

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 6

meeting date: 23 JANUARY 2018
title: REVISED REVENUE BUDGET 2017/18
submitted by: DIRECTOR OF RESOURCES
principal author: TRUDY HOLDERNESS

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
BYELE: District By-Elections	0	750	0	0	0	750
CEXEC: Chief Executives Department	0	-37,240	-570	37,810	0	0
CIVCF: Civic Functions	58,870	-2,960	0	-2,520	0	53,390
CIVST: Civic Suite	0	-2,760	-20	2,590	190	0
CLOFF: Council Offices	0	11,380		-12,460	1,080	0
CLTAX: Council Tax	340,780	12,860	0	-3,360	0	350,280
COMPR: Computer Services	0	12,950	0	-12,290	-660	0
CONTC: Contact Centre	0	-490	0	490	0	0
CORPM: Corporate Management	326,260			9,660		335,920
COSDM: Cost of Democracy	445,800	-8,130	-230	4,510	0	441,950
CSERV: Corporate services	180,470	-20	0	-14,730	0	165,720
DISTC: District Elections	0	3,720	0	0	0	3,720
ELADM: Election Administration	43,320			25,650		68,970

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
ELECT: Register of Electors	91,530	-6,100	-10,970	4,580		79,040
EMERG: Community Safety	59,570	-30	0	4,690	0	64,230
ESTAT: Estates	54,960	730	-750	-1,090	6,780	60,630
FLDRB: Flood Resilience Grants - Businesses	0	56,790	-56,790			0
FLDRH: Flood Resilience Grants - Households	0	212,890	-212,890			0
FMISC: Policy & Finance Miscellaneous	-54,740	-28,460	-48,230	4,630	0	-126,800
FSERV: Financial Services	0	12,380	10	-12,390	0	0
LANDC: Land Charges	17,260	470	900	490		19,120
LICSE: Licensing	24,980	-350	1,940	9,060		35,630
LSERV: Legal Services	0	11,120	0	-11,120	0	0
LUNCH: Luncheon Clubs	15,070			-1,050		14,020
NNDRC: National Non Domestic Rates	36,200	36,860	-44,840	2,130	0	30,350
OMDEV: Organisation & Member Development	0	13,630	120	-13,750	0	0
PERFM: Performance Reward Grants	55,010	-37,780		-730		16,500
REVUE: Revenues & Benefits	0	-6,840	0	6,840	0	0
SUPDF: Superannuation Deficiency Payments	97,920	-3,330	0	0	0	94,590

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
FGSUB: Grants & Subscriptions - Policy and Finance	160,560	-820	0	5,100	0	164,840
Grand Total	1,953,820	251,220	-372,320	32,740	7,390	1,872,850
Associated Movements in Earmarked Reserves						
FNBAL/H326 Performance Reward Grant (PRG) Reserve	-53,500	37,780				-15,720
FNBAL/H362 Individual Electoral Registration (IER) Reserve	-1,420		-7,060			-8,480
FNBAL/H230 Election Reserve	22,540		-4,470			18,070
FNBAL/H269 Revaluation Reserve	2,060					2,060
FNBAL/H337 Equipment Reserve	0		-12,320			-12,320
FNBAL/H326 Vat Shelter Reserve	158,000	47,650				205,650
FNBAL/H288 Supernannuation Adjustment Reserve	0	7,920				7,920
FNBAL/H262 IT Equipment reserve	0		-6,520			-6,520
Net after Movements in Earmarked Reserves	2,081,500	344,570	-402,690	32,740	7,390	2,063,510

4.2 The difference between the revised and original estimate is a decrease in net expenditure of £80,970 or a decrease in net expenditure of £17,990 after allowing for movements on earmarked reserves.

5 KEY MOVEMENTS FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE

5.1 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 £
CEEXEC: Chief Executives Department	
Employee costs reduced due to the level of staff turnover experienced in Environmental Health, Building Control, Community Development, Regeneration and Forward Planning sections in year to date.	-30,890
CLOFF: Council Offices	
The budget for electricity usage has been increased as the meter readings for usage have increased.	10,270
CLTAX: Council Tax	
The cost of an upgrade to the ICON system has been allowed for in the budget. This is fully funded from an earmarked reserve established for this purpose.	12,320
COSDM: Cost of Democracy	
This adjustment reflects the change that was made to the timing of the annual uprating of allowances. This was not adjusted for in the 2017/18 original estimate.	-9,110
ELECT: Register of Electors	
Reduction in the budget for postages to better reflect current costs.	-10,110
Increase in budget provisions for employee and supplies & service costs to cover the additional costs of Individual Electoral Registration (IER)	10,690
Additional grant applied for and received in year to continue to support the additional costs involved in introducing electoral registration	-10,970
FLDRB/FLDRH: Flood grants - Business / Households	
Approved grants payable to Businesses and Households in respect of flood resilience measures. This is fully funded by the Government via Lancashire County Council - as shown below.	269,680

Description	Variance Original Estimate 2017/18 to DRAFT Revised Estimate 2017/18 £
Reimbursement of flood resilience grants from the Government via Lancashire County Council	-269,680
FMISC: Policy & Finance Miscellaneous	
Reduction in external audit fees budget to reflect the current level of audit fees now being charged.	-21,110
Forecast increase in income from the VAT Shelter arrangement with Ribble Valley Homes. This is based on latest estimates provided by them and reflects the arrangements put in place under the housing transfer agreement.	-47,650
FSERV: Financial Services	
Forecast increase in staffing costs due to the low level of staff turnover that has been experienced to date.	15,320
LSERV: Legal Services	
Forecast increase in staffing costs due to the low level of staff turnover that has been experienced to date. There is also an increase in superannuation costs as there has been an increase in the number of staff that are members of the pension scheme.	15,600
NNDRC: National Non Domestic Rates	
Additional budget included for professional legal fees incurred acting on Ribble Valley's behalf in a dispute regarding business rates. Compensation has been made in respect of these and past year costs (see below).	11,640
Additional income to reflect the compensation payment received for current year and past years in respect of professional fees incurred in a dispute over business rates. (see above)	-27,610
OMDEV: Organisation & Member Development	
New budget for payments made in respect of the apprenticeship levy. These payments are set aside and topped up by the government for us to draw-down to pay for apprenticeship level training.	11,700

Description	Variance Original Estimate 2017/18 to DRAFT Revised Estimate 2017/18 £
PERFM: Performance Reward Grants	
The Parish Grant scheme which fell under this cost centre is now coming to a close and this is reflected in the budget that has been set. After allowing for all commitments there remains just over £60K unallocated in the Performance Reward Grant earmarked reserve.	-37,780
Support Service Costs	
Overall net increase in support service costs.	32,740

6 CONCLUSION

6.1 The difference between the revised and original estimate is a decrease in net expenditure of £17,990 after allowing for transfers to and from earmarked reserves.

7 RISK ASSESSMENT

7.1 The approval of this report may have the following implications

- Resources: approval of the revised estimate would see a decrease in net expenditure of £80,970 or £17,990 after movements on 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.

8 RECOMMENDED THAT COMMITTEE

8.1 Agree the revenue revised estimate for 2017/18.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF5-18/TH/AC
11 January 2018

For further background information please ask for Trudy Holderness

BACKGROUND PAPERS - None

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
CEXEC: Chief Executives Department					
Employee costs reduced due to the level of staff turnover experienced in Environmental Health, Building Control, Community Development, Regeneration and Forward Planning sections in year to date.	-30,890				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-7,700				
Increase in the support service costs for accommodation and recharge from financial services due to changes in cost allocation.			8,610		
The reduction in overall net expenditure on this service is reflected in a consequential reduction in onward recharges to other services.			29,200		
Total Chief Executives Department					-780
CIVCF: Civic Functions					
Reduction in employee costs due to a reduction in contracted hours of the mayors' attendant post.	-3,060				

POLICY AND FINANCE COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Reduction in support service costs mainly from legal services due to changes in cost allocation from this service			-2,520		
Total Civic functions					-5,580
CIVST: Civic Suite					
The provision for repair and maintenance has been reduced to reflect the future impact of programmed work at the civic suite in the 2017/18 capital programme.	-2,380				
Reduction in support costs from community services department due to changes in cost allocations from this service.			-1,130		
The reduction in overall net expenditure on this service is reflected in a consequential reduction in onward recharges to other services.			3,720		
Total Civic Suite					210
CLOFF: Council Offices					
The budget for electricity usage has been increased as the meter readings for usage have increased.	10,270				
Increase in provision for depreciation following a review of the value of the offices at the end of the 2016/17 financial year.				1,080	

**POLICY AND FINANCE COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18**

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Increase in support service costs mainly from financial services and organisation and member development offset by a reduction from community services department due to changes in cost allocations from these services.			540		
The increase in overall net expenditure on this service is reflected in a consequential increase in onward recharges to other services.			-12,970		
Total Council Offices					-1,080
CLTAX: Council Tax					
The cost of an upgrade to the ICON system has been allowed for in the budget. This is fully funded from an earmarked reserve established for this purpose.	12,320				
Reduction in support service costs mainly from legal services and financial services due to changes in cost allocation from these services			-3,360		
Total Council Tax					8,960

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
COMPR: Computer Services					
Forecast increase in staffing costs due to the low level of staff turnover that has been experienced to date.	2,620				
To complete the migration to the new infrastructure it was necessary to obtain a number of annual SQL server licenses. We also needed to migrate to a new mobile email solution. The additional costs of these has been funded by use of the ICT repairs and renewals earmarked reserve following approval by this committee in November 2017.	6,520				
The cost of Government Connect has increased due to an above inflationary increase in the data services charges from 2016/17 and 2017/18	2,430				
Reduction mainly in support service costs from financial services due to changes in cost allocations from this service.			-1,540		
The increase in overall net expenditure on this service is reflected in a consequential increase in onward recharges to other services.			-10,750		
Total Computer Services					-720

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
CONTC: Contact Centre					
There is an increase in expenditure due to the lower level of staff turnover. However, there is also a lower superannuation past service charge due to a discounted charge being incurred as payments are now made in full at the start of the year rather than paying monthly.	-1,950				
Tuition fees budget has been increased to allow for detailed training following a significant upgrade to the customer relationship management system.	3,110				
Reduction in software maintenance cost due to committing to a longer term contract.	-1,780				
Increase in support service costs mainly from Financial Service and IT services due to changes in cost allocations from these services			3,840		
The increase in overall net expenditure on this service is reflected in a consequential increase in onward recharges to other services.			-3,350		
Total Contact Centre					-130

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
CORPM: Corporate Management					
Increase in support service costs mainly from financial services and the Chief Executives department. This is partly offset by a reduction in the recharge from the contact centre. This is due to changes in cost allocations from these services.			9,660		
Total Corporate Management					9,660
CSERV: Corporate Services					
Reduction in support service costs mainly from organisation and member development service area due to changes in cost allocations from this service			-14,730		
Total Corporate services					-14,730
COSDM: Cost of Democracy					
This adjustment reflects the change that was made to the timing of the annual uprating of allowances. This was not adjusted for in the 2017/18 original estimate.	-9,110				

**POLICY AND FINANCE COMMITTEE
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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Increase in support service costs mainly from legal services, due to changes in cost allocations from this service. This is partly offset by an increase in the recharge for accommodation charges.			4,510		
Total cost of democracy					-4,600
DISTC: District Elections					
Cost incurred on the purchase of polling booths. This cost will be funded from the election earmarked reserve which is set aside for this purpose.	3,720				
Total District Elections					3,720
ELADM: Election Administration					
Increase in support service costs mainly from financial services, organisation and member development service and the Chief Executive's department. This is partly offset by a reduction in costs from legal services. These changes are due to changes in cost allocations.			25,650		
Total Election Administration					25,650

POLICY AND FINANCE COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
ELECT: Register of Electors					
Reduction in the budget for postages to better reflect current costs.	-10,110				
Increase in budget provisions for employee and supplies & service costs to cover the additional costs of Individual Electoral Registration (IER)	10,690				
50% of the software costs have been charged to the election held on behalf of LCC and also the General Election. This reduces the charge on this cost centre.	-6,070				
Additional grant applied for and received in year to continue to support the additional costs involved in introducing electoral registration		-10,970			
Increase in support service costs mainly from legal services due to changes in cost allocations from this service.			4,580		
Total Register of Electors					-11,880
EMERG: Community Safety					
Increase in support service costs mainly from the Chief Executive's department. This is due to changes in cost allocations from this service			4,690		
Total Community Safety					4,690

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
ESTAT: Estates					
Increase in provision for depreciation following a review of the value of assets at the end of the 2016/17 financial year.				6,780	
Reduction in support service costs from Community Services department, financial services and legal services due to changes in cost allocations from these services			-1,090		
Total Estates					5,690
FGSUB: Grants and Subscriptions - Policy & Finance					
There is an increase in support service costs from Financial services due to changes in cost allocations from this service			5,100		
Total Grants & Subscriptions					5,100
FLDRB/FLDRH: Flood grants - Businesses / Households					
Approved grants payable to Businesses and Households in respect of flood resilience measures. This is fully funded by the Government via Lancashire County Council - as shown below.	269,680				

**POLICY AND FINANCE COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Reimbursement of flood resilience grants from the Government via Lancashire County Council		-269,680			
Total Flood Grants					0
FMISC: Finance Miscellaneous					
Reduction in external audit fees budget to reflect the current level of audit fees now being charged.	-21,110				
Forecast increase in income from the VAT Shelter arrangement with Ribble Valley Homes. This is based on latest estimates provided by them and reflects the arrangements put in place under the housing transfer agreement.		-47,650			
The saving as a result paying the council's employer current service pension contributions in full at the beginning of the year (estimated to be £7,920) is reflected under this budget heading.	-7,920				
Increase in debt management costs mainly due to an increase in cost allocations from financial services			3,870		
Total Finance Miscellaneous					-72,810

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
FSERV: Financial Services					
Forecast increase in staffing costs due to the low level of staff turnover that has been experienced to date.	15,230				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-3,460				
Increase in the recharge for accommodation costs. Also support service costs from organisation and member development service and IT services have increased due to changes in cost allocations from these services			3,830		
The increase in overall net expenditure on this service is reflected in a consequential increase in onward recharges to other services.			-16,220		
Total Financial Services					-620
LUNCH: Luncheon Clubs					
There has been a reduction in support service costs recharged from the Chief Executive's department due to changes in cost allocations from this service			-1,050		
Total Luncheon Clubs					-1,050

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
LICSE: Licensing					
There has been a reduction in the level of licensing income, particularly from taxi licenses		1,940			
Increase in support service costs mainly from legal services due to changes in cost allocations from this service			9,060		
Total Licensing					11,000
LSERV: Legal Services					
Forecast increase in staffing costs due to the low level of staff turnover that has been experienced to date. There is also an increase in superannuation costs as there has been an increase in the number of staff that are members of the pension scheme.	15,600				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-1,650				
Increase in income from charges made in respect of certain freedom of information requests		-1,550			

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Increase in the recharge for accommodation cost. Also support service costs from computer services has increased. This has been partly offset by a reduction in costs from the contact centre. This is due to changes in cost allocations from these services.			1,980		
The increase in overall net expenditure on this service is reflected in a consequential increase in onward recharges to other services.			-13,100		
Total Legal Services					1,280
NNDRC: National Non Domestic Rates					
A company has been engaged on a trial basis to help identify additional business rateable values that are not currently on the register. This is currently on a commission basis and should generate additional business rates income.	5,750				
Additional budget included for professional legal fees incurred acting on Ribble Valley's behalf in a dispute regarding business rates. Compensation has been made in respect of these and past year costs (see below).	11,640				

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
This budget relates to business rates growth in the enterprise zone - this will be paid to the Lancashire Economic Partnership (LEP) via Lancashire County Council	19,530	-19,530			
Additional income to reflect the compensation payment received for current year and past years in respect of professional fees incurred in a dispute over business rates. (see above)		-27,610			
There has been an increase in support service costs, mainly from financial services. This is partly offset by a reduction in costs from legal services. This is due to changes in cost allocations from these services			2,130		
Total National Non Domestic Rates					-8,090
OMDEV: Organisation & Member Development					
Forecast increase in staffing costs due to the low level of staff turnover that has been experienced to date.	3,670				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-1,790				

POLICY AND FINANCE COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
New budget for payments made in respect of the apprenticeship levy. These payments are set aside and topped up by the government for us to draw-down to pay for apprenticeship level training.	11,700				
Reduction in support service costs due to changes in cost allocations, mainly from financial services. This is partly offset by an increase in the recharge of accommodation costs.			-4,220		
The increase in overall net expenditure on this service is reflected in a consequential increase in onward recharges to other services.			-9,520		
Total Organisation & Member Development					-160
PERFM: Performance reward grants					
The Parish Grant scheme which fell under this cost centre is now coming to a close and this is reflected in the budget that has been set. After allowing for all commitments there remains just over £60K unallocated in the Performance Reward Grant earmarked reserve.	-37,780				
Total Performance Reward Grant					-37,780

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
REVUE: Revenues & Benefits					
Forecast increase in staffing costs due to the low level of staff turnover that has been experienced to date.	-2,350				
Reduced lump sum superannuation payable as payment is now made upfront annually (previously monthly) resulting in a discounted amount payable.	-2,610				
Increase in the recharge for accommodation costs. Also support service costs in respect of the contact centre have increased. This is partly offset by a reduction in costs from financial services and organisation & member development services. This is due to changes in cost allocations from these services.			1,520		
The decrease in overall net expenditure on this service is reflected in a consequential decrease in onward recharges to other services.			5,320		
Total Revenues & Benefits					1,880

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
SUPDF: Superannuation Deficiency Payments					
Reduction in deficiency payment due to the reducing number of beneficiaries	-3,330				
Total Superannuation Deficiency Payments					-3,330
Other Variances	1,790	2,730	480	-470	4,530
Subtotal	251,220	-372,320	32,740	7,390	-80,970
MOVEMENT IN EARMARKED RESERVES					
FNBAL/H326 Performance Reward Grant (PRG) Reserve: Decrease in the contribution required to fund Parish Grants paid in 2017/18	37,780				37,780
FNBAL/H362 Individual Electoral Registration (IER) Reserve: Increase in contribution required from reserve to fund additional costs incurred for IER		-7,060			-7,060

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VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
FNBAL/H230 Election Reserve: A contribution from the reserve is required to fund cost of purchase of Polling Booths and postage of poll cards for Longridge Town Council election in the year.		-4,470			-4,470
FNBAL/H262 IT repairs and renewal reserve: Contribution required to fund SQL Licences and migration to Blackberry Unified Enterprise Management system		-6,520			-6,520
FNBAL/H337 Equipment Reserve: Contribution from the reserve is required to fund ICON (Income System) upgrade		-12,320			-12,320
FNBAL/H288 Supernanuation Reserve: Contribution to reserve to equalise the difference between prepaid superannuation and estimate due	7,920				7,920

POLICY AND FINANCE COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2017/18

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
FNBAL/H325 Vat Shelter Reserve: increase in contribution from reserve due to an increase in anticipated income received from Symphony Homes	47,650				47,650
Total Movement in Earmarked Reserves	93,350	-30,370	0	0	62,980
Total Movement	344,570	-402,690	32,740	7,390	-17,990

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
BYELE	District By-Elections	0	750	0	750
CEXEC	Chief Executives Department	610,003	593,973	0	0
CIVCF	Civic Functions	34,553	29,712	58,870	53,390
CIVST	Civic Suite	24,742	19,622	0	0
CLOFF	Council Offices	126,577	122,627	0	0
CLTAX	Council Tax	41,127	125,773	340,780	350,280
COMPR	Computer services	137,968	177,941	0	0
CONTC	Contact Centre	119,836	100,136	0	0
CORPM	Corporate Management	0	0	326,260	335,920
COSDM	Cost of Democracy	162,720	151,564	445,800	441,950
CSERV	Corporate Services	22,919	22,242	180,470	165,720
DISTC	District Elections	0	3,725	0	3,720
ELADM	Election Administration	0	0	43,320	68,970
ELECT	Register of Electors	40,667	38,878	91,530	79,040
EMERG	Community Safety	4,997	4,877	59,570	64,230
ESTAT	Estates	-18,921	-18,762	54,960	60,630
FGSUB	Grants & Subscriptions - Policy & Finance	125,895	125,402	160,560	164,840
FLDRB	Flood Resilience Grants - Businesses	0	44,735	0	0
FLDRH	Flood Resilience Grants - Households	0	171,214	0	0
FMISC	Policy & Finance Miscellaneous	23,302	31,946	-54,740	-126,800

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
FSERV	Financial Services	386,879	398,447	0	0
LANDC	Land Charges	-41,586	-41,159	17,260	19,120
LICSE	Licensing	-66,260	-71,549	24,980	35,630
LSERV	Legal Services	213,376	214,133	0	0
LUNCH	Luncheon Clubs	12,910	1,530	15,070	14,020
NNDRC	National Non Domestic Rates	8,574	-21,218	36,200	30,350
OMDEV	Organisation & Member Development	219,611	227,877	0	0
PERFM	Performance Reward Grants	13,648	19,633	55,010	16,500
REVUE	Revenues & Benefits	305,240	297,054	0	0
SUPDF	Superannuation Deficiency Payments	63,271	61,263	97,920	94,590
Committee Subtotal		2,572,048	2,832,366	1,953,820	1,872,850
Earmarked Reserves					
FNBAL/H326	Performance Reward Grants Reserve	-13,648	-19,633	-53,500	-15,720
FNBAL/H362	Individual Electoral Registration Reserve	-11,540	-13,048	-1,420	-8,480
FNBAL/H230	Election Reserve	22,540	18,064	22,540	18,070
FNBAL/H269	Revaluation Reserve	2,060	2,060	2,060	2,060
FNBAL/H337	Equipment Reserve	0	-9,748	0	-12,320
FNBAL/H321	Vat Shelter Reserve	0	0	158,000	205,650
FNBAL/H288	Superannuation Adjustment Reserve	0	0	0	7,920
FNBAL/H362	IT Repairs & Renewal Reserve	0	-6,520	0	-6,520
Subtotal Earmarked Reserves		-588	-28,825	127,680	190,660
Total		2,571,460	2,803,541	2,081,500	2,063,510