

RIBBLE VALLEY BOROUGH COUNCIL INFORMATION

REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 9

meeting date: 12 SEPTEMBER 2013
 title: REVENUE MONITORING 2013/14
 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 overspend of £91,260 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this is reduced to £21,576. Please note that underspends are denoted by figures with a minus symbol.

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 £	
CORES	Core Strategy	160,100	58,051	56,913	-1,138	G
PLANG	Planning Control & Enforcement	224,850	-140,785	-48,594	92,191	R
PLANP	Planning Policy	156,520	-80	-1	79	G
BCSAP	Building Control SAP Fees	-1,420	-1,160	-1,135	25	G
BLDGC	Building Control	51,440	-52,646	-59,878	-7,232	R
AONBS	Area of Outstanding Natural Beauty	11,130	0	0	0	G
COMMG	Community Groups	22,270	4,150	4,000	-150	A
COUNT	Countryside Management	49,510	11,932	14,507	2,575	A
FORBW	Forest of Bowland Bridleway Scheme	0	0	5,000	5,000	R
FPATH	Footpaths & Bridleways	6,350	100	0	-100	G
HIGHH	High Hedges	2,170	0	0	0	G
CONSV	Conservation Areas	9,720	0	0	0	G
PLSUB	Grants and Subscriptions	15,660	0	0	0	G

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 £	
CINTR	Clitheroe Integrated Transport Scheme	7,060	44	54	10	G
Total net cost of services		715,360	-120,394	-29,134	91,260	

Items added to / (taken from) balances and reserves					
PLBAL H234	Building Control Reserve Fund	4,170	56,587	63,412	6,825
PLBAL H274	Forest of Bowland Bridleway Fund	0	0	-5,000	-5,000
PLBAL H336	Planning Reserve Fund	0	0	-72,647	-72,647
PLBAL H358	Core Strategy Reserve Fund	-160,100	-58,051	-56,913	1,138
Net Balances and Reserves		-155,930	-1,464	-71,148	-69,684
Net Expenditure		559,430	-121,858	-100,282	21,576

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.

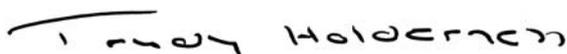
2.4 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.

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 2013 £
PLANG – Planning Control – Consultancy and legal costs associated with the Mitton Road (Whalley), Waddow View (Clitheroe), and Barrowlands (Barrow), planning appeals. Expenditure to be met from Planning earmarked reserve.	72,647

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overspend of £91,260 on the net cost of services. After allowing for estimated transfers to and from earmarked reserves this is reduced to an overspend of £21,576 for the first four months of the financial year 2013/14.
- 3.2 The main reason for the overspend is the variance on planning fee income. The budget is based on the average income received over the past three years. By its nature, it is obviously very difficult to forecast the timings of when such fee income will be received during the year. Based on our forecast for the first four months of the financial year income appears to be down; however, indications from pre-application fee income suggests that this may change.
- 3.3 The main area of concern for this committee is the expenditure around planning appeals. Total expenditure for the period is £75,345 of which £2,698 has been included in the budget resulting in £72,647 to be funded from the planning earmarked reserve.



TRUDY HOLDERNESS
SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

BACKGROUND WORKING PAPERS

Planning & Development Committee budget monitoring working papers 2013/14

PD8-13/TH/AC
2 SEPTEMBER 2013

For further information please ask for Trudy Holderness, extension 4436

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	
PLANG/3085	Planning Control / Consultants	8,090	2,698	75,345	72,647	R	Consultancy and legal costs associated with the Mitton Road (Whalley), Waddow View (Clitheroe) and Barrowlands (Barrow) planning appeals	Expenditure above the budget for the year to be met from the planning earmarked reserve
PLANG/8404u	Planning Control / Planning Fees	-426,000	-142,112	-121,031	21,081	R	It is obviously very difficult to forecast the timings of when planning fee income will be received during the year. Based on our forecast for the first four months of the financial year (using past three year average income) income appears to be down.	No action at present
COUNT/2414	Countryside Management / Emergency Tree Work	10,250	4,277	10,445	6,168	R	Various commitments to the value of £6K placed for emergency tree work. The commitments include a commitment of £4,950 for Felling/Pollard a willow tree in a dangerous condition adjacent to allotments.	No action at present
COUNT/4677	Countryside Management / Grants to Precepting bodies	10,250	7,175	2,000	-5,175	R	Reports on Parish Lengthsman scheme to be received before grants issued	No action at present
FORBW/3277	Forest of Bowlnad Bridleway scheme	0	0	5,000	5,000	R	Contribution to United Utilities towards the cost of repairs to Hasgill Bridge funded from Forest of Bowland Bridleway Project funds, which are held in an earmarked reserve.	Contribution to be made from Forest of Bowland Bridleway earmarked reserve

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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
BLDGC/8405n	Building Control / Building Regulation Fees	-197,000	-65,716	-70,643	-4,927	A	The main reason for the variance is due to Income from the inspection of the building of a two storey community hospital and associated work.
PLANG/8495n	Planning Control / Pre Application Advice	-33,000	-11,008	-13,664	-2,656	A	Several pre-application fees received in respect of major developments
COUNT/2881	Countryside Management / Purchase of Equipment & Materials	8,740	2,916	5,202	2,286	A	The main reason for the variance is due to commitments of £1,100 being placed for removal of dead tree stumps (Newton Village Green), Bird survey (Clitheroe Cemetery) and Stump grinding work, Pike field Plantation, (Slaidburn).