

Loch Lomond & The Trossachs National Park Authority

Quarter 2 Budget Revision 2016/17

Agenda Item 9 - Appendix 2

Contents

- 1 One Page Summary Income & Expenditure
- 2 Operating Income & Expenditure Detail
- 3 Project Details

**National Park Authority
Quarter 2 Budget Revision 2016/17
Operating Income and Expenditure**

	Budget 2016/17			Quarter 2 Budget Revision 2016/17			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Net Operating Income / (Expenditure)	786,000	365,476	1,151,476	849,356	350,814	1,200,170	63,356	(14,662)	48,694
Capitalised Salaries taken to Projects	200,000	0	200,000	176,000	0	176,000	(24,000)	0	(24,000)
Net Operating Income/ (Expenditure) exc. Your Park	986,000	365,476	1,351,476	1,025,356	350,814	1,376,170	39,356	(14,662)	24,694
Your Park Net Operational (Expenditure) / Income				0	(3,728)	(3,728)	0	(3,728)	(3,728)
Net Operating Income/ (Expenditure)	986,000	365,476	1,351,476	1,025,356	347,086	1,372,442	39,356	(18,390)	20,966
Net Project Income/ (Expenditure)	(994,364)	(358,619)	(1,352,983)	(1,025,564)	(347,931)	(1,373,495)	(31,200)	10,688	(20,512)
Net Income/ (Expenditure)	(8,364)	6,857	(1,507)	(208)	(845)	(1,053)	8,156	(7,702)	454

**National Park Authority
 Quarter 2 Budget Revision 2016/17
 Operating Income and Expenditure**

	Budget 2016/17			Quarter 2 Budget Revision 2016/17			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Income									
Grant in Aid	1,000,000	6,270,000	7,270,000	1,095,000	6,270,000	7,365,000	95,000		95,000
Income - Public Bodies		80,000	80,000		64,782	64,782		(15,218)	(15,218)
Planning Fees		190,000	190,000		184,592	184,592		(5,408)	(5,408)
Generated Income	4,000	180,376	184,376	2,000	158,256	160,256	(2,000)	(22,120)	(24,120)
Sale of Goods		4,438	4,438		3,996	3,996		(442)	(442)
Property Rental Income		179,483	179,483		144,253	144,253		(35,230)	(35,230)
Interest Received		600	600		300	300		(300)	(300)
Income Total	1,004,000	6,904,897	7,908,897	1,097,000	6,826,178	7,923,178	93,000	(78,719)	14,281
Salaries									
Staff Costs	200,000	4,646,027	4,846,027	176,000	4,567,571	4,743,571	24,000	78,456	102,456
Seasonal Staff Costs		173,500	173,500		173,500	173,500		0	0
Salaries Total	200,000	4,819,527	5,019,527	176,000	4,741,070	4,917,070	24,000	78,456	102,456
Staff Costs									
Board Members Fees		157,187	157,187		154,153	154,153		3,033	3,033
Conference, Courses & Training		22,604	22,604		23,195	23,195		(591)	(591)
Other Staff Costs		39,290	39,290		38,102	38,102		1,188	1,188
PPE		7,500	7,500		7,471	7,471		29	29
Travel & Subsistence		33,500	33,500		33,715	33,715		(215)	(215)
Uniforms & Clothing		6,850	6,850		6,764	6,764		86	86
Staff Costs Total		266,931	266,931		263,400	263,400		3,531	3,531
Property									
Franchise Agency Management Agreements		27,000	27,000		26,497	26,497		503	503
Energy		77,000	77,000		72,499	72,499		4,501	4,501
Furniture Fixtures & Fittings		3,000	3,000		3,000	3,000			
Grounds Maintenance	10,000	162,000	172,000	10,000	162,000	172,000			
Other Property Costs		42,500	42,500		35,399	35,399		7,101	7,101
Property Cleaning		126,770	126,770		128,692	128,692		(1,922)	(1,922)
Property Insurance		13,813	13,813		14,741	14,741		(928)	(928)

	Budget 2016/17			Quarter 2 Budget Revision 2016/17			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Property Repairs & Developments	4,000	71,500	75,500	10,000	59,597	69,597	(6,000)	11,904	5,904
Property Security		17,051	17,051		16,539	16,539		512	512
Rates & Water Charges		226,905	226,905		200,581	200,581		26,324	26,324
Refuse & Waste Disposal		6,500	6,500		8,560	8,560		(2,060)	(2,060)
Rent		84,623	84,623		114,039	114,039		(29,416)	(29,416)
Tools & Equipment		14,200	14,200	732	13,456	14,188	(732)	744	12
Property Total	14,000	872,862	886,862	20,732	855,600	876,332	(6,732)	17,262	10,530
Transport									
Fleet Costs - Marine		20,000	20,000		20,000	20,000		(0)	(0)
Fleet Costs - Motor	1,000	44,900	45,900	41,912	43,685	85,597	(40,912)	1,215	(39,697)
Fuel - Marine		7,500	7,500		7,586	7,586		(86)	(86)
Fuel - Motor		35,000	35,000		34,230	34,230		770	770
Vehicle Rental & Associated Costs		500	500		500	500			
Transport Total	1,000	107,900	108,900	41,912	106,001	147,913	(40,912)	1,899	(39,013)
ICT									
GIS Software Maintenance & Support		82,831	82,831	6,000	75,088	81,088	(6,000)	7,743	1,743
IT Hardware	3,000	7,000	10,000	3,000	5,699	8,699		1,301	1,301
IT Software		60,373	60,373		40,670	40,670		19,703	19,703
MFD Maintenance		11,000	11,000		11,000	11,000		(0)	(0)
Telecoms & Data		96,706	96,706		96,919	96,919		(213)	(213)
ICT Total	3,000	257,910	260,910	9,000	229,377	238,377	(6,000)	28,533	22,533
Supplies & Services									
Catering, Hospitality & Gifts		15,850	15,850		14,350	14,350		1,500	1,500
Goods for Resale		2,000	2,000		1,914	1,914		86	86
Promoting the Park		4,000	4,000		4,020	4,020		(20)	(20)
Supplies & Services Total		21,850	21,850		20,283	20,283		1,567	1,567
Administration Costs									
Advertising		26,200	26,200		29,500	29,500		(3,300)	(3,300)
Bank Charges		6,740	6,740		6,677	6,677		63	63
Consultants		36,350	36,350		38,469	38,469		(2,119)	(2,119)
Other Admin		1,000	1,000		1,000	1,000		1	1
Printing & Stationery		9,300	9,300		10,557	10,557		(1,257)	(1,257)
Professional Fees		75,900	75,900		138,233	138,233		(62,332)	(62,332)
Published Materials		34,151	34,151		32,266	32,266		1,885	1,885

	Budget 2016/17			Quarter 2 Budget Revision 2016/17			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Administration Costs Total		189,641	189,641		256,700	256,700		(67,059)	(67,059)
Payment to Third Parties									
Payment to Others / Grants		2,800	2,800		2,932	2,932		(132)	(132)
Payment to Third Parties Total		2,800	2,800		2,932	2,932		(132)	(132)
Total Operating Expenditure	218,000	6,539,421	6,757,421	247,644	6,475,364	6,723,008	(29,644)	64,057	34,413
Net Operating Income / (Expenditure)	786,000	365,476	1,151,476	849,356	350,814	1,200,170	63,356	(14,662)	48,694
Capitalised Salaries taken to Projects	200,000		200,000	176,000		176,000	(24,000)		(24,000)
Net Operating Income/ (Expenditure)	986,000	365,476	1,351,476	1,025,356	350,814	1,376,170	39,356	(14,662)	24,694

	Q2 2016/17 Budget Revision (NET)			Variance to Original Budget		
	NPA Capital Budget	NPA Revenue Budget	Total NPA Budget	NPA Capital Budget	NPA Revenue Budget	Total NPA Budget
Conservation & Land Use						
Wild Park 2020		3,600	3,600		2,900	2,900
Countryside Trust		11,500	11,500			
Ecosystems Services Projects		12,000	12,000		(2,000)	(2,000)
Landscape		3,850	3,850			
NNR	5,000		5,000			
Natural Heritage Grant Scheme	27,500		27,500	17,500		17,500
Mountain Bogs		4,500	4,500			
Land Management		20,000	20,000		5,000	5,000
Total	32,500	55,450	87,950	17,500	5,900	23,400
Visitor Management						
Respect The Park		60,000	60,000			
Outdoor Recreation Plan	29,500	2,004	31,504		9,996	9,996
Mountains & the People		200	200			
Walk in the Park		10,000	10,000		(10,000)	(10,000)
Education Development		24,000	24,000			
Your Park Communications		45,000	45,000			
Your Park Systems Development	50,000		50,000			
Your Park Campsite Development						
Loch Chon	245,000		245,000			
Your Park Campsite Development						
Loch Earn	60,000		60,000	(60,000)		(60,000)
Your Park Campsite Development						
Three Lochs Drive	60,000		60,000	(60,000)		(60,000)
Your Park Permit Development	55,000		55,000	(5,000)		(5,000)
Your Park Capital Resource	24,000		24,000	(24,000)		(24,000)
Your Park Signage	100,000		100,000			
Your Park Operational Resource						
Workstream	20,000	30,000	50,000			
Developing Young Workforce		500	500			
Total	643,500	171,704	815,204	(149,000)	(4)	(149,004)
Estates / Capital Projects						
West Highland Way Upgrades	30,000		30,000			
Estates Management System	1,000		1,000		2,000	2,000
Site Improvements	10,500		10,500			
Capitalised Salaries	176,000		176,000	24,000		24,000
Total	217,500		217,500	24,000	2,000	26,000
Visitor Experience - Tourism						
Interpretation & Info Signage	7,500		7,500			
Gateway Centre	110,000	4,000	114,000	39,000	(4,000)	35,000
Signature Events		2,090	2,090		(90)	(90)
Strategic Projects		8,258	8,258		(258)	(258)
Visitor Strategy		10,500	10,500			
Commercial Development	1,200	3,736	4,936	20,800	6,264	27,064
Total	118,700	28,584	147,284	59,800	1,916	61,716

	Q2 2016/17 Budget Revision (NET)			Variance to Original Budget		
	NPA Capital Budget	NPA Revenue Budget	Total NPA Budget	NPA Capital Budget	NPA Revenue Budget	Total NPA Budget
Rural Development						
Community Partnership SLA						
Community Action Plans						
Community Grant Scheme		11,000	11,000	10,000	(1,000)	9,000
Paths In the Park				4,000		4,000
Skills Partnership						
Local Development Plan		54,557	54,557		(5,057)	(5,057)
Built Heritage Grant Scheme	12,500		12,500	2,500		2,500
Charrette Delivery		5,000	5,000			
Callander Landscape Programme		3,109	3,109		3,560	3,560
TPO Review		7,500	7,500		2,500	2,500
Total	12,500	81,166	93,666	16,500	3	16,503
Communications						
Website Development	864	727	1,591		773	773
Gaelic Language Plan		800	800		100	100
Total	864	1,527	2,391		873	873
Corporate Services						
National Park Partnership Plan		9,500	9,500			
Total		9,500	9,500			
Net Project Total	1,025,564	347,931	1,373,495	(31,200)	10,688	(20,512)
Net Project Income / (Expenditure)		(1,373,495)			(20,512)	