

Account	Prior Year 2025/26	Budget Including Virements 2026/27	Actual YTD 2026/27	Budget Available 2026/27	Precept 2027/28	Notes	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32
Personnel Operating Expenditure										
Personnel Expenditure										
6654 ST PE Staff Welfare	801	7,222	3,147	4,075	7,496	80% Waterside cabin rental £5,556 (20% to remain in Services 6525 SE Pontoon Accomodation) Annual Health Surveillance £700, Eyecare vouchers £190, Vaccinations & Flu jabs £300. Other £750 Recommend virement of unspent budget at year end to 6691 ST PE EMF Legal & Professional Fees (Staffing)	7728	7968	8215	8470
6660 ST PE Staff Recognition	75	250	0	250	250	Current Budget (no increase)	250	250	250	250
6662 ST PE HR Professional Fees	12,124	11,552	6,026	5,527	1,846	BrightHR £936 (renewal Jul 28), DBS certs £360, HR Support provided by SW Councils £500 + 10%	1903	1962	2023	2086
6686 ST PE Health Care Costs (funded by employee)	0	0	917	(917)	0	No budget required as self funded by employees	0	0	0	0
Total Personnel Expenditure	13,000	19,024	10,090	8,934	9,592		9,881	10,180	10,488	10,806
Training Costs										
6656 ST PE Staff Training	7,579	13,764	4,995	8,769	10,000	Reduce current budget to £10,000 (Based on last 4 year average £8,906)	10310	10630	10960	11300
Total Training Costs	7,579	13,764	4,995	8,769	10,000		10,310	10,630	10,960	11,300
Staffing Costs										
						Estimated Salary Budget left 2026/27 £115,496 (As at 30-09-26) Recommend Virement of any unspent salary costs to contingency codes at year end				
Library Staffing Costs	136,479	169,564	80,737	88,827	176,489	NJC 2026/27 scale + 5%	181960	187601	193417	199413
Guildhall Staffing Costs	399,159	531,901	232,824	299,077	561,440	NJC 2026/27 scale + 5%	578845	596789	615289	634363
Services Staffing Costs	285,957	290,819	113,464	177,355	301,161	NJC 2026/27 scale + 5%	310497	320122	330046	340277
Total Staffing Costs	821,595	992,284	427,025	565,259	1,039,090		1,071,302	1,104,512	1,138,752	1,174,053
Other Staffing Cost										
6652 ST PE Employers Pension - Monthly Fee	500	0	0	0	0	Confirmed by Cornwall Pension Fund no fee for 3 years to 2028/29	0	0	0	0
6659 ST PE Civic Roles	775	800	200	600	800	Budget allows for 6 Events + 2 unplanned	0	0	0	0
Total Other Staffing Cost	1,275	800	200	600	800		0	0	0	0
Total Personnel Operating Expenditure	843,449	1,025,872	442,310	583,562	1,059,482		1,091,493	1,125,322	1,160,200	1,196,159
Total Personnel Operating Surplus/ (Deficit)	(843,449)	(1,025,872)	(442,310)	(583,562)	(1,059,482)		(1,091,493)	(1,125,322)	(1,160,200)	(1,196,159)
Personnel EMF Expenditure										
6691 ST PE EMF Legal & Professional Fees (Staffing)	0	10,162	813	9,350	0	No increase required	0	0	0	0
6694 ST PE EMF Staff Contingency (P&F)	16,375	52,941	0	52,941	0	Any surplus salary budget at year end to be shared equally between the 3 contingency budget codes	0	0	0	0
6698 ST PE EMF Staff Contingency (Library)	0	17,553	0	17,553	0		0	0	0	0
6700 ST PE EMF Staff Contingency (Services)	0	29,126	0	29,126	0		0	0	0	0
6701 ST PE EMF Staff Recruitment	5,731	7,444	614	6,830	0		0	0	0	0
Total Personnel EMF Expenditure	22,107	117,226	1,426	115,800	0		0	0	0	0
Total Personnel Expenditure (Operational & EMF)	865,555	1,143,098	443,736	699,362	1,059,482		1,091,493	1,125,322	1,160,200	1,196,159
Total Personnel Budget Surplus/ (Deficit)	(865,555)	(1,143,098)	(443,736)	(699,362)	(1,059,482)		(1,091,493)	(1,125,322)	(1,160,200)	(1,196,159)
CPI 3.1% based on August 26 as reported by Office of National Statistics 16-09-26						Precept 2026/27 (1,030,352) Precept 2027/28 (1,059,482) Increase / (Decrease) 29,130 Difference as % 2.8%				