

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

Agenda Item No 18b

meeting date: 9 SEPTEMBER 2014  
 title: OVERALL REVENUE MONITORING 2014/15  
 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 2014/15

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

	<b>Original Estimate 2014/15 £</b>
Committee Net Requirements	6,761,550
Capital Charges Adjustment	-589,210
<b>Committee Expenditure After Adjustments</b>	<b>6,172,340</b>
Other Items - Interest Payable	13,200
- Interest on balances	-28,790
- New Homes Bonus	-594,807
- Council Tax Freeze Grant	-31,560
- Localisation of Council Tax Support: <i>Payments to Parishes</i>	17,034
- Share of Business Rates Surplus on Collection Fund	-15,061
- Business Rates Growth	-69,479
- 50% of Grant for Government extension of SBRR and EPRR	-302,463
<b>Expenditure After Other Items</b>	<b>5,160,414</b>
<b>Less Added to/(taken from) Earmarked Reserves</b>	
Elections	21,450
Building Control Fee Earning	1,770
Performance Reward Grant	-23,510
Community Safety	-25,580
DEFRA Clean Air	-480
Revaluation Reserve	-8,000
Exercise Referral Reserve	-7,550
Community Right to Bid	7,850

	<b>Original Estimate 2014/15 £</b>
Community Right to Challenge	8,550
VAT Shelter	279,300
New Homes Bonus Reserve	261,027
Post LSVT Pensions Reserve	-36,175
Business Rates Volatility Reserve	124,077
Taken From Revenue Balances	-149,646
<b>Net Expenditure</b>	<b>5,613,497</b>

### 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 2014 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:

	<b>£</b>
Budget to the end of July	2,021,222
Actual to the end of July	1,962,758
<b>Difference as at the end of July</b>	<b>-58,464</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 – Staff vacancies in the roles of Electrical Services Engineer, Engineering Assistant and Assistant Planning Officer have led to the underspends shown.
- COMPR: Computer Services – The structure of the section has recently been reviewed due to problems recruiting staff. The new structure took effect from July. Due to the vacancies in year, there has been an underspend on the budget for 2014/15 to date.
- WKSAD: Works Administration – A period of staff vacancy has resulted in an underspend. The position has now been filled.

### 3.4 Fees and Charges

Position at end of July:

£	
Budget to the end of July	-868,336
Actual to the end of July	-921,425
<b>Difference as at the end of July</b>	<b>-53,089</b>

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

- **PLANG:** Planning Control and Enforcement – There has been additional income, mainly from planning applications received such as Bowland Meadows, Longridge (£25K) and Dilworth Lane, Longridge (£18K). This is partly offset by budget requirement to cover temporary staffing.
- **TRREF:** Trade Refuse – There has been an increase in the number of commercial waste contracts in place, resulting in the additional income shown. The income shown is for the full annual contract and may reduce if a contract is terminated for some reason during the year.
- **CLCEM:** Clitheroe Cemetery – Income received through the cemetery has been lower than anticipated in the original budget. This may show to be due to budgeted pattern of receipts, as the year progresses
- **LANDC:** Land Charges – There has been an increase in the number of searches received, compared to previous years.

### 3.5 Interest

Position at end of July:

£	
Budget to the end of July	-9,600
Actual to the end of July	-9,910
<b>Difference as at the end of July</b>	<b>-310</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:

£ 000	
Employees	-58,464
Income	-53,089
Interest	-310
<b>Total Net Savings/Underspend/Extra Income</b>	<b>-111,863</b>

5 CONCLUSION

- 5.1 Overall, the variances to the end of July are favourable, with a net saving/additional income of £112,000, based on the areas included within this report.
- 5.2 The main reasons for the variance are the increased income on Planning Fees and Trade Refuse, together with the staff savings experienced in the Community Services Department and the Computer Section.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

PF48-14/LO/AC  
29 August 2014

BACKGROUND PAPERS: None

For further information please ask for Lawson Oddie.

**ANNEX 1****Employees – April to July 2014**

<b>Cost Centre</b>	<b>Cost Centre Name</b>	<b>Original Estimate to end July 2014</b>	<b>Actual to end July 2014</b>	<b>Variance</b>
ARTDV	Art Development	4,314	4,463	149
ATTEN	Mayor's Attendant/Keeper	4,628	3,438	-1,190
BCSAP	Building Control SAP Fees	38	31	-7
CEXEC	Chief Executives Department	301,924	298,631	-3,293
CIVST	Civic Suite	3,542	2,954	-588
CLMKT	Clitheroe Market	634	821	187
CLOFF	Council Offices	15,207	14,009	-1,198
COMMD	Community Services Department	421,181	400,378	-20,803
COMPR	Computer Services	48,720	39,022	-9,698
CONTC	Contact Centre	55,660	54,554	-1,106
COSDM	Cost of Democracy	1,498	1,294	-204
CPADM	Car Park Administration - Off Street	14,930	15,056	126
DNHAM	Downham Toilets	180	80	-100
ELECT	Register of Electors	252	1,470	1,218
EXREF	Exercise Referral Scheme	33,446	33,978	532
FSERV	Financial Services	185,034	183,078	-1,956
LSERV	Legal Services	96,110	95,219	-891
OMDEV	Organisation & Member Development	100,066	98,453	-1,613
PAPER	Waste Paper and Card Collection	41,182	36,227	-4,955
PKADM	Grounds Maintenance	73,629	73,904	275
PLATG	Platform Gallery and Visitor Information	21,968	21,505	-463
RCOLL	Refuse Collection	216,235	213,966	-2,269
REVUE	Revenues & Benefits	150,730	152,395	1,665
RPOOL	Ribblesdale Pool	103,831	100,013	-3,818
SDEPO	Salthill Depot	6,248	6,865	617
STCLE	Street Cleansing	47,954	47,028	-926
SUPDF	Superannuation Deficiency Payments	2,080	2,079	-1
TFRST	Waste Transfer Station	7,636	7,261	-375
VEHCL	Vehicle Workshop	18,998	19,108	110
WKSAD	Works Administration	43,367	35,478	-7,889
		<b>2,021,222</b>	<b>1,962,758</b>	<b>-58,464</b>

## ANNEX 2

### Fees and Charges – April to July 2014

<b>Cost Centre</b>	<b>Cost Centre Name</b>	<b>Original Estimate to end July 2013</b>	<b>Actual to end July 2013</b>	<b>Variance</b>
BCSAP	Building Control SAP Fees	-1,824	-1,620	204
BLDGC	Building Control	-64,148	-65,513	-1,365
CIVST	Civic Suite	-1,740	-1,917	-177
CLCEM	Clitheroe Cemetery	-14,116	-8,102	6,014
CLMKT	Clitheroe Market	-102,082	-105,169	-3,087
COMMD	Community Services Department	-200	-317	-117
DOGWD	Dog Warden & Pest Control	-6,293	-7,054	-761
DRAIN	Private Drains	-484	-162	322
EALLW	Edisford All Weather Pitch	-5,664	-7,395	-1,731
EDPIC	Edisford Picnic Area	-416	-1,217	-801
ENVHT	Environmental Health Services	-12,527	-16,859	-4,332
EXREF	Exercise Referral Scheme	-1,208	-1,451	-243
FMISC	Policy & Finance Miscellaneous	-54	-50	4
FSEV	Financial Services	-372	-491	-119
IMPGR	Improvement Grants	-2,672	-201	2,471
LANDC	Land Charges	-24,627	-29,766	-5,139
LICSE	Licensing	-27,067	-25,331	1,736
MCAFE	Museum Cafe	-2,172	-1,000	1,172
MUSEM	Castle Museum	-844	0	844
OMDEV	Organisation & Member Development	-36	0	36
PLANG	Planning Control & Enforcement	-192,888	-229,871	-36,983
RCOLL	Refuse Collection	-7,202	-7,401	-199
RPOOL	Ribblesdale Pool	-131,239	-134,032	-2,792
RVPRK	Ribble Valley Parks	-4,306	-3,864	442
SIGNS	Street Nameplates & Signs	-490	-471	19
SPODV	Sports Development	-72	-14	58
TRREF	Trade Refuse	-148,540	-157,781	-9,241
VARIOUS	Car Parks	-113,364	-113,659	-295
VARIOUS	Meals on Wheels	-1,689	-720	969
		<b>-868,336</b>	<b>-921,425</b>	<b>-53,089</b>