

INFORMATION

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 8

meeting date: 12 SEPTEMBER 2013  
 title: REVENUE OUTTURN 2012/13  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: TRUDY HOLDERNESS

### 1 PURPOSE

1.1 To inform members of the revenue outturn for this committee for the year ended 31 March 2013.

1.2 Relevance to the Council's ambitions and priorities:

- ❖ Community Objectives – none identified
- ❖ Corporate Priorities – to continue to be a 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 BACKGROUND

2.1 The Council's statement of Accounts have now audited and approved by Accounts and Audit Committee on 28 August 2013.

2.2 The information contained within the Statements is in a prescriptive format. However the service cost information is being reported to Committees for their own relevant services in our usual reporting format in the current cycle of meetings.

### 3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of £209,035 on the net cost of services. After allowing for transfers to and from earmarked reserves, this underspend is reduced to £172,188. Please note that underspends are denoted by figures with a minus symbol.

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
PLANG	Planning Control & Enforcement	154,760	27,493	-127,267
PLANP	Planning Policy	168,040	162,544	-5,496
CORES	Core Strategy	77,630	31,144	-46,486
BCSAP	Building Control SAP Fees	-1,460	-504	956
BLDGC	Building Control	75,730	84,557	8,827
CINTR	Clitheroe Integrated Transport Scheme	6,930	6,944	14
CONSV	Conservation areas	9,460	9,420	-40
AONBS	Area of Outstanding Natural Beauty	11,430	11,310	-120

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
COMMG	Community Groups	21,810	21,590	-220
COUNT	Countryside Management	48,580	45,138	-3,442
FPATH	Footpaths & Bridleways	6,150	5,800	-350
HIGHH	High Hedges	2,110	2,100	-10
FORBW	Forest of Bowland Bridleways	34,640	0	-34,640
PENDU	Pendle Hill Users	4,260	4,259	-1
PLSUB	Grants and Subscriptions	10,000	9,240	-760
<b>Total net cost of services</b>		<b>630,070</b>	<b>421,035</b>	<b>-209,035</b>

<b>ITEMS ADDED TO / (TAKEN FROM) BALANCES AND RESERVES</b>				
PLBAL H234	Building Control Reserve Fund	-23,260	-33,111	-9,851
PLBAL H273	Pendle Hill User Reserve Fund	-4,260	-4,259	1
PLBAL H274	Forest of Bowland Bridleways Reserve Fund	-34,640	0	34,640
PLBAL H336	Planning Reserve Fund	62,500	28,071	-34,429
PLBAL H358	Core Strategy Reserve Fund	22,370	68,856	46,486
<b>NET BALANCES AND RESERVES</b>		<b>22,710</b>	<b>59,557</b>	<b>36,847</b>
<b>NET EXPENDITURE</b>		<b>652,780</b>	<b>480,592</b>	<b>-172,188</b>

- 3.2 We have extracted the main variations and shown them, with the budget holder's comments at Annex 1. However a summary of the main variations is given in the table below. However a summary of the main variations is given in the table below.

SERVICE AREA	DESCRIPTION OF VARIANCE	AMOUNT £
<b>PLANG</b> Planning Control	Increase in consultancy costs due to the costs awarded on Whalley New Road, Billington appeal, geological, mining and environmental impact evidence on Chatburn Old Road, Chatburn appeals. This expenditure is funded from the planning reserve fund.	£34,428

SERVICE AREA	DESCRIPTION OF VARIANCE	AMOUNT £
<b>PLANG</b> Planning Control	Increase in planning application fees, mainly as a result of six large applications, Pendle Garage (Clitheroe), Petre Wood Close (Langho), Henthorn Rd (Clitheroe x2), Clitheroe Rd (Whalley) and Preston Rd (Longridge) being received after estimates prepared.	£129,390
<b>CORES</b> Core Strategy	Slippage of core strategy expenditure. Mainly on updating evidence in support of the core strategy. This has resulted in less being taken from the core strategy reserve established to fund the expenditure.	£46,485
<b>BLDGC</b> Building Control	Reduced building control fee income, mainly due to current economic climate partly offset by reduced costs of £8,761. This has resulted in more resources being required from the building control reserve fund.	£8,889
<b>FORBW</b> Forest of Bowland Bridleway	Expenditure on Forest of Bowland Bridleway project – Whitendale bridleway and Hodder bridge roadside path has slipped into 2013/14, resulting in no funds being taken from the Forest of Bowland reserve fund in 2012/13.	£34,640

3.3 As can be seen from above, the key variances have been met from, or have been set aside in the council's earmarked reserves. There are a number of smaller variances as can be seen in the Annex 1.

3.4 A substantial increase in planning fee income has largely contributed to the financial position for this Committee at year end. Some of the additional income from this committee has been set aside in the planning earmarked reserve to meet future planning pressures. However this contribution was mainly offset by funds taken from the reserve to fund planning appeal costs. An addition corporate sum was therefore added to the reserve, the current position of this reserve is shown in the table below:-

Planning Earmarked Reserve	£
Balance Brought Forward as at 1 April 2012	-150,000.00
Use of earmarked reserve to fund expenditure incurred in year	71,928.55
Addition to earmarked reserve in line with budget proposals	-100,000.00
Further addition to earmarked reserve at the end of the financial year (from extra planning fee income)	-131,000.00
<b>Balance Carried Forward as at 31 March 2013</b>	<b>-309,071.45</b>

#### 4 CONCLUSION

- 4.1 The comparison between actual and budgeted expenditure shows an underspend for the financial year 2012/13 of £209,035. After transfers to / from earmarked reserves this is reduced to £172,188.
- 4.2 The position is largely due to additional income from planning application fees of £130,000, which has been added to the planning earmarked reserve fund.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PD7-13/TH/AC  
2 September 2013

Background working papers:  
Planning and Development closedown 2012/13  
For further information please ask for Trudy Holderness, extension 4436

## PLANNING &amp; DEVELOPMENT COMMITTEE – VARIANCES 2012/13

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b><u>Planning Control &amp; Enforcement</u></b>					
A provision was introduced at the revised estimate for a temporary planner. This post was not filled and was later subject to a review of the planning department and left vacant.	-5,420				
Microfilm maintenance budget was underspent mainly due to time constraint on existing staff in preparing items for microfilming	-1,820				
The planning consultant's budget was mainly overspent due to the costs awarded on the Whalley New Rd (Billington) planning appeal, the geological, mining and environmental impact evidence on the Land off Chatburn Old Rd, (Chatburn) This additional expenditure is to be met from the Planning earmarked reserve.	34,428				
Due to the uncertainty surrounding the ordnance survey / mapping service, the estimate was left as previous years. Little expenditure has actually taken place due to the continuing uncertainty surrounding the service	-6,491				

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
Increase in planning fee income as a result of six large planning applications being received after the revised estimate was prepared. These are Pendle Garage, Clitheroe (£10k), land off Petre Wood Close, Langho (£9K), land off Henthorn Rd, Clitheroe (£12K+£44k), land east of Clitheroe Rd, Whalley (£23k) and land at Preston Rd, Longridge (£20k)		-129,390			
Reduction in support costs mainly from community services and Legal services			-18,948		<b>-127,641</b>
<b><u>Planning Policy</u></b>					
Reduction in support costs mainly from Community Services			-5,520		<b>-5,520</b>
<b><u>Core Strategy</u></b>					
Slippage on core strategy expenditure mainly on Gypsy Traveller & Travelling Show People assessment, headroom housing needs update, SHMA update and employment land review, plus administration costs such as postages	-46,485				<b>-46,485</b>

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b><u>Building Control</u></b>					
Reduction in tuition fees, professional fees, car allowances, microfilm maintenance, purchase of equipment and materials, printing and stationery, reference books, software support, promotional activities and provision for consultants fees.	-6,261				
Reduced Income from building regulations fees. This is mainly due to current economic climate and also due to some organisations using private competitors.		17,650			
Reduction in support costs mainly from chief executives and computer services due to reduction in costs in those sections			-2,500		8,889
<b><u>Countryside Management</u></b>					
Reduced expenditure on purchase of equipment and grants to other bodies	-1,507				
Increase in income from emergency tree work mainly from internal recharge of costs		-1,369			
Reduction in support costs mainly from community services			-200		-3,076
<b><u>Forest of Bowland Bridleways</u></b>					
No expenditure has taken place on the project due to agreement still to be reached between Natural England and farm tenant (funded from earmarked reserve fund)	-34,640				-34,640

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b><u>Variances on items added to / (taken from) earmarked reserves</u></b>					
Increase in funding from planning reserve fund mainly as a result of increase in anticipated cost of planning appeals		-34,429			-34,429
Reduction in funding from core strategy reserve due to slippage of expenditure.		46,486			46,486
Increase in funding from Building control reserve mainly as a result of a reduced income partly offset by reduced expenditure		-9,851			-9,851
Reduction in funds required from Forest of Bowland reserve due to slippage of expenditure		34,640			34,640
<b>Sub-Total</b>	<b>-68,196</b>	<b>-76,263</b>	<b>-27,168</b>	<b>0</b>	<b>-171,627</b>
<b>Other</b>	<b>-1,119</b>	<b>915</b>	<b>-360</b>	<b>3</b>	<b>-561</b>
<b>Total</b>	<b>-69,315</b>	<b>-75,348</b>	<b>-27,528</b>	<b>3</b>	<b>-172,188</b>