# 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 2026

Dear Councillor

I write to summon you to an **Extraordinary Policy and Finance Committee meeting** to be held at the Guildhall on **Tuesday 24th November 2026 at 6.30 pm**.

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 by **no later than three working days before the meeting** either by email to enquiries@saltash.gov.uk or sent to The Guildhall, 12 Lower Fore Street, Saltash PL12 6JX. Please provide your full name and indicate if you will be present at the meeting.

Yours sincerely,

Councillor P Samuels
Chairman of Policy and Finance

To:

| **Essa** | **Tamar** | **Trematon** |
|---|---|---|
| A Ashburn | S Gillies | S Miller |
| R Bickford | M Johns | B Samuels |
| R Bullock | S Martin | S Slavin |
| L Mortimore | P Nowlan | B Stoyel |
| P Samuels (Chairman) | J Peggs | |
| J Steers | J Suter (Vice-Chairman) | |

## Agenda

1. Civility and Respect Pledge Reminder.

   The Town Council has adopted the Civility and Respect Pledge. Members are reminded of their obligations under the Code of Conduct. Debate is to be respectful, focused on the issues, and conducted in accordance with the Code of Conduct.

2. Health and Safety Announcements.

3. Apologies.

4. 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. The Town Clerk to receive written requests for dispensations prior to the start of the meeting for consideration.

5. Public Questions - A 15-minute period when members of the public may ask questions of the Town Council.

   Please note: Any member of the public requiring to put a question to the Town Council must do so by email or via The Guildhall **no later than three working days before the meeting.**

   Members of the public are advised to review the Receiving Public Questions, Representations and Evidence at Meetings document prior to attending the meeting.

6. To receive and approve the minutes of the Policy and Finance Committee held on 10 November 2026 as a true and correct record. (Pages 4 - 15)

7. To receive a report on Cyber and Pontoon insurance and consider any actions and associated expenditure. (Pages 16 - 17)

8. To receive the Town Council recommended Fees and Charges for the year 2027/28 and consider any actions and associated expenditure. (Pages 18 - 22)

9. To receive the Town Council recommended Budgets, Virements and Nominal Codes for the year 2027/28 and consider any actions and associated expenditure. (Pages 23 - 41)

10. To receive the level of Town Council General Reserves, Contingency and Earmarked Reserves and consider actions and associated expenditure. (Page 42)

11. To receive the Town Council precept for the year 2027/28 and consider recommending to Full Council to be held on 3 December 2026. (Page 43)

12. Public Bodies (Admission to Meetings) Act 1960:
    To resolve that pursuant to Section 1(2) of the Public Bodies (Admission to meetings) Act 1960 the public and press leave the meeting because of the confidential nature of the business to be transacted.

13. To consider any items referred from the main part of the agenda.

14. Public Bodies (Admission to Meetings) Act 1960:
    To resolve that the public and press be re-admitted to the meeting.

15. To confirm any press and social media releases associated with any agreed actions and expenditure of the meeting.

Date of Next Meeting: Tuesday 26 January 2027 at 6.30 pm

# SALTASH TOWN COUNCIL

**Minutes of the Meeting of the Policy and Finance Committee held at the Guildhall on Tuesday 10th November 2026 at 6.30 pm**

**PRESENT:** Councillors: R Bullock, S Gillies, M Johns, S Miller, P Nowlan, B Samuels, P Samuels (Chairman), S Slavin, J Steers, B Stoyel and J Suter (Vice-Chairman).

**ALSO PRESENT:** 4 Members of the Public, S Burrows (Town Clerk / RFO), J Hughes (Administration Officer) and W Peters (Finance Officer)

**APOLOGIES:** A Ashburn, R Bickford, S Martin, L Mortimore and J Peggs .

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## 84/26/27 CIVILITY AND RESPECT PLEDGE REMINDER.

The Chairman reminded Members that the Town Council has adopted the Civility and Respect Pledge.

Members were reminded of their obligations under the Code of Conduct. Debate is to be respectful, focused on the issues, and conducted in accordance with the Code of Conduct.

## 85/26/27 HEALTH AND SAFETY ANNOUNCEMENTS.

The Chairman informed those present of the actions required in the event of a fire or emergency.

## 86/26/27 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.

| Councillor | Agenda Item | Pecuniary/ Non-Pecuniary | Reason | Left Meeting |
|---|---|---|---|---|
| **B Samuels** | 21 b, 21 c, 21d | Non-Pecuniary | Member of all three Organisations | Yes |
| **Slavin** | 21 b | Non-Pecuniary | Veteran Donating to their charity | Yes |

| | | | | |
|---|---|---|---|---|
| **P Samuels** | 21 b , 21 c | Non-Pecuniary | Member of both Organisations | Yes |
| **Miller** | 21 c | Non-Pecuniary | Member of Organisation | Yes |

b. The Town Clerk to receive written requests for dispensations prior to the start of the meeting for consideration.

None received.

**87/26/27 PUBLIC QUESTIONS - A 15-MINUTE PERIOD WHEN MEMBERS OF THE PUBLIC MAY ASK QUESTIONS OF THE TOWN COUNCIL.**

None received.

**88/26/27 TO RECEIVE AND APPROVE THE MINUTES OF THE POLICY AND FINANCE COMMITTEE HELD ON 22 SEPTEMBER 2026 AS A TRUE AND CORRECT RECORD.**

Please see a copy of the minutes on the STC website or request to see a copy at the Guildhall.

Following a vote (9 in favour, 0 against, 2 abstentions), it was proposed by Councillor P Samuels, seconded by Councillor Stoyel and **RESOLVED** that the minutes of the Policy and Finance Committee held on 22 September 2026 were confirmed as a true and correct record.

**89/26/27 TO REVIEW THE POLICY AND FINANCE BUSINESS PLAN DELIVERABLES AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE;**

The Chairman invited Members to review and comment on the Policy and Finance Business Plan Deliverables circulated in the reports pack.

It was **RESOLVED** to note.

**90/26/27 TO NOTE THAT ALL ACCOUNTS AND BANK ACCOUNTS ARE RECONCILED UP TO SEPTEMBER 2026.**

It was **RESOLVED** to note.

**91/26/27** **TO NOTE THAT PETTY CASH IS RECONCILED UP TO SEPTEMBER 2026.**

It was **RESOLVED** to note.

**92/26/27** **TO RECEIVE AND NOTE A REPORT ON VAT.**

The Chairman invited the Finance Officer to provide an overview of the report circulated within the reports pack.

The Finance Officer confirmed that following the most recent VAT Return submitted on 3 November 2026, a refund of £28,764.43 is due to be received in the next few days.

It was **RESOLVED** to note.

**93/26/27** **TO RECEIVE AND NOTE THE INTERIM INTERNAL AUDIT REPORT FOR THE YEAR ENDED 31 MARCH 2027.**

The Chairman invited the Town Clerk to provide an overview of the report circulated within the reports pack.

The Town Clerk thanked both Members and staff, acknowledging that everyone plays a role in ensuring the Council operates in accordance with its Financial Regulations. Particular thanks were extended to the Finance Officer, who diligently double-checks financial processes and records to help ensure the Council remains compliant with its regulatory and statutory obligations.

The Town Clerk then highlighted the following key points arising from the audit:

1. Financial Regulations

   The Auditor noted that the Financial Regulations were last reviewed in 2025 and are due to be reviewed as part of the coordinated council-wide policy review being supported by CALC.

   The Town Clerk reminded Members that CALC had been appointed to undertake the first stage of the governance review. Responsibility for progressing the second stage and bringing the work to completion had subsequently been delegated to the Town Clerk.

   The Auditor had acknowledged that this work had not yet been completed and had reiterated the importance of ensuring that required policy reviews are undertaken within the prescribed timescales.

2. Risk Management

The Auditor noted that the Council's Risk Management arrangements and Investment Strategy had not yet been reviewed during the current financial year.

The Town Clerk advised Members that she would be meeting with the Chairman and Vice-Chairman of the Policy and Finance Committee early in the new year to arrange an Extraordinary Meeting. At that meeting, Members would review the relevant policies and procedures for consideration, approval and recommendation to Full Council.

The Town Clerk emphasised that this process must be completed before the end of the financial year on 31 March 2027.

It was **RESOLVED** to note.

**94/26/27** **TO RECEIVE A REPORT ON INVESTMENTS AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

It was **RESOLVED** to note.

**95/26/27** **TO NOTE THAT AN AUDIT ON RECENT SUPPLIER PAYMENTS WAS CONDUCTED BY THE CHAIRMAN OF POLICY & FINANCE IN LINE WITH THE COUNCILS FINANCIAL REGULATIONS. THERE ARE NO DISCREPANCIES TO REPORT.**

It was **RESOLVED** to note.

**96/26/27** **TO RECEIVE THE CURRENT STC COMMITTEE BUDGET STATEMENTS AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

The Finance Officer reported that during the 2026/27 budget-setting process £10,000 was allocated to budget code 6224 PF Legal & Professional Fees to meet the provision of public access and management at Churchtown Farm.

As the annual contract value is £14,000, payable in two instalments of £7,000 in April and October, there is an anticipated overspend.

Following a unanimous vote, it was proposed by Councillor P Samuels, seconded by Councillor Nowlan and **RESOLVED** to approve a virement of £5,000 from 6282 PF EMF Funding Bids (Consultancy Fees) to 6224 PF Legal & Professional Fees to keep the budget within the spend limit.

**97/26/27** **TO RECEIVE A REPORT FROM THE FINANCE OFFICER AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

The Chairman invited the Finance Officer to provide an overview of the circulated report.

The Finance Officer presented the report and advised Members that it provided an update on the current status of precept planning, debtor balances and the funding available for allocation from the Community Infrastructure Levy (CIL).

It was **RESOLVED** to note.

**98/26/27** **TO RATIFY THE TOWN COUNCIL MAIN INSURANCE POLICY RENEWAL AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

The Chairman provided an overview of the report and reminded Members that the insurance renewal had been considered at a previous meeting of the Policy and Finance Committee.

In the absence of the renewal premium at that time, delegated authority had been granted to the Town Clerk to proceed with the renewal once the premium details had been received.

Following a unanimous vote, it was proposed by Councillor P Samuels, seconded by Councillor Gillies and **RESOLVED** to ratify the Town Council main insurance policy renewal 2026/27 at a cost of £16,874.56 including taxes and fees allocated to budget code 6205 PF Insurance.

**99/26/27** **TO RECEIVE A REPORT ON THE TOWN COUNCIL'S PHOTOCOPIER CONTRACT AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

The Chairman invited the Town Clerk to provide an update on the Town Council's photocopier contract.

The Town Clerk advised Members that no report had been circulated, as officers were still in the process of obtaining quotations and reviewing the various specifications available.

The Town Clerk explained that, as this was an operational requirement and the current contract was due to expire shortly, she was seeking delegated authority for the Finance Officer, with final approval from the Town Clerk, to proceed with the option representing best value once all quotations had been received and assessed.

Following a unanimous vote, it was proposed by Councillor P. Samuels, seconded by Councillor B. Samuels and **RESOLVED** that delegated authority be granted to the Finance Officer, with final approval from the Town Clerk, to award the contract to the supplier offering the best value following consideration of all quotations received.

**100/26/27** **TO SET THE POLICY AND FINANCE BUDGET FOR THE YEAR 2027/28 RECOMMENDING TO THE EXTRAORDINARY POLICY AND FINANCE COMMITTEE MEETING TO BE HELD ON 24 NOVEMBER 2026.**

The Finance Officer informed Members of the budget statement for the 2027/28 financial year, as included within the circulated reports pack.

Members received and considered the budget setting for the year 2027/28.

Operating Expenditure;

1. Members discussed the Community Chest funding, following a vote (7 in favour, 3 against, 1 abstention, it was proposed by Councillor B Samuels, seconded by Councillor Nowlan and resolved to **RECOMMEND** to the Extraordinary Policy and Finance Committee meeting to be held on 24 November 2026 increase to budget code 6210 PF Community Chest to £12,000 for the year 2027/28.

Members further considered and discussed the budget setting for the year 2027/28.

Following a unanimous vote, it was proposed by Councillor P Samuel, seconded by Councillor Johns and resolved to **RECOMMEND** the Policy and Finance budget for the year 2027/28 financial year, as attached, to the Extraordinary Policy and Finance Committee meeting to be held on 24 November 2026.

2. To vire unspent funds from 6202 PF Civic Occasions (including Road Closures) to 6272 PF EMF Robes & Civic Regalia subject to there being unspent balance available at the end of the year;

3. To budget the same amount for budget code 6206 PF Youth Network being £6,000;

4. To budget the same amount for budget code 6220 PF Festival Fund being £15,450;

EMF Expenditure

5. No precept budget required for budget code 6285 PF EMF Twinning, the current balance in the EMF pot is sufficient for future planned spend;

6. To rename budget code 6280 PF EMF Town Vision to 6280 PF EMF Business Plan Strategy;

7. To create a new budget code 6290 PF EMF Devolution Initiatives with a £40,000 budget set for 2027/28.

**101/26/27 TO RECEIVE A REPORT ON THE TOWN COUNCIL PRECEPT LEAFLET FOR THE YEAR 2027/28 AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

The Chairman invited comments from Members on the report circulated within the reports pack.

Members discussed the proposed distribution channels, and the general agreement was that the bus stop advertisements were not considered worthwhile.

Following a unanimous vote, it was proposed by Councillor Suter, seconded by Councillor B Samuels and **RESOLVED**;

1. To approve the draft content for the double-page newspaper spread and accompanying social media graphics.

2. To discontinue with bus stop advertisements.

3. To approve the proposed distribution through the following channels;

   - Double-page newspaper spread;
   - Social media platforms;
   - The Guildhall;
   - The Library;
   - Public noticeboards;
   - The Saltash Town Council website;
   - Pull up banners;
   - Meet your Councillors.

4. To delegate authority to the Communications and Engagement Officer to finalise the approved designs and oversee distribution, with a progress report (to include final designs) to be presented at a future meeting;

5. To approve the allocation of £1,700 to budget code 6301 PF Stationary/Postage/Printing and the transfer of £610 from budget code 6230 PF Social Media Advertising to cover all associated advertising costs.

**102/26/27 TO CONSIDER RISK MANAGEMENT REPORTS AS MAY BE RECEIVED.**

Nothing to report.

**103/26/27 TO CONSIDER COMMUNITY CHEST APPLICATIONS:**

The Chairman advised Members that, due to declarations of interest made at the commencement of the meeting, the applications would be considered in a different order to that published on the agenda.

This would minimise the need for Members to leave and re-join the meeting multiple times during consideration of the applications.

a. CC297 Saltash Community School.

The Chairman invited Members to discuss the application. Concerns were raised regarding the applications compliance with the Town Councils Grants Policy.

The Chairman invited the representative of the applicant organisation, who was present at the meeting, to provide further information regarding the proposed use of the grant funding and to explain why the project could not be funded through the school's existing budget provision.

Following a vote (6 in favour, 3 against, 1 abstentions), it was proposed by Councillor Johns, seconded by Councillor Nowlan and **RESOLVED** that the application be refused on the grounds that it did not meet the eligibility requirements set out within the Town Council's Grants Policy.

Members nevertheless expressed their support for the aims of the project and offered assistance to the applicant in identifying alternative grant funding opportunities for which the project may be eligible.

Councillor B Samuels declared an interest for all three applications to be received and left the meeting.

d. CC300 Port View Patient Participation Group.

Members considered the application and noted that the submission did not
include all of the supporting documentation required under the Town Council's Grants Policy.

Members also noted that the applicant was seeking the full amount of funding requested and that no applications for funding had been made to alternative grant providers or other funding sources.

During discussion, Members expressed concern that insufficient evidence had been provided to demonstrate that all available external funding opportunities had been explored prior to submitting the application to the Town Council.

Following a unanimous vote, it was proposed by Councillor Stoyel, seconded by Councillor Suter and **RESOLVED** to refuse the application due to the lack of match funding and the absence of the required supporting documentation.

The Chairman Councillor P Samuels declared an interest in the following two applications to be received and left the meeting.

Councillor Slavin declared an interest in the following application to be received and left the meeting.

The Vice Chair in the Chair.

b. CC297 Saltash Royal British Legion.

The application failed to meet the criteria and score sufficient points and was therefore not carried.

Councillor Slavin was invited and re-joined the meeting.

Councillor Miller declared an interest in the following application to be received and left the meeting.

c. CC299 Saltash Chamber of commerce.

Members discussed the application and agreed that the trailer was needed and is used for many events across Saltash.

Following a unanimous vote, it was proposed by Councillor Stoyel, seconded by Councillor Steers and **RESOLVED** to award £1,000.

Councillors P Samuels, B Samuels and Miller were invited and re-joined the meeting.

**104/26/27** **TO RECEIVE REPORTS ON TOWN COUNCIL GRANT FUNDING AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

The Chairman invited questions or comments from Members regarding the following reports;

a. CC293 Gleaning Cornwall;

b. CC295 Saltash United;

c. FF134 Tincombe Tea party.

No questions were raised and it was **RESOLVED** to note the reports.

**105/26/27** **TO RECEIVE REPORTS FROM WORKING GROUPS AND OUTSIDE BODIES:**

a. Saltash Team for Youth

The Chairman advised that there is no report as the Working Group have not met.

The Town Clerk stressed her concern, as the Council has awarded a significant amount of funding to Team for Youth and there has been no meeting since the award was made, therefore she asked if there is a plan in place for a meeting or do they need additional support from the Office.

Members discussed this and the current Working Group Members agreed that a meeting does need to be called. The Town Clerk advised that she would be sending an e-mail to the Working Group members as a reminder, and any Members not able to continue on the Working Group should e-mail her to confirm.

The Town Clerk confirmed that current members are Councillors Bullock, Ashburn, Peggs and Stoyel.

Councillors Nowlan and Johns expressed an interest in joining the Working Group.

Following a unanimous vote, it was proposed by Councillor B Samuels, seconded by Councillor Slavin and **RESOLVED** that Councillor Nowlan and Councillor Johns be appointed to the Saltash Team for Youth Working Group.

b. Section 106 Panel

It was **RESOLVED** to note.

c. Saltash Youth Network

Nothing to report.

**106/26/27 PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960:**

To resolve that pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 the public and press leave the meeting because of the confidential nature of the business to be transacted.

**107/26/27 TO CONSIDER ANY ITEMS REFERRED FROM THE MAIN PART OF THE AGENDA.**

None.

**108/26/27 PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960:**

To resolve that the public and press be re-admitted to the meeting.

**109/26/27 TO CONFIRM ANY PRESS AND SOCIAL MEDIA RELEASES ASSOCIATED WITH ANY AGREED ACTIONS AND EXPENDITURE OF THE MEETING.**

Following a unanimous vote, it was proposed by Councillor P Samuels, seconded by Councillor Johns and **RESOLVED** to issue a Press and Social Media release for:

1. Community Chest Awarded;

2. Promotion of Community Chest and Festival Funds available;

3. Promotion of the S106 funding received toward the Christmas Lights and Switch on event.

**DATE OF NEXT MEETING**

Tuesday 24 November 2026 at 6.30 pm

Rising at:7.52 p.m.

Signed: _____
Chairman

Dated: _____

# To receive a report on Cyber and Pontoon insurance and consider any actions and associated expenditure.

## Report to:

Policy & Finance Committee

## Date of Report:

18 November 2026

## Officer Writing the Report:

Finance Officer

## Purpose of the report:

To inform members of the insurance policy renewals for both Pontoon and Cyber Security.

## Officer's Recommendations

Members are asked to recommend delegating authority to the Finance Officer to obtain renewals for both pontoon and cyber security insurance policies. The Town Clerk, Chair, Vice Chair and Cllr Gilles to provide final approval on behalf of Saltash Town Council. The premium costs will be made from Budget Code 6205 PF Insurance, with details reported to the next Committee meeting.

## Report Summary

There are two insurance policies due for renewal in December 2026. Renewal quotes have been requested but not yet received

- Cyber Insurance due to expire on 21 December 2026 (Premium 2025/26 £1,717)
- Pontoon Insurance due to expire on 14 December 2026 (Premium 2025/26 £2,486)

As the renewal date falls after the Policy and Finance Committee meeting scheduled for 24 November 2026, Members are asked to consider providing delegated authority to the Finance Officer to obtain and review the renewal quotation.

Final approval would be provided by the Town Clerk/RFO in consultation with the Chairman and Vice-Chairman of the Policy and Finance Committee, with details reported to the next Committee meeting.

## Budgets

**Budget Codes:** 6205 PF Insurance

**Budget Availability:** £5,477

**Committed Spend:** Approx £1,600

**Budget After Committed Spend:** £3,877

## Signature of Officer:

Finance Officer

# Burial Authority - Churchtown Cemetery

## Fees and Charges

| Description | 2026/27 Charge | 2027/28 Proposed Charge Amendments New Charges | Plymouth City Council At 1 April 2026 | Cornwall Council At 1 April 2026 |
|---|---|---|---|---|
| **Interment Fees** | | | | |
| Interment under the age of 18 years - Saltash residents only | No Charge | No Charge | No Charge | No Charge |
| 1st Interment over the age of 18 years - (triple depth plot) | £700 | £700 | £1,019 | £1,496 |
| 2nd & 3rd Interment over the age of 18 years - (ERB determined) | £700 | £700 | £1,019 | £1,496 |
| 1st Interment of ashes in a casket - (double depth plot) | £333 | £333 | £218 | £303 |
| 2nd Interment of ashes in a casket - (ERB determined) | £333 | £333 | £218 | £606 |
| 1st Interment of loose ashes - (double depth plot) | £167 | £167 | £714 incl ERB 25 yrs | |
| 2nd Interment of loose ashes - (ERB determined) | £167 | £167 | £714 incl ERB 25 yrs | |
| ~~Interment of ashes in Garden of Remembrance~~ Remove this option as service not provided | £333 | ~~£333~~ | £82 | £162 |
| Service Men and Emergency Service Personnel killed in active service - Saltash residents only. | No Charge | No Charge | | |
| **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** | | | | |
| Exclusive Right of Burial under the age of 18 years - Saltash residents only | No Charge | No Charge | No Charge | No Charge |
| Exclusive Right of Burial 1st Interment over the age of 18 years | £333 | £333 | £916 / 25 yrs | £1,216 / 50 yrs |
| Exclusive Right of Burial 1st Interment of ashes in a casket | £111 | £111 | | £728 / 50 yrs |
| Exclusive Right of Burial 1st Interment of loose ashes | £111 | £111 | | £728 / 50 yrs |
| Service Men and Emergency Service Personnel killed in active service - Saltash Residents Only. | No Charge | No Charge | | |
| **Memorial Permissions - Length of Right to Erect a Memorial - 10 years** | | | | |
| Permission to erect headstone under the age of 18 years - Saltash residents only | No Charge | No Charge | No Charge | |
| Permission to erect headstone including first inscription | £111 | £111 | £218 | £363 |
| Additional inscriptions | £56 | £56 | £77 | £181 |
| Permission to place cremated remains tablet | £56 | £56 | £99 | |
| Removal of a headstone & cremation tablet other than for an additional inscription | £56 | £56 | | |
| Cleaning of headstone and cremation tablet on site or off site | | £56 | | |
| Renewal of Grant of Right to Erect a Memorial | £28 | £28 | | |
| Permission to erect/place monument Commonwealth War Grave Commission / Ministry of Defence | No Charge | No Charge | | |
| Cremation foundation slab and tablet to be supplied by ERB owner | | | | |
| Service Men and Emergency Service Personnel killed in active service - Saltash residents only. | No Charge | No Charge | | |
| **Renewal of Exclusive Rights of Burial - Length of Exclusive Right of Burial - 10 Years** | | | | |
| Single grave for the interment and renewal under the age of 18 years - Saltash resident only | No Charge | No Charge | | |
| Renewal of Exclusive Rights of Burial | £60 | £60 | £714 / 25 yrs | £73 |
| Renewal of Exclusive Rights of Cremated Remains | £60 | £60 | | £73 |
| Issue & registration of duplicate deed of grant of grave space | £28 | £28 | £87 | |
| Inspection of Burial Register | £28 | £28 | | |
| Transfer of ERB certificate up to a maximum of 2 hours, and then charged on an hourly basis at £25 per hour | £51 | £51 | £60 | |
| Transfer of ERB certificate, ~~by Statutory Declaration~~ up to a maximum of 2 hours, and then charged at an hourly basis at £25 per hour (remove wording as fee could relate to either Statutory Declaration, Grant of Assent or Grant of Probate) | £84 | £84 | | |
| Permission of right to Commonwealth War Grave Commission / Ministry of Defence | 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 | £1,548.00 | |
| Search of Registers by our staff (per search) | £28 | £28 | £17 | £96 |
| Search of Registers by our staff (non resident) | £56 | £56 | £17 | |
| 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 | | |
| **Benches & Other Memorials - 10 Years Lease (Residents & Non Residents) (VATABLE)** | **Inc VAT** | **Inc VAT** | **Inc VAT** | |
| Rose Bush - Permission to place a rose bush and memorial plaque at Churchtown Cemetery in the memorial garden<br>No increase in costs therefore no recommendation for price increase | £120 | £120 | £463 | |
| To supply, fit and maintain a memorial bench, to include plaque<br>Costs have slightly increased since last year £619.20 incl VAT therefore recommendation for small increase to fee £620 incl VAT | £600 | ~~£600~~<br>£620 | New bench £1,908<br>Existing bench £600<br>Renewal for 5 years £453 | |

# Joint Burial Board - St. Stephens Cemetery

## Fees and Charges

| Description | 2026/27 Charge | 2027/28 Proposed Charge Amendments | Plymouth City Council At 1 April 2026 | Cornwall Council At 1 April 2026 |
|---|---|---|---|---|
| **Interment Fees** | | | | |
| Re-opening / Interment of a body (Saltash residents) | £700 | £700 | £1,019 | £1,496 |
| Re-opening / Burial of cremated remains (Saltash residents) | £333 | £333 | £218 | £303 |
| 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 Deputy Chairman of the Joint Burial Board Committee.) | All Fees Double | All Fees Double | | |
| **Benches** | **Inc VAT** | **Inc VAT** | **Inc VAT** | |
| To supply, fit and maintain a memorial bench, to include plaque<br>Costs have slightly increased since last year (£516.30 + VAT = £607.80) therefore recommendation for small increase to fee £516.67 + VAT = £620)<br><br>**The installation of a memorial bench within St Stephen's Churchyard is subject to the granting of a faculty by St Stephen's Church. A faculty application fee will be payable. For further information regarding the faculty application process and associated costs, please contact the Church directly.** | £600 | ~~£600~~<br>£620 | New bench £1,908<br>Existing bench £600<br>Renewal for 5 years £453 | |

# Saltash Town Council
# Fees and Charges

| | Description | 2026/27 Charge | 2027/28 Proposed Charge<br>Amendments<br>Additions |
|---|---|---|---|
| | **(Minimum 2 hour booking applies to all room hire)** | **Non VATable** | **Non VATable** |
| **Guildhall**<br>*(Non VATable)* | Casual ph - weekdays 9am - 5pm (Community Rate) | £10.30 | ~~£10.30~~ £12.00 |
| | Casual ph - weekends & evenings (Community Rate) | £21.50 | ~~£21.50~~ £24.00 |
| | Casual ph - weekdays 9am - 5pm (Commercial Rate) | £15.40 | ~~£15.40~~ £20.00 |
| | Casual ph - weekends & evenings (Commercial Rate) | £25.90 | ~~£25.90~~ £30.00 |
| | The Long Room is being refurbished to accommodate the Council Chamber meetings. The refurbishment includes new audio/visual facilities and will enable the room to be marketed as a conference and meeting venue.<br>The proposed charges are based on comparable facilities in the local area, which typically range from £200 to £350 per day. Facilities vary but may include high-speed Wi-Fi, free parking, complimentary tea and coffee, and meeting materials such as notepads and pens | | |
| **Council Chamber**<br>*(Non VATable)* | Casual ph - weekdays 9 am - 5pm (Community Rate) | £10.30 | ~~£10.30~~ |
| | Casual ph - weekends & evenings (Community Rate) | £15.40 | ~~£15.40~~ |
| | Casual ph - weekdays 9am - 5pm (Commercial Rate) | £15.40 | ~~£15.40~~ |
| | Casual ph - weekends & evenings (Commercial Rate) | £18.50 | ~~£18.50~~ |
| | **The Guildhall Chamber will no longer be available for hire as it is planned to be repurposed for exclusive use as staff office space** | | |
| **Maurice Huggins**<br>*(Non VATable)* | Casual ph - weekdays 9 am - 5pm (Community Rate) | £5.15 | ~~£5.15~~ |
| | Casual ph - weekends & evenings (Community Rate) | £7.70 | ~~£7.70~~ |
| | **Not for Commercial Use** | | |
| | **Services Committee 15 October 2026, minute nr 82/26/27 resolved not to proceed with the transfer of Maurice Huggins room. The aim is to vacate the premises at the end of March 27** | | |
| | | **Including VAT** | **Including VAT** |
| **Isambard House (Station)**<br>*(VATable at Standard Rate)* | Casual ph - weekdays, weekends and evenings (Community Rate) | £10.00 | £10.00 |
| | Casual ph - weekdays 9am - 5pm (Commercial Rate) | £15.00 | £15.00 |
| | Casual ph - weekends & evenings (Commercial Rate) | £30.00 | £30.00 |
| | **20% Discount on all rooms for regular bookers for evenings and weekends** | | |
| **Room Hire Art Exhibitions at Isambard House (Station)**<br>*(VATable at Standard Rate)* | | **Including VAT** | **Including VAT** |
| | **Based on 6 hour day** | | |
| **Saltash Based Exhibitors** | Weekdays - per day + 10% commission of sales | £36.00 | £36.00 |
| | Weekends - per day + 10% commission of sales | £60.00 | £60.00 |
| **Non Saltash Based Exhibitors** | Weekdays - per day + 10% commission of sales | £48.00 | £48.00 |
| | Weekends - per day + 10% commission of sales | £72.00 | £72.00 |
| **Room Hire Extras**<br>*(VATable at Standard Rate)* | Tea/coffee per cup with biscuits (Community) | £1.00 | £1.00 |
| | Tea/coffee per cup with biscuits (Commercial) | £1.00 | £1.00 |
| **Other Charges**<br>*(VATable at Standard Rate)* | | **Including VAT** | **Including VAT** |
| | **Available at The Guildhall & Library** | | |
| | **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 per sheet | £1.00 per sheet |
| | 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**<br>*(VATable at Standard Rate)* | | **Including VAT** | **Including VAT** |
|---|---|---|---|
| | **Members agreed CPI price increase of 3.5% on all Pontoon Moorings fees** | | |
| **Permanent Pontoon Moorings** | Permanent Pontoon (Berth 1 & 6) charged per annum - Maximum length 12 metres (Non Commercial) | £3,240.00 | ~~£3,240.00~~ £3,355.00 |
| | * Permanent Pontoon (Berth 1 & 6) charged per annum - Maximum length 12 metres (Commercial) | £4,896.00 | ~~£4,896.00~~ £5,070.00 |
| | * Permanent Pontoon (Berth 2 - 5 & 7 - 10) charged per annum - Maximum length 7 metres (Non Commercial) | £1,722.00 | ~~£1.722.00~~ £1,785.00 |
| | * Permanent Pontoon (Berth 2 - 5 & 7 - 10) charged per annum - Maximum length 7 metres (Commercial) | £2,604.00 | ~~£2,604.00~~ £2,695.00 |
| | **Note: Longer boats maybe considered subject to prorata charges. Please contact Service Delivery department for more information** | | |
| **Daily Visiting** | Visiting boats - charge for 24 hour period (Non Commercial) | £30.00 | ~~£30.00~~ £31.00 |
| | Visiting boats - charge for 24 hour period (Commercial) | £45.00 | ~~£45.00~~ £47.00 |
| | **Note: 30 minute mooring permitted with gate restrictions** | | |
| **Trusted Boat Owner Scheme** * | Trusted Boat Owner Scheme - (casual users); charge for 12 months (1st April - 31st March)<br>*Contract includes 2 hours free stay per visit and a fob for easy access and 2 free overnight stays per 12 month period* | £100.00 | ~~£100.00~~ £105.00 |
| | * Trusted Boat Owner Scheme (casual users); charge Autumn/Winter (1st September - 31st March)<br>*Contract includes 2 hours free stay per visit and a fob for easy access and 1 free overnight stay per autumn/winter period* | £50.00 | ~~£50.00~~ £52.00 |
| | * ***Subject to Terms & Conditions*** | | |

| **Allotments**<br>*(Non VATable)* | | **Non VATable** | **Non VATable** |
|---|---|---|---|
| | Grenfell Avenue, charge per annum | £40.00 | £40.00 |
| | * Fairmead Road, charge per annum | £55.00 | £55.00 |
| | * Churchtown, charge per annum | £60.00 | £60.00 |
| | * Water, charge per annum (Fairmead & Churchtown only) | £15.00 | £15.00 |
| | A deposit of £50 is required from all new Allotment Tenants at the commencement of tenancy, repayable on termination of the tenancy providing that the allotment plot is left in an acceptable condition | | |
| | The next review of fees and charges is scheduled for 2028/29. No increase to the current charges is recommended at this time | | |

| Library Charges | | Set by Cornwall Council | Set by Cornwall Council |
|---|---|---|---|
| **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:** | | | |
| | DVD's & Audio CD's | | |
| | All Members | Free | Free |
| **Reservations:** | | | |
| | All Members | Free | Free |
| | Online reservations | Free with a limit of 10 at any one time | Free with a limit of 10 at any one time |
| **Performing Arts collection:** | | | |
| | Vocal and Orchestral sets | No charge | No charge |
| **Vocal and orchestral sets requested from outside Cornwall** | | | |
| | Vocal scores | £1.50 per score per 6 months | £1.50 per score per 6 months |
| | Orchestral sets | £15 per set per 3 months | £15 per set per 3 months |
| | Postage charge (please note this charge may vary, ask staff for details) | £12 per 20 copies | £12 per 20 copies |
| | Reservation charge from library authorities inside South West Region (non-refundable) | £9.00 | £9.00 |
| | Reservation charge from library authorities outside South West Region (non-refundable) | £17.50 | £17.50 |
| | Renewals will be charged at the rates and time periods as listed above | | |
| | Late returns charge | £15.00 | £15.00 |
| | Missing part charged at cost plus £15.00 administration fee, unless a new copy is supplied by customer | | |
| | Loans not returned in condition received | £50.00 | £50.00 |
| **Out of County Inter Library Loan Requests:** | | | |
| | All Members | £11.87 | £11.87 |
| | British library book loan request | £22.26 | £22.26 |
| **Use of public computers (subject to availability):** | | | |
| | Cornwall library members & visitors | Free for one hour | Free for one hour |
| | *Note: Extension of time after free period is dependent on availability and discretion of the Library supervisor* | | |
| | Access to Wi-Fi | Free | Free |
| **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 per sheet | £1.00 per sheet |
| **Refreshments** | | | **Including VAT** |
| *(VATable at Standard Rate)* | Library meeting held on 8 October 2026, minute nr 81/26/27.<br>To RECOMMEND to the Services Committee the refreshment pricing structure, as attached, for inclusion within the 2027/28 Fees and Charges schedule, to be considered as part of the budget-setting process. | | |
| | Latte | | £2.50 |
| | Cappuccino | | £2.50 |
| | Americano | | £2.00 |
| | Espresso (single or double) | | £1.75 |
| | Tea including herbal | | £1.00 |
| | Hot Chocolate | | £1.00 |
| | Cold Soft Drinks TBC | | £TBC |
| **** Minimum Card Spend £1.01 - This is due to restrictions set by our card payment provider. Cash is accepted as an alternative**** | | | |

# Saltash Town Council

## Summary of Department Budget Setting 2026/27 & 2027/28

| Committee | 2026/27 Precept | 2027/28 Precept | £ Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|
| **Burial Authority** | | | | |
| Income | 16,184 | 16,701 | -517 | |
| Operational Expenditure | -4,716 | -4,897 | 181 | |
| EMF Expenditure | | -2,100 | -2,100 | |
| 5 Year Property Plan | -1,500 | 0 | 1,500 | |
| | **9,968** | **9,704** | **264** | **2.6%** |
| **Burial Board** | | | | |
| Income | 3,666 | 3,681 | -15 | |
| Operational Expenditure | -5,058 | -4,016 | -1,042 | |
| EMF Expenditure | 0 | 0 | 0 | |
| 5 Year Property Plan | -3,000 | 0 | -3,000 | |
| | **-4,392** | **-335** | **-4,057** | **-92.4%** |
| **Guildhall** | | | | |
| Income | 2,331 | 714 | 1,617 | |
| Operational Expenditure | -45,693 | -36,316 | -9,377 | |
| EMF Expenditure | 0 | -5,000 | 5,000 | |
| 5 Year Property Plan | -20,488 | -12,583 | -7,905 | |
| | **-63,850** | **-53,185** | **-10,665** | **-16.7%** |
| **Library** | | | | |
| Income | 780 | 1,886 | -1,106 | |
| Operational Expenditure | -56,009 | -58,866 | 2,857 | |
| EMF Expenditure | 0 | -5,778 | 5,778 | |
| 5 Year Property Plan | -3,200 | -8,050 | 4,850 | |
| | **-58,429** | **-70,808** | **12,379** | **21.2%** |
| **Maurice Huggins** | | | | |
| Income | 1,400 | 0 | 1,400 | |
| Operational Expenditure | -4,759 | 0 | -4,759 | |
| EMF Expenditure | 0 | 0 | 0 | |
| 5 Year Property Plan | 0 | 0 | 0 | |
| | **-3,359** | **0** | **-3,359** | **-100.0%** |
| **Policy and Finance** | | | | |
| Income | 58,700 | 59,134 | -434 | |
| Operational Expenditure | -288,545 | -305,761 | 17,216 | |
| EMF Expenditure | -55,000 | -85,454 | 30,454 | |
| | **-284,845** | **-332,081** | **47,236** | **16.6%** |
| **Personnel** | | | | |
| Operational Expenditure | -19,024 | -9,592 | -9,432 | |
| Staff Training | -13,764 | -10,000 | -3,764 | |
| Salaries | -992,284 | -1,039,090 | 46,806 | |
| Other Staffing Costs | -800 | -800 | 0 | |
| EMF Expenditure | 0 | 0 | 0 | |
| Staff Contingency | -4,480 | 0 | -4,480 | |
| | **-1,030,352** | **-1,059,482** | **29,130** | **2.8%** |

| Committee | 2026/27 Precept | 2027/28 Precept | £ Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|
| **Service Delivery** | | | | |
| Income | 22,881 | 23,601 | -720 | |
| Operational Expenditure | -141,682 | -156,921 | 15,239 | |
| EMF Expenditure | -75,400 | -108,179 | 32,779 | |
| 5 Year Property Plan | -18,000 | 0 | -18,000 | |
| | **-212,201** | **-241,499** | **29,298** | **13.8%** |
| **Station** | | | | |
| Income | 6,620 | 6,944 | -324 | |
| Operational Expenditure | -19,041 | -17,054 | -1,987 | |
| EMF Expenditure | 0 | 0 | 0 | |
| 5 Year Property Plan | -2,000 | 0 | -2,000 | |
| | **-14,421** | **-10,110** | **-4,311** | **-29.9%** |
| **Budget Summary By Cost Type** | | | | |
| Income | 112,562 | 112,661 | -99 | |
| Operational Expenditure | -603,571 | -604,223 | 652 | |
| Salaries | -992,284 | -1,039,090 | 46,806 | |
| EMF Expenditure | -130,400 | -206,511 | 76,111 | |
| 5 Year Property Plan | -48,188 | -20,633 | -27,555 | |
| | **-1,661,881** | **-1,757,796** | **95,915** | |

| | 2026/27 Precept | 2027/28 Precept | £ Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|
| **Grand Total** | **-1,661,881** | **-1,757,796** | **95,915** | **5.77%** |
| **Less Contribution from General Reserves** | **0** | **0** | | |
| **Precept Total** | **-1,661,881** | **-1,757,796** | **95,915** | **5.77%** |
| **Band D** | **286.96** | **299.47** | **12.51** | **4.36%** |

**Precept Information from 2022 to 2027**

| | Year | Precept £ | Precept % | Band D £ | Band D % |
|---|---|---|---|---|---|
| | **2026/27** | £1,661,881 | | £286.96 | |
| **Virement from GR £41,981 to reduce Precept** | **2025/26** | £1,579,415 | | £275.92 | |
| | | **£82,466** | **5.22%** | **£11.04** | **4.00%** |
| | **2025/26** | 1,579,415 | | £275.92 | |
| **Virement from GR £94,885 to reduce Precept** | **2024/25** | 1,388,217 | | £248.58 | |
| | | **£191,198** | **13.77%** | **£27.34** | **11.00%** |
| | **2024/25** | 1,388,217 | | £248.58 | |
| | **2023/24** | 1,307,753 | | £237.16 | |
| | | **£80,464** | **6.15%** | **£11.42** | **4.82%** |
| | **2023/24** | 1,388,217 | | £237.16 | |
| | **2022/23** | 1,255,690 | | £228.78 | |
| | | **£132,527** | **10.55%** | **£8.38** | **3.66%** |

**Saltash Town Council**
**Precept 2027/28**
**Recommended Virements**

| Budget | From | To | Amount | Reason | Recommend to P&F 24/11/2026 Minute No |
|---|---|---|---|---|---|
| Burial Authority | 6004 BA General Site Maintenance | 6070 BA EMF Churchtown Cemetery Capital Works | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | BA 29/26/27 |
| Burial Board | 6104 BB General Site Maintenance | 6170 BB EMF General Maintenance | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | JBB 52/26/27 |
| Library | 6910 LI General Repairs & Maintenance - Library | 6976 LI EMF Library General Maintenance | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | SE 100/26/27 |
| Maurice Huggins | 6472 MA EMF Maurice Huggins Room | 7170 LO EMF Longstone Depot Capital Works | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 due to ending current lease agreement | SE 100/26/27 |
| Maurice Huggins | 7071 MA EMF Maurice Huggins (Furniture & Sundry Items) | 7170 LO EMF Longstone Depot Capital Works | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 due to ending current lease agreement | SE 100/26/27 |
| Policy & Finance | 6202 PF Civic Occasions (including Road Closures) | 6272 PF EMF Robes & Civic Regalia | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | PF 100/26/27 |
| Personnel | 6654 ST PE Staff Welfare | 6691 ST PE EMF Legal & Professional Fees (Staffing) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | PE 47/26/27 |
| Personnel | Library Staffing Costs | 6698 ST PE EMF Staff Contingency (Library) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | PE 47/26/27 |
| Personnel | Guildhall Staffing Costs | 6694 ST PE EMF Staff Contingency (P&F) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | PE 47/26/27 |
| Personnel | Services Staffing Costs | 6700 ST PE EMF Staff Contingency (Services) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | PE 47/26/27 |
| Services | 6525 SE Public Toilets (Repairs & Maintenance Costs) | 6580 SE EMF Public Toilets (Capital Works) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | SE 100/26/27 |
| Services | 7110 LO General Repairs & Maintenance - Longstone | 7170 LO EMF Longstone Depot Capital Works | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | SE 100/26/27 |
| Services | 6504 SE Street Furniture (Maintenance) | 6575 SE EMF Street Furniture (New & Replace) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 | SE 100/26/27 |
| Services | 6588 SE EMF Victoria Gardens | 6580 SE EMF Public Toilets (Capital Works) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 due to ending current lease agreement | SE 100/26/27 |
| Services | 6588 SE EMF Victoria Gardens | 6580 SE EMF Public Toilets (Capital Works) | Unspent Balance 2026/27 | Vire unspent balance at year end 26/27 due to ending current lease agreement | SE 100/26/27 |
| Station | 6873 SA EMF General Repairs & Maintenance | 6473 SA EMF Station Building (Purchase & Capital Works) | £40,000.00 | Future planned spend for solar panels | SE 100/26/27 |

**End of Report**

*Finance Officer*

**Saltash Town Council**
**Precept 2027/28**
**Account Nominal Code Changes**

**Key:**
Delete Budget Code
Rename Budget Code
New Budget Code

| Budget | Code | Delete New Rename | Reason / Rename To | Recommend to P&F 24/11/2026 Minute No |
|---|---|---|---|---|
| Burial Authority | 4616 BA Churchtown Carpark Income | New | New income source | BA 29/26/27 |
| Library | 4527 LI Library Refreshment Sales | New | New income source | SE 100/26/27 |
| Library | 6924 LI Annual Keyholding Service | New | Recoding to correct budget (from Guildhall to Libray) | SE 100/26/27 |
| Policy & Finance | 6290 PF EMF Devolution Initiatives | New | New code for expenditure relating to acquisition of devolved assets | PF 100/26/27 |
| Policy & Finance | 6280 PF EMF Town Vision | Rename | 6280 PF EMF Business Plan Strategy | PF 100/26/27 |
| Services | 6530 SE Allotment Software Subscription | Rename | 6530 SE Services Software Subscription | SE 100/26/27 |
| Services | 6512 SE Bus Shelters (Maintenance) | Delete | Code no longer required | SE 100/26/27 |
| Services | 6519 SE Flags & Bunting | Rename | 6519 SE Flags | SE 100/26/27 |
| Services | 6535 SE Annual Keyholding Service (Cabin) | Delete | Code no longer required | SE 100/26/27 |
| Services | 6588 SE EMF Victoria Gardens | Delete | Code no longer required | SE 100/26/27 |
| Services | 6598 SE EMF Crime Reduction (CCTV) | Rename | 6588 SE EMF Crime Reduction | SE 100/26/27 |
| Station | 6473 SA EMF Station Building (Purchase & Capital Works) | Rename | 6473 SA EMF Station Building (Capital Works) | SE 100/26/27 |

**End of Report**
*Finance Officer*

**Burial Authority Committee - Burial Authority Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept Budget 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 2030/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Burial Authority Operating Income** | | | | | | | | | | | |
| 4612 BA Cemetery Fees | 24,261 | 0 | 15,570 | 5,621 | 9,949 | 15,570 | Current budget (no plans to increase fees & charges) | 16,115 | 16,679 | 17,263 | 17,867 |
| 4614 BA Memorial Bench Income | 250 | 0 | 600 | 500 | 100 | 617 | Assuming income for 1 bench and 1 rose bush/plaque | 639 | 661 | 684 | 708 |
| 4615 BA National Grid Wayleave Income | 464 | 0 | 14 | 14 | (0) | 14 | No increase expected | 14 | 14 | 14 | 14 |
| 4616 BA Churchtown Carpark Income | 0 | | | 0 | 0 | 500 | Annual licence fee £500 + £50 per burial<br>No budget set for burial fee as numbers cannot be predicted with certainty | 500 | 500 | 500 | 500 |
| **Total Burial Authority Operating Income** | **24,975** | **0** | **16,184** | **6,135** | **10,049** | **16,701** | | **17,268** | **17,854** | **18,461** | **19,089** |
| **Burial Authority Operating Expenditure** | | | | | | | | | | | |
| 6000 BA Petrol | 46 | 0 | 260 | 30 | 230 | 180 | Reduce to £180 based on 4 year average £162 | 186 | 193 | 200 | 207 |
| 6001 BA Machinery Maintenance Costs | 127 | 0 | 317 | 0 | 317 | 328 | Current budget + CPI | 339 | 351 | 363 | 376 |
| 6004 BA General Site Maintenance | 993 | 0 | 1,038 | 102 | 936 | 1,074 | Current budget + CPI<br>Recommnend virement to 6070 BA EMF Churchtown Cemetery Capital Works for any unspent funds at Year End. | 1,112 | 1,151 | 1,191 | 1,233 |
| 6008 BA Tree Survey & Tree Maintenance | 481 | 0 | 908 | 0 | 908 | 940 | Current budget + CPI | 973 | 1,007 | 1,042 | 1,078 |
| 6009 BA Electricity Costs | 452 | 0 | 421 | 72 | 349 | 468 | Prior year budget + CPI (Prior year slightly higher than current budget) | 484 | 501 | 519 | 537 |
| 6012 BA Memorial (Expenditure) | 116 | 0 | 518 | 36 | 483 | 617 | Assume purchase of 1 bench / Plaque and 1 rose bush / Plaque | 639 | 661 | 684 | 708 |
| 6013 BA Security Alarm Maintenance | 66 | 0 | 344 | 394 | (50) | 242 | Based on 2026/27 Contract cost +estimated 5% increase | 250 | 259 | 268 | 277 |
| 6014 BA Cemetery Software Subscription | 660 | 0 | 726 | 387 | 339 | 726 | Based on 2026/27 actual cost £660 plus estimated 10% increase for subscription | 751 | 777 | 804 | 832 |
| 6015 BA Annual Keyholding Service | 0 | 0 | 184 | 151 | 33 | 322 | Quoted 2026/27 Contract cost + provision for 2 callouts + estimated 10% increase | 333 | 345 | 357 | 369 |
| **Total Burial Authority Operating Expenditure** | **2,941** | **0** | **4,716** | **1,171** | **3,545** | **4,897** | | **5,067** | **5,245** | **5,428** | **5,617** |
| **Total Burial Authority Operating Surplus/ (Deficit)** | **22,034** | **0** | **11,468** | **4,964** | **6,504** | **11,804** | | **12,201** | **12,609** | **13,033** | **13,472** |
| **Burial Authority EMF Expenditure** | | | | | | | | | | | |
| 6070 BA EMF Churchtown Cemetery Capital Works | 0 | 5,972 | 1,500 | 0 | 7,472 | 2,000 | Future planned works creating low<br>Cornish hedge to replace some box hedging | 2,000 | 2,000 | 2,000 | 2,000 |
| 6071 BA EMF Replace Machinery & Equipment | 0 | 13,942 | 0 | 0 | 13,942 | 0 | No increase required | 0 | 0 | 0 | 0 |
| 6073 BA EMF Memorial Garden | 0 | 3,570 | 0 | 68 | 3,502 | 0 | No increase required | 0 | 0 | 0 | 0 |
| 6074 BA EMF Water | 0 | 403 | 0 | 0 | 403 | 100 | Currently not receiving bills as water meter location unknown. Accrue annual year cost as a contingency | 104 | 108 | 112 | 116 |
| **Total Burial Authority EMF Expenditure** | **0** | **23,887** | **1,500** | **68** | **25,319** | **2,100** | | **2,104** | **2,108** | **2,112** | **2,116** |
| **Total Burial Authority Expenditure (Operational & EMF)** | **2,941** | **23,887** | **6,216** | **1,239** | **28,864** | **6,997** | | **7,171** | **7,353** | **7,540** | **7,733** |
| **Total Burial Authority Budget Surplus/ Deficit** | **22,034** | **(23,887)** | **9,968** | **4,896** | **(18,815)** | **9,704** | | **10,097** | **10,501** | **10,921** | **11,356** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**

| | |
|---|---|
| **Precept 2026/27** | **9,968** |
| **Precept 2027/28** | **9,704** |
| **Increase / (Decrease)** | **264** |
| **Difference as %** | **2.6%** |

**Joint Burial Board Committee - Burial Board Budget 2026-27**
Saltash Town Council
For the month ending August 2026

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**
**Green text - recommendation from Building Condition report**

| Account | Prior YTD 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Burial Board Operating Income** | | | | | | | | | | | |
| 4600 BB Cemetery Fees (St. Stephens) | 3,105 | 0 | 3,000 | 4,132 | (1,132) | 3,000 | Based on current year budget & prior year actual - no plans to increase fees therefore CPI increase not relevant | 3,105 | 3,214 | 3,326 | 3,442 |
| 4605 BB SLA Payment Grass Cutting | 666 | 0 | 666 | 681 | (15) | 681 | Based on currrent year income | 705 | 730 | 756 | 782 |
| 4607 BB Memorial Bench Income (St Stephens) | 0 | 0 | 0 | 0 | 0 | 0 | Based on currrent year income | 0 | 0 | 0 | 0 |
| **Total Burial Board Operating Income** | **3,771** | **0** | **3,666** | **4,813** | **(1,147)** | **3,681** | | **3,810** | **3,944** | **4,082** | **4,224** |
| **Burial Board Operating Expenditure** | | | | | | | | | | | |
| 6100 BB Petrol | 108 | 0 | 208 | 69 | 139 | 215 | Based on current budget + CPI | 223 | 231 | 239 | 247 |
| 6101 BB Machinery Maintenance Costs | 296 | 0 | 774 | 0 | 774 | 801 | Based on current budget + CPI | 829 | 858 | 888 | 919 |
| 6104 BB General Site Maintenance | 614 | 0 | 2,076 | 35 | 2,041 | 1,000 | Reduce to £1,000 based on 4 year average £583<br>Recommend virement to **6170 BB EMF General Maintenance** for any surplus budget at YE 2026/27 | 1,035 | 1,071 | 1,108 | 1,147 |
| 6108 BB Tree Survey & Tree Maintenance | 1,650 | 0 | 2,000 | 0 | 2,000 | 2,000 | Based on current budget + CPI (4 year average £1,538) | 2,070 | 2,142 | 2,217 | 2,295 |
| 6109 BB Memorial Bench (Expenditure) | 0 | 0 | 0 | 0 | 0 | 0 | Based on budgeted income 2027/28 | 0 | 0 | 0 | 0 |
| **Total Burial Board Operating Expenditure** | **2,668** | **0** | **5,058** | **105** | **4,953** | **4,016** | | **4,157** | **4,302** | **4,452** | **4,608** |
| **Total Burial Board Operating Surplus/ (Deficit)** | **1,103** | **0** | **(1,392)** | **4,708** | **(6,100)** | **(335)** | | **(347)** | **(358)** | **(370)** | **(384)** |
| **Burial Board EMF Expenditure** | | | | | | | | | | | |
| 6170 BB EMF General Maintenance | 0 | 12,334 | 3,000 | 0 | 15,334 | 0 | Recommendation from Building Condition report (sufficent budget to cover planned works) | 0 | 0 | 0 | 0 |
| **Total Burial Board EMF Expenditure** | **0** | **12,334** | **3,000** | **0** | **15,334** | **0** | | **0** | **0** | **0** | **0** |
| **Total Burial Board Expenditure (Operational & EMI** | **2,668** | **12,334** | **8,058** | **105** | **20,287** | **4,016** | | **4,157** | **4,302** | **4,452** | **4,608** |
| **Total Burial Board Budget Surplus/Deficit** | **1,103** | **(12,334)** | **(4,392)** | **4,708** | **(21,434)** | **(335)** | | **(347)** | **(358)** | **(370)** | **(384)** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**

| | |
|---|---|
| **Precept 2026/27** | **(4,392)** |
| **Precept 2027/28** | **(335)** |
| **Increase / (Decrease)** | **(4,057)** |
| **Difference as %** | **-92.4%** |

**Services Committee - Guildhall Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**
**Green text - recommendation from Building Condition report**

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Guildhall Operating Income** | | | | | | | | | | | |
| 4200 GH Income - Guildhall Bookings | 1,936 | 0 | 2,076 | 500 | 1,576 | 640 | A prudent room hire income budget is proposed due to reduced hire space. Future income growth expected from the upgraded and promoted conference room, including new audio facilities | 662 | 685 | 709 | 734 |
| 4201 GH Income - Guildhall Refreshments | 267 | 0 | 251 | 131 | 120 | 70 | Prudent income planned due to reduce room hire availability | 72 | 75 | 78 | 81 |
| 4206 GH Income - Guildhall Photocopying Income | 73 | 0 | 4 | 9 | (5) | 4 | Current Year Budget + CPI | 4 | 4 | 4 | 4 |
| **Total Guildhall Operating Income** | **2,275** | **0** | **2,331** | **640** | **1,691** | **714** | | **738** | **764** | **791** | **819** |
| **Guildhall Operating Expenditure** | | | | | | | | | | | |
| 6400 GH Rates - Guildhall | 10,819 | 0 | 11,136 | 9,887 | 1,249 | 10,042 | Based on Actual 2026/27 + CPI Autumn budget statement confirms increases will be capped by CPI inflation | 10,393 | 10,757 | 11,133 | 11,523 |
| 6401 GH Water Rates - Guildhall | 954 | 0 | 859 | 648 | 211 | 1,762 | Based on Current Year Actual + 20% (last year increase water 11% and sewerage 26%) | 1,824 | 1,888 | 1,954 | 2,022 |
| 6402 GH Gas - Guildhall | 1,784 | 0 | 5,935 | 403 | 5,532 | 5,000 | Reduction of current budget to £5,000 based on 4 year average £3,651. This still leaves some contingency for price increases | 5,175 | 5,356 | 5,543 | 5,737 |
| 6403 GH Electricity - Guildhall | 5,161 | 0 | 6,000 | 1,425 | 4,575 | 6,210 | Current Year Budget + CPI (4 year average £5,115) | 6,427 | 6,652 | 6,885 | 7,126 |
| 6404 GH Fire, Security Alarm & CCTV - Guildhall | 724 | 0 | 1,050 | 936 | 114 | 1,087 | Current Year Budget + CPI | 1,125 | 1,164 | 1,205 | 1,247 |
| 6408 GH Cleaning Materials & Equipment - Guildhall | 1,343 | 0 | 1,438 | 791 | 647 | 1,488 | Current Year Budget + CPI | 1,540 | 1,594 | 1,650 | 1,708 |
| 6409 GH Boiler Service & Maintenance | 117 | 0 | 1,303 | 0 | 1,303 | 1,349 | Current Year Budget + CPI | 1,396 | 1,445 | 1,496 | 1,548 |
| 6410 GH General Repairs & Maintenance | 1,558 | 0 | 2,000 | 262 | 1,738 | 2,070 | Current Year Budget + CPI Major works have been planned in budget code **6470 GH EMF Guildhall Maintenance** (4 year average £2,852) | 2,142 | 2,217 | 2,295 | 2,375 |
| 6412 GH Lift Service & Maintenance | 3,012 | 0 | 5,156 | 2,160 | 2,996 | 5,169 | No increase required for 2027/28 Annual maintenance £3,312 + CPI Additional £1,750 for non contract maintenance | 5,350 | 5,537 | 5,731 | 5,932 |
| 6413 GH Refreshment Costs - Guildhall | 243 | 0 | 254 | 136 | 118 | 263 | Current Year Budget + CPI (costs include refreshments for room hirers and visitors) | 272 | 282 | 292 | 302 |
| 6414 GH Equipment - Guildhall | 2,836 | 0 | 10,378 | 309 | 7,911 | 1,500 | Committed costs for 2026/27 Audio Visual equipment for Long Room Budget for 2027/28 Cupboard for sound system + contingency | 2,000 | 2,000 | 2,000 | 2,000 |
| 6421 GH Annual Keyholding Service | 0 | 0 | 184 | 151 | 33 | 376 | Quoted 2026/27 Contract cost + provision for 3 callouts + estimated 10% increase | 389 | 403 | 417 | 432 |
| **Total Operating Expenditure** | **28,550** | **0** | **45,693** | **17,109** | **26,426** | **36,316** | | **38,033** | **39,295** | **40,601** | **41,952** |
| **Total Guildhall Operating Surplus/ Deficit** | **(26,275)** | **0** | **(43,362)** | **(16,469)** | **(24,735)** | **(35,602)** | | **(37,295)** | **(38,531)** | **(39,810)** | **(41,133)** |
| **Guildhall EMF Expenditure** | | | | | | | | | | | |
| 6418 GH EMF Legal & Professional Fees | 0 | 0 | 2,088 | 0 | 2,088 | 5,000 | Increase budget for future maintenance (to include prof fees x 12% of contract value) | 0 | 0 | 0 | 0 |
| 6470 GH EMF Guildhall Maintenance | 7,131 | 22,598 | 18,400 | 0 | 40,998 | 12,583 | Recommendation from Building Condition report £12,563 (Budgeted £11k from 2026/27 towards painting in 2031/32 £65k) | 10,833 | 10,833 | 10,833 | 10,833 |
| **Total Guildhall EMF Expenditure** | **7,131** | **22,598** | **20,488** | **0** | **43,086** | **17,583** | | **10,833** | **10,833** | **10,833** | **10,833** |
| **Total Guildhall Expenditure (Operational & EMF)** | **35,681** | **22,598** | **66,181** | **17,109** | **69,512** | **53,899** | | **48,866** | **50,128** | **51,434** | **52,785** |
| **Total Guildhall Budget Surplus/ (Deficit)** | **(33,406)** | **(22,598)** | **(63,850)** | **(16,469)** | **(67,821)** | **(53,185)** | | **(48,128)** | **(49,364)** | **(50,643)** | **(51,966)** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**

| | |
|---|---|
| **Precept 2026/27** | **(63,850)** |
| **Precept 2027/28** | **(53,185)** |
| **Increase / (Decrease)** | **(10,665)** |
| **Difference as %** | **-16.7%** |

**Services Committee - Library Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**
**Green text - recommendation from Building Condition report**

| Account | Prior YTD 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept Budget 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 2030/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Library Operating Income** | | | | | | | | | | | |
| 4517 LI Library - Replacement Membership Cards | 25 | 0 | 50 | 6 | 44 | 25 | Same as Prior Year | 26 | 27 | 28 | 29 |
| 4518 LI Library - Photocopying Fees | 1,255 | 0 | 600 | 370 | 230 | 600 | Same as 2026/27 | 621 | 643 | 666 | 689 |
| 4524 LI Library Book Sales | 250 | 0 | 130 | 6 | 124 | 50 | Reduce to £50 based on increased book borrowing & stock rotation | 52 | 54 | 56 | 58 |
| 4529 LI Library Activities Funding Income | 0 | 0 | 0 | 494 | (494) | 0 | Assume no funding available for a prudent approach | 0 | 0 | 0 | 0 |
| 4527 LI Library Refreshment Sales (New code) | 0 | 0 | 0 | 0 | 0 | 1,211 | Income has been budgeted prudently for the new refreshment facility until usage levels are established. | 1,253 | 1,297 | 1,342 | 1,389 |
| **Total Library Operating Income** | **1,530** | **0** | **780** | **877** | **(97)** | **1,886** | | **1,952** | **2,021** | **2,092** | **2,165** |
| **Library Operating Expenditure** | | | | | | | | | | | |
| 6900 LI Rates - Library | 13,339 | 0 | 13,597 | 11,760 | 1,837 | 12,172 | Based on Actual 2026/27 + CPI Autumn budget statement confirms increases will be capped by CPI inflation | 12,598 | 13,039 | 13,495 | 13,967 |
| 6901 LI Water Rates - Library | 415 | 0 | 418 | 186 | 232 | 511 | Based on Current Year Actual + 20% (last year increase water 11% and sewerage 26%) | 529 | 548 | 567 | 587 |
| 6902 LI Gas - Library | 2,120 | 0 | 4,500 | 1,248 | 3,252 | 4,658 | Current Budget + CPI (Prior year lower cost due temporary closure for window refurb) | 4,821 | 4,990 | 5,165 | 5,346 |
| 6903 LI Electricity - Library | 2,991 | 0 | 4,000 | (1,226) | 5,226 | 4,890 | Current Budget + CPI (Prior year lower cost due to temporary closure for window refurb) | 5,061 | 5,238 | 5,421 | 5,611 |
| 6904 LI Fire, Security Alarm & CCTV - Library | 967 | 0 | 1,186 | 1,293 | (107) | 1,253 | Quoted 2026/27 Contract cost + estimated 10% increase + provision for adhoc maintenance | 1,297 | 1,342 | 1,389 | 1,438 |
| 6908 LI Cleaning Materials & Equipment - Library | 923 | 0 | 1,700 | 732 | 968 | 3,790 | Actual 2026/27<br>12 Months window cleaning £960<br>Additional internal clean £400<br>Annual sanitary/nappy contract £252<br>Other cleaning budget £850 to incl additional toilet<br>General waste and recycling collection £1,200<br>**TOTAL £3,662 + CPI** | 3,923 | 4,060 | 4,202 | 4,349 |
| 6909 LI Boiler Service & Maintenance - Library | 1,006 | 0 | 939 | 0 | 939 | 972 | Current budget + CPI (2025/26 Annual Gas Safe check £212) | 1,006 | 1,041 | 1,077 | 1,115 |
| 6910 LI General Repairs & Maintenance - Library | 2,359 | 0 | 2,605 | 1,382 | 1,223 | 2,696 | Current budget + CPI<br>6mthly door service £334 pa<br>Replace 8 sets of wheels on shelving £350<br>Recommend virement to **6976 LI EMF Library General Maintenance** for any surplus budget at YE 2026/27 | 2,790 | 2,888 | 2,989 | 3,094 |
| 6913 LI Refreshment Costs - Library | 58 | 0 | 150 | 35 | 115 | 969 | Estimated costs = 80% of income | 1,003 | 1,038 | 1,074 | 1,112 |
| 6914 LI Equipment - Library | 719 | 0 | 500 | 154 | 346 | 500 | Current Budget | 518 | 536 | 555 | 574 |
| 6921 LI IT & Office Costs - Library | 1,052 | 0 | 1,869 | 307 | 1,562 | 1,579 | Budget to include stationery, printer ink cartridges and Footfall counter annual monitoring @ £79.20 pa | 1,634 | 1,691 | 1,750 | 1,811 |
| 6922 LI Library Activities | 2,470 | 0 | 2,500 | 848 | 1,652 | 1,500 | Reduce budget to £1,500 | 1,553 | 1,607 | 1,663 | 1,721 |
| 6975 LI Home Library Service | 0 | 0 | 200 | 0 | 200 | 200 | No requirement to increase budget @55p mer mile = 363 miles pa / 7 miles p wk | 207 | 214 | 221 | 229 |
| 6923 LI PWLB Loan Repayment & Interest | 23,509 | 0 | 23,025 | 23,025 | 0 | 22,541 | Based on Repayment Schedule Final payment April 2032 | 22,057 | 21,573 | 21,089 | 20,605 |
| 6924 LI Annual Key Holding Service (New code) | 0 | 0 | 0 | 0 | 0 | 376 | Quoted 2026/27 Contract cost + provision for 3 callouts + estimated 10% increase<br>(This cost has previously been posted to 6470 GH EMF Guildhall Maintenance) | 389 | 403 | 417 | 432 |
| 6681 ST LI Staff Travelling Expenses (Library) | 33 | 0 | 250 | 73 | 177 | 259 | Current budget sufficient + CPI | 268 | 277 | 287 | 297 |
| **Total Operating Expenditure** | **51,960** | **0** | **57,439** | **39,819** | **17,620** | **58,866** | | **59,654** | **60,485** | **61,361** | **62,288** |
| **Total Library Operating Surplus/ Deficit** | **(50,430)** | **0** | **(56,659)** | **(38,942)** | **(17,717)** | **(56,980)** | | **(57,702)** | **(58,464)** | **(59,269)** | **(60,123)** |

| Account | Prior YTD 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept Budget 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 2030/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Library EMF Expenditure** | | | | | | | | | | | |
| 6918 LI EMF Legal & Professional Fees (Private Contractors) | 1,565 | 21,540 | 0 | 17,785 | 3,755 | 0 | No requirement to increase budget | 0 | 0 | 0 | 0 |
| 6971 LI EMF Saltash Library Property Refurbishment | 24,911 | 121,149 | 0 | 89,237 | 31,912 | 6,450 | Recommendation from Building Condition report - to include consultant fee for project managing replacement windows<br><br>Balance on account to be used for replacing windows<br><br>Committed costs are included in Actuals 2026/27<br>Goodrich (Retainer) £1,680<br>Goodrich (Rear fencing) £1,800<br>Stormforce (Roof) £6,482<br>Fridge £445<br>Coffee machine £1,651 | 0 | 0 | 0 | 0 |
| 6972 LI EMF Library Equipment & Furniture | 0 | 5,686 | 0 | 5,195 | 491 | 5,778 | Planned Spend<br>New cash till £719<br>Replace shelving £3k<br>Replace Computer Chairs x 5 £900<br>Set of lockable drawers for CHTL £150<br>Sideboard unit for Drinks storage £500<br>Contingency £1,000<br>**TOTAL £6,269 reduce by Budget Available 2026/27** | 0 | 0 | 0 | 0 |
| 6976 LI EMF Library General Maintenance | 827 | 4,273 | 3,200 | 0 | 7,473 | 1600 | Recommendation from Building Condition report | 1,600 | 1,600 | 6,600 | 1,600 |
| **Total Library EMF Expenditure** | **27,303** | **152,648** | **3,200** | **112,217** | **43,631** | **13,828** | | **1,600** | **1,600** | **6,600** | **1,600** |
| **Total Library Expenditure (Operational & EMF)** | **79,263** | **152,648** | **60,639** | **152,036** | **61,251** | **72,694** | | **61,254** | **62,085** | **67,961** | **63,888** |
| **Total Library Budget Surplus/ (Deficit)** | **(77,733)** | **(152,648)** | **(59,859)** | **(151,159)** | **(61,348)** | **(70,808)** | | **(59,302)** | **(60,064)** | **(65,869)** | **(61,723)** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**

| | |
|---|---|
| **Precept 2026/27** | **(58,429)** |
| **Precept 2027/28** | **(70,808)** |
| **Increase / (Decrease)** | **12,379** |
| **Difference as %** | **21.2%** |

**Services Committee - Maurice Huggins Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

Planned return of property to Cornwall Council before end of March 2027.
FTC 05/03/26, minute nr 369/25/26 to cease progressing the lease arrangements for both Victoria Gardens and the Maurice Huggins Room
(Any unspent Operating Expenditure to be returned to General Reserves)

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Estimated Actual for 12 months for 2026/27 | Estimated Budget Remaining 2026/27 | Notes |
|---|---|---|---|---|---|---|---|---|
| **Maurice Huggins Operating Income** | | | | | | | | |
| 4207 MA Maurice Huggins Room Income | 1,178 | 0 | 1,400 | 3,402 | (2,002) | 6,272 | | Mthly income £574 x 5 = £2,870 |
| **Total Maurice Huggins Operating Income** | **1,178** | **0** | **1,400** | **3,402** | **(2,002)** | **6,272** | **0** | |
| **Maurice Huggins Operating Expenditure** | | | | | | | | |
| 7000 MA Rates | 429 | 0 | 445 | 392 | 53 | 392 | 53 | All costs received for 2026/27 |
| 7001 MA Water Rates | 321 | 0 | 454 | 192 | 262 | 450 | 4 | Victoria Gdns £9 x 6 = £54<br>MHR £34 x 6 = £204 |
| 7003 MA Electricity | 813 | 0 | 1,200 | 261 | 939 | 856 | 344 | Qtr 3 £200, Qtr 4 £395 |
| 7004 MA Fire & Security Alarm | 102 | 0 | 377 | 347 | 30 | 347 | 30 | All costs received for 2026/27<br>Annual maintenance to 31-07-27 |
| 7008 MA Cleaning Materials & Equipment | 299 | 0 | 380 | 218 | 162 | 218 | 162 | Actual includes annual sanitary cost to 06-07-27 |
| 7010 MA General Repairs & Maintenance | 143 | 0 | 1,719 | 120 | 1,599 | 120 | 1,599 | No maintenance required |
| 7021 MA Annual Keyholding Service | 0 | 0 | 184 | 151 | 33 | 201 | (17) | Annual monitoring to 31-12-26<br>Estimate 3 mths to 31-03-27 £50 |
| **Total Maurice Huggins Operating Expenditure** | **2,106** | **0** | **4,759** | **1,681** | **3,078** | **2,584** | **2,175** | **Estimated TOTAL to be returned to General Reserves** |
| **Total Maurice Huggins Operating Surplus/ (Deficit)** | **(929)** | **0** | **(3,359)** | **1,721** | **(5,080)** | **3,688** | **(2,175)** | |
| **Maurice Huggins EMF Expenditure** | | | | | | | | |
| 6472 MA EMF Maurice Huggins Room | 0 | 4,823 | 0 | 0 | 4,823 | 0 | 4,823 | Recommend virement to **7170 LO EMF Longstone Depot Capital Works TOTAL £5,429** |
| 7071 MA EMF Maurice Huggins (Furniture & Sundry Items) | 0 | 606 | 0 | 0 | 606 | 0 | 606 | |
| **Total Maurice Huggins EMF Expenditure** | **0** | **5,429** | **0** | **0** | **5,429** | **0** | **5,429** | |
| **Total Maurice Huggins Expenditure (Operational & EMF)** | **2,106** | **5,429** | **4,759** | **1,681** | **8,507** | **2,584** | **7,604** | |
| **Total Maurice Huggins Budget Surplus/ (Deficit)** | **(929)** | **(5,429)** | **(3,359)** | **1,721** | **(10,509)** | **3,688** | **(7,604)** | |

**Policy & Finance (P&F) Committee - P & F Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **P&F Operating Income** | | | | | | | | | | | |
| 4901 PF Bank Interest Received | 93,153 | 0 | 58,700 | 33,995 | 24,705 | 59,134 | Estimated interest is based on the projected future cash flow and assumes a 1% reduction in the current investment interest rate for prudence<br><br>(24//25 £111k, 25/26 £93K) | 61,204 | 63,346 | 65,563 | 67,858 |
| 4908 PF Misc Income | 3 | 0 | 0 | 42 | (42) | 0 | No income planned<br><br>2025/26 HMRC VAT interest received £4. Available training space reinvoiced to neighbouring council £38 | 0 | 0 | 0 | 0 |
| **Total P&F Operating Income** | **130,719** | **0** | **58,700** | **34,037** | **24,663** | **59,134** | | **61,204** | **63,346** | **65,563** | **67,858** |
| **P &F Operating Expenditure** | | | | | | | | | | | |
| 6200 PF Bank Charges | 963 | 0 | 1,995 | 394 | 1,601 | 1,200 | Reduce budget to £1,200 based on 4 year average of £1,147 | 1,242 | 1,285 | 1,330 | 1,377 |
| 6201 PF Audit | 3,300 | 0 | 4,000 | 0 | 4,000 | 4,000 | Same as Current Budget - no increase required | 4,140 | 4,285 | 4,435 | 4,590 |
| 6202 PF Civic Occasions (including Road Closures) | 7,368 | 0 | 5,000 | 629 | 4,371 | 5,200 | Increase budget based on estimates<br><br>2027/28 Remembrance £2k, Mayor Making £700 to include audio support & hire or room, Freeman £1.5k, Additional civic service £1k<br><br>Recommend virement to **6272 PF EMF Robes & Civic Regalia** for any surplus budget at year end | 5,382 | 5,570 | 5,765 | 5,967 |
| 6203 PF Mayors' Allowance | 5,581 | 0 | 5,912 | 2,415 | 3,497 | 6,248 | Current Year Actual + CPI | 6,467 | 6,693 | 6,927 | 7,169 |
| 6204 PF Councillors' Allowance | 2,466 | 0 | 4,096 | 0 | 4,096 | 4,240 | Current Year Budget (£256 pa) + CPI | 4,388 | 4,542 | 4,701 | 4,866 |
| 6205 PF Insurance | 20,751 | 0 | 27,836 | 31,140 | (3,304) | 30,819 | Insurances assumptions based on:<br>Actual 2025/26 & 2026/27 + 30% increase<br>General £16,875<br>Fleet £2,912<br>Pontoon £2,485<br>Cyber £1,435<br>**TOTAL £23,707** | 31,898 | 33,014 | 34,169 | 35,365 |
| 6206 PF Youth Network | 4,000 | 0 | 6,000 | 0 | 6,000 | 6,000 | Members agreed no increase required<br>2025/26 £4k & 2026/27 £6k | 6,000 | 6,000 | 6,000 | 6,000 |
| 6208 PF Subscriptions | 17,580 | 0 | 37,650 | 23,815 | 13,835 | 13,418 | Actual 2026/27<br>Amazon £95<br>Gov.meeting Yr1 £2,381, Yr2 £2599, Yr3 £2,599<br>CALC & NALC £3,503<br>Mthly Addon £154<br>Canva £84<br>Survey Monkey x 1 £320<br>ICCM £110, Living Wage £150<br>SLCC SB & DJ £505 +£379<br>Nitro (10) £1,311<br>Adobe Creative Cloud Pro x 2 £1,748 (New)<br>National Allotment £70<br>Breakthrough £6,985 for 3 years to Jan 2030<br>Gov.Assist (Cloudy IT) £388<br>Contingency for additional software or users £1,000<br>**TOTAL £11,324 + 10% increase** | 13,888 | 14,374 | 14,877 | 15,398 |
| 6210 PF Community Chest | 3,630 | 0 | 10,300 | 4,240 | 6,060 | 12,000 | Members agreed increase to £12,000<br>2025/26 & 2026/27 £10,300 | 10,300 | 10,300 | 10,300 | 10,300 |
| 6211 PF Website Maintenance | 201 | 0 | 1,069 | 265 | 804 | 750 | Reduce to £750 based on prior year average | 776 | 803 | 831 | 860 |
| 6213 PF Councillor Training & Expenses | 2,378 | 0 | 1,142 | 564 | 578 | 1,500 | To include:-<br>Annual employment training for Personnel<br>Annual Planning<br>Contingency for adhoc training | 1,553 | 1,607 | 1,663 | 1,721 |
| 6214 PF Health & Safety | 7,171 | 0 | 9,474 | 2,797 | 6,677 | 9,806 | Current Budget + CPI<br>2026/27 Actual cost includes<br>Consultant for H & S checks/reports/advice<br>Annual maintenance for fire extinguishers<br>Bottled water for all sites | 10,149 | 10,504 | 10,872 | 11,253 |
| 6217 PF Data Protection | 73 | 0 | 1,700 | 124 | 1,576 | 200 | Reduce budget to £200.<br>Current budget includes annual data protection audit which is not required for 2027/28 | 207 | 214 | 221 | 229 |
| 6220 PF Festival Fund | 13,919 | 0 | 15,450 | 10,429 | 5,021 | 15,450 | Members agreed no increase required<br>2025/26 & 2026/27 £15,450 | 15,450 | 15,450 | 15,450 | 15,450 |
| 6221 PF Town Messenger | 3,300 | 0 | 4,544 | 1,980 | 2,564 | 5,651 | Current mthly £330 x 12 + Precept £1,500 = £5,460 + CPI<br>(previous Precept advert included in **6301 PF Stationery & Printing** budget) | 5,849 | 6,054 | 6,266 | 6,485 |
| 6222 PF Commissioning Youth Work | 60,842 | 0 | 100,000 | 33,332 | 66,668 | 100,000 | Members agreed to increase to £100k pa for 2026/27, 2027/28 & 2028/29 | 100,000 | 100,000 | 100,000 | 100,000 |
| 6224 PF Legal & Professional Fees | 11,274 | 0 | 10,000 | 14,674 | (4,674) | 48,825 | Annual Lynher Valley Partnership £14,000<br>Parkinson VAT £625<br>HM Land Registry £200<br>Regalia valuations £2,000<br>Add contingency of £32k | 50,534 | 52,303 | 54,134 | 56,029 |
| P&F IT/Office Costs | 30,527 | 0 | 40,245 | 18,374 | 21,871 | 37,522 | **See below for breakdown** | 38,835 | 40,194 | 41,601 | 43,057 |

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6650 ST PF Parking Space | 284 | 0 | 332 | 301 | 31 | 344 | Current Budget + CPI | 356 | 368 | 381 | 394 |
| 6653 ST PF Staff ID Badges | 39 | 0 | 50 | 9 | 41 | 50 | No increase required<br>For new staff | 52 | 54 | 56 | 58 |
| 6655 ST PF Staff Travelling Expenses | 589 | 0 | 750 | 45 | 705 | 938 | Current Budget + increase for new mileage rate<br>Mileage increased from 45p to 55p | 971 | 1,005 | 1,040 | 1,076 |
| 6230 PF Social Media Advertising | 646 | 0 | 1,000 | 213 | 787 | 1,600 | Increase by £600 to include Precept Bus stop advert (previous Precept advert included in **6301 PF Stationery & Printing** budget) | 1,656 | 1,714 | 1,774 | 1,836 |
| **Total P &F Operating Expenditure** | **196,882** | **0** | **288,545** | **145,739** | **142,806** | **305,761** | | **310,093** | **316,333** | **322,793** | **329,480** |
| **Total P&F Operating Surplus/ (Deficit)** | **(66,162)** | **0** | **(229,845)** | **(111,702)** | **(118,143)** | **(246,627)** | | **(248,889)** | **(252,987)** | **(257,230)** | **(261,622)** |
| **P&F EMF Expenditure** | | | | | | | | | | | |
| 6271 PF EMF Election | 19,036 | 35,373 | 20,000 | 9,716 | 45,657 | 10,000 | Costs for 2026/27<br>Contested ward £9,716<br>Costs for 2025/26<br>Uncontested wards £883<br>Contested ward £14,324<br><br>Increase budget by £10k to £55k = 4 x Contested Wards | | | | |
| 6272 PF EMF Robes & Civic Regalia | 4,159 | 6,192 | 3,000 | 6,670 | 2,522 | 1,000 | 2027/28 planned spend<br>Purchase of Steam cleaner to clean all robes £450<br>Cleaning of all silverware £1200<br>Mourning armbands & rosettes £300<br>Tapestry cleaning £TBC<br>TOTAL £1,950 + Tapestry<br>Increase budget £1k for contingency | | | | |
| 6273 PF EMF Legal Fees | 0 | 200 | 6,000 | 5,481 | 719 | 5,000 | Costs for 2026/27<br>CALC policy review £3,731<br>Issue legal letter £1,750 | | | | |
| 6275 PF EMF Neighbourhood Plan | 97 | 8,052 | 15,000 | 10,264 | 12,788 | 4,000 | 2026/27 Committed costs for SSP £10,358 leaving a balance on budget code of £2,430<br><br>Planned spend £4k for Priority Statement | | | | |
| 6278 PF EMF CIL Planning Income | 0 | 21,731 | 0 | 0 | 21,731 | 0 | Committed spend £10k subject to receiving CIL 4th round funding | | | | |
| 6280 PF EMF ~~Town Vision~~ RENAME Business Plan Strategy | 0 | 9,665 | 0 | 0 | 9,665 | 0 | Rename code<br>Appointment of a consultant to develop the Business Plan, including public engagement and evidence gathering | | | | |
| 6282 PF EMF Funding Bids (Consultancy Fees) | 0 | 10,201 | 0 | 0 | 10,201 | 0 | No increase required | | | | |
| 6284 PF EMF Consultations | 0 | 2,000 | 1,000 | 0 | 3,000 | 0 | To support marketing and public consultations<br>No increase required | | | | |
| 6285 PF EMF Twinning | 0 | 500 | 1,000 | 722 | 778 | 0 | Members no increase required<br>Last visit from Plougstel May 2026<br>Next planned visit to Plougastel 2027<br>P&F minute nr 295/25/26 STC to cover costs for insurance for Mayor Chain and gifts | | | | |
| 6287 PF EMF Website (Capital Expenditure) | 0 | 6,000 | 6,000 | 0 | 12,000 | 18,000 | Estimate for new website £30k<br>Increase by £18k to make total of budget £30k | | | | |
| 6370 PF EMF Computer & Office Equipment Renewal | 13,965 | 1,632 | 3,000 | 453 | 4,179 | 7,454 | Upgrade of Paxton Door Access System - Quote received £1,633<br>Cllr laptops requiring replacement Aug 27 x 10<br>Quote for laptop £900 each<br>Additional £1,000 for contingency<br>**TOTAL BUDGET REQUIRED: £11,633 - £4,179 = £7,454** | | | | |
| 6290 PF EMF Devolution Initiatives NEW CODE | 0 | 0 | 0 | 0 | 0 | 40,000 | New code for expenditure relating to the evaluation and delivery of opportunities to acquire devolved services, assets, or responsibilities | | | | |
| **Total P&F EMF Expenditure** | **88,007** | **101,824** | **55,000** | **33,584** | **123,240** | **85,454** | | **0** | **0** | **0** | **0** |
| **Total P&F Expenditure (Operational & EMF)** | **284,889** | **101,824** | **343,545** | **179,324** | **266,045** | **391,215** | | **310,093** | **316,333** | **322,793** | **329,480** |
| **Total P&F Budget Surplus/ (Deficit)** | **(154,170)** | **(101,824)** | **(284,845)** | **(145,287)** | **(241,382)** | **(332,081)** | | **(248,889)** | **(252,987)** | **(257,230)** | **(261,622)** |

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **1. P&F IT/Office Costs** | | | | | | | | | | | |
| **Nominal Code** | **Prior Year 2025/26** | **EMF Balances B/F 2025/26** | **Budget 2026/27** | **Actual YTD 2026/27** | **Budget Available 2026/27** | **Precept 2027/28** | **Notes** | **Budget 2028/29** | **Budget 2029/30** | **Budget 20230/31** | **Budget 2031/32** |
| 6300 PF Telephone & Mobile | 3,657 | - | 8,694 | 3,932 | 4,762 | 8,521 | Phone line and calls £2,160 pa (excl annual internet as plan to replace with FTTP)<br>Telephone annual support £500 pa<br>Wildix phone system £1,505 pa<br>Future estimate for FTTP internet instal £125 + £275 mth = £3,300 pa<br>Replace business mobiles for Comms & TC/RFO. Quoted £384 pa each<br>**TOTAL £8,233 + CPI** | 8,819 | 9,128 | 9,447 | 9,778 |
| 6301 PF Stationery & Printing | 2,728 | - | 3,506 | 754 | 2,752 | 1,500 | Estimate £1.5k for stationery<br><br>Prior year includes £1.5k for precept advert & £506 for bus stop advert & £750 for video/edit. Moved to new budget in expenditure | 1,553 | 1,607 | 1,663 | 1,721 |
| 6303 PF Copier Maintenance | 4,428 | - | 5,200 | 3,031 | 2,169 | 4,596 | <u>Actual 2026/27</u><br>Qtrly photocopiers £650 x 4 = £2,600<br>Mthly average printing £197 x 12 = £2,364<br>TOTAL £4,964<br>**Note: 5 year contract ends Feb 2027**<br>**Quotes received lease £263 + copies £120 p mth = £4,596 pa** | 4,757 | 4,923 | 5,095 | 5,273 |
| 6305 PF Finance Software | 2,948 | - | 3,620 | 2,491 | 1,129 | 3,790 | <u>Actual 2026/27</u><br>Payroll software £452<br>Zahara £2,525<br>Xero £468<br>**TOTAL £3,445 + 10% increase for 2027/28** | 3,923 | 4,060 | 4,202 | 4,349 |
| 6306 PF IT Maintenance | 16,766 | - | 19,228 | 8,166 | 11,062 | 19,115 | Current 2026/27 cost £16,032 pa<br><u>Changes for 2027/28</u><br>Cancel Duo £345 pa<br>Add addn 365 licences £972 pa<br>Add Patch management (forces auto updates) £810 pa<br>Add Contingency for Adhoc services £1,000<br>**TOTAL £18,469**<br>Add 10% increase on costs for 2027/28 | 19,784 | 20,476 | 21,193 | 21,935 |
| **TOTALS** | **30,527** | **-** | **40,248** | **18,374** | **21,874** | **37,522** | | **38,836** | **40,194** | **41,600** | **43,056** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**
**See APPENDIX A**

| | |
|---|---|
| **Precept 2026/27** | **(284,845)** |
| **Precept 2027/28** | **(332,081)** |
| **Increase / (Decrease)** | **47,236** |
| **Difference as %** | **16.6%** |

**Personnel Committee - Personnel Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**

| Account | Prior Year 2025/26 | Budget Including Virements 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Personnel Operating Expenditure** | | | | | | | | | | |
| **Personnel Expenditure** | | | | | | | | | | |
| 6654 ST PE Staff Welfare | 801 | 7,222 | 3,147 | 4,075 | 7,496 | 80% Waterside cabin rental £5,556 (20% to remain in Services 6525 SE Pontoon Accomodation)<br><br>Annual Health Surveillance £700, Eyecare vouchers £190, Vaccinations & Flu jabs £300. Other £750<br><br>Recommend virement of unspent budget at year end to 6691 ST PE EMF Legal & Professional Fees (Staffing) | 7758 | 8030 | 8311 | 8602 |
| 6660 ST PE Staff Recognition | 75 | 250 | 0 | 250 | 250 | Current Budget (no increase) | 250 | 250 | 250 | 250 |
| 6662 ST PE HR Professional Fees | 12,124 | 11,552 | 6,026 | 5,527 | 1,846 | BrightHR £936 (renewal Jul 28), DBS certs £360,<br>HR Support provided by SW Councils £500 + 10% | 1911 | 1978 | 2047 | 2119 |
| 6686 ST PE Health Care Costs (funded by employee) | 0 | 0 | 917 | (917) | 0 | No budget required as self funded by employees | 0 | 0 | 0 | 0 |
| **Total Personnel Expenditure** | **13,000** | **19,024** | **10,090** | **8,934** | **9,592** | | **9,919** | **10,258** | **10,608** | **10,971** |
| **Training Costs** | | | | | | | | | | |
| 6656 ST PE Staff Training | 7,579 | 13,764 | 4,995 | 8,769 | 10,000 | Reduce current budget to £10,000 (Based on last 4 year average £8,906) | 10350 | 10712 | 11087 | 11475 |
| **Total Training Costs** | **7,579** | **13,764** | **4,995** | **8,769** | **10,000** | | **10,350** | **10,712** | **11,087** | **11,475** |
| **Staffing Costs** | | | | | | **Estimated Salary Budget left 2026/27 £115,496 (As at 30-09-26)**<br><br>**Recommend Virement of any unspent salary costs to contingency codes at year end** | | | | |
| Library Staffing Costs | 136,479 | 169,564 | 80,737 | 88,827 | 176,489 | NJC 2026/27 scale + 5% | 182666 | 189059 | 195676 | 202525 |
| Guildhall Staffing Costs | 399,159 | 531,901 | 232,824 | 299,077 | 561,440 | NJC 2026/27 scale + 5% | 581090 | 601428 | 622478 | 644265 |
| Services Staffing Costs | 285,957 | 290,819 | 113,464 | 177,355 | 301,161 | NJC 2026/27 scale + 5% | 311702 | 322612 | 333903 | 345590 |
| **Total Staffing Costs** | **821,595** | **992,284** | **427,025** | **565,259** | **1,039,090** | | **1,075,458** | **1,113,099** | **1,152,057** | **1,192,380** |
| **Other Staffing Cost** | | | | | | | | | | |
| 6652 ST PE Employers Pension - Monthly Fee | 500 | 0 | 0 | 0 | 0 | Confirmed by Cornwall Pension Fund no fee for 3 years to 2028/29 | 0 | 0 | 0 | 0 |
| 6659 ST PE Civic Roles | 775 | 800 | 200 | 600 | 800 | Budget allows for 6 Events + 2 unplanned | 0 | 0 | 0 | 0 |
| **Total Other Staffing Cost** | **1,275** | **800** | **200** | **600** | **800** | | **0** | **0** | **0** | **0** |
| **Total Personnel Operating Expenditure** | **843,449** | **1,025,872** | **442,310** | **583,562** | **1,059,482** | | **1,095,727** | **1,134,069** | **1,173,752** | **1,214,826** |
| **Total Personnel Operating Surplus/ (Deficit)** | **(843,449)** | **(1,025,872)** | **(442,310)** | **(583,562)** | **(1,059,482)** | | **(1,095,727)** | **(1,134,069)** | **(1,173,752)** | **(1,214,826)** |
| **Personnel EMF Expenditure** | | | | | | | | | | |
| 6691 ST PE EMF Legal & Professional Fees (Staffing) | 0 | 10,162 | 813 | 9,350 | 0 | No increase required | 0 | 0 | 0 | 0 |
| 6694 ST PE EMF Staff Contingency (P&F) | 16,375 | 52,941 | 0 | 52,941 | 0 | Any surplus salary budget at year end to be shared equally between the 3 contingency budget codes | 0 | 0 | 0 | 0 |
| 6698 ST PE EMF Staff Contingency (Library) | 0 | 17,553 | 0 | 17,553 | 0 | | 0 | 0 | 0 | 0 |
| 6700 ST PE EMF Staff Contingency (Services) | 0 | 29,126 | 0 | 29,126 | 0 | | 0 | 0 | 0 | 0 |
| 6701 ST PE EMF Staff Recruitment | 5,731 | 7,444 | 614 | 6,830 | 0 | | 0 | 0 | 0 | 0 |
| **Total Personnel EMF Expenditure** | **22,107** | **117,226** | **1,426** | **115,800** | **0** | | **0** | **0** | **0** | **0** |
| **Total Personnel Expenditure (Operational & EMF)** | **865,555** | **1,143,098** | **443,736** | **699,362** | **1,059,482** | | **1,095,727** | **1,134,069** | **1,173,752** | **1,214,826** |
| **Total Personnel Budget Surplus/ (Deficit)** | **(865,555)** | **(1,143,098)** | **(443,736)** | **(699,362)** | **(1,059,482)** | | **(1,095,727)** | **(1,134,069)** | **(1,173,752)** | **(1,214,826)** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**

| | |
|---|---|
| **Precept 2026/27** | **(1,030,352)** |
| **Precept 2027/28** | **(1,059,482)** |
| **Increase / (Decrease)** | **29,130** |
| **Difference as %** | **2.8%** |

**Services Committee - Service Delivery Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**
**Green text - recommendation from Building Condition report**

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Service Delivery Operating Income** | | | | | | | | | | | |
| **Grounds & Premises Income** | | | | | | | | | | | |
| 4500 SE Allotment Rents | 5,147 | 0 | 3,413 | 5,368 | (323) | 5,045 | Based on quantity of allotments x fee (2027/28) | 5,045 | 5,045 | 5,045 | 5,045 |
| 4510 SE Grass Cutting & Planting | 1,226 | 0 | 426 | 876 | (450) | 426 | Based on current SLA contract with CC | 426 | 426 | 426 | 426 |
| 4512 SE Other Income | 1 | 0 | 0 | 1 | (1) | 0 | Current year income of £1 received from Saltash Heritage Museum which will no longer be received | 0 | 0 | 0 | 0 |
| 4513 SE Water Rates Income | 290 | 0 | 262 | 173 | 89 | 262 | Based on Current Budget | 262 | 262 | 262 | 262 |
| **Total Grounds & Premises Income** | **6,664** | **0** | **4,101** | **6,418** | **(685)** | **5,733** | | **5,733** | **5,733** | **5,733** | **5,733** |
| **Town & Waterfront Income** | | | | | | | | | | | |
| 4520 SE Waterside Income - Trusted Boat Scheme | 1,250 | 0 | 1,250 | 2,167 | (917) | 2,500 | Members agreed CPI increase (+3.5%) | 2,500 | 2,500 | 2,500 | 2,500 |
| 4521 SE Waterside Income - Annual Mooring Fees | 11,605 | 0 | 16,880 | 14,025 | 2,855 | 14,868 | Members agreed CPI increase (+3.5%) | 14,868 | 14,868 | 14,868 | 14,868 |
| 4522 SE Waterside Income - Daily Mooring Fees | 700 | 0 | 650 | 500 | 150 | 500 | Members agreed CPI increase (+3.5%) | 500 | 500 | 500 | 500 |
| **Total Town & Waterfront Income** | **13,555** | **0** | **18,780** | **16,691** | **2,089** | **17,868** | | **17,868** | **17,868** | **17,868** | **17,868** |
| **Total Service Delivery Operating Income** | **20,219** | **0** | **22,881** | **23,109** | **1,404** | **23,601** | | **23,601** | **23,601** | **23,601** | **23,601** |
| **Service Delivery Operating Expenditure** | | | | | | | | | | | |
| **Grounds & Premises Expenditure** | | | | | | | | | | | |
| 6209 SE Oyster Beds | 4 | 0 | 1 | 0 | 1 | 1 | Based on current year budget | 1 | 1 | 1 | 1 |
| 6500 SE Tree Survey and Tree Maintenance | 4,800 | 0 | 10,000 | 3,450 | 6,550 | 6,500 | Reduce budget to £6,500 based on 4 year average of £6,052 (to include Annual Tree survey £2,000) **Note: available budget of £31k held in 6591 SE EMF Tree Maintenance** | 6,728 | 6,963 | 7,207 | 7,459 |
| 6503 SE Allotments - Churchtown | 0 | 0 | 500 | 11 | 489 | 200 | Reduction of budget £200 | 207 | 214 | 221 | 229 |
| 6532 SE Allotments - Grenfell | 120 | 0 | 500 | 120 | 380 | 200 | Reduction of budget £200 | 207 | 214 | 221 | 229 |
| 6533 SE Allotments - Fairmead | 183 | 0 | 750 | 132 | 618 | 500 | Reduction of budget to £500 (to include water usage) | 518 | 536 | 555 | 574 |
| 6506 SE Grounds Maintenance & Watering | 18,765 | 0 | 12,000 | 4,775 | 7,225 | 12,420 | Based on current year budget + CPI (4 year average £10,761) Future plans to redesign with sustainable planting | 12,855 | 13,305 | 13,771 | 14,253 |
| 6508 SE Public Toilets (Operational Costs) | 6,620 | 0 | 7,319 | 3,571 | 3,748 | 10,912 | Current year budget + CPI (Increase budget to include Longstone public toilets previously coded to 7101 LO Water Rates £3,224) | 11,294 | 11,689 | 12,098 | 12,521 |
| 6517 SE Cornish Cross (Maintenance) | 338 | 0 | 415 | 149 | 266 | 1,415 | Current year budget + EICR electrical testing due, allow £1,000 to include testing and any remedial work required | 1,465 | 1,516 | 1,569 | 1,624 |
| 6525 SE Public Toilets (Repairs & Maintenance Costs) | 1,733 | 0 | 3,159 | 576 | 2,583 | 4,000 | Electrical EICR testing due 2027/28, allow £2,000 for testing and any remedial works Additional budget of £2,000 for contingency throughout the year Recommend virement to **6580 SE EMF Public Toilets (Capital Works)** for any surplus budget at year end | 4,140 | 4,285 | 4,435 | 4,590 |
| 6526 SE Tools, Equipment & Materials (Store & All Areas) | 5,421 | 0 | 5,520 | 1,117 | 4,403 | 5,713 | Current year budget + CPI | 5,913 | 6,120 | 6,334 | 6,556 |
| 6529 SE Refuse Disposal | 6,560 | 0 | 6,948 | 3,005 | 3,943 | 8,685 | Current year budget + increase of 25% confirmed by supplier due to fuel surcharge | 8,989 | 9,304 | 9,630 | 9,967 |
| 6530 SE ~~Allotment~~ Services Software Subscription RENAME | 420 | 0 | 508 | 420 | 88 | 7,062 | Allotment management software £420 New Asset and Work Management System £6,000 TOTAL £6,420 + allow 10% for annual increase | 7,309 | 7,565 | 7,830 | 8,104 |
| 6531 SE Public Toilet Commercial Cleaning | 37,826 | 0 | 42,175 | 19,603 | 22,572 | 44,071 | 26/27 contract £40,065 + 10% to include min wage costs | 45,613 | 47,209 | 48,861 | 50,571 |
| **Total Grounds & Premises Expenditure** | **82,790** | **0** | **89,795** | **36,928** | **52,867** | **101,679** | | **105,239** | **108,921** | **112,733** | **116,678** |
| **Longstone Expenditure** | | | | | | | | | | | |
| 7101 LO Water Rates - Longstone | 3,776 | 0 | 2,434 | 896 | 1,538 | 843 | Actual 2026/27 includes Longstone Public toilet, to be recoded to 6508 Public Toilets (Operational Costs) for 2027/28 Based on Current Year Actual + 20% (last year increase water 11% and sewerage 26%) | 873 | 904 | 936 | 969 |
| 7103 LO Electricity - Longstone | 1,793 | 0 | 1,691 | 514 | 1,177 | 1,973 | Based on Prior year + 10% in expectation of higher increases | 2,042 | 2,113 | 2,187 | 2,264 |
| 7104 LO Fire & Security Alarm & CCTV - Longstone | 831 | 0 | 1,159 | 869 | 290 | 886 | 2026/27 Contract £386 +£500 contingency for maintenance | 917 | 949 | 982 | 1,016 |

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7107 LO Rent - Longstone | 4,680 | 0 | 4,680 | 2,730 | 4,050 | 6,936 | Annual rent per lease £6,750<br>Annual insurance £180 + CPI | 7,179 | 7,430 | 7,690 | 7,959 |
| 7108 LO Cleaning Materials & Equipment - Longstone | 603 | 0 | 377 | 273 | 104 | 440 | Window cleaning £240 pa<br>Cleaning £200 pa | 455 | 471 | 487 | 504 |
| 7110 LO General Repairs & Maintenance - Longstone | 1,538 | 0 | 5,595 | 111 | 5,484 | 1,200 | Unplanned maintenance £1,200<br>(4 year average £1,058)<br>Recommend virement to **7170 LO EMF Longstone Capital Works** for any surplus budget at year end | 1,242 | 1,285 | 1,330 | 1,377 |
| 7114 LO Equipment - Longstone | 1,408 | 0 | 500 | 0 | 500 | 500 | Same as current budget | 518 | 536 | 555 | 574 |
| 7121 LO IT & Office Costs - Longstone | 1,568 | 0 | 1,290 | 803 | 487 | 1,300 | Mthly internet £900 pa<br>Stationery £200<br>Contingency £200 | 1,346 | 1,393 | 1,442 | 1,492 |
| 7123 LO Annual Keyholding Service | 0 | 0 | 184 | 151 | 33 | 376 | Quoted 2026/27 Contract cost + provision for 3 callouts + estimated 10% increase | 389 | 403 | 417 | 432 |
| 6673 ST SE Services Delivery - Clothing | 1,555 | 0 | 2,599 | 653 | 1,946 | 2,000 | Decrease budget to £2,000<br>(4 year average £1,503) | 2,070 | 2,142 | 2,217 | 2,295 |
| 6674 ST SE Services Delivery - Mobiles | 1,662 | 0 | 2,244 | 1,007 | 1,237 | 4,572 | Mobile Device Management £200 pa<br>Replace business mobiles x 9. Quoted 36mth contract £384 pa each<br>Add contingency for calls outside contracted free allowance<br>Add 10% to above costs for 2027/28 price increases | 4,732 | 4,898 | 5,069 | 5,246 |
| 6675 ST SE Services Delivery Staff Travelling Expenses | 1,628 | 0 | 2,160 | 0 | 2,160 | 300 | Reduce budget £300 (previous budget allowed for ASDM claiming business mileage for whilst using own vehicle) | 311 | 322 | 333 | 345 |
| **Total Longstone Expenditure** | **21,041** | **0** | **24,913** | **8,008** | **19,005** | **21,326** | | **22,074** | **22,846** | **23,645** | **24,473** |
| **Town & Waterfront Expenditure** | | | | | | | | | | | |
| 6504 SE Street Furniture (Maintenance) | 903 | 0 | 2,673 | 443 | 2,139 | 1,500 | 2026/27 Actual costs<br>CC Licence for Loud Speakers £100<br>Annual maint Defib £205<br>Obtaining quotes for maintenance of Town Clock (Last time Dec 23 £1,250 incl cherry picker)<br>(4 year average £1,408)<br>Recommend virement to **6575 SE EMF Street Furniture (New & Replace)** for any surplus budget at year end | 1,553 | 1,607 | 1,663 | 1,721 |
| 6505 SE Street Lighting | 257 | 0 | 802 | 92 | 710 | 290 | Electric for unmetered supply £242<br>+ 20% in expectation of increased future costs | 300 | 311 | 322 | 333 |
| ~~6512 SE Bus Shelters (Maintenance)~~ DELETE CODE | 0 | 0 | 604 | 0 | 604 | 0 | Delete code as any maintenance costs are met by Fernbank | 0 | 0 | 0 | 0 |
| 6515 SE Festive Lights Maintenance & Electricity | 8,055 | 0 | 4,016 | 743 | 3,273 | 10,905 | Estimated electricity £2,905<br>Contingency for unplanned maintenance and replacing bulbs to include road closure £7k<br>EICR electrical testing due on all street lights, allow £1,000 for testing and any remedial works<br><br>2025/26 Actual costs<br>Electricity £2,453<br>Signs £968<br>Cherry picker £1,450<br>Electrician £240<br>Materials £2,943 | 11,287 | 11,682 | 12,091 | 12,514 |
| 6519 SE Flags ~~& Bunting~~ (RENAME) | 1,297 | 0 | 2,000 | 206 | 1,794 | 1,500 | Reduce budget to £1,500 to include contingency for hire of cherry picker | 1,553 | 1,607 | 1,663 | 1,721 |
| 6522 SE Pontoon (Maintenance Costs) | 2,017 | 0 | 3,207 | 2,726 | 481 | 5,120 | Annual control gate system maintenance £120 pa<br>Contingency for removal of boat £3,000<br>Inhouse maintenance throughout the year £2,000 | 5,299 | 5,484 | 5,676 | 5,875 |
| 6524 SE Vehicle Maintenance and Repair Costs | 7,598 | 0 | 11,226 | 4,866 | 6,360 | 11,619 | Based on current year budget (take into account increased fuel prices and age of STC vehicles and requiring additional maintenance costs<br>(4 year average £9,453)<br>2025/26 actual costs<br>Vehicle tax £1,043<br>MOT, Service, Repairs £3,889<br>Fuel £2,666 | 12,026 | 12,447 | 12,883 | 13,334 |
| 6527 SE Salt Bins Refill | 495 | 0 | 575 | 0 | 575 | 1,089 | Previous cost for 100 x 22.5kg bag £495<br>Recommend increasing qty for additional salt bins purchased 2026/27 | 1,127 | 1,166 | 1,207 | 1,249 |
| 6528 SE Pontoon Accommodation | 5,841 | 0 | 1,388 | 676 | 712 | 1,537 | Hire of cabin £3,984 pa<br>Empty of Effluent tank £2,940 pa (Sept 26 increase of 32%)<br>Estimated maintenance £500<br>**TOTAL £7,424 + CPI**<br>(Transfer 80% of cost to 6654 PE Staff Welfare) | 1,591 | 1,647 | 1,705 | 1,765 |

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6534 SE Pontoon Broadband | 286 | 0 | 299 | 178 | 121 | 356 | 2026/27 £324 pa<br>Estimate 10% increase | 368 | 381 | 394 | 408 |
| ~~6535 SE Annual Keyholding Service (Cabin)~~ DELETE | 0 | 0 | 184 | 151 | 33 | 0 | Budget no longer required | 0 | 0 | 0 | 0 |
| **Total Town & Waterfront Expenditure** | **26,749** | **0** | **26,974** | **10,081** | **16,802** | **33,916** | | **35,104** | **36,332** | **37,604** | **38,920** |
| **Total Service Delivery Operating Expenditure** | **130,579** | **0** | **141,682** | **55,018** | **88,673** | **156,921** | | **162,417** | **168,099** | **173,982** | **180,071** |
| **Total Service Delivery Operating Surplus/ (Deficit)** | **(110,360)** | **0** | **(118,801)** | **(31,908)** | **(87,270)** | **(133,320)** | | **(138,816)** | **(144,498)** | **(150,381)** | **(156,470)** |
| **Service Delivery EMF Expenditure** | | | | | | | | | | | |
| **Grounds & Premises EMF Expenditure** | | | | | | | | | | | |
| 6471 SE EMF Heritage Centre | 8,009 | 27,957 | 19,400 | 0 | 47,357 | 0 | Recommendation from Building Condition report (sufficient budget to cover planned works)<br><br>Town Council instruction to sell property and invest funds into devolution tranche 1 | 0 | 0 | 0 | 0 |
| 6571 SE EMF Saltash Recreation Areas | 0 | 52,791 | 25,000 | 184 | 77,607 | 10,000 | Ashton Way require improvements. Potential devolution of playparks | 0 | 0 | 0 | 0 |
| 6580 SE EMF Public Toilets (Capital Works) | 0 | 26,398 | 0 | 0 | 26,398 | 0 | Members agreed no increase to budget required<br><br>Note: Virement FROM **6588 SE EMF Victoria Garden maintenance** | 0 | 0 | 0 | 0 |
| ~~6588 SE EMF Victoria Gardens grounds maintenance~~ DELETE | 0 | 14,481 | 0 | 0 | 14,481 | 0 | Members agreed not to accept the transfer of the devolved asset<br><br>Recommend virement to **6580 SE EMF Public Toilets (Capital Works)** for any surplus budget at year end | 0 | 0 | 0 | 0 |
| 6589 SE EMF Community Tree Planting Initiatives | 449 | 2,696 | 0 | 0 | 2,696 | 0 | Committed match funding for Tree Planting initiative. Planting to take place before Mar 27. £2k required in total / £1k 2027/28 & £1k 2028/29<br><br>Members agreed no increase to budget required | 0 | 0 | 0 | 0 |
| 6591 SE EMF Tree Maintenance | 0 | 29,012 | 3,000 | 180 | 31,832 | 0 | Contingency for additional tree maintenance. No requirement to increase budget | 0 | 0 | 0 | 0 |
| 6593 SE EMF Cornish Cross (Maintenance) | 0 | 5,217 | 0 | 0 | 5,217 | 783 | Torque load check required 2027/28<br>Last took place Feb 24 £4,995<br>Quotes being obtained, suggest budget of £6k therefore increase budget by £783 | 0 | 0 | 0 | 0 |
| 6595 SE EMF Legal & Professional Fees (Grounds & Premises) | 2,711 | 4,089 | 1,000 | 0 | 5,089 | 5,000 | Increase budget to allow for Legal fees for Sale of Heritage | 0 | 0 | 0 | 0 |
| 6599 SE EMF Allotments | 0 | 5,197 | 0 | 0 | 5,197 | 0 | No requirement to increase budget | 0 | 0 | 0 | 0 |
| **Total Grounds & Premises EMF Expenditure** | **11,169** | **167,838** | **48,400** | **364** | **215,874** | **15,783** | | **0** | **0** | **0** | **0** |
| **Longstone EMF Expenditure** | | | | | | | | | | | |
| 7122 SE EMF Legal & Professional Fees (Longstone) | 0 | 0 | 1,000 | 0 | 21,000 | 5,000 | Committed cost £20,000 for Guildhall refurbishment fees<br>Increase for future planned devolved asset | 0 | 0 | 0 | 0 |
| 7170 LO EMF Longstone Depot Capital Works | 0 | 17,038 | 0 | 0 | 17,038 | 0 | Recommendation from Building Condition report (sufficient budget to cover planned works)<br><br>Virement recommend FROM Maurice Huggins EMF budgets £5,429 | 0 | 0 | 0 | 0 |
| **Total Longstone EMF Expenditure** | **0** | **17,038** | **1,000** | **0** | **38,038** | **5,000** | | **0** | **0** | **0** | **0** |
| **Town & Waterside EMF Expenditure** | | | | | | | | | | | |
| 6569 SE EMF Tourism & Signage | 0 | 15,000 | 15,000 | 0 | 30,000 | 0 | 2026/27 budget includes replacement/improvements various wayfinding and information boards throughout the town | 0 | 0 | 0 | 0 |
| 6570 SE EMF Notice Boards (Repair & Replace) | (47) | 1,003 | 0 | 0 | 1,003 | 1,000 | Members agreed to increase budget by £1,000 which will allow for 1 new notice board including locks | 0 | 0 | 0 | 0 |
| 6572 SE EMF Festive Lights | 30,778 | 19,790 | 12,000 | 0 | 31,790 | 20,973 | Budget required for 2026/27<br>Christmas lights contract £26,610 (Yr 2)<br>Less S107 funding awarded -£13,127<br>New lighting electrics for Festoon lighting £2,625<br>Road closure for festoon lighting maintenance £3,545<br>Additional £2k pa for ongoing maintenance<br>Budget required for 2027/28<br>Christmas lights contract £26,610 (Yr 3)<br>Catenary wires £2,500<br>Additional £2k pa for ongoing maintenance<br>**TOTAL £52,763 less available budget 2026/27 £31,790 = £20973** | 30,000 | 30,000 | 30,000 | 30,000 |
| 6573 SE EMF Public Art & Maintenance | 0 | 1,443 | 0 | 314 | 1,129 | 0 | Members agreed no requirement for increase to budget | 0 | 0 | 0 | 0 |

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 20230/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6574 SE EMF Salt Bins | 396 | 1,876 | 0 | 0 | 1,967 | 0 | Committed cost £656 leaving balance of £1,311<br>(new bin costs £328 therefore sufficient funds for 4 new bins) | 0 | 0 | 0 | 0 |
| 6575 SE EMF Street Furniture (New & Replace) | 0 | 1,367 | 0 | 0 | 1,367 | 0 | Members agreed no requirement for increase to budget | 0 | 0 | 0 | 0 |
| 6578 SE EMF Equipment and Vehicles (Capital Works) | 12,750 | 55,750 | 0 | 0 | 55,750 | 0 | No increase required<br><br><u>Precept 2025/26 included</u><br>Electric strimmers, blowers & hoovers with spare batteries £11.5k<br>Replace STC2 with new electric version £42k<br>**TOTAL £53,500** | 0 | 0 | 0 | 0 |
| 6582 SE EMF Town War Memorial | 0 | 1,978 | 15,000 | 0 | 16,978 | 0 | No increase required | 0 | 0 | 0 | 0 |
| 6584 SE EMF Pontoon Maintenance Costs | 116,672 | 2,230 | 2,000 | 3,050 | 1,180 | 50,000 | Allow contingency for future maintenance | 0 | 0 | 0 | 0 |
| 6590 SE EMF Utilities & Rates | 0 | 2,157 | 0 | 0 | 2,157 | 0 | Contingency for increased energy & rates costs | 0 | 0 | 0 | 0 |
| 6594 SE EMF Legal & Professional Fees (Town & Waterside) | 0 | 0 | 0 | 0 | 0 | 1,700 | Valuation of Pontoon Estimate £850 - £1,700 (between 1 & 2 days) | 0 | 0 | 0 | 0 |
| 6598 SE EMF Crime Reduction ~~(CCTV)~~ (RENAME) | 50,045 | 33,660 | 0 | 16,283 | 17,377 | 13,723 | <u>Committed costs</u><br><u>2026/27</u><br>Annual monitoring 6 camera's Qtr 2 - 4 £8,100<br>Electricity for CCTV camera's £600<br><u>2027/28</u><br>Annual monitoring 6 camera's £10,800<br>Electricity for CCTV camera's £600<br>Note: 5 year sim plan paid to July 2030<br>Future town security costs for summer months, estimate £11k<br>**TOTAL £31,100**<br>**Budget available 2026/27 £17,377**<br>**therefore Increase required £13,723** | 0 | 0 | 0 | 0 |
| **Total Town & Waterside EMF Expenditure** | **210,594** | **136,254** | **44,000** | **19,646** | **160,699** | **87,396** | | **30,000** | **30,000** | **30,000** | **30,000** |
| **Total Service Delivery EMF Expenditure** | **221,763** | **321,130** | **93,400** | **20,010** | **414,611** | **108,179** | | **30,000** | **30,000** | **30,000** | **30,000** |
| **Total Service Delivery Expenditure (Operational & EMF)** | **352,342** | **321,130** | **235,082** | **75,028** | **503,284** | **265,100** | | **192,417** | **198,099** | **203,982** | **210,071** |
| **Total Service Delivery Budget Surplus/ (Deficit)** | **(332,123)** | **(321,130)** | **(212,201)** | **(51,919)** | **(501,880)** | **(241,499)** | | **(168,816)** | **(174,498)** | **(180,381)** | **(186,470)** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**

| | |
|---|---|
| **Precept 2026/27** | **(212,201)** |
| **Precept 2027/28** | **(241,499)** |
| **Increase / (Decrease)** | **29,298** |
| **Difference as %** | **13.8%** |

**Services Committee - Isambard House (Station Building) Budget 2026-27**
Saltash Town Council
For the year ended 31 March 2027

**Black text - budget assumptions**
**Red text - Further Actions (To Be Agreed)**
**Purple text - new codes**
**Blue text - recommend virements**
**Green text - recommendation from Building Condition report**

| Account | Prior Year 2025/26 | EMF Balances B/F 2025/26 | Budget 2026/27 | Actual YTD 2026/27 | Budget Available 2026/27 | Precept Budget 2027/28 | Notes | Budget 2028/29 | Budget 2029/30 | Budget 2030/31 | Budget 2031/32 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Isambard House Operating Income** | | | | | | | | | | | |
| 4301 SA Isambard House - Bookings | 5,550 | 0 | 4,925 | 2,862 | 2,063 | 5,724 | Based on current income for 2026/27 (4 year average £5,635) | 5,924 | 6,131 | 6,346 | 6,568 |
| 4302 SA Isambard House - Refreshment Income | 403 | 0 | 120 | 106 | 14 | 120 | Same as 2026/27 budget | 124 | 128 | 132 | 137 |
| 4305 SA Isambard House - Event Ticket Sales | 0 | 0 | 1,575 | 0 | 1,575 | 1,100 | 2 x Murder Mystery events planned next year | 1,139 | 1,179 | 1,220 | 1,263 |
| **Total Isambard House Operating Income** | **5,953** | **0** | **6,620** | **2,968** | **3,652** | **6,944** | | **7,187** | **7,438** | **7,698** | **7,968** |
| **Isambard House Operating Expenditure** | | | | | | | | | | | |
| 6800 SA Rates - Isambard House | 3,842 | 0 | 4,108 | 3,890 | 218 | 4,026 | Based on Actual 2026/27 + CPI Autumn budget statement confirms increases will be capped by CPI inflation | 4,167 | 4,313 | 4,464 | 4,620 |
| 6801 SA Water Rates - Isambard House | (691) | 0 | 741 | 400 | 341 | 822 | Based on Current Year Actual + 20% (last year increase water 11% and sewerage 26%) | 851 | 881 | 912 | 944 |
| 6802 SA Gas - Isambard House | 458 | 0 | 650 | 96 | 554 | 673 | Current Budget + CPI | 697 | 721 | 746 | 772 |
| 6803 SA Electricity - Isambard House | 4,375 | 0 | 6,000 | 2,260 | 3,740 | 6,009 | Estimated Total cost of 2026/27 + 10% | 6,219 | 6,437 | 6,662 | 6,895 |
| 6804 SA Fire & Security Alarm - Isambard House | 593 | 0 | 1,004 | 757 | 247 | 843 | 2025/26 maintenance Contract cost + estimated 10% increase + provision for maintenance | 873 | 904 | 936 | 969 |
| 6808 SA Cleaning Materials & Equipment - Isambard House | 1,109 | 0 | 1,350 | 684 | 666 | 1,144 | Actuals 2026/27<br>Window cleaning £480 pa<br>Annual Sanitary/Nappy bin contract £350<br>Cleaning materials £285<br>**TOTAL £1,105 + CPI** | 1,184 | 1,225 | 1,268 | 1,312 |
| 6810 SA General Repairs & Maintenance - Isambard House | 1,019 | 0 | 2,000 | 271 | 1,729 | 1,500 | EICR electrical test due, allow £1,000 for test and any remedial works required<br>Allow for contingency £500<br>(4 year average £1,221) | 1,553 | 1,607 | 1,663 | 1,721 |
| 6813 SA Refreshments Costs - Isambard House | 367 | 0 | 519 | 220 | 299 | 537 | Current Budget + CPI | 556 | 575 | 595 | 616 |
| 6814 SA Equipment - Isambard House | 58 | 0 | 1,094 | 9 | 1,085 | 500 | Reducing budget to £500 based on 4 year average of £520 | 518 | 536 | 555 | 574 |
| 6822 SA Activities & Events | 494 | 0 | 1,575 | 0 | 1,575 | 1,000 | Based on 2 Murder Mystery events during the year | 1,035 | 1,071 | 1,108 | 1,147 |
| **Total Operating Expenditure** | **11,623** | **0** | **19,041** | **8,587** | **10,454** | **17,054** | | **17,653** | **18,270** | **18,909** | **19,570** |
| **Total Isambard House Operating Surplus/ (Deficit)** | **(5,670)** | **0** | **(12,421)** | **(5,620)** | **(6,801)** | **(10,110)** | | **(10,466)** | **(10,832)** | **(11,211)** | **(11,602)** |
| **Isambard House EMF Expenditure** | | | | | | | | | | | |
| 6473 SA EMF Station Building (~~Purchase &~~ Capital Works) | 1,076 | 0 | 0 | 0 | 0 | 0 | Virement FROM 6873 SA EMF General Repairs & Maintenance for future planned solar panel installation £40,000 | 0 | 0 | 0 | 0 |
| 6818 SA EMF Professional Costs - Isambard House | 0 | 3,211 | 0 | 0 | 3,211 | 0 | No increase required | 0 | 0 | 0 | 0 |
| 6872 SA EMF Entertainment Licenses | 660 | 1,472 | 0 | 0 | 1,472 | 0 | No increase required | 0 | 0 | 0 | 0 |
| | | | | | | | Recommend virement of £40,000 TO **6473 SA EMF Station Building (Capital Works)** | | | | |
| 6873 SA EMF General Repairs & Maintenance | 0 | 39,320 | 2,000 | 0 | 51,187 | 0 | Retain £11,187 in budget code<br>Recommendation from Building Condition report (sufficient budget to cover planned works) | 0 | 0 | 0 | 0 |
| **Total Isambard House EMF Expenditure** | **1,736** | **44,003** | **2,000** | **0** | **55,870** | **0** | | **0** | **0** | **0** | **0** |
| **Total Isambard House Expenditure (Operational & EMF)** | **13,359** | **44,003** | **21,041** | **8,587** | **66,324** | **17,054** | | **17,653** | **18,270** | **18,909** | **19,570** |
| **Total Isambard House Budget Surplus/ (Deficit)** | **(7,406)** | **(44,003)** | **(14,421)** | **(5,620)** | **(62,671)** | **(10,110)** | | **(10,466)** | **(10,832)** | **(11,211)** | **(11,602)** |

**CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26**

| | |
|---|---|
| **Precept 2026/27** | **(14,421)** |
| **Precept 2027/28** | **(10,110)** |
| **Increase / (Decrease)** | **(4,311)** |
| **Difference as %** | **-29.9%** |

**To receive a report on the level of Town Council's General Reserves, Contingency and Earmarked Reserves and consider any actions and associated expenditure**

**To maintain the contingency fund at 5.06 months, an additional £40,444 is required. This would be funded through a virement from General Reserves, which stood at £690,015 prior to the transfer.**

| **Capital & Reserves** | **2025/26 Actuals** | **2026/27 Estimated** | |
|---|---|---|---|
| Contingency | **700,760** | **741,204** | **Increased by £40,444 (to be vired from GR)** |
| Contingency in Months | **5.06** | **5.06** | |
| Capital Works arising from Assets and Services Required (General Reserves) | **647,300** | **649,571** | **Decreased by £40,444 (to be vired to Contingency)** |
| Earmarked Reserve | **807,901** | **756,032** | |
| Saltash Waterfront Revitalisation Grant | **12,907** | **12,907** | |
| S106 (Waitrose) | **5,958** | **-** | |
| **Estimated Reserves at 31st March:** | **2,174,826** | **2,159,714** | |

**The Town Council may wish to retain the contingency fund at £700,760, equivalent to 4.78 months of the annual precept, thereby preserving General Reserve balance of £690,015**

**To receive the draft Town Council Precept for the year 2027/28 and consider any action and associated expenditure**

## SALTASH TOWN COUNCIL
## SUMMARY OF INCOME / EXPENDITURE PLANNED FOR 2027/2028

| | 2026/27 | 2027/28 | % Increase (Decrease) | £ Increase (Decrease) |
|---|---|---|---|---|
| | £ | £ | | |
| Burial Authority : Churchtown | 6,216 | £6,999 | *12.60%* | *£783* |
| Burial Board : St Stephen's | 8,058 | £4,017 | *-50.15%* | *-£4,041* |
| Guildhall | 66,181 | £53,923 | *-18.52%* | *-£12,258* |
| Library | 59,209 | £72,721 | *22.82%* | *£13,512* |
| Maurice Huggins | 4,759 | £0 | *-100.00%* | *-£4,759* |
| Services | 235,082 | £265,141 | *12.79%* | *£30,059* |
| Station | 21,041 | £17,060 | *-18.92%* | *-£3,981* |
| Policy & Finance | 343,545 | £391,255 | *13.89%* | *£47,710* |
| Personnel | 1,030,352 | £1,059,482 | *2.83%* | *£29,130* |
| **TOTAL EXPENDITURE** | **1,774,443** | **1,870,598** | ***5.42%*** | ***£96,155*** |
| Less Income, Refunds, Grants | 112,562 | 112,661 | *0.09%* | *£99* |
| **Planned Budget** | **1,661,881** | **1,757,937** | ***5.78%*** | ***£96,056*** |
| Less Contribution from General Reserves | **0** | **0** | | |
| **Precept** | **1,661,881** | **1,757,937** | ***5.78%*** | ***£96,056*** |
| **Amount per Band D Dwelling:** | **286.96** | **299.50** | *4.37%* | % Increase |
| **Tax Base 2027/28: 5,869.63** (Tax Base 2026/27 : 5,791.38 ) | | | £12.54 | Annual Increase |
| | | | £0.24 | Weekly Increase |

| **Capital & Reserves** | **2025/26 Actuals** | **2026/27 Estimated** | |
|---|---|---|---|
| Capital Works arising from Assets and Services Required (General Reserves) | **647,300** | **649,512** | |
| Earmarked Reserve | **807,901** | **756,032** | |
| Saltash Waterfront Revitalisation Grant | **12,907** | **12,907** | |
| S106 (Waitrose) | **5,958** | **-** | |
| Contingency (**2025/26 5.06 Months)** | **700,760** | **741,263** | **= 5.06 months** |
| **Estimated Reserves at 31st March:** | **2,174,826** | **2,159,714** | |
| **Employees at 31st March:** | **22.0 FTE** | **21.2 FTE** | |

Further details are available if required between Opening Hours: Mon - Fri 10am to 1pm, 2pm to 4pm

Saltash Town Council, The Guildhall, 12 Lower Fore Street, Saltash, PL12 6JX

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