

Budget 2025-26	Description	Receipts		Operating cost budget	Earmark (carry over)	Operating Totals	Earmark totals	Notes
Bank interest	Nationwide 95 day		£ 3,600					4.1% at 1st Dec 2024
	Cambs & Cty Bank		£ 3,600					3.98% at 1st Dec 2024
	Cambs BS (Tennis)		£ 129					2.6% at 1st Dec 2024
Council services	Windmill Lane allotments	see below	£ -					34 let plots
	Burrough Farm	see below	£ -					Annual charge to association
	Boat Park		£ 1,300					21 spaces
	Gig Clubs (x2)		£ 2,520					
	Car park	see below	£ 5,000					Leased to Seagate Hotel
	Northam Hall hire	see below	£ -					
Grass cutting	Devon County Council		£ 4,846					
	Abbotsham		£ 2,772					
Mayfair	Stalls and adverts etc	see below	£ -					
Sports	Tennis	see below	£ -					required income per year
	Northam Lions	see below	£ -					annually in arrears
	Receipts sub-total		£ 23,767					
Staff costs	Salaries, HMRC and NEST	£ 7,000		£ 350,000	£ -			£7000 income from Burrows Charity; effect of staff turnover/retirement is not included and could mean an increase in costs.
	Training			£ 10,000	£ -			
Staff costs	sub-total	£ 7,000				£ 353,000	£ -	
PWLB	Northam Hall			£ 8,400	£ -			June 2008 to June 2033 at 5.33% interest (EIP)
	Westward Ho! Park tranche 1			£ 3,500	£ -			June 2021 to June 2070 at 2.37% interest (Annuity)
	Westward Ho! Park tranche 2			£ 4,720	£ -			May 2021 to May 2070 at 2.83% interest (Annuity)
PWLB	sub-total					£ 16,620	£ -	
Grants	ND Record Office			£ 1,000	£ -			no increase
	Advertising			£ 500	£ -			
	Grants evening			£ 500	£ -			
	Ad hoc and emergency			£ 2,000	£ -			
	Annual grants 2025-26			£ 20,000	£ -			£19,607 recommended by the Finance committee
Grants	sub-total					£ 24,000	£ -	
General Project budget	Projects			see below	£ -			2024-25 = £30,000
								2024-25 = £13,642 'unallocated reserve'
General Project Budget	sub-total					£ -	£ -	
Administration	Audit and data protection			£ 3,100	£ -			
	Franking Machine & costs			£ 1,350	£ -			66-month agreement entered into (Dec 2020 to June 2026) - Burrows could purchase 1,500 franks off Council rather than stamps from post office (1st class is £1.65, a Frank is £1.26)
	Postages			£ 200	£ -			other post types
	Photocopier lease			£ 750	£ -			no increase - fixed for 5 years (from Nov 2024)
	Photocopier fees			£ 1,200	£ -			£550 decrease (costs fixed until Oct 2025, max inc 9.5%/yr thereafter for 5 years)
	Travel expenses			£ 800	£ -			up from £750
	Bank charges - Square Pay			£ 200	£ -			no increase
	Stationery			£ 1,400	£ -			
	Legal Service retainer			£ 2,500	£ -			
	Legal fees			£ 2,350	£ -			
	Subs and Memberships			£ 2,750	£ -			no increase. Includes (NALC award budget)
	Books/literature			£ 200	£ -			no increase
	Room rental			£ 5,150	£ -			rooms and garage at Town Hall

	Town Hall - CCTV			£	200	£	-			no increase
	Town Hall cleaning			£	480	£	-			
	Advertising			£	300	£	-			
	Chamber - acoustic panelling			£	5,500	£	-			to improve sound quality in the chamber
	Town Hall maintenance			£	1,250	£	-			to include a kitchen sink
	Refreshments			£	500	£	-			
	Office furniture			£	250	£	-			
	Office equipment			£	500	£	-			
	Miscellaneous			£	500	£	-			
Administration		sub-total				£	31,430	£	-	
Members	Allowances & NI			£	16,730	£	-			NI increase April
	Travel expenses			£	750	£	-			
	Civic & general expenses			£	1,000	£	-			
	Upgrade to Mayoral Chain			£	2,600	£	450			see report
	Honours boards			£	300	£	-			
	Honourary Aldermen			£	200	£	-			
	Mayor's Cadet			£	200	£	-			
	Beadle - honorarium & expenses			£	600	£	-			
	Civic reception			£	2,500	£	-			
Members		sub-total				£	24,880	£	450	
Elections	Election costs			£	-	£	15,000			next scheduled election May 2027, 4 years at £7,500/year but 2 years to election
	Advertising and events			£	-	£	750			
Elections		sub-total				£	-	£	15,750	
Twinning	Attendance at other events			£	1,200					
	Twinning event - Northam			£	1,200					
Twinning		sub-total				£	2,400	£	-	
Council Machinery & Equipment	Truck maintenance			£	3,500	£	-			
	Truck replacement			£	1,250	£	17,500			
	Fuel			£	4,500	£	-			year to 31.10.2024 plus allowance for increased prices
	VED			£	1,050	£	-			£350 allowed per truck. EVs no longer discounted, the mower, as an agricultural vehicle, is.
	Highway Signage and barriers			£	1,500	£	-			
	Large machinery			£	4,500	£	20,000			e.g. mower, strimmer, shredder, weeder, hedge cutter, blower. The E&M ctte recommended that the Council purchae a 2-wheel tractor and attachments (£20,000).
	Tools and equipment			£	2,500	£	-			
	PPE and workwear			£	1,750	£	-			
	Machinery maintainance			£	4,000	£	-			
Council Machinery & Equipment		sub-total				£	24,550	£	37,500	
Planning & Development	NNP			£	4,500	£	-			website, admin, advertising, sundry expenses
	Public events			£	750	£	-			
Planning & Development		sub-total				£	5,250	£	-	
ICT	Phones			£	1,000	£	-			
	Internet (offices)			£	500	£	-			
	Mobile phones			£	1,000	£	-			ave. £6 per staff member per month
	Scribe - Bookings			£	750	£	-			
	Scribe - Accounts			£	1,100	£	-			
	PEAR mapping			£	1,750	£	-			
	Cloudy IT			£	4,000	£	-			Council, staff and member IT service contract
	Website			£	750	£	-			

	IT purchase, repair and maintenance			£ 2,000	£ 2,000			
ICT	sub-total					£ 12,850	£ 2,000	
Human Resources and H&S	Recruitment			£ 2,500	£ -			inc advertising
	Worknest (HR and H&S advisors)			£ 3,850	£ -			under contract until June 2025. New provision may cost more.
	other			£ -	£ -			should the council split HR and H&S advisors
Human Resources and H&S	sub-total					£ 6,350	£ -	
Parks & Recreation	Wren Close			£ 750	£ 3,643			Building reserves
	Appletree Gardens			£ 15,000	£ -			Replace in 2025-26
	Westward Ho! Park			£ 15,000	£ 7,500			improving facilities (MUGA end) and Building reserves
	Lords Meadow			£ 10,000	£ 22,500			Pump Track £6,000 (recommendation of P&R committee) & Building reserves
	Anchor Park			£ 3,500	£ 20,000			Building reserves
	Churchfields Skate Park			£ 6,500	£ 5,000			for graffiti (£5000 recommended by P&R), re-surface and replace in 3 years
	Ridgeway Drive			£ 1,500	£ 7,500			Building reserves
	Allotments - Burrough Farm	£ 600		£ 200	£ -			34 let plots
	Allotments - Windmill Lane	£ 700		£ 200	£ -			Annual charge to association
Parks & Recreation	sub-total	£ 1,300				£ 51,350	£ 66,143	
Environment & Maintenance	Car park - Appledore			£ 250	£ -			Legal work would be extra
	Water bottle refill points			£ 4,000	£ -			Grants of up to 50% are available. The figure is for 3 units with 25% grant received
	MVSIDs			£ 10,000	£ -			Speed indicator devices
	Street works			£ 10,000	£ -			e.g drop kerbs
	Footpaths			£ 2,000	£ -			plus P3 grant money as required
	LCWIP			£ -	£ 5,000			carried over
	War memorials			£ 1,000	£ 4,000			maintenance, £500 per year carried. Cleaning was £2,500 in 2022
	Litter/recycling and dog waste bins			£ 1,800	£ -			not in parks
	Hanging baskets and planters			£ 1,200	£ -			includes storage costs at TDC's depot (£150/month)
	Christmas decorations			£ 2,000	£ 1,000			
	Festive & Festoon lighting			£ 2,500	£ 3,000			
	Christmas trees			£ 1,200	£ -			5 for the Town area, £200 in 2024
	Bus shelters			£ 2,000	£ 2,000			£2000 carried from 2024-25
	'Blackies'			£ 500	£ -			planting
	Defibrillators			£ 1,500	£ 1,500			earmark building for battery replacement (4 year life)
	Benches			£ 750	£ -			general street benches
	Interpretation boards			£ 2,500	£ -			grant could come from Burrows
	Burrough Farm	£ 120		£ 2,500	£ -			Northam Lions FC pay £120pa in arrears
Environment & Maintenance	sub-total	£ 120				£ 45,580	£ 16,500	
Tennis courts	Scheduled Maintenance			£ -	£ 4,897			'sinking fund', carried from 2024-25, may increase in line with tennis receipts until 31st March 2024
	Reactive Maintenance			£ 500	£ -			
	Gate fees			£ 600	£ -			To link gate to entry and booking system
	Tennis income	£ 5,000		£ -	£ -			2024-25 receipts =£4,897 (after fees). LTA advised minimum £3,600
Tennis courts	sub-total	£ 5,000				-£ 3,900	£ 4,897	
Notice Boards	Appledore			£ 1,250	£ -			to replace
	Orchard Hill			£ 1,250	£ -			to replace
	Town Hall			£ 2,000	£ -			new installation

	Maintenance			£ 200	£ -			
Notice Boards	sub-total					£ 4,700	£ -	
Northam Hall	Electric			£ 750	£ -			Solar panel generation offsets costs but payment/kW is reducing
	Gas			£ 3,850	£ -			
	water			£ 1,440	£ -			£120/month
	Hygiene services			£ 100	£ -			includes allowance for increase
	Cleaning			£ 5,200	£ -			400 per month plus unanticipated extra
	Maintenance			£ 2,500	£ -			
	Notice board			£ 1,500	£ -			replacement
	Internet			£ 720	£ -			£60/month
	Large project reserve			£ 3,000	£ 30,000			£30,000 carried from 2024-25
	PPL - PRS Fees			£ 500	£ -			Public Performmance Licence
	Hall hire	£ 20,000		£ -	£ -			
Northam Hall	sub-total	£ 20,000				-£ 440	£ 30,000	
Pavilion & CPT	Electric			£ 650	£ -			
	Water			£ 300	£ -			£25/month
	Maintenance			£ 4,000	£ -			
	Professional fees			£ 15,000	£ -			
	large project reserve			£ -	£ 20,000			could be used as a basis for grant funding
CPT	Hygiene			£ 275	£ -			includes allowance for increase
	Alarm			£ 150	£ -			monitoring and maintenance
	Lock			£ 50	£ -			monitoring and maintenance
	Disposables			£ 175	£ -			papers, rolls etc
	Servicing			£ 1,000	£ -			of CPT specific equipment
	LODAR			£ 500	£ -			H&S check of equipment twice per year
	Cleaning			£ 6,000	£ -			3 visits per week
	Maintenance			£ 750	£ -			
Pavilion & CPT	sub-total					£ 28,850	£ 20,000	
Comm Centre Toilet	Hygiene services			£ 200	£ -			includes allowance for increase
	Water			£ 400	£ -			
	Disposables			£ 249	£ -			papers, rolls etc
	Maintenance			£ 100	£ 500			replacement
Comm Centre Toilet	sub-total					£ 949	£ 500	
Insurances	General			£ 12,000	£ -			to include Blue Lights Hall
	Motor			£ 2,500	£ -			£1,900 for 2024-25
	Engineering			£ 500	£ -			£487 for 2024-25
	HR (via worknest)			£ 250	£ -			
	Breakdown			£ 300	£ -			
	Motor - ad hoc			£ 700	£ -			for hire and loan vehicles
Insurances	sub-total					£ 16,250	£ -	
Community	May Fair costs	£ 2,500		£ 7,500	£ -			£10,000 budgetted in 2024-25
	Events - other			£ 7,500	£ -			e.g.tennis opening, seasonal fairs etc. To Be Confirmed
	Tennis summer camps	£ 2,000		£ 2,500	£ -			£2000 grant received in 2024-25; £500 for publicity
	Commemorations			£ 1,000	£ -			
	Carol Service - publicity and gifts			£ 200	£ -			staff cost to attend would be extra
	Remembrance			£ 750	£ -			
	Newsletters & communication			£ 7,500	£ -			
	Youth Services			£ 2,000	£ 10,000			£10,000 retained from previous years
Community	sub-total	£ 4,500				£ 19,950	£ 10,000	
		Totals	£ 37,920	£ 23,767		£ 664,619	£ 203,740	

Budget calculation 2025-26

			Recommended	Approx. inflation	Increased project fund
Earmarked reserves, inc.	(a)	£	203,740	£ 203,740	£ 203,740
General reserves (JPAG advice is 3 months operating costs, NTC = £40,000)	(b)	£	40,000	£ 40,000	£ 40,000
Total funds to be held in reserve	(c)=(a)+(b)	£	243,740	£ 243,740	£ 243,740
Anticipated expenditure	(d)	£	624,619	£ 624,619	£ 624,619
Cost Centre: General Projects		£	45,642	£ 34,842	£ 50,642
Total required for 2024-25	(e)=(c)+(d)	£	914,001	£ 903,201	£ 919,001
Less anticipated balance at 31-3-25	(f)	£	245,897	£ 245,897	£ 245,897
Co-op (current account)		£	55,000		
Nationwide		£	93,000		
Cambs & County		£	93,000		
Cambs BS (Tennis)		£	4,897		
Balance to fund	(g)=(e)-(f)	£	668,104	£ 657,304	£ 673,104
Less anticipated receipts for 2024-25 (not in cost centres)	(h)	£	23,767	£ 23,767	£ 23,767
Precept required	(i)=(g)-(h)	£	644,337	£ 633,537	£ 649,337
Precept 2024-25 was	(x)	£	567,832	£ 567,832	£ 567,832
Precept increase in funds received	(y)=(i)-(x)	£	76,505	£ 65,705	£ 81,505
Precept increase % in funds received	(z)=(y)/(x)x100		13.47%	11.57%	14.35%

Precept requested

£644,337

Taxbase 2024-25	5,338.76	2024-25 Band D rate	£106.36	£106.36	
Inflation on 31 Oct 24 (CPI)	2.60%				
Increase in tax base	466.66	Notes - the Council area registered second homes in 2022 =	441		not all Band D
2025-26 Taxbase	5,805.42	the Council area registered second homes in 2024 =	462		not all Band D
2025-26 Band D rate	£110.99	gross movement was 552 properties. 462 (83%) are 2nd homes	83%		not all Band D
Band D rate increase	£4.63	with 100% levy			
	4.35%	if all 2nd homes became main residences or holiday let businesses the tax base increase would fall in the future, necessitating greater rises to maintain the budget.			

Various possible increases	Precept	% increase in household Council Tax bills	Notes
Recommended	£644,337	4.35%	allows a small amount of flexibility in the Council's finances to meet unforeseen expenditure.
Approimate Inflation increase	£633,537	2.60%	this increase is aligned to the 30th November 2024 CPI inflation rate (2.6%) and could be significantly affected by any decrease in 2nd homes, so necessitating a greater increase in the future.
Increased project fund	£649,337	5.16%	the extra funds allocated to the General Projects cost centre.

Band	Ratio	Ratio as %	Previous Year 2024-25 NTC	Annual increase 2025-26 NTC	estimated 2025-26 NTC bill	
					annual	monthly (12)
A	6/9	67%	£ 71.26	£ 3.10	£ 74.36	£ 6.20
B	7/9	78%	£ 82.96	£ 3.61	£ 86.57	£ 7.21
C	8/9	89%	£ 94.66	£ 4.12	£ 98.78	£ 8.23
D	9/9	100%	£ 106.36	£ 4.63	£ 110.99	£ 9.25
E	11/9	122%	£ 129.76	£ 5.65	£ 135.41	£ 11.28
F	13/9	144%	£ 153.16	£ 6.67	£ 159.82	£ 13.32
G	15/9	167%	£ 177.62	£ 7.73	£ 185.35	£ 15.45
H	18/9	200%	£ 212.72	£ 9.26	£ 221.98	£ 18.50