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	EMF Balances B/F 2025/26	Budget 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	0	15,570	5,621	9,949	15,570	Current budget (no plans to increase fees & charges)	16,115	16,679	17,263	17,867
4614 BA Memorial Bench Income	250	0	600	500	100	617	Assuming income for 1 bench and 1 rose bush/plaque	639	661	684	708
4615 BA National Grid Wayleave Income	464	0	14	14	(0)	14	No increase expected	14	14	14	14
4616 BA Churchtown Carpark Income	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**	**0**	**16,184**	**6,135**	**10,049**	**16,701**		**17,268**	**17,854**	**18,461**	**19,089**
Burial Authority Operating Expenditure											
6000 BA Petrol	46	0	260	30	230	180	Reduce to £180 based on 4 year average £162	186	193	200	207
6001 BA Machinery Maintenance Costs	127	0	317	0	317	328	Current budget + CPI	339	351	363	376
6004 BA General Site Maintenance	993	0	1,038	102	936	1,074	Current budget + CPI Recommnend virement to 6070 BA EMF Churchtown Cemetery Capital Works for any unspent funds at Year End.	1,112	1,151	1,191	1,233
6008 BA Tree Survey & Tree Maintenance	481	0	908	0	908	940	Current budget + CPI	973	1,007	1,042	1,078
6009 BA Electricity Costs	452	0	421	72	349	468	Prior year budget + CPI (Prior year slightly higher than current budget)	484	501	519	537
6012 BA Memorial (Expenditure)	116	0	518	36	483	617	Assume purchase of 1 bench / Plaque and 1 rose bush / Plaque	639	661	684	708
6013 BA Security Alarm Maintenance	66	0	344	394	(50)	242	Based on 2026/27 Contract cost +estimated 5% increase	250	259	268	277
6014 BA Cemetery Software Subscription	660	0	726	387	339	726	Based on 2026/27 actual cost £660 plus estimated 10% increase for subscription	751	777	804	832
6015 BA Annual Keyholding Service	0	0	184	151	33	322	Quoted 2026/27 Contract cost + provision for 2 callouts + estimated 10% increase	333	345	357	369
Total Burial Authority Operating Expenditure	**2,941**	**0**	**4,716**	**1,171**	**3,545**	**4,897**		**5,067**	**5,245**	**5,428**	**5,617**
Total Burial Authority Operating Surplus/ (Deficit)	**22,034**	**0**	**11,468**	**4,964**	**6,504**	**11,804**		**12,201**	**12,609**	**13,033**	**13,472**
Burial Authority EMF Expenditure											
6070 BA EMF Churchtown Cemetery Capital Works	0	5,972	1,500	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	0	13,942	0	No increase required	0	0	0	0
6073 BA EMF Memorial Garden	0	3,570	0	68	3,502	0	No increase required	0	0	0	0
6074 BA EMF Water	0	403	0	0	403	100	Currently not receiving bills as water meter location unknown. Accrue annual year cost as a contingency	104	108	112	116
Total Burial Authority EMF Expenditure	**0**	**23,887**	**1,500**	**68**	**25,319**	**2,100**		**2,104**	**2,108**	**2,112**	**2,116**
Total Burial Authority Expenditure (Operational & EMF)	**2,941**	**23,887**	**6,216**	**1,239**	**28,864**	**6,997**		**7,171**	**7,353**	**7,540**	**7,733**
Total Burial Authority Budget Surplus/ Deficit	**22,034**	**(23,887)**	**9,968**	**4,896**	**(18,815)**	**9,704**		**10,097**	**10,501**	**10,921**	**11,356**

CPI 3.5% based on September 26 as reported by Office of National Statistics 21-10-26

Precept 2026/27	**9,968**
Precept 2027/28	**9,704**
Increase / (Decrease)	**264**
Difference as %	**2.6%**