

For the 6 months to September 2025

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes/rename

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Personnel Operating Expenditure											
Personnel Expenditure											
6654 ST PE Staff Welfare	1,621	0	2,000	771	1,229	7,222	Annual Health Surveillance, Eyecare vouchers, Vaccinations & Flu jabs Additional budget for 2026/27 80% cost of Waterside cabin £5,552 (20% to remain in Services 6528 SE Pontoon Accommodation)	7,496	7,781	8,077	8,384
6660 ST PE Staff Recognition	25	0	250	75	175	250	Current Budget (no increase)	260	270	280	291
6662 ST PE HR Professional Fees	11,119	0	10,815	5,484	6,831	11,552	Bright HR , HR Consultancy including additional admin support when required, DBS certs	11,991	12,447	12,920	13,411
Total Personnel Expenditure	12,766	0	13,065	6,330	8,235	19,024		19,747	20,498	21,277	22,086
Training Costs											
6682 ST PE Staff Training (Library)	281	0	1,218	268	951	600	Reduction of current budget by £618. Majority of training provided by CC	623	647	672	698
6656 ST PE Staff Training (P&F)	1,977	0	4,000	3,967	33	5,177	2026/27 Committed Cost £1,577 & £600 Increase budget for new staff members + £3,000	5,374	5,578	5,790	6,010
6676 ST PE Staff Training (Service Delivery)	6,552	0	7,695	2,288	5,407	7,987	Current budget + CPI	8,291	8,606	8,933	9,272
Total Training Costs	8,811	0	12,913	6,522	6,391	13,764		14,288	14,831	15,395	15,980
Note: Cornwall Pension Fund Triennial valuation reduces Employer Contribution from 19.5% to 19.3% effective for 2026 - 2028											
Staffing Costs											
Library Staffing Costs	138,632	0	165,056	61,445	103,611	169,564	NJC 2025/26 scale + 5%	178,042	186,944	196,292	206,106
P&F Staffing Costs	348,399	0	461,874	183,329	258,568	531,901	NJC 2025/26 scale + 5%	558,496	586,421	615,742	646,529
Services Staffing Costs	307,696	0	344,379	156,958	187,421	290,819	NJC 2025/26 scale + 5%	305,360	320,628	336,659	353,492
Total Staffing Costs	794,727	0	971,309	401,732	549,600	992,284		1,041,898	1,093,993	1,148,693	1,206,127
Other Staffing Cost											
6652 ST PF Employers Pension - Monthly Fee	500	0	500	500	0	0	Cornwall Pension Fund Triennial Valuation result for 2026 -2028 Secondary Employer Fee Nil (decreased from £500 pa)	5,300	5,300	5,300	5,300
6659 ST PE Town Sergeant & Mace Bearer Fees Civic Roles (Rename)	507	0	600	375	225	800	Budget for 6 events + 2 unplanned	830	862	895	929
Total Other Staffing Cost	1,007	0	1,100	875	225	800		6,130	6,162	6,195	6,229
Total Personnel Operating Expenditure	817,310	0	998,387	415,459	564,451	1,025,872		1,082,063	1,135,484	1,191,560	1,250,422
Total Personnel Operating Surplus/ (Deficit)	(817,310)	0	(998,387)	(415,459)	(564,451)	(1,025,872)		(1,082,063)	(1,135,484)	(1,191,560)	(1,250,422)
Personnel EMF Expenditure											
6691 ST PE EMF Legal & Professional Fees (Staffing) (Rename)	0	10,162	0	0	10,162	0	No increase required	0	0	0	0
6694 ST PF EMF Staff Contingency (P&F)	12,056	42,411	(8,280)	16,045	38,063	15,208	To maintain 10% budgeted salary costs	0	0	0	0
6698 ST LI EMF Staff Contingency (Library)	0	5,000	12,553	0	17,553	0	No increase/(decrease) required to maintain 10% of budgeted salary cost	0	0	0	0
6700 ST SE Services Delivery Staff Contingency	0	65,568	(25,714)	0	39,854	(10,728)	To maintain 10% budgeted salary costs	0	0	0	0
6701 ST PE EMF Staff Recruitment	643	14,675	0	1,205	11,970	0	2025/26 Committed costs £3,000 2026/27 No increase required	0	0	0	0
Total Personnel EMF Expenditure	12,699	137,816	(21,441)	17,250	117,602	4,480		0	0	0	0
Total Personnel Expenditure (Operational & EMF)	830,010	137,816	976,946	432,709	682,053	1,030,352		1,082,063	1,135,484	1,191,560	1,250,422
Total Personnel Budget Surplus/ (Deficit)	(830,010)	(137,816)	(976,946)	(432,709)	(682,053)	(1,030,352)		(1,082,063)	(1,135,484)	(1,191,560)	(1,250,422)
Estimated CPI 3.8% based on July as reported by Office of National Statistics 20-08-25				Precept 2025/26 (976,946) Precept 2026/27 (1,030,352) Increase / (Decrease) 53,406 Difference as % 5.47%							