

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 10

meeting date: 8 MARCH 2018
 title: REVENUE MONITORING 2017/18
 submitted by: DIRECTOR OF RESOURCES
 principal author: TRUDY HOLDERNESS

1 PURPOSE

1.1 To let you know the financial position for the period up to the end of January for 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 £28,450 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this overspend is increased to £39,556.

Cost Centre	Cost Centre Name	Net Budget for the full year £	Net Budget to the end of the period £	Actual Commitments to the end of the period £	Variance £	
PLANG	Planning Control & Enforcement	233,780	-405,160	-364,023	41,137	R
PLANP	Planning Policy	90,780	4,110	4,881	771	G
LDEVE	Local Development Scheme	118,230	33,788	23,645	-10,143	R
BCSAP	Building Control SAP Fees	210	-882	-1,280	-398	G
BCFEE	Building Control Fee Earning	-11,510	-120,604	-121,495	-891	G
BCNON	Building Control Non Fee Earning	56,090	5,476	6,620	1,144	G
AONBS	Area of Outstanding Natural Beauty	15,910	0	0	0	G
COMMG	Community Groups	0	0	0	0	G
COUNT	Countryside Management	52,360	12,713	11,627	-1,086	G
FPATH	Footpaths & Bridleways	5,820	260	0	-260	G
CONSV	Conservation Areas	12,190	0	0	0	G
PENDU	Pendle Hill User Group	-440	-368	-441	-73	G
PLSUB	Grants and Subscriptions	5,250	4,376	2,625	-1,751	G
CINTR	Clitheroe Integrated Transport Scheme	7,160	5,150	5,150	0	G
	Net cost of services	585,830	-461,141	-432,691	28,450	

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	11,510	120,604	121,495	891
PLBAL H334	Restructuring Reserve	-35,820	0	0	0
PLBAL H336	Planning Reserve Fund - Local Development Scheme	-40,140	-33,788	-23,645	10,143
PLBAL H273	Pendle Hill User Reserve	440	368	441	73
PLBAL H284	Neighbourhood Planning Reserve	-4,930	-4,930	-4,931	-1
Net Balances and Reserves		-68,940	82,254	93,360	11,106
Net Expenditure		516,890	-378,887	-339,331	39,556

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 January 2018 £
<p>PLANG – Planning Control Below average income received up to the end of January. It must be noted that due to the nature of planning fees, income can fluctuate largely from month to month and year to year.</p>	41,318

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overall overspend of £28,450 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this is increased to £39,556 for the period up to the end of January 2018.
- 3.2 The main reason for this net underspend is that planning fee income is lower than anticipated.

TRUDY HOLDERNESS
SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PD4-18TH/AC
22 February 2018

BACKGROUND WORKING PAPERS

*Revised Estimates approved by Committee on 11 January 2018
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
LDEVE/3085	Local Development Scheme	33,700	28,086	20,699	-7,387	R	A number of pieces of work have been commissioned from Urban Vision which is currently continuing. The variance shown represents the uncertain timing of elements of this work.	No action proposed as expenditure is continuing
PLANG/8404u	Planning Control / Planning Fees	-513,880	-428,268	-386,950	41,318	R	Lower than anticipated income levels up to the end of January. The budget is based on the average of past levels of income received.	The situation can fluctuate greatly depending on whether any applications are received for a major development as the year progresses. This makes income levels difficult to predict with any certainty.

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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
BCFEE/8405n	Building Control Fee Earning / Building Regulation Fees	-178,000	-144,572	-141,503	3,069	A	Lower than anticipated income levels up to the end of January. The budget is based on the average of past levels of income received.