

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

INFORMATION

Agenda Item No

meeting date: 14 JULY 2009
 title: REVENUE MONITORING 2009/10
 submitted by: DIRECTOR OF RESOURCES
 principal author: ROBIN BRAMHALL

1 PURPOSE

1.1 To let you know the position for the first three months of this year's revenue budget as far as this committee is concerned.

1.2 Relevance to the Council's ambitions and priorities:

- ❖ In accordance with corporate plan objective 2.3, this report provides members with information to ensure that budget allocation and expenditure is in line with corporate priorities.

2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate for the period. You will see an overall underspend of £6,614 on the net cost of services.

Cost Centre	Cost Centre Name	Net Budget for the Full Year £	Net Budget to the end of period £	Actual including Commitments to the end of the period £	Variance £	
COMMD	Community Services Department	0	224,658	226,751	-2,093	
HWAGY	Highways Agency	8,280	504	37	467	
HWREP	Highway Repairs	4,760	252	0	252	
NHWAG	Non-Agency Highways Work	13,230	0	0	0	
CULVT	Culverts & Water Courses	24,040	572	375	197	
DRAIN	Private Drains	28,820	-550	-203	-347	
RIVBK	Riverbank Protection	2,370	284	244	40	
BUSSE	Bus Shelters	20,300	2,616	2,936	-320	
SEATS	Roadside Seats	7,270	0	660	-660	
SIGNS	Street Nameplates & Signs	16,270	1,061	622	439	
RIGHT	Public Rights of Way	7,550	3,425	2,944	481	
STCLE	Street Cleansing	305,620	51,446	41,252	10,194	
VARIOUS	Public Conveniences	229,530	58,800	59,986	-1,186	

Cost Centre	Cost Centre Name	Net Budget for the Full Year £	Net Budget to the end of period £	Actual including Commitments to the end of the period £	Variance £	
LITTR	Litter Bins	18,470	1,814	1,240	574	
RCOLL	Refuse Collection	1,071,190	145,859	138,956	6,903	
RECYC	Recycling & Waste Awareness	80,840	-842	-894	52	
TFRST	Waste Transfer Station	208,230	53,582	53,869	-287	
TRREF	Trade Refuse	0	-79,318	-76,456	-2,862	
CRIME	Crime and Disorder	60,820	329	558	-229	
CRIMP	RV Crime Reduction Partnership	0	0	2,361	-2,361	
LNGCH	Longridge Civic Hall	4,050	0	0	0	
ARTDV	Art Development	41,040	-490	-997	507	
PLATG	Platform Gallery	80,390	21,407	23,664	-2,257	
MUSEM	Castle Museum	297,790	4,695	8,869	-4,174	
TURSM	Tourism	143,120	22,026	19,724	2,302	
VARIOUS	Car Parking	-90,700	2,022	-2,658	4,680	
ONSTR	On Street Car Parking	-290	5,521	247	5,274	
LDEPO	Longridge Depot	0	3,995	3,534	461	
SDEPO	Salthill Depot	0	21,599	24,976	-3,377	
VARIOUS	Refuse Collection Vehicles	0	74,447	79,082	-4,635	
VARIOUS	Grounds Maintenance Vehicles	0	21,681	23,282	-1,601	
VARIOUS	Works Administration Vehicles	0	12,866	12,388	478	
VARIOUS	Plant	0	1,032	308	724	
TWOWR	Two Way Radio	0	102	45	57	
VEHCL	Vehicle Workshop	0	-3,566	-4,850	1,284	
WKSAD	Works Administration	0	3,397	-476	3,873	
CARVN	Caravan Site	-5,810	5,264	5,500	-236	
EDPIC	Edisford Picnic Area	3,040	-566	-532	-34	
PKADM	Grounds Maintenance	0	59,763	54,028	5,735	
PTPUT	Pitch & Putt & Edisford Cafe	150	-10,000	-11,600	1,600	
ROEBN	Roefield Barn	-50	-14	-13	-2	

Cost Centre	Cost Centre Name	Net Budget for the Full Year £	Net Budget to the end of period £	Actual including Commitments to the end of the period £	Variance £	
RVPRK	Ribble Valley Parks	438,750	-1,917	-21,105	19,188	
RPOOL	Ribblesdale Pool	288,620	458	7,503	-7,045	
EALLW	Edisford All Weather Pitch	-11,830	-2,454	-1,746	-708	
LNGSC	Longridge Sports Centre	96,780	15,524	21,660	-6,136	
LNGYM	Longridge Gym	-11,000	-12,736	5,953	-18,689	
CYCLS	Cycling	10,140	0	0	0	
EXREF	Exercise Referral Scheme	28,830	-9,933	-7,625	-2,308	
SPODV	Sports Development	81,680	1,273	-3,095	4,368	
GRSRC	Grants & Subscriptions - Community	20,380	81	0	81	
XMASL	Xmas Lights & RV in Bloom	1,230	0	1,130	-1,130	
RECUK	Recreation and Culture Grants	38,410	10,098	11,019	-921	
SPOGR	Sports Grants	4,720	0	0	0	

	Total:	3,567,030	710,067	703,453	6,614	
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2.2 The variations between budget and actuals have been split into groups of red, amber and green variance. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas, which currently do not present any significant concern.

Key to Variance shading	
Variance of more than £5,000 (Red)	
Variance between £2,000 and £4,999 (Amber)	
Variance less than £2,000 (Green)	

2.3 We have then extracted the main variations for the items included in the red shaded cost centres and shown them with the budget holder's comments and agreed action plans, in Annex 1.

2.4 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.

3 CONCLUSION

3.1 The comparison between actual and budgeted expenditure shows an underspend for the first three months of the financial year 2009/10.

3.2 For this Committee the majority of 'Red' variances are favourable to the Council, such as additional income from grant funding or reduced salary costs.

3.3 Overall, the actual position for this committee is very close to the budgeted position for the first quarter, being less than 1% different from the original estimate.



ROBIN BRAMHALL
SENIOR ACCOUNTANT

CM7 -09/TH/AC
29 JUNE 2009

COMMUNITY COMMITTEE - RED VARIANCES

Ledger Code	Ledger Code Name	Budget for the Full Year £	Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
COMMMD/0100	Community Services Department/Salaries	653,500	159,257	151,072	8,185	Underspend due to delay in filling posts, provision for gratuity, lower grade of new post - and provision for 2% pay award not yet resolved	If this trend continues savings should have been realised by the end of the year
COMMMD/8099z	Community Services Department/Capital Projects	-60,870	-6,087	0	-6,087	No rechargeable work identified so far this year	If time not charged to Capital, then costs will fall on General Fund. Ensure regular monitoring
CRIMP/3277	RV Crime Reduction Partnership/Promotional Activities	0	0	5,545	-5,545	No Budget provision made for either expenditure or income, but funding receivable will cover this	Ensure expenditure and income match up during the year
LNGSC/0100	Longridge Sports Centre/Salaries	44,180	12,526	5,622	6,904	Residual costs only following the transfer of activities to Longridge Gym	Revised Budget should be resolved as soon as possible to avoid/minimise any overspend
LNGSC/1058	Longridge Sports Centre/Redundancy Pay	0	0	9,000	-9,000	No Budget provision for this	Revised Budget should be resolved as soon as possible to avoid/minimise any overspend

Ledger Code	Ledger Code Name	Budget for the Full Year £	Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
LNGSC/ 8505n	Longridge Sports Centre/All Weather Pitch (vatable)	-19,830	-6,054	0	-6,054	Income anticipated in Budget, but none will now arise	Revised Budget should be resolved as soon as possible to avoid/minimise any overspend
LNGYM/ 0100	Longridge Gym/Salaries	16,320	4,083	12,563	-8,480	Additional expenditure on staffing - adjusted budget still to be resolved - but at present heading for an overspend	Adjusted Budget should be resolved as soon as possible to avoid/minimise any overspend
RPOOL/ 8091z	Ribblesdale Pool/DCMS Free Swimming Grant	-47,190	-47,190	-54,100	6,910	Final allocation for 2009/10 higher than budgeted figure	Additional income - but will be needed to offset fall in admissions income
RVPRK/ 8584z	Ribble Valley Parks/Use of Commuted Sum	-2,950	0	-20,169	20,169	Income credited from Commuted Sums account	Will be used to support expenditure in 2009/10
SPODV/ 0100	Sports Development/Salaries	0	0	7,365	-7,365	First quarters expenditure - no expenditure anticipated when budget was agreed - see income below from Crime and Disorder funding	Expenditure during the year will be supported from Crime and Disorder funding.
SPODV/ 8073z	Sports Development/Lancashire Sport Funding	0	0	-6,500	6,500	Income brought forward from 2008/09	Income will be used to support Exercise Referral expenditure during 2009/10

Ledger Code	Ledger Code Name	Budget for the Full Year £	Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
SPODV/ 8084z	Sports Development/Crime and Disorder Funding	0	0	-6,927	6,927	First quarters funding - no income anticipated when the Budget was agreed - but see salaries expenditure above	Income will be used to support Sports Development expenditure during 2009/10
STCLE/ 8584Z	Street Cleansing/Use of Commuted Sum	-950	0	-9,174	9,174	Income credited from Commuted Sums account	Will be used to support expenditure in 2009/10
TURSM/ 8641z	Tourism/Lancashire & Blackpool Tourist Brd Grant	0	0	-5,250	5,250	Grant for development of website - brought forward from 2008/09	Expenditure will be incurred shortly
					27,489		

COMMUNITY COMMITTEE

AMBER VARIANCES

Ledger Code	Ledger Code Name	Budget for the Full Year £	Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance	Reason for Variance
COMMD/1057	Community Services Department/Gratuities	0	0	3,300	-3,300	Gratuity just agreed - but provision made in Community Services Department salaries - see savings there
CRIMP/8576z	RV Crime Reduction Partnership/Contributions & Donations	0	0	-3,000	3,000	No Budget provision made for either expenditure or income, but funding receivable will need to cover expenditure
GMVEH/2651	Grounds Maintenance Vehicles/Vehicle Insurance	9,230	9,230	13,754	-4,524	Additional premium payable based on claims record
LNGSC/0130	Longridge Sports Centre/Temporary Staff	15,120	4,398	1,121	3,277	Savings arising as staff transferred to Longridge Gym. Revised Budget should be resolved as soon as possible to avoid/minimise any overspend
LNGSC/8486n	Longridge Sports Centre/Sports Hall Whole	-16,720	-3,633	0	-3,633	Income anticipated in Budget, but none will now arise. Revised Budget should be resolved as soon as possible to avoid/minimise any overspend

Ledger Code	Ledger Code Name	Budget for the Full Year £	Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance	Reason for Variance
LNGYM/0109	Longridge Gym/Superannuation Salaries	2,550	639	2,717	-2,078	Additional expenditure on staffing. Adjusted Budget should be resolved as soon as possible to avoid/minimise any overspend
LNGYM/0110	Longridge Gym/Wages	0	0	4,544	-4,544	Additional expenditure on staffing. Adjusted Budget should be resolved as soon as possible to avoid/minimise any overspend
LNGYM/8524n	Longridge Gym/Fitness Block	-3,600	-1,800	-3,807	2,007	Income to the end of June already higher than annual figure, but will be needed to offset additional expenditure
PKADM/8900z	Grounds Maintenance/Oncost 100%	-20,170	-8,268	-10,952	2,684	More work done in early part of year
RBBFA/2602	VA57 BBF Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	2,000	501	2,826	-2,325	Replacement of door and wing - eventually recoverable from insurance
RCOLL/0150	Refuse Collection/Loaders Wages	274,820	68,757	66,369	2,388	Vacant post not filled until middle of April - and provision for 2% pay award not yet resolved
RCOLL/1040	Refuse Collection/Employee Insurances	14,960	14,960	12,174	2,786	Saving - Lower premium for 2009/10
RCVEH/2651	Refuse Collection Vehicles/Vehicle Insurance	14,800	14,800	17,555	-2,755	Additional premium payable based on claims record

Ledger Code	Ledger Code Name	Budget for the Full Year £	Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance	Reason for Variance
RFRLA/2602	V052 FRL Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	5,000	1,290	4,863	-3,573	Disproportionate number of repairs carried out in April and May
RPOOL/0100	Ribblesdale Pool/Salaries	62,720	15,706	19,491	-3,785	Estimate reduced by £15,000 at Policy and Finance Committee in February 2009. No savings made so far to achieve this.
RPOOL/1013	Ribblesdale Pool/Tuition Fees	2,970	743	3,170	-2,427	Budget for the whole year now overspent
RPOOL/2433	Ribblesdale Pool/Gas	46,740	11,694	15,310	-3,616	Tariff reduction effected later than projected
RPOOL/8572n	Ribblesdale Pool/Junior Admissions	-18,650	-4,880	-731	-4,149	Effect of free swimming from 1st April 2009
SDEPO/8907z	Salthill Depot/Stores Oncost	-55,740	-9,296	-5,525	-3,771	Lower level of stores issues
TRREF/8550n	Trade Refuse/Non Trade Waste	-25,310	-5,822	-3,307	-2,516	Income from sale of blue waste sacks - down on Budget profile and on the same period in 2008/09
					-30,855	