

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO COMMUNITY SERVICES COMMITTEE

meeting date: 17 OCTOBER 2023
 title: REVENUE MONITORING 2023/24
 submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE
 principal author: HELEN SEEDALL

1 PURPOSE

1.1 To let you know the position for the period April to August 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 August. You will see an overall underspend of £753,357 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 £755,733.

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	40,390	9,182	8,522	-660	G
BUSSH	Bus Shelters	17,910	2,755	4,107	1,352	G
CARVN	Caravan Site	-9,520	0	0	0	G
CCTEL	Closed Circuit Television	174,090	52,379	50,010	-2,369	A
COMMD	Community Services Department	0	447,946	399,064	-48,882	R
CRIME	Crime and Disorder	65,980	8,800	5,249	-3,551	A
CULTG	Culture Grants	5,310	4,280	4,100	-180	G
CULVT	Culverts & Water Courses	29,140	1,775	394	-1,381	G
DRAIN	Private Drains	2,930	353	1,210	857	G
EALLW	Edisford All Weather Pitch	73,790	-4,356	3,169	7,525	R
EDPIC	Edisford Picnic Area	-8,820	-12,601	-11,969	632	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	107,080	8,103	1,207	-6,896	R
GRSRC	Grants & Subscriptions - Community	1,140	0	0	0	G
HWREP	Highway Repairs	9,100	277	0	-277	G
LDEPO	Longridge Depot	450	5,872	4,840	-1,032	G
LITTR	Litter Bins	28,050	3,333	1,678	-1,655	G
MCAFE	Museum Cafe	54,150	1,687	245	-1,442	G
MUSEM	Castle Museum	276,840	37,755	-451,948	-489,703	R
PAPER	Waste Paper and Card Collection	280,250	50,983	43,162	-7,821	R
PKADM	Grounds Maintenance	0	-164,028	-158,455	5,573	R
PLATG	Platform Gallery and Visitor Information	194,490	62,823	56,815	-6,008	R
RCOLL	Refuse Collection	1,907,600	396,828	405,710	8,882	R
RECU	Recreation Grants	35,680	1,600	1,590	-10	G
RIVBK	Riverbank Protection	5,010	639	0	-639	G
ROEBN	Roefield Barn	-150	-194	-13	181	G
RPBIN	Chargeable Replacement Waste Bins	0	0	-6,831	-6,831	R
RPOOL	Ribblesdale Pool	846,580	179,568	121,505	-58,063	R
RVPRK	Ribble Valley Parks	771,610	250,281	244,377	-5,904	R
SDEPO	Salthill Depot	0	44,624	44,382	-242	G
SEATS	Roadside Seats	6,980	1,262	1,400	138	G
SIGNS	Street Nameplates & Signs	25,350	4,346	3,297	-1,049	G
SPODV	Sports Development	91,770	9,708	21,676	11,968	R
SPOGR	Sports Grants	6,520	3,817	3,650	-167	G
STCLE	Street Cleansing	514,650	105,043	35,828	-69,215	R
TAFUT	Together an Active Future	0	21,742	24,653	2,911	A
TFRST	Waste Transfer Station	124,550	41,998	35,687	-6,311	R
TRREF	Trade Refuse	-21,900	-502,752	-481,977	20,775	R
TWOWR	Two Way Radio	0	1,731	1,322	-409	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	
VARIOUS	Car Parks Vehicles	0	5,944	2,655	-3,289	A
VARIOUS	Grounds Maintenance Vehicles	0	62,849	25,756	-37,093	R
VARIOUS	Other Car Parks	34,350	13,209	2,994	-10,215	R
VARIOUS	Pay and Display Car Parks	-167,120	-107,930	-118,185	-10,255	R
VARIOUS	Plant	0	12,186	10,438	-1,748	G
VARIOUS	Public Conveniences	249,310	74,203	64,130	-10,073	R
VARIOUS	Refuse Collection Vehicles	3,000	270,661	256,531	-14,130	R
VARIOUS	Works Administration Vehicles	0	17,474	8,598	-8,876	R
VEHCL	Vehicle Workshop	0	-25,570	-26,500	-930	G
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	0	-32,317	-27,150	5,167	R
XMASL	Xmas Lights & RV in Bloom	4,090	860	410	-450	G
	Sum:	5,780,630	1,369,128	615,771	-753,357	

Transfers to/from Earmarked Reserves				
Crime Reduction Partnership Reserve	-14,910	0	0	0
Refuse Collection Reserve	-6,530	2,440	27,764	25,324
Exercise Referral Reserve	-23,580	-7,729	-489	7,240
Amenity Cleansing Reserve	-39,430	0	-9,262	-9,262
Equipment Reserve	0	0	-4,643	-4,643
Repairs and Maintenance Reserve	0	0	-7,750	-7,750
Playing Pitch Strategy Reserve	0	0	-16,125	-16,125
Capital Reserve	0	0	2,840	2,840
Total after Transfers to/from Earmarked Reserves	5,696,180	1,363,839	608,106	-755,733

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 August 2023 £
Castle Museum (MUSEM) – Following several successful legal cases regarding the valuation of museum premises in respect of business rates, there has been a change in methodology of the calculation of business rates for museums. Consequently, Ribble Valley Borough Council has made a successful appeal and received a rates refund, along with interest, for the Castle Museum dating back to 2010.	-479,040
Street Cleansing (STCLE) – Additional funding has been provided by Lancashire County Council in order for Ribble Valley Borough Council to carry out public realm works on their behalf for leaf clearance (-£19,445) and weed control (-£45,406).	-64,851
Trade Refuse Collection (TRREF) – There has been a reduction in demand for the commercial waste collection service of bins due to a combination of some businesses having closed down and others using alternative providers (£42,050) and also a decrease in the collection by sacks and stickers, commercial (£4,189) and charitable (£3,383). However, partly offsetting this is an increase in income for the collection of waste from charitable and not for profit organisations (-£10,967). 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 (-£18,493). After expenditure on trade waste bins the surplus/deficit will be transferred to/from an earmarked reserve.	20,162
Community Services Department (COMMD) – Salary, National Insurance and pension departmental budgets are underspent by £51k for the April to August period, partly because national pay negotiations are ongoing and partly because vacancy underspends are higher than the 4% built into the budget estimates.	-51,084

Description	Variance to end August 2023 £
Whilst some of this variance will be resolved following the completion of national pay negotiations and the payroll processing of any backpay due, the salary forecasts will need to be reviewed and updated at revised estimate to incorporate both vacancy underspends and the national pay award (that is expected to be around 2% higher than the 5% increase estimated in the budgets).	
Ribblesdale Pool (RPOOL) Energy Costs – Reduced expenditure on energy costs mainly due to lower usage of gas at the pool. Additionally the substantial increases forecast in the cost of gas and electricity, mainly due to global uncertainties associated with the impact of the war in Ukraine at the time when the budget was being prepared, did not materialise. The savings are gas -£74,059 and electricity -£16,373. Prices will be reviewed at revised estimate and the budget adjusted accordingly.	-90,432
Ribblesdale Pool (RPOOL) Income – Demand is lower than forecast for the delivery of swimming lessons to the public by £10,130. The demand will continue to be monitored and the budget reviewed at revised estimate. It has not been possible to offer parent and child swimming lessons to the public due to an inability to secure the services of an appropriately trained instructor. Lessons are expected to recommence in September 2023 however, it is not expected that the income lost during this period will be regained £5,851.	15,981
Refuse Collection (RCOLL) - It has been necessary to use additional temporary staff, resulting in an overspend of £21,698, to cover for long term sickness along with the impact of additional annual leave and a vacant loader's post. The overspend is partly offset by savings on refuse loaders wages -£6,604.	15,094
Refuse Collection Vehicles (Various) - Increase in the price of diesel forecast when the budget was prepared has not materialised, the price per litre having fallen in the first few months of 2023/24 resulting in a saving -£40,881. Partly offsetting this is an increase in repairs and maintenance to the refuse collection vehicle fleet £29,338.	-11,543

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £753,357 for the first three months of the financial year 2023/24. After allowing for transfers to/from earmarked reserves the underspend is £755,733.
- 3.2 The vast majority of this underspend position results from the refund of business rates in respect of the Castle Museum and also the delayed pay award settlement.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES
AND DEPUTY CHIEF EXECUTIVE

CM13-23/HS/AC

9 October 2023

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	748,990	312,253	271,892	-40,361	Salaries are underspent for the April to August period, partly because national pay negotiations are ongoing and partly because vacancy underspends are higher than the 4% built into the budget estimates.	The variance will be partly resolved following the completion of national pay negotiations and the payroll processing of any backpay due, however the salary forecasts will need to be reviewed and updated at revised estimate to incorporate both vacancy underspends and the national pay award.

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/0109	Community Services Department/Superannuation Salaries	110,940	46,250	40,042	-6,208	Pensions are underspent for the April to August period, partly because national pay negotiations are ongoing and partly because vacancy underspends are higher than the 4% built into the budget estimates.	The variance will be partly resolved following the completion of national pay negotiations and the payroll processing of any backpay due, however the salary forecasts will need to be reviewed and updated at revised estimate to incorporate both vacancy underspends and the national pay award.
EALLW/2404	Edisford All Weather Pitch/Repair & Maintenance - Paths & Grounds	13,290	6,647	13,655	7,008	Overspend due to resurfacing of paths at the Edisford site that were postponed in 2022/23 because of a prolonged period of bad weather.	The works are being funded from savings set aside in 2022/23.
EDFCP/8420n	Edisford Car Park/Car Park Charges	-90,550	-37,605	-43,025	-5,420	Higher than estimated demand for use of this car park.	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
EXREF/8582n	Exercise Referral Scheme/Rechargeable Works (Vatable)	0	0	-5,750	-5,750	Funding received for the delivery of the Cardiac Rehab programme which was extended for another year, after the budget was prepared.	A budget will be brought in for this at revised estimate.
MCAFE/2451	Museum Cafe/National Non Domestic Rates	5,690	5,690	0	-5,690	The Atrium Café is currently not occupied therefore business rates are not payable due to vacant occupation of a listed building.	Rates will become payable again on occupation, although there are currently no plans to award a concession at the café. The budget will be adjusted at revised estimate.
MCAFE/8718l	Museum Cafe/Catering Concession	-16,330	-6,805	0	6,805	Reduction in income due to the catering concession not being occupied.	The usage of the facility will continue to be reviewed.
MUSEM/2433	Castle Museum/Gas	40,430	10,116	2,337	-7,779	Increase in the cost of gas is lower than forecast when the budget was prepared.	Gas prices will be reviewed at revised estimate and the budget adjusted 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
MUSEM/2451	Castle Museum/National Non Domestic Rates	0	0	-473,346	-473,346	Following several successful legal cases regarding the valuation of museum premises in respect of business rates, there has been a change in methodology of the calculation of business rates for museums. Consequently Ribble Valley Borough Council has made a successful appeal and received a rates refund for the Castle Museum dating back to 2010.	The refund of business rates being additional income, will be transferred to General Fund Reserve at the end of the financial year.
MUSEM/8772z	Castle Museum/Debtors - Interest	0	0	-5,694	-5,694	Associated interest received in relation to the refund of business rates of the Castle Museum as detailed above.	The refund of business rates being additional income, will be transferred to General Fund Reserve at 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
PAPER/8297n	Waste Paper and Card Col/Sale of Equipment/Material	-18,180	-6,062	-12,027	-5,965	Income higher than forecast due to increase in the waste paper price per tonne collected compared to the budget.	The budget will be reviewed at revised estimate.
PKADM/8903z	Grounds Maintenance/Oncost	-666,760	-301,946	-293,626	8,320	Recoverable hours worked during this period were lower than forecast resulting in a reduction in the recharge of costs.	An assessment of oncosts recovered to date will be carried out at revised estimate and the budgets amended accordingly.
RCOLL/0130	Refuse Collection/Temporary Staff	12,980	5,410	27,108	21,698	It has been necessary to use additional temporary staff to cover for long term sickness along with the impact of additional annual leave and a vacant loader's post.	The overspend is partly offset by savings on refuse loaders wages and the budget will also be reviewed at revised estimate.
RCOLL/0150	Refuse Collection/Loaders Wages	390,320	162,722	156,118	-6,604	Underspend a result of a vacant refuse loader's post.	The saving will partly offset the use of temporary staff to cover the vacancy.

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
Refuse Collection Vehicles/2602	Various Refuse Collection Vehicles/ Vehicle Repairs & Maintenance	273,730	114,101	143,439	29,338	Repairs to date are higher than estimated for the refuse collection vehicle fleet.	Expenditure will continue to be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate.
Refuse Collection Vehicles/2612	Various Refuse Collection Vehicles/ Diesel	321,160	133,862	92,981	-40,881	Increase in the price of diesel forecast when the budget was prepared has not materialised, the price per litre having fallen in 2023/24.	Diesel prices will continue to be monitored and the budget reviewed at revised estimate.
RPBIN/2896	Chargeable Replacement W/Light Tools & Equipment	0	0	7,958	7,958	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	-14,789	-14,789	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	56,010	23,350	41,388	18,038	It has been necessary to use additional temporary staff to provide cover for vacant posts of swimming instructors and a pool attendant.	Savings experienced in salary costs, particularly of instructors and pool attendants will offset the overspend.
RPOOL/0210	Ribblesdale Pool/Instructors Wages	48,490	20,212	11,887	-8,325	Underspend in wages due to vacancy savings as a result of difficulties in recruiting qualified instructors.	The underspend will go towards the increase in use of temporary staff.
RPOOL/2432	Ribblesdale Pool/Electricity	155,740	52,702	36,329	-16,373	Increase in the cost of electricity is lower than forecast when the budget was prepared.	Electricity prices will be reviewed at revised estimate and the budget adjusted 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
RPOOL/2433	Ribblesdale Pool/Gas	426,310	92,470	18,411	-74,059	Reduction in gas usage mainly due to operational adjustments and the cost of gas being lower than forecast when the budget was prepared.	Gas usage and prices will be reviewed at revised estimate and the budget adjusted accordingly.
RPOOL/3085	Ribblesdale Pool/Consultants	0	0	5,056	5,056	Consultants used to advise on how the impact of high energy costs on leisure provision can be managed.	This spend will be offset by a grant received from Sport England for this purpose.
RPOOL/8542I	Ribblesdale Pool/Courses	-126,230	-62,156	-52,026	10,130	Lower demand than forecast for the delivery of swimming lessons to the public.	Demand will continue to be monitored and the budget reviewed at revised estimate.
RPOOL/8904I	Ribblesdale Pool/Parent and Child Swimming	-14,780	-6,163	-312	5,851	Due to difficulties in securing specialised trained instructors it has not been possible to offer parent and child swimming lessons.	Lessons will be resuming as the services of an appropriately trained instructor have been secured.

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	11,210	11,210	17,360	6,150	It has been necessary to carryout essential work to trees in a dangerous condition, as a result of the prevalence of ash dieback disease,	The overspend has been reported to Corporate Management Team.
RVPRK/2809	Ribble Valley Parks/Non Recurring Purchases of Equipment etc	0	0	9,262	9,262	Replacement of cast iron litter bins in the Castle Grounds.	The bins are being funded by grant monies received for High Street Community Clean-up, previously set aside in an earmarked reserve.
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	499,260	221,583	207,263	-14,320	Reduction in the time spent by the Grounds Maintenance team on Ribble Valley Parks compared to those estimated.	A review of the allocation of time to cost centres 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
SDEPO/2402	Salthill Depot/Repair & Maintenance - Buildings	14,360	13,766	20,756	6,990	Overspend due to the necessity to replace both the heating and water boilers at the depot.	The overspend will be funded by a reduction in expenditure on repairs and maintenance at other facilities.
SDEPO/2432	Salthill Depot/Electricity	45,260	15,091	7,168	-7,923	Increase in the cost of electricity is lower than forecast when the budget was prepared.	Electricity prices will be reviewed at revised estimate and the budget adjusted accordingly.
SPODV/3085	Sports Development/Consultants	0	0	16,125	16,125	Consultants used to produce a playing pitch strategy to ensure that the provision of outdoor playing pitches meets the local needs of existing and future residents.	The expenditure will be funded from monies set aside in 2022/23 for this purpose.
STCLE/8075z	Street Cleansing/Lancashire Highways Part	-11,940	-11,940	-31,385	-19,445	Additional funding provided by Lancashire County Council to carry out leaf clearance of roads on their behalf.	A budget will be brought in for this 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
STCLE/8430z	Street Cleansing/LCC Recharge Income	-11,380	-11,380	-56,786	-45,406	Lancashire County Council have provided additional funds to carry out weed spraying on their behalf.	A budget will be brought in for this at revised estimate.
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-340,960	-340,960	-298,910	42,050	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)	-80,450	-80,450	-91,417	-10,967	Increase in demand for the service; 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	-2,440	-2,440	-20,933	-18,493	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.
WKSAD/8900z	Works Administration/Oncost 100%	-270,290	-90,353	-75,286	15,067	The number of recoverable hours worked is lower than estimated, due to a higher than forecast incidence of sick leave and more time being spent on capital schemes, which has resulted in a decrease in the recovery of works admin costs.	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
WKSAD/8910Z	Works Administration/Oncost Capital	-9,850	-9,850	-16,779	-6,929	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.	A review of time spent on capital schemes 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
CHUCP/2447	Church Walk Car Park/Ground Rents	9,380	9,380	6,500	-2,880	An expected increase to the rental charge has not materialised.
CHUCP/2451	Church Walk Car Park/National Non Domestic Rates	17,100	17,100	14,721	-2,380	Reduction in business rates following a review of the rateable values by the Valuations Office Agency.
CHUCP/8420n	Church Walk Car Park/Car Park Charges	-106,720	-38,462	-40,922	-2,460	Higher than estimated demand for use of this car park.
COMMD/0108	Community Services Department/National Insurance Salaries	78,440	32,699	28,184	-4,515	National Insurance contributions are underspent for the April to August period, partly because national pay negotiations are ongoing and partly because vacancy underspends are higher than the 4% built into the budget estimates.
COMMD/1057	Community Services Department/Gratuities	0	0	4,753	4,753	Honoraria paid to staff covering duties of senior posts.

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/2643	Community Services Department/Mileage Allowances	11,500	4,794	2,698	-2,096	There has been a reduction in the requirement for travelling during the year. This trend will continue to be monitored and adjusted for at revised estimate as necessary.
COMMD/3085	Community Services Department/Consultants	0	0	3,357	3,357	Consultants used to carryout surveying work in respect of disabled facilities due to a vacant surveyor's post.
COMMD/8903z	Community Services Department/Oncost	0	0	-2,499	-2,499	Recharge of staff time spent on play areas.
DUNCP/8420n	Dunsop Bridge,Car Park/Car Park Charges	-9,390	-4,853	-2,107	2,746	Lower income has been collected at this car park due to difficulties in the new pay and display machine receiving a mobile signal, which is necessary in order to fully operate.
EDPIC/8805I	Edisford Picnic Area/Land Rents	-13,130	-13,130	-10,000	3,130	Following a tendering exercise for the catering concession at Edisford Picnic Site the annual fee is lower than forecast.

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
GKXPA/8297n	PN09 KXP Ground Maint Vehicle/Sale of Equipment/Materials	0	0	-3,000	-3,000	Sale of vehicle following replacement through the 2023/24 capital budget. The income will be transferred to the capital earmarked reserve at the end of the financial year to fund future year's capital programmes.
MITCP/8420n	Mitchell Street Car Park/Car Park Charges	-3,510	-1,496	-4,004	-2,508	Higher than estimated demand for use of this car park.
MUSEM/2432	Castle Museum/Electricity	39,500	13,164	9,839	-3,325	Increase in the cost of electricity is lower than forecast when the budget was prepared.
PCADM/2475	Public Conveniences Administration/General Cleaning	86,330	36,000	32,918	-3,082	Lower than forecast time spent on cleaning at the public conveniences.
RCOLL/0138	Refuse Collection/Temp Staff N.I	0	0	2,019	2,019	Increase in the use of temporary staff has resulted in the threshold being met for the payment of National Insurance contributions.

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/0158	Refuse Collection/Loaders N.I.	34,850	14,504	12,130	-2,374	Underspend a combination of a vacant refuse loader's post and the pay award that was factored into the budget not yet being settled.
RPOOL/0181	Ribblesdale Pool/Pool Attendants Overtime	8,150	3,397	173	-3,224	Reduction in requirement of overtime worked due to the use of temporary staff
RPOOL/0219	Ribblesdale Pool/Instructors Superan	7,120	2,970	146	-2,824	Underspend of instructors' pension costs due to vacancy savings as a result of difficulties in recruiting qualified instructors.
RPOOL/0220	Ribblesdale Pool/Receptionists	49,060	20,451	23,707	3,256	Increase expenditure on salaries as hours worked are higher than those budgeted.
RPOOL/1013	Ribblesdale Pool/Tuition Fees	4,510	4,510	6,766	2,256	It has been necessary to train swimming instructors to enable lessons to be delivered due to difficulties in recruiting qualified instructors.

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/2881	Ribblesdale Pool/Purchase of Equipment & Materials	5,630	4,559	9,397	4,838	Overspend due to the purchase of a solar powered barrier installed at the site entrance to be funded from underspends set aside in 2022/23 for this purpose.
RPOOL/8532l	Ribblesdale Pool/Hire of Baths - Clubs	-47,050	-47,050	-44,112	2,938	Reduction in hours the pool is being hired by swimming clubs.
RPOOL/8543n	Ribblesdale Pool/Contracts	-29,260	-12,198	-14,895	-2,697	Increased take-up of the use of Space Cards to access swimming at reduced rates.
RPOOL/8571n	Ribblesdale Pool/Adult Admissions	-89,290	-35,151	-32,582	2,569	Income is less than forecast due to a lower number of admissions: there have been problems with the filter system which has caused cloudiness in the pool and has adversely impacted on opening times.
RPOOL/8572n	Ribblesdale Pool/Junior Admissions	-62,670	-26,111	-21,885	4,226	Income is less than forecast due to a lower number of admissions: there have been problems with the filter system which has caused cloudiness in the pool and has adversely impacted on opening times.

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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
SHOVL/2612	JCB Waste Master Loadall/Diesel	16,340	6,813	4,677	-2,136	Increase in the price of diesel forecast when the budget was prepared has not materialised, the price per litre having fallen in 2023/24.
TAFUT/3079	Together an Active Future/Other Contract Payments	35,000	21,000	24,547	3,547	Increase in expenditure on use of third parties for delivery of activities; this will be funded from additional grant support.
TFRST/0110	Waste Transfer Station/Wages	22,960	9,566	6,406	-3,160	Lower expenditure on wages due to reduced pay as a result of long-term sickness absence.
TRREF/8410z	Trade Refuse/Commercial Collection Sacks & Stickers	-30,270	-12,618	-8,429	4,189	Reduced demand for this service has resulted in lower income than forecast.
TRREF/8550Z	Trade Refuse/Charitable Collection Sacks & Stickers	-11,040	-4,600	-1,217	3,383	Reduced demand for this service has resulted in lower income than forecast.