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The Chair and Members of
Chesterfield and District Joint
Crematorium Committee

Dear Councillor,

AGENDA SUPPLEMENT

Please see attached the documents for the agenda item(s) listed below for the meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on MONDAY, 18 SEPTEMBER 2017, the agenda for which has already been published.

4. Budget Monitoring Report Period 5 (Pages 3 - 8)

Yours sincerely,

Local Government and Regulatory Law Manager and Monitoring Officer

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BUDGET MONITORING PERIOD 5

MEETING: CHESTERFIELD AND DISTRICT JOINT
CREMATORIUM COMMITTEE

DATE: 18th September, 2017

REPORT BY: BEREAVEMENT SERVICES MANAGER
CLERK & TREASURER

FOR PUBLICATION:

BACKGROUND PAPERS FOR PUBLIC REPORTS:

TITLE: Budget Monitoring Report Period 5

LOCATION: Accountancy Section

1.0 PURPOSE OF REPORT

1.1 To report the budget monitoring position as at the end of August 2017.

2.0 RECOMMENDATIONS

2.1 That the report be noted.

3.0 PERIOD 5 BUDGET MONITORING

3.1 Appendix A shows the budget monitoring for period 5. The original budget was approved at the 12th December 2016 meeting, but does not include the carry forwards of £45,110 approved at the 26th June 2017 meeting.

There is currently a favourable profiled variance of £62,490,
Details of the variances from the profiled budgets are shown below:

- **Employee costs** there is an over spend of £4,413 caused by staff acting up for the Crematorium Manager and increased

overtime during the summer period.

- **Premises costs** are under profile by £9,131 this consists of:
 - General routine repairs – under spend £2,503
 - Cremator repairs - under spend £12,469, however £9,250 of this relates to an accrual for a disputed invoice from 2016/17 which is still not resolved leaving a general underspend of £3,219. It should be noted that significant repairs to the cremators are currently being undertaken with an estimated cost of £10,087
 - General grounds maintenance – under spend of £3,563 however this relates to revenue projects on the service improvement plan that have not commenced i.e. work to rose beds and external areas/paths
 - Utilities – under spend £749
 - Business Rates – over spend £15,743 caused by the revaluation of the valuation list. This is the first revaluation since 2010 and has previously been discussed at Joint Board. It is understood that an appeal is being considered
 - Minor miscellaneous items – under spend £81.

- **Transport** costs are under profile by £1,235, mainly on car allowances and fuel for machinery.

- **Supplies & Services** costs are under profile by £7,100 this consists of:
 - Medical Referee Fees – over spent by £1,073 caused by an increase in the number of cremations compared to target (see income paragraph below)
 - Organist Fees – under spent by £1,849 however there is a corresponding variance on income (see below)
 - General Supplies & Services – underspend of £6,324 in other areas.

- **Income** is over profile by £49,437, this consists of:
 - Cremation fees (inc. Medical Referees & Mercury Abatement) – over profile by £50,081, this is due to an increase of approximately 63 more cremations than budgeted for
 - All Memorial Income – over profile by £2,533
 - Organist fees – under profile by £3,371 but is partly offset by reduced payments to organists (see supplies & services above)
 - Other Income – over profile by £194.

3.2 In conclusion at this stage it is anticipated that the bottom line outturn for the year will come in significantly above the original budget.

4.0 Chapel Refurbishment Project

4.1 This project is nearing its completion with the total amount paid out so far being £151k. There is some work still to be finished/paid for e.g. refurbishment of public conveniences, and presently total expenditure is projected at £187k however a final decision also needs to be made regarding the re-surfacing of the area near the chapel exit.

5.0 NEW CREMCO

5.1 Advice was sort from the Local Government Association (LGA) as regards other Council's forming and operating a separate company for Crematorium services. The LGA had no data or policies and very few Council's had gone down this route. This is not a matter that at the time had any national issues. We will therefore look to do our own research and monitor developments.

6.0 RECOMMENDATIONS

6.1 That the report be noted.

7.0 REASONS FOR THE RECOMMENDATIONS

7.1 To keep the Joint Committee informed about the financial performance of the Crematorium.

Decision information

Key decision number	N/A
Wards affected	All
Links to Council Plan priorities	To provide value for money services

Document information

Report author	Contact number/email
David Corker Page 5	01246 345596 david.corker@chesterfield.gov.uk

Background documents

These are unpublished works which have been relied on to a material extent when the report was prepared.

This must be made available to the public for up to 4 years.

Annexes to the report

Annexe A	Budget monitoring report to period 5
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BUDGET MONITORING REPORT - BY COST CENTRE

Account Code	Description	Original Budget 2017 (£)	Revised Budget 2017 (£)	Profiled Budget 2017 (£)	Actual YTD 2017 (£)	Variance Profiled 2017 (£)	Adverse / Favourable	Variance %	Variance Original 2017 (£)
1499 Chesterfield Joint Crematorium 201700 - 201705									
1301	General Salaries	212,870	212,870	88,696	91,438	(2,742)	ADV	-3%	121,432
1302	Overtime-Salaried Staff	22,220	22,220	9,258	10,167	(909)	ADV	-10%	12,053
1340	N.I.-Salaried Staff	21,620	21,620	9,008	9,606	(598)	ADV	-7%	12,014
1350	Superann-Salaried Staff	33,210	33,210	13,838	14,255	(418)	ADV	-3%	18,955
1352	Past Service Costs	28,290	28,290	11,788	11,670	118	FAV	1%	16,620
1366	First Aid Allowances	130	130	54	44	10	FAV	19%	86
1390	Training Costs - Employees	1,500	1,500	625	500	125	FAV	20%	1,000
Employee Expenses		319,840	319,840	133,267	137,680	(4,413)	ADV	-3%	182,160
2100	General Repairs	24,520	24,520	10,217	2,586	7,631	FAV	75%	21,934
2101	Internal Decorations	0	0	0	840	(840)	ADV	0%	(840)
2104	Plumbing	0	0	0	119	(119)	ADV	0%	(119)
2106	Joinery_Non-Structural	0	0	0	90	(90)	ADV	0%	(90)
2109	Vandalism	0	0	0	223	(223)	ADV	0%	(223)
2113	Electrical Repairs/Maintenance	0	0	0	705	(705)	ADV	0%	(705)
2115	External Doors	0	0	0	2,132	(2,132)	ADV	0%	(2,132)
2116	Internal Fabric	0	0	0	810	(810)	ADV	0%	(810)
2119	Fire & Intruder Alarms	0	0	0	13	(13)	ADV	0%	(13)
2120	Drainage	0	0	0	47	(47)	ADV	0%	(47)
2172	Boilers-Prog	0	0	0	22	(22)	ADV	0%	(22)
2179	Fire & Intruder Alarms-Prog	0	0	0	80	(80)	ADV	0%	(80)
2180	Drainage-Prog	0	0	0	47	(47)	ADV	0%	(47)
2192	Repairs to Cremators	30,000	30,000	12,500	31	12,469	FAV	100%	29,969
2201	Trees and Shrubs	16,100	16,100	6,708	1,199	5,509	FAV	82%	14,901
2204	General Grounds Maintenance	8,790	8,790	3,663	100	3,563	FAV	97%	8,690
2216	Electricity	13,260	13,260	4,420	3,880	540	FAV	12%	9,380
2217	Gas	39,270	39,270	6,545	6,336	209	FAV	3%	32,934
2227	NNDR	49,880	49,880	49,880	65,623	(15,743)	ADV	-32%	(15,743)
2228	Water Charges (Metered)	1,120	1,120	0	0	0	FAV	0%	1,120
2230	Sewerage & Environmental Charges	1,330	1,330	0	0	0	FAV	0%	1,330
2238	Burglar Alarm	340	340	142	48	94	FAV	66%	293
2247	Window Cleaning	750	750	0	0	0	FAV	0%	750
2249	Refuse Collection Charges	1,680	1,680	1,680	1,693	(13)	ADV	-1%	(13)
2252	Boiler/Engineering Insurance	100	100	0	0	0	FAV	0%	100
Premises Related Expenses		187,140	187,140	95,754	86,623	9,131	FAV	10%	100,517
3901	Rep/Mtce of Transport/Plant	150	150	63	0	63	FAV	100%	150
3902	Petrol	1,730	1,730	721	12	708	FAV	98%	1,718
3928	Car Allowances - Employees	2,000	2,000	833	370	464	FAV	56%	1,630
3931	General Transport Insurance	950	950	0	0	0	FAV	0%	950
Transport Related Expenses		4,830	4,830	1,617	382	1,235	FAV	76%	4,448
4101	Office Equipment & Furniture	10,450	10,450	8,806	7,632	1,174	FAV	13%	2,818
4125	First Aid Equipment	30	30	13	295	(283)	ADV	-2260%	(265)
4160	Urns	3,500	3,500	1,458	741	718	FAV	49%	2,759
4161	Memorial Plates	5,000	5,000	2,083	2,582	(498)	ADV	-24%	2,418
4162	Entries in Book of Remembrance	3,910	3,910	1,303	930	373	FAV	29%	2,980
4163	Miniature Bks of Rem(Standard)	420	420	175	0	175	FAV	100%	420
4166	Memorial Kerbstones	4,000	4,000	1,667	2,345	(678)	ADV	-41%	1,655
4199	Roses/Shrubs/Trees/Seats	3,000	3,000	1,250	1,225	25	FAV	2%	1,775
4204	General Equipment/Materials	7,260	7,260	3,025	1,580	1,445	FAV	48%	5,680
4243	Vending Machine Provisions (Snacks)	700	700	292	249	43	FAV	15%	451
4245	Clothing and Uniforms	1,200	1,200	500	396	104	FAV	21%	804
4247	Books & Publications	2,380	2,380	992	0	992	FAV	100%	2,380
4264	Printing & Stationery	4,700	4,700	1,958	252	1,706	FAV	87%	4,448
4299	Medical Referees Fees	45,000	45,000	18,750	19,823	(1,073)	ADV	-6%	25,177
4301	Organists Fees	9,000	9,000	3,750	1,902	1,849	FAV	49%	7,099
4305	Professional Services	7,650	7,650	3,188	4,719	(1,532)	ADV	-48%	2,931
4330	Postage & Franking Machines	3,000	3,000	1,250	795	455	FAV	36%	2,205
4337	Telephone Expenses	5,200	5,200	2,600	2,592	8	FAV	0%	2,608
4365	Subsistence	950	950	396	0	396	FAV	100%	950
4402	Other Subscriptions	1,070	1,070	446	285	161	FAV	36%	785
4411	Other Insurances	12,090	12,090	6,045	5,959	86	FAV	1%	6,131
4415	Advertising	830	830	346	0	346	FAV	100%	830
4428	Env.Protection Act Licence	1,670	1,670	696	0	696	FAV	100%	1,670
4448	Bank Charges	1,350	1,350	450	452	(2)	ADV	0%	898
4453	Miscellaneous Expenses	1,000	1,000	417	0	417	FAV	100%	1,000



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4493	Contrib to Grds Maint Reserve	5,360	5,360	0	0	0	FAV	0%	5,360
4507	Cont. to Cap Improvement Reserve	90,000	90,000	0	0	0	FAV	0%	90,000
4516	Cont To Organ Reserve	1,500	1,500	0	0	0	FAV	0%	1,500
4518	Contribution to Cremator Repairs fund	35,000	35,000	0	0	0	FAV	0%	35,000
Supplies & Services		267,220	267,220	61,854	54,754	7,100	FAV	11%	212,466
5011 Building Cleaning		12,660	12,660	3,165	3,165	0	FAV	0%	9,495
Agency & Contracted Services		12,660	12,660	3,165	3,165	0	FAV	0%	9,495
9030	Chesterfield Borough Council	144,342	144,342	0	0	0	FAV	0%	144,342
9031	North East Derbyshire D.C.	156,225	156,225	0	0	0	FAV	0%	156,225
9032	Bolsover District Council	70,553	70,553	0	0	0	FAV	0%	70,553
9047	Miscellaneous Income	(250)	(250)	(104)	(540)	436	FAV	-419%	290
9062	Recharges	(13,780)	(13,780)	0	0	0	FAV	0%	(13,780)
9106	Vending Sales (Drinks)	(200)	(200)	(83)	0	(83)	ADV	100%	(200)
9111	Sale of Urns	(120)	(120)	(50)	0	(50)	ADV	100%	(120)
9123	Sales-Memorials	(4,000)	(4,000)	(1,667)	(3,418)	1,751	FAV	-105%	(583)
9181	Memorial Planting-Roses	(4,500)	(4,500)	(1,875)	(2,030)	155	FAV	-8%	(2,470)
9182	Memorial Planting-Trees	(780)	(780)	(325)	(2,589)	2,264	FAV	-697%	1,809
9183	Memorial Planting-Bulbs	(100)	(100)	(42)	(37)	(5)	ADV	12%	(63)
9184	Roses-Readoptions	(1,500)	(1,500)	(625)	(1,661)	1,036	FAV	-166%	161
9185	Memorial Plates	(2,000)	(2,000)	(833)	(1,114)	281	FAV	-34%	(886)
9186	Book of Remembrance Entries	(10,000)	(10,000)	(4,167)	(3,311)	(856)	ADV	21%	(6,689)
9187	Scattering Ashes	(3,500)	(3,500)	(1,458)	(1,537)	78	FAV	-5%	(1,963)
9188	Chapel of Rest	(1,500)	(1,500)	(625)	(390)	(235)	ADV	38%	(1,110)
9189	Temporary Deposit of Ashes	(10)	(10)	(4)	0	(4)	ADV	100%	(10)
9190	Cremation Fee	(1,236,300)	(1,236,300)	(475,500)	(521,413)	45,913	FAV	-10%	(714,887)
9191	Crematorium Seats-Purchase	(1,000)	(1,000)	(417)	(997)	580	FAV	-139%	(3)
9192	Crematorium Seats-Maintenance	(1,000)	(1,000)	(417)	(194)	(223)	ADV	53%	(806)
9193	Organ and Organist's Fee	(15,400)	(15,400)	(6,417)	(3,046)	(3,371)	ADV	53%	(12,354)
9209	Trees - Re-adoption	(1,000)	(1,000)	(417)	(1,032)	615	FAV	-148%	32
9215	Memorial Kerb Units	(14,000)	(14,000)	(5,833)	(3,810)	(2,023)	ADV	35%	(10,190)
9236	Readoption of Memorial Kerbs	(8,000)	(8,000)	(3,333)	(2,292)	(1,042)	ADV	31%	(5,708)
9256	General Rents	(5,260)	(5,260)	0	0	0	FAV	0%	(5,260)
9266	Medical Referee's Fee (CREM)	(40,700)	(40,700)	(15,654)	(16,952)	1,298	FAV	-8%	(23,748)
9268	Mercury Abatement Surcharge	(90,000)	(90,000)	(34,615)	(37,485)	2,870	FAV	-8%	(52,515)
9286	Wesley Digital Media	0	0	0	(52)	52	FAV	0%	52
9300	Revenue Balances	(5,720)	(5,720)	0	0	0	FAV	0%	(5,720)
Income		(1,089,500)	(1,089,500)	(554,461)	(603,898)	49,437	FAV	-9%	(485,602)
		(297,810)	(297,810)	(258,804)	(321,294)	62,490	FAV	-24%	(0)