

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

INFORMATION
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Agenda Item No 10

meeting date: 3 SEPTEMBER 2013  
 title: REVENUE OUTTURN 2012/13  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: ROBIN BRAMHALL

## 1 PURPOSE

1.1 To report on the outturn for the financial year 2012/13 in respect of the Revenue Budget for this Committee.

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 to maintain critical financial management controls, ensuring the authority provides council tax payers with value for money.
- Other Considerations – none identified

## 2 BACKGROUND

2.1 The Council's draft Statement of Accounts has been approved by the Accounts and Audit Committee, and audited by the Council's external auditors. The audited version of the accounts has been submitted to the Accounts and Audit Committee for approval at their meeting on 28 August. Confirmation of their approval will be provided at your meeting.

2.2 The information contained within the Statement is in a prescriptive format. However, the service cost information is being reported to Committees for their own relevant services in our usual reporting format in the current cycle of meetings

## 3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of £143,610 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £105,835. This has been added to General Fund Balances.

Cost Centre	Cost Centre Name	Revised Estimate 2012/13 £	Actual 2012/13 £	Variation £
COMMD	Community Services Dept	0	0	0
HWAGY	Highways Agency	14,950	14,522	-428
HWREP	Highways Repairs	3,670	3,685	15
NHWAG	Non-Agency Highways Work	26,050	23,080	-2,970
CULVT	Culverts & Watercourses	21,140	16,322	-4,818
DRAIN	Private Drains	11,880	11,387	-493
RIVBK	Riverbank Protection	3,140	3,784	644
BUSSH	Bus Shelters	10,590	7,634	-2,956
SEATS	Roadside Seats	5,530	6,227	697

Cost Centre	Cost Centre Name	Revised Estimate 2012/13 £	Actual 2012/13 £	Variation £
SIGNS	Street Nameplates & Signs	34,460	31,244	-3,216
RIGHT	Public Rights of Way	-1,150	-5,167	-4,017
STCLE	Street Cleansing	299,010	292,285	-6,725
VARIOUS	Public Conveniences	204,420	178,929	-25,491
LITTR	Litter Bins	16,950	16,391	-559
RCOLL	Refuse Collection	1,059,640	1,063,926	4,286
RECYC	Recycling	110,230	81,754	-28,476
TFRST	Waste Transfer Station	80,360	80,082	-278
TRREF	Trade Refuse	-14,670	-9,105	5,565
CRIME	Crime and Disorder	63,310	62,880	-430
CRIMP	RV Crime Reduction Partnership	2,490	-2,986	-5,476
LNGCH	Longridge Civic Hall	17,000	9,181	-7,819
ARTDV	Art Development	24,430	24,249	-181
PLATG	Platform Gallery	126,460	123,438	-3,022
MUSEM	Castle Museum	194,290	187,410	-6,880
MCAFE	Museum Café	2,060	2,266	206
TURSM	Tourism	90,620	88,460	-2,160
VARIOUS	Car Parks	-112,620	-107,192	5,428
CCTEL	CCTV Equipment	107,330	102,758	-4,572
LDEPO	Longridge Depot	0	0	0
SDEPO	Salthill Depot	0	0	0
VARIOUS	Refuse Collection Vehicles	0	0	0
VARIOUS	Grounds Maintenance Vehicles	0	0	0
VARIOUS	Works Admin Vehicles	0	0	0
VEHCL	Vehicle Workshop	0	0	0
VARIOUS	Plant	-2,000	0	2,000
TWOWR	Two Way Radio	0	0	0
WKSAD	Works Administration	0	0	0
CARVN	Caravan Site	-6,420	-6,391	29
EDPIC	Edisford Picnic Area	-7,320	-7,534	-214
PKADM	Grounds Maintenance	0	0	0
ROEBN	Roefield Barn	50	50	0
RVPRK	Ribble Valley Parks	399,740	375,390	-24,350
RPOOL	Ribblesdale Pool	277,660	260,214	-17,446
EALLW	Edisford All Weather Pitch	-10,600	-11,183	-583
LNGYM	Longridge Gym	-490	7,330	7,820
CYCLS	Cycling	5,720	5,690	-30
EXREF	Exercise Referral Scheme	31,800	25,108	-6,692

Cost Centre	Cost Centre Name	Revised Estimate 2012/13 £	Actual 2012/13 £	Variation £
SPODV	Sports Development	89,240	80,368	-8,872
GRSRC	Grants and Subscriptions	25,680	25,182	-498
XMASL	Xmas Lights/RV in Bloom	4,080	6,030	1,950
RECUL	Recreation/Culture Grants	36,050	32,940	-3,110
CULTG	Culture Grants	4,310	4,250	-60
SPOGR	Sports Grants	6,910	7,480	570
<b>NET COST OF SERVICES</b>		<b>3,255,980</b>	<b>3,112,370</b>	<b>-143,610</b>
<b><u>Transfers to/from Earmarked Reserves</u></b>				
Contribution from XMAS Lights Reserve		-950	-1,980	-1,030
Contribution to Recreation and Culture Grants Reserve		0	3,010	3,010
Contribution from/to Community Safety Reserve Fund		-2,490	2,986	5,476
Contribution from Tourism Promotions Reserve Fund		-1,950	0	1,950
Contribution to Grant Funded Sports Development Fund		0	6,283	6,283
Contribution to Grounds Maintenance and Street Cleansing Training Fund		0	1,850	1,850
Contribution to CAD System Fund		0	3,000	3,000
Contribution to GIS Training Fund		0	1,250	1,250
Contribution to Refuse Collection Protective Clothing Fund		0	1,340	1,340
Contribution to Refurbishment of Works Vehicles Fund		0	3,930	3,930
Contribution to Capital Reserve		0	19,230	19,230
Contribution to Exercise Referral Reserve fund		9,360	847	-8,513
<b>After transfers from/to earmarked reserves</b>		<b>3,259,950</b>	<b>3,154,115</b>	<b>-105,835</b>

3.2 The main variations have been extracted, and are shown with the Budget holder's comments at Annex 1. However, a summary of the major variations is set out in the table below.

Service Area	Description of Variance	Amount £
<b>VARIOUS</b> Public Conveniences	Savings on repairs and maintenance of buildings – mainly due to reductions in staff and in staff working hours	-21,550

<b>Service Area</b>	<b>Description of Variance</b>	<b>Amount £</b>
<b>RECYC</b> Recycling	Recycling Credits – Whilst Lancashire County Council has been invoiced for this income the full value of the invoices has not yet been received. The recovery of this debt continues.	-30,590
<b>RVPRK</b> Ribble Valley Parks	Use of Commuted Sums – This relates to the release of S106 monies to the revenue account for onward transfer to finance capital expenditure	-19,230
<b>RPOOL</b> Ribblesdale Pool	Increased income from Clubs, Courses and Contracts together with a reduction in employee costs	-15,060

#### 4 CONCLUSION

- 4.1 There have been a considerable number of variations in both income and expenditure during the year, and this has given rise to an overall underspending of £143,610 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £105,835. This has been added to General Fund Balances.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM8-13/RB/AC  
27 August 2013

#### BACKGROUND PAPERS

*Revised Estimates approved by Committee on 15 January 2013*  
*Closedown Working Papers*

For further information please ask for Robin Bramhall extension 4433.

## Community Services Committee – Revenue Outturn 2012/13 Variances

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Community Services Department</b>					
Reduction in employee costs due to staff vacancies in the last 4 months of the financial year, in relation to the Planning Section	-11,760				
Advertising – Only £100 of the Revised Budget was spent. Most vacancies remained unfilled, while the others were recruited to without incurring advertising costs	-1,410				
Increase in Recharge from Council Offices, following additional spending on Invest to Save Budget			8,420		
Reduced recharges from Support Services Departments following savings achieved in their Budgets			-12,190		
Income from Children’s Trust – additional grant received		-10,000			
Decrease in income from recharge to Capital Projects – less time than expected spent on capital schemes			5,260		
Decrease in income from recharges - reflecting reductions in expenditure outlined above			21,680		
<b>Total Community Services Department</b>					<b>0</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b><i>Bus Shelters</i></b>					
Repairs and Maintenance – expenditure limited to avoid overall overspending on repairs and maintenance across the Committee	-2,810				
<b>Total Bus Shelters</b>					<b>-2,810</b>
<b><i>Street Nameplates and Signs</i></b>					
Reduced recharge from Community Services Departments following savings achieved as the post of Planning Assistant was vacant for several months			-2,840		
<b>Total Street Nameplates and Signs</b>					<b>-2,840</b>
<b><i>Non-Agency Highways Work</i></b>					
Repairs and maintenance – this relates to the release of a contractors bond.	-2,840				
<b>Total Non-Agency Highways Work</b>					<b>-2,840</b>
<b><i>Culvert and Watercourses</i></b>					
Floods – none of the Budget provision of £4,550 was needed	-4,550				
<b>Total Riverbank Protection</b>					<b>-4,550</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Public Rights of Way</b>					
Additional income – from applicants requesting footpath diversions – this meets the associated staffing costs, and cost of advertisements.		-3,380			
<b>Total Public Rights of Way</b>					<b>-3,380</b>
<b>Public Conveniences</b>					
Repairs and maintenance of buildings – savings mainly due to reductions in staff, and in staff working hours	-21,550				
Cleaning Materials – Lower usage, reflecting lower number of conveniences and reduced opening hours	-1,030				
Consultants Fees – Provision was made for payments to external providers, but it was possible to deliver the service without the need to use the full Budget. A saving of this order should now be repeated in 2013/14	-4,160				
<b>Total Public Conveniences</b>				24	<b>-26,740</b>
<b>Amenity Cleansing</b>					
Employee costs – savings due to leave without pay and slightly lower level of overtime worked	-1,800				
Tuition Fees – planned course delayed, so savings will be transferred to earmarked reserve and carried forward to 2013/14	-1,820				
Diesel- lower usage, and the benefits of slightly lower prices	-1,020				
<b>Total Amenity Cleansing</b>					<b>-4,640</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Refuse Collection</b>					
Additional overtime costs partly offset by savings in wages and and tuition fees.	1,200				
Use of transport –additional costs on repairs and maintenance (especially on call-outs following electrical faults), partly offset as diesel prices were lower than expected, and reduced expenditure on tyres as fewer replacements were needed	5,040				
Protective clothing – slippage of 1 large order to 2013/14	-1,340				
Publicity – reduced requirement for 2012/13 only – savings will particularly offset additional transport costs	-5,360				
Reduced recharges from Support Services Departments following Budget savings.			-2,580		
Recycling Credits – lower level of green waste recycling, as the reduction due to leaves from the highway no longer being recycled was greater than expected		10,230			
<b>Total Refuse Collection</b>					<b>7,190</b>
<b>Recycling</b>					
Payment to contractor for paper collection for the year slightly lower than anticipated	-3,510				
Recycling credits – Reduced income as recycling volumes were lower than anticipated		5,550			
Recycling Credits – Whilst Lancashire County Council has been invoiced for this income the full value of the invoices has not yet been received. The recovery of this debt continues.		-30,590			
<b>Total Recycling</b>					<b>-28,550</b>
<b>Trade Refuse</b>					
Plastic sacks – additional supply needed in March 2013	2,460				

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Additional tipping charges due to higher tonnage of waste being collected	3,350				
Collection of Trade Waste -increased income as more properties have been served at the end of the year		-2,050			
<b>Total Trade Refuse</b>					<b>3,760</b>
<b>Waste Transfer Station</b>					
Employee costs – additional expenditure to provide cover due to sickness	2,320				
Use of transport – lower level than anticipated of expenditure on tyres for the year for the Loading Shovel	-2,110				
<b>Total Waste Transfer Station</b>					<b>210</b>
<b>Community Safety Partnership</b>					
Promotional Activities - reduced expenditure. Underspend set aside in an earmarked reserve for use in 2013/14	-5,760				
<b>Total Community Safety Partnership</b>					<b>-5,760</b>
<b>Platform Gallery</b>					
Employee costs – slight saving due to staff vacancy	-1,470				
Repairs and maintenance of buildings – underspending following a reassessment of expenditure on the Gallery Refurbishment.	-3,620				
Gas – considerable increased usage of gas due to cold weather	1,000				
<b>Total Platform Gallery</b>					<b>-4,090</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Clitheroe Castle Museum</b>					
Gas – considerable increased usage of gas due to the cold winter	1,210				
Curatorial Services – Reduced charge from LCC Museums service following the identification of further savings over and above those identified in the Budget	-6,870				
<b>Total Castle Museum</b>					<b>-5,660</b>
<b>Tourism</b>					
Publicity – lower requirement for 2012/13 only - savings will offset reduced Guide income	-1,890				
Visitor Guide Income – lower share of net receipts as the cost of producing the Guide was higher as additional pages were included		1,300			
Contributions and Donations – additional income re Witches Walk and Great Days out exhibition		-1,470			
<b>Total Tourism</b>					<b>-2,060</b>
<b>Car Parks</b>					
Grounds maintenance – reduced charge as less work was needed during the year	-2,610				
Retained contractors deposit at Church Walk Car Park	-2,960				
Car Park charges – across all of the Car Parks there was lower usage than expected between December and March, because of the poor weather		4,990			
Car Park Fines – Income much lower than anticipated in January to March due to staff sickness		5,560			
<b>Total Car Parks</b>					<b>4,980</b>
<b>CCTV Equipment</b>					
Repairs and maintenance of buildings –There was a deliberate saving here, to offset additional repairs and maintenance expenditure elsewhere	-2,150				

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Recharge from Market – reduced due to lower electricity water and cleaning materials usage	-1,390				
<b>Total CCTV Equipment</b>					<b>-3,540</b>
<b><i>Salthill Depot</i></b>					
Reduced recharges from Support Services Departments following savings achieved in their Budgets			-1,770		
Stores oncost – a higher value of items went through stores, so the stores oncost recovered increased too		-1,110			
Recharges to users – adjustment to reflect the reduced expenditure referred to above		2,880			
<b>Total Salthill Depot</b>					<b>0</b>
<b><i>Refuse Collection Vehicles</i></b>					
Repairs and maintenance – additional expenditure, particularly in relation to callouts due to electrical faults	10,170				
Diesel—prices during January, February and March were lower than expected and consumption was slightly lower	-4,170				
Tyres- fewer replacements needed	-2,160				
Recharge to Users. Increase to reflect additional costs outlined above		-3,840			
<b>Total Refuse Collection Vehicles</b>					<b>0</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Grounds Maintenance Vehicles</b>					
Vehicle Repairs & Maintenance- in 2012/13 the Council reaped the benefit from previous spending on machines as the repairs and maintenance requirement was much lower than anticipated	-6,740				
Diesel and Petrol - prices during January, February and March were lower than expected and consumption was slightly lower	-2,730				
Tyres- fewer replacements needed	-1,420				
Recharge to Users reduction to reflect savings		10,890			
<b>Total Grounds Maintenance Vehicles</b>					<b>0</b>
<b>Works Vehicles</b>					
Tyres – Only 3 tyres needed replacing during the year over 7 vehicles	-1,160				
Recharge to Users reduction to reflect savings		1,160			
<b>Total Works Vehicles</b>					<b>0</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Works Administration</b>					
Reduced Wages, National Insurance and Superannuation –due to staff vacancy	-3,340				
Increased overtime working – to cover vacancy	1,160				
Tuition Fees- only minimal requirements for training in 2012/13	-1,450				
Purchase of equipment and materials- lower requirement for 2012/13 only - savings will offset additional costs elsewhere	-2,770				
Recharge to capital schemes –additional capital work in the last 4 months of the year, particularly on the Improvements to Children’s Play Areas, led to a higher charge at the end of the year.		-1,680			
Increased recharge in connection with additional overtime working		-2,540			
Reduced recharge for works to reflect savings in expenditure		10,620			
<b>Total Works Administration</b>					<b>0</b>
<b>Exercise Referral</b>					
Employee costs- reduced hours worked by part-time staff	-2,170				
Car mileage payments – reduction in mileage of nearly 40% compared with 2011/12, particularly as a result of reduced staff hours	-1,520				
<b>Total Exercise Referral</b>					<b>-3,690</b>
<b>Grounds Maintenance</b>					
Tuition fees – Only first aid courses attended during the year	-1,910				
Vehicle Repairs & Maintenance- in 2012/13 the Council reaped the benefit from previous spending on machines as the repairs and maintenance requirement was much lower than anticipated	-6,740				
Diesel and Petrol - prices during January, February and March were lower than expected and consumption was slightly lower	-2,730				

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Tyres- fewer replacements needed	-1,420				
Trees, Seeds, Shrubs and plants – lower requirement, particularly towards the end of the year.	-1,130				
Increased recharge to Capital – Additional time required on the Calderstones scheme		-3,610			
Reduced recharge to users, following savings in expenditure		17,540			
<b>Total Grounds Maintenance</b>					<b>0</b>
<b><i>Ribble Valley Parks</i></b>					
Emergency Tree Works – Considerable extra expenditure in February and March particularly as a result of damage following storms	2,640				
Electricity- considerable increase in heating costs following cold winter	1,160				
Recharge from Grounds Maintenance – reduced charge following savings on grounds maintenance referred to above			-6,710		
Use of Commuted Sums – Transfer of funds to finance capital expenditure		-19,320			
Land Rents – Additional income in respect of the rent for Tennis Dome		-1,230			
<b>Total Ribble Valley Parks</b>					<b>-23,460</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b><i>Ribblesdale Pool</i></b>					
Reduced employee costs due to staff vacancies and leave without pay	-5,350				
Reduced recharges from Support Services Departments following savings achieved in their Budgets			-1,270		
Hire of Baths – Clubs. Additional bookings made towards the end of the financial year		-2,270			
Courses- Higher take up of courses than in previous years		-3,370			
Contracts – Higher take up of contracts than in previous years, especially instead of individual adult admissions		-5,720			
Adult admissions – reduction in income as more swimmers are taking out contracts		2,920			
<b>Total Ribblesdale Pool</b>					<b>-15,060</b>
<b><i>Sports Development</i></b>					
Minimal expenditure on printing and stationery. Provision for expenditure on cycle map has been carried forward to 2013/14	-2,810				
Promotional expenditure - Funding set aside for mini soccer goals. Expenditure slipped to 2013/14 – so provision has been set aside	-2,620				
Decrease in Recharge from Community Services reflecting some leave without pay, and other savings achieved in those Departments			-2,260		
<b>Total Sports Development</b>					<b>-7,690</b>

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b><i>Xmas Lighting and Ribble Valley in Bloom</i></b>					
Increased grants - to be financed from Earmarked Reserve brought forward from 2011/12	1,980				
<b>Total Xmas Lighting and Ribble Valley in Bloom</b>					<b>1,980</b>
<b><i>Recreation and Culture Grants</i></b>					
Marginal fall in expenditure as some payments have slipped into 2012/13. Underspend transferred to Earmarked Reserve and carried forward to 2013/14.	-3,010				
<b>Total Recreation and Cultural Grants</b>					<b>-3,010</b>
	<b>-119,450</b>	<b>-18,540</b>	<b>5,740</b>	<b>0</b>	<b>-132,250</b>