

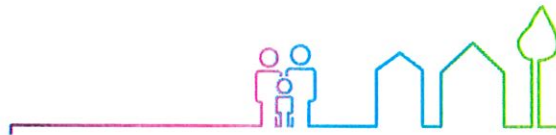
|                         |                                                         |
|-------------------------|---------------------------------------------------------|
| <b>Meeting</b>          | Parks & Open Spaces Committee                           |
| <b>Date</b>             | 12 <sup>th</sup> September 2023                         |
| <b>Report Title</b>     | Budget Report to Month 5 (31 <sup>st</sup> August 2023) |
| <b>Agenda Reference</b> | 15                                                      |
| <b>Author</b>           | Jodie Smart, Finance Officer and Deputy RFO             |

### Officer's Recommendation:

To note.

### Income and Expenditure against budget Balances as of 31<sup>st</sup> August 2023

| Total Revenue Budgets                    | Total Expenditure Budgets              | Actual Income to 31 <sup>st</sup> August 2023                                                                                             | Actual Expenditure to 31 <sup>st</sup> August 2023 |
|------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| £15,753                                  | £611,554                               | £1,267                                                                                                                                    | £283,132                                           |
| % Income                                 |                                        | % Expenditure                                                                                                                             |                                                    |
| Expected at 31 <sup>st</sup> August 2023 | Actual at 31 <sup>st</sup> August 2023 | Expected at 31 <sup>st</sup> August 2023                                                                                                  | Actual at 31 <sup>st</sup> August 2023             |
| 41.67%                                   | 8.0%                                   | 41.67%                                                                                                                                    | 57.4%                                              |
| Variances to note <26.67% or >56.67%     |                                        |                                                                                                                                           |                                                    |
| 302 Play Areas                           |                                        |                                                                                                                                           |                                                    |
| 1410 Play Area Grant                     | 0.0%                                   | Not achieved to date.                                                                                                                     |                                                    |
| 4305 Play Equipment Repairs              | 20.8%                                  | Replacement parts on order.                                                                                                               |                                                    |
| 4306 Play area inspections               | 0.0%                                   | Annual inspections performed in Q4 of financial year.                                                                                     |                                                    |
| 305 Leisure Gardens                      |                                        |                                                                                                                                           |                                                    |
| 4310 Leisure Garden Maintenance          | 1.3%                                   | Not required to date. Balance is difference between income and expenditure, remainder to EMR at year end for Leisure Garden improvements. |                                                    |
| 4315 Leisure garden water rates          | 66.4%                                  | Invoice paid to September 2023.                                                                                                           |                                                    |
| 307 Parks & Open Spaces                  |                                        |                                                                                                                                           |                                                    |
| 1008 Community forest                    | 0.0%                                   | Grant not yet achieved for 23/24.                                                                                                         |                                                    |
| 1183 Grounds Maintenance Work            | 0.0%                                   | Summer season to be invoiced.                                                                                                             |                                                    |
| 4006 General Maintenance                 | 18.8%                                  | Ad hoc consumables etc.                                                                                                                   |                                                    |
| 4009<br>4017                             | 0.0%                                   | Budgeted for GMF – not required to date.                                                                                                  |                                                    |



|                                   |         |                                                                                                                                                                                   |
|-----------------------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4027                              |         |                                                                                                                                                                                   |
| 4102                              |         |                                                                                                                                                                                   |
| 4104                              |         |                                                                                                                                                                                   |
| 4105                              |         |                                                                                                                                                                                   |
| 4106                              |         |                                                                                                                                                                                   |
| 4107                              |         |                                                                                                                                                                                   |
| 4110                              |         |                                                                                                                                                                                   |
| 4111                              |         |                                                                                                                                                                                   |
| 4304                              |         |                                                                                                                                                                                   |
| 4020 Staff Training               | 9.5%    | Training planned for quarter three.                                                                                                                                               |
| 4026 Medical Expenses             | 20.3%   | Awaiting occupational Health invoices to process.                                                                                                                                 |
| 4033 Staff Licences               | 0.0%    | Not required to date.                                                                                                                                                             |
| 4101 Utilities                    | 14.7%   | Budgeted for part year in GMF.                                                                                                                                                    |
| 4102 Health & Safety              | 0.0%    | Not required to date.                                                                                                                                                             |
| 4200 Bus shelter and repairs      | 0.0%    | None required to date.                                                                                                                                                            |
| 4206 Great Western Climate Tree   | 0.0%    | Tree planting planned for quarter three.                                                                                                                                          |
| 4301 Arboricultural Work          | 0.0%    | Not required to date.                                                                                                                                                             |
| 4304 Bin Collections              | 0.0%    | Not required to date.                                                                                                                                                             |
| 4309 Horticultural Work           | 5.7%    | Bulk of budget required in Q3/Autumn.                                                                                                                                             |
| 4314 Equipment                    | 66.0%   | Repairs to Mower not covered under service contract.                                                                                                                              |
| 4350 Vandalism                    | 6.4%    | Not fully required to date.                                                                                                                                                       |
| 4506 Fuel                         | 25.9%   | Fuel costs reduced since budgeting. Vehicles off road for repairs.                                                                                                                |
| 4511 Vehicle Tracking             | 64.5%   | First 6 months invoices paid, plus fee to move trackers to new vehicles (see Min ref. FP 034 18/07/23).                                                                           |
| 4514 Grass Cutting M/C Lease      | 97.9%   | £4,999.88 used for purchase of 2 <sup>nd</sup> mower as per FC062 26 July 2022. Lease costs for 1 <sup>st</sup> mower paid to Feb 2024.                                           |
| 4515 Grass Cutting M/C Maint      | 101.6%  | £1,798.41 Used for purchase of 2 <sup>nd</sup> mower as per FC062 26 July 2022. £889 paid for mower repair. Service plan paid to Feb 2024. Mower tyre repairs taking over budget. |
| 4522 Grounds Maintenance Contract | 60.9%   | Summer maintenance invoice processed. (Payment in monthly installments).                                                                                                          |
| 4524 Vehicle Electricity (Fuel)   | (27.5%) | Awaiting first invoice from SSE, accrual for 22/23 in budget.                                                                                                                     |
| 4604 Festive enhancements         | 0.0%    | Will be spent in Q3.                                                                                                                                                              |
| 4610 Vehicles                     | 113.9%  | 2 x Elec Vehicles invoice processed to August 2024. To move to prepayments during Q2 budget review.                                                                               |
| 4615 New Machinery                | 0.0%    | Not required to date.                                                                                                                                                             |
| 4633 Street Sweeper Lease         | 106.3%  | Supplier missed invoicing in 22/23 taking over budget for 23/24.                                                                                                                  |
| 4700 PWLB Repayment               | 0.0%    | First payment estimated for Q4.                                                                                                                                                   |

10:21 Detailed Income & Expenditure by Budget Heading 08/09/2023

Month No: 5

## Cost Centre Report

|                                         | Actual<br>Current Mth | Actual Year<br>To Date | Current<br>Annual Bud | Variance<br>Annual Total | Committed<br>Expenditure | Funds<br>Available | % Spent       | Transfer<br>to/from EMR |
|-----------------------------------------|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| <b>302 Play Areas</b>                   |                       |                        |                       |                          |                          |                    |               |                         |
| 1410 Play Area Grant                    | 0                     | 0                      | 10,000                | 10,000                   |                          |                    | 0.0%          |                         |
| Play Areas :- Income                    | <u>0</u>              | <u>0</u>               | <u>10,000</u>         | <u>10,000</u>            |                          |                    | <u>0.0%</u>   | <u>0</u>                |
| 4010 Play Area Contractor/Security      | 987                   | 3,987                  | 13,000                | 9,013                    |                          | 9,013              | 30.7%         |                         |
| 4027 CCTV                               | 85                    | 425                    | 1,071                 | 646                      |                          | 646                | 39.7%         |                         |
| 4305 Play Equipment Repairs             | 215                   | 1,595                  | 10,000                | 8,405                    | 487                      | 7,918              | 20.8%         |                         |
| 4306 Play Area Inspection               | 0                     | 0                      | 1,208                 | 1,208                    |                          | 1,208              | 0.0%          |                         |
| 4316 Play Area Refurbishment            | 0                     | 0                      | 0                     | 0                        | 61,294                   | (61,294)           | 0.0%          |                         |
| 4518 Surface Repairs                    | 0                     | 0                      | 2,500                 | 2,500                    | 885                      | 1,616              | 35.4%         |                         |
| 5900 EMR Spend                          | 0                     | 20,760                 | 0                     | (20,760)                 |                          | (20,760)           | 0.0%          | 20,760                  |
| Play Areas :- Indirect Expenditure      | <u>1,287</u>          | <u>26,767</u>          | <u>27,779</u>         | <u>1,012</u>             | <u>62,666</u>            | <u>(61,654)</u>    | <u>321.9%</u> | <u>20,760</u>           |
| Net Income over Expenditure             | <u>(1,287)</u>        | <u>(26,767)</u>        | <u>(17,779)</u>       | <u>8,988</u>             |                          |                    |               |                         |
| 6000 plus Transfer From EMR             | 0                     | 20,760                 |                       |                          |                          |                    |               |                         |
| Movement to/(from) Gen Reserve          | <u>(1,287)</u>        | <u>(6,007)</u>         |                       |                          |                          |                    |               |                         |
| <b>305 Leisure Gardens</b>              |                       |                        |                       |                          |                          |                    |               |                         |
| 1004 Leisure Garden Tenants             | 0                     | 1,267                  | 2,539                 | 1,272                    |                          |                    | 49.9%         |                         |
| Leisure Gardens :- Income               | <u>0</u>              | <u>1,267</u>           | <u>2,539</u>          | <u>1,272</u>             |                          |                    | <u>49.9%</u>  | <u>0</u>                |
| 4310 Leisure Gardens Maintenance        | 0                     | 31                     | 2,329                 | 2,298                    |                          | 2,298              | 1.3%          |                         |
| 4315 Leisure Garden Water Rates         | 0                     | 139                    | 210                   | 71                       |                          | 71                 | 66.4%         |                         |
| Leisure Gardens :- Indirect Expenditure | <u>0</u>              | <u>170</u>             | <u>2,539</u>          | <u>2,369</u>             | <u>0</u>                 | <u>2,369</u>       | <u>6.7%</u>   | <u>0</u>                |
| Net Income over Expenditure             | <u>0</u>              | <u>1,097</u>           | <u>0</u>              | <u>(1,097)</u>           |                          |                    |               |                         |
| <b>307 Parks &amp; Open Spaces</b>      |                       |                        |                       |                          |                          |                    |               |                         |
| 1008 Great Western Community Forest     | 0                     | 0                      | 1,414                 | 1,414                    |                          |                    | 0.0%          |                         |
| 1183 Grounds Maint Work                 | 0                     | 0                      | 1,800                 | 1,800                    |                          |                    | 0.0%          |                         |
| Parks & Open Spaces :- Income           | <u>0</u>              | <u>0</u>               | <u>3,214</u>          | <u>3,214</u>             |                          |                    | <u>0.0%</u>   | <u>0</u>                |
| 4000 Salaries                           | 31,902                | 160,676                | 407,882               | 247,206                  |                          | 247,206            | 39.4%         |                         |
| 4006 General Maintenance                | 19                    | 377                    | 2,000                 | 1,623                    |                          | 1,623              | 18.8%         |                         |
| 4009 Maintenance Contractor             | 0                     | 0                      | 400                   | 400                      |                          | 400                | 0.0%          |                         |
| 4017 Cleaning Materials                 | 0                     | 2                      | 25                    | 23                       |                          | 23                 | 9.5%          |                         |
| 4020 Staff Training                     | 615                   | 615                    | 4,600                 | 3,985                    |                          | 3,985              | 13.4%         |                         |
| 4026 Medical expenses                   | 0                     | 203                    | 1,000                 | 797                      |                          | 797                | 20.3%         |                         |
| 4033 Staff licences                     | 0                     | 0                      | 570                   | 570                      |                          | 570                | 0.0%          |                         |
| 4040 Covid19/Staff Larder               | 0                     | 234                    | 750                   | 516                      |                          | 516                | 31.2%         |                         |
| 4101 Utilities                          | 63                    | 513                    | 3,500                 | 2,987                    |                          | 2,987              | 14.7%         |                         |

10:21 Detailed Income & Expenditure by Budget Heading 08/09/2023

Month No: 5

## Cost Centre Report

|                                             | Actual<br>Current Mth | Actual Year<br>To Date | Current<br>Annual Bud | Variance<br>Annual Total | Committed<br>Expenditure | Funds<br>Available | % Spent      | Transfer<br>to/from EMR |
|---------------------------------------------|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| 4102 Health & Safety                        | 0                     | 0                      | 250                   | 250                      |                          | 250                | 0.0%         |                         |
| 4105 Alarm Fire/Intruder                    | 0                     | 0                      | 450                   | 450                      |                          | 450                | 0.0%         |                         |
| 4106 Sanitary Waste                         | 0                     | 0                      | 50                    | 50                       |                          | 50                 | 0.0%         |                         |
| 4109 Mobile phones                          | 90                    | 502                    | 1,298                 | 796                      |                          | 796                | 38.7%        |                         |
| 4111 Maintenance - office & POST fa         | 0                     | 0                      | 250                   | 250                      |                          | 250                | 0.0%         |                         |
| 4200 Bus Shelters & Repairs                 | 0                     | 0                      | 500                   | 500                      |                          | 500                | 0.0%         |                         |
| 4206 Great Western Climate Tree             | 0                     | 0                      | 1,414                 | 1,414                    |                          | 1,414              | 0.0%         |                         |
| 4301 Arboricultural Work                    | 0                     | 0                      | 6,825                 | 6,825                    |                          | 6,825              | 0.0%         |                         |
| 4304 Bin collections                        | 0                     | 0                      | 50                    | 50                       |                          | 50                 | 0.0%         |                         |
| 4308 Notice Boards, Seats & Bins            | 0                     | 100                    | 500                   | 400                      |                          | 400                | 20.0%        |                         |
| 4309 Horticultural work                     | 0                     | 274                    | 4,778                 | 4,504                    |                          | 4,504              | 5.7%         |                         |
| 4314 Equipment                              | 0                     | 1,320                  | 2,000                 | 680                      |                          | 680                | 66.0%        |                         |
| 4350 Vandalism                              | 0                     | 32                     | 500                   | 468                      |                          | 468                | 6.4%         |                         |
| 4506 Fuel                                   | 446                   | 2,588                  | 10,000                | 7,412                    |                          | 7,412              | 25.9%        |                         |
| 4507 Vehicle Insurance                      | 0                     | 1,856                  | 4,628                 | 2,772                    |                          | 2,772              | 40.1%        |                         |
| 4508 Road Fund Licence                      | 0                     | 439                    | 840                   | 401                      |                          | 401                | 52.2%        |                         |
| 4509 Servicing & Maintenance (Vehic         | 723                   | 1,592                  | 9,930                 | 8,338                    | 1,850                    | 6,487              | 34.7%        |                         |
| 4510 Workwear & PPE                         | 36                    | 1,050                  | 2,735                 | 1,685                    |                          | 1,685              | 38.4%        |                         |
| 4511 Vehicle Tracking                       | 0                     | 508                    | 788                   | 280                      |                          | 280                | 64.5%        |                         |
| 4514 Grass Cutting M/C Lease                | 0                     | 10,764                 | 11,000                | 236                      |                          | 236                | 97.9%        |                         |
| 4515 Grass Cutting M/C maint                | 229                   | 6,098                  | 6,000                 | (98)                     |                          | (98)               | 101.6%       |                         |
| 4517 Litter, Cleansing & gritting           | 0                     | 1,458                  | 2,750                 | 1,293                    |                          | 1,293              | 53.0%        |                         |
| 4522 Grounds Maintenance Contract           | 1,794                 | 7,928                  | 18,922                | 10,994                   | 3,589                    | 7,405              | 60.9%        |                         |
| 4523 Fuel - Grass cutting                   | 506                   | 2,160                  | 5,052                 | 2,892                    |                          | 2,892              | 42.7%        |                         |
| 4524 Vehicle Electricity (fuel)             | 0                     | (825)                  | 3,000                 | 3,825                    |                          | 3,825              | (27.5%)      |                         |
| 4604 Festive Enhancements                   | 0                     | 0                      | 500                   | 500                      |                          | 500                | 0.0%         |                         |
| 4610 Vehicles                               | 420                   | 23,346                 | 20,499                | (2,847)                  |                          | (2,847)            | 113.9%       |                         |
| 4615 New Machinery                          | 0                     | 0                      | 2,800                 | 2,800                    |                          | 2,800              | 0.0%         |                         |
| 4633 Street Sweeper Lease                   | 1,885                 | 20,275                 | 19,068                | (1,207)                  |                          | (1,207)            | 106.3%       |                         |
| 4634 Street Sweeper Maintenance             | 0                     | 5,002                  | 10,632                | 5,630                    |                          | 5,630              | 47.0%        |                         |
| 4700 PWLB Repayment                         | 0                     | 0                      | 12,500                | 12,500                   |                          | 12,500             | 0.0%         |                         |
| 5900 EMR Spend                              | 777                   | 7,111                  | 0                     | (7,111)                  |                          | (7,111)            | 0.0%         | 7,111                   |
| Parks & Open Spaces :- Indirect Expenditure | <b>39,505</b>         | <b>256,195</b>         | <b>581,236</b>        | <b>325,041</b>           | <b>5,439</b>             | <b>319,602</b>     | <b>45.0%</b> | <b>7,111</b>            |
| Net Income over Expenditure                 | <b>(39,505)</b>       | <b>(256,195)</b>       | <b>(578,022)</b>      | <b>(321,827)</b>         |                          |                    |              |                         |
| 6000 plus Transfer From EMR                 | 777                   | 7,111                  |                       |                          |                          |                    |              |                         |
| Movement to/(from) Gen Reserve              | <b>(38,728)</b>       | <b>(249,084)</b>       |                       |                          |                          |                    |              |                         |

10:21 Detailed Income & Expenditure by Budget Heading 08/09/2023

Month No: 5 Cost Centre Report

|                                       | Actual<br>Current Mth | Actual Year<br>To Date | Current<br>Annual Bud | Variance<br>Annual Total | Committed<br>Expenditure | Funds<br>Available | % Spent | Transfer<br>to/from EMR |
|---------------------------------------|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------|-------------------------|
| Grand Totals:- Income                 | 0                     | 1,267                  | 15,753                | 14,486                   |                          |                    | 8.0%    |                         |
| Expenditure                           | 40,792                | 283,132                | 611,554               | 328,422                  | 68,105                   | 260,317            | 57.4%   |                         |
| <b>Net Income over Expenditure</b>    | <u>(40,792)</u>       | <u>(281,866)</u>       | <u>(595,801)</u>      | <u>(313,935)</u>         |                          |                    |         |                         |
| plus Transfer From EMR                | 777                   | 27,871                 |                       |                          |                          |                    |         |                         |
| <b>Movement to/(from) Gen Reserve</b> | <u>(40,015)</u>       | <u>(253,995)</u>       |                       |                          |                          |                    |         |                         |