

Report to:	<b>Full Council</b>	
Date:	<b>27<sup>th</sup> January 2025</b>	
Title:	<b>2024-25 Expenditure to Budget Prediction</b> <b>2025-26 Draft Budget</b> <b>2026-27 &amp; 2027-28 Forecasts</b>	
Authors, Roles	<b>Esther Greig</b> <b>Deputy Town Clerk/Responsible Financial Officer,</b>	
Approval and clearance obtained from chair of committee:	<b>N/A</b>	
Urgency Procedure(s) used? If yes include rationale.	<b>N</b>	
<b>Recommendations:</b> <ol style="list-style-type: none"> <li>1. To <b>note</b> the budget and precept report 2025-26.</li> <li>2. To <b>resolve</b> to approve the 3-year budget forecast.</li> <li>3. To <b>resolve</b> to precept £3,197,995 in 2025-26</li> <li>4. To <b>resolve</b> that Truro City Council holds general reserves of £750,000/3 months net revenue expenditure, and aims to have this in place by the end of the 2026-27 financial year.</li> <li>5. To <b>resolve</b> to release £50k for the purchase of maintenance equipment to service land covered by s106 agreements</li> <li>6. To <b>resolve</b> to transfer unspent project balances to ear-marked reserves (allotments, duck pond, technical equipment, elections, tennis courts resurfacing, café business rates), with the balance on 2024-25 unused budgets to be transferred to general reserve.</li> </ol>		

## **1 Executive Summary**

- 1.1 Council will set a precept for 2025-26 at its meeting on 27<sup>th</sup> January 2025. It will also need to outline budget forecasts for years 2026-27 and 2027-28 at that time.
- 1.2 2025-26 budget predictions have been prepared using an inflationary assumption of 3.5% for incremental costs due to the potential wage inflation, uncertainty of energy prices and these effects global economy noting that current headline rate of inflation is CPI 3.6% and RPI has reduced from 3.6% last year to 2.5% since the Autumn budget discussions. Staff costs have been calculated at the same rate considering the recently announced increase in minimum wage / real living wage. National Joint Council (the Employers) have yet to announce their offer to the Unions for consideration for the 2025-26 pay award. The impact on the staffing budget due to national insurance changes has been calculated to an additional £52k on current staffing levels; this equates to approximately 2.5% of the current staffing budget or 1.6% of the precept on its own; before any other items are considered. 3.5% has also been used in the preparation of 2026-27 and 2027-28 forecasts.

- 1.3 Full Council, being mindful of the pressures on household expenditure, requested that the three options were prepared for the budget working group to consider - around 1.6% (0% +1.6% for NI), 5.6% (as forecast in January 2024), and 7.2% (5.6% forecast + 1.6% for NI).
- 1.4 The previously agreed forecast for 2025-26 predicted 5.6% but didn't include the significant increases to minimum wage and national insurance announced by the Government in the 2024 Autumn Budget Statement. From these three options, the working group has made its recommendation for Council committees to consider in January. It will be for Council to decide, if 4.69% increase (£19pa in Band D) in precept, as recommended by the budget working group, the Parks and Amenities, and Finance and General Purposes Committees, is a 'palatable' increase and/or to 'cut its cloth' accordingly.

## **2 Purpose of Report and key information**

The Responsible Financial Officer was asked to undertake a zero-based budgeting exercise to check the underlying assumptions and that costs were accurate. Council committees have had the opportunity to review the budgets over the Autumn meetings.

Year-end total expenditure was predicted at the end of quarter two. The figures were reworked using data input to include up to end November financial information for use by the budget working group on the evening of the 9<sup>th</sup> December.

TCC service leads have provided service plans to the Town Clerk in which they have set out requested budgets for their departments for consideration in the budget setting process. These officer recommendations were reviewed by the budget working group.

Council Tax base figures for 2025-26 were provided by Cornwall Council in November. This has been predicted as 7,600 Band D equivalents. Truro has 10,188 dwellings, of which some are exempt, leaving 9,945 chargeable dwellings. After deductions, for discounts and those on Council Tax Support, the taxbase is 7,544.22. Which is less than the number of dwellings for band D in this current year 2024-25. Fortunately, the new second home premium has provided an additional 124.44 dwellings to the parish band D quota. A conservative estimate of 20 households per year has been added to the taxbase for each of the forecasted years 2026-27 & 2027-28.

### **2.1 Reserves**

The Council's general reserve comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances. Joint Panel on Accountability and Governance (JPAG)'s (see section 6) recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12

months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve. 3 months Net Expenditure for Truro City Council is approximately £800,000. However, this includes spending on small projects; **£750,000 is recommended by the budget working group**. This will be reviewed with the Banking and Investment policy on an annual basis.

The end of year position is better than predicted in January 2024. Officers have been mindful of their budgets and several staff vacancies have been run through the year to reduce expenditure on administrative staff. Most posts have now been recruited to. The municipal building had not been handed back by Cornwall Council as expected - reducing expenditure on that asset; however, it was transferred on 11<sup>th</sup> November 2024 and the majority of recommissioning expense will take place in 2025-26 instead. Treasury management has also been effective, enabling Council to gain interest on reserves held at the bank.

The reserve position at year end on 31.3.24 was as shown in the table below. The majority of the earmarked reserves (EMRs) were transferred to revenue for spend on projects and buildings as identified in the quarter 1 report:

<b>Reserves</b>	31.3.24	1.4.24
Earmarked Reserves (capital funds)	277,285	10,000
Transfer to in-year spend		267,285
S106 Dowries	554,810	554,810
General Reserve	226,464	226,464
	<b>1,058,559</b>	<b>1,058,559</b>

The predicted end of year figure 24-25 for funds is shown below. Expenditure items that will not get completed in this financial year are transferred into next as EMRs – i.e duck pond path, new allotments at Treffry and technical equipment. The Town Deal board will be transferring £50,000 for the Lemon Quay project imminently. These funds will be spent over 2 financial years; 24-25 and 25-26. Having received these monies, part will need to be kept as an EMR for spend in 25-26. There was not an election called in 24-25; so, this unspent budget is transferred to an EMR in the Council's accounts. The tennis court resurfacing fund (contractual requirement within the LTA loan contract) has been reinstated.

Items for consideration for Council, recommended by the budget working group, will be:

- The release of S106 monies from Cornwall Council capital grants agreements for asset maintenance and improvement at Beechwood Park and Newbridge Lane. No significant release from these grants has been charged since receipt. A release of £50,000 towards replacement parks vehicles and equipment is proposed in order to facilitate the maintenance required in these agreements.
- £110,000 Match funding requirement for the Boscawen Sports Hub project is required in early 2026-27 as per the agreed terms of the Grant Funding Agreement. It is proposed that £55,000 is allocated

from underspend in the current financial year, and that £27,500 is budgeted for in 25-26 and 26-27 respectively

- Addition to general reserve to reach the 3 months minimum requirement of general reserve as set out on proper practices – to be allocated to budget over 25-26 and 26-27. £110,000 recommended in 25-26 and £70,000 in 26-27.
- To hold the election EMR £12,000 for the possibility of a by-election in 25-26.

<b>Predicted Total funds at year end</b>				<b>1,323,483</b>
EMRs at 31.3.24 £10k + £5k café business rates not invoiced				15,000
Allotments - EMR				23,000
Duck Pond - EMR				15,000
Tech - EMR				12,500
Election expenses - EMR				12,000
S106				554,810
General Reserves				421,464
Tennis court resurfacing fund - EMR				64,800
Boscawen park match funding EMR requirement April 2027 £110,000				55,000
				<b>1,173,574</b>
<b>Balance change to GR or EMRs</b>				<b>149,909</b>
<b>Predicted General Reserves at year end</b>				<b>571,373</b>
Addition to precept for general reserves in 25-26				110,000
<b>Predicted General Reserves at start of year</b>				<b>681,373</b>

All projects with EMRs to be completed in 25-26 will be transferred to the budget as noted:

<b>Transfers in/out from EMRs</b>			
TD Events (part of £50k) - EMR			24,000
EMR transfer to in-year spher Allotments - EMR			23,000
as above	Duck Pond - EMR		15,000
	Tech - EMR		12,500
S106 release	maintenance - s106		50,000
			<b>124,500</b>

## 2.2 Parks and Amenities

**The Parks Capital and Maintenance** programme has been prioritised by the Parks Committee.

These works are set out in red, amber and green to indicate what the Parks and Amenities Manager believes to be the more urgent projects. This includes areas such as Boscawen Park, Victoria Gardens, Truro public cemetery and Idless Nursery. The most important jobs are to install the car park ticket machine, and, once the car parking order has been made, the installation of height barriers to reduce the opportunity of camper vans parking and ensure effective enforcement.

At Idless Nursery, there two projects to complete; the installation of the benches in the propagation green house and the construction of a chemical store. This will include a second toilet and shower facility, due to male and female use of these facilities.

The Boscawen Park Sports Hub (Town deal project) requires £110,000 in match funding – half allocated in reserves and the balance of £55,000 that needs to be budgeted for over 25-26 & 26-27.

The three-year maintenance programme uses the same method to highlight the importance of maintenance projects throughout the Parks Department, many of which will be completed by the Council's in-house maintenance team.

This **Capital Budget summary table** shows figures, recommended by the budget working group, used in the main park's capital budget overleaf. The tree maintenance budget could be released from S106, depending on where the trees are located.

27,500	Boscawen Sports Hub		
15,000	Duck pond - £15k carried over		
	<b>parks projects</b>		
15,000	boscawen car park and paths		
13,500	Idless chemical store		
10,000	Idless nursery benches		
5,000	Trees		
11,500	other maintenance projects		
97,500			

**The Vehicle and Machinery** replacement programme has been prioritised by the Parks Committee.

This winter the Council will need to replace the Kubota L4240 tractor (TCC8). As the tractor is 10 years old, it has been causing large repair bills. The cost of this large ticket item (approx. £50k) will be paid for by a release from S106 monies – depending on the best available deal following a procurement process.

The purchase of the major 8400 roller mower (TCC59) is long overdue - this used to cut all the sports fields. This item, bought in 2009, is now 15 years old. It is in poor condition; this is due to the grass rotting out the body work.

The programme notes the replacement of a Peugeot flatbed truck at Boscawen Park. This has had issues with the EGR valves clogging, due to the short journeys – it has spent 9 of the previous 12 months in and out of the dealership being repaired.

A number of smaller handheld kit have reached their 10-year anniversary and need to be replaced. It is essential these are replaced to comply with hand/arm vibration regulations. Vibration has an adverse effect on the health and wellbeing of operators.

Items for consideration for Council, recommended by the budget working group, will be:

- General repair and maintenance figures have been predicted from previous years figures and have been recommended at £75,000.
- Capital Projects at £97,500. Noting that the balance Boscawen Sports Hub (£55k) and Idless nursery tables (£20k) to be split over two years.
- Vehicle and Machinery replacement at £115,000 as per appendix 7.2 of which £50,000 will be spent from the s106 fund release. £65,000 will be precepted.
- £12,000 is requested in the training budget to include management training for 3 parks supervisors.

Parks & Open Spaces	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28
Description	Actuals	Actuals	Budget	Predicted	Budget	Forecast	Forecast
	£	£	£	£	£	£	£
<b>Employees</b>							
Wages Costs	690,561	763,603	813,312	798,326	856,969	886,963	918,007
Training	8,717	9,234	18,874	18,874	12,500	12,938	13,390
Travel Expenses	61	0	179	180	200	207	214
Protective Clothing	4,953	6,503	7,761	7,760	8,000	8,280	8,570
<b>Premises</b>						0	0
Repair & Maintenance	40,679	42,169	80,644	80,644	75,000	80,000	82,800
Rent - parking space	1,534	1,446	1,479	1,305	750	776	803
Rates - Kenwyn/cricket	1,185	1,085	1,140	1,085	1,110	1,149	1,189
Play Equipment Repairs	295	0	3,424	6,700	7,000	7,245	7,499
Seats, Gates ,Fencing	158	283	1,405	3,700	1,500	1,553	1,607
Gritting	0	0	0	0	1,500	1,553	1,607
Capital Projects	0	0	97,800	82,800	97,500	100,913	150,000
Idless Nursery PWLB	15,165	15,165	15,166	15,166	15,166	15,697	16,246
<b>Transport</b>						0	0
Petrol & Oil	20,703	21,436	22,771	25,000	26,000	26,910	27,852
Repair & Maintenance	16,556	26,453	18,161	24,000	25,000	25,875	26,781
Hired Plant & Equipment	1,657	3,645	1,568	1,568	1,750	1,811	1,875
Capital plant & machinery	0	0	36,250	36,250	115,000	65,000	67,275
Licences	2,508	3,070	2,604	3,772	4,000	4,140	4,285
<b>Supplies &amp; Services</b>						0	0
Gas & Electricity	16,419	20,645	16,790	21,000	21,750	22,511	23,299
Water	3,593	2,662	5,792	6,000	6,250	6,469	6,695
Plants & Seeds	5,644	19,154	17,165	17,165	20,000	20,700	21,425
Equipment & Materials	19,678	29,081	31,302	31,300	0	0	0
Health & Safety	7,933	5,759	9,094	9,000	9,000	9,315	9,641
<b>Establishment Expenses</b>						0	0
Telephones	441	604	738	740	800	828	857
Computer Costs	1,248	1,751	1,987	1,800	2,000	2,070	2,142
Commission Charges - Tenn	491	518	580	580	600	621	643
<b>Miscellaneous</b>						0	0
Loan Repayment /Resurfac	25,441	25,441	25,441	25,441	36,211	36,211	36,211
Gardens Competition	711	729	753	670	750	776	803
Britain in Bloom	136	4,094	6,469	429	6,000	6,210	6,427
Miscellaneous	15	35	114	100	150	155	161
<b>Gross Expenditure</b>	<b>886,482</b>	<b>1,004,565</b>	<b>1,238,763</b>	<b>1,221,355</b>	<b>1,352,456</b>	<b>1,346,875</b>	<b>1,438,303</b>

Income table for Parks – noting a reduction in contract income.

Income	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28
Floral Displays	21,339	20,202	20,977	20,000	20,000	20,000	20,000
Contract Work	22,146	26,344	32,202	32,202	10,000	10,000	10,000
Grass Cutting Agreement	7,577	7,577	7,577	7,859	8,000	8,000	8,000
Sponsorship roundabout	2,000	2,100	2,000	2,200	2,200	2,200	2,200
Use of Pitches	4,378	5,650	4,829	5,000	4,500	4,500	4,500
Tennis	20,082	19,901	22,059	22,000	20,000	20,000	20,000
Trading Rights	11,664	7,270	3,000	9,600	9,600	9,600	9,600
Site Rentals	3,556	6,774	4,308	4,000	3,600	3,600	3,600
Parks grants (s106)	0	0	32,201	35,143	0	0	0
CCLA interest	25,842	0	25,000	24,000	15,000	15,000	15,000
Miscellaneous	75	0	163	2,160	2,160	2,160	2,160
<b>Gross Income</b>	<b>118,659</b>	<b>95,818</b>	<b>154,316</b>	<b>164,164</b>	<b>95,060</b>	<b>95,060</b>	<b>95,060</b>
<b>Net Expenditure</b>	<b>767,823</b>	<b>908,747</b>	<b>1,084,447</b>	<b>1,057,191</b>	<b>1,257,396</b>	<b>1,251,815</b>	<b>1,343,243</b>

Income from fees have been reviewed and increased to inflation by the Parks and Amenities Committee (appendix 4). However, income generated will be adversely affected by the construction of the Sports Pavillion during 2025.

### 2.3 Administration and Democratic Services

Democratic Services are responsible for the administration of all Truro City Council meetings; full council, committees, sub-committees, working groups, charity trustee boards and management meetings. Democratic Services is the principal point of contact for legal advice and information. It administers the Council's FOI's, Subject Access Requests, document retention, and records/investigates complaints and incidents. It supports the Mayor, organises civic functions throughout the year and covers election costs.

Administrative services are responsible for financial and human resource management, IT software and hardware, legal contracts, professional services, parks and facilities administration, corporate communication, health and safety, and insurance premiums,

This cost centre also includes the Municipal Building expenditure – loan repayment, repairs, maintenance and utilities. For planning purposes, as the final decision has yet to be made by Cornwall Council on what the repayment terms will be on TCC's share of the clock tower refurbishment costs, a 25-year repayment term at 5% interest rate has been assumed (as per Public Works Loan Board rates in October 2024).

There is a full-time vacancy for a communications officer, within this cost centre, that is not budgeted in 25-26 but will be considered again in 26-27.

Truro City Council is the civic leader for Truro and as such it has an important role in bringing together the various stakeholders that exist or have an interest in the City to facilitate its social, cultural, environmental and economic wellbeing. In order to inform this process, it is important to have evidence and data as that will drive the discussion. Some of this data is publicly available but much is not and without analysis often looking at the data in isolation is not enough.

Items for consideration for Council will be:

- The training budget could include further professional development for an Officer £3,200
- Planning Advice fees and application costs £5,000
- TCC Website £6,000 (inc. in the computer software budget line)

2.4 A need for a £65,000 budget for Legal and Professional fees has been identified. Officers will work within the £40,000 budget recommended by the budget working group:

£25,000 requested. Economic analysis of the Parish of Truro to provide a detailed understanding of the economy of Truro, its importance to Cornwall and emerging trends - There is an in-principle agreement with stakeholders (e.g. Newham BID and Truro BID) that they will contribute to the cost of this work but it is felt that TCC need to drive the agenda to ensure that the work delivers to our objectives.

£10,000 requested. Resident Survey that will help to inform the next Council strategic plan.

£20,000 requested Legal and Professional fees

£10,000 Building condition surveys

Administration & Democratic	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28
Description	Actuals	Actuals	Budget	Predicted	Budget	Forecast	Forecast
	£	£	£	£	£	£	£
<b>Employees</b>							
Salary & Wage Costs	310783	515367	686,593	645,569	653404	711,273	736167.7
Travelling Expenses	0	0	150	150	175	181	187
Training/Conferences	14779	5938	8,803	8,800	12,000	12,420	12,855
Payroll & Personnel costs	45184	49864	25,327	26,000	28,000	30,000	32,000
<b>Municipal Building</b>						0	0
Repairs & Maintenance	35	0	46,250	43,250	42,000	43,470	44,991
Local Authority Rates	0	0	20,600	8,500	21,000	21,735	22,496
Cleaning	117	0	1,000	1,000	1,000	1,035	1,071
Furniture & Equipment	697	0	3,979	5,500	5,000	5,175	5,356
<b>Supplies &amp; Services</b>						0	0
Gas & Electricity	411	2651	13,818	8,000	14,000	14,490	14,997
Water	368	574	2,125	500	2,200	2,277	2,357
Health & Safety	2667	4085	4,162	7,162	5,000	5,175	5,356
Insurance	20934	23883	26,136	25,448	50,000	51,750	53,561
Audit Fees	4900	6400	4,900	8,900	8,000	8,000	8,000
Legal & Professional Fees	850	17703	30,000	26,000	40,000	41,400	42,849
Planning Advice	922	713	686	686	5,000	7,000	7,000
Loan costs (Municipal Bldg)	0	0	80,000	0	91,188	91,188	91,188
<b>Office Costs</b>						0	0
Stationery	1867	1662	1,888	2,000	2,100	2,174	2,250
Printing	2405	3016	2,778	2,000	2,100	2,174	2,250
Postages	1108	1713	2,105	1,500	1,600	1,656	1,714
Telephones	1799	1595	1,733	2,950	3,100	3,209	3,321
Publications	301	0	100	416	250	259	268
Computer software	21200	28212	28,229	38,500	40,000	60,000	55,000
Tech - hardware	0	0	25,000	12,500	12,500	12,938	13,390
Bank Charges	3255	3681	3,412	3,412	3,500	3,623	3,749
<b>Democratic</b>						0	0
Mayoral Allowance	7915	1497	9,142	7,000	9,500	9,833	10,177
Town Crier & Macebearers	1150	910	1,292	1,292	1,328	1,374	1,423
Members Expenses	91	123	1,363	500	500	518	536
Civic Functions	3165	4211	3,843	2,000	4,000	4,140	4,285
Subscriptions	4892	4404	5,530	5,200	5,200	5,382	5,570
Elections	0	0	12,000	0	19,738	10,000	10,000
Miscellaneous	266	478	295	500	500	518	536
<b>Gross Expenditure</b>	<b>452,061</b>	<b>678,680</b>	<b>1,053,239</b>	<b>895,235</b>	<b>1,083,883</b>	<b>1,164,363</b>	<b>1,194,900</b>
<b>Income</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Use of Rooms	23457	23457	12,000	7,500	12,000	12,000	12,000
Interest	6254	16732	11,000	63,000	25,000	27,500	30,000
S106	0	0	29,573	29,573	0	0	0
CIL	18814.5	67705.58	27,558	74746.71	20,000	20,000	20,000
Miscellaneous	7021	0	0	15,000	12,000	12,000	0
<b>Gross Income</b>	<b>55,547</b>	<b>107,895</b>	<b>80,131</b>	<b>189,820</b>	<b>69,000</b>	<b>71,500</b>	<b>62,000</b>
<b>Net Expenditure</b>	<b>396,515</b>	<b>570,785</b>	<b>973,108</b>	<b>705,415</b>	<b>1,014,883</b>	<b>1,092,863</b>	<b>1,132,900</b>

## 2.5 Library

The library is much more than a collection of books; it is a cornerstone of the community, offering numerous benefits that foster social, educational and cultural growth. From providing access to information to serving as a communal gathering place. The library plays a vital role in enhancing the quality of life of Truro's residents as well as visitors from outside the City. One of the primary functions of the library is to provide access to a wide variety and range of information and resources. Library Staff are keen to get back out into the community to schools and community centres. The equivalent of 15 days cover time has been factored into the staff budget to enable staff to

attend external training/site visits, off-site events (summer activities on the bandstand), visiting community centres and schools.

This cost centre also includes the Library Building expenditure and income repairs, maintenance, utilities and room hire.

The only additional item considered by the working group, but not included, was:

- uneven floor levels behind the reception desk £3,000

Truro Library Description	2022-23 Actuals £	2023-24 Actuals £	2024-25 Budget £	2024-25 Predicted £	2025-26 Budget £	2026-27 Forecast £	2027-28 Forecast £
<b>Employees</b>							
Wages Costs	199,013	184,414	189,188	183,007	198,848	205,808	213,011
<b>Premises</b>							
Rent Library Trustees	0	0	0	1,000	1,000	1,035	1,071
Repair & Maintenance	4,575	4,107	35,601	35,601	15,000	15,525	16,068
Rates	22,918	22,877	25,181	22,877	18,500	19,148	19,818
Cleaning Materials	20,499	24,848	28,671	2,800	3,000	3,105	3,214
Contract cleaning	0	0	0	16,900	17,300	17,906	18,532
Gas and Electric	36,190	33,318	38,200	35,000	40,000	41,400	42,849
Water	0	0	0	2,400	2,400	2,484	2,571
Equipment and Mater	652	518	5,787	5,000	750	776	803
Waste Collection	1,012	2,326	3,046	3,000	3,000	3,105	3,214
Telephones	156	178	167	195	200	207	214
Computer costs	10	39	562	100	250	259	268
Community Events	346	0	500	500	1,000	1,035	1,071
<b>Gross Expenditure</b>	<b>285,371</b>	<b>272,625</b>	<b>326,903</b>	<b>308,380</b>	<b>301,248</b>	<b>311,792</b>	<b>322,704</b>
<b>Income</b>							
Rental	34,818	35,023	37,068	37,068	37,068	37,068	37,068
Room Lettings	11,955	10,573	10,430	12,500	12,500	12,500	12,500
Fees and Charges	5,831	7,075	6,500	7,000	7,000	7,000	7,000
<b>Gross Income</b>	<b>52,604</b>	<b>52,671</b>	<b>53,998</b>	<b>56,568</b>	<b>56,568</b>	<b>56,568</b>	<b>56,568</b>
<b>Net Expenditure</b>	<b>232,767</b>	<b>219,954</b>	<b>272,905</b>	<b>251,812</b>	<b>244,680</b>	<b>255,224</b>	<b>266,136</b>

## 2.6 Café in the Park

The aim in 25-26 is to improve existing facilities and offerings by bringing in currently overlooked revenue from the car park turnover, tennis courts and staff discount scheme.

The expenditure includes £3,500 for the replacement of domestic with commercial grade equipment in the kitchen area. Dishwasher, large grill/hot plate, oven. The café will be able to offer a larger food offering with a grill plate. This also includes an overhead tap for rinsing dishes before putting in the dishwasher and an electric bread cutter.

Monthly professional cleaners for 'deep clean' from the months of April-September is included - Café staff haven't been hired on cleaning abilities, and they are too busy in the summer to be able to keep on top of deep cleans, and current staff do not want to come in out of hours (before 7am or after 7pm).

A second fill service station will be set up by the takeaway hatch.

The only additional items considered by the working group, but not included, were:

- Summer cleaning contractors: £800
- Tennis equipment £400+ for hiring to visitors

Café in the Park	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28
Description	Actuals	Actuals	Budget	Predicted	Budget	Forecast	Forecast
	£	£	£	£	£	£	£
Wages	85,164	129,219	138,902	161,030	174,973	181,097	187,435
Purchase of Sale Items	41,479	72,581	70,693	80,000	96,000	99,360	102,838
Repair & maintenance	245	4,050	5,000	5,000	5,500	5,693	5,892
Local Authority Rates	2,595	2,085	7,115	7,115	7,115	7,364	7,622
Cleaning materials	290	2,541	2,607	2,800	3,610	3,736	3,867
Electricity	1,144	2,830	3,113	5,000	4,500	4,658	4,821
Water	724	1,267	1,343	1,600	1,700	1,760	1,821
Equipment and materials	505	2,460	1,281	10,000	3,500	3,623	3,749
Computer costs	781	1,498	1,256	1,200	1,256	1,300	1,345
Card Machine Charges	1,185	1,464	1,650	1,650	2,000	2,070	2,142
<b>Gross Expenditure</b>	<b>134,112</b>	<b>219,995</b>	<b>232,960</b>	<b>275,395</b>	<b>300,154</b>	<b>310,659</b>	<b>321,532</b>
<b>Income</b>							
Sales	109,100	187,831	234,688	270,000	309,170	319,991	331,191
<b>Gross Income</b>	<b>109,100</b>	<b>187,831</b>	<b>234,688</b>	<b>270,000</b>	<b>309,170</b>	<b>319,991</b>	<b>331,191</b>
<b>Net Expenditure</b>	<b>25,012</b>	<b>32,164</b>	<b>-1,728</b>	<b>5,395</b>	<b>-9,016</b>	<b>-9,332</b>	<b>-9,658</b>

For future consideration 26-27. Improved interiors of café - varied seating options rather than all large tables, a 'breakfast bar' style window seat, attractive trellis wall display disguising top section of the kitchen.

## 2.7 Visitor Information Centre

The Visitor Information Centre acts as a customer service point for the city which benefits local people, visitors and most importantly all the retail & hospitality businesses. Furthermore, promoting cultural heritage and local traditions as part of destination marketing helps preserve our unique cultural identity, fostering a sense of pride among residents and creating a more cohesive community. The Visitor Information Centre also acts as a gateway to Truro City council services as well as being a communication hub to inform and promote Truro City council messaging.

Destination management is delivered by Visit Truro and the Visitor Information Centre and is therefore part of the essential glue that brings the work of several functions of different council departments into a coherent approach to maximise the impact and value for money for ratepayers. Through this coordinated effort, we ensure that our town continues to thrive and evolve, benefiting residents and visitors alike.

Visitor Information Centre	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28
Description	Actuals	Actuals	Budget	Predicted	Budget	Forecast	Forecast
	£	£	£	£		£	£
<b>Employees</b>							
Salary Costs	144,946	126,604	103,390	103,287	112,906	116,858	120,948
Training	50	0	344	344	100	104	107
<b>Premises Costs</b>							
Repairs & Maintenance	1,767	1,961	21,832	21,832	8,000	8,280	8,570
Rent	36,350	36,568	36,600	36,000	36,500	37,778	39,100
Rates	16,772	16,335	18,367	16,335	17,000	17,595	18,211
Cleaning supplies	4,958	4,963	5,302	500	500	518	536
Furniture & Equipment	722	4	255	255	250	259	268
Contract Cleaners	0	0	0	4,800	5,000	5,175	5,356
Power & Water	2,381	2,134	2,998	2,400	2,400	2,484	2,571
<b>Office Costs</b>							
Printing	1,409	1,053	1,073	1,073	1,100	1,139	1,178
Telephone	2,567	2,832	3,202	2,900	3,000	3,105	3,214
Computer Costs	2,386	2,566	2,279	2,450	2,600	5,000	5,175
Stationery	2,111	1,000	1,763	1,000	1,100	1,139	1,178
Postage	16	13	306	50	50	52	54
Card Charges	3,549	2,409	3,353	2,800	2,800	2,898	2,999
<b>Purchase of Sale Items</b>							
Tickets*	5,947	16,915	7,353	7,353	7,500	7,500	7,500
General Sale Goods	49,045	48,934	58,758	50,000	50,000	51,750	53,561
<b>Miscellaneous</b>						0	0
Publicity Costs	0	0	0	0	0	0	0
Miscellaneous	169	21	320	50	50	52	54
<b>Gross Expenditure</b>	<b>275,145</b>	<b>264,312</b>	<b>267,495</b>	<b>253,429</b>	<b>250,856</b>	<b>261,682</b>	<b>270,579</b>
<b>Income</b>							
Sales	81,976	84,763	102,866	85,000	85,000	85,000	85,000
Tickets*	3,425	17,171	8,553	8,553	8,553	8,553	8,553
Rents	9,600	9,600	9,600	9,600	9,600	9,600	9,600
Registration/ Misc Fees	4,034	20	241	20	0	0	0
Contract Work - VC	11,500	11,500	7,500	7,500	7,500	7,500	7,500
Truro Guide Income	4,000	0	0	0	0	0	0
<b>Gross Income</b>	<b>114,535</b>	<b>123,054</b>	<b>128,760</b>	<b>110,673</b>	<b>110,653</b>	<b>110,653</b>	<b>110,653</b>
<b>Net Expenditure</b>	<b>160,610</b>	<b>141,258</b>	<b>138,735</b>	<b>142,756</b>	<b>140,203</b>	<b>151,029</b>	<b>159,926</b>

Under the current budget allocation, the work of the Visitor Information Centre will continue without much change.

The only additional items considered by the working group, but not included, were:

- Shop upgrades, point of sale improvements £2,500

## 2.8 **Marketing and Events; including Visit Truro & Lemon Quay**

It is important to harness our assets to ensure sustainable growth and development of the economic health of Truro, to its High Street and hospitality sector. One of the most potent tools in this is the strategic use of **Destination Marketing Management & Visitor Services (DMMV)**.

This concept goes beyond mere promotion; it is a comprehensive strategy that brings substantial economic, social, environmental and community benefits to our city. First and foremost, DMMV drives significant economic benefits. By effectively marketing our destination, we attract visitors whose spending supports local businesses and helps to sustain our cultural and heritage assets. These visitors spend on accommodation, dining, shopping, and entertainment, injecting income into our local economy that supports everything from small family-owned businesses to larger enterprises.

Moreover, a well-managed destination also attracts business investments and events, which further amplify economic benefits. Research consistently shows that for every pound invested in tourism marketing, communities can see that spend multiplied many times underscoring the efficacy of these programmes. All of this activity also benefits residents through a range of events held in the City throughout the year.

Sustainable tourism initiatives, supported by DMMV, help in conserving our natural landscapes, community, reducing pollution, and promoting conservation efforts. This approach not only makes the destination more appealing to a growing segment of environmentally conscious travellers but also aligns with broader environmental goals crucial for our future sustainability.

Implementing DMMV requires and fosters collaboration across various stakeholders, including local government, the private sector, and civil society. This integrated approach ensures that through the Truro Partnership initiative all parties are aligned, amplifying the impact of our initiatives and ensuring they are reflective of and responsive to community needs and aspirations. By supporting DMMV initiatives, we promote Truro as a place to visit; we enhance it as a place to live, work, and do business. It is an investment in creating a vibrant, sustainable, and resilient community that stands ready to face the challenges of tomorrow.

For Visit Truro the reinstatement of an operational budget would enable it to enhance its activities and help to reframe its role as the destination management lead for Truro. The Town Deal Lemon Quay budget (£24k) is included in communications and publicity budget line, but also for consideration was:

- £15,000 requested in 25/26 is requested which would be used to support travel trade activities, marketing, PR, research and analysis, Visit Cornwall membership, website maintenance, content creation and training for another year, and the publication of Truro maps.
- £5,000 requested for Truro Guide and other publications designed to enhance the visitor experience.

The budget working group recommended that DMMV officers worked to a budget of £16,000.

## **Events**

Truro and it's wellbeing is clearly linked to the range of events that take place throughout the year, and what they provide for our visitors and residents. These factors influence community development, social opportunities and the economic health of the city, in turn assisting with the health and happiness of those participating. Truro City Council manages Lemon Quay, where external event bookings are held, but also manage civic and community events within the City centre.

These events help promote Truro City Council as the civic leaders of Truro, taking great pride in delivering high quality civic events such as celebrations for His Majesty the Kings Coronation, Her Majesty the Queen's Jubilee and Funeral, and Remembrance Day. The events department currently also works closely with Visit Truro, Truro Community Library, and the Parks Department to deliver our own events calendar which includes the free childrens events and activities such as the Easter Trail and the Great Little Kids Club as well as other activity such as the Bandstand Concert Programme, Bonfire Night and the New Years Eve Firework display.

It also supports externally led events such as the St Pirans Day Parade and Festive Friday. All of this activity helps to bring a sense of belonging to our residents, provides opportunities for social cohesion and increased inclusivity and will be delivered within the existing budget allocation.

From an economic perspective, Truro's events are economically stimulating in the sense of attracting visitors and residents to attend the events and spend across the city. We also benefit well from the use of Lemon Quay with the likes of the Christmas Market which is the highest earner out of the annual event bookings. The addition of an increased annual events budget that could be used to support third-party organisers with their events will also help to deliver a wider range of activity.

If additional funding can be allocated to Visit Truro and the events budget in 2025/26 there is the potential to undertake additional activity that would be designed to both increase the engagement of residents as well as act as an attractor to encourage more people to visit Truro.

It is proposed that the existing events budget is uplifted slightly and broken down as follows:

- Event Costs & fireworks only £6,351
- Community Events £11,786

- Summer Activities £6,966

The £4,500 budget requested for attending the Royal Cornwall Show was not recommended by the budget working group.

Marketing and Events (inc Visit Truro Description)	2022-23 Actuals £	2023-24 Actuals £	2024-25 Budget £	2024-25 Predicted £	2025-26 Budget £	2026-27 Forecast £	2027-28 Forecast £
<b>Employees</b>							
Wages Costs	44,120	32,931	110,607	86,157	96,946	100,339	103,851
<b>Premises</b>							
Repair & Maintenance LQY	576	235	1,169	1,169	2,000	2,070	2,142
Cleaning and Waste management	15,304	22,700	33,568	33,568	50,000	34,743	35,959
Gas and Electric	730	897	730	1,000	1,000	1,035	1,071
Water	139	146	382	150	300	311	321
Computer Costs	3,000	1,000	0	0		0	0
Event Costs (inc. fireworks & RCS)	1,614	0	5,936	5,936	6,351	11,573	11,978
Summer activities	8,085	5,110	6,511	4,924	6,996	7,241	7,494
Community Events	9,803	13,640	11,015	11,015	11,786	12,199	12,625
Public art	0	0	19,611	19,611		0	0
Miscellaneous	1,016	1,572	300	325	350	362	375
Advertising	95	150	285	1,000	3,000	5,000	5,175
Communications and publicity	13,440	9,811	15,000	13,300	40,000	26,000	26,910
<b>Gross Expenditure</b>	<b>97,922</b>	<b>88,192</b>	<b>205,114</b>	<b>178,155</b>	<b>218,729</b>	<b>200,872</b>	<b>207,903</b>
<b>Income</b>							
Rental from Leases	20,764	-16,958	0	0	10,000	10,000	10,000
Event rentals	50,390	60,776	57,904	65,000	60,000	60,000	60,000
Visit truro - website	0	0	4,000	4,000	4,000	4,000	4,000
Public art grants	2,750	0	0	733	0	0	0
<b>Gross Income</b>	<b>73,904</b>	<b>43,818</b>	<b>61,904</b>	<b>69,733</b>	<b>74,000</b>	<b>74,000</b>	<b>74,000</b>
<b>Net Expenditure</b>	<b>24,018</b>	<b>44,374</b>	<b>143,210</b>	<b>108,422</b>	<b>144,729</b>	<b>126,872</b>	<b>133,903</b>

## 2.9 Public Conveniences

Truro City Council runs 8 sets of public toilets at; Boscawen Park, Green Street, Lemon Street, Hendra, Moorfield car park, The Leats, Old Bridge Street car park, and Victoria Gardens.

A Strategic review of Council toilet provision is required for the 26-27 budgeting process. The budget working group considered and recommended that:

- The Staffing Committee recommendation that a caretaker/maintenance person is recruited. This person will cover holiday and sickness within the public convenience team, and to facilitate the rectification of ongoing repairs caused by vandalism, plumbing and minor maintenance issues. This cost can be partly set against the reduction in contractor cleaning and legionella testing requirements if brought inhouse. This extra person would enable the maintenance team to complete its own tasks in a timely manner.
- Repairs and maintenance - several of the buildings require redecoration and replacement flooring – some of which will be considered in 26-27 following the strategic review. Please see Buildings maintenance programme in appendix 7.3.

Public Conveniences	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28
Description	Actuals	Actuals	Budget	Predicted	Budget	Forecast	Forecast
	£	£	£	£	£	£	£
<b>Employees</b>							
Salary & Wage Costs	104,985	94,683	101,151	101,204	146,460	151,586	156,892
Training/Conferences	0	0	262	260	280	290	300
Clothing	223	56	620	620	650	673	696
<b>Premises</b>							
Repair & Maintenance	7,121	10,578	22,445	26,000	12,000	15,000	25,000
Cleaning Materials	28,887	27,863	29,919	9,500	10,000	10,350	10,712
Contractors	0	0	0	17,000	3,000	3,105	3,214
Capital project	0	0	48,000	48,000	0	0	0
<b>Supplies &amp; Services</b>							
Gas & Electricity	4,758	6,511	4,479	6,500	7,000	7,245	7,499
Water	22,368	20,064	21,359	27,000	30,000	31,050	32,137
Health & Safety	5,533	7,709	9,446	9,500	6,000	6,210	6,427
<b>Office Costs</b>							
Telephones/tracker	156	75	212	250	500	518	536
<b>Vehicle Costs</b>							
Fuel	664	704	1,100	1,050	1,200	1,242	1,285
Repair & Maintenance	620	657	697	500	550	569	589
Licences	290	323	346	338	340	352	364
<b>Miscellaneous</b>							0
Loan Charges PWLB	6,059	6,059	6,060	6,060	6,060	6,272	6,492
Miscellaneous	0	0	116	120	120	124	129
<b>Gross Expenditure</b>	<b>181,664</b>	<b>175,282</b>	<b>246,212</b>	<b>253,902</b>	<b>224,160</b>	<b>234,586</b>	<b>252,271</b>
<b>Income</b>							
Contract Work	1,650	2,425	1,800	2,600	2,600	2,600	2,600
<b>Gross Income</b>	<b>1,650</b>	<b>2,425</b>	<b>1,800</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>
<b>Net Expenditure</b>	<b>180,014</b>	<b>172,857</b>	<b>244,412</b>	<b>251,302</b>	<b>221,560</b>	<b>231,986</b>	<b>249,671</b>

## 2.10 Community

Our **Community Development Service** is in place to work with residents across Truro to build on what is already great in their communities and work with them to create and deliver new projects and groups that will have a positive impact on where they live and their lives.

In 2025/26 within the existing budget allocation we will look to continue delivering our Community Hubs and the Sunshine Café alongside our work to continue to create and support community groups, resident associations and "friends of" groups as well as project specific groups as we recognise that these have a proven track record of delivering a positive impact on the social wellbeing of the residents of Truro.

Our Community Football sessions also have a proven track record of delivering successful outcomes and we plan for these to continue in 2025/26. However, as these are externally funded delivery is dependent on funding being secured.

If further funding can be allocated to the budget for Community Development, it would be possible to deliver an increased range of activity. For example, one member of staff in the department currently works 10 hours per week and if this could be increased to 16 she would be able to build on the delivery at the Moresk Centre Community Hub and increase her support of the Truro Urban Garden Share CIC.

Depending on the scale of any budget increase it would also be possible to bring in a part time (1 or 2 days a week) Sports Development Worker/Community Wellbeing Worker to set up sports or exercise activities for the 20s – 40s (a gap identified by the Social Prescribers in June 2024) and some wellbeing activity for older people.

In previous years, all community activity (aside salaries) has been provided by grants - £11,000. Consideration was required for the eventuality of not receiving grants to provide continuity of service.

The budget working group has recommended that the items for consideration for Council will be:

- Increase the Assistant Community Development Worker's hours to 16hrs per week

Of the remaining requests, £15,000 for costs with the expectation of grants income received of £6,000 was recommended; a guaranteed net expenditure budget of £9,000. If further grants are received, then additional services can be provided.

#### 2.11 Community Hubs/Sunshine Café, including room hire and refreshments:

- Truro Community Football Sessions
- Contribution to the creation of 2 youth clubs in Trelander and Penn an Dre

The additional support worker was not recommended at this time.

- Sports Development Worker/Community Wellbeing Worker: (estimates provided by our current provider, Supasport Southwest based on 6 hrs per week for 52 weeks): Total Cost = £11,700

**General Grants and Donations** have not been increased with inflation for several years – amounts were increased where appropriate for inflation. The Grants Committee requested £15,000 for ad hoc discretionary awards; £10,000 was allocated as some budget will remain from 24-25.

The £20,000 request from Royall Cornwall Museum has not been included as it was deemed unaffordable with the constraints of the budget scenarios outlined in this paper. However, it could be considered by Council if thought appropriate but that would necessitate other activity to be deprioritised, or the precept increased.

Community Description	2022-23 Actuals £	2023-24 Actuals £	2024-25 Budget £	2024-25 Predicted £	2025-26 Budget £	2026-27 Forecast £	2027-28 Forecast £
<b>Employees</b>							
Salary & Wage Costs	45,141	48,134	50,631	50,678	58,062	60,094	62,197
Travelling	0	0	119	0	70	72	75
Training/Conferences	415	0	70	120	120	124	129
<b>Office Costs</b>							
Grant Advice	0	0	1,420	0	0	0	0
Computer Costs	637	561	622	0	1,000	1,035	1,071
Community Buildings	0	5,811	79,134	79,134	12,000	50,000	50,000
Car park rates - Hendra	0	0	6,052	6,052	6,250	6,469	6,695
<b>Grants &amp; Donation</b>							
Xmas Tree	50	55	127	150	500	518	536
Public Space CCTV	35,847	37,019	40,174	40,174	45,000	46,575	46,800
Twinning Associations	1,218	1,157	1,028	382	0	0	0
CAB	5,477	5,477	5,477	5,477	5,477	5,477	5,477
Street Pastors	5,000	4,800	4,800	4,800	5,000	5,000	5,000
Music Festival	0	2,000	2,120	2,000	0	0	0
Social Prescribing	6,695	2,713	0	0		0	0
Young People Cornwall	25,000	25,000	25,000	25,000	26,000	26,000	26,000
Community Events	0	0	11,000	11,000	15,000	27,000	27,000
Community Grants	9,053	10,956	12,895	12,895	10,000	15,000	15,000
ASB Officer contribution	12,657	25,120	25,000	25,000	27,280	28,235	29,223
Royal Cornwall Museum					0	0	0
Miscellaneous	5,555	0	254	50	50	52	54
<b>Gross Expenditure</b>	<b>152,745</b>	<b>168,803</b>	<b>265,923</b>	<b>262,912</b>	<b>211,809</b>	<b>271,651</b>	<b>275,257</b>
<b>Income</b>							
Rents from Buildings	4,034	4,034	10,784	10,784	10,784	10,784	10,784
Car park income	0	0	2,367	2,367	5,000	5,000	5,000
Community Grants/booking	0	0	11,000	12,000	6,000	6,000	6,000
<b>Gross Income</b>	<b>4,034</b>	<b>4,034</b>	<b>24,151</b>	<b>25,151</b>	<b>21,784</b>	<b>21,784</b>	<b>21,784</b>
<b>Net Expenditure</b>	<b>148,711</b>	<b>164,769</b>	<b>241,772</b>	<b>237,761</b>	<b>190,025</b>	<b>249,867</b>	<b>253,473</b>

## 2.12 Cemetery and Allotments

These are statutory services provided by the Council for residents. Staffing and administration sit within different cost centres - administration and parks. These cost centres have been shown in the same format but there is no discretionary spend.

Allotments Description	2022-23 Actuals £	2023-24 Actuals £	2024-25 Budget £	2024-25 Predicted £	2025-26 Budget £	2026-27 Forecast £	2027-28 Forecast £
<b>Premises</b>							
Repair & Maintenance	921	976	1,035	1,035	1,500	1,553	1,607
Water	1,855	1,809	725	725	1,500	1,553	1,607
Allotment development	2,787	0	23,000	0	23,000	0	0
<b>Gross Expenditure</b>	<b>5,563</b>	<b>2,785</b>	<b>24,760</b>	<b>1,760</b>	<b>26,000</b>	<b>3,105</b>	<b>3,214</b>
<b>Income</b>							
Allotments	3,160	3,248	3,700	4,125	4,125	4,250	4,500
<b>Gross Income</b>	<b>3,160</b>	<b>3,248</b>	<b>3,700</b>	<b>4,125</b>	<b>4,125</b>	<b>4,250</b>	<b>4,500</b>
<b>Net Expenditure</b>	<b>2,403</b>	<b>-463</b>	<b>21,060</b>	<b>-2,365</b>	<b>21,875</b>	<b>-1,145</b>	<b>-1,286</b>

  

Public Cemetery Description	2022-23 Actuals £	2023-24 Actuals £	2024-25 Budget £	2024-25 Predicted £	2025-26 Budget £	2026-27 Forecast £	2027-28 Forecast £
<b>Premises</b>							
Repair & maintenance	2,384	1,953	2,070	2,070	2,250	2,329	2,410
Rates	6,113	5,115	5,907	5,115	5,300	5,486	5,677
<b>Transport</b>							
Hired Plant	2,400	1,593	1,568	1,570	1,700	1,760	1,821
<b>Supplies &amp; Services</b>							
Gas & Electricity	80	80	80	80	80	83	86
Water	289	312	320	320	330	342	354
Equipment & Materials	1,217	1,525	1,544	1,500	1,500	1,553	1,607
<b>Establishment Expenses</b>							
Telephones	292	329	300	350	0	0	0
<b>Gross Expenditure</b>	<b>12,775</b>	<b>10,907</b>	<b>11,789</b>	<b>11,005</b>	<b>11,160</b>	<b>11,551</b>	<b>11,955</b>
<b>Income</b>							
Burial fees	28,655	23,817	25,626	28,000	25,000	25,500	26,000
<b>Gross Income</b>	<b>28,655</b>	<b>23,817</b>	<b>25,626</b>	<b>28,000</b>	<b>25,000</b>	<b>25,500</b>	<b>26,000</b>
<b>Net Expenditure</b>	<b>-15,880</b>	<b>-12,910</b>	<b>-13,837</b>	<b>-16,995</b>	<b>-13,840</b>	<b>-13,949</b>	<b>-14,045</b>

Having undertaken a review of time spent by administration and maintenance on burials – it is felt that the net expenditure does cover the time spent by staff. Fees could be reviewed for non-parishioner burials.

## 2.13 Summary

The table below shows the preferences that the budget working group have recommended, following input from committees during the Autumn sessions.

<b>Cost Centre Expenditure</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Predicted</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Parks & Open Spaces	886,482	1,004,565	1,238,763	1,221,355	1,352,456	1,346,875	1,438,303
Administration & Democrat	452,061	678,680	1,053,239	895,235	1,083,883	1,164,363	1,194,900
Truro Library	285,371	272,625	326,903	308,380	301,248	311,792	322,704
Café in the Park	134,112	219,995	232,960	275,395	300,154	310,659	321,532
Visitor Information Centre	275,145	264,312	267,495	253,429	250,856	261,682	270,579
Marketing and Events	97,922	88,192	205,114	178,155	218,729	200,872	207,903
Public Conveniences	181,664	175,282	246,212	253,902	224,160	234,586	252,271
Community	152,745	168,803	265,923	262,912	211,809	271,651	275,257
Allotments	5,563	2,785	24,760	1,760	26,000	3,105	3,214
Public Cemetery	12,775	10,907	11,789	11,005	11,160	11,551	11,955
<b>Total Expenditure</b>	<b>2,483,840</b>	<b>2,886,146</b>	<b>3,873,158</b>	<b>3,661,528</b>	<b>3,980,455</b>	<b>4,117,136</b>	<b>4,298,618</b>

<b>Cost Centre Income</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Predicted</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Café in the Park	109,100	187,831	234,688	270,000	309,170	319,991	331,191
Visitor Information Centre	114,535	123,054	128,760	110,673	110,653	110,653	110,653
Parks & Open Spaces	118,659	95,818	154,316	164,164	95,060	95,060	95,060
Marketing and Events	73,904	43,818	61,904	69,733	74,000	74,000	74,000
Administration & Democrat	55,547	107,895	80,131	189,820	69,000	71,500	62,000
Truro Library	52,604	52,671	53,998	56,568	56,568	56,568	56,568
Public Cemetery	28,655	23,817	25,626	28,000	25,000	25,500	26,000
Community	4,034	4,034	24,151	25,151	21,784	21,784	21,784
Allotments	3,160	3,248	3,700	4,125	4,125	4,250	4,500
Public Conveniences	1,650	2,425	1,800	2,600	2,600	2,600	2,600
<b>Total Income</b>	<b>561,848</b>	<b>644,611</b>	<b>769,073</b>	<b>920,834</b>	<b>767,960</b>	<b>781,906</b>	<b>784,356</b>
Net Expenditure	1,921,993	2,241,535	3,104,084	2,740,694	3,212,495	3,335,230	3,514,262

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
					<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Precept</b>	2,019,651	2,382,665	3,005,618	3,005,618	3,197,995	3,405,230	3,514,262
Band D Tax Base	7,334	7,437	7,477	7,477	7,600	7,620	7,640
Annual Band D Council Tax	275	320	402	402	421	447	460
Increase	2.9%	16.3%	25.5%		4.69%	6.2%	2.9%

Consideration has been given to inflation (3.5%), National Insurance increases (1.6%), and stabilising reserves for the future. The Responsible Financial Officer regards this proposed 4.69% increase as a prudent budget.

### **3 Benefits for Staff/Councillors**

- 3.1 This report gives an overview of TCC's financial position and the parameters within which budget choices will be considered.

### **4 Relevant Previous Decisions**

- 4.1 In January 2024, TCC set its budget and precept for the 2024-25 financial year to reflect the expected financial position and operating requirements.
- 4.2 In June 2024, TCC revised its reserves position to reflect actual funds available and set budgets for capital expenditure in year.
- 4.3 In October 2024, TCC vired budgets to account for unexpected Community Infrastructure Levy receipts and Town Deal expenditure within year for the Lemon Quay event project
- 4.4 In November 2024, Council committees made initial recommendations to inform the first draft budget. Council asked for an options paper to be brought to a budget working group in early December.

### **5 Consultation and Engagement**

- 5.1 Parks and Amenities, Finance and General Purposes and Staffing Committees have all been consulted to help inform this budget options paper. In addition, for the first time all department managers have been asked by the Town Clerk to input their thoughts about what activity they would like to continue and what activity they would like to deliver if additional funds are available.

### **6 Legal/Governance Implications of the proposed course of action/decision**

- 6.1 The Joint Panel on Accountability and Governance (JPAG) is responsible for issuing proper practices about the governance and accounts of smaller authorities. Members include the National Association of Local Councils, the Association of Drainage Authorities and the Society of Local Council Clerks, together with stakeholder partners representing the Chartered Institute of Public Finance and Accountancy, the Department for Levelling Up, Housing and Communities, the Department of Environment, Food and Rural Affairs, the National Audit Office, and a representative of the external audit firms appointed to smaller authorities.
- 6.2 Council is required to produce a budget and 3-year forward plan. The precept notification and supporting documentation is required by Cornwall Council by end of January 2025.
- 6.3 Council is recommended to have a minimum of 3 months net expenditure in general reserves. For TCC this would be around £750,000.

### **7 Supporting Information (Appendices)**

- 7.1 Details of fees for Parks

## 8 Approval and clearance

8.1 All necessary approvals for this report to be presented to Full Council have been obtained.

### All reports:

Final report sign offs	This report has been cleared by (or mark not required if appropriate)	Date
Town Clerk (Required for <b>all</b> reports)	Yes	20/12/24
Deputy Town Clerk (Finance and HR) (Required for <b>all</b> reports)	Yes	07/01/25



## Schedule of Fees and Charges – 2025/2026

<b>Cemeteries &amp; Churchyards</b>	<b>Present</b>	<b>Recommended</b>	<b>3.5%</b>
	<b>£</b>	<b>From</b>	<b>1 April 2025</b>
		<b>£</b>	
*for interment and burial rights the fee is double for non-resident / parishioner unless proof of previous residency is provided.			
<b>Interment</b>			
Child stillborn or aged up to and including 16 years	No charge	No charge	
Person over 16 years – Single Depth	500	520	517.5
Person over 16 years – Double Depth	675	700	698.625
Cremated remains	145	150	150.075
<b>Purchase of Burial Rights</b>			
Child up to and including 16 years	No charge	No charge	
Person over 16 years	400	415	414
Rights for cremated remains (small plots)	160	165	165.6
<b>Gravestone and Memorials</b>			
Headstone up to 3'	140	145	144.9
Wooden Cross up to 3'	90	95	93.15
Desktop (for cremated remains plots only)	60	65	62.1
<b>Other Charges</b>			
Reinstatement of Grass surface on grave space	155	160	160.42
Surcharge for Bank Holiday, Weekend or Friday pm (1 October – 31 March)	715	740	740.025
Burial Search	35	35	36.225
Re-printing of Permit	65	65	67.275
Permit to remove headstone	110	115	113.85
<b>Reservation Fees</b>			
* The Reservation Fees will be deducted from the fee payable at the time of Interment.			
Grave Plot	200	210	207
Cremated Remains	115	120	119.025

### Allotment Rentals (from 1 April 2026)

Plots to be charged £0.45p (2024 £0.37p) per square metre with effect from 1<sup>st</sup> April 2026. In accordance with legal requirements all allotment holders must be given twelve months' notice of a rent increase.



**City Boxes, Baskets and Tubs Scheme**

Hanging Baskets	25	26
Hayracks	35	36
Window Boxes	26	27
Tubs	42	43
Other items/areas	By agreement	By agreement
Spring Bedding	As above	As above
Watering items-Summer	25	26
Watering items- Winter	16	17
Contract growing	-	Priced individually.
<b>Provision of Floral Decorations</b>		
Hire of planted tubs – each	45	46



## **Events Parks Pricing 2024**

### **Charity bookings/Community Groups**

- Charity Collection Only Rate: £0.00 (Free)
  - No set up – bucket collection only
- Charity Rate: £45.00 +VAT collection (Administration fee only)
  - Small space booked by charity for an event, promotion or collection.
- Charity Event Rate: £65.00 per day and £45.00 +VAT per booking (Administration Fee)
  - Medium to large space booked for Charity event.

\*Charity Event Rate has a £45.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

\*\*Multiple dates booked at the same time will only be charged one administration fee.

### **Non-Commercial Bookings**

- Promotion Only Rate: £0.00 (Free)
  - No set up – Handing out flyers only.
- Small Event Rate: £55.00 per day and £45.00 +VAT per booking (Administration fee)
  - Small space booked for an event, promotion or collection.
- Event Rate: £76.00 per day and £45.00 +VAT per booking (Administration Fee)
  - Medium to large space booked for an event.
  - Medium to large events with heavy machinery or the erection of a marquee will be charged a bond fee of between £3,000.00 - £6,000.00.

\*Stall Rate and Event Rate have a £45.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

\*\*Multiple dates booked at the same time will only be charged one administration fee.

### **Commercial Bookings**

- Small Event: £140.00 per day
  - Set up and Pack down days: £ 72.00 per day.
- Medium Event: £185.00 per day
  - Set up and Pack down days: £95.00 per day.
  - Medium events with heavy machinery or the erection of a marquee will be charged a bond fee between £3,000.00 - £6,000.00.
- Large Event: £235.00 per day
  - Set up and Pack down days: £ 120.00 per day.
  - Large events with heavy machinery or the erection of a marquee will be charged a bond fee of between £3,000.00 - £6,000.00
- Ticketed Events: As above and £1.50 per ticket
  - Based on event capacity not tickets sold

\*Set up and Pack down fees only charged if full day is required

\*\*All bookings have a £45.00 +VAT administration fee payable per booking at time of booking as a deposit, administration fees are non-transferable and non-refundable.



### **Electricity**

- Small Booking: £ 17.00 per day
- Medium Booking: £ 29.00 per day
- Large Booking: £45.00 per day

\*Any events requesting electricity will be charged the appropriate above fixed fee

### **Cancellation Fees and Charges**

- Charity Bookings
  - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable
- Non-Commercial Bookings
  - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable
- Commercial Bookings
  - Bookings cancelled prior to commencement date:
    - 6 months: 25% of total booking fee
    - 3 months: 50% of total booking fee
    - 1 month: 100% of total booking fee
    - All commercial bookings have a £45.00 +VAT administration fee payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.



**Schedule of Fees and Charges 2025/2026 Sports Facilities**

	Present 2024	Recommended from 1 April 2025
	£	£
<b>Tennis Courts</b> (including VAT)		
Hire of Court for an hour	8.50	9.00
Floodlighting tokens	6.00	7.00
Annual Household Membership	45.50	46.00
<b>Football / Baseball / Rounders etc.</b>		
Per match – up to age 16	20.00	21.00
Per match – age 16 and over	28.00	29.00
Training	-	Half the above rate
<b>Mini Soccer</b>		
Per match up to age 12 years (Including use of the pavilion)	17.50	18.00
<b>Use of Dressing Rooms / Showers</b>	16.00	17.00
<b>Cricket Pitch</b> (excluding VAT) Including use of pavilion.		
Per match – maximum 24 overs each side	38.00	39.00
Matches of 25 overs and above each side (Concession of 25% to Truro Cricket Club)	50.00	51.00
<b>Administrative fee for exercise classes and use of the boule / pétanque piste etc</b>	-	50.00