

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

Agenda Item No 11

meeting date: 13 OCTOBER 2015  
 title: REVENUE MONITORING 2015/16  
 submitted by: DIRECTOR OF RESOURCES  
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## 1 PURPOSE

1.1 To let you know the position for the period April to end of August 2015 for the revenue budget as far as this committee is concerned.

1.2 Relevance to the Council's ambitions and priorities:

- Community objectives – none identified
- Corporate Priorities - to continue to be a well-managed council providing efficient services based on identified customer need. To meet the objective within this priority of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.
- Other consideration – none identified.

## 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 net underspend of £237,901 on the net cost of services. This is reduced to £229,901 after allowing for transfers to and from earmarked reserves. Please note that underspends/savings are denoted by figures with a minus symbol.

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	551,684	528,253	-23,431	
HWAGY	Highways Agency	15,620	450	0	-450	
HWREP	Highway Repairs	3,240	222	5,000	4,778	
NHWAG	Non-Agency Highways Work	10,710	0	0	0	
CULVT	Culverts & Water Courses	14,650	1,441	1,216	-225	
DRAIN	Private Drains	1,570	-90	160	250	
RIVBK	Riverbank Protection	3,240	515	0	-515	
BUSSH	Bus Shelters	17,300	5,710	2,415	-3,295	
SEATS	Roadside Seats	6,740	1,019	139	-880	
SIGNS	Street Nameplates & Signs	49,960	1,380	2,766	1,386	
STCLE	Street Cleansing	333,190	173,919	172,968	-951	
VARIOUS	Public Conveniences	193,750	78,608	62,891	-15,717	

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	21,750	2,544	3,422	878	
PAPER	Waste Paper and Card Collection	132,950	7,913	2,155	-5,758	
RCOLL	Refuse Collection	1,103,820	220,845	225,529	4,684	
RECYC	Recycling & Waste Awareness	72,290	-623	451	1,074	
RPBIN	Chargeable Replacement Waste Bins	0	0	-8,950	-8,950	
TFRST	Waste Transfer Station	72,390	36,454	36,217	-237	
TRREF	Trade Refuse	-6,890	-163,813	-253,529	-89,716	
CRIME	Crime and Disorder	61,910	5,870	5,750	-120	
CRIMP	RV Community Safety Partnership	17,720	12,182	325	-11,857	
LNGCH	Longridge Civic Hall	17,010	0	0	0	
ARTDV	Art Development	31,860	5,501	7,103	1,602	
PLATG	Platform Gallery and Visitor Information	124,820	41,624	44,021	2,397	
MCAFE	Museum Cafe	6,190	-1,889	-1,480	409	
MUSEM	Castle Museum	208,180	17,887	16,637	-1,250	
TURSM	Tourism and Events	94,180	13,421	12,965	-456	
VARIOUS	Car Parks	-89,710	-30,703	-55,710	-25,007	
CCTEL	Closed Circuit Television	122,290	68,092	83,760	15,668	
LDEPO	Longridge Depot	0	7,054	1,572	-5,482	
SDEPO	Salthill Depot	0	18,646	25,976	7,330	
VARIOUS	Refuse Collection Vehicles	0	185,751	165,751	-20,000	
VARIOUS	Grounds Maintenance Vehicles	0.	38,358	26,536	-11,822	
VARIOUS	Works Administration Vehicles	0	16,331	10,960	-5,371	
VARIOUS	Plant	0	4,013	4,933	920	
TWOWR	Two Way Radio	0	1,279	-2,198	-3,477	
VEHCL	Vehicle Workshop	0	-7,396	-6,459	937	
WKSAD	Works Administration	0.	-36,578	-51,042	-14,464	
CARVN	Caravan Site	-7,880	0	-1,243	-1,243	
EDPIC	Edisford Picnic Area	-8,110	-10,737	-10,946	-209	
PKADM	Grounds Maintenance	0	-94,164	-86,296	7,868	
ROEBN	Roefield Barn	330	-13	-13	1	

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	462,880	165,148	152,751	-12,397	
RPOOL	Ribblesdale Pool	256,540	30,220	28,485	-1,735	
EALLW	Edisford All Weather Pitch	-9,020	-3,449	-2,422	1,027	
CYCLS	Cycling	550	0	0	0	
EXREF	Exercise Referral Scheme	42,540	1,117	6,127	5,010	
SPODV	Sports Development	84,080	6,685	3,644	-3,041	
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	
GRSRC	Grants & Subscriptions - Community	2,550	0	360	360	
CULTG	Culture Grants	5,940	4,140	700	-3,440	
RECUL	Recreation Grants	37,560	10,147	-8,595	-18,742	
SPOGR	Sports Grants	7,000	3,600	1,800	-1,800	
XMASL	Xmas Lights & RV in Bloom	3,280	830	-50	-880	

	Sum:	3,518,970	1,391,145	1,153,244	-237,901
<b>Transfers to/from Earmarked Reserves</b>					
Crime Reduction Partnership Reserve		-17,720	0	0	0
Capital Reserve (Sale of redundant vehicles/equipment)		0	0	8,000	8,000
<b>Total after Transfers to/from Earmarked Reserves</b>		<b>3,501,250</b>	<b>1,391,145</b>	<b>1,161,244</b>	<b>-229,901</b>

2.3 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)	<b>R</b>
Variance between £2,000 and £4,999 (Amber)	<b>A</b>
Variance less than £2,000 (Green)	<b>G</b>

2.2 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.

- 2.3 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.
- 2.4 In summary the main areas of variance which are unlikely to rectify themselves by the end of the financial year are summarised below. Please note that favourable variances are denoted by figures with a minus symbol.

Description	
	£
<b>Community Services Department (COMMD)</b> – Staff vacancies have led to an underspend on salaries.	-22,869
<b>Grounds Maintenance Vehicles (GMVEH)</b> – Sale of redundant vehicles/equipment. This will be set aside in the capital earmarked reserve	-8,000
<b>Waste Paper and Card Collection (PAPER)</b> – Periods of vacant posts for drivers and loaders has led to an underspend on salaries.	-11,902
<b>Ribblesdale Pool (RPOOL)</b> – A vacancy in the position of Duty Officer has resulted in an underspend on salaries.	-5,072
<b>Community Services Department (COMMD)</b> – Children's Trust Grant income no longer going to be received.	10,000

### 3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £237,901, or £229,901 after transfers to and from earmarked reserves, for the first five months of the financial year 2015/16.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM12-15/AJ/AC  
5 October 2015

## Community Services Committee Budget Monitoring – August 2015 - 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
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-128,890	-128,890	-185,114	-56,224	Additional customers have signed up to commercial waste collections due to another company going into liquidation. There is the potential that some contracts may be cancelled as the year progresses and monies refunded, however income is anticipated to be in excess of budget.	Income will continue to be monitored. Contracts are paid for annually and it is anticipated that some contracts may be cancelled and monies refunded. The budget will be reviewed at revised estimate.
TRREF/8595z	Trade Refuse/Trade Waste Collection (Charitable)	-18,670	-18,670	-53,915	-35,245	Additional customers have signed up to charitable waste collection. It is anticipated that contracts may be cancelled as the year progresses and monies refunded, however income is anticipated to be in excess of budget.	The budget will continue to be monitored. Contracts are paid for annually and it is anticipated that some contracts may be cancelled and monies refunded. The budget will be reviewed at revised estimate.
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	362,220	162,997	137,285	-25,712	Grounds Maintenance time spent on Ribble Valley Parks is less than estimated to end August (actual to end August 2014 was £150k).	A review of the budget based on time allocations will be carried out at RE15/16.
COMMD/0100	Community Services Department/Salaries	923,010	387,754	364,885	-22,869	Vacancies in the following positions have resulted in the underspend: Senior Planner, Temporary Senior Planner, Principal Engineer, Surveying Assistant and Authority Address Custodian. These savings have been offset in part by expenditure relating to maternity cover and extensions of temporary contracts within the planning section which were not anticipated when the budget	The changes to Planning Posts following the restructure of the section came into effect from 1 October 15. A review of other vacancies will be carried out

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
						was calculated. The temporary posts within the planning section have been removed from the establishment list following the planning restructure.	
CHUCP/2447	Church Walk/Railway View/Ground Rents	12,000	12,000	-5,750	-17,750	Actual relates to estimated creditor for back dated ground rents due dating back to 2007.	Variance will be mitigated once invoice for back dated ground rents has been received.
PCADM/2402	Public Conveniences Administration/Repair & Maintenance - Buildings	75,260	36,725	20,633	-16,092	General repair demands lower than anticipated to date. Also the budget allows for the use of a temporary toilet cleaner for use in the summer months. The cost of which is recharged here. This post has been vacant since the start of the financial year.	A temporary toilet cleaner is now to be employed during the winter months to help with the cleaning of the football changing rooms. The vacancy is currently being advertised for recruitment. The relative budgets will be revised accordingly
RECUL/4678	Recreation Grants/Grants to Voluntary Organisations	18,860	5,472	-10,370	-15,842	Actual relates to estimated creditors for 3 x grants approved in 2014/15 of which 2 have yet to be paid, offset in part by 2015/16 grants paid to date.	The variance will be mitigated once payment for grants are claimed.
CRIMP/3277	RV Community Safety Partnership/Promotional Activities	23,100	12,182	325	-11,857	Payments to LCC re Domestic Violence have yet to be paid.	Variance will be mitigated once invoices received.
RPBIN/8297n	Chargeable Replacement Waste Bins/Sale of Equipment/Materials	0	0	-10,283	-10,283	Income from the sale of bins.	Income will be used to offset expenditure incurred for the purchase of bins. Any surplus/deficit will be transferred to/from the earmarked reserve set up for this purpose.

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
GMVEH/8297n	Grounds Maintenance Vehicles/Sale of Equipment/Materials	0	0	-8,000	-8,000		Income from the sale of redundant grounds maintenance vehicles/equipment.	Monies to be transferred to reserve.
PAPER/2909	Waste Paper and Card Collection/Cost Sharing Penalty Charge - Paper	98,900	24,725	17,072	-7,653		The current market price per tonne is lower than the amount being received at the time when the budget was set.	A review of market prices per tonne will be carried out when the budget is revised.
PAPER/0160	Waste Paper and Card Collection/Drivers Wages	55,170	23,000	16,163	-6,838		The budget allows for the provision of 3 drivers whereas only 2 are employed.	A review of staffing requirements will be carried out.
WKSAD/8900z	Works Administration/Oncost 100%	-213,030	-88,810	-94,647	-5,837		Actual productive hours through which revenue oncosts are recharged have increased on last year and resulted in over-recovery. This is due to a reduction in hours spent on capital schemes.	Any over recovery will be reallocated back to service areas.
LDEPO/2458	Longridge Depot/Sewerage & Environmental Supplies	2,160	2,160	-3,377	-5,537		A refund has been received re previous years overpayments of surface water and highways drainage charges.	The refund will offset current years charges.
RPOOL/0100	Ribblesdale Pool/Salaries	63,960	26,666	21,594	-5,072		Staff vacancy in the position of Duty Officer. The underspend has in part been offset by an increase in overtime expenditure to ensure staff cover.	The vacancy has now been filled.
PAPER/0150	Waste Paper and Card Collection/Loaders Wages	32,760	13,657	8,593	-5,064		Vacancy in the position of loader has resulted in an underspend.	The vacancy has now been filled.

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
RPOOL/8572n	Ribblesdale Pool/Junior Admissions	-49,570	-24,516	-19,411	5,105		Admissions are down generally nationally, resulting in reduced income.	Income levels will continue to be monitored.
MUSEM/2402	Castle Museum/Repair & Maintenance - Buildings	12,350	5,804	11,069	5,265		Erection of scaffolding at the Museum to repair cast iron guttering and also repairs to the roof.	Only essential repairs will be carried out for the rest of the financial year and a virement will be processed to mitigate any overspend if necessary.
RPOOL/8571n	Ribblesdale Pool/Adult Admissions	-70,610	-34,117	-27,924	6,193		Admissions are down generally nationally, resulting in reduced income.	Income levels will continue to be monitored.
COMMD/8039z	Community Services Department/Children's Trust Grant (LCC)	-10,000	-10,000	0	10,000		Grant income no longer to be received.	A review of the budget will be carried out at revised estimate.
PKADM/8903z	Grounds Maintenance/Oncost	-443,640	-198,749	-188,438	10,311		Recharges were calculated slightly higher than necessary at the time the budget was set.	The recharges will be recalculated at RE15/16 and the budget amended accordingly.
PAPER/8297n	Waste Paper and Card Collection/Sale of Equipment/Materials	-105,570	-44,012	-21,830	22,182		The current market price per tonne is lower than the amount being received at the time when the budget was set.	A review of current market prices will be carried out at revised estimate and the budget calculated accordingly.
Various	Refuse Collection Vehicles/Vehicle Repairs & Maintenance	169,300	66,025	58,045	-7,980		A staff vacancy in the first 2 months of the financial year has resulted in a reduction in mechanics time charged to this cost centre, which has led to the underspend. The vacancy has now been filled.	The budget will be reviewed at revised estimate to take into consideration the reduction in mechanics time allocated.



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
Various	Refuse Collection Vehicles/Diesel	205,810	85,733	73,499	-12,234		Falling diesel prices have resulted in reduced expenditure. Additionally one vehicle has been off the road for some time due to repair demands which has led to lower usage.	A review of current and projected diesel prices will be carried out at revised estimate.

## Community Services Committee Budget Monitoring – August 2015 - 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/0109	Community Services Department/Superannuation Salaries	130,540	54,422	49,899	-4,523	Vacancies in the following positions have resulted in the underspend: Senior Planner x 2, Principal Engineer, Surveying Assistant and Authority Address Custodian. These savings have been offset in part by expenditure relating to maternity cover and extensions of temporary contracts which were not anticipated when the budget was calculated.
COMMD/2643	Community Services Department/Mileage Allowances	21,200	8,838	4,474	-4,364	Mileage claims lower than anticipated.
WKSAD/0110	Works Administration/Wages	99,680	42,833	38,578	-4,255	Staff vacancy in the position of temporary part time toilet cleaner has resulted in an underspend. The vacancy is currently being advertised for replacement.
PAPER/0350	Waste Paper and Card Collection/Agency Staff	10,200	4,250	0	-4,250	No requirement to date to use agency staff.
RPOOL/8532I	Ribblesdale Pool/Hire of Baths - Clubs	-36,770	-36,770	-40,675	-3,905	Increased usage, specifically by Clitheroe Triathlon Club. Additionally more pool lanes have been assigned to clubs, allowing for more availability to hire and therefore increased income.
MUSEM/2501	Castle Museum/Premises Insurance	5,500	5,500	1,784	-3,716	Annual premium lower than estimated. Premium based upon previous years claims.
RPOOL/8605z	Ribblesdale Pool/Other Income	0	0	-3,570	-3,570	Local Sustainable Transport Fund grant received for the purchase of cycle racks. Income will be offset by expenditure (RPOOL/2809)

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
RPOOL/2433	Ribblesdale Pool/Gas	33,960	10,654	7,150	-3,504	Usage lower than in previous years.
CULTG/4676	Culture Grants/Grants to Individuals	4,140	4,140	700	-3,440	Only grants totalling £700 have been awarded. The budget will be reviewed accordingly at revised estimate.
RCOLL/1013	Refuse Collection/Tuition Fees	5,020	3,758	345	-3,413	Minimal training requirements to date.
PKADM/1040	Grounds Maintenance/Employee Insurances	6,240	6,240	2,934	-3,306	Annual premium lower then estimated. Premium based upon previous years claims.
RPOOL/8542I	Ribblesdale Pool/Courses	-102,100	-44,607	-47,841	-3,234	Income for swimming lessons higher than anticipated when the budget was prepared.
BUSSH/2881	Bus Shelters/Purchase of Equipment & Materials	5,270	2,635	0	-2,635	No expenditure incurred to date.
TWOWR/2447	Two Way Radio/Ground Rents	2,530	0	-2,250	-2,250	Actual relates to an estimated creditor for 2014/15. Awaiting an invoice which will offset this variation.
EVEHA/2651	Works Administration Vehicle Account/Vehicle Insurance	5,220	5,220	3,067	-2,153	Annual premium lower then estimated. Premium based upon previous years claims.
RECUL/4672	Recreation Grants/Grants	9,180	3,825	1,775	-2,050	Minimal grants claimed to date. Variance will be mitigated once more payments for the grants awarded are requested.

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
RPOOL/8543n	Ribblesdale Pool/Contracts	-32,800	-13,158	-15,207	-2,049	Higher take up of contract swims than anticipated.
LOWCP/8420n	Lowergate Car Park/Car Park Charges	-48,270	-20,123	-22,166	-2,043	Income slightly higher than anticipated.
RCOLL/8547u	Refuse Collection/Household Special Collections	-20,350	-8,484	-10,489	-2,005	Higher demand than anticipated for householder special collections.
SPODV/8039z	Sports Development/Children's Trust Grant (LCC)	0	0	-2,000	-2,000	Grant monies received for the Summer Activities booklet. Income offset by expenditure incurred.
PCADM/2475	Public Conveniences Administration/General Cleaning	4,200	1,750	3,893	2,143	Time spent on general cleaning higher than anticipated. A temporary toilet cleaner is currently being recruited to assist with cleaning duties.
STCLE/0110	Street Cleansing/Wages	97,070	40,468	42,735	2,267	Budget allows for the provision of staff vacancies which to date have not materialised.
PKADM/0110	Grounds Maintenance/Wages	139,160	58,013	60,282	2,269	Budget allows for the provision of staff vacancies which to date have not materialised.
Various	Grounds Maintenance Vehicles/Vehicle Repairs & Maintenance	10,490	3,767	6,351	2,584	Mechanics time allocations for April higher than anticipated.
RPOOL/0130	Ribblesdale Pool/Temporary Staff	34,520	17,700	20,052	2,352	Vacancies in the positions of Pool Attendants has resulted in increased usage of temporary staff.
RVPRK/2409	Ribble Valley Parks/Non Recurring Maintenance Items	0	0	2,450	2,450	Expenditure in relation to Whalley Moor Community Woodland. Section 106 monies have been received to fund this expenditure.

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
RPOOL/8279n	Ribblesdale Pool/Items Purchased for Resale	-19,600	-9,074	-6,604	2,470	Budget allows for the sale of children's swimwear which is coded to a different detail code due to VAT implications. Budget to be reallocated accordingly at revised estimate.
COMMD/2998	Community Services Department/Software Maintenance	600	600	3,203	2,603	Annual maintenance costs for the GGP which were not anticipated when the budget was prepared.
CPADM/2881	Car Park Administration - Off Street/Purchase of Equipment & Materials	1,080	464	3,080	2,616	Replacement of handheld devices.
RCVEH/2651	Refuse Collection Vehicles/Vehicle Insurance	14,580	14,580	17,282	2,702	Annual premium higher than estimated. Premium based upon previous years claims.
CPADM/8603z	Car Park Administration - Off Street/Car Park Fines	-26,080	-8,698	-5,910	2,788	Reduction in the number of fines issued due to increased conformity has resulted in reduced income.
EDFCP/8420n	Edisford Car Park/Car Park Charges	-64,900	-31,198	-28,189	3,009	Income relating to August banked in early September.
RCOLL/0150	Refuse Collection/Loaders Wages	294,890	122,937	126,163	3,226	Overlapping period between the retirement of a loader and his replacement has resulted in an overspend.
RPOOL/2809	Ribblesdale Pool/Non Recurring Purchases of Equipment etc	0	0	3,570	3,570	Expenditure incurred in the purchase of cycle racks. Offset by Local Sustainable Transport Fund monies received (RPOOL/8605z).