

RIBBLE VALLEY BOROUGH COUNCIL INFORMATION

REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 8

meeting date: 17 SEPTEMBER 2015
 title: REVENUE MONITORING 2015/16
 submitted by: DIRECTOR OF RESOURCES
 principal author: TRUDY HOLDERNESS

1 PURPOSE

1.1 To let you know the position for the first four months of this year's revenue budget as far as this committee is concerned.

1.2 Relevance to the Council's ambitions and priorities:

- ❖ Community Objectives – none identified
- ❖ Corporate Priorities – to continue to be well managed Council providing efficient services based on identified customer need and meets the objective within this priority, of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.
- ❖ Other Considerations – none identified

2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate for the period. You will see an overall underspend of £77,430 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this underspend is increased to £83,225. Please note that underspends are denoted by figures with a minus symbol.

Cost Centre	Cost Centre Name	Net Budget for the full year £	Net Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £	
PLANG	Planning Control & Enforcement	198,020	-140,591	-227,911	-87,320	R
PLANP	Planning Policy	212,550	0	0	0	G
BCSAP	Building Control SAP Fees	-1,640	-1,230	-853	377	G
BLDGC	Building Control	54,180	-46,822	-46,050	772	G
AONBS	Area of Outstanding Natural Beauty	15,620	0	0	0	G
COMMG	Community Groups	22,570	0	0	0	G
COUNT	Countryside Management	43,960	17,700	26,966	9,266	R
FPATH	Footpaths & Bridleways	5,540	104	-985	-1,089	G
HIGHH	High Hedges	820	0	0	0	G
CONSV	Conservation Areas	9,530	0	0	0	G
PENDU	Pendle Hill User Group	0	0	600	600	G
PLSUB	Grants and Subscriptions	15,590	0	0	0	G
CINTR	Clitheroe Integrated Transport Scheme	6,440	36	0	-36	G
	Total net cost of services	583,180	-170,803	-248,233	-77,430	

Cost Centre	Cost Centre Name	Net Budget for the full year £	Net Budget to the end of the period £	Actual including Commitments to the end of the period £	Variance £
Items added to / (taken from) balances and reserves					
PLBAL H234	Building Control Reserve Fund	3,020	50,698	49,403	-1,295
PLBAL H273	Pendle Hill User Group Reserve Fund	0	0	-600	-600
PLBAL H337	Planning Equipment Reserve Fund	0	0	-3,900	-3,900
Net Balances and Reserves		3,020	50,698	44,903	-5,795
Net Expenditure		586,200	-120,105	-203,330	-83,225

- 2.2 The variations between budget and actuals have been split into groups of red, amber and green variance. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas that currently do not present any significant concern.

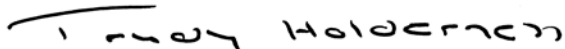
Key to Variance shading	
Variance of more than £5,000 (Red)	R
Variance between £2,000 and £4,999 (Amber)	A
Variance less than £2,000 (Green)	G

- 2.3 We have then extracted the main variations for the items included in the red shaded cost centres and shown them with the budget holder's comments and agreed action plans, in Annex 1.
- 2.4 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.
- 2.5 In summary the main areas of variance which are unlikely to rectify themselves by the end of the financial year are summarised below. Please note favourable variances are denoted by figures with a minus symbol.

Description	Variance to end of July 2015 £
PLANG – Planning Control A number of large planning applications have been submitted which were not anticipated when setting the original budget for the year. If this trend continues, any additional income over and above the budget will be used to replenish the planning earmarked reserve.	-89,244

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overall underspend of £77,430 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this underspend is increased to £83,225 for the first four months of the financial year 2015/16.
- 3.2 The main reasons for the underspend is the increase in income of £89,244 from planning applications. However this situation can fluctuate greatly depending on whether any applications are received for a major development.



TRUDY HOLDERNESS
SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PD6-15-TH/AC
1 September 2015

BACKGROUND WORKING PAPERS

Planning & Development Committee budget monitoring working papers 2015/16

For further information please ask for Trudy Holderness.

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RED VARIANCES

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance		Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
PLANG/8404u	Planning Control / Planning Fees	-443,950	-148,100	-237,344	-89,244	R	A number of high value planning applications have been received which were not anticipated when the original budget was determined.	Income can fluctuate greatly throughout the year. This will continue to be monitored. It is impossible to control when applications are submitted.

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AMBER VARIANCES

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance		Reason for Variance
BLDGC/8405n	Building Control / Building Regulation Fees	-178,000	-59,380	-55,606	3,774	A	The Council's building control section continues to work in a very competitive market resulting in below average income being received for the period.
PLANG/3261	Planning Control / Statutory Notices	12,980	4,328	8,313	3,985	A	The expenditure on planning notices has increased as a result of an increase in planning applications
COUNT/2881	Countryside Management / Purchase of Equipment & Materials	9,160	3,056	6,898	3,842	A	<p>Due to delays caused by weather and poor ground conditions during the winter months of 2014/15, the visual tree assessment/zoning risk assessment to various council owned tree sites and the bridleway improvement work at Billington moor plantation could not take place.</p> <p>The work has now been completed in this financial year, and the expenditure, represented by the overspend, will be funded from an earmarked reserve established at the end of 2014/15 for this purpose.</p>