

Major Revenue Variances

Appendix 3a

Comparison of 2017/18 Actuals against Updated Revised Estimate

	Updated Revised Estimate 2017/18 £	Actuals 2017/18 £	Variance Analysis	
			Overspend £	Underspend £
Aggregate 17/18 slippage to 18/19, see Appendix 3b.				-1,260,900
Additional 17/18 income increase to fund additional new 18/19 costs, see Appendix 3b.				0
				-1,260,900
Additional 17/18 income increase to fund additional future year costs, see Appendix 3b.				0
Net Slippage - Sub Total				-1,260,900

Other Services within Portfolios**Leisure and Culture Portfolio**

<u>Cemeteries</u> - Income net of related sub contractor costs.	-202,840	-223,353		-20,513
<u>Sports Development</u> - External coaching underspend.	45,000	38,198		-6,802
<u>Marine Hall</u> - Artist Fees savings and net extra income.	-173,340	-194,533		-21,193

Neighbourhood Services and Community Safety Portfolio

<u>Car Parks</u> .				
Off Street Parking - reduced meter income.	-510,100	-502,766	7,334	
Car Park maintenance and equipment underspends - metered and unmetered.	54,440	48,045		-6,395
Off Street Parking Enforcement - LCC and NSL Costs.	58,170	52,378		-5,792
Off Street Parking Enforcement - FPN Income.	-63,710	-61,126	2,584	
<u>Housing Renovation Grants</u> - Administration of Better Care Fund Grant.	-190,840	-199,528		-8,688
<u>Benefits (including Rent Rebates; Local Scheme (War Widows) and Rent Allowances</u> - Net Changes.	-195,450	-54,406	141,044	

Planning and Economic Development Portfolio

<u>Development Control</u> - Planning Application Fees - net increase after part used to fund future year additional costs.	-582,670	-606,039		-23,369
Reduction in use of consultants.	41,820	20,278		-21,542
<u>Planning Policy</u> - Extra New Burden Grants for Brownfield site and Self-build registers.	0	-35,485		-35,485
<u>Building Regulations</u> - Deposit Fees.	-121,080	-130,450		-9,370
<u>Hillhouse Enterprise Zone</u> - 16/17 Growth to fund Wyre's costs.	0	-42,849		-42,849

Resources Portfolio

<u>Provision for Contingencies</u> -				
Provisions and miscellaneous.	34,980	-167		-35,147
Provision for Leisure Centre excess cost not required. Saving transferred to Leisure Management Reserve.	50,000	33,121		-16,879
<u>Corporate Support Services</u> -				
<u>Internal Audit, Risk and Insurance Team</u> - LCC support	31,740	8,439		-23,301
<u>IT and Telephony Team</u> -				
Hardware savings/rephasing to IT Strategy Reserve.	89,340	98,559	9,219	
IT software - rephasing to IT Strategy Reserve.	331,940	317,070		-14,870
Other IT minor variances.	83,460	39,692		-43,768
<u>Council Tax Collection</u> -				
Other Legal Fees (Summons).	-300,000	-392,851		-92,851

Street Scene, Parks and Open Spaces Portfolio

<u>Street Cleansing</u> - Materials and Vehicle Hire, general underspend to Veh. Maintenance/Street Cleansing Reserve.	32,760	24,037		-8,723
<u>Domestic Waste Management</u> - Provision of Bins, boxes and sacks - underspend.	136,180	108,733		-27,447
<u>Public Conveniences</u> - Net increased income and reduction in TUPE costs.	204,440	191,945		-12,495

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Comparison of 2017/18 Actuals against Updated Revised Estimate

	Updated Revised Estimate 2017/18 £	Actuals 2017/18 £	Variance Analysis	
			Overspend £	Underspend £
<u>Aggregates across and between all Services and Portfolios</u> (excluding any IT Reserve/slippage elements included in Appendix 3b)				
Advertising and Promotions costs.	101,840	98,903		-2,937
Bulky Household Waste and Hazardous/Clinical Waste.	19,420	-6,087		-25,507
Car Allowance (officers).	77,310	67,915		-9,395
Employee costs.	9,647,440	9,312,718		-334,722
Electricity and Gas costs.	266,360	266,343		-17
Fuel costs.	112,490	98,135		-14,355
Non-Domestic Rates costs.	396,610	322,121		-74,489
Printing and Stationery (ex. Elections and Rossall EAF) costs.	60,600	49,961		-10,639
Purchase of Tools and Equipment.	69,450	55,804		-13,646
Vehicle parts costs and sale of vehicles income.	56,910	38,675		-18,235
Tenants Service Charge.	-129,350	-139,568		-10,218
Services within Portfolios - Sub Totals			160,181	-991,639

Non Service Specific

Financing of Capital Expenditure by Revenue - mainly slippage, see use Capital Investment Reserve.	434,068	426,415		-7,653
Interest received.	-62,220	-82,834		-20,614
NDR s31 grants and Levy (see Reserve).	139,745	92,426		-47,319
Non Service Specific - Sub Totals			0	-75,586

	Updated Revised Estimate 2017/18 £	Actuals 2017/18 £	Variance Analysis	
			Use reduced /Top Up extra £	Use extra /Top up reduce £
<u>Reserve movements</u>				
Slippage of capital expenditure to 18/19, so reduced use of Reserve income in 17/18:-				
Vehicle Replacement/Street Cleansing Maintenance - Copse Road Depot MOT Test Centre.	-49,864	-47,664	2,200	
Other Reserve movements -				
Building Control - improved performance, now small surplus.	-190	-162	28	
Capital Investment - Scheme variations.	-18,939	-29,121		-10,182
Insurance - Increase use for new claims - minor.	-8,330	-8,042		288
Investment IT Reserve - Top Up from IT general savings - underspend.	83,440	36,739		-46,701
Usage extra Rolling Replacement Hardware Programme.	-80,000	16,120	96,120	
Land Charges - Top Up - Increased surplus.	-4,110	2,872	6,982	
Non-Domestic Rates Equalisation - Top Up net of levy, changes as a result of amended NDR and grant income.	1,340,465	1,387,784	47,319	
Performance Reward Initiatives - scheme minor changes.	-2,940	-3,418	-478	
Value for Money - Top Up, net additional New Burdens grant income.	88,251	85,428		-2,823
Vehicle Replacement/Street Cleansing Maintenance - Vehicle Fleet Replacement Programme - Usage changes.	64,528	99,364	34,836	

	Updated Revised Estimate 2017/18 £	Actuals 2017/18 £	Variance Analysis Use reduced /Top Up extra £	Use extra /Top up reduce £
<u>New Reserve movement recommendations</u>				
Capital Investment -				
Top up from General outturn net underspends.	0	184,260	184,260	
Investment - I.T. Strategy -				
Top up from General outturn net underspends.	0	92,011	92,011	
Leisure Management -				
Top Up change, part use of excess operational cost provision.	0	16,879	16,879	
Vehicle Replacement/Street Cleansing Maintenance -				
Top up from General outturn net underspends.	0	1,915,000	1,915,000	
Street Cleansing savings, Top Up Reserve.	0	8,723	8,723	
			2,403,880	-59,418
Reserve Movements - Sub Totals				
			£	£
<u>Summary</u>				
Major Variations				
Net aggregate 17/18 slippage/advance funding to 18/19 and future years.				-1,260,900
Services within Portfolios	Overspends		160,181	
Services within Portfolios	Underspends		-991,639	
Non Service Specific	Overspends		0	
Non Service Specific	Underspends		-75,586	
				-907,044
Reserve movements			2,403,880	
	Use reduced /Top Up extra		-59,418	
				2,344,462
Other Minor variances				-128,462
Overall (increase) / reduction in Balances at 31/3/18 after Reserve movement				48,056

	£	£
Reconciliation (See Balances Appendix 4a)		
Balances at 31/3/18 as approved at Council 8/3/18	11,824,626	
Subsequent net additional approved changes in 2017/18	<u>15,810</u>	
		11,840,436
Actual Balances at 31/3/18 after 2017/18 outturn		<u>11,792,380</u>
Overall (increase) / reduction in Balances at 31/3/18		48,056