

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 19

meeting date: 8 SEPTEMBER 2015  
 title: OVERALL REVENUE MONITORING 2015/16  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: LAWSON ODDIE

### 1 PURPOSE

1.1 To consider the position on the revenue budget for the current financial year.

### 2 ORIGINAL BUDGET 2015/16

2.1 The original budget agreed for the current year is set out below.

	<b>Original Estimate 2015/16 £</b>
Committee Net Requirements	7,074,770
Capital Charges Adjustment	-593,030
<b>Committee Expenditure After Adjustments</b>	<b>6,481,740</b>
Other Items - Interest Payable	11,140
- Interest on balances	-25,260
- New Homes Bonus	-968,616
- Council Tax Freeze Grant	-32,380
- Localisation of Council Tax Support: <i>Payments to Parishes</i>	11,500
- Share of Business Rates Deficit on Collection Fund	46,136
- Retained Business Income	-330,171
- Section 31 Grant for Business Rates	-617,898
- Levy Payable on Growth	417,186
<b>Expenditure After Other Items</b>	<b>4,993,377</b>
<b>Less Added to/(taken from) Earmarked Reserves</b>	
Elections	-55,870
Building Control Fee Earning	3,020
Performance Reward Grant	-11,960
IER Reserve	-14,570
Community Safety	-17,720
DEFRA Clean Air	-480
Revaluation Reserve	2,000

	<b>Original Estimate 2015/16 £</b>
Tour of Britain Reserve	-90,000
Post LSVT Pensions Reserve	-36,175
VAT Shelter	180,000
New Homes Bonus Reserve	292,551
Business Rates Volatility Reserve	221,821
Taken From Revenue Balances	-150,000
<b>Net Expenditure</b>	<b>5,315,994</b>

### 3 COMMENTS

3.1 Accountants are soon to start preparing the revised estimates for the current financial year. Regular budget monitoring is undertaken on a monthly basis. In addition committees are currently receiving monitoring reports up to the end of July 2015 in the current cycle.

3.2 Looking at three of the largest elements within our budget - employee costs, fees and charges and interest. The position at the end of July on these was as follows:

#### 3.3 *Employees*

Position at end of July:

	<b>£</b>
Budget to the end of July	2,035,219
Actual to the end of July	1,976,062
<b>Difference as at the end of July</b>	<b>-59,157</b>

Annex 1 shows the main variances by individual cost centre. However, the reasons for the larger variances are summarised below:

- **COMMD:** Community Services Department – Vacancies in the following positions have resulted in the underspend: Senior Planner x 2, Principal Engineer, Surveying Assistant and Authority Address Custodian. These underspends have been offset in part by expenditure relating to maternity cover and extensions of temporary contracts which were not anticipated when the budget was calculated
- **DISTC:** District Elections – The district elections ran in conjunction with the parliamentary elections, not all costs have been split between the two elections. Expenditure on both elections to be reviewed and an appropriate split made.
- **PAPER:** Waste Paper and Card Collection – The variance relates to a vacant driver post, which remains vacant and a vacant loader post which is now filled. A review of the service requirements will be carried out and the budget adjusted accordingly at revised estimate time.

### 3.4 Fees and Charges

Position at end of July:

£	
Budget to the end of July	-857,633
Actual to the end of July	-1,046,596
<b>Difference as at the end of July</b>	<b>-188,963</b>

Again, Annex 2 shows the **main** differences and the reasons for the larger variances are summarised below:

- PLANG: Planning Control and Enforcement – A prudent approach was taken to the estimated planning fee income. A few high value applications have been received , resulting in the current income variance
- TRREF: Trade Refuse – Additional customers have signed up for our waste collection service, particularly due to an alternative provider going into liquidation. There is the potential that some contracts may be cancelled as the year progresses and monies refunded. However, income is still anticipated to be in excess of the budget

### 3.5 Interest

Position at end of July:

£	
Budget to the end of July	-8,420
Actual to the end of July	-12,210
<b>Difference as at the end of July</b>	<b>-3,790</b>

At this stage it is difficult to predict how our final interest figure will be in comparison to our budget for the year.

## 4 SUMMARY

4.1 In summary, the position is as follows:

£ 000	
Employees	-59,157
Income	-188,963
Interest	-3,790
<b>Total Net Savings/Underspend/Extra Income</b>	<b>-251,910</b>

## 5 CONCLUSION

5.1 Overall, the variances to the end of July are favourable, with a net saving/additional income of £251,910, based on the areas included within this report.

5.2 The main reasons for the variance are the increased income on Planning Fees and Trade Refuse, together with the staff savings experienced in the Community Services Department and the Paper and Card Collection Service.



HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

PF55-15/LO/AC  
28 August 2015

BACKGROUND PAPERS: None

For further information please ask for Lawson Oddie.

# ANNEX 1

## Employees – April to July 2015

Cost Centre	Cost Centre Name	Original Estimate to end July 2015	Actual to end July 2015	Variance
ARTDV	Art Development	4,416	4,607	191
ATTEN	Mayor's Attendant/Keeper	4,052	4,922	870
BCSAP	Building Control SAP Fees	38	59	21
CEXEC	Chief Executives Department	296,657	289,340	-7,317
CIVCF	Civic Functions	68	193	125
CIVST	Civic Suite	3,820	3,212	-608
CLCEM	Clitheroe Cemetery	32	38	6
CLMKT	Clitheroe Market	854	846	-8
CLOFF	Council Offices	15,011	14,551	-460
COMMD	Community Services Department	391,512	372,005	-19,507
COMPR	Computer Services	51,622	56,903	5,281
CONTC	Contact Centre	54,494	51,554	-2,941
COSDM	Cost of Democracy	1,422	1,514	92
CPADM	Car Park Administration - Off Street	15,974	15,260	-714
DISTC	District Elections	38,600	11,146	-27,454
DNHAM	Downham Toilets	180	80	-100
ELECT	Register of Electors	112	1,636	1,524
EXREF	Exercise Referral Scheme	33,002	33,945	943
FSERV	Financial Services	183,100	189,910	6,810
LSERV	Legal Services	99,082	100,634	1,552
OMDEV	Organisation & Member Development	98,966	100,669	1,703
PAPER	Waste Paper and Card Collection	41,820	24,373	-17,447
PCADM	Public Conveniences Administration	810	41	-769
PKADM	Grounds Maintenance	72,491	73,163	672
PLATG	Platform Gallery and Visitor Information	23,108	25,923	2,815
RCOLL	Refuse Collection	227,520	228,311	791
REVUE	Revenues & Benefits	150,213	156,175	5,962
RPOOL	Ribblesdale Pool	102,979	97,707	-5,272
SDEPO	Salthill Depot	6,862	7,011	149
STCLE	Street Cleansing	46,098	46,386	288
SUPDF	Superannuation Deficiency Payments	2,104	2,104	0
TFRST	Waste Transfer Station	7,722	7,578	-144
VEHCL	Vehicle Workshop	16,656	15,153	-1,503
WKSAD	Works Administration	43,822	39,110	-4,712
		<b>2,035,219</b>	<b>1,976,062</b>	<b>-59,157</b>

## ANNEX 2

### Fees and Charges – April to July 2015

<b>Cost Centre</b>	<b>Cost Centre Name</b>	<b>Original Estimate to end July 2015</b>	<b>Actual to end July 2015</b>	<b>Variance</b>
BCSAP	Building Control SAP Fees	-1,860	-1,780	80
BLDGC	Building Control	-60,344	-56,845	3,499
CIVST	Civic Suite	-2,132	-382	1,750
CLCEM	Clitheroe Cemetery	-12,984	-15,273	-2,289
CLMKT	Clitheroe Market	-104,807	-106,535	-1,728
COMMD	Community Services Department	-204	-370	-166
DOGWD	Dog Warden & Pest Control	-6,414	-3,936	2,478
DRAIN	Private Drains	-490	-576	-86
EALLW	Edisford All Weather Pitch	-5,777	-5,562	215
EDPIC	Edisford Picnic Area	-426	-271	155
ENVHT	Environmental Health Services	-18,382	-18,759	-377
EXREF	Exercise Referral Scheme	-1,232	-1,172	60
FMISC	Policy & Finance Miscellaneous	-46	0	46
FSERV	Financial Services	-380	-95	285
IMPGR	Improvement Grants	-2,720	-318	2,402
LANDC	Land Charges	-26,732	-25,964	768
LICSE	Licensing	-23,948	-30,234	-6,286
MCAFE	Museum Cafe	-2,217	-2,000	217
MUSEM	Castle Museum	-860	0	860
OMDEV	Organisation & Member Development	-18	0	18
PLANG	Planning Control & Enforcement	-160,666	-251,201	-90,535
RCOLL	Refuse Collection	-7,974	-12,370	-4,396
RPOOL	Ribblesdale Pool	-135,993	-144,158	-8,165
RVPRK	Ribble Valley Parks	-1,405	-1,834	-429
SIGNS	Street Nameplates & Signs	-168	0	168
SPODV	Sports Development	-72	0	72
TRREF	Trade Refuse	-161,520	-247,474	-85,954
VARIOUS	Car Parks	-116,914	-119,487	-2,573
VARIOUS	Meals on Wheels and Luncheon Clubs	-948	0	948
		<b>-857,633</b>	<b>-1,046,596</b>	<b>-188,963</b>