

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 17

meeting date: 28 OCTOBER 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.

	Original Estimate 2014/15 £
Committee Net Requirements	6,761,550
Capital Charges Adjustment	-589,210
Committee Expenditure After Adjustments	6,172,340
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
Expenditure After Other Items	5,160,414
Less Added to/(taken from) Earmarked Reserves	
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

	Original Estimate 2014/15 £
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
Net Expenditure	5,613,497

3 COMMENTS

3.1 Accountants are currently preparing the revised estimates for the current financial year. Regular monitoring reports are prepared for budget holders and CMT. In addition committees are receiving their monitoring reports 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 September on these was as follows:

3.3 Employees

Position at end of September:

	£
Budget to the end of September	3,030,367
Actual to the end of September	2,943,151
Difference as at the end of September	-87,216

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

- COMMD: Community Services Department (-£29,401) – Since the original estimate was prepared there has been a reorganisation affecting some posts in the surveying team. Vacancies within the positions of Engineering Assistant and Assistant Planning Officer have also added to the underspend shown.
- COMPR: Computer Services (-£8,726) – 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.
- FSERV: Financial Services (-£8,435) – Staff vacancies in Senior Accountant posts have led to the underspends shown. The post are now fully recruited to.
- PAPER: Waste Paper and Card Collection (-£6,703) – The underspend is due to vacancies in the roles of a Driver and a Loader. There are plans to recruit to these posts

- WKSAD: Works Administration (-£10,020) – A period of staff vacancy has resulted in an underspend shown.

3.4 Fees and Charges

Position at end of September:

	£
Budget to the end of September	-1,204,102
Actual to the end of September	-1,287,559
Difference as at the end of September	-83,457

Annex 2 shows all variances by individual cost centre. However, the reasons for the larger variances are summarised below:

- CLCEM: Clitheroe Cemetery (£9,831) – Income from interment fees and exclusive burial rights is lower than anticipated in the original estimate. Income may increase as the year progresses.
- ENVHT: Environmental Health Services (-£7,106) – Mainly due to increased risk assessment work undertaken on private water supplies, which is now obligatory and to be undertaken by 31 December 2014. This is partly offset by increased lab fees and increased employee costs
- LANDC: Land Charges (-£6,484) – There has been an increase in the number of searches received, compared to previous years.
- PLANG: Planning Control and Enforcement (-£59,547) – There has been additional income, mainly from planning applications received such as Bowland Meadows, Longridge (£25K) Dilworth Lane, Longridge (£18K) and Chipping Lane, Longridge (£35K). This is partly offset by budget requirement to cover temporary staffing.
- TRREF: Trade Refuse (-£28,415) – There has been an increase in the number of charitable and 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.

3.5 Interest

Position at end of September:

	£
Budget to the end of September	-14,400
Actual to the end of September	-15,730
Difference as at the end of September	-1,330

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:

	£
Employees	-87,216
Income	-83,457
Interest	-1,330
Total Net Savings/Underspend/Extra Income	-172,003

5 CONCLUSION

- 5.1 Overall, the variances to the end of September are favourable, with a net saving/additional income of £172,000, 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 various services shown at section 3.3.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

PF65-14/LO/AC
17 October 2014

BACKGROUND PAPERS: None

For further information please ask for Lawson Oddie.

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

Cost Centre	Cost Centre Name	Original Estimate to end September 2014	Actual to end September 2014	Variance
ARTDV	Art Development	6,468	6,761	293
ATTEN	Mayor's Attendant/Keeper	6,940	5,389	-1,551
BCSAP	Building Control SAP Fees	56	48	-8
CEXEC	Chief Executives Department	454,110	449,769	-4,341
CIVST	Civic Suite	5,304	4,408	-896
CLMKT	Clitheroe Market	948	1,028	80
CLOFF	Council Offices	22,797	21,011	-1,786
COMMD	Community Services Department	627,904	598,503	-29,401
COMPR	Computer Services	73,052	64,326	-8,726
CONTC	Contact Centre	83,464	80,518	-2,946
COSDM	Cost of Democracy	2,246	1,929	-317
CPADM	Car Park Administration - Off Street	22,390	22,580	190
DNHAM	Downham Toilets	270	120	-150
ELECT	Register of Electors	368	2,487	2,119
EXREF	Exercise Referral Scheme	50,092	50,895	803
FSERV	Financial Services	278,124	269,689	-8,435
LSERV	Legal Services	144,120	143,380	-740
OMDEV	Organisation & Member Development	150,100	147,791	-2,309
PAPER	Waste Paper and Card Collection	61,754	55,051	-6,703
PKADM	Grounds Maintenance	110,837	110,746	-91
PLATG	Platform Gallery and Visitor Information	32,934	32,311	-623
RCOLL	Refuse Collection	323,153	318,869	-4,284
REVUE	Revenues & Benefits	226,658	228,106	1,448
RPOOL	Ribblesdale Pool	155,634	150,935	-4,699
SDEPO	Salthill Depot	9,372	10,207	835
STCLE	Street Cleansing	72,554	68,317	-4,237
SUPDF	Superannuation Deficiency Payments	3,120	3,119	-1
TFRST	Waste Transfer Station	11,452	10,680	-772
VEHCL	Vehicle Workshop	28,490	28,542	52
WKSAD	Works Administration	65,656	55,636	-10,020
		3,030,367	2,943,151	-87,216

ANNEX 2

Fees and Charges – April to September 2014

Cost Centre	Cost Centre Name	Original Estimate to end September 2014	Actual to end September 2014	Variance
BCSAP	Building Control SAP Fees	-2,736	-2,640	96
BLDGC	Building Control	-96,186	-93,313	2,873
CIVST	Civic Suite	-2,608	-1,963	645
CLAND	Contaminated Land	-50	0	50
CLCEM	Clitheroe Cemetery	-21,180	-11,349	9,831
CLMKT	Clitheroe Market	-105,497	-108,298	-2,801
COMMD	Community Services Department	-300	-579	-279
DOGWD	Dog Warden & Pest Control	-9,295	-8,297	998
DRAIN	Private Drains	-724	-323	401
EALLW	Edisford All Weather Pitch	-9,200	-10,148	-948
EDPIC	Edisford Picnic Area	-623	-1,217	-594
ENVHT	Environmental Health Services	-13,449	-20,555	-7,106
EXREF	Exercise Referral Scheme	-1,812	-1,941	-129
FMISC	Policy & Finance Miscellaneous	-78	-50	28
FSERV	Financial Services	-558	-679	-121
HOMES	Homelessness Strategy	0	-935	-935
IMPGR	Improvement Grants	-4,004	-2,761	1,243
LANDC	Land Charges	-35,833	-42,317	-6,484
LICSE	Licensing	-59,961	-59,605	356
MCAFE	Museum Cafe	-3,581	-2,000	1,581
MUSEM	Castle Museum	-1,266	0	1,266
OMDEV	Organisation & Member Development	-52	0	52
PLANG	Planning Control & Enforcement	-289,216	-348,763	-59,547
RCOLL	Refuse Collection	-10,798	-12,526	-1,728
RIGHT	Public Rights of Way	0	1,667	1,667
RPOOL	Ribblesdale Pool	-196,458	-197,668	-1,210
RVPRK	Ribble Valley Parks	-4,479	-3,953	526
SIGNS	Street Nameplates & Signs	-490	-471	19
SPODV	Sports Development	-106	-14	92
TRREF	Trade Refuse	-155,378	-183,793	-28,415
VARIOUS	Car Parks	-176,933	-172,186	4,747
VARIOUS	Meals on Wheels	-1,251	-879	372
		-1,204,102	-1,287,559	-83,457