Burial Authority Committee - Burial Authority Budget 2025-26
Saltash Town Council
For the 8 Months ended 30 November 2025

Account	Prior Year 2024/25	Budget Including Virements 2025/26	Actual YTD 2025/26	Budget Available 2025/26
Burial Authority Operating Income				
4612 BA Cemetery Fees	21,390	15,000	17,316	(2,316)
4614 BA Memorial Bench Income	167	458	250	208
4615 BA National Grid Wayleave Income	0	15	464	(449)
4616 BA Churchtown Carpark Income	0	1,000	0	1,000
Total Burial Authority Operating Income	**21,557**	**16,473**	**18,030**	**(1,557)**
Burial Authority Operating Expenditure				
6000 BA Petrol	360	250	31	219
6001 BA Machinery Maintenance Costs	287	305	127	178
6004 BA General Site Maintenance	608	1,000	717	283
6005 BA Fire Extinguishers	0	100	0	100
6008 BA Tree Survey & Tree Maintenance	0	875	464	411
6009 BA Electricity Costs	345	406	165	241
6010 BA PWLB Loan Repayment & Interest	21,385	10,693	10,692	1
6011 BA Water	0	403	0	403
6012 BA Memorial (Expenditure)	173	408	39	369
6013 BA Security Alarm Maintenance	186	241	230	11
6014 BA Cemetery Software Subscription	912	726	1,047	(321)
Total Burial Authority Operating Expenditure	**24,255**	**15,407**	**13,512**	**1,895**
Total Burial Authority Operating Surplus/ (Deficit)	**(2,699)**	**1,066**	**4,518**	**(3,452)**
Burial Authority EMF Expenditure				
6070 BA EMF Churchtown Cemetery Capital Works	(20)	5,972	0	5,972
6071 BA EMF Replace Machinery & Equipment	0	13,942	0	13,942
6073 BA EMF Memorial Garden	154	3,570	0	3,570
Total Burial Authority EMF Expenditure	**133**	**23,484**	**0**	**23,484**
Total Burial Authority Expenditure (Operational & EMF)	**24,389**	**38,891**	**13,512**	**25,379**
Total Burial Authority Budget Surplus/ Deficit	**(2,832)**	**(22,418)**	**4,518**	**(26,936)**

To/From Reserves & Budget Virements 2025/26
1. 6014 BA Cemetery Software Subscription overspent by £321 due to including annual costs of £385 relating to 2026/27. Cost to be adjusted at year end so budget is not overspent

Key
Spending is on target as predicted at this point in the financial year
Spending is higher than anticipated and needs to be monitored closely
Budget is overspent - requires investigation and recommend virement