

Personnel Committee - Personnel Budget 2024-25

Saltash Town Council
For the 6 months to 30th September 2024

Black text - budget assumptions
Red text - Actions required by FO
Purple text - new codes
Blue text - recommend virements

Account	Prior YTD 2023/24	Budget Including Virements 2024/25	Actual YTD 2024/25	Budget Available 2024/25	Precept 2025/26	Notes	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30
Personnel Operating Expenditure										
Personnel Expenditure										
6654 ST PE Staff Welfare	886	7,385	530	6,855	2,000	Based on 2024/25 Actual + CPI 3% Vire unused balance to 6691 ST PE Legal Fees & Welfare	2,560	2,747	2,948	3,164
6660 ST PE Staff Recognition	0	250	0	250	250	Current Budget (no increase)	250	250	250	250
6662 ST PE HR Professional Fees	13,073	9,380	5,398	3,982	10,815	Based on 2024/25 Actual + CPI 3%	10,065	10,800	11,589	12,435
Total Personnel Expenditure	13,959	17,015	5,928	11,087	13,065		12,875	13,797	14,787	15,849
Staff Training										
6678 ST PE Staff Training (Guildhall)	0	607	0	607	0	Includes Caretakers & Cleaners for all premises. Delete code & Recommend virement of unused balance to 6676 ST PE Staff Training (Service Delivery)	651	699	750	805
6682 ST PE Library Staff Training	371	1,182	186	996	1,218	Current Budget + CPI 3%	1,269	1,362	1,462	1,569
6656 ST PE P&F Staff Training	2,288	2,000	1,111	889	4,000	Increased to bring staff training up to date	2,146	2,303	2,471	2,651
6676 ST PE Service Delivery Staff Training	7,091	6,500	4,301	2,199	7,695	Current Budget + CPI 3% Increase to include Guildhall	12,122	13,346	14,694	16,178
Total Training Costs	9,750	10,289	5,599	4,690	12,913		16,188	17,710	19,377	21,203
Staff Salaries										
Guildhall Staffing Costs	26,270	56,239	13,142	43,097	0	Includes Caretakers & Cleaners for all premises. Delete code & Recommend virement of unused balance to Services Salary Costs	59,052	62,004	65,104	68,359
Library Salaries	144,061	169,277	72,620	96,657	175,533	NJC 2024/25 scale + 5%	177,741	186,628	195,959	205,757
P&F Salaries	318,508	361,524	159,065	202,459	461,875	NJC 2024/25 scale + 5%	387,915	416,234	446,617	479,221
Services Salaries	212,870	289,150	133,569	155,581	398,540	NJC 2024/25 scale + 5%	303,608	318,788	334,728	351,464
Total Staff Salaries	701,709	876,190	378,397	497,793	1,035,948		928,316	983,654	1,042,408	1,104,801
Other Staffing Cost										
6652 ST PF Employers Pension - Monthly Fee	500	500	500	0	500	CC confirmed no increase for 2025/26	0	0	0	0
6659 ST PF Town Sergeant & Mace Bearer Fees	385	450	232	218	600	Based on 8 days civic occasions	0	0	0	0
Total Other Staffing Cost	885	950	732	218	1,100		0	0	0	0
Total Personnel Operating Expenditure	726,302	904,444	390,655	513,789	1,063,026		957,379	1,015,161	1,076,572	1,141,853
Total Personnel Operating Surplus/ (Deficit)	(726,302)	(904,444)	(390,655)	(513,789)	(1,063,026)		(957,379)	(1,015,161)	(1,076,572)	(1,141,853)
Personnel EMF Expenditure										
6691 ST PE EMF Legal Fees & Staff Welfare (Staffing)	0	4,398	0	4,398		To be agreed. Rename code	0	0	0	0
6694 ST PF EMF P&F Staff Contingency	0	45,371	0	45,371		P&F recommend Virement from 6661 ST PF Finance Consultancy Fees £9,097 ** See Notes Below	0	0	0	0
6696 ST GH EMF Guildhall Staff Contingency	0	17,399	0	17,399		Includes Caretakers & Cleaners for all premises. Delete code & Recommend virement of balance to 6700 ST SE Service Delivery Staff Contingency ** See Notes Below	0	0	0	0
6698 ST LI EMF Library Staff Contingency	0	5,000	0	5,000		** See Notes Below	0	0	0	0
6700 ST SE EMF Service Delivery Staff Contingency	6,421	48,169	0	48,169		** See Notes Below	0	0	0	0
6701 ST PE EMF Staff Recruitment	9,910	15,318	211	15,107		To be agreed	0	0	0	0
Total Personnel EMF Expenditure	16,331	135,655	211	135,444	0		0	0	0	0
Total Personnel Expenditure (Operational & EMF)	742,633	1,040,099	390,866	649,233	1,063,026		12,875	13,797	14,787	15,849
Total Personnel Budget Surplus/ (Deficit)	(742,633)	(1,040,099)	(390,866)	(649,233)	(1,063,026)		(957,379)	(1,015,161)	(1,076,572)	(1,141,853)

**** Staff Contingency Adjustment - 10% of Salary Costs**

	Budget Available 2024/25	Virements 2024/25	2025/26 Salary Budget	10% of 2025/26 Budget	(Reduction) / Addition to Staff Contingency EMF Budget	
6694 ST PF EMF P&F Staff Contingency	45,371	9,097	461,875	46,187	(8,281)	Reduction to 2025/26 Precept
6698 ST LI EMF Library Staff Contingency	5,000	0	175,533	17,553	12,553	Addition to 2025/26 Precept
6700 ST SE EMF Service Delivery Staff Contingency	48,169	17,399	398,540	39,854	(25,714)	Reduction to 2025/26 Precept
Total Staff Contingency	98,540	26,496	1,035,948	103,595	(21,441)	Total Reduction of 2025/26 Precept

Total Personnel Budget Precept 2025/26 (1,041,585) **Total Precept 2025/26** (957,379) (1,015,161) (1,076,572) (1,141,853)

Estimated CPI 3% for Qtr 4 2024/25*
* Bank of England Monetary Policy Report August 24

Precept 2024/25 (913,494)
Precept 2025/26 (1,041,585)
Increase / (Decrease) 128,091
Difference as % -14.0%

NOTE: EMPLOYERS NATIONAL INSURANCE INCREASE TO 15% ABOVE EARNING THRESHOLD £5K - ANNUAL INCREASE OF £28K (PREVIOUSLY £13.8% ABOVE £9,100)