

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

Agenda Item No 11

meeting date: 4 SEPTEMBER 2018
 title: REVENUE OUTTURN 2017/18
 submitted by: DIRECTOR OF RESOURCES
 principal author: AMY JOHNSON

1 PURPOSE

1.1 To report on the outturn for the financial year 2017/18 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 Our full Statement of Accounts was signed off for audit by the Director of Resources on 31 May 2018 and that audit has now been completed.

2.2 The 2017/18 financial year was the first where we are required to meet the new deadlines for release of our Statement of Accounts for external audit by the 31 May and approval following audit by 31 July. We also matched these new deadlines in last year's closedown process in preparation for this year's new requirements.

2.3 Our final audited Statement of Accounts was approved by Accounts and Audit Committee at their meeting on 25 July 2018.

3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall overspend of £78,636 on the net cost of services. After transfers to and from earmarked reserves the overall overspend is £78,806. This has been taken from 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 2017/18 £	Actual 2017/18 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD	Community Services Department	0	0	0	0	0
HWREP	Highways Repairs	26,220	25,833	-387	0	-387

Cost Centre	Cost Centre Name	Revised Estimate 2017/18 £	Actual 2017/18 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
CULVT	Culverts & Watercourses	16,960	10,961	-5,999	0	-5,999
DRAIN	Private Drains	1,180	1,296	116	0	116
RIVBK	Riverbank Protection	2,510	1,817	-693	0	-693
BUSSH	Bus Shelters	15,340	11,991	-3,349	0	-3,349
SEATS	Roadside Seats	5,160	3,426	-1,734	0	-1,734
SIGNS	Street Nameplates & Signs	50,030	51,373	1,343	0	1,343
STCLE	Street Cleansing	345,950	341,201	-4,749	5,750	1,001
VARIOUS	Public Conveniences	182,380	191,876	9,496	0	9,496
LITTR	Litter Bins	18,130	15,510	-2,620	0	-2,620
RCOLL	Refuse Collection	1,109,960	1,245,823	135,863	0	135,863
RPBIN	Replacement Waste Bins	-18,630	-24,930	-6,300	-8,890	-15,190
PAPER	Waste Paper & Card Collection	110,580	107,174	-3,406	0	-3,406
TFRST	Waste Transfer Station	85,400	87,068	1,668	0	1,668
TRREF	Trade Refuse	-66,810	-50,580	16,230	-2,820	13,410
CRIME	Crime and Disorder	36,270	27,403	-8,867	3,231	-5,636
ARTDV	Art Development	33,550	31,689	-1,861	0	-1,861
PLATG	Platform Gallery	139,100	144,230	5,130	0	5,130
MUSEM	Castle Museum	281,540	279,520	-2,020	0	-2,020
MCAFE	Museum Café	19,040	17,797	-1,243	0	-1,243
VARIOUS	Car Parks	-140,200	-134,321	5,879	0	5,879
CCTEL	CCTV Equipment	126,520	124,309	-2,211	0	-2,211
CLFFS	Clitheroe Food Festival 2017	8,180	8,177	-3	3	0
LDEPO	Longridge Depot	0	0	0	0	0
SDEPO	Salthill Depot	0	0	0	0	0
VARIOUS	Refuse Collection Vehicles	0	0	0	0	0
VARIOUS	Grounds Maintenance Vehicles	0	0	0	0	0
VARIOUS	Works Administration Vehicles	0	0	0	0	0
VARIOUS	Car Park Vehicles	0	0	0	0	0

Cost Centre	Cost Centre Name	Revised Estimate 2017/18 £	Actual 2017/18 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
VEHCL	Vehicle Workshop	0	0	0	0	0
VARIOUS	Plant	0	0	0	0	0
TWOWR	Two Way Radio	0	0	0	0	0
WKSAD	Works Administration	0	0	0	0	0
CARVN	Caravan Site	-8,300	-8,779	-479	0	-479
EDPIC	Edisford Picnic Area	-8,470	-8,408	62	0	62
PKADM	Grounds Maintenance	0	0	0	0	0
ROEBN	Roefield Barn	-380	-386	-6	0	-6
RVPRK	Ribble Valley Parks	479,000	456,871	-22,129	0	-22,129
RPOOL	Ribblesdale Pool	376,940	368,404	-8,536	0	-8,536
EALLW	Edisford All Weather Pitch	21,380	6,368	-15,012	0	-15,012
EXREF	Exercise Referral Scheme	30,030	28,834	-1,196	-340	-1,536
UPACT	Up and Active Service	0	0	0	0	0
SPODV	Sports Development	78,530	74,887	-3,643	3,040	-603
GRSRC	Grants and Subscriptions	2,540	1,979	-561	0	-561
XMASL	Xmas Lights/RV in Bloom	4,530	4,329	-201	196	-5
RECU	Recreation/Culture Grants	55,010	54,986	-24	0	-24
CULTG	Culture Grants	2,820	2,814	-6	0	-6
SPOGR	Sports Grants	6,520	6,604	84	0	84
WBHEQ	Wellbeing and Health Equality	0	0	0	0	0
WTFAM	Working Together with Families	0	0	0	0	0
NET COST OF SERVICES		3,428,510	3,507,146	78,636	170	78,806

4 EARMARKED RESERVES

4.1 Reserves are important to local authorities as, unlike central government, we cannot borrow money over the medium term, other than for investment in assets, and we are required to balance our budgets on an annual basis.

4.2 Reserves can be held for three main purposes:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;

- A contingency to cushion the impact of unexpected events or emergencies. This also forms part of general reserves;
- A means of building up funds or accounting for funds we are committed to spend (i.e. grants received), this is done through our earmarked reserves to meet known or predicted requirements; our earmarked reserves are accounted for separately but remain legally part of the General Fund.

4.3 The table below provides details of the Revised Estimate, our actual outturn and the impact in both cases on the movement in earmarked reserves. Full details are provided below of the earmarked reserves that have been impacted and the reasons for the movements.

	Revised Estimate 2017/18 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	3,428,510	3,507,146	78,636	
CPBAL/H330 Capital Reserve The capital reserve is a reserve where resources are set aside to fund future capital programme spend. Income from the sale of assets of a value less than £10,000 is credited to the revenue account, and then transferred to this earmarked reserve.	14,540	14,540	0	Sale of Grounds Maintenance Vehicle PN09 SWO (£5,200) and revenue contribution towards the purchase of Grounds Maintenance Vehicle PO67 BNV (£1,450). Sale of Works Administration Vehicle PO54 COJ (£1,100) and Refuse Collection Vehicle VU59 JJK (£5,000). Additionally revenue contribution towards the upgrade of car parks payment system (£1,790).
COBAL/H285 Vehicle & Plant Repairs & Renewals Fund This reserve is very similar to the Capital Reserve but specifically to fund vehicles in the capital programme.	46,000	46,000	0	It has previously been agreed that the increased income being experienced on Trade Refuse charges would be set aside in this reserve to fund a replacement trade refuse vehicle. The purchase of the replacement vehicle is in the capital programme for 2018/19.

	Revised Estimate 2017/18 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H329 Community Safety The Community Safety Partnership Reserve is made up of monies set aside from underspends in previous year's promotional activities. To be used to fund future years promotional activities.</p>	1,500	4,731	3,231	Grant monies received from the Police and Crime Commissioner in excess of what was anticipated. In addition expenditure on promotional activities was lower than estimated. This has resulted in a higher contribution to the reserve than anticipated when the revised estimate was prepared.
<p>COBAL/H222 Grant Funded Sports Development The Grant Funded Sports Development Reserve is where grant resources are unspent in year and therefore set aside to fund future sports development activities.</p>	0	3,040	3,040	A Sport England grant was received after the budget was prepared to fund the 'This Girl Can' scheme. Monies have been set aside in this earmarked reserve to allow initiatives to be developed.
<p>COBAL/H368 Amenity Cleansing Reserve The Amenity Cleansing Reserve is where resources have been set aside to fund future amenity cleansing works, which were unable to be completed in year due to unforeseen circumstances.</p>	0	5,750	5,750	The inclement weather towards the end of the financial year meant that the full road sweeping programme could not be completed within the year, resulting in an underspend on the annual budget. Monies set aside in an earmarked reserve to allow the areas that could not be swept towards the end of the 2017/18 financial year to be swept at the beginning of the 2018/19 financial year.

	Revised Estimate 2017/18 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H210 Recreation, Culture & Sports Grants Budgets are allocated for grants relating to Recreation and Culture, Arts Development, Arts Excellence, Sporting Excellence and Christmas Lights/Ribble Valley in Bloom.</p> <p>Due to timing differences from approval to distribution of grants, resources sometimes need to be set aside for distribution once schemes have been completed</p>	-20,090	-19,894	196	There has been a small variation in the amount of grant income budgeted to be released from the reserve at the year end, and that which has actually been needed.
<p>COBAL/H282 Exercise Referral The Exercise Referral Reserve is where grant resources are set aside to fund future exercise referral initiatives.</p>	-250	-590	-340	Grant monies received in previous years for Active East and Best Foot Forward Schemes set aside in the reserve to fund future year's expenditure. In year expenditure has been higher than estimated on Best Foot Forward schemes resulting in a higher amount being released.
<p>COBAL/H282 Clitheroe Food Festival Food Festival resources set aside to help support the costs associated with the Clitheroe Food Festival.</p>	-8,180	-8,177	3	The deficit from the 2017 Food Festival has been funded from surplus monies set aside in the reserve from previous years. Past surplus funds were set aside for such eventualities.

	Revised Estimate 2017/18 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
COBAL/H333 Refuse Collection The Refuse Collection Reserve is used to fund the cost of bin replacements and other cost pressures. Income from the sale of householder bins is transferred to this reserve and expenditure incurred in the purchase of these bins is funded from this reserve.	20,480	8,770	-11,710	The outturn position relates to income generated from the bin hire scheme and the sale of householder bins transferred to this reserve. This has been offset in part by expenditure incurred in the purchase of trade bins for the bin hire scheme and householder waste bins.
Committee Net Cost of Services after Movements on Earmarked Reserves	3,482,510	3,561,326	78,806	

5 KEY MOVEMENTS FROM REVISED ESTIMATE TO OUTTURN

5.1 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 £
Vehicle Repairs and Maintenance	As reported during the year there have been significant overspends on refuse vehicle maintenance. Work is ongoing on monitoring the level of spend in this area in the 2018/19 financial year, being reported monthly to CMT and having been reported to the Budget Working Group.	£160,645
Vehicle Repairs & Maintenance – Outside Firms	Grounds maintenance vehicles require some maintenance and servicing to be carried out by specialist outside firms. Expenditure on this type of maintenance and servicing was lower than estimated.	-£7,128
National Non Domestic Rates	Underspend mainly due to revaluation of business rates at two sites: Salthill Depot (-£3,617) and the Waste Transfer Station (-£7,522) resulting in the underspend shown.	-£11,101

Service Area	Description of Variance	Amount £
Service Income	<ul style="list-style-type: none"> • The closure of an alternative supplier has resulted in additional trade refuse customers and associated income (-£20,837). • Income from the sale of household waste bins (-£37,583) which is offset against expenditure incurred in the purchase of the bins (£27,845). The net surplus is transferred to an earmarked reserve • Increased usage of the all-weather pitches, in particular the 3G pitch has resulted in additional income (-£14,996). 	-£30,910
Promotional Activities	Spend on promotional activities lower than estimated, in particular with regards Crime and Disorder (-£5,471). This is due to delays in carrying out some of the planned activities.	-£7,822

6 CONCLUSION

- 6.1 There have been a considerable number of variations in both income and expenditure during the year, and this has given rise to an overall overspending of £78,636 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £78,806.
- 6.2 The most concerning of the areas of overspend in 2017/18 has been in relation to refuse vehicle repairs and maintenance. Work is ongoing on monitoring the level of spend in this area in the 2018/19 financial year, being reported monthly to CMT and having been reported to the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM8-18/AJ/AC
23 August 2018

BACKGROUND PAPERS

*Revised Estimates approved by Committee on 9 January 2018
Closedown Working Papers*

For further information please ask for Amy Johnson.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 2017/18 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>COMMD: Community Services Department</u>							
Staffing budgets for the period November – March were reduced by 2% to allow for staff turnover. This turnover did not fully materialise for this department.	£2,679				£2,679		£2,679
Software maintenance costs lower than estimated when the budget was prepared.	-£1,172				-£1,172		-£1,172
Reduction in car leasing costs due to one lease expiring during the year and the lease being continued on a monthly basis at a significantly reduced cost until the replacement vehicle arrives.	-£2,777				-£2,777		-£2,777
The nature of the schemes in the 2017/18 capital programme have resulted in increased recovery of salaried staff time.		-£1,087			-£1,087		-£1,087
Reduced support service charges to other service areas due to reduced expenditure within this service area.			£7,190		£7,190		£7,190
Total Community Services Department	-£1,270	-£1,087	£7,190		£4,833		£4,833
<u>CULVT: Culverts & Watercourses</u>							
None of the budget provision for Flood works was needed.	-£5,030				-£5,030		-£5,030
Total Culverts & Watercourses	-£5,030				-£5,030		-£5,030
<u>BUSSH: Bus Shelters</u>							
Repair and maintenance demands lower than estimated.	-£2,261				-£2,261		-£2,261

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
No new bus shelters were purchased – existing shelters repaired as needed	-£1,050				-£1,050		-£1,050
Total Bus Shelters	-£3,311				-£3,311		-£3,311
<u>SEATS: Roadside Seats</u>							
Minimal repair demands to roadside seats.	-£1,201				-£1,201		-£1,201
Total Roadside Seats	-£1,201				-£1,201		-£1,201
<u>SIGNS: Street Nameplates & Signs</u>							
Various repair demands to roadside signs.	£1,205				£1,205		£1,205
Total Street Nameplates & Signs	£1,205				£1,205		£1,205
<u>STCLE: Amenity Cleansing</u>							
Inclement weather has resulted in reduced usage of the road sweeper provided by an external provider. Monies have been set aside in an earmarked reserve to allow the work not completed by the end March 2018 to be carried out at the start of the 2018/19 financial year.	-£5,756				-£5,756	£5,750	-£6
Total Amenity Cleansing	-£5,756				-£5,756	£5,750	-£6
<u>VARIOUS: Public Conveniences</u>							
Overtime worked in year was lower than estimated when the budget was prepared. Reduction offset by lower oncosts recovered through overtime worked (see below).	-£963				-£963		-£963

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Repairs and maintenance demands across the council's public conveniences slightly higher than estimated.	£2,480				£2,480		£2,480
Minimal overspends on water charges across various toilet sites.	£1,795				£1,795		£1,795
The general cleaning budget for toilet cleaners is split between the toilets and the football changing rooms (RVPRK). More time was spent cleaning the toilets than estimated, resulting in increased expenditure on the public conveniences service. This is offset by a reduction in expenditure on Ribble Valley Parks (RVPRK).	£3,886				£3,886		£3,886
Reduced oncost recovery due to lower than estimated overtime worked by the toilet cleaners (see overtime variance above).		£1,963			£1,963		£1,963
Total Public Conveniences	£7,198	£1,963			£9,161		£9,161
<u>LITTR: Litter Bins</u>							
Repair demands to litter bins lower than estimated when the budget was prepared.	-£813				-£813		-£813
The requirement for replacement bins lower than anticipated when the budget was prepared.	-£1,752				-£1,752		-£1,752
Total Litter Bins	-£2,565				-£2,565		-£2,565
<u>RCOLL: Refuse Collection</u>							
Staff sickness has resulted in an increased use of Agency Staff.	£7,337				£7,337		£7,337
Lower than estimated expenditure on tuition fees due to lower than anticipated training demands.	-£1,629				-£1,629		-£1,629

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Reduced expenditure at Salthill Depot has resulted in a lower recharge from Salthill Depot to the refuse collection service.	-£3,389				-£3,389		-£3,389
As reported during the year there have been significant overspends on refuse vehicle maintenance. Work is ongoing on monitoring the level of spend in this area in the 2018/19 financial year, being reported monthly to CMT and having been reported to the Budget Working Group.	£159,261				£159,261		£159,261
Lower than estimated expenditure on black plastic sacks for litter bins.	-£1,875				-£1,875		-£1,875
Increased expenditure on the purchase of householder waste bins. Offset by income received in the sale of these bins (RPBIN – Chargeable Replacement Waste Bins)	£7,972				£7,972		£7,972
Higher than estimated need for replacement protective clothing for employees.	£1,018				£1,018		£1,018
Minimal expenditure on publicity.	-£2,414				-£2,414		-£2,414
Increased recharge to Trade Waste due to increased expenditure within the refuse collection service area and higher trade waste tonnages collected.		-£33,767			-£33,767		-£33,767
Total Refuse Collection	£166,281	-£33,767			£132,514		£132,514

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RPBIN: Replacement Waste Bins</u>							
Income from the sale of householder bins partly offset by expenditure incurred in the purchase of the bins.		-£6,300			-£6,300	-£8,890	-£15,190
Total Replacement Waste Bins		-£6,300			-£6,300	-£8,890	-£15,190
<u>PAPER: Waste Paper and Card Collection</u>							
Underspend on loaders wages due to long term sickness, offset by a payment in lieu of notice.	£1,395				£1,395		£1,395
Lower than estimated expenditure on use of transport costs mainly due to lower repairs and maintenance costs (£7,024). Offset in part by higher than estimated expenditure on tyres (£1,298) for one of the paper vehicles.	-£7,398				-£7,398		-£7,398
There is a budget provision for hire of refuse vehicles, should the 2 paper refuse vehicles be off the road. This was not required during this financial year, resulting in the underspend shown.	-£1,060				-£1,060		-£1,060
There has been a high demand for white paper sacks during the year, resulting in additional purchases.	£1,820				£1,820		£1,820
Lower than estimated cost sharing penalty charge payable to LCC due to the continual low market price for the sale of paper. This is offset by a reduction in income from the sale of paper (see below).	-£5,645				-£5,645		-£5,645
Decreased income from the sale of paper due to lower market prices. Offset by a decrease in cost sharing penalty payable (see above).		£5,645			£5,645		£5,645

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Total Waste Paper and Card Collection	-£10,888	£5,645			-£5,243		-£5,243
<u>TFRST: Waste Transfer Station</u>							
Lower than estimated use of temporary staff to cover for holidays and sickness.	-£1,987				-£1,987		-£1,987
Revaluation of NNDR has resulted in a refund of rates paid being issued.	-£7,523				-£7,523		-£7,523
Increased repairs and maintenance costs on the Loader Shovel has resulted in a higher recharge.	£2,258				£2,258		£2,258
The Council does not currently have a WAMITAB trained employee so an external consultant is being hired to act as the Council's WAMITAB representative, resulting in the variance shown. Meanwhile two employees are currently undergoing WAMITAB training.	£8,550				£8,550		£8,550
<u>Total Waste Transfer Station</u>	£1,298				£1,298		£1,298
<u>TRREF: Trade Refuse</u>							
Increased tipping charges due to higher tonnages collected as a result of a growth in the customer base. Offset in full by additional income generated.	£3,200				£3,200		£3,200
Increased support service recharges, in particular from refuse collection (£33,767) due to increased expenditure within that service area on vehicle repairs and the tonnage based recharge.			£33,572		£33,572		£33,572
Additional income from trade waste customers due to an increase in the customer base (commercial customers £14,754, charitable customers £3,868).		-£18,622			-£18,622	-£2,820	-£21,442

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increased income from the sale of trade sacks and stickers.		-£2,216			-£2,216		-£2,216
Total Trade Refuse	£3,200	-£20,838	£33,572		£15,934	-£2,820	£13,114
<u>CRIME: Crime and Disorder</u>							
Expenditure on planned promotional activities has been delayed.	-£5,471				-£5,471		-£5,471
Additional grant money received, in particular for the mounted police scheme. The unspent element of this has been set aside in earmarked reserves.		-£3,300			-£3,300	£3,231	-£69
Total Crime and Disorder	-£5,471	-£3,300			-£8,771	£3,231	-£5,540
<u>PLATG: Platform Gallery</u>							
Overspend on staffing due to long term sickness and associated staff cover.	£5,249				£5,249		£5,249
There has been a minimisation of expenditure on sundry purchases to offset the lower than estimated income from commission sales and book sales (see below).	-£2,265				-£2,265		-£2,265
Lower than estimated income from commission generated through artist sales (£1,290) and the sale of books (£827).	£2,117				£2,117		£2,117
Total Platform Gallery	£5,101				£5,101		£5,101

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>MUSEM: Clitheroe Castle Museum</u>							
Charge for curatorial services from Lancashire County Council slightly lower than estimated.	-£1,621				-£1,621		-£1,621
Lower than estimated recharge of expenditure from the museum site to the museum café site, particularly due to reduced expenditure on gas and metered water.	£1,074				£1,074		£1,074
Increased income from museum admissions, room hire and the sale of goods, offset in part by a reduction in income from event hire.		-£2,563			-£2,563		-£2,563
Total Clitheroe Castle Museum	-£547	-£2,563			-£3,110		-£3,110
<u>MCAFE: Museum Cafe</u>							
Increase in repairs to pieces of equipment and the purchase of a fridge.	£1,114				£1,114		£1,114
Lower than estimated recharge from the Museum site due to reduced expenditure within that service area.	-£1,074				-£1,074		-£1,074
Additional income payable from the current tenant to the council. This is based on a 5% share of their annual turnover.		-£1,211			-£1,211		-£1,211
Total Museum Cafe	£40	-£1,211			-£1,171		-£1,171
<u>VARIOUS: Car Parks</u>							
Higher than estimated repair and maintenance demands at the car parks. In part due to the requirement to grit the car parks during the inclement weather over winter.	£4,241				£4,241		£4,241

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Slightly lower than estimated income from car park charges due to reduced usage, in particular at the Auction Mart Car Park (£2,833), Lowergate (£2,827) and Whalley Road (£1,175). Offset in part by increased income at Edisford Car Park (-£4,149).		£3,554			£3,554		£3,554
Reduced income from the sale of long stay parking permits.		£1,187			£1,187		£1,187
Additional income from the temporary rental of parking spaces to commercial organisations for a fixed time period at Edisford Car Park and Mardale Road Car Park.		-£1,430			-£1,430		-£1,430
Total Car Parks	£4,241	£3,311			£7,552		£7,552
<u>CCTEL: CCTV Equipment</u>							
Contribution from Longridge Town Council towards the upgrade of Longridge CCTV system.	-£1,581				-£1,581		-£1,581
Total CCTV Equipment	-£1,581				-£1,581		-£1,581
<u>SDEPO: Salthill Depot</u>							
A revaluation of Business Rates payable has resulted in a refund being issued.	-£3,617				-£3,617		-£3,617
Reduced expenditure in this service area has resulted in lower recharges to other service areas, in particular refuse collection (£3,389) and grounds maintenance (£2,731).		£8,547			£8,547		£8,547
Increased stores oncost recovery due to a higher value of stock issues from stores.		-£4,965			-£4,965		-£4,965
Total Salthill Depot	-£3,617	£3,582			-£35		-£35

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>VARIOUS: Refuse Collection Vehicles</u>							
Substantially higher than estimated repair demands across the refuse fleet, in part due to some significant one off pieces of work, as reported during the year. Work is ongoing on monitoring the level of spend in this area in the 2018/19 financial year, being reported monthly to CMT and having been reported to the Budget Working Group.	£159,261				£159,261		£159,261
Diesel costs slightly in excess of budget. This is due to an increase in fuel prices in excess of that estimated when the budget was prepared.	£2,931				£2,931		£2,931
Spend on lubricants lower than estimated.	-£3,750				-£3,750		-£3,750
Fewer demands for replacement tyres than estimated.	-£3,905				-£3,905		-£3,905
Increased use of transport recharge to Refuse Collection (RCOLL) and Paper Collection (PAPER) due to additional costs as mentioned above.		-£156,393			-£156,393		-£156,393
Total Refuse Collections Vehicles	£154,537	-£156,393			-£1,856		-£1,856
<u>VARIOUS: Grounds Maintenance Vehicles</u>							
Vehicle repairs and maintenance demands slightly lower than estimated.	-£1,537				-£1,537		-£1,537
Minimal repairs demands required by outside firms. Plus the planned replacement of some vehicles through the capital programme has reduced the maintenance demands required prior to servicing.	-£7,038				-£7,038		-£7,038

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Various minimal underspends on diesel across the grounds maintenance fleet.	-£2,159				-£2,159		-£2,159
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£11,501			£11,501		£11,501
Total Grounds Maintenance Vehicles	-£10,734	£11,501			£767		£767
<u>VARIOUS: Works Administration Vehicles</u>							
Vehicle repairs and maintenance demands slightly lower than estimated.	-£2,700				-£2,700		-£2,700
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£2,683			£2,683		£2,683
TOTAL Works Administration Vehicles	-£2,700	£2,683			-£17		-£17
<u>VEHCL: Vehicle Workshop</u>							
Higher than estimated superannuation payments due to the increased overtime worked maintaining the refuse collection fleet.	£1,705				£1,705		£1,705
Lower maintenance demands of mechanical and electrical equipment than estimated.		-£1,059			-£1,059		-£1,059
Higher than estimated spend on purchases of equipment.	£1,342				£1,342		£1,342
Demands for protective clothing higher than estimated.	£1,366				£1,366		£1,366
Higher oncost recovery due to an increase in expenditure within this service area.		-£3,468			-£3,468		-£3,468
Total Vehicle Workshop	£4,413	-4,527			-£114		-£114

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>Various: Plant</u>							
Higher than estimated repair demands to general plant equipment (£1,134), loader shovel (£1,792) and the vehicle wash (£1,818).	£5,248				£5,248		£5,248
Increased oncost recovery due to higher levels of spend as mentioned above.		-£5,236			-£5,236		-£5,236
Total Plant	£5,248	-£5,236			£12		£12
<u>WKSAD: Works Administration</u>							
Lower than estimated use of transport costs due to underspends as referenced earlier in this report (see Works Administration Vehicles)	-£2,921				-£2,921		-£2,921
Higher than estimated spend on use of plant costs due to increased expenditure as mentioned earlier in this report (see Plant).	£3,187				£3,187		£3,187
Reduced recovery through revenue due to an increase in time being spent on capital projects. Offset by an increase in recovery through capital schemes (see below).		£6,083			£6,083		£6,083
The nature of the capital scheme meant that some schemes required works admin involvement resulting in increased recovery through capital. This meant that less time was spent on revenue schemes resulting in reduced recovery through revenue (see above).		-£7,275			-£7,275		-£7,275
Total Works Administration	£266	-£1,192			-£926		-£926

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>PKADM: Grounds Maintenance</u>							
Staff vacancies have resulted in a decrease in wages and superannuation costs.	-£4,241				-£4,241		-£4,241
A temporary employee chose to become a member of the superannuation scheme which was not anticipated when the budget was prepared.	£1,668				£1,668		£1,668
Lower than estimated recharge from Salthill Depot due to lower than estimated spend in that service area.	-£2,028				-£2,028		-£2,028
As mentioned previously (see Grounds Maintenance Vehicles) spend on vehicles was lower than estimated resulting in a lower 'use of transport' charge.	-£11,501				-£11,501		-£11,501
Spend on trees, plants and shrubs lower than planned when the budget was prepared.	-£1,582				-£1,582		-£1,582
Lower than estimated profit made on recharges due to a longer cutting period, resulting in increased time spent on the schemes. A review of the pricing structure is to be carried out in preparation for the 2019/20 financial year.		£6,561			£6,561		£6,561
Reduced recovery through revenue schemes due to lower than estimated expenditure within this service area and also increased oncost recovery through capital schemes (see below).		£14,600			£14,600		£14,600
Higher than estimated time spent on the Play Areas capital scheme. This has resulted in increased oncost recovery through capital schemes as shown.		-£3,504			-£3,504		-£3,504
Total Grounds Maintenance	-£17,684	£17,657			-£27		-£27

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RVPRK: Ribble Valley Parks</u>							
Higher than estimated spend on schemes at Whalley Moor Community Woodland and Primrose Lodge. Both schemes are funded by S106 monies previously received (see below for release of S106 funds).	£3,725				£3,725		£3,725
Requirements for emergency tree works lower than anticipated.	-£2,390				-£2,390		-£2,390
Time spent cleaning the football changing rooms by the toilet cleaners lower than anticipated. This is offset by an increase in time spent cleaning the public conveniences (see PCADM: Public Conveniences)	-£1,126				-£1,126		-£1,126
Lower than estimated spend on Grounds Maintenance has resulted in a lower recharge to Ribble Valley Parks for Lifebelt Checks.	-£1,182				-£1,182		-£1,182
Lower than estimated spend on Grounds Maintenance has resulted in a lower recharge to Ribble Valley Parks for maintaining the boroughs parks and open spaces.	-£16,729				-£16,729		-£16,729
Increased use of S106 monies to offset the additional expenditure as mentioned above.		-£3,725			-£3,725		-£3,725
	-£17,702	-£3,725			-£21,427		-£21,427

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RPOOL: Ribblesdale Pool</u>							
Increased expenditure on salaries, mainly due to overtime payments for Duty Officers to cover for periods of annual leave and sickness absence. Additionally NPLQ courses are run by one of the Duty Officers as additional duties and overtime is therefore incurred. Income received from attendees at the courses (see below).	£4,932				£4,932		£4,932
The temporary staff budget was increased at revised estimate due to difficulties in recruiting Pool Attendants. The increase was slightly overestimated.	-£1,261				-£1,261		-£1,261
Reduced expenditure on Pool Attendants wages due to staff vacancies.	-£10,828				-£10,828		-£10,828
Lower than estimated spend on utilities, in particular gas (-£3,424) and metered water (-£1,912) offset by an overspend on electricity (£1,906).	-£3,426				-£3,426		-£3,426
Reduced expenditure on items purchased for resale, offset in full by reduced income from the sale of these items (see below).	-£1,870				-£1,870		-£1,870
Reduced expenditure on vending machine snack items, offset in full by reduced income from the sale of these items (see below).	-£4,759				-£4,759		-£4,759
Expenditure on an external provider for swimming teachers lower than expected when the budget was prepared as the actual take up of swimming lessons was slightly lower than full capacity. Underspend offset in part by a reduction in income from swimming lessons (see below).	-£2,686				-£2,686		-£2,686

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Minimal spend on promotional activities.	-£1,297				-£1,297		-£1,297
Lower than estimated income from vending machine sales, offset in part by reduced expenditure incurred in the purchase of vending machine stock items (see above).		£5,339			£5,339		£5,339
Lower than estimated income from items purchased for resale, offset in part by reduced expenditure incurred in the purchase of these stock items (see above).		£3,325			£3,325		£3,325
Income from NPLQ courses run by one of the Duty Officers.		-£1,050			-£1,050		-£1,050
Income from school swimming lessons slightly lower than estimated.		£1,068			£1,068		£1,068
Income from public swimming lessons lower than estimated as the take up of lessons was not at full capacity. Offset in full by a reduction in consultant fees payable to an external provider for the provision of the lessons (see above).		£1,733			£1,733		£1,733
Income from contract swims slightly lower than estimated.		£1,666			£1,666		£1,666
Adult admission income lower than estimated. Schemes are being developed to encourage more adult swimmers, in particular through the 'This Girl Can' scheme which promotes exercise to females.		£2,967			£2,967		£2,967
Total Ribblesdale Pool	-£21,195	£15,048			-£6,147		-£6,147

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £	
<u>EALLW: Edisford All Weather Pitch</u>								
Increased income from use of the pitches, in particular the 3G pitch (-£13,281).		-£15,046			-£15,046		-£15,046	
Total Edisford All Weather Pitch		-£15,046			-£15,046		-£15,046	
<u>EXREF: Exercise Referral</u>								
Staffing costs higher than estimated. The budget included an allowance for a 2% staff turnover in the period November to March which did not materialise for this service area.	£1,314				£1,314		£1,314	
Additional expenditure on the Best Foot Forward Scheme, which was funded fully by grant monies previously received and set aside in an earmarked reserve.	£340				£340	-£340	£0	
Total Exercise Referral	£1,654				£1,654	-£340	£1,314	
<u>SPODV: Sports Development</u>								
Sport England grant monies received to fund the 'This Girl Can' scheme. Monies transferred to reserve while schemes are developed on which the monies can be spent		-£3,040			-£3,040	£3,040	£0	
Total Sports Development		-£3,040			-£3,040	£3,040	£0	
	£243,430	-£196,835	£40,762	£0	£87,357	-£29	£87,328	
					Total of other Variances	-£8,721	£199	-£8,522
					Total Variances for Community Services Committee (Net Cost of Services)	£78,636	£170	£78,806