

**Burial Authority Committee - Burial Authority Precept Budget 2021-22**

Saltash Town Council  
As at 27th November 2020

Account	Actual Received/Spend 2019/20	EMF Balances B/F 2019/20	To/From Reserves & Budget Virements 2020/21	Budget 2020/21	Actual Received/Spend YTD 2020/21	Actual Funds To Receive/ Available to Date 2019/20	Estimated Y/E Income/Spend 2020/21	Notes for Precept 2021/22	Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26
<b>Operating Income</b>													
<b>Burial Authority Income</b>													
4612 BA Cemetery Fees (Churchtown)	17,269	0	0	10,250	9,708	542	16,282	St Stephens Closed	15,000	15,090	15,181	15,272	15,363
<b>Total Burial Authority Income</b>	<b>17,269</b>	<b>0</b>	<b>0</b>	<b>10,250</b>	<b>9,708</b>	<b>542</b>	<b>16,282</b>	increase in burials at Churchtown	<b>15,000</b>	<b>15,090</b>	<b>15,181</b>	<b>15,272</b>	<b>15,363</b>
<b>Total Operating Income</b>	<b>17,269</b>	<b>0</b>	<b>0</b>	<b>10,250</b>	<b>9,708</b>	<b>542</b>	<b>16,282</b>		<b>15,000</b>	<b>15,090</b>	<b>15,181</b>	<b>15,272</b>	<b>15,363</b>
<b>Operating Expenditure</b>													
<b>Burial Authority Expenditure</b>													
6000 BA Petrol	223	0	0	321	69	252	80	Reduced	250	252	253	255	256
6001 BA Machinery Maintenance Costs	291	0	0	428	313	115	450	Increased	450	453	455	458	461
6003 BA Health & Safety	37	0	0	107	56	51	52		108	108	109	110	110
6004 BA General Site Maintenance	600	0	0	1,231	163	1,068	454	Reduced	750	755	759	764	768
6005 BA Fire Extinguishers	0	0	0	53	0	53	0	Fixed Cost	80	80	81	81	82
6008 BA Tree Survey & Tree Maintenance	90	0	0	696	0	696	696		700	704	709	713	717
6009 BA Electricity Costs	251	0	0	267	233	34	159	Fixed Cost	269	270	272	273	275
6010 BA PWLB Loan Repayment & Interest	21,385	0	0	21,385	10,692	10,693	21,385	Fixed Cost	21,385	21,385	21,385	21,385	21,385
6011 BA Water	0	0	0	321	0	321	0	Fixed Cost	323	325	327	329	331
6013 BA Security Alarm Maintenance	151	0	0	152	115	37	152	Fixed Cost	153	154	155	156	157
6014 BA Cemetery Software Subscription	0	0	0	290	288	2	288	Fixed Cost	292	293	295	297	299
<b>Total Burial Authority Expenditure</b>	<b>23,027</b>	<b>0</b>	<b>0</b>	<b>25,251</b>	<b>11,929</b>	<b>13,322</b>	<b>23,716</b>		<b>24,759</b>	<b>24,779</b>	<b>24,800</b>	<b>24,820</b>	<b>24,841</b>
<b>Burial Authority Staffing Expenditure</b>													
Burial Authority Staffing Expenses	134	0	0	265	79	186	265	Increase Staff Mobile Phone Costs	262	264	265	267	268
6666 ST BA Staff Training (Churchtown)	348	0	0	300	12	288	300	Fixed Cost	201	203	204	205	206
Burial Authority Staffing Costs	13,278	0	0	14,442	7,576	6,866	14,442	Fixed Cost	10,086	10,388	10,700	11,021	11,351
<b>Total Burial Authority Staffing Expenditure</b>	<b>13,760</b>	<b>0</b>	<b>0</b>	<b>15,007</b>	<b>7,667</b>	<b>7,340</b>	<b>15,007</b>		<b>10,549</b>	<b>10,854</b>	<b>11,169</b>	<b>11,492</b>	<b>11,826</b>
<b>Total Operating Expenditure</b>	<b>36,787</b>	<b>0</b>	<b>0</b>	<b>40,258</b>	<b>19,596</b>	<b>20,662</b>	<b>38,723</b>		<b>35,308</b>	<b>35,633</b>	<b>35,968</b>	<b>36,313</b>	<b>36,667</b>
<b>Total Burial Authority Operating Expenditure</b>	<b>36,787</b>	<b>0</b>	<b>0</b>	<b>40,258</b>	<b>19,596</b>	<b>20,662</b>	<b>38,723</b>		<b>35,308</b>	<b>35,633</b>	<b>35,968</b>	<b>36,313</b>	<b>36,667</b>
<b>Total Burial Authority Operating Surplus/ (Deficit)</b>	<b>(19,518)</b>	<b>0</b>	<b>0</b>	<b>(30,008)</b>	<b>(9,888)</b>	<b>(20,120)</b>	<b>(22,441)</b>		<b>(20,308)</b>	<b>(20,543)</b>	<b>(20,788)</b>	<b>(21,041)</b>	<b>(21,303)</b>

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<b>1. EMF Expenditure</b>														
6070 BA EMF Churchtown Cemetery Capital Works	0	8,158	0	0	1,578	6,580	240	To be c/f	0	0	0	0	0	
6071 BA EMF Replace Machinery & Equipment	0	9,967	0	0	0	9,967	0	To be c/f	10,000	0	0	0	0	
6072 BA EMF Burial Administration	285	1,387	0	0	0	1,387	0	To be deleted	0	0	0	0	0	
6073 BA EMF Memorial Garden	1,954	3,046	0	0	548	2,498	548	To be c/f	0	0	0	0	0	
6692 ST BA EMF Staff Contingency (Churchtown)	0	916	0	284	0	1,200	0	To be c/f	0	0	0	0	0	
<b>Total EMF Expenditure</b>	<b>2,239</b>	<b>23,474</b>	<b>0</b>	<b>284</b>	<b>2,126</b>	<b>21,632</b>	<b>788</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Burial Authority Budget Surplus/Deficit</b>	<b>(21,757)</b>	<b>(23,474)</b>	<b>0</b>	<b>(30,292)</b>	<b>(12,014)</b>	<b>(41,752)</b>	<b>(23,229)</b>		<b>0</b>	<b>(30,308)</b>	<b>(20,543)</b>	<b>(20,788)</b>	<b>(21,041)</b>	<b>(21,303)</b>

**Notes**

Inflationary rate used for fixed costs is CPI 0.6% June 2020

16  
0% Change on last year

Budgeted figures are based on a 70% split with the Burial Authority Budget (Percentage split to be considered by the Service Delivery Manager at a later date)

Staffing costs for 2021/22 based on 47 hours per week across the two cemeteries

Staffing costs have been worked up to include a 3% inflationary rise, this will be revised when the decision is made by government and any surplus will be reallocated within the staffing budget.