

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 6

meeting date: 26 JANUARY 2016
 title: REVISED REVENUE BUDGET 2015/16
 submitted by: DIRECTOR OF RESOURCES
 principal author: TRUDY HOLDERNESS

1 PURPOSE

1.1 To agree a revised revenue budget for 2015/16.

2 BACKGROUND

2.1 The original estimate for this current financial year was set in March 2015. As members will be aware, there can be numerous variations to the budget that come to our attention as the year progresses, particularly through the budget monitoring process.

2.2 At this time of year we take the opportunity to revise the estimates for the current financial year in order to better assess the level of movement anticipated within our earmarked reserves and balances, and to allow us to better forecast for the coming financial year.

2.3 The 2015/16 budget included provision for price increases of 2% and for the settled pay award of 2.2% spread over two years (2014/15 and 2015/16). This equates to approximately 1% pay increase for 2015/16.

3 CHANGES TO ORIGINAL ESTIMATE

3.1 The original estimate was approved in March 2015. That budget changed part way through the year with the approval of additional funding for hosting a stage of the Tour of Britain cycle race. This was approved by Policy and Finance Committee in September 2015.

3.2 Overall the total net budget for this committee has not changed as this additional expenditure was to be funded from existing earmarked reserves.

3.3 The impact of this change has been summarised below:

	Original Estimate £	Tour of Britain Cycle Race £	Amended Original Estimate £
Net Cost of Services	2,138,260	35,000	2,173,260
Movement in Earmarked Reserves			
Performance Reward Reserve	-49,974	-12,080	-62,054
Concessionary Travel	-40,026	0	-40,026
Fleming Vat Reserve	0	-22,920	-22,920
Other Reserves	99,600	0	99,600
Total	2,147,860	0	2,147,860

4 REVISED REVENUE BUDGET 2015/16

4.1 The revised budget is £84,560 lower than the original estimate. This is reduced to £73,070 lower than the original estimate after allowing for transfers to and from earmarked reserves. A comparison between the original and revised budgets for each cost centre is shown below.

Cost Centre	Cost Centre Name	Original Estimate 2015/16	Movement in Expenditure	Movement in Income	Movement In Support Services	Movement in Capital Costs	Revised Estimate 2015/16
		£	£	£	£	£	£
ALBNM	Albion Mill	490	0	0	380	0	870
INDDV	Economic Development	90,930	0	0	5,740	0	96,670
TOURB	Tour of Britain	125,000	-6,160	-250	0	0	118,590
CEXEC	Chief Executives Department	0	56,980	0	-56,980	0	0
LSERV	Legal Services	0	1,930	-2,610	680	0	0
CORPM	Corporate Management	324,830	0	0	-2,540	0	322,290
CSERV	Corporate Services	176,600	21,360	-6,000	-1,970	0	189,990
CIVST	Civic Suite	0	-2,960	680	1,780	500	0
CLOFF	Council Offices	0	-10,340	270	7,150	2,920	0
EMERG	Community Safety	64,220	-140	0	-7,980	0	56,100
CLTAX	Council Tax	327,210	16,420	-10,510	-3,500	0	329,620
NNDRC	National Non Domestic Rates	51,890	18,290	-15,590	-590	0	54,000
DISTC	District Elections	77,750	-18,900	0	0	0	58,850
ELADM	Election Administration	44,790	0	0	11,110	0	55,900
ELECT	Register of Electors	93,260	6,370	-16,460	-6,100	0	77,070
PARIS	Parish Elections	0	21,510	0	0	0	21,510
CIVCF	Civic Functions	59,660	-1,470	0	2,330	0	60,520
COSDM	Cost of Democracy	455,160	-9,270	0	-28,970	0	416,920
LICSE	Licensing	10,470	1,290	-2,570	-3,160	0	6,030
LANDC	Land Charges	29,860	27,000	-44,620	-8,240	0	4,000
FGSUB	Grants and Subscriptions	146,830	-1,780	0	1,300	0	146,350
ESTAT	Estates	10,440	3,480	-1,470	-4,420	34,970	43,000
LUNCHS	Luncheon Clubs	13,960	-5,230	5,800	-1,150	0	13,380
FMISC	Policy & Finance Miscellaneous	-63,320	-23,600	2,980	7,090	0	-76,850
PERFM	Performance Reward Grants	14,140	3,360	0	-710	0	16,790
SUPDF	Superannuation Deficiency Payments	119,090	-8,530	0	-170	0	110,390
COMPR	Computers	0	-61,250	20	61,510	-280	0
FSERV	Financial Services	0	33,570	20	-33,590	0	0
OMDEV	Organisation & Member Development	0	4,230	-1,680	-2,550	0	0
CONTC	Contact Centre	0	-5,190	0	5,190	0	0
REVUE	Revenues and Benefits	0	33,520	-160	-33,360	0	0
NET COST OF SERVICES		2,173,260	94,490	-92,150	-91,720	38,110	2,121,990

ITEMS ADDED TO/(TAKEN FROM) BALANCES AND RESERVES							
FNBAL H230	Election Fund	-55,870	0	-2,610	0	0	-58,480
FNBAL H326	Performance Reward Grants Reserve	-74,014	49,974	-3,360	0	0	-27,400
FNBAL H269	Valuation of Assets Reserve	2,000	0	0	0	0	2,000
FNBAL	Concessionary Travel Reserve	-40,026	40,026	0	0	0	0
FNBAL	Tour of Britain Reserve	0	0	-90,000	0	0	-90,000
FNBAL H325	VAT Shelter Reserve	180,000	0	0	0	0	180,000
FNBAL H276	Promotions Reserve	0	0	-9,260	0	0	-9,260
FNBAL H354	IER Reserve	-14,570	16,900	-9,510	0	0	-7,180
FNBAL H327	Fleming VAT Reserve	-22,920	6,410	0	0	0	-16,510
CPBAL H330	Revenue Contribution to Capital	0	1,580	0	0	0	1,580
FNBAL H272	Land Charges Restitution Reserve	0	17,950	0	0	0	17,950
FNBAL	IT Equipment Reserve	0	0	-7,610	0	0	-7,610
FNBAL H337	Equipment Reserve	0	2,000	-1,000	0	0	1,000
NET BALANCES AND RESERVES		-25,400	134,840	-123,350	0	0	-13,910
NET EXPENDITURE		2,147,860	229,330	-215,500	-91,720	38,110	2,108,080

4.2 The difference between the revised and original estimate is an estimated decrease in net spending of £39,780 after allowing for transfers to and from earmarked reserves. The main reasons for this are shown at Annex 1. However, a summary of the main variances is given below:

Description	Variations from original estimate to revised estimate £
CEXEC: Chief Executives Department	
Increase in employee costs due to the transfer of staff from Community Services to Chief Executive's Department offset by vacant posts in Environmental Health and Building Control sections.	63,330
DISTC: District Elections	
The costs for the May elections were shared between Parliamentary, District and Parish elections. The District element included an element for Parish elections.	-18,900
PARIS: Parish Elections	
The costs for the May elections were shared between Parliamentary, District and Parish elections. The Parish element was included in the provision for District elections.	21,510

Description	Variances from original estimate to revised estimate £
ELECT: Register of Electors	
Additional grant from Ministry of Justice to reimburse local authorities for expenditure incurred on the move to Individual Electoral Registration.	-16,900
LANDC: Land Charges	
Additional costs from Ribble Valley's share of litigation costs. This is offset by grant from Department of Communities and Local Government. Net income to be added to the earmarked reserve established for this purpose.	-17,950
LUNCH: Luncheon Clubs	
Increase in provision for grant payments to support new luncheon clubs	21,120
FMISC: Policy & Finance Miscellaneous Expenses	
Reduced external audit fee	-20,810
COMPR: Computer Services	
Reduction in software maintenance costs due to such costs now being charged direct to services.	-83,130
FSERV: Financial Services	
Increase in employee related expenditure as there has been no staff turnover. At the time of setting the Original Estimate, an allowance is made across all staffing budgets for staff vacancies/turnover.	17,650
Increase in software support costs as a share of maintenance of the Financial system now being charged direct to the service user rather than to Computer services.	21,300
OTHER	
Decrease in Support Service costs due to changes in cost allocations	-91,720

5 CONCLUSION

5.1 The difference between the revised and original estimate is a decrease in the net cost of services of £84,560; however this falls to a reduction in net spending of £39,780 after allowing for transfers to and from earmarked reserves.

6 RISK ASSESSMENT

6.1 The approval of this report may have the following implications

- Resources – approval of the revised estimate would see a reduction in net expenditure of £39,780 after allowing for transfers to and from earmarked reserves.
- Technical, Environmental and Legal – none identified
- Political – none identified
- Reputation – sound financial planning safeguards the reputation of the council.
- Equality and Diversity – equality and diversity issues are considered in the provision of all council services.

7 RECOMMENDED THAT COMMITTEE

7.1 Approve the revised budget for 2015/16.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF11-16/TH/AC
5 January 2016

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
<i>ALBNM: Albion Mill</i>					
Increase in support costs recharged mainly from Financial Services due to changes in cost allocation of these services			380		
Total Albion Mill					380
<i>INDDV: Economic Development</i>					
Increase in support costs recharged mainly from Community Services due to changes in cost allocation of these services			5,740		
Total Economic Development					5,740
<i>TOURB: Tour of Britain Cycle Race</i>					
Expenditure on hire of plant mainly from vehicle removal service and hire of temporary toilets was less than anticipated. Also only part of the contingency provision was required.	-6,410				
Total Tour of Britain Cycle Race					-6,410
<i>CEXEC: Chief Executive</i>					
Increase in employee costs due to the transfer of staff from Community Services to the Chief Executive's Department partly offset by vacant posts in Environmental Health and Building Control sections.	63,330				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Reduction in the budget provision for tuition fees, transport costs, protective clothing, printing and stationery, reference books and postages to reflect previous year's spending patterns.	-5,160				
Deletion of the email / internet usage provision, now included in the overall recharge of Computer Services costs	-1,350				
Reduction in support costs recharged mainly from Computer Services and accommodation costs due to changes in cost allocation of these services			-23,870		
The increase in net expenditure is reflected in increased recharges to other services			-33,110		
Total Chief Executive's Department					-160
LSERV: Legal Services					
Increase in employee related expenditure due to provision for staff turnover not being met	12,820				
Reduction in budget provision for the purchase of reference books partly due to a Virement to Licensing to fund the purchase of equipment and partly due to the effect of online reference subscriptions.	-3,000				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Decrease in provision for tuition fees, staff advertising, car allowances, car leasing repayments, and purchase of equipment and protective clothing, legal cost and statutory notices and also by an increase in income from legal fees mainly to reflect previous year's spending patterns.	-7,140	-2,120			
Deletion of the email / internet usage provision, now included in the overall recharge of Computer Services costs	-500				
Reduction in support costs mainly from Computer Services, accommodation costs and Organisation and Member Development partly offset by an increase in support costs mainly from Financial Services due to changes in cost allocation of these services.			-10,080		
The decrease in net expenditure is reflected in a decrease in recharges to other services			10,760		
Total Legal Services					740

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
<i>CORPM: Corporate Management</i>					
Decrease in support costs mainly from Contact Centre and the Chief Executive's Department. This is partly offset by increases from Community Services Department and Financial Services due to changes in cost allocation of these services			-2,540		
Total Corporate Management					-2,540
<i>CSERV: Corporate Services</i>					
Increase in provision for the production of the Ribble Valley News and promotional activities, this is due to a delay in producing the Spring 2015 edition to allow publicity for the Tour of Britain cycle race after the publicity embargo was removed. The additional cost in this financial year will be funded from an earmarked reserve established for this purpose at the end of 2014/15.	9,260				
Increase in software support which is now being charged direct to the service rather than being included in the overall recharge of Computer services.	6,830				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
A provision for consultant costs has been created to employ a productivity expert. This is offset by grant funding.	6,000	-6,000			
Reduced support costs mainly from Computer services and accommodation costs offset by an increase from Organisation and Member Development due to changes in cost allocation of these services			-1,970		
Total Corporate Services					14,120
<i>CIVST: Civic Suite</i>					
Reduced employee costs due to a reduction in overtime provision and temporary cover for Town Hall Keeper	-910				
Reduced energy costs mostly from reduced usage of gas	-1,450				
Reduction in support costs mainly from Community Services due to changes in costs allocation of this service			-14,470		
The decrease in net expenditure is reflected in reduced recharges to other services			16,250		

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
There has been an increase in the depreciation charge following on from the revaluation of our assets at the end of 2014/15				500	
Total Civic Suite					-80
<i>CLOFF: Council Offices</i>					
Reallocation of budget for repairs and maintenance based on the latest work plans	-6,330				
Reduced energy costs mostly from reduced usage of electricity and gas	-5,160				
Reduction in support costs mainly from Community Services and Organisation & Member Development due to changes in cost allocations of this service.			-26,940		
The decrease in net expenditure is reflected in reduced recharges to other services			34,090		
There has been an increase in the depreciation charge following on from the revaluation of our assets at the end of 2014/15				2,920	
Total Council Offices					-1,420

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
EMERG: Community Safety					
Decrease in support costs mainly from Chief Executive's Department and Community services due to changes in the allocation of costs from these services			-7,980		
Total Community Safety					-7,980
CLTAX: Council Tax					
Increase in software support which is now being charged direct to the service rather than being included in the overall recharge from Computer Services.	15,850				
Additional income from a compensation payment from Royal Mail after an error was identified on the invoices for the response service.		-10,000			
Decrease in support costs mainly from Computer services partly offset by increases from Revenues Services and Financial Services due to changes in cost allocations of these services			-3,500		
Total Council Tax					2,350

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
<i>NNDRC: National Non Domestic Rates</i>					
Increase in software support which is now being charged direct to the service rather than being included in the overall recharge of Computer Services.	4,330				
External legal fees have been incurred due to a legal challenge regarding National Non Domestic Rates	1,780				
Income from retained business rates in relation to Enterprise Zones for 2013/14 and 2014/15 paid to Lancashire County Council	13,010	-13,010			
Increase in cost of collection grant and court costs		-2,590			
Decrease in support costs mainly from Computer Services offset by increases from Organisation and Member Development and Revenue Services due to changes in cost allocation of these services			-590		
Total National Non Domestic Rates					2,930

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
<i>DISTC: District Elections</i>					
The cost of May elections were shared between Parliamentary, District Elections and Parish elections. The cost of the District elections was less than anticipated. The cost of this election is met from an earmarked reserve established by annual contributions to the reserve.	-18,900				
Total District Elections					-18,900
<i>PARIS: Parish Elections</i>					
The cost of May elections were shared between Parliamentary, District Elections and Parish elections. The cost of the Parish elections was more than anticipated. The cost of this election is met from an earmarked reserve established by annual contributions to the reserve.	21,510				
Total Parish Elections					21,510
<i>ELADM: Election Administration</i>					
Increase in support costs mainly from Organisation & Member Development, Legal Services and Financial Services due to changes in cost allocation from these services			11,110		
Total Election Administration					11,110

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
<i>ELECT: Register of Electors</i>					
Additional cost of temporary staff employed on Individual Electoral Registration and photocopying - cost to be grant funded	2,960				
Increased cost of the delivery and collection, including postage, of electoral forms compared to previous year - cost to be grant funded.	6,710				
Reduction in software maintenance cost as share in cost reimbursed as part of the reimbursement for the Parliamentary Elections	-4,240				
Additional grant from Ministry of Justice to reimburse local authorities for expenditure incurred on move towards Individual Electoral Registration to be added to the earmarked reserve established for this purpose.		-16,900			
Reduction in support costs mainly from Legal Services due to changes in cost allocation from this service			-6,100		
Total Register of Electors					-17,570

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
CIVCF: Civic Functions					
Decrease in fuel cost and provisions for annual council, 'Mayoress at Home' and other expenses, offset by increase in vehicle insurance.	-1,700				
Increase in support costs mainly from Legal Services offset by a reduction from Organisation and Member Development due to changes in cost allocations from these services			2,330		
Total Civic Functions					630
COSDM: Cost of Democracy					
Following a review of the Members' Allowance Scheme there has been a reduction in special responsibility allowances offset by increases in basic allowances	-5,360				
The provisions for purchase of equipment, car allowances. Council meeting expenses have been reduced to reflect previous expenditure patterns.	-3,960				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Reduction in support costs mainly from Chief Executive's Department, Community Services and Organisation & Member Development partly offset by increases from Financial Services and Legal Services due changes in cost allocations from these services			-28,970		
Total Cost of Democracy					-38,290
<i>LICSE: Licensing</i>					
Reduction in expenditure on disclosure baring service checks offset by reduced income	-1,410	1,410			
Increase in budget provision for the purchase of equipment to enable the purchase of card printers. This was funded by a Virement from Legal Services	2,350				
Increase in income from premises and of taxi licenses.		-5,480			
Reduced support costs mainly from Financial Services due to changes in cost allocations from this service.			-3,160		
Total Licensing					-6,290

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
LANDC: Land Charges					
Additional costs from Ribble Valley's share of litigation costs of fees previously charged plus a settlement payment offset by an additional grant from Department for Communities and Local Government to contribute towards the costs of these restitution claims. The net income to be added to the earmarked reserve fund established for this purpose.	26,570	-44,520			
Reduced support costs mainly from Community Services and Legal Services partly offset by an increase from Chief Executive's Department due to changes in cost allocations from these services			-8,240		
Total Land Charges					-26,190
FGSUB: Policy & Finance Grants & Subscriptions					
Removal of provision for subscription to Local Government Information Unit	-1,680				
Increase in support costs from Financial Services due to changes in costs allocations from this service			1,300		
Total Policy & Finance Grants & Subscriptions					-380

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
<i>ESTAT: Estates</i>					
Additional cost of National Non Domestic Rates, energy fees and depreciation resulting from taking over the physiotherapy centre.	2,450			1,680	
Additional income from freehold sale of land, to be added to capital reserve		-1,580			
Reduction in support costs mainly from Community Services due to changes in costs allocations from this service. Increase in depreciation for Longridge Civic Hall and gym transferred from Community Cttee			-4,410	33,290	
Total Estates					31,430
<i>LUNCH: Luncheon Clubs</i>					
The provision for administration grant previous given to the Royal Voluntary Service for the meals on wheels service reallocated to provide support for new luncheon clubs.	-10,290				
As a result of the meals on wheels service ending there has been a reduction in cost of meals and transport offset by reduced income from sales	-15,130	5,230			
Increase in provision for grant payments to support luncheon clubs	21,120				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Reduced support costs mainly from Financial Services due to changes in cost allocations from this service			-1,150		
Total Luncheon Clubs					-220
<i>FMISC: Policy and Finance Miscellaneous Expenses</i>					
Reduced external audit fees mainly from the main audit of accounts	-20,810				
Reduced bank charges offset by reduction in recharge to other services	-2,790		2,790		
Increased support costs from Legal Services and Financial Services due to changes in cost allocations from these services			3,040		
Increased debt management expenses due to changes in cost allocations to the service			4,040		
Total Policy and Finance Miscellaneous Expenses					-13,730
<i>PERFM: Performance Reward Grants</i>					
Increase in schemes anticipated to be completed by March 2016 resulting in an increase in funding from the earmarked reserve established for this purpose.	3,360				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Reduced support costs from Chief Executive's Department due to changes in cost allocations from this service			-710		
Total Performance Reward Grants					2,650
<i>SUPDF: Superannuation Deficiency Payment</i>					
Reduction in deficiency payments due to reducing number of beneficiaries	-8,530				
Total Superannuation Deficiency Payment					-8,530
<i>COMPR: Computer Services</i>					
Increase in employee costs due to maternity cover.	14,770				
A provision for non-recurring expenditure has been introduced to fund the cost of migration of the Financial and Purchasing system to a new server. This expenditure will be met from an earmarked reserve.	7,610				
Reduction in computer consumables resulting from the move from individual printers to office based printers and also a reduction in the provision for government connect based on previous spending patterns.	-5,950				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Increase in email / internet cost due to costs no longer being recharged separately directly to services. These costs are now included in the overall recharge of computer services	5,890				
Reduction in software maintenance costs due to charges now being charged direct to service	-83,130				
Increase in support costs mainly from Financial Services offset by a reduction in accommodation charge due to changes in cost allocations from these services.			1,200		
The decrease in net expenditure is reflected in a decrease in recharges from this cost centre to other services			60,310		
Reduction in depreciation due to reduced capital expenditure on PSN compliance in 2014/15				-280	
Total Computer Services					420
FSERV: Financial Services					
Increase in employee related expenditure due no staff turnover in year	17,650				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Reduction in professional qualification tuition fees, reduced printing and stationery cost due to move to office based printers, removal of email / internet charge now included in main computer recharge, removal of provision for conference expenses as CIPFA conference not attended, offset by increased provision for reference books for trial of online subscription.	-4,050				
Increase in software support which is now being charged direct to the service rather than being included in the overall recharge of Computer Services.	21,300				
Increase in support costs mainly from Computer Services offset by reduced accommodation charge due to changes in cost allocations from these services			26,090		
The increase in net expenditure is reflected in an increase in recharges to other services			-59,680		
Total Financial Services					1,310

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
OMDEV: Organisation & Member Development					
Increase in employee related expenditure due to low level of staff turnover in year	4,860				
Reduced printing and stationery costs due to move towards office based printers, also reduced photocopying and telephone cost due to reduction in usage and removal of email/internet provision.	-3,410				
Increase in software support which is now being charged direct to the service rather than being included in the overall recharge of Computer Services.	3,880				
Additional income received from new mobile phone contract to be added to earmarked reserve		-2,000			
Increase in support costs mainly from Computer Services partly offset by reduction in accommodation costs and Legal Services support due to changes in cost allocations from this service			4,740		
The increase in net expenditure is reflected in an increase in recharges to other services			-7,290		
Total Organisation & Member Development					780

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
CONTC: Contact Centre					
Decrease in employee related expenditure due to a higher than anticipated level of staff turnover in year	-3,840				
Additional provision for non-recurring purchase of equipment to provide for 1 day consultancy, this cost is to be met from an earmarked reserve.	1,040				
Reduction in provision for protective clothing as new staff uniforms only replaced every two years.	-1,700				
Increased support costs mainly from Computer Services offset by decrease in accommodation charge due to changes in cost allocation of this service			11,470		
The increase in net expenditure is reflected in an increase in recharges to other services			-6,280		
Total Contact Centre					690
REVUE: Revenue Services					
Increase in employee related expenditure due to low level of staff turnover in year	18,640				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
Increase in software support which is now being charged direct to the service rather than being included in the overall recharge of Computer Services.	17,300				
Increase in support costs mainly from Contact Centre offset by reduction in accommodation charge due to changes in cost allocation of this service			4,430		
The increase in net expenditure is reflected in increased recharges to other services			-37,790		
Total Revenues Services					2,580
Other	-4,400	5,410	-2,960		-1,950
Sub-Total	94,490	-92,150	-91,720	38,110	-51,270

MOVEMENT IN RESERVES					
FNBAL/H230 Election Reserve					
Increase in funding of District and Parish Elections		-2,610			-2,610
FNBAL/H337 Equipment Reserve					
Funding for the consultancy day for relocation of software for contact centre.		-1,000			-1,000
Contribution to reserve from income received from entering into new mobile phone contract	2,000				2,000

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
FNBAL/H326 Performance Reward Grant Reserve					
Increase in funding of Performance Reward Grant schemes anticipated to complete in 2015/16		-3,360			-3,360
The initial establishment of the Tour of Britain reserve took place at the end of the 2014/15 financial year at the time of closing down the accounts – using funds from this earmarked reserve. As a consequence, this funding will now come directly from the new Tour of Britain earmarked reserve	49,974				49,974
FNBAL/H256 Concessionary Travel Reserve					
The initial establishment of the Tour of Britain reserve took place at the end of the 2014/15 financial year at the time of closing down the accounts – using funds from this earmarked reserve. As a consequence, this funding will now come directly from the new Tour of Britain earmarked reserve	40,026				40,026
FNBAL/H366 Tour of Britain Reserve					
Use of funding for the Tour of Britain from the reserve established at the end of the 2014/15 financial year at the time of closing down the accounts.		-90,000			-90,000

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2015/16**

	MOVEMENT IN EXPENDITURE	MOVEMENT IN INCOME	MOVEMENT IN SUPPORT SERVICES	MOVEMENT IN CAPITAL COSTS	TOTAL MOVEMENT
	£	£	£	£	£
FNBAL/H327 Fleming VAT Reserve					
Reduction in the additional funding for the Tour of Britain Cycle Race	6,410				6,410
FNBAL/H272 Land Charges Restitution Reserve					
Additional grant income received net of expenditure	17,950				17,950
FNBAL/H276 Promotions Reserve					
Funding for spring 2015 edition of Ribble Valley News and promotional activities for Tour of Britain cycle race		-9,260			-9,260
FNBAL/H354 IER Reserve					
Grant income added to reserve less funding for staffing, equipment and printing	16,900	-9,510			7,390
FNBAL/H262 IT Reserve					
Funding for the migration of the Financials and Purchasing system to a new server		-7,610			-7,610
CPBAL/H330 Capital Reserve					
Contribution to reserve from freehold sales	1,580				1,580
Total	229,330	-215,500	-91,720	38,1100	-39,780