

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 11

meeting date: 16 OCTOBER 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 six 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 overspend of £28,352 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this underspend is reduced to £25,110.

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	-267,167	-241,656	25,511	R
PLANP	Planning Policy	158,610	0	4,906	4,906	A
LDEVE	Local Development Scheme	47,000	24,144	25,859	1,715	G
BCSAP	Building Control SAP Fees	-2,550	-1,692	-924	768	G
BCFEE	Building Control Fee Earning	-5,490	-82,915	-86,069	-3,154	A
BCNON	Building Control Non Fee Earning	61,080	2,762	3,696	934	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	5,854	5,407	-447	G
FPATH	Footpaths & Bridleways	6,970	156	0	-156	G
CONSV	Conservation Areas	12,970	0	0	0	G
PENDU	Pendle Hill User Group	0	0	-250	-250	G
PLSUB	Grants and Subscriptions	2,190	2,628	1,313	-1,315	G
CINTR	Clitheroe Integrated Transport Scheme	7,290	5,310	5,150	-160	G
	Net cost of services	563,600	-310,920	-282,568	28,352	

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	82,915	86,069	3,154
PLBAL H336	Planning Reserve Fund - Local Development Scheme	-47,000	-24,144	-25,859	-1,715
PLBAL H273	Pendle Hill User Reserve	0	0	250	250
PLBAL H284	Neighbourhood Planning Reserve	0	0	-4,931	-4,931
Net Balances and Reserves		-41,510	58,771	55,529	-3,242
Net Expenditure		522,090	-252,149	-227,036	25,110

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 area of variance is given below. Please note favourable variances are denoted by figures with a minus symbol.

Description	Variance to end of Sept 2017 £
PLANG – Planning Control Income from planning applications is at present below a 3 year average for the period. However income can fluctuate from month to month and year to year so it may not continue.	20,411

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overall overspend of £28,352 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this is reduced to £25,110 for the first six months of the financial year 2017/18.
- 3.2 The main reason for this net underspend is that planning application income is lower than anticipated at this point in the financial year. However, this situation can fluctuate greatly depending on whether any applications are received for a major development as the year progresses.

TRUDY HOLDERNESS
SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PD12-17TH/AC
4 October 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.

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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
BCFEE/3085	Building Control Fee Earning / Consultant Fees	1,090	546	6,675	6,129	R	Temporary Surveyors currently being employed to cover vacant post	Determine whether some of the consultant fee should be classified as non-fee earning work.
BCFEE/8405n	Building Control Fee Earning / Building Regulation Fees	-174,000	-91,367	-97,143	-5,776	R	Above average income received in April and September	Monitor the cost of employing cover for vacant posts against the additional income being received.
PLANG/8404u	Planning Control / Planning Fees	-544,480	-272,348	-251,937	20,411	R	Below average income received in over the period	Income levels fluctuate during the year and from year to year making it difficult to predict. The estimate to be prepared as late as possible

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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
PLANP/2809	Planning Policy / Non recurring purchase of equipment	0	0	4,931	4,931	A	Cost of carrying out an independent examination of the Bolton By Bowland and Gisburn Forest neighbourhood plan. The expenditure will be met from an earmarked reserve established using grant monies received for this purpose
PLANG/2809	Planning Control & Enforcement / Non recurring purchase of equipment	0	0	3,000	3,000	A	Commitment for upgrade of dataset for a fully integrated planning system
PLANG/8495n	Planning Control / Pre-application Advice	-39,200	-19,608	-16,332	3,276	A	Income levels fluctuate during the year and from year to year making it difficult to predict.