

Natural Environment - Local Risk Revenue Budget 2023/24 - December 2023

APPENDIX 6

FY 2022/23 Actuals £	EPPING FOREST	Latest Approved Budget 2023/24 £	Actual to Date £	Projected Outturn 2023/24 £	Variance from Latest Approved Budget 2023/24		
					£	%	
2,952,290	Direct Employees	4,416,000	1,914,622	3,527,000	(889,000)	-20%	1
15,773	Indirect Employees	23,000	13,750	23,000	0	0%	
210,004	Repairs and Maintenance	80,000	37,776	114,000	34,000	43%	2
92,768	Energy Costs	55,000	82,693	55,000	0	0%	3
91,671	Rates/Council Tax	68,000	116,952	118,000	50,000	74%	4
45,588	Water Services	50,000	29,385	50,000	0	0%	
86,108	Cleaning and Domestic Supplies	75,000	80,781	130,000	55,000	73%	5
292,032	Grounds Maintenance Costs	537,000	262,596	537,000	0	0%	6
818,171	Premises	865,000	610,183	1,004,000	139,000	16%	
58,884	Vehicle Purchase	78,000	302,006	578,000	500,000	641%	7
60,625	Vehicle R&M	68,000	38,541	68,000	0	0%	
62,119	Vehicle Running Costs	56,000	39,214	56,000	0	0%	
28,651	Hired Transport	2,000	20,006	30,000	28,000	1400%	8
495	Staff Travelling Expenses	2,000	685	2,000	0	0%	
9,121	Car Allowances	3,000	6,906	10,000	7,000	233%	
219,894	Transport	209,000	407,360	744,000	535,000	256%	
491,741	Equipment, Furniture and Materials	223,000	190,675	285,000	62,000	28%	9
8,915	Books	7,000	4,508	7,000	0	0%	
12,304	Animals and Livestock	0	15,183	16,000	16,000	n/a	
11,184	Clothes, Uniform and Laundry	8,000	7,328	11,000	3,000	38%	
30,328	Printing, Stationery and General Office Expenses	22,000	18,593	30,000	8,000	36%	
260,584	Fees and Services	68,000	116,470	300,000	232,000	341%	10
113,832	Communications and Computing	47,000	47,134	65,000	18,000	38%	
5,696	Expenses	2,000	2,524	4,000	2,000	100%	
1,386	Grants and Subscriptions	2,000	1,109	2,000	0	0%	
275	Miscellaneous Expenses	3,000	706	3,000	0	0%	
40,224	Contributions to Provisions	0	0	0	0	0%	
976,469	Supplies and Services	382,000	404,230	723,000	341,000	89%	
727,604	Transfer to Reserve	0	0	0	0	0%	
0	Third Party Payments	0	207	0	0	0%	
5,710,201	Total Expenditure	5,895,000	3,350,352	6,021,000	126,000	341%	

(299,895)	Government Grants	(261,000)	(107,853)	(261,000)	0	0%	
0	Non Government Grants	0	(11,057)	(11,000)	(11,000)	n/a	
(90,638)	Other contributions	(3,000)	(9,355)	(9,000)	(6,000)	-200%	
(145,405)	Sales	(80,000)	(70,042)	(105,000)	(25,000)	-31%	11
(483,493)	Car Parking	(445,000)	(292,782)	(445,000)	0	0%	
(377,189)	Golf Green Fees	(291,000)	(282,845)	(375,000)	(84,000)	-29%	12
(325,394)	Licenses	(149,000)	(89,115)	(149,000)	0	0%	
(116,220)	Facility Charges	(108,000)	(74,226)	(108,000)	0	0%	
(507,525)	Other Fees and Charges	(22,000)	(166,457)	(22,000)	0	0%	13
(488,724)	Rents, tithes, etc	(694,000)	(428,812)	(694,000)	0	0%	
(25,596)	Recharges to Capital Projects	(49,000)	0	(49,000)	0	0%	
(349,147)	Transfer from Reserves	0	(403,935)	0	0	0%	14
(3,209,225)	Income	(2,102,000)	(1,936,479)	(2,228,000)	(126,000)	-6%	
2,500,976	Total Net Expenditure - Local Risk	3,793,000	1,413,874	3,793,000	0	0%	

	Central Risk						
0	Employees	61,000	0	61,000	0	0%	
39,356	Premises	0	0	0	0	0%	
6,300	Supplies and Services	0	0	0	0	0%	
447,413	Capital charges	462,000	0	459,000	(3,000)	-1%	
0	Insurance	0	(1,438)	0	0	0%	
(11,550)	Interest	(18,000)	(84)	(18,000)	0	0%	
481,519	Total Net Expenditure - Central Risk	505,000	(1,522)	502,000	(3,000)	-1%	

Notes:

- 1** Underspend on salaries due to existing staff vacancies with recruitment for new roles as part of the TOM2 structure unlikely to be completed until later in 2023/24.
Repairs and maintenance costs are currently behind profile but expenditure is forecast to be overspent at year-end as a result of additional works likely to take
- 2** place later in the year.
- 3** Projected overspend of £71k due to energy price increases will now be met from central contingency.
- 4** Overspend on council tax expenditure for 2023/24 as a result of increases in council tax.
- 5** Projected overspend based on actual to date and current level of commitments.
Budget includes £210k funding from Finance Committee contingency to fund work on dangerous trees. The forecast is currently projected to be within the
- 6** current budget.
- 7** Additional vehicle purchases are likely to be required during 2023/24 which will be funded from the projected underspend on salaries.
- 8** Overspend in relation to hired transport costs which currently amounts to £7.5k per quarter.
- 9** Projected overspend due to additional equipment and furniture purchases being required which is likely to result in this budget line being overspent at year-end.
- 10** Projected overspend on fees and services due to higher requirement for contractors during final stages of TOM.
- 11** Additional income received from sales in relation to Visitor Centre.
- 12** Extra income from golf received over the summer and is expected to be ahead of the current budget based on income received to date.
- 13** Forecast to be kept under review - actual relates to income due to be reallocated to other budget lines by year-end.
- 14** Actual to date relates to surplus on reserve from 2022/23 being transferred from balance sheet back to revenue in 2023/24.