

Public Document Pack

SALTASH TOWN COUNCIL

Minutes of the Meeting of the Policy and Finance Committee held at the Guildhall on Tuesday 12th November 2024 at 6.30 pm

PRESENT: Councillors: J Brady, R Bullock, J Foster, S Gillies, S Lennox-Boyd, S Martin, S Miller (Chairman), L Mortimore, J Peggs, B Samuels, P Samuels (Vice-Chairman) and B Stoyel.

ALSO PRESENT: 1 Member of the Public, S Burrows (Town Clerk / RFO), W Peters (Finance Officer) and M Thomas (Senior Policy and Data Compliance Officer).

APOLOGIES: R Bickford, J Dent, M Griffiths and D Yates.

81/24/25 HEALTH AND SAFETY ANNOUNCEMENTS.

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

82/24/25 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.

None.

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

None.

83/24/25 PUBLIC QUESTIONS - A 15-MINUTE PERIOD WHEN MEMBERS OF THE PUBLIC MAY ASK QUESTIONS OF THE TOWN COUNCIL.

None received.

84/24/25 **TO RECEIVE AND APPROVE THE MINUTES OF THE POLICY AND FINANCE COMMITTEE HELD ON 24 SEPTEMBER 2024 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.

It was proposed by Councillor Miller, seconded by Councillor P Samuels and **RESOLVED** that the minutes of the Policy and Finance Committee held on 24 September 2024 were confirmed as a true and correct record.

85/24/25 **TO NOTE THAT ALL ACCOUNTS AND BANK ACCOUNTS ARE RECONCILED UP TO SEPTEMBER 2024.**

It was **RESOLVED** to note.

86/24/25 **TO NOTE THAT PETTY CASH IS RECONCILED UP TO OCTOBER 2024.**

It was **RESOLVED** to note.

87/24/25 **TO RECEIVE AND NOTE A REPORT ON VAT.**

It was **RESOLVED** to note.

88/24/25 **TO RECEIVE AND NOTE A REPORT ON INVESTMENTS AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

It was **RESOLVED** to note.

89/24/25 **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.

90/24/25 TO RECEIVE THE CURRENT STC COMMITTEE BUDGET STATEMENTS AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

It was proposed by Councillor Miller, seconded by Councillor Bullock and **RESOLVED**:

1. To note the budget statements;
2. To vire £1,200 from budget code 6302 PF Office and IT Equipment to budget code 6300 PF Telephone.

91/24/25 TO RECEIVE A REPORT FROM THE FINANCE OFFICER AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

It was **RESOLVED** to note.

92/24/25 TO RECEIVE A REPORT ON THE TOWN COUNCIL PONTOON INSURANCE AND CYBER SECURITY INSURANCE RENEWAL AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

The Finance Officer briefed Members on the Town Council Pontoon and Cyber Security Insurance Policies, due for annual renewal in December. It was noted that the renewal quotes have not yet been received.

It was proposed by Councillor Miller, seconded by Councillor Brady and **RESOLVED** to delegate authority to the Finance Officer to obtain renewals for the Town Council Pontoon and Cyber Security Insurance for review and final approval by the Town Clerk/RFO working with the Chairman and Vice Chairman of the Policy and Finance Committee, within budget code 6205 PF Insurance, reporting back to the next meeting.

93/24/25 TO CONSIDER RISK MANAGEMENT REPORTS AS MAY BE RECEIVED.

Nothing to report.

94/24/25 TO RECEIVE A REPORT ON FUNDING AWARDED TO FF123 TINCOMBE TEA PARTY AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

It was **RESOLVED** to note.

95/24/25 TO RECEIVE A REPORT FROM SALTASH TEAM FOR YOUTH AND CONSIDER ANY ACTIONS.

It was **RESOLVED** to note.

96/24/25 TO RECEIVE A REPORT ON THE TOWN COUNCIL PRECEPT LEAFLET FOR THE YEAR 2025/26 AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

Members discussed the options for presenting and distributing the Town Council Precept Information Leaflet for the year 2025/26.

The Town Clerk reminded Members that they are welcome to make suggestions for input into the design and content of the Precept Information Leaflet.

It was proposed by Councillor Bullock, seconded by Councillor Peggs and **RESOLVED:**

1. To approve the draft design and content of the Precept Information Leaflet, delegating to the Development and Engagement Manager to finalise, reporting back to the next meeting;
2. To appoint the Saltash Observer to display the Precept Information Leaflet on a two page centre spread at a cost of £1,500 allocated to budget code 6301 PF Stationery/Postage/Printing;
3. To promote the Precept Information Leaflet on social media at a cost of £60 allocated to budget code 6301 PF Stationery/Postage/Printing;
4. To display the Precept Information Leaflet at the library using the tv and printed leaflets (printing to be done in house);
5. To have printed leaflets available at the Guildhall and for Meet Your Councillor events;
6. To have a digital version available on the Town Council website and a poster in Town Council noticeboards advertising the various outlets to collect or obtain / view digitally;
7. To appoint Fernbank Advertising to display posters, inclusive of a QR code (which will monitor engagement with the advertising), in Gilston Road and Burraton Cross bus shelters at a cost of £220 per panel, per two-week period, plus £33 per poster, allocated to budget code 6301 PF Stationery/Postage/Printing.

97/24/25

TO RECEIVE A REPORT ON THE TOWN COUNCIL PRECEPT FOR THE YEAR 2025/26 AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

The Chairman briefed Members on the Town Council Precept options available for consideration for the year 2025/26 as contained in the reports pack.

Members discussed and debated in length the available options.

It was proposed by Councillor Brady, seconded by Councillor P Samuels and resolved to **RECOMMEND** to Full Council to be held on 5 December 2024 Option 5, as attached.

The Chairman thanked the Town Clerk/ Responsible Finance Officer and Finance Officer for their hard work on the Town Council Precept and Budgets.

The Town Clerk/RFO informed Members that she will be presenting a report to the next meeting of the Policy and Finance Committee on the level of General Reserves and Contingency held by the Town Council.

Members will be asked to review the levels held and consider the rationale behind the level of retention, with no apparent plans for future projects that the funds are allocated to. The aim of the future report will be to provide complete transparency with residents for the reasons behind the retention and what the funds are to be used for in the future.

The Town Clerk advised Members that Earmarked Funds are separate from General Reserves and Contingency funds held as per the Practitioners Guide.

A report on the Town Council's Earmarked Funds will also be received at the following P&F Meeting in conjunction with the General Reserves and Contingency report for Members consideration and review.

The Town Clerk/RFO further informed Members that she strongly advised that they should undertake councillor training which is available for all Councillors in order to fully understand processes and their responsibilities working with public money. She also confirmed that she is always available to answer questions.

98/24/25 **TO RECEIVE THE TOWN COUNCIL RECOMMENDED FEES AND CHARGES FOR THE YEAR 2025/26 AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

It was proposed by Councillor Miller, seconded by Councillor P Samuels and resolved to **RECOMMEND** to Full Council to be held on 5 December 2024 the Town Council Fees and Charges for the year 2025/26 (as attached).

99/24/25 **TO RECEIVE THE TOWN COUNCIL RECOMMENDED BUDGETS, VIREMENTS AND NOMINAL CODES FOR THE YEAR 2025/26 AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

It was proposed by Councillor Miller, seconded by Councillor P Samuels and resolved to **RECOMMEND** to Full Council to be held on 5 December 2024:

1. The Town Council Budgets for the year 2025/26 (as attached);
2. The Town Council Virements for the year 2025/26 (as attached);
3. The Town Council Nominal Codes for the year 2025/26 (as attached).

100/24/25 **TO RECEIVE THE TOWN COUNCIL RECOMMENDED LEVEL OF CONTINGENCY AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.**

It was proposed by Councillor Brady, seconded by Councillor P Samuels and resolved to **RECOMMEND** to Full Council to be held on 5 December 2024:

1. To maintain the Town Council level of contingency at 5.06 months for the year 2025/26, as attached;
2. A contingency figure of £683,689 for the year 2025/26, as attached.

101/24/25 TO CONSIDER RECOMMENDING THE TOWN COUNCIL PRECEPT FOR THE YEAR 2025/26 TO FULL COUNCIL TO BE HELD ON 5 DECEMBER 2024.

It was proposed by Councillor Stoyel, seconded by Councillor Foster and resolved to **RECOMMEND** to Full Council to be held on 5 December 2024 to set the Town Council Precept for the year 2025/26 as follows:

1. A planned budget of £1,621,396, an increase of 13.77%;
2. £27.34 per annum increase for a Band D dwelling, an increase of 53p per week, 11%.

102/24/25 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.

103/24/25 TO CONSIDER ANY ITEMS REFERRED FROM THE MAIN PART OF THE AGENDA.

None.

104/24/25 PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960:

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

105/24/25 TO CONFIRM ANY PRESS AND SOCIAL MEDIA RELEASES ASSOCIATED WITH ANY AGREED ACTIONS AND EXPENDITURE OF THE MEETING.

None.

DATE OF NEXT MEETING

Tuesday 14 January 2025 at 6.30 pm

Rising at: 7.39 pm

Signed: _____
Chairman

Dated: _____

Minute Item 97/24/

To receive a report on the Town Council Precept for the year 2025/26 and consider any appropriate expenditure

Due to the significant increase in the budget setting for 2025/26 (21.45%) the following options are for Members consideration.

The Responsible Finance Officer carried out a risk based assessment using general reserves / contingency and is content that the risk for Saltash Town Council remains low, due to best practice guidance suggests a minimum of 3 months contingency. Saltash Town Council is primarily precept funded. The Responsible Finance Officer has not sought the internal auditors expertise. She is happy to do so, if required, once a recommendation is agreed. However, the Responsible Finance Officer reiterates the importance of Saltash Town Council increasing the precept by a realistic percentage to retain the Town Council in a healthy and safe position.

Please note the precept level for 2024/25 was 13.68% however, members agreed to utilise General Reserves resulting in a reduction to 4.81%

The rate for Band D Dwelling has increased significantly for 2025/26 by 139.51 to 5,724.18 (2024/25 5,584.67). This will help to reduce the % for the Precept Budget increase as illustrated in the table below.

Option 1 - 5% increase on Precept as requested by Full Council by utilising General Reserves / retaining the contingency pot at 5.06 months.

See table below for more information

Option 2 - The actual precept increase for 2025-26 / retaining the contingency pot at 5.06 months

See table below for more information

Option 2A - The actual precept increase for 2025-26 decreased by salary budget savings for no additional roles (refer to appendix A) / retaining the contingency pot at 5.06 months

See table below for more information

Option 3 - The actual precept increase for 2025-26 / retaining the contingency pot of £599,387 & reducing the contingency to 4.27months

See table below for more information

Option 4A - The actual precept for 2025-26 decreased by salary budget savings for no additional roles (refer to appendix A) / reducing the Band D increase to 5% by utilising General Reserves / retaining the contingency pot at 5.06 months

See table below for more information

Option 4B - The actual precept for 2025-26 decreased by ALL budget savings (refer to appendix A) / reducing the contingency pot to 4 months

See table below for more information

Option 5 - The actual precept increase for 2025-26 decreased by salary budget savings for no additional roles (refer to appendix A) / reducing the Band D increase to 11% by utilising General Funds / retaining the contingency pot at 5.06 months

See table below for more information

Details	Option 1	Option 2	Option 2A	Option 3	Option 4A	Option 4B	Option 5
Total Budgets 2025/26	£1,686,035	£1,686,035	£1,686,035	£1,686,035	£1,686,035	£1,686,035	£1,686,035
Savings on Recommended Budgets (Salaries)			-£64,639		-£64,639		-£64,639
Savings on All Recommended Budgets						-£192,290	
Revised Total Budgets 2025/26	£1,686,035	£1,686,035	£1,621,396	£1,686,035	£1,621,396	£1,493,745	£1,621,396
Release from General Reserves	-£228,407				-£127,355		-£41,981
Revised Precept 2025/26	£1,457,628	£1,686,035	£1,621,396	£1,686,035	£1,494,041	£1,493,745	£1,579,415
Increase compared to 2024/25 - £	£69,411	£297,818	£233,179	£297,818	£105,824	£105,528	£191,198
Increase compared to 2024/25 - %	5.00%	21.45%	16.80%	21.45%	7.62%	7.60%	13.77%
Tax Base 25/26 : 5,724.18 (Tax Base 24/25 : 5,584.67)							
Band D Increase - %	2.44%	18.49%	13.95%	18.49%	5.00%	4.98%	11.00%
Band D Increase - Annual	£6.07	£45.97	£34.68	£45.97	£12.43	£12.38	£27.34
Band D Increase - Weekly	£0.12	£0.88	£0.67	£0.88	£0.24	£0.24	£0.53
Estimated General Reserves 2024/25	£276,992	£505,399	£532,655	£616,957	£405,300	£718,429	£490,674
Estimated Contingency Fund 2024/25	£710,945	£710,945	£683,689	£599,387	£683,689	£497,915	£683,689
Total General Reserves and Cont. Fund	£987,937	£1,216,344	£1,216,344	£1,216,344	£1,088,989	£1,216,344	£1,174,363
Contingency Fund in Months	5.06	5.06	5.06	4.27	5.06	4.00	5.06

APPENDIX A

Saltash Town Council Budget Savings Precept 2025/26

Below is a list of budgets where there is a significant increase for 2025-26 compared to 2024-25. The reason for this is that Saltash Town Council felt it wouldn't be appropriate to increase the budget above 5% because of the cost of living. At the time of this decision being made, the Responsible Finance Officer advised the Town Council, that wasn't the correct method to proceed. The responsibility the Town Council agreed to take on over years, needs to be maintained to a standard our residents expect.

Members are asked to be mindful when reducing budgets that the Town Council doesn't then fail to meet health and safety regulations and any contractual obligations.

<u>Department Budget</u>	2024/25 Precept Budget	2025/26 Precept Budget	Increase	Notes
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Guildhall				
6470 GH EMF Guildhall Maintenance	£0	£12,000	£12,000	Towards £45k 5 year wash & repaint
6470 GH EMF Guildhall Maintenance	£0	£10,000	£10,000	Internal decoration
6470 GH EMF Guildhall Maintenance	£0	£1,500	£1,500	Towards Total £6k for carpet update
	£0	£23,500	£23,500	

Policy & Finance				
6202 PF Civic Occasions	£6,500	£9,500	£3,000	VE Day in 2025
	£6,500	£9,500	£3,000	

Personnel				
Library Salaries	£169,277	£175,533	£6,256	NJC increases + Employers NI 1.8% + additional post ACHL
P&F Salaries	£361,524	£461,875	£100,351	NJC increases + Employers NI + approved Development & Engagement Manager/Officer + additional 12 hours for Officer
Service Salaries	£345,389	£398,540	£53,151	NJC increases + Employers NI + additional SDGA / Admin Assistant
	£876,190	£1,035,948	£159,758	
			£64,639	Costs only for additional roles recommended by Personnel Committee. 1 x SDGA, 1 x SD Admin Assistant, 1 x Library ACHL. (This is included in the above Total figure of £159,758). (Note: retaining additional 12 hours for C&E Officer)

Service Delivery				
Operational Expenditure				
Combined allotment codes	£1,418	£6,500	£5,082	New fencing, water troughs, improve accessibility
6506 SE Grounds Maintenance & Watering	£10,730	£18,000	£7,270	To include Victoria Gardens, Waterside, new Playparks
6531 SE Public Toilet Commercial Cleaning	£0	£38,469	£38,469	2024/25 No budget set, funded by virement from staff contingency
6511 SE Tourism & Signage	£269	£15,000	£14,731	Improve wayfinding signs (to work in partnership with Town Team)
	£12,417	£77,969	£65,552	
EMF Expenditure				
6572 SE EMF Festive Lights	£30,000	£32,000	£2,000	Increase EMP pot by £2k for 2025/26 total budget of £50k
6578 SE EMF Equipment and Vehicles (Capital Works)	£6,798	£17,462	£10,664	Increase EMF pot for new strimmers, blowers, electric van, RTV Kubota
	£36,798	£49,462	£12,664	
Property Maintenance EMF Expenditure				
7170 EMF Longstone Depot (Capital Works)		£5,350		Repairs to roof, gutters, downpipe, fascias soffits, external wall repairs/paint
7170 EMF Longstone Depot (Capital Works)	£1,415	£6,400	£13,335	Repair upper office dipping floor
7170 EMF Longstone Depot (Capital Works)		£3,000		Garage roller door Total £6k
6595 SE EMF Legal & Professional Fees (Grounds & Premises)	£0	£1,800	£1,800	Increase EMF pot towards budgeting to update Waterside toilet
6471 SE EMF Heritage Centre	£1,000	£7,500		Towards £30k for Exterior decoration
6471 SE EMF Heritage Centre		£1,300	£7,800	Camera drone £300 & £1,000 to increase EMF pot
	£2,415	£25,350	£22,935	

	2024/25 Precept Budget	2025/26 Precept Budget	Increase
GRAND TOTAL	£58,130	£250,420	£192,290

Saltash Town Council Fees and Charges

Description	2024/25 Charge	2025/26 Proposed Charge Amendments/Deletions Additions/Amendments
Room Hire (Non VATable)	Non VATable	Non VATable
Guildhall (Minimum 2 hour booking) Casual ph - weekdays 9am - 5pm (Community Rate) Casual ph - weekends & evenings (Community Rate) Casual ph - weekdays 9am - 5pm (Commercial Rate) Casual ph - weekends & evenings (Commercial Rate)	£10.30 £21.50 £15.40 £25.90	£10.30 £21.50 £15.40 £25.90
Council Chamber Casual ph - weekdays 9 am - 5pm (Community Rate) Casual ph - weekends & evenings (Community Rate) Casual ph - weekdays 9am - 5pm (Commercial Rate) Casual ph - weekends & evenings (Commercial Rate) 20% Discount for regular bookers evenings and weekends	£10.30 £15.40 £15.40 £18.50	£10.30 £15.40 £15.40 £18.50
Room Hire Extras (VATable)	Including VAT	Including VAT
Tea/coffee per cup with biscuits (Community) Tea/coffee per cup with biscuits (Commercial)	£1.00 £1.00	£1.00 £1.00
Other Charges	Including VAT	Including VAT
1-29 sheets (price per sheet) Monochrome A4 Monochrome A3 Colour A4 Colour A3	£0.10 £0.20 £0.50 £1.00	£0.10 £0.20 £0.50 £1.00
30 plus sheets (price per sheet) Monochrome A4 Monochrome A3 Colour A4 Colour A3 High gloss colour printing on customer's own paper High gloss colour printing on library paper	£0.08 £0.16 £0.40 £0.80 £1.00 per sheet £1.25 per sheet	£0.08 £0.16 £0.40 £0.80 £1.00 per sheet £1.25 per sheet
Room Hire (VATable)	Including VAT	Including VAT
Isambard House (Station) (Minimum 2 hour booking) Casual ph - weekdays, weekends and evenings (Community Rate) Casual ph - weekdays 9am - 5pm (Commercial Rate) Casual ph - weekends & evenings (Commercial Rate) 20% Discount for regular bookers evenings and weekends	£10.00 £15.00 £30.00	£10.00 £15.00 £30.00
Room Hire Art Exhibitions (VATable)	Including VAT	Including VAT
Isambard House (Station) Based on 6 hour day		
Saltash Based Exhibitors Weekdays - per day + 10% commission of sales Weekends - per day + 10% commission of sales	£36.00 £60.00	£36.00 £60.00
Non Saltash Based Exhibitors Weekdays - per day + 10% commission of sales Weekends - per day + 10% commission of sales	£48.00 £72.00	£48.00 £72.00
Room Hire Extras (VATable)	Including VAT	Including VAT
Tea/coffee per cup with biscuits (Community) Tea/coffee per cup with biscuits (Commercial)	£1.00 £1.00	£1.00 £1.00
Room Hire (Non VATable)	Non VATable	Non VATable
Maurice Huggins (Minimum 2 hour booking) Casual ph - weekdays 9 am - 5pm (Community Rate) Casual ph - weekends & evenings (Community Rate) Not for Commercial Use 20% Discount for regular bookers evenings and weekends		Based on 50% of Guildhall Chamber charges £5.15 £7.70
Room Hire Extras (VATable)		Including VAT
Tea/coffee per cup with biscuits (Community) Tea/coffee per cup with biscuits (Commercial)		£1.00 £1.00
Other Charges (VATable)	Including VAT	Including VAT
Freedom of Information Charge (first 18 hours free of charge) Environmental Information Regulations 2004 (first 18 hours free of charge)	£25.00 per hour £25.00 per hour	£25.00 per hour £25.00 per hour
Mooring Fees (VATable)	Including VAT	Including VAT
Permanent Pontoon Moorings Permanent Pontoon (Berth) per metre, charged per annum – minimum chargeable length 5-metres (Non-Commercial) Permanent Pontoon (Berth) per metre, charged per annum – minimum chargeable length 5-metres (Commercial)	£205.00 £340.00	Propose new rates based on the maximum berth length to simplify charging and allow full use of berths.

	Permanent Extra Length Pontoon (Berth) per metre, charged per annum – minimum chargeable length 9 metres (Non Commercial)	£225.00	including space for additional boats
	Permanent Extra Length Pontoon (Berth) per metre, charged per annum – minimum chargeable length 9 metres (Commercial)	£340.00	
	* Permanent Pontoon (Berth 1 & 6) charged per annum - Maximum length 12 metres (<u>Non Commercial</u>)		£2,700.00
	* Permanent Pontoon (Berth 1 & 6) charged per annum - Maximum length 12 metres (<u>Commercial</u>)		£4,080.00
	* Permanent Pontoon (Berth 2 - 5 & 7 - 10) charged per annum - Maximum length 7 metres (<u>Non Commercial</u>)		£1,435.00
	* Permanent Pontoon (Berth 2 - 5 & 7 - 10) charged per annum - Maximum length 7 metres (<u>Commercial</u>)		£2,170.00
	Note: Longer boats maybe considered subject to prorata charges. Please contact Service Delivery department for more information		
Daily Visiting	Visiting boats - (2-hours free 30 minutes); charge for 24 hour period (<u>Non Commercial</u>)	£30.00	£30.00
	Visiting boats - (2-hours free 30 minutes); charge for 24 hour period (<u>Commercial</u>)	£45.00	£45.00
Trusted Boat Owner Scheme	* Trusted Boat Owner Scheme - (casual users); charge for 12 months (1st April - 31st March) <i>Contract includes 2 hours free stay per visit and a fob for easy access and 2 free overnight stays per 12 month period</i>	£100.00	£100.00
	* Trusted Boat Owner Scheme (casual users); charge for 6 months (Autumn/Winter, 1st September - 31st March) <i>Contract includes 2 hours free stay per visit and a fob for easy access and 1 free overnight stay per autumn/winter period</i> * Subject to Terms & Conditions	£50.00	£50.00
Allotments (Non VATable)		Non VATable	Non VATable
	Grenfell Avenue, charge per annum	£40.00	No plans to increase fees £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
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:			
	DVDs :		
	Access Member limited to 2 at a time	free	free
	Non-fiction	free	free
	Access Member	Free	Free
	Audiobook CDs per 3 week loan		
	Adults	Free	Free
	Children	Free	Free
	Access members, housebound member and looked after children	Free	Free
Reservations:			
	Adults and Concessionary users	Free	Free
	Online reservations	Free with a limit of 6 at any one time	Free with a limit of 6 at any one time
	Access and Housebound members	Free	Free
	Under 18s	Free with a limit of 6 at any one time	Free with a limit of 6 at any one time
	Reader's groups free for items provided from the reading group sets (items outstanding for over 1 month will be charged as lost)	Free	Free
	Books on Prescription	Free	Free
Performing Arts collection:			
	Vocal and Orchestral sets	No charge	No charge
Vocal and orchestral sets requested from outside Cornwall			
	Vocal scores	10 Scores at £4 per month	10 Scores at £4 per month
	Orchestral sets	£10 per set per 3 months	£10 per set per 3 months
	Postage charge (please note this charge may vary, ask staff for details)	£7 per 20 copies	£7 per 20 copies
	Reservation charge from library authorities inside South West Region (non-refundable)	£6.00	£6.00
	Reservation charge from library authorities outside South West Region (non-refundable)	£12.50	£12.50
Out of County Inter Library Loan Requests:			
	Adults	£11.20	£11.20
	Concessions, Young Adults	£10.05	£10.05
	Children	£4.50	£4.50
	British library book loan request	£21.00	£21.00
	British Library periodical request	£14.70	£14.70

<p>British Library Loan Renewal</p> <p>Use of public computers (subject to availability): Cornwall library members</p> <p>Other library members (English and Welsh Library Authorities on production of a library card) Non-members Access to Wi-Fi</p> <p>Extension of time after the free period is dependent on availability and at the discretion of the library supervisor.</p> <p>Printing from any source:</p> <p>1-29 sheets (price per sheet) Monochrome A4 Monochrome A3 Colour A4 Colour A3</p> <p>30 plus sheets (price per sheet) Monochrome A4 Monochrome A3 Colour A4 Colour A3 High gloss colour printing on customer's own paper High gloss colour printing on library paper</p> <p>Commission rates: Requires signed agreement in place between artist and relevant Council</p>	<p>£5.65 per 3 week renewal period</p> <p>Free for two hours Free for one hour</p> <p>Free for half an hour - no extension Free</p> <p>£0.10 £0.20 £0.50 £1.00</p> <p>£0.08 £0.16 £0.40 £0.80 £1.00 per sheet £1.25 per sheet</p> <p>30%</p>	<p>£5.65 per 3 week renewal period</p> <p>Free for two hours Free for one hour</p> <p>Free for half an hour - no extension Free</p> <p>£0.10 £0.20 £0.50 £1.00</p> <p>£0.08 £0.16 £0.40 £0.80 £1.00 per sheet £1.25 per sheet</p> <p>30%</p>
<p>Additional Library Charges</p> <p>Activities</p>	<p>Set by Saltash Town Council</p> <p>Ticket price to be given on application</p>	<p>Set by Saltash Town Council</p> <p>Ticket price to be given on application</p>

Burial Authority - Churchtown Cemetery

Fees and Charges

Description	2024/25 Charges	2025/26 Proposed Charges Amendments
<u>Interment Fees</u>		
Interment under the age of 18 years - Saltash residents only	No Charge	No Charge
1st Interment over the age of 18 years - (triple depth plot)	£700	£700
2nd & 3rd Interment over the age of 18 years - (ERB determined)	£700	£700
1st Interment of ashes in a casket - (double depth plot)	£333	£333
2nd Interment of ashes in a casket - (ERB determined)	£333	£333
1st Interment of loose ashes - (double depth plot)	£167	£167
2nd Interment of loose ashes - (ERB determined)	£167	£167
Interment of ashes in Garden of Remembrance	£333	£333
Service Men and Emergency Service Personnel killed in active service - Saltash residents only.	No Charge	No Charge
<u>Exclusive Right of Burial including Plot Deed (Exclusive Right of Burial must be purchased with 1st Interment) - Length of Exclusive Right of Burial - 10 Years</u>		
Exclusive Right of Burial under the age of 18 years - Saltash residents only	No Charge	No Charge
Exclusive Right of Burial 1st Interment over the age of 18 years	£333	£333
Exclusive Right of Burial 1st Interment of ashes in a casket	£111	£111
Exclusive Right of Burial 1st Interment of loose ashes	£111	£111
Service Men and Emergency Service Personnel killed in active service - Saltash Residents Only.	No Charge	No Charge
<u>Memorial Permissions - Length of Right to Erect a Memorial - 10 years</u>		
Permission to erect headstone under the age of 18 years - Saltash residents only		No Charge
Permission to erect headstone including first inscription	£111	£111
Additional inscriptions	£56	£56
Permission to place cremated remains tablet	£56	£56
Removal of a headstone & cremation tablet other than for an additional inscription	£56	£56
Renewal of Grant of Right to Erect a Memorial	£28	£28
Permission to erect/place monument CWG/MOD Commonwealth War Grave / 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
<u>Renewal of Exclusive Rights of Burial - Length of Exclusive Right of Burial - 10 Years</u>		
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	£28	£28
Renewal of Exclusive Rights of Cremated Remains	£28	£28
Issue & registration of duplicate deed of grant of grave space	£28	£28
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
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	£84	£84
Permission of right to CWG Commonwealth War Grave Commission or MOD 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
Search of Registers by our staff (per search)	£28	£28
Search of Registers by our staff (non resident)	£56	£56
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
<u>Benches & Other Memorials - 10 Years Lease (Residents & Non Residents) (VATABLE)</u>		
Rose Bush - Permission to place a rose bush and memorial plaque at Churchtown Cemetery in the memorial garden	£100 inc. VAT	£100 inc. VAT
To supply, fit and maintain a memorial bench Including plaque	£540 inc. VAT	£540 inc. VAT

Joint Burial Board - St. Stephens Cemetery

Fees and Charges

Description	2024/2025	2025/26 Proposed Charge Amendments
<u>Interment Fees</u>		
Re-opening / Interment of a body (Saltash residents)	£700	£700
Re-opening / Burial of cremated remains (Saltash residents)	£335	£335 £333 to match Burial Authority F&C's
Double standard fees apply to non Saltash residents, except those who were resident until 2 years prior to their death. (Non-resident fees are at the discretion of the STC Co-Chairman Deputy Chairman of the Joint Burial Board Committee.)	All Fees Double	All Fees Double
<u>Benches</u>		
	Inc VAT	Inc VAT
To supply, fit and maintain a memorial bench, to include plaque	£540	£540

Saltash Town Council

Summary of Department Budget Setting 2024/25 & 2025/26

Committee	2024/25 Precept	2025/26 Precept	£ Increase (Decrease)	% Increase (Decrease)
Burial Authority				
Income	13,004	16,473	-3,469	
Operational Expenditure	-25,878	-15,407	-10,471	
EMF Expenditure	0	0	0	
Property Maintenance recommended Expenditure	-1,500	-1,500	0	
	-14,374	-434	-13,940	-96.98%
Burial Board				
Income	9,941	7,109	2,832	
Operational Expenditure	-7,231	-7,413	182	
EMF Expenditure	0	0	0	
Property Maintenance recommended Expenditure	-3,000	-3,000	0	
	-290	-3,304	3,014	1039.31%
Guildhall				
Income	2,625	2,246	379	
Operational Expenditure	-47,679	-43,025	-4,654	
EMF Expenditure	0	0	0	
Property Maintenance recommended Expenditure	0	-25,410	25,410	
	-45,054	-66,189	21,135	46.91%
Library				
Income	1,550	1,130	420	
Operational Expenditure	-90,910	-61,603	-29,307	
EMF Expenditure	0	-13,105	13,105	
Property Maintenance recommended Expenditure	-15,000	-5,100	-9,900	
	-104,360	-78,678	-25,682	-24.61%
Maurice Huggins				
Income	810	1,600	-790	
Operational Expenditure	-5,935	-5,546	-389	
EMF Expenditure	0	0	0	
Property Maintenance recommended Expenditure	-1,000	-2,750	1,750	
	-6,125	-6,696	571	9.32%
Policy and Finance				
Income	37,140	38,255	-1,115	
Operational Expenditure	-249,629	-219,361	-30,268	
EMF Expenditure	-4,381	-43,000	38,619	
Property Maintenance recommended Expenditure	0	0	0	
	-216,870	-224,106	7,236	3.34%
Personnel				
Operational Expenditure	-12,015	-13,065	1,050	
Staff Training	-10,061	-12,913	2,852	
Salaries	-876,190	-971,309	95,119	
Other Staffing Costs	-1,750	-1,100	-650	
EMF Expenditure	-4,381	0	-4,381	
Staff Contingency	-9,097	21,441	-30,538	
	-913,494	-976,946	63,452	6.95%
Service Delivery				
Income	24,839	22,653	2,186	
Operational Expenditure	-100,859	-170,850	69,991	
EMF Expenditure	-36,798	-49,462	12,664	
Property Maintenance recommended Expenditure	-46,000	-43,350	-2,650	
	-158,818	-241,009	82,191	51.75%

Committee	2024/25 Precept	2025/26 Precept	£ Increase (Decrease)	% Increase (Decrease)
Station				
Income	8,075	6,620	1,455	
Operational Expenditure	-31,792	-26,454	-5,338	
EMF Expenditure	0	0	0	
Property Maintenance recommended Expenditure	0	-4,200	4,200	
	-23,717	-24,034	317	1.34%

	2024/25 Precept	2025/26 Precept	£ Increase (Decrease)	% Increase (Decrease)
Grand Total	-1,483,102	-1,621,396	138,294	9.32%
Less Contribution from General Reserves 2024/25	94,885	41,981		
Precept Total	-1,388,217	-1,579,415	191,198	13.77%
2023/24 £1,307,753 Vs 2024/25 £1,388,217 increase 4.81% £80,464				

Burial Authority Committee - Burial Authority Budget 2024-25
Saltash Town Council
For the year ended 31 March 2025

Recommendation from Property Maintenance

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

Account	Actual 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
Burial Authority Operating Income										
4612 BA Cemetery Fees	17,505	12,104	10,436	1,668	15,000	Based on Current Year income	15,450	15,914	16,392	16,884
4614 BA Memorial Bench Income	950	900	167	733	458	Based on 1 bench & 1 rose bush Rename code to include all items on F&C	756	779	803	828
4615 BA National Grid Wayleave Income	0	15	0	15	15	Based on Current Year income	16	17	18	19
4616 BA Churchtown Carpark Income (New code)	0	15	0	15	1,000	New code for carpark income. Estimated to commence November 2025	16	17	18	19
Total Burial Authority Operating Income	18,455	13,034	10,603	2,431	16,473		16,238	16,727	17,231	17,750
Burial Authority Operating Expenditure										
6000 BA Petrol	117	406	75	331	250	Current Budget + CPI 3%	341	352	363	374
6001 BA Machinery Maintenance Costs	121	296	188	108	305	Current Budget + CPI 3%	112	116	120	124
6003 BA Health & Safety	0	60	0	60	0	Budget not used. H&S equipment purchased by P&F for all sites. Delete code Vire unused budget to 6070 BA EMF Churchtown Cemetery Capital Works				
6004 BA General Site Maintenance	2,132	658	558	100	1,000	Based on current year spend	104	108	112	116
6005 BA Fire Extinguishers	0	97	0	97	100	Current Budget + CPI 3%	100	103	107	111
6008 BA Tree Survey & Tree Maintenance	0	849	0	849	875	Current Budget + CPI 3%	875	902	930	958
6009 BA Electricity Costs	396	394	136	258	406	Current Budget + CPI 3%	266	274	283	292
6010 BA PWLB Loan Repayment & Interest	21,385	21,385	10,692	10,693	10,693	Last instalment July 25	0	0	0	0
6011 BA Water	0	391	0	391	403	Current Budget + CPI 3%	403	416	429	442
6012 BA Memorial Bench (Expenditure)	187	751	30	721	408	Based on 1 bench & 1 rose bush £396 + CPI 3% Rename code to match income 4614	743	766	789	813
6013 BA Security Alarm Maintenance	164	186	132	54	241	2024/25 Annual Maintenance £219 + 10% for 2025/26	57	59	61	63
6014 BA Cemetery Software Subscription	377	1,439	290	1,149	726	2024/25 subscription £660 + 10% increase	1,184	1,220	1,257	1,295
Total Burial Authority Operating Expenditure	24,878	26,912	12,100	14,812	15,407		4,185	4,316	4,451	4,588
Total Burial Authority Operating Surplus/ (Deficit)	(6,423)	(13,878)	(1,498)	(12,380)	1,066		12,053	12,411	12,780	13,162
Burial Authority EMF Expenditure										
6070 BA EMF Churchtown Cemetery Capital Works	2,279	4,391	(20)	4,411	1,500	Recommended by Property Maintenance	1,500	1,500	1,500	1,500
6071 BA EMF Replace Machinery & Equipment	0	13,942	127	13,815	0	No increase required	0	0	0	0
6073 BA EMF Memorial Garden	476	3,724	154	3,570	0	No increase required	0	0	0	0
Total Burial Authority EMF Expenditure	2,755	22,057	261	21,797	1,500		1,500	1,500	1,500	1,500
Total Burial Authority Expenditure (Operational & EMF)	27,633	48,969	12,361	36,608	16,907		5,685	5,816	5,951	6,088
Total Burial Authority Budget Surplus/ Deficit	(9,178)	(35,935)	(1,758)	(34,177)	(434)		10,553	10,911	11,280	11,662

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

Precept 2024/25	(14,374)
Precept 2025/26	(434)
Increase / (Decrease)	(13,940)
Difference as %	-96.98%

Joint Burial Board Committee - Burial Board Budget 2024-25
Saltash Town Council
For the year ended 31 March 2025

Recommendation
from Property
Maintenance

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
Burial Board Operating Income										
4600 BB Cemetery Fees	7,185	8,863	6,005	2,858	6,000	Due to capacity of graves, income reduced compared to prior year	6,180	6,366	6,557	6,754
4605 BB SLA Payment Grass Cutting	628	628	659	(31)	659	Based on Current Income	679	700	721	743
4607 BB Memorial Bench Income	0	450	0	450	450	Based in 1 bench	464	478	493	508
Total Burial Board Operating Income	7,813	9,941	6,664	3,277	7,109		7,323	7,544	7,771	8,005
Burial Board Operating Expenditure										
6100 BB Petrol	272	541	175	366	200	Based on prior year	206	213	220	227
6101 BB Machinery Maintenance Costs	94	769	541	228	793	Current Budget + CPI 3%	817	842	868	895
6103 BB Health & Safety	0	119	0	119	0	Budget not used. H&S equipment purchased by P&F for all sites. Delete code Vire unused budget to 6170 BB EMF General Maintenance & Repairs)				
6104 BB General Site Maintenance	541	1,513	493	1,020	2,000	Increased to £2k to allow for rotational grave stone surveys & maintenance Vire unused balance to 6170 EMF General Maintenance & Repairs)	2,060	2,122	2,186	2,252
6108 BB Tree Survey & Tree Maintenance	2,650	3,914	0	3,914	4,032	Current Budget + CPI 3% Vire unused balance to 6170 EMF General Maintenance & Repairs)	4,153	4,278	4,407	4,540
6109 BB Memorial Bench (Expenditure)	0	376	0	376	388	Current Budget + CPI 3%	400	412	425	438
Total Burial Board Operating Expenditure	3,557	7,232	1,209	6,023	7,413		7,636	7,867	8,106	8,352
Total Burial Board Operating Surplus/ (Deficit)	4,256	2,709	5,455	(2,746)	(304)		(313)	(323)	(335)	(347)
Burial Board EMF Expenditure										
6170 BB EMF Repairs to Cemetery Wall (RENAME BB EMF General Maintenance)	15,763	3,023	0	3,023	3,000	Refer to Property Maintenance 5 year plan Rename code Virements from 6103, 6104, 6108	3,000	3,000	3,000	3,000
Total Burial Board EMF Expenditure	15,763	3,023	0	3,023	3,000		3,000	3,000	3,000	3,000
Total Burial Board Expenditure (Operational & EMF)	19,320	10,255	1,209	9,046	10,413		10,636	10,867	11,106	11,352
Total Burial Board Budget Surplus/Deficit	(11,506)	(314)	5,455	(5,769)	(3,304)		(3,313)	(3,323)	(3,335)	(3,347)

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

Precept 2024/25 (290)
Precept 2025/26 (3,304)
Increase / (Decrease) 3,014
Difference as % 1039.31%

Recommendation
from Property
Maintenance

Black text - budget assumptions
Red text - Further actions
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
Guildhall Operating Income										
4200 GH Income - Guildhall Bookings	1,897	2,371	1,373	998	2,000	Based on average over 4 years	2,060	2,122	2,186	2,252
4201 GH Income - Guildhall Refreshments	272	249	101	148	242	Based on YTD income	250	258	266	274
4206 GH Income - Guildhall Photocopying Income	4	5	0	5	4	Based on Prior Year Income	5	6	7	8
Total Guildhall Operating Income	2,173	2,625	1,474	1,151	2,246		2,315	2,386	2,459	2,534
Guildhall Operating Expenditure										
6400 GH Rates - Guildhall	9,899	10,729	10,729	1	11,051	Actual + CPI 3%	11,383	11,725	12,077	12,440
6401 GH Water Rates - Guildhall	584	802	145	657	827	Current Budget + CPI 3%	852	878	905	933
6402 GH Gas - Guildhall	3,632	5,551	738	4,813	5,718	Current Budget + CPI 3%	5,890	6,067	6,250	6,438
6403 GH Electricity - Guildhall	9,444	6,066	930	5,136	9,728	Prior Year Actual + CPI 3%	10,020	10,321	10,631	10,950
6404 GH Fire & Security Alarm - Guildhall	982	1,498	437	1,061	1,012	Prior Year + CPI 3% (2024/25 contract £677)	1,043	1,075	1,108	1,142
6408 GH Cleaning Materials & Equipment - Guildhall	1,344	1,212	306	906	1,385	Prior Year Actual + CPI 3%	1,427	1,470	1,515	1,561
6409 GH Boiler Service & Maintenance	608	1,218	0	1,218	1,255	Current Budget + CPI 3%	1,293	1,332	1,372	1,414
6410 GH General Repairs & Maintenance	4,012	3,046	1,086	1,960	3,138	Current Budget + CPI 3%	3,233	3,330	3,430	3,533
6411 GH Entertainment Licences	0	1,073	0	1,073	0	No licences required, delete code Recommend vire unused balance to 6470 GH EMF Guildhall Maintenance				
6412 GH Lift Service & Maintenance	2,636	3,632	1,170	2,462	3,741	Current Budget + CPI 3% (Annual lift service est. £2,880 + £852 misc maint.)	3,854	3,970	4,090	4,213
6413 GH Refreshment Costs - Guildhall	183	445	80	365	245	3 year average £195. Recommend to reduce to £250 compared to 2024/25 budget £445	253	261	269	278
6414 GH Equipment - Guildhall	0	1,189	41	1,148	4,725	Current Budget + CPI 3% New TV £2k, new conferencing hub £1.5k	4,867	5,014	5,165	5,320
Guildhall Staffing Expenses	98	488	40	448	200	Based on 4 year average (Reduction 24/25 £288)	206	213	220	227
Total Guildhall Operating Expenditure	33,422	36,949	15,702	21,247	43,025		44,321	45,656	47,032	48,449
Total Guildhall Operating Surplus/ Deficit	(31,249)	(34,324)	(14,228)	(20,096)	(40,779)		(42,006)	(43,270)	(44,573)	(45,915)
Guildhall EMF Expenditure										
6418 GH EMF Legal & Professional Fees (RENAME)	600	10,730	9,185	1,545	0	Recommended by Property Maintenance	0	0	0	0
6470 GH EMF Guildhall Maintenance	1,415	78,888	74,959	3,929	25,410	Recommended by Property Maintenance	0	0	0	0
Total Guildhall EMF Expenditure	1,415	78,888	74,959	3,929	25,410		0	0	0	0
Total Guildhall Expenditure (Operational & EMF)	34,837	115,837	90,661	25,176	68,435		44,321	45,656	47,032	48,449
Total Guildhall Budget Surplus/ (Deficit)	(32,664)	(113,212)	(89,187)	(24,025)	(66,189)		(42,006)	(43,270)	(44,573)	(45,915)

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

Precept 2024/25 (45,054)
Precept 2025/26 (66,189)
Increase / (Decrease) 21,135
Difference as % 46.91%

Services Committee - Library Budget 2024-25

Saltash Town Council

For the year ended 31 March 2025

Recommendation from Property Maintenance

Black text - budget assumptions

Red text - Further Actions

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
Library Operating Income										
4517 LI Library - Replacement Membership Cards	320	50	3	47	50	Same as 2024-25	52	54	56	58
4518 LI Library - Photocopying Fees	964	600	274	326	600	Same as 2024-25	618	637	657	677
4524 LI Library Book Sales	261	300	70	230	300	Same as 2024-25	309	319	329	339
4526 LI Library Activity Income	180	0	0	0	180	Based on Prior Year Income	186	192	198	204
4527 LI Library Vending Machines Income	0	0	0	0	0	To be agreed. Dependent on Refurbishment plans	0	0	0	0
4529 LI Library Activities Funding Income	0	600	0	600	0	Funding income difficult to secure, suggest Nil	0	0	0	0
Total Library Operating Income	1,725	1,550	347	1,203	1,130		1,165	1,202	1,240	1,278
Library Operating Expenditure										
6900 LI Rates - Library	13,099	16,958	13,099	3,859	13,492	Actual + CPI 3%	13,897	14,314	14,744	15,187
6901 LI Water Rates - Library	312	391	115	276	403	Current Budget + CPI 3%	416	429	442	456
6902 LI Gas - Library	5,196	6,034	646	5,388	6,216	Current Budget + CPI 3%	6,403	6,596	6,794	6,998
6903 LI Electricity - Library	3,946	5,365	638	4,727	4,946	Prior Year + £1,000 (reduction 24/25 £419)	5,095	5,248	5,406	5,569
6904 LI Fire, Security Alarm & CCTV - Library	1,016	1,109	199	910	1,143	Current Budget + CPI 3% (Annual fee £826 + £317 for unforeseen maintenance)	1,178	1,214	1,251	1,289
6908 LI Cleaning Materials & Equipment - Library	483	1,990	254	1,736	983	Prior Year + £500 (reduction 24/25 £1,007)	1,013	1,044	1,076	1,109
6909 LI Boiler Service & Maintenance - Library	405	1,218	0	1,218	905	Prior Year + £500 (reduction 24/25 £313)	933	961	990	1,020
6910 LI General Repairs & Maintenance - Library	4,324	2,436	574	1,862	2,510	Current Budget + CPI 3%	2,586	2,664	2,744	2,827
6911 LI TV License & PRS - Library	132	460	333	127	474	Current Budget + CPI 3%	489	504	520	536
6913 LI Refreshment Costs - Library	187	305	3	302	315	Current Budget + CPI 3%	325	335	346	357
6914 LI Equipment - Library	383	805	487	318	830	Current Budget + CPI 3% (recommend unused balance at year end to vire to 6972 EMF Library Equipment & Furniture)	855	881	908	936
6921 LI IT & Office Costs - Library	1,778	1,773	486	1,287	1,827	Current Budget + CPI 3%	1,882	1,939	1,998	2,058
6922 LI Library Activities	2,597	2,544	1,848	622	3,000	£250per mth incl Summer Reading Challenge (CC reduced prize budget 24/25)	3,090	3,183	3,279	3,378
6975 LI Home Library Service	304	550	12	538	550	Current Budget	567	585	603	622
6923 LI PWLB Loan Repayment & Interest	24,477	24,679	12,057	12,622	23,509	Based on Repayment Schedule	23,025	22,541	22,057	21,573
Total Library Expenditure	58,641	66,617	30,750	35,867	61,103		61,754	62,438	63,158	63,915
Library Staffing Expenditure										
Library Staff Expenses	24	2,301	0	2,301	500	Based on 4 year average (Reduction 24/25 £1,801)	515	531	547	564
Total Library Staffing Expenditure	24	2,301	0	2,301	500		515	531	547	564
Total Library Operating Expenditure	58,665	68,918	30,750	38,168	61,603		62,269	62,969	63,705	64,479
Total Library Operating Surplus/ Deficit	(56,939)	(67,368)	(30,403)	(36,965)	(60,473)		(61,104)	(61,767)	(62,465)	(63,201)
Library EMF Expenditure										
6971 LI EMF Saltash Library Property Refurbishme	74,859	184,504	75,297	109,208	5,100	Recommended by Property Maintenance	0	0	0	0
6918 LI EMF Legal & Professional Fees (Private Contractors) (RENAME)	6,900	21,460	0	21,460	13,105	Estimate fee 12% of balance of 6971 LI EMF Saltash Library Property Refurbishment £109,208 (recommend unused balance vire to 6971 EMF Library Property Refurbishment)	13,499	13,904	14,322	14,752
6972 LI EMF Library Equipment & Furniture	893	8,554	1,145	7,409	0	Community Hub Leader estimated new items within budget therefore no requirement for increase	0	0	0	0
6974 LI EMF Library Funding	0	0	0	0	0	Agreed no increase required	0	0	0	0
Total Library EMF Expenditure	82,652	214,518	76,441	138,077	18,205		13,499	13,904	14,322	14,752
Total Library Expenditure (Operational & EMF)	141,317	283,436	107,191	176,245	79,808		75,768	76,873	78,027	79,231
Total Library Budget Surplus/ (Deficit)	(139,591)	(281,886)	(106,844)	(175,042)	(78,678)		(74,603)	(75,671)	(76,787)	(77,953)
<div style="border: 1px solid black; padding: 2px;"> Estimated CPI 3% for Qtr 4 2024/25* * Bank of England Monetary Policy Report August 24 </div>					Precept 2024/25 Excluding Salaries Precept 2025/26 Increase / (Decrease) Difference as %		(104,360) (78,678) (25,682) -24.3%			

Recommendation from Property Maintenance
Black text - budget assumptions
Red text - to be agreed
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
Maurice Huggins Operating Income										
4207 MA Maurice Huggins Room Income	938	810	593	218	1,400	Based on YTD income	1,442	1,486	1,531	1,577
4208 MA Income - Maurice Huggins Refreshments (New code)					200	New code	206	213	220	227
Total Maurice Huggins Operating Income	938	810	593	218	1,600		1,648	1,699	1,751	1,804
Maurice Huggins Operating Expenditure										
7000 MA Rates	429	522	429	93	443	Actual + CPI 3%	457	471	486	501
7001 MA Water Rates	171	424	71	353	437	Current Budget + CPI 3%	451	465	479	494
7003 MA Electricity	1,462	2,185	161	2,024	2,251	Current Budget + CPI 3%	2,319	2,389	2,461	2,535
7004 MA Fire & Security Alarm	167	235	133	102	243	Current Budget + CPI 3% (2024/25 contract £219)	251	259	267	276
7008 MA Cleaning Materials & Equipment	211	355	242	113	366	Current Budget + CPI 3%	377	389	401	414
7010 MA General Repairs & Maintenance	448	1,607	122	1,485	1,656	Current Budget + CPI 3%	1,706	1,758	1,811	1,866
7019 MA Refreshment Cost					150	New code	155	160	165	170
Total Maurice Huggins Operating Expenditure	2,889	5,328	1,158	4,170	5,546	0	5,716	5,891	6,070	6,256
Total Maurice Huggins Operating Surplus/ (Deficit)	(1,951)	(4,518)	(566)	(3,952)	(3,946)	0	(4,068)	(4,192)	(4,319)	(4,452)
Maurice Huggins EMF Expenditure										
6472 MA EMF Maurice Huggins Maintenance	0	1,466	0	1,466	2,750	Recommended by Property Maintenance	1,000	1,000	1,000	1,000
7018 MA EMF Legal & Professional Costs (RENAME)	0	607	0	607	0	Recommended by Property Maintenance Recommend vire unused balance at year-end to 6472 MA EMF Maurice Huggins Maintenance	0	0	0	0
7071 MA EMF Maurice Huggins (Furniture & Sundry Items)	0	606	0	606	0	No increase required	0	0	0	0
Total Maurice Huggins EMF Expenditure	0	2,679	0	2,679	2,750		1,000	1,000	1,000	1,000
Total Maurice Huggins Expenditure (Operational & EMF)	2,889	8,007	1,158	6,849	8,296		6,716	6,891	7,070	7,256
Total Maurice Huggins Budget Surplus/ (Deficit)	(1,951)	(7,197)	(566)	(6,631)	(6,696)		(5,068)	(5,192)	(5,319)	(5,452)

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

Precept 2024/25 (6,125)
Precept 2025/26 (6,696)
Increase / (Decrease) 571
Difference as % 9.32%

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
P&F Operating Income										
P&F Income										
4901 PF Bank Interest Received	72,874	37,140	34,447	2,693	38,255	Current Budget + CPI 3% (22/23 £27k, 23/24 £72k, 24/25 YTD 4 months £34k, difficult to predict future interest rates for deposits)	39,403	40,586	41,804	43,059
4908 PF Misc Income	390	0	14	(14)	0	24/25 YTD HMRC VAT refund £14	0	0	0	0
Total P&F Operating Income	73,263	37,140	34,461	2,679	38,255		39,403	40,586	41,804	43,059
P & F Operating Expenditure										
6200 PF Bank Charges	1,597	1,866	617	1,249	1,922	Current Budget + CPI 3%	1,980	2,040	2,102	2,166
6201 PF Audit	3,300	4,000	(2,100)	6,100	4,000	Same as Current Budget - no increase required	4,120	4,244	4,372	4,504
6202 PF Civic Occasions (including Road Closures)	1,498	6,500	2,469	4,031	9,500	VE Day 80 £6k Remembrance 25 £1.5k Mayor Making £500 Freeman £1.5k Vire unused balance at year-end to 6272 PF EMF Robes & Civic Regalia	9,785	10,079	10,382	10,694
6203 PF Mayors' Allowance	5,160	5,418	1,084	4,334	5,581	Agreed. Current budget + CPI 3%	5,749	5,922	6,100	6,283
6204 PF Councillors' Allowance	1,374	2,952	0	2,952	3,946	Agreed. Current budget + CPI 3%	4,065	4,187	4,313	4,443
6205 PF Insurance	16,824	26,146	10,857	15,289	30,510	Advised by current insurer to increase by 50%	31,426	32,369	33,341	34,342
6206 PF Youth Council	4,000	4,726	0	4,726	4,000	Same as Prior Year	4,120	4,244	4,372	4,504
6208 PF Subscriptions	14,947	18,006	14,822	3,184	16,869	Increase Actual by 10% Majority of supplier T&C's quote pricing is made up of many factors, including currency exchange, increased salaries/materials, investment in software upgrades etc.	17,376	17,898	18,435	18,989
6210 PF Community Chest	1,080	10,000	7,940	2,060	10,300	Current Budget + CPI 3%	10,609	10,928	11,256	11,594
6211 PF Website Maintenance	105	1,000	555	445	1,030	Current Budget + CPI 3%	1,061	1,093	1,126	1,160
6213 PF Councillor Training & Expenses	773	3,019	250	2,769	1,100	Based on 4 year average (reduction of £1,919 from 24/25)	1,133	1,167	1,203	1,240
6214 PF Health & Safety	7,705	8,861	2,390	6,471	9,127	Current Budget + CPI 3%	9,401	9,684	9,975	10,275
6217 PF Data Protection	55	200	55	145	206	Current Budget + CPI 3%	213	220	227	234
6220 PF Festival Fund	7,040	15,000	9,088	5,912	15,450	Current Budget + CPI 3%	15,914	16,392	16,884	17,391
6221 PF Town Messenger	3,960	4,250	1,320	2,930	4,378	Current Budget + CPI 3%	4,510	4,646	4,786	4,930
6222 PF Commissioning Youth Work	59,876	59,069	19,690	39,379	60,842	Current Budget + CPI 3%	62,668	64,549	66,486	68,481
6224 PF Professional Costs	7,571	20,000	1,607	18,393	5,000	Based on 4 year average (reduction of 15k from 24/25 budget)	5,150	5,305	5,465	5,629
6514 PF Town Leaflets/ Reprinting	46	400	0	400	0	Move budget to Services. Precept 25/26 £103 incl CPI 3%				
6516 PF Road Safety Grant	0	245	0	245	0	Delete code. Vire balance to 6275 PF EMF Neighbourhood Plan £215	0	0	0	0
6532 PF Social Media Advertising (New Code)					1,000	New Code (promotions, advertising and social media - to be used by Communication & Engagement Officer)	1,030	1,061	1,093	1,126
P&F IT/Office Costs	29,169	49,040	16,499	32,541	33,776	See below for details	34,790	35,834	36,910	38,018
Total P&F Expenditure	166,079	240,368	87,143	153,225	218,537		225,100	231,862	238,828	246,003
P&F Staffing Expenditure										
6661 ST PF Finance Consultancy Fees	23,704	9,096	0	9,096	0	Delete code. No plans for finance consultancy Vire balance to 6694 ST PE EMF Staff Contingency (P&F)	0	0	0	0
P&F Staffing Expenses	393	800	354	446	824	Current Budget + CPI 3%	858	921	0	0
Total P&F Staffing Expenditure	24,094	9,896	354	9,542	824		858	921	0	0
Total P & F Operating Expenditure	190,173	250,264	87,497	162,767	219,361		225,958	232,783	238,828	246,003
Total P&F Operating Surplus/ (Deficit)	(116,910)	(213,124)	(53,036)	(160,088)	(181,106)		(186,555)	(192,197)	(197,024)	(202,944)
P&F EMF Expenditure										
6270 PF EMF Crime Reduction	97	58,360	0	58,360	0	Agreed no increase required	0	0	0	0
6271 PF EMF Election	11,485	26,457	0	26,457	30,000	April 23 £11.5k for one ward. CC advised costs to increase by 25%. £11.5k x increase by 25% x 3 wards = £43,125 Balance in EMF £26,457 Budget required £16,668 Additional £13.5k for contingency for by-elections	10,000	10,000	10,000	10,000

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
6272 PF EMF Robes & Civic Regalia	45	4,525	589	3,936	4,500	Require £6k over next 2 years	4,500	0	0	0
6273 PF EMF Legal Fees	0	5,601	0	5,601	0	Agreed no increase required	0	0	0	0
6275 PF EMF Neighbourhood Plan	637	5,630	188	5,442	2,500	Agreed increase for 25/26	0	0	0	0
6278 PF EMF CIL Planning Income	0	13,221	0	13,221	0	This is income received by CC	0	0	0	0
6279 PF EMF Restart Business Support Gant	0	7,581	0	7,581	0	CC Grant during COVID. Vire £1,000 to 6220 PF Festival Fund Vire £6,581 to 6282 PF EMF Funding Bids (Consultancy Fees)	0	0	0	0
6280 PF EMF Town Vision	355	10,095	430	9,665	0	TV committee recommend no increase required	0	0	0	0
6281 PF EMF Town Vitality Funding Grant	66,282	10,975	4,050	6,925	0	No increase required	0	0	0	0
6282 PF EMF Funding Bids (Consultancy Fees)	5,000	13,500	1,080	12,420	0	No increase required	0	0	0	0
6283 PF EMF Events	0	500	0	500	0	Agreed merging this code with 6284 PF EMF Consultations Vire £500 to 6284 PF EMF Consultations	0	0	0	0
6284 PF EMF Consultations	0	1,500	0	1,500	0	See 6283 PF EMF Events	0	0	0	0
6285 PF EMF Twinning	0	500	0	500	0	Agreed no increase required	0	0	0	0
6286 PF EMF CLUP Waterside Connectivity Project	79,597	0	0	0	0	This code can be deleted due to all funding being spent				
6287 PF EMF Website (Capital Expenditure) (New Code)					6,000	New Code - New website construction - planned for 26/27	6,000	6,000	0	0
6370 PF EMF Computer & Office Equipment Renewal (Rename code)	1,559	0	0	12,349	0	No increase required due to recommended virements. Sufficient budget for 24/25 Recommend renaming code	0	0	0	0
Total P&F EMF Expenditure	165,057	158,445	6,336	164,458	43,000		20,500	16,000	10,000	10,000
Total P&F Expenditure (Operational & EMF)	355,230	408,709	93,833	327,225	262,361		246,458	248,783	248,828	256,003
Total P&F Budget Surplus/ (Deficit)	(281,966)	(371,569)	(59,372)	(324,546)	(224,106)		(207,055)	(208,197)	(207,024)	(212,944)

**P&F IT/Office Costs
Nominal Code**

	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
6300 Telephone	2,956	2,865	2107	758	3,046	Prior Year + CPI 3%	3,138	3,233	3,330	3,430
6301 Stationery	2,543	3,000	373	2,627	3,090	Current Budget + CPI 3%	3,183	3,279	3,378	3,480
6302 Office and IT Equipment	507	2,000	164	1,836	0	Recommend merging this code with 6370 PF EMF Computer Equipment Renewal Vire unused budget to 6370 PF EMF Computer Equipment Renewal at year-end				
6303 Copier Maintenance	3,482	3,756	2299	1,457	3,869	Current Budget + CPI 3%	3,986	4,106	4,230	4,357
6304 Broadband	304	859	126	733	885	Current Budget + CPI 3%	912	940	969	999
6305 Finance Software	4,993	6,560	2949	3,611	4,362	Increase Actual by 10% Majority of supplier T&C's quote pricing is made up of many factors, including currency exchange, increased salaries/materials, investment in software upgrades etc.	4,493	4,628	4,767	4,911
6306 IT Maintenance	14,380	30,000	8995	21,005	18,524	24/25 Monthly £1,232 + 5%. Additional £3,000 for unforeseen services Vire unused budget to 6370 PF EMF Computer Equipment Renewal at year-end	19,080	19,653	20,243	20,851
TOTALS	29,168	49,040	17,013	32,027	33,776		34,792	35,839	36,917	38,028

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

Precept 2024/25 (excluding salaries)	(216,870)
Precept 2025/26	(224,106)
Increase / (Decrease)	7,236
Difference as %	3.3%

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	165,056	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	344,379	NJC 2024/25 scale + 5%	303,608	318,788	334,728	351,464
Total Staff Salaries	701,709	876,190	378,397	497,793	971,309		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	998,387		957,379	1,015,161	1,076,572	1,141,853
Total Personnel Operating Surplus/ (Deficit)	(726,302)	(904,444)	(390,655)	(513,789)	(998,387)		(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	0	Agreed no increase 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	998,387		12,875	13,797	14,787	15,849
Total Personnel Budget Surplus/ (Deficit)	(742,633)	(1,040,099)	(390,866)	(649,233)	(998,387)		(957,379)	(1,015,161)	(1,076,572)	(1,141,853)

**** Staff Contingency Adjustment to reduce Precept 2025-26**

	(Reduction) / Addition to Staff Contingency EMF Budget	
6694 ST PF EMF P&F Staff Contingency	(8,281)	Reduction to 2025/26 Precept
6698 ST LI EMF Library Staff Contingency	12,553	Addition to 2025/26 Precept
6700 ST SE EMF Service Delivery Staff Contingency	(25,714)	Reduction to 2025/26 Precept
Total Staff Contingency	(21,441)	Total Reduction of 2025/26 Precept

Total Personnel Budget Precept 2025/26	(976,946)	Total Precept 2025/26	(957,379)	(1,015,161)	(1,076,572)	(1,141,853)
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Estimated CPI 3% for Qtr 4 2024/25*
* Bank of England Monetary Policy Report August 24

Precept 2024/25	(913,494)
Precept 2025/26	(976,946)
Increase / (Decrease)	63,452
Difference as %	-6.9%

Recommendation from Property Maintenance
 Black text - budget assumptions
 Red text - Further Actions
 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
Service Delivery Operating Income										
Grounds & Premises Income										
4500 SE Allotment Rents	4,079	5,600	4,939	661	5,000	Based on 2024/25 YTD income. Propose no fee increase for 2025/25	5,150	5,305	5,465	5,629
4510 SE Public Footpath Grant	804	0	0	0	426	Based on CC SLA 2024/25 £426	439	453	467	482
4512 SE National Grid Wayleave Income	602	14	15	(1)	0	Moved to Burial Authority	0	0	0	0
4513 SE Water Rates Income	1,113	1,714	264	1,450	1,113	Based on Prior Year Income	1,147	1,182	1,218	1,255
Total Grounds & Premises Income	6,598	7,328	5,218	2,110	6,539		6,736	6,940	7,150	7,366
Town & Waterfront Income										
4520 SE Waterfront Income - Trusted Boat Scheme	2,560	3,000	1,912	1,088	2,000	Based on 2024/25 YTD income. Propose no fee increase for 2025/26	2,060	2,122	2,186	2,252
4521 SE Waterfront Income - Annual Mooring Fees	9,477	11,235	10,788	447	13,364	Fees set as per Fees & Charges with reduction 5% allowing for less than full occupancy	13,765	14,178	14,604	15,043
4522 SE Waterfront Income - Daily Mooring Fees	6,700	3,276	4,425	(1,149)	750	Based on YTD income Propose no fee increase for 2025/26	773	797	821	846
Total Town & Waterfront Income	18,737	17,511	17,126	385	16,114		16,598	17,097	17,611	18,141
Total Service Delivery Operating Income	25,335	24,839	22,344	2,495	22,653		23,334	24,037	24,761	25,507
Service Delivery Operating Expenditure										
Grounds & Premises Expenditure										
6209 SE Oyster Beds	0	1	0	1	1	Current Budget	2	3	4	5
6229 SE CCTV Town Annual Maintenance	0	7,511	0	7,511	0	No increase required Vire unused balance to 6270 SE EMF Crime Reduction (CCTV)	0	0	0	0
6500 SE Tree Survey and Tree Maintenance	3,850	11,814	1,850	9,964	20,000	Current Budget + £9k for additional maintenance (Pilmere ash maintenance and surveys) Vire unused budget to 6591 EMF Open Spaces & Trees	20,600	21,218	21,855	22,511
6503 SE Allotments - Churchtown (rename)					1,000	Change water trough and maintenance works	1,030	1,061	1,093	1,126
6532 SE Allotments - Grenfell (new code)	373	1,418	528	890	3,500	Fencing, gates and maintenance works	3,605	3,714	3,826	3,941
6533 SE Allotments - Fairmead (new code)					2,000	Improve accessibility & maintenance works	2,060	2,122	2,186	2,252
6506 SE Grounds Maintenance & Watering	11,112	10,730	5,574	5,156	18,000	Current budget + £7k Increase budget to include new Victoria Gardens, Waterside, Playparks	18,540	19,097	19,670	20,261
6508 SE Public Toilets (Operational Costs)	6,845	5,655	2,291	3,364	7,051	Prior year + CPI 3%	7,263	7,481	7,706	7,938
6517 SE Cornish Cross (Maintenance)	5,780	3,545	56	3,489	400	No requirement for maintenance, only electricity for 2025/26 Vire unused balance to 6593 SE EMF Cornish Cross (Maintenance)	412	425	438	452
6525 SE Public Toilets (Repairs & Maintenance Costs)	2,691	2,954	620	2,334	3,043	Current Budget + CPI 3%	3,135	3,230	3,327	3,427
6526 SE Tools, Equipment & Materials (Store & All Areas)	5,162	3,545	2,313	1,232	5,318	Prior year + CPI 3%	5,478	5,643	5,813	5,988
6529 SE Refuse Disposal	5,446	6,499	1,696	4,803	6,694	Current Budget + CPI 3%	6,895	7,102	7,316	7,536
6530 SE Allotment Software Subscription	0	700	669	31	462	24/25 Annual cost + 10%	476	491	506	522
6531 SE Public Toilet Commercial Cleaning	3,115	32,000	12,085	19,915	38,469	24/25 £34,971 + 10% to include increased min wage costs	39,624	40,813	42,038	43,300
Total Grounds & Premises Expenditure	44,374	86,372	27,682	58,690	105,938		109,120	112,400	115,778	119,259
Longstone Expenditure										
7100 LO Rates - Longstone	(125)	(6,136)	6,136	0	0	Delete code CC confirmed property not registered for rates therefore delete code	0	0	0	0
7101 LO Water Rates - Longstone	1,730	3,352	947	2,405	1,782	Prior year + CPI 3%	1,836	1,892	1,949	2,008
7103 LO Electricity - Longstone	1,418	1,581	247	1,334	1,629	Current Budget + CPI 3%	1,678	1,729	1,781	1,835
7104 LO Fire & Security Alarm Longstone	1,845	1,084	(250)	1,334	1,117	Current Budget + CPI 3% 24/25 Contract £368	1,151	1,186	1,222	1,259

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
7107 LO Rent - Longstone	4,620	5,120	1,950	3,170	6,084	Increase to be confirmed by CC Currently per month £375 + £15 x 12 x CPI 3%	6,267	6,456	6,650	6,850
7108 LO Cleaning Materials & Equipment - Longstone	274	727	214	513	363	Based on 4 year average £352 + CPI 3%	374	386	398	410
7110 LO General Repairs & Maintenance - Longstone	1,547	592	552	40	2,500	Estimate £2.5k for maintenance required	2,575	2,653	2,733	2,815
7114 LO Equipment - Longstone	407	700	0	700	1,700	Current budget + £1k for new cabinets and new racking for storeroom	1,751	1,804	1,859	1,915
7121 LO IT & Office Costs - Longstone	745	750	414	336	1,773	Current budget + CPI 3% + £900 for improved faster network costs	1,827	1,882	1,939	1,998
6673 ST SE Services Delivery - Clothing	1,833	2,236	554	1,682	2,304	Current Budget + CPI 3%	2,374	2,446	2,520	2,596
6674 ST SE Services Delivery - Mobiles	1,776	2,000	661	1,339	2,060	Current Budget + CPI 3%	2,122	2,186	2,252	2,320
6675 ST SE Services Delivery Staff Travelling Expenses	1,275	1,670	799	871	1,721	Current Budget + CPI 3%	1,773	1,827	1,882	1,939
Total Longstone Expenditure	17,345	13,676	12,224	13,724	23,033		23,728	24,447	25,185	25,945
Town & Waterfront Expenditure										
6504 SE Street Furniture (Maintenance)	2,444	2,500	1,161	1,339	2,575	Current Budget + CPI 3%	2,653	2,733	2,815	2,900
6505 SE Street Lighting	276	750	81	669	773	Current Budget + CPI 3%	797	821	846	872
6511 SE Tourism & Signage	429	269	60	209	15,000	Increase budget for various wayfinding improvements and information boards throughout the town	15,000	15,000	15,000	15,000
6512 SE Bus Shelters (Maintenance)	0	565	0	565	582	Current Budget + CPI 3%	600	618	637	657
6515 SE Festive Lights Maintenance & Electricity	2,734	3,756	(362)	4,118	3,869	Current Budget + CPI 3%	3,986	4,106	4,230	4,357
6519 SE Flags & Bunting	1,717	2,954	1,927	1,027	3,043	Current Budget + CPI 3%	3,135	3,230	3,327	3,427
6522 SE Pontoon (Maintenance Costs)	1,322	3,000	1,419	1,581	3,090	Current Budget + CPI 3%	3,183	3,279	3,378	3,480
6524 SE Vehicle Maintenance and Repair Costs	9,948	5,520	4,089	1,431	10,815	4 year average £10.5k + CPI 3%	11,140	11,475	11,820	12,175
6527 SE Salt Bins Refill	383	537	0	537	554	Current Budget + CPI 3%	571	589	607	626
6528 SE Pontoon Accommodation	5,309	6,335	2,379	3,956	1,306	Current budget + CPI 3% (Transfer 80% of cost to 6654 PE Staff Welfare)	1,346	1,387	1,429	1,472
6534 SE Pontoon Broadband (new code)					272	Currently Mthly £22	281	290	299	308
Total Town & Waterfront Expenditure	24,563	26,186	10,753	15,433	41,879		42,692	43,528	44,388	45,274
Total Service Delivery Operating Expenditure	86,282	126,234	50,659	87,847	170,850		175,540	180,375	185,351	190,478
Total Service Delivery Operating Surplus/ (Deficit)	(60,947)	(101,395)	(28,315)	(85,352)	(148,197)		(152,206)	(156,338)	(160,590)	(164,971)
Service Delivery EMF Expenditure										
Grounds & Premises EMF Expenditure										
6471 SE EMF Heritage Centre	1,473	7,416	0	7,416	8,800	Recommended by Property Maintenance	1,000	1,000	1,000	1,000
6571 SE EMF Saltash Recreation Areas	11,531	74,805	1,392	73,413	0	Recommended by Property Maintenance Note: Committed costs £20k for new play parks	25,000	25,000	25,000	25,000
6580 SE EMF Public Toilets (Capital Works)	337	15,585	482	15,103	12,500	Recommended by Property Maintenance for Waterside toilets	1,000	1,000	1,000	1,000
6588 SE EMF Victoria Gardens	0	15,000	0	15,000	0	Recommended by Property Maintenance	5,000	5,000	5,000	5,000
6589 SE EMF Community Tree Planting Initiatives	322	3,145	0	3,145	0	No increase required	2,000	2,000	2,000	2,000
6591 SE EMF Open Spaces & Trees	0	9,660	0	9,660	3,000	Recommended by Property Maintenance	3,000	3,000	3,000	3,000
6593 SE EMF Cornish Cross (Maintenance) (New code)		0			2,500	Recommended by Property Maintenance Note: Virement from 6517 SE Cornish Cross Maintenance	3,000	3,000	3,000	3,000
6595 SE EMF Legal & Professional Fees (Grounds & Premises) (New code)		0			1,800	Recommended by Property Maintenance for Waterside toilets	0	0	0	0
6270 SE EMF Crime Reduction (CCTV) (Recommend vire from P&F)	0	7,511	0	0	0	Recommend transfer of code from P&F and vire balance of £58,360 Services	0	0	0	0
Total Grounds & Premises EMF Expenditure	13,663	133,122	1,874	123,737	28,600		38,000	38,000	38,000	37,000
Longstone EMF Expenditure										
7170 LO EMF Longstone Depot Capital Works	0	3,500	687	2,813	14,750	Recommended by Property Maintenance	1,000	1,000	1,000	0
7122 SE EMF Legal & Professional Fees (Longstone) (New code)		0			0	Recommended by Property Maintenance	0	0	0	0
Total Longstone EMF Expenditure	0	3,500	687	2,813	14,750		1,000	1,000	1,000	0

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
Town & Waterfront EMF Expenditure										
6570 SE EMF Notice Boards (Repair & Replace)	587	1,506	0	1,506	0	Planned to replace locks with master key. No additional funding required	0	0	0	0
6572 SE EMF Festive Lights	9,062	30,989	0	30,989	32,000	Budget Available £31k Less committed spend 2024/25 £13k. Balance for 2024/25 £18k Estimate £90k over 3 years 2025/26 £50k & 2026/27 £30k & 2027/28 £10k Precept Required £50k less £18k	30,000	10,000	10,000	10,000
6573 SE EMF Public Art & Maintenance	0	1,443	0	1,443	0	No increase required	0	0	0	0
6574 SE EMF Salt Bins	96	2,368	0	2,368	0	No increase required	0	0	0	0
6575 SE EMF Street Furniture (New & Replace)	0	1,500	133	1,367	0	No increase required	0	0	0	0
6578 SE EMF Equipment and Vehicles (Capital Works)	21,535	88,324	34,286	54,038	17,462	Budget Available £54,038 Total Requirement £71,500 Precept Required £17,462 Electric strimmers, blowers & hoovers with spare batteries £11.5k Replace STC2 with new electric version £45k Used RTV Kubota £15k	20,000	20,000	20,000	20,000
6582 SE EMF Town War Memorial	0	9,248	0	9,248	0	No increase required £15k Committed spend for new benches from GR. (less potential income from Crowd Funding) No increase	0	0	0	0
6584 SE EMF Pontoon Maintenance Costs	6,024	12,318	2,410	9,908	0	Recommended by Property Maintenance	10,000	10,000	10,000	10,000
6590 SE EMF Utilities & Rates	0	2,157	0	2,157	0	This code saved for potential backdated rates for Longstone	0	0	0	0
6594 SE EMF Legal & Professional Fees (Town & Waterside) (New code)		0			0	Recommended by Property Maintenance	0	0	0	0
6596 SE EMF Waterside Sheds (Capital Works) (New code)	0	2,157	0	2,157	0	Recommended by Property Maintenance	0	0	0	0
Total Town & Waterfront EMF Expenditure	37,305	152,010	36,829	115,181	49,462		60,000	40,000	40,000	40,000
Total Service Delivery EMF Expenditure	50,967	288,632	39,389	241,732	92,812		98,000	78,000	78,000	77,000
Total Service Delivery Expenditure (Operational & EM	137,249	414,866	90,048	329,579	263,662		273,540	258,375	263,351	267,478
Total Service Delivery Budget Surplus/ (Deficit)	(111,914)	(390,027)	(67,704)	(327,084)	(241,009)		(250,206)	(234,338)	(238,590)	(241,971)

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

Precept 2024/25	(158,818)
Precept 2025/26	(241,009)
Increase / (Decrease)	82,191
Difference as %	51.75%

Recommendation
from Property
Maintenance

Black text - budget assumptions
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
Isambard House Operating Income										
4301 SA Isambard House - Bookings	5,120	8,000	3,482	4,518	6,500	Based on YTD income	6,695	6,896	7,103	7,317
4302 SA Isambard - Refreshment Income	81	75	40	35	120	Based on YTD income	124	128	132	136
4304 SA Isambard House - Cafe Rental	0	0	0	0	0	To be reviewed in future	0	0	0	0
Total Isambard House Operating Income	5,201	8,075	3,522	4,553	6,620		6,819	7,024	7,235	7,453
Isambard House Operating Expenditure										
6800 SA Rates - Isambard House	3,720	4,431	3,842	589	3,958	Actual + CPI 3%	4,077	4,200	4,326	4,456
6801 SA Water Rates - Isambard House	300	693	(886)	1,579	714	Current Budget + CPI 3%	736	759	782	806
6802 SA Gas - Isambard House	481	6,519	87	6,432	3,000	Estimate £3,000. This is 6 times previous year taking into consideration increased usage for café (recommend unused balance 24/25 vire to 6473 SA EMF Station Building (Purchase & Capital Works))	3,090	3,183	3,279	3,378
6803 SA Electricity - Isambard House	2,498	9,679	1,076	8,604	7,494	Estimate £7,494. This is 3 times previous year taking into consideration increased usage for café (recommend unused balance 24/25 vire to 6473 SA EMF Station Building (Purchase & Capital Works))	7,719	7,951	8,190	8,436
6804 SA Fire & Security Alarm - Isambard House	382	1,073	473	600	967	Based on Actual 24/25 maintenance £467 + £500 for unforeseen maintenance	997	1,027	1,058	1,090
6808 SA Cleaning Materials & Equipment - Isambard House	611	1,817	469	1,348	1,350	Based on 3 year average (reduction of 24/25 by £467)	1,391	1,433	1,476	1,521
6810 SA General Repairs & Maintenance - Isambard House	1,217	2,000	810	1,190	2,560	Current Budget + CPI 3% + additional Planting est. £500	2,637	2,717	2,799	2,883
6813 SA Refreshments Costs - Isambard House	0	226	9	217	500	Current Budget + CPI 3%	515	531	547	564
6814 SA Equipment - Isambard House	947	1,062	417	645	1,094	Current Budget + CPI 3%	1,127	1,161	1,196	1,232
6818 SA Professional Costs - Isambard House	668	2,146	105	2,041	3,211	Current Budget + CPI 3% + additional £1k (recommend unused balance 24/25 vire to 6473 SA EMF Station Building (Purchase & Capital Works))	3,308	3,408	3,511	3,617
6821 SA IT & Office Costs - Isambard House	70	1,073	0	1,073	500	Reduce 25/26 to £500 (Saving £573 24/25)	515	531	547	564
6822 SA Activities & Events	1,479	1,073	976	97	1,106	Current Budget + CPI 3% (This is usually offset against income in 4301 Bookings)	1,140	1,175	1,211	1,248
Total Isambard House Operating Expenditure	12,373	31,792	7,378	24,415	26,454		27,252	28,076	28,922	29,795
Total Isambard House Operating Surplus/ (Deficit)	(7,172)	(23,717)	(3,856)	(19,861)	(19,834)		(27,252)	(28,076)	(28,922)	(29,795)
Isambard House EMF Expenditure										
6473 SA EMF Station Building (Purchase & Capital Works)	0	57,745	5,806	51,939	4,200	Recommended by Property Maintenance Committed cost for car park £21,000. Solar Panels estimate to be followed up	0	0	0	0
6870 SA EMF Isambard House Retention Fund	0	18,492	0	18,492	0	Agreed no additional budget required (Final account £17,250)	0	0	0	0
6871 SA EMF Tresorys Kernow Funding	2,458	469	0	469	0	This is planned to be used for Beating of the Bounds costs in September 24	0	0	0	0
6872 SA EMF Entertainment Licenses	0	2,132	0	2,132	0	Agreed no additional budget required	0	0	0	0
Total Isambard House EMF Expenditure	2,458	78,838	5,806	73,032	4,200		0	0	0	0
Total Isambard House Expenditure (Operational & EMF)	14,831	110,630	13,183	97,447	30,654		27,252	28,076	28,922	29,795
Total Isambard House Budget Surplus/ (Deficit)	(9,630)	(102,555)	(9,661)	(92,894)	(24,034)		(27,252)	(28,076)	(28,922)	(29,795)

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

Precept 2024/25 (23,717)
Precept 2025/26 (24,034)
Increase / (Decrease) 317
Difference as % -1.34%

Saltash Town Council
Precept 2025/26
Recommended Virements

Committee	From	To	Amount	Reason	Minute No
Burial Authority	6003 BA Health & Safety	6070 BA EMF Churchtown Cemetery Capital Works	Unspent Balance 24/25	Vire unspent balance at year end 24/25	BA 28/24/25 Recommend to P&F 12-11-24
Guildhall	6411 GH Entertainment Licenses	6470 GH EMF Guildhall Maintenance	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 75/24/25 Recommend to P&F 12-11-24
Isambard House (Station)	6802 SA Gas - Isambard House	6473 SA EMF Station Building (Purchase & Capital Works)	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 73/24/25 Recommend to P&F 12-11-24
Isambard House (Station)	6803 SA Electricity - Isambard House	6473 SA EMF Station Building (Purchase & Capital Works)	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 73/24/25 Recommend to P&F 12-11-24
Isambard House (Station)	6818 SA Professional Costs - Isambard House	6473 SA EMF Station Building (Purchase & Capital Works)	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 73/24/25 Recommend to P&F 12-11-24
Joint Burial Board	6103 BB Health & Safety	6170 BB EMF Repairs to Cemetery Wall	Unspent Balance 24/25	Vire unspent balance at year end 24/25	BB 25/24/25 Recommend to P&F 12-11-24
Joint Burial Board	6104 BB General Site Maintenance	6170 BB EMF Repairs to Cemetery Wall	Unspent Balance 24/25	Vire unspent balance at year end 24/25	BB 25/24/25 Recommend to P&F 12-11-24
Joint Burial Board	6108 BB Tree Survey & Tree Maintenance	6170 BB EMF Repairs to Cemetery Wall	Unspent Balance 24/25	Vire unspent balance at year end 24/25	BB 25/24/25 Recommend to P&F 12-11-24
Library	6914 LI Equipment - Library	6972 LI EMF Library Equipment & Furniture	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 73/24/25 Recommend to P&F 12-11-24
Library	6918 LI Professional Fees (Private Contractors)	6971 LI EMF Saltash Library Property Refurbishment	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 73/24/25 Recommend to P&F 12-11-24
Maurice Huggins	7018 MA Professional Costs	6472 MA EMF Maurice Huggins Room	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 75/24/25 Recommend to P&F 12-11-24
Personnel	6654 ST PE Staff Welfare	6691 ST PE EMF Legal Fees (Staffing)	Unspent Balance 24/25	Vire unspent balance at year end 24/25	PE 50/24/25 Recommend to P&F 12-11-24
Personnel	6678 ST PE Staff Training (Guildhall)	6676 ST PE Staff Training (Service Delivery)	Unspent Balance 24/25	Vire unspent balance at year end 24/25	PE 50/24/25 Recommend to P&F 12-11-24
Personnel	Guildhall Staff Salaries	Service Delivery Staff Salaries	Unspent Balance 24/25	Vire unspent balance at year end 24/25	PE 50/24/25 Recommend to P&F 12-11-24
Personnel	6696 ST GH EMF Staff Contingency (Guildhall)	6700 ST SE Services Delivery Staff Contingency	Unspent Balance 24/25	Vire unspent balance at year end 24/25	PE 50/24/25 Recommend to P&F 12-11-24
Policy & Finance	6202 PF Civic Occasions (including Road Closures)	6272 PF EMF Robes & Civic Regalia	Unspent Balance 24/25	Vire unspent balance at year end 24/25	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6516 PF Road Safety Grant	6275 PF EMF Neighbourhood Plan	Unspent Balance 24/25	Vire unspent balance at year end 24/25	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6661 ST PF Finance Consultancy Fees	6694 ST PF EMF Staff Contingency (P&F)	Unspent Balance 24/25	Vire unspent balance at year end 24/25	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6514 PF Town Leaflets/ Reprinting	6511 SE Tourism & Signage	Unspent Balance 24/25	Vire unspent balance at year end 24/25	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6279 PF EMF Restart Business Support Gant	6282 PF EMF Funding Bids (Consultancy Fees)	£6,581.00	Vire unspent balance at year end 24/25	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6283 PF EMF Events	6284 PF EMF Consultations	£500.00	Merged from 6283 PF EMF Events	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6302 PF Office & IT Equipment	6370 PF EMF Computer Equipment Renewal	Unspent Balance 24/25	Vire unspent balance at year end 24/25	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6306 PF IT Maintenance	6370 PF EMF Computer Equipment Renewal	Unspent Balance 24/25	Vire unspent balance at year end 24/25	P&F 68/24/25 Recommend to P&F 12-11-24
Policy & Finance	6270 PF EMF Crime Reduction	6270 SE EMF Crime Reduction (CCTV)	Move code to SE only	Move code to SE and vire balance	P&F 68/24/25 Recommend to P&F 12-11-24
Service Delivery	6229 SE CCTV Town Annual Maintenance	6270 PF EMF Crime Reduction	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6500 SE Tree Survey and Tree Maintenance	6591 SE EMF Open Spaces & Trees	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6517 SE Cornish Cross (Maintenance)	6593 SE EMF Cornish Cross (Maintenance)	Unspent Balance 24/25	Vire unspent balance at year end 24/25	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6270 PF EMF Crime Reduction	6270 SE EMF Crime Reduction (CCTV)	Move code from PF to SE only	Move code to SE and vire balance	SE 75/24/25 Recommend to P&F 12-11-24

End of Report
Finance Officer

Saltash Town Council
Precept 2025/26
Account Nominal Code Changes

Committee	Code	Delete New Rename	Reason / Rename To	Minute No
Burial Authority	6003 BA Health & Safety	Delete	Budget not required	BA 28/24/25 Recommend to P&F 12-11-24
Burial Authority	4614 BA Memorial Bench Income	Rename	4614 BA Memorial Income	BA 28/24/25 Recommend to P&F 12-11-24
Burial Authority	4616 BA Churchtown Carpark Income	New	New code for carpark income	BA 28/24/25 Recommend to P&F 12-11-24
Burial Authority	6012 BA Memorial Bench (Expenditure)	Rename	6012 BA Memorial (Expenditure)	BA 28/24/25 Recommend to P&F 12-11-24
Guildhall	6411 GH Entertainment Licenses	Delete	No licence required.	SE 75/24/25 Recommend to P&F 12-11-24
Joint Burial Board	6103 BB Health & Safety	Delete	Budget not required	BB 25/24/25 Recommend to P&F 12-11-24
Joint Burial Board	6170 BB EMF Repairs to Cemetery Wall	Rename	6170 BB EMF General Maintenance	BB 25/24/25 Recommend to P&F 12-11-24
Library	4527 LI Library Vending Machines Income	Delete	No income planned	SE 73/24/25 Recommend to P&F 12-11-24
Library	4529 LI Library Activities Funding Income	Delete	No income planned	SE 73/24/25 Recommend to P&F 12-11-24
Library	6918 LI Professional Fees (Private Contractors)	Rename	6918 LI EMF Legal & Professional Fees (Private Contractors)	SE 73/24/25 Recommend to P&F 12-11-24
Maurice Huggins	4208 MA Income - Refreshments Maurice Huggins	New	New fees & charges	SE 75/24/25 Recommend to P&F 12-11-24
Maurice Huggins	7019 MA Refreshment Cost - Maurice Huggins	New	New fees & charges	SE 75/24/25 Recommend to P&F 12-11-24
Maurice Huggins	7018 MA Professional Costs	Rename	7018 MA EMF Legal & Professional Costs	SE 75/24/25 Recommend to P&F 12-11-24
Personnel	6678 ST PE Staff Training (Guildhall)	Delete	Merge with 6676 ST PE Staff Training (Service Delivery)	PE 50/24/25 Recommend to P&F 12-11-24
Personnel	Guildhall Staff Salaries	Delete	Merge with Service Delivery Staff Salary Costs	PE 50/24/25 Recommend to P&F 12-11-24
Policy & Finance	6532 PF Social Media Advertising	New	New code for advertising and social media budget	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6661 ST PF Finance Consultancy Fees	Delete	No plans for future spend	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6283 PF EMF Events	Delete	Merge with 6284 PF EMF Consultations	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6286 PF EMF CLUP Waterside Connectivity Project	Delete	All funding received	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6287 PF EMF Website (Capital Expenditure)	New	New website creation	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6370 PF EMF Computer Equipment Renewal	Rename	6370 PF EMF Computer & Office Equipment Renewal	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6302 PF Office & IT Equipment	Delete	Merge with 6370 PF EMF Computer Equipment Renewal	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6514 PF Town Leaflets/ Reprinting	Delete	Move code to 6511 SE Tourism & Signage	P&F 68/24/25 Recommended to P&F 12-11-24
Policy & Finance	6516 PF Road Safety Grant	Delete	Budget not required	P&F 68/24/25 Recommended to P&F 12-11-24
Service Delivery	7100 LO Rates - Longstone	Delete	Budget not required	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6503 SE Allotments	Rename	6503 SE Allotments - Churchtown	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6532 SE Allotments - Grenfell	New	For further analysis of costs	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6533 SE Allotments - Fairmead	New	For further analysis of costs	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6593 SE EMF Cornish Cross (Maintenance)	New	New code for EMF pot	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6595 SE EMF Legal & Professional Fees (Grounds & Premises)	New	New code for EMF pot	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6594 SE EMF Legal & Professional Fees (Town & Waterside)	New	New code for EMF pot	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6596 SWE EMF Waterside Sheds (Capital Works)	New	New code for EMF pot	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	7122 SE EMF Legal & Professional Fees (Longstone)	New	New code for EMF pot	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6517 SE Cross (Maintenance)	Rename	6517 SE Cornish Cross (Maintenance)	SE 75/24/25 Recommend to P&F 12-11-24
Service Delivery	6534 SE Pontoon Broadband	New	New code for further analysis of costs	SE 75/24/25 Recommend to P&F 12-11-24

End of Report
Finance Officer

SALTASH TOWN COUNCIL
SUMMARY OF EXPENDITURE PLANNED FOR 2025/2026

	2024/2025	2025/2026	% Increase Decrease	£ Increase Decrease
	£	£	%	
Burial Authority : Churchtown	27,378	£16,907	-38.25%	-£10,471
Burial Board : St Stephen's	10,232	£10,413	1.77%	£182
* Guildhall	104,525	£68,435	-34.53%	-£36,090
* Library	276,369	£79,808	-71.12%	-£196,561
Maurice Huggins	6,935	£8,296	19.63%	£1,361
* Services	479,307	£263,662	-44.99%	-£215,645
Station	31,792	£30,654	-3.58%	-£1,138
* Policy & Finance	617,534	£262,361	-57.51%	-£355,173
* Personnel	27,015	£976,946	3516.31%	£949,931
TOTAL EXPENDITURE	1,581,086	1,717,482	8.63%	£136,396
Less Income, Refunds, Grants	97,985	96,086	-1.94%	-£1,899
Planned Budget	1,483,102	1,621,396	9.32%	£138,295
Less Contribution from General Reserves	- 94,885	- 41,981		
Precept	1,388,217	1,579,415	13.77%	191,198
Amount per Band D Dwelling:	248.58	275.92	11.00%	
Tax Base 25/26 : 5,724.18 (Tax Base 24/25 : 5,584.67)			£27.34	Annual Increase
			£0.53	Weekly Increase
Capital & Reserves	2023/2024	2024/2025		
Capital Works arising from Assets and Services Required (General Reserves)	506,294	490,674		GR 2024/25 Estimate £616,957 Less released funds for precept reduction £41,981
Earmarked Reserve	805,514	670,952		
Saltash Waterfront Revitalisation Grant	16,046	16,046		Less Contingency Fund increase £84,302 = £490,674
Town Vitality	- 8,000	(8,000)		
S106 (Waitrose)	7,421	7,421		
Contingency 5.06 Months	599,387	683,689		Increase by £84,302 = 5.06 mths
Estimated Reserves at 31st March:	1,926,662	1,860,782		
Employees at 31st March:	20.3 FTE	22.6 FTE		

* Note: 2024/25 Precept budgets above, include salary and staff training costs for Guildhall, Library, Services and Policy & Finance. It was RESOLVED to vire these budgets to Personnel for 2025/26

Further details are available if required between Opening Hours: Mon - Fri 10am to 1pm, 2pm to 4pm from
Saltash Town Council, The Guildhall, 12 Lower Fore Street, Saltash, PL12 6JX
Telephone : 01752 844846 www.saltash.gov.uk