

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes
Blue text - recommend virements
Green text - recommendation from Property Maintenance

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Burial Authority Operating Income											
4612 BA Cemetery Fees	21,390	0	15,000	10,698	4,302	15,570	Current budget + CPI	16,162	16,776	17,413	18,075
4614 BA Memorial Bench Income	167	0	458	83	375	600	Assume income for 1 bench and 1 rose bush/plaque	623	647	672	698
4615 BA National Grid Wayleave Income	0	0	15	14	1	14	Same amount each year	14	14	14	14
4616 BA Churchtown Carpark Income	0	0	1,000	0	1,000	0	Awaiting plans from Anthony Estate for introducing fees	0	0	0	0
Total Burial Authority Operating Income	21,557	0	16,473	10,795	5,678	16,184		16,799	17,437	18,099	18,787
Burial Authority Operating Expenditure											
6000 BA Petrol	360	0	250	15	235	260	Current budget + CPI	270	280	291	302
6001 BA Machinery Maintenance Costs	287	0	305	100	205	317	Current budget + CPI	329	342	355	368
6004 BA General Site Maintenance	608	0	1,000	580	420	1,038	Current budget + CPI	1,077	1,118	1,160	1,204
6005 BA Fire Extinguishers	0	0	100	0	100		Annual invoice coded to 6214 PF 0 Health & Safety Recommend deleting code	0	0	0	0
6008 BA Tree Survey & Tree Maintenance	0	0	875	364	511	908	Current budget + CPI	943	979	1,016	1,055
6009 BA Electricity Costs	345	0	406	69	337	421	Current budget + CPI	437	454	471	489
6010 BA PWLB Loan Repayment & Interest	21,385	0	10,693	10,692	1	0	Loan paid in full 30/07/2025. Recommend deleting code	0	0	0	0
6011 BA Water	0	0	403	0	403	0	In discussion with SWWA for location of water meter - ongoing	0	0	0	0
6012 BA Memorial (Expenditure)	173	0	408	3	405	518	Assume purchase of 1 bench and 1 rose/plaque	538	558	579	601
6013 BA Security Alarm Maintenance	186	0	241	230	11	344	Based on 2025/26 Contract cost +estimated 10% increase	357	371	385	400
6014 BA Cemetery Software Subscription	912	0	726	1,047	(321)	726	Based on 2025/26 actual cost plus estimated 10% increase for subscription	754	783	813	844
6015 BA Annual Keyholding Service	0	0	0	0	0	184	2025/26 contract £167 + 10% Previously budgeted to Guildhall	191	198	206	214
Total Burial Authority Operating Expenditure	24,255	0	15,407	13,100	2,307	4,716		4,705	4,885	5,070	5,263
Total Burial Authority Operating Surplus/ (Deficit)	(2,699)	0	1,066	(2,305)	3,371	11,468	0	12,094	12,552	13,029	13,524
Burial Authority EMF Expenditure											
6070 BA EMF Churchtown Cemetery Capital Works	(20)	4,472	1,500	0	5,972	1,500	Recommendation from Property & Maintenance	1,500	0	0	0
6071 BA EMF Replace Machinery & Equipment	0	13,942	0	0	13,942	0	No increase recommended	0	0	0	0
6073 BA EMF Memorial Garden	154	3,570	0	0	3,570	0	No increase recommended	0	0	0	0
Total Burial Authority EMF Expenditure	133	21,984	1,500	0	23,484	1,500		1,500	0	0	0
Total Burial Authority Expenditure (Operational & EMF)	24,389	21,984	16,907	13,100	25,791	6,216		6,205	4,885	5,070	5,263
Total Burial Authority Budget Surplus/ Deficit	(2,832)	(21,984)	(434)	(2,305)	(20,113)	9,968		10,594	12,552	13,029	13,524
Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25				Precept 2025/26 (434) Precept 2026/27 9,968 Increase / (Decrease) (10,402)							