

Berwick-upon-Tweed Council Current Year  
Forward Budget Detail - By Centre  
5% Precept Increase

Appendix C(i)

	A	B	C	D	E	I	J	K	L	M	N	O	P
1													
2													
3													
4					Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
5					Budget		Budget		Budget		Budget		Budget
6	101	Admin:Staffing											
7	4000	Salaries			116500		94384		101934		107031		112382
8	4001	National Insurance			10000		7551		8155		8562		8991
9	4002	Pensions			12600		5663		6116		6422		6743
10	4003	Training			556		2500		2625		2756		2894
11	4004	Travel & Subsistence			556		626		657		690		725
12	4006	Staff Memberships			1000		1125		1181		1240		1302
13	4007	Meetings			556		626		657		690		725
14	4010	Payroll Cost			361		900		945		992		1042
15	4011	Restructuring costs					10000		0		0		0
16		Total Overhead Expenditure			142129		123374		122271		128384		134804
17													
18	102	Admin:Office Costs											
19	4050	Rent - Office			12500		12500		12500		14470		15194
20	4052	Rates for office			6000		10000		10000		10000		10000
21	4053	Electricity			12000		12000		12600		13230		13892
22	4054	Telecoms			1957		1800		1890		1985		2084
23	4055	IT Equipment - Hardware			2000		2250		2363		2481		2605
24	4057	Equipment & Furniture			1187		2500		1500		1575		1654
25	4058	Cleaning			250		281		295		310		325
26	4059	Equipment Replacement Fund			1301		1350		1418		1488		1563
27		Total Overhead Expenditure			37195		42681		42565		45538		47316
28													
29	103	Admin:Operational Costs											
30	4100	Accounting Software			824		927		973		1022		1073
31	4101	Postage			485		546		573		602		632
32	4102	Stationery			556		626		657		690		725

	A	B	C	D	E	I	J	K	L	M	N	O	P
4					Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
5					Budget		Budget		Budget		Budget		Budget
33	4104	MFD - Photocopies and			1600		1800		1890		1985		2084
34	4105	Photocopier Support			618		695		730		766		805
35	4106	TC Website			515		579		608		638		670
36	4108	Bank Charges			371		417		438		460		483
37	4109	Office software and email			3000		3375		3544		3721		3907
38	Total Overhead Expenditure				7969		8965		9413		9884		10378
39													
40	104	Admin:Councillor Costs											
41	4150	Training			600		2000		5000		2000		2000
42	4151	Travel & Subsistence			278		500		540		322		338
43	4152	Supplies - items used by cllrs			165		250		270		191		201
44	Total Overhead Expenditure				1043		2750		5810		2513		2539
45													
46	105	Admin:Statutory Costs											
47	4200	Insurance - General			1986		1986		2145		2252		2365
48	4201	Insurance - Play Area			1882		1906		2058		2161		2269
49	4202	Insurance - Public Realm			830		863		932		979		1028
50	4203	Insurance - Civic Regalia			1993		1999		2159		2267		2380
51	4204	Audit - External			1365		1506		1626		1708		1793
52	4205	Audit - Internal			3589		1100		1188		1247		1310
53	4206	Legal & Professional Fees			1124		0		0		0		0
54	4207	Election Expenses			1500		1688		1823		1914		2010
55	Total Overhead Expenditure				14269		11048		11932		12528		13155
56													
57	106	Admin:Miscellaneous Costs											
58	4250	Publications			278		313		307		322		338
59	4252	Publicity & Communications			1500		1500		1654		1737		1824
60	4253	Corporate Subscriptions			2000		2250		2205		2315		2431
61	4254	Meeting Expenses			340		383		375		394		414
62	Total Overhead Expenditure				4118		4446		4541		4768		5007



	A	B	C	D	E	I	J	K	L	M	N	O	P
4					Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
5					Budget		Budget		Budget		Budget		Budget
93	301	Parks & Play Areas:Projects											
94	4701	Play Equipment			7500		8438		8269		8682		9116
95	Total Overhead Expenditure				7500		8438		8269		8682		9116
96													
97	302	Parks & Play Areas:Splash Park											
98	4750	Electricity - splash park			750		844		912		984		1063
99	4753	Maintenance			2172		1043		1126		1217		1314
100	4754	Water Quality Inspections			6805		10000		10800		11664		12597
101	4756	Annual Inspection			103		116		125		135		146
102	Total Overhead Expenditure				9830		12003		12963		14000		15120
103													
104													
105													
106	303	Parks & Play Areas:Play Areas											
107	4801	Maintenance			5000		5000		5513		5789		6078
108	4803	Annual Inspections			979		1101		1079		1133		1190
109	Total Overhead Expenditure				5979		6101		6592		6922		7268
110													
111	401	Promotion:Marketing											
112	4900	Advertising			2000		2250	2500	2430		2624		2834
113	4902	Website			876		986		966		1014		1065
114	4905	Visitor services Support			7500		0		0		0		0
115	Total Overhead Expenditure				10376		3236		3396		3638		3899
116													
117	402	Promotion:Autumn Festivals											
118	4953	HODS			2000		2250		2250		2430		2624
119	Total Overhead Expenditure				2000		2250		2250		2430		2624
120													
121	403	Promotion:Festive Lighting											
122	5000	Maintenance & Installation			9000		10125		10935		11810		12755
123	5001	Lights & Fittings			3681		0		0		0		0

	A	B	C	D	E	I	J	K	L	M	N	O	P
4					Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
5					Budget		Budget		Budget		Budget		Budget
124	5002	Christmas Trees			618		0		0		0		0
125	5003	NCC Labour Costs			670		0		0		0		0
126	5004	Other Costs			221		249		269		290		314
127	Total Overhead Expenditure				14190		10374		11204		12100		13068
128													
129	500	People and communities											
130	4906	People and communities			15167		21723		23460		25337		27364
131	4907	People and communities NI			1516		1738		1877		2027		2189
132	4908	People and comms pensions			1516		1303		1408		1520		1642
133	4909	Strategic Plan			30000		30000		30000		30000		30000
134	4910	Strategic Reserve					30000		30000		30000		30000
135	Total Overhead Expenditure				48199		84764		86745		88884		91195
136													
137	501	Grants:Events											
138	5050	Tweedmouth Feast			2000		0		0		0		0
139	5051	Spittal Seaside Festival			0		0		0		0		0
140	5052	Other Events Grants			15000		15000		16538		17365		18233
141	Total Overhead Expenditure				17000		15000		16538		17365		18233
142													
143	601	CP:General											
144	5201	Hoppa Bus			15000		0		0		0		0
145	5203	CCTV			5400		0		0		0		0
146	5204	Market wages			0		7370		7960		8596		9284
147	5205	Market non wages					1500		1620		1750		1890
148	5206	Market insurance					4500		4860		5249		5669
149	Total Overhead Expenditure				20400		8870		9580		10346		11174
150													
151	701	Civic Expenditure:Civic Costs											
152	5400	Mayor Making			773		0		0		0		0
153	5401	Civic Support			309		1001		1081		1168		1261

	A	B	C	D	E	I	J	K	L	M	N	O	P
4					Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
5					Budget		Budget		Budget		Budget		Budget
154	5402	Freedom Costs			521		500		500		500		500
155	5404	Mayor's Sunday			721		0		0		0		0
156	5405	Civic Functions			721		2392		2584		2790		3013
157	5406	Civic Visits			309		0		0		0		0
158	5407	Other Costs			309		0		0		0		0
159	5408	Civic Fund			1494		1500		1500		1500		1500
160	5409	War memorials reserve					5000		5000		5000		5000
161	Total Overhead Expenditure				5157		10393		10665		10958		11275
162													
163	702	Civic Expenditure:Civic Events											
164	5450	Remembrance Day			1893		2130		2087		2191		2301
165	5451	Riding Bounds			6180		6674		7000		7000		7000
166	5452	Other			541		609		600		600		600
167	Total Overhead Expenditure				8614		9413		9687		9791		9901
168													
169	900	Receipts											
170	1000	Precept			346963		364311		382527		401653		421736
171	1001	Bank Interest			1100		1238		1213		1274		1338
172	1003	Public Seats			1100		1100		1100		1100		1100
173	1006	Allotment fees			700		700		700		700		700
174	1007	Freedom Fees			110		450		450		450		450
175	1008	Schedule III			148000		147000		147000		147000		147000
176	1009	Market rents			0		17933		18830		19771		20760
177	Total Income				497973		532732		551819		571948		593083
178	Expenditure				489883		520104	25000	541938		567398		597110
179	Movement to/(from) Gen Reserve				8090		12628		9881		4550		-4026
180													
181	Council will note that there is a surplus on the budget - it is proposed that council resolve that this surplus be used to restore the level of the Operating Reserve to closer to the previous level of between £150000 and £160000.												

Berwick-upon-Tweed Town Council Current Year  
Forward Budget Detail - By Centre  
8% Precept Increase

		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
101	Admin:Staffing									
4000	Salaries	116500		94384		101934		107031		112382
4001	National Insurance	10000		7551		8155		8562		8991
4002	Pensions	12600		5663		6116		6422		6743
4003	Training	556		2500		2625		2756		2894
4004	Travel & Subsistence	556		626		657		690		725
4006	Staff Memberships	1000		1125		1181		1240		1302
4007	Meetings	556		626		657		690		725
4010	Payroll Cost	361		900		945		992		1042
4011	Restructuring costs			10000		0		0		0
Total Overhead Expenditure		142129		123374		122271		128384		134804

102	Admin:Office Costs									
4050	Rent - Office	12500		12500		12500		14470		15194
4052	Rates for office	6000		10000		10000		10000		10000
4053	Electricity	12000		12000		12600		13230		13892
4054	Telecoms	1957		1800		1890		1985		2084
4055	IT Equipment - Hardware	2000		2250		2363		2481		2605
4057	Equipment & Furniture	1187		2500		1500		1575		1654
4058	Cleaning	250		281		295		310		325
4059	Equipment Replacement Fund	1301		1350		1418		1488		1563
Total Overhead Expenditure		37195		42681		42565		45538		47316

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





		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
4500	Public Seat Maintenance	2000		2250		2430		2552		2679
4502	Bus Shelter Maintenance	1500		1688	10000	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

202 Local Services										
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		86625		93554		101039		109122
4610	LS Staff NI	4500		6930		7484		8083		8730
4611	LS staff pensions	6000		5197		5613		6062		6547
4612	Seasonal Horticulture staff			14000		15120		16330		17636
4613	Vehicle replacement			7500		8100		8748		9448
Total Overhead Expenditure		118332		141127		151457		161915		173451

203 CS:Allotments										
4650	Water Charge	464		522		564		537		564
4651	Repairs & Maintenance	500		563	12500	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

Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
Budget		Budget		Budget		Budget		Budget

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	10000		10800		11664	12597
4756	Annual Inspection	103	116		125		135	146
Total Overhead Expenditure		9830	12003		12963		14000	15120

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

401 Promotion: Marketing								
4900	Advertising	2000	2250	2500	2430		2624	2834
4902	Website	876	986		966		1014	1065
4905	Visitor services Support	7500	0		0		0	0
Total Overhead Expenditure		10376	3236		3396		3638	3899

402 Promotion: Autumn Festivals								
4953	HODS	2000	2250		2250		2430	2624
Total Overhead Expenditure		2000	2250		2250		2430	2624

403 Promotion: Festive Lighting								
5000	Maintenance & Installation	9000	10125		10935		11810	12755
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		269		290	314
Total Overhead Expenditure		14190	10374		11204		12100	13068

Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
Budget		Budget		Budget		Budget		Budget

500	People and communities							
4906	People and communities	15167	21723	23460	25337	27364		
4907	People and communities NI	1516	1738	1877	2027	2189		
4908	People and comms pensions	1516	1303	1408	1520	1642		
4909	Strategic Plan	30000	30000	30000	30000	30000		
4910	Strategic Reserve		30000	30000	30000	30000		
Total Overhead Expenditure		48199	84764	86745	88884	91195		

501	Grants:Events							
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		

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		
5206	Market insurance		4500	4860	5249	5669		
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		

		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
5408	Civic Fund	1494		1500		1500		1500		1500
5409	War memorials reserve			5000		5000		5000		5000
Total Overhead Expenditure		5157		10393		10665		10958		11275

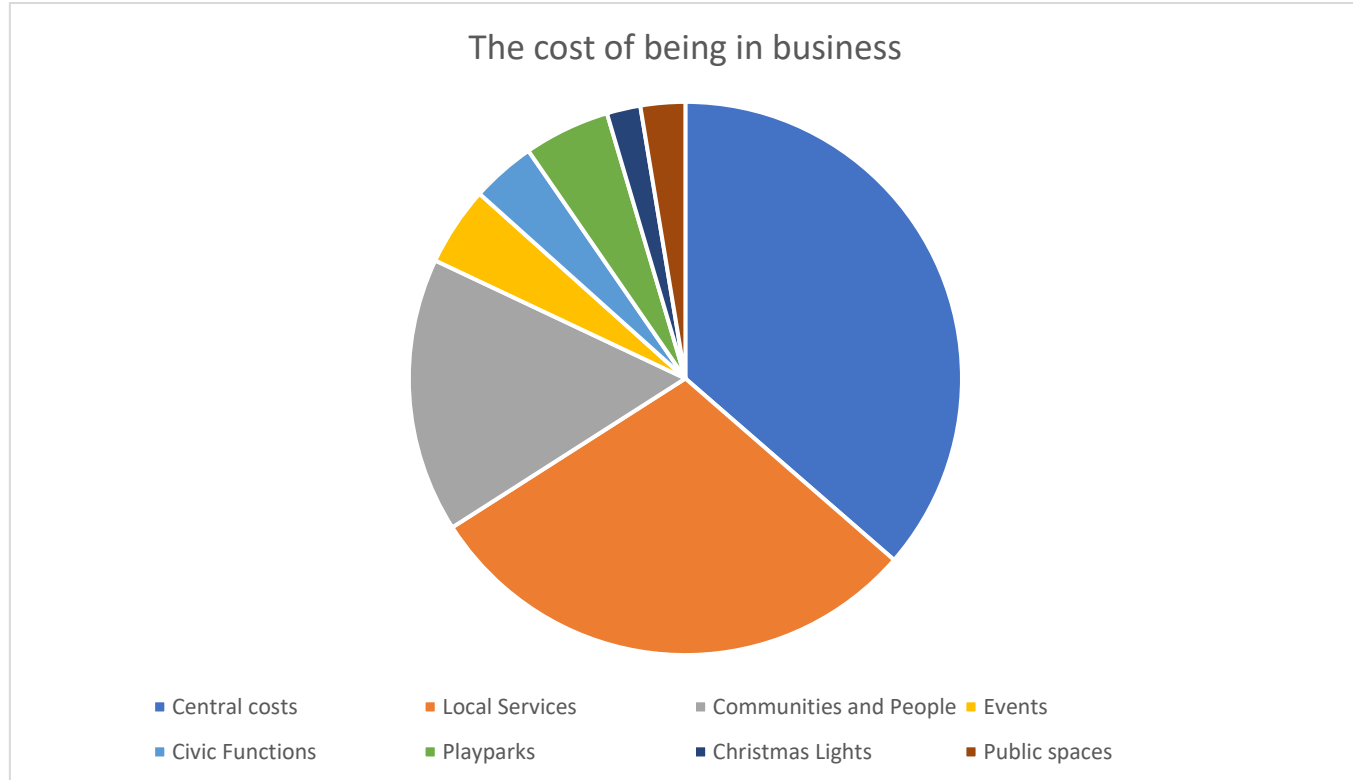
702 Civic Expenditure:Civic Events										
5450	Remembrance Day	1893		2130		2087		2191		2301
5451	Riding Bounds	6180		6674		7000		7000		7000
5452	Other	541		609		600		600		600
Total Overhead Expenditure		8614		9413		9687		9791		9901

900 Receipts										
1000	Precept	346963		374720		393456		413129		433785
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		17933		18830		19771		20760
Total Income		497973		543141		562749		583424		605133
Expenditure		489883		520104	25000	541938		567398		597110
Movement to/(from) Gen Reserve		8090		23037		20811		16026		8023

Council will note that there is a surplus on the budget - it is proposed that council resolve that this surplus be used to restore the level of the Operating Reserve to closer to the previous level of between £150,000 and £160,000.

## Cost of Being in Business

		%
Central costs	192054	36.39%
Local Services	155998	29.56%
Communities and People	84764	16.06%
Events	24413	4.63%
Civic Functions	19807	3.75%
Playparks	26542	5.03%
Christmas Lights	10374	1.97%
Public spaces	13786	2.61%



Berwick upon Tweed Town Council Current Year  
Ear Marked 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		12500	25,730
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	1300		4,760
341	Events Reserve	62.83		63			63
342	Training Reserve	748		748			748
343	Strategic Reserve				30000		30,000
344	War Memorials				5000		5,000
345	Vehicle replacement				7500		7,500
400	Charity Collections	940.99	461.66	1,403			1,403
		<b>283616.83</b>	<b>945.68</b>	<b>284562.51</b>	<b>43800</b>	<b>25000</b>	<b>303362.5</b>

Narrative for Council

101	Admin:Staffing	
4000	Salaries	Adjusted to reflect proposed staffing structure
4001	National Insurance	Adjusted to reflect proposed staffing structure
4002	Pensions	Adjusted to reflect proposed staffing structure
4003	Training	Adjusted to reflect proposed staffing structure, additional services and staff development
4004	Travel & Subsistence	Adjusted for inflation
4006	Staff Memberships	Adjusted for inflation
4007	Meetings	Adjusted for inflation
4010	Payroll Cost	Service to be re-tendered in bid to produce savings
4011	Restructuring costs	Costs related to restructuring as discussed at council (one off)
102	Admin:Office Costs	Adjusted for inflation where necessary
4050	Rent - Office	Adjusted for inflation where necessary
4052	Rates for office	Adjusted for inflation where necessary
4053	Electricity	Adjusted for inflation where necessary
4054	Telecoms	Reduced to reflect savings from decommissioning digital signs
4055	IT Equipment - Hardware	
4057	Equipment & Furniture	Adjusted for cost of noticeboards in office and reasonable adjustments
4058	Cleaning	
4059	Equipment Replacement Fund	To EMR 340
103	Admin:Operational Costs	
4100	Accounting Software	Will increase but .likely to bring savings in IT costs elsewhere
4101	Postage	Adjusted for inflation where necessary
4102	Stationery	Adjusted for inflation where necessary
4104	MFD - Photocopies and	Adjusted for inflation where necessary

4105	Photocopier Support	Adjusted for inflation where necessary
4106	TC Website	Adjusted for inflation where necessary
4108	Bank Charges	Adjusted for inflation where necessary
4109	Office software and email	Left as is but expected to reduce in future years after re-tendering
104	Admin:Councillor Costs	
4150	Training	Adjusted to reflect demand in 2024-25 and to reflect election impact in 2025-26
4151	Travel & Subsistence	Adjusted to reflect demand in 2024-25 and to reflect election impact in 2025-27
4152	Supplies - items used by cllrs	Adjusted to reflect demand in 2024-25 and to reflect election impact in 2025-28
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	Adjusted for inflation where necessary
4205	Audit - Internal	Adjusted for inflation where necessary
4206	Legal & Professional Fees	Adjusted for inflation where necessary
4207	Election Expenses	Surplus to EMR 331
106	Admin:Miscellaneous Costs	
4250	Publications	Adjusted for inflation where necessary
4252	Publicity & Communications	Adjusted for inflation where necessary
4253	Corporate Subscriptions	Adjusted for inflation where necessary
4254	Meeting Expenses	Adjusted for inflation where necessary
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 - spending from
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	Local Services	Renamed to more accurately reflect cost centre
4602	Transport	Routine adjustments to allow for inflation
4603	Equipment	
4605	Depot costs - electricity	
4606	Depot costs - water	
4607	Depot costs - rent	
4608	Depot costs rates	
4609	LS Staff sals	Contingent upon outcome of staffing review
4610	LS Staff NI	
4611	LS staff pensions	
4612	Seasonal Horticulture staff	Cost of seasonal staff to deliver planting programme and maintenance - need further development - increased
4613	Vehicle replacement	To spread cost of replacement vehicle over expected life of five to seven years - xfer to EMR 345
203	CS:Allotments	
4650	Water Charge	May increase but unquantified as yet
4651	Repairs & Maintenance	Spending from EMR to reflect need for fencing and water work at Five Arches
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	
4754	Water Quality Inspections	revised upwards to adjust for outturn
4756	Annual Inspection	Routine adjustments to allow for inflation, adjusted upwards to reflect propsoed spot salary to attract new

303	Parks & Play Areas:Play Areas	
4801	Maintenance	
4803	Annual Inspections	
401	Promotion:Marketing	
4900	Advertising	
4902	Website	
4905	Visitor services Support	Deletion recommended to council
402	Promotion:Autumn Festivals	
4953	HODS	Maintained as civic event of value - to be confirmed by council
403	Promotion:Festive Lighting	
5000	Maintenance & Installation	Subjct to review and search for future funding
5001	Lights & Fittings	Subjct to review and search for future funding
5002	Christmas Trees	Deleted as per previous discussions
5003	NCC Labour Costs	No NCC involvement in future
5004	Other Costs	
500	People and communities	
4906	People and communities	Contingent upon outcome of staffing review
4907	People and communities NI	Contingent upon outcome of staffing review
4908	People and comms pensions	Contingent upon outcome of staffing review
4909	Strategic Plan	Underspends to EMR 322
4910	Strategic Plan reserve	To reduce dependence on Schedule III - straight line with no increase as no capacity in future years
501	Grants:Events	
5050	Tweedmouth Feast	As per previous decisions
5051	Spittal Seaside Festival	
5052	Other Events Grants	

601	CP:General	
5201	Hoppa Bus	Deleted as per negotiations with NCCNCC
5203	CCTV	Deleted as per preliminary indications from council
5204	Market	New code created for market costs from separate working sheet - should be less than income code 1009
5205	Market wages	New expense contingent upon transfer of service
5206	Market Insurance	New expense contingent upon transfer of service
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
6409	War Memorials	Xfer to EMR 345 to provide for long term maintenance costs
702	Civic Expenditure:Civic Events	
5450	Remembrance Day	Adjusted for inflation
5451	Riding Bounds	Capped at £7k in future years
5452	Other	Cost of events that arise from civic function - surplus to EMR
900	Receipts	
1000	Precept	See report
1001	Bank Interest	May fall due to changing interest rates
1003	Public Seats	Not material
1006	Allotment fees	Nnot material
1007	Freedom Fees	Not material
1008	Schedule III	See report
1009	Market rents	New income code

Earmarked Reserves

Account		
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 defintion of eventual purpose in 2024-25
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
344	War memorials	New EMR to cover long term maintenace costs
345	Vehicle replacement	New Emr to cover vehicle replacement
400	Charity Collections	

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	
Market insurance				4500	
		0.28		8869.92	

## Band calculations based on 5% precept rise

Tax base	3492.08
Precept	364311.15

Band D cost	104.32
Monthly (12 months)	8.69
weekly	2.01

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Annual	69.55	81.14	92.73	104.32	127.51	150.69	173.87	208.65
Monthly (12 months)	5.80	6.76	7.73	8.69	10.63	12.56	14.49	17.39
weekly	1.34	1.56	1.78	2.01	2.45	2.90	3.34	4.01

## Band calculations based on 8% precept rise

Tax base	3492.08
Precept	374720.04

Band D cost	107.31
Monthly (12 months)	8.94
weekly	2.06

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Annual	71.54	83.46	95.38	107.31	131.15	155.00	178.84	214.61
Monthly (12 months)	5.96	6.95	7.95	8.94	10.93	12.92	14.90	17.88
weekly	1.38	1.60	1.83	2.06	2.52	2.98	3.44	4.13

**BERWICK CHARTER MARKET INCOME 2022-2023**

	APRIL		MAY		JUNE		JULY		AUG
SAT 02/04/22	258.40	WED 04/05/22	194.40	WED 01/06/22	163.40	SAT 02/07/22	275.40	WED 03/08/22	206.40
WED 06/04/22	141.40	SAT 07/05/22	302.40	SAT 04/06/22	376.10	WED 06/07/22	228.40	SAT 06/08/22	272.40
SAT 09/04/22	280.40	WED 11/05/22	154.40	WED 08/06/22	139.70	SAT 09/07/22	262.40	WED 10/08/22	244.40
WED 13/04/22	159.40	SAT 14/05/22	302.40	SAT 11/06/22	190.40	WED 13/07/22	184.40	SAT 13/08/22	310.40
SAT 16/04/22	324.40	WED 18/05/22	154.40	WED 15/06/22	273.40	SAT 16/07/22	317.40	WED 17/08/22	204.40
WED 20/04/22	159.40	SAT 21/05/22	339.10	SAT 18/06/22	302.40	WED 20/07/22	259.40	SAT 20/08/22	272.40
SAT 23/04/22	337.40	WED 25/05/22	119.40	WED 22/06/22	230.00	SAT 23/07/22	302.40	WED 24/08/22	268.40
WED 27/04/22	154.40	SAT 28/05/22	302.40	SAT 25/06/22	309.70	WED 27/07/22	303.40	SAT 27/08/22	369.10
SAT 30/04/22	324.40			WED 29/06/22	183.70	SAT 30/07/22	317.10	WED 31/08/22	281.40
<b>Total</b>	<b>2139.60</b>		<b>1868.90</b>		<b>2168.80</b>		<b>2450.30</b>		<b>2429.30</b>

£ 17,933.04



	SEPT		OCT		NOV		DEC		JAN
SAT 03/09/22	312.40	SAT 01/10/22	310.70	WED 02/11/22	42.35	SAT 03/12/22	105.70	WED 04/01/23	34.85
WED 07/09/22	176.40	WED 05/10/22	139.70	SAT 05/11/22	82.70	WED 07/12/22	52.35	SAT 07/01/23	59.70
SAT 10/09/22	329.10	SAT 08/10/22	310.40	WED 09/11/22	52.35	SAT 10/12/22	99.20	WED 11/01/23	34.39
WED 14/09/22	224.40	WED 12/10/22	216.40	SAT 12/11/22	141.70	WED 14/12/22	63.35	SAT 14/01/23	70.70
SAT 17/09/22	290.40	SAT 15/10/22	310.40	WED 16/11/22	83.35	SAT 17/12/22	108.70	WED 18/01/23	34.80
WED 21/09/22	231.70	WED 19/10/22	154.40	SAT 19/11/22	121.70	WED 21/12/22	85.30	SAT 21/01/23	59.70
SAT 24/09/22	354.40	SAT 22/10/22	262.40	WED 23/11/22	52.35	SAT 24/12/22	99.20	WED 25/01/23	34.85
WED 24/09/22	104.70	WED 26/10/22	141.40	SAT 26/11/22	131.70			SAT 28/01/23	59.70
		SAT 29/10/22	280.40	WED 30/11/22	52.35				
	<b>2023.50</b>		<b>2126.20</b>		<b>760.55</b>		<b>613.80</b>		<b>388.69</b>

	FEB		MAR
WED 01/02/23	34.85	WED 01/03/23	34.50
SAT 04/02/23	59.70	SAT 04/03/23	70.70
WED 08/02/23	34.85	WED 08/03/23	34.85
SAT 11/02/23	70.70	SAT 11/03/23	63.35
WED 15/02/23	34.85	WED 15/03/23	52.35
SAT 18/02/23	53.20	SAT 18/03/23	81.70
WED 22/02/23	34.85	WED 22/03/23	52.35
SAT 25/02/23	53.20	SAT 25/03/23	92.70
		WED 29/03/23	104.70
	<b>376.20</b>		<b>587.20</b>