

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

INFORMATION

Agenda Item No 9

meeting date: 12 AUGUST 2016
title: REVENUE OUTTURN 2015/16
submitted by: DIRECTOR OF RESOURCES
principal author: AMY JOHNSON

1 PURPOSE

1.1 To report on the outturn for the financial year 2015/16 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 The Council's draft Statement of Accounts has been approved by the Director of Resources, and audited by the Council's external auditors. The audited version of the accounts has been submitted to Accounts and Audit Committee for approval at their meeting on 17 August. Confirmation of their approval will be provided at your meeting.

2.2 The information contained within the Statement is in a prescriptive format. However, the service cost information is being reported to Committees for their own relevant services in our usual reporting format in the current cycle of meetings

3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of £223,822 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £138,642. This has been added to 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 2015/16 £	Actual 2015/16 £	Variation £
COMMD	Community Services Department	0	0	0
HWREP	Highways Repairs	23,000	20,767	-2,233
CULVT	Culverts & Watercourses	13,720	10,258	-3,462
DRAIN	Private Drains	620	425	-195
RIVBK	Riverbank Protection	2,470	1,798	-672

Cost Centre	Cost Centre Name	Revised Estimate 2015/16 £	Actual 2015/16 £	Variation £
BUSSH	Bus Shelters	16,520	12,292	-4,228
SEATS	Roadside Seats	2,230	2,616	386
SIGNS	Street Nameplates & Signs	33,160	33,703	543
STCLE	Street Cleansing	329,950	328,852	-1,098
VARIOUS	Public Conveniences	182,110	169,736	-12,374
LITTR	Litter Bins	17,070	18,493	1,423
RCOLL	Refuse Collection	1,224,350	1,190,109	-34,241
RPBIN	Replacement Waste Bins	0	-23,446	-23,446
PAPER	Waste Paper & Card Collection	146,910	119,874	-27,036
TFRST	Waste Transfer Station	73,240	69,584	-3,656
TRREF	Trade Refuse	-52,160	-40,151	12,009
CRIME	Crime and Disorder	41,700	31,827	-9,873
ARTDV	Art Development	32,840	28,755	-4,085
PLATG	Platform Gallery	139,430	133,776	-5,654
MUSEM	Castle Museum	249,500	251,615	2,115
MCAFE	Museum Café	19,700	19,703	3
TURSM	Tourism	98,410	83,280	-15,130
VARIOUS	Car Parks	-104,270	-119,938	-15,668
CCTEL	CCTV Equipment	108,720	102,744	-5,976
LDEPO	Longridge Depot	0	0	0
SDEPO	Salthill Depot	7,590	0	-7,590
VARIOUS	Refuse Collection Vehicles	-2,260	0	2,260
VARIOUS	Grounds Maintenance Vehicles	0	0	0
VARIOUS	Works Administration Vehicles	0	0	0
VEHCL	Vehicle Workshop	0	0	0
VARIOUS	Plant	0	0	0
TWOWR	Two Way Radio	0	0	0
WKSAD	Works Administration	1,260	0	-1,260
CARVN	Caravan Site	-7,890	-8,854	-964
EDPIC	Edisford Picnic Area	-8,930	-10,012	-1,082
PKADM	Grounds Maintenance	-1,000	0	1,000
ROEBN	Roefield Barn	-250	-249	1
RVPRK	Ribble Valley Parks	446,490	428,953	-17,537
RPOOL	Ribblesdale Pool	293,040	277,132	-15,908
EALLW	Edisford All Weather Pitch	13,910	4,611	-9,299
EXREF	Exercise Referral Scheme	52,480	40,852	-11,628
SPODV	Sports Development	84,700	78,060	-6,640
GRSRC	Grants and Subscriptions	3,240	2,990	-250
XMASL	Xmas Lights/RV in Bloom	4,460	4,739	279
RECU	Recreation/Culture Grants	31,990	29,366	-2,624
CULTG	Culture Grants	2,910	2,879	-31

Cost Centre	Cost Centre Name	Revised Estimate 2015/16 £	Actual 2015/16 £	Variation £
SPOGR	Sports Grants	6,450	6,449	-1
WBHEQ	Wellbeing and Health Equality	0	0	0
WTFAM	Working Together with Families	0	0	0
NET COST OF SERVICES		3,527,410	3,303,588	-223,822
Transfers to/(from) earmarked reserves				
COBAL/ H210	Recreation and Culture Grants Reserve	9,990	16,240	6,250
COBAL/ H239	Crime Reduction Partnership Reserve	-3,120	5,070	8,190
COBAL/ H222	Grant Funded Sports Development Reserve		2,010	2,010
COBAL/ H333	Refuse Collection Reserve	-112,200	-96,884	15,316
COBAL/ H337	Equipment Reserve	-4,950	7,050	12,000
COBAL/ H282	Exercise Referral Reserve	-13,750	-3,782	9,968
COBAL/ H328	Repairs and Maintenance Reserve		8,570	8,570
COBAL/ H283	Clitheroe Food Festival		13,653	13,653
CPBAL/ H330	Capital Reserve – (Sale of Vehicles, Obsolete GM equipment & Sale of Stonebridge Toilets)	12,000	22,023	10,023
COBAL/ H211	Christmas Lights/RV in Bloom		-350	-350
CPBAL/ H285	Vehicle & Plant Repairs & Renewal Fund	46,000	46,000	0
COBAL/ H363	Whalley Moor Woodland Reserve		-450	-450
NET COST OF SERVICES AFTER TRANSFERS TO/(FROM) RESERVES		3,461,380	3,322,738	-138,642

3.3 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 £
Paper Income (Payment to LCC)	Payment to LCC for income collected from the sale of paper under the cost sharing agreement lower than estimated, as budget based on LCC proposal rather than current paper prices.	-27,036
Utilities	<ul style="list-style-type: none"> • Lower than estimated expenditure on gas, in particular at Ribblesdale Pool (£10,282) due to suspected fault with the meter. The suspected fault has been reported to the utilities company who believe that the meter is working correctly. • Underspends on electricity at various locations, in particular Council Offices (£6,035) and Ribblesdale Pool (£2,700). The budget was based upon the average usage over the previous 3 years, actual usage was lower than the average. 	-25,219
Fuel	General fall in diesel prices plus the ongoing purchase of more fuel efficient vehicles through the capital programme has resulted in lower diesel expenditure than estimated.	-28,269
Staffing	Staff turnover, in particular within Community Services Department in the posts of Senior Planning Officer, Countryside Offices, Principal Surveyor and Surveying Assistants x 2 has resulted in lower staffing costs. Additionally a period of long term sick within Street Cleansing has added to the variance.	-41,216
Service Income	<ul style="list-style-type: none"> • The closure of an alternative supplier has resulted in additional trade refuse income (£36,227) • Income from the sale of household waste bins which is offset against expenditure incurred in the purchase of the bins. The surplus/deficit is transferred to an earmarked reserve (£23,446) 	-17,537

4 CONCLUSION

- 4.1 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 £223,822 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £138,642.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM7-16/AJ/AC
11 August 2016

BACKGROUND PAPERS

Revised Estimates approved by Committee on 12 January 2016
Closedown Working Papers

For further information please ask for Amy Johnson.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 2015/16 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>COMMD: Community Services Department</u>					
Reduction in employee costs due to staff vacancies in the last 3 months of the financial year, particularly in relation to planning staff and Engineering Services	-17,320				
Tuition Fees – training requirements not as estimated	-2,440				
Mileage Allowances – much lower than expected level of mileage claimed	-3,380				
Advertising – reduced expenditure on job adverts placed due to reduced number and value of each advert placed	-3,520				
Postages – expenditure lower than estimated	-3,020				
Printing & Stationery – less expenditure than anticipated	-1,720				
Purchase of Equipment & Materials – purchases lower than estimated	-1,030				
Professional Subscriptions – staff vacancies plus new appointments has meant that different subscriptions are subscribed to	-1,930				
Reduced recharges from support services departments due to savings achieved in their budgets			-11,860		
Sale of Equipment/Materials – sale of van previously used by the Assistant Surveyor/Electrician. This income has been set aside in the capital earmarked reserve		-1,750			
Decrease in income from recharges to other services - reflecting reductions in expenditure on this service, as outlined above		53,170			
Total Community Services Department					5,200

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>HWREP: Highway Repairs</u>					
Purchase of Equipment & Materials – no purchases made	-1,080				
Total Highway Repairs					-1,080
<u>CULVT: Culverts & Watercourses</u>					
Repairs and Maintenance – clearance of gutters/grates/gulleys following the bad weather over winter	1,150				
Floods – minimal local authority flood responsibility. Expenditure incurred following storms Desmond & Eva reclaimed under the Bellwin Scheme. These costs and the associated reclaim are shown under Policy & Finance committee	-4,400				
Total Culverts & Watercourses					-3,250
<u>BUSSH: Bus Shelters</u>					
Repairs and Maintenance – reduced repair/maintenance requirements across the bus shelters for which this authority is responsible	-3,880				
Total Bus Shelters					-3,880
<u>SIGNS: Street Nameplates and Signs</u>					
Repairs and Maintenance – increased expenditure on the replacement of street signs	1,010				
Reduced support service recharge from Community Services due to lower than estimated expenditure in that service area			-1,130		
Total Street Nameplates and Signs					-120

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>VARIOUS: Public Conveniences</u>					
Repairs and Maintenance of Buildings – overspend mainly on repairs at Castle Field due to recurring vandalism. Other minimal overspends at various locations	5,710				
Metered Water Supplies – expenditure slightly higher than estimated	1,100				
General cleaning – cautious estimate based upon the reallocation of toilet costs. To be reviewed at revised estimate 2016/17. Variance mitigated by increased recharges to other services	-16,380				
Total Public Conveniences					-9,570
<u>STCLE: Amenity Cleansing</u>					
Employee Costs – period of long term sick has resulted in an employee going on to half pay. Additionally the period of sickness has reduced the overtime worked by the employee	-4,700				
Tuition Fees – very low level of training undertaken in comparison to the budget	-1,140				
Depot Recharge – increased expenditure at Salthill Depot has resulted in a higher recharge to this service	1,910				
Hire of Plant – increased use of the sweeper following the bad weather over winter – some areas had to be revisited	4,220				
Total Amenity Cleansing					290

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>RCOLL: Refuse Collection</u>					
Agency Staff – toilet cleaners now trained as refuse loaders and used as cover in periods of sickness rather than agency staff	-4,040				
Increased expenditure at Salthill Depot has resulted in a higher recharge to this service	9,110				
Tuition Fees - very low level of training undertaken in comparison to the budget	-2,500				
Promotional Activities – bin stickers have replaced calendars at a lower cost. Additionally the stickers have been distributed in house rather than through the use of agency staff	-3,550				
Use of Transport – lower than estimated spend on diesel offset in part by an increase in repair costs	-10,780				
Protective Clothing – additional expenditure on waterproof jackets and trousers	3,290				
Reduced support service costs in particular Community Services and Organisation and Member Development due to lower expenditure in those service areas			-6,130		
Household Special Collections – increased demand for the service has resulted in additional income		-5,440			
Sale of Mild Steel – lower tonnages collected and sold than in the previous year		1,420			
Sale of Equipment/Materials – income received from the sale of obsolete bins lower than estimated. Budget to be reviewed going forward		12,330			
Additional recharge income from trade refuse and street cleansing due to tonnages collected		-27,430			
Total Refuse Collection					-33,720

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>RPBIN: Replacement Waste Bins</u>					
Income for the year for the provision of waste bins to householders. This is offset against expenditure incurred in the purchase of the bins and the surplus set aside in an earmarked reserve to fund future replacements of bins		-23,450			
Total Replacement Waste Bins					-23,450
<u>PAPER: Waste Paper and Card Collection</u>					
Transport Costs – lower than estimated expenditure on diesel	-2,700				
Hire of Transport – ongoing maintenance of the vehicles has mitigated the need to hire transport during times of vehicle repair	-1,020				
Cost Sharing Penalty Charge – the budget was based upon estimates provided by LCC rather than the estimated budgeted income from the sale of paper	-28,800				
Sale of Equipment/Materials – price per tonne actually received differed from the figure used when setting the budget due to fluctuating market prices		6,680			
Total Waste Paper and Card Collection					-25,840
<u>TRREF: Trade Refuse</u>					
Tipping Charges – an increase in the number of commercial customers has resulted in an increase in the disposal tonnage and in turn tipping charges payable	19,180				
Trade Waste Collection (Charitable & Commercial) – an increase in the number of customers has resulted in an increase in income (charitable £10,420, commercial £25,810). However, there is an associated increase in costs relating to commercial collection (shown above)		-36,230			
Sacks & Stickers – reduced income from the sale of sacks and stickers – may be in part due to increased take up of the bin hire scheme		4,730			
Refuse Collection – increased recharge from refuse collection due to higher tonnages collected	25,560				
Total Trade Refuse					13,240

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>ARTDV: Arts Development</u>					
Promotional Activities – conscious effort to underspend to allow monies to be put aside in an earmarked reserve for future years grant allocations (see report elsewhere on the Agenda)	-3,820				
Total Arts Development					-3,820
<u>TFRST: Waste Transfer Station</u>					
Temporary Staff – minimal use of temporary staff during the year	-1,560				
Use of Transport - savings in costs, mainly relating to repairs and maintenance and diesel	-1,420				
Total Waste Transfer Station					-2,980
<u>CRIME: Crime and Disorder</u>					
Promotional Activities – some schemes yet to be complete. Unspent monies transferred to an earmarked reserve	-9,690				
Reduced support service costs, in particular from Community Services due to reduced expenditure within that service area			-1,680		
Contributions & Donations – additional funding received regarding the mounted police scheme		-1,000			
Police and Crime Commissioner Grant – some funding top sliced and passed to the provider rather than coming via RVBC		2,500			
Total Crime and Disorder					-9,870
<u>PLATG: Platform Gallery</u>					
Sundry Purchases – purchases lower than estimated	-1,650				
Lower support services recharges, mainly in relation to Community Services due to lower costs in that service area			-1,890		
Total Platform Gallery					-3,540

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>MUSEM: Clitheroe Castle Museum</u>					
Electricity – a lower cost of Kwh has resulted in less expenditure	-1,910				
Non-Recurring Maintenance Items – repairs to the walkway at the castle. Work not complete at year end so monies transferred to reserve to allow the work to be completed in 2016/17	-7,450				
Curatorial Services – fees lower than anticipated	-3,180				
Depreciation – higher charge than budgeted				2,320	
Sale of Goods – income lower than estimated		3,700			
Adult Admissions – lower number of admissions has resulted in reduced income		7,950			
Reduced income from room hire/events		1,320			
Total Clitheroe Castle Museum					2,750
<u>TURSM: Tourism & Events</u>					
Publicity – additional costs incurred due to the promotion of the wedding website, offset by additional income generated (Sponsorship of Event)	1,330				
Reduced recharges, especially in Community Services, due to lower spend within that service area			-2,320		
Visitors Guide Income – lower than estimated profit share, in part due to design and printing costs being higher than budgeted		1,820			
Sponsorship of Event – additional income generated through sponsorship of attendance at wedding fayres		-3,080			
Clitheroe Food Festival – Monies transferred to earmarked reserve in order to support future food festivals		-13,650			
Total Tourism & Events					-15,900

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>VARIOUS: Car Parks</u>					
Repairs and Maintenance – various repair demands, in particular to the height barrier at Chipping car park	2,930				
Non-Recurring Maintenance Items – repairs to the wall at Church Walk car park due to accident damage. Part repair costs covered by insurance but additional repairs required which could not be recovered	3,430				
Agency Staff – no use of agency staff during the year	-1,060				
Ground Rents – budget allowed for an increased rent, but the future rent level has yet to be agreed	2,240				
Printing and Stationery – lower expenditure on the purchase of tickets than in previous years	-1,250				
CCTV – underspend within this service area has resulted in a lower recharge to the car parks service	-1,170				
Car Park Charges – income slightly higher than budgeted, in particular at Edisford car park		-8,120			
Leasing Costs – vehicle lease start date delayed	-2,790				
Land Rents – rental income received from Network Rail for Mitchell Street car park while works carried out to the rail line		-3,900			
Car Park Fines – budget reduced to reflect the trend of falling fine income – reduction has been over estimated		-2,490			
Total Car Parks					-12,180
<u>LITTR: Litter Bins</u>					
Purchase of Equipment/Materials – replacement demands higher than expected	1,690				
Total Litter Bins					1,690

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>CCTEL: CCTV Equipment</u>					
Repairs to Equipment – repair demands lower than estimated	-1,660				
Private Contract Payments – the budget allows for a daily handover period which is no longer required	-2,600				
Car Parks Administration – Off Street – recharge to car parks slightly lower due to lower expenditure within this service area		1,170			
Total CCTV Equipment					-3,090
<u>SDEPO: Salthill Depot</u>					
Heating Oil – reduced usage	-1,400				
R&M Oncosted Wages – unrecoverable costs on the preparation of vans and trailers for election use	1,980				
Stores Oncost – a lower value of items went through stores due to falling fuel costs, resulting in a decrease in stores oncosts recovered		15,220			
Recharges to Users – adjustment to reflect the increased expenditure referred to above plus reduced stores oncost recovery		-22,840			
Total Salthill Depot					-7,040
<u>VEHCL: Vehicle Workshop</u>					
Depot Recharge – increased costs at Salthill Depot have resulted in a higher recharge	2,050				
Total Vehicle Workshop					2,050

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>RCVEH: Refuse Collection Vehicles</u>					
Vehicle Repairs and Maintenance – high repair demands plus hire of replacement vehicles to maintain the service	14,180				
Diesel – general fall in diesel prices plus the purchase of more fuel efficient vehicles has led to a fall in diesel costs	-19,590				
Tyres - fewer replacements needed. The budget allows for the full replacement of a set of tyres per vehicle, at an approximate cost of £3,000 per set	-3,790				
Vehicle CCTV Systems – delay in installation of a CCTV system on the new refuse vehicle procured in 2015/16. Monies transferred to reserve to allow for installation in 2016/17	-1,900				
Sale of Equipment/Materials – sale of refuse vehicle. Monies transferred to the capital earmarked reserve		-4,000			
Recharge to Refuse Collection Service - decrease to reflect reduced costs outlined above		15,180			
Total Refuse Collection Vehicles					80
<u>GMVEH: Grounds Maintenance Vehicles</u>					
Vehicle Repairs and Maintenance – saving reflects previous levels of servicing and maintenance and updating of the vehicle fleet	-2,080				
Diesel – general fall in diesel prices has led to a fall in diesel costs	-4,830				
Sale of Equipment/Materials – sale of various grounds maintenance equipment		-10,790			
Recharge to Users - reduction to reflect savings above		18,290			
Total Grounds Maintenance Vehicles					590

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>EVEHA: Works Vehicles</u>					
Vehicle Repairs and Maintenance – saving reflects previous levels of servicing and maintenance	-2,770				
Diesel – lower prices have resulted in a fall in costs	-1,110				
Recharge to Users - reduction to reflect savings above		4,260			
Total Works Vehicles					380
<u>WKSAD: Works Administration</u>					
Depot Recharge – increased costs at Salthill Depot have resulted in a higher recharge	1,200				
Use of Transport – saving reflecting previous levels of servicing and maintenance, and updating of the vehicle fleet	-4,180				
Recharge to Capital Schemes – nature of the capital programme has reduced the schemes from which oncosts can be recovered		3,320			
Decreased recovery of overtime recharges due to minimal overtime worked		2,500			
Total Works Administration					2,840
<u>PLANT - Plant</u>					
Vehicle Repairs & Maintenance – fewer repair demands than estimated	-1,990				
Recharge to Users – reduction to reflect savings		1,350			
Total Plant					-640

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>SPODV: Sports Development</u>					
Purchase of Equipment/Materials – lower expenditure incurred than anticipated	-1,750				
Working with Families Activity Programme – spend not as estimated. Unspent monies transferred to an earmarked reserve	-1,040				
Subscriptions – subscription for the cycling website not paid	-1,230				
Consultants – expenditure on the survey of pitches – monies to be transferred from an earmarked reserve	1,030				
Reduced support services recharge, in particular from Community Services due to lower spend in that service area			-2,560		
Total Sports Development					-5,550
<u>EXREF: Exercise Referral</u>					
Salaries – vacancy in the position of part time Healthy Lifestyles Officer	-1,620				
Salaries Overtime – additional overtime to be funded from Best Foot Forward grant monies	2,550				
Non-Recurring Purchases of Equipment – expenditure on Best Foot Forward and Active East grant schemes not as estimated. Funded by grant monies which are held in an earmarked reserve, as a consequence less has been taken from the reserve	-10,680				
Total Exercise Referral					-9,750

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>PKADM: Grounds Maintenance</u>					
Trees, Seeds, Shrubs, Plants & Flowers – bad weather over the winter period meant that planting was scaled back	-1,270				
Depot Recharge – increased net expenditure at Salthill Depot passed on to services	6,980				
Reduced support services recharges, in particular Community Services, due to decreased expenditure in those service areas			-2,540		
Use of Transport – lower vehicle repairs and maintenance costs have resulted in a lower recharge	-7,500				
Sale of Equipment/Materials – sale of various grounds maintenance equipment. Monies transferred to the capital earmarked reserve		-10,790			
Reduced recharge to other services, following savings in expenditure		17,190			
Total Grounds Maintenance					2,070
<u>RVPRK: Ribble Valley Parks</u>					
Repairs and Maintenance of Buildings – lower repair demands than estimated	-3,160				
Emergency Tree Work – emergency works required	3,220				
Electricity – usage lower than estimated	-1,540				
Depreciation – an assets previously classified as an investment asset and therefore not depreciated now classified as an operational asset and depreciation now chargeable				2,200	
Recharge from Grounds Maintenance – reduced recharge following savings on grounds maintenance referred to above	-19,600				
Non-Recurring Maintenance Items – expenditure on Whalley Moor Community Woodland lower than estimated. Funded by grant monies held in an earmarked reserve	-9,550				
Use of Commuted Sums – expenditure on Whalley Moor Community Woodland funded by monies in an earmarked reserve rather than S106 monies		10,000			
Total Ribble Valley Parks					-18,430

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>RPOOL: Ribblesdale Pool</u>					
Repairs and Maintenance of Buildings – reduced maintenance requirements	-1,290				
Electricity – usage lower than estimated	-2,700				
Gas – suspected fault with the meter based upon previous years readings. Reported to utility company who believe that the meter is working correctly	-10,280				
Cold Drinks – lower sales (see below) has resulted in a decreased need for purchases	-1,640				
Purchase of Equipment/Materials – purchases lower than budgeted	-1,200				
Reduced recharges from support service departments following savings achieved in their budgets, in particular Organisation & Member Development and Community Services			-3,800		
Sale of Goods – reduced income from items purchased for resale and snacks vending machine sales		5,850			
Courses – budgeted income higher than outturn due to an accounting adjustment in the 2014/15 financial year		6,080			
School Swimming Lessons – increased take up from the previous year continued in to this year		-2,670			
Adult & Junior Admissions – more pool lanes have been assigned to clubs which has reduced the potential income from general admissions. Additionally there is a nationwide trend of a fall in general admissions		2,910			
Hire of Baths – Clubs & Other – more pool lanes have been assigned to club use which is reflected through increased income		-2,540			
Contracts – increased income from Roefield for member swims		-1,400			
Aqua Fitness – higher attendance than anticipated		-1,860			
Total Ribblesdale Pool					-14,540

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Costs £	Total Variance £
<u>EALLW: Edisford All Weather Pitch</u>					
Hire of Pitches - higher than anticipated usage in part due to the installation of the 3G pitch		-8,800			
Total Edisford All Weather Pitch					-8,800
<u>RECUL: Recreation and Culture Grants</u>					
A grant totalling £3,500 no longer being claimed offset in part by additional grants awarded. Monies are brought in from an earmarked reserve to fund this expenditure. The money brought in at the end of this financial year was therefore less than originally budgeted to reflect the grant no longer being claimed	-2,500				
Total Recreation and Culture Grants					-2,500
	-165,680	6,710	-33,910	4,520	-188,360
				Total of other Variances	-35,462
Total Variances for Community Services Committee (Net Cost of Services)					-223,822