

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

Agenda Item No 7

meeting date: 17 SEPTEMBER 2015  
 title: REVENUE OUTTURN 2014/15  
 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 2015.

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 26 August 2015.

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 £42,945 on the net cost of services. After allowing for transfers to and from earmarked reserves, this is increased to an overspend of £32,138. 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	107,650	95,238	-12,412
PLANP	Planning Policy	196,620	195,388	-1,232
CORES	Core Strategy	70,250	60,646	-9,604
BCSAP	Building Control SAP Fees	-1,590	-477	1,113
BLDGC	Building Control	51,230	53,767	2,537
CINTR	Clitheroe Integrated Transport Scheme	6,340	6,348	8
CONSV	Conservation areas	9,530	9,469	-61
AONBS	Area of Outstanding Natural Beauty	15,510	15,294	-216

Cost Centre	Cost Centre Name	Revised Estimate £	Actual £	Difference £
COMMG	Community Groups	24,470	23,911	-559
COUNT	Countryside Management	43,500	33,419	-10,081
FPATH	Footpaths & Bridleways	3,580	3,598	18
HIGHH	High Hedges	820	818	-2
PENDU	Pendle Hill Users	3,450	3,056	-394
PLSUB	Grants and Subscriptions	15,290	3,230	-12,060
<b>Total net cost of services</b>		<b>546,650</b>	<b>503,705</b>	<b>-42,945</b>

<b>ITEMS ADDED TO / (TAKEN FROM) BALANCES AND RESERVES</b>				
PLBAL H234	Building Control Reserve Fund	3,770	454	-3,316
PLBAL H273	Pendle Hill User Reserve Fund	-3,450	-3,057	393
PLBAL H284	Neighbourhood Planning Reserve	0	10,000	10,000
PLBAL H336	Planning Reserve Fund	-16,580	37,922	54,502
PLBAL H337	Equipment Reserve Fund	0	3,900	3,900
PLBAL H358	Core Strategy Reserve Fund	-70,250	-60,646	9,604
<b>NET BALANCES AND RESERVES</b>		<b>-86,510</b>	<b>-11,427</b>	<b>75,083</b>
<b>NET EXPENDITURE</b>		<b>460,140</b>	<b>492,278</b>	<b>32,138</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	The income for planning application fees, decision notices and pre-application advice was below a 3 year average for the period December to March (on which the revised estimate was based).	£6,549
<b>CORES</b> Core Strategy	The core strategy inspection and production costs were less than anticipated, resulting in a lower contribution required from the core strategy earmarked reserve established to fund the expenditure.	-£9,592

SERVICE AREA	DESCRIPTION OF VARIANCE	AMOUNT £
<b>BLDGC</b> Building Control	Expenditure on professional subscriptions, travel expenses, microfilm maintenance, purchase of equipment & materials, protective clothing, printing and stationery and other supplies and service costs were kept to essential items only to help reduce the deficit on the building control fee earning account.	-£5,276
<b>BLDGC</b> Building Control	Income from building regulation fees were below a 3 year average for the period December to March, this is offset by a slight increase in income from decision notices and public sewer notifications. The reduced income from building regulation fees increases the deficit on the fee earning account.	£8,762
<b>PLSUB</b> Planning Subscriptions	The reduction in expenditure on subscriptions is due to a combination of a change in the fee for the Archaeological & Ecological advice and no subscriptions due to the Lancashire Economic Partnership (LEP). The budget provision for the LEP has been used to increase the contribution to the community safety partnership (within community committee) to fund a contribution to the joint commission fund for domestic abuse in Lancashire	-£12,060

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 large number of smaller variances which can be seen at Annex 1.

3.4 In addition to key variances that have been met from, or have been set aside in the council's earmarked reserves there has been an increase in the contributions to reserves as follows:

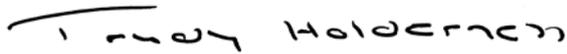
- ❖ A contribution to the planning reserve of £50,000 to fund costs associated with planning appeals and any other costs facing the service. This takes the total of the planning earmarked reserve to £216,000 at 1 April 2015.
- ❖ The establishment of neighbourhood planning reserve with £10,000 received from the department for communities and local government on designation of the Longridge and Bolton by Bowland / Gisburn Forest neighbourhood plans. The funding is intended to help authorities deliver neighbourhood planning initiatives

#### 4 CONCLUSION

4.1 The comparison between actual and budgeted expenditure shows an underspend for the financial year 2014/15 of £42,945. After an increase in transfers to/from earmarked reserves by £75,083 this changes to an overspend of £32,138.

4.2 The position is largely due to the following:

- ❖ An increase in the contribution to the planning reserve of £54,502, of which £50,000 is from general fund balances and £4,502 from reduced expenditure.
- ❖ A reduction in the contribution from the core strategy reserve of £9,603 due to lower core strategy inspection and production costs
- ❖ The establishment of neighbourhood planning reserve with £10,000 received from the department for communities and local government.



SENIOR ACCOUNTANT  
PD5-15/TH/AC  
21 July 2015

DIRECTOR OF RESOURCES

BACKGROUND PAPERS;  
Planning and Development closedown 2014/15

For further information please ask for Trudy Holderness.

## PLANNING &amp; DEVELOPMENT COMMITTEE – VARIANCES 2014/15

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b>PLANG: Planning Control &amp; Enforcement</b>					
The microfilm maintenance budget was underspent mainly due to time constraint on existing staff in preparing items for microfilming	-1,075				
The annual software support and maintenance cost for the DTF Loader and the upgrade to the locator rapide software were funded from other budget heads in Chief Executives and Community Services.	-1,626				
When revised estimates were prepared in January, planning consultants fees on planning appeals and associated costs were anticipated to reach £30k in the financial year. The actual cost charged was £25.5k which was £4.5k less than anticipated, reducing the contribution required from the planning earmarked reserve.	-4,502				
Fewer agricultural consultation referrals were made to Lancashire County Council compared to previous 2 years	-4,630				
Expenditure on statutory notices were above 3 year average for period December to March	1,085				
No expenditure took place on local plan budget provision due to work being focused on the core strategy.	-2,376				
Income from planning application fees, decision notices and pre-application advice were below a 3 year average for the period December to March. The reduced income is offset by below average expenditure on planning application fee refunds.	-1,429	6,549			
Reduction in support costs mainly from Community services offset by an increase from Legal services.			-3,949		
<b>Total Planning Control &amp; Enforcement</b>					<b>-11,953</b>

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b>PLANP: Planning Policy</b>					
Reduction in support costs mainly from Community Services			-1,232		
<b>Total Planning Policy</b>					<b>-1,232</b>
<b>CORES: Core Strategy</b>					
The core strategy inspection cost and associated production costs were less than anticipated, resulting in a lower contribution required from the earmarked reserve established for this cost.	-9,592				
<b>Total Core Strategy</b>					<b>-9,592</b>
<b>BCSAP: Building Control SAP Fees</b>					
Income from SAP fees were below a 3 year average for the period October to March.		1,560			
<b>Total Building Control SAP Fees</b>					<b>1,560</b>
<b>BLDGC: Building Control</b>					
Expenditure on professional subscriptions / travel expenses / microfilm maintenance / purchase of equipment and materials / protective clothing / printing and stationery and other supplies and service costs were kept to essential items only to help reduce the deficit on the fee earning account.	-5,276				
Income from Building regulation fees were below a 3 year average for the period December to March, this is offset by a slight increase in income from decision notices and public sewer notifications. The reduced income from building regulation fees increases the deficit on the fee earning account.		8,762			
Reduction in support costs mainly from Chief Executives offset by increased from Community services			-924		
<b>Total Building Control</b>					<b>2,562</b>

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b>COUNT: Countryside Management</b>					
Expenditure on emergency tree work not required during the year (Reduced expenditure offset by reduction in recharges to other services)	-3,440	3,790			
Reduced expenditure on the purchase of equipment & materials is due to the visual tree assessment/zoning risk assessment of various council owned tree sites. Also, work on resurfacing at Billington moor plantation scheme not completed in the year due to delays caused by the weather and poor ground conditions during the winter months. As it is anticipated that the work will be completed in 2015/16, the required resources have been set aside in an earmarked reserve.	-3,825				
Few requests received for grant funding from voluntary and other bodies	-3,510				
No parish lengthsman payment made to West Bradford Parish Council (last paid March 2012), also returned parish lengthsman grant.	-1,030	-2,000			
<b>Total Countryside Management</b>					<b>-10,015</b>
<b>FPATH: Footpaths &amp; Bridleways</b>					
No footpath diversion orders have been completed in the financial year, resulting in reduced income offset by reduced expenditure	-1,216	1,540			
<b>Total Footpaths &amp; Bridleways</b>					<b>324</b>
<b>PENDU: Pendle Hill Users</b>					
Contribution received from Pendle Hill Management fund and less expenditure incurred on Pendle landscape scheme than anticipated, resulting in a lower contribution being required from the earmarked reserve set aside to fund future projects	-202	-191			

	VARIANCE IN EXPENDITURE	VARIANCE IN INCOME	VARIANCE IN SUPPORT	VARIANCE IN CAPITAL	TOTAL VARIANCE
<b>Total Pendle Hill Users</b>					<b>-393</b>
<b>PLSUB: Planning Subscriptions</b>					
The reduction in subscriptions is due to a combination of a change in fee for the Archaeological and Ecological advice and no subscription being due to the Lancashire Economic Partnership (LEP). The budget provision for the LEP has been used to increase the contribution to the community safety partnership (within Community committee) to fund a contribution to joint commission fund for domestic abuse in Lancashire.	-12,060				
<b>Total Planning Subscriptions</b>					<b>-12,060</b>
<b>Other</b>	-1,680	-50	-420	4	<b>-2,146</b>
<b>Total Variances for Planning &amp; Development Committee</b>	<b>-56,384</b>	<b>19,960</b>	<b>-6,525</b>	<b>4</b>	<b>-42,945</b>