

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 9

meeting date: 27 JANUARY 2015
 title: REVISED REVENUE BUDGET 2014/15
 submitted by: DIRECTOR OF RESOURCES
 principal author: TRUDY HOLDERNESS

1 PURPOSE

1.1 To agree a revised revenue budget for 2014/15.

2 BACKGROUND

2.1 The original estimate for this current financial year was set in March 2014. 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 2014/15 budget included provision for price increases of 2.75% and a pay increase of 1%.

3 REVISED REVENUE BUDGET 2014/15

3.1 The revised budget is £87,440 higher than the original estimate. This is reduced to £42,990 lower than the original estimate after allowing for transfers to and from earmarked reserves. A comparison between the original and revised budgets for each cost centre is shown below.

Cost Centre	Cost Centre Name	Original Estimate 2014/15 £	Movement in Expenditure £	Movement in Income £	Movement In Support Services £	Movement in Capital Costs £	Revised Estimate 2014/15 £
ALBNM	Albion Mill	110	0	-850	1,210	0	470
INDDV	Economic Development	92,040	-100	-400	1,960	0	93,500
CONTI	Continental Market	0	1,330	-1,330	0	0	0
CEXEC	Chief Executives Department	0	-1,780	-550	2,330	0	0
LSERV	Legal Services	-16,400	-3,860	0	20,260	0	0
CORPM	Corporate Management	357,170	0	0	-20,050	0	337,120
CSERV	Corporate Services	179,880	5,300	0	-8,540	0	176,640
CIVST	Civic Suite	0	-1,480	1,110	380	-10	0
CLOFF	Council Offices	0	-3,200	190	3,010	0	0
EMERG	Community Safety	59,330	-1,350	0	-2,050	0	55,930
CLTAX	Council Tax	327,860	-2,170	-6,340	16,880	0	336,230

Cost Centre	Cost Centre Name	Original Estimate 2014/15 £	Movement in Expenditure £	Movement in Income £	Movement In Support Services £	Movement in Capital Costs £	Revised Estimate 2014/15 £
NNDRC	National Non Domestic Rates	46,210	8,240	-2,390	5,620	0	57,680
DISTC	District Elections	0	-1,390	0	0	0	-1,390
ELADM	Election Administration	32,970	0	0	-260	0	32,710
ELECT	Register of Electors	76,640	-11,110	-12,750	-210	0	52,570
ATTEN	Mayor's Attendant	0	-2,330	0	2,330	0	0
CIVCF	Civic Functions	60,740	-540	-480	-2,480	0	57,240
WWOCO	World War One Commemorations	0	10,190	0	0	0	10,190
COSDM	Cost of Democracy	439,050	-340	-40	6,860	0	445,530
MAYCR	Mayoral Transport	0	-280	0	280	0	0
LICSE	Licensing	10,130	-1,270	0	-5,970	0	2,890
LANDC	Land Charges	33,370	9,860	-5,100	-3,940	0	34,190
FGSUB	Grants and Subscriptions	144,500	0	0	50	0	144,550
ESTAT	Estates	9,620	2,680	1,630	-4,410	0	9,520
VARIOUS	Meals on Wheels & Luncheon Clubs	15,560	-20,790	13,240	-1,480	0	6,530
FMISC	Policy & Finance Miscellaneous	-153,200	-2,190	121,560	1,070	0	-32,760
PERFM	Performance Reward Grants	27,190	-5,740	0	-1,460	0	19,990
SUPDF	Superannuation Deficiency Payments	126,920	-9,160	0	40	0	117,800
COMPR	Computers	0	4,880	0	720	-5,600	0
FSERV	Financial Services	0	-4,450	-140	4,590	0	0
OMDEV	Organisation & Member Development	0	-1,230	-30	1,260	0	0
CONTC	Contact Centre	0	2,220	0	-2,220	0	0
REVUE	Revenues and Benefits	0	8,430	-350	-8,080	0	0
NET COST OF SERVICES		1,869,690	-21,630	106,980	7,700	-5,610	1,957,130
ITEMS ADDED TO/(TAKEN FROM) BALANCES AND RESERVES							
FNBAL H230	Election Fund	21,450	1,390	0	0	0	22,840
FNBAL H326	Performance Reward Grants Reserve	-23,510	0	5,740	0	0	-17,770
FNBAL H269	Valuation of Assets Reserve	-8,000	0	0	0	0	-8,000
FNBAL H354	Community Right to Bid Reserve	7,850	0	0	0	0	7,850

Cost Centre	Cost Centre Name	Original Estimate 2014/15 £	Movement in Expenditure £	Movement in Income £	Movement In Support Services £	Movement in Capital Costs £	Revised Estimate 2014/15 £
FNBAL H359	Community Right to Challenge	8,550	0	0	0	0	8,550
FNBAL H325	VAT Shelter Reserve	279,300	-139,300	0	0	00	140,000
FNBAL H276	Promotions Reserve	0	0	-12,110	0	0	-12,110
FNBAL H354	IER Reserve	0	34,650	-17,990	0	0	16,660
FNBAL H327	Fleming VAT Reserve	0	13,030	-2,610	0	0	10,420
CPBAL H330	Revenue Contribution to Capital	0	1,200	0	0	0	1,200
FNBAL H272	Land Charges Restitution Reserve	0	0	-4,670	0	0	-4,670
FNBAL H337	Equipment Reserve	0	0	-9,760	0	0	-9,760
NET BALANCES AND RESERVES		<i>285,640</i>	<i>-89,030</i>	<i>-41,400</i>	<i>0</i>	<i>0</i>	<i>155,210</i>
NET EXPENDITURE		<i>2,155,330</i>	<i>-110,660</i>	<i>65,580</i>	<i>7,700</i>	<i>-5,610</i>	<i>2,112,340</i>

3.2 The difference between the revised and original estimate is an estimated decrease in net spending of £42,990 after allowing for transfers to and from earmarked reserves. The main reasons for this are shown at Annex 1. However, a summary of the main variances is given below:

Description	Variances from original estimate to revised estimate £
CEXEC: Chief Executives Department	
Increase in employee costs due to an additional temporary Environmental Health officer post offset by staff vacancies	5,900
LSERV: Legal Services	
Increase in employee related expenditure due to a new IER Election officer post and maternity cover.	7,470
Reduction in budget provision for the purchase of reference books due to a move to an on-line subscription	-10,000
CSERV: Corporate Services	
Increase in the budget provision for the production of the Ribble Valley News. This is due to a delay in producing the spring 2014 edition and will be funded from an earmarked reserve established for this purpose	5,610
CLTAX: Council Tax	
Increase in income from court costs and summonses	-6,340
NNDRC: National Non Domestic Rates	
External legal fees incurred due to a legal challenge regarding non domestic rates	7,950

Description	Variances from original estimate to revised estimate £
ELECT: Register of Electors	
Reallocation of provision for non-recurring purpose of equipment to cover cost of purchase of temporary staff, equipment, printing and stationery costs due to change to individual electoral registration. To be added to an earmarked reserve established using grants from Ministry of Justice	-6,780
Additional grant from Ministry of Justice to reimburse authorities for expenditure incurred on move towards individual electoral registration to be added to an earmarked reserve established for this purpose.	-13,050
WWOCO: World War One Commemorations	
Cost of supplying and planting of trees in commemoration of World War One, partly funded from an earmarked reserve established for this purpose.	10,190
VARIOUS: Meals on Wheels / Luncheon Clubs	
Meals on wheels service operated by Royal Voluntary service ended in June 2014 as service is no longer to be supported by the County Council in its current format resulting in a reduction in transport, equipment, meal costs and income	-6,660
FMISC: Policy & Finance miscellaneous expenses	
Additional income received from reimbursement of VAT from HMRC in respect of trade waste claim offset by a consultant fee for assisting in making the claim. The net effect will be added to an earmarked reserve established from previous claims.	-10,420
Reduced income from Symphony Homes in respect of VAT shelter monies resulting in a lower contribution to the earmarked reserve	139,300
PERFM: Performance Reward Grants	
Reduction in value of schemes anticipated to be completed by March 2015 resulting in a reduction in funding from earmarked reserves.	-5,740
SUPDF: Superannuation Deficiency Payments	
Reduction in number of beneficiaries	-9,160
COMPR: Computer Services	
Upgrade to ICON (cash receipting) system. This expenditure will be met from an earmarked reserve.	7,200
REVUE: Revenue Services	
The increase in employee related expenses is mainly due to there being no vacant posts resulting in the provision for staff turnover not being achieved.	9,810

4 CONCLUSION

- 4.1 The difference between the revised and original estimate is an increase in the net cost of services of £87,440; however this falls to a reduction in net spending of £42,990 after allowing for transfers to and from earmarked reserves.

5 RISK ASSESSMENT

- 5.1 The approval of this report may have the following implications

- Resources – approval of the revised estimate would see a reduction in net expenditure of £42,990 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.

6 RECOMMENDED THAT COMMITTEE

6.1 Approve the revised budget for 2014/15.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF10-15/TH/AC

For further background information please ask for Trudy Holderness.

BACKGROUND PAPERS – None

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
<i>ALBNM: Albion Mill</i>					
Increase in support costs recharged mainly from Chief Executives department due to changes in cost allocation of these services			1,210		
Total Albion Mill					1,210
<i>INDDV: Economic Development</i>					
Increase in support costs recharged mainly from Chief Executives department due to changes in cost allocation of these services			1,960		
Total Economic Development					1,960
<i>CONTI: Continental Market</i>					
Expenditure on establishing a continental market funded from existing budgets	1,250				
Income received for providing services for the continental market		-1,330			
Total Continental Market					-80
<i>CEXEC: Chief Executive</i>					
Increase in employee costs due an additional temporary Environmental Health officer post offset by staff vacancies.	5,900				
Reduction in the amount of superannuation deficit payment due to the pension fund	-2,250				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in share of employee and vehicle insurance	-1,710				
Reduction in the budget provision for training, protective clothing, books, postages, telephone lines, software maintenance and conference expenses to reflect current spending patterns.	-4,300				
Expenditure on the purchase of new mobile devices, expenditure to be met from an earmarked reserve established for this purpose	1,190				
Reduction in support costs recharged mainly from Computer Services, Contact Centre and Organisation and Member Development offset by an increase from Financial Services due to changes in cost allocation of these services			-2,090		
The decrease in net expenditure is reflected in reduced recharges to other services			4,420		
Total Chief Executives					1,160
<i>LSERV: Legal Services</i>					
Increase in employee related expenditure due a new IER Election officer post and maternity cover.	7,470				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in budget provision for the purchase of reference books due to a move to an on-line subscription	-10,000				
Reduction in support costs mainly from Financial services and Contact Centre offset by an increase in support costs from Organisation and Member Development due to changes in cost allocation of these services.			-1,560		
The decrease in net expenditure is reflected by an decrease in recharges to other services			22,120		
Total Legal Services					18,030
<i>CORPM: Corporate Management</i>					
Decrease in support costs mainly from Contact Centre, Financial Services and Chief Executives due to changes in cost allocation of these services			-20,050		
Total Corporate Management					-20,050
<i>CSERV: Corporate Services</i>					
Increase in the budget provision for the production of the Ribble Valley News, this is due to a delay in producing the spring 2014 edition and will be funded from an earmarked reserve established for this purpose	5,610				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduced support costs mainly from Organisation and Member Development due to changes in cost allocation of the service			-8,540		
Total Corporate Services					-2,930
<i>CIVST: Civic Suite</i>					
Reduced employee costs due to reduction in overtime provision and temporary cover for Town Hall Keeper	-1,500				
Reduction in provision for function hire mainly due to reduced usage during elections		1,160			
Reduction in support costs mainly from Community Services due to changes in cost allocation of this service			-950		
The decrease in net expenditure is reflected in reduced recharges to other services			1,330		
Total Civic Suite					40
<i>CLOFF: Council Offices</i>					
Reduction in employee related expenses mainly due to less temporary cover being used.	-950				
Reduction in share of premises related insurance costs	-2,240				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in support costs mainly from Community Services due to changes in cost allocations of this service.			-1,810		
The decrease in net expenditure is reflected in reduced recharges to other services			4,820		
Total Council Offices					-180
<i>EMERG: Community Safety</i>					
Reduction in the budget provision for the purchase of equipment and materials to reflect current spending profile and reduction in telephone costs due to change in supplier.	-1,300				
Decrease in support costs mainly from Chief Executives and Community Services due to changes in the allocation of costs from these services			-2,230		
Total Community Safety					-3,530
<i>CLTAX: Council Tax</i>					
Reduction in the use of bailiffs and transfer of resources from warrant fees to provide equipment in the Contact Centre	-2,210				
Increase in income from court costs and summonses		-6,340			

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Increase in support costs mainly from Revenues, Financial and Computer services due to changes in cost allocations of these services			16,880		
Total Council Tax					8,330
<i>NNDRC: National Non Domestic Rates</i>					
External Legal fees have been incurred due to a legal challenge regarding National Non Domestic Rates	7,950				
Increase in cost of collection grant and court costs		-2,390			
Increase in support costs mainly from Legal and Revenues services due to changes in cost allocation of these services			5,620		
Total National Non Domestic Rates					11,180
<i>DISTC: District Elections</i>					
Amortise cost of equipment purchased for elections, income to be added to earmarked reserve fund established to fund local elections.	-1,390				
Total District Elections					-1,390

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
<i>ELECT: Register of Electors</i>					
Reallocation of provision for non-recurring purchase of equipment to cover increase in cost of temporary staff, equipment, printing and stationery costs due to change to individual electoral registration. To be added to an earmarked reserve established using grants from Ministry of Justice	-6,780				
Reduction in software maintenance cost as part has been reimbursed as part of the Reimbursement for the European Elections	-4,330				
Additional grant from Ministry of Justice to reimburse Authorities for expenditure incurred on move towards individual electoral registration. To be added to the earmarked reserve established for this purpose.		-13,050			
Total Register of Electors					-24,160
<i>ATTEN: Mayor's Attendant</i>					
Decrease in employee costs mainly due to less overtime for attendant and less temporary cover required	-2,280				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Increased support costs mainly from Organisation and Member development due to changes in cost allocation of this service			430		
The decrease in net expenditure is reflected in reduced recharges to other services			1,840		
Total Mayors Attendant					-10
CIVCF: Civic Functions					
Reduction in support costs mainly from Mayor's attendant due to reduced costs within this service			-2,480		
Total Civic Functions					-2,480
WWOCO: World War One Commemorations					
Cost of supplying and planting of trees in commemoration of World War One, partly funded from an earmarked reserve established for this purpose	10,190				
Total World War One Commemorations					10,190
COSDM: Cost of Democracy					
Increase in support costs mainly from Chief Executives offset by a decrease from Financial, Computer and Legal services due changes in cost allocations from these services			6,860		
Total Cost of Democracy					6,860

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
<i>LICSE: Licensing</i>					
Reduction in expenditure on disclosure baring service checks offset by reduced income	-910	910			
Increase in income from sale of taxi brackets and gambling licenses off set by a reduction in premises licenses		-910			
Reduced support costs mainly from Legal services and Chief Executives due to changes in cost allocations from these services			-5,970		
Total Licensing					-6,880
<i>LANDC: Land Charges</i>					
Increase in software support due to a change in number of users charged to this service, this is reflected in a decrease in environmental health (under Health and Housing Committee). There is also an increase in cost from an upgrade to software.	4,620				
Additional costs from legal fees due to contribution to Local Government Association for administration of restitution claims from removal of personal search charge. Expenditure to be met from earmarked reserve fund established for this purpose.	4,670				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Increase in number of searches currently being received resulting in increased income		-5,100			
Reduced support costs from Legal services offset by increase from Community Services due to changes in cost allocations from these services			-3,940		
Total Land Charges					250
ESTAT: Estates					
Additional charge for non domestic rates on the physiotherapy unit	2,680				
Decrease in income from the share of garage rents from Ribble Valley Homes and also ground rents which has been offset by freehold sales, the income from which to be added to an earmarked reserve.		1,630			
Reduction in support costs mainly from Legal and Financial services due to changes in costs allocations from these services			-4,410		
Total Estates					-100

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
<i>VARIOUS: Meal on wheels / Luncheon clubs</i>					
The meals on wheel service operated by Royal Voluntary service ended in June 2014 as the service is no longer to be supported by the County Council in its current format, resulting in a reduction in transport, equipment, meal costs and income from sales and grant income	-20,300	13,640			
Reduced support costs from Financial services due to changes in cost allocations from this service			-1,480		
Total MOW / Luncheon Clubs					-8,140
<i>FMISC: Policy and Finance miscellaneous expenses</i>					
Reduced external audit fees mainly from audit of grant claims	-3,940				
Reduced bank charges offset by reduction in recharge to other services	-910		910		
Additional income received from reimbursement of VAT from HMRC in respect of a trade waste claim offset by a consultant fee for assisting in making the claim. The net effect will be added to an earmarked reserve established from previous claims.	2,610	-13,030			

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Additional income from a rebate of audit fees from the Audit Commission.		-4,510			
Reduced income from Symphony Homes in respect of VAT shelter monies resulting in a lower contribution to the earmarked reserve		139,300			
Reduced support costs from Financial services due to changes in cost allocations from this service			-1,210		
Increased debt management expenses due to changes in cost allocations to the service			1,370		
Total Policy and Finance miscellaneous expenses					120,590
<i>PERFM: Performance Reward Grants</i>					
Reduction in cost of schemes anticipated to be completed by March 2015 resulting in a reduction in funding from earmarked reserves.	-5,740				
Reduced support costs from Chief Executives due to changes in cost allocations from this service			-1,460		
Total Performance Reward Grants					-7,200
<i>SUPDF: Superannuation Deficiency Payment</i>					

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in number of beneficiaries	-9,160				
Total Superannuation Deficiency Payment					-9,160
COMPR: Computer Services					
Reduction in employee costs due to vacant posts. The section recently underwent a restructure which resulted in all posts now being filled.	-2,390				
A provision for non recurring expenditure has been introduced to fund an upgrade to the ICON (Receipting) system. This expenditure will be met from an earmarked reserve.	7,200				
Reduction in depreciation due to reduced capital expenditure in 2013/14				-5,600	
The decrease in net expenditure is reflected in a decrease in recharges to other services			1,040		
Total Computer Services					250
FSERV: Financial Services					
Reduction in employee related expenditure due to staff turnover partly offset by recruitment advertising costs	-1,540				
Reduction in the amount of superannuation deficit payment due to pension fund	-1,360				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in share of premises and vehicle insurance	-950				
Reduction in conference expenses as CIPFA conference not attended	-1,060				
Reduction in support costs mainly from reduced accommodation charge due to changes in cost allocations from these services			-600		
The decrease in net expenditure is reflected in a decrease in recharges to other services			5,190		
Total Financial Services					-320
<i>OMDEV: Organisation & Member Development</i>					
Increase in employee related expenditure due to no staff vacancies resulting in provision for staff turnover not being achieved. This is partly offset by a reduction in recruitment advertisement, staff medicals and car leasing.	3,530				
Reduction in amount of superannuation deficit payment due to pension fund	-750				
Reduced training expenses as no staff currently under taking professional training	-1,590				
Reduced photocopying and telephone cost due to reduction in usage	-2,300				

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in support costs mainly from Financial services due to changes in cost allocations from this service			-6,660		
The decrease in net expenditure is reflected in a decrease in recharges to other services			7,920		
Total Organisation & Member Development					150
CONTC: Contact Centre					
Reduced employee related expenses due to the removal of the budget provision for temporary staff, offset by few staff vacancies.	-1,030				
Increase in the provision for purchase of equipment funded from a reduction in the provision for warrant fees	1,040				
A new software support contract has resulted in an increase in cost	2,390				
Reduced support costs mainly from Organisation & Member Development due to changes in cost allocation of this service			-2,040		
The decrease in net expenditure is reflected in a decrease in recharges to other services			-180		
Total Contact Centre					180
REVUE: Revenue Services					

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
The increase in employee related expenses is mainly due to there being no vacant posts resulting in the provision for staff turnover not being achieved.	9,810				
Reduction in amount of superannuation deficit payment due to pension fund	-1,040				
Increase in support costs mainly from Contact Centre due to changes in cost allocation of this service			15,660		
The increase in net expenditure is reflected in increased recharges to other services			-23,740		
Total Revenues Services					690
Other	-3,530	-3,000	-480	-10	-7,020
Sub-Total	-21,630	106,980	7,700	-5,610	87,440
MOVEMENT IN RESERVES					
FNBAL/H230 - Election Reserve					
Income from immortalising equipment added to reserve	1,390				1,390
FNBAL/H337 - Equipment Reserve					
Funding for the purchase of mobile devices and upgrade to ICON system		-9,760			-9,760
FNBAL/H326 - Performance Reward Grant Reserve					

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM
ORIGINAL ESTIMATE TO REVISED ESTIMATE 2014/15**

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL COSTS £	TOTAL MOVEMENT £
Reduction in cost of schemes anticipated to be completed by March 2015 resulting in a reduction in funding from earmarked reserves.		5,740			5,740
FNBAL/H325 - VAT Shelter Reserve					
Reduction in contribution to reserve due to reduced income from Symphony Homes	-139,300				-139,300
FNBAL/H272 - Land Charges Restitution Reserve					
Funding for legal expenses		-4,670			-4,670
FNBAL/H276 - Promotions Reserve					
Funding for spring 2014 edition of Ribble Valley News and part fund to purchase and planting of trees for the World War One commemorations		-12,110			-12,110
FNBAL/H354 - IER Reserve					
Grant income added to reserve less funding for staffing, equipment and printing	34,650	-17,990			16,660
FNBAL/H327 - Fleming vat reserve					
Income from trade waste claim less consultant fee	13,030	-2,610			10,420
CPBAL/H330 - Capital Reserve					
Contribution to reserve from freehold sales	1,200				1,200
Total	-110,660	65,580	7,700	-5,610	-42,990