

Meeting	Parks & Open Spaces Committee
Date	11 th July 2023
Report Title	Budget Report to Month 3 (30 th June 2023)
Agenda Reference	17
Author	Jodie Smart, Finance Officer and Deputy RFO

Officer's Recommendation:

To note.

Income and Expenditure against budget Balances as of 30th June 2023

Total Revenue Budgets	Total Expenditure Budgets	Actual Income to 30 th June 2023	Actual Expenditure to 30 th June 2023
£15,753	£611,554	£1,246	£184,016
% Income		% Expenditure	
Expected at 30 th June 2023	Actual at 30 th June 2023	Expected at 30 th June 2023	Actual at 30 th June 2023
25%	7.9%	25%	31.4%
Variances to note <10% or >35%			
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	49.1%	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 in July 23.	
4009 4017 4027 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.
4026 Medical Expenses	0.0%	Not required to date.
4033 Staff Licences	0.0%	Not required to date.
4200 Bus shelter and repairs	0.0%	None required to date.
4206 Great Western Climate Tree	0.0%	Not required to date.
4301 Arboricultural Work	0.0%	Not required to date.
4309 Horticultural Work	2.2%	Not required to date.
4314 Equipment	58.9%	Repairs to Mower not covered under service contract.
4350 Vandalism	6.4%	Not fully required to date.
4507 Vehicle insurance	40.1%	Insurance paid to 20 th January 2023.
4508 Road Fund Licence	52.2%	Tax paid to 31 st December 2023.
4509 Servicing & Maintenance (vehicles)	2.0%	Repairs and maintenance planned for July 2023
4511 Vehicle Tracking	53.8%	First quarter invoices paid, plus fee to move trackers to new vehicles.
4514 Grass Cutting M/C Lease	125.1%	£4,999.88 used for purchase of 2 nd mower as per FC062 26 July 2022. Lease costs for 1 st mower with maintenance contract included. (Split to be journalled)
4515 Grass Cutting M/C Maint	47.7%	£1,798.41 Used for purchase of 2 nd mower as per FC062 26 July 2022. £889 paid for mower repair. Remainder to cover annual service contract. (Currently mis-coded to 4514- to be journalled)
4517 Litter, Cleansing & Gritting	51.5%	Large bin bag order processed.
4522 Grounds Maintenance Contract	61.3%	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.
4615 New Machinery	0.0%	Not required to date.
4633 Street Sweeper Lease	72.5%	Annual lease invoice received. Balance to EMR at year end to cover replacement/repairs at end of lease.
4700 PWLB Repayment	0.0%	First payment estimated for Q4.

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
302 Play Areas								
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	2,000	13,000	11,000		11,000	15.4%	
4027 CCTV	85	255	1,071	816		816	23.8%	
4305 Play Equipment Repairs	0	1,201	10,000	8,799		8,799	12.0%	
4306 Play Area Inspection	0	0	1,208	1,208		1,208	0.0%	
4518 Surface Repairs	0	0	2,500	2,500	143	2,357	5.7%	
5900 EMR Spend	0	17,117	0	(17,117)	535	(17,652)	0.0%	17,117
Play Areas :- Indirect Expenditure	<u>1,085</u>	<u>20,573</u>	<u>27,779</u>	<u>7,206</u>	<u>678</u>	<u>6,528</u>	<u>76.5%</u>	<u>17,117</u>
Net Income over Expenditure	<u>(1,085)</u>	<u>(20,573)</u>	<u>(17,779)</u>	<u>2,794</u>				
6000 plus Transfer From EMR	0	17,117						
Movement to/(from) Gen Reserve	<u>(1,085)</u>	<u>(3,456)</u>						
305 Leisure Gardens								
1004 Leisure Garden Tenants	20	1,246	2,539	1,293			49.1%	
Leisure Gardens :- Income	<u>20</u>	<u>1,246</u>	<u>2,539</u>	<u>1,293</u>			<u>49.1%</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>20</u>	<u>1,076</u>	<u>0</u>	<u>(1,076)</u>				
307 Parks & Open Spaces								
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	32,046	97,102	407,882	310,780		310,780	23.8%	
4006 General Maintenance	72	169	2,000	1,831	80	1,751	12.5%	
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	0	0	1,000	1,000		1,000	0.0%	
4033 Staff licences	0	0	570	570		570	0.0%	
4040 Covid19/Staff Larder	0	234	750	516		516	31.2%	
4101 Utilities	108	365	3,500	3,135		3,135	10.4%	
4102 Health & Safety	0	0	250	250		250	0.0%	

Month No: 3

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer 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	309	1,298	989		989	23.8%	
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	93	103	4,778	4,675		4,675	2.2%	
4314 Equipment	0	1,178	2,000	822		822	58.9%	
4350 Vandalism	32	32	500	468		468	6.4%	
4506 Fuel	829	1,426	10,000	8,574		8,574	14.3%	
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	155	195	9,930	9,735		9,735	2.0%	
4510 Workwear & PPE	791	871	2,735	1,864		1,864	31.9%	
4511 Vehicle Tracking	81	424	788	364		364	53.8%	
4514 Grass Cutting M/C Lease	0	13,757	11,000	(2,757)		(2,757)	125.1%	
4515 Grass Cutting M/C maint	38	2,861	6,000	3,139		3,139	47.7%	
4517 Litter, Cleansing & gritting	1,418	1,418	2,750	1,333		1,333	51.5%	
4521 Vehicle Lease	(728)	0	0	0		0	0.0%	
4522 Grounds Maintenance Contract	1,794	4,340	18,922	14,582	7,254	7,328	61.3%	
4523 Fuel - Grass cutting	745	1,147	5,052	3,905		3,905	22.7%	
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	1,988	7,690	20,499	12,809		12,809	37.5%	
4615 New Machinery	0	0	2,800	2,800		2,800	0.0%	
4633 Street Sweeper Lease	(1,660)	18,390	25,376	6,986		6,986	72.5%	
4634 Street Sweeper Maintenance	(455)	5,002	4,324	(678)		(678)	115.7%	
4700 PWLB Repayment	0	0	12,500	12,500		12,500	0.0%	
5900 EMR Spend	1,698	4,688	0	(4,688)		(4,688)	0.0%	4,688
Parks & Open Spaces :- Indirect Expenditure	39,147	163,272	581,236	417,964	7,334	410,629	29.4%	4,688
Net Income over Expenditure	(39,147)	(163,272)	(578,022)	(414,750)				
6000 plus Transfer From EMR	1,698	4,688						
Movement to/(from) Gen Reserve	(37,449)	(158,584)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	20	1,246	15,753	14,507			7.9%	
Expenditure	40,232	184,016	611,554	427,538	8,012	419,526	31.4%	
Net Income over Expenditure	<u>(40,212)</u>	<u>(182,770)</u>	<u>(595,801)</u>	<u>(413,031)</u>				
plus Transfer From EMR	1,698	21,805						
Movement to/(from) Gen Reserve	<u>(38,514)</u>	<u>(160,965)</u>						