

RIBBLE VALLEY BOROUGH COUNCIL INFORMATION

REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 13

meeting date: 2 NOVEMBER 2010
 title: REVENUE MONITORING 2010/11
 submitted by: DIRECTOR OF RESOURCES
 principal author: ROBIN BRAMHALL

1 PURPOSE

1.1 To let you know the position for the first six 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 performance and improvement plan objective 2, "to maintain critical financial management and controls" this report provides members with information arising from the budget monitoring exercise for the first six months of 2010/11.

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 £109,100 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	-12,750	417,302	406,902	-10,400	R
HWAGY	Highways Agency	11,960	502	1,100	598	G
HWREP	Highway Repairs	4,190	252	0	-252	G
NHWAG	Non-Agency Highways Work	25,150	0	0	0	G
CULVT	Culverts & Water Courses	16,900	1,608	1,000	-608	G
DRAIN	Private Drains	27,590	-142	-706	-564	G
RIVBK	Riverbank Protection	2,390	576	0	-576	G
BUSSE	Bus Shelters	19,200	5,079	2,704	-2,375	A
SEATS	Roadside Seats	7,680	1,144	1,064	-80	G
SIGNS	Street Nameplates & Signs	24,170	2,142	815	-1,327	G
RIGHT	Public Rights of Way	4,980	-17,845	-19,214	-1,369	G
STCLE	Street Cleansing	317,320	89,209	78,726	-10,483	R
VARIOUS	Public Conveniences	237,880	110,601	116,255	5,654	R

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	16,520	2,024	3,059	1,035	G
RCOLL	Refuse Collection	1,115,370	258,446	243,959	-14,487	R
RECYC	Recycling & Waste Awareness	75,440	3,810	2,548	-1,262	G
TFRST	Waste Transfer Station	225,760	81,183	81,390	207	G
TRREF	Trade Refuse	-20,230	-88,922	-92,508	-3,586	A
CRIME	Crime and Disorder	70,380	3,603	2,575	-1,028	G
CRIMP	RV Crime Reduction Partnership	0	10,456	1,944	-8,512	R
CCTEL	CCTV Equipment	172,090	42,959	39,387	-3,572	A
LNGCH	Longridge Civic Hall	4,050	0	0	0	G
ARTDV	Art Development	40,290	10,274	7,960	-2,314	A
PLATG	Platform Gallery	81,980	33,862	33,425	-437	G
MUSEM	Castle Museum	265,850	28,442	27,802	-640	G
MCAFE	Museum Café	0	0	-2,919	-2,919	A
TURSM	Tourism	134,740	44,539	37,643	-6,896	R
VARIOUS	Car Parking	-105,110	-75,571	-71,180	4,391	A
LDEPO	Longridge Depot	0	5,332	5,284	-48	G
SDEPO	Salthill Depot	-3,370	32,964	31,432	-1,532	G
VARIOUS	Refuse Collection Vehicles	0	143,329	145,988	2,659	A
VARIOUS	Grounds Maintenance Vehicles	0	40,090	28,424	-11,666	R
VARIOUS	Works Administration Vehicles	0	20,665	13,366	-7,299	R
VARIOUS	Plant	0	2,419	2,708	289	G
TWOWR	Two Way Radio	0	350	514	164	G
VEHCL	Vehicle Workshop	-1,060	-428	-2,961	-2,533	A
WKSAD	Works Administration	-2,460	-34,425	-34,290	135	G
CARVN	Caravan Site	-5,010	0	-1,114	-1,114	G
EDPIC	Edisford Picnic Area	2,310	-8,407	-10,617	-2,210	A
PKADM	Grounds Maintenance	-4,050	-98,207	-99,171	-964	G
ROEBN	Roefield Barn	-50	-26	-25	1	G

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	401,180	161,791	172,659	10,868	R
RPOOL	Ribblesdale Pool	306,130	78,166	60,164	-18,002	R
EALLW	Edisford All Weather Pitch	-4,780	-10,039	-6,699	3,340	A
LNGYM	Longridge Gym	97,400	30,575	21,132	-9,443	R
CYCLS	Cycling	7,400	0	0	0	G
EXREF	Exercise Referral Scheme	31,280	27,486	24,123	-3,363	A
SPODV	Sports Development	75,530	5,016	-738	-5,754	R
GRSRC	Grants & Subscriptions - Community	47,780	19,029	18,850	-179	G
XMASL	Xmas Lights & RV in Bloom	3,060	883	630	-253	G
RECU	Recreation and Culture Grants	34,460	13,664	12,500	-1,164	G
SPOGR	Sports Grants	4,690	0	300	300	G
CULTG	Culture Grants	3,280	3,280	3,750	470	G

	Total:	3,757,510	1,399,040	1,289,940	-109,100
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	Transfers to/ from Reserves	-1,710	0	0	0
		3,755,800	1,399,040	1,289,940	-109,100

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.
- 3 CONCLUSION
- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £109,100 for the first six months of the financial year 2010/11.
- 3.2 For this Committee the great majority of 'Red' and "Green" variances are favourable to the Council.

ROBIN BRAMHALL
SENIOR ACCOUNTANT

CM8-10/RAB/AC
19 October 2010

COMMUNITY SERVICES 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
COMMD /0100	Community Services Department/Salaries	617,510	308,878	302,858	-6,020	R	Underspend due to delay in filling vacant post.	Savings should be realised by the end of the year. Continue to monitor vacancies
COMMD /1040	Community Services Department/Employee Insurances	17,230	17,230	22,476	5,246	R	Additional premium due to claims experience	Try and minimize claims in the future
COMMD /8039z	Community Services Department/Children's Trust Grant	0	0	-20,000	-20,000	R	Income from LCC as reported to Committee in March 2010. Will be used as a contribution towards staff expenses	Monitor staff time spent on this activity
COMMD /8099z	Community Services Department/Recharge to Capital Projects	-41,010	-13,677	-6,727	6,950	R	Less time than anticipated charged to Capital.	Review time allocations for the remainder of the year. Revised Budget may have to be adjusted. If this situation is continued, higher costs will have to be charged to revenue.
GMVEH /2651	Grounds Maintenance Vehicles/ Insurance	10,650	10,650	3,949	-6,701	R	Reduced premium due to claims experience	Try to minimize claims in the future and maintain a low premium

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
PKADM/0130	Grounds Maintenance/Temporary Staff	14,460	11,767	4,746	-7,021	R	Very few temporary staff employed so far this year	Continue to monitor expenditure
PKADM/2651	Grounds Maintenance/Vehicle Insurance	10,650	10,650	3,949	-6,701	R	Reduced premium due to claims experience	Continue trying to minimize claims in the future
PKADM/8903z	Grounds Maintenance/Oncosts	-467,960	-234,072	-220,164	13,908	R	Recharge for costs incurred. Costs lower so recharge lower	Continue to monitor expenditure
RCOLL/1040	Refuse Collection/Employee Insurances	12,360	12,360	4,313	-8,047	R	Reduced premium due to claims experience	Continue trying to minimise claims in the future
RPOOL/2433	Ribblesdale Pool/Gas	47,560	15,767	9,472	-6,295	R	Lower consumption, and lower tariff.	The consumption figures are being closely scrutinized to ensure there are no inaccuracies, and they will be continually monitored throughout the remainder of the year.
STCLE/8413z	Street Cleansing/Fees and Charges	0	0	-6,240	-6,240	R	Income from LCC for Weed Control not received in previous years	Expenditure on materials and labour will follow in the next few months
TRREF/8411n	Trade Refuse/ Contracts	-69,000	-66,440	-73,132	-6,692	R	Additional contracts obtained. Invoices already raised exceed the annual Budget	Continue monitoring income

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
Veh/ various	Works vehicles/various	38,650	20,665	13,366	-7,299	R	General underspending on repairs and savings on insurance	Continue to monitor expenditure
					-54,912			

COMMUNITY SERVICES 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/1020	Community Services Department/Advertising	2,700	1,701	6,050	4,349	A	Advertising costs for vacant posts
COMMD/2501	Community Services Department/ Premises Insurance	3,170	3,170	6,815	3,645	A	Additional premium due to claims experience
CRIMP/3277	RV Crime Reduction Partnership/Promotional Activities	69,840	36,317	33,899	-2,418	A	Expenditure slightly behind schedule
CRIMP/8297n	RV Crime Reduction Partnership/Sale of Equipment and Materials	0	0	-3,500	-3,500	A	Income carried over from 2009/10. Additional expenditure will be offset against this.
Dtrn/2402	Car Parks/ Repairs and Maintenance of Buildings	8,780	4,396	6,400	2,004	A	Additional expenditure at Downham Car Park (Cutting back hedge and emptying gullies) and Chester Avenue Car Park (rebuilding damaged wall)
Dtrn/8603z	Car Parks/Car Parks Fines	-29,650	-12,358	-14,815	-2,457	A	Additional fine income levied and collected by Chipside

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
EALLW/8505I	Edisford All Weather Pitch/All Weather Pitch Exempt`	-6,860	-3,101	0	3,101	A	Usage for this so far has been on a casual basis, which is vatable, rather than through block bookings, but this is down on previous years, as is all other activity at the All Weather Pitch
LNGYM/0100	Longridge Gym/ Salaries	49,670	24,844	21,597	-3,247	A	Vacant full –time post currently being covered by temporary/part time posts.
LNGYM/2433	Longridge Gym/Gas	0	0	-3,159	-3,159	A	The cost of gas is shared with the Childrens Centre. They have paid their annual contribution to us in one lump sum. However, invoices have not yet been received from the Gas company
MCAFE/8807I	Museum Café/Rent	0	0	-3,133	-3,133	A	Income from Café Rent for first 2 quarters – and turnover share for first quarter
PLATG/8708n	Platform Gallery/Commission – Vatable	-27,820	-9,234	-7,206	2,028	A	Lower level of sales probably due to recession, and therefore lower commission than expected
RCOLL/0160	Refuse Collection Drivers Wages	229,850	114,970	112,891	-2,079	A	Savings due to leave without pay, and one driver working a few days providing cover at the Waste Transfer Station

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	-25,460	-20,725	-23,480	-2,755	A	Additional usage by Swimming Club. The Budget should now be exceeded by about £2,000.
RPOOL/8542I	Ribblesdale Pool/ Hire of Baths – Courses	-78,700	-52,933	-56,324	-3,391	A	Additional demand for courses. If this trend is continued, the Budget should be exceeded.
RVPRK/2432	Ribble Valley Parks/ Electricity	3,350	1,200	3,999	2,799	A	Large bills totalling £3,363 received and disputed.
SPODV/8037z	Sports Development/ Employment Support Grant	0	0	-2,000	-2,000	A	Grant carried over from 2009/10. Will support additional initiatives
SPODV/8038z	Sports Development/ Preston East Childrens Centre	0	0	-2,000	-2,000	A	Grant carried over from 2009/10. Will support additional initiatives
TURSM/8641z	Tourism/ Lancashire and Blackpool Tourist Board Grant	0	0	-4,730	-4,730	A	Income carried over from 2009/10. Additional expenditure will be offset against this
WHLLY/2451	Whalley Toilets/ National Non Domestic Rates	1,260	1,260	3,395	2,135	A	The NNDR budget that was set related to the old public conveniences at Whalley. The Budget will be amended at Revised Estimate.
					-14,808		