



Saltash Town Council

Konsel An Dre Essa



The Guildhall
12 Lower Fore Street
Saltash
PL12 6JX
Telephone: 01752 844846
www.saltash.gov.uk

18 November 2021

Dear Councillor

I write to summon you to an **Extraordinary Policy and Finance Committee meeting** to be held at the Guildhall on **Wednesday 24th November 2021 at 6.30 pm.**

We encourage members of the public and press attending Council meetings to wear a face covering, unless medically exempt, to be mindful and respect others space and to consider their own unique circumstances before attending.

The meeting is open to members of the public and press. Any member of the public requiring to put a question to the Town Council must do so 24 hours prior to the meeting by email enquiries@saltash.gov.uk

Yours sincerely,

S Miller
Chairman of Policy and Finance

To:

Essa	Tamar	Trematon
R Bickford R Bullock G Challen M Griffiths S Lennox-Boyd Vacancy	L Challen J Dent S Gillies S Martin J Peggs P Samuels	S Miller (Chairman) B Samuels G Taylor D Yates (Vice-Chairman)

Agenda

1. Health and Safety Announcements
2. Apologies.
3. Declarations of Interest:
 - a. To receive any declarations from Members of any registerable (5A of the Code of Conduct) and/or non-registerable (5B) interests in matters to be considered at this meeting.
 - b. Locum Town Clerk to receive written requests for dispensations prior to the start of the meeting for consideration.
4. To receive and consider budget/precept recommendations from Town Council Committees and Sub Committees:
 - a. Personnel held on 28th September 2021 Minute nr 80/21/22 A1 to 2 and B1 to 7
 - b. Extraordinary Services held on 3rd November 2021 Minute nr. 63/21/22
 - c. Policy and Finance held on 9th November 2021 Minute nr. 115/21/22 A1 to 4
5. Finance:
 - a. To set the Policy and Finance budgets for the year 2022/23
 - b. To set the fees and charges for the year 2022/23
 - c. To set the level of contingency for the year 2022/23
 - d. To recommend to Full Council the budgets for the year 2022/23
 - e. To recommend to Full Council the fees and charges for the year 2022/23
 - f. To recommend to Full Council the Precept for 2022/23.

Date of next meeting: Tuesday 11 January 2022 at 6.30 pm

Personnel Committee held on 28th September 2021

80/21/22 BUDGET STATEMENTS:

- a. To receive the current Committee budget statements:

It was proposed by Councillor Taylor, seconded by Councillor B Samuels and resolved to **RECOMMEND** to the Extraordinary Policy and Finance Precept Committee Meeting to be held on 24th November 2021:

1. To withdraw the Administration / HR Assistant budget line for the year 2021-22.

It was proposed by Councillor Taylor, seconded by Councillor B Samuels and resolved to **RECOMMEND** to the Extraordinary Policy and Finance Precept Committee Meeting to be held on 24th November 2021:

2. To vire surplus from the Administration / HR Assistant budget 2021-22 of £27,886.46 to budgets P&F Staffing Contingency, salary uplift to the temporary Acting Town Clerk post and the interim Town Clerk post.

- b. To set the Personnel budget for the year 2022/23:

It was proposed by Councillor Taylor, seconded by Councillor Martin and resolved to **RECOMMEND** to the Extraordinary Policy and Finance Precept Committee Meeting to be held on 24th November 2021:

1. To vire surplus from the P&F Staffing budget 2021-22 of £12,895 to the P&F Staff Contingency budget for the year 2022-23 (allocated as per minute number 80/21/22a point 2 above).
2. To vire surplus from the Service Delivery Staffing budget 2021-22 of £24,643 to the Service Delivery Staff Contingency budget for the year 2022-23.

To note; points one and two above will avoid an increase in the Precept for the year 2022-23.

3. To increase the Library Staffing Contingency budget to £15,000 for the year 2022-23.
4. To withdraw the Casual Library Information Assistant budget line for the year 2022-23, there are no available funds to vire from this budget.
5. To increase the Personnel Committee EMF Legal Fees from £6,000 to £8,000 for the year 2022-23.

6. To increase the Personnel Committee Operating Expenditure by 2.5% CPI.
7. To set the Personnel Committee budget (as attached) for the year 2022-23.

Services Committee held on 3rd November 2021

63/21/22 FINANCE:

a. To set the services Committee budgets for the year 2022/23:

It was proposed by Councillor Gillies, seconded by Councillor Yates and resolved to **RECOMMEND** to the Extraordinary Policy and Finance Committee precept meeting to be held on the 24th November 2021:

1. To approve Cornwall Council's proposal to withdraw all library fines and be recompensed a total of £975.00 by 2025.
2. To vire £21,500 from budget 6923 PWLB Loan Repayment and Interest to 6973 EMF Loan Repayment and precept a further £1,500 for the estimated repayment of £23,000 per year.

Councillor Bullock arrived and joined the meeting.

3. To increase the Services Committee Operating Expenditure by 2.5% CPI.
4. To set the Services Committee budgets (as attached) for the year 2022/23.

It was proposed by Councillor Gillies, seconded by Councillor Yates and **RESOLVED** to defer

1. The Heritage Museum budget requirements to the Extraordinary Policy and Finance Committee meeting to be held on the 24th November 2021 due to Cllrs Dent and Bullock declaring an interest leaving the meeting inquorate.
2. The request to precept £10,000 for the station canopy works until further information can be provided by the Chairman of the Station Property Sub Committee Councillor Bickford.

b. To set the fees and charges for the year 2022/23:

It was proposed by Councillor Miller, seconded by Councillor Bullock and resolved to **RECOMMEND** to the Extraordinary Policy and Finance Committee meeting to be held on the 24th November 2021:

1. To increase the allotment fees and charges at Churchtown only by £10 and Fairmead only by £5 for the year 2023/24.

2. To set the Fees and Charges (as attached) for the year 2022/23.

Policy & Finance Committee held on 9th November 2021

115/21/22 SALTASH TEAM FOR YOUTH

- a. To receive and consider a finance report from Saltash Team for Youth and any recommendations.

It was **RESOLVED** to note the report.

It was proposed by Councillor Griffiths, seconded by Councillor Peggs and resolved to **RECOMMEND** to the Extraordinary Policy and Finance Precept Committee meeting to be held on the 24th November 2021:

1. An increase of £10,000 to budget code 6222 PR Commissioning Youth Work for the year 2022-23
2. To create a new budget code for publicity, events and consultations with an available budget of £1,500
3. The mapping of existing play space provision by the Service Delivery Team to include information identified by Saltash Team for Youth
4. Two enhanced DBS checks be undertaken at a cost of £40.00 per person plus a one off administration fee to Cornwall Council of £10.00 at a total cost of £90.00 allocated to budget code 6657 ST SNB Staff Recruitment Advertising.

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income/ Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
P&F Operating Income													
P&F Income													
4901 PF Bank Interest Received	5,611	0	0	4,024	1,956	2,068	4,024		4,125	4,228	4,333	4,442	4,553
4908 PF Misc Income	170	0	0	0	0	0	0		0	0	0	0	0
Total P&F Income	5,780	0	0	4,024	1,956	2,068	4,024		4,125	4,228	4,333	4,442	4,553
Total P&F Operating Income	5,780	0	0	4,024	1,956	2,068	4,024		4,125	4,228	4,333	4,442	4,553
P & F Operating Expenditure													
P&F Expenditure													
6200 PF Bank Charges (6200)	735	0	0	1,081	488	593	1,081		1,108	1,136	1,164	1,193	1,223
6201 PF Audit (6201)	2,500	0	0	3,366	600	2,766	3,366		3,450	3,536	3,625	3,715	3,808
6202 PF Civic Occasions (including Road Closures) (6202)	1,415	0	0	2,500	763	1,737	2,500	Platinum Jubilee Costs to be considered	3,500	2,530	2,593	2,658	2,725
6203 PF Mayors' Allowance	4,809	0	0	4,838	2,419	2,419	4,838		4,959	5,083	5,210	5,340	5,474
6204 PF Councillors' Allowance	2,556	0	0	3,434	0	3,434	3,434		3,520	3,608	3,698	3,790	3,885
6205 PF Insurance	12,413	0	0	22,000	17,293	4,707	22,000		22,132	22,265	22,398	22,533	22,533
6206 PF Youth Council (6206)	3,000	0	0	4,000	4,000	0	4,000		4,000	4,000	4,000	4,000	4,000
6208 PF Subscriptions (6208)	3,891	0	0	11,500	9,047	2,453	11,500	To be increased	15,000	15,375	15,759	16,153	16,557
6210 PF Community Chest (6210)	5,600	0	0	15,000	1,670	13,330	15,000		10,000	10,000	10,000	10,000	10,000
6211 PF Website Maintenance (6211)	633	0	0	570	490	80	570	To be increased	1,000	1,025	1,051	1,077	1,104
6212 PF Councillor Expenses	0	0	0	0	0	0	0	To be deleted	0	0	0	0	0
6213 PF Councillor Training & Expenses (6213)	735	0	0	2,675	1,950	725	2,675	To be increased	2,742	2,810	2,881	2,953	3,027
6214 PF Health & Safety (6214)	5,884	0	1,900	5,644	6,719	825	7,544	To be increased	7,500	7,688	7,880	8,077	8,279
6215 PF Annual Report	0	0	0	450	0	450	450		450	461	473	485	497
6216 PF Miscellaneous	0	0	0	100	0	100	100		100	103	105	108	110
6217 PF Data Protection (6217)	55	0	0	100	55	45	55		100	103	105	108	110
6219 PF Covid 19 H&S Materials & Equipment	13,413	0	0	2,500	2,970	(470)	4,000	To be decreased	2,000	2,050	2,101	2,154	2,208
6220 PF Festival Fund & Event Expenditure	0	0	15,000	0	5,555	9,445	15,000		15,000	15,000	15,000	15,000	15,000
6221 PF Town Messenger (6221)	3,957	0	0	4,308	1,500	2,808	4,308	To be increased	5,000	5,125	5,253	5,384	5,519
								Agreed 9/11/21 P&F Committee Minute No 115/21/22, please note below No. 6					
6222 PF Commissioning Youth Work (6222)	40,000	0	0	40,000	(3,333)	43,333	43,000		50,000	50,000	50,000	50,000	50,000
6224 PF Professional Costs	848	0	0	2,000	727	1,273	2,000		2,050	2,101	2,154	2,208	2,263
6225 PF Neighbourhood Plan	2,604	0	0	5,030	2,046	2,984	5,030		5,156	5,285	5,417	5,552	5,691
6226 PF Town Vision Sub Committee	0	0	10,000	0	0	10,000	0	Please see Fianance Officer Recommendation below Note 1	0	0	0	0	0
6227 PF Town Speakers PRS Licence	0	0	0	0	0	0	0	New Code, please see precept note below No.3	3,000	3,075	3,152	3,231	3,311
6228 PF Events & Consultations	0	0	0	0	0	0	0	New Code, please see precept note below No.4	1,500	1,538	1,576	1,615	1,656
6229 PF CCTV Annual Maintenance	0	0	0	0	0	0	0	New Code, please see precept note below No.5	14,600	14,965	15,339	15,723	16,116
6502 SE Civic Christmas Event	0	0	0	526	0	526	526		500	513	525	538	552
6513 SE Twinning	0	0	0	116	0	116	116		119	122	125	128	131
6514 SE Town Leaflets/ Reprinting	0	0	0	526	0	526	526		539	553	566	581	595
6516 SE Road Safety Grant	0	0	0	210	0	210	210		215	221	226	232	238
P&F IT/Office Costs	25,547	0	0	30,853	14,714	16,139	30,853	To be increased	33,000	33,825	34,671	35,537	36,426
5500 Bad Debt Expense	0	0	0	0	20	0	0		0	0	0	0	0
6417 GH Belle Vue Office Costs	4,142	0	0	0	0	0	0		0	0	0	0	0
Total P&F Expenditure	134,736	0	26,900	163,327	69,693	120,534	184,682		212,240	214,093	217,047	220,073	223,037
P&F Staffing Expenditure													
6652 ST PF Employers Pension - Monthly Fee	5,300	0	0	5,300	3,094	2,206	5,300		5,300	5,433	5,568	5,708	5,850
6659 ST PF Town Sergeant & Mace Bearer Fees	150	0	0	773	125	648	773		792	812	832	853	875
6661 ST PF Finance Consultancy Fees	1,325	0	0	3,000	650	2,350	1,300		3,000	3,075	3,152	3,231	3,311
P&F Staffing Expenses	719	0	0	2,354	569	1,785	2,354		2,413	2,473	2,535	2,598	2,663
6656 ST P&F Staff Training	3,485	0	0	4,024	(1,604)	5,628	4,024		4,125	4,228	4,333	4,442	4,553
P&F Staffing Costs	289,432	0	0	338,986	172,684	166,302	326,092	Please see Fianance Officer Recommendation below Note 2	310,159	319,464	329,048	338,919	349,087
Total P&F Staffing Expenditure	300,411	0	0	354,437	175,518	178,919	339,843		325,789	335,485	345,469	355,751	366,339
Total P & F Operating Expenditure	435,148	0	26,900	517,764	245,211	299,453	524,525		538,029	549,578	562,516	575,824	589,376
Total P & F Operating Expenditure													
	435,148	0	26,900	517,764	245,211	299,453	524,525		538,029	549,578	562,516	575,824	589,376
Total P&F Operating Surplus/ (Deficit)													
	(429,368)	0	(26,900)	(513,740)	(243,255)	(297,385)	(520,501)		(533,904)	(545,350)	(558,182)	(571,382)	(584,823)
P&F EMF Expenditure													
6270 PR EMF Crime Reduction	0	36,950	0	0	0	36,950			20,000	0	0	0	0
6271 PR EMF Election	0	29,760	0	5,000	0	34,760			7,000	0	0	0	0
6272 PR EMF Robes & Civic Regalia	0	2,000	0	0	0	2,000			0	0	0	0	0
6273 PR EMF Legal Fees	0	7,598	0	0	0	7,598			0	0	0	0	0
6274 PR EMF Internet Redevelopment	6,125	3,400	0	2,000	0	5,400			0	0	0	0	0
6275 PR EMF Neighbourhood Plan	915	1,772	0	0	0	1,772			0	0	0	0	0
6277 EMF Expenditure transferred to 21/22	0	25,000	(25,000)	0	0	0			0	0	0	0	0
6278 EMF CIL Planning Income	0	0	1,584	0	0	1,584			0	0	0	0	0
6279 EMF Restart Business Support Grant	0	0	12,000	0	0	12,000			0	0	0	0	0
6370 PO EMF Computer Equipment Renewal	0	7,046	0	15,000	0	22,046			0	0	0	0	0
6694 ST PR EMF Staff Contingency (P&F)	13,117	21,699	0	15,000	4,927	31,772			0	0	0	0	0
Total P&F EMF Expenditure	20,157	135,225	(11,416)	37,000	4,927	155,882			27,000	0	0	0	0
Total P&F Expenditure (Operational & EMF)													
	455,305	135,225	15,484	554,764	250,138	455,335			565,029	549,578	562,516	575,824	589,376
Total P&F Budget Surplus/ (Deficit)													
	(449,525)	(135,225)	(15,484)	(550,740)	(248,182)	(453,267)			(560,904)	(545,350)	(558,182)	(571,382)	(584,823)

Notes 2021 -22

1. £15,000 vired from 6277 EMF Expenditure 21/22 to 6220 Festival Fund
2. £10,000 vired from 6277 EMF Expenditure 21/22 to 6226 Town Vision Sub Committee
3. 6214 H&S Budget £1,900 vired from General Reserves for H&S Contract
4. £1,584 6278 EMF Income Received for CIL Planning Funds
5. £12,000 6279 EMF Business Start Up Support Grant Received.

Precept Notes 2022-23

1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021
2. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%
3. New code 6227 Town Speakers PRS Licence - £3,000
4. Proposal from Cllr Griffiths New code 6228 Events & Consultations - £1,500
5. New code 6229 CCTV Annual Maintenance - £14,600
6. Proposed from Cllr Griffiths to increase to £50,000 Minute No 115/21/22

Finance Officer's Precept Proposals 2022-23

1. To recommend to make Town Vision Committee revenue expenditure budget of £10,000 an EMF to save the amount being precepted each year.
2. To recommend to vire a surplus of £39,230 from P&F Staffing Costs 21-22 to 6694 EMF Staffing Contingency for 22-23 and £20,000 to be used against P&F Staffing costs in 22-23 or to transferred into general reserves at year -end, the remainder to remain within the contingency. Amendment to Personnel Minute No.

Saltash Town Council Fees and Charges

Description		2021/2022 Charge	2021/2022 Charge
Room Hire (min of 2 hour booking from 01/04/2014) (Non VATable)			
Guildhall	Casual ph - weekdays 9am - 5pm (Community Rate)	£10.00	£10.30
	Casual ph - weekends & evenings (Community Rate)	£21.00	£21.50
	Casual ph - weekdays 9am - 5pm (Commercial Rate)	£15.00	£15.40
	Casual ph - weekends & evenings (Commercial Rate)	£25.20	£25.90
Council Chamber	Casual ph - weekdays 9 am - 5pm (Community Rate)	£10.00	£10.30
	Casual ph - weekends & evenings (Community Rate)	£15.00	£15.40
	Casual ph - weekdays 9am - 5pm (Commercial Rate)	£15.00	£15.40
	Casual ph - weekends & evenings (Commercial Rate)	£18.00	£18.50
20% Discount for regular bookers evenings and weekends			
Room Hire Extras (VATable)	Tea/coffee per cup with biscuits (Community)	£1.00	£1.00
	Tea/coffee per cup with biscuits (Commercial)	£1.00	£1.00
	Photocopying	20p black	20p black
		35p colour	35p colour
Room Hire (min of 2 hour booking) (VATable)			
Isambard House (Station Building)	Casual ph - weekdays 9am - 5pm (Community Rate)	£10.00	£10.00
	Casual ph - weekends & evenings (Community Rate)	£15.00	£15.00
	Casual ph - weekdays 9am - 5pm (Commercial Rate)	£15.00	£15.00
	Casual ph - weekends & evenings (Commercial Rate)	£30.00	£30.00
20% Discount for regular bookers evenings and weekends			
Room Hire Extras (VATable)	Tea/coffee per cup with biscuits (Community)	£1.00	£1.00
	Tea/coffee per cup with biscuits (Commercial)	£1.00	£1.00
Other Charges (VATable)			
Freedom of Information Charge (first 18 hours free of charge)		£25.00 per hour	£25.00 per hour
Environmental Information Regulations 2004 (first 18 hours free of charge)		£25.00 per hour	£25.00 per hour
Mooring Fees (VATable)			
Pontoon (Berth) per metre - permanent users, charge per annum, minimum £900 (Non Commercial)		£150.00	£155.00
Pontoon (Berth) per metre - permanent users, charge per annum, minimum £1,300 (Commercial)		£225.00	£235.00
Visiting boats - (2 hours free);charge for 24 h (Non Commercial)		£25.00	£25.00
Visiting boats - (2 hours free);charge for 24 h (Commercial)		£37.50	£37.50
Visiting boats - 3 day stay (1 Day free of charge) (Non Commercial)		£50.00	£50.00
Trusted boated scheme - (casual users); charge per annum		£75.00	£75.00
Library Charges		Set by Cornwall Council	Set by Cornwall Council
Overdue charges for books and free DVD loans:			
Adult members		£0.25 per open day to a maximum of £8.00	£0.25 per open day to a maximum of £8.00
Access, Concessionary and Young Adult members		£0.15 per open day to a maximum of £4.00	£0.15 per open day to a maximum of £4.00
Child members (under 16)		No charge	No charge
Replacement membership cards:			
Adult members		£1.50	£1.50
Concessions, Access, Young Adult		£1.00	£1.00
Under 16s		£0.50	£0.50
Hire Charges:			
DVDs :		from £0.50 to £3.00 per week	from £0.50 to £3.00 per week
Access Member limited to 2 at a time		Free	Free
Non-fiction		Free	Free
CDs:		£1.00	£1.00
Access Member		Free	Free
Computer games (where available)		£3.00 per week	£3.00 per week
Audiobook CDs per 3 week loan			
Adults		Free	Free
Children		Free	Free
Access members, housebound member and looked after children		Free	Free
Reservations:			
Adults and Concessionary users		£1.00 per item if placed by staff member	£1.00 per item if placed by staff member
Online reservations		Free with a limit of 6 at any one time	Free with a limit of 6 at any one time
Access and Housebound members		Free	Free
Under 18s		Free with a limit of 6 at any one time	Free with a limit of 6 at any one time
Reader's groups free for items provided from the reading group sets (items outstanding for over 1 month will be charged as lost)		Free	Free
Books on Prescription		Free	Free
Performing Arts collection:			

Saltash Town Council Fees and Charges

Description	2021/2022 Charge	2021/2022 Charge
Vocal and Orchestral sets	no charge	no charge
Vocal and orchestral sets requested from outside Cornwall		
Vocal scores	10 Scores at £4 per month	10 Scores at £4 per month
Orchestral sets	£10.00 per set per three months	£10.00 per set per three months
Postage charge (please note this charge may vary, ask staff for details)	£7.00 per 20 copies	£7.00 per 20 copies
Reservation charge from library authorities inside South West Region (non-refundable)	£6.00	£6.00
Reservation charge from library authorities outside South West Region (non-refundable)	£12.05	£12.05
Renewals will be charged at the rates and time periods as listed above		
Late returns charge applies	£10.00	£10.00
Missing part charged, unless a new copy is supplied by customer	at cost plus £5.00 administration fee	at cost plus £5.00 administration fee
Out of County Inter Library Loan Requests:		
Adults	£10.10	£10.10
Concessions, Young Adults	£9.10	£9.10
Children	£4.10	£4.10
British library book loan request	£19.00	£19.00
British Library periodical request	£13.25	£13.25
British Library Loan Renewal	£5.10 per 3 week renewal period	£5.10 per 3 week renewal period
Please note that persons owing more than £5.00 in library charges may be prevented from borrowing until the balance is reduced. Please speak to a member of staff for advice.		
Use of public computers (subject to availability):		
Cornwall library members	Free for two hours	Free for two hours
Other library members (English and Welsh Library Authorities on production of a library card)	Free for one hour	Free for one hour
Non-members	Free for half an hour - no extension	Free for half an hour - no extension
Access to Wi-Fi	Free	Free
Extension of time after the free period is dependent on availability and at the discretion of the library supervisor.		
Please note that persons owing more than £5.00 in library charges will be regarded as non-members for computer charging purposes		
Printing from any source:		
1-29 sheets (price per sheet)		
Monochrome A4	£0.10	£0.10
Monochrome A3	£0.20	£0.20
Colour A4	£0.50	£0.50
Colour A3	£1.00	£1.00
30 plus sheets (price per sheet)		
Monochrome A4	£0.08	£0.08
Monochrome A3	£0.16	£0.16
Colour A4	£0.40	£0.40
Colour A3	£0.80	£0.80
High gloss colour printing on customer's own paper	£1.00	£1.00
High gloss colour printing on library paper	£1.25 per sheet	£1.25 per sheet
Commission rates:		
Requires signed agreement in place between artist and relevant Council	30%	30%

Additional Library Charges	Set by Saltash Town Council	Set by Saltash Town Council
Merchandise Items with logo	2021/22	2021/22
Jute Bags (Each)	£1.90	£1.90
Coffee Mugs (Each)	£1.99	£1.99
Writing Kits (Each)	£5.99	£5.99
Activities	Price to be given on application	Price to be given on application

Description	2021/2022	2021/2022	2022/2023
Allotments	£30.00	£30.00	£30.00
(Non VATable)	£40.00	£40.00	£45.00

Saltash Town Council Fees and Charges

Description	2021/2022 Charge	2021/2022 Charge	
Churchtown pa	£40.00	£40.00	£50.00
Grenfell Avenue New Site pa	£30.00	£30.00	£30.00
Water pa	£10.00	£10.00	£10.00

Notes

Inflationary rate used for fees and charges increase is CPI 2.5% based on June 2021

Account	Actual Received/S pend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income /Spend 2021/22	Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Operating Income													
Total Operating Income													
Burial Authority Income	24,183	0	0	15,000	15,440	(440)	30,880		17,500	17,938	18,386	18,846	19,317
Burial Board Income	14,538	0	0	8,050	4,941	3,109	8,667		8,064	8,265	8,472	8,684	8,901
P&F Income	5,780	0	0	4,024	1,956	2,068	4,024		4,125	4,228	4,333	4,442	4,553
Guildhall Income	13,985	0	0	5,355	1,318	4,037	5,355		10,750	11,019	10,900	10,965	10,965
Library Income	664	0	0	4,920	367	4,553	1,622		4,100	3,246	2,994	3,069	3,146
Maurice Huggins Income	0	0	0	0	128	(128)	360		1,000	1,025	1,051	1,077	1,104
Station Income	0	0	0	3,750	1,605	2,145	2,500		6,000	6,150	6,304	6,461	6,623
Service Delivery Income	10,652	0	0	20,450	15,485	4,965	16,309		21,617	22,157	31,184	31,373	31,373
Total Total Operating Income	69,802	0	0	61,549	41,241	20,308	69,717		73,155	74,028	83,624	84,916	85,981
Total Operating Income	69,802	0	0	61,549	41,241	20,308	69,717		73,155	74,028	83,624	84,916	85,981
Operating Expenditure													
Operating Expenditure													
Burial Authority Expenditure	23,401	0	0	24,760	11,360	13,400	23,925		24,347	24,421	24,497	13,883	3,270
Burial Authority Staffing Expenditure	11,275	0	0	10,548	4,279	6,269	8,558		10,844	11,167	11,499	11,842	12,194
Burial Board Expenditure	3,084	0	0	6,284	1,308	4,976	5,551		5,743	5,887	6,034	6,185	6,339
Burial Board Staffing Expenditure	26,297	0	0	24,613	9,984	14,629	21,065		25,303	26,056	26,832	27,631	28,454
P&F Expenditure	134,736	0	26,900	163,327	69,693	120,534	184,682		212,240	214,093	217,047	220,073	223,037
P&F Staffing Expenditure	300,411	0	0	354,437	175,518	178,919	339,843		325,789	335,485	345,469	355,751	366,339
Guildhall Expenditure	19,960	0	0	26,733	16,096	10,637	25,300		29,267	29,998	30,748	31,517	32,305
Guildhall Staffing Expenses	26,148	0	0	23,833	13,586	10,247	23,562		28,404	29,252	30,125	31,023	31,949
Library Expenditure	25,613	0	0	55,134	20,914	34,220	30,340		31,639	55,430	56,241	57,045	57,896
Library Staffing Expenses	84,837	0	20,691	98,312	61,242	57,761	114,920		127,320	131,125	135,044	139,080	143,236
Maurice Huggins Expenses	21	0	0	0	896	(896)	2,318		3,639	3,730	3,824	3,919	4,017
Station Expenditure	4,846	0	0	16,005	7,653	8,352	14,004		21,022	21,548	22,086	22,639	23,204
Station Staffing Expenses	0	0	7,000	1,250	0	8,250	1,250		8,096	8,332	8,575	8,826	9,084
Service Delivery Expenditure	72,221	0	0	74,483	30,968	43,515	101,097		91,756	93,938	96,173	98,465	100,814
Service Delivery Staffing Expenditure	120,264	0	30,000	207,407	110,154	127,253	213,802		307,858	317,019	326,453	336,168	346,172
Personnel Expenditure	3,562	0	0	10,613	6,216	4,397	10,750		10,668	10,935	11,208	11,488	11,776
Total Operating Expenditure	856,678	0	84,591	1,097,739	539,867	642,463	1,120,967		1,263,936	1,318,416	1,351,856	1,375,535	1,400,088
Total Operating Expenditure	856,678	0	84,591	1,097,739	539,867	642,463	1,120,967		1,263,936	1,318,416	1,351,856	1,375,535	1,400,088
Total Operating Surplus/ (Deficit)													
Total Operating Surplus/ (Deficit)	(786,875)	0	(84,591)	(1,036,190)	(498,626)	(622,155)	(1,051,250)		(1,190,781)	(1,244,388)	(1,268,232)	(1,290,618)	(1,314,107)
EMF Expenditure													
Burial Authority EMF Expenditure	2,126	21,333	0	10,000	494	30,839			0	0	0	0	0
Burial Board EMF Expenditure	0	3,720	0	0	0	3,720			0	0	0	0	0
P&F EMF Expenditure	20,157	135,225	(11,416)	37,000	4,927	155,882			27,000	0	0	0	0
Guildhall EMF Expenditure	3,916	34,433	0	16,160	0	50,593			20,000	5,000	0	0	0
Library EMF Expenditure	11,881	65,146	(12,097)	34,000	15,566	71,483			11,156	0	0	0	0
Maurice Huggins EMF Expenditure	394	2,606	0	0	0	2,606	(2,000)		0	0	0	0	0
Station EMF Expenditure	143,272	96,273	26,939	20,000	44,788	98,424			10,000	0	0	0	0
Service Delivery EMF Expenditure	145,021	103,764	(30,000)	49,000	28,766	93,998			57,000	17,000	17,000	17,000	17,000
Personnel EMF Expenditure	0	6,000	0	0	0	6,000			2,000	0	0	0	0
Total EMF Expenditure	326,768	468,500	(26,574)	166,160	94,541	513,545			127,156	22,000	17,000	17,000	17,000
Total Overall Expenditure (Operational & EMF)													
Total Overall Expenditure (Operational & EMF)	1,183,445	468,500	58,017	1,263,899	634,408	1,156,008			1,391,092	1,340,416	1,368,856	1,392,535	1,417,088
Total Overall Budget Surplus/ Defecit													
Total Overall Budget Surplus/ Defecit	(1,113,643)	(468,500)	(58,017)	(1,202,350)	(593,167)	(1,135,700)			(1,317,937)	(1,266,388)	(1,285,232)	(1,307,618)	(1,331,107)

Notes
To/From Reserves & Budget Virements 2021/22
1. All budget virements are detailed on the individual committee budget sheets

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/ Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income /Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Operating Income													
Burial Authority Income													
4612 BA Cemetery Fees (Churchtown)	24,183	0	0	15,000	15,440	(440)	25,652	To be increased	17,500	17,938	18,386	18,846	19,317
Total Burial Authority Income	24,183	0	0	15,000	15,440	(440)	30,880		17,500	17,938	18,386	18,846	19,317
Total Operating Income	24,183	0	0	15,000	15,440	(440)	30,880		17,500	17,938	18,386	18,846	19,317
Operating Expenditure													
Burial Authority Expenditure													
6000 BA Petrol	99	0	0	250	120	130	202	To be increased	300	308	315	323	331
6001 BA Machinery Maintenance Costs	317	0	0	450	0	450	225	To be decreased	250	256	263	269	276
6003 BA Health & Safety	56	0	0	108	0	108	50	To be decreased	50	51	53	54	55
6004 BA General Site Maintenance	241	0	0	750	63	687	250	To be decreased	500	513	525	538	552
6005 BA Fire Extinguishers	(5)	0	0	80	41	39	80		82	84	86	88	91
6008 BA Tree Survey & Tree Maintenance	425	0	0	700	0	700	700		718	735	754	773	792
6009 BA Electricity Costs	417	0	0	269	38	231	269		276	283	290	297	304
6010 BA PWLB Loan Repayment & Interest	21,385	0	0	21,385	10,692	10,693	21,385		21,385	21,385	21,385	10,693	
6011 BA Water	0	0	0	323	0	323	323		331	339	348	357	365
6013 BA Security Alarm Maintenance	175	0	0	153	117	36	153		157	161	165	169	173
6014 BA Cemetery Software Subscription	290	0	0	292	288	4	288		299	307	314	322	330
Total Burial Authority Expenditure	23,401	0	0	24,760	11,360	13,400	23,925		24,347	24,421	24,497	13,883	3,270
Burial Authority Staffing Expenditure													
Burial Authority Staffing Expenses	103	0	0	262	34	228	262		269	275	282	289	296
6666 ST BA Staff Training (Churchtown)	12	0	0	201	0	201	201		206	211	216	222	227
Burial Authority Staffing Costs	11,160	0	0	10,085	4,245	5,840	8,565		10,369	10,680	11,001	11,331	11,671
Total Burial Authority Staffing Expenditure	11,275	0	0	10,548	4,279	6,269	8,558		10,844	11,167	11,499	11,842	12,194
Total Operating Expenditure	34,676	0	0	35,308	15,639	19,669	31,277		35,191	35,588	35,997	25,724	15,464
Total Burial Authority Operating Expenditure	34,676	0	0	35,308	15,639	19,669	31,277		35,191	35,588	35,997	25,724	15,464
Total Burial Authority Operating Surplus/ (Deficit)	(10,493)	0	0	(20,308)	(199)	(20,109)	(397)		(17,691)	(17,651)	(17,611)	(6,879)	3,852
Burial Authority EMF Expenditure													
6070 BA EMF Churchtown Cemetery Capital Works	1,578	7,668	0	0	0	7,668		kept the same	0	0	0	0	0
6071 BA EMF Replace Machinery & Equipment	0	9,967	0	10,000	0	19,967		Transfer £5,000 to 6070 22/23	0	0	0	0	0
6073 BA EMF Memorial Garden	548	2,498	0	0	494	2,004		kept the same	0	0	0	0	0
6692 ST BA EMF Staff Contingency (Churchtown)	0	1,200	0	0	0	1,200		kept the same	0	0	0	0	0
Total Burial Authority EMF Expenditure	2,126	21,333	0	10,000	494	30,839			0	0	0	0	0
Total Burial Authority Expenditure (Operational & EMF)	36,803	21,333	0	45,308	16,132	50,509			35,191	35,588	35,997	25,724	15,464
Total Burial Authority Budget Surplus/ Deficit	(12,620)	(21,333)	0	(30,308)	(692)	(50,949)			(17,691)	(17,651)	(17,611)	(6,879)	3,852

Notes
1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021
2. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%
3. BA proposed to transfer between EMFs £5,000 from 6071 to 6070 for the year 2022/23

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds to Receive/ Available to Date 2021/22	Estimated Y/E Income/ Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Burial Board Operating Income													
Burial Board Income													
4600 BB Cemetery Fees (St. Stephens)	13,299	0	0	7,500	4,380	3,120	8,106		7,500	7,688	7,880	8,077	8,279
4605 BB SLA Payment Grass Cutting	550	0	0	550	561	(11)	561		564	578	592	607	622
4613 BB Memorial Bench Income - St. Stephens	689	0	0	0	0	0	0		0	0	0	0	0
Total Burial Board Income	14,538	0	0	8,050	4,941	3,109	8,667		8,064	8,265	8,472	8,684	8,901
Total Burial Board Operating Income	14,538	0	0	8,050	4,941	3,109	8,667		8,064	8,265	8,472	8,684	8,901
Burial Board Operating Expenditure													
Burial Board Expenditure													
6100 BB Petrol	232	0	0	350	279	71	350	To be increased	400	410	420	431	442
6101 BB Machinery Maintenance Costs	620	0	0	1,184	315	869	620	To be decreased	650	666	683	700	717
6103 BB Health & Safety	304	0	0	269	0	269	100	To be decreased	100	103	105	108	110
6104 BB General Site Maintenance	568	0	0	1,250	714	536	1,250		1,281	1,313	1,346	1,380	1,414
6105 BB Fire Extinguishers	85	0	0	0	0	0		To be deleted	0	0	0	0	0
6108 BB Tree Survey & Tree Maintenance	1,275	0	0	3,231	0	3,231	3,231		3,312	3,395	3,479	3,566	3,656
Total Burial Board Expenditure	3,084	0	0	6,284	1,308	4,976	5,551		5,743	5,887	6,034	6,185	6,339
Burial Board Staffing Expenditure													
Burial Board Staff Expenses	229	0	0	612	79	533	612		627	643	659	676	692
6670 ST BB Staff Training (St. Stephens)	27	0	0	469	0	469	469		481	493	505	518	531
Burial Board Staffing Costs	26,040	0	0	23,532	9,905	13,627	19,984		24,195	24,920	25,668	26,438	27,231
Total Burial Board Staffing Expenditure	26,297	0	0	24,613	9,984	14,629	21,065		25,303	26,056	26,832	27,631	28,454
Total Burial Board Operating Expenditure	29,381	0	0	30,897	11,292	19,605	26,616		31,046	31,943	32,866	33,816	34,793
Total Burial Board Operating Expenditure	29,381	0	0	30,897	11,292	19,605	26,616		31,046	31,943	32,866	33,816	34,793
Total Burial Board Operating Surplus/ (Deficit)	(14,843)	0	0	(22,847)	(6,351)	(16,496)	(17,949)		(22,982)	(23,677)	(24,394)	(25,132)	(25,893)
Burial Board EMF Expenditure													
6170 BB EMF Repairs to Cemetery Wall	0	920	0	0	0	920		To be kept	0	0	0	0	0
6693 ST BB EMF Staff Contingency (St Stephens)	0	2,800	0	0	0	2,800		To be kept	0	0	0	0	0
Total Burial Board EMF Expenditure	0	3,720	0	0	0	3,720			0	0	0	0	0
Total Burial Board Expenditure (Operational & EMF)	29,381	3,720	0	30,897	11,292	23,325			31,046	31,943	32,866	33,816	34,793
Total Burial Board Budget Surplus/Deficit	(14,843)	(3,720)	0	(22,847)	(6,351)	(20,216)			(22,982)	(23,677)	(24,394)	(25,132)	(25,893)

Notes
1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021
2. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%

Account	Actual Received/S pend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds to Receive/ Available to Date 2021/22	Estimate Y/E Income/ Spend 2021-22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Guildhall Operating Income													
Guildhall Income													
4200 GH Income - Guildhall Bookings	5,842	0	0	5,100	1,271	3,829	5,100		10,261	10,518	10,780	11,050	11,326
4201 GH Income - Guildhall Refreshments	0	0	0	130	46	84	130		257	263	270	277	284
4202 GH Guildhall Piano	0	0	0	10	0	10	10						
4206 GH Income - Guildhall Misc Property Income	8,143	0	0	115	1	114	115		232	238	244	250	256
Total Guildhall Income	13,985	0	0	5,355	1,318	4,037	5,355		10,750	11,019	11,294	11,577	11,866
Total Guildhall Operating Income	13,985	0	0	5,355	1,318	4,037	5,355		10,750	11,019	11,294	11,577	11,866
Guildhall Operating Expenditure													
Guildhall Expenditure													
6400 GH Rates - Guildhall (6400)	8,608	0	0	8,691	8,608	83	8,608 Fixed Cost		8,908	9,131	9,359	9,593	9,833
6401 GH Water Rates - Guildhall (6401)	271	0	0	750	221	529	350 Fixed Cost		769	788	808	828	849
6402 GH Gas - Guildhall (6402)	1,538	0	0	2,000	554	1,446	1,550 Fixed Cost, increase by 30% Predicted		2,600	2,665	2,732	2,800	2,870
6403 GH Electricity - Guildhall (6403)	3,406	0	0	4,000	1,183	2,817	3,500 Fixed Cost, increase by 30% Predicted		5,200	5,330	5,463	5,600	5,740
6404 GH Fire & Security Alarm - Guildhall (6404)	758	0	0	1,237	918	319	1,237 Fixed Cost		1,268	1,300	1,332	1,365	1,400
6405 GH Fire Extinguishers - Guildhall (6405)	361	0	0	0	0	0	0 To be deleted		0	0	0		0
6408 GH Cleaning Materials & Equipment - Guildhall (6408)	1,132	0	0	1,000	788	212	1,000 Fixed Cost		1,025	1,051	1,077	1,104	1,131
6409 GH Boiler Service & Maintenance	609	0	0	1,006	195	811	1,006 Fixed Cost		1,031	1,057	1,083	1,110	1,138
6410 GH General Repairs & Maintenance	1,154	0	0	2,515	978	1,537	2,515		2,578	2,642	2,708	2,776	2,845
6411 GH TV License & PRS	128	0	0	375	21	354	375 Not required at the moment		0	0	0	0	0
6412 GH Lift Service & Maintenance	1,685	0	0	2,500	2,095	405	2,500 To be increased		3,000	3,075	3,152	3,231	3,311
6413 GH Refreshment Costs - Guildhall	0	0	0	190	27	163	190		376	385	395	405	415
6414 GH Replace Equipment - Guildhall	30	0	0	1,000	263	737	1,000		1,006	1,031	1,057	1,083	1,110
6418 GH Professional Fees	0	0	0	1,026	0	1,026	1,026		1,052	1,078	1,105	1,133	1,161
6420 GH Legionella Risk Assessment (Guildhall)	280	0	0	443	245	198	443		454	465	477	489	501
Total Guildhall Expenditure	19,960	0	0	26,733	16,096	10,637	25,300		29,267	29,998	30,748	31,517	32,305
Guildhall Staffing Expenditure													
Guildhall Staffing Expenses	27	0	0	402	56	346	402		412	422	433	444	455
6678 ST GH Staff Training (Guildhall)	0	0	0	500	50	450	500		513	525	538	552	566
Guildhall Staffing Costs	26,121	0	0	22,931	13,480	9,451	22,660		27,480	28,304	29,153	30,028	30,929
Total Guildhall Staffing Expenditure	26,148	0	0	23,833	13,586	10,247	23,562		28,404	29,252	30,125	31,023	31,949
Total Operating Expenditure	46,108	0	0	50,566	29,682	20,884	59,365		57,671	59,250	60,873	62,540	64,254
Total Guildhall Operating Expenditure	46,108	0	0	50,566	29,682	20,884	59,365		57,671	59,250	60,873	62,540	64,254
Total Guildhall Operating Surplus/ Deficit	(32,123)	0	0	(45,211)	(28,364)	(16,847)	(56,729)		(46,921)	(48,231)	(49,579)	(50,964)	(52,388)
Guildhall EMF Expenditure													
6470 GH EMF Guildhall Maintenance	3,916	32,593	0	15,000	0	47,593	Please see Precept Note below No 4		20,000	5,000	0	0	0
6696 ST GH EMF Staff Contingency (Guildhall)	0	1,840	0	1,160	0	3,000	To be kept same		0	0	0	0	0
Total Guildhall EMF Expenditure	3,916	34,433	0	16,160	0	50,593			20,000	5,000	0	0	0
Total Guildhall Expenditure (Operational & EMF)	50,023	34,433	0	66,726	29,682	71,477			77,671	64,250	60,873	62,540	64,254
Total Guildhall Budget Surplus/ (Deficit)	(36,039)	(34,433)	0	(61,371)	(28,364)	(67,440)			(66,921)	(53,231)	(49,579)	(50,964)	(52,388)

Precept Notes 2022-23

1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021
2. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%
3. Staffing costs have been recommended by the Personnel Committee
4. Recommended from Property Maintenance Sub Committee to precept a further £20,000 in 2022/23 and a further £5,000 in 2023/24 to add to the already precepted amount of £35,000 for Internal and External Repair Works due in 2023/24 at a cost of £60,000

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income/Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Library Operating Income													
Library Income													
4517 LI Library - Fines (Collected on behalf of CC)	5	0	0	568	96	472	568	Please see Precept Note below No 4.	650	325	0	0	0
4518 LI Library - Photocopying Fees	0	0	0	566	77	489	566	To be reduced from pre covid budget of £1,126	800	820	841	862	883
4519 LI Hire of Video, DVDs & Books (Collected on behalf of CC)	0	0	0	110	0	110	0	To be deleted, no longer required	0	0	0	0	0
4524 LI Library Book Sales	307	0	0	151	194	(43)	388	To be increased	300	308	315	323	331
4525 Library - Miscellaneous Income	353	0	0	0	0	0	0		0	0	0	0	0
4526 LI Library Activity Income	0	0	0	100	0	100	100	To be increased	250	256	263	269	276
4527 LI Library Cafe Rental Income	0	0	0	3,000	0	3,000	0	Vending Machine Possibility	750	769	788	808	828
4528 Library Merchandise Income	0	0	0	425	0	425	0		750	769	788	808	828
4529 Library Activities Sponsorship								New Code, Please see precept note below No 5.	600	0	0	0	0
Total Library Income	664	0	0	4,920	367	4,553	1,622		4,100	3,246	2,994	3,069	3,146
Total Library Operating Income	664	0	0	4,920	367	4,553	1,622		4,100	3,246	2,994	3,069	3,146
Library Operating Expenditure													
Library Expenditure													
6900 LI Rates - Library	13,473	0	0	14,004	13,473	531	13,473	Fixed Cost	14,354	14,713	15,081	15,458	15,844
6901 LI Water Rates - Library	0	0	0	323	0	323	0	Fixed Cost	331	339	348	357	365
6902 LI Gas - Library	1,251	0	0	1,730	315	1,415	1,730	Fixed Cost, increase by 30% Predicted	2,249	2,305	2,363	2,422	2,482
6903 LI Electricity - Library	1,742	0	0	1,412	719	693	1,412	Fixed Cost, increase by 30% Predicted	2,000	2,050	2,101	2,154	2,208
6904 LI Fire & Security Alarm - Library	504	0	0	915	619	296	915	Fixed Cost	938	961	985	1,010	1,035
6905 LI Fire Extinguishers - Library	227	0	0	0	0	0	0	To be deleted	0	0	0	0	0
6908 LI Cleaning Materials & Equipment - Library	337	0	0	1,643	319	1,324	500	Fixed Cost	1,684	1,726	1,769	1,814	1,859
6909 LI Boiler Service & Maintenance - Library	205	0	0	1,006	64	942	1,006	Fixed Cost	1,031	1,057	1,083	1,110	1,138
6910 LI General Repairs & Maintenance - Library	692	0	0	2,012	763	1,249	2,012		2,062	2,114	2,167	2,221	2,276
6911 LI TV License & PRS - Library	283	0	0	1,258	57	1,201	57	To be deleted not required at present	0	0	0	0	0
6913 LI Hospitality - Library	0	0	0	252	0	252	252		258	265	271	271	278
6914 LI Replace Equipment - Library	979	0	0	1,026	0	1,026	1,026	A lot of the equipment belongs to CC so not so much will be required following the refurb	750	769	788	788	808
6918 LI Professional Fees (Private Contractors)	945	0	0	1,006	0	1,006	1,006		1,031	1,057	1,083	1,110	1,138
6920 LI Legionella Risk Assessment - Library	280	0	0	516	280	236	420	Fixed Cost	450	461	473	485	497
6921 LI IT & Office Costs - Library	4,118	0	0	5,131	3,080	2,051	5,131	Lower broadband Costs	1,500	1,538	1,576	1,615	1,656
6922 LI Library Activities & Events	575	0	0	1,400	1,226	174	1,400	To be increased	3,000	3,075	3,152	3,231	3,311
6923 LI PWLB Loan Repayment & Interest	0	0	0	21,500	0	21,500	0	Change of Repayment Method Approved in April 21 - approx £23k per year. Please see Finance Officer Recommendation below Note 1		23,000	23,000	23,000	23,000
Total Library Expenditure	25,613	0	0	55,134	20,914	34,220	30,340		31,639	55,430	56,241	57,045	57,896
Library Staffing Expenditure													
Library Staff Expenses	264	0	0	1,900	26	1,874	1,900		1,948	1,996	2,046	2,097	2,150
6682 ST LI Staff Training (Library)	340	0	0	1,509	138	1,371	1,509		1,000	1,025	1,051	1,077	1,104
Library Staffing Costs	84,234	0	20,691	94,903	61,078	54,516	111,511		124,373	128,104	131,947	135,906	139,983
Total Library Staffing Expenditure	84,837	0	20,691	98,312	61,242	57,761	114,920		127,320	131,125	135,044	139,080	143,236
Total Operating Expenditure	110,450	0	20,691	153,446	82,156	91,981	164,312		158,959	186,555	191,285	196,125	201,133
Total Library Operating Expenditure	110,450	0	20,691	153,446	82,156	91,981	164,312		158,959	186,555	191,285	196,125	201,133
Total Library Operating Surplus/ Deficit	(109,786)	0	(20,691)	(148,526)	(81,789)	(87,428)	(163,577)		(154,859)	(183,309)	(188,290)	(193,056)	(197,987)
Library EMF Expenditure													
6971 LI EMF Saltash Library Property Maintenance (from CC)	11,298	11,788	0	16,500	0	28,288	0	Leave as it is	0	0	0	0	0
6972 LI EMF Library Equipment & Furniture	583	14,417	0	17,500	15,566	16,351	0	Leave as it is	0	0	0	0	0
6973 LI EMF Loan Repayment for 2020-21	0	23,000	0	0	0	23,000	0	Leave as it is	0	0	0	0	0
6698 ST LI EMF Staff Contingency (Library)	0	15,941	(12,097)	0	0	3,844	0	Increased to £15,000	11,156	0	0	0	0
Total Library EMF Expenditure	11,881	65,146	(12,097)	34,000	15,566	71,483	0		11,156	0	0	0	0
Total Library Expenditure (Operational & EMF)	122,331	65,146	8,594	187,446	97,722	163,464	164,312		170,115	186,555	191,285	196,125	201,133
Total Library Budget Surplus/ (Deficit)	(121,667)	(65,146)	(8,594)	(182,526)	(97,355)	(158,911)	(129,563)		(166,015)	(183,309)	(188,290)	(193,056)	(197,987)
Notes													
To/From Reserves & Budget Virements 2021/22													
1. £10,000 vired from 6698 EMF Library Staff Contingency to Library Staffing Costs													
2. £5,105 from 6971 EMF allocated to the Library Refurbishment Project													
Precept Note 2022/23													
1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021													
2. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%													
3. Staffing costs have been recommended by the Personnel Committee													
4. CC are proposing the withdrawal of library fines. CC are looking to recompense loss of 50% in the first year and 25% in the 2nd Year													
5. Expected to receive sponsorship from businesses													
6. New Code 4529 Library Activities Sponsorship													
Finance Officer's Recommendation													
1. To vire 6923 Loan Repayment budget of £21,500 from 2021-22 into 2022-23 to save precepting this amount. The remainder repayment cost to be taken from 6973 EMF Loan Repayment for 2020-21.													

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income/Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Maurice Huggins Operating Income													
Maurice Huggins Income													
4207 GH Maurice Huggins Room Income	0	0	0	0	128	(128)	360		1,000	1,025	1,051	1,077	1,104
Total Maurice Huggins Income	0	0	0	0	128	(128)	360		1,000	1,025	1,051	1,077	1,104
Total Maurice Huggins Operating Income	0	0	0	0	128	(128)	360		1,000	1,025	1,051	1,077	1,104
Maurice Huggins Operating Expenditure													
Maurice Huggins Expenditure													
7000 MA Rates - Maurice Huggins	(268)	0	0	0	209	(209)	215 Fixed Cost		441	452	463	475	487
7001 MA Water Rates - Maurice Huggins	0	0	0	0	14	(14)	175 Fixed Cost		359	368	377	386	396
7003 MA Electricity - Maurice Huggins	(192)	0	0	0	142	(142)	500 Fixed Cost		1,025	1,051	1,077	1,104	1,131
7004 MA Fire & Security Alarm - Maurice Huggins	157	0	0	0	158	(158)	158 Fixed Cost		162	166	170	174	179
7005 MA Fire Extinguishers - Maurice Huggins	44	0	0	0	0	0	To be deleted		0	0	0	0	0
7008 MA Cleaning Materials & Equipment - Maurice Huggins	0	0	0	0	49	(49)	200		300	308	315	323	331
7010 MA General Repairs & Maintenance - Maurice Huggins	0	0	0	0	45	(45)	250		513	525	538	552	566
7018 MA Professional Costs - Maurice Huggins	0	0	0	0	0	0	500		513	525	538	552	566
7020 MA Legionella Risk Assessment - Maurice Huggins	280	0	0	0	280	(280)	320 Fixed Cost		328	336	345	353	362
Total Maurice Huggins Expenditure	21	0	0	0	896	(896)	2,318		3,639	3,730	3,824	3,919	4,017
Total Maurice Huggins Operating Expenditure	21	0	0	0	896	(896)	2,318		3,639	3,730	3,824	3,919	4,017
Total Maurice Huggins Operating Surplus/ (Deficit)	(21)	0	0	0	(768)	768	(1,958)	0	(2,639)	(2,705)	(2,773)	(2,842)	(2,913)
Maurice Huggins EMF Expenditure													
6472 EMF Maurice Huggins Room	0	2,000	0	0	0	2,000	(2,000)		0	0	0	0	0
7071 MA EMF Maurice Huggins (Furniture & Sundry Items)	394	606	0	0	0	606	0		0	0	0	0	0
Total Maurice Huggins EMF Expenditure	394	2,606	0	0	0	2,606	(2,000)		0	0	0	0	0
Total Maurice Huggins Expenditure (Operational & EMF)	415	2,606	0	0	896	1,710	318		3,639	3,730	3,824	3,919	4,017
Total Maurice Huggins Budget Surplus/ (Deficit)	(415)	(2,606)	0	0	(768)	(1,838)	42		(2,639)	(2,705)	(2,773)	(2,842)	(2,913)

Notes

To/From Reserves & Budget Virements 2021/22

1. £2,000 6472 EMF to be used for operational expenditure 2021/22
2. £606 7071 EMF to be used for kitchen cupboards 2021/22

Precept Notes 2022/23

1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021
2. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/S pend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income/Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Isambard House Operating Income													
Isambard House Income													
4301 SA Isambard House - Bookings	0	0	0	1,250	1,605	(355)	2,000	To be increased	5,000	5,125	5,253	5,384	5,519
4302 SA Isambard - Refreshment Income	0	0	0	2,500	0	2,500	500	To be decreased	1,000	1,025	1,051	1,077	1,104
Total Isambard House Income	0	0	0	3,750	1,605	2,145	2,500		6,000	6,150	6,304	6,461	6,623
Total Isambard House Operating Income	0	0	0	3,750	1,605	2,145	2,500		6,000	6,150	6,304	6,461	6,623
Isambard House Operating Expenditure													
Isambard House Expenditure													
6800 SA Rates - Isambard House	3,583	0	0	3,659	3,543	116	3,543	Fixed Cost	3,750	3,844	3,940	4,039	4,140
6801 SA Water Rates - Isambard House	53	0	0	572	(53)	625	572	Fixed Cost	566	601	616	631	647
6802 SA Gas - Isambard House	159	0	0	1,869	433	1,436	1,869	Fixed Cost, increase by 30% Predicted	2,430	2,490	2,553	2,617	2,682
6803 SA Electricity - Isambard House	159	0	0	2,775	(159)	2,934	2,775	Fixed Cost, increase by 30% Predicted	3,608	3,698	3,790	3,885	3,982
6804 SA Fire & Security Alarm - Isambard House	77	0	0	954	893	61	954	Fixed Cost	978	1,002	1,027	1,053	1,079
6805 SA Fire Extinguishers - Isambard House	184	0	0	0	0	0	0	to be deleted	0	0	0	0	0
6808 SA Cleaning Materials & Equipment - Isambard House	0	0	0	1,500	1,461	39	1,500	Fixed Cost	1,538	1,576	1,615	1,656	1,697
6810 SA General Repairs & Maintenance - Isambard House	300	0	0	500	140	360	500		750	769	788	808	828
6811 SA TV License & PRS - Isambard House	0	0	0	2,080	0	2,080	0		2,132	2,185	2,240	2,296	2,353
6813 SA Refreshments Costs - Isambard House	0	0	0	105	300	(195)	300		210	215	221	226	232
6814 SA Replace Equipment - Isambard House	81	0	0	965	845	120	965		989	1,014	1,039	1,065	1,092
6818 SA Professional Costs - Isambard House	250	0	0	1,026	250	776	1,026		1,052	1,078	1,105	1,133	1,161
6821 SA IT & Office Costs - Isambard House	0	0	0	0	0	0	0	New Code	1,000	1,025	1,051	1,077	1,104
6822 SA Activities & Events	0	0	0	0	0	0	0	New Code	2,000	2,050	2,101	2,154	2,208
Total Isambard House Expenditure	4,846	0	0	16,005	7,653	8,352	14,004		21,022	21,548	22,086	22,639	23,204
Isambard House Staffing Expenditure													
6671 Staff Expenses - Isambard House	0	0	0	250	0	250	250		256	263	269	276	283
6672 ST SA Staff Training - Isambard House	0	0	0	1,000	0	1,000	1,000		1,025	1,051	1,077	1,104	1,131
6627 ST SA Caretaking & Cleaning Staff - Gross Pay - Isambard House	0	0	7,000	0	0	7,000	7,000		6,814	7,019	7,229	7,446	7,670
Total Isambard House Staffing Expenditure	0	0	7,000	1,250	0	8,250	1,250		8,096	8,332	8,575	8,826	9,084
Total Operating Expenditure	4,846	0	7,000	17,255	7,653	16,602	15,254		29,118	29,880	30,662	31,464	32,288
Total Isambard House Operating Expenditure	4,846	0	7,000	17,255	7,653	16,602	15,254		29,118	29,880	30,662	31,464	32,288
Total Isambard House Operating Surplus/ (Deficit)	(4,846)	0	(7,000)	(13,505)	(6,048)	(14,457)	(12,754)		(23,118)	(23,730)	(24,358)	(25,003)	(25,665)
Isambard House EMF Expenditure													
6473 SA EMF Station Building (Purchase & Capital Works)	143,272	82,273	33,939	0	40,256	75,956			0	0	0	0	0
6870 SA EMF Isambard House	0	5,000	0	20,000	4,532	20,468		defer item to P&F	10,000	0	0	0	0
6695 ST SA EMF Staff Contingency - Isambard House	0	9,000	(7,000)	0	0	2,000			0	0	0	0	0
Total Isambard House EMF Expenditure	143,272	96,273	26,939	20,000	44,788	98,424			10,000	0	0	0	0
Total Isambard House Expenditure (Operational & EMF)	148,118	96,273	33,939	37,255	52,441	115,026	15,254		39,118	29,880	30,662	31,464	32,288
Total Isambard House Budget Surplus/ (Deficit)	(148,118)	(96,273)	(33,939)	(33,505)	(50,836)	(112,881)	(12,754)		(33,118)	(23,730)	(24,358)	(25,003)	(25,665)

Notes

To/From Reserves & Budget Virements 2021/22

1. £7,000 vired from 6695 EMF Isambard House Staff Contingency to Station Staffing Costs
2. £16,439 EMF Income received from S106 External Funding for Refurbishment Works

Precept Notes 2022-23

1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021
2. Utility costs have been increased by 30% with the predicted national increase in utility costs for 2022/23
3. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%
4. Staffing costs have been recommended by the Personnel Committee
5. Two new codes 6821 IT/ Office Costs & 6822 Activities/ Events

Services Committee - Service Delivery Precept Budget 2022-23
Saltash Town Council

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income/Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Service Delivery Operating Income													
Service Delivery Income													
Grounds & Premises Income													
4500 SE Allotment Rents	2,512	0	0	3,000	3,298	(298)	3,290	To be increased	3,300	3,383	3,467	3,554	3,643
4510 SE Public Footpath Grant	1,223	0	0	1,240	1,526	(286)	1,526	Fixed	1,564	1,603	1,643	1,684	1,727
4512 SE Misc Income Grounds & Premises	96	0	0	0	27	(27)	15		0	0	0	0	0
4523 SE Service Delivery Income - Seagull Bags	677	0	0	1,710	1,096	614	1,710		1,753	1,797	1,841	1,888	1,935
Total Grounds & Premises Income	4,507	0	0	5,950	5,947	3	6,541		6,617	6,782	6,952	7,126	7,304
Town & Waterfront Income													
4520 SE Waterfront Income - Trusted Boat Scheme	0	0	0	0	0	0		New code to split 0 Trusted Boat Scheme Income	4,000	4,100	4,203	4,308	4,415
4521 SE Waterfront Income - Annual Mooring Fees	6,095	0	0	8,500	8,268	232	8,268	To be increased	9,000	9,225	9,456	9,692	9,934
4522 SE Waterfront Income - Daily Mooring Fees	50	0	0	3,000	1,271	1,729	1,500		2,000	2,050	2,101	2,154	2,208
4530 SE Waterfront Income - Dinghy Park	0	0	0	0	0	0	0	To be deleted	0	0	0	0	0
4532 SE Contract Income	0	0	0	3,000	0	3,000	0	To be deleted	0	0	0	0	0
Total Town & Waterfront Income	6,145	0	0	14,500	9,539	4,961	9,768		15,000	15,375	15,759	16,153	16,557
Total Service Delivery Income	10,652	0	0	20,450	15,485	4,965	16,309		21,617	22,157	22,711	23,279	23,861
Total Service Delivery Operating Income	10,652	0	0	20,450	15,485	4,965	16,309		21,617	22,157	22,711	23,279	23,861
Service Delivery Operating Expenditure													
Service Delivery Expenditure													
Grounds & Premises Expenditure													
6209 PR Oyster Beds	0	0	0	1	0	1	1		1	1	1	1	1
6500 Tree Survey and Tree Maintenance	0	0	0	0	0	0	0	New Code	10000	10,250	10,506	10,769	11,038
6503 SE Allotments	1,162	0	0	800	183	617	800	To be increased	1,200	1,230	1,261	1,292	1,325
6506 SE Grounds Maintenance & Watering (6506)	24,761	0	0	8,500	3,270	5,230	8,500	To be increased	12,000	12,300	12,608	12,923	13,246
6508 SE Public Toilets (Operational Costs)	6,403	0	0	4,000	2,247	1,753	4,000	Fixed Cost	4,024	4,125	4,228	4,333	4,442
6517 SE Cross (Maintenance)	2,728	0	0	2,515	74	2,441	2,515	To be increased	3,000	3,075	3,152	3,231	3,311
6525 GR Public Toilets (Repairs & Maintenance Costs)	1,553	0	0	1,000	1,007	(7)	1,000	To be increased	2,500	2,563	2,627	2,692	2,760
6526 SE Tools, Equipment & Materials (Store & All Areas)	5,595	0	0	4,000	1,933	2,067	3,000	To be decreased	3,000	3,075	3,152	3,231	3,311
6529 G&P Refuse Disposal	3,706	0	0	5,030	2,753	2,277	5,030	To be increased	5,500	5,638	5,778	5,923	6,071
6907 SE Seagulls Bags	780	0	0	1,774	792	982	1,774		1,818	1,864	1,910	1,958	2,007
Subtotal Grounds & Premises Expenditure	46,687	0	0	27,620	12,259	15,361	26,620		43,043	44,119	45,222	46,353	47,512
Longstone Expenditure													
7100 LO Rates - Longstone	0	0	0	2,104	0	2,104	2,104	Fixed Cost	2,157	2,211	2,266	2,322	2,380
7101 LO Water Rates - Longstone	0	0	0	401	185	216	401	Fixed Cost	411	421	432	443	454
7103 LO Electricity - Longstone	574	0	0	1,893	57	1,836	1,893	Fixed Cost, increase by 30% Predicted	2,461	2,522	2,585	2,650	2,716
7104 LO Fire & Security Alarm - Longstone	265	0	0	895	309	586	895		917	940	964	988	1,013
7105 LO Fire Extinguishers - Longstone	142	0	0	0	0	0		To be deleted	0	0	0	0	0
7107 LO Rent - Longstone (Lease until 28/3/24)	0	0	0	4,500	3,000	1,500	4,500	Fixed Cost	4,500	4,500	4,500	4,500	4,500
7108 LO Cleaning Materials & Equipment - Longstone	326	0	0	600	291	309	600		615	630	646	662	679
7110 LO General Repairs & Maintenance - Longstone	1,513	0	0	733	157	576	733	To be reduced	500	513	525	538	552
7114 LO Replace Equipment - Longstone	1,352	0	0	1,000	50	950	1,000		1,025	1,051	1,077	1,104	1,131
7121 LO IT & Office Costs - Longstone	1,057	0	0	1,006	926	80	1,006		1,031	1,057	1,083	1,110	1,138
6419 GH Longstone Depot	495	0	0	0	(2,000)	2,000	2,000		0	0	0	0	0
Total Longstone Expenditure	5,724	0	0	13,132	2,975	10,157	15,132		13,617	13,845	14,079	14,318	14,564
Total Grounds & Premises Expenditure	52,410	0	0	40,752	15,234	25,518	68,372		56,660	57,964	59,301	60,671	62,075
Town & Waterfront Expenditure													
6504 SE Street Furniture (Maintenance)	1,119	0	0	2,000	895	1,105	2,000	To be reduced	1,500	1,538	1,576	1,615	1,656
6505 SE Street Lighting	302	0	0	200	110	90	200	To be increased	300	308	315	323	331
6511 SE Tourism & Signage	0	0	0	1,000	0	1,000	1,000		1,025	1,051	1,077	1,104	1,131
6512 SE Bus Shelters (Maintenance)	0	0	0	500	0	500	500		513	525	538	552	566
6515 SE Festive Lights Maintenance & Electricity	1,364	0	0	900	796	104	900	To be increased	1,400	1,435	1,471	1,508	1,545
6519 SE Flags & Bunting	1,831	0	0	3,078	2,494	584	3,078	To be decreased	2,500	2,563	2,627	2,692	2,760
6522 SE Pontoon (Maintenance Costs) (6522)	2,431	0	0	5,478	3,043	2,435	5,478	To be increased	6,000	6,150	6,304	6,461	6,623
6524 SE Vehicle Maintenance and Repair Costs	10,360	0	0	8,000	4,224	3,776	8,000	To be increased	10,000	10,250	10,506	10,769	11,038
6527 SE Salt Bins Refill	629	0	0	1,006	139	867	1,006		1,031	1,057	1,083	1,110	1,138
6528 SE Pontoon Accommodation	1,776	0	0	10,563	4,033	6,530	10,563		10,827	11,098	11,375	11,660	11,951
6530 SE Contract Expenditure	0	0	0	1,006	0	1,006	0	To be deleted	0	0	0	0	0
Total Town & Waterfront Expenditure	19,811	0	0	33,731	15,734	17,997	32,725		35,096	35,973	36,872	37,794	38,739
Total Service Delivery Expenditure	72,221	0	0	74,483	30,968	43,515	101,097		91,756	93,938	96,173	98,465	100,814
Service Delivery Staffing Expenditure													
Service Delivery Staffing Expenses	2,779	0	0	4,829	3,862	967	4,829	To be increased	5,000	5,125	5,253	5,384	5,519
6676 ST Services Delivery Staff Training	3,668	0	0	7,500	581	6,919	7,500	To be increased	10,000	10,250	10,506	10,769	11,038
Service Delivery Staffing Costs	113,817	0	30,000	195,078	105,711	119,367	201,473	Please see Precept Note below No.6	292,858	301,644	310,693	320,014	329,615
Total Service Delivery Staffing Expenditure	120,264	0	30,000	207,407	110,154	127,253	213,802		307,858	317,019	326,453	336,168	346,172
Total Operating Expenditure	192,486	0	30,000	281,890	141,122	170,768	282,244		399,615	410,957	422,626	434,633	446,986
Total Service Delivery Operating Expenditure	192,486	0	30,000	281,890	141,122	170,768	282,244		399,615	410,957	422,626	434,633	446,986
Total Service Delivery Operating Surplus/ (Deficit)	(181,834)	0	(30,000)	(261,440)	(125,636)	(165,804)	265,935		(377,998)	(388,799)	(399,915)	(411,354)	(423,125)
Service Delivery EMF Expenditure													
Grounds & Premises EMF Expenditure													
6471 GH EMF Heritage Centre	0	5,056	0	0	96	4,960		Please see Precept Note below No 8	5,000	0	0	0	0
6571 SE EMF Saltash Recreation Areas	0	26,809	0	4,000	0	30,809		Please see Precept Note below No 9	10,000	0	0	0	0
6577 SE EMF Pillmere Estate (Capital Works)	0	0	0	0	0	0		?	0	0	0	0	0
6588 EMF Victoria Gardens	0	0	0	10,000	0	10,000		Devolution Sub Committee Resolved to	0	0	0	0	0
6589 EMF Community Tree Planting Initiatives	0	0	0	0	0	0		Please see Precept Note below No 5	2000	2,000	2,000	2,000	2,000
Longstone EMF Expenditure													
7170 LO EMF Longstone Depot Capital Works	0	500	0	0	0	500			0	0	0	0	0
Total Longstone EMF Expenditure	0	500	0	0	0	500			0	0	0	0	0
Total Grounds & Premises EMF Expenditure	0	32,365	0	14,000	96	46,269			17,000	2,000	2,000	2,000	2,000
Town & Waterfront EMF Expenditure													
6570 SE EMF Notice Boards (Repair & Replace)	13	1,839	0	0	0	1,839			0	0	0	0	0
6572 SE EMF Festive Lights (6572)	17,675	5,582	0	5,000	767	9,815			10,000	10,000	10,000	10,000	10,000
6573 SE EMF Public Art & Maintenance	520	1,443	0	0	0	1,443			0	0	0	0	0
6574 SE EMF Salt Bins	0	2,728	0	0	264								

- 6. To vire the Service Delivery Staffing Surplus of £24,643 from 21/22 to 7000 Service Delivery Staffing Contingency
- 7. Recommendation from Property Maintenance Sub Committee 6580 Public Toilets (Capitall Works) £10,000 to be added to refurb Waterside Toilets
- 8. Recommendation from Property Maintenance Sub Committee 6471 Heritage Centre £5,000 to be added to repair the roof
- 9. Recommendation from Property Maintenance Sub Committee 6571 Recreational Areas - £10,000 to top up EMF to refurb playparks

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2019/20	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/Spend YTD 2021/22	Actual Funds Available to Date 2021/22	Estimated Y/E Income/ Spend 2021-22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Personnel Operating Expenditure													
Personnel Expenditure													
6654 ST Staff Welfare (Vaccinations)	0	0	0	1,500	0	1,500	750		1,538	1,576	1,615	1,656	1,697
6657 ST SNB Staff Recruitment Advertising	153	0	0	6,000	4,249	1,751	6000		6,150	6,304	6,461	6,623	6,788
6658 ST SNB Miscellaneous Staffing Expenditure	0	0	0	205	5	200		To be deleted no longer required					
6662 SNB HR Professional Fees (Moorepay)	3,409	0	0	2,908	1,962	946	4000	Fixed Cost /To be increased to include HR Consultancy Visit Required	2,981	3,055	3,132	3,210	3,290
Total Personnel Expenditure	3,562	0	0	10,613	6,216	4,397	10750		10,668	10,935	11,208	11,488	11,776
Total Personnel Operating Expenditure	3,562	0	0	10,613	6,216	4,397	10,750		10,668	10,935	11,208	11,488	11,776
Total Personnel Operating Surplus/ (Deficit)	(3,562)	0	0	(10,613)	(6,216)	(4,397)	(12,432)		(10,668)	(10,935)	(11,208)	(11,488)	(11,776)
EMF Personnel Expenditure													
6691 ST EMF Legal Fees (Staffing Uninsured Claim & Insurance Excess)	0	6,000	0	0	0	6,000		To be Increased	2,000	0	0	0	0
Total EMF Personnel Expenditure	0	6,000	0	0	0	6,000			2,000	0	0	0	0
Total Personnel Expenditure (Operational & EMF)	3,562	6,000	0	10,613	6,216	10,397			2,000	0	0	0	0
Total Personnel Budget Surplus/ (Deficit)	(3,562)	(6,000)	0	(10,613)	(6,216)	(10,397)			(12,668)	(10,935)	(11,208)	(11,488)	(11,776)

Notes
1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021
2. Inflationary rate of 3% used for staffing costs
3. Predicted increase in Employers NI from 22/23 1.25%

Finance Officer's Recommendations

*To Vire surplus from P&F Staffing Budget 2021-22 of £12,895 to P&F Staff Contingency
**To Vire surplus from Service Delivery Staffing Budget 2021-22 of £24,643 to Service Delivery Staff Contingency

2,055
0% Increase on budget compared to last year

Burial Authority - Churchtown Cemetery Fees and Charges

Description	2021/2022 (As of 1st April 2021)	2022/2023 (As of 1st April 2022)
<u>Interment Fees</u>		
Interment under the age of 18 years - (Saltash residents only)	No Charge	No Charge
1st Interment over the age of 18 years - (triple depth plot)	£683	£700
2nd & 3rd Interment over the age of 18 years - (ERB determined)	£683	£700
1st Interment of ashes in a casket - (double depth plot)	£325	£333
2nd Interment of ashes in a casket - (ERB determined)	£325	£333
1st Interment of loose ashes - (double depth plot)	£163	£167
2nd Interment of loose ashes - (ERB determined)	£163	£167
Interment of ashes in Garden of Remembrance	£325	£333
Service Men and Emergency Service Personnel killed in active service - Saltash Residents Only.	No Charge	No Charge
<u>Exclusive Right of Burial including Plot Deed (Exclusive Right of Burial must be purchased with 1st Interment) - Length of Exclusive Right of Burial - 10 Years</u>		
Exclusive Right of Burial under the age of 18 years	No Charge	No Charge
Exclusive Right of Burial 1st Interment over the age of 18 years	£325	£333
Exclusive Right of Burial 1st Interment of ashes in a casket	£109	£111
Exclusive Right of Burial 1st Interment of loose ashes	£109	£111
Service Men and Emergency Service Personnel killed in active service - Saltash Residents Only.	No Charge	No Charge
<u>Memorial Permissions - Length of Right to Erect a Memorial - 10 years</u>		
Permission to erect headstone including first inscription	£108	£111
Additional inscriptions	£55	£56
Permission to place cremated remains tablet	£55	£56
Renewal of Grant of Right to Erect a Memorial	£27	£28
Permission to place a rose bush and memorial tag	£100	£103
Permission to erect/place monument CWG/MOD	No Charge	No Charge
Cremation foundation slab and tablet to be supplied by ERB owner		
<u>Renewal of Exclusive Rights of Burial - Length of Exclusive Right of Burial - 10 Years</u>		
Single grave for the interment under the age of 18 years - (Saltash resident only)	No Charge	No Charge
Second and third interment admin fee (ERB must be determined)	£27	£28
Renewal of Exclusive Rights of Burial	£27	£28
Renewal of Exclusive Rights of Cremated Remains	£27	£28
Issue & registration of duplicate deed of grant of grave space	£27	£28
Inspection of Burial Register	£27	£28
Transfer of ERB certificate by assignment up to a maximum of 2 hours, and then charged on a hourly basis at £25 per hour	£50	£51
Transfer of ERB certificate by Statutory Declaration	£82	£84
Permission of right to CWG Commission or MOD	No Charge	No Charge
Permission to place a war grave marker	No Charge	No Charge
Exhumations of coffins or cremated remains casket/loose ashes		
	Price on Application	Price on Application
Search of Registers by our staff (per search)	£27	£28
Search of Registers by our staff (non resident)	£55	£56
<u>Benches</u>		
A suggested donation to supply, fit & maintain a memorial bench	Price on Application	Price on Application
Double standard fees apply to non Saltash residents, except those who were resident until 2 years prior to their death. (Non-resident fees are at the discretion of the Chairman of the Burial Authority Committee)	All Fees Double	All Fees Double

Notes

Inflationary rate used for fees and charges increase is CPI 2.5% based on June 2021

Joint Burial Board - St. Stephens Cemetery

Fees and Charges

Description	2021/2022 (As of 1st April 2021)	2022/2023 (As of 1st April 2022)
<u>Interment Fees</u>		
Re-opening / Interment of a body (Saltash residents)	£686	£700
Re-opening / Burial of cremated remains (Saltash residents)	£327	£335
Double standard fees apply to non Saltash residents, except those who were resident until 2 years prior to their death. (Non-resident fees are at the discretion of the STC Co-Chairman of the Burial Board Committee.)	All Fees Double	All Fees Double
<u>Benches</u>		
A suggested donation to supply, fit and maintain a memorial bench	Price on Application	Price on Application

Notes

Inflationary rate used for fees and charges increase is CPI 2.5% based on June 2021