

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 12

meeting date: 4 SEPTEMBER 2018
 title: REVENUE MONITORING 2018/19
 submitted by: DIRECTOR OF RESOURCES
 principal author: AMY JOHNSON

1 PURPOSE

1.1 To let you know the position for the period April to July 2018 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 July. You will see an overall overspend of £762 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 the overspend remains at £762.

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	33,960	5,088	5,906	818	G
BUSSH	Bus Shelters	19,080	5,639	2,82	-2,819	A
CARVN	Caravan Site	-8,300	0	-74	-746	G
CCTEL	Closed Circuit Television	130,090	31,857	21,48	-10,374	R
COMMD	Community Services Department	0	416,127	413,830	-2,297	A
CRIME	Crime and Disorder	53,060	14,906	13,900	-1,006	G
CULTG	Culture Grants	5,890	4,280	3,060	-1,220	G
CULVT	Culverts & Water Courses	17,750	1,208	467	-741	G
DRAIN	Private Drains	1,180	441	662	221	G
EALLW	Edisford All Weather Pitch	24,300	-2,782	-3,950	-1,168	G
EDPIC	Edisford Picnic Area	-8,480	-11,125	-11,156	-31	G

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	
EXREF	Exercise Referral Scheme	30,870	16,236	16,700	464	G
GRSRC	Grants & Subscriptions - Community	2,540	0	0	0	G
HWREP	Highway Repairs	26,500	188	0	-188	G
LDEPO	Longridge Depot	8,180	12,215	14,570	2,355	A
LITTR	Litter Bins	19,000	2,552	3,852	1,300	G
MCAFE	Museum Cafe	20,490	-931	678	1,609	G
MUSEM	Castle Museum	269,510	11,080	11,578	498	G
PAPER	Waste Paper and Card Collection	184,130	17,032	31,854	14,822	R
PKADM	Grounds Maintenance	0	-101,704	-76,240	25,464	R
PLATG	Platform Gallery and Visitor Information	132,550	36,739	36,637	-102	G
RCOLL	Refuse Collection	1,419,180	245,314	243,004	-2,310	A
RECUL	Recreation Grants	36,350	-53	-2,141	-2,088	A
RIVBK	Riverbank Protection	2,540	436	0	-436	G
ROEBN	Roefield Barn	-390	-134	-13	122	G
RPBIN	Chargeable Replacement Waste Bins	0	0	-10,335	-10,335	R
RPOOL	Ribblesdale Pool	312,750	58,889	72,376	13,487	R
RVPRK	Ribble Valley Parks	504,010	143,009	148,310	5,301	R
SDEPO	Salthill Depot	0	25,666	25,444	-222	G
SEATS	Roadside Seats	5,260	860	338	-522	G
SIGNS	Street Nameplates & Signs	51,220	5,662	5,627	-35	G
SPODV	Sports Development	81,410	5,603	9,619	4,016	A
SPOGR	Sports Grants	7,140	4,244	3,300	-944	G
STCLE	Street Cleansing	350,990	147,133	151,573	4,440	A
TFRST	Waste Transfer Station	85,100	34,641	34,516	-125	G
TRREF	Trade Refuse	-71,590	-348,670	-394,566	-45,896	R
TWOWR	Two Way Radio	0	289	1,283	994	G
UPACT	Up and Active Service	0	-3,413	-4,763	-1,350	G
VARIOUS	Car Parks	-163,130	-49,717	-44,936	4,781	A

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	
VARIOUS	Public Conveniences	186,840	60,358	61,901	1,543	G
VARIOUS	Car Park Vehicles	0	3,716	5,958	2,242	A
VARIOUS	Works Administration Vehicles	0	9,926	9,633	-293	G
VARIOUS	Plant	0	7,620	6,944	-676	G
VARIOUS	Grounds Maintenance Vehicles	0	22,787	13,919	-8,868	R
VARIOUS	Refuse Collection Vehicles	0	153,607	159,370	5,763	R
VEHCL	Vehicle Workshop	0	-9,412	2,315	11,727	R
WBHEQ	Wellbeing & Health Equality	0	0	-1,562	-1,562	G
WKSAD	Works Administration	0	-23,703	-28,246	-4,543	A
XMASL	Xmas Lights & RV in Bloom	3,720	788	482	-306	G
	Sum:	3,773,700	954,492	955,254	762	

Transfers to/from Earmarked Reserves				
Crime Reduction Partnership Reserve	-13,780	0	0	0
Refuse Collection Reserve	2,040	2,040	2,040	0
Total after Transfers to/from Earmarked Reserves	3,761,960	956,532	957,294	762

2.2 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

2.3 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.

- 2.4 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.
- 2.5 In summary the main areas of variance which are **unlikely** to rectify themselves by the end of the financial year are summarised below:

Description	Variance to end July 2018 £
Community Services (COMMD) – Underspend on direct employee costs due to vacancies in the positions of Engineering Services Manager and Pre-Planning Advice Officer. Both vacancies have now been filled.	-5,360
Ribblesdale Pool (RPOOL) – Take up of swimming lessons at present is not at full capacity which has impacted on income levels.	6,996
Ribblesdale Pool (RPOOL) – The budget allows for the recruitment of 2 x apprentice swimming instructors. Due to difficulties in recruiting apprentices for these posts it was decided to employ 1 x FTE Instructor rather than 2 x apprentice posts. Employment of a FTE Instructor commenced 01/08/18 (terminated 26/08/18). Vacancies in the period April to July have resulted in the underspend.	-3,512
Sports Development (SPODV) – An incorrect invoice was received from The Grand for insurance cover at the castle grounds skatepark for 2017/18. The corrected balance has now been invoiced for in the current financial year along with the current years charge, resulting in the overspend shown.	4,754

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overspend of £762 for the first four months of the financial year 2018/19. This remains the same after allowing for transfers to/from earmarked reserves.
- 3.2 A number of variances are listed in annexes 1 and 2 in respect of refuse collection vehicle repairs. Whilst overall not a major area of concern so far this year, due to the level of overspend experienced last financial year, work is ongoing on closely monitoring the level of spend in this financial year. This is being reported monthly to CMT and has also been reported to the Budget Working Group. The position to the end of July, including commitments (orders for goods yet to be received or paid for) is an overspend of £6,520. Excluding these outstanding commitments the position is an overspend of £450.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM7-18/AJ/AC
23 August 2018

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	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
TRREF/8411z	Trade Refuse/Trade Waste Collection (Commercial)	-278,170	-278,170	-304,178	-26,008	Invoices raised for the full year. There will inevitably be some cancellations as the year progresses and credit notes issued.	The budget will be reviewed at revised estimate, taking into consideration the issue of actual and estimated future credit notes.
TRREF/8735z	Trade Refuse/Waste Transfer Note	0	0	-11,820	-11,820	A charge for waste transfer notes to trade customers was introduced April 2018.	A budget will be brought in to reflect the income received at revised estimate.
TRREF/8595z	Trade Refuse/Trade Waste Collection (Charitable)	-60,050	-60,050	-66,042	-5,992	Invoices raised for the full year. There will inevitably be some cancellations as the year progresses and credit notes issued.	The budget will be reviewed at revised estimate, taking into consideration the issue of actual and estimated future credit notes.
RPBIN/8297n	Chargeable Replacement Waste Bins/Sale of Equipment/Materials	0	0	-10,335	-10,335	Income from the sale of householder bins.	Income received will be offset against expenditure incurred in the purchase of the bins and the surplus/deficit transferred to/from earmarked reserve.
RDKAA/2602	VN17 DKA Dennis Disposal Vehicle/Vehicle Repairs & Maintenance	25,660	8,560	2,791	-5,769	Repair demands to date lower than anticipated.	A review of the allocation of refuse repairs and maintenance budgets across the refuse fleet will be carried out at revised estimate.
RTKNA/2602	VU06 TKN Dennis Disposal Vehicle/Vehicle Repairs & Maintenance	25,660	8,560	3,510	-5,050	Repair demands to date lower than anticipated.	A review of the allocation of refuse repairs and maintenance budgets across the refuse fleet will be carried out at revised estimate.

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	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RKYKA/2602	VN12 KYK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	6,550	2,184	9,233	7,049	Repair demands to date higher than anticipated.	A review of the allocation of refuse repairs and maintenance budgets across the refuse fleet will be carried out at revised estimate.
CCTEL/3074	Closed Circuit Television/Private Contract Payments	96,300	23,979	16,557	-7,422	Awaiting invoice for June 2018 which is normally received July 2018.	The variance will be mitigated once the invoice has been received.
EDFCP/8420n	Edisford Car Park/Car Park Charges	-76,900	-28,176	-34,660	-6,484	Increased usage – it is presumed that this is due to the good weather experienced during the months May, June and July.	A review of the budget will be carried out at revised estimate.
WKSAD/8910Z	Works Administration/Oncost Capital	-9,850	-3,310	-9,280	-5,970	Works admin operatives have been heavily involved in the refurbishment of the castle museum windows capital scheme, resulting in increased oncost capital recovery.	An assessment of oncost recovery through capital and revenue schemes will be carried out at revised estimate and the budgets reviewed accordingly.

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	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
COMMD/ 0100	Community Services Department/Salaries	883,700	299,042	293,682	-5,360	Vacancies in the positions of Engineering Services Manager and Pre-Planning Advice Officer.	The vacancy in the position of Engineering Services Manager has now been filled, with employment commencing July 2018. The position of Pre-Planning Advice Officer has also been filled with employment to commence September 2018.
COMMD/ 6002	Community Services Department/Car Leasing Repayments	14,340	2,766	7,844	5,078	Commitment for a new lease car which is due to arrive October 2018. At present the 'Actual' relates to the current lease car and the full year commitment for the new car.	The variance will be mitigated once the invoice has been received.
RPOOL/ 2402	Ribblesdale Pool/Repair & Maintenance - Buildings	21,000	7,000	12,423	5,423	Installation of a new air conditioning unit and replacement fuses across the building.	The repairs and maintenance budgets are allocated based upon planned works, however on occasions unexpected repair demands materialise. The repairs and maintenance budgets will be assessed and reallocated as necessary at revised estimate.

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	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RPOOL/8542I	Ribblesdale Pool/Courses	-104,890	-30,208	-23,212	6,996	Take up of swimming lessons is not at full capacity resulting in lower than estimated income.	An external provider has been employed to provide some lessons. As take up is not at full capacity the external provider is not providing as many lessons as estimated.
RVPRK/2402	Ribble Valley Parks/Repair & Maintenance - Buildings	22,140	10,274	16,719	6,445	Rendering works at Mardale Pavillion.	The repairs and maintenance budgets are allocated based upon planned works, however on occasions unexpected repair demands materialise. The repairs and maintenance budgets will be assessed and reallocated as necessary at revised estimate.
PCADM/2475	Public Conveniences Administration/General Cleaning	57,950	19,332	23,324	3,992	The good weather in May, June and July has resulted in increased visitors to the Council's park areas. This has resulted in higher cleaning demands.	Toilet cleaners time and oncosts are split between the public conveniences and football changing rooms. An assessment of time spent in each area will be carried out at revised estimate and the budgets amended accordingly.
VEHCL/8900z	Vehicle Workshop/Oncost 100%	-106,750	-34,160	-21,858	12,302	A sustained period of staff sickness has resulted in a lower rate of recovery.	Recovery will increase as the year progresses and the staff member has returned to work.

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	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
PAPER/ 8297n	Waste Paper and Card Collection/Sale of Equipment/Materials	-47,600	-15,876	-1,046	14,830	No income received from the sale of paper in April due to negative market prices. Minimal income received May (£355.80) and June 2018 (£690.40). Invoice for July yet to be raised.	The budget was set based upon a market price of £25/tonne. The market price has since gone negative in April, only £2.50/tonne in May and £5/tonne June. A review of the trend in market prices will be carried out at revised estimate.
PKADM/ 8903z	Grounds Maintenance/Oncost	-466,100	-187,836	-163,091	24,745	Annual leave to date and staff vacancies has resulted in lower than anticipated recovery.	Recovery will increase once the vacancy has been filled.

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	Reason for Variance
RCRKA/2602	SY11 CRK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	26,340	5,268	684	-4,584	Budget moved from RKXDA as this vehicle has replaced RKXDA through the 2018/19 capital programme. Minimal repair demands to date.
RTKNA/2612	VU06 TKN Dennis Disposal Vehicle/Diesel	14,740	4,916	2,608	-2,308	Diesel usage lower than estimated.
RHNXA/2612	VU60 HNX Dennis Refuse Disposal Vehicle/Diesel	18,430	6,142	8,348	2,206	Usage slightly higher than expected.
RHXKA/2602	VU62 HXK Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	10,710	3,572	5,576	2,004	Repair demands for this vehicle have been higher than estimated to date. A review of the allocation of refuse repairs and maintenance budgets across the refuse fleet will be carried out at revised estimate.
RJZPA/8621z	PK63 JZP Mercedes/Reimbursements by Insurance Company	0	0	-2,500	-2,500	Reimbursement for accident damage incurred in 2017/18.
RHNXA/2602	VU60 HNX Dennis Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	9,160	3,056	6,565	3,509	Repair demands to date higher than estimated. A review of the allocation of refuse repairs and maintenance budgets will be carried out at revised estimate.

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	Reason for Variance
RJZPA/2602	PK63 JZP Mercedes/Vehicle Repairs & Maintenance	7,490	2,498	4,891	2,393	Repair demands to date higher than estimated. A review of the allocation of refuse repairs and maintenance budgets will be carried out at revised estimate.
RJZOA/2602	PK63 JZO Hile Refuse Disposal Vehicle/Vehicle Repairs & Maintenance	7,490	2,498	5,002	2,504	Repair demands to date higher than estimated. A review of the allocation of refuse repairs and maintenance budgets across the refuse fleet will be carried out at revised estimate.
RYEKA/2602	PO60 YEK Mercedes Refuse Disposal Vehicl/Vehicle Repairs & Maintenance	8,550	2,852	6,697	3,845	Repair demands to date higher than estimated. A review of the allocation of refuse repairs and maintenance budgets across the refuse fleet will be carried out at revised estimate.
RCOLL/0150	Refuse Collection/Loaders Wages	293,780	98,004	100,353	2,349	The budget includes an allowance for staff turnover - to date this allowance has not materialised with any vacancies having been filled immediately
RCOLL/0155	Refuse Collection/Loaders Holiday Pay	0	0	4,297	4,297	This relates to a payment in lieu of notice.
RCOLL/0350	Refuse Collection/Agency Staff	10,670	3,556	7,114	3,558	Staff member on long term sick leave – this was covered by an agency employee. The staff member has since finished. Use of agency staff should therefore reduce.
EALLW/8886n	Edisford All Weather Pitch/Adult 3G All Weather Pitch (VATable)	-1,340	-1,340	-5,484	-4,144	Incorrect budget split between adult and junior 3G pitch hire (VATable). To be reapporioned at revised estimate to reflect income trend ie more income received through adult pitch hire than junior pitch hire.

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	Reason for Variance
TRREF/8597n	Trade Refuse/Bin Hire Scheme	-2,040	-2,040	-5,893	-3,853	Take up of the bin hire scheme higher than estimated when the budget was prepared. As invoices are raised for the year there may be some cancellations and credit notes issued. A review will be carried out at revised estimate.
RPOOL/0210	Ribblesdale Pool/Instructors Wages	30,510	10,176	6,664	-3,512	The council currently employs 1 x FTE swimming instructor. The budget also allows for the recruitment of 2 x apprentices. Due to difficulties in recruiting apprentices for these posts it was decided to employ 1 x FTE Instructor rather than 2 x apprentice posts. Employment of a FTE commenced 01/08/18 (terminated 26/08/18). Vacancies in the period April to July resulted in the underspend.
RPOOL/0130	Ribblesdale Pool/Temporary Staff	46,070	19,347	16,409	-2,938	Temporary staff are used to fill for periods where there is insufficient Pool attendant cover. There are no vacancies in the positions of Pool Attendants, reducing the need for temporary staff cover.
RPOOL/0180	Ribblesdale Pool/Pool Attendants Wages	55,760	18,600	20,675	2,075	Incorporated into the budget is an allowance for staff turnover. To date this turnover of staff has not materialised.
RPOOL/3085	Ribblesdale Pool/External Providers	14,690	4,920	7,075	2,155	Due to a vacancy in the position of 1 x FTE Instructor, external providers are being utilised to help carry out swimming lessons. When the budget was prepared it was based upon employing an external provider charging an hourly rate of £16/hour, however it then emerged that this service provider could not offer the service required. An alternative provider charging a higher hourly rate (£25/hour) is therefore being used, resulting in the overspend to date.

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	Reason for Variance
RPOOL/0101	Ribblesdale Pool/Salaries Overtime	7,100	2,368	4,663	2,295	Overtime incurred to cover for annual leave taken.
RPOOL/8571n	Ribblesdale Pool/Adult Admissions	-74,210	-24,044	-21,496	2,548	Income lower than estimated - schemes are currently being developed to encourage female swimmers under the 'This Girl Can' project.
GTZGA/8297n	PK07 TZG Grounds Maintenance Vehicle/Sale of Equipment/Materials	0	0	-3,350	-3,350	Sale of vehicle following replacement through the 2018/19 capital programme. The income will be transferred to the capital earmarked reserve at the end of the financial year to fund future capital programmes.
GLSYA/8297n	PK07 LSY Grounds Maintenance Vehicle/Sale of Equipment/Materials	0	0	-3,000	-3,000	Sale of vehicle following replacement through the 2018/19 capital programme. The income will be transferred to the capital earmarked reserve at the end of the financial year to fund future capital spend.
GPLAN/2602	PLANT Grounds Maintenance/Vehicle Repairs & Maintenance	8,980	2,996	691	-2,305	Minimal repair demands to date.
GPLAN/2603	PLANT Grounds Maintenance/Repairs & Maintenance Outside Firms	9,480	3,160	983	-2,177	Minimal repair demands to date.

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	Reason for Variance
PKADM/0130	Grounds Maintenance/Temporary Staff	15,930	8,282	5,137	-3,145	The council employs a temporary grounds maintenance operative and also utilises Agency Staff. There was a period where there was a vacancy in the position of the temporary grounds maintenance operative, resulting in the underspend to date.
PKADM/0110	Grounds Maintenance/Wages	145,560	48,556	51,221	2,665	Incorporated into the budget is an allowance for staff turnover. The service has been fully staffed until mid-July when one employee left, therefore the impact of staff turnover to date is minimal.
BUSSH/2881	Bus Shelters/Purchase of Equipment & Materials	3,110	2,538	62	-2,476	Minimal purchases to date. Shelters are repaired where possible rather than new ones purchased.
WKSAD/8900z	Works Administration/Oncost 100%	-191,870	-64,006	-66,407	-2,401	Productive time to date slightly higher than estimated, resulting in over recovery.
TFRST/2451	Waste Transfer Station/National Non Domestic Rates	23,490	23,561	21,305	-2,256	A revaluation of the property was carried out after the original estimate was prepared resulting in lower rates payable. The budget will be reviewed at revised estimate.
TFRST/3085	Waste Transfer Station/Consultants	0	0	4,950	4,950	Hire of a WAMITAB trained consultant due to the Council not currently having any WAMITAB qualified employees. Two staff members are currently studying for the qualification. A virement is to be done to cover this spend.
RVPRK/2414	Ribble Valley Parks/Emergency Tree Work	6,060	2,032	0	-2,032	No emergency tree works required to date.

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	Reason for Variance
RVPRK/2409	Ribble Valley Parks/Non Recurring Maintenance Items	0	0	4,010	4,010	Expenditure at Calderstones and Primrose Lodge. This is to be funded from S106 monies.
RVPRK/5056	Ribble Valley Parks/Grounds Maintenance	360,930	130,584	128,282	-2,302	Slightly lower than estimated time spent at the parks by the Grounds Maintenance Team.
LDEPO/2402	Longridge Depot/Repair & Maintenance - Buildings	10,530	8,106	10,112	2,006	Installation of new security lights, fire alarm and re-wiring at the depot.
CHUCP/2451	Church Walk/Railway View/National Non Domestic Rates	12,760	12,760	14,788	2,028	The rate of transitional relief received has reduced this financial year. Not factored into the budget.
EDISF/2402	Edisford Park Toilets/Repair & Maintenance - Buildings	1,430	1,430	3,467	2,037	Repairs to sinks and vanity units at the toilets.
STCLE/0110	Street Cleansing/Wages	103,730	34,604	37,105	2,501	The budget includes an allowance for staff turnover - to date this turnover has not materialised.