

Burial Authority Committee - Burial Authority Budget 2024-25
Saltash Town Council
For the year ended 31 March 2025

Recommendation from Property Maintenance

Black text - budget assumptions
Red text - Actions required by FO
Purple text - new codes
Blue text - recommend virements

Account	Actual 2023/24	Budget Including Virements 2024/25	Actual YTD 2024/25	Budget Available 2024/25	Precept 2025/26	Notes	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30
Burial Authority Operating Income										
4612 BA Cemetery Fees	17,505	12,104	10,436	1,668	15,000	Based on Current Year income	15,450	15,914	16,392	16,884
4614 BA Memorial Bench Income	950	900	167	733	458	Based on 1 bench & 1 rose bush Rename code to include all items on F&C	756	779	803	828
4615 BA National Grid Wayleave Income	0	15	0	15	15	Based on Current Year income	16	17	18	19
4616 BA Churchtown Carpark Income (New code)	0	15	0	15	1,000	New code for carpark income. Estimated to commence November 2025	16	17	18	19
Total Burial Authority Operating Income	18,455	13,034	10,603	2,431	16,473		16,238	16,727	17,231	17,750
Burial Authority Operating Expenditure										
6000 BA Petrol	117	406	75	331	250	Current Budget + CPI 3%	341	352	363	374
6001 BA Machinery Maintenance Costs	121	296	188	108	305	Current Budget + CPI 3%	112	116	120	124
6003 BA Health & Safety	0	60	0	60	0	Budget not used. H&S equipment purchased by P&F for all sites. Delete code Vire unused budget to 6070 BA EMF Churchtown Cemetery Capital Works				
6004 BA General Site Maintenance	2,132	658	558	100	1,000	Based on current year spend	104	108	112	116
6005 BA Fire Extinguishers	0	97	0	97	100	Current Budget + CPI 3%	100	103	107	111
6008 BA Tree Survey & Tree Maintenance	0	849	0	849	875	Current Budget + CPI 3%	875	902	930	958
6009 BA Electricity Costs	396	394	136	258	406	Current Budget + CPI 3%	266	274	283	292
6010 BA PWLB Loan Repayment & Interest	21,385	21,385	10,692	10,693	10,693	Last instalment July 25	0	0	0	0
6011 BA Water	0	391	0	391	403	Current Budget + CPI 3%	403	416	429	442
6012 BA Memorial Bench (Expenditure)	187	751	30	721	408	Based on 1 bench & 1 rose bush £396 + CPI 3% Rename code to match income 4614	743	766	789	813
6013 BA Security Alarm Maintenance	164	186	132	54	241	2024/25 Annual Maintenance £219 + 10% for 2025/26	57	59	61	63
6014 BA Cemetery Software Subscription	377	1,439	290	1,149	726	2024/25 subscription £660 + 10% increase	1,184	1,220	1,257	1,295
Total Burial Authority Operating Expenditure	24,878	26,912	12,100	14,812	15,407		4,185	4,316	4,451	4,588
Total Burial Authority Operating Surplus/ (Deficit)	(6,423)	(13,878)	(1,498)	(12,380)	1,066		12,053	12,411	12,780	13,162
Burial Authority EMF Expenditure										
6070 BA EMF Churchtown Cemetery Capital Works	2,279	4,391	(20)	4,411	1,500	Recommended by Property Maintenance	1,500	1,500	1,500	1,500
6071 BA EMF Replace Machinery & Equipment	0	13,942	127	13,815	0	No increase required	0	0	0	0
6073 BA EMF Memorial Garden	476	3,724	154	3,570	0	No increase required	0	0	0	0
Total Burial Authority EMF Expenditure	2,755	22,057	261	21,797	1,500		1,500	1,500	1,500	1,500
Total Burial Authority Expenditure (Operational & EMF)	27,633	48,969	12,361	36,608	16,907		5,685	5,816	5,951	6,088
Total Burial Authority Budget Surplus/ Deficit	(9,178)	(35,935)	(1,758)	(34,177)	(434)		10,553	10,911	11,280	11,662

Estimated CPI 3% for Qtr 4 2024/25*
* Bank of England Monetary Policy Report August 24

Precept 2024/25	(14,374)
Precept 2025/26	(434)
Increase / (Decrease)	(13,940)
Difference as %	-96.98%