

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

meeting date: 14 MARCH 2023
 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 January 2023 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 January. You will see an overall overspend of £72,996 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 overspend is £71,469.

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	44,560	16,788	16,604	-184	G
BUSSH	Bus Shelters	13,360	3,605	3,502	-103	G
CARVN	Caravan Site	-13,420	0	0	0	G
CCTEL	Closed Circuit Television	147,380	116,089	111,988	-4,101	A
COMMD	Community Services Department	0	787,687	798,731	11,044	R
CRIME	Crime and Disorder	56,720	14,160	14,069	-91	G
CULTG	Culture Grants	5,870	4,780	4,775	-5	G
CULVT	Culverts & Water Courses	19,280	2,460	1,307	-1,153	G
DRAIN	Private Drains	2,360	-250	660	910	G
EALLW	Edisford All Weather Pitch	85,670	-26,866	-28,460	-1,594	G
EDPIC	Edisford Picnic Area	-6,110	-8,864	-10,536	-1,672	G
EXREF	Exercise Referral Scheme	76,810	-18,082	-19,702	-1,620	G
GRSRC	Grants & Subscriptions - Community	980	350	0	-350	G
HWREP	Highway Repairs	7,510	260	0	-260	G
LDEPO	Longridge Depot	0	5,530	6,065	535	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	
LITTR	Litter Bins	23,190	6,154	7,063	909	G
MCAFE	Museum Cafe	40,140	120	-2,296	-2,416	A
MUSEM	Castle Museum	304,900	59,192	61,027	1,835	G
PAPER	Waste Paper and Card Collection	209,050	50,514	53,090	2,576	A
PKADM	Grounds Maintenance	0	-275,552	-267,407	8,145	R
PLATG	Platform Gallery and Visitor Information	188,370	103,393	104,836	1,443	G
RCOLL	Refuse Collection	1,820,450	841,823	856,770	14,947	R
RECUK	Recreation Grants	38,170	27,421	26,150	-1,271	G
RIVBK	Riverbank Protection	4,470	824	0	-824	G
ROEBN	Roefield Barn	-150	-78	-198	-120	G
RPBIN	Chargeable Replacement Waste Bins	-21,550	-25,562	-27,503	-1,941	G
RPOOL	Ribblesdale Pool	634,060	383,116	416,145	33,029	R
RVPRK	Ribble Valley Parks	627,120	446,609	464,344	17,735	R
SDEPO	Salthill Depot	0	40,035	38,152	-1,883	G
SEATS	Roadside Seats	4,400	834	96	-738	G
SIGNS	Street Nameplates & Signs	25,350	-1,122	2,616	3,738	A
SPODV	Sports Development	93,240	15,737	15,070	-667	G
SPOGR	Sports Grants	6,730	4,076	3,900	-176	G
STCLE	Street Cleansing	380,330	168,676	167,015	-1,661	G
TAFUT	Together an Active Future	0	45,666	44,553	-1,113	G
TFRST	Waste Transfer Station	121,080	51,607	51,068	-539	G
TRREF	Trade Refuse	-27,950	-377,286	-379,676	-2,390	A
TWOWR	Two Way Radio	0	850	154	-696	G
VARIOUS	Car Parks Vehicles	0	9,100	6,345	-2,755	A
VARIOUS	Grounds Maintenance Vehicles	0	101,508	76,164	-25,344	R
VARIOUS	Other Car Parks	31,620	20,966	19,541	-1,425	G
VARIOUS	Pay and Display Car Parks	-169,420	-285,289	-264,384	20,905	R
VARIOUS	Plant	0	28,457	27,731	-726	G
VARIOUS	Public Conveniences	210,850	128,757	134,720	5,963	R
VARIOUS	Refuse Collection Vehicles	0	522,026	532,008	9,982	R
VARIOUS	Works Administration Vehicles	0	29,304	22,488	-6,816	R
VEHCL	Vehicle Workshop	0	-27,366	-25,529	1,837	G
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	-880	-93,860	-89,408	4,452	A
XMASL	Xmas Lights & RV in Bloom	4,110	1,718	924	-794	G
	Sum:	4,988,650	2,900,015	2,973,011	72,996	
Transfers to/from Earmarked Reserves						
	Crime Reduction Partnership Reserve	-14,440	0	0	0	

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
	Refuse Collection Reserve	17,140	17,140	15,613	-1,527
	Equipment Reserve	-10,980	-10,980	-10,980	0
	Capital Reserve	2,850	2,850	2,850	0
	Arts Development Reserve	-5,620	0	0	0
	Local Recreation Grants Fund	-3,180	-680	-680	0
	Exercise Referral Reserve	6,250	3,660	3,660	0
	Amenity Cleansing Reserve	39,430	39,430	39,430	0
	Total after Transfers to/from Earmarked Reserves	5,020,100	2,951,435	3,022,904	71,469

- 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)	
Variance between £2,000 and £4,999 (Amber)	
Variance less than £2,000 (Green)	

- 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 January 2023 £
Ribble Valley Parks (RVPRK) – It has been necessary to carry out essential work to trees in a dangerous condition due to them posing a danger to the safety of the public.	8,380

Description	Variance to end January 2023 £
<p>Ribblesdale Pool (RPOOL) – There has been an increase in water usage due to the necessity to restore the condition of the water in the pool following maintenance work. In addition, an actual reading has been taken by the water company which has updated the water usage being invoiced. Previously the invoicing had been based on estimated readings as staff were unable to read the meter and the water company had not visited the site for some time. It has been agreed that monthly meter readings are to be carried out by Ribble Valley staff to improve the monitoring of water usage.</p>	10,581
<p>Community Services (COMMD) – An external service has been used to provide candidate assessments in a recent recruitment process.</p>	3,526
<p>Edisford Car Park (EDFCP) – A proportion of the business rates have been reimbursed relating to the occupation of Edisford Car Park when it was used as a Covid-19 test centre.</p>	-6,687

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overspend of £72,996 for the first ten months of the financial year 2022/23. After allowing for transfers to/from earmarked reserves the overspend is £71,469.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM6-23/HS/AC
26 February 2021

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
EDFCP/8605z	Edisford Car Park/Other Income	0	0	-6,687	-6,687	Reimbursement of costs relating to the occupation of Edisford Car Park when it was used as a Covid-19 test centre.	The additional income will go towards offsetting reductions in car parking fee income in the year.
LOWCP/8420n	Lowergate Car Park/Car Park Charges	-78,260	-62,531	-57,341	5,190	Car park usage has been lower than estimated.	The level of usage will be monitored to the end of the year and if appropriate will be kept under review next year.
RCOLL/2896	Refuse Collection/Light Tools & Equipment	21,900	21,900	27,393	5,493	Increased expenditure on the purchase of householder waste bins.	The cost of bins is partly offset by income received from the sale of these bins (RPBIN – Chargeable Replacement Waste Bins) and the balance funded by monies set aside in the Refuse Collection 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
RDKAA/2602	VN17 DKA Dennis Disposal/Vehicle Repairs & Mainte	28,230	23,528	31,052	7,524	It has been necessary to hire a replacement vehicle (cost £7,260) whilst VN17 DKA undergoes repair, which has contributed to the overspend.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RPBIN/2896	Chargeable Replacement W/Light Tools & Equipment	24,090	20,078	27,227	7,149	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 the Refuse Collection Reserve.
RPBIN/8297n	Chargeable Replacement W/Sale of Equipment/Materi	-45,640	-45,640	-54,730	-9,090	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 the Refuse Collection 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
RPOOL/0130	Ribblesdale Pool/Temporary Staff	85,450	70,684	78,148	7,464	Expenditure is higher than estimated as it has been necessary to use temporary staff to cover vacant posts.	Vacancy savings experienced at Ribblesdale Pool re Pool Attendants will partly offset this overspend.
RPOOL/2456	Ribblesdale Pool/Metered Water Supplies	10,510	8,760	19,341	10,581	Increase in water usage due to the necessity to restore the condition of the water following maintenance work in the pool. In addition, an actual reading has been taken by the water company which has updated the water usage being invoiced. Previously the invoicing had been based on estimated readings as staff were unable to read the meter and the water company had not visited the site for some time.	Monthly meter readings to be carried out by Ribble Valley staff to improve the monitoring of water usage.

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/2414	Ribble Valley Parks/Emergency Tree Work	9,230	9,230	17,610	8,380	It has been necessary to carry out essential work to trees in a dangerous condition due to them posing a danger to the safety of the public.	Endeavours will be made to use underspends to offset this essential health and safety expenditure.
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	470,780	405,618	413,261	7,643	Increase in the time spent by the Grounds Maintenance team on Ribble Valley Parks compared to those estimated.	The allocation of time spent by the Grounds Maintenance Team will continue to be monitored for the rest of the year to ensure all costs are recovered through recharges.
RWHRA/2602	VN65 WHR Dennis Refuse D/Vehicle Repairs & Maint.	28,370	23,644	32,241	8,597	It has been necessary to hire a replacement vehicle (cost £5,610) whilst VN65 WHR undergoes repair, which has contributed to the overspend.	The repairs to vehicles will continue to be monitored to the end of the financial year.

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
WKSAD/8900z	Works Administration/Oncost 100%	-265,420	-221,202	-212,227	8,975	The number of recoverable hours worked is lower than estimated which has resulted in a decrease in the recovery of works admin costs. However, this is partly offset by an increase in the amount of time spent on capital projects, resulting in an increase in costs charged to capital schemes.	The allocation of time spent by the Works Admin Team will continue to be monitored for the rest of the year to ensure all costs are recovered through recharges.

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
AUMCP/8420n	Auction Mart (Market) Car Park/Car Park Charges	-46,250	-38,189	-34,889	3,300	Income is lower than forecast at revised estimate.
CHUCP/8420n	Church Walk Car Park/Car Park Charges	-90,260	-73,877	-70,184	3,693	Income is lower than forecast at revised estimate.
COMMD/1046	Community Services Department/General Recruitment	0	0	3,526	3,526	An external service has been used to provide candidate assessments in a recent recruitment process.
CPADM/2402	Car Park Administration - Off S/Repair & Maintenance - Buildings	1,160	968	4,622	3,654	Increase in expenditure due to the grit spreading at Ribble Valley car parks during a period of icy conditions.
EALLW/8889I	Edisford All Weather Pit/Junior 3G All Weather pitches	-55,970	-55,970	-60,862	-4,892	Additional income received in the rental of the 3G pitch compared to the estimated amount.

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
EGZEA/2602	CX17 GZE Fiat Ducato Hig/Vehicle Repairs & Maint.	4,360	3,634	612	-3,022	Lower requirement of repairs and maintenance to a Works Admin vehicle to date.
RAYKA/2602	Iveco Tipper - PO60 AYK/Vehicle Repairs & Maint.	8,250	6,876	4,197	-2,679	Lower requirement of repairs and maintenance to the refuse collection vehicle to date.
RCLZA/2614	VE22 CLZ Dennis Refuse Disposal Vehicle/Tyres	3,980	3,318	775	-2,543	Lower requirement of expenditure on tyres for this vehicle year to date.
RCOLL/0130	Refuse Collection/Temporary Staff	45,130	39,612	42,129	2,517	It has been necessary to use additional temporary staff to cover for absenteeism along with the impact of additional annual leave.
RCOLL/0160	Refuse Collection/Drivers Wages	320,490	267,096	264,290	-2,806	Salary savings in Refuse Collection Drivers due to a vacant post.

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
RCOLL/0165	Refuse Collection/Drivers Holiday Pay	0	0	2,059	2,059	Payment of untaken annual leave in respect of an employee leaving the organisation.
RCOLL/0350	Refuse Collection/Agency Staff	4,930	4,110	8,947	4,837	It has been necessary to use agency staff to provide cover for a vacant driver's post.
RCOLL/3263	Refuse Collection/Publicity	3,980	3,318	742	-2,576	Less publicity carried out in the refuse collection service due to staff shortages experienced in this service area.
RCRKA/2602	SY11 CRK Dennis Refuse D/Vehicle Repairs & Maint.	19,660	16,384	13,302	-3,082	Lower than estimated repairs carried out on this refuse collection vehicle to date.
RDKAA/2614	VN17 DKA Dennis Disposal/Tyres	3,980	3,318	1,120	-2,198	Lower requirement of expenditure on tyres for this vehicle year to date.

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
RHXKA/2602	VU62 HXK Dennis Refuse D/Vehicle Repairs & Maint.	12,080	10,068	12,778	2,710	Higher than estimated repairs carried out on this refuse collection vehicle to date.
RJUCA/2602	PF18 JUC DAF Refuse Disp/Vehicle Repairs & Maint.	22,060	18,384	21,896	3,512	Higher than estimated repairs carried out on this refuse collection vehicle to date.
RJXPA/2602	VE18 JXP Dennis Refuse D/Vehicle Repairs & Maint.	24,060	20,052	24,452	4,400	Higher than estimated repairs carried out on this refuse collection vehicle to date.
RJZPA/2602	PK63 JZP Mercedes/Vehicle Repairs & Maint.	15,160	12,634	15,736	3,102	Higher than estimated repairs carried out on this refuse collection vehicle to date.
RKYKA/2602	VN12 KYK Dennis Refuse D/Vehicle Repairs & Maint.	26,170	21,810	26,486	4,676	Diesel consumption for this vehicle is 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
RKYKA/2612	VN12 KYK Dennis Refuse D/Diesel	31,360	26,136	22,877	-3,259	Diesel consumption for this vehicle is lower than estimated.
RKYKA/2614	VN12 KYK Dennis Refuse D/Tyres	3,980	3,318	260	-3,058	Lower requirement of expenditure on tyres for this vehicle year to date.
RPOOL/0180	Ribblesdale Pool/Pool Attendants Wages	77,990	64,998	60,160	-4,838	Salary savings in Pool Attendants due to a vacant post.
RPOOL/0220	Ribblesdale Pool/Receptionists	46,170	38,478	40,804	2,326	Increase in Receptionists' salaries due to a vacant post being filled.
RPOOL/2409	Ribblesdale Pool/Non Recurring Maintenance Items	0	0	2,931	2,931	Overspend as a result of essential health and safety repairs to the flooring in the changing rooms at the pool.

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/8542I	Ribblesdale Pool/Courses	-52,920	-52,167	-48,995	3,172	Reduction in income as it was not possible to provide swimming lessons to the general public for part of the year, due to the difficulties in obtaining swimming instructors.
RPOOL/8571n	Ribblesdale Pool/Adult Admissions	-80,630	-63,512	-59,924	3,588	Income is less than forecast due to a lower number of admissions.
RWHRA/2614	VN65 WHR Dennis Refuse D/Tyres	3,980	3,318	535	-2,783	Lower requirement of expenditure on tyres for this vehicle year to date.
SHOVL/2602	JCB Waste Master Loadall/Vehicle Repairs & Maint.	6,420	6,420	9,210	2,790	Overspend mainly due to the requirement to hire a replacement vehicle whilst repairs are carried out on this vehicle.
SHOVL/2614	JCB Waste Master Loadall/Tyres	4,960	4,134	0	-4,134	Lower requirement of expenditure on tyres for this vehicle year to date.

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
SIGNS/8738z	Street Nameplates & Sign/Naming of New Property	-7,800	-6,068	-1,339	4,729	Lower than estimated demand to date for the naming and numbering of properties in the borough.
WKSAD/8910z	Works Administration/Oncost Capital	-3,850	-3,210	-7,888	-4,678	The number of recoverable hours worked on capital schemes is higher than estimated which has resulted in an increase in the recovery of works admin costs. This partly offsets a reduction in the recovery of revenue recharges.