

Meeting	Parks & Open Spaces Committee
Date	6 th October 2026
Report Title	Budget Report to Month 5 (31 st August 2026)
Agenda Reference	
Author	Jodie Smart, Smart Public Finance

Officer's Recommendation:

To note.

Income and Expenditure against budget Balances as of 31st August 2026

Total Revenue Budgets	Total Expenditure Budgets	Actual Income to 31 st August 2026	Actual Expenditure to 31 st August 2026
£5,681	£1,047,512	£2,444	£370,924
% Income		% Expenditure	
Expected at 31 st August 2026	Actual at 31 st August 2026	Expected at 31 st August 2026	Actual at 31 st August 2026
41.67%	43.0%	41.67%	48.0%
Variances to note <26.67% or >56.67%			
302 Play Areas			
4010 Play Area Contractor/Security	0%	Awaiting new supplier	
4305 Play Equipment Repairs	22.5%	Small purchases to date	
4306 Play Area Inspection	96.4%	Annual inspection complete	
4316 Play Area Refurbishment	7.1%	Rolling EMR fund	
4518 Surface Repairs	80.0%	Brookfield Wet Pour.	
305 Leisure Gardens			
1004 Leisure Garden Tenants	73%	Rents paid to end September 2026	
4019 Postage	14.6%	Not fully required to date – invoices sent in September	
4215 Subscriptions	177.1%	Annual subscriptions paid to July 2027	
4310 Leisure Gardens Maintenance	13.6%	Not fully required to date	
4315 Leisure Garden Water Rates	521.7%	Costs for GMF water to be split out. Ventnor Close Allotment water usage to be investigated	
4318 Leisure Garden Competitions	0%	Not required to date	
306 GMF			
1195 FIT Payments	0%	Income from solar panels expected	



4040 Staff Larder	59.4%	Bulk purchases
4101 Utilities	0%	Awaiting electricity invoices from providers. Water to be split out from Leisure Gardens invoice when usage can be estimated
4102 Health & Safety	15.4%	Not fully required to date
4105 Alarm Fire/Intruder	0%	Not required to date
4106 Sanitary Waste	0%	Not required to date
4107 Contracts & Agreements	360%	Broadband connection purchase order processed
4110 Landline/Broadband	0%	Not budgeted for
4215 Subscriptions	0%	Not budgeted for – awaiting confirmation of what the payment was for – may be a miscode
4304 Bin collections	0%	Awaiting invoice from supplier
4700 PWLB Payments	50%	Payments made in two instalments
4703 GMF NNDR	0%	Awaiting confirmation of NNDR payment
307 Parks & Open Spaces		
1183 Grounds Maint Work	0%	No works complete to date
1199 Miscellaneous Income	0%	Not budgeted for
4026 Medical expenses	61.4%	Occupational health
4200 Bus Shelters & Repairs	2.4%	Not fully required to date
4301 Arboricultural Work	21.2%	Not fully required to date
4350 Vandalism	0%	Not required to date
4507 Vehicle Insurance	70.1%	Insurance paid to January 2027
4514 Grass Cutting Lease	192.85%	Purchase order to M7 processed – EMR available to cover part of the costs
4515 Grass Cutting M/C Maint	18.1%	Not fully required to date
4517 Litter, Cleansing & Gritting	82.4%	Bulk order processed
4522 Grounds Maintenance Contract	71.5%	Summer mowing contract
4524 Vehicle Electricity (fuel)	0%	To be split from GMF electricity when estimate of usage is available – awaiting electricity invoice from supplier
4525 Fleet Livery	0%	Not required to date
4604 Festive Enhancements	0%	For use in Q3
4610 Vehicles	177.1%	Multi-year purchase order processed
4615 Machinery & Equipment	58.7%	New machinery purchased

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>302 Play Areas</u>							
4010 Play Area Contractor/Security	0	18,005	18,005		18,005	0.0%	
4025 IT Equipment	342	750	408		408	45.6%	
4027 CCTV	425	1,040	615		615	40.9%	
4305 Play Equipment Repairs	1,809	14,000	12,191	1,347	10,844	22.5%	
4306 Play Area Inspection	1,943	2,016	73		73	96.4%	
4316 Play Area Refurbishment	495	60,000	59,505	3,793	55,712	7.1%	
4342 Skatepark Repairs	86	500	414		414	17.2%	
4518 Surface Repairs	23,997	40,000	16,003	7,996	8,006	80.0%	
5900 EMR Spend	0	0	0	1,543	(1,543)	0.0%	
Play Areas :- Indirect Expenditure	29,097	136,311	107,214	14,680	92,534	32.1%	0
Net Expenditure	(29,097)	(136,311)	(107,214)				
<u>303 NOT IN USE SEE 402</u>							
4105 Alarm Fire/Intruder	70	0	(70)		(70)	0.0%	
NOT IN USE SEE 402 :- Indirect Expenditure	70	0	(70)	0	(70)		0
Net Expenditure	(70)	0	70				
<u>305 Leisure Gardens</u>							
1004 Leisure Garden Tenants	2,394	3,281	887			73.0%	
Leisure Gardens :- Income	2,394	3,281	887			73.0%	0
4019 Postage	15	100	85		85	14.6%	
4215 Subscriptions	99	56	(43)		(43)	177.1%	
4310 Leisure Gardens Maintenance	366	2,683	2,317		2,317	13.6%	
4315 Leisure Garden Water Rates	1,263	242	(1,021)		(1,021)	521.7%	
4318 Leisure Garden Competitions	0	200	200		200	0.0%	
Leisure Gardens :- Indirect Expenditure	1,742	3,281	1,539	0	1,539	53.1%	0
Net Income over Expenditure	652	0	(652)				
<u>306 GMF</u>							
1195 FIT Payments	0	2,000	2,000			0.0%	
GMF :- Income	0	2,000	2,000			0.0%	0
4009 Maintenance Contractor	335	600	265		265	55.9%	
4017 Cleaning Materials	140	400	260		260	35.0%	
4040 Staff Larder	119	200	81		81	59.4%	
4101 Utilities	0	4,080	4,080		4,080	0.0%	
4102 Health & Safety	127	820	693		693	15.4%	

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4105 Alarm Fire/Intruder	0	1,200	1,200		1,200	0.0%	
4106 Sanitary Waste	0	89	89		89	0.0%	
4107 Contracts & Agreements	0	900	900	3,240	(2,340)	360.0%	
4110 Landline/Broadband	435	0	(435)	179	(614)	0.0%	
4215 Subscriptions	72	0	(72)		(72)	0.0%	
4304 Bin collections	0	600	600		600	0.0%	
4700 PWLB Repayment	25,888	51,776	25,888		25,888	50.0%	
4703 GMF NNDR	0	40,000	40,000		40,000	0.0%	
GMF :- Indirect Expenditure	27,115	100,665	73,550	3,419	70,131	30.3%	0
Net Income over Expenditure	(27,115)	(98,665)	(71,550)				
<u>307 Parks & Open Spaces</u>							
1183 Grounds Maint Work	0	400	400			0.0%	
1199 Miscellaneous Income	50	0	(50)			0.0%	
Parks & Open Spaces :- Income	50	400	350			12.5%	0
4000 Salaries	228,218	570,092	341,874		341,874	40.0%	
4006 General Maintenance	503	1,873	1,370	2	1,368	27.0%	
4020 Staff Training	2,481	5,000	2,519		2,519	49.6%	
4026 Medical expenses	313	510	197		197	61.4%	
4109 Mobile phones	287	1,033	746		746	27.8%	
4200 Bus Shelters & Repairs	24	1,000	976		976	2.4%	
4300 Grass Cutting - Play areas	5,920	0	(5,920)		(5,920)	0.0%	
4301 Arboricultural Work	135	7,243	7,108	1,400	5,708	21.2%	
4302 Tractor Hire	700	17,136	16,436	4,200	12,236	28.6%	
4308 Notice Boards, Seats & Bins	980	2,500	1,520		1,520	39.2%	
4309 Horticultural work	448	3,264	2,816	505	2,311	29.2%	
4350 Vandalism	0	450	450	41	409	9.1%	
4506 Fuel	2,731	7,540	4,809		4,809	36.2%	
4507 Vehicle Insurance	6,652	9,491	2,839		2,839	70.1%	
4508 Road Fund Licence	259	1,144	885		885	22.6%	
4509 Servicing & Maintenance (Vehic	1,889	5,610	3,721	353	3,368	40.0%	
4510 Workwear & PPE	834	2,000	1,166	135	1,031	48.4%	
4511 Vehicle Tracking	359	1,186	827		827	30.3%	
4514 Grass Cutting M/C Lease	16,752	13,233	(3,519)	8,760	(12,279)	192.8%	
4515 Grass Cutting M/C maint	661	8,323	7,662	846	6,817	18.1%	
4517 Litter, Cleansing & gritting	1,267	3,000	1,733	1,206	527	82.4%	
4522 Grounds Maintenance Contract	11,532	34,680	23,148	13,251	9,897	71.5%	
4523 Fuel - Grass cutting	1,483	5,202	3,719		3,719	28.5%	
4524 Vehicle Electricity (fuel)	0	1,061	1,061		1,061	0.0%	

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4525 Fleet Livery	0	3,500	3,500		3,500	0.0%	
4604 Festive Enhancements	0	500	500		500	0.0%	
4610 Vehicles	15,394	52,262	36,868	77,160	(40,292)	177.1%	
4615 Machinery & Equipment	3,592	12,650	9,058	3,831	5,227	58.7%	
4633 Street Sweeper Lease	6,245	19,920	13,675		13,675	31.4%	
4634 Street Sweeper Maintenance	3,238	15,852	12,614	1,925	10,689	32.6%	
Parks & Open Spaces :- Indirect Expenditure	312,899	807,255	494,356	113,615	380,741	52.8%	0
Net Income over Expenditure	(312,849)	(806,855)	(494,006)				
Grand Totals:- Income	2,444	5,681	3,237			43.0%	
Expenditure	370,924	1,047,512	676,588	131,714	544,875	48.0%	
Net Income over Expenditure	(368,480)	(1,041,831)	(673,351)				
Movement to/(from) Gen Reserve	(368,480)	(1,041,831)	(673,351)				