

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 14(b)

meeting date: 10 SEPTEMBER 2013  
 title: OVERALL REVENUE MONITORING 2013/14  
 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 2013/14

2.1 The original budget agreed for the current year is set out below.

	<b>Original Estimate 2013/14 £</b>
Committee Net Requirements	6,412,110
Capital Charges Adjustment	-539,450
<b>Committee Expenditure After Adjustments</b>	<b>5,872,660</b>
Other Items - Interest Payable	16,460
- Interest on balances	-29,140
- New Homes Bonus	-367,700
- Council Tax Freeze Grant	-31,610
- Localisation of Council Tax Support: <i>Payments to Parishes</i>	23,000
- Localisation of Council Tax Support: <i>Transitional Grant</i>	-5,780
- New Homes Bonus Adjustment Grant	-10,029
- Efficiency Support for Services in Rural Areas	-9,901
- Business Rates Growth	-47,165
<b>Expenditure After Other Items</b>	<b>5,410,795</b>
<b>Less Added to/(taken from) Earmarked Reserves</b>	
Elections	20,880
Building Control Fee Earning	4,170
Performance Reward Grant	-15,000
Community Safety	-24,000
DEFRA Clean Air	-480
Revaluation Reserve	2,000
LalPac Reserve	-460

	Original Estimate 2013/14 £
Exercise Referral Reserve	-5,260
Community Right to Bid	7,860
Community Right to Challenge	8,550
Contribution to Capital Reserve	7,500
VAT Shelter	356,970
New Homes Bonus Reserve	307,700
Post LSVT Pensions Reserve	-36,175
Taken From Revenue Balances	-146,023
<b>Net Expenditure</b>	<b>5,899,027</b>

2.2 On the 11 June 2013, this committee agreed to a request for a supplementary revenue estimate for the funding of the Viridor Paper and Card collection operation for the 3 months April, May, June totalling £30,000. This increases the net expenditure shown in the table above from £5,899,027 to £5,929,027. **Subject to need**, committee also agreed a further £15,900 for the in-house operation of Paper and Card collection up to the 31 March 2014

### 3 COMMENTS

3.1 Accountants are soon to start preparing the revised estimates for the current financial year. Regular monitoring reports are prepared for budget holders and CMT. In addition committees are currently receiving monitoring reports up to the end of July 2013 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 July on these was as follows:

#### 3.3 **Employees**

Position at end of July:

	£000
Budget	1,935
Actual	1,915
<b>Difference</b>	<b>-20</b>

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

- COMMD: Community Services Department – *There has been an additional member of staff employed on planning, which will be funded from increased planning fees. The budget also allows a percentage saving on staffing budgets, which is normally experienced during any recruitment that takes place during the year. However, to date there has been very little staff turnover. The variance also*

does not include the budgeted 1% pay award, which will worsen the position when actually paid.

- PAPER: Waste Paper and Card Collection – *There was been a delay in filling some posts following the transfer of the operation from Viridor. Within the period of vacancies the refuse collection service staff have also been assisting where possible.*
- RCOLL: Refuse Collection – *There have been savings in Drivers and Loaders direct costs due to a number of staff vacancies. However, at the end of July the budgeted 1% pay award had yet to be paid.*
- CEXEC: Chief Executives Department – *The budget allows a percentage saving on staffing budgets, which is normally experienced during any recruitment that takes place during the year. However, to date the staff turnover that has been experienced has been offset by the temporary staffing for the Core Strategy.*

### 3.4 Fees and Charges

Position at end of July:

	£000
Budget	-799
Actual	-820
<b>Difference</b>	<b>-21</b>

Again, Annex 2 shows the **main** differences and the reasons for the larger variances are summarised below:

- PLANG: Planning Control and Enforcement – *No large planning applications have been received in the first four months of the financial year. However, some additional income has been received from pre-application fees for major developments.*
- RIGHT: Public Rights of Way – *Unbudgeted income has been received within the year for several footpath diversion orders. Expenditure to offset this income will be incurred by the council in respect of this income during the year.*
- TRREF: Trade Refuse – *Annual Invoices raised to date have exceed the full year Budget. However, there is always the potential that some of these invoices may be part cancelled if a business terminates the contract and decides not to continue with the service for the full year. As the take up of the service has been high, there will likely be an increase in tipping fees which will partly off-set this increased income.*
- VARIOUS: Car Parking – *Significant increase in income during July because of the fine weather. This has been particularly noticeable at the Edisford Car Park.*

### 3.5 **Interest**

Position at end of July:

<b>£000</b>	
Budget	-10
Actual	-9
<b>Difference</b>	<b>1</b>

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:

<b>£ 000</b>	
Employees	-20
Income	-21
Interest	1
<b>Total Net Savings/Underspend/Extra Income</b>	<b>-40</b>

## 5 CONCLUSION

5.1 Overall, the variances to the end of July are favourable, with a net saving/additional income of £40,000, based on the areas included within this report.

5.2 The main reasons for the variance are the increased income on Trade Refuse and Car Parks, together with the staff savings experienced on the paper and card collection service and the refuse collection service.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

PF146-13/LO/AC  
2 September 2013

BACKGROUND PAPERS: None

For further information please ask for Lawson Oddie, extension 4541

## Employees – April to July 2013

Cost Centre	Cost Centre Name	Original Estimate to end July 2013	Actual to end July 2013	Variance
COMMD	Community Services Department	383,436	391,522	8,086
CORES	Core Strategy	0	218	218
BCSAP	Building Control SAP Fees	36	57	21
STCLE	Street Cleansing	46,238	45,136	-1,102
DNHAM	Downham Toilets	180	80	-100
DNSOP	Dunsop Bridge Toilets	0	5	5
PCADM	Public Conveniences Administration	0	67	67
PAPER	Waste Paper and Card Collection	11,146	3,361	-7,785
RCOLL	Refuse Collection	211,195	202,775	-8,420
TFRST	Waste Transfer Station	7,768	7,275	-493
CEXEC	Chief Executives Department	306,928	313,724	6,796
LSERV	Legal Services	94,320	95,672	1,352
ARTDV	Art Development	4,426	4,346	-80
PLATG	Platform Gallery and Visitor Information	21,850	21,438	-412
CPADM	Car Park Administration - Off Street	15,596	14,996	-600
CLCEM	Clitheroe Cemetery	0	13	13
WARMH	Warm Homes Healthy People	0	3,596	3,596
CLMKT	Clitheroe Market	626	462	-164
SDEPO	Salthill Depot	6,190	6,135	-55
VEHCL	Vehicle Workshop	20,244	15,937	-4,307
WKSAD	Works Administration	41,226	39,627	-1,599
CIVST	Civic Suite	3,528	3,401	-127
CLOFF	Council Offices	14,445	13,099	-1,347
ELECT	Register of Electors	248	0	-248
ATTEN	Mayor's Attendant/Keeper	4,656	3,549	-1,107
COSDM	Cost of Democracy	1,300	1,281	-19
SUPDF	Superannuation Deficiency Payments	2,026	2,024	-2
COMPR	Computer Services	49,782	50,212	430
FSERV	Financial Services	183,511	181,212	-2,299
OMDEV	Organisation & Member Development	97,870	97,435	-435
CONTC	Contact Centre	52,386	48,386	-4,000
REVUE	Revenues & Benefits	148,398	148,336	-62
PKADM	Grounds Maintenance	69,888	68,809	-1,079
RPOOL	Ribblesdale Pool	102,488	99,597	-2,891
EXREF	Exercise Referral Scheme	33,541	31,284	-2,257
		<b>1,935,472</b>	<b>1,915,067</b>	<b>-20,406</b>

## Fees and Charges – April to July 2013

Cost Centre	Cost Centre Name	Original Estimate to end July 2013	Actual to end July 2013	Variance
ARTDV	Art Development	0	-179	-179
BCSAP	Building Control SAP Fees	-1,776	-1,997	-221
BLDGC	Building Control	-66,960	-71,455	-4,495
CIVST	Civic Suite	-1,744	-1,589	155
CLCEM	Clitheroe Cemetery	-13,744	-14,249	-505
CLMKT	Clitheroe Market	-99,350	-102,463	-3,113
COMMD	Community Services Department	-344	-220	124
COMPR	Computer Services	0	-6	-6
DOGWD	Dog Warden & Pest Control	-6,123	-6,235	-112
DRAIN	Private Drains	-472	-444	28
EALLW	Edisford All Weather Pitch	-6,988	-6,977	11
EDPIC	Edisford Picnic Area	-370	-625	-255
EHKAA	PK06 HKA Vauxhall Vivaro van	0	-100	-100
ENVHT	Environmental Health Services	-10,798	-12,683	-1,885
EXREF	Exercise Referral Scheme	-1,120	-1,246	-126
FMISC	Policy & Finance Miscellaneous	-52	-26	26
FSERV	Financial Services	-344	-353	-9
HOMES	Homelessness Strategy	0	-721	-721
IMPGR	Improvement Grants	-2,672	-1,694	978
LANDC	Land Charges	-22,737	-26,759	-4,022
LICSE	Licensing	-23,112	-24,665	-1,553
MCAFE	Museum Cafe	-3,143	-2,185	958
MUSEM	Castle Museum	-28	0	28
OMDEV	Organisation & Member Development	-36	0	36
PLANG	Planning Control & Enforcement	-154,852	-135,630	19,222
RCOLL	Refuse Collection	-7,242	-7,484	-242
RIGHT	Public Rights of Way	0	-5,094	-5,094
RPOOL	Ribblesdale Pool	-127,610	-132,076	-4,466
RVPRK	Ribble Valley Parks	-6,191	-4,460	1,731
SIGNS	Street Nameplates & Signs	-480	-494	-14
SPODV	Sports Development	-72	-22	50
TRREF	Trade Refuse	-126,930	-137,075	-10,145
VARIOUS	Car Parks	-110,801	-119,221	-8,420
VARIOUS	Meals on Wheels	-2,628	-1,341	1,287
		<b>-798,719</b>	<b>-819,768</b>	<b>-21,049</b>