

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

meeting date: 23 AUGUST 2022  
 title: REVENUE MONITORING 2022/23  
 submitted by: DIRECTOR OF RESOURCES  
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## 1 PURPOSE

1.1 To let you know the position for the period April to June 2022 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 June. You will see an overall underspend of £24,284 on the net cost of services. Please note that underspends are denoted by figures with a minus symbol. After allowing for transfers to/from earmarked reserves the underspend is £18,628.

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
ARTDV	Art Development	37,620	6,757	4,735	-2,022	A
BUSSH	Bus Shelters	19,160	0	38	38	G
CARVN	Caravan Site	-9,070	0	0	0	G
CCTEL	Closed Circuit Television	158,530	11,050	12,636	1,586	G
CFDFT	Clitheroe Food Festival 2022	22,610	5,807	18,173	12,366	R
COMMD	Community Services Department	0	248,402	228,395	-20,007	R
CRIME	Crime and Disorder	57,580	850	113	-737	G
CULTG	Culture Grants	5,190	4,280	4,775	495	G
CULVT	Culverts & Water Courses	20,050	990	0	-990	G
DRAIN	Private Drains	2,250	589	-17	-606	G
EALLW	Edisford All Weather Pitch	45,790	-9,926	-13,727	-3,801	A
EDPIC	Edisford Picnic Area	-6,380	844	1,177	333	G

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
EXREF	Exercise Referral Scheme	76,140	1,796	-4,898	-6,694	R
GRSRC	Grants & Subscriptions - Community	1,110	0	0	0	G
HWREP	Highway Repairs	16,910	153	0	-153	G
LDEPO	Longridge Depot	-5,000	3,639	3,654	15	G
LITTR	Litter Bins	20,500	1,309	1,279	-30	G
MCAFE	Museum Cafe	24,420	2,825	6,309	3,484	A
MUSEM	Castle Museum	268,500	17,026	16,060	-966	G
PAPER	Waste Paper and Card Collection	248,600	27,904	5,883	-22,021	R
PKADM	Grounds Maintenance	0	-78,273	-83,105	-4,832	A
PLATG	Platform Gallery and Visitor Information	162,230	37,294	40,876	3,582	A
RCOLL	Refuse Collection	1,665,410	219,101	244,228	25,127	R
RECUL	Recreation Grants	34,910	6,500	6,650	150	G
RIVBK	Riverbank Protection	4,910	359	0	-359	G
ROEBN	Roefield Barn	-160	-113	-12	101	G
RPBIN	Chargeable Replacement Waste Bins	0	0	-5,599	-5,599	R
RPOOL	Ribblesdale Pool	316,910	23,340	65,885	42,545	R
RVPRK	Ribble Valley Parks	615,720	121,400	119,307	-2,093	A
SDEPO	Salthill Depot	0	16,966	6,101	-10,865	R
SEATS	Roadside Seats	8,900	702	0	-702	G
SIGNS	Street Nameplates & Signs	43,230	4,456	1,370	-3,086	A
SPODV	Sports Development	94,150	1,019	4,514	3,495	A
SPOGR	Sports Grants	6,220	3,774	3,900	126	G
STCLE	Street Cleansing	428,780	82,744	68,274	-14,470	R
TAFUT	Together an Active Future	200	42,159	39,932	-2,227	A
TFRST	Waste Transfer Station	114,570	33,277	32,257	-1,020	G
TRREF	Trade Refuse	-8,440	-408,097	-406,536	1,561	G
TWOWR	Two Way Radio	0	-2,995	-1,079	1,916	G
VARIOUS	Car Parks Vehicles	0	2,276	1,164	-1,112	G
VARIOUS	Grounds Maintenance Vehicles	0	31,231	19,183	-12,048	R
VARIOUS	Other Car Parks	31,670	15,432	8,336	-7,096	R
VARIOUS	Pay and Display Car Parks	-167,040	-32,181	-30,538	1,643	G
VARIOUS	Plant	0	10,564	12,145	1,581	G
VARIOUS	Public Conveniences	202,100	44,510	41,986	-2,524	A

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of the period	Actual including commitments to the end of the period	Variance	
VARIOUS	Refuse Collection Vehicles	0	148,840	154,966	6,126	R
VARIOUS	Works Administration Vehicles	180	10,267	1,746	-8,521	R
VEHCL	Vehicle Workshop	0	-9,817	-4,257	5,560	R
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	0	-24,958	-24,676	282	G
XMASL	Xmas Lights & RV in Bloom	3,860	516	261	-255	G
	<b>Sum:</b>	<b>4,562,820</b>	<b>624,588</b>	<b>600,304</b>	<b>-24,284</b>	

Transfers to/from Earmarked Reserves				
Clitheroe Food Festival	-8,530	-8,530	-8,530	0
Crime Reduction Partnership Reserve	-15,060	0	0	0
Refuse Collection Reserve	-5,820	-5,820	7,965	13,785
Exercise Referral Reserve	-6,550	0	0	0
Amenity Cleansing Reserve	-19,370	0	0	0
Equipment Reserve	0	0	-10,979	-10,979
Capital Reserve	0	0	2,850	2,850
<b>Total after Transfers to/from Earmarked Reserves</b>	<b>4,507,490</b>	<b>610,238</b>	<b>591,610</b>	<b>-18,628</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)	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:

Description	Variance to end June 2022 £
<b>Ribblesdale Pool (RPOOL)</b> – Due to difficulties in securing sufficient trained instructors it has not been possible to offer swimming lessons to the general public. Training of new instructors has been provided and lessons are expected to recommence in September 2022 however, it is not expected that the income lost during this period will be regained.	35,145
<b>Trade Refuse Collection (TRREF)</b> – There has been a reduction in demand for the commercial waste collection service due to a combination of some businesses having closed down, following the impact of the pandemic, and others using alternative providers £22,608. However, partly offsetting this is an increase in income for the collection of waste from charitable and not for profit organisations -£10,655.  Take up of the bin hire scheme has been higher than estimated however, as invoices are raised for the year there may yet be some cancellations or credit notes issued -£13,024. After expenditure on trade waste bins the surplus/deficit will be transferred to/from an earmarked reserve.	-1,071
<b>Community Services Department (COMMD)</b> – An underspend on salary costs has occurred due to vacancy savings along with the transfer of the Tourism & Events Officer to Economic Development. The salary costs are now being reported under Economic Development and Planning however, the salary is currently budgeted within Community Services. This will be changed at Revised Estimate time.	-16,982
<b>Chargeable Replacement Waste Bins (RPBIN)</b> – Income received from the sale of householder bins partly offset by expenditure incurred in the purchase of the bins, the surplus/deficit will be transferred to/from an earmarked reserve.	-5,599

### 3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £24,284 for the first four months of the financial year 2021/22. After allowing for transfers to/from earmarked reserves the underspend is £18,628.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM6-22/HS/AC  
5 August 2022

## 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
COMMD/0100	Community Services Department/Salaries	720,450	180,255	163,273	<b>-16,982</b>	Vacancy savings along with the transfer of the Tourism & Events Officer to Economic Development. The salary costs are now being reported under Economic Development and Planning however, the salary is budgeted within Community Services.	The budget will be adjusted at revised estimate to incorporate the transfer of the Tourism & Events Officer to Economic Development and Planning.
PAPER/8297n	Waste Paper and Card Col/Sale of Equipment/Material	-17,310	-2,887	-25,024	<b>-22,137</b>	Income higher than forecast due to increase in the waste paper price per tonne collected.	The budget will be reviewed at revised estimate.
PKADM/8903z	Grounds Maintenance/Oncost	-595,410	-148,971	-155,523	<b>-6,552</b>	Recoverable hours worked during this period is more than estimated resulting in a higher rate of oncosts recovery.	An assessment of oncosts recovered to date will be carried out at revised estimate and the budgets amended accordingly.

## 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
PLATG/2881	Platform Gallery and Vis/Purchase of Equipment &	2,270	569	8,204	<b>7,635</b>	Includes the purchase of a new door delayed in 21/22 due to problems in sourcing materials.	The purchase of the door is being funded from £7,400 set aside in an earmarked reserve for this purpose.
RCOLL/0130	Refuse Collection/Temporary Staff	11,780	2,946	12,967	<b>10,021</b>	It has been necessary to use additional temporary staff to cover for long term sickness absenteeism along with the impact of additional annual leave.	The budget will be reviewed at revised estimate.
RCOLL/0160	Refuse Collection/Drivers Wages	271,750	67,991	75,306	<b>7,315</b>	There has been a low level of staff turnover, below the level allowed for in the budget. This has resulted in the overspend shown. This may change as the year progresses.	The budget will be reviewed at revised estimate.
RHXKA/2602	VU62 HXK Dennis Refuse D/Vehicle Repairs & Mainte	15,000	3,750	9,698	<b>5,948</b>	Overspend due to the necessity to use hire vehicles to support the refuse collection service whilst vehicles are off the road being repaired.	Expenditure will continue to be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.

## 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
RJXPA/2602	VE18 JXP Dennis Refuse D/Vehicle Repairs & Mainte	11,980	2,997	8,651	<b>5,654</b>	Repairs include new controller for the 30% side on the Terberg bin lifter as the previous one had been corrupted.	Expenditure will continue to be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.
RKYKA/2602	VN12 KYK Dennis Refuse D/Vehicle Repairs & Mainte	31,900	7,980	2,069	<b>-5,911</b>	Lower than estimated repairs carried out on this refuse collection vehicle to date.	Expenditure will continue to be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.
RPBIN/2896	Chargeable Replacement W/Light Tools & Equipment	0	0	6,263	<b>6,263</b>	Cost of bins that are provided to householders.	Income received will be offset against expenditure incurred in the purchase of the bins and the surplus/deficit transferred to/from an earmarked reserve.

## 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 W/Sale of Equipment/Material	0	0	-11,862	<b>-11,862</b>	Income from the sale of householder bins.	Income received will be offset against expenditure incurred in the purchase of the bins and the surplus/deficit transferred to/from an earmarked reserve.
RPOOL/0130	Ribblesdale Pool/Temporary Staff	50,850	12,464	24,482	<b>12,018</b>	It has been necessary to use additional temporary staff to provide cover for maternity leave, long term sickness absenteeism along with the swimming instructors.	Savings experienced in salary costs, particularly of instructors will offset the overspend.



## 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
RPOOL/0210	Ribblesdale Pool/Instructors Wages	43,880	10,971	1,635	<b>-9,336</b>	Salaries are lower than estimated due to vacant posts.	Due to difficulties in recruiting qualified instructors the training of new instructors has been carried out. Currently they are reported under temporary staff, but it is expected a contractual arrangement will be agreed.
RPOOL/8542I	Ribblesdale Pool/Courses	-114,650	-35,060	85	<b>35,145</b>	Due to difficulties in securing sufficient trained instructors it has not been possible to offer swimming lessons to the general public.	Training of new instructors has been provided and lessons are expected to recommence in September 2022.
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	421,630	105,491	113,288	<b>7,797</b>	Recoverable hours worked by the Grounds Maintenance team is higher than estimated.	An assessment of oncosts recovered to date will be carried out at revised estimate and the budgets amended accordingly.

## 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
RVPRK/8805I	Ribble Valley Parks/Land Rents	-14,580	-5,071	-15,708	<b>-10,637</b>	Additional income received in respect of the hiring of the Castle Field compared to the estimate.	The budget will be adjusted at revised estimate to include the additional income.
SDEPO/8907z	Salthill Depot/Stores Oncost	-56,890	-14,234	-22,772	<b>-8,538</b>	Higher than estimated stores issues resulted in an increase in recovery of oncosts.	The budget will be reviewed at revised estimate to reflect the appropriate recovery of costs.
STCLE/2637	Street Cleansing/Hire of Plant	146,480	20,890	13,923	<b>-6,967</b>	Savings due to less sweeping being carried out. The contractor for the mini sweeper retired and we did not receive any tenders from contractors to carry out this work.	The undertaking of sweeping is currently being reviewed.
TAFUT/0100	Together an Active Future/Salaries	24,460	6,117	0	<b>-6,117</b>	The underspend is due to vacancy savings.	The budget will be reviewed at revised estimate.

## 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
TAFUT/3079	Together an Active Future/Other Contract Payments	0	0	5,670	<b>5,670</b>	Increase in expenditure is the delivery of the Together an Active Future rural workstream. This will be reimbursed by grant funding on the next claim later in the year.	A budget will be introduced at revised estimate for both the expenditure and grant income.
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-309,680	-309,680	-287,072	<b>22,608</b>	Reduction in demand for the service due to a combination of some businesses having closed down and others using alternative providers.	The budget will be reviewed at revised estimate, taking into consideration the issue of actual and estimated future credit notes.
TRREF/8595z	Trade Refuse/Trade Waste Collection (Charitable)	-73,070	-73,070	-83,725	<b>-10,655</b>	Invoices have been raised for the full year, however it is expected there will be some cancellations during the year causing credit notes to be issued.	The budget will be reviewed at revised estimate, taking into consideration the issue of actual and estimated future credit notes.

## 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/8597n	Trade Refuse/Bin Hire Scheme	-2,220	-2,220	-15,244	<b>-13,024</b>	Take up of the bin hire scheme is higher than estimated when the budget was prepared. As invoices are raised for the year there may yet be some cancellations or credit notes issued.	The budget will be reviewed at revised estimate, taking into consideration the issue of actual and estimated future credit notes.
VEHCL/8900z	Vehicle Workshop/Oncost 100%	-130,600	-31,344	-25,699	<b>5,645</b>	Fewer productive hours worked to date has resulted in a lower recovery of costs.	An assessment of oncosts recovered to date will be carried out at revised estimate and the budgets amended accordingly.

## 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
CFDFT/3267	Clitheroe Food Festival 2022/Signage	4,200	4,200	6,566	<b>2,366</b>	Additional signage has been used to improve communications to the public.
CHUCP/8420n	Church Walk Car Park/Car Park Charges	-99,790	-23,291	-19,371	<b>3,920</b>	Car park usage has been lower than estimated.
COMMD/0108	Community Services Department/National Insurance Salaries	83,260	18,910	16,695	<b>-2,215</b>	Vacancy savings along with the transfer of the Tourism Officer to Economic Development. The salary costs are now being reported under Economic Development and Planning however, the salary is budgeted within Community Services.
COMMD/0109	Community Services Department/Superannuation Salaries	124,070	31,041	28,118	<b>-2,923</b>	Vacancy savings along with the transfer of the Tourism Officer to Economic Development. The salary costs are now being reported under Economic Development and Planning however, the salary is budgeted within Community Services. This will be adjusted at revised estimate.

## 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
EHKNA/8297n	PK60 HKN Ford Ranger/Sale of Equipment/Materials	0	0	-3,000	<b>-3,000</b>	Monies received for the sale of the vehicle not included in the budget. The sale proceeds less disposal costs will be transferred to the earmarked capital reserve.
EXREF/8582n	Exercise Referral Scheme/Rechargeable Works (VATable)	0	0	-2,875	<b>-2,875</b>	Monies received in respect of Cardiac Rehab funding which has been continued for an additional year.
LOWCP/8420n	Lowergate Car Park/Car Park Charges	-75,470	-17,714	-14,976	<b>2,738</b>	Car park usage has been lower than estimated.
MCAFE/8718l	Museum Cafe/Catering Concession	-15,550	-3,888	0	<b>3,888</b>	The Museum Café is currently closed and is expected to remain so for the current financial year.
RCOLL/2896	Refuse Collection/Light Tools & Equipment	8,040	8,040	12,898	<b>4,858</b>	Increased expenditure on the purchase of householder waste bins. It is partly offset by income received from the sale of these bins (RPBIN – Chargeable Replacement Waste Bins). The cost is funded by monies set aside in the Refuse Collection Reserve.

## 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
RCRKA/2602	SY11 CRK Dennis Refuse D/Vehicle Repairs & Mainte	30,690	7,677	5,075	<b>-2,602</b>	Lower than estimated repairs carried out on this refuse collection vehicle to date.
RDKAA/2612	VN17 DKA Dennis Disposal/Diesel	22,480	5,622	8,702	<b>3,080</b>	Higher than estimated diesel usage for this vehicle.
RJZPA/2612	PK63 JZP Mercedes/Diesel	24,870	6,218	3,677	<b>-2,541</b>	Lower than estimated diesel usage for this vehicle.
RKYKA/2612	VN12 KYK Dennis Refuse D/Diesel	28,940	7,233	9,653	<b>2,420</b>	Higher than estimated diesel usage for this vehicle.
RPOOL/85311	Ribblesdale Pool/School Swimming Lessons	-30,110	-10,027	-13,033	<b>-3,006</b>	Demand for school swimming lessons higher than 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
RPOOL/8532i	Ribblesdale Pool/Hire of Baths - Clubs	-42,730	-42,730	-38,969	<b>3,761</b>	Reduction in hours the pool is being hired by swimming clubs.
RPOOL/8572n	Ribblesdale Pool/Junior Admissions	-56,920	-12,966	-10,839	<b>2,127</b>	Income is lower than estimated due to decrease in participation.
RPOOL/8904i	Ribblesdale Pool/Parent and Child Swimming	-13,420	-3,358	0	<b>3,358</b>	Currently unable to deliver Parent and Child swimming lessons due to an inability to obtain a suitably qualified instructor.
RVPRK/8530n	Ribble Valley Parks/Filming Fee	0	0	-2,000	<b>-2,000</b>	Fees received in respect of the filming of 'Greatest Days' not established at budget preparation.
SHOVL/2612	JCB Waste Master Loadall/Diesel	6,770	1,693	4,219	<b>2,526</b>	Due to a change in regulations, the Loadall is no longer eligible to be run on red diesel but has to use regular diesel, which is more expensive.



## 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/3277	Sports Development/Promotional Activities	3,710	618	4,015	<b>3,397</b>	Purchase of a sports combi mobile cage for use at Edisford Sports Complex, delivery delayed in 21/22. To be funded from reserve by monies set aside in 21/22 for this purpose £3,579.
STCLE/2636	Street Cleansing/Hire of Transport	12,610	12,610	9,597	<b>-3,013</b>	Extension of lease of three vehicles at a reduced rental rate for 1 year whilst option to procure replacements are investigated.