

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

Agenda Item No 11

meeting date: 29 AUGUST 2017
 title: REVENUE OUTTURN 2016/17
 submitted by: DIRECTOR OF RESOURCES
 principal author: AMY JOHNSON

1 PURPOSE

1.1 To report on the outturn for the financial year 2016/17 in respect of the Revenue Budget for this Committee.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified
- Corporate Priorities – to continue to be a well-managed Council, providing efficient services based on identified customer need and meets the objective within this priority to maintain critical financial management controls, ensuring the authority provides council tax payers with value for money.
- Other Considerations – none identified

2 BACKGROUND

2.1 Our full Statement of Accounts was signed off for audit by the Director of Resources on 31 May 2017 and that audit has now been completed.

2.2 The 2017/18 financial year will be the first where we are required to meet the new deadlines for release of our Statement of Accounts for external audit by 31 May and approval following audit by 31 July. We undertook to meet this deadline a year earlier and successfully published our Statement of Accounts (subject to audit) for 2016/17 on our website on 1 June.

2.3 Our final audited Statement of Accounts were approved by Accounts and Audit Committee at their meeting on 26 July 2017.

3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall overspend of £105,492 on the net cost of services. After transfers to and from earmarked reserves the overall overspend is £129,108. This has been taken from General Fund Balances.

3.2 In the table below are a number of services with a net cost of 'nil'. This is where services are fully recharged out to other service areas.

Cost Centre	Cost Centre Name	Revised Estimate 2016/17 £	Actual 2016/17 £	Variation £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD	Community Services Department	0	0	0	0	0
HWREP	Highways Repairs	24,790	24,972	182	0	182

Cost Centre	Cost Centre Name	Revised Estimate 2016/17 £	Actual 2016/17 £	Variation £	Associated Earmarked Reserves Variance £	Net Variance £
CULVT	Culverts & Watercourses	11,540	11,016	-524	0	-524
DRAIN	Private Drains	1,350	2,273	923	0	923
RIVBK	Riverbank Protection	2,490	1,287	-1,203	0	-1,203
BUSSH	Bus Shelters	11,460	10,507	-953	0	-953
SEATS	Roadside Seats	4,520	3,842	-678	0	-678
SIGNS	Street Nameplates & Signs	45,790	45,963	173	0	173
STCLE	Street Cleansing	326,100	340,921	14,821	0	14,821
VARIOUS	Public Conveniences	175,290	186,355	11,065	0	11,065
LITTR	Litter Bins	22,280	23,340	1,060	0	1,060
RCOLL	Refuse Collection	1,074,740	1,160,173	85,433	-5,132	80,301
RPBIN	Replacement Waste Bins	0	-18,781	-18,781	14,540	-4,241
PAPER	Waste Paper & Card Collection	115,350	112,012	-3,338	0	-3,338
TFRST	Waste Transfer Station	81,850	85,030	3,180	0	3,180
TRREF	Trade Refuse	-68,970	-43,767	25,203	0	25,203
CRIME	Crime and Disorder	43,100	32,126	-10,974	10,240	-734
ARTDV	Art Development	31,810	31,539	-271	-870	-1,141
PLATG	Platform Gallery	149,760	148,361	-1,399	0	-1,399
MUSEM	Castle Museum	269,530	266,842	-2,688	0	-2,688
MCAFE	Museum Café	20,770	19,465	-1,305	0	-1,305
TURSM	Tourism	108,200	98,161	-10,039	6,056	-3,983
VARIOUS	Car Parks	-120,080	-129,847	-9,767	0	-9,767
CCTEL	CCTV Equipment	115,390	114,775	-615	0	-615
LDEPO	Longridge Depot	0	0	0	0	0
SDEPO	Salthill Depot	2,070	0	-2,070	0	-2,070
VARIOUS	Refuse Collection Vehicles	4,000	0	-4,000	0	-4,000
VARIOUS	Grounds Maintenance Vehicles	0	0	0	0	0
VARIOUS	Works Administration Vehicles	-1,760	0	1,760	0	1,760
VEHCL	Vehicle Workshop	0	0	0	0	0
VARIOUS	Plant	0	0	0	0	0
TWOWR	Two Way Radio	0	0	0	0	0
WKSAD	Works Administration	0	0	0	0	0
CARVN	Caravan Site	-8,010	-9,157	-1,147	0	-1,147
EDPIC	Edisford Picnic Area	-10,410	-9,249	1,161	0	1,161
PKADM	Grounds Maintenance	-2,380	0	2,380	7,075	9,455

Cost Centre	Cost Centre Name	Revised Estimate 2016/17 £	Actual 2016/17 £	Variation £	Associated Earmarked Reserves Variance £	Net Variance £
ROEBN	Roefield Barn	-370	-375	-5	0	-5
RVPRK	Ribble Valley Parks	471,490	473,884	2,394	0	2,394
RPOOL	Ribblesdale Pool	336,900	366,023	29,123	0	29,123
EALLW	Edisford All Weather Pitch	17,040	11,490	-5,550	0	-5,550
EXREF	Exercise Referral Scheme	26,150	27,135	985	220	1,205
UPACT	Up and Active Service	0	0	0	0	0
SPODV	Sports Development	81,250	82,511	1,261	-4,000	-2,739
GRSRC	Grants and Subscriptions	2,730	2,721	-9	0	-9
XMASL	Xmas Lights/RV in Bloom	3,290	2,533	-757	0	-757
RECU	Recreation/Culture Grants	28,210	28,335	125	-63	62
CULTG	Culture Grants	4,570	4,610	40	-2,300	-2,260
SPOGR	Sports Grants	5,360	5,656	296	-2,150	-1,854
WBHEQ	Wellbeing and Health Equality	0	0	0	0	0
WTFAM	Working Together with Families	0	0	0	0	0
NET COST OF SERVICES		3,407,190	3,512,682	105,492	23,616	129,108

4 EARMARKED RESERVES

4.1 Reserves are important to local authorities as, unlike central government, we cannot borrow money over the medium term, other than for investment in assets, and we are required to balance our budgets on an annual basis.

4.2 Reserves can be held for three main purposes:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
- A contingency to cushion the impact of unexpected events or emergencies. This also forms part of general reserves;
- A means of building up funds or accounting for funds we are committed to spend (i.e. grants received), this is done through our earmarked reserves to meet known or predicted requirements; our earmarked reserves are accounted for separately but remain legally part of the General Fund.

4.3 The table below provides details of the Revised Estimate, our actual outturn and the impact in both cases on the movement in earmarked reserves. Full details are provided below of the earmarked reserves that have been impacted and the reasons for the movements.

	Revised Estimate 2016/17 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	3,407,190	3,512,682	105,492	
<p>CPBAL/H330 Capital Reserve</p> <p>The capital reserve is a reserve where resources are set aside to fund future capital programme spend. Income from the sale of assets of a value less than £10,000 is credited to the revenue account, and then transferred to this earmarked reserve.</p>	5,490	10,080	4,590	Sale of Ro-Ro truck which was not anticipated when the revised estimate was prepared. Additionally purchase of CCTV equipment for Longridge was budgeted to be funded from the Equipment Reserve at revised estimate but was actually financed from the Capital Reserve.
<p>COBAL/H285 Vehicle & Plant Repairs & Renewals Fund</p> <p>This reserve is very similar to the Capital Reserve but specifically to fund vehicles in the capital programme.</p>	46,000	46,000	0	It has previously been agreed that the increased income being experienced on Trade Refuse charges would be set aside in this reserve to fund a replacement trade refuse vehicle
<p>COBAL/H357 New Homes Bonus</p> <p>The New Homes Bonus Reserve is where in-year New Homes Bonus funding is set aside where the full value received is not required in year to fund the revenue budget. Generally this balance is used to fund the capital programme but there are occasional approvals to fund items in the revenue budget.</p>	-6,000	-6,000	0	For the purchase of a coin sorter and for the upgrade of car park payment machines to accommodate the new £1 coin. This was originally part of a larger capital programme scheme.

	Revised Estimate 2016/17 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H329 Community Safety</p> <p>The Community Safety Partnership Reserve is made up of monies set aside from underspends in previous years promotional activities. To be used to fund future years promotional activities.</p>	-4,540	5,700	10,240	Grant monies received from the Police and Crime Commissioner in excess of what was anticipated. In addition expenditure on promotional activities was lower than estimated. As a result a contribution was made to the reserve rather than from the reserve as anticipated when the revised estimate was prepared.
<p>COBAL/H337 Equipment</p> <p>The Equipment Reserve is made up of monies set aside in previous financial years to fund specific purchases of equipment.</p>	-14,480	-12,000	2,480	As previously mentioned the purchase of CCTV equipment for Longridge was budgeted to be funded from this earmarked reserve. It was actually financed from the Capital Reserve.
<p>COBAL/H328 Repairs & Maintenance</p> <p>The Repairs & Maintenance Reserve is made up of monies set aside in previous financial years to fund specific repairs and maintenance projects.</p>	-8,570	-8,570	0	For repairs to the Castle Walkway and to the Vehicle Wash, which is based at the Salthill Depot.
<p>COBAL/H222 Grant Funded Sports Development</p> <p>The Grant Funded Sport Development Reserve is where resources are set aside to fund future sports development activities.</p>	-910	-4,910	-4,000	Monies set aside in the previous financial year have been released to fund the 2016 Cycle Festival expenditure.

	Revised Estimate 2016/17 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H210 Recreation, Culture & Sports Grants</p> <p>Budgets are allocated for grants relating to Recreation and Culture, Arts Development, Arts Excellence and Sporting Excellence. Where the value of grants awarded is less than the budget allocation the balance is transferred to this reserve and used to fund any future grant allocations which exceed the budget.</p>	13,490	8,110	-5,380	It was budgeted to contribute grant monies not awarded for Sporting Excellence, Arts Excellence and Arts Development Grants to the reserve to fund future year's grant allocations. However as there are already monies set aside in the reserve for these grants and the current year's budget was not fully allocated it was agreed not to contribute further to the reserve.
<p>COBAL/H282 Exercise Referral</p> <p>The Exercise Referral Reserve is where resources are set aside to fund future exercise referral initiatives.</p>	-2,260	-2,040	220	Grant monies received in previous years for Active East and Best Foot Forward Schemes set aside in the reserve to fund future year's expenditure. Expenditure slightly lower than estimated resulting in a lower amount being released than estimated.
<p>COBAL/H282 Clitheroe Food Festival</p> <p>Food Festival resources set aside to help support the costs associated with the Clitheroe Food Festival.</p>	0	6,056	6,056	Surplus from the 2016 Food Festival set aside in the reserve to finance future year's festivals.

	Revised Estimate 2016/17 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
COBAL/H333 Refuse Collection				
The Refuse Collection Reserve is used to fund the cost of bin replacements and other costs pressures. Income from the sale of householder bins is transferred to this reserve and expenditure incurred in the purchase of these bins is funded from this reserve.	0	9,410	9,410	Income generated from the bin hire scheme and the sale of householder bins transferred to this reserve. Offset in part by expenditure incurred in the purchase of trade bins for the bin hire scheme and householder waste bins.
Committee Net Cost of Services after Movements on Earmarked Reserves	3,435,410	3,564,518	129,108	

5 KEY MOVEMENTS FROM REVISED ESTIMATE TO OUTTURN

5.1 The main variations have been extracted, and are shown with the Budget Holder's comments at Annex 1. However, a summary of the major variations is set out in the table below.

Service Area	Description of Variance	Amount £
Vehicle Repairs and Maintenance	Various significant repair demands to several refuse vehicles. The nature of the repairs meant that they could not be done by the Councils in house mechanical team and had to be sent back to the manufacturers for repair. Additionally the increasing sophistication of the vehicles means that the costs of parts are substantial.	89,889
Staffing	An allowance for a 4% staff turnover for the period November to March was allowed for in the Revised Estimate. This did not materialise in all service areas, in particular Community Services. Additionally staff vacancies in the positions of lifeguards and instructors at Ribblesdale Pool has resulted in an increased use of temporary staff. A change in the Establishment List changing a refuse loader position to a driver position was carried out after the budget was prepared. This has resulted in an overspend on refuse drivers wages.	48,423

Service Area	Description of Variance	Amount £
Tipping Charges	An increase in the tonnages of trade waste collected has resulted in an increase in tipping charges payable. This is offset in full by trade refuse income received.	13,116
Service Income	<ul style="list-style-type: none"> • The closure of an alternative supplier has resulted in additional trade refuse customers and associated income (-£27,711). • Income from the sale of household waste bins (-£31,311) which is offset against expenditure incurred in the purchase of the bins (£19,347). The net surplus is transferred to an earmarked reserve 	-39,675

6 CONCLUSION

- 6.1 There have been a considerable number of variations in both income and expenditure during the year, and this has given rise to an overall overspending of £105,492 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £129,108.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM7-17/AC
21 August 2017

BACKGROUND PAPERS

*Revised Estimates approved by Committee on 10 January 2017
Closedown Working Papers*

For further information please ask for Amy Johnson.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 2016/17 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD: Community Services Department							
Staffing budgets for the period November – March were reduced by 4% to allow for staff turnover. This turnover did not fully materialise for this department.	£10,910				£10,910		£10,910
Demands for staff training lower than estimated when the budget was prepared.	-£1,040				-£1,040		-£1,040
Two professional subscriptions which were expected to be paid when the budget was prepared were not renewed.	-£1,290				-£1,290		-£1,290
Software maintenance costs for the GGP system now coded to Street Nameplates and Signs.	-£3,640				-£3,640		-£3,640
Increased recharges, in particular from Council Offices (£5,920), Financial Services (£1,080) and IT services (£3,040) due to increased spend in these service areas.			£10,310		£10,310		£10,310
The nature of the schemes in the 2016/17 capital programme have resulted in increased recovery of salaried staff time.		-£3,080			-£3,080		-£3,080
Increased support service charges to other service areas due to increased expenditure within this service area.			-£10,470		-£10,470		-£10,470
Total Community Services Department	£4,940	-£3,080	-£160		£1,700		£1,700

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RIVBK: Riverbank Protection</u>							
Repair and maintenance demands to the riverbanks lower than estimated.	-£1,200				-£1,200		-£1,200
Total Riverbank Protection	-£1,200				-£1,200		-£1,200
<u>BUSSH: Bus Shelters</u>							
Repair and maintenance demands lower than estimated.	-£1,030				-£1,030		-£1,030
Total Bus Shelters	-£1,030				-£1,030		-£1,030
<u>DRAIN: Private Drains</u>							
Expenditure on drain clearance at Salthill Depot.	£1,630				£1,630		£1,630
Total Private Drains	£1,630				£1,630		£1,630
<u>VARIOUS: Public Conveniences</u>							
Expenditure on vandalism repairs at Castle Field toilets.	£2,730				£2,730		£2,730
Repairs and maintenance demands across the council's public conveniences slightly higher than estimated.	£1,710				£1,710		£1,710
A move towards annual billing for hand dryers has resulted in increased spend in the current financial year whilst the billing arrangements change.	£1,450				£1,450		£1,450

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
The general cleaning budget for toilet cleaners is split between the toilets and the football changing rooms (RVPRK). More time was spent cleaning the toilets than estimated resulting in increased expenditure. This is offset by a reduction in expenditure on Ribble Valley Parks (RVPRK).	£5,410				£5,410		£5,410
Additional oncost recovery due to increased time spent cleaning the toilets.		-£2,750			-£2,750		-£2,750
Total Public Conveniences	£11,300	-£2,750			£8,550		£8,550
<u>STCLE: Amenity Cleansing</u>							
An increase to the cost of litter bin services recharged by the refuse collection service due to increased expenditure within refuse collection.	£2,010				£2,010		£2,010
Use of temporary staff lower than estimated when the budget was prepared.	-£1,520				-£1,520		-£1,520
Increased recharge from Salthill Depot due to increased expenditure in that service area.	£1,290				£1,290		£1,290
Purchases of equipment and materials lower than estimated when the budget was prepared.	-£1,440				-£1,440		-£1,440
A recalculation of the staff turnover allowance was carried out – the turnover allowance did not materialise.	£8,960				£8,960		£8,960

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Public Realm funding from Lancashire County Council lower than anticipated. As a result the works carried out on behalf of Lancashire County Council were scaled back to reflect the funding received.		£6,390			£6,390		£6,390
Total Amenity Cleansing	£9,300	£6,390			£15,690		£15,690
<u>RCOLL: Refuse Collection</u>							
Staffing budgets for the period November – March were reduced by 4% to allow for staff turnover. This turnover did not fully materialise.	£4,950				£4,950		£4,950
Staff sickness has resulted in an increased use of Agency Staff.	£3,700				£3,700		£3,700
Increased expenditure at Salthill Depot has resulted in a higher recharge from Salthill Depot.	£5,940				£5,940		£5,940
Various significant repair demands to the refuse vehicles has resulted in an overspend for use of transport. The nature of the repairs meant that they had to be carried out by the vehicle manufacturers – this resulted in high labour and parts costs.	£89,890				£89,890		£89,890
Increased expenditure on the purchase of householder waste bins. Offset by income received in the sale of these bins (RPBIN – Chargeable Replacement Waste Bins)	£6,820				£6,820		£6,820
Lower than estimated need for replacement protective clothing for employees.	-£1,090				-£1,090		-£1,090
Minimal expenditure on publicity.	-£3,320				-£3,320		-£3,320

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increased support service recharges, in particular from Organisation & Member Development Services due to increased expenditure in that service area.			£2,150		£2,150		£2,150
Depreciation for paper refuse vehicles charged to Refuse Collection. Offset by an underspend on Waste Paper and Card Collection (PAPER).				£4,780	£4,780		£4,780
Increased recharge to Trade Waste (£25,450), Street Cleansing (£2,010) and Market (£970) due to increased expenditure within the refuse collection service area.		-£28,370			-£28,370		-£28,370
An increased demand for household (£2,190) and commercial (£970) special collections has resulted in additional income.		-£3,160			-£3,160		-£3,160
Total Refuse Collection	£106,890	-£31,530	£2,150	£4,780	£82,290		£82,290
<u>RPBIN: Replacement Waste Bins</u>							
Income from the sale of householder bins offset by expenditure incurred in the purchase of the bins.		-£18,780			-£18,780	£14,540	-£4,240
Total Replacement Waste Bins		-£18,780			-£18,780	£14,540	-£4,240
<u>PAPER: Waste Paper and Card Collection</u>							
Staffing budgets for the period November – March were reduced by 4% to allow for staff turnover. This turnover did not fully materialise.	-£1,290				-£1,290		-£1,290
No requirement to hire refuse vehicles to cover while the 2 x paper refuse vehicles were off the road.	-£1,040				-£1,040		-£1,040

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Higher than budgeted cost sharing penalty charge payable to Lancashire County Council due to an increase in income received from the sale of paper. This was due to an increase in market prices. Offset in full by an increase in income (see below).	£31,490				£31,490		£31,490
Depreciation for paper refuse vehicles charged to refuse collection. Offset by an overspend on refuse collection (RCOLL).				-£4,800	-£4,800		-£4,800
Increased income from the sale of paper due to higher market prices. Offset by an increase in cost sharing penalty payable (see above).		-£31,490			-£31,490		-£31,490
Total Waste Paper and Card Collection	£29,160	-£31,490		-£4,800	-£7,130		-£7,130
<u>TRREF: Trade Refuse</u>							
Expenditure on the purchase of trade bins used for the bin hire scheme. Offset in part by income generated through the rental of bins.	£12,260				£12,260		£12,260
Increased tipping charges due to higher tonnages collected as a result of a growth in the customer base. Offset in full by additional income generated.	£13,120				£13,120		£13,120
Increased support service recharges, in particular from refuse collection (£25,450) due to increased expenditure within that service area on vehicle repairs.			£25,830		£25,830		£25,830
Additional income from trade waste customers due to an increase in the customer base (commercial customers £23,240, charitable customers £4,470).		-£27,710			-£27,710		-£27,710

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Reduced income from the sale of trade sacks and stickers – commercial customers may be moving towards the bin hire scheme or commercial bin collections.		£2,000			£2,000		£2,000
Total Trade Refuse	£25,380	-£25,710	£25,830		£25,500		£25,500
<u>ARTDV: Arts Development</u>							
Two grants no longer being paid – Festival of Fresh Talent (£100) no longer require the grant and Spring into Phab (£1,000) have reworked their application. The reworked application was approved by this Committee.	-£1,100				-£1,100	-£870	-£1,970
Total Arts Development	-£1,100				-£1,100	-£870	-£1,970
<u>TFRST: Waste Transfer Station</u>							
Temporary staff not used.	-£1,020				-£1,020		-£1,020
Expenditure on tyres for the Waste Loadall Shovel plus increased vehicle repair and maintenance costs.	£3,820				£3,820		£3,820
Total Waste Transfer Station	£2,800				£2,800		£2,800

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>CRIME: Crime and Disorder</u>							
Expenditure on planned promotional activities has been delayed.	-£5,690				-£5,690	£10,240	£0
Additional grant money received, in particular for the mounted police scheme.		-£4,550			-£4,550		
Total Crime and Disorder	-£5,690	-£4,550			-£10,240	£10,240	£0
<u>PLATG: Platform Gallery</u>							
Temporary cleaner employed to cover for long term sick leave. Additionally temporary staff used in exhibition set up for which there is no budget provision. Agreed with the service area that this will not reoccur in future years.	£2,490				£2,490		£2,490
Conscious effort to minimise expenditure on promotional activities to offset the overspend on temporary staff as mentioned above.	-£1,690				-£1,690		-£1,690
Reduced expenditure on purchase of equipment and materials (£500) and Sundry Purchases (£780).	-£1,280				-£1,280		-£1,280
Total Platform Gallery	-£480				-£480		-£480
<u>MUSEM: Clitheroe Castle Museum</u>							
Charge for curatorial services from Lancashire County Council lower than estimated.	-£5,190				-£5,190		-£5,190
Reduced expenditure on utilities at the Museum site, in particular gas (£730).	-£880				-£880		-£880

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Total Clitheroe Castle Museum	-£6,070				-£6,070		-£6,070
<u>MCAFE: Museum Cafe</u>							
Expenditure on repairs and redecoration following a change in tenancy.	£1,390				£1,390		£1,390
Lower than estimated recharge from the Museum due to reduced expenditure within that service area.	-£860				-£860		-£860
Additional income from the new tenant (commenced 01/04/2016). 5% of annual turnover is payable to the council.		-£1,890			-£1,890		-£1,890
Total Museum Cafe	£530	-£1,890			-£1,360		-£1,360
<u>TURSM: Tourism & Events</u>							
A large credit due to incorrect charges in previous years for delivery of the council's visitors guide has resulted in a significant underspend in the current financial year.	-£5,620				-£5,620		-£5,620
Additional expenditure incurred due to attendance at trade shows. Offset in full by additional income generated through sponsorship of the shows (see below).	£1,590				£1,590		£1,590
Surplus from the Food Festival 2016 – to be transferred to an earmarked reserve to support future food festival events.		-£6,060			-£6,060	£6,060	£0

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Additional income generated through sponsorship of trade shows. Offsets in full increased expenditure incurred through attendance at these shows as mentioned above.		-£1,940			-£1,940		-£1,940
Total Tourism & Events	-£4,030	-£8,000			-£12,030	£6,060	-£5,970
<u>VARIOUS: Car Parks</u>							
Lower than estimated repair and maintenance demands at the car parks.	-£1,130				-£1,130		-£1,130
The budget at Church Walk Car Park allows for an annual increase to the ground rent agreed at a rent review in 2007. This increase has never been applied by the landlord but is budgeted for as a prudent measure.	-£3,750				-£3,750		-£3,750
Lower than estimated time spent by the Grounds Maintenance Section at the car parks.			-£1,770		-£1,770		-£1,770
Increased take up of parking permits has resulted in an increase in income.		-£2,580			-£2,580		-£2,580
Total Car Parks	-£4,880	-£2,580	-£1,770		-£9,230		-£9,230
<u>CCTEL: CCTV Equipment</u>							
Expenditure on monitoring of CCTV lower than estimated when the budget was prepared.	-£1,170				-£1,170		-£1,170
Total CCTV Equipment	-£1,170				-£1,170		-£1,170

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>SDEPO: Salthill Depot</u>							
A water leak has resulted in increased usage and expenditure. The leak has since been fixed.	£7,030				£7,030		£7,030
Income from the sale of forklift truck replaced through the capital programme.		-£1,350			-£1,350		-£1,350
Lower than estimated issues through the stores system resulting in a reduction in oncosts recovered.		£4,820			£4,820		£4,820
Increased recharges to other service areas due to an increase in expenditure in this service area.		-£14,990			-£14,990		-£14,990
Total Salthill Depot	£7,030	-£11,520			-£4,490		-£4,490
<u>VEHCL: Vehicle Workshop</u>							
Staffing budgets for the period November – March were reduced by 4% to allow for staff turnover. This turnover did not fully materialise.	£1,950				£1,950		£1,950
Purchase of tools for the vehicle workshop. More specialist tools are required to maintain the Council's refuse fleet due to the increasing sophistication of the mechanical nature of the vehicles	£3,570				£3,570		£3,570
Increased expenditure in this service area has resulted in increased recovery from the council's vehicle fleet.		-£5,860			-£5,860		-£5,860
Total Vehicle Workshop	£5,520	-£5,860			-£340		-£340

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>WKSAD: Works Administration</u>							
Staffing budgets for the period November – March were reduced by 4% to allow for staff turnover. This turnover did not fully materialise.	£2,050				£2,050		£2,050
Increased expenditure at Salthill Depot has resulted in a higher recharge from Salthill Depot to this service area.	£1,530				£1,530		£1,530
Lower than budgeted expenditure on vehicle costs, in particular diesel and repair costs.	-£3,500				-£3,500		-£3,500
Increased expenditure on general plant machinery and vehicle wash has resulted in a higher recharge to this service area.	£3,280				£3,280		£3,280
Income from the sale of van, registration number PF09 DHX.		-£1,850			-£1,850		-£1,850
Time spent on sewer baiting exceeded income received resulting in a loss in this service area.		£1,980			£1,980		£1,980
Increased recovery through revenue due to more time being spent on revenue projects than capital. Offset by a reduction in recovery through capital schemes (see below).		-£8,580			-£8,580		-£8,580
The nature of the capital scheme meant that there were few schemes requiring works admin involvement resulting in reduced recovery through capital. More time was spent on revenue schemes resulting in increased recovery through revenue (see above).		£3,570			£3,570		£3,570

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Total Works Administration	£3,360	-£4,880			-£1,520		-£1,520
<u>EXREF: Exercise Referral</u>							
Overtime incurred, in part due to work on the Best Foot Forward Scheme. Expenditure on the scheme funded by grant monies in reserve.	£1,030				£1,030		
Grant monies received in 2015/16 for Active East and Best Foot Forward Schemes are held in reserve. Expenditure on these schemes (and funded from the grant monies held in reserve) lower than estimated.	-£1,280				-£1,280	£220	-£30
Total Exercise Referral	-£250				-£250	£220	-£30
<u>SPODV: Sports Development</u>							
Expenditure on the Summer Activities Brochure. Funded by Children's Trust grant monies received (see below).	£1,830				£1,830		£1,830
The hire of consultants to inspect drainage at Edisford and Mardale pitches - to be used for the development of a Playing Field Strategy. The strategy is no longer going to be developed due to the costs involved.	-£1,820				-£1,820		-£1,820
Expenditure on the cycle festival – funded by monies in reserve.	£3,710				£3,710	-£4,000	-£290
Children's Trust grant monies received to fund the Summer Activities Brochure.		-£2,000			-£2,000		-£2,000

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Total Sports Development	£3,720	-£2,000			£1,720	-£4,000	-£2,280
<u>PKADM: Grounds Maintenance</u>							
Staffing budgets for the period November – March were reduced by 4% to allow for staff turnover. This turnover did not fully materialise.	£3,820				£3,820		£3,820
Increased expenditure at Salthill Depot has resulted in a higher recharge to this service area.	£5,130				£5,130		£5,130
Sale of Ro-Ro Truck (£7,070) and David Brown Tractor (£2,380). Monies transferred to the capital reserve.		-£9,450			-£9,450	£7,080	-£2,370
Reduced expenditure in this service area has resulted in lower recovery oncosts.		£3,150			£3,150		£3,150
Total Grounds Maintenance	£8,950	-£6,300			£2,650	£7,080	£9,730
<u>RVPRK: Ribble Valley Parks</u>							
Repairs to the paths at Mardale Playing Fields.	£1,460				£1,460		£1,460
Lower time than estimated cleaning the football changing rooms as more time was spent cleaning the public conveniences. Offset by an overspend on public conveniences.	-£8,900				-£8,900		-£8,900
Expenditure on vandalism repairs lower than estimated.	-£630				-£630		-£630
Expenditure on purchases of equipment and materials lower than estimated.	-£830				-£830		-£830

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Additional time spent maintaining the parks by Grounds Maintenance staff than estimated when the budget was prepared.	£1,700				£1,700		£1,700
The Pavillion at Edisford has not been hired during the year resulting in no income.		£1,360			£1,360		£1,360
Total Ribble Valley Parks	-£7,200	£1,360			-£5,840		-£5,840
<u>RPOOL: Ribblesdale Pool</u>							
Additional salary costs incurred, in particular in the following areas: <ul style="list-style-type: none"> Salaries (£2,380) – periods of staff sickness has resulted in overtime being incurred to cover. Temporary Staff (£11,810) – vacancies in the positions of lifeguards has resulted in increased casual staff use. Instructors (-£1,680) – a staff vacancy in the position of a part time swimming teacher has resulted in an underspend. Receptionists (-£2,310) – vacancies in the position of 2 x part time receptionists has resulted in an underspend on receptionist salaries. 	£10,200				£10,200		£10,200
Repair works to the staff room ceiling.	£2,580				£2,580		£2,580

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Expenditure on utilities lower than estimated: electricity (-£3,840), gas (-£9,870) and water (-£2,630). The underspend on water and electricity is due to reduced usage – the budget was reduced to reflect the pool closure however the pool was closed slightly longer than expected. With regards gas, there is a suspected fault with the meter however the utility company says that the meter is working correctly.	-£16,340				-£16,340		-£16,340
Expenditure on filtration & chlorination lower than estimated.	-£1,310				-£1,310		-£1,310
Spend on snacks for the vending machine lower than budgeted. Offset by reduced income from vending machine sales (see below).	-£2,710				-£2,710		-£2,710
Credit/debit card fees lower than estimated.	-£1,520				-£1,520		-£1,520
Lower than estimated income from vending machine sales, offset in part by reduced expenditure on stock items for the vending machine.		£4,900			£4,900		£4,900
Income from items purchased for resale lower than estimated. The budget was reduced at revised estimate to reflect the closure but income still lower than estimated.		£3,460			£3,460		£3,460
Income from club hire lower than estimated. The budget was reduced to reflect the closure period, however some clubs were tied into contracts for the use of alternative facilities for periods slightly longer than the closure period.		£4,240			£4,240		£4,240

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Additional income from school swimming lessons due to increased demand.		-£1,410			-£1,410		-£1,410
The loss of a part time swimming teacher after the budget was prepared plus a period of sick leave has resulted in a reduction in income.		£10,150			£10,150		£10,150
Income from adult and junior admissions lower than estimated. The budget was reduced to reflect the pool closure however the pool was closed slightly longer than anticipated. Additionally there is a national trend in the decline of swimming admissions. Part of the stipulation of receiving Sport England grant funding is that initiatives will be implemented to increase usage of the pool which will hopefully reverse this trend. Currently a £1 swimming session is being offered to Juniors for 3 x 1 hour sessions per week during the summer holidays.		£11,820			£11,820		£11,820
Total Ribblesdale Pool	-£9,100	£33,160			£24,060		£24,060
<u>EALLW: Edisford All Weather Pitch</u>							
Increased income from use of the pitches – in particular the 3G pitch.		-£7,680			-£7,680		-£7,680
Total Edisford All Weather Pitch		-£7,680			-£7,680		-£7,680

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
CARVN: Caravan Site							
Rental income from the Camping and Caravanning Club slightly higher than budgeted.		-£1,150			-£1,150		-£1,150
Total Caravan Site		-£1,150			-£1,150		-£1,150
	£178,310	-£128,840	£26,050	-£20	£75,500	£33,270	108,770
				Total of other Variances	£29,992	-£9,654	£20,338
				Total Variances for Community Services Committee (Net Cost of Services)	105,492	£23,616	£129,108