

Portreath Parish Council Budget and Precept Recommendation for the year 2027/2028 – DRAFT

Background

This document looks the budget and forecast expenditure for the year 26/27. Also included are the figures for the forecast income for the year 2027/28, including a recommendation for setting the budget and precept for the year 2027/28.

Public Consultation:

The first consideration of the 27/28 budget was at the September 2026 meeting of Portreath Parish Council. A working group was set up, TOR approved and the Clerk requested councillors consider their budget priorities for the year 26/27, suggestions and ideas for community engagement.

Councillor priorities/considerations:

- Provision of a budget for the production of the NPS
- Provision of a further MASA for use on Beach Road
- More budget for maintenance and repairs of the public toilets
- Consideration of additional budget for management of the public realm

Budgeting workshops and community engagement:

- 15/10/26, 11:30 – 12:30pm Coffee Morning
- 19/10/26, 6pm – 7pm Budget Workshop
- 25/10/26, 10-2pm at Portreath Village Market (subject to permission from the organisers)
- 01/11/26, 10-12noon at the Portreath Litter Pick (subject to permission from the organisers)

Budget Working Group Meetings

- 19/10/26, 7-8pm
- 23/11/26 5-7pm

The Clerk recommends the following are asked of parishioners:

- What matters most to you – Three areas that you think the parish council's highest priorities for spending should be.
- What approach should the parish council take when setting its budget?
- How important is it to you that the parish council continues to provide well-maintained public toilets?
- If the cost of providing the public toilets increases, which approaches would you be comfortable with the Council considering?
- How much of a priority should each of the following be for the Parish Council in 2027/28?
 - Community events and activities
 - Grants to local community groups
 - Youth activities and engagement
 - Activities supporting older residents
 - Activities addressing social isolation
 - Opportunities for residents to have their say
- If the Parish Council had additional funding available for ONE new project or improvement, which area would you most like it to consider?
- **What should the Parish Council particularly plan and save for over the next 5–10 years?**
- Which approach do you think the Council should take when considering the 2027/28 precept?

- Keep any increase in the precept as low as possible, even if this means delaying or reducing some services or projects
- Maintain existing services and allow a modest increase where necessary to meet rising costs
- Increase the precept where necessary to maintain services and fund priorities identified by residents
- Use available reserves before increasing the precept, where appropriate
- If the Council proposes an increase in the precept, which information would be most useful to you?
- How well do you currently understand what the Parish Council spends money on?
- What would help you understand the Parish Council's finances better?
- What is the ONE thing you would most like the Parish Council to consider when setting its 2027/28 budget?
- Is there anything else you would like the Parish Council to consider?

Community Engagement

Community Engagement Log	Date/Evidence
September Meeting - 07/09/2026 - Agenda published 02/09/26. - Announcement of Budgeting Working Group - Approval of working group TOR - Appointment of Working Group - Request for budget priorities and public engagement events	<u>07/09/2026 AGENDA</u> INSERT MINUTES HERE Agenda placed on noticeboards 02/09/26 Six members of the public in attendance
October Meeting – 05/10/26 - First Consideration of Draft Budget - Public engagement survey approved - Community engagement schedule approved - Working group meeting schedule approved	<u>05/10/26 AGENDA</u> INSERT MINUTES HERE

Budget Breakdown

Toilets:

Budget should be allocated to the maintenance of the public toilets, this should include reactive planned maintenance and service contracts. The utilities are budgeted for in the building budget stream.

Recommendation £34,300.00.

Parish Maintenance:

Including Footpaths, WAAF site, Duke of Leeds land Maintenance & running expenses of the office and community hub. Consideration should be given to any service contracts required for the community hub. Councillors should consider the future of the WAAF site and ensure adequate funds for its maintenance. Councillors should consider the ongoing need for maintenance of the Duke of Leeds Land and the WAAF Site. The cost of maintaining the Duke of Leeds Land has far exceeded the budget this year.

Recommendation £11140.00.

Buildings:

The buildings budget covers utilities for both the community hub and the parish toilets, service of the air source heat pumps, solar array and alarms. Maintenance of fire extinguishers etc will also be included. This budget will also include ongoing cleaning costs, including window cleaning and cleaning of the community hub after bookings. **Recommendation £10485.00**

Administration:

Consideration should be made for the general rise in costs. The meeting venue used is chargeable. Additional budget should be allocated for an accounting package, the Clerk to attend the annual SLCC conference, Training for the Clerks Assistant, the cost of printer toner Microsoft subscription and hosting of the NDP website. The audit fees for the year 25/26 which will be due in 26/27 will be considerable decreased due to the CLUP grant and the project expenditure for the parish office and community hub.

Recommendation £ 11,729.00.

Staffing:

Staffing costs will increase in line with the contracts of the paid staff and in line with the NJC salary scale agreement including increase in SCP with the employment of staff and the provision of community buildings. Adequate allocation for the provision of the assistant to the clerk should also be made, along pension contributions for all staff the pensions. Additional hours should be considered for staff and a review of staff salary scale points is recommended. **Recommendation £44000.00**

Community Engagement and Events:

£1000 for the Remembrance Service, £500.00 for Community events. £500.00 for community Hub events, £5000.00 for Youth Engagement, £1000.00 for Warm welcome, £1000.00 for traffic enforcement, £250.00 for the community Awards. **Recommendation £9250.00.**

Section 137:

£750 for donations. £750.00 allocation to for the Remembrance Service. £750.00 allocation for small grants, £750.00 for large grants. A significant effort should be made to promote the grant funding available from this council for community groups and organisations. **Recommendation £3000.00 plus an additional (£1000.00 Emergency Grants Reserve)**

Projects:

For consideration:

- Risk Assessments
- Biodiversity Duty
- Climate Action Working Group (Supporting community initiatives in lieu of the councils own CAWG)
- Tourist Information – Information Trail, expansion of the information boards created for the community hub. Creation of tourist information leaflets.

- Provision of an additional MSDS
- Development of an App to provide resident and visitor information
- Provision of new Mobile Speed Activated Sign
- Neighbourhood Priority Statement – for the creation of a NPS

Recommendation:

- £750.00 Risk Assessment – One off actions from newly created risk assessments.
- £250 Biodiversity Duty, for the councils first considerations
- £250.00 Tourist Information
- £7000.00 Development of Portreath Mobile App
- £3000.00 Purchase and Installation of new MSAS
- £3000.00 to support the creation of an NPS for the Parish of Portreath

Recommended Budget for Projects: £14250.00

Reserves:

Consideration should be given to allocation ear marked reserves in the following areas:

- **Election** – to cover expenditure should an election be required: **£6532.00**
- **Emergency Grants** – To cover emergency applications: **£1000.00**
- **Staffing** - to cover contractual obligations should staff be absent from work due to sickness and employment of additional support staff where required: **£15000.00**
- **Future Projects** – Building reserves for future projects: **£10,000.00**
- **Renewals, Repairs, Maintenance** - Building a fund to cover Renewals, Repairs, Maintenance of the Council assets including electronic equipment, solar array and air source heat pump **£7864.00**
- **Expanding Defib Network** - To build a fund the add to the defibrillator network **£2000.00**
- **Insurance Excess** - **£500.00**
- **WAAF Site** – To cover unexpected issues at the WAAF Site **£3000.00**
- **Operational reserve**, minimum of 3 months running costs of the council up to 12 months for a small council (minimum of 25% of the operational budget (before including Capital Projects and reserves) as recommended by the SAPPP practitioners Guide.) **Recommendation: £74951.00 (60% of the annual of the council's operational budget.)**

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Area	25/26 Budget	26/27 Budget	Forecast Expenditure to end of 26/27	Budget Recommendation 27/28
Toilets	£30,856.00	£ 32,500.00	£30,034.30	£ 34,300.00
Buildings	£11,520.00	£ 10,075.19	£10,684.00	£ 10,485.00
Parish Maintenance	£8,550.00	£ 5,153.00	£5,150.00	£ 11,140.00
Admin	£10,714.00	£ 12,593.00	£9,085.00	£11,729.00
Staffing	£35,364.00	£ 37,650.00	£28,340.00	£44,000.00
Community Engagement	£5,000.00	£ 8,000.00	£5,900.00	£9,250.00
S 137	£3,250.00	£ 3,000.00	£1,650.00	£3,000.00
Total	£105,254.00	£ 108,971.19	£90,843.30	£ 123,904.00
Projects	£9,000.00	£ 2,003.00	£3,000.00	£14,250.00
Total	£114,254.00	£ 110,974.19	£93,843.30	£138,154.00
Reserves				
Election Reserve	£5,924.00	£ 6,220.00		£6,531.00
Emergency Grant	£1,000.00	£ 1,000.00	£-	£1,000.00
Staffing Reserve	£11,588.00	£ 15,000.00	£-	£15,000.00
Operational Reserve	£45,144.00	£ 74,951.00		£74,951.00
Future Projects Fund	£10,000.00	£ 10,000.00	£-	£10,000.00
Renewals, Repairs, Maintenance		£ 4,360.00		£7,864.00
Expanding Defib Network		£ 1,500.00		£2,000.00
Insurance Excess		£ 500.00		£500.00
WAAF Site		£ 3,000.00	£-	£3,000.00
Reserves Total	£73,656.00	£ 116,531.00	£0.00	£120,846.00
TOTAL BUDGET	£187,910.00	£ 227,505.19		£259,000.00

Budget Recommendation

It is recommended that for this Council to continue to run and enable the projects planned to be delivered a budget of £259000.00 would be required.

Balance Carried Forward

It is anticipated that the balance of the accounts carried into the year 26/27 based on the forecast spend outlined above will be £ 130000.00

Predicted Income

Any donations received in the past must not be relied upon being replicated in the current financial climate. CIL payments cannot be predicted or guaranteed.

Precept Increase Considerations:

The below chart gives an indication of the effect the increase will have on the average council taxpayer. The Council tax base increased in 25/26 to reflect the 2nd home double council tax initiative. The council tax base has again increased for 26/27.

	21/22	22/23	23/24	24/25	25/26	26/27	27/28	27/28	27/28	27/28	27/28	27/28	
Precept	£65,000.00	73,093.00	80,000.00	£93,618.00	£108,000.00	£114,000.00	£114,000.00	£129,000.00	£139,000.00	£117,420.00	£119,700.00	£125,400.00	
Over all Increase on previous year	30.00%	12.45%	9.45%	17.02%	15.36%	5.56%	0.00%	12.69%	21.93%	3.00%	5.00%	10%	
No of Band D equivalent Properties *	595	600	606	623	703.2	723.62	723.62	726.62	723.6	723.6	723.6	723.6	*Based on 99.1% Collection Rate
Precept per annum	£109.18	£121.88	£131.92	£150.33	£153.59	£157.54	£157.54	£177.53	£192.09	£162.27	£165.42	£173.30	* per Band D Property
Precept per month	£9.10	£10.16	£10.93	£12.53	£12.80	£13.13	£13.13	£14.79	£16.01	£13.52	£13.78	£14.44	* per Band D Property
Precept per week	£2.10	£2.34	£2.54	£2.89	£2.95	£3.03	£3.03	£3.41	£3.69	£3.12	£3.18	£3.33	* per Band D Property
% Increase	36.24%	11.42%	8.23%	13.96%	2.00%	2.70%	0.00%	12.69%	21.93%	3.00%	5.00%	10.00%	* per Band D Property

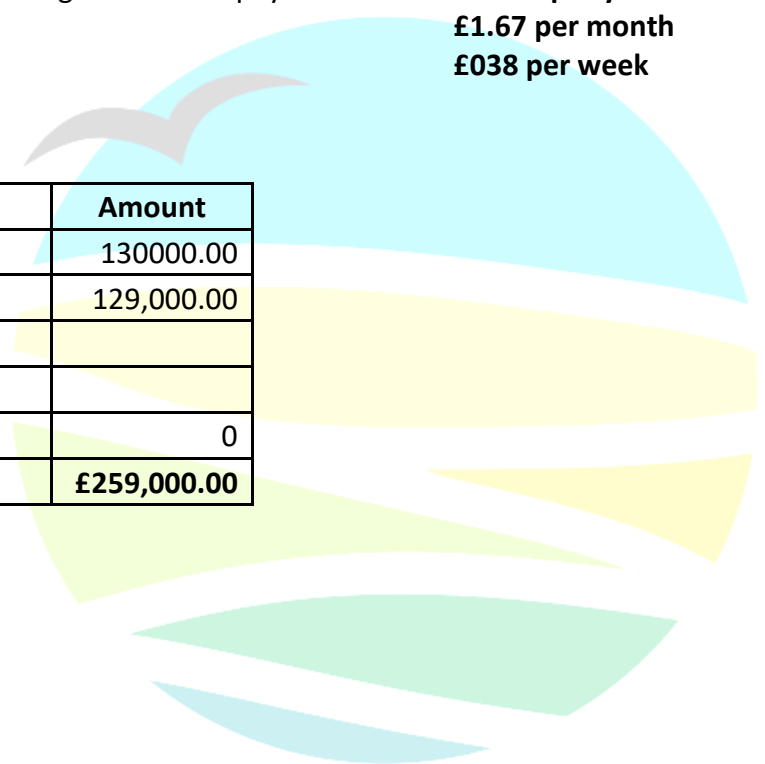
Precept Recommendations:

In order to meet the requirements of the proposed budget detailed earlier in this report it is recommended that this council raises the precept to £29000.00 a total increase of 12.69%.

A precept of **£129,000.00** represents:

A total increase on the 26/27 Precept of	£15000.00
Overall percentage % Increase	12.69%
Percentage Increase to the average Council taxpayer	12.69%
Actual increase for the average council taxpayer	£19.99 per year
	£1.67 per month
	£038 per week

Income	Amount
Forecast Existing funds	130000.00
Precept	129,000.00
Grants	
CTS Grants	
Others	0
Total	£259,000.00



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