

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 11

meeting date: 10 MARCH 2020
 title: REVENUE MONITORING 2019/20
 submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

1.1 To let you know the position for the period April 2019 to January 2020 of this year's 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 Considerations – none identified.

2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the revised estimate for the period to the end of January. You will see an overall overspend of £14,809 on the net cost of services. Please note that underspends are denoted by figures with a minus symbol. After allowing for transfers to/from earmarked reserves the overspend is £24,425.

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
ARTDV	Art Development	32,890	18,492	12,372	-6,120	R
BUSSH	Bus Shelters	15,620	4,639	3,907	-732	G
CARVN	Caravan Site	-8,470	0	0	0	G
CCTEL	Closed Circuit Television	136,850	97,338	95,341	-1,997	G
COMMD	Community Services Department	0	724,516	721,255	-3,261	A
CRIME	Crime and Disorder	54,940	24,116	20,510	-3,606	A
CULTG	Culture Grants	5,240	4,400	4,400	0	G
CULVT	Culverts & Water Courses	17,640	2,412	2,328	-84	G
DRAIN	Private Drains	1,950	-222	855	1,077	G
EALLW	Edisford All Weather Pitch	24,980	-38,530	-44,878	-6,348	R
EDPIC	Edisford Picnic Area	-7,030	-9,468	-10,267	-799	G

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
EXREF	Exercise Referral Scheme	42,370	1,622	-144	-1,766	G
FDFST	Clitheroe Food Festival 2019	8,370	8,370	7,094	-1,276	G
GRSRC	Grants & Subscriptions - Community	1,070	320	0	-320	G
HWREP	Highway Repairs	15,100	478	0	-478	G
LDEPO	Longridge Depot	0	7,500	6,122	-1,378	G
LITTR	Litter Bins	17,450	6,086	5,906	-180	G
MCAFE	Museum Cafe	25,360	-10,828	-10,413	415	G
MUSEM	Castle Museum	250,560	47,265	43,358	-3,907	A
PAPER	Waste Paper and Card Collection	185,270	74,630	76,488	1,858	G
PKADM	Grounds Maintenance	0	-217,456	-226,812	-9,356	R
PLATG	Platform Gallery and Visitor Information	157,660	80,640	74,699	-5,941	R
RCOLL	Refuse Collection	1,457,450	629,739	647,553	17,814	R
RECU	Recreation Grants	43,210	33,402	31,600	-1,802	G
RIVBK	Riverbank Protection	4,150	1,110	1,202	92	G
ROEBN	Roefield Barn	-410	-342	-394	-52	G
RPBIN	Chargeable Replacement Waste Bins	-27,690	-27,690	-40,902	-13,212	R
RPOOL	Ribblesdale Pool	405,970	179,562	175,996	-3,566	A
RVPRK	Ribble Valley Parks	570,330	357,880	349,280	-8,600	R
SDEPO	Salthill Depot	0	48,040	48,352	312	G
SEATS	Roadside Seats	6,690	936	667	-269	G
SIGNS	Street Nameplates & Signs	34,360	-1,026	-17,704	-16,678	R
SPODV	Sports Development	83,130	12,866	13,084	218	G
SPOGR	Sports Grants	7,770	5,618	5,725	107	G
STCLE	Street Cleansing	390,990	232,909	229,051	-3,858	A
TAFUT	Together an Active Future	-8,130	-8,382	-8,615	-233	G
TFRST	Waste Transfer Station	108,940	52,239	49,209	-3,030	A
TRREF	Trade Refuse	-68,000	-354,336	-353,019	1,317	G
TWOWR	Two Way Radio	0	-648	132	780	G
UPACT	Up and Active Service	0	-3,148	-3,592	-444	G
VARIOUS	Car Parks Vehicles	0	6,082	5,212	-870	G

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
VARIOUS	Grounds Maintenance Vehicles	-17,000	59,987	37,800	-22,187	R
VARIOUS	Other Car Parks	30,340	33,488	32,114	-1,374	G
VARIOUS	Pay and Display Car Parks	-150,340	-268,975	-283,481	-14,506	R
VARIOUS	Plant	-40	23,195	26,148	2,953	A
VARIOUS	Public Conveniences	216,270	124,189	119,690	-4,499	A
VARIOUS	Refuse Collection Vehicles	-7,470	363,848	504,116	140,268	R
VARIOUS	Works Administration Vehicles	0	25,888	21,180	-4,708	A
VEHCL	Vehicle Workshop	0	-31,055	-35,158	-4,103	A
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	0	-71,345	-70,644	701	G
XMASL	Xmas Lights & RV in Bloom	3,970	2,010	2,014	4	G
	Sum:	4,062,310	2,252,361	2,267,170	14,809	
Transfers to/from Earmarked Reserves						
	Clitheroe Food Festival	-8,370	-8,370	-7,094	1,276	
	Crime Reduction Partnership Reserve	-9,060	0	0	0	
	Refuse Collection Reserve	20,960	20,960	29,300	8,340	
	Amenity Cleansing Reserve	-18,800	0	0	0	
	Local Recreational Grants Reserve	-20,590	-7,040	-7,040	0	
	Equipment Reserve	-6,170	-2,170	-2,170	0	
	Exercise Referral Reserve	7,710	-420	-420	0	
	Capital Reserve	24,510	24,510	24,510	0	
	Total after Transfers to/from Earmarked Reserves	4,052,500	2,279,831	2,304,256	24,425	

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)	R
Variance between £2,000 and £4,999 (Amber)	A
Variance less than £2,000 (Green)	G

- 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.
- 2.5 In summary the main areas of variance which are **unlikely** to rectify themselves by the end of the financial year are summarised below:

Description	Variance to end January 2020 £
Refuse Collection (RCOLL) – It has been necessary to use agency staff to cover for sickness absences incurred by the department.	20,711
Refuse Collection Vehicles (VARIOUS) – There is a significant overspend collectively for repairs and maintenance to the refuse vehicle fleet. The variance indicates the position year-to-date to the end of January, however the projection is expected to be substantial by the end of the year if the current levels of expenditure continue.	145,355
Chargeable Replacement Waste Bins (RPBIN) – Income from the sale of householder bins has increased since the setting of the revised estimate.	-6,522
Signs (SIGNS) – The increase in income raised through the naming of new streets is due to the increase in new housing developments within the borough.	-14,103

3 REFUSE COLLECTION VEHICLE MAINTENANCE

- 3.1 Within the vehicle workshop the council employs two HGV and Municipal Vehicle Technicians. The management of these posts falls to the council's Refuse and Transport Manager. This year, there has been a high level of sickness due to a number of non-elective operations within the team resulting in 192 days sick leave and 168 days of light duties following or prior to operations.
- 3.2 The Refuse and Transport Manager and one of the HGV and Municipal Vehicle Technicians left the council in August 2019 and November 2019 respectively and the remaining HGV and Municipal Vehicle Technician is still absent due to sickness. We also had no vehicle technician cover over the Christmas period. The savings that the council has experienced from the posts being vacant have already been taken account of as part of setting the revised estimate, and for the two posts equated to approximately £23k.
- 3.2 As a result the council's fleet has been maintained by local companies, notably for repairs and MOTs. Towards the end of the 2019 calendar year and as a result of having no mechanic cover over the Christmas period the council entered in to a contract with a company who brought in qualified HGV mechanics to carry out the works on the fleet.
- 3.3 The contractor also has a small vehicle hire business allowing the council to continue its refuse collection service when the council's own fleet is off the road. The council continues to operate on this basis as we still have no HGV and Municipal Vehicle Technicians in the workshop.
- 3.4 The Refuse and Transport Manager post has now been recruited to and the new postholder is due to start in early April. We still have sickness relating to one of the HGV and Municipal Vehicle Technician posts and we have been unsuccessful on three occasions in trying to recruit to the other HGV and Municipal Vehicle Technician post.

4 CONCLUSION

- 4.1 The comparison between actual and budgeted expenditure shows an overspend of £14,809 for the first ten months of the financial year 2019/20. After allowing for transfers to/from earmarked reserves the overspend is £24,425.
- 4.2 The overspend in respect of refuse collection vehicle repairs and maintenance continues to be an area of concern. This is being closely monitored and being reported monthly to CMT and has also been reported to the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM5-20/HS/AC
27 February 2020

Community Committee Budget Monitoring – 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
RCOLL/0350	Refuse Collection/Agency Staff	10,990	9,160	29,871	20,711	It has been necessary to use agency staff to cover for sickness absences.	The level of requirement to use agency staff will continue to be monitored.
RCRKA/2602	SY11 CRK Dennis Refuse D/Vehicle Repairs & Mainte	8,820	7,350	22,773	15,423	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RDKAA/2602	VN17 DKA Dennis Disposal/Vehicle Repairs & Mainte	16,820	14,018	23,586	9,568	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.

Community Committee Budget Monitoring – 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
RHNXA/2602	VU60 HNX Dennis Refuse D/Vehicle Repairs & Mainte	6,840	5,700	13,959	8,259	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RHXKA/2602	VU62 HXK Dennis Refuse D/Vehicle Repairs & Mainte	16,860	14,052	46,607	32,555	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.
rjuca/2602	PF18 JUC DAF Refuse Disp/Vehicle Repairs & Mainte	10,070	8,392	14,586	6,194	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.

Community Committee Budget Monitoring – 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
RJZOA/2602	PK63 JZO Hile Refuse Dis/Vehicle Repairs & Mainte	16,820	14,018	24,304	10,286	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics department which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RJZPA/2602	PK63 JZP Mercedes/Vehicle Repairs & Mainte	16,820	14,018	31,999	17,981	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RKYKA/2602	VN12 KYK Dennis Refuse D/Vehicle Repairs & Mainte	16,820	14,020	39,956	25,936	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.

Community Committee Budget Monitoring – 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
RPBIN/2896	Chargeable Replacement W/Light Tools & Equipment	14,050	14,050	7,360	-6,690	Cost of bins that are provided to householders.	Income received will be offset against expenditure incurred in the purchase of the bins and the surplus/deficit transferred to/from earmarked reserve.
RPBIN/8297n	Chargeable Replacement W/Sale of Equipment/Materi	-41,740	-41,740	-48,262	-6,522	Income from the sale of householder bins.	Income received will be offset against expenditure incurred in the purchase of the bins and the surplus/deficit transferred to/from earmarked reserve.
RPOOL/8276n	Ribblesdale Pool/Snacks Vending Machine Sales	-19,430	-15,657	-10,156	5,501	There have been lower sales of vending machine snacks and cold drinks. This has resulted in lower purchases of products for resale thereby partly offsetting this variance.	An updated vending machine is due to be installed which is hoped will stimulate an increase in sales.

Community Committee Budget Monitoring – 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
RPOOL/8571n	Ribblesdale Pool/Adult Admissions	-60,690	-47,315	-54,053	-6,738	There has been a recent upturn in the admissions of adult swimmers.	The admission numbers will continue to be monitored to the end of the year and any continuing trends will be reviewed next year.
RVPRK/2475	Ribble Valley Parks/General Cleaning	10,750	8,960	3,158	-5,802	There has been a reduction in overtime worked by the public convenience cleaners on cleaning the changing rooms.	This will be monitored to the end of the year and if appropriate will be kept under review next year.
RWHRA/2602	VN65 WHR Dennis Refuse D/Vehicle Repairs & Mainte	16,820	14,018	31,061	17,043	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.	The repairs to vehicles will continue to be monitored to the end of the financial year.

Community Committee Budget Monitoring – 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
signs/8738z	Street Nameplates & Sign/Naming of New Property	-7,270	-7,270	-21,373	-14,103	The increase in income is due to the increase in new housing developments within the borough.	The trend for the increase in new housing developments will continue to be monitored and taken into consideration next year.
WKSAD/8900z	Works Administration/Oncost 100%	-227,100	-173,571	-167,048	6,523	There has been an increase in the amount of time spent on capital projects therefore there is less time available to be spent in other areas. This has resulted in a lower recovery of costs in other areas. However, this is offset by an increase in cost recovery on capital projects as mentioned below.	The allocation of time spent by the Works Admin Team will continue to be monitored for the rest of the year to ensure all costs are recovered.

Community Committee Budget Monitoring – 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
WKSAD/8910z	Works Administration/Oncost Capital	-15,600	-15,600	-23,875	-8,275	There has been an increase in the amount of time spent on capital projects, particularly the recently acquired affordable housing unit. This increase in the recovery of costs is offset by a decrease in cost recovery in other areas.	The allocation of time spent by the Works Admin Team will continue to be monitored for the rest of the year to ensure all costs are recovered.

Community Committee Budget Monitoring – 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
ARTDV/3277	Art Development/Promotional Activities	5,000	3,742	21	-3,721	There have been delays in project delivery resulting in an underspend however it is expected there will be some expenditure before the end of the financial year.
ARTDV/4672	Art Development/Grants	3,000	2,500	0	-2,500	The grants have not yet been claimed although reminders have been recently sent. There may be some uptake before the end of the year thereby reducing the variance.
CHUCP/8420n	Church Walk Car Park/Car Park Charges	-90,940	-74,434	-77,594	-3,160	Increase in usage at this car park has resulted in additional income.
COMMD/0100	Community Services Department/Salaries	637,170	531,018	527,928	-3,090	Lower expenditure on salaries due to vacancy savings.

Community Committee Budget Monitoring – 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/3085	Community Services Department/Consultants	0	0	2,130	2,130	Use of an appropriately qualified consultant is required whilst the Refuse Manager's post is vacant.
EALLW/2432	Edisford All Weather Pitch/Electricity	5,550	4,123	570	-3,553	The expected increase in electricity usage at the new 3G facility has not yet materialised, the usage level will continue to be monitored.
EDFCP/2402	Edisford Car Park/Repair & Maintenance - Buildings	670	560	4,276	3,716	Repairs to drains have been carried out due to on-going problems with drainage in the Edisford area.
EDFCP/8420n	Edisford Car Park/Car Park Charges	-84,720	-70,487	-73,516	-3,029	Increase in usage at this car park has resulted in additional income.

Community Committee Budget Monitoring – 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
EGZEA/2602	CX17 GZE Fiat Ducato Hig/Vehicle Repairs & Mainte	4,060	3,384	669	-2,715	Fewer repairs carried out up to the end of January on this Works Department vehicle.
GBYSA/8297n	PN05 BYS Grounds Maint Vehicle/Sale of Equipment/Materials	0	0	-4,950	-4,950	Sale of vehicle following replacement through the 2019/20 capital budget. The income will be transferred to the capital earmarked reserve at the end of the financial year to fund future year's capital programmes.
GKJJA/2602	Ford Transit - PE60 KJJ/Vehicle Repairs & Mainte	540	450	2,732	2,282	Repairs to the floor of this Grounds Maintenance vehicle have resulted in an overspend to this budget.
LOWCP/8420n	Lowergate Car Park/Car Park Charges	-68,680	-57,238	-59,663	-2,425	Increase in usage at this car park has resulted in additional income.

Community Committee Budget Monitoring – 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
PKADM/8621z	Grounds Maintenance/Reimbursements by Insurance Company	0	0	-2,795	-2,795	Receipt from the insurers for reimbursement of replacement equipment following a theft at the cemetery.
PLATG/3277	Platform Gallery and Vis/Promotional Activities	8,400	6,025	3,352	-2,673	There has currently been lower than estimated expenditure on promotional activities at the Gallery.
RCUVA/2602	VF19 CUV Refuse Vehicle/Vehicle Repairs & Mainte	9,980	8,318	3,405	-4,913	Less requirement for repairs and maintenance on this new vehicle which was acquired this financial year.
RCUVA/2614	VF19 CUV Refuse Vehicle/Tyres	3,220	2,684	90	-2,594	Lower expenditure currently on tyres on this new vehicle acquired this financial year.

Community Committee Budget Monitoring – 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
RJUCA/2614	PF18 JUC DAF Refuse Disp/Tyres	3,220	2,416	120	-2,296	Lower expenditure year-to-date regarding tyres for this vehicle.
RJZOA/2612	PK63 JZO Hile Refuse Dis/Diesel	16,340	13,620	17,933	4,313	Diesel consumption for this vehicle is higher than estimated.
RKYKA/2612	VN12 KYK Dennis Refuse D/Diesel	21,930	18,278	14,271	-4,007	Diesel consumption for this vehicle is lower than estimated.
RPOOL/2433	Ribblesdale Pool/Gas	20,000	16,668	21,071	4,403	A new meter has been installed at the pool which has registered readings of an increase in usage. The energy provider has stated these readings are correct however this is currently being investigated.

Community Committee Budget Monitoring – 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
RPOOL/2882	Ribblesdale Pool/Repairs to Equipment	13,000	13,000	16,272	3,272	Overspend is mainly due to essential repairs required to the pool pump.
RPOOL/2944	Ribblesdale Pool/Sundry Purchases	11,480	9,568	7,303	-2,265	Reduction in items purchased for resale due to a decrease in sales.
RPOOL/2953	Ribblesdale Pool/Snacks Vending	13,440	10,375	7,475	-2,900	Lower sales in vending snacks has resulted in fewer goods being purchased for resale.
RPOOL/85311	Ribblesdale Pool/School Swimming Lessons	-24,100	-16,051	-18,609	-2,558	Increase in demand for school swimming lessons since the setting of the revised estimate.

Community Committee Budget Monitoring – 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
RPOOL/8532I	Ribblesdale Pool/Hire of Baths - Clubs	-33,880	-33,880	-30,220	3,660	There has been a reduction in usage of the pool by swimming clubs due to a reduction in club membership.
RPOOL/8543n	Ribblesdale Pool/Contracts	-21,800	-17,542	-20,551	-3,009	Improvement in the uptake of swimming lessons has been experienced.
RPOOL/8572n	Ribblesdale Pool/Junior Admissions	-41,120	-33,792	-38,027	-4,235	Increase in junior admissions to the pool is greater than expected.
RUVVA/2602	VO13 UVV Dennis Refuse D/Vehicle Repairs & Mainte	7,530	6,276	10,402	4,126	Repairs are currently being carried out by a third party due to staffing problems within the vehicle mechanics team which is contributing to the higher costs.

Community Committee Budget Monitoring – 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
RUVVA/2612	VO13 UVV Dennis Refuse D/Diesel	13,420	11,184	13,889	2,705	The vehicle was acquired this year as a replacement for another vehicle therefore only a part year allocation of the full annual budget was transferred to this vehicle.
RVPRK/2414	Ribble Valley Parks/Emergency Tree Work	9,770	7,330	3,950	-3,380	Expenditure on emergency tree work is dependent on various factors, currently the demand for unplanned work is lower.
SHOVL/2602	JCB Waste Master Loadall/Vehicle Repairs & Mainte	5,590	5,590	7,915	2,325	Higher than estimated repairs required to this heavily utilised vehicle.
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-327,920	-327,920	-331,127	-3,207	Increased income in trade waste collection due to an increase in commercial customers.

Community Committee Budget Monitoring – 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
WKSAD/8904z	Works Administration/Oncost - Sewers	-4,280	-3,570	-1,107	2,463	Less time has been spent by the Works Department year-to-date on sewers which has resulted in a lower recovery of costs. However, this is offset by an increase in cost recovery on capital projects as mentioned in the red variances section.