

Personnel Committee - Personnel Budget 2025-26

Saltash Town Council

For the year ended 31 March 2026

Account	Prior Year 2024/25	Budget Including Virements 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept Budget 2026/27
Personnel Operating Expenditure					
Personnel Expenditure					
6654 ST PE Staff Welfare	1,621	1,825	801	1,024	7,222
6660 ST PE Staff Recognition	25	250	75	175	250
6662 ST PE HR Professional Fees	11,119	12,315	12,124	191	11,552
Total Personnel Expenditure	12,766	14,390	13,000	1,390	19,024
Training Costs					
6682 ST PE Staff Training (Library)	281	1,218	683	536	600
6656 ST PE Staff Training (P&F)	1,977	5,000	4,426	574	5,177
6676 ST PE Staff Training (Service Delivery)	6,552	6,695	2,471	4,225	7,987
Total Training Costs	8,811	12,913	7,579	5,334	13,764
Staffing Costs					
Library Staffing Costs	138,632	165,056	136,479	28,577	169,564
P&F Staffing Costs	348,399	441,897	399,159	42,738	531,901
Services Staffing Costs	307,696	344,379	285,957	58,422	290,819
Total Staffing Costs	794,727	951,332	821,595	129,737	992,284
Other Staffing Cost					
6652 ST PE Employers Pension - Monthly Fee	500	500	500	0	0
6659 ST PE Civic Roles	507	775	775	0	800
Total Other Staffing Cost	1,007	1,275	1,275	0	800
Total Personnel Operating Expenditure	817,310	979,910	843,449	136,461	1,025,872
Total Personnel Operating Surplus/ (Deficit)	(817,310)	(979,910)	(843,449)	(136,461)	(1,025,872)
Personnel EMF Expenditure					
6691 ST PE EMF Legal & Professional Fees (Staffing)	0	10,162	0	10,162	0
6694 ST PE EMF Staff Contingency (P&F)	12,056	54,108	16,375	37,733	15,208
6698 ST PE EMF Staff Contingency (Library)	0	17,553	0	17,553	0
6700 ST PE EMF Staff Contingency (Services)	0	39,854	0	39,854	(10,728)
6701 ST PE EMF Staff Recruitment	643	13,175	5,731	7,444	0
Total Personnel EMF Expenditure	12,699	134,852	22,107	112,745	4,480
Total Personnel Expenditure (Operational & EMF)	830,010	1,114,762	865,556	249,206	1,030,352
Total Personnel Budget Surplus/ (Deficit)	(830,010)	(1,114,762)	(865,556)	(249,206)	(1,030,352)

To/From Reserves & Budget Virement

1. Virement from P&F Staffing costs to 6694 ST PF EMF Staff Contingency - £19,977 - PE 26/25/26
2. Virement from 6701 PE EMF Staff Recruitment to 6662 PE Professional Fees - £1,500 - PE 46/25/26
3. Virement from 6676 ST PE Staff Training (Services) to 6656 ST PE Staff Training (P&F) - £1,000 - PE 61/25/26
4. Virement from 6654 ST PE Staff Welfare to 6659 ST PF Town Sergeant & Mace Bearer Fees - £175 - PE82/25/26

Virement to General Reserves 2025/26 £136,461

Operating Expenditure - budget unspent £136,461

Note: EMF balances carried forward to 2026/27 £112,745

Key

- Spending is on target as predicted at this point in the financial year
- Spending is higher than anticipated and needs to be monitored closely
- Budget is overspent - requires investigation and recommend virement