

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 17th February 2009

Agenda item: 7

Wards: Borough Wide Merton and Sutton

Subject: Revenue Estimates 2008/9 and 2009/10

Lead officer: Grant Miles

Key decision reference number:

Contact officer: grant.miles@merton.gov.uk

Urgent report:

The legal requirements for Access to Information have not been met. The chair has approved the urgent submission of this item for the following reason:

In order that the statutory requirements to levy a Council Tax for 2009/2010 are met, it is essential that this Board consider the proposals in this report

Recommendations:

1. That the current budgetary position for 2008/09 based on the 3rd quarter's budgetary Monitoring 2008/09 be noted.
 2. The Revised Estimates for 2008/09 and Revenue Estimates for 2009/2010 as submitted be approved.
 3. That the precepts for the financial year ended 31st March 2010 be set at zero.
 4. That the interim pay award 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 £80,000 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 2008/2009, the estimates for 2009/2010, the Budgetary Monitoring up to 31st December 2008 and the Capital Strategy for 2005-06 to 2009-10.

2. Details

2.1 ESTIMATES

2.2 The Board's draft Revenue Estimates for 2009/2010 and Revised Estimates for 2008/2009 along with the 2008/09 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 2005-2010.

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 £4,000 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 interim JNC pay award for Officers has been paid at 2.45% although the pay award is currently subject to arbitration.

2.10 COMMON FUND (BALANCES)

2.11 The balance on the Common Fund brought forward into 2008/2009 is £241,641.

2.12 The contribution for 2009-10 towards Capital from the Common Fund is £80,000 leaving a balance of £66,241. Members are asked to note that the schedule of funding for the Capital Programme contained, as Appendix G requires a total funding of £287,000.

2.13 The balance on Purchasing Graves in Reserve Fund brought forward into 2009/2010 is £19,978.

2.14 This provides a total fund balances carried forward of £357,379.

- 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	<ul style="list-style-type: none"> A – Q3 Budgetary Monitoring & 2008/09 Revenue Estimates 2009/2010 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

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MERTON AND SUTTON JOINT CEMETERY BOARD**2008/09 BUDGETARY CONTROL STATEMENT as at 31st December (Quarter 3)**

	Full Year Estimates 2008/09 £	Expected to date End Dec08 £	Actual to date End Dec08 £	Variance to date £	Forecast Position at 31st March £
Employees					
AA02, AA03	Salaries	55,880	41,910	41,733	(177)
AA10	Wages	168,360	126,270	148,910	22,640
AA52	Pensions	260	200	0	(200)
AB50	Gratuities	90	70	0	(70)
		224,590	168,450	190,643	22,193
Running Expenses					
BA01	Maintenance - Buildings	2,620	1,970	3,269	1,299
BA07	Maintenance - Grounds and Paths	11,100	8,330	6,337	(1,993)
BB02	Electricity	2,450	1,840	1,740	(100)
BB03	Gas	2,030	1,520	1,679	159
BH01	Cleaning Materials	310	230	0	(230)
BA50	Rubbish Disposal	7,590	5,690	2,000	(3,690)
BE01	Water	2,090	1,570	1,425	(145)
BD01	Rates	1,460	1,100	1,672	572
DA01	Equipment	1,710	1,280	2,344	1,064
DA08	Tools	160	120	0	(120)
DA04	Materials	5,190	3,890	5,591	1,701
DA30	Memorial Seats - Purchase	1,080	810	456	(354)
DC01	Laundry	100	80	0	(80)
DC02	Clothing and Uniforms	610	460	887	427
CE03	Car Allowances	500	380	65	(315)
CA01	Petrol and Oil	890	670	157	(513)
CA04	Repair and Maintenance - Vehicles and Plan	5,250	3,940	5,098	1,158
DE01	Printing and Stationery	1,440	1,080	720	(360)
DF02	Advertising	750	560	0	(560)
DG04	Postage	360	270	0	(270)
DG05/DG14	Telephones	1,000	750	455	(295)
DH02	Training/Conference Expenses	510	380	864	484
BJ01, GB10	Insurance	2,800	0	0	0
GB15	Management and Administration Expenses	50,420	0	0	0
DH04	Members Allowances	180	140	100	(40)
DF58	Audit Fee	1,020	0	0	0
CD05	Travel Expenses	60	50	0	(50)
		103,680	37,110	34,860	(2,250)
HA50	Debt Charges	5,400	80	73	(7)
DF04	Miscellaneous Expenses	42,000	21,000	9,664	(11,336)
		375,670	216,140	235,240	8,600
TOTAL EXPENDITURE		375,670	216,140	235,240	8,600

MERTON AND SUTTON JOINT CEMETERY BOARD**2008/09 BUDGETARY CONTROL STATEMENT as at 31st December (Quarter 3)**

		Full Year Estimates 2008/09 £	Expected to date End Dec08 £	Actual to date End Dec08 £	Variance to date £	Forecast Position at 31st March £
INCOME						
RB21	Interment Fees	(293,720)	(220,290)	(245,571)	(25,281)	
RB20	Memorial Fees	(16,920)	(12,690)	(15,700)	(3,010)	
QA51	Memorial Seats	(1,000)	(750)	(821)	(71)	
RC73	Maintenance of Graves	(31,350)	(23,510)	(2,215)	21,295	
RF55	Grave Rights Transfer Fees	(1,830)	(1,370)	0	1,370	
RF03	Telephone Coin Box	(50)	(40)	0	40	
RD02	Rents	(20,400)	(15,300)	0	15,300	
SA51	Interest	(9,800)	0	0	0	
RB01	Miscellaneous Fees	(50)	(40)	(3,282)	(3,242)	
QA54	Sponsorship/Commercial Options	(550)	(410)	0	410	
	TOTAL INCOME	(375,670)	(274,400)	(267,589)	6,811	(355,270)
	NET EXPENDITURE (INCOME)	0	(58,260)	(32,349)	15,411	20,400

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2009/10**

ACTUAL 2007/08 £	REVENUE ESTIMATE 2008/09 £	REVISED ESTIMATE 2008/09 £	REVENUE ESTIMATE 2009/10 £
Employees			
62,892 Salaries	55,880	55,880	59,350
162,770 Wages	168,360	168,360	200,060
0 Pensions	260	260	270
0 Gratuities	90	90	90
<u>225,662</u>	<u>224,590</u>	<u>224,590</u>	<u>259,770</u>
Running Expenses			
9,252 Maintenance - Buildings	2,620	2,620	2,660
5,580 Maintenance - Grounds and Paths	11,100	11,100	11,270
1,784 Electricity	2,450	2,450	2,490
3,089 Gas	2,030	2,030	2,060
302 Cleaning Materials	310	310	310
1,840 Rubbish Disposal	7,590	7,590	7,700
1,441 Water	2,090	2,090	2,120
1,397 Rates	1,460	1,460	1,480
262 Equipment	1,710	1,710	1,740
0 Tools	160	160	160
7,101 Materials	5,190	5,190	5,270
1,982 Memorial Seats - Purchase	1,080	1,080	1,100
0 Laundry	100	100	100
960 Clothing and Uniforms	610	610	620
228 Car Allowances	500	500	510
2,483 Petrol and Oil	890	890	900
126 Repair and Maintenance - Vehicles and Plant	5,250	5,250	5,330
1,091 Printing and Stationery	1,440	1,440	1,460
1,033 Advertising	750	750	760
1,691 Postage	360	360	370
664 Telephones	1,000	1,000	1,020
4,975 Training/Conference Expenses	510	510	520
2,720 Insurance	2,800	2,800	2,880
37,410 Management and Administration Expenses	50,420	50,420	55,060
0 Members Allowances	180	180	180
990 Audit Fee	1,020	1,020	1,050
0 Travel Expenses	60	60	60
<u>88,401</u>	<u>103,680</u>	<u>103,680</u>	<u>109,180</u>
5,199	5,400	5,400	4,000
<u>5,199</u> Debt Charges	<u>5,400</u>	<u>5,400</u>	<u>4,000</u>

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2009/10**

ACTUAL 2007/08 £	REVENUE ESTIMATE 2008/09 £	REVISED ESTIMATE 2008/09 £	REVENUE ESTIMATE 2009/10 £
Miscellaneous Expenses			
0 Soil Clearance	10,000	10,000	10,000
1,219 Trees and Bedding	0	0	0
0 Concrete Headstone Bearers	6,000	6,000	6,000
5,072 Repairs and Painting	5,000	5,000	5,000
9,455 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
15,746	42,000	42,000	42,000
335,008 TOTAL EXPENDITURE	375,670	375,670	414,950
INCOME			
(263,723) Interment Fees	(293,720)	(293,720)	(341,990)
(15,892) Memorial Fees	(16,920)	(16,920)	(18,270)
(703) Memorial Seats	(1,000)	(1,000)	(1,000)
(34,793) Maintenance of Graves	(31,350)	(31,350)	(33,860)
(3,685) Grave Rights Transfer Fees	(1,830)	(1,830)	(1,830)
0 Telephone Coin Box	(50)	(50)	(50)
(32,939) Rents	(20,400)	0	(10,200)
(11,257) Interest	(9,800)	(9,800)	(7,150)
(1,921) Miscellaneous Fees	(50)	(50)	(50)
0 Sponsorship/Commercial Options	(550)	(550)	(550)
(364,912) TOTAL INCOME	(375,670)	(355,270)	(414,950)
(29,904) NET EXPENDITURE (INCOME)	0	20,400	0

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2009/10**

ACTUAL 2007/08 £		REVENUE ESTIMATE 2008/09 £	REVISED ESTIMATE 2008/09 £	REVENUE ESTIMATE 2009/10 £
<u>(1) PURCHASING GRAVES IN RESERVE FUND</u>				
16,099	Balance Brought Forward	19,978	19,978	19,978
3,879	Add Surplus	0	0	0
<u>19,978</u>	Balance Carried Forward	<u>19,978</u>	<u>19,978</u>	<u>19,978</u>
<u>(2) COMMON FUND</u>				
243,616	Balance Brought Forward	241,641	241,641	146,241
0	Contribution to - London Borough of Merton	0	0	0
0	London Borough of Sutton	0	0	0
<u>243,616</u>		<u>241,641</u>	<u>241,641</u>	<u>146,241</u>
26,025	Add Surplus (Deficit)	0	(20,400)	0
(28,000)	Less Contribution to Capital Fund	(75,000)	(75,000)	(80,000)
<u>241,641</u>	Balance Carried Forward	<u>166,641</u>	<u>146,241</u>	<u>66,241</u>
<u>(3) CAPITAL FUND</u>				
67,760	Balance Brought Forward	95,760	95,760	170,760
28,000	Add Contribution from Common Fund	75,000	75,000	80,000
0	Less Capital Investment Programme	0	0	0
<u>95,760</u>	Balance Carried Forward	<u>170,760</u>	<u>170,760</u>	<u>250,760</u>
<u>357,379</u>	TOTAL FUND BALANCES	<u>357,379</u>	<u>336,979</u>	<u>336,979</u>

Employee Costs

	Revenue Estimate 2007/08 £	Revenue Estimate 2008/09 £	Revenue Estimate 2009/10 £
Salaries (inclusive of employers' Superannuation and National Insurance)			
Full time Officers			
Foreman/Supervisor	32,250	32,980	35,370
Other supervisory costs	6,920	16,790	17,720
	39,170	49,770	53,090
Part time Officers			
Clerk	1,540	1,580	1,620
Treasurer	1,540	1,580	1,620
Registrar	1,540	1,580	1,620
Consultant Surveyor	480	490	500
Superannuation and National Insurance	860	880	900
	45,130	55,880	59,350
Wages (inclusive of employers' Superannuation and National Insurance)	163,340	168,360	200,060
Pensions and Gratuities	340	350	360
Total	208,810	224,590	259,770

<u>Management and Administration Expenses</u>	Revised Estimate 2007/08 £	Revenue Estimate 2008/09 £	Revenue Estimate 2009/10 £
CORPORATE SERVICES DEPARTMENT:			
Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll & Pensions		4,180	4,310
Cashiers Office Recharge (Incl Merton Link)		1,480	1,520
Human Resources, Training & Staff Side		2,050	2,110
Information Technology		5,260	5,420
Solicitor		1,130	1,300
Marketing & Communications		3,090	3,180
Democratic Services		190	200
Sub total for CORPORATE SERVICES DEPARTMENT:	<u>9,570</u>	<u>19,840</u>	<u>20,570</u>
ENVIRONMENT & REGENERATION DEPARTMENT:			
3 Professional Officers with technical, horticultural and arboricultural experience		11,218	14,550
2 Administrative Assistants	22,750	17,212	17,730
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff		2,090	2,210
Sub total for ENVIRONMENT & REGENERATION DEPT:	<u>24,840</u>	<u>30,580</u>	<u>34,490</u>
Total for MANAGEMENT & ADMIN EXPENSES	<u>34,410</u>	<u>50,420</u>	<u>55,060</u>

MERTON AND SUTTON JOINT CEMETERY BOARD SCALE OF FEES EFFECTIVE FROM 1ST APRIL 2009

1. INTERMENTS IN NEW PRIVATE GRAVES

ALL NEW GRAVES ARE PURCHASED FOR 50 YEARS	SEMI LAWN	
	Resident	Non Resident
PURCHASE OF BURIAL RIGHTS	£1,226.00	£3,678.00
INTERMENTS (Including chapel facilities and grass mats)	£720.00	£2,160.00
TOTAL	£1,946.00	£5,838.00
→ Purchase in Reserve (50 years)	£1,532.00	£4,596.00

LAWN SECTION	Resident	Non Resident
		£1,099.00
	£720.00	£2,160.00
	£1,819.00	£5,457.00
	£1,374.00	£4,122.00

MUSLIM	Resident	Non Resident
		£1,099.00
	£720.00	£2,160.00
	£1,819.00	£5,457.00
	£1,374.00	£4,122.00

Note: The interment fee will be increased by £270.00 (resident) and by £806.00 (Non resident) for a casket

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

INTERMENTS (Including chapel facilities and grass mats)	ALL CLASSES	
	Resident	Non Resident
	£720.00	£2,160.00

3. INTERMENTS IN COMMON GRAVES

INTERMENTS (Including Chapel facilities and grass mats)	ALL CLASSES	
	Resident	Non Resident
Stillborn or child up to one year	£73.00	£292.00
Over 1 year up to 12 years	£115.00	£460.00
Over 12 years	£230.00	£920.00

4. INTERMENTS FOR CHILDREN UNDER 12 YEARS OF AGE

	Resident	Non Resident
INTERMENTS (Including chapel facilities and grass mats)	£367.00	£1,101.00
Still born or up to 1 year	£147.00	£441.00

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

Biodegradable containers are available from the cemetery at a cost of £11.00 MDF Containers are acceptable

	Resident	Non Resident
PURCHASE	£530.00	£1,590.00
INTERMENTS (Including chapel facilities and grass mats)	£242.00	£484.00
TOTAL	£772.00	£2,074.00
Purchase in Reserve for 25 years	£636.00	£1,908.00

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 included the purchase of a new graves). Evidence of residency must be provided to qualify.

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%	-£459.80	-£2,088.00
5 to 10 years	30%	-£411.40	-£1,944.00
10 to 25 years	50%	-£363.00	-£1,800.00
25 to 50 years	75%	-£302.50	-£1,620.00
50 + years	100%	£242.00	£720.00

1

7. MISCELLANEOUS FEES

	Resident	Non Resident
Digging extra depth beyond 2 metres (6'6")	£257.00	£771.00
Digging extra depth beyond 2 metres (6'6") for casket	£269.00	£807.00
Scattering Cremated Remains Over Private Graves	£70.00	£70.00
Interment of Cremated Remains (not plot FCR)	£242.00	£484.00
Interment of Cremated Remains in a grave already containing a coffin or previous ashes	£242.00	£484.00
Transfer of Ownership of Grave (includes V.A.T.)	£60.00	£60.00
Duplicate deed	£45.00	£45.00
Exhumations - exhumation of a body	£2,280.00	£2,280.00
- exhumation of ashes	£396.00	£396.00
Search fee for each grave	£45.00	£45.00
Saturdays By Arrangement	£442.00	£442.00
Extra Charge Coffin	£130.00	£130.00
Ashes	£260.00	£260.00
Formation of chamber for burial in a shroud		

8. SCALE OF FEES FOR THE ERECTION OF MEMORIALS

For the right to erect a Memorial Stone: not exceeding 6'6" x 2'6" x 4'6" in height	£168.00
For the right to erect and place a vase, urn or other similar flower container	£60.00
Additional Inscription	£60.00

9. OTHER FEES AND CHARGES

To remove and replace a full memorial including kerb stones	£333.00
To remove and replace Headstone only	£204.00
Where memorial has subsided - to reinstate and level - Full Memorial	£204.00
Headstone only	£114.00

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)	£93.91	£14.09	£108.00
ii Forming / Re-forming Garden area on single grave space (Adult or Child)	£53.91	£29.22	£83.13
iii Planting single grave space with Spring and Summer flowers (including bulbs) and attendance throughout the year.	£140.87	£21.13	£162.00
	10 years	£248.48	£1,905.00
	15 years	£408.39	£3,131.00
iv Keeping single grave space tidy per annum	£73.91	£11.09	£85.00
	10 years	£124.31	£953.01
	15 years	£204.13	£1,565.00
v Planting single LAWN SECTION grave space with Spring and Summer flowers at head of grave. As per iii above	£83.48	£12.52	£96.00
	10 years	£143.48	£1,100.00
	15 years	£238.70	£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.

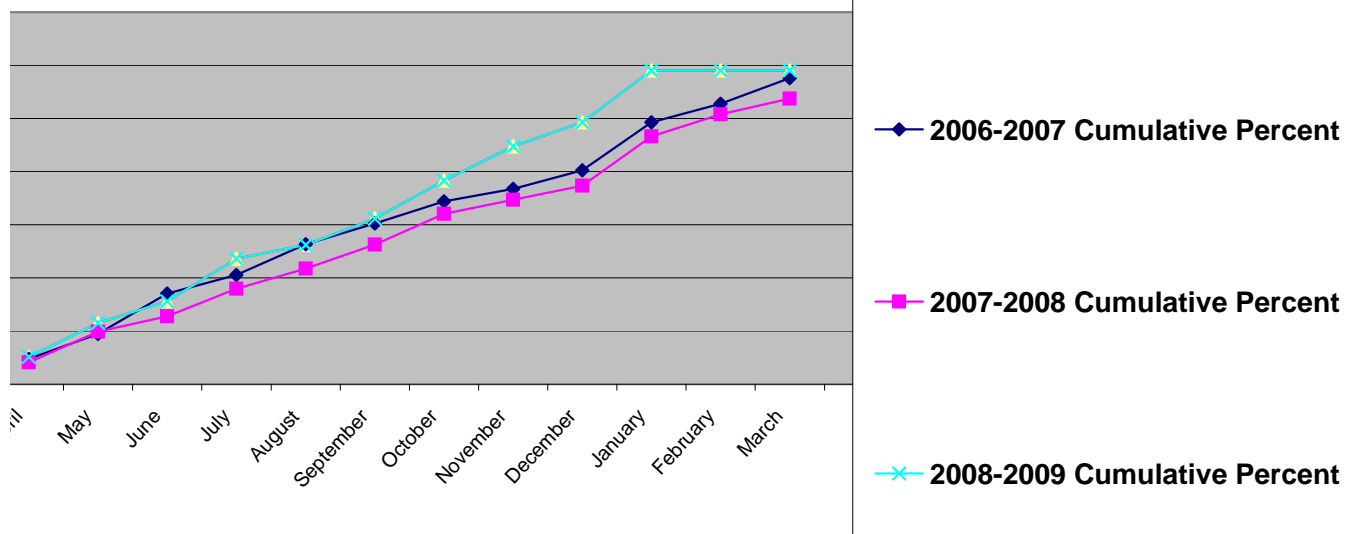
Appendix E
Comparison of Fees and Charges

08/10/2009

All price from October 2008

	Merton	Suton	Wandsworth	Kingston	Richmond	Hammersmith and Fulham	Lambeth	Croydon	Average	Position	Percentage Increase (%)	Proposed Resident Charges 2009- 10
	Charges from 1/4/08	Current	Current	Current	Current	Current	Current	Current				
Purchase lawn section	916	1080	1370	985	1100	1102.5	3500	0	908.92	7 of 7	20%	1,100
Interment lawn section	600	545	1200	485	590	997.5	1000	758	764.25	6 of 8	20%	720
TOTAL	1516	1625	2570	1470	1690	2100	4500	758	1673.17	6 of 8		
Interment Cremated Remain in CR section	202	170	330	150	150	220.5	134	149	203.58	3 of 8	11%	225.00
Purchase of plot in CR section	442	575	1450	500	460	336	1250	1175	746.33	7 of 8	20%	530
Reopening of Normal section of Cemetery (Coffin)	600	545	1200	485	525	997.5	1000	758	764.25	5 of 8	20%	720
Interment in common grave	230	545	315	0	540	997.5	1875	0	347.92	6 of 6	50%	345
Interment in private grave children	306	190	600	235	115	0	520	130	365.25	3 of 7	11%	340
Interment casket shaped coffin	642	715	1530	0	540	1270.5	1000	995	858.75	5 of 7	20%	770
Digging Extra Depth to 8'	814	679	0	0	700	1297	0	1007	759.40	3 of 5	10%	895
Scattering of cremated remains over grave	70	0	0	80	90	55.65	0	59	66.16	3 of 5	20%	84
Interment of cremated remains in a full size grave without a coffin	202	170	325	150	150	220.5	134	149	405.50	3 of 8	11%	225
Interment of cremated remains in a grave containing a coffin	202	170	325	150	150	220.5	134	149	304.13	3 of 8	11%	225
Transfer of ownership	60	48	50	30	60	78.75	65	25	58.35	3 of 7	10%	66
Search Fee	45	0	45	30	Legal	55.65	35	25	50.16	3 of 6	10%	50
Erection of Memorials under 4ft 6in	140	190	125	270	420	168	145	91	164.00	6 of 8	20%	168
Erection of Memorials over 4ft 6in	325	0	0	0	0	0	0	0	108.33	1 of 1	10%	360
Right to erect vase urn etc.	45	42	0	0	0	0	0	0	43.50	1 of 2	10%	45
Additional inscriptions	60	42	50	75	0	55.65	77	74	59.44	4 of 7	20%	72
Removal and Replacement of Memorials	278	0	0	200	175	0	0	0	239.00	1 of 3	8%	300
Removal Headstone only	170	0	0	200	175	0	0	0	185.00	3 of 3	20%	204
Re-level subsided memorial	170	0	0	0	0	0	0	0	170.00	1 of 1	8%	184
Re-level subsided headstone only	84	0	0	0	0	0	0	0	84.00	1 of 1	7%	90
Turfing	108	0	60	0	60	73.5	80	79	106.83	1 of 6	2%	110
Moulding	62	0	45	0	45	70	80	74	83.67	4 of 6	12%	70
Planting and Upkeep	162	105	150	0	0	105	0	0	174.00	1 of 4	5%	170
General Maintenance	85	0	97.75	0	0	147	0	0	164.88	3 of 3	24%	105
Planting and Upkeep Lawn Section	96	0	97.5	0	0	0	0	0	193.50	2 of 2	5%	100

Merton and Sutton Cemetery Comparison of Income



PRECEPT HISTORY M&SJCB

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
1987	333	148,940	71,782	77,158	67,860	26,000
1988	320	146,533	75,728	70,805	73,442	28,637
1989	340	159,704	80,465	79,239	69,058	18,456
1990	327	162,053	88,208	73,845	75,565	20,176
1991	314	179,929	92,042	87,887	85,149	17,438
1992	343	188,624	110,025	78,599	68,365	7,204
1993	312	191,312	107,427	83,885	76,192	(489)

PRECEPT HISTORY M&SJC

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
1994	387	189,687	152,926	36,761	79,444	42,194
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
2008	264	363,008	361,033	1,975	0	241,640

Capital Programme - Expenditure Profile

Tasks	2005/06	2006/07	2007/08	2008/09	2009/10	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
Gates & Railings					10,000	10,000
Surveys for Extension					20,000	20,000
Installation of Transformer					50,000	50,000
Total	39,000	66,000	27,000	75,000	80,000	287,000

Capital Contributions	49,000	55,000	28,000	75,000	50,000	257,000
Capital Expenditure	15,740	20,500	0			36,240
Capital Fund Balance	33,260	67,760	95,760	170,760	220,760	220,760