood, and to maintain the current level of environmental work.

It would, however, be difficult for the Town Council to take on any additional services. She added that the Clerk and Senior Maintenance Operative are happy to keep the staffing level as it is for now, to monitor the situation, and review it if necessary.

Members discussed the Maintenance Team resources and **resolved** to keep the staffing level as it is at present, but to review the situation if necessary.

(iii) **Employee Wages 2020/2021**

The Deputy RFO reminded Members of the 3.3% increase to £9.30 per hour in the National Living Wage – as set by the Living Wage Foundation. At the December 2019 meeting the Town Council resolved, in principle, to mirror this wage rate for the Maintenance Team Operatives and the Caretaker (Minute 247/19-20 (b)).

She added that she would like to respectfully remind Members that wage rates for Officers for 2020/2021, which usually reflect the NJC pay scale, are still being negotiated by the NJC; although the Town Council is not legally obliged to mirror any agreement.

Any wage alteration decisions will need to be formally ratified at the March 2020 meeting in order for changes to be implemented in the April 2020 wage cycle.

Figures were circulated to Members in their papers, for information, regarding the estimated wages/tax/NI budget for 2020/2021.

Members noted the increase of the new employer contribution rate for Cheshire Pension Fund, from 21.8% until March 2020 to 22.6%, payable from 1st April 2020 (which would be an approximate increase of £75 per year for the employer contribution if staffing levels and pension membership remain the same).

(iv) **Community Developments**

As previously noted in the introduction above (Minute 281/19-20) at the December 2018 Budget and Precept Meeting (see Minute 302/18-19) “ . . . that a 4.5% increase . . . would enable the Town Council to continue providing current services, with reserves in hand for some community development.”

The Deputy RFO asked Members to note that the earmarked reserves for community development (at 31/03/2019) was £21,658.03.

This funding has continued to allow for some additional bulb planting, the wildflower displays, and the maintenance of the planters.

She added that the Borough Council has indicated that the costs for the wildflower meadows, which were £626.37 for the 2019 season, is likely to remain at a similar level, depending on the size of the plots that are to be sown.

Members **resolved** that they would like to continue with the wildflower meadows for the 2020 season.

Councillor D. Ellis stated that there has been a desire expressed by some local residents for improvements to be made to the small play area close to Locking Stumps Primary School which is owned by the Borough Council.

Members noted that this was raised most recently by a resident in October 2019 and a reply had been sent to the resident (see Minute 211/19-20 (a) from the October Part I Finance, Audit and Personnel meeting.)

The Deputy RFO said that there is not enough in the current earmarked community development budget for any additional equipment to be supplied and installed on this small play area; given the relatively high costs of play equipment. Any improvements would have to be undertaken in partnership with Warrington Borough Council as they own the land. There would also have to be consultation with residents.

Members again **resolved** that no commitments could be made regarding any upgrade or improvements to equipment at this present time.

It was suggested that perhaps quotations could be obtained to see if the equipment could be refreshed by repainting it.

Action Clerk's office to arrange for quotations regarding the proposed repainting of the play equipment located on a playground close to Locking Stumps Primary School.

Members discussed the issue of funding for community development.

Councillor Fitzsimmons **proposed** that Item 9 on Schedule A1, regarding the annual grant funding budget, be reduced by £2,000 per year from £8,000 to £6,000 and that Item 7 'Community Developments' be increased by £2,000 per year, (from NIL) to enable small additional community developments to be considered and/or to start to increase the earmarked community developments funding reserve for potential future use. This was **seconded** by Councillor Atkin and **resolved** by those Members present.

Action Deputy RFO to make this amendment (to create Schedule A4) prior to sending Schedule A4 (see page 204 below) to the Borough Council, with the precept requirement.

It was suggested holding a Policy, Strategy and Engagement Sub-Committee meeting to discuss community developments and service strategy, amongst other items, in more detail, and to receive an update on the current 2016-2020 Action Plan.

Members **resolved** that this meeting will take place on Tuesday, 28th January 2020, 6pm, at Parkers Farm (the date and time that the January meeting would normally have taken place).

Action Clerk's office to make the necessary arrangements for a Policy, Strategy and Engagement Sub-Committee meeting to take place on 28th January 2020.

(v) **Grant Funding**

Members noted information circulated around the table in reply to a query, made prior to the meeting from Councillor Atkin, regarding annual grant funding award totals over the last few years.

The Deputy RFO reminded Members that the grant funding awarded each year is well below the amount that the Council is technically 'allowed' to spend annually.

In 2015/2016 the total grant spending was £2,908.41, and in 2016/2017 it was £3,050.00

The total for 2017/2018 was considerably higher – but there were exceptional reasons for this. The total was £8,909.00. This included Section 137 payments for Birchwood Lions Remembrance Day Service (although this was paid twice x £100 due to a banking error and repaid once by the bank), the Royal British Legion Poppy Appeal and North West Air Ambulance (total £450.00) – plus a £2,200 grant payment to YHG regarding the installation of the multi-use games area (MUGA) on Brock Road.

Grants made under the Local Government & Rating Act 1972 (Section 145) (Provision of Entertainment and Support of the Arts) included a £4,000 grant 'float' for Birchwood Carnival, three acts for the carnival, and the hire of the marquee, tables and chairs, and the portable toilets for the carnival.

In 2018/2019 the total amount was £5,807.00 – again this included Section 145 grant spending on the Birchwood Carnival, including the hire of the marquee, tables and chairs, the portable toilets, and four payments relating to carnival acts/attractions (£2,317.00) as well as £3,490.00 of Section 137 grant funding, which included £2,000 to support Birchwood Youth and Community Centre, which is now self-financing.

Members noted that the Birchwood Carnival, which a large proportion of the grant funding went to supporting in 2017/2018 and 2018/2019, is now attracting much more sponsorship from other local organisations, groups and businesses. In addition, the Carnival and Festival Committee accounts are showing improved balances and appear to be positively moving towards becoming self-financing. The annual Carnival event is, therefore, not currently expected to require as much funding from the Town Council for the near future.

The current grant spending to date for 2019/2020 is £2,209.00.

Members confirmed they believe that £6,000 in the (amended) grant funding budget line; Item 9 on Schedule A4 (see Minute 282/19-20 (b) (iv) above) will be sufficient for 2020/2021 and the following two financial years.

(vi) **Income Sources**

To note that income is expected to be in the region of £5,000 for 2020/2021 through to 2022/2023. This includes lettings and is dependent on the shopping centre continuing to request that the Town Council supplies and maintains the hanging baskets at Birchwood Shopping Centre each year.

(vii) **Business Rates**

The Deputy RFO reminded Members that the Town Council still does not currently have to pay business rate charges.

283/19-20 **CONCLUSIONS**

Those present reflected on the above discussions and the effect of the various figures presented in Schedules A1, A2, A3 (and A4) and B1, B2 and B3 (pages 202 to 206 below) put forward by the Deputy RFO and considered at the December 2019 Part I Finance, Audit and Personnel meeting and in substantial detail at tonight's meetings.

Those present voted on the details discussed and the income/expenditure and balances profile submitted. It was **proposed** by Councillor Fitzsimmons and **seconded** by Councillor D. Ellis to resolve that a rate precept increase of 4.5% for 2020/2021 be submitted to Warrington Borough Council as detailed below.

All Members present **voted in favour** of the proposal.

It was therefore resolved following the vote:

- (i) That the itemised estimated expenditure £355,878 as shown in the column of the 2020/2021 budget sheet be accepted for the Town Council to operate from 1st April 2020.
- (ii) That the projected income, expenditure and balances profile as detailed by the BAFO for 2020/2021 and the subsequent 2021/2022 and 2022/2023 financial years be adopted as the target expenditure for the Council's subsequent financial years.
- (iii) That the total estimated budget expenditure for the 2020/2021 financial year be £355,878.

Anticipated balances carried forward for the 2020/2021 year end are £333,983. That the Council utilises its expected other general income of £5,000 for 2020/2021 and contribute £8,665 from balances towards the projected expenditure and general inflation in 2020/2021 to balance the rate precept level of £342,213 and expenditure of £355,878 for 2020/2021.

It was resolved that a precept requirement of £342,213.00 be submitted to the Borough Council for the 2020/2021 financial year, to comply with the slightly extended budget timetable granted to us by the Borough Council, of 15th January 2020.

This determines that the rate precept for 2020/2021 will be 4.5% higher.

However, due to the increase (+42) in the number of Band D properties included in the 2020/2021 calculations, a 4.5% precept submission equates to just over a 3.1% increase for Band D properties in Birchwood – an additional £3.29 per year (or just over 6 pence per week).

- (iv) That the estimated budget balance at 31st March 2021 should be in the order of £333,983; comprising of £150,000 (6 months cash flow) to be carried forward for the 2021/2022 financial year, in addition to a likely maximum earmarked expenditure fund of £183,991 to be approved for 2020/2021.
- (v) That awards for grant aid will be by further resolution of the Council after formal applications have been received and brought before the Council.
- (vi) That the Council continues to monitor the viability of Birchwood Youth and Community Centre.
- (vii) That once the precept has been confirmed, an announcement on the coming year's precept will be published in the local press and on the Town Council's website.

The Precept section of the meeting concluded at 7.25 pm

Schedule A1

14th January 2020

**BIRCHWOOD TOWN COUNCIL
YEAR-END PROJECTED OUTTURN 2019/2020
AND FINANCIAL PROJECTION FOR 2020/2021, 2021/2022 AND 2022/2023**

ITEM NO.	EXPENDITURE ITEM	BUDGET 2019/2020	PROJECTED EXPENDITURE OUTTURN 2019/2020	BUDGET ESTIMATED EXPENDITURE 2020/2021	BUDGET ESTIMATED EXPENDITURE 2021/2022	BUDGET ESTIMATED EXPENDITURE 2022/2023
1	Caretaker's costs - Parkers Farm (inc employer NI & superannuation)	Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)
2	General and Water Rates/Gas/Electric	£ 7,000	£ 4,000	£ 5,000	£ 6,000	£ 6,000
3	Insurance/Subs/Fees/Car Tax/Bank Charges	£ 22,000	£ 17,000	£ 19,000	£ 19,000	£ 20,000
4	Employment costs (inc employer NI & superannuation)	£ 254,576	£ 239,000	£ 263,878	£ 274,433	£ 285,410
5A	Civic - Chairman's Allowance	£ 1,000	£ 1,000	£ 1,000	£ 1,000	£ 1,000
5B	Civic - Newsletter and Flower Displays	£ 3,000	£ 3,000	£ 3,000	£ 3,000	£ 3,000
5C	Councillors Allowances/Expenses	NIL	NIL	NIL	NIL	NIL
6A	Town Council Revenue Expenditure	£ 35,000	£ 30,000	£ 30,000	£ 30,000	£ 30,000
6B	Police Community Support Officer	NIL	NIL	NIL	NIL	NIL
7	Community Developments	NIL	NIL	NIL	NIL	NIL
8	Town Council Elections	NIL	£ 1,322	NIL	NIL	NIL
9	Grants	£ 12,000	£ 4,000	£ 8,000	£ 8,000	£ 8,000
10	Parkers Farm Estate/Maintenance/Equipment fund	NIL	£ 6,200	£ 5,000	£ 5,000	£ 5,000
11	Loans inc. Mortgage Fund for Parkers Farm Estate	£ 22,000	£ 22,000	£ 21,000	£ 20,000	£ 19,000
	TOTALS	£ 356,576	£ 327,522	£ 355,878	£ 366,433	£ 377,410

Schedule A2		BIRCHWOOD TOWN COUNCIL					14/01/2020
YEAR-END PROJECTED OUTTURN 2019/2020							
AND FINANCIAL PROJECTION FOR 2020/2021, 2021/2022 AND 2022/2023							
ITEM NO.	EXPENDITURE ITEM	BUDGET 2019/2020	PROJECTED EXPENDITURE OUTTURN 2019/2020	BUDGET ESTIMATED EXPENDITURE 2020/2021	BUDGET ESTIMATED EXPENDITURE 2021/2022	BUDGET ESTIMATED EXPENDITURE 2022/2023	
1	Caretaker's costs - Parkers Farm (inc employer NI & superannuation)	Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)	
2	General and Water Rates/Gas/Electric	£ 7,000	£ 4,000	£ 5,000	£ 6,000	£ 6,000	
3	Insurance/Subs/Fees/Car Tax/Bank Charges	£ 22,000	£ 17,000	£ 19,000	£ 19,000	£ 20,000	
4	Employment costs (inc employer NI & superannuation)	£ 254,576	£ 239,000	£ 263,878	£ 274,433	£ 285,410	
5A	Civic - Chairman's Allowance	£ 1,000	£ 1,000	£ 1,000	£ 1,000	£ 1,000	
5B	Civic - Newsletter and Flower Displays	£ 3,000	£ 3,000	£ 3,000	£ 3,000	£ 3,000	
5C	Councillors Allowances/Expenses	NIL	NIL	NIL	NIL	NIL	
6A	Town Council Revenue Expenditure	£ 35,000	£ 30,000	£ 30,000	£ 30,000	£ 30,000	
6B	Police Community Support Officer	NIL	NIL	NIL	NIL	NIL	
7	Community Developments	NIL	NIL	NIL	NIL	NIL	
8	Town Council Elections	* NIL	£ 1,322	£ 2,992	£ 2,992	£ 1,670	
9	Grants	** £ 12,000	£ 4,000	£ 5,000	£ 5,000	£ 5,000	
10	Parkers Farm Estate/Maintenance/Equipment fund	NIL	£ 6,200	£ 5,000	£ 5,000	£ 5,000	
11	Loans inc. Mortgage Fund for Parkers Farm Estate	£ 22,000	£ 22,000	£ 21,000	£ 20,000	£ 19,000	
	TOTALS	£ 356,576	£ 327,522	£ 355,870	£ 366,425	£ 376,080	

* Assuming election expenditure can be spread over 4 years and is roughly £6,680 (plus £1,322 from previous part annual election payments to 2021/2022)

** Allowing grant payments total of £5,000 per year for the next 3 financial years

Schedule A3		BIRCHWOOD TOWN COUNCIL					16th December 2019
YEAR-END PROJECTED OUTTURN 2019/2020							
AND FINANCIAL PROJECTION FOR 2020/2021, 2021/2022 AND 2022/2023							
ITEM NO.	EXPENDITURE ITEM	BUDGET 2019/2020	PROJECTED EXPENDITURE OUTTURN 2019/2020	BUDGET ESTIMATED EXPENDITURE 2020/2021	BUDGET ESTIMATED EXPENDITURE 2021/2022	BUDGET ESTIMATED EXPENDITURE 2022/2023	
1	Caretaker's costs - Parkers Farm (inc employer NI & superannuation)	Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)	
2	General and Water Rates/Gas/Electric	£ 7,000	£ 4,000	£ 5,000	£ 6,000	£ 6,000	
3	Insurance/Subs/Fees/Car Tax/Bank Charges	£ 22,000	£ 17,000	£ 19,000	£ 19,000	£ 20,000	
4	Employment costs (inc employer NI & superannuation)	£ 254,576	£ 239,000	£ 263,878	£ 274,433	£ 285,410	
5A	Civic - Chairman's Allowance	£ 1,000	£ 1,000	£ 1,000	£ 1,000	£ 1,000	
5B	Civic - Newsletter and Flower Displays	£ 3,000	£ 3,000	£ 3,000	£ 3,000	£ 3,000	
5C	Councillors Allowances/Expenses	NIL	NIL	NIL	NIL	NIL	
6A	Town Council Revenue Expenditure	£ 35,000	£ 30,000	£ 30,000	£ 30,000	£ 30,000	
6B	Police Community Support Officer	NIL	NIL	NIL	NIL	NIL	
7	Community Developments	NIL	NIL	NIL	NIL	NIL	
8	Town Council Elections	* NIL	£ 1,322	£ 8,000	£ 1,322	NIL	
9	Grants	** £ 12,000	£ 4,000	£ 6,000	£ 6,000	£ 6,000	
10	Parkers Farm Estate/Maintenance/Equipment fund	NIL	£ 6,200	£ 5,000	£ 5,000	£ 5,000	
11	Loans inc. Mortgage Fund for Parkers Farm Estate	£ 22,000	£ 22,000	£ 21,000	£ 20,000	£ 19,000	
	TOTALS	£ 356,576	£ 327,522	£ 361,878	£ 365,755	£ 375,410	

* Assuming 2020 election expenditure is paid in one lump sum and is roughly £6,678, plus £1,322 still owed from previous part annual election payments (to 2021/2022)

** Allowing grant payments total of £6,000 per year for the next 3 financial years.

Schedule A4

15th January 2020

BIRCHWOOD TOWN COUNCIL
YEAR-END PROJECTED OUTTURN 2019/2020
AND FINANCIAL PROJECTION FOR 2020/2021, 2021/2022 AND 2022/2023

ITEM NO.	EXPENDITURE ITEM	BUDGET 2019/2020	PROJECTED EXPENDITURE OUTTURN 2019/2020	BUDGET ESTIMATED EXPENDITURE 2020/2021	BUDGET ESTIMATED EXPENDITURE 2021/2022	BUDGET ESTIMATED EXPENDITURE 2022/2023
		Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)	Included in row (4)
1	Caretaker's costs - Parkers Farm (inc employer NI & superannuation)	£ 7,000	£ 4,000	£ 5,000	£ 6,000	£ 6,000
2	General and Water Rates/Gas/Electric	£ 22,000	£ 17,000	£ 19,000	£ 19,000	£ 20,000
3	Insurance/Subs/Fees/Car Tax/Bank Charges	£ 254,576	£ 239,000	£ 263,878	£ 274,433	£ 285,410
4	Employment costs (inc employer NI & superannuation)	£ 1,000	£ 1,000	£ 1,000	£ 1,000	£ 1,000
5A	Civic - Chairman's Allowance	£ 3,000	£ 3,000	£ 3,000	£ 3,000	£ 3,000
5B	Civic - Newsletter and Flower Displays	NIL	NIL	NIL	NIL	NIL
5C	Councillors Allowances/Expenses	£ 35,000	£ 30,000	£ 30,000	£ 30,000	£ 30,000
6A	Town Council Revenue Expenditure	NIL	NIL	NIL	NIL	NIL
6B	Police Community Support Officer	NIL	NIL	£ 2,000	£ 2,000	£ 2,000
7	Community Developments	NIL	£ 1,322	NIL	NIL	NIL
8	Town Council Elections	£ 12,000	£ 4,000	£ 6,000	£ 6,000	£ 6,000
9	Grants	NIL	£ 6,200	£ 5,000	£ 5,000	£ 5,000
10	Parkers Farm Estate/Maintenance/Equipment fund	£ 22,000	£ 22,000	£ 21,000	£ 20,000	£ 19,000
11	Loans inc. Mortgage Fund for Parkers Farm Estate	£ 356,576	£ 327,522	£ 355,878	£ 366,433	£ 377,410
	TOTALS					

Signed _____ Chair

Signed _____ Clerk

Signed _____ Deputy Clerk / Deputy RFO

Date: _____

Schedule B1 4.5% option (based on 2019/2020 Budget discussions)					13-Jan-20
BIRCHWOOD TOWN COUNCIL					
Projections of Potential Precept Submissions 2020/2021, 2021/2022, 2022/2023					
	2019/2020	2020/2021	2021/2022	2022/2023	
2019/2020 Precept	£327,477.00				
Balances		£ 342,648.00 †	£ 333,991.00 †	£ 330,178.00 †	
Precept + 4.5%	*	£ 342,213.00	£ 357,612.00	£ 373,704.00	
Income		£ 5,000.00	£ 5,000.00	£ 5,000.00	
		£ 689,861.00	£ 696,603.00	£ 708,882.00	
Expenditure		£ 355,870.00	£ 366,425.00	£ 376,080.00	
Balances		£ 333,991.00	£ 330,178.00	£ 332,802.00	
6 Months Cash Flow		£ 150,000.00	£ 150,000.00	£ 150,000.00	
Other Reserves		£ 183,991.00	£ 180,178.00	£ 182,802.00	
Balances Reduction	-£ 25,099.00	-£ 8,657.00	-£ 3,813.00	£ 2,624.00	-£ 37,569.00
Precept Level Band D	£ 106.11	£ 109.40 **		in balance	Total balances reduction
* Final Precept depends on WBC Band D count each year		** equates to just over 3.1% increase per Band D property due to 42 additional Band D properties in Birchwood in 2020/2021			
† Projected balances					

Schedule B2 3.5 % option					
BIRCHWOOD TOWN COUNCIL					
Projections of Potential Precept Submissions 2020/2021, 2021/2022, 2022/2023					
	2019/2020	2020/2021	2021/2022	2022/2023	
2019/2020 Precept	£327,477.00				
Balances		£ 342,648.00 †	£ 330,717.00 †	£ 320,094.00 †	
Precept + 3.5%		£ 338,939.00	£ 350,802.00	£ 363,080.00	
Income		£ 5,000.00	£ 5,000.00	£ 5,000.00	
		£ 686,587.00	£ 686,519.00	£ 688,174.00	
Expenditure		£ 355,870.00	£ 366,425.00	£ 376,080.00	
Balances		£ 330,717.00	£ 320,094.00	£ 312,094.00	
6 Months Cash Flow		£ 150,000.00	£ 150,000.00	£ 150,000.00	
Other Reserves		£ 180,717.00	£ 170,094.00	£ 162,094.00	
Balances Reduction	-£ 25,099.00	-£ 11,931.00	-£ 10,623.00	-£ 8,000.00	-£ 55,653.00
Precept Level Band D	£ 106.11				Total balances reduction
* Final Precept depends on WBC Band D count each year					
† Projected balances					

Schedule B3 4% option					
BIRCHWOOD TOWN COUNCIL					
Projections of Potential Precept Submissions 2020/2021, 2021/2022, 2022/2023					
	2019/2020	2020/2021	2021/2022	2022/2023	
2019/2020 Precept	£327,477.00				
Balances		£ 342,648.00 †	£ 332,354.00 †	£ 325,128.00 †	
Precept + 4%		£ 340,576.00	£ 354,199.00	£ 368,367.00	
Income		£ 5,000.00	£ 5,000.00	£ 5,000.00	
		£ 688,224.00	£ 691,553.00	£ 698,495.00	
Expenditure		£ 355,870.00	£ 366,425.00	£ 376,080.00	
Balances		£ 332,354.00	£ 325,128.00	£ 322,415.00	
6 Months Cash Flow		£ 150,000.00	£ 150,000.00	£ 150,000.00	
Other Reserves		£ 182,354.00	£ 175,128.00	£ 172,415.00	
Balances Reduction	-£ 25,099.00	-£ 10,294.00	-£ 7,226.00	-£ 2,713.00	-£ 45,332.00
Precept Level Band D	£ 106.11				Total balances reduction
* Final Precept depends on WBC Band D count each year					
† Projected balances					

WARRINGTON Borough Council



Mrs F McDonald
Parkers Farm Community Centre
Delenty Drive
Birchwood
WA3 6AN

Professor Steven Broomhead
Chief Executive

Lynton Green
Director of Corporate Services

Quattro 5th Floor
Buttermarket Street
Warrington
WA1 2NH

18 November 2019

Dear Mrs McDonald,

Birchwood (Town Council) Parish Precept 2020/21

I am writing to you regarding arrangements for parish precepts for 2020/21.

For funding purposes, the 2020/21 tax base for your parish has been calculated as 3128. This compares to 3086 for 2019/20, and you should consider this change when setting your precept.

Would you please send me the amount you require for your 2020/21 parish precept, based on this tax base, by no later than Friday 10th January 2020. Please note for parish councils with a precept over £140,000 we are required to send a breakdown of parish expenditure with our Council Tax bills. To enable us to do this would you please provide details of your budget and expenditure for 2020/21 with your letter confirming your precept, where applicable.

The specific amount payable in respect of your parish precept will be shown separately on the bill sent to each taxpayer. Please find enclosed a worked example that illustrates the council tax for each property band if the band D precept remains the same as last year, and what precept this would equate to.

Your precept payment will be paid by 30th April 2020 but if you have any further queries regarding your parish precept please contact Mark Dennett on 01925 442274.

Yours sincerely,

Lynton Green CPFA
Director of Corporate Services



Birchwood (Town Council)

Worked Example

	<u>2019/20</u>	<u>2020/21</u>
a) Your Tax Base - Band D equivalents	3,086	3,128
b) Your Band D Charge (based on current year)	£106.12	£106.12
c) Your parish precept	£327,477	£331,934

The amounts relevant to the other bands are calculated as follows:-

Band A = b) multiplied by 6/9	£70.74	£70.74
Band B = b) multiplied by 7/9	£82.54	£82.54
Band C = b) multiplied by 8/9	£94.33	£94.33
Band D = b) multiplied by 9/9	£106.12	£106.12
Band E = b) multiplied by 11/9	£129.70	£129.70
Band F = b) multiplied by 13/9	£153.28	£153.28
Band G = b) multiplied by 15/9	£176.86	£176.86
Band H = b) multiplied by 18/9	£212.23	£212.23