
Report To:	Education & Communities Committee	Date:	7 May 2019
Report By:	Chief Financial Officer and Corporate Director Education, Communities and Organisational Development	Report No:	FIN/44/19/AP/IC
Contact Officer:	Iain Cameron	Contact No:	01475 712832
Subject:	Communities 2018/19 Revenue Budget - Period 11 to 28 February 2019		

1.0 PURPOSE

- 1.1 The purpose of this report is to advise the Committee of the 2018/19 Revenue Budget position at Period 11 to 28 February 2019.

2.0 SUMMARY

- 2.1 The total Communities Revenue Budget for 2018/19, excluding Earmarked Reserves, is currently £4,708,160. This is an increase of £58,130 from the approved budget. Appendix 1 provides details of this movement. The latest projection is an overspend of £4,000 which is an increase in expenditure of £17,000 since the last Committee.
- 2.3 The main variances to highlight for the 2018/19 Revenue Budget are –
- (a) Projected overspend of £33,000 for Libraries & Museum which mainly relates to a shortfall in Income and additional Property Costs partially offset by an underspend in Employee Costs.
 - (b) Projected overspend of £17,000 for Sports & Leisure. A £23,000 shortfall for Whinhill Golf Course income and a £4,000 shortfall in Property Income is partially offset by a £10,000 underspend for Rankin Park mountain bike track maintenance.
 - (c) Projected underspend of £36,000 for Community Safety. There is a projected underspend of £6,000 for Employee Costs. Payments to the Children 1st Charity are projected to underspend by £30,000. This service ended in June 2018 and the budget has been removed as a saving for 2019/20 as part of the annual budget setting process.
 - (d) Projected underspend of £8,000 for Community Halls. A projected underspend of £16,000 for Employee Costs is offset by a projected overspend of £8,000 for Letting Officers.
- 2.4 Earmarked Reserves for 2018/19 total £381,000 of which £37,000 is projected to be spent in the current financial year. To date, expenditure of £21,000 (57%) has been incurred. The spend to date per profiling was expected to be £16,000 resulting in expenditure being £5,000 ahead of schedule.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Committee notes the current projected overspend of £4,000 for the 2018/19 Communities Revenue Budget as at Period 11 to 28 February 2019.
- 3.2 It is recommended that the Committee notes that the current projected overspend will be contained within the overall Education & Communities 2018/19 Revenue Budget.

Alan Puckrin
Chief Financial Officer

Ruth Binks
Corporate Director Education, Communities
and Organisational Development

4.0 BACKGROUND

- 4.1 The purpose of this report is to advise the Committee of the current position of the 2018/19 Communities Revenue Budget as at Period 11 to 28 February 2019 and highlight the main issues contributing to the projected overspend of £4,000.

5.0 2018/19 PROJECTION

- 5.1 The current Communities Revenue Budget for 2018/19 is £4,708,160. This is an increase of £58,130 from the approved budget. Appendix 1 provides details of the budget movements responsible for this decrease.
- 5.2 The main issues to highlight in relation to the projected overspend of £4,000 (0.1%) for the 2018/19 Communities Revenue Budget are :-

Libraries & Museum: Projected Overspend £33,000

The projected overspend for Libraries & Museum is £33,000, an increase of £18,000 since the last Committee. Employee Costs are projected to underspend by £10,000, the same as previously reported to Committee.

Libraries & Museum Income is projected to under-recover by £32,000 (Libraries £19,000 and Museum £13,000) an increase of £16,000 since the last Committee. The balance of the projected overspend relates to Property Costs.

Sports & Leisure: Projected Overspend £17,000

Whinhill Golf Income is projected to under-recover by £23,000, an increase of £2,000 since the last Committee. This projected under-recovery of income is partially offset by a projected underspend of £10,000 for Rankin Park mountain bike track maintenance.

Community Safety: Projected Underspend £36,000

Community Safety Employee Costs are projected to underspend by £6,000, the same as reported to the last Committee.

The previously reported Internal Transport projected overspend of £8,000 has now been transferred to the Environment & Regeneration Committee as the vehicles have been identified as in use by Community Wardens.

Payments to the Children 1st Charity are projected to underspend by £30,000, the same as previously reported to Committee. This service ended in June 2018 and the budget for 2019/20 has been removed as a saving as part of the annual budget setting process.

Community Halls: Projected Underspend £8,000

Community Halls Employee Costs are projected to underspend by £16,000, the same as previously reported to Committee.

Letting Officers costs are projected to overspend by £8,000.

6.0 EARMARKED RESERVES

- 6.1 Earmarked Reserves for 2018/19 total £381,000 of which £37,000 is projected to be spent in the current financial year. To date, expenditure of £21,000 (57%) has been incurred. The spend to date per profiling was expected to be £16,000 resulting in expenditure being £5,000 ahead of schedule.

7.0 VIREMENTS

7.1 There are no virements this Committee Cycle.

8.0 IMPLICATIONS

8.1 Finance

All financial implications are discussed in detail within the report above.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs / (Savings)

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

8.2 Legal

There are no specific legal implications arising from this report.

8.3 Human Resources

There are no specific human resources implications arising from this report.

8.4 Equalities

There are no equalities issues within this report.

8.5 Repopulation

There are no repopulation issues within this report.

9.0 CONSULTATION

9.1 The paper has been jointly prepared by the Chief Financial Officer and the Corporate Director Education, Communities and Organisational Development.

10.0 BACKGROUND PAPERS

10.1 There are no background papers for this report.

Communities Budget Movement - 2018/19**Period 11 - 1st April 2018 to 28th February 2019**

Service	Approved Budget	Inflation £000	Virement £000	Movements		Revised Budget
	2018/19 £000			Supplementary Budgets £000	Transferred to EMR £000	2018/19 £000
Libraries & Museum	1,532	3	(18)			1,517
Sport & Leisure	1,239	(33)	137			1,343
Community Safety	581		(24)			557
Community Halls	1,054		(15)			1,039
Grants to Voluntary Organisations	244		8			252
Totals	<u>4,650</u>	<u>(30)</u>	<u>88</u>	<u>0</u>	<u>0</u>	<u>4,708</u>

Movement Details

£000

External Resources**Inflation**

Electricity & Gas
Returned to Inflation Contingency

3
(33)

(30)**Virement**

Additional Turnover
Management Restructure
Internal Transport to E&R
Additional IL Funding

(29)
(10)
(5)
132

88**Supplementary Budget**058

COMMUNITIES**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****Period 11 -1st April 2018 to 28th February 2019**

<u>Out Turn</u> <u>2017/18</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Budget</u> <u>2018/19</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u>	<u>Actual to</u> <u>28-Feb-19</u> <u>£000</u>	<u>Projection</u> <u>2018/19</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Over / (Under)</u>
38	Community Safety Children 1st	38	38	8	8	(30)	(78.9%)
(44)	Sport & Leisure Golf Income	(73)	(67)	(49)	(50)	23	(31.5%)
Total Material Variances						(7)	

COMMUNITIES**REVENUE BUDGET MONITORING REPORT****CURRENT POSITION****Period 11 - 1st April 2018 to 28th February 2019**

2017/18 Actual £000	Subjective Heading	Approved Budget 2018/19 £000	Revised Budget 2018/19 £000	Projected Out-turn 2018/19 £000	Projected Over/(Under) Spend £000	Percentage Over/(Under)
1,903	Employee Costs	1,727	1,688	1,655	(33)	(2.0%)
682	Property Costs	711	714	727	13	1.8%
1,480	Supplies & Services	1,297	1,429	1,425	(4)	(0.3%)
11	Transport Costs	7	2	2	0	-
85	Administration Costs	72	73	68	(5)	(6.8%)
1,407	Other Expenditure	1,135	1,137	1,110	(27)	(2.4%)
(291)	Income	(299)	(335)	(275)	60	(17.9%)
5,277	TOTAL NET EXPENDITURE	4,650	4,708	4,712	4	0.1%
	Earmarked Reserves	0	0	0	0	
	TOTAL NET EXPENDITURE excluding Earmarked Reserves	4,650	4,708	4,712	4	

2017/18 Actual £000	Objective Heading	Approved Budget 2018/19 £000	Revised Budget 2018/19 £000	Projected Out-turn 2018/19 £000	Projected Over/(Under) Spend £000	Percentage Over/(Under)
1,542	Libraries & Museum	1,532	1,517	1,550	33	2.2%
1,718	Sports & Leisure	1,239	1,343	1,360	17	1.3%
785	Community Safety	581	557	521	(36)	(6.5%)
1,006	Community Halls	1,054	1,039	1,031	(8)	(0.8%)
226	Grants to Vol Orgs	244	252	250	(2)	(0.8%)
5,277	TOTAL COMMUNITIES	4,650	4,708	4,712	4	0.1%
	Earmarked Reserves	0	0	0	0	

EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Communities

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>Total Funding 2018/19</u>	<u>Phased Budget Period 11 2018/19</u>	<u>Actual Period 11 2018/19</u>	<u>Projected Spend 2018/19</u>	<u>Amount to be Earmarked for 2019/20 & Beyond</u>	<u>Lead Officer Update</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	
Community Fund	Grant McGovern	365	0	21	21	344	2018/19 expenditure relates to Auchmountain Glen project. Report on PB Pilot awards to 26/03/19 P&R Committee. Proposed to carry any underspend forward to the next phase.
Gourock Pool Extension	Grant McGovern	16	16	0	16	0	Funding to extend opening of Gourock Pool until end of September 2018. Invoice paid P12.
Total		381	16	21	37	344	