

# **Loch Lomond & The Trossachs National Park**

## **Appendix 2**

### **2015/16 Quarter 2 Budget Revision**

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**Budget: Total National Park Authority  
Operating Income and Expenditure**

	Budget 2015/16 Full Year			Quarter 2 Budget Revision 2015/16			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Income</b>									
Grant in Aid	1,000,000	6,398,000	7,398,000	1,000,000	6,398,000	7,398,000			
Income - Public Bodies		76,100	76,100		55,948	55,948		(20,152)	(20,152)
Planning Fees		220,000	220,000		200,000	200,000		(20,000)	(20,000)
Generated Income		173,140	173,140	4,000	133,356	137,356	4,000	(39,784)	(35,784)
Sale of Goods		4,000	4,000		4,604	4,604		604	604
Property Rental Income		154,992	154,992		157,642	157,642		2,650	2,650
Interest Received		600	600		578	578		(22)	(22)
<b>Income Total</b>	<b>1,000,000</b>	<b>7,026,832</b>	<b>8,026,832</b>	<b>1,004,000</b>	<b>6,950,128</b>	<b>7,954,128</b>	<b>4,000</b>	<b>(76,704)</b>	<b>(72,704)</b>
<b>Salaries Total</b>	<b>200,474</b>	<b>4,760,072</b>	<b>4,960,546</b>	<b>150,000</b>	<b>4,599,515</b>	<b>4,749,515</b>	<b>50,474</b>	<b>160,557</b>	<b>211,031</b>
<b>Staff Costs Total</b>		327,495	<b>327,495</b>		365,892	<b>365,892</b>		(38,396)	<b>(38,396)</b>
<b>Property Total</b>	5,500	915,256	<b>920,756</b>	12,700	944,331	<b>957,031</b>	(7,200)	(29,075)	<b>(36,275)</b>
<b>Transport Total</b>		125,300	<b>125,300</b>	4,800	112,635	<b>117,435</b>	(4,800)	12,665	<b>7,865</b>
<b>ICT Total</b>	8,060	264,280	<b>272,340</b>	8,232	270,650	<b>278,882</b>	(172)	(6,370)	<b>(6,542)</b>
<b>Supplies &amp; Services Total</b>		35,800	<b>35,800</b>	941	25,678	<b>26,619</b>	(941)	10,122	<b>9,181</b>
<b>Administration Costs Total</b>	7,200	235,420	<b>242,620</b>		250,330	<b>250,330</b>	7,200	(14,910)	<b>(7,710)</b>
<b>Payment to Third Parties Total</b>		15,000	<b>15,000</b>		14,500	<b>14,500</b>		500	<b>500</b>
<b>Total Operating Expenditure</b>	<b>221,234</b>	<b>6,678,623</b>	<b>6,899,857</b>	<b>176,673</b>	<b>6,583,531</b>	<b>6,760,204</b>	<b>44,561</b>	<b>95,093</b>	<b>139,653</b>
<b>Net Operating Income / (Expenditure)</b>	<b>778,767</b>	<b>348,209</b>	<b>1,126,975</b>	<b>827,327</b>	<b>366,598</b>	<b>1,193,925</b>	<b>48,561</b>	<b>18,389</b>	<b>66,949</b>
<b>Capitalised Salaries taken to Projects</b>	<b>200,474</b>		<b>200,474</b>	<b>150,000</b>		<b>150,000</b>	<b>(50,474)</b>		<b>(50,474)</b>
<b>Net Operating Income/ (Expenditure)</b>	<b>979,240</b>	<b>348,209</b>	<b>1,327,449</b>	<b>977,327</b>	<b>366,598</b>	<b>1,343,925</b>	<b>(1,913)</b>	<b>18,389</b>	<b>16,476</b>
Project Income	132,000	106,000	238,000	303,228	778,261	1,081,489	171,228	672,261	843,489
Project Expenditure	1,207,474	463,409	1,670,883	1,273,701	1,152,516	2,426,217	(66,227)	(689,107)	(755,334)
<b>Net Project (Expenditure)</b>	<b>(1,075,474)</b>	<b>(357,409)</b>	<b>(1,432,883)</b>	<b>(970,473)</b>	<b>(374,255)</b>	<b>(1,344,728)</b>	<b>105,001</b>	<b>(16,846)</b>	<b>88,155</b>
<b>Net Income/ (Expenditure)</b>	<b>(96,234)</b>	<b>(9,200)</b>	<b>(105,434)</b>	<b>6,854</b>	<b>(7,657)</b>	<b>(803)</b>	<b>103,088</b>	<b>1,543</b>	<b>104,631</b>

**Budget: Total National Park Authority**  
**Operating Income and Expenditure**

	Budget 2015/16 Full Year			Quarter 2 Budget Revision 2015/16			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Income</b>									
Grant in Aid	1,000,000	6,398,000	7,398,000	1,000,000	6,398,000	7,398,000			
Income - Public Bodies		76,100	76,100		55,948	55,948		(20,152)	(20,152)
Planning Fees		220,000	220,000		200,000	200,000		(20,000)	(20,000)
Generated Income		173,140	173,140	4,000	133,356	137,356	4,000	(39,784)	(35,784)
Sale of Goods		4,000	4,000		4,604	4,604		604	604
Property Rental Income		154,992	154,992		157,642	157,642		2,650	2,650
Interest Received		600	600		578	578		(22)	(22)
<b>Income Total</b>	<b>1,000,000</b>	<b>7,026,832</b>	<b>8,026,832</b>	<b>1,004,000</b>	<b>6,950,128</b>	<b>7,954,128</b>	<b>4,000</b>	<b>(76,704)</b>	<b>(72,704)</b>
<b>Salaries</b>									
Fixed Term Staff Costs					193,734	193,734		(193,734)	(193,734)
Staff Costs	200,474	4,611,627	4,812,101	150,000	4,216,209	4,366,209	50,474	395,418	445,892
Seasonal Staff Costs		170,150	170,150		179,372	179,372		(9,222)	(9,222)
Maternity/ Overtime		10,000	10,000		10,200	10,200		(200)	(200)
Savings Target		(31,705)	(31,705)					(31,705)	(31,705)
<b>Salaries Total</b>	<b>200,474</b>	<b>4,760,072</b>	<b>4,960,546</b>	<b>150,000</b>	<b>4,599,515</b>	<b>4,749,515</b>	<b>50,474</b>	<b>160,557</b>	<b>211,031</b>
<b>Staff Costs</b>									
Board Members Fees		148,795	148,795		155,740	155,740		(6,944)	(6,944)
Conference, Courses & Training		62,200	62,200		77,046	77,046		(14,846)	(14,846)
Other Staff Costs		55,900	55,900		73,169	73,169		(17,269)	(17,269)
PPE		1,200	1,200		11,235	11,235		(10,035)	(10,035)
Travel & Subsistence		31,400	31,400		31,093	31,093		307	307
Uniforms & Clothing		28,000	28,000		17,609	17,609		10,391	10,391
<b>Staff Costs Total</b>		<b>327,495</b>	<b>327,495</b>		<b>365,892</b>	<b>365,892</b>		<b>(38,396)</b>	<b>(38,396)</b>

	Budget 2015/16 Full Year			Quarter 2 Budget Revision 2015/16			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Property</b>									
Franchise Agency Management Agreements		30,000	30,000		30,000	30,000			
Energy		70,000	70,000		94,595	94,595		(24,595)	(24,595)
Furniture Fixtures & Fittings	2,000	11,300	13,300		3,354	3,354	2,000	7,946	9,946
Grounds Maintenance		157,600	157,600		167,600	167,600		(10,000)	(10,000)
Other Property Costs		33,002	33,002		37,838	37,838		(4,836)	(4,836)
Property Cleaning		135,000	135,000		163,661	163,661		(28,661)	(28,661)
Property Insurance		20,600	20,600		20,600	20,600			
Property Repairs & Developments	3,500	133,319	136,819	12,700	104,713	117,413	(9,200)	28,606	19,406
Property Security		20,000	20,000		16,498	16,498		3,502	3,502
Rates & Water Charges		194,950	194,950		194,950	194,950			
Refuse & Waste Disposal		7,300	7,300		9,180	9,180		(1,880)	(1,880)
Rent		81,885	81,885		81,849	81,849		36	36
Tools & Equipment		20,300	20,300		19,495	19,495		805	805
<b>Property Total</b>	<b>5,500</b>	<b>915,256</b>	<b>920,756</b>	<b>12,700</b>	<b>944,331</b>	<b>957,031</b>	<b>(7,200)</b>	<b>(29,076)</b>	<b>(36,276)</b>
<b>Transport</b>									
Fleet Costs - Marine		21,000	21,000		21,000	21,000			
Fleet Costs - Motor		47,500	47,500		43,500	43,500		4,000	4,000
Fuel - Marine		8,000	8,000		7,596	7,596		404	404
Fuel - Motor		43,500	43,500		40,039	40,039		3,461	3,461
Vehicle Rental & Associated Costs		5,300	5,300	4,800	500	5,300	(4,800)	4,800	
<b>Transport Total</b>		<b>125,300</b>	<b>125,300</b>	<b>4,800</b>	<b>112,635</b>	<b>117,435</b>	<b>(4,800)</b>	<b>12,665</b>	<b>7,865</b>
<b>ICT</b>									
GIS Software Maintenance & Support		87,000	87,000		78,500	78,500		8,500	8,500
IT Hardware	8,060	7,140	15,200	8,232	6,968	15,200	(172)	172	
IT Software		59,800	59,800		72,340	72,340		(12,540)	(12,540)
MFD Maintenance		11,000	11,000		11,000	11,000			
Telecoms & Data		99,340	99,340		101,841	101,841		(2,501)	(2,501)
<b>ICT Total</b>	<b>8,060</b>	<b>264,280</b>	<b>272,340</b>	<b>8,232</b>	<b>270,650</b>	<b>278,882</b>	<b>(172)</b>	<b>(6,370)</b>	<b>(6,542)</b>
<b>Supplies &amp; Services</b>									
Office Equipment				941	348	1,289	(941)	(348)	(1,289)
Catering, Hospitality & Gifts		20,000	20,000		17,787	17,787		2,213	2,213
Goods for Resale		1,800	1,800		1,976	1,976		(176)	(176)
Promoting the Park		14,000	14,000		5,566	5,566		8,434	8,434
<b>Supplies &amp; Services Total</b>		<b>35,800</b>	<b>35,800</b>	<b>941</b>	<b>25,678</b>	<b>26,619</b>	<b>(941)</b>	<b>10,122</b>	<b>9,181</b>

	Budget 2015/16 Full Year			Quarter 2 Budget Revision 2015/16			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Administration Costs</b>									
Advertising		27,200	27,200		25,601	25,601		1,599	1,599
Bank Charges		10,940	10,940		7,396	7,396		3,544	3,544
Consultants		47,900	47,900		51,142	51,142		(3,242)	(3,242)
Other Admin		15,000	15,000		5,923	5,923		9,077	9,077
Printing & Stationery		18,000	18,000		12,500	12,500		5,500	5,500
Professional Fees	7,200	89,400	96,600		112,535	112,535	7,200	(23,135)	(15,935)
Published Materials		26,980	26,980		35,232	35,232		(8,252)	(8,252)
<b>Administration Costs Total</b>	<b>7,200</b>	<b>235,420</b>	<b>242,620</b>		<b>250,330</b>	<b>250,330</b>	<b>7,200</b>	<b>(14,910)</b>	<b>(7,710)</b>
<b>Payment to Third Parties</b>									
Payment to Others / Grants		15,000	15,000		14,500	14,500		500	500
<b>Payment to Third Parties Total</b>		<b>15,000</b>	<b>15,000</b>		<b>14,500</b>	<b>14,500</b>		<b>500</b>	<b>500</b>
<b>Total Operating Expenditure</b>	<b>221,234</b>	<b>6,678,623</b>	<b>6,899,857</b>	<b>176,673</b>	<b>6,583,531</b>	<b>6,760,204</b>	<b>44,561</b>	<b>95,092</b>	<b>139,653</b>
<b>Net Operating Income / (Expenditure)</b>	<b>778,767</b>	<b>348,209</b>	<b>1,126,975</b>	<b>827,327</b>	<b>366,598</b>	<b>1,193,925</b>	<b>48,561</b>	<b>18,388</b>	<b>66,949</b>
<b>Capitalised Salaries taken to Projects</b>	<b>200,474</b>		<b>200,474</b>	<b>150,000</b>		<b>150,000</b>	<b>(50,474)</b>		<b>(50,474)</b>
<b>Net Operating Income/ (Expenditure)</b>	<b>979,240</b>	<b>348,209</b>	<b>1,327,449</b>	<b>977,327</b>	<b>366,598</b>	<b>1,343,925</b>	<b>(1,913)</b>	<b>18,388</b>	<b>16,476</b>

**Budget: Total National Park Authority  
Project Income and Expenditure**

	Quarter 2 Budget Revision 2015/16						15/16 Budget	
	Expenditure			Income			Net	
	Capital	Revenue	Total	Capital	Revenue	Total	Expenditure	
Mountain Bogs		374,245	374,245		379,710	379,710	(5,465)	
Natural Heritage Grant Scheme	47,260		47,260				47,260	50,000
Countryside Trust		26,500	26,500				26,500	26,500
Other Conservation and Land Use Projects	900	55,095	55,995		7,999	7,999	47,996	56,000
<b>Total Conservation and Land Use Projects</b>	<b>48,160</b>	<b>455,840</b>	<b>504,000</b>		<b>387,709</b>	<b>387,709</b>	<b>116,291</b>	<b>132,500</b>
Mountains & The People	105,000	1,020	106,020				106,020	105,000
Outdoor Recreation Plan - Phase 1	26,500	10,000	36,500				36,500	43,000
Sustrans	291,250		291,250	291,250		291,250		
Respect the Park		60,000	60,000				60,000	60,000
Other Visitor Management Projects	320,000	93,148	413,148		4,091	4,091	409,057	495,000
<b>Total Visitor Management Projects</b>	<b>742,750</b>	<b>164,168</b>	<b>906,918</b>	<b>291,250</b>	<b>4,091</b>	<b>295,341</b>	<b>611,577</b>	<b>703,000</b>
Gateway Centre	500,000	11,847	511,847	250,000		250,000	261,847	132,000
Visitor Survey		16,921	16,921				16,921	22,000
Signature Events 2015		42,368	42,368		22,011	22,011	20,357	20,000
Other Estates and Commercial Development Projects	14,136	28,122	42,258	53,228	13,200	66,428	(24,170)	94,000
<b>Total Estates and Commercial Development Projects</b>	<b>514,136</b>	<b>99,258</b>	<b>613,394</b>	<b>303,228</b>	<b>35,211</b>	<b>338,439</b>	<b>274,955</b>	<b>268,000</b>
Callander Landscape Programme		70,000	70,000		60,000	60,000	10,000	10,000
Local Development Plan		39,000	39,000				39,000	26,000
Other Rural Development Projects	31,732	23,000	54,732				54,732	56,409
<b>Total Rural Development Projects</b>	<b>31,732</b>	<b>132,000</b>	<b>163,732</b>		<b>60,000</b>	<b>60,000</b>	<b>103,732</b>	<b>92,409</b>
<b>Total Communications Projects</b>	<b>44,250</b>		<b>44,250</b>				<b>44,250</b>	<b>36,500</b>
Capitalised Salaries	150,000		150,000				150,000	200,474
Other Corporate Services Projects	33,923	10,000	43,923				43,923	
<b>Total Corporate Services Projects</b>	<b>183,923</b>	<b>10,000</b>	<b>193,923</b>				<b>193,923</b>	<b>200,474</b>
<b>Total Project Expenditure</b>	<b>1,564,951</b>	<b>861,266</b>	<b>2,426,217</b>	<b>594,478</b>	<b>487,011</b>	<b>1,081,489</b>	<b>1,344,728</b>	<b>1,432,883</b>