

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 10

meeting date: 17 OCTOBER 2017
 title: REVENUE MONITORING 2017/18
 submitted by: DIRECTOR OF RESOURCES
 principal author: AMY JOHNSON

1 PURPOSE

1.1 To let you know the position for the period April to August 2017 of this year's revenue budget as far as this committee is concerned.

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. To meet the objective within this priority, of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.

Other Considerations – none identified.

2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate for the period to the end of August. You will see an overall underspend of £89,261 on the net cost of services. Please note that underspends are denoted by figures with a minus symbol. After allowing for transfers to/from earmarked reserves there is an underspend of £75,631.

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitments to the end of the period	Variance	
ARTDV	Art Development	32,910	9,990	3,551	-6,439	
VARIOUS	Car Parks	-124,290	-74,224	-77,728	-3,504	
VARIOUS	Public Conveniences	177,430	56,615	50,269	-6,346	
BUSSH	Bus Shelters	16,640	3,859	402	-3,457	
CARVN	Caravan Site	-8,130	0	-209	-209	
CCTEL	Closed Circuit Television	121,050	34,933	33,427	-1,506	
VARIOUS	Car Park Vehicles	0	3,559	5,368	1,809	
COMMD	Community Services Department	0	449,267	452,978	3,711	
CRIME	Crime and Disorder	52,020	10,720	7,432	-3,288	
CULTG	Culture Grants	6,900	4,200	800	-3,400	

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitments to the end of the period	Variance	
CULVT	Culverts & Water Courses	17,260	1,480	837	-643	
DRAIN	Private Drains	1,370	-86	26	112	
EALLW	Edisford All Weather Pitch	19,020	-2,632	-7,759	-5,127	
VARIOUS	Works Administration Vehicles	0	10,890	9,540	-1,350	
EDPIC	Edisford Picnic Area	-10,380	-12,067	-10,987	1,080	
EXREF	Exercise Referral Scheme	26,970	17,696	16,879	-817	
VARIOUS	Grounds Maintenance Vehicles	0	25,784	32,373	6,589	
GRSRC	Grants & Subscriptions - Community	2,690	0	-261	-261	
HWREP	Highway Repairs	25,660	230	289	59	
LDEPO	Longridge Depot	0	5,471	4,793	-678	
LITTR	Litter Bins	21,720	3,129	1,343	-1,786	
MCAFE	Museum Cafe	19,140	-2,528	-1,829	699	
MUSEM	Castle Museum	262,450	16,144	14,071	-2,073	
PAPER	Waste Paper and Card Collection	130,390	-9,694	-2,751	6,943	
PKADM	Grounds Maintenance	0	-91,278	-117,543	-26,265	
PLATG	Platform Gallery and Visitor Information	132,140	35,459	37,922	2,463	
VARIOUS	Refuse Collection Vehicles	5,000	201,084	250,473	49,389	
RCOLL	Refuse Collection	1,083,990	183,928	183,658	-270	
RECU	Recreation Grants	36,310	13,411	810	-12,601	
RIVBK	Riverbank Protection	2,510	530	532	2	
ROEBN	Roefield Barn	-370	-148	-13	136	
RPBIN	Chargeable Replacement Waste Bins	0	0	-13,631	-13,631	
RPOOL	Ribblesdale Pool	308,390	24,440	70,052	45,612	
RVPRK	Ribble Valley Parks	478,140	165,726	174,560	8,834	
SDEPO	Salthill Depot	0	23,349	21,214	-2,135	
SEATS	Roadside Seats	5,170	1,054	222	-832	
VARIOUS	Plant	0	4,585	5,372	787	
SIGNS	Street Nameplates & Signs	51,840	4,961	6,316	1,355	

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitments to the end of the period	Variance	
SPODV	Sports Development	78,950	6,539	3,220	-3,319	
SPOGR	Sports Grants	7,510	4,018	3,400	-618	
STCLE	Street Cleansing	340,310	152,966	155,502	2,536	
TFRST	Waste Transfer Station	84,370	39,628	36,553	-3,075	
TRREF	Trade Refuse	-72,400	-235,462	-352,231	-116,769	
TWOWR	Two Way Radio	0	103	977	874	
UPACT	Up and Active Service	0	-2,998	-2,342	656	
VEHCL	Vehicle Workshop	0	-17,244	-13,660	3,584	
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	
WKSAD	Works Administration	0	-33,829	-37,747	-3,918	
XMASL	Xmas Lights & RV in Bloom	3,290	959	350	-609	

Sum:	3,335,970	1,034,517	945,256	-89,261
Transfers to/from Earmarked Reserves				
Crime Reduction Partnership Reserve	-13,517	0	0	0
Vehicle & Plant Repairs & Renewals Fund	46,000	46,000	46,000	0
Refuse Collection Reserve	0	0	13,630	13,630
Total after Transfers to/from Earmarked Reserves	3,368,453	1,080,517	1,004,886	-75,631

2.3 The variations between budget and actuals have been split into groups of red, amber and green variance. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas, which currently do not present any significant concern.

Key to Variance shading	
Variance of more than £5,000 (Red)	R
Variance between £2,000 and £4,999 (Amber)	A
Variance less than £2,000 (Green)	G

- 2.4 We have then extracted the main variations for the items included in the red shaded cost centres and shown them with the budget holder's comments and agreed action plans, in Annex 1.
- 2.5 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.
- 2.6 The main reasons for the variance are

Description	Variance to end August 2017
Refuse Collection Vehicles (VARIOUS) - Vehicle Repairs & Maintenances: various significant repair demands across the refuse fleet. A report is to be prepared by the service in respect of the nature and cost of repairs which have resulted in the overspend for consideration by Corporate Management Team	49,389
Trade Refuse (TRREF) - an increase in the customer base for the collection of commercial and charitable trade waste has resulted in additional income.	-119,214
Ribblesdale Pool (RPOOL) – staff vacancies in the positions of 1.5 FTE swimming teachers has resulted in a reduction in swimming lesson income received. The vacancy of 0.5 FTE has been filled (commencing September 2017) and an external teaching provider is to be employed until March 2018 to allow lessons to continue.	32,163

- 2.7 There are elements of the variances shown above which are unlikely to rectify themselves by the end of the financial year. This is notably the refuse collection repairs and maintenance costs and trade refuse income.

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £89,261 for the first four months of the financial year 2017/18. This is increased to £75,631 after allowing for transfers to/from earmarked reserves.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM11-17/AJ/AC
6 October 2017

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-208,080	-184,484	-281,023	-96,539	R	Income received from trade waste customers in excess of budget due to an increase in the customer base. The budget was increased when the original estimate was prepared however income has exceeded this still further.	A review of the budget will be carried out at revised estimate and adjusted accordingly. Some customers may cancel their contracts as the year progresses and credit notes issued - this will be taken into consideration when the budget is prepared.
TRREF/8595z	Trade Refuse/Trade Waste Collection (Charitable)	-58,870	-38,772	-61,447	-22,675	R	Income received from trade waste customers in excess of budget due to an increase in the customer base. The budget was increased when the original estimate was prepared however income has exceeded this still further.	A review of the budget will be carried out at revised estimate and adjusted accordingly. Some customers may cancel their contracts as the year progresses and credit notes issued - this will be taken into consideration when the budget is prepared.

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RCOLL/0160	Refuse Collection/Drivers Wages	213,960	89,199	97,558	8,359	R	A loader position was changed into a driver position after the original estimate was prepared resulting in the overspend. Offset in part by an underspend on Loaders wages (RCOLL/0150).	A review of the budgets will be carried out at revised estimate to reflect the latest Establishment List.
RJZPA/2602	PK63 JZP Mercedes/Vehicle Repairs & Maintenance	18,340	14,060	19,534	5,474	R	Repairs to the sliders in the hopper - specialist repairs carried out by the vehicle manufacturer.	A review of refuse collection vehicle budgets will be carried out at revised estimate and the existing budgets reallocated accordingly dependent upon repair demands.
RJZOA/2602	PK63 JZO Heil Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	17,060	12,780	19,569	6,789	R	Repairs to the blade, shoe assembly and side track caused by general wear and tear. Repairs carried out by the vehicle manufacturer.	A review of refuse collection vehicle budgets will be carried out at revised estimate and the existing budgets reallocated accordingly dependent upon repair demands.

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RYEKA/2602	PO60 YEK Mercedes Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	8,380	2,798	14,329	11,531	R	Repairs to the hopper floor and realignment of the body.	A review of refuse collection vehicle budgets will be carried out at revised estimate and the existing budgets reallocated accordingly dependent upon repair demands.
RKYKA/2602	VN12 KYK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	6,420	2,675	13,508	10,833	R	Repairs to the suspension - carried out by the vehicle manufacturer.	A review of refuse collection vehicle budgets will be carried out at revised estimate and the existing budgets reallocated accordingly dependent upon repair demands.
RPBIN/2896	Chargeable Replacement Waste Bins/Light Tools & Equipment	0	0	6,044	6,044	R	Expenditure on the purchase of bins to be sold to householders.	Expenditure to be offset against income received (see RPBIN/8297n) and the surplus/deficit to be transferred to/from an earmarked reserve.

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RPBIN/8297n	Chargeable Replacement Waste Bins/Sale of Equipment/Materials	0	0	-19,675	-19,675	R	Income from householder replacement bins.	Income to be offset against expenditure incurred in the purchase of the bins (RPBIN/2896) and the surplus/deficit transferred to/from an earmarked reserve.
PAPER/2909	Waste Paper and Card Collection/Cost Sharing Penalty Charge - Paper	108,760	27,190	18,282	-8,908	R	Income received from the sale of paper passed over to Lancashire County Council as a penalty charge. The income received, and in turn penalty charge payable is dependent upon market prices for the sale of paper.	A review of the budget will be carried out at revised estimate and adjusted accordingly, taking into consideration market prices for the sale of paper.
PAPER/8297n	Waste Paper and Card Collection/Sale of Equipment/ Materials	-108,760	-44,670	-29,851	14,819	R	Income from the sale of paper is dependent upon market prices. A fall in prices in April and May has resulted in a reduction in income.	A review of the budget will be carried out at revised estimate, taking into consideration market prices.

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
PKADM/8903z	Grounds Maintenance/Oncost	-455,280	-189,805	-215,053	-25,248	R	Recovery to date higher than estimated due to minimal sickness and holiday leave.	As annual leave is taken recovery will slow and the variance mitigated.
RECUL/4678	Recreation Grants/Grants to Voluntary Organisations	19,140	5,556	-6,400	-11,956	R	The actual relates to an estimated debtor relating to a grant awarded in 2015/16 but not yet paid.	Variance will be mitigated once payment of the grant has been made.
RPOOL/0210	Ribblesdale Pool/Instructors Wages	38,330	15,979	8,403	-7,576	R	Staff vacancies in the positions of 1.5 FTE swimming teachers has resulted in an underspend on staffing costs.	The vacancy in the position of 0.5 FTE swimming teacher has been filled - start date September 2017.
RPOOL/8571n	Ribblesdale Pool/Adult Admissions	-72,750	-35,151	-29,007	6,144	R	Admission income lower than budgeted, in line with a national trend of a fall in swimming pool admissions.	As part of the Sport England grant funding awarded to refurbish the swimming pool, initiatives have to be implemented to encourage take up of swimming. Plans are being developed to achieve this.

Community Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RPOOL/2402	Ribblesdale Pool/Repair & Maintenance - Buildings	16,600	6,915	13,785	6,870	R	Installation of a disabled changing mat has resulted in the overspend.	A review of the repairs and maintenance demands across the Council's sites will be carried out at revised estimate and the budgets allocated accordingly.
RPOOL/8542I	Ribblesdale Pool/Courses	-102,830	-51,239	-19,076	32,163	R	Staff vacancies in the positions of 1.5 FTE swimming teachers plus staff sickness of 0.5FTE teacher has resulted in a reduction in lessons offered and income received.	The vacancy of 0.5 FTE teacher has been filled to commence lessons when the new term starts in September. An external agency has also been employed to allow the full range of lessons to be offered.
WKSAD/8900z	Works Administration/ Oncost 100%	-186,550	-77,772	-83,611	-5,839	R	Recovery higher than estimated due to minimal annual leave and staff sickness.	As annual leave is taken recovery will slow and the variance mitigated.
COMMD/0100	Community Services Department/Salaries	866,650	364,079	375,773	11,694	R	An allowance for 4% staff turnover is built into the budget. To date this allowance has not fully materialised.	A review of salaries budgets will be carried out at revised estimate and adjusted to reflect actual turnover.

Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance
ARTDV/4672	Art Development/Grants	4,830	2,015	-2,800	-4,815	A	The actual relates to estimated creditors for grants awarded in 2016/17. The variance will be mitigated once payment of the grants has been made.
COMMD/6002	Community Services Department/Car Leasing Repayments	14,060	6,088	2,046	-4,042	A	Lease payments for one vehicle now paid monthly as the lease has been extended on a casual basis, and also at a lower rate. The budget allows for an annual lease payment to be made at the original higher rate.
CULTG/4676	Culture Grants/Grants to Individuals	4,200	4,200	800	-3,400	A	Grants awarded lower than budget. Budget to be reduced at revised estimate.
RCOLL/0130	Refuse Collection/Temporary Staff	0	0	3,818	3,818	A	Works administration staff used to collect Special Collections. This has been charged here as 'Temporary Staff'.
RCOLL/0150	Refuse Collection/Loaders Wages	305,740	127,461	124,865	-2,596	A	A loader position was changed to a driver position after the original estimate was prepared, resulting in an underspend. Offset by an overspend on Drivers Wages (RCOLL/0160).
RCOLL/0350	Refuse Collection/Agency Staff	10,460	4,360	6,443	2,083	A	Increased use of agency staff to cover for staff sickness.
RCOLL/1013	Refuse Collection/Tuition Fees	4,660	3,483	268	-3,215	A	Courses have been identified - yet to be undertaken.

Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance
RCOLL/2896	Refuse Collection/Light Tools & Equipment	7,220	3,010	0	-3,010	A	No purchases to date.
RCOLL/8547u	Refuse Collection/Household Special Collections	-20,970	-8,741	-11,023	-2,282	A	Demand for special collections higher than estimated when the budget was prepared.
RCOLL/8597n	Refuse Collection/Bin Hire Scheme	-2,010	-2,010	-4,434	-2,424	A	Take up of the bin hire scheme higher than estimated when the budget was prepared.
RTKNA/2602	VU06 TKN Dennis Disposal Vehicle/Vehicle Repairs & Maintenance	21,160	8,819	6,229	-2,590	A	Repair demands to date lower than estimated.
RJZOA/2612	PK63 JZO Hile Refuse Disposal Vehicle/Diesel	18,350	7,649	5,163	-2,486	A	Usage lower than estimated. Budget to be reviewed at revised estimate.
RPWLA/2602	PN05 PWL DAF Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	9,440	3,941	6,176	2,235	A	High repair demands due to age of vehicle. Vehicle due to be replaced within the 2018/19 capital programme.
RHNXA/2602	VU60 HNX Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	8,980	3,744	6,181	2,437	A	Various repair demands to the vehicle.
RAYKA/2602	Iveco Tipper - PO60 AYK/Vehicle Repairs & Maintenance	2,110	907	5,273	4,366	A	Repairs to the tipper floor, mesh and sides.

Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance
RHXKA/2602	VU62 HXK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	10,500	4,392	8,948	4,556	A	Replace pressure switch.
TRREF/2881	Trade Refuse/Purchase of Equipment & Materials	3,560	1,747	5,959	4,212	A	Purchase of trade bins for the bin hire scheme. Expenditure incurred in the purchase of the bins offset by income received through the bin hire scheme and the surplus/deficit transferred to/from an earmarked reserve.
PCADM/2475	Public Conveniences Administration/General Cleaning	56,810	18,750	20,903	2,153	A	The budget is based upon an estimate of toilet cleaner's time to be spent at the public conveniences and Edisford changing rooms. To date time spent at the public conveniences was underestimated.
CASFD/8621z	Castle Field Toilets/Reimbursements by Insurance Company	0	0	-3,145	-3,145	A	Reimbursement for vandalism damage which occurred in the past year.
AUMCP/8420n	Auction Mart (Market) Car Park/Car Park Charges	-36,050	-15,029	-18,135	-3,106	A	Income in excess of budget due to increased usage.
CRIME/3277	Crime and Disorder/Promotional Activities	19,060	4,765	1,682	-3,083	A	Promotional activities are in progress - Cansafe, Community Alcohol Partnership and installation of CCTV at Sabden. Where possible external funding is sought. A potential diversionary activity scheme to deal with anti-social behaviour is being investigated.

Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance
GPLAN/2602	PLANT Grounds Maintenance/Vehicle Repairs & Maintenance	8,800	3,685	863	-2,822	A	Minimal repair demands to date.
GMZLA/2612	PO16 MZL Grounds Maint Vehicle/Diesel	3,310	1,380	5,278	3,898	A	Usage higher than estimated. Budget will be reviewed at revised estimate.
BUSSH/2402	Bus Shelters/Repair & Maintenance - Buildings	7,600	3,169	401	-2,768	A	Minimal repair demands to date.
SPODV/3012	Sports Development/Grants to Other Bodies	4,260	4,260	1,749	-2,511	A	The Council pays for insurance and electricity charges at the Skatepark, Clitheroe Castle. Invoice for insurance only received to date.
RVPRK/2402	Ribble Valley Parks/Repair & Maintenance - Buildings	21,710	8,508	12,307	3,799	A	Vandalism at the parks - broken windows, graffiti, damage to guttering etc. Incidents reported to the police.
RVPRK/2409	Ribble Valley Parks/Non Recurring Maintenance Items	0	0	2,500	2,500	A	Expenditure on Calderstones Village Green - to be funded from S106 monies.
RVPRK/2414	Ribble Valley Parks/Emergency Tree Work	5,940	2,490	150	-2,340	A	Minimal works carried out to date.
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	348,360	157,525	160,528	3,003	A	More time spent by grounds maintenance staff at the parks than estimated.

Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance
RVPRK/8805I	Ribble Valley Parks/Land Rents	-20,160	-7,071	-4,778	2,293	A	Budget to be reviewed at revised estimate to consider rental income received.
STCLE/2602	Street Cleansing/Vehicle Repairs & Maintenance	2,450	2,230	204	-2,026	A	Minimal repair demands to date.
STCLE/8075z	Street Cleansing/Lancashire Highways Partnership Funding	-15,550	-15,550	-11,684	3,866	A	Income lower than estimated when the budget was prepared - works scaled back to reflect income received.
VEHCL/8900z	Vehicle Workshop/Oncost 100%	-101,050	-40,926	-38,892	2,034	A	Recovery slightly lower than estimated due to a period of staff sickness.
UPACT/0100	Up and Active Service/Salaries	44,080	18,376	20,422	2,046	A	The budget was prepared to include a 0.5 FTE Healthy Lifestyles Officer. However it was agreed with Pendle Leisure to change this position to 1 FTE Healthy Lifestyles Officer after the budget was prepared. The increased expenditure will be reimbursed by Pendle Leisure.
PLATG/2402	Platform Gallery and Visitor Information/Repair & Maintenance - Buildings	4,010	1,672	4,151	2,479	A	Repairs to the lead work on the chimney and scaffold installation. The repairs and maintenance budgets will be reviewed at revised estimate and reallocated accordingly.
PLATG/8708n	Platform Gallery and Visitor Information/Commission - Vatable	-27,890	-8,826	-6,624	2,202	A	Minimal sales from the current exhibition 'Everyday Objects: More of the Same'.

Community Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Indicator	Reason for Variance
CCTEL/3074	Closed Circuit Television/Private Contract Payments	87,900	29,184	31,425	2,241	A	Invoices slightly higher than estimated when the budget was prepared. Budget to be reviewed at revised estimate.
RPOOL/0101	Ribblesdale Pool/Salaries Overtime	6,960	2,900	5,994	3,094	A	Cover for staff sickness and annual leave has resulted in overtime being incurred.
RPOOL/2881	Ribblesdale Pool/Purchase of Equipment & Materials	6,690	3,698	6,117	2,419	A	Purchase of furniture for the reception area and the staff room.
RPOOL/2882	Ribblesdale Pool/Repairs to Equipment	3,150	1,251	3,870	2,619	A	Repairs to the pool vac.
RPOOL/8276n	Ribblesdale Pool/Snacks Vending Machine Sales	-18,680	-8,484	-5,597	2,887	A	Income lower than estimated when the budget was prepared.
RPOOL/8572n	Ribblesdale Pool/Junior Admissions	-51,060	-25,253	-21,583	3,670	A	Admission income lower than budgeted, in line with a national trend of a fall in swimming pool admissions.
WKSAD/8910z	Works Administration/Oncost Capital	-9,660	-4,047	-1,495	2,552	A	Lower than estimated time spent on capital schemes. Time focused on revenue schemes resulting in increased recovery through revenue schemes.