

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 12

meeting date: 2 SEPTEMBER 2014  
 title: REVENUE MONITORING 2014/15  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: AMY JOHNSON

## 1 PURPOSE

1.1 To let you know the position for the period April to July 2014 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 original estimate for the period to the end of July. You will see an overall underspend of £80,110 on the net cost of services. Please note that under spends 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	476,551	450,969	-25,582	
HWAGY	Highways Agency	15,330	352	123	-229	
HWREP	Highway Repairs	3,270	176	-1,742	-1,918	
NHWAG	Non-Agency Highways Work	24,010	0	-100	-100	
CULVT	Culverts & Water Courses	19,680	1,132	329	-803	
DRAIN	Private Drains	7,820	-70	-43	27	
RIVBK	Riverbank Protection	3,240	404	2,726	2,322	
BUSSE	Bus Shelters	17,200	5,001	4,254	-747	
SEATS	Roadside Seats	5,970	798	-689	-1,487	
SIGNS	Street Nameplates & Signs	43,850	754	286	-468	
RIGHT	Public Rights of Way	1,840	0	-10	-10	
STCLE	Street Cleansing	327,860	161,383	155,536	-5,847	

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	
VARIOUS	Public Conveniences	196,140	73,616	59,803	-13,813	
LITTR	Litter Bins	16,470	1,576	576	-1,000	
PAPER	Waste Paper and Card Collection	61,560	-10,231	-22,875	-12,644	
RCOLL	Refuse Collection	1,132,740	142,237	134,112	-8,125	
RECYC	Recycling & Waste Awareness	69,160	-1,309	-668	641	
RPBIN	Chargeable Replacement Waste Bins	0	0	-6,951	-6,951	
TFRST	Waste Transfer Station	81,220	33,872	33,471	-401	
TRREF	Trade Refuse	-25,220	-148,049	-159,570	-11,521	
CRIME	Crime and Disorder	75,160	5,913	5,750	-163	
CRIMP	RV Community Safety Partnership	25,800	14,522	13,354	-1,168	
LNGCH	Longridge Civic Hall	17,010	0	0	0	
ARTDV	Art Development	31,990	5,883	4,425	-1,458	
PLATG	Platform Gallery and Visitor Information	116,060	32,121	38,983	6,862	
MCAFE	Museum Cafe	1,870	-1,943	-430	1,513	
MUSEM	Castle Museum	205,670	7,725	17,536	9,811	
SOUND	North West Sound Archives	0	0	0	0	
TURSM	Tourism and Events	95,750	8,406	16,264	7,858	
VARIOUS	Car Parks	-98,770	-3,264	-24,180	-20,916	
CCTEL	Closed Circuit Television	114,520	56,859	55,923	-936	
LDEPO	Longridge Depot	0	5,592	4,409	-1,183	
SDEPO	Salthill Depot	0	20,097	20,991	894	
VARIOUS	Refuse Collection Vehicles	0	147,442	131,919	-15,523	
VARIOUS	Grounds Maintenance Vehicles	0	27,265	26,978	-287	
VARIOUS	Works Admin Vehicles	0	13,222	14,534	1,312	
VARIOUS	Plant	0	3,062	6,644	3,582	
TWOWR	Two Way Radio	0	1,236	95	-1,141	
VEHCL	Vehicle Workshop	0	-5,724	-3,879	1,845	
WKSAD	Works Administration	0	-48,701	-17,989	30,712	
CARVN	Caravan Site	-6,520	0	236	236	
EDPIC	Edisford Picnic Area	-6,460	-10,524	-11,608	-1,084	

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	
PKADM	Grounds Maintenance	0	-75,928	-85,654	-9,726	
ROEBN	Roefield Barn	90	-13	-13	0	
RVPRK	Ribble Valley Parks	445,330	120,068	144,687	24,619	
RPOOL	Ribblesdale Pool	261,690	27,349	28,622	1,273	
EALLW	Edisford All Weather Pitch	-10,460	-2,044	-4,100	-2,056	
CYCLS	Cycling	230	0	0	0	
EXREF	Exercise Referral Scheme	42,770	37,763	25,693	-12,070	
SPODV	Sports Development	84,950	8,562	2,296	-6,266	
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	
GRSRC	Grants & Subscriptions - Community	27,100	0	0	0	
CULTG	Culture Grants	6,390	4,060	1,550	-2,510	
RECU	Recreation Grants	37,490	6,390	3,400	-2,990	
SPOGR	Sports Grants	7,430	3,530	3,250	-280	
XMASL	Xmas Lights & RV in Bloom	3,250	652	0	-652	
<b>Sum:</b>		<b>3,480,480</b>	<b>1,147,771</b>	<b>1,067,661</b>	<b>-80,110</b>	
<b>Transfers to/from Earmarked Reserves</b>						
Crime Reduction Partnership Reserve		-25,580	0	0	0	
Exercise Referral		-7,550	0	0	0	
<b>Total after Transfers to/from Earmarked Reserves</b>		<b>3,447,350</b>	<b>1,147,771</b>	<b>1,067,661</b>	<b>-80,110</b>	

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

- 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 July 2014 £
<b>Community Services Department (COMMD)</b> – Staff vacancies have led to an underspend on salaries.	-19,558
<b>Waste Paper and Card Collection (PAPER) and Refuse Collection (RCOLL)</b> – 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.	-33,514
<b>Refuse Collection (RCOLL)</b> – The annual employee insurance charge was higher than budgeted.	7,838
<b>Exercise Referral Scheme (EXREF)</b> – An Active East Programme Grant has been received from LCC.	-10,000
<b>Sports Development (SPODV)</b> – a Children's Trust Grant has been received.	-5,000

### 3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £80,110 for the first four months of the financial year 2014/15.

SENIOR ACCOUNTANT



DIRECTOR OF RESOURCES

CM10-14/AJ/AC  
26 August 2014

BACKGROUND PAPERS: None

For further information please ask for Amy Johnson, extension 4433

## 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
CHUCP/2447	Church Walk/Railway View/Ground Rents	12,000	12,000	-5,750	-17,750	The actual figure is for an estimated creditor relating to an increase in rental charges dating back to wef 01/04/07.	Awaiting an invoice for both the current years charge and the previous year's increases in charge.
COMMD/0100	Community Services Department/Salaries	997,500	337,551	321,906	-15,645	The following staff vacancies have resulted in an underspend: Electrical Services Engineer, Engineering Assistant and Assistant Planning Officer.	All positions with the exception of the Electrical Services Engineer have been filled. The budget will be reviewed at revised estimate.
CPADM/8603z	Car Park Administration - Off Street/Car Park Fines	-33,200	-8,305	-2,127	6,178	An overpayment of fines relating to 2013/14 is currently being recovered.	The budget will continue to be monitored.
EXREF/8576z	Exercise Referral Scheme/Contributions & Donations	0	0	-10,000	-10,000	A grant has been received from LCC which was not anticipated when the budget was prepared to fund the Active East Programme.	The budget will be reviewed at revised estimate.
MUSEM/2451	Castle Museum/National Non Domestic Rates	28,040	-5,945	0	5,945	The budget reflects the income due from Food with a View Ltd for their share of business rates.	An invoice is in the process of being raised and issued to Food with a View Ltd.
PAPER/0160	Waste Paper and Card Collection/Drivers Wages	55,670	18,568	12,121	-6,447	A staff vacancy for a driver has led to an underspend.	The process of filling the vacancy is currently ongoing.

## 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
PAPER/0350	Waste Paper and Card Collection/Agency Staff	0	0	5,691	5,691	Agency employees have been employed to compensate for the vacancy of a driver within the waste paper and cardboard collection service.	The budget will be reviewed at revised estimate.
PAPER/8431z	Waste Paper and Card Collection/Recycling Credits	-70,260	-17,577	-26,382	-8,805	Whilst a higher level of recycling credits has been invoiced for in the year, this value remains unpaid by Lancashire County Council and continues to be pursued.	The budget will continue to be monitored.
PCADM/2402	Public Conveniences Administration/Repair & Maintenance - Buildings	73,780	28,213	19,981	-8,232	Maintenance demands have not been as high as anticipated when the budget was prepared.	The budget will continue to be monitored.
RCOLL/1040	Refuse Collection/Employee Insurances	1,250	1,250	9,088	7,838	The annual employee charge was higher than budgeted. The charge is calculated based on claim history.	The budget will be reviewed at revised estimate.
RCOLL/8431z	Refuse Collection/Recycling Credits	-279,160	-79,617	-104,326	-24,709	Whilst a higher level of recycling credits has been invoiced for in the year, this value remains unpaid by Lancashire County Council and continues to be pursued.	The budget will continue to be monitored.

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/8297n	Chargeable Replacement Waste Bins/Sale of Equipment/Materials	0	0	-6,951	-6,951	Income has been received relating to the administration fee for the provision of bins at new properties. A charge for the bins will be charged to the cost centre upon issue.	A budget will be introduced at revised estimate.
RPOOL/0210	Ribblesdale Pool/Instructors Wages	39,240	13,088	7,202	-5,886	A staff vacancy for the position of a lifeguard has led to an underspend.	The budget will be reviewed at revised estimate.
RVPRK/2402	Ribble Valley Parks/Repair & Maintenance - Buildings	20,660	6,772	17,774	11,002	Expenditure has been incurred on the refurbishment of the bowling green café, which commenced in 2013/14 and is now practically complete.	The budget will continue to be monitored.
RVPRK/2409	Ribble Valley Parks/Non Recurring Maintenance Items	0	0	6,945	6,945	Expenditure is in relation to the Whalley Moor Woodlands, for which S106 monies have been received to fund this expenditure.	A budget will be introduced at revised estimate time.
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-126,360	-126,360	-117,929	8,431	Increasing numbers of commercial collections are for charitable organisations which are charged at a reduced rate (see below). The reduced levels of income received for commercial collections has been offset by the increased income received from charitable organisation waste collections.	The budget will continue to be monitored.

## 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
TRREF/8595z	Trade Refuse/Trade Waste Collection (Charitable)	-8,500	-8,500	-27,901	-19,401	Increasing numbers of commercial collections are for charitable organisations which has resulted in an increase in income within this area. Income for commercial collections however is lower than budgeted.	The budget will continue to be monitored.
WKSAD/0110	Works Administration/Wages	102,980	35,197	28,317	-6,880	A period of staff vacancy has resulted in an underspend. The position has now been filled.	The budget will be reviewed at revised estimate.
WKSAD/8900z	Works Administration/Oncost 100%	-195,720	-87,288	-49,253	38,035	Works admin employees have been involved in the refurbishment of the castle field toilets which is a capital scheme. Their time has therefore been recovered through capital oncost resulting in a lower rate of recovery on revenue items.	The budget will continue to be monitored.

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/0109	Community Services Department/Superannuation Salaries	139,650	46,586	44,245	-2,341	Staff vacancies in the positions of Electrical Services Engineer, Engineering Assistant and Assistant Planning Officer have resulted in an underspend. All positions have been filled with the exception of Electrical Services Engineer.
COMMD/1040	Community Services Department/Employee Insurances	34,950	34,950	30,258	-4,692	The annual charge is higher than estimated when the budget was prepared. The charge is based upon claims history.
COMMD/2501	Community Services Department/Premises Insurance	8,570	8,570	6,221	-2,349	The annual charge is higher than estimated when the budget was prepared. The charge is based upon claims history.
COMMD/2643	Community Services Department/Mileage Allowances	20,780	6,932	3,792	-3,140	Claims for mileage allowance reimbursements are not as estimated to date.
COMMD/8099z	Community Services Department/Capital Projects	-14,980	-3,747	-954	2,793	Staff time charged to capital projects is lower than estimated, resulting in a lower rate of recovery. This is due to a smaller capital programme this year.
CULTG/4676	Culture Grants/Grants to Individuals	4,060	4,060	1,550	-2,510	Grants approved to date total £1,550, of which all have been paid. There may be further applications for grants as the year progresses.
EDFCP/8420n	Edisford Car Park/Car Park Charges	-59,690	-21,870	-24,105	-2,235	The period of fine weather has resulted in an increase in 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
PAPER/0130	Waste Paper and Card Collection/Temporary Staff	10,000	3,336	0	-3,336	Agency employees have been employed rather than temporary staff which has resulted in an underspend on this budget. The variance on agency staff is shown under red variances.
PCADM/3085	Public Conveniences Administration/Consultants	7,930	2,644	0	-2,644	Awaiting an invoice relating to marketing advice re the sale of a toilet site, under the community toilet scheme.
PKADM/1040	Grounds Maintenance/Employee Insurances	8,360	8,360	6,116	-2,244	The annual charge is lower than budgeted. The charge is based upon claims history.
PKADM/8903z	Grounds Maintenance/Oncost	-456,730	-163,508	-168,460	-4,952	The employment of temporary staff has resulted in a higher oncost recovery.
PLATG/2402	Platform Gallery and Visitor Information/Repair & Maintenance - Buildings	3,810	1,272	4,897	3,625	Replacement of the boiler has resulted in an increase in expenditure. Monies have been set aside in an earmarked reserve in 2013/14 to fund this work.
PLATG/2501	Platform Gallery and Visitor Information/Premises Insurance	3,730	3,730	6,349	2,619	The annual charge is higher than estimated when the budget was prepared. The charge is based upon claims history.
RBBFA/2602	VA57 BBF Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	12,100	4,032	212	-3,820	Repairs and maintenance demands for this vehicle are lower than originally estimated.

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
RBBFA/2612	VA57 BBF Dennis Refuse Disposal Vehicle/Diesel	18,920	6,308	3,781	-2,527	Competitive diesel prices has resulted in an underspend.
RCOLL/0150	Refuse Collection/Loaders Wages	274,290	91,500	94,416	2,916	The budget is prepared to allow for a period of staff vacancies which have not occurred, resulting in the overspend shown..
RCOLL/0159	Refuse Collection/Loaders Superan	34,760	11,592	13,862	2,270	Higher than budgeted superannuation costs as a result of loaders wages being higher than anticipated.
RCOLL/0160	Refuse Collection/Drivers Wages	233,180	77,788	73,715	-4,073	A period of a vacant post has resulted in an underspend.
RCOLL/1013	Refuse Collection/Tuition Fees	4,920	1,642	5,735	4,093	Driver CPC training has been undertaken.
RIVBK/2402	Riverbank Protection/Repair & Maintenance - Buildings	1,210	404	2,726	2,322	Maintenance work at Ribchester has been undertaken.
RPOOL/0180	Ribblesdale Pool/Pool Attendants Wages	43,610	14,548	19,474	4,926	The budget will be reviewed at revised estimate to reflect the posts in place as per the establishment list.
RPOOL/2402	Ribblesdale Pool/Repair & Maintenance - Buildings	15,920	5,308	8,668	3,360	Maintenance work over and above that planned has been undertaken.

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
RPWLA/2602	PN05 PWL DAF Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	3,340	1,116	3,976	2,860	Repairs and maintenance demands for this vehicle are higher than originally estimated.
RRXHA/2602	VO08 RXH Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	7,700	2,568	0	-2,568	This vehicle is no longer in use and is awaiting disposal.
RUDBA/2602	VK08 UDB Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	7,300	2,436	0	-2,436	This vehicle has been disposed of.
RVPRK/8559n	Ribble Valley Parks/Pitches - Football & Hockey	-2,930	-2,930	-33	2,897	Staff illness has resulted in a delay in invoices being sent out (invoices raised August 2014).
RVPRK/8627z	Ribble Valley Parks/Deposits	0	0	-2,680	-2,680	Refundable deposits for events have been received.
RVPRK/8805l	Ribble Valley Parks/Land Rents	-19,840	-6,309	-8,896	-2,587	Income has been received for the rental of land for one off events.
SHOVL/2602	JCB Waste Master Loadall/Vehicle Repairs & Maintenance	3,140	1,048	4,077	3,029	Essential repairs have been carried out to the JCB loader.
SPODV/3012	Sports Development/Grants to Other Bodies	7,200	7,200	4,837	-2,363	The grant for the reimbursement of annual insurance at the Skate Park is lower than in previous years.

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
SPODV/8039z	Sports Development/Children`s Trust Grant (LCC)	0	0	-5,000	-5,000	Children's Trust Grant has been received from Lancashire County Council.
SPODV/8045z	Sports Development/Wellbeing and Health Equality Grant	0	0	-2,000	-2,000	A Public Health - Active Lancashire pilot grant has been received from Lancashire County Council.
STCLE/2636	Street Cleansing/Hire of Transport	12,020	12,020	8,190	-3,830	A more competitive price for the hire of transport has been obtained.
STCLE/2637	Street Cleansing/Hire of Plant	100,780	91,458	89,276	-2,182	Expenditure on the hire of a road sweeper is lower than budgeted. This variance will correct itself during the Autumn/Winter months.
TURSM/3263	Tourism and Events/Publicity	16,910	5,640	8,828	3,188	Expenditure on the development/launch of the Ribble Valley wedding website has been incurred.
TURSM/8274n	Tourism and Events/Visitor Guide Income	-3,000	0	3,000	3,000	Income of £2,000 is to be received. The reduced figure is to offset the additional costs incurred by increasing the number of pages in the guide at our request.
VEHCL/2881	Vehicle Workshop/Purchase of Equipment & Materials	2,920	976	5,839	4,863	The purchase of 2 x weighing pads has resulted in an overspend in this area. Funds are set aside in an earmarked reserve for this expenditure

## 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
WBHEQ/1015	Wellbeing & Health Equality/Other Training Expenses	0	0	2,000	2,000	A Dementia Awareness training session has been held, the cost of which is funded by the Wellbeing and Health Equality Grant.
WBHEQ/8045z	Wellbeing & Health Equality/Wellbeing and Health Equality Grant	0	0	-3,704	-3,704	A grant has been received from Lancashire County council which was not expected when the budget was prepared.
WKSAD/8910Z	Works Administration/Oncost Capital	-14,260	-4,786	-9,009	-4,223	Work admin employees have been involved in the refurbishment of the castle field toilets which has resulted in an increase in recovery of oncosts through capital.
WKSAD/8920z	Works Administration/Oncost 120%	-12,210	-4,176	-1,362	2,814	A large proportion of works admin time has been spent on capital schemes, resulting in a lower amount of oncost recovery at this rate.