

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

Agenda Item No 10

meeting date: 3 SEPTEMBER 2019
 title: REVENUE OUTTURN 2018/19
 submitted by: DIRECTOR OF RESOURCES
 principal author: HELEN SEEDALL

1 PURPOSE

1.1 To report on the outturn for the financial year 2018/19 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 2019 and that audit has now been completed.

2.2 Under the Accounts & Audit Regulations 2015 we are required to have our audited Statement of Accounts approved by 31 July.

2.3 Our final audited Statement of Accounts was approved by Accounts and Audit Committee at their meeting on 24 July 2019.

3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of £46,296 on the net cost of services. After transfers to and from earmarked reserves overall there is an overspend of £8,340. 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 2018/19 £	Actual 2018/19 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD	Community Services Department	0	0	0	0	0
HWREP	Highways Repairs	20,150	19,508	-642	0	-642
CULVT	Culverts & Watercourses	16,060	9,652	-6,408	0	-6,408

Cost Centre	Cost Centre Name	Revised Estimate 2018/19 £	Actual 2018/19 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
DRAIN	Private Drains	1,840	3,138	1,298	0	1,298
RIVBK	Riverbank Protection	2,820	2,823	3	0	3
BUSSH	Bus Shelters	17,370	16,665	-705	0	-705
SEATS	Roadside Seats	8,240	7,460	-780	0	-780
SIGNS	Street Nameplates & Signs	45,050	43,377	-1,673	0	-1,673
STCLE	Street Cleansing	373,350	339,130	-34,220	29,910	-4,310
VARIOUS	Public Conveniences	201,850	200,385	-1,465	0	-1,465
LITTR	Litter Bins	19,960	19,284	-676	0	-676
RCOLL	Refuse Collection	1,446,630	1,547,335	100,705	-26,100	74,605
RPBIN	Replacement Waste Bins	-8,960	-13,080	-4,120	4,120	0
PAPER	Waste Paper & Card Collection	181,450	194,450	13,000	2,091	15,091
TFRST	Waste Transfer Station	98,310	98,146	-164	0	-164
TRREF	Trade Refuse	-56,720	-56,757	-37	2,200	2,163
CRIME	Crime and Disorder	49,190	39,765	-9,425	9,284	-141
ARTDV	Art Development	37,790	31,337	-6,453	7,600	1,147
PLATG	Platform Gallery	137,840	131,180	-6,660	0	-6,660
MUSEM	Castle Museum	304,950	309,266	4,316	0	4,316
MCAFE	Museum Café	21,810	24,684	2,874	0	2,874
VARIOUS	Car Parks	-150,600	-193,585	-42,985	1,320	-41,665
CCTEL	CCTV Equipment	128,950	128,340	-610	0	-610
CLRFF	Clitheroe Food Festival 2018	3,210	3,089	-121	121	0
FDST	Clitheroe Food Festival 2019	0	820	820	-820	0
LDEPO	Longridge Depot	0	0	0	0	0
SDEPO	Salthill Depot	0	0	0	0	0
VARIOUS	Refuse Collection Vehicles	0	0	0	0	0
VARIOUS	Grounds Maintenance Vehicles	0	0	0	0	0
VARIOUS	Works Administration Vehicles	0	0	0	0	0

Cost Centre	Cost Centre Name	Revised Estimate 2018/19 £	Actual 2018/19 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
VARIOUS	Car Park Vehicles	0	0	0	0	0
VEHCL	Vehicle Workshop	0	0	0	0	0
VARIOUS	Plant	0	0	0	0	0
TWOWR	Two Way Radio	500	0	-500	-1,500	-2,000
WKSAD	Works Administration	0	0	0	2,300	2,300
CARVN	Caravan Site	-8,930	-11,267	-2,337	0	-2,337
EDPIC	Edisford Picnic Area	-6,340	-6,366	-26	0	-26
PKADM	Grounds Maintenance	0	0	0	0	0
ROEBN	Roefield Barn	-400	-398	2	0	2
RVPRK	Ribble Valley Parks	461,150	416,293	-44,857	10,550	-34,307
RPOOL	Ribblesdale Pool	366,590	362,594	-3,996	0	-3,996
EALLW	Edisford All Weather Pitch	12,280	20,597	8,317	0	8,317
EXREF	Exercise Referral Scheme	26,000	26,535	535	-23	512
UPACT	Up and Active Service	0	513	513	0	513
SPODV	Sports Development	81,850	79,534	-2,316	1,683	-633
GRSRC	Grants and Subscriptions	2,260	1,939	-321	0	-321
XMASL	Xmas Lights/RV in Bloom	3,630	3,468	-162	0	-162
RECU	Recreation/Culture Grants	40,390	33,391	-6,999	11,900	4,901
CULTG	Culture Grants	4,350	4,342	-8	0	-8
SPOGR	Sports Grants	5,700	5,687	-13	0	-13
WBHEQ	Wellbeing and Health Equality	0	0	0	0	0
WTFAM	Working Together with Families	0	0	0	0	0
NET COST OF SERVICES		3,889,570	3,843,274	-46,296	54,636	8,340

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 2018/19 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	3,889,570	3,843,274	-46,296	
CPBAL/H330 Capital Reserve 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.	14,650	21,696	7,046	Income was received from the planned sale of Grounds Maintenance vehicles PK07 LSY (£3,000), PK07 TZG (£3,350), 2 x mowers (£1,800) and Refuse Collection vehicle PO60 YEK (£6,500). There was also additional income received from the sale of the Works Administration vehicle PO60 AZL (£2,300), Civil Enforcement vehicle PN09 MHY (£1,320), Waste Paper Collection vehicle VX55 KXD (£2,091) and Refuse Collection vehicle PN05 PWL (£1,335).

	Revised Estimate 2018/19 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H329 Community Safety The Community Safety Partnership Reserve is made up of monies set aside from underspends in previous year's promotional activities, to be used to fund future years promotional activities.</p>	-4,790	4,494	9,284	Grant monies were received during the year from the Police and Crime Commissioner in excess of what was anticipated. In addition expenditure on promotional activities was lower than estimated. Altogether this has resulted in a higher contribution to the earmarked reserve than anticipated when the revised estimate was prepared.
<p>COBAL/H222 Grant Funded Sports Development The Grant Funded Sports Development Reserve is where grant resources are unspent in year and therefore set aside to fund future sports development activities.</p>	-400	-650	-250	Expenditure on the 'This Girl Can' scheme was higher than estimated in the year resulting in an increase in the amount released from the earmarked reserve.
<p>COBAL/H368 Amenity Cleansing Reserve The Amenity Cleansing Reserve is where resources have been set aside to fund future amenity cleansing works, which were unable to be completed in year due to unforeseen circumstances.</p>	-5,750	24,160	29,910	<p>During 18/19 less road sweeping was carried out due to a combination of staffing problems and break down issues with the vehicles used by the sweeper hire company.</p> <p>This created a backlog of work that should have been undertaken in the winter months. £12,500 was added to the earmarked reserve in order to carry out the sweeping in 2019/20.</p> <p>A grant of £11,660, that wasn't in the estimate, was received for High Street Community Clean-up. As this was received too late to be expended in 2018/19 it was added to the earmarked reserve to be used in 2019/20.</p>

	Revised Estimate 2018/19 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H210 Recreation, Culture & Sports Grants Budgets are allocated for grants relating to Recreation and Culture, Arts Development, Arts Excellence, Sporting Excellence and Christmas Lights/Ribble Valley in Bloom.</p> <p>Due to timing differences from approval to distribution of grants, resources sometimes need to be set aside for distribution once schemes have been completed.</p>	-8,240	16,980	25,220	<p>Expenditure on approved grants was carried forward in order to be expended in 2019/20 due to a timing difference in a project being carried out. The estimated release of funding from the earmarked reserve wasn't required due to lower than anticipated expenditure on grants.</p> <p>A grant of £10,000 to fund Parks Improvement was received at the end of the financial year. This funding wasn't expected, or included in the estimate and was received too late to be expended in 2018/19, therefore it was added to the earmarked reserve to be spent in 2019/20.</p>
<p>COBAL/H282 Exercise Referral The Exercise Referral Reserve is where grant resources are set aside to fund future exercise referral initiatives.</p>	-1,160	-1,183	-23	<p>In year expenditure has been marginally higher than estimated on Best Foot Forward schemes resulting in a higher amount being released.</p>
<p>COBAL/H282 Clitheroe Food Festival Food Festival resources set aside to help support the costs associated with the Clitheroe Food Festival.</p>	-3,210	-3,909	-699	<p>The deficit from the 2018 Food Festival has been funded from surplus monies set aside in the reserve from previous years.</p> <p>Expenditure in respect of advertising for the 2019 Food Festival has been incurred for publications published in 2018/19, therefore it has been necessary to drawdown from the earmarked reserve to fund this timing difference. This cost was originally provided for in the 2019/20 budget. Surplus funds attained in the past were set aside for such eventualities.</p>

	Revised Estimate 2018/19 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H333 Refuse Collection The Refuse Collection Reserve is used to fund the cost of bin replacements and other cost 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.</p>	9,950	-11,165	-21,115	<p>There was a greater drawdown on the earmarked reserve to fund the increase in the purchase of waste bins.</p> <p>However this was partially offset by an increase in the surplus generated from the bin hire scheme and the sale of householder bins.</p>
<p>FNBAL/H328 Repairs & Maintenance A reserve was established from budget underspends to fund emergency repairs and maintenance items, including legionella and asbestos abatement</p>	-8,180	-8,180	0	<p>Fire protection works at Longridge Depot were identified as a result of a Fire Risk Assessment. As the cost of this work was significant, approval was granted by the Policy and Finance Committee to fund the works from this earmarked reserve.</p>
<p>COBAL/H377 Two Way Radio Reserve A reserve was to be created from contributions to the Lancashire Resilience Forum towards the running of the Two Way Radio system and future enhancements.</p>	1,500	0	-1,500	<p>Contributions to this earmarked reserve will now be provided from the Emergency Radio Network budget within Policy and Finance.</p>

	Revised Estimate 2018/19 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
COBAL/H337 Equipment Reserve This reserve was established by setting aside budget underspends to fund equipment purchases.	0	6,763	6,763	£2,483 has been added to the earmarked reserve to fund the purchase of football goals in Longridge. Monies were set aside to fund the purchase in 2018/19, however due to a delay in the order being processed by the supplier these were not delivered in time to be accounted for in 2018/19. £4,280 from the underspend on arts initiatives has also been transferred to the earmarked reserve to fund a replacement till at the Platform Gallery in 2019/20.
Committee Net Cost of Services after Movements on Earmarked Reserves	3,883,940	3,892,280	8,340	

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	As reported during the year there have been significant overspends on refuse vehicle maintenance, though greatly reduced from the previous year. This area continues to be monitored in the 2019/20 financial year, being reported to CMT and having been reported to the Budget Working Group.	£83,775
Vehicle Repairs & Maintenance – Outside Firms	Grounds maintenance vehicles require some maintenance and servicing to be carried out by specialist outside firms. Expenditure on this type of maintenance and servicing was lower than estimated.	-£15,487

Service Area	Description of Variance	Amount £
Ground Rent	Due to the release of a long standing accrual for Church Walk car park (-£19,250) relating to an anticipated increase in rent that has not been implemented and the impact in 2018/19 (-£1,750) of there being no rent increase, an underspend has resulted.	-£21,374
Service Income	<ul style="list-style-type: none"> Grants received from MHCLG not included in the estimate and received too late to be expended in 2018/19, being Local Authority Parks Improvement Funding (-£10,000) and High Street Community Clean-up (-£11,660). These were both transferred to a reserve to be spent in 2019/20. Income from the sale of household waste bins (-£13,758) was higher than estimated due to the increase in new dwellings in the borough. This is transferred to an earmarked reserve to help fund the future purchase of bins. Increased usage of various car parks across the borough has resulted in an increase in income (-£19,045) the largest being at Edisford Bridge (-£8,804). 	-£54,463
Promotional Activities	Spend on promotional activities was lower than estimated including: Crime and Disorder (-£5,843) due to delays in carrying out some of the planned activities and Art Development (£4,451) due to a delay in the delivery of projects.	-£15,592

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 underspending of -£46,296 on the net cost of services. After transfers to and from earmarked reserves there is an overall overspend of £8,340.
- 6.2 The most concerning of the areas of overspend in 2018/19 continue to be in relation to refuse collection vehicle repairs and maintenance. Work is ongoing in monitoring the level of spend in this area in the 2019/20 financial year, being reported to CMT and having been reported to the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM7-19/HS/AC
22 August 2019

BACKGROUND PAPERS

*Revised Estimates approved by Committee on 8 January 2019
Closedown Working Papers*

For further information please ask for Helen Seedall.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 2018/19 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>COMMD: Community Services Department</u>							
The staffing turnover that was budgeted for this department did not fully materialise, resulting in an overspend of staffing costs.	£5,014				£5,014		£5,014
The requirement for equipment and materials was lower than estimated resulting in an underspend.	-£2,003				-£2,003		-£2,003
The demand for postage was lower than estimated.	-£1,290				-£1,290		-£1,290
Expenditure on attendance at conferences was lower than estimated.	-£1,322				-£1,322		-£1,322
Recharge of staff time spent on Unison business lower than estimated.		£1,460			£1,460		£1,460
Reduced support service charges from other service areas due to reduced expenditure within those service areas, particularly the ICT Service.			-£1,159		-£1,159		-£1,159
Reduced support service charges to other service areas due to reduced expenditure within this service area.			£4,252		£4,252		£4,252
Total Community Services Department	£399	£1,460	£3,093		£4,952		£4,952
<u>CULVT: Culverts & Watercourses</u>							
The budget provision for flood works was not required.	-£5,130				-£5,130		-£5,130
Total Culverts & Watercourses	-£5,130				-£5,130		-£5,130

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>SIGNS: Street Nameplates & Signs</u>							
Various repair demands to roadside signs caused an overspend.	£2,403				£2,403		£2,403
Increase in income received from the naming of new properties and road signs due to an increase in new developments in the borough.		-£4,125			-£4,125		-£4,125
Total Street Nameplates & Signs	£2,403	-£4,125			-£1,722		-£1,722
<u>STCLE: Amenity Cleansing</u>							
Less road sweeping was carried out due to a combination of staffing problems and break down issues with the vehicles used by the sweeper hire company. This resulted in a backlog of work that should have been undertaken in the winter months; therefore £12,500 has been added to an earmarked reserve in order to carry out the sweeping in 2019/20. As the planned backlog from 2017/18 wasn't carried out, the budgeted use of funds £5,750 from the earmarked reserve wasn't required.	-£10,186				-£10,186	£18,250	£8,064
Salaries savings due to a vacant post for a few months	-4,431				-£4,431		-£4,431
Lower expenditure on temporary staff as there was less requirement for the year	-£3,323				-£3,323		-£3,323
Lower than estimated expenditure on tuition fees due to lower than anticipated training demands.	-£1,195				-£1,195		-£1,195

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
A grant for High Street Community Clean-up was received. This was unexpected and not in the budget. It has been set aside to an earmarked reserve as it was received too late to be expended in 2018/19.		-£11,660			-£11,660	£11,660	£0
Total Amenity Cleansing	-£19,135	-£11,660			-£30,795	£29,910	-£885
<u>VARIOUS: Public Conveniences</u>							
Overtime worked in year was lower than estimated when the budget was prepared. Reduction offset by lower oncosts recovered through overtime worked (see below).	-£2,607				-£2,607		-£2,607
Minimal overspends on water charges across various toilet sites.	-£1,943				-£1,943		-£1,943
Reduced oncost recovery mainly due to lower than estimated overtime worked by the toilet cleaners (see overtime variance above).		£3,424			£3,424		£3,424
Total Public Conveniences	-£4,550	£3,424			-£1,126		-£1,126
<u>RCOLL: Refuse Collection</u>							
Increased expenditure on Agency Staff was due to the necessity to provide cover for staff shortages.	£8,149				£8,149		£8,149
Lower than estimated expenditure on tuition fees due to Loadall training taking longer than anticipated and a delay in the Terberg training.	-£4,000				-£4,000		-£4,000

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
There have been significant overspends on refuse vehicle maintenance during 2018/19, although there have been no sizeable individual repairs. However the overspend is much reduced from the previous year.	£72,317				£72,317		£72,317
Increased expenditure on the purchase of householder waste bins due to an increase in the number of new properties. It is partly offset by income received from the sale of these bins (RPBIN – Chargeable Replacement Waste Bins).	£21,467				£21,467	-£27,435	-£5,968
Higher than expected income was received from the disposal of refuse collection vehicles. This was transferred to the capital earmarked reserve to be used towards funding the future capital programme.		-£8,323			-£8,323	£1,335	-£6,988
The recharge to trade refuse collection is lower than estimated as the trade waste tonnage, on which the recharge is based, is a smaller proportion of the total waste tonnage than the estimated proportion.		£11,572			£11,572		£11,572
Total Refuse Collection	£97,933	£3,249			£101,182	-£26,100	£75,082
<u>RPBIN: Replacement Waste Bins</u>							
Income from the sale of householder bins partly offset by expenditure incurred in the purchase of the bins.	£9,638	-£13,758			-£4,120	£4,120	£0
Total Replacement Waste Bins	£9,638	-£13,758			-£4,120	£4,120	£0
<u>PAPER: Waste Paper and Card Collection</u>							

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Higher than estimated expenditure on vehicle costs mainly due to higher repairs and maintenance (£13,878) and tyre costs (£4,094). Offset in part by lower than estimated expenditure on diesel (£2,457).	£15,520				£15,520		£15,520
There was a budget provision for hire of refuse vehicles should the paper refuse vehicles be off the road. This was not required during 2018/19, resulting in the underspend shown.	-£1,080				-£1,080		-£1,080
There has been a high demand for white paper sacks during the year resulting in additional purchases.	£2,230				£2,230		£2,230
Income was received from the sale of a waste paper collection vehicle during the year. This was transferred to the capital earmarked reserve to be used towards funding the future capital programme.		-£2,091			-£2,091	£2,091	£0
Additional income was received for the sale of paper and card, due to an increase in the rates paid per tonne for a period of 3 months.		-£2,281			-£2,281		-£2,281
Total Waste Paper and Card Collection	£16,670	-£4,372			£12,298	£2,091	£14,389
<u>TFRST: Waste Transfer Station</u>							
Lower than estimated use of temporary staff to cover for holidays and sickness.	-£1,934				-£1,934		-£1,934
Increased repairs and maintenance costs on the Loader Shovel has resulted in a higher recharge.	£1,882				£1,882		£1,882
Total Waste Transfer Station	-£52				-£52		-£52

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>TRREF: Trade Refuse</u>							
Increase in the purchase of trade waste bins.	£2,077				£2,077	£2,008	£4,085
Increased tipping charges due to higher tonnages collected as a result of a growth in the customer base.	£4,118				£4,118		£4,118
The Trade Waste tonnage is a smaller proportion of the total waste tonnage compared to the estimated proportion due to the total waste tonnage increasing. Therefore the allocation of Refuse Collection support costs in 2018/19 is less than estimated as this is based on the proportion of waste tonnage.		-£11,572			-£11,572		-£11,572
The increase in income from commercial trade waste customers was lower than that allowed for in the revised estimate. However, this was still substantially higher than the original estimate.		£2,272			£2,272		£2,272
Decrease in income from the sale of trade sacks and stickers (commercial customers £1,465 and charitable customers £2,081).		£3,546			£3,546		£3,546
Total Trade Refuse	£6,195	-£5,754			£441	£2,008	£2,449
<u>CRIME: Crime and Disorder</u>							
Expenditure on planned promotional activities has been delayed therefore funding that was forecast to be used from the earmarked reserve wasn't required.	-£5,843				-£5,843	£8,894	£3,051
Additional grant money was received from the Police and Crime Commissioner, the unspent element of this has been set aside in earmarked reserves.		-£3,047			-£3,047	£390	-£2,657

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Total Crime and Disorder	-£5,843	-£3,047			-£8,890	£9,284	£394
<u>ARTDV: Art Development</u>							
Lower than estimated expenditure on promotional activities including a delay in the Youth Fishing project and the Arts and Wellbeing project requiring further consultation prior to its delivery. The underspend was transferred to an earmarked reserve in order to fund a replacement till at the Platform Gallery.	-£4,451				-£4,451	£4,280	-£171
Expenditure was lower on arts grants paid due to a combination of a delay in project delivery and changes to a project resulting in the need for less funding support; consequently the planned drawdown from the earmarked reserve wasn't required.	-£1,845				-£1,845	£3,320	£1,475
Total Art Development	-£6,296				-£6,296	£7,600	£1,304
<u>PLATG: Platform Gallery</u>							
Lower than estimated expenditure on promotional activities.	-£3,554				-£3,554		-£3,554
The underspend on communication equipment was due to a delay in the installation of a new internet connection, therefore the annual maintenance fee supporting this will now commence in 2019/20.	-£1,850				-£1,850		-£1,850
A lower than expected requirement for staff cover resulted in an expenditure saving on temporary staff.	-£1,396				-£1,396		-£1,396
Total Platform Gallery	-£6,800				-£6,800		-£6,800

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>MUSEM: Clitheroe Castle Museum</u>							
Reduced income from museum admissions due to fewer visitors.		£3,097			£3,097		£3,097
Total Clitheroe Castle Museum		£3,097			£3,097		£3,097
<u>MCAFE: Museum Cafe</u>							
Increase in expenditure on repairs and maintenance in order to repair the underfloor heating.	£1,294				£1,294		£1,294
The overspend on the purchase of equipment was for stainless steel wall cladding and a replacement microwave.	£617				£617		£617
Total Museum Cafe	£1,911				£1,911		£1,911
<u>VARIOUS: Car Parks</u>							
Saving due to the release of a long standing accrual relating to an anticipated increase in rent that has not been implemented at Church Walk car park and the impact in 2018/19 of there being no rent increase there.	-£20,991				-£20,991		-£20,991
Lower expenditure on salaries due to a staff vacancy during the last quarter of the year.	-£3,500				-£3,500		-£3,500
Higher cost than estimated for the publishing of a public notice in the Clitheroe Advertiser	£1,917				£1,917		£1,917
Higher than estimated income from car park charges due to increased usage, including Edisford Car Park(-£8,804), Chester Avenue Car Park (-£2,812), Church Walk/Railway View Car Park (-£2,225) and Ribchester Car Park (-£1,922). Offset partly by		-£19,045			-£19,045		-£19,045

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
reduced income at the Auction Mart Car Park (£3,640).							
Income was received from the sale of a civil enforcement vehicle during the year. This was transferred to an earmarked reserve to be used towards funding the future capital programme.		-£1,320			-£1,320	£1,320	£0
Total Car Parks	-£22,574	-£20,365			-£42,939	£1,320	-£41,619
<u>SDEPO: Salthill Depot</u>							
Increased usage of heating oil resulted in an overspend.	£1,004				£1,004		£1,004
Expenditure on utilities was higher than estimated (£822) electricity and (£837) metered water supply.	£1,659				£1,659		£1,659
Increased stores oncost recovery due to an increase in stock issues from stores.		-£4,498			-£4,498		-£4,498
Total Salthill Depot	£2,663	-£4,498			-£1,835		-£1,835
<u>VARIOUS: Refuse Collection Vehicles</u>							
Substantially higher than estimated repair demands across the refuse collection fleet, however this has reduced significantly from last year and will continue to be monitored in 2019/20.	£82,356				£82,356		£82,356
Diesel costs were lower than the budget, due to a reduction in fuel prices compared to those estimated when the budget was prepared.	-£5,332				-£5,332		-£5,332

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Spend on lubricants lower than estimated.	-£2,230				-£2,230		-£2,230
Greater demand for replacement tyres than estimated.	£6,803				£6,803		£6,803
Expenditure on support for vehicle CCTV system that wasn't included in the budget.	£1,800				£1,800		£1,800
The actual receipt (£6,500) from the sale of a refuse collection vehicle was reported within Refuse Collection therefore off-setting this variance.		£6,500			£6,500		£6,500
Increased use of transport recharge to Refuse Collection (RCOLL) and Paper Collection (PAPER) due to additional costs as mentioned above.		-£88,062			-£88,062		-£88,062
Reimbursements from the insurance company which were not budgeted for.		-£2,738			-£2,738		-£2,738
Total Refuse Collections Vehicles	£83,397	-£84,300			-£903		-£903
<u>VARIOUS: Grounds Maintenance Vehicles</u>							
Lower than estimated expenditure on repairs and maintenance required to be carried out by specialist outside firms.	-£15,397				-£15,397		-£15,397
Lower than estimated expenditure on tyres across the grounds maintenance fleet.	-£1,899				-£1,899		-£1,899
The actual receipts (£8,150) from the sale of various grounds maintenance vehicles were reported within Grounds Maintenance which will therefore off-set this variance.		£8,150			£8,150		£8,150
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£18,425			£18,425		£18,425

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Savings on depreciation compared to the estimate due to there being no depreciation charge in the first year of acquisition for vehicle YR18 DXD (-£4,100) and no charge in year for vehicle PK07 TZG (-£4,100) due to it already being fully depreciated.				-£8,209	-£8,209		-£8,209
Total Grounds Maintenance Vehicles	-£17,296	£26,575		-£8,209	£1,070		£1,070
<u>VARIOUS: Works Administration Vehicles</u>							
Vehicle repairs and maintenance demands slightly lower than estimated.	-£2,008				-£2,008		-£2,008
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£2,284			£2,284		£2,284
TOTAL Works Administration Vehicles	-£2,008	£2,284			£276		£276
<u>VEHCL: Vehicle Workshop</u>							
Lower maintenance demands of mechanical and electrical equipment than estimated.		-£954			-£954		-£954
Demand for protective clothing higher than estimated.	£1,828				£1,828		£1,828
Total Vehicle Workshop	£1,828	-£954			£874		£874
<u>VARIOUS: Plant</u>							
Higher than estimated repair demands in particular to the loader shovel (£1,669) and the steam cleaner (£1,558).	£3,235				£3,235		£3,235
Increased oncost recovery due to higher levels of spend as mentioned above.		-£2,991			-£2,991		-£2,991
Total Plant	£3,235	-£2,991			£244		£244

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>WKSAD: Works Administration</u>							
Salaries are higher than estimated due to a staff vacancy being recruited more quickly than expected.	£1,598				£1,598		£1,598
Lower than estimated use of transport costs due to underspends as referenced earlier in this report (see Works Administration Vehicles)	-£2,254				-£2,254		-£2,254
Higher than estimated spend on use of plant costs due to increased expenditure as mentioned earlier in this report (see Plant).	£1,627				£1,627		£1,627
Income received from the sale of works administration vehicle PO60 AZL; this was transferred to a reserve to fund the future capital programme.		-£2,300			-£2,300	£2,300	£0
Reduced recovery through revenue due to an increase in time being spent on capital projects. Offset by an increase in recovery through capital schemes (see below).		£13,409			£13,409		£13,409
The nature of the capital scheme meant that some schemes required works admin involvement resulting in increased recovery through capital. This meant that less time was spent on revenue schemes resulting in reduced recovery through revenue (see above).		-£13,528			-£13,528		-£13,528
Total Works Administration	£971	-£2,419			-£1,448	£2,300	£852

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>CARVN: Caravan Site</u>							
There has been an increase in site usage that has generated greater income in the year.		-£2,337			-£2,337		-£2,337
Total Caravan Site		-£2,337			-£2,337		-£2,337
<u>PKADM: Grounds Maintenance</u>							
A staff vacancy has resulted in a decrease in wage costs compared to the estimate.	-£4,090				-£4,090		-£4,090
As mentioned previously (see Grounds Maintenance Vehicles) spend on vehicles was lower than estimated resulting in a lower use of transport charge.	-£18,457				-£18,457		-£18,457
Spend on trees, plants and shrubs lower than planned when the budget was prepared.	-£2,303				-£2,303		-£2,303
Income received from the planned sale of various grounds maintenance vehicles. This was transferred to a reserve to fund the future capital programme.		-£8,150			-£8,150		-£8,150
Lower than estimated profit made on recharges including verge maintenance on behalf of Lancashire County Council (£1,120).		£2,409			£2,409		£2,409
Reduced recovery through revenue schemes due to lower than estimated expenditure within this service area and also increased oncost recovery through capital schemes (see below).		£31,991			£31,991		£31,991
Increased oncost recovery through capital schemes, mainly due to a higher than estimated time spent on the Play Areas capital scheme.		-£2,885			-£2,885		-£2,885
Total Grounds Maintenance	-£24,850	£23,365			-£1,485		-£1,485

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RVPRK: Ribble Valley Parks</u>							
Requirements for emergency tree works lower than anticipated.	-£2,307				-£2,307		-£2,307
The recharge from grounds maintenance for maintaining the borough's parks and open spaces was lower than estimated due to savings in the running costs of the service, particularly regarding the repairs & maintenance of grounds vehicles, combined with lower than estimated productive hours incurred.	-£33,501				-£33,501		-£33,501
A grant received from MHCLG for Local Authority Parks Improvement Funding was not included in the estimate and was received too late to be expended in 18/19, therefore it was added to a reserve to be spent in 19/20.		-£10,000			-£10,000	£10,000	£0
The requirement to use S106 monies was lower than estimated as the expenditure for which the funding was required was also less than estimated.		£3,129			£3,129		£3,129
Total Ribble Valley Parks	-£35,808	-£6,871			-£42,679	£10,000	-£32,679
<u>RPOOL: Ribblesdale Pool</u>							
Reduced expenditure on instructors' salaries due to staff vacancies.	-£4,057				-£4,057		-£4,057
Expenditure has been lower on tuition fees as only Duty Officers are now required to take the First Aid at Work course and other anticipated courses were not taken before the end of the year.	-£3,012				-£3,012		-£3,012

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Expenditure on building repairs and maintenance was higher than estimated.	£1,164				£1,164		£1,164
Lower than estimated spend on utilities, in particular gas (-£935) and metered water (-£4,082) offset by an overspend on electricity (£2,835).	-£2,182				-£2,182		-£2,182
There have been unavoidable repairs at the pool, including the circulation pump, which has resulted in an overspend on both repairs and the equipment required to carry out them out.	£2,400				£2,400		£2,400
Increased expenditure on filtration and chlorination mainly due to an increase in the quantity of liquid carbon dioxide purchased.	£1,670				£1,670		£1,670
A delay in the installation of the new computer connection line resulted in lower expenditure on communication equipment.	-£1,831				-£1,831		-£1,831
Expenditure on an external swimming instructors fees is higher than expected due to the introduction of Parent and Child swimming lessons, however this is more than offset by the additional income generated (see below).	£3,741				£3,741		£3,741
Income from school swimming lessons was higher than estimated.		-£2,412			-£2,412		-£2,412
Income from the hire of baths is lower than estimated mainly due to a lower level of club hire, following reduced membership of a local swimming club.		£2,895			£2,895		£2,895
Junior admissions income is lower than estimated due to less participation.		£1,169			£1,169		£1,169

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Additional income was received following the introduction of Parent and Child swimming lessons that wasn't anticipated. This is offset by the additional cost of delivering the lessons (see above).		-£6,034			-£6,034		-£6,034
Total Ribblesdale Pool	-£2,107	-£4,382			-£6,489		-£6,489
<u>EALLW: Edisford All Weather Pitch</u>							
Income from use of the 3G pitches was reduced as one of the pitches was unavailable during the last two months of the year due to deterioration in the playing surface.		£7,070			£7,070		£7,070
Total Edisford All Weather Pitch		£7,070			£7,070		£7,070
<u>SPODV: Sports Development</u>							
The underspend on promotional activities was to be used to towards funding football goals at Longridge. However due to a delay in the order being processed by the supplier, these were not delivered in time to be accounted for in 18/19, therefore monies have been added to a reserve to fund the purchase in 19/20.	-£1,894				-£1,894	£1,589	-£305
Total Sports Development	-£1,894				-£1,894	£1,589	-£305

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RECU: Recreation/ Culture Grants</u>							
Expenditure was lower than estimated on recreation grants paid due to a delay in project delivery and some no longer being required. Consequently the planned drawdown from reserve wasn't needed; an addition was made to the reserve in order to fund the delayed project in 19/20.	-£6,978				-£6,978	£11,900	£4,922
Total Recreation/ Culture Grants	-£6,978				-£6,978	£11,900	£4,922
	£65,922	-£101,309	£3,093	-£8,209	-£40,503	£56,022	£15,519
				Total of other Variances	-£5,793	-£1,386	-£7,179
				Total Variances for Community Services Committee (Net Cost of Services)	-£46,296	£54,636	£8,340