Joint Burial Board Committee - Burial Board Budget 2026-27
Saltash Town Council
For the month ending August 2026

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

Account	Prior YTD 2025/26	EMF Balances B/F 2025/26	Budget 2026/27	Actual YTD 2026/27	Budget Available 2026/27	Precept 2027/28	Notes	Budget 2028/29	Budget 2029/30	Budget 20230/31	Budget 2031/32
Burial Board Operating Income											
4600 BB Cemetery Fees (St. Stephens)	3,105	0	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	3,105	3,214	3,326	3,442
4605 BB SLA Payment Grass Cutting	666	0	666	681	(15)	681	Based on currrent year income	705	730	756	782
4607 BB Memorial Bench Income (St Stephens)	0	0	0	0	0	0	Based on currrent year income	0	0	0	0
Total Burial Board Operating Income	**3,771**	**0**	**3,666**	**4,813**	**(1,147)**	**3,681**		**3,810**	**3,944**	**4,082**	**4,224**
Burial Board Operating Expenditure											
6100 BB Petrol	108	0	208	69	139	215	Based on current budget + CPI	223	231	239	247
6101 BB Machinery Maintenance Costs	296	0	774	0	774	801	Based on current budget + CPI	829	858	888	919
6104 BB General Site Maintenance	614	0	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	1,035	1,071	1,108	1,147
6108 BB Tree Survey & Tree Maintenance	1,650	0	2,000	0	2,000	2,000	Based on current budget + CPI (4 year average £1,538)	2,070	2,142	2,217	2,295
6109 BB Memorial Bench (Expenditure)	0	0	0	0	0	0	Based on budgeted income 2027/28	0	0	0	0
Total Burial Board Operating Expenditure	**2,668**	**0**	**5,058**	**105**	**4,953**	**4,016**		**4,157**	**4,302**	**4,452**	**4,608**
Total Burial Board Operating Surplus/ (Deficit)	**1,103**	**0**	**(1,392)**	**4,708**	**(6,100)**	**(335)**		**(347)**	**(358)**	**(370)**	**(384)**
Burial Board EMF Expenditure											
6170 BB EMF General Maintenance	0	12,334	3,000	0	15,334	0	Recommendation from Building Condition report (sufficent budget to cover planned works)	0	0	0	0
Total Burial Board EMF Expenditure	**0**	**12,334**	**3,000**	**0**	**15,334**	**0**		**0**	**0**	**0**	**0**
Total Burial Board Expenditure (Operational & EMI	**2,668**	**12,334**	**8,058**	**105**	**20,287**	**4,016**		**4,157**	**4,302**	**4,452**	**4,608**
Total Burial Board Budget Surplus/Deficit	**1,103**	**(12,334)**	**(4,392)**	**4,708**	**(21,434)**	**(335)**		**(347)**	**(358)**	**(370)**	**(384)**

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

Precept 2026/27	**(4,392)**
Precept 2027/28	**(335)**
Increase / (Decrease)	**(4,057)**
Difference as %	**-92.4%**