

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 YTD 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 Board Operating Income											
4600 BB Cemetery Fees (St. Stephens)	8,075	0	6,000	1,735	4,265	3,000	Based on current year income and St Stephens is now closed for new burial graves	3,114	3,232	3,355	3,482
4605 BB SLA Payment Grass Cutting	659	0	659	666	(7)	666	Base on current year income	691	717	744	772
4607 BB Memorial Bench Income (St Stephens)	0	0	450	0	450	0	Base on current year income	0	0	0	0
Total Burial Board Operating Income	8,734	0	7,109	2,401	4,708	3,666		3,805	3,949	4,099	4,254
Burial Board Operating Expenditure											
6100 BB Petrol	257	0	200	36	164	208	Current budget + CPI	216	224	233	242
6101 BB Machinery Maintenance Costs	746	0	793	233	560	774	Prior year + CPI	803	834	866	899
6104 BB General Site Maintenance	1,137	0	2,000	96	1,904	2,076	Current budget + CPI	2,155	2,237	2,322	2,410
6108 BB Tree Survey & Tree Maintenance	480	0	4,032	500	3,532	2,000	Recommend virement to 6170 BB EMF General Maintenance for any surplus budget at YE 2025/26 Reduce 2026/27 budget to £2,000 (saving £2,032 compared to 2025/26). Any unplanned spend can be vired from 6170 BB EMF General Maintenance	2,076	2,155	2,237	2,322
6109 BB Memorial Bench (Expenditure)	0	0	388	0	388	0	Based on budgeted income for 2026/27	0	0	0	0
Total Burial Board Operating Expenditure	2,620	0	7,413	864	6,549	5,058		5,250	5,450	5,658	5,873
Total Burial Board Operating Surplus/ (Deficit)	6,114	0	(304)	1,537	(1,841)	(1,392)		(1,445)	(1,501)	(1,559)	(1,619)
Burial Board EMF Expenditure											
6170 BB EMF General Maintenance	0	6,952	3,000	0	9,952	3,000	Recommendation from Property & Maintenance	3,000	0	0	0
Total Burial Board EMF Expenditure	0	6,952	3,000	0	9,952	3,000		3,000	0	0	0
Total Burial Board Expenditure (Operational & EMF)	2,620	6,952	10,413	864	16,501	8,058		8,250	5,450	5,658	5,873
Total Burial Board Budget Surplus/Deficit	6,114	(6,952)	(3,304)	1,537	(11,793)	(4,392)		(4,445)	(1,501)	(1,559)	(1,619)
Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25						Precept 2025/26	(3,304)				
						Precept 2026/26	(4,392)				
						Increase / (Decrease)	1,088				
						Difference as %	-32.9%				