

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO COMMUNITY SERVICES COMMITTEE

INFORMATION

Agenda Item No 10

meeting date: 24 JULY 2012
 title: REVENUE MONITORING 2012/13
 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:

- Community Objectives – none identified
- Corporate Priorities - to continue to be a well managed Council providing efficient services based on identified customer need and meets the objective within this priority, of maintain 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 original estimate for the period to the end of June. You will see an overall underspend of £79,197 on the net cost of services. Please note that underspends 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	301,012	300,777	-235	G
HWAGY	Highways Agency	11,480	252	188	-64	G
HWREP	Highway Repairs	3,130	126	30	-96	G
NHWAG	Non-Agency Highways Work	25,200	0	0	0	G
CULVT	Culverts & Water Courses	20,480	804	958	154	G
DRAIN	Private Drains	11,910	-46	-129	-83	G
RIVBK	Riverbank Protection	3,120	288	293	5	G
BUSSH	Bus Shelters	18,340	1,722	0	-1,722	G
SEATS	Roadside Seats	6,710	572	151	-421	G
SIGNS	Street Nameplates & Signs	21,430	1,083	2,341	1,258	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 £	
RIGHT	Public Rights of Way	2,250	6,240	3,104	-3,136	A
STCLE	Street Cleansing	317,610	146,948	144,797	-2,151	A
VARIOUS	Public Conveniences	233,950	62,962	48,598	-14,364	R
LITTR	Litter Bins	16,850	2,112	2,225	113	G
RCOLL	Refuse Collection	1,075,870	108,531	102,739	-5,792	R
RECYC	Recycling & Waste Awareness	76,550	-6,189	-5,960	229	G
TFRST	Waste Transfer Station	77,280	30,721	34,990	4,269	A
TRREF	Trade Refuse	-28,130	-117,981	-124,211	-6,230	R
CRIME	Crime and Disorder	64,260	5,260	5,056	-204	G
CRIMP	RV Crime Reduction Partnership	14,260	-1,447	-226	1,221	G
CCTEL	CCTV Equipment	106,420	54,517	53,832	-685	G
LDAAT	Lancashire Drug and Alcohol Action Team	0	0	-35,027	-35,027	R
LNGCH	Longridge Civic Hall	9,180	0	0	0	G
ARTDV	Art Development	31,620	2,884	3,330	446	G
PLATG	Platform Gallery	63,570	17,104	26,196	9,092	R
MUSEM	Castle Museum	214,900	-1,608	-1,447	161	G
MCAFE	Museum Café	1,660	-1,707	1,012	2,719	A
TURSM	Tourism	133,680	24,527	16,128	-8,399	R
VARIOUS	Car Parking	-102,530	12,898	16,972	4,074	A
LDEPO	Longridge Depot	0	4,104	4,857	753	G
SDEPO	Salthill Depot	0	16,984	16,581	-403	G
VARIOUS	Refuse Collection Vehicles	0	78,645	77,683	-962	G
VARIOUS	Grounds Maintenance Vehicles	0	12,930	13,376	446	G
VARIOUS	Works Administration Vehicles	0	6,988	4,856	-2,132	A
VARIOUS	Plant	0	1,367	1,549	182	G
TWOWR	Two Way Radio	0	-2,387	-2,307	80	G
VEHCL	Vehicle Workshop	0	3,221	3,727	506	G
WKSAD	Works Administration	0	-23,849	-14,712	9,137	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 £	
CARVN	Caravan Site	-7,040	7,810	7,856	46	G
EDPIC	Edisford Picnic Area	-6,750	-9,816	-10,110	-294	G
PKADM	Grounds Maintenance	0	-56,071	-56,280	-209	G
ROEBN	Roefield Barn	1,170	-14	-13	1	G
RVPRK	Ribble Valley Parks	409,150	76,514	75,109	-1,405	G
RPOOL	Ribblesdale Pool	284,850	21,280	3,215	-18,065	R
EALLW	Edisford All Weather Pitch	-8,170	-2,199	-2,126	73	G
LNGYM	Longridge Gym	7,820	0	-551	-551	G
CYCLS	Cycling	5,590	0	0	0	G
EXREF	Exercise Referral Scheme	36,530	28,327	21,271	-7,056	R
SPODV	Sports Development	91,610	19,776	16,014	-3,762	A
GRSRC	Grants & Subscriptions - Community	28,070	0	0	0	G
XMASL	Xmas Lights & RV in Bloom	3,110	464	0	-464	G
RECUL	Recreation and Culture Grants	34,430	4,668	5,028	360	G
SPOGR	Sports Grants	5,870	840	300	-540	G
CULTG	Culture Grants	4,810	1,920	1,850	-70	G
WBHEQ	Wellbeing and Health Equality	0	0	0	0	G

	Total:	3,322,100	843,087	763,890	-79,197	
--	---------------	------------------	----------------	----------------	----------------	--

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. Please note that favourable variances are denoted by figures with a minus symbol

Description	Saving to end June 2012 £
TRREF - Trade Refuse: additional contract income with regard to wheeled bins, offset by fall in income from collection of sacks	-6,416
TFRST - Transfer Station: cover for extended period of sickness	2,579

3 CONCLUSION

3.1 The comparison between actual and budgeted expenditure shows an underspend of £79,197 for the first three months of the financial year 2012/13.

3.2 For this Committee the great majority of variances are favourable to the Council.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM8-12/RB/AC
12 JULY 2012

For further information please ask for Robin Bramhall extension 4433

BACKGROUND PAPERS – None

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year	Original 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
PUB/2402	Public Conveniences/ Repairs and Maintenance of Buildings	93,620	25,030	18,290	-6,740	Reduction in staff hours, and delay in recruitment of seasonal employee	Monitor expenditure to see whether further savings can be achieved during the year.
PUB/2475	Public Conveniences/ General Cleaning	27,550	6,893	951	-5,942	Significant reduction on staff hours. This will be continued throughout the year	Monitor expenditure - further significant savings should be achieved by the end of the year.
DTRN/ 8420n	Car Parks/ Car park charges	-282,170	-76,093	-67,380	8,713	The budget profile is based on the income in 2011/12 - April to June 2011 had relatively good weather, but this year's weather has been particularly poor. Edisford Car Parks income has been hit particularly hard.	Monitor income to see whether the annual Budget can be achieved
RPOOL/ 8542I	Ribblesdale Pool/ Courses	-83,840	-25,990	-31,243	-5,253	Much greater take up of courses than during the same period in 2011.	Monitor income to see whether the annual Budget can be exceeded

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year	Original 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
LDAAT/8576z	Lancashire Drug and Alcohol Action Team/Contributions and Donations	0	0	-39,880	-39,880	Funding received later on in 2011/12 for use in 2012/13	Expenditure being identified to offset against this income
WKSAD/8900z	Works Administration/Wages	-219,980	-55,853	-42,577	13,276	Reduction in recovery of costs as expenditure is down against the budgeted figure	Monitor expenditure and income to ensure all costs are fully recovered
TRREF/8411z	Trade Refuse/ Contracts	-93,830	-93,830	-102,278	-8,448	Invoices already raised exceed the annual Budget, but there may be some reductions to these bills during the year	Monitor income to see how much the annual Budget will be exceeded by

Community Services Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year	Original Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
COMMD/ 0100	Community Services Department/Salaries	912,550	228,318	231,667	3,349	Budget incorporates 2% reduction for vacant posts. Only minimal vacancies so far this year.
DSCO/ 2602	Refuse Collection Vehicles/ Repairs to Vehicles	127,790	26,125	28,839	2,714	Two large and unexpected items - repairs to bodywork and replacement of driver's seat.
DSCO/ 2612	Refuse Collection Vehicles/ Diesel	178,200	43,646	40,023	-3,623	Reduced expenditure reflecting lower price of diesel
EXREF/ 0100	Exercise Referral/Salaries	85,390	21,466	18,467	-2,999	Savings due to delay in filling vacancy, and to maternity leave

Community Services Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year	Original Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
EXREF/ 8085z	Exercise Referral/Grant Funding	0	0	-3,000	-3,000	Additional grant funding from Lancashire County Council - Walking and Cycling Initiatives
RCOLL/ 0151 and 0161	Refuse Collection/ Loaders and Drivers overtime	13,100	7,281	4,414	-2,867	Significant reduction in overtime working over the April, May and June bank holidays
RPOOL/ 8543n	Ribblesdale Pool/ Contracts	-15,160	-3,789	-6,375	-2,586	Much greater take up of contracts than during the same period in 2011.
TFRST/ 0130	Transfer Station/Temporary Staff	2,000	509	3,088	2,579	Budget for full year already exceeded as extra staffing needed to cover extended sickness absence.

Community Services Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year	Original Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
LDAAT/ 2944	Lancashire Drug and Alcohol Action Team	0	0	4,091	4,091	Expenditure against funding received later on in 2011/12 for use in 2012/13
RIGHT/ 8586n	Rights of Way/Footpath Diversion Orders - vatable	0	0	-2,420	-2,420	Additional income - will be spent on advertising and staff time
RPOOL/ 0180	Ribblesdale Pool/ Attendants Wages	43,320	10,836	8,692	-2,144	Savings in pay due to maternity leave
SPODV/ 2971	Sports Development/ Printing and Stationery	0	0	2,810	2,810	Expenditure financed from additional funding - see below

Community Services Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year	Original Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
SPODV/ 2971	Sports Development/ Grants to other Bodies	7,010	6,238	4,221	-2,017	Significant savings on insurance premium for skate park
SPODV/ 8073z	Sports Development/ Lancashire Sport Funding	0	0	-3,500	-3,500	Grant not anticipated when Budget was set. Funding will be used to finance additional expenditure
TRREF/ 8550z	Non Trade Waste Collection - sacks etc	-22,550	-5,640	-3,608	2,032	Lower level of usage - but more than offset by increased income from collection of wheeled bins
WKSAD/ 0110	Works Administration/ Wages	111,060	28,198	23,245	-4,953	Savings due to reductions in working hours, and delays in filling seasonal post

Community Services Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Original Budget for the Full Year	Original Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
WKSAD/ 0111	Works Administration/ Wages Overtime	11,540	2,930	432	-2,498	Savings due to changes in working times, and closure of some conveniences
WKSAD/ 8920z	Works Administration/ Recovery of oncost 120%	-27,000	-6,858	-951	5,907	Reduced recharge due to lower expenditure on overtime outlined above