

EAST AYRSHIRE COUNCIL

COMMUNITY SERVICES COMMITTEE – 23 MARCH 2005

BUDGETARY CONTROL SUMMARY STATEMENT OUTDOOR AMENITIES AND LEISURE MANAGEMENT TO 6 FEBRUARY 2005 (PERIOD 11)

Joint Report by Executive Head of Finance and Executive Director of Neighbourhood Services

1. PURPOSE OF REPORT

- 1.1 To advise Members of the current budgetary control position and the projected out-turn for the year for Outdoor Amenities and Leisure Management for the period ended 6th February 2005 (Period 11).

2. OVERALL POSITION

- 2.1 The following report relates to service costs and income controlled by the department and includes rechargeable costs for central service charges and capital charges. The performance to date and projected out-turn for each service is detailed separately within this report.

2.2 Projected Out-turn

The projected out-turn for Outdoor Amenities is a surplus of £31,000 and the projected out-turn for Leisure Management is a surplus of £14,000 at 31st March 2005.

2.3 Outdoor Amenities Budget Performance to Period 11

The position to date at period 11 is a year to date surplus of £643,002 compared to a budgeted position of year to date surplus of £376,979. This is mainly due to the timing of income and expenditure. Savings on fuel, vehicle maintenance, playground materials and a vacancy within cemeteries is partially offset by increased use of sub contractors and a reduction in income due to a recent restructure.

The projected outturn for the year is a surplus of £31,000 which is £2,000 in excess of the budgeted surplus of £29,000.

2.4 Leisure Management Budget Performance to Period 11

The position to date at period 11 is a year to date surplus of £101,260 compared to a budgeted year to date surplus of £32,683. This is mainly due to the timing of income and expenditure. An increase in income is projected due to an increase in the number of classes and events reflecting increased demand from the public for services provided. A managed saving is projected in staff costs. This will be offset by increased overhead costs and the replacement of obsolete gym equipment.

The projected outturn for the year is a surplus of £14,000 which is £2,000 in excess of the budgeted surplus of £12,000.

2.5 Summary of Subjective Costs – Outdoor Amenities

Budget Expend to 6-Feb-05 Period 11	Actual Expend to 6-Feb-05 Period 11		Annual Estimate 2004-05	Projected Actual 2004-05	Variance
£	£		£	£	£
(3,844,865)	(3,949,391)	INCOME	(4,980,648)	(4,959,884)	20,764
		EXPENDITURE			
2,266,277	2,232,079	Labour Costs	2,714,059	2,702,868	(11,191)
236,277	253,612	Sub Contractors	264,643	292,672	28,029
728,581	669,891	Other Direct Costs	931,379	892,640	(38,739)
236,751	170,807	Overheads	1,041,567	1,040,704	(863)
3,467,886	3,326,389	TOTAL EXPENDITURE	4,951,648	4,928,884	(22,764)
(376,979)	(623,002)	(SURPLUS)/DEFICIT	(29,000)	(31,000)	(2,000)

2.6 Summary of Subjective Costs – Leisure Management

Budget Expend to 6-Feb-05 Period 11	Actual Expend to 6-Feb-05 Period 11		Annual Estimate 2004-05	Projected Actual 2004-05	Variance
£	£		£	£	£
(922,604)	(944,010)	INCOME	(1,174,121)	(1,198,879)	(24,758)
		EXPENDITURE			
608,321	576,515	Labour Costs	720,303	698,097	(22,206)
91,353	66,728	Other Direct Costs	144,772	165,255	20,483
190,247	199,507	Overheads	297,046	321,527	24,481
889,921	842,750	TOTAL EXPENDITURE	1,162,121	1,184,879	22,758
(32,683)	(101,260)	(SURPLUS)/DEFICIT	(12,000)	(14,000)	(2,000)

3. RECOMMENDATIONS

3.1 It is recommended that Members note the contents of this report.

Alex McPhee
Executive Head of Finance

William Stafford
**Executive Director of Neighbourhood
Services**

WS/PW

7th March 2005

LIST OF BACKGROUND PAPERS

NIL

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