

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

INFORMATION

Agenda Item No 11

meeting date: 2 SEPTEMBER 2014
 title: REVENUE OUTTURN 2013/14
 submitted by: DIRECTOR OF RESOURCES
 principal author: ROBIN BRAMHALL

1 PURPOSE

1.1 To report on the outturn for the financial year 2013/14 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 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 £330,771 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £114,800. This has been added to General Fund Balances.

Cost Centre	Cost Centre Name	Revised Estimate 2013/14 £	Actual 2013/14 £	Variation £
COMMD	Community Services Department	0	0	0
HWAGY	Highways Agency	14,790	13,261	-1,529
HWREP	Highways Repairs	3,250	2,774	-476
NHWAG	Non-Agency Highways Work	26,480	23,098	-3,382
CULVT	Culverts & Watercourses	19,050	13,085	-5,965
DRAIN	Private Drains	6,850	6,414	-436
RIVBK	Riverbank Protection	3,200	3,749	549

Cost Centre	Cost Centre Name	Revised Estimate 2013/14 £	Actual 2013/14 £	Variation £
BUSSH	Bus Shelters	13,450	8,682	-4,768
SEATS	Roadside Seats	5,940	5,577	-363
SIGNS	Street Nameplates & Signs	43,660	38,260	-5,400
RIGHT	Public Rights of Way	4,390	-17,957	-22,347
STCLE	Street Cleansing	314,880	308,065	-6,815
VARIOUS	Public Conveniences	191,220	183,839	-7,381
LITTR	Litter Bins	13,780	12,595	-1,185
RCOLL	Refuse Collection	1,080,700	1,028,259	-52,441
RPBIN	Replacement Waste Bins	0	-12,743	-12,743
RECYC	Recycling	93,470	90,138	-3,332
PAPER	Waste Paper & Card Collection	11,170	-20,161	-31,331
TFRST	Waste Transfer Station	79,830	76,165	-3,665
TRREF	Trade Refuse	-20,100	-19,582	518
CRIME	Crime and Disorder	70,060	69,048	-1,012
CRIMP	RV Crime Reduction Partnership	3,670	-476	-4,146
LNGCH	Longridge Civic Hall	17,010	17,007	-3
ARTDV	Art Development	31,000	30,796	-204
PLATG	Platform Gallery	114,150	110,881	-3,269
MUSEM	Castle Museum	197,530	174,790	-22,740
MCAFE	Museum Café	5,090	3,685	-1,405
TURSM	Tourism	91,300	89,986	-1,314
VARIOUS	Car Parks	-69,700	-99,998	-30,298
CCTEL	CCTV Equipment	111,410	105,144	-6,266
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 Administration Vehicles	0	0	0
VEHCL	Vehicle Workshop	0	0	0
VARIOUS	Plant	0	0	0
TWOWR	Two Way Radio	0	0	0
WKSAD	Works Administration	0	0	0
CARVN	Caravan Site	-5,540	-5,548	-8
EDPIC	Edisford Picnic Area	-5,590	-5,144	446
PKADM	Grounds Maintenance	0	0	0
ROEBN	Roefield Barn	80	70	-10
RVPRK	Ribble Valley Parks	407,800	374,370	-33,430
RPOOL	Ribblesdale Pool	263,560	232,984	-30,576
EALLW	Edisford All Weather Pitch	-10,040	-13,754	-3,714
CYCLS	Cycling	5,790	5,765	-25
EXREF	Exercise Referral Scheme	29,670	21,004	-8,666

Cost Centre	Cost Centre Name	Revised Estimate 2013/14 £	Actual 2013/14 £	Variation £
SPODV	Sports Development	87,260	84,711	-2,549
GRSRC	Grants and Subscriptions	26,080	23,018	-3,062
XMASL	Xmas Lights/RV in Bloom	3,520	3,550	30
RECU	Recreation/Culture Grants	57,210	41,362	-15,848
CULTG	Culture Grants	5,170	5,110	-60
SPOGR	Sports Grants	2,790	2,640	-150
NET COST OF SERVICES		3,345,290	3,014,519	-330,771
Transfers to/(from) earmarked reserves				
COBAL/ H211	Christmas Lights & RV in Bloom Reserve	-660	-100	560
COBAL/ H210	Recreation and Culture Grants Reserve	-21,760	-6,115	15,645
COBAL/ H239	Crime Reduction Partnership Reserve	-3,670	475	4,145
COBAL/ H281	Wellbeing and Health Equality Reserve	-5,000	0	5,000
COBAL/ H222	Grant Funded Sports Development Reserve	-6,280	-4,783	1,497
COBAL/ H243	Human Resources Reserve	-3,100	-3,100	0
COBAL/ H242	CCTV Reserve	0	-1,000	-1,000
COBAL/ H363	Whalley Moor Reserve	0	4,970	4,970
COBAL/ H364	Inspire Annex III Reserve	0	7,131	7,131
COBAL/ H333	Refuse Collection Reserve	0	75,323	75,323
COBAL/ H337	Equipment Reserve	-8,370	8,888	17,258
COBAL/ H282	Exercise Referral Reserve	7,550	276	-7,274
CPBAL/ H330	Capital Reserve – Recycled Green Bin Axles	0	1,057	1,057
CPBAL/ H330	Capital Reserve – Vehicle Maintenance Savings	0	57,000	57,000
CPBAL/ H330	Capital Reserve – Commuted Sums (S106)	0	34,659	34,659
NET COST OF SERVICES AFTER TRANSFERS TO/(FROM) RESERVES		3,304,000	3,189,200	-114,800

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 £
RIGHT: Public Rights of Way	Savings on repairs, equipment and statutory notices, and additional income with regard to footpath diversion orders	-21,920
RCOLL: Refuse Collection	Savings in transport costs and additional income from recycling credits. This is particularly due to higher than expected levels of green waste being collected during the winter months	-51,300
PAPER: Waste Paper and Card Collection	Whilst a higher level of recycling credits has been invoiced for in year, this value remains unpaid by Lancashire County Council and continues to be pursued.	-23,710
MUSEM: Clitheroe Castle Museum	Reduction in curation charge, reflecting reduced service and opening hours	-26,050
CHUCP: Church Walk Car Park	Lower than expected cost of backdating ground rent at Church Walk Car Park	-20,760
RVPRK: Ribble Valley Parks	Commutated Sums have been released to the revenue account for use in funding schemes on the capital programme. Whilst it shows as income to the committee here, it is later transferred to the capital earmarked reserve.	-34,660
RPOOL: Ribblesdale Pool	Increased income and reduced expenditure on employees and equipment	-24,920
RECU: Recreation and Culture Grants	Whilst a number of grant funded schemes have been approved, the timing of completion is often mismatched with our financial year. This underspend is set aside in to an earmarked reserve in order to fund the expenditure when it takes place in the 2014/15 financial year	-15,660

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 £330,771 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £114,800.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM9-14/RB/AC
26 August 2014

BACKGROUND PAPERS

Revised Estimates approved by Committee on 14 January 2014
Closedown Working Papers

For further information please ask for Lawson Oddie extension 4541.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 2013/14 VARIANCES

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>COMMD: Community Services Department</u>					
Reduction in employee costs due to staff vacancies in the last 4 months of the financial year, particularly in relation to planning and engineering staff	-21,700				
Mileage allowances – much lower than expected level of mileage claimed	-3,040				
Reduction in Recharge from Council Offices, following general savings on that budget			-1,280		
Reduced recharges from Support Services Departments due to savings achieved in their Budgets			-5,700		
Car Leasing Payments- Saving as one new lease will not commence until 2014/15	-3,350				
Income from Children's Trust – additional grant received		-10,000			
Decrease in income from recharges to Capital Projects – less time than expected spent on capital schemes			9,360		
Decrease in income from recharges to other services - reflecting reductions in expenditure on this service, as outlined above			37,620		
Total Community Services Department					1,910
<u>HWAGY: Highways Agency</u>					
Reduced recharge from Community Services Departments following savings achieved as the post of Engineering Assistant was vacant for several months			-1,330		
Total Highways Agency					-1,330
<u>BUSSH: Bus Shelters</u>					
Repairs and Maintenance – expenditure limited to avoid overall overspending on repairs and maintenance across the Committee	-4,830				
Total Bus Shelters					-4,830

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>SIGNS: Street Nameplates and Signs</u>					
Repairs and Maintenance – additional time allocated to this service by the workforce- but overall, repairs and maintenance expenditure was kept within the Budget	2,650				
Inspire Grant received in advance – paid into reserve and carried forward to 2014/15		-7,130			
Total Street Nameplates and Signs					-4,480
<u>NHWAY: Non-Agency Highways Work</u>					
Reduced recharge from Community Services Departments following savings achieved through the post of Engineering Assistant being vacant for several months			-3,390		
Total Non-Agency Highways Work					-3,390
<u>CULVT: Culverts and Watercourses</u>					
Floods – none of the Budget provision of £4,660 was needed	-4,660				
Reduced recharges from Support Services Departments following savings achieved in their Budgets			-1,100		
Total Culverts and Watercourses					-5,760

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>RIGHT: Public Rights of Way</u>					
Repairs and Maintenance – expenditure limited to avoid overall overspending on repairs and maintenance across the Committee	-3,090				
Purchase of equipment and materials – only a fraction of the Budget needed at the end of the service	-4,850				
Statutory notices – level of costs on diversions not as high as the level of income received	-7,930				
Additional income – from applicants requesting footpath diversions – this meets the associated staffing costs, and cost of advertisements.		-6,050			
Total Public Rights of Way					-21,920
<u>VARIOUS: Public Conveniences</u>					
Repairs and maintenance of buildings – savings mainly due to reductions in time allocated to conveniences	-6,530				
Total Public Conveniences				24	-6,530
<u>STCLE: Amenity Cleansing</u>					
Employee costs – savings due to reduced need to employ temporary staff, and a lower level of overtime worked	-2,690				
Total Amenity Cleansing					-2,690
<u>RCOLL: Refuse Collection</u>					
Savings in Drivers and Loaders wages due to staff vacancies	-8,520				
Use of agency staff to cover vacancies and sickness	10,100				
Lower take up of training – savings offset other employee costs	-2,530				
Use of transport – Savings in repairs, largely due to staff vacancy in garage (£23,900), diesel (£3,000) and tyres (£5,050)	-32,750				

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Protective clothing – additional expenditure needed on waterproof jackets and trousers	1,980				
Reduced recharges from Support Services Departments following a reassessment of time spent on different activities, and as a result of savings.			-2,180		
Recycling Credits - Higher than anticipated level of green waste recycling from December 2013 to March 2014		-17,400			
Total Refuse Collection					-51,300
<u>RPBIN: Replacement Waste Bins</u>					
Surplus for the year on the provision of waste bins. This is set aside in an earmarked reserve to fund future replacements.		-12,740			
Total Replacement Waste Bins					-12,740
<u>RECYC: Recycling</u>					
Promotional activities- additional expenditure around the roll-out of the capital programme scheme of larger green bins was not needed	-2,050				
Total Recycling					-2,050
<u>PAPER: Waste Paper and Card Collection</u>					
Savings due to staff vacancy and non-use of provision for temporary staff, partly offset by use of agency staff	-7,170				
Use of agency staff to cover vacancies - offset by savings in wages	4,420				
Transport costs – savings on repairs and maintenance (£4,200) and other smaller savings on diesel and tyres	-6,100				
Whilst a higher level of recycling credits has been invoiced for in year, this value remains unpaid by Lancashire County Council and continues to be pursued.		-23,710			
Total Waste Paper and Card Collection					-32,560

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>TRREF: Trade Refuse</u>					
Plastic sacks – additional supply needed in January 2014	1,050				
Purchase of additional bins for future resale	1,080				
Total Trade Refuse					2,130
<u>TFRST: Waste Transfer Station</u>					
Savings in the cost of replacing/repairing tyres, and lower level of vehicle repairs undertaken.	-2,990				
Total Waste Transfer Station					-2,990
<u>CRIMP: Community Safety Partnership</u>					
Promotional Activities - reduced expenditure. Underspend set aside in an earmarked reserve for use in 2014/15	-4,150				
Total Community Safety Partnership					-4,150
<u>PLATG: Platform Gallery</u>					
Repairs and maintenance of buildings – additional spending, particularly on redecoration	1,480				
Promotional Activities – spending constrained to meet additional spending elsewhere	-1,240				
Reduced recharges from Support Services Departments following a reassessment of time spent on different activities, and as a result of savings.			-1,260		
Total Platform Gallery					-1,020
<u>MUSEM: Clitheroe Castle Museum</u>					
Repairs and maintenance of buildings – additional spending, particularly on replacing counter	3,830				

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Refund of overpaid business rates as rateable value has been reduced, backdated to 2010.	-7,550				
Equipment and Materials – spending constrained to meet additional spending elsewhere	-1,910				
Curatorial Services – Reduction in charge to reflect reduced service and opening hours	-26,050				
Reduced income to reflect reduced opening hours		5,350			
Total Castle Museum					-26,330
<u>VARIOUS: Car Parks</u>					
Repairs and maintenance – reduced charge as less work was needed during the year	-2,840				
Provision made in revised budget for backdated increase in ground rents at Church Walk car park. Figure agreed through District Valuer was much lower.		-20,760			
Grounds maintenance – more work undertaken during the year	3,360				
Reduced recharges from Support Services Departments following a reassessment of time spent on different activities, and as a result of savings.			-1,720		
Modest increase in income on most sites – likely to be due to better weather than the same period in the previous year.		-4,810			
Total Car Parks					-26,770
<u>CCTEL: CCTV Equipment</u>					
Purchase of equipment and materials - lower need for replacement of cameras and other equipment during the year	-1,740				
Reduced recharges from Support Services Departments following a reassessment of time spent on different activities, and as a result of savings.			-2,300		
Total CCTV Equipment					-4,040

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>SDEPO: Salthill Depot</u>					
Repairs and maintenance of buildings – additional spending, particularly on barrier system and deep-cleaning of the office building.	2,260				
Reduced recharges from Support Services Departments following savings achieved in their Budgets			-3,260		
Stores oncost – a higher value of items went through stores, resulting in the stores oncost recovery to increased also		-2,050			
Recharges to users – adjustment to reflect the reduced expenditure referred to above		3,050			
Total Salthill Depot					0
<u>RCVEH: Refuse Collection Vehicles</u>					
Vehicle repairs and maintenance – considerable saving, reflecting previous levels of servicing and maintenance, and updating of the vehicle fleet	-31,790				
Diesel–prices during January, February and March were lower than expected and consumption was slightly lower	-3,900				
Tyres- fewer replacements needed	-5,170				
Recharge to refuse collection service. Increase to reflect additional costs outlined above		40,860			
Total Refuse Collection Vehicles					0
<u>GMVEH: Grounds Maintenance Vehicles</u>					
Vehicle repairs and maintenance – saving reflects previous levels of servicing and maintenance, and updating of the vehicle fleet	-2,940				
Recharge to Users reduction to reflect savings		2,940			
Total Grounds Maintenance Vehicles					0

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>EVEHA: Works Vehicles</u>					
Vehicle repairs and maintenance – saving reflects previous levels of servicing and maintenance, and updating of the vehicle fleet	-1,980				
Recharge to Users reduction to reflect savings		1,980			
Total Works Vehicles					0
<u>WKSAD: Works Administration</u>					
Use of Transport - Vehicle repairs and maintenance – saving reflecting previous levels of servicing and maintenance, and updating of the vehicle fleet	-1,980				
Use of Plant – additional expenditure on Steam Jetter and General Plant	5,330				
Recharge to capital schemes –reduction in activity in the last 4 months of the year		1,420			
Increased recharge for works to reflect additional expenditure		-4,770			
Total Works Administration					0
<u>EXREF: Exercise Referral</u>					
Rent of Buildings - Lower usage of facilities in year.	-2,950				
Promotional activities – lower expenditure needed.	-1,860				
Purchase of equipment and materials- lower expenditure than expected	-1,730				
Total Exercise Referral					-6,540

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>PKADM: Grounds Maintenance</u>					
Tuition fees – Only first aid courses attended during the year	-1,910				
Depot recharge – reduced net expenditure at Salthill Depot passed on to services			-2,070		
Vehicle Repairs & Maintenance- in 2013/14 the Council reaped the benefit from previous spending on machines as the repairs and maintenance requirement was lower than anticipated	-2,910				
Increased recharge to Capital – Additional time required on the Calderstones scheme		-1,070			
Reduced recharge to other services, following savings in expenditure		7,960			
Total Grounds Maintenance					0
<u>RVPRK: Ribble Valley Parks</u>					
Repairs and maintenance of buildings - Over £15,000 was spent during the year at the Bowling Green café. In addition, considerable time was spent by Works Administration at the Castle grounds and at Roefield.	17,090				
Additional spending on emergency tree work.	5,270				
Electricity- reduction in heating costs following milder winter	-1,130				
Recharge from Grounds Maintenance – reduced charge following savings on grounds maintenance referred to above			-13,930		
Use of Commuted Sums – Transfer of funds to finance capital expenditure		-34,660			
Big Lottery Fund – additional income with regard to Calderstones		-4,970			
Total Ribble Valley Parks					-32,330

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>RPOOL: Ribblesdale Pool</u>					
Reduced employee costs due to staff vacancies and reduced use of temporary staff	-4,670				
Some items of equipment ordered but not delivered by 31st March - earmarked reserve set up to meet the resulting expenditure in 2014/15, using this saving.		-4,700			
Reduced recharges from Support Services Departments following savings achieved in their Budgets			-2,940		
Courses- Higher take up of courses than in previous years		-4,110			
School swimming lessons - double the take up in the January term, compared with the same time last year		-5,920			
Adult admissions – Higher level of attendances in winter months compared to the same period in 2012/13		-2,580			
Total Ribblesdale Pool					-24,920
<u>EALLW: Edisford All Weather Pitch</u>					
Repairs and Maintenance – expenditure limited to avoid overall overspending on repairs and maintenance across the Committee.	-1,190				
Hire of pitches - higher than anticipated usage during the last 5 months of the year		-2,890			
Total Edisford All Weather Pitch					-4,080
<u>GRSRC: Grants and Subscriptions</u>					
Lower grant required with regard to Sound Archives (lower costs)	-2,840				
Total Grants and Subscriptions					-2,840

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<u>RECUL: Recreation and Culture Grants</u>					
Whilst a number of grant funded schemes have been approved, the timing of completion is often mismatched with our financial year. This underspend is set aside in to an earmarked reserve in order to fund the expenditure when it takes place in the 2014/15 financial year	-15,660				
Total Recreation and Cultural Grants					-15,660
	-177,650	-106,760	4,520	0	-297,210
			Total of other Variances		-33,561
	Total Variances for Community Services Committee				-330,771