

SWAFFHAM TOWN COUNCIL

DRAFT

BUDGET REPORT

2019-20

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TOWN CLERK/RFO**

**for the
Full Council BUDGET meeting on
28th January 2019**

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SWAFFHAM TOWN COUNCIL – DRAFT BUDGET NOTES 2019-20

INTRODUCTION

The budget set this year is for the fourth and final year of a four-year financial strategy outlined in January 2016 for the 2016-17 budget. As the current Town Council complete the remaining few months of their term of office and lay the foundation for the first year of a new Council in 2019-20. The four-year strategy always straddles one year of a new Council coming in for the purpose of continuity.

It is worth reflecting and reiterating part of the report from last year, that a Town Council, is always going to be a target for criticism, and Swaffham Town Council is no different in that respect. The public perception of Councils in general is often negative in default, so collectively Councillors and Staff constantly struggle to change this. Town Councils are not good at telling the public about any good work that they do, or have done, and often negativity comes by default, often unfairly, unwarranted, blunt and straight at the jugular. The wonderful world of social media has heightened the above 'criticism' to another level in recent years, and the last 12 months has been the very worst to contend with. There have been personal libellous attacks on both Councillors and Staff; coupled with a cocktail of 'mis-information' and 'stirring up of the pot'.

The Town Centre project caused some interest, AND then there was Days Field...

If the Town Mayor and Councillors, Town Clerk and Staff want an easy life with the Days Field project, then they would just go ahead and sell the former allotment site to a developer with the outline planning permission obtained. However, it is the duty of any Town Council to maximise any disposal of their assets and this fact seems to cause problems. The mere process of exploring options has confused some Councillors and Public alike, and yet remains a potential windfall for the in-coming Council. A windfall that would be reinvested back into the Town for the benefit of all residents.

The Council have had to do without the Council Tax Support Grant which has been reducing since 2016-17, and the current year 2018-19 is the last time this subsidy is available, as it will not feature at all in this year's budget 2019-20. The Department of Communities and Local Government last year gave us three consecutive years of stability (this is year two), 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 replenishing of depleted revenue reserves is now complete. The revenue reserves are in a healthy state and need to be maintained. The Council has been laying a financial foundation for the additional Open Spaces, Play Areas and Street Lights, being taken on at the Town level. The full impact of which, will not be known until these areas are under our control, and we can then fully assess outside staffing levels, cutting equipment and contractors in that final equation. Most financial changes this year have been planned for within the financial strategy and it is something we need to do to ensure that we keep on top of as things evolve in the future.

The Town Council have made some difficult decisions, trying to balance up the services, projects and facilities that the town needs against the cost to the Council Tax Payer. Your current Council are in their fourth year and budgeting for the first year in office of the incoming Council in May 2019. Each year more responsibility is being taken at our level, with other issues looming in future years. The austerity cuts to public expenditure at higher levels i.e. County Council and Breckland Council will continue to impact at the Town Council level, and there is still talk of Elected Mayors at a 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 Budget is in the same format as last year; as the expenditure is separated from the income in each cost centre instead of being on the same spreadsheet. 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, Market, Northwell Pool, Allotments, Toilets & TIC, Cemetery & Churchyard, Open Spaces, Amenity & Agency, and finally the Precept.** There are two new Cost Centres this year **Outside Equipment & Vehicles and Events** which have been put in place to help Councillors analyse where their

money is spent. As always, we continue to do our best to try and make the budget easier to understand and user friendly.

The Council Tax payer in Swaffham at Band D last year paid a total of £1,790.74 this was shared out as follows: -
£1,322.73 County Council (£1226.68 + £96.05 Adult Social Care)
£83.88 Breckland Council
£229.14 Office of the Police and Crime Commissioner
£154.99 Swaffham Town Council

The money raised by the £154.99 was £393,500 which the Town Council then use for their expenditure. This sum of money is called the Council Precept. For 2018-19 next year the budget is looking at making an increase of £9,925 which will give the Town Council £403,425, 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 remain at £154.99 (0%) taking into account the new Council Tax base of 2,602.90. Swaffham Town Council always strive to provide value for money for the services they provide. 02

Preparation of the annual budget can be contentious, but it is all about opinions. The 13 Councillors don't always agree with each other or the Town Clerk; and hard decisions need to be taken. All of us have a common interest of wanting to do what is best for the townsfolk of Swaffham, and as always, we must plan for that unforeseen expense. The budget is recommended to you in draft form for the financial year 2019-20 starting 1st April 2019. The detail is of course for the town councillors to debate and decide.

Richard Bishop
Town Clerk & RFO

TOWN COUNCIL STAFF & SALARIES

The chart on the back page of the Budget analysis shows where the apportionment to cost centres has taken place. At the Personnel Committee on 3rd December 2018 the Town Clerk was given guidelines for the 2019-20 salary budget. The changes were reported to the Full Council on 12th December 2018. The Personnel Committee also agreed other minor changes that are reflected in the explanations given below: -

The Personnel Committee continue to resolve any on-going issues with the Town Clerk as head of staff. There has been changes this year with Ruth Ostler joining us as Market Superintendent in the summer last year following the retirement of Colin Green and Peter Alcock filling the part-time vacancy joining the outside team. We do have a contingency plan in the short term, should additional play areas and open spaces suddenly come on stream at the Redland site or at Swans Nest. The timescales are not yet known.

Last year at this time we were exploring the possibility of sharing a new post with Watton Town Council. This year we can report that following extensive discussions, and meetings jointly and separately of each Council, Sue Dent joined us last July after carrying out a recruitment process. It is a Project Support Officer, Events Co-ordinator and Promotions post. It is breaking new ground for both Council's two and a half days in each Town, each week and it is a three-year post.

The Town Clerk and Deputy Clerk are tied to a National Joint Council agreement (NALC/SLCC) who have published their new rates from 1st April 2019 which apply until 31st March 2020. There is an average increase of 2% in each of the two years. The Internal Auditor requires pay rates to be aligned with SCP salary scales. The National Joint Council Agreement for the period beyond 1st April 2018 (last year) has helped us prepare the Salary Budget this year. Any other increases to members of staff including increment rises due as part of their contract, will be allowed at the discretion of the Personnel Committee.

The total gross figure for salaries has increased in 2019-20 as it has accounted for incremental increases inside and outside the office + one new member of staff shared with Watton Town Council. 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 1st April 2019. The Personnel Committee, led by Chairman Cllr Wendy Bensley, is satisfied through the appraisal process, that the staff continue to work well as a team.

The staff teamwork often shows itself when it is all hands to the pump delivering events for the Town, working alongside Councillors and volunteers. Not only the planning and promotion, but on the day itself. Often a misunderstood concept of 'costing the Town Council thousands' is an overused term. In fact, most staff take time off in lieu of any time worked at events, therefore costing the Council nothing more than the normal salary they are contracted to be paid. It is using the staff time in a different way, and if it is doing something positive and good for the town, then perhaps it would be nice if this could be seen in a different light. The use of staff time is monitored and reviewed constantly to ensure value for money. The over analysing and exaggeration of perceived 'extra' cost of delivering events is not necessary and is counterproductive.

CAPITAL BUDGET 2019-20

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. To simplify this budget, potential Capital realised from any of the three sale options for Days Field have been removed and balances adjusted accordingly.

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.

There could be a case to increase the Match Funding budget by moving it across from the un-allocated Capital when any money is received from Days Field.

Un – earmarked Capital expenditure The following balances are available budgets that could be expended within 2018-19 if required:- £8,645 Match Funding budget	R1 To approve the Un-earmarked Capital Reserve budget for 2019-20 of £8,645
Un-earmarked Capital Income There is no income budgeted for within 2019-20 although the proposed sale of Days Field could happen, if the new Council make a decision on which of the three options to take forward. (Unknown) Sale of Assets (Days Field)	R2 To approve Un-earmarked Capital Reserve budget for 2019-20 of £0

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. So, when we look to 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 2019-20. If it is a new expense, then we need to transfer them 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***

SALARIES: the office admin for Capital Project Development is self-explanatory. The development of a **Neighbourhood Plan** is being taken forward by the Planning Committee in 2019-20, so there has been working with the planning consultant Rachel Leggett and servicing the Steering Group. In addition, there is a lot of work involved in seeing through whatever option is finally agreed with **Days Field** and the admin involved working with estate agents, solicitors + the general public and finally, the Project Management and overseeing of the **Town Centre** project, involving the Buttercross.

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 still remains on the back burner, 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.

DAYS FIELD: Last year at this time the Council were fully engaged in negotiations with a Developer and a 50/50 partnership agreement looked very likely to proceed. £150,000 was seen as a minimum that the Council would receive in the financial year 2018-19, taking into account whichever option moved forward. The amount of cash received could be substantially more than £150,000, or the Council can receive assets (of equal value to larger amount of cash) that will generate revenue income in the future, any capital received would be reinvested back into the Town. This did not materialise, and all options are back on the table for the new Council to evaluate. It will be a straight sale, a partnership agreement or to borrow enough money to build out the project. The Council agreed to gain permission to borrow up to £6 million from the Ministry of Housing, Communities and Local Government, also they will have to re-apply for Outline Planning Permission to protect their previous investment in the site. Interesting times ahead for the new Council, with some big decisions to make, in view of this in 2019-20 there is no projected budget as timescales are not known.

REC PROJECT: The **Skatepark & MUGA** projects, were delivered in 2017-18 and only the retentions from the Skatepark and MUGA Projects remain in the budget, as a final snagging list will be dealt with prior to signing off. The toilet provision at the Rec coupled with a small storage facility at the derelict toilets is now moving forward, thanks to the offer from James Edwards and Bespoke Norfolk Ltd, who have offered to carry out the work free of charge, with the Council purchasing materials for £2,000. This was agreed in January 2019, so a timetable is yet to be agreed.

THE TOWN CLOCK Last year 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 electro mechanical system. Unfortunately, this work was not approved by the Diocese, so the project is currently shelved. It is a shame as the Clock is not as reliable as it has been in the past, as it takes more staff time to deal with the minor issues, which do save our contractors a trip to Norfolk and their call out fee. 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 recent developments have the Town Council optimistic that the claimed money will be reimbursed in the current financial year. Breckland Council have received the remaining money from Millngate Ltd, and so the draw down is in progress. The remaining £193,108 of **Section 106** money is fully budgeted for and the delay is not the fault of Swaffham Town Council.

BUTTERCROSS & TOWN CENTRE: The Council have 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. Re-laying small sections of the cobbled area, around The Buttercross. The main contract cost is £185,000. The Town Council are also working with Breckland Council to install the Car Park meters that will help with their monitoring of the two-hour free parking. This is being started with a six-month trial, a start date to be announced by Breckland Council in due course.

NEIGHBOURHOOD PLAN: The Town Council initially through their Planning Committee and now through their Steering Group, are very much underway with their Neighbourhood Plan. Grants from Locality and Breckland Council are added to Section 106 money to fund this document. This allowed the Council to appoint a Planning Consultant to work with the staff and the various Working Groups, in the year ahead. In January 2019 we have reached the Independent Examination stage, this work is now commissioned and will take place during February. There will be one final review following consultation on the Pre-submission draft and the examiners comments. Amendments will be made, and the Town Council will then be ready to go to a Town referendum to get the document fully endorsed and adopted by Breckland Council, as part of the statutory planning guidance. We are almost at an end of the expenses for this project, but some expenditure might overlap into 2019-20 depending on any delays in the process.

CHURCH KISSING GATES: The Council are looking at ways of improving the access, particularly disabled access and for prams/pushchairs etc and dealing with the close proximity of a large tree (with a Tree Preservation Order). There has been discussion with the Historic Buildings Consultant at Breckland Council and a way forward has been agreed. It is now a case of costing out the project and deciding whether this can be dealt with as a maintenance issue/revenue expense or whether a fully-fledged Capital project needs to be worked up

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 31st March 2019 the loan debt will have been reduced to £91,103.

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.
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OTHER PROJECTS: The **Northwell Pool wall** project is still currently on hold but may be resurrected as time or funds allow. The general idea is to explore alternative ways of stabilising the wall by a form of embankment and a combination of build outs to incorporate new seating etc. This could be part of a larger scheme to include a cycleway, boardwalk and pedestrianised area, enhancing the aesthetics of the area. There will be various new projects developed from other '**Section 106**' money, and commuted sums which come with Play Areas and Open Spaces. There are projects being talked about in the joint meetings with Watton and every possibility that initiatives are explored during 2019-20. The Town Council are still in discussions with Heygate Farms over the future of **The Antingham's** and have their own ideas on how they wish to see this progress in the year ahead. The Council have also had discussions with the Swimming Pool Association in respect of developing an outdoor **swimming pool** facility on a two-acre site adjacent to the Green Britain Centre. The Council have allocated the site for the remainder of their four-year term, to allow the Association time to put together their project, their business plan and secure the capital for their project. This decision will also need to be re-visited by the new Council after May 2019.

101) EARMARKED CAPITAL RESERVES

<p>Earmarked Capital Reserves Expenditure</p> <p>The following budgets are expected to be expended within 2019-20: -</p> <p>£9,365 Salaries - office admin - capital project development £8,000 Development of Days Field Project £11,004 Rec Project – MUGA & Skatepark £10,237 Public Works loan £53,608 Public Toilets refurbishment (S.106)</p>	<p>R3 To approve Earmarked Capital Reserve budget for 2019-20 of £92,214</p>
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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.

<p>Capital Projects Income</p> <p>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.</p> <p>The Museum Loan is being repaid with a calculation for interest agreed with Swaffham Museum Ltd.</p> <p>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.</p> <p>£53,608 Section 106 Planning Gain (balance of funds due) £1,393 Museum Loan (Unknown) Grant Receipts</p>	<p>R4 To receive Section 106 money as it becomes available, to draw down remaining £53,608 from Tesco/Millngate Ltd. To also negotiate with developers to get facilities for the town in 2019-20.</p> <p>R5 Swaffham Museum Ltd will repay £1,393 in the year 2019-20.</p> <p>R6 To prepare Grant applications for various projects as opportunities arise throughout the year 2019-20.</p>
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REVENUE BUDGET 2019-20

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 2019-20 and the new incoming Council, 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 this is an area that could be a false economy that is not sustainable and could cost the Council Tax Payer more money in the longer term if they don't. (Looking 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. One for the future could be a contingency budget for Highway Improvements, as the County Council Highways only deal with maintenance of the Highway network, there is no improvement budget anymore. If the Town identify issues needing to change, they have in recent years been frustrated by the removal of this budget due to austerity cuts. However, progress has been made in this budget in the past 4 years, including 2018-19, as the Council consolidates the work of previous Council's.

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 2019 in the 2019-20 budgeted year. This contingency has been moved from the Amenities and Agency Centre.

R7(b) Town Events Fund This will be its fourth year as a budget heading. The question asked is regarding its status as a contingency. 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 new Events Cost Centre. The Events Budget of £5,000 was agreed at the November 2018 Town Council meeting.

R7(c) Twinning Busary This has been moved to this Cost Centre, but there is no contingency budget set for 2019-20.

R7(d) Carry Forward Balances The remaining balances from the current year for Election/By Election £3,750, Play Areas £17,949, Street Lights £46,105 and Land & Property £35,000 are carried forward into 2019-20 and the budget either retains or adjusts them to what is required in the forthcoming year.

R7(e) Street Lights The pressure has been taken off the Street Light contingency budget, as Breckland Council have confirmed that they are carrying out an extensive replacement or upgrade of 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 is not increased this year, as we adjust the contingency and in subsequent years, will only be increased at an appropriate level.

Expenditure 2019-20

£5,000 Election/by Election
£16,250 Play Areas
£46,105 Street Lights
£40,000 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 £112,355 for 2019-20.

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.

<p>Town Hall expenditure</p> <p><u>NOTES</u> <u>R8(a) Cleaning</u> The Cleaning budget has been increased to include window cleaning four times a year, previously shown in general maintenance.</p> <p><u>Expenditure 2019-20</u> £3,472 Salaries - on site caretaker £450 Health & Safety £10,480 Rates £575 Water Rates £300 Cleaning £715 Waste Collection £110 Toilet Cleaning Consumables £1,530 Alarm/CCTV £6,100 Electricity & Gas £1,500 Telephone £2,500 Repairs/Replacements £1,890 General Maintenance</p>	<p>R8 To approve expenditure for the Town Hall for 2019-20 of £29,622</p>
<p>Town Hall Income</p> <p><u>NOTES</u> <u>R9(a) Telephone reimbursement</u> The income received from Museum Telephone and Office 1&2 Telephone (1002 & 1003) is now being netted off the Telephone expenses 4061, as required by the Internal Auditor.</p> <p><u>R9(b) Income from Offices</u> In recent years the loss of the Citizens Advice, Registrar and in this year Breckland Council has resulted in a loss of rental income. The changing face of public services, or the removal altogether of a local service from the Town. Only the hire fee from M&A Associates Accountants comes into the Council, this also should only be looked at as short-term, as this could well end when the current employee retires.</p> <p><u>R9(c) Town Clerks Office</u> Following Breckland Council vacating the larger of the two offices, it was decided that the Town Clerk should move into this office and double up as a small meeting room, to allow the Deputy Clerk to move back into what was originally the Deputy Clerk's office. This has allowed other members of staff room to breathe, with a shared space used by the Market superintendent and Project Support Officer. This has taken away the need to extend the office space, which was becoming problematic and has provided a better working environment for all office staff.</p> <p><u>R9(d) Hiring Fees</u> 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 2019-20. 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.</p> <p><u>Income 2019-20</u> £2,290 Office Rent</p>	<p>R9 All hiring fees for office & Council Chamber to be increased by 2% for 2019-20. A projected income of £2,290 for the Town Hall.</p>

104. ADMIN & MISC

The administration and miscellaneous cost centre contains 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.

Administration & Miscellaneous Expenditure

NOTES

R10(a) Salaries The **salaries** make up approximately 80% of admin costs; any staff changes are monitored by the Personnel Committee. The main change this year was the addition of the shared Project Support Officer post with Watton Town Council.

R10(b) Staff and Councillor Training The balance of the training budgets for both Councillors and Staff from 2018-19 will be carried forward as there is a special need to invest in training in the first year of a Council.

R10(c) Insurance This is the third year of a five-year insurance contract with Zurich Insurance. The benefit is a substantial saving over the contract period.

R10(d) Councillor Allowances A basic allowance is budgeted for each Councillor, whether taken or not, any balance at the year-end will go back into Council Reserves.

R10(e) Photocopying An effort has been made to reduce photocopying costs. Most Councillors now receive their agenda packs electronically. It is hoped that this can continue further with the completion of the Neighbourhood Plan.

R10(f) Computer Maintenance & Software The budget levelled out this year, as the Council agreed to change their IT maintenance company to ICO Systems.

Expenses 2019-20

£176,191 General admin salaries
£3,000 Overtime - outside staff
£3,000 Staff Training
£775 Staff Travel Expenses
£100 Health & Safety
£1,000 Stationery Books
£615 Postage Stamps
£1,685 Membership/Subscriptions
£6,165 General Insurance
£6,650 Office Equipment Maintenance/lease
£975 Office Equipment Replace or Renew
£365 Office Furniture Renewals
£6,650 Computer Maintenance/Software
£400 Offsite Computer Security
£500 Bank Charges
£300 Legal Fees
£1,530 HR Advisory Service
£2,665 Audit - Internal & External
£135 Brightpay Payroll
£790 RBS accounts/allotments
£1,085 Councillor Training
£100 Councillor Travel Expenses
£1,366 Councillor Allowances
£425 Meetings Hospitality

R10

To approve the Admin & Misc Expenditure for 2019-20 of £216,467

Administration & Miscellaneous Income

NOTES

R11(a) The Council Tax Support Grant has come to an end, with the final payment being received in the current year 2018-19.

Income 2019-20

£650 Bank Interest Earned

£10 Photocopying service

R11

To approve the projected income for Administration & Miscellaneous for 2019-20 of £660

201. MARKET

Swaffham Market now deep into its 804th year has gone through difficult times over the past decade or so, and for the first time in many years it is pleasing to report of a much better year. Whether this is the start of an upward trend or a temporary resurgence is too early to tell, but it is good to be able to give a more optimistic report this year. It is a case of some hard work by Committee, Councillors, Staff and Traders alike. The shoots of recovery began to show last year, and this has definitely been built on as the year progressed. Traders promoting themselves through social media, having access to the Council's Facebook page in particular has made a real difference.

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

The cash projections are realistic, as they aim to consolidate the Saturday Market and any other initiatives that may evolve from the Market Committee. Any additional income would be seen as a bonus, any further reduction in income will be a 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 from the current year, as it can't be justified at the previous level. It is no hardship, as the budget still covers more than will be spent by the end of March 2019.

R12(b) Entertainment The budget has also been reduced from the current year, for similar reasons and the 2019-20 should be adequate, if the current level of spending is maintained.

R12(c) (New) Market Stall – erect dismantle This new budget heading will show the expense of putting up and taking down the new Market Stalls at the traditional Market. This is a shared cost with Watton, the budget shows the Swaffham cost only.

R12(d) (New) Market Stalls – repair and replace A calculated budget to maintain the new Market stalls. It is a live budget to use, but at the end of each financial year any balance should be transferred to a contingency fund in Cost Centre 102 for the future repair and replacement of the new stalls (in 5 years) a shared cost with Watton Town Council.

£6,595 Salaries on site
£7,880 Salaries office admin
 £250 Health & Safety
 £80 P.P.E. & Hi-viz clothing
£4,000 Rates
 £340 Membership NAMBA
 £245 Telephone
£2,000 Promotion/advertising
 £115 Legal fees
 £800 Entertainment
£5,000 New Market Stalls – erect Dismantle
£1,500 New Market Stalls – Repair & Replace
 £160 Market & Auction Expenses
£1,200 Farmers Market expenses

R12

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

Market Income

NOTES

R13(a) Market Casual Fees It is recommended to increase 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) Farmers Market As part of the Breckland MTI grant condition, a monthly Farmers Market will once more be promoted in Swaffham. It is envisaged to be launched in April, using the new Market Stalls in a positive way.

R13(d) (New) Market Stall Hire The projected income looks to cover the expenditure of putting the stalls up and taking down and any maintenance cost. This must be additional to Trader Fees, Casual or Licensed.

R13(e) The Auction Helen Robinson and Paul Cross have the Saturday Auction. This is good for the Market in general, they have a license with the Council and pay a monthly rent.

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.

203. EVENTS

This is a new Cost Centre that 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 there are issues to resolve around some headings that currently exist in other Cost Centres. Market related events for an example, may well be organised by the Market Committee but should they be in the events Cost Centre or the Market Cost Centre? Some are, others are not. The Town Events Budget heading has always been in the Earmarked Revenue Reserves Cost Centre, is it a contingency budget or a live budget that expected to be spent within the course of this financial year? If it is the latter, perhaps it is in the wrong place and needs to be in the Events Cost Centre, these issues will be resolved at future Finance Full Council meetings as the year progresses.

Events Expenditure	
<p>NOTES</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 second year for the Sheep fair, again another Market associated event which was launched in May 2018.</p> <p><u>R14(c) Beat the Retreat</u> Organised in June 2018 in partnership with the Swaffham Branch of the Legion, not planned to be repeated this year.</p> <p><u>R14(d) Town Flags</u> This is a general expense, as the flags were introduced in 2018 to enhance events, this could be an expense covered by fundraising, unless the Council see this as a regular expense?</p> <p><u>R.14(e) Salaries</u> The staffing situation needs to be resolved moving forward, as the perception of 'extra' costs related to staff covering STC event is not correct. The Council need to decide if they have capacity to organise events without their staff and to analyse or not?</p> <p>£2,600 Xmas Market expenses £600 sheep Fair expenses £1,000 Town Flags – repair/replacements</p>	<p>R14 To approve Events projected expenditure of £4,200 for 2019-20</p>
Events Income	
<p>NOTES</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>£100 equipment Hire £3,100 Xmas Market Income £100 Sheep Fair Income £1,500 Car Rally Income</p>	<p>R15 To approve Events projected income of £4,800 for 2019-20</p>

301. NORTHWELL POOL

This Cost Centre helps the Council to determine how much to charge Anglian Water under the local management agreement. Anglian Water pay two thirds of the cost, with the Town Council paying one third.

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.

<p>Northwell Pool Expenditure</p> <p><u>NOTES</u> <u>R16(a) Tree Maintenance</u> We are just starting the process of our tree report, which takes place every 15 months, this will determine the work required in this area.</p> <p><u>R16 (b) Pest Control</u> We have a local contractor engaged to control the number of ducks.</p> <p>£721 Salaries on site £474 Salaries office admin £215 Tree maintenance £215 General maintenance £500 Pest Control</p>	<p>R16</p> <p>To continue with a maintenance programme as listed in the cost heading in this new cost centre. Overall expenditure of £2,175 for 2019-20.</p>
<p>Northwell Pool Income</p> <p><u>NOTES</u> <u>R16(a) Anglian Water</u> The income for the Northwell Pool maintenance will come from the Agency agreement with Anglian Water for two thirds of the expenditure.</p> <p>£1,555 Anglian Water</p>	<p>R17</p> <p>To continue with the agency agreement with Anglian Water for Northwell Pool in 2019-20 at £1,555.</p>

302. OUTSIDE EQUIPMENT & VEHICLES

This is a new Cost Centre 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

R18(a) PPE & Hi-Viz All these costs are in this Cost Centre apart from the PPE & Hi-Viz for the Market Superintendent, charged to the Market Cost Centre.

R18(b) Repairs and Replacement The budget has been reduced this year, as the replacement ride-on mower was purchased in this current year as a major expense.

R18(c) 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.

£590 P.P.E & Hi-Viz clothing
£4,500 Repairs/Replacement
£155 General maintenance
£3,300 Truck & Ride-on Maintenance Ins & Tax
£1,330 Truck Fuel
£4,063 Truck Lease
£1,060 Fuel Outside Equipment

R18

To approve expenditure of
£14,976 for 2019-20.

303. ALLOTMENTS

The allotments cause the Council some concern in respect of the projected deficit of £2,311, largely due to rising salary costs. It is hoped through the newly established Allotment Sub-Committee that the link is made in terms of working towards a balanced budget. The more problems that staff have to resolve in relation to the allotments, the more staff time will need to be allocated to this cost centre and so costs rise. The more that allotment holders can work with the Council to work towards self-governance, the staff costs will naturally reduce, and a balanced budget will be achieved.

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 6% 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. However, both the Town Council and Family Action do need to be mindful that predominantly this successful project is located at an allotment site and must 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. An organisation born out of the Council's decision to dispose of some surplus allotment sites some 12/13 years ago, in opposition to that decision. Over time a working relationship developed, in recent times a more confrontational approach returned, and this was unnecessarily time consuming. There exists through the Allotment Sub-Committee an opportunity that could lead to self-governance, or at the very least a substantial role in the future management of allotments. Equally, if this becomes time wasting and not time saving, a different path will need to be found by the incoming Town Council.

<p>Allotment expenditure</p> <p><u>NOTES</u> <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 2019-20</p> <p>£4,701 Salaries - admin £2,315 Salaries - on site £250 Health & safety £550 Water Rates £560 Waste collection £100 Repairs & Replacements £500 General Maintenance £665 Pest Control</p>	<p>R19 To approve the expenditure for Allotments for 2019-20 of £9,641</p>
<p>Allotment Income</p> <p><u>NOTES</u> <u>R20(a) Allotment Rent</u> It is recommended to increase allotments by 10% making the largest allotments £55 on each allotment.</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>£6,930 Allotment Rent</p>	<p>R20 To approve a projected income of £6,930 for 2019-20 and increase allotment rents by Approx 10%.</p>

304. PUBLIC TOILETS

The Public Toilets budget this year is the fourth full year where the all the expenditure will fall on the Council Tax payer in 2019-20. The Council have worked hard to bring down the cost, by competitive tenders for utility supplies and careful management. Overall the expenditure costs £7.08 at Band D, £18,417 this year. It is hoped that in the next financial year a scheme is developed to improve the layout and streamline the management of the toilets and we could look to reduce the revenue costs further still.

In the meantime, the Council staff 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. We are reliant on the public to report matters of concern as soon as possible, if a civic offence, then phone the police first, then the Council. The sooner issues are reported, the sooner they are dealt with.

Public Toilets	
<p><u>NOTES</u> <u>R21(a) Non-domestic rates</u> The government are in the process of abolishing non-domestic rates on public toilets from 1st April 2020, so this will be the last year that there will be a charge to pay in this regard.</p>	
<p>£8,970 Salaries on site £440 Health & Safety £3,430 Non-domestic rates £1,850 Water rates £500 General maintenance £500 Repairs/Replacements £400 Waste collection/clearance (sanitary towels etc) £1,020 Consumables £32 Disabled key (offset by £10 income for keys purchased) £1,275 Electricity</p>	<p>R21 To approve an overall expenditure of £18,417 for 2019-20.</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 Tax payer.

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>Cemetery & Churchyard Expenditure</p> <p><u>NOTES</u> <u>R22(a) Grave Digging</u> A change of grave digging policy has seen the Council allow each Funeral Director to appoint their own grave digging contractor, and a review of all Burial Fees will take place by the Open Spaces Committee, to include an increase to cover the cost of soil removal from the Cemetery. It is a level of bureaucracy that was not needed in the management of the Cemetery. No budget in 2019-20.</p> <p><u>R22(b) Chapel Water Rates</u> 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>£28,705 Cemetery & Churchyard Salaries on site £1,500 Cemetery & Churchyard Health & Safety £1,915 Chapel Rates £500 Chapel Water Rates £1,250 Cemetery Waste Removal £310 Chapel Electricity & Gas £1,500 Cemetery & Churchyard Tree Maintenance £1,000 Chapel General Maintenance</p>	<p>R22 To approve the expenditure for the Cemetery & Churchyard of £36,680 for 2019-20.</p>
<p>Cemetery & Churchyard Income</p> <p><u>NOTES</u> <u>R23(a) Burial Fees & Chapel Hire</u> The only income comes from burial fees and hire of the Chapel. The prices are calculated subject to a 5% increase as of 1st April 2019 (slightly above inflation). Further changes may be necessary after the Open Spaces Committee review.</p> <p>£20,000 Cemetery fees excluding grave digging £400 Chapel fees</p>	<p>R23 To agree the projected income to £20,400 for 2019-20.</p>

306. OPEN SPACES

The open spaces cost centre will eventually expand over the next year or so, as more areas from outlying estates come on stream. The expenditure for grounds maintenance and health and safety etc of Play Areas at the Oaklands and Merryweather Road is included for the fourth year. Part of the cost is subsidised by the commuted sum which came with the conveyance from Breckland Council seven years ago. The Haspall's Road Recreation Ground and Orford Road Playing Field are also budgeted for in this Cost Centre.

Open Spaces Expenditure

NOTES

R24(a) Outside Equipment & Vehicles All expenditure relating to these items has been removed and placed in a new Cost Centre specifically set up for this purpose.

R24(b) New Equipment There is no budget for new equipment in 2019-20 on our Open Spaces, this year it is all about maintaining what we have.

£50,111 Town Maintenance salaries on site

£1,000 Health & safety

£50 Water Rates (Rec)

£260 Electricity (Rec)

£1,000 Repairs/replacements

£1,050 Campingland tree maintenance

£1,550 General maintenance

£170 Hedge cutting

£1,290 Grounds Maintenance

£700 Repairs & Maintenance

£775 Floral displays

£5,000 Sport & Play Equipment Repairs

£700 Street furniture - annual maintenance

£1,600 Town Clock annual maintenance

£240 Pest Control

R24

To approve the expenditure for Open Spaces for 2019-20 of £65,496.

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 1st April 2019.

£510 Chapel fees

R25

To agree the projected income of £510 for 2019-20.

307. AMENITIES & AGENCY (+ CIVIC)

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

Amenities, Agency & Civic Expenditure

NOTES

R26(a) Street Lighting The street lighting issue is now resolved with Breckland Council. Breckland confirmed last year to take on a repair and replacement programme. The maintenance element has therefore reduced in this budget and moving forward.

R26(b) War Memorial Electric Following a review with our supplier, this cost has been reduced considerably to 10% of its previous charge.

R26(c) Twinning Bursary No budget this year and moving this to a contingency budget into Cost Centre 102 Revenue Reserves.

R26(d) Christmas Lights The Council agreed their budget for Christmas Lights in November 2018, as they no longer have a partnership with the Trade Association.

£1,540 Relief in Need Agency salaries admin
£3,010 TIC service level agreement
£300 General Maintenance
£60 War Memorial Electric
£1,685 Town Centre Electric
£750 Town Centre WiFi
£20,500 Street lighting
£200 Community grants (formerly S. 137 grants)
£1,224 Mayors Allowance
£1,100 Mayors Reception
£500 Mayors Civic Service
£100 Civic Regalia
£6,000 Christmas Lights

R26

To approve the expenditure for the Amenities, agency & Civic cost centre for 2019-20 of £36,969

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 £2,800 and what the Charity pay = £1,540, 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 5th May 2017 to 4th May 2022. The recommended increase in rent is 2% in line with inflation.

R26(a) Mayoral Expenses The Mayors allowance, Civic Reception and Civic Service have all increased in line with inflation. The Christmas Lights budget is £6,000 in the current year, as it was the previous year. A similar commitment was agreed by the Council at their January 2017 meeting for 2017 and 2018 respectively. Other budgets are adjusted or increased in line with inflation.

£5,804 TIC building letting out commercial space
£1,540 Relief in Need Agency
£396 Age Concern Payroll
£1,300 Hire/Connect fees – T/Centre electric
£1,825 Car Charging Points – fees usage

R27

To consider a request to continue to subsidise the Relief in Need Charity by £1,260 + Vat

R28

To increase the annual rent by 2% for the Former TIC premises to £5,804 + Vat for the year 2019-20.

R29

To approve the projected income for 2019-20 of £10,850.

And finally... 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. There is one project in 'Days Field', that could yield part capital, part assets and part revenue income stream for the future. The Council came close to moving this project forward in 2018-19, but chose not to proceed with a partnership arrangement, preferring instead to explore further options, before making a final decision. This will now be a decision for the in-coming Council to take.

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 leaving the European Union on 29th March 2019, with yet another important government vote possibly coming the day after our Budget meeting. We can be sure though that local government is evolving rapidly, and the Town is growing. The Market, Allotments and Property rental income must still be regarded as a bonus rather than predicting or projecting long term stability at this stage.

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 1st December. The Council administration is changing year-on-year, examples of this are demonstrated with Allotment Sub Committee, Watton and Swaffham Focus Group, the Neighbourhood Plan and the Town Team. 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 may also focus 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 last year's budget, this will be concluded in 2019-20.

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 is very much a possibility, now that the General Power of Competence is fully adopted. This could be through a Special Purchase Vehicle (SPV) or something similar. The principle aims are the same. 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 and there will be growing pains along the way, no doubt. It will be all about managing staff, 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 will be completed in 2019. Infrastructure issues are constantly highlighted. Recently we have seen major planning applications in Brandon Road and Princes Street as Breckland Council's emerging Local Plan is being sorely tested. All these things bring into sharp focus the need for our own Neighbourhood Plan, work has progressed well in 2018, and there will be a referendum in 2019 to sign this off.

It is the Final year of this Council who face forthcoming elections in May 2019. The **general reserves** have been central to the Council's budgeting, but at the beginning of this 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**. Having previously gone through a five-year period of make do and mend, the Council adopted a positive approach to getting things done. Guidelines state that a sum equal to at least half your Precept plus your earmarked reserves should be the minimum balances that you hold. The Town Council can continue to try and meet the challenges set and offer strong leadership to the town, working with key partners such as Icen Partnership and the Town Team, to really make a difference.

So on to the Precept...

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 1st April 2019. Each year over the past decade the town has seen many recommendations agreed. With key decisions taken in terms of strategy, level of staffing and contracting the number of recommendations has once more been kept to a minimum this year.

The **Precept** for 2019-20 is recommended for an increase this year of £9,925 giving a Precept of £403,425. This amounts to a 0% increase in the Town Council Section of Council Tax at Band D rate. There is a healthy General Reserves balance, so with careful management, all expected income being received and no dramatic unforeseen expenditure there is potential to hold on to Revenue Reserves at the year-end 31st March 2020 and in the foreseeable future, as we prepare for further changes. The budget this year is the legacy that this Council gives to the new Council that follows them in May 2020.

Swaffham Town Council's budget each year throws up many challenges, and year on year we continue to say, the workload for Staff and Councillors never decreases, the simple fact is that we are a busy Council and an active Town. The challenge is always there, the aim never changes, as we try and achieve more with less. At the same time the Council try to provide value for money for the services we deliver to the Council Tax payer, as the overriding aim. There are times when investment is needed, to build on the good work that has been done previously in getting our finances back on track. 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. Swaffham is a very special market town, and this budget will see that it continues to make progress, to thrive and improve in the future. The Town Council cannot do it on their own, they need to carry with them the community that they serve and community groups that wish to work in partnership.

The budget is commended to you for 2019-20.

Precept

The Precept for 2019-20 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 2,538.80 to 2,602.90 which once more means that the tax burden is spread amongst more people. It is recommended to put the Precept up by £9,925 to £403,425 the amount paid by Council Tax Payers at Band D is not increased in 2019-20 it remains at £154.99

£403,425 Precept

R30

To increase the Precept by £9,925 for 2019-20 to £403,425; which overall is an increase of 0% in the Council Tax due to the increase in the Council Tax Base and would retain the Band D charge of £154.99.