

INFORMATION

RIBBLE VALLEY BOROUGH COUNCIL
REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 11

meeting date: 15 JULY 2010
 title: REVENUE OUTTURN 2009/10
 submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

1.1 To let you know the actual position for the revenue budget year ended 31 March 2010 for this committee.

1.2 Relevance to the Council's ambitions and priorities:

- ❖ In accordance with corporate performance and improvement plan objective 2, "to maintain critical financial management and controls" this report provides members with information regarding the revenue outturn for 2009/10.

2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of £275,528 on the net cost of services. Of this, £206,041 has been added to earmarked reserves to cover future commitments and £25,685 less has been taken from earmarked reserves due to reduced net service costs for Building Control and Conservation Areas. This leaves an underspend of £43,802 to be added to General Fund Balances for this Committee.

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
DEVDP	Development Department	0	0	0
PLANG	Planning Control & Enforcement	110,810	104,267	-6,543
PLANP	Planning Policy	126,850	125,190	-1,660
PLDEV	Planning Delivery	0	-194,832	-194,832
BCSAP	Building Control SAP Fees	-1,640	-2,318	- 678
BLDGC	Building Control	118,710	96,073	-22,637
AONBS	Area of Outstanding Natural Beauty	15,020	14,850	- 170
COMMG	Community Groups	22,900	22,450	- 450
COUNT	Countryside Management	48,070	24,228	-23,842
FPATH	Footpaths & Bridleways	5,340	5,130	- 210
HIGHH	High Hedges	1,910	1,890	- 20
CONSV	Conservation Areas	18,820	12,504	-6,316
ALBNM	Albion Mill	-3,560	-5,683	-2,123
INDDV	Economic Development	115,250	99,789	-15,461
PLSUB	Grants and Subscriptions	25,950	25,390	- 560
CINTR	Clitheroe Integrated Transport Scheme	7,550	7,544	- 6

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
TRNSP	Transport Development	1,160	1,140	- 20
	Total net cost of services	613,140	337,612	-275,528
ITEMS ADDED to / (TAKEN FROM) BALANCES AND RESERVES				
PLBAL H267	Market Town Enhancement Reserve Fund	0	6,643	6,643
PLBAL H264	Countryside Management Reserve Fund	0	4,566	4,566
PLBAL H234	Building Control Reserve Fund	-90,060	-70,581	19,479
PLBAL H268	Planning Delivery Reserve Fund	0	194,832	194,832
PLBAL H244	Conservation Areas Reserve Fund	-6,840	-634	6,206
	After transfers to/from earmarked reserves	516,240	472,438	-43,802

2.2 We have extracted the main variations (over £2,000) and shown them, with the budget holder's comments, in the table below.

SERVICE	REASON	£	£
MOVEMENT IN EXPENDITURE – Increased costs			
Planning Delivery			
- Staff costs & other expenses	Due to changes in the statement of recommended practice, we are now including planning delivery expenditure as general fund expenditure, previously monies held in a suspense account. The net income has been moved to an earmarked reserve.	80,053	
MOVEMENT IN EXPENDITURE – Reduced costs			
Development Department			
- Salaries (including on-cost)	Reduced salary costs mainly as a result of unpaid paternity leave	-2,252	
- Mileage	Reduced mileage claims in Planning & Regeneration sections due to downturn in planning applications and maternity leave within regeneration section	-2,362	
- Reference Books	2009/10 subscription for Development control services payable to Haymarket media was paid in 2008/09.	-2,635	

SERVICE	REASON	£	£
- Tuition fees / Postages / Ordnance survey Maps	Professional course completed, more documents being sent electronically, no map returns being carried out at present	-5,035	
- Consultants	Provision for employing outside consultants for various planning issues not required in the financial year	-2,234	
Building Control			
- Equipment, Microfilming, Stationery etc	Little replacement equipment required by section	-4,434	
Economic Development			
- Subscriptions / Contributions	Delay in work being carried out due to staff on maternity leave within the regeneration section	-2,710	
Promotional Activities	Previous contributions to market towns enhancement scheme not required, therefore credited back to general fund and set aside in an earmarked reserve	-10,582	
Countryside Management			
- Emergency Tree Work	Only essential health & safety work being carried out	-2,285	
- Purchase of equipment & materials	Only part of the thermal imaging of trees was carried out during the year due to problems with the contractor. The underspend has been set aside in an earmarked reserve to contribute to further survey work on the tree stock in 2010/11	-4,567	
Conservation Areas			
- Other contract payments	Due to various factors £5k previously set aside to contribute towards a detailed design brief for Clitheroe square has not taken place in this financial year.	-6,206	
Other			
	Reduced costs	-8,051	
NET MOVEMENT IN EXPENDITURE			26,700
MOVEMENT IN INCOME – Reduced Income			
Development Department			
- Sales	Reduced income due to no mapping returns being carried out during the year and less planning lists being sold	3,108	
Recharges to other general fund services			
	Reduced income from recharges as a result of reduction in net costs of support services	19,780	

SERVICE	REASON	£	£
MOVEMENT IN INCOME – Increased Income			
Building Control			
- Building regulation fees	In consultation with the budget holder the revised estimate was prepared using the actual income received to November and the lowest of the previous 3 years income for the period December to March. This low estimate was exceeded.	-13,510	
Planning Control			
- Pre Application Advice	New charge introduced late in 2009/10. Budget provision only introduced from 2010/11 offset by reduced income from planning applications	-1,460	
Planning Delivery			
- Planning Delivery Grant	Balance brought forward from previous years planning delivery grant. The net income has been moved to an earmarked reserve.	-274,885	
Countryside Management			
- DCLG–Habitats & Climate Change Grant	New grant received, thought to be part of the area based grant when estimates prepared	-16,835	
Other			
	Increased income	-112	
NET MOVEMENT IN INCOME			-283,914
MOVEMENT IN SUPPORT SERVICES			
Reduced Support Services			
Council Offices / Civic Suite / Organisation & Member Development / Financial Services / Community			
	Reduced costs within departments	-18,314	
NET MOVEMENT IN SUPPORT SERVICES			-18,314
NET CHANGE IN COST OF SERVICES			-275,528
MOVEMENT IN RESERVE FUNDS			
Market Town Enhancements	Contributions to scheme set aside in a reserve fund	6,643	
Countryside Management	Transfer to reserve due to problem with contractors employed in 2009/10	4,566	
Planning Delivery	Setting aside of unspent grant to reserve to cover future commitments	194,832	
Building Control	Reduced contribution from reserve due to more income received than anticipated	19,479	
Conservation Areas	Reduced contribution from reserve due to delay in conservation scheme	6,206	
NET MOVEMENT IN RESERVE FUNDS			231,726
OVERALL UNDERSPEND (after transfers to/from earmarked reserves)			43,802

3 CONCLUSION

3.1 The comparison between actual and budgeted expenditure shows an underspend for the financial year 2009/10 of £275,528. After transfers to/from earmarked reserves this is reduced to £43,802

3.2 Within this net figure there has been some large fluctuations.

- Expenditure on planning delivery of £80,000 funded from the £275,000 brought forward from previous years, leaving a balance to carry forward in an earmarked reserve of £195,000. This represents unspent Planning Delivery Grant at 31 March 2010.
- Reduced expenditure on staffing and running costs in the development department of £14,000.
- Reduced expenditure in economic development of £13,000 mainly from Market Towns Enhancement schemes.
- Increased income from building regulation fees of £14,000. Total building regulation fees for this year was £226,210 compared to £223,900 for the previous year. Other reduced costs of £5,000, have resulted in a reduction of £19,000 taken from reserves for building control.
- Additional income from government grants in the form of Habitat and Climate Change grant of £17,000.

SENIOR ACCOUNTANT

PD4-10/TH/AC
17 JUNE 2010