

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

Appendix A(i)

		2024-2025	2025-2026	2026-2027	2027-28	2028-29
		Current Year	Next Year	From EMR	Year 2	Year 3
		Budget	Budget	Budget	Budget	Budget
101	Admin:Staffing					
4000	Salaries	94384	105438	106224	110473	114892
4001	National Insurance	7551	12517	12503	13003	13523
4002	Pensions	5663	7337	7630	7935	8252
4003	Training	2500	2000	2000	2100	2205
4004	Travel & Subsistence	626	600	630	655	680
4006	Staff Memberships	1125	1150	1200	1250	1300
4007	Meetings	626	550	575	600	625
4010	Payroll Cost	900	1200	1260	1310	1360
4011	Restructuring costs	10000	0	0	0	0
Total Overhead Expenditure		123375	130792	132022	137326	142837
102	Admin:Office Costs					
4050	Rent - Office	12500	12500	12500	12500	12500
4052	Rates for office	10000	11150	11700	12160	12650
4053	Electricity	12000	12500	13000	13650	14330
4054	Telecoms	1800	1900	1995	2095	2200
4055	IT Equipment - Hardware	2250	2000	2100	2200	2300
4057	Equipment & Furniture	2500	1500	1500	1500	1500
4058	Cleaning	281	800	840	880	920
4059	Equipment Replacement Fund	1350	0	1200	1200	1200
Total Overhead Expenditure		42681	42350	44835	46185	47600

		2024-2025		2025-2026		2026-2027		2027-28		2028-29
		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
103	Admin:Operational Costs									
4100	Accounting Software	927		2500		2625		2730		2840
4101	Postage	546		200		210		325		340
4102	Stationery	626		700		735		765		795
4104	MFD - Photocopies and	1800		1800		1890		2185		2275
4105	Photocopier Support	695		400		420		545		565
4106	TC Website	579		500		525		655		680
4108	Bank Charges	417		250		263		330		345
4109	Office software and email	3375		3500		3675		3820		3975
4110	HR Support and Governance	1200		1200		1260		1310		1365
4111	Health and Safety Support			1150		1200		1250		1300
Total Overhead Expenditure		10165		12200		12803		13915		14480

104	Admin:Councillor Costs									
4150	Training	2000		3000		2000		2000		2000
4151	Travel & Subsistence	500		300		300		315		330
4152	Supplies - items used by cllrs	250		200		200		200		200
Total Overhead Expenditure		2750		3500		2500		2515		2530

105	Admin:Statutory Costs									
4200	Insurance - General	1986		3000		3240		3400		3570
4201	Insurance - Play Area	1906		2100		2268		2380		2500
4202	Insurance - Public Realm	863		950		1026		1075		1125
4203	Insurance - Civic Regalia	1999		0		0		0		0
4204	Audit - External	1506		1600		1728		1800		1875
4205	Audit - Internal	1100		1200		1296		1350		1405
4206	Legal & Professional Fees	0		0		0		0		0
4207	Election Expenses	1688		30000	6000	3000		3000		3000
Total Overhead Expenditure		11048		38850		12558		13005		13475

		2024-2025		2025-2026		2026-2027		2027-28		2028-29
		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
106	Admin:Miscellaneous Costs									
4250	Publications	313		200		225		235		250
4252	Publicity & Communications	3750		2500		3000		3000		3000
4253	Corporate Subscriptions	1050		1100		1100		1155		1215
4254	Meeting Expenses	383		0		0		0		0
Total Overhead Expenditure		5496		3800		4325		4390		4465
201	CS:Public Space Management									
4500	Public Seat Maintenance	2250		4000		4250		4500		4750
4501	Public Seat Purchases			5000		5000		5000		5000
4502	Bus Shelter Maintenance	1688		2000		2000		2100		2205
4503	Bus Shelter Purchases		10000	20000		12000		12000		12000
4504	Public Realm Works	0		5000	5000	5000		5000		5000
4505	Litter Bins	2250		2500		3000		3150		3250
4507	War Memorial Maintenance	98		0		0		0		0
4508	Floral Display Materials	7500		7500		7750		8000		8250
4512	Storage costs	0		0		0		0		0
Total Overhead Expenditure		13786		46000		39000		39750		40455
202	Communities and Local Services									
4602	Transport	2500		11500		12000		12500		13000
4603	Equipment	2250		2400		2500		2600		2700
4605	Depot costs - electricity	4500		4500		5000		5250		5450
4606	Depot costs - water	1125		1200		1300		1350		1420
4607	Depot costs - rent	12000		13800		12000		12000		12000
4608	Depot costs rates	6000		6300		6600		6930		7280
4609	CLS Staff salaries	86625		135451		126639		131705		136970
4610	CLS Staff NI	6930		14987		14697		15285		15896
4611	CLS staff pensions	5197		9221		9590		9974		10373
4612	Seasonal Horticulture staff	14000		0		0		0		0
4613	Vehicle replacement	7500		0		7500		7500		7500
Total Overhead Expenditure		148627		199359		197826		205094		212589

		2024-2025		2025-2026		2026-2027		2027-28		2028-29
		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
203	CS:Allotments									
4650	Water Charge	522		600		648		674		700
4651	Repairs & Maintenance	563	12500	20000	20000	600		625		650
Total Overhead Expenditure		1085		20600		1248		1299		1350
301	Play Areas									
4701	Projects: Play Equipment	8438		8500		8600		8800		9000
4702	Maintenance	5000		10000		5500		5750		6000
4703	Annual Inspections	1101		1100		1150		1175		1200
Total Overhead Expenditure		14539		19600		15250		15725		16200
302	Play Areas: Splash Park									
4750	Electricity - splash park	844		850		950		1000		1050
4753	Maintenance	1043		1100		1200		1300		1400
4754	Water Quality Inspections	10000		9500		10260		11200		11650
4756	Annual Inspection	116		100		108		145		155
Total Overhead Expenditure		12003		11550		12518		13645		14255
303	Parks & Green Spaces									
4801	Woodland Walk	0		16000	16000	0		0		0
Total Overhead Expenditure		0		16000		0		0		0
401	Promotion:Marketing									
4902	Website	986	2500	1000		1050		1100		1155
4905	Visitor services Support	0		7750		8000		8250		8500
Total Overhead Expenditure		986		8750		9050		9350		9655
402	Promotion:Autumn Festivals									
4953	HODS	2250		2250		2300		2400		2500
Total Overhead Expenditure		2250		2250		2300		2400		2500

		2024-2025		2025-2026		2026-2027		2027-28		2028-29
		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
403	Promotion:Festive Lighting									
5000	Maintenance & Installation	10125		11000		11500		12000		12500
5001	Lights & Fittings	0		0		5000		5500		6000
5002	Christmas Trees	0		0		0		0		0
5003	NCC Labour Costs	0		0		0		0		0
5004	Other Costs	249		0		0		0		0
Total Overhead Expenditure		10374		11000		16500		17500		18500
500	People and communities									
4906	People and communities	21723		0		0		0		0
4907	People and communities NI	1738		0		0		0		0
4908	People and comms pensions	1303		0		0		0		0
4909	Strategic Plan	30000		0		0		0		0
4910	Strategic Reserve	30000		0		25000		25000		25000
Total Overhead Expenditure		84764		0		25000		25000		25000
501	Grants:Events									
5052	Other Events Grants	15000		15000		15000		15000		15000
Total Overhead Expenditure		15000		15000		15000		15000		15000
601	CP:General									
5203	CCTV	0		0		0		0		0
5204	Market wages	7370		7500		7800		8200		8600
5205	Market non wages	1500		1500		1500		1620		1750
5206	Market insurance	4500		4500		4600		4830		5070
5207	Market lease purchase	0		5000		5000		5000		5000
Total Overhead Expenditure		13370		18500		18900		19650		20420
602	CP:Neighbourhood Plan									
5251	Stationery & Equipment	0		2000	2000	2000	0			
Total Overhead Expenditure		0		2000						

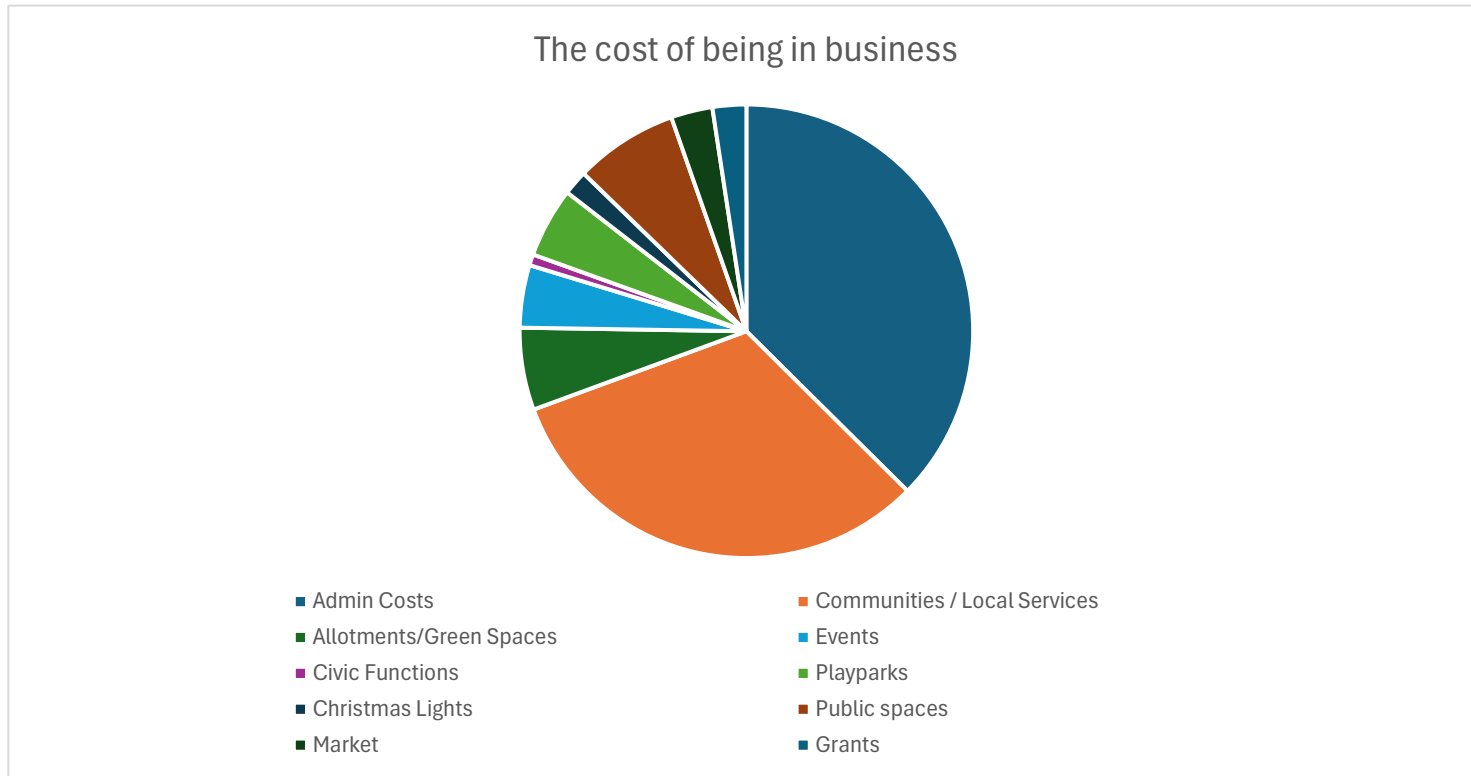
		2024-2025		2025-2026		2026-2027		2027-28		2028-29
		Current Year		Next Year	From EMR	Year 2		Year 3		Year 4
		Budget		Budget		Budget		Budget		Budget
701	Civic Expenditure:Civic Costs									
5402	Freedom Costs	500		500		500		500		500
5405	Civic Functions	2392		2400		2500		2600		2700
5407	Other Costs	2501		2000		2100		2200		2300
5409	War memorials reserve	5000		0		5000		5000		5000
Total Overhead Expenditure		10393		4900		10100		10300		10500

702	Civic Expenditure:Civic Events									
5050	Tweedmouth Feast	0		2000		2000		2000		2000
5450	Remembrance Day	2130		1800		2000		2100		2200
5451	Riding Bounds	6674		8000		8400		8700		9000
5452	VE + VJ Days	609		5000	5000	0		0		0
Total Overhead Expenditure		9413		16800		12400		12800		13200

900	Receipts									
1000	Precept	364311		401775		421864		442957		465105
1001	Bank Interest	1238		2500		2000		1500		1250
1003	Public Seats	1100		1100		1100		1100		1100
1006	Allotment fees	700		700		700		700		700
1007	Freedom Fees	450		450		450		450		450
1008	Schedule III	147000		147000		147000		147000		147000
1009	Market rents	17933		20000		21000		22050		23150
Total Income		532732		573525		594114		615757		638755
Expenditure		532105	25000	623801	54000	584135		604849		625011
Movement to/(from) Gen Reserve		627	24373	-50276	3724	9979		10908		13744

## Cost of Being in Business

		%
Admin Costs	233492	37.43%
Communities / Local Services	199359	31.96%
Allotments/Green Spaces	36600	5.87%
Events	27800	4.46%
Civic Functions	4900	0.79%
Playparks	31150	4.99%
Christmas Lights	11000	1.76%
Public spaces	46000	7.37%
Market	18500	2.97%
Grants	15000	2.40%



Berwick upon Tweed Town Council Current Year  
Ear Marked Reserves

	Account		Opening Balance	Net Transfers	Closing Balance	2025-26 additions	2025-26 spending	
320	Operating Reserve		142250	32687.9	174,938		1133	173,805
321	Play Area Reserve		4677.78	322.22	5,000			5,000
322	Council Projects Reserve		6934	-6934	0			0
324	Streetscape Improvements		19950	-12085	7,865		5000	2,865
325	N'bourhood Plan Projects / Con		10159.06	-19.97	10,139		2000	8,139
326	Tourism/Marketing Projects Res		4850.31	-4850.31	0			0
327	Christmas Lights Reserve		13185.9	-60.45	13,125			13,125
328	Seat & Bus Shelter Reserve		10900	-4557.98	6,342			6,342
329	Allotment & Woodland Reserve		38575.32	-38575.32	0			0
330	Capital Grants Reserve		1600		1,600			1,600
331	Election Reserve		4007.23	1688	5,695		5695	0
332	Civic Events Reserve		4847.01		4,847		4847	0
333	Civic Fund/Equipment Reserve		2447.57		2,448			2,448
334	Public Space Improvement Reser		5973.39	-132.37	5,841			5,841
337	Parks & Green Spaces Reserve		1750	33575.32	35,325		35325	0
338	Town Council Projects		2763.02	5311.06	8,074			8,074
339	Freedom Costs Reserve		152		152			152
340	Equipment Replacement Reserve		3460	1350	4,810			4,810
341	Events Reserve		62.83		63			63
342	Training Reserve		748		748			748
343	Strategic Reserve			30000	30,000			30,000
344	War Memorials			5000	5,000			5,000
345	Vehicle replacement			7500	7,500			7,500
400	Charity Collections		1753.31	-1170.71	583			583
			<b>281046.73</b>	<b>49048.39</b>	<b>330094.87</b>	<b>0</b>	<b>54000</b>	<b>276094.9</b>



Narrative for Council

101	Admin:Staffing	
4000	Salaries	Adjusted to reflect new staffing structure
4001	National Insurance	Adjusted to reflect new N.I. charges
4002	Pensions	Adjusted to reflect new staffing structure
4003	Training	Adjusted to reflect intensive training programme carried out in 2024-25
4004	Travel & Subsistence	Adjusted to relect greater use of video conferencing
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	No further restructuring planned
102	Admin:Office Costs	
4050	Rent - Office	
4052	Rates for office	Adjusted for anticipated increase
4053	Electricity	Adjusted for inflation
4054	Telecoms	Adjusted for inflation
4055	IT Equipment - Hardware	Adjusted to reflect existing EMR
4057	Equipment & Furniture	Adjusted to reflect existing EMR
4058	Cleaning	Adjusted to reflect employment of part-time contract cleaner
4059	Equipment Replacement Fund	Adjusted to reflect healthy balance in EMR
103	Admin:Operational Costs	
4100	Accounting Software	Adjusted to reflect increased costs.
4101	Postage	Adjusted to reflect greater use of electronic communications
4102	Stationery	Adjusted for inflation where necessary
4104	MFD - Photocopies and	Adjusted for inflation where necessary
4105	Photocopier Support	
4106	TC Website	Adjusted for inflation where necessary
4108	Bank Charges	Adjusted to reflect greater use of electronic banking
4109	Office software and email	Adjusted for inflation where necessary
4110	HR Support and Governance	Created to reflect commissioning of HR support
4111	Health and Safety Support	Created to reflect commissioning of H+S support

104	Admin:Councillor Costs	
4150	Training	Adjusted to reflect election impact
4151	Travel & Subsistence	Adjusted to reflect greater use of online training
4152	Supplies - items used by cllrs	
105	Admin:Statutory Costs	
4200	Insurance - General	Adjusted to include insurance for office building
4201	Insurance - Play Area	Needs work in 2025-26 to ensure best value
4202	Insurance - Public Realm	Needs work in 2025-26 to ensure best value
4203	Insurance - Civic Regalia	Needs work in 2025-26 to ensure best value
4204	Audit - External	Adjusted for inflation where necessary
4205	Audit - Internal	Adjusted for inflation where necessary
4206	Legal & Professional Fees	
4207	Election Expenses	Adjusted to reflect council elections in 2025-26. Need to increase EMR to reflect election cycle
106	Admin:Miscellaneous Costs	
4250	Publications	Adjusted to reflect greater use of online resources
4252	Publicity & Communications	Adjusted to reflect recent cost savings
4253	Corporate Subscriptions	Adjusted for inflation where necessary
4254	Meeting Expenses	Adjusted to reflect savings made by having own meeting room
201	CS:Public Space Management	
4500	Public Seat Maintenance	Adjusted to reflect increased work programme
4501	Public Seat Purchases Maintenance	Adjusted to reflect increased work programme
4502	Bus Shelter Maintenance	
4503	Bus Shelter Purchases	Adjusted to reflect increased work programme
4504	Public Realm Works	Adjusted to reflect installation of more planters on Marygate
4505	Litter Bins	Adjusted for inflation
4508	Floral Display Materials	Adjusted for inflation

202	Communities/Local Services	Renamed to more accurately reflect cost centre
4602	Transport	Adjusted to reflect use of a second vehicle
4603	Equipment	
4605	Depot costs - electricity	
4606	Depot costs - water	
4607	Depot costs - rent	Adjusted to include yearly license for Nursery
4608	Depot costs rates	
4609	CLS Staff Saleries	Adjusted to reflect new staffing structure
4610	CLS Staff N.I.	Adjusted to reflect new N.I. charges
4611	CLS Staff Pensions	Adjusted to reflect new staffing structure
4612	Seasonal Horticulture staff	
4613	Vehicle replacement	To spread cost of relacement vehicle over expected life of 5 to 7 years. Transfer 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
302	Parks & Play Areas: Splash Park	
4750	Electricity - splash park	Routine adjustments to allow for inflation
4753	Maintenance	
4754	Water Quality Inspections	
4756	Annual Inspection	
303	Parks & Green Spaces	
4801	Woodland Walk	Spending from EMR to reflect creation of Woodland Walk
301	Play Areas	
4701	Projects: Play Equipment	
4702	Maintenance	Adjusted to reflect age of play equipment
4703	Annual Inspections	
401	Promotion: Marketing	
4902	Website	
4905	Visitor services Support	Adjusted to reflect re-instatement of support

402	Promotion:Autumn Festivals	
4953	HODS	Maintained as civic event of value
403	Promotion:Festive Lighting	
5000	Maintenance & Installation	
5001	Lights & Fittings	
5002	Christmas Trees	
5003	NCC Labour Costs	
5004	Other Costs	
500	People and communities	Merged into Communities and Local Services
4906	People and communities	
4907	People and communities NI	
4908	People and comms pensions	
4909	Strategic Plan	Underspends to EMR 343
4910	Strategic Plan reserve	
501	Grants:Events	
5052	Other Events Grants	
601	CP:General	
5203	CCTV	
5204	Market wages	New expense contingent upon transfer of service
5205	Market non-wages	New expense contingent upon transfer of service
5206	Market Insurance	New expense contingent upon transfer of service
5207	Market Lease Purchase	New expense contingent upon transfer of service
701	Civic Expenditure:Civic Costs	
5402	Freedom Costs	
5405	Civic Functions	New single budget line for civic events
5407	Other Costs	
5409	War Memorial Reserve	Transfer to EMR 345 to provide for long term maintenance costs

702	Civic Expenditure: Civic Events	
5050	Tweedmouth Feast	Adjusted to reflect Council's adoption of event
5450	Remembrance Day	
5451	Riding Bounds	Adjusted to reflect increased costs
5452	VE + VJ Days	To commemorate 80th anniversary
900	Receipts	
1000	Precept	See report
1001	Bank Interest	May fall due to changing interest rates
1003	Public Seats	Not material
1006	Allotment fees	Not material
1007	Freedom Fees	Not material
1008	Schedule III	See report
1009	Market rents	New income code

Earmarked Reserves

Account		
320	Operating Reserve	Adjusted to reflect heightened risk
321	Play Area Reserve	Underspends from 4701
322	Council Projects Reserve	
324	Streetscape Improvements	To be used for public realm works on Marygate
325	N'bourhood Plan Projects / Con	
326	Tourism/Marketing Projects Res	
327	Christmas Lights Reserve	
328	Seat & Bus Shelter Reserve	Proposed provision of new bus shelters
329	Allotment & Woodland Reserve	Merged with 337 Parks and Green Spaces
330	Capital Grants Reserve	
331	Election Reserve	
332	Civic Events Reserve	
333	Civic Fund/Equipment Reserve	
334	Public Space Improvement Reser	
337	Parks & Green Spaces Reserve	Merged with 329 Allotment & Woodland Reserve
338	Town Council Projects	
339	Freedom Costs Reserve	
340	Equipment Replacement Reserve	
341	Events Reserve	
342	Training Reserve	
343	Strategic Reserve	New EMR to support projects from Strategic Plan
344	War memorials	New EMR to cover long term maintenace costs
345	Vehicle replacement	New EMR to cover long term replacement
400	Charity Collections	

## Band calculations based on 5% precept rise

Tax base	3667.98
Precept	401775.00

Band D cost	109.54
Monthly (12 months)	9.13
weekly	2.11

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Annual	73.02	85.19	97.37	109.54	133.88	158.22	182.56	219.07
Monthly (12 months)	6.09	7.10	8.11	9.13	11.16	13.18	15.21	18.26
weekly	1.40	1.64	1.87	2.11	2.57	3.04	3.51	4.21