

# **SWAFFHAM TOWN COUNCIL**

**DRAFT**

## **BUDGET REPORT** **2020-21**

**Prepared by Richard Bishop**  
**TOWN CLERK/RFO**

**for the**  
**Finance Committee**  
**BUDGET meeting on**  
**2<sup>nd</sup> December 2019**

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## **SWAFFHAM TOWN COUNCIL – DRAFT BUDGET NOTES 2020-21**

### **INTRODUCTION**

The budget set this year is for 2020-21 financial year. The current Town Council are now already half-way through their first year. The Council will make some difficult decisions this year at their budget meeting, trying to balance up the services, projects and facilities that the town needs against the cost to the Council Taxpayer. Each year more responsibility is being taken at our level, so there are ever changing and challenging times ahead.

The revenue reserves have been severely tested this past year, as unforeseen problems occurred with the drawdown of the Section 106 money for our Town Centre project, the Town Council were left with an outstanding claim of £117,000 that has been unpaid for much of 2019. This is a sum that represents more than half of the Council's Reserves, leaving little room for manoeuvre financially. Thankfully agreement has been reached for Breckland Council to reimburse the Council, as it is money already spent and confirmation has just been received that Tesco and Millngate have now approved the final project for £53,000 for public toilet refurbishment. This is good news, as we can look forward to recording the receipt of all section 106 payments for Tesco/Millngate in the coming weeks.

The austerity cuts spread over two successive Council terms to public expenditure at higher levels i.e. County Council and Breckland Council will continue to impact at the Town Council level for some time. There are still possible changes in the years ahead at Principal level, which could leave us with just one level of a Unitary Council above us, rather than both County and District. We must therefore continue to prepare ourselves for the future.

The Town Council have recently begun a period of six months of due diligence and review of a potential major project at the Green Britain Centre. Breckland Council have accepted the Town Council's expression of interest outlined for the site, as a deal is being worked on that could see an asset swap of the Green Britain Centre for our former allotment site at Days Field. The deal is far from complete, as there is the major question of viability to address in addition to due diligence.

The Town Council plan to hold a consultation event likely to span a whole month in 2020, which could include a three-day display of what is proposed, concluding with a public meeting. Details are not yet finalised and will be well publicised, when the Council are ready to share their proposals with the Town. It is still at a very early stage and the public need to be assured that nothing will be signed, until or unless this deal is right for our growing Town.

The Department of Communities and Local Government last year gave us a fourth consecutive year of stability, by excluding Parish & Town Councils from the control measures applied for principal authorities when increasing their Precept. i.e. The referenda policy, whereby a percentage increase is set by government and local councils can only go above this by winning a referendum of their local electorate.

The Budget is in a slightly different format to last year; as this year the Cost Centres are aligned to the various Committees that were set up following a three-review of the Committee Structure. It is hoped that this will help not only Councillors to understand, but to give everyone a greater understanding of how the Budgets are to be closely monitored in the year ahead. The expenditure is separated from the income in each cost centre.

The budget as in previous years is colour coded. The information is contained within the accounting cost centres of **Un-earmarked Capital Reserves, Earmarked Capital Reserves, Town Hall, Administration & Miscellaneous, Outside Equipment & Vehicles, Market, Events & Tourism, Northwell Pool, Allotments, Public Toilets, Cemetery & Churchyard, Open Spaces, Amenity & Agency, and finally the Precept.** Another change this year is the gradual phasing out of some expense apportionment for salaries and health & safety into various Cost Centres. These are highlighted in yellow on the budget figures for the actual year of 2018-19, followed by a white blank space, as they will disappear from the accounts completely, at the start of the new financial year 2020-21 and the budget next year. We continue to do our best to try and make the budget easier to understand and user friendly.

The annual budget is recommended in draft form for the financial year 2020-21 starting from the 1<sup>st</sup> April 2020. This draft is put together by the responsible Finance Officer after Councillors held two Budget Workshops and guided the Town Clerk in its preparation. The finer detail is now of course for the town councillors to debate and decide, as they have the final say.

The Council Taxpayer in Swaffham at Band D last year paid a total of £1,861.81 this was shared out as follows: -

£1,362.28 County Council

£88.83 Breckland Council

£253.14 Office of the Police and Crime Commissioner

£156.56 Swaffham Town Council

The money raised by the £156.56 was £407,500 which the Town Council then use for their expenditure. This sum of money is called the Council Precept. For 2020-21 next year the budget is looking at making an increase of £22,500 which will give the Town Council £430,000, which under normal circumstances would mean a larger increase in Council Tax, but due to an increase in the Council Tax Base this year it will mean at Band D the Council Tax will be £160.42 (an increase of 2.5%) taking into account the new Council Tax base of 2,680.4. Swaffham Town Council always strive to provide value for money for the services they provide.

Richard Bishop

**Town Clerk & RFO**



## FINANCE COMMITTEE

The new Finance Committee is in its infancy, as the Budget meeting is just their second meeting since the May election earlier this year. The Budget Report and the accounts is now formatted so that it is easier to see what each Committee is responsible for. It is not a new concept to have financial matters delegated to a Committee, in more recent years the Council chose to deal with Finance either in their Full Council meetings or as a Full Council Finance meeting. A Finance Committee is part of the new Committee structure finalised in August of this year, following a three-month review. The monthly payments are still presented to Full Council meetings each month, and any big decisions such as whether to buy or sell property, take out loans or setting of the annual Precept, still fall with Full Council. All other financial matters can be dealt with at Finance Committee meetings, the following Costs Centres are closely monitored by the Committee and all other Costs Centres will be overseen by the Committee.

## CAPITAL BUDGET 2020-21

### 100) UN-EARMARKED CAPITAL RESERVES

This Cost Centre is split from the Capital Projects Cost Centre. This consists of Match Funding, Un-allocated Capital, Section 106 money and the Sale of Assets.

At the time of the budget there is always movement of these budgets, as the un-allocated budget from the previous year can suddenly become earmarked for expenditure in the year we are budgeting for. We have to demonstrate to our Internal Auditor how and where the movement has been, for transparency.

The Match Funding Budget is carried forward from the current year. It was set up in order for the Council to use to match a potential grant application e.g. Parish Partnership at Norfolk County Council.

#### Un-earmarked Capital Income

There is no income budgeted for within 2020.21 although the proposed sale of Days Field could happen, if the Town Council decide on which option to take forward i.e. Asset Swap with the GBC or straight sale.

(Unknown sales of Asset (Days Field))

#### **R1**

**To approve Un-earmarked Capital Reserve budget for 2019-20 of £0**

#### Un – earmarked Capital expenditure

The following budget could be expended within 2020-21 if required: -

£8,645 Match Funding budget

#### **R2**

**To approve the Un-earmarked Capital Reserve budget for 2020-21 of £8,645**

## **101) EARMARKED CAPITAL RESERVES**

The other half of the split Cost Centre for Capital Projects is the Earmarked Capital Reserves. Where does it receive its money from? It will usually be from the Account 100 Un-earmarked Capital Reserves, unless there is a new source such as a grant or new Section 106 money introduced etc. It can also be covered from the Precept, if the capital reserves are fully exhausted or the Council can just choose to do so.

When we assess how we fund the expenditure this year, first of all we project forward in this current year, if the earmarked funds are not going to be spent this financial year, we can carry them forward into the budget for next year 2020-21. If it is a new expense, then we need to transfer the amount from the un-earmarked fund to an earmarked balance in this Cost Centre. We then need to see if new funds are expected from elsewhere and list them as earmarked receipts as well as expenditure, we also need to look at if we have spent money or have committed money this year, that hasn't yet been covered by any other capital budget, so again we need to cover this by transferring un-allocated funds from Account 100.

- ***Projects for the future or in progress***

### **DAYS FIELD/GREEN BRITAIN CENTRE – potential Asset Swap**

The conundrum of Days Field goes on, as the Town Council have an option to pursue a potential Asset Swap with Breckland Council, with the Green Britain Centre coming to the Town in exchange for Days Field. It is still early days, although an initial expression of interest was registered with Breckland back in November 2018, it was not until August of this year that a more detailed expression of interest involved the potential Asset Swap. A period of two and a half months followed before Breckland Council announce that the Town Council's concept of a Community Hub was their preferred bid. The Town Council have agreed to start work on the due diligence process, so valuations, structural surveys, appointment of solicitors etc are all in progress, but only just. Breckland Council and the Town Council are yet to agree their 'Heads of Terms' as there are differences of opinion on the time scale for legal commitments, that will need to be resolved in the coming months. In addition to the due diligence, there is a substantial piece of work to be done on the viability of 'the Green Britain Centre' concept as a community hub. A concept doesn't pay the bills, the sums have to add up, potential stakeholders need to fully commit to being part of the project, an anchor tenant could hold the key to a final deal being agreed or not. Then after all this is agreed in-principle, the Town Council will need to fully consult with the Town before they proceed. Interesting times ahead for the Town Council, with some big decisions to make, in view of this in 2020-21 there is no projected budget as timescales and costs are not known.

**REC PROJECT:** The good news is that the toilets are now fully refurbished and back in use at the Recreation Ground. The bad news is that within just two weeks of opening the toilets, they have had to be closed to the public because of vandalism every single day. On three occasions the vandalism was bad enough to report the police, on other days it was just mindless things like shoving paper towels down the toilets or putting them in the sink, filling the sink with water. So, you use a week's supply of paper towels every day. The Town Council will review matters in the spring, but for the moment they will only be opened for events on the Rec. Our grateful thanks to James Edwards and Bespoke Norfolk Ltd, and Craig McColl of CJM Electrical who carried out the work free of charge, with the Council purchasing materials for just over £3,000.

**THE TOWN CLOCK** Two years ago a budget of £10,000 was set aside for digitalisation of the Clock, which would involve removing the clock from the Church, installing a heavy-duty electric clock to drive the dial and install a newly designed strike and chime mechanism running on heavy duty motors. Thus, fully removing any old mechanism and replacing with an electromechanical system. Unfortunately, this work was not approved by the Diocese, so the project was shelved. We are currently revisiting this issue to see if we can make any headway with the Diocese. The Council also need to keep an eye on the not too distant future, when the clock face will require painting once more. The logistics of how this is achieved, will be expensive and the least expensive part will be the painting itself. If digitalisation is taken forward if it is ever agreeable by the Diocese, then perhaps this would be a good time to do the clock face too, as the clock would be out of action while the digitalisation takes place.

**UN-LOCKING THE SECTION 106 MONEY:** Another year has passed us by, and we are still talking about the Tesco/Section 106 money as the clock is running down towards the 31<sup>st</sup> December deadline. We now have general approval from Breckland Council for a payment of £117,000 for reimbursement of Town Centre works already carried out. This just leaves us with a final approval awaited from Tesco/Millgate for a planned refurbishment of the Public Toilets at £53,000. This work is planned for early in the new year and we are currently out to tender. The delays in payment are not the fault of Swaffham Town Council, and notification has just been received from Breckland Council that Tesco and Millgate have fully approved all Section 106 project, so it is reassuring even at this late stage, to know that ALL remaining funds from the £225,000 will now be paid.

**BUTTERCROSS & TOWN CENTRE:** The Council worked with architect Jeremy Stacey and Quinn Construction Ltd on the 'Buttercross & Town Centre' Project. Some Section 106 money is allocated for this purpose, giving improvements to the Town Centre, 7 new lights, sockets for Market traders, Electric Car Charging points, various seats and bins etc. Relaying small sections of the cobbled area, around The Buttercross. The Council are going to revisit the finish to the edge of the cobbled area in the spring, they have some granite sets and it is envisaged that some remedial work will be carried out in-house. The main contract cost is £185,000. The Town Council worked with Breckland Council to install the Car Park meters that will help with their monitoring of the two-hour free parking. The six-month trial is underway and will be reviewed in January.

**NEIGHBOURHOOD PLAN:** The Town Council now have a fully 'made' Neighbourhood Plan following a successful referendum back in May earlier this year. There will be no need to budget for any further expenditure in 2020-21.

**COUNCIL CHAMBER:** The Council have previously identified the **Town Hall Council Chamber** as a Town Council asset that could be promoted as a conference venue. This has remained on the back burner for some time now, in order to do this an upgrade of the facility is required. The option to offer video conferencing, a better sound system and more flexible furniture, would make the venue more appealing to potential hirers. It is still something to consider as we look to increase our revenue income in the future. It could be phased over time, as time and finances allow. The issue of a sound system was raised at the recent Budget Workshops. This is something that can be taken forward in the current year as a stand-alone project, depending on the level of funding required, it could also be an 'Awards for All' lottery project, it should also be fully transferable, as if the Town Council resolve to relocate, any investment needs to be fully utilised elsewhere, such as the Green Britain Centre (GBC).

**PUBLIC WORKS LOANS:** Seven years ago, the Town Council took a decision to borrow funds from the **Public Works Loan Board**. Three loans have been taken out in recent years totalling £155,000. This includes a £20,000 loan being serviced by Swaffham Museum. In total at 31<sup>st</sup> March 2019 the loan debt will have been reduced to £87,721.

N.B. It is not a good time to settle the public works Loan as the interest rate is less than when the Council borrowed the money the penalty is much greater than if the interest rate was higher. The Council currently do not have the required capital to settle the loan, until such time that funds are received from the proposed land sale.



## **101) EARMARKED CAPITAL RESERVES**

The Income in this Cost Centre can only come from Section 106 planning gain monies, reimbursement of the Museum Loan, Sale of any Assets or any Grants Received.

### **Capital Projects Income**

The **Section 106 Planning obligations** money is collected by Breckland Council Section 106 officer. The money is designated to various areas by a legally binding contract. A scheme has to be prepared and then the funds will be released to the Town Council. It is Breckland's responsibility to ensure that the money is used for the purpose stated in the legal agreement.

The **Museum Loan** is being repaid with a calculation for interest agreed with Swaffham Museum Ltd.

There are various possibilities that can be explored to secure **Grants** from external sources; these should be explored to maximise opportunities to increase income to the Town.

(Unknown) Section 106 Receipts  
£1,393 Museum Loan  
(Unknown) Grant Receipts

### **R3**

To receive Section 106 money as it becomes available. To also negotiate with developers to get facilities for the town in 2020-21.

### **R4**

Swaffham Museum Ltd will repay £1,393 in the year 2020-21.

### **R5**

To prepare Grant applications for various projects as opportunities arise throughout the year 2020-21.

The projected spend in the Earmarked Capital Reserves Expenditure is greatly reduced from recent years, as planned projects have come to an end. The Public Works Loan whilst raised for capital purposes is now fully funded out of the Precept, offset by the income received from Swaffham Museum for their section of the Loan. There is a case to be made for netting off the contribution from Swaffham Museum from the annual payment, thus showing the true net cost.

### **Earmarked Capital Reserves Expenditure**

The Rec Project balance receives a boost each year from the proceeds of the Annual Car Rally. Last year it helped to fund the materials for the Toilet refurbishment at the Rec. It also holds a retention of 2.5% for the skatepark project, still unclaimed.

The following budgets are expected to be expended within 2019-20: -

£7,590 Rec Project – MUGA & Skatepark  
£10,002 Public Works loan

### **R6**

To approve Earmarked Capital Reserve budget for 2020-21 of £17,592



# REVENUE BUDGET 2020-21

## 102. EARMARKED REVENUE RESERVES

The earmarked Revenue Reserves Cost Centre was originally set up to establish sufficient contingencies for the proper maintenance of all our publicly owned or managed assets in the town. For the budget in 2020-21, ALL Revenue contingencies are included in Earmarked Reserves, to make them clearer by having them all in one place. Year on year the Council need to build up or at least maintain their reserves, as it was previously agreed that this is an area that could be a false economy that is not sustainable and could cost the Council Taxpayer more money in the longer term if reserves remain stagnant. (N.B. To look after Walls, Fences, Gates, Street Furniture, Trees, Lights, Equipment etc) There may be a need for other contingency headings to be established and funds set aside, in future years.

Despite progress being made in this Cost Centre in the past 4 years, including 2019-20, the legacy for this Council is that circumstances have dictated for this budget only that the Land & Property Budget is not full replenished in this draft and a contingency budget for Highway Improvements which was added last year, is also not replenished in this draft.

### Earmarked Revenue Reserves Expenditure

#### NOTES

**R7(a) Election/By Election** The election is every four years and in the past four-year term the Council have not had a By Election, only a recent Co-option. The Town Council elections are in May 2023 in the 2023-24 budgeted year.

**R7(b) Town Events Fund** Is this budget a contingency, or is it a budget that is expected to be expended within the current financial year? If it is the latter, it should be moved to the Events & Tourism Cost Centre. Is it intended that Events are to be self-funding? Or eventually self-funding after promotional set up? These are issues that need to be resolved perhaps within the four-year financial strategy.

**R7(c) Twinning Busary** This has been moved to this Cost Centre, this is to build a budget for the next Twinning visit to Swaffham planned for 2022. There is no contingency draft budget set for 2020-21.

**R7(d) Carry Forward Balances** The remaining balances from the current year for Play Areas, Street Lights, Town events and Land & Property are carried forward into 2020-21 and the budget either retains or adjusts them for the forthcoming year.

**R7(e) Street Lights** Breckland Council carried out an extensive replacement or upgrade programme for the Street Lights. This was a cost that may have fallen on the Town Council, and a contingency was being built up for that purpose. To that end the Street Light budget did not increase last year and this year it has had to subsidise the cost of maintenance, which was more than budgeted for in 2019-20.

#### Expenditure 2020-21

£1,300 Election/by Election  
£11,814 Play Areas  
£40,806 Street Lights  
£20,000 Land & Property Fund  
£5,000 Town Events Fund

N.B. There is no income budgeted for in this Cost Centre this year.

### R7

The balances in this cost centre total £78,920 for 2020-21.

The important issues of **Cash-flow, Borrowing and Reserves** continue to be prominent in every budget year after year. The budget process is designed to improve the Council's understanding of their finances. Reserves have been earmarked which will allow most of the current projects to move forwards.

The only income stream the Council can rely on is what is agreed as the **Precept**. Moving forward, we are unsure if BREXIT will have any impact on Parish & Town Councils, as we move towards a General Election on 12<sup>th</sup> December, the outcome of which will determine whether we leave the European Union on 31<sup>st</sup> January 2020. Local government will continue to evolve, and we have the challenges presented to us of a growing Town. The Market, Allotments and Property rental income could still be regarded as a bonus rather than predicting or projecting long term stability, therefore we do need to continue to maximise our income from all of our assets.

The **Swaffham Newsletter** is extremely important communication within the Town, produced by Icen Partnership who do an excellent job in this regard. The town has a quality newsletter that is self-funding and costs the Town nothing to produce. The team of volunteers managed by the Town Council deliver to all parts of the town, it is essential that we look after these volunteers. There is still a lot to do this year, as we simply need more volunteers. The staff work alongside our gritting volunteers, then there is **Christmas lights**, led by a Working Group, with the switch-on event and Christmas Market on Sunday 1<sup>st</sup> December. The Council administration is changing year-on-year, examples of this are demonstrated with the review of our Committee Structure earlier this year. The use of Working Groups, Focus Groups or Task and Finish Groups will continue in the years to come.

There are issues in the pipeline that could potentially improve the Council's capital finances, but these do not form part of the Budget this year. Attention has focused recently on **the land purchased for a swimming pool** at the Green Britain Centre end of town this next year, as the Swimming Pool Association constantly strive to try and bring their plans into fruition. The land features in the new draft local plan as employment land. Spending **Section 106** monies from the new Tesco opened in 2014 is an essential part of the current year's budget, this will be concluded in 2019-20 and not carried forward into the budgeted year of 2020-21.

The Town Council currently are dealing with **extra responsibilities** that public toilets, play areas and other functions discarded by higher authorities can bring. As reported previously, a trading or charitable wing of the Council could still be a possibility, now that the General Power of Competence is fully adopted. This could be through a Special Purchase Vehicle (SPV) or a (CIC) or something similar, the principle aims are the same. These are to make the Council more cost effective by trading to offset and reduce the Council Tax demand to the town. To also look at economies of scale, by collaborating with other towns or parishes in order to deliver services at a lower cost. The cost saving exercise is counter balanced by achieving more for the town. This work will take time to resolve. It will be all about managing staff and/or contractors, managing finances, streamlining the way we work in order to deliver more services locally to the Town at a reasonable cost.

The review for the Breckland Council **Local Plan** resulted in the Draft Plan being submitted for Independent Examination. The Local Plan was due to be signed off last year, but we are assured this will be completed in 2019. Infrastructure issues are constantly highlighted. Breckland Council's emerging Local Plan has been sorely tested by speculative developers. All these things bring into sharp focus the role of our own Neighbourhood Plan, the Plan was endorsed by referendum back in May and fully 'made' in June, now part of the Statutory Planning system. There are no budgetary issues emerging from either the Local or Neighbourhood Plan moving forward to 2020-21.

It is the First year of this Council who were duly elected in May 2019. The **general reserves** have been central to the Council's budgeting, but at the beginning of the last Council it went from a deficit on paper to a healthy balance, it is so essential the Council continue to look after the **general revenue reserves balance**. Guidelines state that a sum equal to at least half your Precept plus your earmarked reserves should be the minimum balances that you hold. Unfortunately circumstances in the past year have once more depleted the Reserves to approximately 38% of the Precept plus earmarked reserves, it could mean that we have a year or two ahead of tight controls on spending.

## 110. PRECEPT

Every year the most important figure the Council need to agree is the Precept as this is the one that affects the Council Tax from the 1<sup>st</sup> April 2020. Each year over successive Councils the town has seen many recommendations taken forward. With key decisions taken in terms of strategy, level of staffing and contracting.

The **Precept** for 2020 is recommended for an increase this year of £22,500 giving a Precept of £430,000. This amounts to a 2.5% increase in the Town Council Section of Council Tax at Band D rate. The General Reserves balance is lower than the recommended £215,000. So careful management may be necessary to build the reserves back up again. In the past the Council targeted increases in income, tight control on expenditure and constant streamlining to get the Reserves back on track.

Swaffham Town Council's budget each year throws up many challenges, and year on year we say that the workload for Staff and Councillors never decreases. The overriding aim is to try to provide value for money for the services we deliver to the Council Taxpayer. It is a changing environment and there are so many more challenges to come that the Town Council will have to deal with in the future.

The Precept is recommended to you for 2020-21.

### Precept

The Precept for 2020-21 is worked out after agreeing all the projected income and expenditure in all the other cost centres.

**R30(a) Precept** This year the Council Tax Base has increased from 2,602.90 to 2,680.40 which once more means that the tax burden is spread amongst more people. It is recommended to put the Precept up by £22,500 to £430,000 the amount paid by Council Taxpayers at Band D is increased from £156.56 to £160.42 (£3.86 per year)

£430,000 Precept

### R8

To increase the Precept by £22,500 for 2020-21 to £430,000; which overall is an increase of 2.5% in the Council Tax due to the increase in the Council Tax Base and would give a Band D charge of £160.42.



## 307. AMENITIES & AGENCY (+ CIVIC)

The Amenities, & Agency (+ Civic) income is explained below. There could be a case for the Relief in Need Agency payment to be netted off the Salaries in the Admin and Miscellaneous Cost Centre, this could be considered by the Finance Committee moving forward.

### Amenities, Agency & Civic Income

#### NOTES

**R24(a) Relief in Need** The agency payment from the Relief in Need Charity carries with it a request for a Town Council subsidy. There is a difference between the actual cost of £2,910 and what the Charity pay = £1,555, both figures subject to Vat. The Charity would like the Council to continue subsidising the administration.

**R25(a) Shop Rent (Letting out Commercial Space)** The shop lease was transferred to Hayley Bright in May 2017 for a period of five years from 5<sup>th</sup> May 2017 to 4<sup>th</sup> May 2022. The recommended increase in rent is 2% in line with inflation, last year there was a rent freeze.

**R26(a) Mayoral Expenses** The Mayors allowance, Civic Reception and Civic Service have all increased in line with inflation. The Town Centre electric income comes from either Market traders or from Events, the Car charging points is dependent on usage.

£5,804 TIC building letting out commercial space

£1,555 Relief in Need Agency

£410 Hire/Connect fees – T/Centre electric

£102 Car Charging Points – fees usage

#### R9

To consider a request to continue to subsidise the Relief in Need Charity by £1,355 + Vat

#### R10

To increase the annual rent by 2% for the Former TIC premises to £5,804 + Vat for the year 2020-21.

#### R11

To approve the projected income for 2020-21 of £7,757.

The Amenities, & Agency (+ Civic) expenditure is very similar to last year in terms of the headings, with minimal changes other than inflationary increases of 2%, except where explained below.

### Amenities, Agency & Civic Expenditure

#### NOTES

**R26(a) Street Lighting** The street lighting maintenance element reduced for just one year in 2018-19 and increased again in 2019-20. It will be investigated as to the reason behind this, as no explanation has been received to date. The budget in 2020-21 is therefore estimated at the higher figure.

**R26(b) War Memorial Electric** Following a review with our supplier, this cost was reduced considerably to 10% of its previous charge and has been consistent for two consecutive years.

**R26(c) Twinning** A contingency budget has been set up in Cost Centre 102 Revenue Reserves. This budget is to cover the cost of a Civic visit for the Mayor + one other Council representative to Hemmoor in 2020.

**R26(d) Christmas Lights** The Council agreed their budget for Christmas Lights in November 2018, as they ceased their partnership with the Trade Association. 2019 is the first year of using this budget in a new way, this may need adjustment/review after the festive season for future years. A similar budget is set for 2020-21.



£255 General Maintenance  
 £3,070 TIC service level agreement  
 £62 War Memorial Electric  
 £1,122 Town Centre Electric  
 £615 Town Centre WiFi  
 £26,400 Street lighting  
 £250 Twinning  
 £200 Community grants (formerly S. 137 grants)  
 £1,250 Mayors Allowance  
 £1,125 Mayors Reception  
 £500 Mayors Civic Service  
 £100 Civic Regalia  
 £6,000 Christmas Lights

## R12

To approve the expenditure  
 for the Amenities, agency &  
 Civic cost centre for 2020-21  
 of £40,949

## MARKET, EVENTS & TOURISM COMMITTEE

Another new Committee which is settling into its tasks outlined in the terms of reference. This is an expansion of the previous remit of a Market Committee, taking on the different but related issues of Events and Tourism.

### 201. MARKET

Swaffham Market now into its 805<sup>th</sup> year went through more than a decade of decline, and last year for the first time in many years it was pleasing to report an upturn. It is heartening to report that there has once more been a growth in 2019 and this is reflected in the projected figures to 31<sup>st</sup> March 2020. If we can aim for a 3<sup>rd</sup> and 4<sup>th</sup> year of growth, no matter how small, this will continue to buck the national trend in Markets decline.

The number of stalls has slightly increased this year and the casual trade has also increased, always a sign that things are going in the right direction. There are still many hard decisions and a lot of hard work ahead for the Market, Events and Tourism Committee, to keep the upward momentum going to fully regenerate Swaffham Market.

#### Market Income

##### NOTES

R13(a) Market Casual Fees It is recommended to keep the minimum charge to £15 from £10 for a 10-foot frontage and keep the additional charge to £1 per foot after the first 10 feet.

R13(b) Licensed Trader Fees It is recommended to increase the Licensed Trader fees by 2% across the board.

R13(c) (New) Market Stall Hire The projected income looks to cover any maintenance cost of the stalls. This fee must be additional to Trader Fees, Casual or Licensed.

##### Income 2019-20

£3,000 Market Casual  
£27,500 Market & Auction Licence  
£1,200 Farmers Market  
£6,500 (new) Market Stalls  
-£3,600 Early payment discount

### R13

To agree projected income for the Market of £34,600 for 2019-20.

The cash projections are realistic, as the aim is still to consolidate the Saturday Market and any other initiatives that may evolve from this Committee. Any additional income would be seen as a bonus, any further reduction in income would be disappointing. The budget must be monitored and managed accordingly, so that if the income does not materialise, then expenditure is withheld to keep the budget on track.

#### Market Expenditure

##### NOTES

R12(a) Market Promotion/advertising The budget has been reduced in 2020-21 from the current year, as it is not justified to continue at the previous level. It is similar to 2018-19, as the budget still covers more than will be spent by the end of March 2020.

R12(b) Entertainment The budget has also been scrapped from the current year, for similar reasons and total removed from the 2020-21. The budget has not been used.

**R12(c) Market Stall hire** – A change of policy is necessary, scrapping the contractor costs of £7,500 per year after June 2020 (end of first year), replacing with a policy to hire the stalls, but on the basis that they will be erected by the Traders themselves. This turns a potential £6,000 loss into a small surplus.

**R12(d) (New) Market Stalls** – repair and replace A calculated budget to maintain the new Market stalls. It is a budget to be carried forward this year, as it will definitely be required next year 2020-21.

£4,000 Rates

£350 Membership NAMBA

£250 Telephone

£1,000 Promotion/advertising

£2,500 New Market Stalls – erect Dismantle

£1,500 New Market Stalls – Repair & Replace

## R14

To approve projected expenditure for the Market, for 2019-20 of £30,165.

## 203. EVENTS & TOURISM

This Cost Centre helps the Council to keep track of the cost of events that they organise or work in partnership with others to deliver. It is a Cost Centre that is still evolving as the Tourism aspect has been added, as there are issues to resolve around some headings that currently exist in other Cost Centres.

<p><b>Events &amp; Tourism Income</b></p> <p><u>NOTES</u></p> <p><u>R15(a) Xmas Market Income</u> – a small surplus could offset the cost of the Xmas lights each year or be carried forward to the following year?</p> <p><u>R15(b) Sheep Fair Income</u> – sponsorship can be increased over time to make this a self-funding event; it will take time to establish.</p> <p><u>R15(c) Car Rally Income</u> – this event makes a surplus that in past years has been used for facilities at the Recreation Ground.</p> <p><u>R15(d) Fundraising events</u> – clarity is required, event by event what the cause is, to enable the surplus funds raised to be allocated properly.</p> <p>£55 equipment Hire £3,200 Xmas Market Income £100 Sheep Fair Income £1,500 Car Rally Income</p>	<p><b>R15</b></p> <p>To approve Events projected income of £4,855 for 2020-21</p>
<p><b>Events and Tourism Expenditure</b></p> <p><u>NOTES</u></p> <p><u>R14(a) Xmas Market</u> This is the Light Switch-On Event, which looks to break even or make a small surplus each year.</p> <p><u>R14(b) Sheep Fair</u> This will be the third year for the Sheep fair, again another Market associated event which was launched in May 2018.</p> <p><u>R14(c) Dads Army Day</u> The second year was more successful than the first, plans in 2020 to separate this away from the Market to hold on a Sunday in September.</p> <p><u>R14(d) Town Flags</u> This is a general expense, as the flags were first introduced in 2018 to enhance events, this could be an expense covered by fundraising, do the Council see this as a regular expense?</p> <p>£2,700 Xmas Market expenses £400 Sheep Fair expenses £1,000 Town Flags – repair/replacements</p>	<p><b>R16</b></p> <p>To approve Events projected expenditure of £4,100 for 2020-21</p>



## RECREATION & COMMUNITY SERVICES COMMITTEE

This new Committee has partially replaced the Open Spaces Committee and will be looking after issues relating to the following Cost Centres.

### 301. NORTHWELL POOL

It is recommended to amalgamate this Cost Centre into the Open Spaces Cost Centre. The on-going maintenance for the Northwell Pool area i.e. the Pool itself, the surround fencing, the new structures, the trees, the embankment, seats, bins, strimming and litter picking are carried out by a mix of contractors and Town Council outside staff. This fits in with other open spaces, recreation grounds, Campingland etc all under the watchful eye of this Committee.

<p><b>Northwell Pool Income</b></p> <p><u>NOTES</u>  <b>R16(a) Anglian Water</b> an <b>Agency agreement</b> with Anglian Water has not been active since 2012. This needs to be re-negotiated. It was put in place when the Council put a Duck Management scheme at the Pool, this is no longer operative.</p> <p>No income budgeted</p>	<p><b>R17</b>  To re-negotiate an agency agreement with Anglian Water for Northwell Pool in 2020-21.</p>
<p><b>Northwell Pool Expenditure</b></p> <p><u>NOTES</u>  <b>R16(a) Tree Maintenance</b> all trees have been assessed as part of the tree report</p> <p><b>R16 (b) Pest Control</b> A local contractor is engaged to control the number of ducks.</p> <p>All expenditure added to Open Spaces</p>	<p><b>R18</b>  To continue with a maintenance programme for Northwell Pool, as part of Open Spaces expenditure for 2020-21.</p>

### 303. ALLOTMENTS

There is still approximately 20% turnover of allotment holders each year, either giving up or needing to be evicted for non-cultivation of their allotment, the number of vacant allotments fluctuates between 0% and 5% of available plots, this takes up administrative time to manage. It also has a negative impact on the income, as there are sometimes gaps in between tenancies. At this time of the year allotment holders decide whether they will carry on cultivating their allotment or not. In general, the vast majority of the allotments are in a good state of repair.

The Family Action initiative 'Escape Project' continues to thrive at Tumbler Hill. The highlight of this year being their participation in the Chelsea Flower Show. The Town Council and Family Action are mindful that predominantly this successful project is located at an allotment site and must continue to be careful that the aims and objectives of the Escape Project and their natural enthusiasm does not impinge on or is to the detriment of the individual allotment holder. The improvement and benefit to their clients is there for all to see, but the needs of allotment holders are quite different, and this will continue to evolve, as tenants come and go.

Approximately one third of allotment holders are members of SCALGA the local Allotment Association.

<p><b>Allotment Income</b></p> <p><u>NOTES</u></p> <p><u>R20(a) Allotment Rent</u> It is recommended to increase allotments by approximately 9% in 2020-21 making the largest allotments £60 on each allotment. This should be the last of the increases above inflation, from 2021-22 increases could be in line with inflation.</p> <p><u>R20(b) Allotment deposits and Key deposits</u> It is recommended no change for this coming year, £40 and £10 respectively; these are now recorded as debtors</p> <p>£7,525 Allotment Rent</p>	<p><b>R19</b></p> <p>To approve a projected income of £7,525 for 2020-21 and increase allotment rents by Approx 9%.</p>
<p><b>Allotment expenditure</b></p> <p><u>NOTES</u></p> <p><u>R19(a) Pest Control</u> The pest control contract is constantly under review, and whether it is effective or not, will be monitored by the Allotment Sub-Committee. It is budgeted for it to continue in 2020-21</p> <p>£560 Water Rates</p> <p>£460 Waste collection</p> <p>£210 Repairs &amp; Replacements</p> <p>£510 General Maintenance</p> <p>£675 Pest Control</p>	<p><b>R20</b></p> <p>To approve the expenditure for Allotments for 2020-21 of £2,415</p>

### 305. CEMETERY & CHURCHYARD

The Town Council is the burial authority for the Cemetery and the responsible authority to look after the closed Churchyard around St. Peter and St. Paul Church. The day to day management of these areas very rarely features on a Council agenda, but it is one of the main statutory responsibilities looked after by the Town Council staff.

The Cemetery Chapel is available to use. Both the Cemetery and the Chapel provide a service to the people of the Town, that is funded partially by the Council Taxpayer.

The responsibilities and the management required for the Cemetery & Churchyard often brings to the fore many issues about insurance, risk assessment and who is ultimately responsible for what. The health and safety of gravestones in both areas is a problem and remains a priority this year as the Council use their 'topple tester'.

<p><b>Cemetery &amp; Churchyard Expenditure</b></p> <p><u>NOTES</u>  <b>R22(a) Chapel Water Rates</b> No charges have been forthcoming since the Chapel refurbishment, enabling the balance to be carried forward each year for when this charge is inevitably received.</p> <p>£1,915 Chapel Rates          £500 Chapel Water Rates          £1,700 Cemetery Waste Removal          £325 Chapel Electricity &amp; Gas          £1,530 Cemetery &amp; Churchyard Tree Maintenance          £580 Chapel General Maintenance</p>	<p><b>R21</b>          To approve the expenditure for the Cemetery &amp; Churchyard of £6,550 for 2020-21.</p>
<p><b>Cemetery &amp; Churchyard Income</b></p> <p><u>NOTES</u>  <b>R23(a) Burial Fees &amp; Chapel Hire</b> The only income comes from <b>burial fees</b> and hire of the <b>Chapel</b>. The prices are calculated at no increase as of 1<sup>st</sup> April 2020, as prices were substantially increased earlier this year following a review.</p> <p>£21,000 Cemetery fees excluding grave digging          £400 Chapel fees</p>	<p><b>R22</b>          To agree the projected income to £21,400 for 2020-21.</p>

### 306. OPEN SPACES

The open spaces cost centre will inevitably expand over the next year or so, as more areas from outlying estates come on stream. The Redland Park and Swans nest sites are imminent. The expenditure for grounds maintenance and health and safety etc of Play Areas at the Oaklands and Merryweather Road is included for the fifth year. Part of the cost is subsidised by the commuted sum which came with the conveyance from Breckland Council eight years ago. The Haspall's Road Recreation Ground and Orford Road Playing Field are also budgeted for in this Cost Centre. Northwell Pool has now been added to this Cost centre for the first time.

#### Open Spaces Income

##### NOTES

**R25(a) Rec Ground Fees** The only income comes from hire of the **Rec for the annual visit of the Funfair** The prices are calculated subject to a 2% increase as of 1<sup>st</sup> April 2020.

£520 Rec fees

#### R23

To agree the projected income of £520 for 2020-21.

#### Open Spaces Expenditure

##### NOTES

**R24(a) New Equipment** There is no budget for new equipment in 2020-21 on our Open Spaces, this year it is all about maintaining what we have. It was used in the current year to record the expense for Oakland Play Area, under the Pocket Parks Grant scheme.

£50 Water Rates (Rec)  
 £325 Electricity (Rec)  
 £265 Waste Collection/clearance  
 £1,020 Repairs/replacements  
 £1,100 Campingland tree maintenance  
 £1,600 General maintenance  
 £175 Hedge cutting  
 £1,315 Grounds Maintenance  
 £715 Repairs & Maintenance  
 £800 Floral displays  
 £2,500 Sport & Play Equipment Repairs  
 £715 Street furniture - annual maintenance  
 £1,100 Town Clock annual maintenance  
 £850 Pest Control

#### R24

To approve the expenditure for Open Spaces for 2020-21 of £12,530.



## ESTATES, TOWN HALL/HERITAGE & MAINTENANCE COMMITTEE

Another new Committee with only one meeting under their belt. This Committee will get to grips with all the issues listed in the following Cost Centres and our Land & Property Asset Register.

### 103. TOWN HALL

There are adjustments up and down, across the cost centre and inflationary increases where necessary, based on the projected expenditure to the year end.

#### Town Hall Income

##### NOTES

R9(a) Income from Small Office The hire fee from M&A Associates Accountants comes into the Council, this also should only be looked at as short-term, the Council have been informed that this is likely to end when the current employee retires.

R9(b) Hiring Fees With regards to hire/rental fees for the small office & Council Chamber, an increase in rent to offset against overheads, calculated at a 2% for 2020-21. There is no income budgeted for the Council Chamber, as all usage has been either meetings that are Council related or granted free to the Museum and the Police for SNAP meetings.

Income 2020-21

£1,955 Office Rent

#### R25

All hiring fees for office & Council Chamber to be increased by 2% for 2020-21. A projected income of £1,955 for the Town Hall.

#### Town Hall expenditure

##### NOTES

##### R8(a) Cleaning

The Cleaning budget includes window cleaning four times a year.

Expenditure 2019-20

£10,510 Rates  
£500 Water Rates  
£305 Cleaning  
£730 Waste Collection  
£280 Toilet Cleaning Consumables  
£1,330 Alarm/CCTV  
£7,040 Electricity & Gas  
£1,530 Telephone  
£1,940 Repairs/Replacements  
£1,500 General Maintenance

#### R26

To approve expenditure for the Town Hall for 2019-20 of £25,665

### 304. PUBLIC TOILETS

The Public Toilets budget this year is the fifth full year where the all the expenditure will fall on the Council Taxpayer in 2020-21. The Council have worked hard to bring down the cost, by competitive tenders for utility supplies and careful management. Overall the expenditure costs £5,483 this year excluding staff costs. It is hoped that in the current financial year we can move forward with refurbishment to the public toilets, to reduce the number of toilets, to improve the layout and streamline the management of the toilets and we could look to reduce the revenue costs further still.

The Council staff continue to manage the toilets, with a constant effort being made to improve in the cleanliness and a consistent response time for dealing with complaints. We still get minor vandalism, we have reports from time to time of drugs misuse and other anti-social problems, but the toilets remain a constant necessity in the eyes of the public.

#### Public Toilets

##### NOTES

R21(a) Non-domestic rates The government are in the process of abolishing non-domestic rates on public toilets from 1<sup>st</sup> April 2020, so this has saved £3,430 each year.

£1,890 Water rates  
£510 General maintenance  
£510 Repairs/Replacements  
£400 Waste collection/clearance (sanitary towels etc)  
£1,040 Consumables  
£33 Disabled key (offset by £10 income for keys purchased)  
£1,100 Electricity

#### R27

To approve an overall expenditure of £5,483 for 2020-21.

The HR & Governance Committee look after all staffing issues directly with the Town Clerk.

The administration and miscellaneous cost centre contain all the general expenses such as insurance, salaries, training, audit, newsletter and councillor allowances. Adjustments were made in the previous financial year to bring most admin salaries under this heading, rather than putting a share into each Cost Centre. The other headings are subject to an inflationary increase of 2% to maintain the budget at its current level.

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## **TOWN COUNCIL STAFF & SALARIES**

Due to bringing forward the Budget meeting to the beginning of December, instead of the end of January, the draft Salary Budget will not be put before the HR & Governance Committee until 9<sup>th</sup> December. If any changes are proposed, then these will be presented to the Full Council on 11<sup>th</sup> December 2019 by the Chair of the HR & Governance Committee.

The HR & Governance Committee will also consider other changes that are reflected in the explanations given below: -

- The HR & Governance Committee continue to resolve any on-going issues with the Town Clerk as head of staff. There has been only one change of staff this year with Bradley Sharp joining us in March of this year filling a part-time vacancy joining the outside team in place of Peter Alcock. It has been agreed that he will be full-time from 1<sup>st</sup> April 2020. N.B. This is in preparation for play areas and open spaces suddenly coming on stream at the Redland site and at Swans Nest, as these are now imminent.
- The National Joint Council agreement (NALC/SLCC) have not yet published their new rates from 1<sup>st</sup> April 2020 which are likely to apply for a two-year period. A 2% increase has been budgeted for but will need to be adjusted up or down as appropriate. The Internal Auditor requires pay rates to be aligned with SCP salary scales. The National Joint Council Agreement for the previous two years ending on 31<sup>st</sup> March 2020 helped us prepare the Salary Budget. Any other increases to members of staff including increment rises due as part of their contract of employment, will be allowed at the discretion of the HR & Governance Committee.
- The total gross figure for salaries has increased in 2020-21 as it has accounted for incremental increases for two members of staff, all other staff are at the top of their pay scales. Any new-staff will qualify for the Local Government Pension Scheme from day one under the Auto-enrolment scheme imposed by the government, previously they qualified after a probationary period. The employer's contribution for the Local Government Pension Scheme is also increased by a further 0.5% from 1<sup>st</sup> April 2020, for the 12<sup>th</sup> year in succession. The HR & Governance Committee, led by Chairman Cllr Wendy Bensley, is satisfied through the appraisal process, and the settled status of the majority of staff members, that the staff continue to work well as a team.
- The staff salaries in most Local Councils are the highest cost identified in the budget. The use of staff time is constantly monitored and reviewed to ensure value for money. Staff overtime is kept to an absolute minimum, as most staff prefer to take time off in lieu (TOIL) in lieu of any time worked at events, covering for staff on holiday or off sick. The staff continue to work alongside Councillors and Volunteers for the benefit of the Town. The Town Council take pride in being a good employer. There are currently just 10 employees of the Town Council which include the Town Clerk, Deputy Clerk and Works Manager, who constitute the Senior Management Team, six members of staff are full-time and four are part-time.



## 302. OUTSIDE EQUIPMENT & VEHICLES

This was a new Cost Centre at the Budget last year, which puts all the costs associated with our outside equipment such as grass cutters, strimmer's etc and vehicles together in one place. Previously these costs had become too fragmented or lost in various other cost centres and it was difficult to accurately separate these costs.

### Outside Equipment & Vehicles Expenditure

#### NOTES

R31(a) Repairs and Replacement The budget has been reduced this year, as the replacement ride-on mower was purchased last year as a major expense. There are items such as some of our smaller mowers, strimmer's, hedge cutters that all need replacing next year.

R31(b) Truck Lease A decision was taken by the Council last year to replace our oldest truck and decided to spread the cost with a lease agreement over a four-year period. This way the cost is manageable, and the truck can be replaced every four years if required to give us a reliable vehicle and spending less on maintenance. The lease runs through to September 2022.

£3,500 Repairs/Replacement  
£260 General maintenance  
£4,043 Truck & Ride-on Maintenance Ins & Tax  
£1,125 Truck Fuel  
£4,043 Truck Lease  
£1,085 Fuel Outside Equipment

### R30

To approve expenditure of  
£13,379 for 2020-21.

