Burial Authority Committee - Burial Authority Budget 2026-27

Saltash Town Council

For the 6 Months ending 30 September 2026

Account	Prior Year 2025/26	Budget Including Virements 2026/27	Actual YTD 2026/27	Budget Available 2026/27
Burial Authority Operating Income				
4612 BA Cemetery Fees	24,261	15,570	7,761	7,809
4614 BA Memorial Bench Income	250	600	500	100
4615 BA National Grid Wayleave Income	464	14	14	(0)
Total Burial Authority Operating Income	**24,975**	**16,184**	**8,275**	**7,909**
Burial Authority Operating Expenditure				
6000 BA Petrol	46	260	48	212
6001 BA Machinery Maintenance Costs	127	317	0	317
6004 BA General Site Maintenance	993	1,038	152	886
6008 BA Tree Survey & Tree Maintenance	481	908	0	908
6009 BA Electricity Costs	452	421	176	245
6012 BA Memorial (Expenditure)	116	518	36	483
6013 BA Security Alarm Maintenance	66	344	394	(50)
6014 BA Cemetery Software Subscription	660	726	1,047	(321)
6015 BA Annual Keyholding Service	0	184	151	33
Total Burial Authority Operating Expenditure	**2,941**	**4,716**	**2,004**	**2,712**
Total Burial Authority Operating Surplus/ (Deficit)	**22,034**	**11,468**	**6,272**	**5,196**
Burial Authority EMF Expenditure				
6070 BA EMF Churchtown Cemetery Capital Works	0	7,472	0	7,472
6071 BA EMF Replace Machinery & Equipment	0	13,942	0	13,942
6073 BA EMF Memorial Garden	0	3,570	68	3,502
6074 BA EMF Water	0	403	0	403
Total Burial Authority EMF Expenditure	**0**	**25,387**	**68**	**25,319**
Total Burial Authority Expenditure (Operational & EMF)	**2,941**	**30,103**	**2,072**	**28,031**
Total Burial Authority Budget Surplus/ Deficit	**22,034**	**(13,919)**	**6,204**	**(20,123)**

1. **6013 BA Security Alarm Maintenance** is showing an overspend of £50 due to the annual cost for intruder/alarm maintenance of £270 for the period to July 27 being included in the actual expenditure for 2026/27. As £77 of this cost relates to 2027/28, a year-end adjustment will be made, reducing expenditure to within budget.

2. **6014 BA Cemetery Software Subscription** is showing overspend of £321 due to Annual cost for Scribe Software of £660 for the period to November 2027 beng included in the actual expenditure for 2026/27. As £385 of this costs relates to 2027/28, a year-end adjustment will be made, reducing expenditure to within budget.

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