

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 5

meeting date: 9 JANUARY 2018
title: REVISED REVENUE BUDGET 2017/18
submitted by: DIRECTOR OF RESOURCES
principal author: AMY JOHNSON

1 PURPOSE

- 1.1 To agree a revised revenue budget for 2017/18 for this committee.

2 BACKGROUND

- 2.1 The original estimate for this current financial year was set in March 2017.
- 2.2 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.
- 2.3 At this time of year we revise the estimates for the current financial year in order to predict the likely outturn. In essence the Revised Estimate is the council's latest forecast for the outturn on the current financial year's budget. This also assists us in preparing the original estimate for the coming financial year.

3 REVISING THE ORIGINAL ESTIMATE

- 3.1 Since the budget was originally set we now have the benefit of information from the outturn position for 2016/17 and the variances that were experienced in that financial year. Furthermore, as we have been monitoring our budgets during the year we can also use this information to inform the revised budget process.
- 3.2 The 2017/18 budget included provision for pay at 1.1% and price increases of 1.5%.
- 3.3 Whilst our committee income and expenditure may increase or decrease at the revised estimate items such as our budgeted core government funding and our council tax precept remain fixed. As a result, any compensating movement is within our earmarked reserves and general fund balances.
- 3.4 In addition to the use of data on past performance there have been detailed discussions with budget holders and heads of service on past service provision and future plans, playing an integral part in the budget setting process.
- 3.5 Furthermore, decisions and actions required as a result of committee meetings are incorporated in to the budget setting process, whilst financial implications would likely have already been identified as part of any committee decision.

- 3.6 As part of the setting of the revised estimate, this report is now presented to committee to seek comment and approval. Once approved by this committee, the revised estimate will be reported to Special Policy and Finance Committee.
- 3.7 The proposed revised estimate for this committee is now presented in the following section, with details of the movements that effect this revision being detailed at Annex 1. There are also details of the current actual position as at the end of November against the profiled Original Estimate and alongside the proposed Revised Estimate at Annex 2.
- 4 PROPOSED REVISED REVENUE BUDGET 2017/18
- 4.1 A comparison between the original and revised budgets for each cost centre is shown below, together with the associated movements in earmarked reserves.

Cost Centre and Description	Original Estimate 2017/18	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2017/18
ARTDV: Art Development	32,910	350		290		33,550
BUSSH: Bus Shelters	18,640	-2,000		200		16,840
CARVN: Caravan Site	-8,130		-170			-8,300
CCTEL: Closed Circuit Television	121,050	6,500	-1,070	40		126,520
CLFFS: Clitheroe Food Festival 2017	0	8,180				8,180
COMMD: Community Services Department	0	12,020		-12,020		0
CPADM: Car Parks	-124,290	3,180	-19,960	-630		-141,700
CPVEH: Car Parks Vehicles	0	100	-100			0
CRIME: Crime and Disorder	52,020	-5,800	-10,000	50		36,270
CULTG: Culture Grants	6,900	-3,400		-680		2,820
CULVT: Culverts & Water Courses	17,260	-550		250		16,960
DRAIN: Private Drains	1,370		-210	20		1,180
EALLW: Edisford All Weather Pitch	19,020	330	500	-830	4,120	23,140
EDPIC: Edisford Picnic Area	-10,380	1,580	300	30		-8,470

Cost Centre and Description	Original Estimate 2017/18	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2017/18
EVEHA: Works Administration Vehicles	0	-1,740	1,740		0	0
EXREF: Exercise Referral Scheme	26,970	670	940	1,450		30,030
GMVEH: Grounds Maintenance Vehicles	0	270	-270		0	0
GRSRC: Grants & Subscriptions - Community	2,690			-150		2,540
HWREP: Highway Repairs	25,660			560		26,220
LDEPO: Longridge Depot	0	-930	1,010	-210	130	0
LITTR: Litter Bins	21,720			-3,590		18,130
MCAFE: Museum Cafe	19,140	-340	-2,970	1,000	2,210	19,040
MUSEM: Castle Museum	262,450	-9,980	14,380	-910	11,520	277,460
PAPER: Waste Paper and Card Collection	130,390	-13,490	0	-1,520	-4,800	110,580
PCADM: Public Conveniences	177,430	4,970	-3,030	-2,210	6,220	183,380
PKADM: Grounds Maintenance	0	4,750	-1,300	-3,450		0
PLANT: Plant	0	1,930	-1,930			0
PLATG: Platform Gallery and Visitor Information	132,140	-1,980	6,120	2,740	80	139,100
RCOLL: Refuse Collection	1,089,990	38,320	-23,590	450	4,790	1,109,960
RECU: Recreation Grants	36,310	19,250		-550		55,010
RIVBK: Riverbank Protection	2,510					2,510
ROEBN: Roefield Barn	-370		-10			-380
RPBIN: Chargeable Replacement Waste Bins	0	6,250	-24,880			-18,630
RPOOL: Ribblesdale Pool	308,390	8,900	52,170	580	7,150	377,190

Cost Centre and Description	Original Estimate 2017/18	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2017/18
RVPRK: Ribble Valley Parks	478,140	-3,730	3,620	1,470	1,500	481,000
SDEPO: Salthill Depot	0	6,780	-11,570	4,390	400	0
SEATS: Roadside Seats	5,170			-10		5,160
SIGNS: Street Nameplates & Signs	51,840	70	-20	-1,860		50,030
SPODV: Sports Development	78,950	-470	-1,080	1,130		78,530
SPOGR: Sports Grants	7,510	-350		-640		6,520
STCLE: Street Cleansing	340,310	4,870	3,910	-3,140		345,950
TFRST: Waste Transfer Station	81,370	4,430		-410	10	85,400
TRREF: Trade Refuse	-72,400	75,760	-66,760	-3,410		-66,810
TWOWR: Two Way Radio	0	-130	130			0
VEHCL: Vehicle Workshop	0	1,500	-2,850	1,350		0
WKSAD: Works Administration	0	1,430	500	-1,690	-240	0
XMASL: Xmas Lights & RV in Bloom	3,290	840		400		4,530
Grand Total	3,335,970	168,340	-86,450	-21,510	33,090	3,429,440
Associated Movements in Earmarked Reserves						
CPBAL/H330 Capital Reserve	0	14,540				14,540
COBAL/H285 Vehicle & Plant Renewals Fund	46,000					46,000
COBAL/H329 Community Safety	-13,520	15,020				1,500
COBAL/H210 Local Recreation Grants	0	-20,090				-20,090
COBAL/H282 Exercise Referral	0	-250				-250

Cost Centre and Description	Original Estimate 2017/18	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2017/18
COBAL/H283 Clitheroe Food Festival	0	-8,180				-8,180
COBAL/H333 Refuse Collection	0		20,480			20,480
Net after Movements in Earmarked Reserves	3,368,450	169,380	-65,970	-21,510	33,090	3,483,440

- 4.2 The difference between the revised and original estimate is an increase in net expenditure of £93,470 or a increase in net expenditure of £114,990 after allowing for movements on earmarked reserves.

6 KEY MOVEMENTS FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE

6.1 Within the proposed Revised Estimate there are a number of substantial movements, and these are summarised in the table below. A more detailed analysis of the movements is provided at Annex 1.

Description	Variance Original Estimate 2017/18 to DRAFT Revised Estimate 2017/18
<p>COMMD: Community Services Increased salary, national insurance and superannuation costs as the allowance for staff turnover budgeted for in the original estimate has not fully materialised.</p>	22,640
<p>MUSEM: Museum Reduced estimated income from general admissions (£8,240), sale of goods (£3,790) and event hire (£1,610), which follows a trend over the past few years.</p>	13,640
<p>RECU: Recreation and Culture Grants Grants awarded in excess of current year budget. To be funded by monies set aside in an earmarked reserve.</p>	19,250
<p>RPBIN: Replacement Bins Income received from the sale of householder bins (£24,880) offset by expenditure incurred in the purchase of the bins (£6,250). The balance to be transferred to an earmarked reserve to fund the future replacement of household bins.</p>	-18,630
<p>TRREF: Trade Refuse Increased estimated tipping charges based upon the increased tonnages collected from trade waste customers. This is due to a growth in the customer base.</p>	60,300
<p>TRREF: Trade Refuse Additional income generated from trade customers due to a growth in the customer base.</p>	-64,640
<p>CRIME: Crime and Disorder Grant to be received from the Police and Crime Commissioner which was not confirmed when the original estimate was prepared.</p>	-10,000

Description	Variance Original Estimate 2017/18 to DRAFT Revised Estimate 2017/18
VARIOUS: Car Parks Increased estimated income due to an increase in usage seen in year.	-10,910
RPOOL: Ribblesdale Pool Increased expenditure on temporary staff to cover for vacancies in pool attendants and swimming instructors.	15,760
RPOOL: Ribblesdale Pool Staff vacancy in the position of a full time swimming instructor.	-25,210
RPOOL: Ribblesdale Pool Difficulties in replacing the vacant swimming teacher as mentioned above has resulted in an external provider being employed to carry out swimming lessons.	15,880
RPOOL: Ribblesdale Pool The full programme of swimming lessons has not been offered for the period April - December 2017 due to vacancies in the position of a swimming teacher and staff sickness. The full programme will be offered from January 2018.	40,390
RPOOL: Ribblesdale Pool Reduction in estimated income for the year from adult (£6,250) and junior (£6,060) admissions.	12,310

7 CONCLUSION

- 7.1 The difference between the revised and original estimate is an increase in net expenditure of £114,990 after allowing for transfers to and from earmarked reserves.

8 RISK ASSESSMENT

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

- Resources: approval of the revised estimate would see an increase in net
- 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

9 RECOMMENDED THAT COMMITTEE

9.1 Agree the revenue revised estimate for 2017/18.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM1-18/AJ/AC

15 December 2017

For further background information please ask for Amy Johnson

BACKGROUND PAPERS - None

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>BUSSH: Bus Shelters</i>					
Reduction in purchase of equipment budget due to bus shelters being repaired rather than replacements purchased. Monies vired to refuse collection vehicles to help fund repair costs on that service instead.	-2,000				
Total Bus Shelters					-2,000
<i>CCTEL: Closed Circuit Television</i>					
Increased contract costs relating to the monitoring of the CCTV office by an external provider. The new contract commenced December 2016.	6,620				
Increased recharges to car parks for the provision of CCTV monitoring due to an increase in expenditure within this service area.		-1,070			
Total Closed Circuit Television					5,550
<i>COMMD: Community Services Department</i>					
Increased salary, national insurance and superannuation costs based upon the estimated 4% staff turnover as budgeted for in the original estimate not fully materialising on this service to date	22,640				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-5,780				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Increased estimated expenditure on mileage claims based upon the value of claims to date.	1,310				
Reduction in lease car payments due to the lease on one car being extended, resulting in a lower lease cost.	-1,400				
Increased support service recharges, mainly from Council Offices and IT Services, offset in part by a reduction in recharge from Contact Centre due to a reassessment of time allocations.			2,150		
Increased level of recharges from this service to other service areas due to an increase in expenditure within this service area.			-14,170		
Total Community Services Department					4,750
VARIOUS: Car Parks					
Reduction in repairs and maintenance expenditure due to responsibility for Downham Car park being passed back to the Downham Estate.	-1,340				
Reduced estimated expenditure on ground rent payable at Church Walk car park due to a recalculation of backdated rent due.	-3,930				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Increase in business rates payable across the car parks to reflect the actual bills received.	4,540				
Budget brought in for credit/debit card fees payable due to 'pay by phone' functionality. This is offset by income received.	2,870				
Reduced grounds maintenance recharge due to a reassessment of estimated time to be spent by the grounds maintenance team at the car parks.	-2,610				
Increased estimated income due to an increase in usage.		-10,910			
Increased estimated income from the sale of car parking permits due to increased demand.		-4,800			
Increased estimated income from car park fines based upon income received to date.		-4,290			
Total Car Parks					-20,470

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
CLFFS: Clitheroe Food Festival 2017					
A reduction in sponsorship income received along with increasing costs, particularly around security and traffic management. To be funded by monies set aside in an earmarked reserve from surpluses made on previous years festivals to cover such eventualities.	8,180				
Total Clitheroe Food Festival 2017					8,180
CRIME: Crime and Disorder					
Reduced estimated expenditure on promotional activities based upon schemes planned.	-5,020				
Grant to be received from the Police and Crime Commissioner which was not confirmed when the original estimate was prepared.		-10,000			
Total Crime and Disorder					-15,020
CULTG: Culture Grants					
Grants approved are lower than originally budgeted for.	-3,400				
Total Culture Grants					-3,400

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>EALLW: Edisford All Weather Pitch</i>					
Increased depreciation charge due to a revaluation of assets.			4,120		
Total Edisford All Weather Pitch					4,120
<i>EDPIC: Edisford Picnic Area</i>					
Increased grounds maintenance charge based upon estimated time to be spent at the picnic area.	1,580				
Total Edisford Picnic Area					1,580
<i>EXREF: Exercise Referral</i>					
Increase in support services, mainly Community Services, Financial Services and Organisation & Member Development Services due to a reassessment of time allocations within those service areas.			1,450		
Total Exercise Referral					1,450
<i>LDEPO: Longridge Depot</i>					
Reduced estimated expenditure on building repairs and maintenance based upon an assessment of repair demands.	-840				
Lower recharges to other service areas following a reduction in expenditure within this service area.		1,010			
Total Longridge Depot					170

**COMMUNITY SERVICES COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
LITTR: Litter Bins					
Reduced recharge from Community Services due to a reassessment of time allocations within that service area.			-3,590		
Total Litter Bins					-3,590
MCAFE: Museum Cafe					
Increased support service recharges, in particular from Financial Services due to a reassessment of time allocations within that service area.	1,000				
Increased depreciation charge due to a revaluation of assets.			2,210		
Increased estimated income from the catering concession due to the level of turnover being generated. The council receives 5% of the net turnover.		-2,970			
Total Museum Cafe					240
MUSEM: Clitheroe Castle Museum					
Reduced estimated electricity costs as the estimated 15% increase factored into the original estimate did not materialise.	-2,690				

COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Reduction in estimated curatorial charges payable to Lancashire County Council based upon previous years spend.	-5,680				
Reduced estimated income from admissions to the Museum (£8,240), sale of goods (£3,790) and event hire (£1,610) based upon previous years' income.		13,640			
Increased depreciation charge due to a revaluation of assets.				11,520	
Total Clitheroe Castle Museum					16,790
PAPER: Paper Collection					
Reduction in loaders salary costs, in particular NI costs.	-2,740				
Reduced transport costs due to monies being vired to refuse collection vehicles to fund repair demands.	-10,200				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Income received from the sale of paper is paid to LCC under the Cost Sharing Agreement. It is estimated that the income received, and therefore payment made, will be lower than originally budgeted due to falling paper market prices.	-37,920				
Reduced support service recharges, in particular from Community Services due to a reassessment of time allocations within that service area.				-1,520	
Reduced estimated income from the sale of paper due to fluctuating prices within the paper market.		37,920			
Total Paper Collection					-14,460
VARIOUS: Public Conveniences					
Reduction in the wages overtime budget based on the estimated hours to be worked.	-1,490				
Increased business rates payable, mainly as a result of Sabden Toilets being revalued.	1,500				
Reduced support service recharges, in particular from Community Services due to a reassessment of time allocations within that service area.			-2,220		

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Reimbursement from the insurance company following a claim made for vandalism at Castle Field Toilets.		-3,140			
Reduction in oncosts to be recovered as a result of a reduction to the overtime budget.		3,280			
Total Public Conveniences					-2,070
PKADM: Grounds Maintenance					
Reduced estimated expenditure on superannuation (salaries) as one employee has opted out of the superannuation scheme.	-2,780				
Increased expenditure on wages, superannuation & national insurance due to the allowance for staff turnover factored into the original estimate not fully materialising.	5,390				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-2,000				
Higher recharge from Salthill Depot due to increased estimated expenditure within that service area.	5,670				
Reduced support service recharges, in particular from Community Services and Chief Executives due to a reassessment of time allocations within those service areas.				-3,450	

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Income from the sale of a ride on mower replaced through the 2017/18 Capital Programme. The proceeds will be transferred to an earmarked reserve to help fund future years capital programme.		-5,200			
Reduction in oncosts to be recovered due to a reduction in estimated expenditure within this service area.		5,350			
Total Grounds Maintenance					2,980
<i>PLATG: Platform Gallery and Visitor Information Centre</i>					
Reduction in estimated expenditure on promotional activities. This will partly offset the reduction in estimated commission (see below).	-2,200				
Increased support service recharges, in particular from Community Services, Financial Services, Revenue Services and Organisation & Member Development Services due to a reassessment of time allocations within those service areas.				2,740	
Reduced estimated income from commission generated through the sale of goods. This is based upon income generated to date and estimated future commission to be generated.		6,270			
Total Platform Gallery and Visitor Information Centre					6,810

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>RCOLL: Refuse Collection</i>					
Increased estimated expenditure on temporary staff. This is as a result of works administration staff helping to carry out special collections.	6,000				
After the approval of the original estimate, it was agreed to change a loader role to a driver role. The net impact of these movements on this service for the revised estimate is the loader budgets decreasing by £15,400 and the driver budgets on this service increasing by £20,320.	4,920				
Increased estimated expenditure on Agency Staff to cover for staff sickness.	8,360				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-4,020				
Higher recharge from Salthill Depot due to increased estimated expenditure within that service area.	8,290				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Increased estimated transport costs due to repair demands on the refuse vehicles. Expenditure funded by virements from other cost centres.</p> <p>However, there continues to be increasing levels of expenditure in this area which is separately being addressed.</p>	19,470				
<p>Estimated expenditure on publicity/promotional activities lower than budgeted due to a move from issuing bin collection calendars to instead issuing bin collection stickers. These monies vired to the Waste Transfer Station to cover WAMITAB consultancy costs and also refuse collection vehicles to pay for repair demands.</p>	-4,000				
<p>Income from an insurance claim for salary costs.</p>		-7,630			
<p>Income from the sale of a refuse vehicle replaced through the 2017/18 Capital Programme. Proceeds to be transferred to an earmarked reserve to fund future years capital programme.</p>		-5,000			

COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Increased estimated income from household and commercial special collections (-£4,980) offset in part by a reduction in estimated income from the sale of mild steel (£1,800) based upon quantities collected.		-3,180			
Income from the bin hire scheme now coded to Trade Refuse. The budget has therefore been moved accordingly.		2,010			
Increased recharges to Trade Refuse, Street Cleansing and Clitheroe Markets based upon additional expenditure incurred within this service area.		-9,740			
Total Refuse Collection					9,480
VARIOUS: Refuse Collection Vehicles					
Increased estimated expenditure on vehicle repairs. Monies vired from Bus Shelters and Refuse Collection.	5,000				
Lower insurance premiums than estimated. Budget based on the actual annual premium.	-1,100				
Increased transfer of vehicle costs based upon the increase in expenditure as mentioned above.		-9,260			
Total Refuse Collection Vehicles					-5,360

**COMMUNITY SERVICES COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>RECU: Recreation Grants</i>					
Grants awarded higher than budgeted. To be funded from monies set aside in an earmarked reserve from underspends on previous years grant allocations .	19,250				
Total Recreation Grants					19,250
<i>RPBIN: Replacement Bins</i>					
Estimated expenditure on the purchase of household bins. Offset by income received from the sale of these bins (see below) and the surplus transferred to an earmarked reserve to fund the future replacement of household bins.	6,250				
Income received from the sale of household bins. Offset by expenditure incurred in the purchase of bins (see above). The surplus is transferred to an earmarked reserve to fund the future replacement of household bins.		-24,880			
Total Replacement Bins					-18,630
<i>RPOOL: Ribblesdale Pool</i>					
Increased salary costs as the allowance for staff turnover budgeted for in the original estimate has not materialised.	4,710				

**COMMUNITY SERVICES COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Increased estimated expenditure on temporary staff to cover for vacancies in pool attendants and swimming instructors.	15,760				
Reduced estimated expenditure on swimming instructors due to a full time position being vacant since June 2017. Due to difficulties in recruitment external providers are to be used to help provide swimming instruction for lessons.	-25,210				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-2,410				
Increased repairs and maintenance budget based upon repair demands. Monies moved from a repairs and maintenance budget within another service area.	4,400				
Reduced utility costs, in particular electricity (£2,620) based upon current usage.	-2,870				
Increased consultants expenditure as an external provider is being used to help provide swimming lessons (as detailed above).	15,880				

**COMMUNITY SERVICES COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Line rental currently not being charge for credit/debit card payments. A charge will be introduced April 2018.	-1,410				
Higher depreciation charge due to a revaluation of assest in March 2017.			7,150		
Reduced estimated income from swimming lessons due to a vacancy in the position of a full time swimming teacher. An external provider has been contracted to help with the provision but for the period September - December 2017 lessons were not being held on a Saturday morning and also only one teacher provided lessons on a Friday evening (previously 2 teachers). The full lesson progamme will be in place from January 2018.		40,390			
Reduced estimated income for the year from adult (£6,250) and junior (£6,060) admissions.		12,310			
Total Ribblesdale Pool					68,700

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>RVPRK: Ribble Valley Parks</i>					
Budget introduced for works to be carried out on open spaces at Calderstones Park and Primrose Lodge. Offset by commuted sums received for this purpose (see below).	5,000				
Reduced recharge from works administration based upon an estimate of time to be spent by the toilet cleaners cleaning the football changing rooms.	-8,660				
Increased recharges, mainly from Community Services due to a reassessment of time allocations.			1,470		
Increased depreciation charge due to a revaluation of assets in March 2017.				1,500	
Committed sum monies brought into the budget to offset estimated expenditure on Calderstones Park and Primrose Lodge (see above).		-5,000			
Reduced estimated income from land rents based on income received to date. Also Clitheroe Brass Band have significantly reduced the number of concerts to be held.		7,400			
Total Ribble Valley Parks					1,710

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>SDEPO: Salthill Depot</i>					
Increased estimated expenditure on metered water due to a leak on the vehicle wash. A claim has been made to reclaim some of the cost however it is uncertain as to the amount to be refunded (if any).	5,250				
Increased recharges, mainly from Community Services and Organisation and Member Development Services due to a reassessment of time allocations.				4,390	
Reduced estimated recovery through stores oncosts based upon the value of issues issued - notably vehicle fuel.		9,290			
Increased estimated recharges to other service areas due to higher estimated expenditure within this service area.		-20,910			
Total Salthill Depot					-1,980
<i>SIGNS: Street Nameplates and Signs</i>					
Reduction in support service charges, mainly Community Services due to a reassessment of time allocations.			-1,860		
Total Street Nameplates and Signs					-1,860
<i>SPODV: Sports Development</i>					
Expenditure incurred in the publication of the Summer Activities Booklet. Offset by income received (see below)	1,090				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Reimbursement to The Grand for insurance premium at the Skatepark - lower than originally budgeted.	-1,560				
Increase in support service charges, mainly Community Services due to a reassessment of time allocations.				1,130	
Income received from adverts sold in the Summer Activities Booklet. Offset by expenditure incurred in the publication of the booklet (see above).		-1080			
Total Sports Development					-420
STCLE: Amenity Cleansing					
Increased estimated employee costs (salary, overtime, NI & superannuation) as the allowance in the original estimate for staff turnover has not fully materialised.	2,400				
Increased recharges from Salthill Depot (£1,800) and Refuse Collection (£1,280) due to increased expenditure within those service areas.	3,080				
Increased expenditure on road sweeping. Reimbursed by monies received from LCC.	2,030				
Reduced support service recharges, mainly from Financial Services following a reassessment of time allocations within those service areas.			-3,140		
Total Amenity Cleansing					4,370

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>TFRST: Transfer Station</i>					
The council does not currently have an employee who is WAMITAB qualified so a consultant is currently being hired to be our WAMITAB qualified representative. Two employees are currently training for the WAMITAB qualification. Monies have been vired from Refuse Collection to help fund this expenditure in the meantime.	3,000				
<i>Total Transfer Station</i>					3,000
<i>TRREF: Trade Refuse</i>					
Higher recharge from Refuse Collection due to increased tonnages collected following an increase in the customer base.	7,870				
Expenditure on the purchase of trade bins. Offset by income received from the bin hire scheme and also trade waste customers.	7,090				
Increase in estimated tipping charges due to greater tonnages collected following the growth in the customer base. Offset in full by additional income generated (see below).	60,300				
Reduction in support services recharges, mainly from Chief Executives, following a reassessment of time allocations.			-3,410		

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Reduction in the sale of trade refuse stickers to charitable customers. May be in part due to an increase in customers partaking in the 'bin hire' scheme - see below		2,470			
Increased income from commercial trade customers following an increase in the customer base.		-64,640			
Income from bin hire scheme now coded to Trade Refuse (previously coded to Refuse Collection). Income to be transferred to an earmarked reserve to offset expenditure incurred in the purchase of bins for the scheme.		-4,200			
Total Trade Refuse					5,480
UPACT: Up and Active					
Additional salary costs as a post of a part time Healthy Lifestyles Officer has been changed into a full time position. Expenditure fully reimbursed by Pendle Leisure Trust.	8,570				
Reduced estimated expenditure on mileage allowances based upon mileage incurred to date.	-1,170				
Purchase of equipment budget - fully reimbursed by Pendle Leisure Trust.	1,000				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Additional income from Pendle Leisure Trust to offset expenditure detailed above.		-10,430			
Total Up and Active					-2,030
VEHCL: Vehicle Workshop					
Increased wages costs as the allowance for staff turnover as built into the original estimate has not fully materialised.	1,390				
Increased support service recharges, mainly from Community Services following a reassessment of time allocations within service areas.				1,350	
Increased recharge to other service areas due to increased costs within this service area.		-3,000			
Total Vehicle Workshop					-260
WKSAD: Works Administration					
Increased wages costs as the allowance for staff turnover as built into the original estimate has not fully materialised.	1,470				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Higher recharge from Salthill Depot due to increased estimated expenditure within that service area.	2,140				
Reduced support service recharges, mainly from Financial Services following a reassessment of time allocations within service areas.				1,690	
Depreciation previously charged to Works Administration now recharged directly to the vehicle. The charge will now instead be included within the 'Use of Transport' charge made to this service.			- 2,400		
Income received from the sale of a vehicle replaced through the 2017/18 Capital Programme. To be set aside in an earmarked reserve to fund future years capital programme.		-1,100			
Lower estimated oncosts to be recovered based upon a reduction in estimated spend within this service area.		2,040			
Total Works Administration					3,840
Other					16,570
Sub-Total					93,470

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
MOVEMENT IN EARMARKED RESERVES					
CPBAL/H330: Capital Income from the sale of a ride on mower (£5,200), revenue contribution to the capital reserve for the replacement ride on mower (£1,450), sale of works admin vehicle (£1,100), sale of refuse collection vehicle (£5,000) and and a revenue contribution to the capital reserve for upgrade to car park machines (£1,790)		14,540			
COBAL/H333: Refuse Collection Net income generated from the sale of householder bins (£18,630), income from the bin hire scheme (£4,200) offset in part be expenditure incurred in the purchase of trade bins for use in the bin hire scheme (£2,350).		20,480			
COBAL/H329: Community Safety To fund Community Safety projects.	15,020				
COBAL/H210: Recreation, Culture and Sports Grants Grants awarded under recreation and culture (£19,250) and Chirstmas Lights (£840) higher than budgeted.	-20,090				

**COMMUNITY SERVICES COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
COBAL/H282: Exercise Referral					
Grant monies for Active East and Best Foot Forward projects received in previous years.	-250				
COBAL/H283: Clitheroe Food Festival					
To fund the deficit generated by the 2017 Clitheroe Food Festival. Mainly as a result of a reduction in sponsorship income and increased security and traffic management costs.	-8,180				
Total Movement in transfers to/from Earmarked Reserves	-13,500	35,020	0	0	21,520
Total Movement					114,990

ACTUAL TO DATE WITH ORIGINAL ESTIMATE AND PROPOSED REVISED ESTIMATE

Cost Centre	Description	Original Estimate to End November	Actual and Commitments to End November	Full Year Original Estimate	Proposed Revised Estimate
ARTDV	Art Development	15,970	7,000	32,910	33,550
BUSSE	Bus Shelters	5,257	1,073	18,640	16,840
CARVN	Caravan Site	0	-209	-8,130	-8,300
CCTEL	Closed Circuit Television	60,504	64,704	121,050	126,520
COMMD	Community Services	700,996	698,095	0	0
CPADM	Car Parks	-152,086	-161,548	-124,290	-141,700
CPVEH	Car Park Vehicles	3,998	5,906	0	0
CLFFS	Clitheroe Food Festival 2017	0	8,177	0	8,180
CRIME	Crime & Disorder	22,706	16,090	52,020	36,270
CULTG	Culture Grants	4,200	800	6,900	2,820
CULVT	Culverts & Watercourses	2,368	1,365	17,260	16,960
DRAIN	Private Drains	-140	-308	1,370	1,180
EALLW	All Weather Pitch	-12,155	-20,907	19,020	23,140
EDPIC	Edisford Picnic Area	-11,818	-10,126	-10,380	-8,470
EVEHA	Works Administration Vehicles	17,995	16,440	0	0
EXREF	Exercise Referral	27,911	26,679	26,970	30,030
GMVEH	Grounds Maintenance Vehicles	46,979	44,864	0	0
GRSRC	Grants & Subscriptions	300	-261	2,690	2,540
HWREP	Highway Repairs	368	289	25,660	26,220
LDEPO	Longridge Depot	5,897	5,352	0	0
LITTR	Litter Bins	5,004	4,379	21,720	18,130
MCAFE	Museum Café	-6,670	-6,465	19,140	19,040
MUSEM	Castle Museum	65,379	17,399	262,450	277,460
PAPER	Paper Collection Service	-20,379	-2,454	130,390	110,580
PCADM	Public Conveniences	80,657	81,407	177,430	183,380
PKADM	Grounds Maintenance	-149,066	-164,893	0	0
PLANT	Plant	11,126	15,214	0	0
PLATG	Platform Gallery	49,739	52,102	132,140	139,100
RCOLL	Refuse Collection	247,275	316,909	1,089,990	1,109,960
RCVEH	Refuse Collection Vehicles	299,947	398,558	0	0
RECUL	Recreation & Culture Grants	21,043	15,560	36,310	55,010
RIVBK	Riverbank Protection	848	532	2,510	2,510
ROEBN	Roefield Barn	-242	-361	-370	-380
RPBIN	Replacement Bins	0	-20,052	0	-18,630

ACTUAL TO DATE WITH ORIGINAL ESTIMATE AND PROPOSED REVISED ESTIMATE

Cost Centre	Description	Original Estimate to End November	Actual and Commitments to end November	Full Year Original Estimate	Proposed Revised Estimate
RPOOL	Ribblesdale Pool	54,029	100,005	308,390	377,190
RVPRK	Ribble Valley Parks	256,253	253,552	478,140	481,000
SDEPO	Salthill Depot	25,821	27,812	0	0
SEATS	Roadside Seats	1,684	481	5,170	5,160
SIGNS	Street Nameplates & Signs	5,810	6,484	51,840	50,030
SPODV	Sports Development	12,913	3,678	78,950	78,530
SPOGR	Sports Grants	4,239	3,400	7,510	6,520
STCLE	Street Cleansing	195,240	195,101	340,310	345,950
TFRST	Waste Transfer Station	46,591	44,758	81,370	85,400
TRREF	Trade Refuse	-208,653	-324,967	-72,400	-66,810
TWOWR	Two Way Radio	-399	1,019	0	0
UPACT	Up and Active	-14,256	-15,220	0	0
VEHCL	Vehicle Workshop	-28,806	-24,832	0	0
WBHEQ	Wellbeing & Health Equality	0	-1,562	0	0
WKSAD	Works Administration	-53,790	-58,999	0	0
XMASL	Xmas Lights & RV in Bloom	1,532	400	3,290	4,530
Committee Subtotal		1,642,119	1,622,420	3,335,970	3,429,440
Earmarked Reserves					
CPBAL/ H330	Capital Reserve				14,540
COBAL/ H285	Vehicle & Plant Repairs and Renewal Fund			46,000	46,000
COBAL/ H239	Crime Reduction Partnership Reserve			-13,520	1,500
COBAL/ H210	Local Recreation Grants				-20,090
COBAL/ H282	Exercise Referral Reserve				-250
COBAL/ H333	Refuse Collection				20,480
COBAL/ H283	Clitheroe Food Festival				-8,180
Subtotal Earmarked Reserves		0	0	32,480	54,000
Total		1,642,119	1,622,420	3,368,450	3,483,440