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

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 Recommnend 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	2,000	Future planned works creating low Cornish hedge to replace some box hedging	2,000	2,000	2,000	2,000
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**	**2,100**		**2,103**	**2,106**	**2,109**	**2,112**
Total Burial Authority Expenditure (Operational & EMF)	**2,941**	**30,103**	**1,239**	**28,864**	**6,986**		**7,141**	**7,300**	**7,464**	**7,633**
Total Burial Authority Budget Surplus/ Deficit	**22,034**	**(13,919)**	**4,896**	**(18,815)**	**9,715**		**10,062**	**10,421**	**10,790**	**11,171**

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	**9,715**
Increase / (Decrease)	**253**
Difference as %	**2.5%**