

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 8

meeting date: 31 AUGUST 2017
 title: REVENUE MONITORING 2017/18
 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 £13,415 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this underspend is reduced to £10,239.

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	167,820	-171,315	-180,675	-9,360	R
PLANP	Planning Policy	158,610	0	4,975	4,975	A
LDEVE	Local Development Scheme	47,000	26,759	24,069	-2,690	A
BCSAP	Building Control SAP Fees	-2,550	-1,126	-654	472	G
BCFEE	Building Control Fee Earning	-5,490	-56,905	-62,141	-5,236	R
BCNON	Building Control Non Fee Earning	61,080	3,434	3,648	214	G
AONBS	Area of Outstanding Natural Beauty	16,520	0	0	0	G
COMMG	Community Groups	53,540	0	0	0	G
COUNT	Countryside Management	37,650	3,744	4,220	476	G
FPATH	Footpaths & Bridleways	6,970	104	0	-104	G
CONSV	Conservation Areas	12,970	0	0	0	G
PENDU	Pendle Hill User Group	0	0	-250	-250	G
PLSUB	Grants and Subscriptions	5,250	1,752	0	-1,752	G
CINTR	Clitheroe Integrated Transport Scheme	7,290	5,310	5,150	-160	G
	Net cost of services	566,660	-188,243	-201,658	-13,415	

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	5,490	56,905	62,141	5,236
PLBAL H336	Planning Reserve Fund - Local Development Scheme	-47,000	-26,759	-24,069	2,690
PLBAL H273	Pendle Hill User Reserve	0	0	250	250
PLBAL H284	Neighbourhood Planning Reserve	0	0	-5,000	-5,000
Net Balances and Reserves		-41,510	30,146	33,322	3,176
Net Expenditure		525,150	-158,097	-168,336	-10,239

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 2017 £
PLANG – Planning Control Income from planning applications is at present above a 3 year average for the period. However income can fluctuate from month to month and year to year so it may not continue.	-11,343

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overall underspend of £13,415 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this underspend is reduced to £13,239 for the first four months of the financial year 2017/18
- 3.2 The main reasons for this underspend is an increase in income of £11,343 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

PD7-17TH/AC
15 August 2017

BACKGROUND WORKING PAPERS

*Original Estimates approved by Committee on 12 January 2017
Planning & Development Committee budget monitoring working papers 2017/18*

For further information please ask for Trudy Holderness.

PLANNING & DEVELOPMENT COMMITTEE

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
PLANP/2809	Planning Policy / Non recurring purchase of equipment.	0	0	5,000	5,000	R	A commitment order has been raised to carry out an independent examination of the Bolton By Bowland and Gisburn Forest neighbourhood plan. The expenditure will be met by a contribution from an earmarked reserve established from grant monies received for this purpose	Expenditure to be funded from earmarked reserve established for this purpose
PLANG/8404u	Planning Control / Planning Fees	-544,480	-181,636	-192,979	-11,343	R	Income from planning applications is at present above a 3 year average for the period. However income can fluctuate from month to month and year to year so may not continue.	No action at present - Income can fluctuate from month to month and year to year

PLANNING & DEVELOPMENT COMMITTEE

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
BCFEE/8405n	Building Control Fee Earning / Building Regulation Fees	-174,000	-64,711	-67,251	-2,540	A	Above average income from Building Regulation Fees. This partly offsets the additional cost of a consultant used to cover vacant posts within the section.
LDEVE/3085	Local Development Scheme / Consultants	37,530	21,389	18,699	-2,690	A	Some items of expenditure have been deferred until later in the programme.
PLANG/3085	Planning Control & Enforcement / Consultants	8,740	2,916	0	-2,916	A	No expenditure on planning appeals paid to-date