

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

meeting date: 12 MARCH 2024
 title: REVENUE MONITORING 2023/24
 submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

1.1 To let you know the position for the period April 2023 to January 2024 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 underspend of £96,961 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 £86,419.

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	40,310	19,608	19,376	-232	G
BUSSH	Bus Shelters	17,980	7,500	6,360	-1,140	G
CARVN	Caravan Site	-13,510	0	0	0	G
CCTEL	Closed Circuit Television	158,530	109,777	108,081	-1,696	G
COMMD	Community Services Department	0	797,586	802,673	5,087	R
CRIME	Crime and Disorder	71,780	16,960	13,127	-3,833	A
CULTG	Culture Grants	6,140	4,100	4,100	0	G
CULVT	Culverts & Water Courses	16,480	2,054	2,283	229	G
DRAIN	Private Drains	3,630	842	1,748	906	G
EALLW	Edisford All Weather Pitch	61,300	-67,080	-75,178	-8,098	R
EDPIC	Edisford Picnic Area	-6,410	-11,356	-11,837	-481	G
EXREF	Exercise Referral Scheme	93,340	-6,505	-7,076	-571	G
GRSRC	Grants & Subscriptions - Community	2,160	380	0	-380	G
HWREP	Highway Repairs	8,030	552	0	-552	G
LDEPO	Longridge Depot	0	7,468	7,326	-142	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	22,820	6,728	3,932	-2,796	A
MCAFE	Museum Cafe	23,250	1,942	895	-1,047	G
MUSEM	Castle Museum	-138,280	-215,437	-222,112	-6,675	R
PAPER	Waste Paper and Card Collection	255,530	89,748	88,773	-975	G
PKADM	Grounds Maintenance	-3,000	-287,476	-295,335	-7,859	R
PLATG	Platform Gallery and Visitor Information	196,790	99,885	98,525	-1,360	G
RCOLL	Refuse Collection	1,908,910	895,200	909,628	14,428	R
RECUL	Recreation Grants	36,370	10,641	10,126	-515	G
RIVBK	Riverbank Protection	5,010	0	0	0	G
ROEBN	Roefield Barn	90	174	111	-63	G
RPBIN	Chargeable Replacement Waste Bins	-9,890	-9,890	-12,019	-2,129	A
RPOOL	Ribblesdale Pool	684,570	387,857	345,989	-41,868	R
RVPRK	Ribble Valley Parks	740,960	492,204	497,570	5,366	R
SDEPO	Salthill Depot	0	83,139	79,143	-3,996	A
SEATS	Roadside Seats	6,470	2,102	1,401	-701	G
SIGNS	Street Nameplates & Signs	26,560	2,000	4,409	2,409	A
SPODV	Sports Development	107,110	24,431	22,664	-1,767	G
SPOGR	Sports Grants	6,090	3,650	3,650	0	G
STCLE	Street Cleansing	434,570	233,490	235,154	1,664	G
TAFUT	Together an Active Future	0	5,938	4,842	-1,096	G
TFRST	Waste Transfer Station	110,270	52,176	50,410	-1,766	G
TRREF	Trade Refuse	-720	-333,220	-332,229	991	G
TWOWR	Two Way Radio	0	2,510	2,425	-85	G
VARIOUS	Car Parks Vehicles	0	9,388	10,859	1,471	G
VARIOUS	Grounds Maintenance Vehicles	730	103,790	90,182	-13,608	R
VARIOUS	Other Car Parks	39,660	25,182	22,972	-2,210	A
VARIOUS	Pay and Display Car Parks	-227,990	-345,033	-358,752	-13,719	R
VARIOUS	Plant	0	23,726	22,693	-1,033	G
VARIOUS	Public Conveniences	208,030	118,868	116,473	-2,395	A
VARIOUS	Refuse Collection Vehicles	0	504,908	506,733	1,825	G
VARIOUS	Works Administration Vehicles	0	31,132	30,658	-474	G
VEHCL	Vehicle Workshop	0	-41,654	-44,450	-2,796	A
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	60,650	-36,932	-38,398	-1,466	G
XMASL	Xmas Lights & RV in Bloom	3,440	1,442	1,193	-249	G
	Sum:	4,957,760	2,824,495	2,727,534	-96,961	
Transfers to/from Earmarked Reserves						
	Crime Reduction Partnership Reserve	-15,530	-12,940	-7,220	5,720	
	Refuse Collection Reserve	13,890	13,890	11,316	-2,574	

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
	Exercise Referral Reserve	-7,510	-3,025	-2,957	68
	Amenity Cleansing Reserve	-10,820	-9,260	-13,547	-4,287
	Equipment Reserve	-4,640	-4,640	-4,643	-3
	Repairs and Maintenance Reserve	-7,750	-7,750	-7,020	730
	Playing Pitch Strategy Reserve	-16,130	-16,130	-16,125	5
	Capital Reserve	2,840	2,840	2,840	0
	Community Right to Bid Reserve	-40,450	-33,783	-22,900	10,883
	Total after Transfers to/from Earmarked Reserves	4,871,660	2,753,697	2,667,278	-86,419

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 January 2024 £
<p>Ribblesdale Pool (RPOOL) Energy Costs – Decrease in gas charge at the pool -£45,427 is mainly due to the impact of the meter potentially registering incorrect readings. An engineer from the gas supplier will be visiting the site to assess if the meter can be repaired or whether it requires replacing.</p> <p>Electricity usage at the pool has been lower than estimated -£13,602 with the impact of energy saving measures being experienced.</p>	-59,029

Description	Variance to end January 2024 £
Ribble Valley Parks (RVPRK) Emergency Tree Work – It has been necessary to carryout essential work to trees in a dangerous condition due to them posing a danger to the safety of the public, mainly as a result of the prevalence of ash dieback disease. The overspend has been reported to Corporate Management Team and will continue to be monitored.	12,423

3 CONCLUSION

3.1 The comparison between actual and budgeted expenditure shows an underspend of £96,961 for the first ten months of the financial year 2023/24. After allowing for transfers to/from earmarked reserves the underspend is £86,419.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES
AND DEPUTY CHIEF EXECUTIVE

CM6-24/HS/AC
04 March 2024

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
PKADM/8903z	Grounds Maintenance/Oncost	-669,860	-574,672	-582,413	-7,741	Recoverable hours worked during this period were higher than forecast resulting in an increase in the recharge of costs.	The allocation of time spent by the Grounds Maintenance Team will continue to be monitored for the rest of the year.
RCUVA/2602	VF19 CUV Refuse Vehicle/Vehicle Repairs & Maintenance	23,520	19,602	24,967	5,365	Overspend includes replacement of system operating the vehicle lifts.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RKYKA/2602	VN12 KYK Dennis Refuse D/Vehicle Repairs & Maintenance	37,170	30,978	41,592	10,614	Expenditure on vehicle hire £27,380, which is necessary to maintain the refuse collection service, is the main reason for the overspend.	The repairs to vehicles will continue to be monitored to the end of the financial year.
RPOOL/2402	Ribblesdale Pool/Repair & Maintenance - Buildings	23,330	23,330	32,167	8,837	Overspend mainly due to essential repairs to the air supply fan at the pool.	The overspend will be funded by a reduction in expenditure on repairs and maintenance at other facilities.

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/2432	Ribblesdale Pool/Electricity	117,940	87,410	73,808	-13,602	Lower electricity usage at the pool than that forecast at revised estimate.	Consumption of electricity will continue to be monitored for the remainder of the year and reviewed to see if this trend continues into 2024/25.
RPOOL/2433	Ribblesdale Pool/Gas	162,770	108,487	63,060	-45,427	Decrease in gas charge at the pool mainly due to the impact of the meter potentially registering incorrect readings.	The gas supplier will be reviewing the meter.
RVPRK/2414	Ribble Valley Parks/Emergency Tree Work	11,210	11,210	23,633	12,423	It has been necessary to carryout essential work to trees in a dangerous condition due to them posing a danger to the safety of the public, mainly as a result of the prevalence of ash dieback disease.	The overspend has been reported to Corporate Management Team and 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
RVPRK/2900	Ribble Valley Parks/Play Equipment	40,000	31,660	22,900	-8,760	Underspend due to lower expenditure on maintenance of play areas in the borough.	The level of expenditure will continue to be monitored for this budget and reviewed at revised estimate in 2024/25.

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/0100	Community Services Department/Salaries	681,410	559,296	564,103	4,807	Staff vacancy savings built into the revised estimate have not materialised on this service area.
COMMD/3085	Community Services Department/Consultants	6,360	5,300	9,264	3,964	Consultants used to carryout surveying work in respect of disabled facilities due to a vacant surveyor's post.
CPADM/2402	Car Park Administration - Off S/Repair & Maintenance - Buildings	1,250	1,042	3,494	2,452	Increase in expenditure due to the grit spreading at Ribble Valley car parks during a period of icy conditions.
LOWCP/8420n	Lowergate Car Park/Car Park Charges	-88,440	-70,664	-73,152	-2,488	Income is higher than forecast 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
MUSEM/2432	Castle Museum/Electricity	29,900	22,428	18,941	-3,487	Reduction in electricity usage at the Castle Museum compared to that forecast.
PCADM/2475	Public Conveniences Administration/General Cleaning	80,370	67,028	62,860	-4,168	Lower than forecast charges to date
RCOLL/0150	Refuse Collection/Loaders Wages	409,540	341,312	343,581	2,269	Staff vacancy savings built into the revised estimate have not materialised on this service area.
RCOLL/0160	Refuse Collection/Drivers Wages	349,680	291,424	293,800	2,376	Staff vacancy savings built into the revised estimate have not materialised on this service area.
RCOLL/2896	Refuse Collection/Light Tools & Equipment	19,060	19,060	23,795	4,735	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 – 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/2614	SY11 CRK Dennis Refuse D/Tyres	4,280	3,424	928	-2,496	Lower requirement of expenditure on tyres for this vehicle year to date.
RDKAA/2610	VN17 DKA Dennis Disposal Vehicle/BioFuel	0	0	2,549	2,549	Hydrotreated Vegetable Oil is being trialled in this refuse collection vehicle; the cost is covered by the saving in the diesel budget as mentioned below.
RDKAA/2612	VN17 DKA Dennis Disposal/Diesel	20,090	16,744	14,126	-2,618	Saving in diesel as a consequence of this vehicle now being fuelled by hydrotreated vegetable oil. The saving offsets the cost of the oil as mentioned above.
RJUCA/2614	PF18 JUC DAF Refuse Disp/Tyres	4,280	3,210	843	-2,368	Lower requirement of expenditure on tyres for this vehicle year to date.
RJXPA/2602	VE18 JXP Dennis Refuse D/Vehicle Repairs & Mainte	21,800	18,168	22,742	4,574	Higher than estimated repairs carried out on this refuse collection vehicle 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
RJXPA/2614	VE18 JXP Dennis Refuse D/Tyres	4,280	3,210	490	-2,720	Lower requirement of expenditure on tyres for this vehicle year to date.
RKYKA/2612	VN12 KYK Dennis Refuse D/Diesel	13,720	11,434	16,200	4,766	Diesel consumption for this vehicle is higher than estimated.
ROLWA/2612	VK73 OLW Refuse Vehicle/Diesel	8,990	5,394	2,612	-2,782	Less expenditure on diesel than forecast due to the late delivery of this new vehicle.
RPBIN/8297n	Chargeable Replacement W/Sale of Equipment/Materi	-26,230	-26,230	-28,357	-2,127	Increase in income from the sale of household 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.
RPOOL/0130	Ribblesdale Pool/Temporary Staff	105,320	87,774	90,835	3,061	Increase in use of temporary staff to provide cover.

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/0181	Ribblesdale Pool/Pool Attendants Overtime	8,150	5,172	325	-4,847	Requirement for overtime to be worked has not arisen at the level expected.
RPOOL/0219	Ribblesdale Pool/Instructors Superan	7,120	5,344	428	-4,916	Lower employer superannuation costs
RPOOL/8542l	Ribblesdale Pool/Courses	-96,730	-95,356	-91,174	4,182	Decrease in uptake of public swimming lessons than forecast.
RPOOL/8543n	Ribblesdale Pool/Contracts	-40,390	-33,662	-30,149	3,513	Lower income from Space Card users than forecast at revised estimate.
RPOOL/8787n	Ribblesdale Pool/Roefield - Gym Swim	-19,080	-14,311	-11,817	2,494	Lower income from Roefield gym and swim users than forecast 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
RUVVA/2602	VO13 UVV Dennis Refuse D/Vehicle Repairs & Maintenance	19,600	16,334	18,909	2,575	Higher than estimated repairs carried out on this refuse collection vehicle to date.
RVPRK/2475	Ribble Valley Parks/General Cleaning	4,020	3,350	0	-3,350	Underspend due to cleaning of changing rooms having not yet being carried out.
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	491,090	422,632	426,456	3,824	Increase in the time spent by the Grounds Maintenance team on Ribble Valley Parks compared to those estimated.
RWHRA/2614	VN65 WHR Dennis Refuse D/Tyres	4,280	3,568	983	-2,585	Lower requirement of expenditure on tyres for this vehicle year to date.
RZGEA/2602	VX70 ZGE Dennis Eagle Refuse Collection Vehicle/Vehicle Repairs & Maintenance	24,020	20,018	22,380	2,362	Higher than estimated repairs carried out on this refuse collection vehicle 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
RZGEA/2614	VX70 ZGE Dennis Eagle Refuse Collection Vehicle/Tyres	4,280	3,568	373	-3,195	Lower requirement of expenditure on tyres for this vehicle year to date.
SDEPO/2432	Salthill Depot/Electricity	29,350	22,024	18,767	-3,257	Reduction in electricity usage at Salthill Depot compared to that forecast.
SDEPO/2456	Salthill Depot/Metered Water Supplies	18,480	13,862	9,016	-4,846	Metered water usage has been based on estimated readings for several months, an actual reading has now been recorded resulting in Salthill Depot being credited for previous overcharging.
SDEPO/8907z	Salthill Depot/Stores Oncost	-71,030	-59,196	-56,560	2,636	Decrease of stores oncost recovery due to a reduction in stock issues from stores.
SIGNS/8738z	Street Nameplates & Sign/Naming of New Property	-5,590	-4,038	-898	3,140	Lower than estimated demand to date for the naming and numbering of properties in the borough.

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
STCLE/2881	Street Cleansing/Purchase of Equipment & Materials	8,400	8,400	12,685	4,285	Overspend due to the purchase of a weed removal machine, to be funded by monies set aside in an earmarked reserve.
VEHCL/8900z	Vehicle Workshop/Oncost 100%	-151,230	-123,586	-126,092	-2,506	Increase in rechargeable hours worked has resulted in an increase in the recovery of costs for the department.
WKSAD/8900z	Works Administration/Oncost 100%	-168,180	-143,072	-147,915	-4,843	Increase in the number of hours spent on revenue work and fewer on capital schemes has resulted in an increase in the recovery of costs for the department by revenue work.
WKSAD/8904z	Works Administration/Oncost - Sewers	-4,280	-3,568	0	3,568	Sewer baiting is now being undertaken by the Pest Control Team therefore a recharge of costs from the Works Team to Pest Control is no longer required.
WKSAD/8910z	Works Administration/Oncost Capital	-48,310	-40,262	-37,853	2,409	The number of recoverable hours worked on capital schemes is lower than estimated which has resulted in a decrease in the recovery of Works Admin costs by capital time recharged. This partly offsets an increase in the recovery of revenue recharges.