

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

meeting date: 15 OCTOBER 2024
 title: REVENUE MONITORING 2024/25
 submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

1.1 To report on the progress of this Committee's 2024/25 revenue budget as at the end of August 2024.

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.
- Other Considerations – none identified.

2 REVENUE MONITORING 2024/25

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate budget for the period to the end of August 2024. You will see an overall underspend of £46,283, or £19,542 after allowing for transfers to and from earmarked reserves. Please note that underspends and additional income are denoted by figures with a minus symbol.

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	
ARTDV	Art Development	44,735	13,641	7,986	-5,655	R
BUSSE	Bus Shelters	21,840	5,570	1,153	-4,417	A
CARVN	Caravan Site	-9,900	0	0	0	G
CCTEL	Closed Circuit Television	176,940	54,665	60,078	5,413	R
COMMD	Community Services Department	2,580	450,112	429,484	-20,628	R
CRIME	Crime and Disorder	61,430	7,142	8,399	1,257	G
CULTG	Culture Grants	4,980	4,280	3,825	-455	G
CULVT	Culverts & Water Courses	27,970	1,844	1,299	-545	G
DRAIN	Private Drains	3,280	-255	367	622	G
EALLW	Edisford All Weather Pitch	85,270	3,212	-9,910	-13,122	R
EDPIC	Edisford Picnic Area	-5,710	-9,653	-7,622	2,031	A
EXREF	Exercise Referral Scheme	108,920	-3,918	-17,547	-13,629	R
GRSRC	Grants & Subscriptions - Community	400	169	0	-169	G
HWREP	Highway Repairs	4,790	290	81	-209	G

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	
LDEPO	Longridge Depot	0	6,156	5,013	-1,143	G
LITTR	Litter Bins	25,170	3,960	1,842	-2,118	A
MCAFE	Museum Cafe	32,740	-6,050	282	6,332	R
MUSEM	Castle Museum	378,550	22,892	20,850	-2,042	A
PAPER	Waste Paper and Card Collection	290,810	51,321	33,474	-17,847	R
PKADM	Grounds Maintenance	0	-127,517	-149,681	-22,164	R
PLATG	Platform Gallery and Visitor Information	205,880	60,978	60,746	-232	G
RCOLL	Refuse Collection	1,904,020	410,308	421,105	10,797	R
RECU	Recreation Grants	34,960	1,423	1,500	77	G
RIVBK	Riverbank Protection	5,070	665	0	-665	G
ROEBN	Roefield Barn	1,740	-492	-13	479	G
RPBIN	Chargeable Replacement Waste Bins	0	0	-11,108	-11,108	R
RPOOL	Ribblesdale Pool	581,050	121,839	94,476	-27,363	R
RVPRK	Ribble Valley Parks	802,820	235,747	252,947	17,200	R
SDEPO	Salthill Depot	0	40,149	43,651	3,502	A
SEATS	Roadside Seats	7,320	1,310	0	-1,310	G
SIGNS	Street Nameplates & Signs	29,060	2,558	7,501	4,943	A
SPODV	Sports Development	94,830	9,073	4,314	-4,759	A
SPOGR	Sports Grants	6,370	3,720	3,775	55	G
STCLE	Street Cleansing	436,430	42,962	51,893	8,931	R
TAFUT	Together an Active Future	0	41,160	52,957	11,797	R
TFRST	Waste Transfer Station	127,050	51,403	50,044	-1,359	G
TRREF	Trade Refuse	-22,070	-473,738	-449,696	24,042	R
TWOWR	Two Way Radio	0	1,574	1,231	-343	G
VARIOUS	Car Parks Vehicles	0	2,237	1,763	-474	G
VARIOUS	Grounds Maintenance Vehicles	3,780	36,576	29,071	-7,505	R
VARIOUS	Other Car Parks	40,530	22,153	19,979	-2,174	A
VARIOUS	Pay and Display Car Parks	-141,800	-96,065	-116,144	-20,079	R
VARIOUS	Plant	0	14,732	21,031	6,299	R
VARIOUS	Public Conveniences	259,760	66,446	55,210	-11,236	R
VARIOUS	Refuse Collection Vehicles	0	258,045	252,126	-5,919	R
VARIOUS	Works Administration Vehicles	0	12,895	6,902	-5,993	R

Cost Centre	Cost Centre Name	Net Budget for the full year	Net Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	
VEHCL	Vehicle Workshop	0	-25,824	8,810	34,634	R
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	0	-53,773	-32,252	21,521	R
XMASL	Xmas Lights & RV in Bloom	4,130	860	870	10	G
Total Community Services		5,635,725	1,266,782	1,220,499	-46,283	
Transfers to/(from) Earmarked Reserves:						
	Crime Reduction Partnership Reserve	-4,910	-3,000	-3,000	0	
	Refuse Collection Reserve	-6,790	2,540	36,882	34,342	
	Exercise Referral Reserve	-26,500	0	0	0	
	VAT Shelter Reserve	-3,525	0	0	0	
	Amenity Cleansing Reserve	0	0	-10,402	-10,402	
	Community Right to Bid Reserve	0	0	-2,720	-2,720	
	Custom and Self Build Grants Reserve	0	0	-330	-330	
	Capital Reserve	0	0	5,851	5,851	
Total after Transfers to/(from) Earmarked Reserves		5,594,000	1,266,322	1,246,780	-19,542	

Key to Variance shading	
Variance of £5,000 or more (Red)	R
Variance between £2,000 and £4,999 (Amber)	A
Variance less than £2,000 (Green)	G

2.2 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.

2.3 The main variances between budget and actual on individual budget codes within cost centres have also been highlighted and explained, as follows:

- Red budget code variances (£5,000 or more) are shown with the budget holder's comments and agreed actions in Annex 1.
- Amber budget code variances (£2,000 to £4,999) are shown with the budget holder's comments in Annex 2.

2.4 The main areas of variance which are **unlikely** to rectify themselves by the end of the financial year are summarised below:

Description	Variance to the end of August 2024 £
Community Services Department (COMMD) Staff Costs – Underspend on the departmental salaries, national insurance and superannuation budgets has occurred, mainly due to vacant posts within the department including Engineering Services Manager, Building Surveyor and Geographical Information Systems Technical Officer, -£33,860. This is partly offset by the cost of using consultant architects to cover some of the Building Surveyor post’s work on Disabled Facilities Grants, £7,653.	-26,207
PL66 HHZ Grounds Maintenance Vehicle (GHHZA) Vehicle Repairs and Maintenance – Overspend caused mainly by essential repairs carried out to enable this Grounds Maintenance truck to pass its MOT.	7,599
Museum Café (MCAFE) Income - Reduction in income due to the catering concession not being occupied.	8,490
Waste Paper and Card Collection (PAPER) Income – Income received in-year so far is higher than budgeted for. This is because the price received per tonne for waste paper and card varies each month and the average per tonne received so far this year is approximately twice the average rate received in 2023/24.	-18,309
Refuse Collection (RCOLL) Staff Costs - Greater use of temporary staff has been required to provide cover for unexpected increased sickness absenteeism, a vacant loader's post and covering some increased leave allocations for some long service employees.	16,786
Refuse Collection Vehicles (Various) Vehicle Repairs and Maintenance - One refuse collection vehicle has significant repair issues and has been regularly off the road, meaning that hire of a replacement vehicle, costing £17,380 for the year to date, has been required. This is partly offset by a combined underspend on repairs across all other refuse collection vehicles in-year to date.	10,177
Refuse Collection Vehicles (Various) Diesel - Saving on diesel charges due to the actual cost per litre in 2024/25 being lower than the forecast made when the budget was prepared.	-11,748
Ribblesdale Pool (RPOOL) Staff Costs – Increase in the requirement to use temporary staffing to cover vacancies, sickness absence and additional leave, £18,452, and use of one additional pool attendant (lifeguard) to cover maternity, £5,222, has increased staff costs. This has been partly offset by reduced costs on pool attendants (lifeguards), swimming instructors and receptionists permanent staff costs, -£12,583.	11,091

Description	Variance to the end of August 2024 £
<p>Ribblesdale Pool (RPOOL) Energy Costs – Underspend on energy costs at the pool, which is mainly due to the actual KWh cost rates of gas and electricity being lower than that forecast when the budget was prepared. There have also been some energy efficiency measures used to help reduce usage. Overall gas underspend is -£25,901 and electricity underspend is -£21,431. The forecasting of energy prices has continued to be challenging as they remain subject to the impact of global factors.</p>	-47,332
<p>Ribblesdale Pool (RPOOL) Income (Parent and Child Swimming) - Due to difficulties in securing specialised trained instructors it has not been possible to offer parent and child swimming lessons. A third party provider will hire the pool from RVBC to provide this service from September 2024 onwards.</p>	6,405
<p>JCB Waste Master Loadall (SHOVL) Vehicle Repairs and Maintenance - There has been a greater requirement for significant repairs to the Loadall in-year, including replacing sections of the bucket, in addition to hire of a replacement vehicle whilst repairs were carried out. The capital programme replacement of this vehicle has now been brought forward from 2025/26 to 2024/25.</p>	8,183
<p>Trade Refuse Collection (TRREF) Income – Lower demand for the trade waste collection service for commercial properties than originally forecast, £60,677. As the majority of invoices are already raised for the full year there may yet be some cancellations or credit notes issued. In addition, there has also been lower than forecast demand for commercial collection sacks and stickers, £3,843, and charitable collection sacks and stickers, £4,475. The above has been partly offset by an increase in income for the trade waste collection service for charitable organisations, -£20,856.</p>	48,139
<p>Vehicle Workshop (VEHCL) Staff Costs – It has been necessary to use agency staff due to the inability to recruit to the vacant Vehicle Technician post at the workshop, £18,480. This additional cost is partly offset by the wages savings of the Vehicle Technician vacant post, -£8,879.</p>	9,601

3 CONCLUSION

- 3.1 The comparison between actual expenditure and the original estimate budget for this Committee for the period to the end of August 2024 shows an underspend of £19,542 after allowing for transfers to and from earmarked reserves.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM13-24/HS/AC

1 OCTOBER 2024

BACKGROUND PAPERS: None

For further information please ask for Andrew Cook

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
COMMD/0100	Community Services Department/Salaries	793,130	317,730	290,842	-26,888	Underspend due to vacant posts within the department including Engineering Services Manager, Building Surveyor and Geographical Information Systems (GIS) Technical Officer.	The Building Surveyor post has now been replaced with a Trainee Building Surveyor post and an appointment has been made. Recruitment is on-going for the GIS Technical Officer post and options are being assessed for the future structure in Engineering Services. The budget will be reviewed at revised estimate and adjusted to reflect the vacancies.
COMMD/3085	Community Services Department/Consultants	0	0	7,653	7,653	Consultants have been used to carry out surveying work in respect of Disabled Facilities Grants (DFGs), due to the vacant Building Surveyor post. The costs of this are currently being funded from the underspend on the Community Services salary budget (see COMMD/0100 above).	A new budget for this expenditure will be brought in at revised estimate stage. This DFGs work is likely to be brought back in-house now that the Trainee Building Surveyor post has been filled.
EDFCP/8420n	Edisford Car Park/Car Park Charges	-96,450	-38,291	-46,521	-8,230	Higher than estimated demand for use of this car park.	The income budget will be reviewed at revised estimate stage and updated if necessary.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
EXREF/3079	Exercise Referral Scheme/Other Contract Payments	0	0	5,000	5,000	This is the first £5,000 payment to Roefield to deliver Play and Skills at Teatime Activities (PASTA) exercise sessions on behalf of Ribble Valley Borough Council (RVBC). The payments are funded by additional funding from Lancashire County Council (see EXREF/8929z below).	The budget will be updated at revised estimate stage.
EXREF/8929z	Exercise Referral Scheme/LCC Weight Management Funding	-25,180	-25,180	-35,718	-10,538	Additional funding of £10,000 has been received from Lancashire County Council, in respect of Play and Skills at Teatime Activities (PASTA). This funding was not notified to the Council until after the 2024/25 original estimate budget was set.	Equivalent payments will be made to Roefield for them to deliver the service on behalf of RVBC. The first payment of £5,000 has already been made (see EXREF/3079 above). The budget will be updated at revised estimate stage.
GHHZA/2602	PL66 HHZ Grounds Maintenance Vehicle/Vehicle Repairs & Maintenance	2,750	1,147	8,746	7,599	Essential repairs carried out, at a cost of £7,018, to enable this Grounds Maintenance truck to pass it's MOT test.	The budget will be updated at revised estimate stage.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
GPLAN/8297n	PLANT Grounds Maintenance/Sale of Equipment/Materials	0	0	-6,300	-6,300	Income from the sale of three Scag mowers and a woodchipper, following the capital programme replacement of the three Scag mowers.	This income will be set aside in the Capital Reserve at year-end, to help fund capital expenditure in future years. The budget will be updated at revised estimate stage.
MCAFE/8718I	Museum Cafe/Catering Concession	-16,980	-8,490	0	8,490	Reduction in income due to the catering concession not being occupied.	A museum review is currently being undertaken, which includes the catering options available. The income budget will be updated at revised estimate stage.
PAPER/8297n	Waste Paper and Card Collection/Sale of Equipment/Materials	-18,910	-7,884	-26,193	-18,309	The price received per tonne for waste paper and card varies each month and the average per tonne received so far this year, £52.50, is approximately twice the average rate received in 2023/24.	The income budget will be updated at revised estimate stage to reflect the higher income in the first part of 2024/25.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
PCADM/2475	Public Conveniences Administration/General Cleaning	89,780	37,427	24,074	-13,353	Lower toilet cleaning charges from the Works Admin team in-year to date. This is because less time has been spent cleaning the public conveniences due to vacant Toilet Cleaner posts in-year.	There are likely to be increased charges for public conveniences from Works Admin for the rest of the year once the currently vacant Toilet Cleaner post is filled and because both Toilet Cleaner posts have had their hours increased to complete increased cleaning work now required at the Changing Places toilets and also Berry Lane toilets. A review of the allocation of costs for the Works Admin team will be undertaken at revised estimate stage.
PKADM/8903z	Grounds Maintenance/Oncost	-645,630	-269,163	-294,763	-25,600	Chargeable hours worked during this period by the Grounds Maintenance team were higher than forecast, resulting in an increase in the recharge of costs. The team tend to do more chargeable hours work over the summer months, so there is more planned use of temporary staff in the summer months.	An assessment of oncosts recovered to date will be carried out at revised estimate stage and the budgets will be amended if required.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RCOLL/0130	Refuse Collection/Temporary Staff	14,100	5,650	22,436	16,786	Greater use of temporary staff required to provide cover for unexpected increased sickness absenteeism, a vacant loader's post and covering some increased leave allocations for some long service employees.	The level of requirement to use temporary staff to maintain operations will be reviewed at revised estimate stage and the budget may be updated if necessary.
RCOLL/0160	Refuse Collection/Drivers Wages	358,980	143,809	149,815	6,006	There have been no vacancies in-year to date in the Refuse Collection drivers team. This means actual payroll costs are higher than the budgeted costs, because there is a 4% vacancy turnover reduction factor built into the budget set.	The drivers wages budget will be reviewed at revised estimate stage and may be updated if necessary.
Refuse Collection Vehicles/2602	Various Refuse Collection Vehicles/Vehicle Repairs & Maintenance	281,510	117,350	127,527	10,177	One refuse collection vehicle has significant repair issues and has been regularly off the road, meaning that hire of a replacement vehicle, costing £17,380 for the year to date, is charged to the repairs budget. This is partly offset by a combined underspend on repairs across all other refuse collection vehicles in-year to date.	A replacement refuse collection vehicle is on order and is expected to be delivered in November 2024. This will help reduce repairs and hire costs going forwards. Repairs expenditure will continue to be monitored and a review of repairs and maintenance of the vehicle fleet carried out at revised estimate stage.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
Refuse Collection Vehicles/2612	Various Refuse Collection Vehicles/Diesel	256,190	106,791	95,043	-11,748	Saving on diesel charges due to the actual cost per litre in 2024/25 being lower than the forecast made when the budget was prepared.	Diesel prices will continue to be monitored. The diesel budgets will be reviewed at revised estimate stage and updated if necessary.
RPBIN/8297n	Chargeable Replacement Waste Bins/Sale of Equipment/Materials	0	0	-11,108	-11,108	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 at year-end will be transferred to/from the Refuse Collection earmarked reserve.
RPOOL/0130	Ribblesdale Pool/Temporary Staff	60,700	24,318	42,770	18,452	There has been a requirement to use more temporary staff in-year to date than originally budgeted for in order to provide the necessary staffing levels to maintain the successful operation of the facilities. Temporary staff paid under this budget have been used to cover vacancies, sickness absence and some extra leave being taken by permanent staff to reduce leave carried over from the previous year.	The staffing levels and budget will be reviewed at revised estimate stage.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RPOOL/0180	Ribblesdale Pool/Pool Attendants Wages	92,320	36,984	42,206	5,222	One pool attendant (lifeguard) is on maternity leave and a full time replacement member of staff has been recruited to provide cover for this post.	The budget will be updated for the additional maternity cover impact at revised estimate stage.
RPOOL/2432	Ribblesdale Pool/Electricity	118,580	39,545	18,114	-21,431	Underspend on electricity at the pool mainly due to the actual KWh cost rate of electricity being lower than that forecast when the budget was prepared. There have also been some energy efficiency measures used to help reduce usage.	Electricity prices will be reviewed at revised estimate stage and the budget adjusted accordingly.
RPOOL/2433	Ribblesdale Pool/Gas	156,600	39,183	13,282	-25,901	Underspend on gas at the pool mainly due to the actual KWh cost rate of gas being lower than that forecast when the budget was prepared. There have also been some energy efficiency measures used to help reduce usage.	Gas prices will be reviewed at revised estimate stage and the budget adjusted accordingly.
RPOOL/8904I	Ribblesdale Pool/Parent and Child Swimming	-15,370	-6,405	0	6,405	Due to difficulties in securing specialised trained instructors it has not been possible to offer parent and child swimming lessons.	A third party provider will hire the pool from RVBC to provide this service, from September 2024 onwards. The budget will be updated for the reduced income at revised estimate stage.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	487,780	203,353	220,882	17,529	Increase in the time spent by the Grounds Maintenance team on Ribble Valley Parks compared to that estimated when the original estimate budget was set.	A review of the allocation of time to cost centres will be carried out at revised estimate stage and the budgets will be amended accordingly.
SDEPO/8907z	Salthill Depot/Stores Oncost	-73,970	-30,838	-24,174	6,664	The actual value of stores issues is lower than the budget forecast (for example the lower cost of diesel issued from stores). This has resulted in a decrease in the recovery of oncosts.	The Stores Oncost forecast will be updated at revised estimate stage and the budget will be updated if necessary.
SHOVL/2602	JCB Waste Master Loadall/Vehicle Repairs & Maintenance	4,940	4,940	13,123	8,183	There has been a greater requirement for significant repairs to the Loadall in-year, including replacing sections of the bucket, in addition to hire of a replacement vehicle whilst repairs are carried out.	Due to the poor state of this vehicle, Policy and Finance Committee have approved to bring forward the capital programme purchase of a new Loadall from 2025/26 to 2024/25. The Loadall repairs budget will be updated at revised estimate stage.
STCLE/2809	Street Cleansing/Non Recurring Purchases of Equipment etc	0	0	10,402	10,402	Purchase of equipment and materials to conduct additional weed control work specified under the public realm agreement with Lancashire County Council.	The budget will be updated for this additional expenditure at revised estimate stage. The expenditure will be funded from monies previously set aside in the Amenity Cleansing Reserve for this purpose.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
TAFUT/0100	Together an Active Future/Salaries	0	0	8,994	8,994	This expenditure is the additional salary costs of a new temporary Together an Active Future Workstream Lead. This post will co-ordinate community and partner engagement to address long-term health conditions under the Rural Referral aspect of the scheme.	This post will be fully funded from the Together an Active Future scheme in 2024/25. The budget will be updated for this additional expenditure and the associated funding at revised estimate stage.
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-354,600	-354,600	-293,923	60,677	Lower demand for the trade waste service than originally forecast. As the majority of invoices are raised for the year there may yet be some cancellations or credit notes issued.	The budget will be updated at revised estimate stage, taking into consideration the issue of actual and estimated future credit notes.
TRREF/8595z	Trade Refuse/Trade Waste Collection (Charitable)	-83,670	-83,670	-104,526	-20,856	There has been an 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 updated at revised estimate stage, taking into consideration the issue of actual and estimated future credit notes.
TRREF/8597n	Trade Refuse/Bin Hire Scheme	-2,540	-2,540	-25,774	-23,234	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 updated at revised estimate stage, taking into consideration the issue of actual and estimated future credit notes. Any surplus/deficit on the bin hire scheme income at year-end will be transferred to/from the Refuse Collection earmarked reserve.

Community Services Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
VEHCL/0110	Vehicle Workshop/Wages	62,700	25,120	16,241	-8,879	Underspend on wages due to a Vehicle Technician vacancy for the first five months of 2024/25. This will partly offset the cost of using agency staff (see VEHCL/0350 below).	Efforts continue to recruit a Vehicle Technician. The Vehicle Workshop wages budget will be updated at revised estimate stage.
VEHCL/0350	Vehicle Workshop/Agency Staff	0	0	18,480	18,480	It has been necessary to use agency staff due to the inability to recruit to the vacant Vehicle Technician post at the workshop. This cost will be partly offset by the wages savings of the vacant post (see VEHCL/0110 above).	A new budget for agency staff will be set up at revised estimate stage.
VEHCL/8900z	Vehicle Workshop/Oncost 100%	-159,190	-66,365	-42,493	23,872	Under-recovery of costs as less chargeable hours have been worked, mainly due to the vacant Vehicle Technician post.	An assessment of oncosts recovered to date will be carried out at revised estimate stage and the budgets will be amended accordingly.
WKSAD/8900z	Works Administration/Oncost 100%	-284,180	-118,473	-92,243	26,230	Under-recovery of costs as less chargeable hours have been worked, mainly due to vacant Toilet Cleaner posts within the Works Admin team.	Efforts continue to recruit a new Toilet Cleaner and it is hoped to fill the post soon. An assessment of oncosts recovered to date will be carried out at revised estimate stage and the budgets will be amended accordingly.

Community Services Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
ARTDV/3277	Art Development/Promotional Activities	8,400	3,500	445	-3,055	£5,500 of this budget is to be used as part of the Council's Arts Strategy for the Borough, as approved by this Committee in January 2024 as part of a funding bid to Arts Council England. This is the main reason for this underspend to date.
ARTDV/4672	Art Development/Grants	6,525	2,720	0	-2,720	All monies have been allocated and we are waiting for recipients to drawdown their funding.
BUSSH/2402	Bus Shelters/Repair & Maintenance - Buildings	9,430	3,930	1,153	-2,777	Less repairs work completed in-year to date. The profile of this spend can vary from year to year because most of the repairs required are reactive rather than planned. In addition, more reactive repairs are expected over the winter period.
CCTEL/3074	Closed Circuit Television/Private Contract Payment	141,510	47,192	51,174	3,982	CCTV control room contract costs have risen by 12.9% for 2024/25, which is higher than the 4% that had been budgeted for.
CHUCP/2447	Church Walk Car Park/Ground Rents	9,760	9,760	6,500	-3,260	An expected increase to the rental charge was built into the budget but was not actually charged to RVBC in-year.
CHUCP/8420n	Church Walk Car Park/Car Park Charges	-113,210	-40,802	-43,688	-2,886	Higher than estimated demand for use of this car park.
COMMD/0108	Community Services Department/National Insurance Salaries	84,150	33,713	30,527	-3,186	Underspend due to vacant posts in the department including Engineering Services Manager, Building Surveyor and Geographical Information Systems (GIS) Technical Officer. Less officers in post means less employers national insurance contributions are payable.

Community Services Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
COMMD/0109	Community Services Department/Superannuation Salaries	117,670	47,141	43,355	-3,786	Underspend due to vacant posts in the department including Engineering Services Manager, Building Surveyor and Geographical Information Systems (GIS) Technical Officer. Less officers in post means less employers superannuation contributions are payable.
COMMD/1015	Community Services Department/Other Training Expenses	0	0	3,050	3,050	This is the cost of the training required for the new property management system. This is to be funded from new burdens earmarked reserves.
COMMD/2998	Community Services Department/Software Maintenance	6,310	11,600	15,232	3,632	The annual maintenance and service contract for the new property management system costs the department £3,902 per year more than the annual maintenance and service contract for the previous property management system. This extra cost will be brought into the budget at revised estimate stage.
CRIME/3277	Crime and Disorder/Promotional Activities	11,230	7,012	9,029	2,017	Overspend due to payments of £3,000 towards funding CCTV systems in rural parish councils. This will be funded by the release of a grant previously received and set aside in the Crime Reduction earmarked reserve for this purpose.
DNHAM/2432	Downham Toilets/Electricity	410	172	-2,317	-2,489	Electricity invoices at Downham toilets had been based on estimated meter reads for the last 5 years. An actual meter read taken in June 2024 identified lower usage and the electricity supplier has issued several credit notes totalling £2,875.

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Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
EALLW/2404	Edisford All Weather Pitch/Repair & Maintenance - Paths & Grounds	13,820	3,131	450	-2,681	Very little repairs and maintenance work has been completed on the 3G pitch so far in-year. The majority of the planned annual maintenance work charged to this budget, such as line painting, is to be completed later in the financial year.
EALLW/8886n+8886u	Edisford All Weather Pitch/Adult 3G All Weather Pitch - income	-42,640	-15,449	-17,684	-2,235	Higher than estimated usage and income in-year to date, which reflects on-going promotion and effective scheduling of the facility.
EALLW/8887n+8887u	Edisford All Weather Pitch/Junior 3G All Weather Pitch - income	-1,200	-1,200	-4,016	-2,816	Higher than estimated usage and income in-year to date, which reflects on-going promotion and effective scheduling of the facility.
EDISF/2402	Edisford Park Toilets/Repair & Maintenance - Buildings	1,750	730	2,921	2,191	Additional and more expensive repairs work has been required in 2024, including urinal repairs and some re-painting.
EDISF/2456	Edisford Park Toilets/Metered Water Supplies	1,930	805	-2,262	-3,067	Metered water invoices at Edisford Park toilets had been based on estimated meter reads for the last 2 years. An actual meter read taken in June 2024 identified lower usage and the water supplier has issued several credit notes totalling £2,688.
EXREF/0100	Exercise Referral Scheme/Salaries	40,920	16,394	13,740	-2,654	Underspend due to the part-time Assistant Health & Fitness Officer post being vacant between April 2024 and August 2024. This underspend is partly reduced by the 4% vacancy turnover factor built into the budget.

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Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
EXREF/8525n+8525u	Exercise Referral Scheme/Fitness Session - income	-3,520	-1,469	-4,366	-2,897	Higher than estimated usage and income than budgeted for in this demand-led service area.
EXREF/8582n	Exercise Referral Scheme/Rechargeable Works (VATable) - income	0	0	-3,601	-3,601	The Council has received additional funding of £3,601 from Pendle Leisure Trust for Cardio Rehab work. This funding was not notified to the Council until after the 2024/25 original estimate budget was set.
GPLAN/2603	PLANT Grounds Maintenance/Repairs & Maintenance Outside Firms	17,140	5,144	1,831	-3,313	Less spend in-year to date for repairs and maintenance on the non-vehicular grounds maintenance plant and equipment. The planned maintenance is expected to take place in the winter period when the machinery is not in use.
MITCP/8420n	Mitchell Street Car Park/Car Park Charges	-3,670	-1,563	-3,910	-2,347	Higher than estimated demand for use of this car park.
PKADM/0130	Grounds Maintenance/Temporary Staff	21,040	13,885	16,118	2,233	Higher cost of temporary staff used over the summer period to date than budgeted for. It is always planned to use seasonal temporary staff over the summer period when the grounds workload is higher. Therefore, the current overspend is expected to reduce later in the year.
RCOLL/0150	Refuse Collection/Loaders Wages	419,220	167,941	170,891	2,950	There have been very few vacancies in-year to date in the Refuse Collection loaders team. This means actual payroll costs are higher than the budgeted costs, because there is a 4% vacancy turnover reduction factor built into the budget set.

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Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
RCOLL/1013	Refuse Collection/Tuition Fees	6,510	2,715	54	-2,661	Less training required in-year, due in part to no new starters and no loaders training to be drivers in-year to date.
RCOLL/2885	Refuse Collection/Plastic Sacks	12,940	6,160	1,168	-4,992	No Lilac recycling sacks have been issued from Stores so far in-year. These recycling sacks are often issued in bulk batches and one such bulk batch was issued in March 2024, meaning less issues were required in the first part of 2024/25. It is expected that some bulk issues of Lilac sacks will be required later in the year.
RCOLL/3263	Refuse Collection/Publicity	5,560	2,319	0	-2,319	There has been no requirement for publicity spend so far in-year and the budget will be used for Christmas Collection Calendars, Christmas Stickers and any publicity required for the future Food Waste Collection service.
RCOLL/8547u	Refuse Collection/Household Special Collections	-32,750	-13,653	-17,435	-3,782	Increase in demand for the removal of household bulky waste.
RPOOL/0181	Ribblesdale Pool/Pool Attendants Overtime	8,800	3,526	125	-3,401	The requirement for overtime to be worked is lower than originally estimated. This is because temporary staff have been used to cover vacancies, sickness absence and some extra leave being taken by permanent staff to reduce leave carried over from the previous year.
RPOOL/0210	Ribblesdale Pool/Instructors Wages	51,880	20,785	16,744	-4,041	All swimming instructors posts have been vacant for the year to date and the work has been covered by temporary staff, resulting in the underspend to date.

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Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
RPOOL/0219	Ribblesdale Pool/Instructors Superannuation	7,630	3,060	424	-2,636	Most of the temporary staff covering the vacant swimming instructors posts (see RPOOL/0210 above) are not in the Local Government Pension Scheme, resulting in lower employers' superannuation contributions being paid in-year to date.
RPOOL/0220	Ribblesdale Pool/Receptionists	62,060	24,864	22,359	-2,505	Some receptionists had reduced their contracted hours along with a new part-time receptionist being appointed - the overall total hours for all receptionists have not changed. Some receptionists started on their reduced hours prior to the new receptionist starting. This, along with a one-off salary adjustment, has created the underspend to date.
RPOOL/2882	Ribblesdale Pool/Repairs to Equipment	4,070	1,697	6,390	4,693	There has been a higher requirement for pool equipment repairs in-year to date, with the main one being the need to fit a replacement electrode on the pool disinfectant system at a cost of £3,461.
RPOOL/8543n+ 8543u	Ribblesdale Pool/Contracts	-30,430	-12,685	-16,848	-4,163	Higher take up of and income from Space Card and Space Swimmer Saver contracts, which help users to access swimming at reduced rates.
RPOOL/8571n+ 8571u	Ribblesdale Pool/Adult Admissions	-92,860	-36,559	-34,202	2,357	Income is less than forecast due to a lower number of admissions.
RPOOL/8572n+ 8572u	Ribblesdale Pool/Junior Admissions	-65,180	-27,155	-24,622	2,533	Income is less than forecast due to a lower number of admissions.

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Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
RPOOL/8787n+ 8787u	Ribblesdale Pool/Roefield - Gym & Swim	-13,930	-5,805	-7,848	-2,043	Higher than budgeted take up of and income from the Gym & Swim scheme.
RVPRK/3090+ 3275	Ribble Valley Parks/Legal and Court Costs	0	0	5,920	5,920	Legal costs and costs awarded against the Council in respect of a legal dispute.
SDEPO/2456	Salthill Depot/Metered Water Supplies	21,180	7,063	4,111	-2,952	Estimated water usage to date, based on usage estimates included in the invoices received from United Utilities, is lower than the budget estimate for usage.
SHOVL/2614	JCB Waste Master Loadall/Tyres	5,540	2,310	0	-2,310	No tyres required in-year to date for the Loadall. The current vehicle is now likely to be replaced in 2024/25, so there may be no tyres required for the Loadall this year.
SIGNS/8738z	Street Nameplates & Signs/Naming of New Property	-8,930	-3,722	-604	3,119	There has been one large receipt due in-year, which is an invoice to a large developer for £4,028. The invoice was awaiting payment at the end of August 2024, but it is expected to be paid in-year.
SPODV/3252	Sports Development/Other Insurances	4,600	4,600	2,143	-2,457	Initial insurance payments have been made for the skatepark in Clitheroe Castle Grounds and further payments for other insurance cover have still to be made. These are expected to be paid later in the year.
STCLE/0110	Street Cleansing/Wages	147,960	59,274	61,755	2,481	There have been no vacancies in-year to date on the Street Cleansing team. This means actual payroll costs are higher than the budgeted costs, because there is a 4% vacancy turnover reduction factor built into the budget set.

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Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
STCLE/2637	Street Cleansing/Hire of Plant	161,700	23,610	20,616	-2,994	Less hire payments to date in-year, mainly for the use of street sweepers. These sweepers are used all year and the level of payments can vary throughout the year, so it is expected that the full budget will be used in-year.
STCLE/8430z	Street Cleansing/LCC Recharge Income	-59,060	-59,060	-56,786	2,274	The public realm weed control 2024/25 amount recharged to Lancashire County Council does not include any inflation increase from 2023/24. The budget had included a 4% inflation increase.
TRREF/8410z	Trade Refuse/Commercial Collection Sacks & Stickers	-31,480	-13,123	-9,280	3,843	Reduced demand for this service has resulted in lower income than forecast.
TRREF/8550z	Trade Refuse/Charitable Collection Sacks & Stickers	-11,480	-4,785	-310	4,475	Reduced demand for this service has resulted in lower income than forecast.
VEHCL/2881	Vehicle Workshop/Purchase of Equipment & Materials	3,900	1,625	4,895	3,270	Some high value replacement equipment and repairs has been required in-year to date, such as a new bushing kit and repairs to the pit jack.
WKSAD/0110	Works Administration/Wages	135,490	54,279	50,594	-3,685	Underspend is due to toilet cleaner vacancies, which means actual wage payments in-year are lower than budgeted for.

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Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of August 2024	Actual including commitments to the end of August 2024	Variance	Reason for Variance
WKSAD/8910z	Works Administration/Oncost Capital	-9,850	-4,105	-6,218	-2,113	Higher input to capital schemes by the Works Admin team than budgeted for. The input was mainly on the Longridge Depot "Ambulance Shed" refurbishment scheme. This income partly offsets the under-recovery of 100% oncost income in-year (see WKSAD/8900z).
WKSAD/8920z	Works Administration/Oncost 120%	-8,580	-3,575	-6,630	-3,055	A higher amount of overtime worked by the Works Admin team to complete jobs. This creates more income than budgeted for and partly offsets the under-recovery of 100% oncost income in-year (see WKSAD/8900z).