

Burial Authority Committee - Burial Authority Budget 2026-27

Saltash Town Council
For the year ended 31 March 2027

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

Account	Prior Year 2025/26	Budget Including Virements 2026/27	Actual YTD 2026/27	Budget Available 2026/27	Precept Budget 2027/28	Notes	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32
Burial Authority Operating Income										
4612 BA Cemetery Fees	24,261	15,570	5,621	9,949	15,570	Current budget (no plans to increase fees & charges)	16,053	16,551	17,064	17,593
4614 BA Memorial Bench Income	250	600	500	100	617	Assuming income for 1 bench and 1 rose bush/plaque	636	656	676	697
4615 BA National Grid Wayleave Income	464	14	14	(0)	14	No increase expected	14	14	14	14
4616 BA Churchtown Carpark Income	0	0	0	0	500	Annual licence fee £500 + £50 per burial No budget set for burial fee as numbers cannot be predicted with certainty	500	500	500	500
Total Burial Authority Operating Income	24,975	16,184	6,135	10,049	16,701		17,203	17,721	18,254	18,804
Burial Authority Operating Expenditure										
6000 BA Petrol	46	260	30	230	180	Reduce to £180 based on 4 year average £162	186	192	198	204
6001 BA Machinery Maintenance Costs	127	317	0	317	327	Current budget + CPI	337	347	358	369
6004 BA General Site Maintenance	993	1,038	102	936	1,070	Current budget + CPI Recommend virement to 6070 BA EMF Churchtown Cemetery Capital Works for any unspent funds at Year End.	1,103	1,137	1,172	1,208
6008 BA Tree Survey & Tree Maintenance	481	908	0	908	936	Current budget + CPI	965	995	1,026	1,058
6009 BA Electricity Costs	452	421	72	349	466	Prior year budget + CPI (Prior year slightly higher than current budget)	480	495	510	526
6012 BA Memorial (Expenditure)	116	518	36	483	617	Assume purchase of 1 bench / Plaque and 1 rose bush / Plaque	636	656	676	697
6013 BA Security Alarm Maintenance	66	344	394	(50)	242	Based on 2026/27 Contract cost +estimated 5% increase	250	258	266	274
6014 BA Cemetery Software Subscription	660	726	387	339	726	Based on 2026/27 actual cost £660 plus estimated 10% increase for subscription	749	772	796	821
6015 BA Annual Keyholding Service	0	184	151	33	322	Quoted 2026/27 Contract cost + provision for 2 callouts + estimated 10% increase	332	342	353	364
Total Burial Authority Operating Expenditure	2,941	4,716	1,171	3,545	4,886		5,038	5,194	5,355	5,521
Total Burial Authority Operating Surplus/ (Deficit)	22,034	11,468	4,964	6,504	11,815		12,165	12,527	12,899	13,283
Burial Authority EMF Expenditure										
6070 BA EMF Churchtown Cemetery Capital Works	0	7,472	0	7,472	0	To be advised - Subject to updated 5 Year Property Maintenance report (Services)	0	0	0	0
6071 BA EMF Replace Machinery & Equipment	0	13,942	0	13,942	0	No increase required	0	0	0	0
6073 BA EMF Memorial Garden	0	3,570	68	3,502	0	No increase required	0	0	0	0
6074 BA EMF Water	0	403	0	403	100	Currently not receiving bills as water meter location unknown. Accrue annual year cost as a contingency	103	106	109	112
Total Burial Authority EMF Expenditure	0	25,387	68	25,319	100		103	106	109	112
Total Burial Authority Expenditure (Operational & EMF)	2,941	30,103	1,239	28,864	4,986		5,141	5,300	5,464	5,633
Total Burial Authority Budget Surplus/ Deficit	22,034	(13,919)	4,896	(18,815)	11,715		12,062	12,421	12,790	13,171

CPI 3.1% based on August 26 as reported by Office of National Statistics 16-09-26

Precept 2026/27	9,968
Precept 2027/28	11,715
Increase / (Decrease)	(1,747)
Difference as %	-17.5%