

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 14

meeting date: 27 OCTOBER 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.

	Original Estimate 2015/16 £
Committee Net Requirements	7,074,770
Capital Charges Adjustment	-593,030
Committee Expenditure After Adjustments	6,481,740
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
Expenditure After Other Items	4,993,377
Less Added to/(taken from) Earmarked Reserves	
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

	Original Estimate 2015/16 £
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
To be Taken From Revenue Balances	-150,000
Net Expenditure	5,315,994

2.2 A supplementary estimate of £35,000, funded from earmarked reserves, was approved through a meeting of the Emergency Committee on 13 August 2015 with regard to the Tour of Britain. Additionally, this committee approved a Local Development Scheme budget of £59,550 at its meeting on 8 September, to be funded from earmarked reserves. The impact of these approvals on the original estimate at 2.1 is summarised in the table below

	Original Estimate 2015/16 £	Impact of Supplementary Estimate £	Restated Original Estimate £
Committee Net Requirements	7,074,770	94,550	7,169,320
Capital Charges Adjustment	-593,030	0	-593,030
Committee Expenditure After Adjustments	6,481,740	94,550	6,576,290
Other Items	-1,488,363	0	-1,488,363
Expenditure After Other Items	4,993,377	94,550	5,087,927
Less Added to/(taken from) Earmarked Reserves	472,617	-94,550	378,067
To be Taken From Balances	-150,000	0	-150,000
Net Expenditure	5,315,994	0	5,315,994

3 COMMENTS

3.1 Accountants are currently preparing the revised estimates for the current financial year. Regular budget monitoring is undertaken on a monthly basis. In addition committees are receiving their monitoring reports 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 September on these was as follows:

3.3 Employees

Position at end of September:

		£
Budget to the end of September		3,034,626
Actual to the end of September		2,959,761
Difference as at the end of September		-74,865

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

- **CEXEC: Chief Executives Department** – The variance is mainly due to vacant part-time posts in the Building Control and Environmental Health Sections.
- **COMMD: Community Services Department** – Vacancies in the following positions have resulted in the underspend: Senior Planner, Temporary Senior Planner, Principal Engineer, Surveying Assistant and Authority Address Custodian. These savings have been offset in part by expenditure relating to maternity cover and extensions of temporary contracts within the planning section, which were not anticipated when the budget was calculated. The temporary posts within the planning section have been removed from the establishment list following the planning restructure.
- **DISTC: District Elections** – The district elections ran in conjunction with the parliamentary elections and not all costs have been split between the two elections. Once this has been completed this variance will change.
- **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 September:

		£
Budget to the end of September		-1,164,674
Actual to the end of September		-1,377,017
Difference as at the end of September		-212,343

Annex 2 shows all variances by individual cost centre. However, the reasons for the larger variances are summarised below:

- **PLANG: Planning Control and Enforcement** – A number of high value planning applications have been received which were not anticipated when the original budget was determined. If this trend continues, any additional income over and above the budget will be used to replenish the planning earmarked reserve.

- **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
- **LICSE: Licensing** – This is largely due to an increase in the number of licences in the period compared to the same period in the previous year

3.5 Interest

Position at end of September:

	£
Budget to the end of September	-16,230
Actual to the end of September	-20,150
Difference as at the end of September	-3,920

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:

	£
Employees	-74,865
Income	-215,913
Interest	-3,920
Total Net Savings/Underspend/Extra Income	-294,698

5 CONCLUSION

5.1 Overall, the variances to the end of September are favourable, with a net saving/additional income of £294,700, 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 various services shown at section 3.3.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

PF57-15/LO/AC
15 October 2015

BACKGROUND PAPERS: None

For further information please ask for Lawson Oddie

Employees – April to September 2015

Cost Centre	Cost Centre Name	Original Estimate to end September 2015	Actual to end September 2015	Variance
ARTDV	Art Development	6,624	6,874	250
ATTEN	Mayor's Attendant/Keeper	6,072	6,705	633
CEXEC	Chief Executives Department	446,828	436,611	-10,217
CIVCF	Civic Functions	102	193	91
CIVST	Civic Suite	5,718	4,790	-928
CLMKT	Clitheroe Market	1,278	1,218	-60
CLOFF	Council Offices	22,509	21,727	-782
COMMD	Community Services Department	583,769	540,748	-43,021
COMPR	Computer Services	77,408	84,482	7,074
CONTC	Contact Centre	81,720	77,264	-4,456
COSDM	Cost of Democracy	2,132	2,113	-19
CPADM	Car Park Administration - Off Street	23,952	22,747	-1,205
DISTC	District Elections	38,600	11,264	-27,336
DNHAM	Downham Toilets	270	120	-150
ELECT	Register of Electors	164	1,636	1,472
EXREF	Exercise Referral Scheme	49,432	51,615	2,183
FSERV	Financial Services	275,609	285,086	9,477
HGBEN	Housing Benefits	2,004	736	-1,268
LSERV	Legal Services	148,580	151,227	2,647
OMDEV	Organisation & Member Development	148,450	150,658	2,208
PAPER	Waste Paper and Card Collection	62,716	39,370	-23,346
PCADM	Public Conveniences Administration	810	103	-707
PKADM	Grounds Maintenance	109,109	113,871	4,762
PLATG	Platform Gallery and Visitor Information	34,648	38,331	3,683
RCOLL	Refuse Collection	339,848	341,874	2,026
REVUE	Revenues & Benefits	225,859	234,814	8,955
RPOOL	Ribblesdale Pool	154,329	154,595	266
SDEPO	Salthill Depot	10,288	10,510	222
STCLE	Street Cleansing	69,771	70,310	539
SUPDF	Superannuation Deficiency Payments	3,156	3,156	0
TFRST	Waste Transfer Station	11,578	11,369	-209
VEHCL	Vehicle Workshop	24,972	23,863	-1,109
WKSAD	Works Administration	66,321	59,780	-6,541
		3,034,626	2,959,761	-74,865

ANNEX 2**Fees and Charges – April to September 2014**

Cost Centre	Cost Centre Name	Original Estimate to end September 2015	Actual to end September 2015	Variance
COMMD	Community Services Department	-306	-607	-301
PLANG	Planning Control & Enforcement	-240,904	-340,890	-99,986
BCSAP	Building Control SAP Fees	-2,790	-2,300	490
BLDGC	Building Control	-90,482	-81,797	8,685
DRAIN	Private Drains	-734	-816	-82
SIGNS	Street Nameplates & Signs	-252	-485	-233
RCOLL	Refuse Collection	-11,758	-16,182	-4,424
TRREF	Trade Refuse	-168,494	-257,913	-89,419
MCAFE	Museum Cafe	-3,655	-2,000	1,655
VARIOUS	Car Parks	-182,286	-190,408	-8,122
CLCEM	Clitheroe Cemetery	-19,476	-20,569	-1,093
DOGWD	Dog Warden & Pest Control	-9,476	-5,213	4,263
ENVHT	Environmental Health Services	-19,494	-27,976	-8,482
CLAND	Contaminated Land	-50	0	50
CLMKT	Clitheroe Market	-107,915	-109,493	-1,578
CIVST	Civic Suite	-3,194	-4,254	-1,060
LICSE	Licensing	-54,425	-67,454	-13,029
LANDC	Land Charges	-38,895	-36,183	2,712
VARIOUS	Meals on Wheels	-1,278	0	1,278
IMPGR	Improvement Grants	-4,080	-498	3,583
FSERV	Financial Services	-570	-96	474
OMDEV	Organisation & Member Development	-26	0	26
EDPIC	Edisford Picnic Area	-638	-521	117
RVPRK	Ribble Valley Parks	-4,573	-4,868	-295
RPOOL	Ribblesdale Pool	-187,585	-195,758	-8,173
EALLW	Edisford All Weather Pitch	-9,384	-7,930	1,454
EXREF	Exercise Referral Scheme	-1,848	-1,807	41
SPODV	Sports Development	-106	-1,001	-895
		-1,164,674	-1,377,017	-212,343