

Black text - budget assumptions
Red text - Further Actions (To Be Agreed)
Purple text - new codes
Blue text - recommend virements
Green text - recommendation from Services (5 Year Property Maintance)

Account	Prior YTD 2025/26	Budget Including Virements 2026/27	Actual YTD 2026/27	Budget Available 2026/27	Precept 2027/28	Notes	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32
Burial Board Operating Income										
4600 BB Cemetery Fees (St. Stephens)	3,105	3,000	4,132	(1,132)	3,000	Based on current year budget & prior year actual - no plans to increase fees therefore CPI increase not relevant	3,093	3,189	3,288	3,390
4605 BB SLA Payment Grass Cutting	666	666	681	(15)	681	Based on current year income	702	724	746	769
4607 BB Memorial Bench Income (St Stephens)	0	0	0	0	0	Based on current year income	0	0	0	0
Total Burial Board Operating Income	3,771	3,666	4,813	(1,147)	3,681		3,795	3,913	4,034	4,159
Burial Board Operating Expenditure										
6100 BB Petrol	108	208	69	139	214	Based on current budget + CPI	221	228	235	242
6101 BB Machinery Maintenance Costs	296	774	0	774	798	Based on current budget + CPI	823	849	875	902
6104 BB General Site Maintenance	614	2,076	35	2,041	1,000	Reduce to £1,000 based on 4 year average £583 Recommend virement to 6170 BB EMF General Maintenance for any surplus budget at YE 2026/27	1,031	1,063	1,096	1,130
6108 BB Tree Survey & Tree Maintenance	1,650	2,000	0	2,000	2,000	Based on current budget + CPI (4 year average £1,538)	2,062	2,126	2,192	2,260
6109 BB Memorial Bench (Expenditure)	0	0	0	0	0	Based on budgeted income 2027/28	0	0	0	0
Total Burial Board Operating Expenditure	2,668	5,058	105	4,953	4,012		4,137	4,266	4,398	4,534
Total Burial Board Operating Surplus/ (Deficit)	1,103	(1,392)	4,708	(6,100)	(331)		(342)	(353)	(364)	(375)
Burial Board EMF Expenditure										
6170 BB EMF General Maintenance	0	15,334	0	15,334	3,000	To be advised - Subject to updated 5 Year Property Maintenance report (Services)	0	0	0	0
Total Burial Board EMF Expenditure	0	15,334	0	15,334	3,000		0	0	0	0
Total Burial Board Expenditure (Operational & EM	2,668	20,392	105	20,287	7,012		4,137	4,266	4,398	4,534
Total Burial Board Budget Surplus/Deficit	1,103	(16,726)	4,708	(21,434)	(3,331)		(342)	(353)	(364)	(375)
CPI 3.1% based on August 26 as reported by Office of National Statistics 16-09-26										
					Precept 2026/27	(4,392)				
					Precept 2027/28	(3,331)				
					Increase / (Decrease)	(1,061)				
					Difference as %	24.2%				