

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

DECISION
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Agenda Item No 7

meeting date: 14 JANUARY 2014  
 title: REVISED REVENUE BUDGET 2013/14  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: ROBIN BRAMHALL

## 1 PURPOSE

1.1 To agree a revised revenue budget for 2013/14 for consideration at Special Policy and Finance Committee.

## 2 BACKGROUND

2.1 The original estimate for this current financial year was set in March 2013. As members will be aware, there can be numerous variations to the budget that come to our attention as the year progresses, particularly through the budget monitoring process.

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

2.3 The 2013/14 budget included provision for price increases of 2.5% and a pay increase of 1%.

## 3 RESTATING OF ORIGINAL ESTIMATE

3.1 The original estimate that was approved in March 2013 is shown in the budget book. Since that was approved a supplementary estimate and a number of virements have been agreed.

3.2 To allow a better comparison of the budget to the revised estimate within this report, the original budget has now been restated.

3.3 Overall the total net budget for the council has changed only for the £30,000 supplementary estimate for the previous paper collection service contract, and at a committee level this has the impact of increasing or decreasing the budget levels on a number of service cost centres, which for this committee results in a net increase in budget.

3.4 The impact of this restatement has been summarised in the table below:

Service Area	Original Estimate £	Restated Original Estimate £
Administration	-16,800	-12,550
Highway Services	139,770	134,340
Environmental Services	1,769,790	1,793,470
Community Safety	88,420	99,420
Tourism and Arts	463,840	463,840
Transportation	-99,980	-99,980
Crime Prevention	113,880	113,880
Depots and Transport	-3,030	-2,000
Sports and Recreation	779,460	790,460
Grants and Subscriptions	81,200	81,200
<b>NET COST OF SERVICES</b>	<b>3,316,550</b>	<b>3,362,080</b>
Transfers to/from earmarked reserves	-29,260	-51,910
<b>NET EXPENDITURE</b>	<b>3,287,290</b>	<b>3,310,170</b>

3.5 The main changes that are shown above relate to:

### Supplementary Estimate

- **Environmental Services:** In June 2013 Policy and Finance Committee considered a request from this committee for the approval of a supplementary estimate for the current year's revenue budget to facilitate the provision of the collection of waste paper and card in-house, and to fund the increased costs of the then existing external contractor who provided the service.

Policy and Finance Committee agreed to the request for a supplementary revenue estimate for the funding of the increased cost of the external contract for the period April to June 2013 of £30,000. A further supplementary estimate was also approved of £15,900 for the in-house operation of the paper and card collection service, but only if existing budgets were to prove inadequate for the purpose. This further £15,900 has not been needed.

### Virements

- **Community Safety:** Support for police community support officer (£11,000) which was previously funded from the Crime Safety Partnership, the funds for which came from the pooling of 'second homes monies'
- **Sports and Recreation:** Additional expenditure on repairs, promotions and equipment (£10,000) which is financed from transfers from earmarked reserves.

## 4 REVISED REVENUE BUDGET 2013/14

4.1 The revised budget is **£16,790** lower than the restated original estimate. This is decreased to **£6,070** lower than the restated original estimate after allowing for transfers to and from earmarked reserves. A comparison between the restated original and revised budgets for each cost centre is shown below:

Cost Centre	Cost Centre Name	Restated Original Estimate 2013/14 £	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Revised Estimate 2013/14 £
COMMD	Community Services Department	-12,550	22,350	2,360	-12,160	0	0
HWAGY	Highways Agency	14,970	0	0	-180	0	14,790
HWREP	Highways Repairs	3,260	0	0	-10	0	3,250
NHWAG	Non-Agency Highways Work	26,830	0	0	-350	0	26,480
CULVT	Culverts & Watercourses	19,170	0	0	-120	0	19,050
DRAIN	Private Drains	11,510	0	0	-4,660	0	6,850
RIVBK	Riverbank Protection	3,210	0	0	-10	0	3,200
BUSSH	Bus Shelters	13,490	0	0	-40	0	13,450
SEATS	Roadside Seats	5,670	0	0	270	0	5,940
SIGNS	Street Nameplates & Signs	31,460	0	-10	12,210	0	43,660
RIGHT	Public Rights of Way	4,770	10,190	-10,190	-380	0	4,390
STCLE	Street Cleansing	320,350	-1,540	690	-4,620	0	314,880
VARIOUS	Public Conveniences	183,220	11,170	-50	-840	-2,280	191,220
LITTR	Litter Bins	13,890	0	0	-110	0	13,780
RCOLL	Refuse Collection	1,076,430	-8,760	15,130	-7,680	5,580	1,080,700
RECYC	Recycling	105,080	5,720	-2,940	-14,390	0	93,470
PAPER	Paper Collection	36,310	-48,730	10,520	19,070	-6,000	11,170
TFRST	Waste Transfer Station	79,320	320	0	190	0	79,830
TRREF	Trade Refuse	-21,130	6,940	-6,500	590	0	-20,100

Cost Centre	Cost Centre Name	Restated Original Estimate 2013/14 £	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Revised Estimate 2013/14 £
CRIME	Crime and Disorder	75,420	-20	0	-5,340	0	70,060
CRIMP	RV Community Safety Partnership	24,000	-10,330	-10,000	0	0	3,670
LNGCH	Longridge Civic Hall	17,000	0	0	0	10	17,010
ARTDV	Art Development	28,510	-90	0	2,580	0	31,000
PLATG	Platform Gallery	112,840	1,850	2,720	-3,210	-50	114,150
MCAFE	Museum Café	910	3,500	-660	1,340	0	5,090
MUSEM	Castle Museum	204,730	2,080	-1,270	-8,010	0	197,530
SOUND	Sound Archives	0	0	-340	340	0	0
TURSM	Tourism	99,850	-3,740	3,810	-8,620	0	91,300
VARIOUS	Car Parks	-99,980	30,400	-620	500	0	-69,700
CCTEL	Closed Circuit Television	113,880	-2,780	480	-170	0	111,410
LDEPO	Longridge Depot	0	50	150	-200	0	0
SDEPO	Salthill Depot	-290	5,140	-4,210	-640	0	0
VARIOUS	Refuse Collection Vehicles	0	-6,210	6,210	0	0	0
VARIOUS	Grounds Maintenance Vehicles	0	970	-970	0	0	0
VARIOUS	Works Administration Vehicles	3,930	-800	-3,130	0	0	0
VARIOUS	Plant	0	0	0	0	0	0
TWOWR	Two Way Radio	0	360	-360	0	0	0
VEHCL	Vehicle Workshop	-900	-8,660	8,880	680	0	0
WKSAD	Works Administration	-4,740	-1,200	8,280	-2,340	0	0
CARVN	Caravan Site	-6,520	40	1,280	-340	0	-5,540
EDPIC	Edisford Picnic Area	-7,730	110	840	1,190	0	-5,590
PKADM	Grounds Maintenance	-2,420	20	5,330	-2,930	0	0
ROEBN	Roefield Barn	50	0	0	30	0	80
RVPRK	Ribble Valley Parks	406,570	-270	1,870	3,110	-3,480	407,800
RPOOL	Ribblesdale Pool	269,820	-8,500	40	2,200	0	263,560
EALLW	Edisford All Weather Pitch	-10,820	-140	1,080	-160	0	-10,040
CYCLS	Cycling	5,880	0	0	-90	0	5,790
EXREF	Exercise Referral Scheme	45,430	-7,130	-5,420	-3,210	0	29,670
SPODV	Sports Development	90,200	4,050	-5,000	-1,990	0	87,260
GRSRC	Grants and Subscriptions	26,980	-90	0	-810	0	26,080
CULTG	Culture Grants	6,470	-440	0	-860	0	5,170
RECU	Recreation & Culture Grants	36,940	21,770	0	-1,500	0	57,210
SPOGR	Sports Grants	7,590	-3,290	0	-1,510	0	2,790
XMASL	Christmas Lights & RV in Bloom	3,220	660	0	-360	0	3,520
<b>NET COST OF SERVICES</b>		<b>3,362,080</b>	<b>14,970</b>	<b>18,000</b>	<b>-43,540</b>	<b>-6,220</b>	<b>3,345,290</b>
<b>ITEMS ADDED TO/ (TAKEN FROM) BALANCES AND RESERVES</b>							
LESS/ADD Contribution from/to Community Safety Partnership Reserve		-24,000	20,330	0	0	0	-3,670
LESS/ADD Contribution from/to Exercise Referral Reserve		-5,260	12,810	0	0	0	7,550
LESS Financed from Xmas Lights Reserve		0	0	-660	0	0	-660

Cost Centre	Cost Centre Name	Restated Original Estimate 2013/14 £	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Revised Estimate 2013/14 £
	LESS Contribution from Wellbeing and Health Equality Reserve	-5,000	0	0	0	0	-5,000
	LESS Contribution from Local Recreation Grants Reserve	0	0	-21,760	0	0	-21,760
	LESS Contribution from Human Resources Development Reserve	-3,100	0	0	0	0	-3,100
	LESS Contribution from Sports Development Reserve	-6,280	0	0	0	0	-6,280
	LESS Contribution from Equipment Reserve	-4,340	0	0	0	0	-4,340
	LESS Contribution from Vehicles and Equipment Reserve	-3,930	0	0	0	0	-3,930
	<b>NET EXPENDITURE</b>	<b>3,310,170</b>	<b>48,110</b>	<b>-4,420</b>	<b>-43,540</b>	<b>-6,220</b>	<b>3,304,100</b>

4.2 The difference between the revised and restated original estimate is an estimated decrease in net spending of **£16,790**. The main reasons for this are shown at Annex 1. However, a summary of the **significant variances** is given below:

Description	Variences from restated original estimate to revised estimate £
<b>VARIOUS</b> Support Services – reduced recharges – following savings in support services, and a reassessment of time spent on different activities	-43,540
<b>COMMD: Community Services Department</b> Additional costs of extra staff appointed	18,480
Additional grant income through the Working with Families Project	-10,000
<b>VARIOUS – Public Conveniences</b> Additional expenditure on repairs of conveniences, particularly those scheduled for closure at Berry Lane and Woone Lane, but also at Castle Field Toilets.	11,170
<b>RCOLL: Refuse Collection</b> Reduced Recycling Credits as the financial impact of no longer being able to attract credits for the recycling of leaves removed from highways and footpaths has been greater than previously anticipated	15,020
<b>PAPER: Paper Collection</b> Reduced employee costs as one post has not yet been filled, and the use of temporary and agency staff has been lower than anticipated	-25,830
Vehicle repairs costs have been lower than anticipated as the vehicles acquired for paper collection were in good condition, and the use of diesel has been lower as a much lower mileage has so far been incurred	-23,060
<b>CRIMP: Community Safety Partnership</b> Savings on promotional activities and additional grant from Lancashire Police and Crime Commissioner	-20,330

Description	Variances from restated original estimate to revised estimate £
<b>CHUCP: Church Walk/Railway View Car Park</b> Revised budget allows for potential additional costs of rent at Church Walk/ Railway View car park, backdated to April 2007 (the lease review date). Protracted negotiations are still ongoing.	32,000
<b>RECU: Recreation Grants</b> Increase in level of Recreation and Culture grants due to a number of schemes not having been completed by 31 March 2013 in the previous financial year. At the 31 March 2013, monies were set aside in an earmarked reserve in order to meet this known commitment. Therefore this increased cost will be fully financed from a transfer from an earmarked reserve specifically set aside for this purpose.	21,770

## 5 CONCLUSION

5.1 The difference between the revised and restated original estimate is a decrease of £16,790, or £6,070 after allowing for transfers to and from earmarked reserves.

## 6 RISK ASSESSMENT

6.1 The approval of this report may have the following implications

- Resources – approval of the revised estimate would see a reduction in net expenditure of £ 16,790, or £6,070 after allowing for transfers to and from earmarked reserves.
- Technical, Environmental and Legal – none identified
- Political – none identified
- Reputation – sound financial planning safeguards the reputation of the Council
- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

## 7 RECOMMENDED THAT COMMITTEE

7.1 Approve the revised budget for 2013/14 and submit this to the Special Policy and Finance Committee subject to any further consideration by the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM3-14/RB/AC  
18 December 2013

For further background information please ask for Robin Bramhall extension 4433.

BACKGROUND PAPERS – None

## Community Services Committee – Main Movements between Original and Revised Estimates 2013/14

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Community Services Department</b>					
Increase in employee costs. The budget allows for a 2% turnover/vacancy rate on the budget, but as there has been a low level of turnover, this 2% allowance in the budget has not been met. In addition, additional staff have been appointed to deal with planning matters	21,620				
Net decrease in recharges in, from other support services following reassessment of time spent on different activities			-12,160		
Reduced level of recharges charged to other council services, as overall net costs have reduced			12,360		
Working Together with Families Scheme – additional income from Lancashire County Council		-10,000			
<b>Total Community Services Department</b>					<b>11,820</b>
<b>Private Drains</b>					
Net decrease in recharge from support services following reassessment of time spent on different activities			-4,660		
<b>Total Community Services Department</b>					<b>-4,660</b>
<b>Street Nameplates and Signs</b>					
Increase in Recharge from Community Services following reassessment of time spent on National Land and Property Gazetteer			12,210		
<b>Total Street Nameplates and Signs</b>					<b>12,210</b>
<b>Public Rights of Way</b>					
Additional expenditure on statutory notices for public footpath diversion orders. This is financed from additional income, which is shown below	10,190				
Contributions from persons seeking a public footpath diversion order. This is used to finance expenditure on works, statutory notices and management expenses, as shown above.		-10,190			
<b>Total Public Rights of Way</b>					<b>0</b>
<b>Amenity Cleansing</b>					
Reduction in recharge from support services following reassessment of time spent on different activities			-4,620		
<b>Total Amenity Cleansing</b>					<b>-4,620</b>

## Community Services Committee – Main Movements between Original and Revised Estimates 2013/14

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Public Conveniences</b>					
Additional cost of repairs and maintenance at Woone Lane, Castle Field , Berry Lane and Dunsop Bridge conveniences	11,170				
Reduction in depreciation charges as certain assets have now been fully depreciated				-2,280	
<b>Total Public Conveniences</b>					<b>8,890</b>
<b>Refuse Collection</b>					
Drivers and loaders wages – lower costs due to vacancies and temporary reallocation to paper collection duties	-8,550				
Employee related insurance – additional premiums due to recent claims experience	3,190				
Use of transport – reduced costs due to reduction in fuel consumption, and the price of diesel not being as high as expected	-6,310				
Reduction in recharge from support services following a reassessment of time spent on different activities			-7,680		
Net Increase in Depreciation charges, following the disposal of some vehicles and the acquisition of replacement vehicles.				5,580	
Reduced Recycling Credits as the financial impact of no longer being able to attract credits for the recycling of leaves removed from highways and footpaths has been greater than previously anticipated		15,020			
<b>Total Refuse Collection</b>					<b>1,250</b>
<b>Recycling</b>					
<b><i>This cost centre previously covered payments to the external contractor in the provision of the paper and card collection service. This was largely offset by receipts of recycling credits in relation to the paper collected, from Lancashire County Council. The service was brought 'in-house' in July 2013 due to the unacceptable increases to the net contract cost that were proposed by the external contractor in 2013/14. The 'in-house' service provision costs are now shown in the separate cost centre below as Paper Collection.</i></b>					
Increase in payments to the previous contractor for paper collection as the rate per tonne collected was higher than previously allowed for, and the amount of paper collected was slightly higher than anticipated	5,720				
Reduction in recharge from support services following a reassessment of time spent on different activities, in particular by now charging time to the new cost centre for the in-house Paper Collection service, as shown below.			-14,390		
Increased income in respect of recycling credits, as slightly more recycle was collected		-2,940			
<b>Total Recycling</b>					<b>-11,610</b>

## Community Services Committee – Main Movements between Original and Revised Estimates 2013/14

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Paper Collection</b>					
<i>This cost centre relates to the 'in-house' provision of the paper and card collection service. This service was previously provided by an external contractor, but was brought in house due to unacceptable increases to the net contract cost that were proposed by the external contractor in 2013/14. The Original Estimate for 2013/14 reflected only 9 months of operation as 'in-house' provision only started in July 2013.</i>					
Reduced employee costs as one post has not yet been filled, and the use of temporary and agency staff has been lower than anticipated	-25,830				
Vehicle repairs costs have been lower than anticipated as the vehicles acquired for paper collection were in good condition, and the use of diesel has been lower as a much lower mileage has so far been incurred	-23,060				
Introduction of support service charges - which were previously mainly charged to Recycling, as shown above.			19,070		
Depreciation charges are not charged in the year the asset is acquired, so the first year of charge will now be 2014/15				-6,000	
Sale of materials – the volume of paper collected has so far not been as great as expected - so income is slightly lower than the budgeted figure		5,670			
Recycling credits – the volume of paper collected has so far not been as great as expected - so income is slightly lower than the budgeted figure		4,850			
<b>Total Paper Collection</b>					<b>-25,300</b>
<b>Trade Refuse</b>					
Additional tipping charges as the number of trade bins and hence the weight collected has risen	6,940				
Additional income as the number of trade bins collected has increased during the year. This is partly offset though, as the number of sacks sold has decreased		-6,500			
<b>Total Trade Refuse</b>					<b>440</b>
<b>Crime and Disorder</b>					
Reduction in recharge from support services following a reassessment of time spent on different activities			-5,340		
<b>Total Crime and Disorder</b>					<b>-5,340</b>
<b>Community Safety Partnership</b>					
Promotional Activities – reduced expenditure as not all resources available currently need to be committed, underspend here will be set aside in an earmarked reserve to be used to support spending in the 2014/15 financial year	-10,330				

## Community Services Committee – Main Movements between Original and Revised Estimates 2013/14

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Additional grant from the Lancashire Police and Crime Commissioner		-10,000			
<b>Total Community Safety Partnership</b>					<b>-20,330</b>
<b>Art Development</b>					
Increase in Recharge from support services following reassessment of time spent on different activities			2,580		
<b>Total Art Development</b>					<b>2,580</b>
<b>Platform Gallery and Visitor Information Centre</b>					
Reduction in Recharge from support services following reassessment of time spent on different activities.			-3,210		
Reduction in commission income from sales, due to fewer visitors to the Gallery and lower level of sales.		2,600			
<b>Total Platform Gallery</b>					<b>-610</b>
<b>Clitheroe Castle Museum</b>					
Decrease in recharge from support services following a reassessment of time spent on different activities.			-8,010		
Reduction in charge for depreciation as the asset this relates to has now been reclassified as a heritage asset, which does not attract a depreciation charge				-3,720	
Reduced charge to the Sound Archives and the Café, reflecting the reduced costs outlined above. This charge is based on a share of the operational costs of the site.		3,850			
<b>Total Castle Museum</b>					<b>-7,880</b>
<b>Tourism</b>					
Reduced expenditure on promotions – production of guide	-3,130				
Reduced income from production of guide – advertising income		3,810			
Reduction in recharge from support services following reassessment of time spent on different activities			-8,620		
<b>Total Tourism</b>					<b>-7,940</b>
<b>Salthill Depot</b>					
Introduction by United Utilities of a surface water charge for the Depot	6,850				
Reduced cost of metered water following a refund in respect of previous years, and a reduction in water consumption	-2,950				
Increase in recharge to service users to reflect increased operational costs of the site		-4,210			
<b>Total Salthill Depot</b>					<b>-310</b>

## Community Services Committee – Main Movements between Original and Revised Estimates 2013/14

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Refuse Collection Vehicles</b>					
Reduced costs due to reduction in fuel consumption, and the price of diesel not being as high as expected	-6,210				
Reduced recharge to reflect savings in fuel		6,210			
<b>Total Refuse Collection Vehicles</b>					<b>0</b>
<b>Car Parks</b>					
Savings in staffing costs following vacancies and staff turnover	-3,070				
Provision for potential additional cost of rent at Church Walk/ Railway View car park, backdated to April 2007	32,000				
Car Park charges – increased income due to higher than expected usage of car parks during the summer months		-6,130			
Reduced income from car park fines, as reduced monitoring took place during the period of staff turnover		5,510			
<b>Total Car Parks</b>					<b>28,310</b>
<b>Vehicle Workshop</b>					
Reduced employee costs following a vacancy and a change in staffing arrangements	-8,740				
Reduced recharge to reflect savings in expenditure		8,880			
<b>Total Vehicle Workshop</b>					<b>140</b>
<b>Works Administration</b>					
Increase in overtime payments to cover more weekend working, etc.	3,540				
Reduction in other employee costs due to staff turnover and vacancies	-4,100				
Reduction in recharge from support services following a reassessment of time spent on different activities.			-2,340		
Increase in recharge of overtime, as more overtime worked during the year.		-7,720			
Recharge in respect of capital works. There has been an increase in time charged to the capital programme as wherever possible more work has been carried out by in-house staff		-13,110			
Reduced general recharge for works to reflect overall reduced costs and increased recharges to the capital programme		28,590			
<b>Total Works Administration</b>					<b>4,860</b>

## Community Services Committee – Main Movements between Original and Revised Estimates 2013/14

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Grounds Maintenance</b>					
Reduction in recharge from support services following a reassessment of time spent on different activities			-2,930		
Decrease in Recharges to Users to reflect reduced expenditure		5,330			
<b>Total Grounds Maintenance</b>					<b>2,400</b>
<b>Ribble Valley Parks</b>					
Increase in recharge from support services following reassessment of time spent on different activities			3,110		
Reduction in charge for depreciation as one of the assets has now been fully depreciated				-3,480	
<b>Total Ribble Valley Parks</b>					<b>-370</b>
<b>Ribblesdale Pool</b>					
Lower costs of gas and electricity due to reduced consumption during the year	-4,340				
Increase in recharge from support services following a reassessment of time spent on different activities			2,200		
Hire of Baths – increased usage by clubs		-3,750			
Income from Courses – greater take up of courses, particularly in relation to parent/toddler classes		-4,040			
Income from Contracts – greater take up of contracts as fewer customers are buying individual tickets		-6,650			
Income from adult admission charges – lower take up as more adults are buying contracts		8,150			
Income from children admission charges- lower take up as more children are buying contracts		4,190			
<b>Total Ribblesdale Pool</b>					<b>-4,240</b>
<b>Exercise Referral</b>					
Reduced employee costs due to staff vacancies and reduction in hours worked	-6,870				
Increased recharges from support services following reassessment of time spent on activities			-3,210		
Increased funding received – Best Foot Forward programme		-5,000			
<b>Total Exercise Referral</b>					<b>-15,080</b>

## Community Services Committee – Main Movements between Original and Revised Estimates 2013/14

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<b>Sports Development</b>					
Additional expenditure on purchase of equipment, printing and stationery and promotions which will be met from the additional grant shown below	4,050				
Additional grant from Lancashire County Council – Summer activities programme		-5,000			
<b>Total Sports Development</b>					<b>-950</b>
<b>Sports Grants</b>					
The next round of grants won't be awarded until May 2014 resulting in a saving for this year	-3,290				
<b>Total Sports Grants</b>					<b>-3,290</b>
<b>Recreation and Culture Grants</b>					
Increase in level of Recreation and Culture grants due to a number of schemes not having been completed by 31 March 2013 in the previous financial year. At the 31 March 2013, monies were set aside in an earmarked reserve in order to meet this known commitment. Therefore this increased cost will be fully financed from a transfer from an earmarked reserve specifically set aside for this purpose.	21,770				
<b>Total Annual Grants and Subscriptions</b>					<b>21,770</b>
<b>SUB –TOTAL</b>	<b>10,260</b>	<b>7,420</b>	<b>-56,480</b>	<b>-9,900</b>	<b>-48,700</b>
<b>Reserve Funds</b>					
Exercise Referral Reserve – Staff savings for the year and additional income - to be set aside to fund 2014/15 expenditure	12,810				12,810
Christmas Lights and Ribble Valley in Bloom – use of earmarked reserve to meet additional expenditure in 2013/14		-660			-660
Community Safety Partnership – savings for the year and additional income – to be set aside to aid 2014/15 expenditure	20,330				20,330
Local Recreation Grants Reserve – use of earmarked reserve to meet additional expenditure in 2013/14		-21,760			-21,760
<b>Total Reserve Funds</b>	<b>33,140</b>	<b>-22,420</b>	<b>0</b>	<b>0</b>	<b>10,720</b>
<b>TOTAL</b>	<b>43,400</b>	<b>15,840</b>	<b>-56,480</b>	<b>-9,900</b>	<b>-7,140</b>