

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 19 February 2008

Agenda item:

Wards: Borough Wide Merton and Sutton

Subject: Revenue Estimates 2007/8 and 2008/9

Lead officer: Treasurer

In order that the statutory requirements to levy a Council Tax for 2008/2009 are met, it is essential that this Board consider the proposals in this report

Recommendations:

1. That the Revised Estimates for 2007/2008 based on the 3rd quarter's budgetary Monitoring 2007/08 be approved.
 2. The Revenue Estimates for 2008/2009 as submitted be approved
 3. That the precepts for the financial year ended 31st March 2007 be set at zero.
 4. That nationally negotiated pay awards be implemented by the Treasurer, in consultation with the Clerk to the Board, for the groups of staff covered by each separate agreement, or negotiating body.
 5. That the scale of fees and charges detailed within Appendix D is approved.
 6. That a contribution of £75,000 is made to the Capital Fund to finance the Capital Expenditure set out in the Capital Strategy detailed within Appendix G be approved.
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1. Purpose of report and executive summary

- 1.1 This report presents the revised revenue estimates for 2007/2008, the estimates for 2008/2009, the Budgetary Monitoring up to 31st December 2007 and the Capital Strategy for 2005-06 to 2008-09.

2. Details

2.1 ESTIMATES

2.2 The Board's draft Revenue Estimates for 2008/2009 and Revised Estimates for 2007/2008 along with the 2007/08 3rd quarter's Budgetary Monitoring are attached at Appendix A. All estimates are at outturn prices. Supplementary details of direct employee expenses are contained in Appendix B, with Appendix C providing a breakdown of Management and Administration Expenses. Appendix D contains the proposed scale of fees and charges and Appendix E provides a comparison of fees and charges with other local authorities. Appendix F contains the Precept History of the Merton and Sutton Joint Cemetery Board. Appendix G sets out the Capital Requirements of the board for the financial years 2005-2009.

2.3 FEES AND CHARGES

2.4 The proposed new fees and charges as detailed in Appendix D

2.5 In setting the scale of fees and charges they compare favourably with other local cemeteries authorities as shown in Appendix E.

2.6 DEBT CHARGES

2.7 It is proposed to include in the debt charges provision of £5,400 in next year's estimates based on anticipated leasing costs.

2.8 PAY AWARDS

2.9 Salaries to the Board's part time Chief Officers, i.e. Clerk, Treasurer, Registrar and Consultant Surveyor are increased annually in line with negotiated and announced Joint Negotiating Committee (JNC) awards in accordance with the Board policy, approved on 8th March 1972 (Min. 48/3/72).

2.9 The Board meeting of 24th April 1989 resolved that subject to there being no legal impediment, future salary awards for the Board's part time officers be implemented from 1 April each year so as to coincide with the Board's financial year. The JNC pay award for Chief Officers was settled at 2.45% and this has been included in the estimates set out in this report.

2.10 COMMON FUND (BALANCES)

2.11 The balance on the Common Fund brought forward into 2007/2008 is £243,616.

2.12 The contribution for 2008-09 towards Capital from the common fund is £75,000 leaving a balance of £140,616. Members are asked to note that the schedule of funding for the Capital Programme contained, as Appendix G requires a total funding of £207,000.

2.13 The balance on Purchasing Graves in Reserve Fund brought forward into 2008/2009 is £16,099.

2.14 This provides a total fund balances carried forward of £327,475.

3. Alternative options

3.1 None for the purposes of this report.

4. Consultation undertaken or proposed

4.1 None for the purposes of this report.

5. Timetable

5.1 None for the purposes of this report.

6. Financial, resource and property implications

6.1 As contained in the body of the report

7. Legal and statutory implications

7.1 None for the purposes of this report.

8. Human rights, equalities and community cohesion implications

8.1 None for the purposes of this report.

9. Risk management and health and safety implications

9.1 None for the purposes of this report.

10. Appendices – the following documents are to be published with this report and form part of the report

Appendices	A – Q3 Budgetary Monitoring & 2007/08 Revenue Estimates 2008/2009 B – Employee Costs C – Management and Administration Expenses D – Proposed Scale of Fees and Charges E – Comparison of Fees and Charges F – Precept History MSJCB G – Capital Strategy
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11. Background Papers – the following documents have been relied on in drawing up this report but do not form part of the report

11.1 2007/08 to 2008/09 Budget files and Budgetary Control files in the Corporate Services Department

12. Contacts

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13. Useful links

- 13.1 Merton Council's Web site: <http://www.merton.gov.uk>
- 13.2 Readers should note the terms of the legal information (disclaimer) regarding information on Merton Council's and third party linked websites.
- 13.3 <http://www.merton.gov.uk/legal.htm>
- 13.4 This disclaimer also applies to any links provided here.

MERTON AND SUTTON JOINT CEMETERY BOARD**2007/08 BUDGETARY CONTROL STATEMENT as at 31st December (Quarter 3)**

		Full Year Estimates 2007/08 £	Expected to date End Dec07 £	Actual to date End Dec07 £	Variance to date £	Forecast Position at 31st March 2007 £
Employees						
AA02, AA03	Salaries	45,130	33,850	42,430	8,580	
AA10	Wages	163,340	122,510	124,292	1,782	
AA52	Pensions	250	190	0	(190)	
AB50	Gratuities	90	70	0	(70)	
		208,810	156,620	166,722	10,102	218,810
Running Expenses						
BA01	Maintenance - Buildings	2,580	1,940	2,445	505	
BA07	Maintenance - Grounds and Paths	10,940	8,210	11,871	3,661	
BB02	Electricity	1,920	1,440	1,902	462	
BB03	Gas	720	540	2,211	1,671	
BH01	Cleaning Materials	310	230	40	(190)	
BA50	Rubbish Disposal	7,970	5,980	5,520	(460)	
BE01	Water	2,060	1,550	768	(782)	
BD01	Rates	1,440	1,080	1,397	317	
DA01	Equipment	2,970	2,230	262	(1,968)	
DA08	Tools	160	120	0	(120)	
DA04	Materials	5,110	3,830	3,514	(316)	
DA30	Memorial seats purchase	1,060	800	1,504	704	
DC01	Laundry	100	80	15	(65)	
DC02	Clothing and Uniforms	600	450	399	(51)	
CE03	Car Allowances	490	370	163	(207)	
CA01	Petrol and Oil	880	660	220	(440)	
CA04	Repair and Maintenance - Vehicles & Plant	5,170	3,880	126	(3,754)	
DE01	Printing and Stationery	1,420	1,070	1,051	(19)	
DF02	Advertising	740	560	1,033	473	
DG04	Postage	350	260	90	(170)	
DG05, DG14	Telephones	990	740	513	(227)	
DH02	Training/Conference Expenses	500	380	1,106	726	
BJ01, GB10	Insurance	2,720	0	0	0	
GB15	Management and Administration Expenses	37,410	0	0	0	
DH04	Members Allowances	180	140	100	(40)	
DF58	Audit Fee	990	0	0	0	
CD05	Travel Expenses	60	50	10	(40)	
		89,840	36,590	36,259	(331)	89,840
HA50	Debt Charges	5,700	80	73	(7)	5,700
DF04	Miscellaneous Expenses	42,000	31,500	11,914	(19,586)	22,000
	TOTAL EXPENDITURE	346,350	224,790	214,968	(9,822)	336,350

MERTON AND SUTTON JOINT CEMETERY BOARD**2007/08 BUDGETARY CONTROL STATEMENT as at 31st December (Quarter 3)**

	Full Year Estimates 2007/08 £	Expected to date End Dec07 £	Actual to date End Dec07 £	Variance to date £	Forecast Position at 31st March 2007 £
INCOME					
RB50	Interment Fees	(258,420)	(193,820)	(186,478)	7,342
RB51	Memorial Fees	(15,670)	(11,750)	(11,068)	682
QA51	Memorial Seats	(1,000)	(750)	(703)	47
RC50	Maintenance of Graves	(29,030)	(21,770)	(20,908)	862
RF55	Grave Rights Transfer Fees	(1,830)	(1,370)	(2,818)	(1,448)
RF03	Telephone Coin Box	(50)	(40)	0	40
RD02	Rents	(31,850)	(23,890)	(10,056)	13,834
SA51	Interest	(7,900)	0	0	0
RB01	Miscellaneous Fees	(50)	(40)	(1,921)	(1,881)
QA54	Sponsorship/Commercial Options	(550)	(410)	0	410
TOTAL INCOME		(346,350)	(253,840)	(233,951)	19,889
NET EXPENDITURE (INCOME)		0	(29,050)	(18,982)	10,068
					0

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2008/09**

ACTUAL 2006/07 £	REVENUE ESTIMATE 2007/08 £	REVISED ESTIMATE 2007/08 £	REVENUE ESTIMATE 2008/09 £
Employees			
92,441 Salaries	45,130	45,130	55,880
117,410 Wages	163,340	163,340	168,360
0 Pensions	250	250	260
0 Gratuities	90	90	90
209,851	208,810	208,810	224,590
Running Expenses			
65 Maintenance - Buildings	2,580	2,580	2,620
345 Maintenance - Grounds and Paths	10,940	10,940	11,100
2,260 Electricity	1,920	1,920	2,450
479 Gas	720	720	2,030
210 Cleaning Materials	310	310	310
5,880 Rubbish Disposal	7,970	7,970	7,590
1,399 Water	2,060	2,060	2,090
1,275 Rates	1,440	1,440	1,460
660 Equipment	2,970	2,970	1,710
0 Tools	160	160	160
6,393 Materials	5,110	5,110	5,190
1,955 Memorial Seats - Purchase	1,060	1,060	1,080
0 Laundry	100	100	100
532 Clothing and Uniforms	600	600	610
137 Car Allowances	490	490	500
510 Petrol and Oil	880	880	890
701 Repair and Maintenance - Vehicles and Plant	5,170	5,170	5,250
1,495 Printing and Stationery	1,420	1,420	1,440
0 Advertising	740	740	750
333 Postage	350	350	360
676 Telephones	990	990	1,000
0 Training/Conference Expenses	500	500	510
2,640 Insurance	2,720	2,720	2,800
36,320 Management and Administration Expenses	37,410	37,410	50,420
0 Members Allowances	180	180	180
980 Audit Fee	990	990	1,020
82 Travel Expenses	60	60	60
65,327	89,840	89,840	103,680
7,458	5,700	5,700	5,400
7,458 Debt Charges	5,700	5,700	5,400

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2008/09**

ACTUAL 2006/07 £	REVENUE ESTIMATE 2007/08 £	REVISED ESTIMATE 2007/08 £	REVENUE ESTIMATE 2008/09 £
Miscellaneous Expenses			
0 Soil Clearance	10,000	10,000	10,000
0 Concrete Headstone Bearers	6,000	6,000	6,000
586 Repairs and Painting	5,000	5,000	5,000
19,278 Paths and Roadways New Section	10,000	10,000	10,000
0 Survey Fees	6,000	6,000	6,000
0 Drainage Design and Contract	5,000	5,000	5,000
19,864	42,000	42,000	42,000
302,500 TOTAL EXPENDITURE	346,350	346,350	375,670
INCOME			
(271,964) Interment Fees	(258,420)	(258,420)	(293,720)
(20,941) Memorial Fees	(15,670)	(15,670)	(16,920)
(2,787) Memorial Seats	(1,000)	(1,000)	(1,000)
(33,461) Maintenance of Graves	(29,030)	(29,030)	(31,350)
(2,483) Grave Rights Transfer Fees	(1,830)	(1,830)	(1,830)
0 Telephone Coin Box	(50)	(50)	(50)
(29,619) Rents	(31,850)	(31,850)	(20,400)
(10,923) Interest	(7,900)	(7,900)	(9,800)
(6,189) Miscellaneous Fees	(50)	(50)	(50)
0 Sponsorship/Commercial Options	(550)	(550)	(550)
(378,367) TOTAL INCOME	(346,350)	(346,350)	(375,670)
(75,867) NET EXPENDITURE (INCOME)	0	0	0

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2008/09**

ACTUAL 2006/07 £	REVENUE ESTIMATE 2007/08 £	REVISED ESTIMATE 2007/08 £	REVENUE ESTIMATE 2008/09 £
<u>(1) PURCHASING GRAVES IN RESERVE FUND</u>			
11,850 Balance Brought Forward	16,099	16,099	16,099
4,249 Add Surplus	0	0	0
<u>16,099</u> Balance Carried Forward	<u>16,099</u>	<u>16,099</u>	<u>16,099</u>
<u>(2) COMMON FUND</u>			
226,997 Balance Brought Forward	243,616	243,616	215,616
0 Contribution to - London Borough of Merton	0	0	0
0 London Borough of Sutton	0	0	0
<u>226,997</u>	<u>243,616</u>	<u>243,616</u>	<u>215,616</u>
71,619 Add Surplus (Deficit)	0	0	0
(55,000) Less Contribution to Capital Fund	(28,000)	(28,000)	(75,000)
<u>243,616</u> Balance Carried Forward	<u>215,616</u>	<u>215,616</u>	<u>140,616</u>
<u>(3) CAPITAL FUND</u>			
33,260 Balance Brought Forward	67,760	67,760	95,760
55,000 Add Contribution from Common Fund	28,000	28,000	75,000
(20,500) Less Capital Investment Programme	0	0	0
<u>67,760</u> Balance Carried Forward	<u>95,760</u>	<u>95,760</u>	<u>170,760</u>
<u>327,475</u> TOTAL FUND BALANCES	<u>327,475</u>	<u>327,475</u>	<u>327,475</u>

Employee Costs

	Revised Estimate 2006/07 £	Revenue Estimate 2007/08 £	Revenue Estimate 2008/09 £
Salaries (inclusive of employers' Superannuation and National Insurance)			
Full time Officers			
Foreman/Supervisor	31,510	32,250	32,980
Other supervisory costs	6,750	6,920	16,790
	38,260	39,170	49,770
Part time Officers			
Clerk	1,500	1,540	1,580
Treasurer	1,500	1,540	1,580
Registrar	1,500	1,540	1,580
Consultant Surveyor	470	480	490
Superannuation and National Insurance	840	860	880
	44,070	45,130	55,880
Wages (inclusive of employers' Superannuation and National Insurance)	139,800	163,340	168,360
Pensions and Gratuities	330	340	350
Total	184,200	208,810	224,590

<u>Management and Administration Expenses</u>	Revenue Estimate 2007/08 £	Revised Estimate 2007/08 £	Revenue Estimate 2008/09 £
CHIEF EXECUTIVE'S DEPARTMENT			
Solicitor	3,000	3,000	3,090
Marketing & Communications	0	0	190
Democratic Services	0	0	2,460
Sub total for CHIEF EXECUTIVE'S DEPARTMENT	<u>3,000</u>	<u>3,000</u>	<u>5,740</u>
CORPORATE SERVICES DEPARTMENT:			
Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll & Pensions			4,180 1,480
Cashiers Office Recharge (Incl Merton Link)			2,050
Human Resources, Training & Staff Side			5,260
Information Technology			1,130
Sub total for CORPORATE SERVICES DEPARTMENT:	<u>9,570</u>	<u>9,570</u>	<u>14,100</u>
ENVIRONMENT & REGENERATION DEPARTMENT:			
3 Professional Officers with technical, horticultural and arboricultural experience			11,218
2 Administrative Assistants	22,750	22,750	17,212
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff	2,090	2,090	2,150
Sub total for ENVIRONMENT & REGENERATION DEPT:	<u>24,840</u>	<u>24,840</u>	<u>30,580</u>
 Total for MANAGEMENT & ADMIN EXPENSES	 <u><u>37,410</u></u>	 <u><u>37,410</u></u>	 <u><u>50,420</u></u>

1. INTERMENTS IN NEW PRIVATE GRAVES

	SEMI LAWN	
	Resident	Non Resident
ALL NEW GRAVES ARE PURCHASED FOR 50 YEARS		
PURCHASE OF BURIAL RIGHTS	£1,022.00	£3,066.00
INTERMENTS (Including chapel facilities and grass mats)	£600.00	£1,800.00
TOTAL	£1,622.00	£4,866.00
→ Purchase in Grave Reserve (50 years)	£1,278.00	£3,834.00

LAWN SECTION	
Resident	Non Resident
£916.00	£2,748.00
£600.00	£1,800.00
£1,516.00	£4,548.00
£1,145.00	£3,435.00

MUSLIM	
Resident	Non Resident
£916.00	£2,748.00
£600.00	£1,800.00
£1,516.00	£4,548.00
£1,145.00	£3,435.00

Note: The interment fee will be increased by £224 (resident) and by £672 (Non resident) for a casket

2. RE-OPENING TO A DEPTH OF 6'6" or 5'

	ALL CLASSES	
	Resident	Non Resident
INTERMENTS (Including chapel facilities and grass mats)	£600.00	£1,800.00

3. INTERMENTS IN COMMON GRAVES

	ALL CLASSES		
	Resident	Non Resident	
INTERMENTS (Including Chapel facilities and grass mats)	Stillborn or child up to one year	£73.00	£219.00
	Over 1 year up to 12 years	£115.00	£345.00
	Over 12 years	£230.00	£690.00

4. INTERMENTS FOR CHILDREN UNDER 12 YEARS OF AGE

	Resident	Non Resident
INTERMENTS (Including chapel facilities and grass mats)	£306.00	£918.00
Still born or up to 1 year	£123.00	£369.00

5. LAWN SECTION (ASHES) Grave spaces purchased for 25 years

Biodegradable containers are available from the cemetery at a cost of £6.00p MDF Containers are acceptable

	Resident	Non Resident
10 PURCHASE	£442.00	£1,326.00
INTERMENTS (Including chapel facilities and grass mats)	£202.00	£606.00
TOTAL	£644.00	£1,932.00
Purchase in Reserve for 25 years	£552.00	£1,656.00

6. GRADUATED FEE FOR NON RESIDENT INTERMENTS

For re-opening of a grave space, where the deceased has moved out from Merton and Sutton Boroughs (this does not include new graves). Evidence of residency must be provided.

The table below shows the % reduction, calculated on the non resident fee (excluding the resident fee)

Number of years as a resident.	Reduction from Non Resident fee.	Fee for an interment in a cremated remains grave.	Fee for an interment in a coffin grave
1 to 5 years	10%	£566.00	£1,680.00
5 to 10 years	30%	£485.00	£1,440.00
10 to 25 years	50%	£404.00	£1,200.00
25 to 50 years	75%	£303.00	£900.00
50 + years	100%	£202.00	£600.00

7. MISCELLANEOUS FEES

	Resident	Non Resident
Digging extra depth beyond 2 metres (6'6")	£214.00	£644.00
Digging extra depth beyond 2 metres (6'6") for casket	£224.00	£672.00
Scattering Cremated Remains Over Private Graves	£70.00	£210.00
Interment of Cremated Remains (not plot FCR)	£202.00	£606.00
Interment of Cremated Remains in a grave already containing a coffin or previous ashes	£202.00	£606.00
Transfer of Ownership of Grave (includes V.A.T.)	£60.00	£60.00
Duplicate deed	£45.00	£45.00
Exhumations - exhumation of a body	£1,900.00	£1,900.00
- exhumation of ashes	£330.00	£330.00
Search fee for each grave	£45.00	£45.00
Saturdays By Arrangement	£368.00	£368.00
	Extra Charge	Coffin
	£108.00	Ashes
Formation of chamber for burial in a shroud	£215.00	£215.00

8.SCALE OF FEES FOR THE ERECTION OF MEMORIALS

For the right to erect a Memorial Stone: not exceeding 6'6" x2'6" x4'6" in height	£140.00
For the right to erect and place a vase, urn or other similar flower container	£45.00
Additional Inscription	£60.00

9. OTHER FEES AND CHARGES

N¹

To remove and replace a full memorial including kerb stones	£278.00
To remove and replace Headstone only	£170.00
Where memorial has subsided - to reinstate and level - Full Memorial	£170.00
Headstone only	£95.00

10. MAINTENANCE AND PLANTING OF GRAVES

The Council undertakes the turfing, moulding, maintenance and planting of graves at the following fees.

	CHARGE	V.A.T.	TOTAL
i Turfing or re-turfing single grave space (Adult or Child)	£91.91	£16.09	£108.00
ii Forming / Re-forming Garden area on single grave space (Adult or Child)	£52.77	£9.23	£62.00
iii Planting single grave space with Spring and Summer flowers (including bulbs) and attendance throughout the year.	1 year	£24.13	£162.00
	10 years	£283.72	£1,905.00
	15 years	£466.32	£3,131.00
iv Keeping single grave space tidy per annum	1 year	£12.66	£85.00
	10 years	£141.94	£953.00
	15 years	£233.09	£1,565.00
v Planting single LAWN SECTION grave space with Spring and Summer flowers at head of grave. As per iii above	1 year	£14.30	£96.00
	10 years	£165.32	£1,110.00
	15 years	£272.55	£1,830.00

NOTE A: Before accepting orders for planting and maintenance under items iii to v above, the Board will require the grave to be prepared initially in accordance with items i or ii above.

NOTE B: Turfing can only be carried out between October and March.

NOTE C: The above scale of fees under item iii does not apply to common graves or graves on a lawn section.

Appendix E

Comparison of Fees and Charges

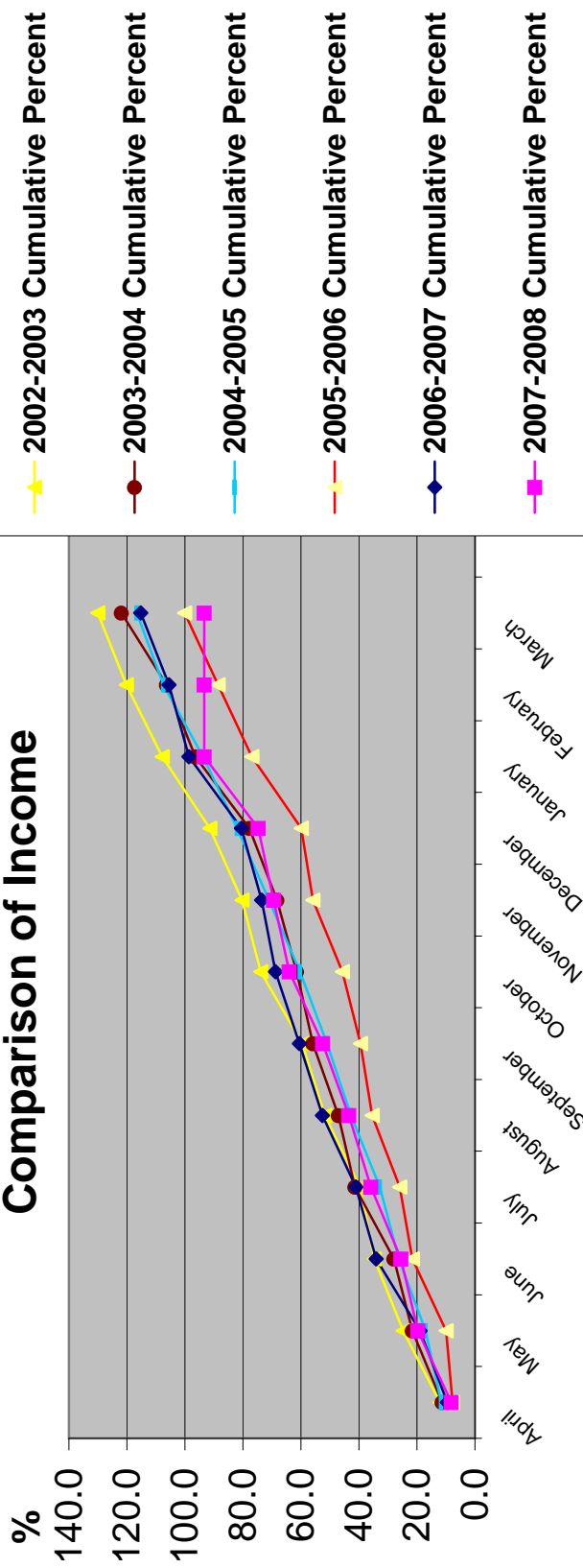
05/02/2008

All price from January 2008

	Merton		Sutton		Wandsworth		Kingston		Richmond		Hammersmith and Fulham		Lambeth		Croydon	
	Charges from 1/4/07	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Average	Position
Purchase lawn section	811	1050	1370	955	900	1050	3500	2583							1303.17	8 of 8
Interment lawn section	531	532	1200	470	525	950	1000	689							728.67	6 of 8
TOTAL	1342	1582	2570	1425	1425	2000	4500	3272						2031.83	8 of 8	
Interment Cremated Remain in CR section	179	163	325	135	110	210	134	135						191.17	3 of 8	
Purchase of plot in CR section	391	558	1400	500	420	320	1250	1071						706.67	7 of 8	
Reopening of Normal section of Cemetery (Coffin)	531	532	1200	470	525	950	1000	689						728.67	6 of 8	
Interment in common grave	204	532	315	0	525	950	1875	0						333.50	6 of 6	
Interment in private grave children	271	186	600	0	115	0	520	118						293.75	3 of 6	
Interment casket shaped coffin	730	694	930	0	525	1210	1000	904						744.67	5 of 7	
Digging Extra Depth to 8'	721	679	0	0	630	1140	0	915						691.00	3 of 5	
Scattering of cremated remains over grave	62	0	0	70	0	53	0	54						59.75	3 of 4	
Interment of cremated remains in a full size grave without a coffin	179	163	325	135	110	210	134	135						382.33	3 of 8	

Interment of cremated remains in a grave containing a coffin	179	163	325	135	110	210	134	135	286.75	3 of 8
Transfer of ownership	51	47	50	30	Legal	75	65	20	54.60	3 of 7
Search Fee	39	0	45	30	Legal	53	35	20.5	46.88	3 of 6
Erection of Memorials under 4ft 6in	123	186	125	270	55	160	145	83	157.83	5 of 8
Erection of Memorials over 4ft 6in	286	0	0	0	0	0	0	0	95.33	1 of 1
Right to erect vase urn etc.	40	41	0	0	0	0	0	0	40.50	2 of 2
Additional inscriptions	51	41	50	75	0	53	77	67	56.17	5 of 7
Removal and Replacement of Memorials	246	0	0	200	175	0	0	0	223.00	1 of 3
Removal Headstone only	151	0	0	200	175	0	0	0	175.50	3 of 3
Re-level subsided memorial	151	0	0	0	0	0	0	0	151.00	1 of 1
Re-level subsided headstone only	84	0	0	0	0	0	0	0	84.00	1 of 1
Turfing	108	0	60	0	60	70	80	72	103.33	1 of 6
Moulding	62	0	45	0	45	70	80	67	81.33	3 of 6
Planting and Upkeep	162	102	150	0	0	140	0	0	184.67	1 of 4
General Maintenance	85	0	97.75	0	0	0	0	0	91.38	2 of 2
Planting and Upkeep Lawn Section	96	0	97.5	0	0	0	0	0	193.50	2 of 2
Interments at Merton and Sutton Cemtery from January 2007 to December 2007 - 262										

Merton and Sutton Cemetery Comparison of Income



PRECEPT HISTORY M&SJC

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
1948	170	8,000	1,266	6,734	8,243	1,316
1949	285	7,477	2,214	5,263	4,593	646
1950	377	8,803	3,476	5,327	5,747	1,066
1951	414	9,927	4,572	5,355	6,494	2,205
1952	373	10,422	3,931	6,491	4,411	125
1953	406	10,845	4,152	6,693	6,927	359
1954	364	10,305	5,032	5,273	7,531	2,617
1955	379	11,091	5,660	5,431	5,344	2,530
1956	417	12,915	6,297	6,618	6,626	2,538
1957	423	14,338	6,584	7,754	7,355	2,139
1958	396	15,237	7,482	7,755	7,413	1,797
1959	422	14,680	7,459	7,221	9,215	3,791
1960	374	17,225	7,123	10,102	8,903	2,592
1961	372	16,485	7,121	9,364	9,455	2,683
1962	379	17,968	8,226	9,742	10,462	3,403
1963	409	19,154	8,202	10,952	11,406	3,851
1964	333	18,636	8,150	10,486	10,956	4,327
1965	339	19,356	7,727	11,629	10,472	3,170
1966	410	21,488	9,539	11,949	12,971	4,192
1967	355	24,293	9,307	14,986	13,989	3,195
1968	375	26,500	9,322	17,178	18,346	4,363
1969	399	26,182	10,103	16,079	17,564	5,848
1970	411	25,878	10,191	15,687	17,983	8,144
1971	387	30,941	10,156	20,785	17,983	5,342
1972	397	33,707	15,173	18,534	26,228	13,036
1973	359	33,495	18,645	14,850	18,395	16,581
1974	346	37,703	15,871	21,832	20,104	14,853
1975	322	46,775	17,103	29,672	19,785	4,966
1976	323	57,495	24,559	32,936	35,180	7,210
1977	295	67,119	24,308	42,811	42,084	6,483
1978	313	67,444	25,799	41,645	36,636	1,424
1979	301	75,975	28,991	46,984	53,581	8,071
1980	325	91,654	34,860	56,794	60,155	11,432
1981	304	107,837	43,524	64,313	69,434	16,553
1982	304	117,461	48,842	68,619	69,784	17,718
1983	325	129,798	48,909	80,889	71,163	7,992
1984	303	137,921	51,307	86,614	80,920	2,298
1985	306	129,955	61,550	68,705	88,640	22,533
1986	311	134,485	66,690	67,795	80,560	35,298

PRECEPT HISTORY M&SJCB

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
1995	379	231,725	167,181	64,544	79,444	36,261
1996	358	207,870	197,191	10,679	80,795	106,377
1997	348	198,678	204,958	(6,280)	40,000	152,658
1998	364	194,514	236,535	(42,021)	0	194,679
1999	356	211,242	244,542	(33,300)	0	227,979
2000	312	216,869	248,694	(31,825)	0	259,804
2001	314	230,329	255,315	(24,987)	0	284,791
2002	317	218,613	286,709	(68,096)	(194,064)	158,823
2003	320	260,664	302,866	(42,202)	0	201,025
2004	327	285,719	336,688	(50,970)	0	251,995
2005	306	291,487	351,113	(59,626)	(150,000)	161,621
2006	290	329,568	394,944	(65,376)	0	226,997
2007	292	357,500	374,118	(16,618)	0	243,615

Capital Programme - Expenditure Profile

Tasks	2005/06	2006/07	2007/08	2008/09	Total
	£	£	£		£
Security	10,000	10,000			20,000
Alteration To Car Park	5,000				5,000
Rearrangement of Office and Waiting Room	3,000	12,000			15,000
Repairs to Service Yard and Building	3,000	9,000			12,000
Data Capture and Storage	3,000	15,000	12,000		30,000
Support Services	15,000	20,000	15,000		50,000
Repairs to bearer beams				50,000	50,000
Electrical Wiring & Supply to Stables				25,000	25,000
Total	39,000	66,000	27,000	75,000	207,000

Capital Contributions	49,000	55,000	28,000	75,000	207,000
Capital Expenditure	15,740	20,500	0		36,240
Capital Fund Balance	33,260	67,760	95,760	170,760	170,760

Note: The smaller figures in the 2005/06 columns are for fees and pre contract work.