

**Burial Authority Committee - Burial Authority Budget 2022-23**  
Saltash Town Council

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/ Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income /Spend 2021/22	Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2025/26
<b>Operating Income</b>													
<b>Burial Authority Income</b>													
4612 BA Cemetery Fees (Churchtown)	24,183	0	0	15,000	12,826	2,174	25,652	To be increased	17,500	17,938	18,386	18,846	19,317
<b>Total Burial Authority Income</b>	<b>24,183</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>12,826</b>	<b>2,174</b>	<b>25,652</b>		<b>17,500</b>	<b>17,938</b>	<b>18,386</b>	<b>18,846</b>	<b>19,317</b>
<b>Total Operating Income</b>	<b>24,183</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>12,826</b>	<b>2,174</b>	<b>25,652</b>		<b>17,500</b>	<b>17,938</b>	<b>18,386</b>	<b>18,846</b>	<b>19,317</b>
<b>Operating Expenditure</b>													
<b>Burial Authority Expenditure</b>													
6000 BA Petrol	99	0	0	250	101	149	202	To be increased	300	308	315	323	331
6001 BA Machinery Maintenance Costs	317	0	0	450	0	450	225	To be decreased	250	256	263	269	276
6003 BA Health & Safety	56	0	0	108	0	108	50	To be decreased	50	51	53	54	55
6004 BA General Site Maintenance	241	0	0	750	28	722	250	To be decreased	500	513	525	538	552
6005 BA Fire Extinguishers	(5)	0	0	80	41	39	80		82	84	86	88	91
6008 BA Tree Survey & Tree Maintenance	425	0	0	700	0	700	700		718	735	754	773	792
6009 BA Electricity Costs	417	0	0	269	38	231	269		276	283	290	297	304
6010 BA PWLB Loan Repayment & Interest	21,385	0	0	21,385	10,692	10,693	21,385		21,385	21,385	21,385	21,385	21,385
6011 BA Water	0	0	0	323	0	323	323		331	339	348	357	365
6013 BA Security Alarm Maintenance	175	0	0	153	117	36	153		157	161	165	169	173
6014 BA Cemetery Software Subscription	290	0	0	292	288	4	288		299	307	314	322	330
<b>Total Burial Authority Expenditure</b>	<b>23,401</b>	<b>0</b>	<b>0</b>	<b>24,760</b>	<b>11,306</b>	<b>13,454</b>	<b>23,925</b>		<b>24,347</b>	<b>24,421</b>	<b>24,497</b>	<b>24,575</b>	<b>24,655</b>
<b>Burial Authority Staffing Expenditure</b>													
Burial Authority Staffing Expenses	103	0	0	262	34	228	262		269	275	282	289	296
6666 ST BA Staff Training (Churchtown)	12	0	0	201	0	201	201		206	211	216	222	227
Burial Authority Staffing Costs	11,160	0	0	10,085	3,610	6,475	8,565		10,369	10,680	11,001	11,331	11,671
<b>Total Burial Authority Staffing Expenditure</b>	<b>11,275</b>	<b>0</b>	<b>0</b>	<b>10,548</b>	<b>3,644</b>	<b>6,904</b>	<b>7,287</b>		<b>10,844</b>	<b>11,167</b>	<b>11,499</b>	<b>11,842</b>	<b>12,194</b>
<b>Total Operating Expenditure</b>	<b>34,676</b>	<b>0</b>	<b>0</b>	<b>35,308</b>	<b>14,950</b>	<b>20,358</b>	<b>29,899</b>		<b>35,191</b>	<b>35,588</b>	<b>35,997</b>	<b>36,417</b>	<b>36,849</b>
<b>Total Burial Authority Operating Expenditure</b>	<b>34,676</b>	<b>0</b>	<b>0</b>	<b>35,308</b>	<b>14,950</b>	<b>20,358</b>	<b>29,899</b>		<b>35,191</b>	<b>35,588</b>	<b>35,997</b>	<b>36,417</b>	<b>36,849</b>
<b>Total Burial Authority Operating Surplus/ (Deficit)</b>	<b>(10,493)</b>	<b>0</b>	<b>0</b>	<b>(20,308)</b>	<b>(2,124)</b>	<b>(18,184)</b>	<b>(4,247)</b>		<b>(17,691)</b>	<b>(17,651)</b>	<b>(17,611)</b>	<b>(17,571)</b>	<b>(17,533)</b>
<b>Burial Authority EMF Expenditure</b>													
6070 BA EMF Churchtown Cemetery Capital Works	1,578	7,668	0	0	0	7,668			0	0	0	0	0
6071 BA EMF Replace Machinery & Equipment	0	9,967	0	10,000	0	19,967			0	0	0	0	0
6073 BA EMF Memorial Garden	548	2,498	0	0	494	2,004			0	0	0	0	0
6692 ST BA EMF Staff Contingency (Churchtown)	0	1,200	0	0	0	1,200		kept the same	0	0	0	0	0
<b>Total Burial Authority EMF Expenditure</b>	<b>2,126</b>	<b>21,333</b>	<b>0</b>	<b>10,000</b>	<b>494</b>	<b>30,839</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Burial Authority Expenditure (Operational &amp; EMF)</b>	<b>36,803</b>	<b>21,333</b>	<b>0</b>	<b>45,308</b>	<b>15,443</b>	<b>51,198</b>			<b>35,191</b>	<b>35,588</b>	<b>35,997</b>	<b>36,417</b>	<b>36,849</b>
<b>Total Burial Authority Budget Surplus/ Deficit</b>	<b>(12,620)</b>	<b>(21,333)</b>	<b>0</b>	<b>(30,308)</b>	<b>(2,617)</b>	<b>(49,024)</b>			<b>(17,691)</b>	<b>(17,651)</b>	<b>(17,611)</b>	<b>(17,571)</b>	<b>(17,533)</b>

Notes

Inflationary rate used for fixed costs is CPI 2.5% based on June 2021

Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%