

# EAST AYRSHIRE COUNCIL

## COMMUNITY SERVICES COMMITTEE - 19 SEPTEMBER 2001

### BUDGETARY PROGRESS REPORT COMMUNITY SERVICES TO 29 JULY 2001 (PERIOD 4)

#### Joint Report by Director of Finance and Director of Community 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 the Community Services Department for the period ended 29 July 2001 (Period 4).

## 2 OVERALL POSITION

2.1 The following report relates to service costs and income directly controlled by the department and excludes rechargeable costs for central services charges and debt charges.

### 2.2 Budget Performance to Period 4

The net expenditure to date amounts to £9,847,439 compared to a budget of £9,894,724 resulting in the actual expenditure being lower than the budget by £47,285. The budget to 29 July 2001 is based on standard phasing for each period, except where the service department has indicated otherwise. Period variances are mainly attributable to phasing which should level out over the year, however if this is not the case reasons for the anticipated variances are highlighted at item 3.

### 2.3 Projected Out-turn

Based on all available information it is currently projected that the Community Services department will out-turn on budget at 31 March 2002.

### 2.4 Summary of Objective Costs

	Budget Expend to 29-Jul-01 Period 4	Actual Expend to 29-Jul-01 Period 4	Variance Expend to 29-Jul-01 Period 4	Annual Estimate 2001-02	Projected Actual 2001-02	Variance	
	£	£	£	£	£	£	%
Central Management Support	135,732	117,852	(17,880)	433,310	445,810	12,500	3
Leisure Service	2,582,618	2,669,569	86,951	8,619,178	8,676,202	57,024	1
Cleansing & Waste Management	2,410,131	2,315,251	(94,880)	7,319,853	7,256,277	(63,576)	(1)
Trading Standards	138,547	132,852	(5,695)	419,900	419,900	-	-
Chemist & Analyst	34,122	31,885	(2,237)	132,036	126,088	(5,948)	(5)
Licensing	67,133	56,111	(11,022)	207,836	207,836	-	-
Emergency Plan	21,734	19,212	(2,522)	69,997	69,997	-	-
Joint Boards	4,504,707	4,504,707	-	20,767,380	20,767,380	-	-
<b>TOTAL</b>	<b>9,894,724</b>	<b>9,847,439</b>	<b>(47,285)</b>	<b>37,969,490</b>	<b>37,969,490</b>	<b>-</b>	<b>-</b>

## 2.5 Summary of Subjective Costs

	Budget Expend to 29-Jul-01 Period 4	Actual Expend to 29-Jul-01 Period 4	Variance Expend to 29-Jul-01 Period 4	Annual Estimate 2001-02	Projected Actual 2001-02	Variance	
	£	£	£	£	£	£	%
Employee Costs	1,917,596	1,919,444	1,848	5,926,655	5,975,103	48,448	1
Property Costs	142,429	140,263	(2,166)	807,121	823,250	16,129	2
Transport Costs	283,125	268,511	(14,614)	497,157	465,986	(31,171)	(6)
Supplies & Services	395,037	425,025	29,988	1,296,643	1,298,302	1,659	0
Administration Costs	59,742	60,586	844	173,149	197,283	24,134	14
Payments to Other Bodies	7,502,761	7,465,810	(36,951)	31,167,048	31,127,880	(39,168)	(0)
<b>TOTAL EXPENDITURE</b>	<b>10,300,690</b>	<b>10,279,639</b>	<b>(21,051)</b>	<b>39,867,773</b>	<b>39,887,804</b>	<b>20,031</b>	<b>0</b>
Income	(405,966)	(432,200)	(26,234)	(1,898,283)	(1,918,314)	(20,031)	1
<b>NET EXPENDITURE</b>	<b>9,894,724</b>	<b>9,847,439</b>	<b>(47,285)</b>	<b>37,969,490</b>	<b>37,969,490</b>	<b>-</b>	<b>-</b>

## 3 ANALYSIS OF VARIANCES

### 3.1 Employee Costs

It is projected by the department that an adverse variance of approximately £48,448 will occur at the year end due to a combination of increased temporary staff cover within Local Offices and to increased monitoring activity, requested by Strathclyde Police, within Cumnock CCTV monitoring station. This additional monitoring cost will be offset by a revenue grant contribution detailed in income below.

### 3.2 Property Costs

A net adverse year end variance of £16,129 is projected by the department. The majority of which relates to increasing CCTV maintenance costs resulting from the growth in the number of systems in operation throughout the area. This again is offset by Strathclyde Police revenue grant contribution detailed in income below.

### 3.3 Transport Costs

The year to date favourable variance of £14,614 relates to underspends within Cleansing and Waste Mgt operating lease costs and repair & maintenance cost. It is anticipated that this will continue to the year-end.

### 3.4 Administration Costs

It is projected by the department that an adverse variance of approximately £24,134 will occur at the year end. The department attributes the majority of this variance to a provision for bad debts, which has been created in line with recent changes in council practice on bad debt provisions.

### 3.5 Payments to Other Bodies

The majority of the £36,951 favourable variance to date at period 4 is attributable to timing however it is projected that favourable variances will result at the year-end within Waste Management landfill tax payments and landfill contract payments.

### **3.6 Income**

The net current favourable variance of £26,234 at period 4 is attributable to a recently received instalment of the Strathclyde Police CCTV revenue grant contribution, as highlighted in employee costs and property costs above, which is offset by adverse variances within Dean Castle Country Park fees & charges. This adverse variance within the DCCP is due to lost income resulting from the recent Foot and Mouth crisis.

Given current information and trends it is projected by the department that income within trade waste and cardboard/glass collections will show favourable variances of £25,000 and £10,000 respectively at 31 March 2002, offset by an adverse variance within Waste Management sale of scrap.

## **4 RECOMMENDATIONS**

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

Alex McPhee  
**Director of Finance**

William Stafford  
**Director of Community Services**

TB  
7 September 2001

### **LIST OF BACKGROUND PAPERS NIL**

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**AGENDA**