

**PUBLIC PROTECTION & RURAL AFFAIRS PORTFOLIO  
REVENUE BUDGET 2008/09**

**Business Unit: Parks, Bereavement Services and Markets**

2006/07 Actual	2007/08 Original Estimate	2007/08 Revised Estimate	Cost Centre	2008/09 Original Estimate	2009/10 Projection	2010/11 Projection
£	£	£		£	£	£
110,698	-24,530	11,790	<b>Bereavement Services</b>	30,370	-3,490	-34,870
16,078	26,740	23,130	<b>Markets</b>	12,870	7,210	1,340
126,776	2,210	34,920	<b>GF Net Expenditure</b>	43,240	3,720	-33,530
			<b>Subjective Analysis</b>			
435,887	479,670	482,100	Employees	501,290	506,770	519,310 (1)
389,911	319,600	423,980	Premises	315,040	316,720	318,450
95,517	68,850	71,170	Supplies & Services	68,130	68,130	68,130
42,534	41,350	43,660	Transport	17,120	17,120	17,120
64,177	136,940	29,450	Appropriation to/from(-) Reserves	208,490	299,510	405,150
1,028,025	1,046,410	1,050,360	<b>Total Controllable Expenditure</b>	1,110,070	1,208,250	1,328,160
14,030	40	40	Employees	50	50	50
62,788	39,290	48,160	Premises - Building Management	93,000	95,790	98,660
0	0	0	Central Transport Recharges	34,140	34,980	35,870
0	420	420	Supplies & Services	420	440	460
118,759	102,740	113,040	Support Services	116,840	120,200	123,340
8,550	4,560	5,260	Service Management	5,160	5,310	5,450
27,062	47,520	49,310	Capital Charges	45,140	45,140	45,140
231,190	194,570	216,230	<b>Total Additional Expenditure</b>	294,750	301,910	308,970
1,259,214	1,240,980	1,266,590	<b>Total Expenditure</b>	1,404,820	1,510,160	1,637,130
			<b>Less Income</b>			
1,131,220	1,237,570	1,230,390	Sales, Fees & Charges	1,360,240	1,505,050	1,669,210
1,218	1,200	1,280	Other Income	1,340	1,390	1,450
126,776	2,210	34,920	<b>Net Expenditure</b>	43,240	3,720	-33,530

## (1) Full Time Equivalents

The Employees cost relates to the following number of full time equivalent employees:  
19.94 at OE 07/08, 19.94 at RE 07/08 and 21.20 at OE 08/09

## PUBLIC PROTECTION &amp; RURAL AFFAIRS PORTFOLIO

Business Unit: Parks, Bereavement Services and Markets  
BEREAVEMENT & MARKETS ONLY

## Major Variances between 2007/08 Original Estimates &amp; Revised Estimates

	£	
Revised Estimate 2007/08	34,920	
Original Estimate 2007/08	<u>2,210</u>	
	Increase/Decrease(-) in Net Expenditure <u>32,710</u>	
 <i>Note: Numbers against items indicate items that are linked</i>		
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b><u>CONTROLLABLE EXPENDITURE</u></b>		
Employee Costs		
1) Flu Pandemic overtime - funded from reserves	2	
Premises Costs		
2) Memorial Safety Works	102	
Crematorium utility cost increase	7	
3) Removal of Ripon Farmers Market contractor payments	-6	
4) Markets Premises expenditure in relation to 2006/07	3	
Markets NNDR	-2	
Supplies & Services Costs		
Various	2	
Transport Costs		
Car Allowances	2	
Movement in Appropriations to / from reserves		
2) Memorial Safety Works	-102	
1) Flu Pandemic Overtime	-2	
4) Markets premises expenditure in relation to 2006/07	<u>-3</u>	3
<b><u>INCOME</u></b>		
3) Removal of Ripon Farmers Market income (see saving in premises above)	6	
Various	<u>1</u>	7
<b><u>ADDITIONAL EXPENDITURE</u></b>		
Increase in Community Services Business Support Charges	11	
Increased Building Management Charges	9	
Increased Capital Charges	<u>2</u>	22
		<u><u>32</u></u>

PUBLIC PROTECTION & RURAL AFFAIRS PORTFOLIO

Business Unit: Parks, Bereavement Services and Markets  
BEREAVEMENT & MARKETS ONLY

Major Variances between 2007/08 and 2008/09 Original Estimates

	£	
Original Estimate 2008/09	43,240	
Original Estimate 2007/08	<u>2,210</u>	
	Increase/Decrease(-) in Net Expenditure <u>41,030</u>	
 <i>Note: Numbers against items indicate items that are linked</i>		
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b><u>CONTROLLABLE EXPENDITURE</u></b>		
Employee Costs		
Pay award - 2.5%	11	
Part post transferred from Parks	9	
1) Flu Pandemic overtime - funded from reserves	2	
Premises Costs		
2) Waste management - £16k cash saving, balance to reserve	-18	
Other increase in Markets refuse collection costs	9	
3) Footpath Repairs - funded from additional cremation fees	7	
4) Removal of Ripon Farmers Market contractor payments	-6	
Other reduction in Markets contractor payments	-5	
Increased Bereavement Services Utilities costs	3	
Increased NNDR	2	
Other increases	3	
Supplies & Services Costs		
Various	-1	
Transport Costs		
5) Central Transport Recharges moved to additional expenditure	-27	
Increased car allowances	3	
Movement in Appropriations to / from reserves		
6) Payback of mercury abatement works	54	
7) Additional cremation fees income to reserve	18	
1) Flu Pandemic Overtime	-2	
2) Waste management savings to resource reallocation reserve	<u>2</u>	64
<b><u>INCOME</u></b>		
4% increase - in line with Council policy	-50	
6) Increase in cremation fees to fund mercury works	-54	
7) Additional cremation income - appropriated to Resource Reallocation Res	-18	
3) Increase in cremation income being used to fund footpath repairs	-7	
4) Removal of Ripon Farmers Market income (see saving in premises above)	<u>6</u>	-123
<b><u>ADDITIONAL EXPENDITURE</u></b>		
Increased Building Management Charges	53	
5) Central Transport Recharges moved to additional expenditure	27	
Increase in Community Services Business Support Charges	15	
Increase in Central Transport Recharges	7	
Decreased Capital Charges	<u>-2</u>	100
		<u>41</u>

## RESERVE REVIEW FORM

<b>RESERVE NAME:</b> Resource Reallocation Reserve	<b>LEDGER CODE:</b> E44 9R45
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<b>RESERVE TYPE:</b> EARMARKED
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(eg Business Unit/DSO/Earmarked/AMRA)

<b>BALANCE 23/11/07:</b> 628,709.81
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<b>REVIEWED BY:</b>
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<b>DATE:</b>
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**PURPOSE OF RESERVE:**

To hold contributions towards the Cultural Services Resource Reallocation Review.

**HOW/WHEN RESERVE CAN BE USED:**

The reserve is to be used to fund Cultural Services Investment needs identified as a result of the Resource Reallocation Review.

The following normal rules on expenditure limits and authorisation required apply

Expenditure over £5k - Chief Officer

Expenditure over £10k - CMT

Expenditure over £25k - Portfolio Holder

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

Accountancy ensures that agreed contributions will be transferred to the reserve

**REVIEW PROCEDURE/TIMING:**

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( AMRA )

Other information:( if any) none

<b>ACCOUNTANCY MANAGER:</b>
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<b>DATE:</b>
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BUDGETED:	Parks, Bereavement & Markets	Leisure, Museums & Arts	Total
Current balance	567,363	61,347	628,710
2007/08 RE	0	59,570	59,570
2008/09 OE	19,920	90,750	110,670
<b>BALANCE</b>	<b>587,283</b>	<b>211,667</b>	<b>798,950</b>

**RESERVE REVIEW FORM**

<b>RESERVE NAME:</b> Memorial Safety	<b>LEDGER CODE:</b> E34 9R42
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<b>RESERVE TYPE:</b>	<b>EARMARKED</b>
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(eg Business Unit/DSO/Earmarked/AMRA)

<b>BALANCE 23/11/07:</b>	<b>161,251.42</b>
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<b>REVIEWED BY:</b>	<b>DATE:</b>
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**PURPOSE OF RESERVE:**

To hold any year end underspendings against the revenue budget allocated for Memorial Safety work, together with any additional specific contributions to build up a reserve for this ongoing work. This reserve also holds any year end underspendings against the revenue budget allocated for cemetery walls health & safety works.

**HOW/WHEN RESERVE CAN BE USED:**

When any expenditure to make safe or restore the memorials in the Council's cemeteries is required.  
When any expenditure to make safe the cemetery walls in the Council's cemeteries is required.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

Accountancy ensures that any year end underspend against the memorial safety/cemetery walls revenue budget is transferred to the reserve, together with any other agreed contributions.

**REVIEW PROCEDURE/TIMING:**

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves) or Accountancy Manager ( AMRA )

Other information:( if any) none

<b>ACCOUNTANCY MANAGER:</b>	<b>DATE:</b>
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**BUDGETED:**

2007/08 RE	-102,460
2008/09 OE	-13,780
BALANCE	45,011