

**Band D Calculation**

Tax base	3492.08
Precept	374720.04
Band D cost	107.31
Monthly (12 months)	8.94
weekly	2.06

## Market Costs

Tasks	Pay scale	FTE required		
Manual labour and stall erection	5	0	0	23500
Administration and rent recording	8	0.05	1235.1	24702
Management	14	0.18	4920.12	27334
Social media and promotion wages	7	0.05	1214.7	24294
			7369.92	
Social media and promotion non wages			1500	
		0.28	8869.92	

## Narrative for Communities and Local Services Committee

### 101 Admin:Staffing

- 4000 Salaries
- 4001 National Insurance
- 4002 Pensions
- 4003 Training
- 4004 Travel & Subsistence
- 4006 Staff Memberships
- 4007 Meetings
- 4010 Payroll Cost

### 102 Admin:Office Costs

- 4050 Rent - Office
- 4052 Rates for office
- 4053 Electricity
- 4054 Telecoms
- 4055 IT Equipment - Hardware
- 4057 Equipment & Furniture
- 4058 Cleaning
- 4059 Equipment Replacement Fund

### 103 Admin:Operational Costs

- 4100 Accounting Software
- 4101 Postage
- 4102 Stationery
- 4104 MFD - Photocopies and
- 4105 Photocopier Support
- 4106 TC Website
- 4108 Bank Charges
- 4109 Office software and email

104 Admin:Councillor Costs  
4150 Training  
4151 Travel & Subsistence  
4152 Supplies - items used by cllrs

105 Admin:Statutory Costs  
4200 Insurance - General

4201 Insurance - Play Area Needs work in 2024-25 to ensure best value  
4202 Insurance - Public Realm Needs work in 2024-25 to ensure best value  
4203 Insurance - Civic Regalia Needs work in 2024-25 to ensure best value

4204 Audit - External  
4205 Audit - Internal  
4206 Legal & Professional Fees  
4207 Election Expenses Surplus to EMR 331

106 Admin:Miscellaneous Costs  
4250 Publications  
4252 Publicity & Communications  
4253 Corporate Subscriptions  
4254 Meeting Expenses

201 CS:Public Space Management

4500 Public Seat Maintenance

4502 Bus Shelter Maintenance

Needs work in 2024 - 25 to separate out cleaning from maintenance and planned improvement

4504 Public Realm Works

4505 Litter Bins

Routinely adjusted for inflation - requires review

4507 War Memorial Maintenance

Needs further development to reflect likely transfer of assets

4508 Floral Display Materials

May decrease in future years due to development of in house planting programme

4512 Storage costs

202 CS:Local Service Offices	
4602 Transport	Routine adjustments to allow for inflation
4603 Equipment	Routine adjustments to allow for inflation
4605 Depot costs - electricity	Routine adjustments to allow for inflation
4606 Depot costs - water	Routine adjustments to allow for inflation
4607 Depot costs - rent	Routine adjustments to allow for inflation
4608 Depot costs rates	Routine adjustments to allow for inflation
4609 LS Staff sals	Contingent upon outcome of staffing review
4610 LS Staff NI	Contingent upon outcome of staffing review
4611 LS staff pensions	Contingent upon outcome of staffing review
4612 Seasonal Horticulture staff	Cost of seasonal staff to deliver planting programme and maintenance - need further development

203 CS:Allotments  
4650 Water Charge  
4651 Repairs & Maintenance

301 Parks & Play Areas:Projects	
4701 Play Equipment	Underspends to EMR 321

302 Parks & Play Areas:Splash Park	
4750 Electricity - splash park	Routine adjustments to allow for inflation
4753 Maintenance	Routine adjustments to allow for inflation
4754 Water Quality Inspections	Routine adjustments to allow for inflation
4756 Annual Inspection	Routine adjustments to allow for inflation

303 Parks & Play Areas:Play Areas  
4801 Maintenance  
4803 Annual Inspections

401 Promotion:Marketing  
4900 Advertising  
4902 Website  
4905 Visitor services Support

402 Promotion:Autumn Festivals  
4953 HODS

403 Promotion:Festive Lighting  
5000 Maintenance & Installation  
5001 Lights & Fittings  
5002 Christmas Trees  
5003 NCC Labour Costs  
5004 Other Costs

Subject to review and search for future funding  
Subject to review and search for future funding  
Deleted as per previous discussions

500 People and communities  
4906 People and communities  
4907 People and communities NI  
4908 People and comms pensions  
4909 Strategic Plan  
4910 Strategic Plan reserve

Contingent upon outcome of staffing review  
Contingent upon outcome of staffing review  
Contingent upon outcome of staffing review  
Underspends to EMR 322  
To reduce dependence on Schedule III

501 Grants:Events  
5050 Tweedmouth Feast  
5051 Spittal Seaside Festival  
5052 Other Events Grants

As per previous decisions  
As per previous decisions  
As per previous decisions

601 CP:General  
5201 Hoppa Bus  
5203 CCTV  
5204 Market  
5205 Market wages

Deleted as per negotiations with NCC  
Deleted as per preliminary indications from council  
New code created for market costs from separate working sheet - should be less than  
income code 1009

701 Civic Expenditure:Civic Costs	
5400 Mayor Making	Merged to 5405
5401 Civic Support	
5402 Freedom Costs	Should usually be less than income code 1007 - may be affected if VAT registration becomes necessary
5404 Mayor's Sunday	Merged to 5405
5405 Civic Functions	New single budget line for civic events
5406 Civic Visits	Costs of transport for visits only
5407 Other Costs	
5408 Civic Fund	Cost of insurance and small maintenance for regalia - surplus to EMR

702 Civic Expenditure:Civic Events	
5450 Remembrance Day	
5451 Riding Bounds	
5452 Other	Cost of events that arise from civic function - surplus to EMR

900 Receipts	
1000 Precept	
1001 Bank Interest	
1003 Public Seats	
1006 Allotment fees	
1007 Freedom Fees	
1008 Schedule III	
1009 Market rents	New income code

In theory the budget at this stage shows a surplus of approximately 10%, but this is contingent upon the staffing review, and elements that need to be refined further at B&A committee. However, as RFO, I am confident we can deliver a workable budget with a 5% increase in precept.

Account	Earmarked Reserves
320 Operating Reserve	Adequate for purpose but should be reviewed
321 Play Area Reserve	Underspends from 4701
322 Council Projects Reserve	
324 Streetscape Improvements	
325 N'bourhood Plan Projects / Con	
326 Tourism/Marketing Projects Res	Market relaunch promotion
327 Christmas Lights Reserve	
328 Seat & Bus Shelter Reserve	Proposed provision of new bus shelter
329 Allotment & Woodland Reserve	
330 Capital Grants Reserve	Projected to grow - requires definition of eventual purpose
331 Election Reserve	
332 Civic Events Reserve	
333 Civic Fund/Equipment Reserve	
334 Public Space Improvement Reser	
337 Parks & Green Spaces Reserve	
338 Town Council Projects	
339 Freedom Costs Reserve	
340 Equipment Replacement Reserve	
341 Events Reserve	
342 Training Reserve	Requires review of training needs
343 Strategic Reserve	Increased in by transfer from budget
400 Charity Collections	



Berwick upon Tweed Town Council Current Year  
Forward Budget Detail - By Centre

	Current Year Budget	Next Year From EMR Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget
101 Admin:Staffing					
4000 Salaries	116500	99295	107239	112601	153271
4001 National Insurance	10000	7944	8341	8758	12155
4002 Pensions	12600	5958	6256	6568	15316
4003 Training	556	626	657	690	676
4004 Travel & Subsistence	556	626	657	690	676
4006 Staff Memberships	1000	1125	1181	1240	1216
4007 Meetings	556	626	657	690	676
4010 Payroll Cost	361	406	426	448	439
Total Overhead Expenditure	142129	116605	125414	131685	184425
102 Admin:Office Costs					
4050 Rent - Office	12500	12500	12500	14470	15194
4052 Rates for office	6000	10000	10000	10000	10000
4053 Electricity	12000	7500	7875	8269	8682
4054 Telecoms	1957	2202	2312	2428	2549
4055 IT Equipment - Hardware	2000	2250	2363	2481	2605
4057 Equipment & Furniture	1187	1125	1181	1240	1302
4058 Cleaning	250	281	295	310	325
4059 Equipment Replacement Fund	1301	1350	1418	1488	1563
Total Overhead Expenditure	37195	37208	37943	40686	42220
103 Admin:Operational Costs					
4100 Accounting Software	824	927	973	1022	1073
4101 Postage	485	546	573	602	632
4102 Stationery	556	626	657	690	725
4104 MFD - Photocopies and	1600	1800	1890	1985	2084
4105 Photocopier Support	618	695	730	766	805
4106 TC Website	515	579	608	638	670
4108 Bank Charges	371	417	438	460	483
4109 Office software and email	3000	3375	3544	3721	3907
Total Overhead Expenditure	7969	8965	8786	9225	9688

	Current Year Budget	Next Year From EMR Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget
<b>104 Admin:Councillor Costs</b>					
4150 Training	600	675	613	644	676
4151 Travel & Subsistence	278	313	307	322	338
4152 Supplies - items used by cllrs	165	186	182	191	201
Total Overhead Expenditure	1043	1174	1102	1157	1215
<b>105 Admin:Statutory Costs</b>					
4200 Insurance - General	1986	863	932	979	1028
4201 Insurance - Play Area	1882	1906	2058	2161	2269
4202 Insurance - Public Realm	830	863	932	979	1028
4203 Insurance - Civic Regalia	1993	1999	2159	2267	2380
4204 Audit - External	1365	1506	1626	1708	1793
4205 Audit - Internal	3589	1100	1188	1247	1310
4206 Legal & Professional Fees	1124	0	0	0	0
4207 Election Expenses	1500	1688	1823	1914	2010
Total Overhead Expenditure	14269	9925	10719	11255	11818
<b>106 Admin:Miscellaneous Costs</b>					
4250 Publications	278	313	307	322	338
4252 Publicity & Communications	1500	1500	1654	1737	1824
4253 Corporate Subscriptions	2000	2250	2205	2315	2431
4254 Meeting Expenses	340	383	375	394	414
Total Overhead Expenditure	4118	4446	4541	4768	5007
<b>201 CS:Public Space Management</b>					
4500 Public Seat Maintenance	2000	2250	2430	2552	2679
4502 Bus Shelter Maintenance	1500	1688	1823	1914	2010
4504 Public Realm Works	1032	0	0	0	0
4505 Litter Bins	2000	2250	2430	2552	2679
4507 War Memorial Maintenance	87	98	106	111	117
4508 Floral Display Materials	7000	7500	8100	8505	8930
4512 Storage costs	1000	0	0	0	0
Total Overhead Expenditure	14619	13786	14889	15633	16415

	Current Year Budget		Next Year Budget	From EMR		Year 2 Budget		Year 3 Budget		Year 4 Budget
202 CS:Local Service Offices										
4602 Transport	33822		2500			2700		2916		3149
4603 Equipment	2641		2250			2430		2315		2431
4605 Depot costs - electricity	4500		4500			4860		4860		4860
4606 Depot costs - water	1000		1125			1215		1312		1417
4607 Depot costs - rent	6169		12000			12000		12000		12000
4608 Depot costs rates	6000		6000			6480		6998		7558
4609 LS Staff sals	53700		72274			78056		84301		91045
4610 LS Staff NI	4500		5782			6244		6744		7284
4611 LS staff pensions	6000		4336			4683		5058		5463
4612 Seasonal Horticulture staff			11000			11880		12830		13857
Total Overhead Expenditure	118332	0	121768	0		130549	0	139335	0	149064
203 CS:Allotments										
4650 Water Charge	464		522			564		537		564
4651 Repairs & Maintenance	500		563			608		579		608
Total Overhead Expenditure	964		1085			1172		1116		1172
301 Parks & Play Areas:Projects										
4701 Play Equipment	7500		8438			8269		8682		9116
Total Overhead Expenditure	7500		8438			8269		8682		9116
302 Parks & Play Areas:Splash Park										
4750 Electricity - splash park	750		844			912		984		1063
4753 Maintenance	2172		1043			1126		1217		1314
4754 Water Quality Inspections	6805		7301			7885		8516		9197
4756 Annual Inspection	103		116			125		135		146
Total Overhead Expenditure	9830		9304			10048		10852		11720
303 Parks & Play Areas:Play Areas										
4801 Maintenance	5000		5000			5513		5789		6078
4803 Annual Inspections	979		1101			1079		1133		1190
Total Overhead Expenditure	5979		6101			6592		6922		7268

	Current Year Budget	Next Year Budget	From EMR	Year 2 Budget	Year 3 Budget	Year 4 Budget			
<b>401 Promotion:Marketing</b>									
4900 Advertising	2000	2250		4410	4631	4863			
4902 Website	876	986		966	1014	1065			
4905 Visitor services Support	7500	0		0	0	0			
Total Overhead Expenditure	10376	10736		12376	12645	12928			
<b>402 Promotion:Autumn Festivals</b>									
4953 HODS	2000	2250		2205	2315	2431			
Total Overhead Expenditure	2000	2250		2205	2315	2431			
<b>403 Promotion:Festive Lighting</b>									
5000 Maintenance & Installation	9000	10125		9923	10419	10940			
5001 Lights & Fittings	3681	0		0	0	0			
5002 Christmas Trees	618	0		0	0	0			
5003 NCC Labour Costs	670	0		0	0	0			
5004 Other Costs	221	249		244	256	269			
Total Overhead Expenditure	14190	11823		11587	12166	12775			
<b>500 People and communities</b>									
4906 People and communities	15167	20679		16721	17557	18435			
4907 People and communities NI	1516	1654		1672	1756	1844			
4908 People and comms pensions	1516	1241		1672	1756	1844			
4909 Strategic Plan	30000	30000		30000	30000	30000			
4910 Strategic Reserve		30000		45000	60000	75000			
Total Overhead Expenditure	48199	0	83574	0	95065	0	111069	0	127123
<b>501 Grants:Events</b>									
5050 Tweedmouth Feast	2000	0		0	0	0			
5051 Spittal Seaside Festival	0	0		0	0	0			
5052 Other Events Grants	15000	15000		16538	17365	18233			
Total Overhead Expenditure	17000	15000		16538	17365	18233			

	Current Year Budget	Next Year From EMR Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget
601 CP:General					
5201 Hoppa Bus	15000	0	0	0	0
5203 CCTV	5400	0	0	0	0
5204 Market wages	0	7370	7960	8596	9284
5205 Market non wages		1500	1620	1750	1890
Total Overhead Expenditure	20400	8870	9580	10346	11174

701 Civic Expenditure:Civic Costs

5400 Mayor Making	773	0	0	0	0
5401 Civic Support	309	1001	1081	1168	1261
5402 Freedom Costs	521	500	500	500	500
5404 Mayor's Sunday	721	0	0	0	0
5405 Civic Functions	721	2392	2584	2790	3013
5406 Civic Visits	309	0	0	0	0
5407 Other Costs	309	0	0	0	0
5408 Civic Fund	1494	1500	1500	1500	1500
Total Overhead Expenditure	5157	5393	5665	5958	6275

702 Civic Expenditure:Civic Events

5450 Remembrance Day	1893	2130	2087	2191	2301
5451 Riding Bounds	6180	6674	0	7785	0
5452 Other	541	609	600	600	600
Total Overhead Expenditure	8614	9413	9895	10576	11309

900 Receipts

1000 Precept	346963	364311	382527	401653	421736
1001 Bank Interest	1100	1238	1213	1274	1338
1003 Public Seats	1100	1100	1100	1100	1100
1006 Allotment fees	700	700	700	700	700
1007 Freedom Fees	110	450	450	450	450
1008 Schedule III	148000	147000	147000	147000	147000
1009 Market rents	0	11000	11000	11000	11000
Total Income	497973	525799	543990	563177	583324
Expenditure	489883	485865	522936	563756	651375
Movement to/(from) Gen Reserve	8090	39934	21054	-579	-68051

01/03/2024

## Berwick upon Tweed Town Council Current Year

15:15

Earmarked Reserves Account	Opening Balance	Net Transfers	Closing Balance	2024-25 additions	2024-25 spending	
320 Operating Reserve	142250		142,250			142,250
321 Play Area Reserve	7104.05		7,104			7,104
322 Council Projects Reserve	6934		6,934			6,934
324 Streetscape Improvements	19950		19,950			19,950
325 N'bourhood Plan Projects / Con	10305.23		10,305			10,305
326 Tourism/Marketing Projects Res	4850.31		4,850		2500	2,350
327 Christmas Lights Reserve	13185.9		13,186			13,186
328 Seat & Bus Shelter Reserve	10000	600	10,600		10000	600
329 Allotment & Woodland Reserve	38198.32	32	38,230			38,230
330 Capital Grants Reserve	800	400	1,200			1,200
331 Election Reserve	4007.23		4,007			4,007
332 Civic Events Reserve	4847.01		4,847			4,847
333 Civic Fund/Equipment Reserve	2447.57		2,448			2,448
334 Public Space Improvement Reser	7707.39		7,707			7,707
337 Parks & Green Spaces Reserve	1750		1,750			1,750
338 Town Council Projects	3456	-12.98	3,443			3,443
339 Freedom Costs Reserve	612	-535	77			77
340 Equipment Replacement Reserve	3460		3,460			3,460
341 Events Reserve	62.83		63			63
342 Training Reserve	748		748			748
343 Strategic Reserve				30000		30,000
400 Charity Collections	940.99	461.66	1,403			1,403
	<b>283616.83</b>	<b>945.68</b>	<b>284,563</b>			284562.51