

Burial Authority Committee - Burial Authority Budget 2023-24

Saltash Town Council

For the 6 months ended 30 September 2023

Account	Actual 2022/23	EMF Balances B/F 2022/23	To/From Reserves & Budget Virements 2023/24	Budget 2023/24	Actual YTD 2023/24	Budget Available 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28
Operating Income										
Burial Authority Income										
4612 BA Cemetery Fees (Churchtown)	16,411	0	0	21,862	5,487	16,375	24,070	26,501	29,177	32,124
4614 BA Memorial Bench Income (Churchtown)	583	0	0	1,000	700	300	1,101	1,212	1,335	1,469
Total Burial Authority Income	16,994	0	0	22,862	6,187	16,675	25,171	27,713	30,512	33,593
Total Operating Income	16,994	0	0	22,862	6,187	16,675	25,171	27,713	30,512	33,593
Operating Expenditure										
Burial Authority Expenditure										
6000 BA Petrol	126	0	0	378	64	314	416	458	504	555
6001 BA Machinery Maintenance Costs	0	0	0	275	0	275	303	334	367	404
6003 BA Health & Safety	0	0	0	55	0	55	61	67	73	81
6004 BA General Site Maintenance	557	0	525	613	642	496	675	744	819	901
6005 BA Fire Extinguishers	41	0	0	90	0	90	99	109	120	133
6008 BA Tree Survey & Tree Maintenance	818	0	0	791	0	791	870	958	1,055	1,162
6009 BA Electricity Costs	230	0	0	690	44	646	760	836	921	1,014
6010 BA PWLB Loan Repayment & Interest	21,385	0	0	21,385	10,692	10,693	21,385	23,545	25,923	28,541
6011 BA Water	0	0	(48)	364	0	316	401	442	486	536
6012 BA Memorial Bench (Expenditure)	147	0	0	0	45	(45)	0	0	0	0
6013 BA Security Alarm Maintenance	159	0	0	173	124	49	190	210	231	254
6014 BA Cemetery Software Subscription	288	0	48	329	377	0	362	399	439	484
Total Burial Authority Expenditure	23,753	0	525	25,143	11,987	13,681	25,522	28,102	30,938	34,065
Burial Authority Staffing Expenditure										
Burial Authority Staffing Expenses	62	0	(296)	296	0	0	326	359	395	435
6666 ST BA Staff Training (Churchtown)	0	0	(227)	227	0	0	250	275	303	333
Burial Authority Staffing Costs	7,494	0	(8,949)	8,949	0	0	9,853	10,848	11,944	13,150
Total Burial Authority Staffing Expenditure	7,556	0	(9,472)	9,472	0	0	10,429	11,482	12,642	13,918
6923 LI PWLB Loan Repayment & Interest	0	0	0	0	12,178	(12,178)	0	0	0	0
Total Operating Expenditure	31,309	0	(8,947)	34,615	24,165	1,503	35,951	39,584	43,580	47,983
Total Burial Authority Operating Expenditure	31,309	0	(8,947)	34,615	11,987	13,681	35,951	39,584	43,580	47,983
Total Burial Authority Operating Surplus/ (Deficit)	(14,314)	0	8,947	(11,753)	(17,978)	15,172	(10,780)	(11,871)	(13,068)	(14,390)
Burial Authority EMF Expenditure										
6070 BA EMF Churchtown Cemetery Capital Works	1,464	6,204	0	0	0	6,204	0	0	0	0
6071 BA EMF Replace Machinery & Equipment	0	14,967	(525)	0	0	14,442	0	0	0	0
6073 BA EMF Memorial Garden	800	4,200	0	0	375	3,825	0	0	0	0
6692 ST BA EMF Staff Contingency (Churchtown)	0	1,200	(1,200)	0	0	0	0	0	0	0
Total Burial Authority EMF Expenditure	2,264	26,571	(1,725)	0	375	24,471	0	0	0	0
Total Burial Authority Expenditure (Operational & EMF)	33,573	26,571	(10,672)	34,615	12,362	38,152	35,951	39,584	43,580	47,983
Total Burial Authority Budget Surplus/ Deficit	(16,578)	(26,571)	10,672	(11,753)	(18,353)	(9,299)	(10,780)	(11,871)	(13,068)	(14,390)

To/From Reserves & Budget Virements 2023/24

- Virement from General Reserves to Burial Authority Staffing Costs - £56 - PE 99/22/23
- Virement from General Reserves to 6692 ST BA EMF Staff Contingency (Churchtown) - £2,874 - FTC 58/23/24
- Virement from 6615 ST BA Cemetery Warden Gross Pay to 6618 ST SE Services Delivery Gross Pay - £7,038 - BA 24/23/24
- Virement from 6616 ST BA Cemetery Warden Empers NI to 6619 ST SE Services Delivery Empers NI - £595 - BA 24/23/24
- Virement from 6617 ST BA Cemetery Warden Empers Pension to 6620 ST SE Services Delivery Empers Pension - £1,372 - BA 24/23/24
- Virement from 6663 ST BA Cemetery Staff Clothing (Churchtown) to 6673 ST SE Services Delivery Clothing - £59 - BA 24/23/24
- Virement from 6664 ST BA Cemetery Staff Mobile Phones (Churchtown) to 6674 ST SE Services Delivery Mobiles - £203 - BA 24/23/24
- Virement from 6665 ST BA Staff Travelling Costs (Churchtown) to 6675 ST SE Services Delivery Staff Travelling Expenses - £34 - BA 24/23/24
- Virement from 6666 ST BA Staff Training (Churchtown) to 6676 ST SE Services Delivery Staff Training - £227 - BA 24/23/24
- Virement from 6692 ST BA EMF Staff Contingency (Churchtown) to 6700 ST SE Services Delivery Staff Contingency - £4,074 - BA 24/23/24
- Virement from 6071 BA EMF Replace Machinery & Equipment to 6004 BA General Site Maintenance - £525 - BA 24/23/24
- Virement from 6011 BA Water to 6014 BA Cemetery Software Subscription - £48 - BA 24/23/24
- 6012 BA Memorial Bench (Expenditure) -£45 offset by income 4614 BA Memorial Bench Income £700