

|                         |                                                       |
|-------------------------|-------------------------------------------------------|
| <b>Meeting</b>          | Parks & Open Spaces Committee                         |
| <b>Date</b>             | 8 <sup>th</sup> August 2023                           |
| <b>Report Title</b>     | Budget Report to Month 4 (31 <sup>st</sup> July 2023) |
| <b>Agenda Reference</b> | 16                                                    |
| <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> July 2023

| Total Revenue Budgets                  | Total Expenditure Budgets            | Actual Income to 31 <sup>st</sup> July 2023                                                                                               | Actual Expenditure to 31 <sup>st</sup> July 2023 |
|----------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| £15,753                                | £611,554                             | £1,267                                                                                                                                    | £242,340                                         |
| % Income                               |                                      | % Expenditure                                                                                                                             |                                                  |
| Expected at 31 <sup>st</sup> July 2023 | Actual at 31 <sup>st</sup> July 2023 | Expected at 31 <sup>st</sup> July 2023                                                                                                    | Actual at 31 <sup>st</sup> July 2023             |
| 33%                                    | 8%                                   | 33%                                                                                                                                       | 40.8%                                            |
| Variances to note <18% or >48%         |                                      |                                                                                                                                           |                                                  |
| 302 Play Areas                         |                                      |                                                                                                                                           |                                                  |
| 1410 Play Area Grant                   | 0.0%                                 | Not achieved to date.                                                                                                                     |                                                  |
| 4306 Play area inspections             | 0.0%                                 | Annual inspections performed in Q4 of financial year.                                                                                     |                                                  |
| 305 Leisure Gardens                    |                                      |                                                                                                                                           |                                                  |
| 1004 Leisure Garden Tenants            | 49.9%                                | Prepayment into 2023/24 completed as agreed at F&P – FP113 18.10.22.                                                                      |                                                  |
| 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%                                 | Work to be carried out and invoiced.                                                                                                      |                                                  |
| 4009<br>4017<br>4027<br>4102           | 0.0%                                 | Budgeted for GMF – not required to date.                                                                                                  |                                                  |



|                                            |         |                                                                                                                                            |
|--------------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 4104                                       |         |                                                                                                                                            |
| 4105                                       |         |                                                                                                                                            |
| 4106                                       |         |                                                                                                                                            |
| 4107                                       |         |                                                                                                                                            |
| 4110                                       |         |                                                                                                                                            |
| 4111                                       |         |                                                                                                                                            |
| 4304                                       |         |                                                                                                                                            |
| 4020 Staff Training                        | 0.0%    | Not required to date. Tractor training/section 8 to be completed M5.                                                                       |
| 4033 Staff Licences                        | 0.0%    | Not required to date.                                                                                                                      |
| 4101 Utilities                             | 12.9%   | Budgeted for part year in GMF.                                                                                                             |
| 4200<br>Bus shelter and repairs            | 0.0%    | None required to date.                                                                                                                     |
| 4206 Great Western<br>Climate Tree         | 0.0%    | Not required to date.                                                                                                                      |
| 4301 Arboricultural<br>Work                | 0.0%    | Not required to date.                                                                                                                      |
| 4309 Horticultural<br>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.                                                                                                                |
| 4508 Road Fund<br>Licence                  | 52.2%   | Tax paid to 31 <sup>st</sup> December 2023.                                                                                                |
| 4509 Servicing &<br>Maintenance (vehicles) | 8.8%    | Repairs and maintenance planned for July 2023 invoices expected M5.                                                                        |
| 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<br>M/C Lease            | 94.9%   | £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<br>M/C Maint            | 97.8%   | £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. |
| 4517 Litter, Cleansing<br>& Gritting       | 53.0%   | Large bin bag order processed.                                                                                                             |
| 4522 Grounds<br>Maintenance Contract       | 60.9%   | Summer maintenance invoice processed. (Payment in monthly installments).                                                                   |
| 4524 Vehicle Electricity<br>(Fuel)         | (27.5%) | Awaiting first invoice from SSE, accrual for 22/23 in budget.                                                                              |
| 4604 Festive<br>enhancements               | 0.0%    | Will be spent in Q3.                                                                                                                       |
| 4615 New Machinery                         | 0.0%    | Not required to date.                                                                                                                      |
| 4633 Street Sweeper<br>Lease               | 96.4%   | Annual lease invoice received. Balance to EMR at year end to cover replacement/repairs at end of lease.                                    |
| 4700 PWLB<br>Repayment                     | 0.0%    | First payment estimated for Q4.                                                                                                            |

|                                         | 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      | 1,000                 | 3,000                  | 13,000                | 10,000                   |                          | 10,000             | 23.1%        |                         |
| 4027 CCTV                               | 85                    | 340                    | 1,071                 | 731                      |                          | 731                | 31.7%        |                         |
| 4305 Play Equipment Repairs             | 178                   | 1,379                  | 10,000                | 8,621                    | 626                      | 7,994              | 20.1%        |                         |
| 4306 Play Area Inspection               | 0                     | 0                      | 1,208                 | 1,208                    |                          | 1,208              | 0.0%         |                         |
| 4518 Surface Repairs                    | 0                     | 0                      | 2,500                 | 2,500                    | 885                      | 1,616              | 35.4%        |                         |
| 5900 EMR Spend                          | 3,643                 | 20,760                 | 0                     | (20,760)                 |                          | (20,760)           | 0.0%         | 20,760                  |
| Play Areas :- Indirect Expenditure      | <u>4,906</u>          | <u>25,479</u>          | <u>27,779</u>         | <u>2,300</u>             | <u>1,511</u>             | <u>789</u>         | <u>97.2%</u> | <u>20,760</u>           |
| <b>Net Income over Expenditure</b>      | <u>(4,906)</u>        | <u>(25,479)</u>        | <u>(17,779)</u>       | <u>7,700</u>             |                          |                    |              |                         |
| 6000 plus Transfer From EMR             | 3,643                 | 20,760                 |                       |                          |                          |                    |              |                         |
| <b>Movement to/(from) Gen Reserve</b>   | <u>(1,263)</u>        | <u>(4,719)</u>         |                       |                          |                          |                    |              |                         |
| <b>305 Leisure Gardens</b>              |                       |                        |                       |                          |                          |                    |              |                         |
| 1004 Leisure Garden Tenants             | 21                    | 1,267                  | 2,539                 | 1,272                    |                          |                    | 49.9%        |                         |
| Leisure Gardens :- Income               | <u>21</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>                |
| <b>Net Income over Expenditure</b>      | <u>21</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                           | 31,672                | 128,774                | 407,882               | 279,108                  |                          | 279,108            | 31.6%        |                         |
| 4006 General Maintenance                | 188                   | 358                    | 2,000                 | 1,642                    |                          | 1,642              | 17.9%        |                         |
| 4009 Maintenance Contractor             | 0                     | 0                      | 400                   | 400                      |                          | 400                | 0.0%         |                         |
| 4017 Cleaning Materials                 | 0                     | 2                      | 25                    | 23                       |                          | 23                 | 9.5%         |                         |
| 4020 Staff Training                     | 0                     | 0                      | 4,600                 | 4,600                    |                          | 4,600              | 0.0%         |                         |
| 4026 Medical expenses                   | 203                   | 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                          | 85                    | 450                    | 3,500                 | 3,050                    |                          | 3,050              | 12.9%        |                         |
| 4102 Health & Safety                    | 0                     | 0                      | 250                   | 250                      |                          | 250                | 0.0%         |                         |

Month No: 4

## 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 |
|---------------------------------------------|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------|-------------------------|
| 4105 Alarm Fire/Intruder                    | 0                     | 0                      | 450                   | 450                      |                          | 450                | 0.0%    |                         |
| 4106 Sanitary Waste                         | 0                     | 0                      | 50                    | 50                       |                          | 50                 | 0.0%    |                         |
| 4109 Mobile phones                          | 103                   | 412                    | 1,298                 | 886                      |                          | 886                | 31.7%   |                         |
| 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                     | 171                   | 274                    | 4,778                 | 4,504                    |                          | 4,504              | 5.7%    |                         |
| 4314 Equipment                              | 142                   | 1,320                  | 2,000                 | 680                      |                          | 680                | 66.0%   |                         |
| 4350 Vandalism                              | 0                     | 32                     | 500                   | 468                      |                          | 468                | 6.4%    |                         |
| 4506 Fuel                                   | 715                   | 2,142                  | 10,000                | 7,858                    |                          | 7,858              | 21.4%   |                         |
| 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         | 675                   | 869                    | 9,930                 | 9,061                    |                          | 9,061              | 8.8%    |                         |
| 4510 Workwear & PPE                         | 143                   | 1,014                  | 2,735                 | 1,721                    |                          | 1,721              | 37.1%   |                         |
| 4511 Vehicle Tracking                       | 84                    | 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                | 15                    | 5,869                  | 6,000                 | 131                      |                          | 131                | 97.8%   |                         |
| 4517 Litter, Cleansing & gritting           | 40                    | 1,458                  | 2,750                 | 1,293                    |                          | 1,293              | 53.0%   |                         |
| 4522 Grounds Maintenance Contract           | 1,794                 | 6,134                  | 18,922                | 12,788                   | 5,383                    | 7,405              | 60.9%   |                         |
| 4523 Fuel - Grass cutting                   | 506                   | 1,654                  | 5,052                 | 3,398                    |                          | 3,398              | 32.7%   |                         |
| 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                               | 15,235                | 22,926                 | 20,499                | (2,427)                  |                          | (2,427)            | 111.8%  |                         |
| 4615 New Machinery                          | 0                     | 0                      | 2,800                 | 2,800                    |                          | 2,800              | 0.0%    |                         |
| 4633 Street Sweeper Lease                   | 0                     | 18,390                 | 19,068                | 678                      |                          | 678                | 96.4%   |                         |
| 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                              | 1,646                 | 6,334                  | 0                     | (6,334)                  |                          | (6,334)            | 0.0%    | 6,334                   |
| Parks & Open Spaces :- Indirect Expenditure | 53,418                | 216,690                | 581,236               | 364,546                  | 5,383                    | 359,163            | 38.2%   | 6,334                   |
| Net Income over Expenditure                 | (53,418)              | (216,690)              | (578,022)             | (361,332)                |                          |                    |         |                         |
| 6000 plus Transfer From EMR                 | 1,646                 | 6,334                  |                       |                          |                          |                    |         |                         |
| Movement to/(from) Gen Reserve              | (51,772)              | (210,356)              |                       |                          |                          |                    |         |                         |
| Grand Totals:- Income                       | 21                    | 1,267                  | 15,753                | 14,486                   |                          |                    | 8.0%    |                         |
| Expenditure                                 | 58,324                | 242,340                | 611,554               | 369,214                  | 6,894                    | 362,320            | 40.8%   |                         |
| Net Income over Expenditure                 | (58,304)              | (241,073)              | (595,801)             | (354,728)                |                          |                    |         |                         |
| plus Transfer From EMR                      | 5,289                 | 27,094                 |                       |                          |                          |                    |         |                         |
| Movement to/(from) Gen Reserve              | (53,015)              | (213,979)              |                       |                          |                          |                    |         |                         |