

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE
Estimates of Revenue Expenditure and Income
2014/15, 2015/16, 2016/17 & 2017/18

	Actual 2013/14	Original Budget 2014/15	Revised Budget 2014/15	Original Budget 2015/16	Original Budget 2016/17	Original Budget 2017/18
Expenditure						
Employee Expenses	276,485	284,430	288,540	296,560	307,500	312,230
Premises Related Expenses	108,338	155,420	191,950	156,490	162,380	165,580
Minor Capital expenditure direct from capital	22,190	5,000	0	5,000	0	0
Transport Related Expenses	3,293	4,700	5,140	5,150	5,190	5,230
Supplies & Services	132,461	131,920	144,010	143,460	134,920	135,020
Agency & Contracted Services	10,051	10,250	10,250	10,350	10,450	10,550
Central, Departmental and Technical Support	44,976	47,360	48,410	50,570	51,420	51,850
Capital Charges	99,481	99,210	99,210	104,010	103,860	103,860
Direct Revenue Financing of Capital	1,210	1,160	1,160	1,110	1,070	1,030
Total Expenditure	698,485	739,450	788,670	772,700	776,790	785,350
Income						
Fees & Charges - Cremation Fees	971,616	953,370	967,860	951,410	951,410	951,410
- Sales	746	25,570	13,070	25,570	30,570	30,570
- Other	53,929	48,340	48,340	48,340	48,340	48,340
- Mercury Abatement	90,900	81,000	105,060	76,500	76,500	76,500
Other Income	88,235	83,240	78,270	84,150	84,590	84,720
Total Income	1,205,426	1,191,520	1,212,600	1,185,970	1,191,410	1,191,540
Net (Cost)/Income of Service	506,941	452,070	423,930	413,270	414,620	406,190
Asset Charge Contribution	99,481	99,210	99,210	104,010	103,860	103,860
Contribution to Capital Replacement Reserve	(165,000)	(172,000)	(496,000)	(172,000)	(167,000)	(162,000)
£45 surcharge to Mercury Abatement Reserve	(90,900)	(81,000)	(81,000)	(76,500)	(76,500)	(76,500)
Contribution (to)/from Organ Reserve	750	(3,000)	(1,500)	(1,500)	(1,500)	(1,500)
Contribution to Cremator repairs Reserve	(43,003)	(65,000)	(35,000)	(65,000)	(65,000)	(65,000)
Contribution to Equipment Replacement Reserve	(5,360)	(5,360)	(5,360)	(5,360)	(5,360)	(5,360)
Redistribution to Consituent Authorities	(100,000)	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)
SURPLUS/ (DEFICIT) IN YEAR	202,909	124,920	(295,720)	(3,080)	3,120	(310)
Reserves Brought Forward	343,631	546,540	546,540	250,820	247,740	250,860
Revenue Reserve Carried Forward	546,540	671,460	250,820	247,740	250,860	250,550
Number of Cremations	2,099	1,800	1,800	1,700	1,700	1,700

Revenue Reserves						
	Outturn 2013/14	Original Budget 2014/15 £	Revised Budget 2014/15 £	Original Budget 2015/16 £	Original Budget 2016/17 £	Original Budget 2017/18 £
Bal b/fwd at start of year after redistribution	343,631	546,540	546,540	250,820	247,740	250,860
Surplus / (Deficit) in the year	202,909	124,920	(295,720)	(3,080)	3,120	(310)
Bal c/fwd	546,540	671,460	250,820	247,740	250,860	250,550
Minimum working balance required - (10%) of turnover b/f	(120,000)	(119,000)	(250,000)	(250,000)	(250,000)	(250,000)

Mercury Abatement Reserve						
	Outturn 2013/14	Original Budget 2014/15 £	Revised Budget 2014/15 £	Original Budget 2015/16 £	Original Budget 2016/17 £	Original Budget 2017/18 £
Bal b/fwd at start of year	114,508	205,408	205,408	286,408	362,908	439,408
£45 Surcharge	90,900	81,000	81,000	76,500	76,500	76,500
Transfer to Capital Reserve						
	205,408	286,408	286,408	362,908	439,408	515,908

Equipment Replacement Reserve						
	Outturn 2013/14	Original Budget 2014/15 £	Revised Budget 2014/15 £	Original Budget 2015/16 £	Original Budget 2016/17 £	Original Budget 2017/18 £
Bal b/fwd at start of year	10,720	16,080	16,080	21,440	800	6,160
Contributions from revenue	5,360	5,360	5,360	5,360	5,360	5,360
Expenditure in year				26,000		
Balance c/fwd at end of year	16,080	21,440	21,440	800	6,160	11,520

Organ Reserve						
	Outturn 2013/14	Original Budget 2014/15 £	Revised Budget 2014/15 £	Original Budget 2015/16 £	Original Budget 2016/17 £	Original Budget 2017/18 £
Bal b/fwd at start of year	3,750	3,000	3,000	4,500	6,000	7,500
Contributions from revenue	3,000	3,000	1,500	1,500	1,500	1,500
Expenditure in year	(3,750)					
Balance c/fwd at end of year	3,000	6,000	4,500	6,000	7,500	9,000

Cremator Repairs Reserve						
	Outturn 2013/14	Original Budget 2014/15 £	Revised Budget 2014/15 £	Original Budget 2015/16 £	Original Budget 2016/17 £	Original Budget 2017/18 £
Bal b/fwd at start of year		43,003	43,003	78,003	83,003	88,003
Contributions from revenue	60,000	65,000	65,000	65,000	65,000	65,000
Expenditure in year	(16,997)	(60,000)	(30,000)	(60,000)	(60,000)	(60,000)
Balance c/fwd at end of year	43,003	48,003	78,003	83,003	88,003	93,003

Capital Improvement Reserve – (at current prices + separate inflation provision)

	Outturn 2013/14 £	Original Budget 2014/15 £	Revised Budget 2014/15 £	Original Budget 2015/16 £	Original Budget 2016/17 £	Original Budget 2017/18 £
Mercury Abatement Plant, Cremators & building works						
Balance b/fwd	68,582	68,582	68,582			
In year spend						
Contribution to other reserves		(68,582)	(68,582)			
C/fwd end of year	68,582	0	0			
Chapel Refurbishment						
Balance b/fwd						
In year spend		(72,000)		(72,000)		
Contribution from revenue		72,000		72,000		
C/fwd end of year	0	0	0	0	0	0
Car Park						
Balance b/fwd		26,504	26,504			
In year spend	(38,496)	(26,504)	(26,504)			
Contribution from revenue	65,000					
C/fwd end of year	26,504	0	-	0	0	0
Reception Area & Admin block						
Balance b/fwd	25,000	25,000		25,000		
In year spend		(25,000)		(85,000)		
Transfer from other reserves				60,000		
Contribution from revenue						
C/fwd end of year	25,000	-	-	0	0	0
Strewing Grounds						
Balance b/fwd	13,047	13,000	13,000	-		
In year spend		(13,000)	(13,000)			
Contribution from revenue	- 47					
C/fwd end of year	13,000	-	-	-	-	-
Heat exchange & boiler						
Balance b/fwd						
In year spend				(90,000)		
Transfer from other reserves				90,000		
Contribution from revenue						
C/fwd end of year	-	-	-	-	-	-
John Deere Gator						
Balance b/fwd						
In year spend			(13,195)			
Contribution from revenue			13,195			
C/fwd end of year	-	-	-	-	-	-
Unallocated						
B/fwd start of year	156,003	256,050	256,050	807,437	757,437	924,437
In year spend						
Transfer from other reserves		68,582	68,582	(150,000)		
Contribution from revenue	100,047	100,000	482,805	100,000	167,000	162,000
C/fwd end of year	256,050	424,632	807,437	757,437	924,437	1,086,437
Total - all schemes						
B/fwd start of year	262,632	389,136	364,136	832,437	757,437	924,437
In year spend	(38,496)	(136,504)	(52,699)	(247,000)	0	0
Transfer from other reserves	0	0	0	(60,000)	0	0
Contribution from revenue	165,000	172,000	496,000	172,000	167,000	162,000
C/fwd end of year	389,136	424,632	807,437	697,437	924,437	1,086,437