Renfrewshire Council

To: Communities, Housing and Planning Policy Board

On: 6 June 2017

Report by: Director of Finance and Resources, Director of Development and Housing Services, Director of Children's Services and Director of Community Resources

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Heading: Revenue Budget Monitoring to 3 March 2017

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1. Summary

1.1 The summary position for services reporting to this Policy Board is summarised in the table below. Owing to the change in Policy Board structures and areas of responsibility agreed by Council on 18 May, it has not been possible within the time available to fully incorporate all changes within the detailed monitoring analysis accompanying this report. Where possible however, this detail has been provided.

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
HRA	Breakeven	-	Breakeven	-
Other Housing	Breakeven	-	Breakeven	-
Planning	Breakeven	-	Breakeven	-
Community Learning & Development	£21,000 overspend	2.2%	£21,000 overspend	2.2%
Criminal Justice	Breakeven	-	Breakeven	-
Renfrewshire Wardens	Breakeven	-	Breakeven	-
Civil Contingencies Service	Breakeven	-	Breakeven	-

2. **Recommendations**

2.1 Members are requested to note the budget position.

2.2 Members are requested to note that since the report there have been no budget adjustments.

3. **Housing Revenue Account**

Current Position: **Breakeven**
Previously Reported: ***Breakeven***

The current breakeven position principally reflects an overspend within Property Costs due to great than anticipated repair costs, offset by an over recovery of income from OFGEM for renewable heat incentive.

3.1 **Projected Year End Position**

At this stage in the financial year, it is projected that the HRA will achieve a breakeven position at the year.

4. **Other Housing**

Current Position: **Breakeven**
Previously Reported: ***Breakeven***

At this stage in the financial year the account reflects a breakeven position, with no significant variances to report.

4.1 **Projected Year End Position**

It is projected that the Other Housing division will achieve a breakeven position by the year end.

5. **Planning**

Current Position: **Breakeven**
Previously Reported: ***Breakeven***

The Planning Division account reflects a breakeven position with greater than anticipated expenditure within employee costs due to turnover requirements and supplies and services for the provision for IT maintenance. These overspends are funded by increased levels of planning income.

5.1 **Projected Year End Position**

It is projected that the Planning division will achieve a breakeven position by the year end.

5. **<u>Community Learning & Development</u>**

Current Position: **£21,000 overspend**
Previously Reported: ***£21,000 overspend***

The Community Learning and Development Service is marginally (2.2%) overspent due to staff cost pressures. This pressure is being managed within the overall Children's Service budget.

Implications of the Report

1. **Financial** – Net revenue expenditure will be contained within available resources.

2. **HR & Organisational Development** - none

3. **Community Planning – none**

4. **Legal** - none

5. **Property/*Assets*** - none

6. **Information Technology** - none.

7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and

monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** – none

9. **Procurement** – none

10. **Risk** – none

11. **Privacy Impact** - none

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 03 March 2017

POLICY BOARD : HOUSING AND COMMUNITY SAFETY

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	9,260	7,837	8,005	(168)	7,837	0	0.0%	breakeven
Property Costs	77,956	71,442	70,868	264	71,132	310	0.4%	underspend
Supplies & Services	355	259	221	18	239	20	7.7%	underspend
Contractors and Others	45	16	119	(97)	22	(5)	-31.3%	overspend
Transport & Plant Costs	24	16	17	(1)	16	0	0.0%	breakeven
Administration Costs	5,498	479	433	1	434	45	9.4%	underspend
Payments to Other Bodies	5,896	3,450	3,456	(20)	3,436	14	0.4%	underspend
CFCR	1,387	817	0	1,280	1,280	(463)	-56.7%	overspend
Capital Charges	22,681	17,816	17,835	(17)	17,818	(2)	0.0%	overspend
GROSS EXPENDITURE	**123,102**	**102,132**	**100,954**	**1,260**	**102,213**	**(81)**	**-0.1%**	**overspend**
Income	(117,541)	(104,223)	(104,419)	115	(104,304)	81	0.1%	over-recovery
NET EXPENDITURE	**5,561**	**(2,091)**	**(3,465)**	**1,375**	**(2,091)**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 03 March 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 03 March 2017

POLICY BOARD : HOUSING AND COMMUNITY SAFETY

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Housing Revenue Account	0	(6,338)	(7,532)	1,194	(6,338)	0	0.0%	breakeven
Other Housing	5,561	4,247	4,066	181	4,247	0	0.0%	breakeven
NET EXPENDITURE	**5,561**	**(2,091)**	**(3,465)**	**1,375**	**(2,091)**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 03 March 2017 is an overspend of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 03 March 2017

POLICY BOARD : HOUSING AND COMMUNITY SAFETY : HOUSING REVENUE ACCOUNT

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	7,628	6,428	6,430	0	6,430	(2)	0.0%	overspend
Property Costs	13,318	11,432	10,827	295	11,122	311	2.7%	underspend
Supplies & Services	320	235	188	28	216	20	8.5%	underspend
Contractors and Others	23	17	22	0	22	(5)	-29.4%	overspend
Transport & Plant Costs	4	4	4	0	4	0	0.0%	breakeven
Administration Costs	2,939	468	423	0	423	45	9.6%	underspend
Payments to Other Bodies	3,983	2,645	2,617	1	2,618	27	1.0%	underspend
CFCR	1,387	817	0	1,280	1,280	(463)	-56.7%	overspend
Capital Charges	22,682	17,816	17,817	0	17,817	(1)	0.0%	overspend
GROSS EXPENDITURE	**52,284**	**39,862**	**38,328**	**1,604**	**39,932**	**(68)**	**-0.2%**	**overspend**
Income	(52,284)	(46,200)	(45,859)	(410)	(46,270)	68	0.1%	over-recovery
NET EXPENDITURE	**0**	**(6,338)**	**(7,531)**	**1,194**	**(6,338)**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 03 March 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 03 March 2017

POLICY BOARD : HOUSING AND COMMUNITY SAFETY : OTHER HOUSING

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Actual (4) £000's	Adjustments (5) £000's	Revised Actual (6) = (4 + 5) £000's	Budget Variance (7) £000's	%	
Employee Costs	1,632	1,407	1,575	(168)	1,407	0	0.0%	breakeven
Property Costs	64,638	60,010	60,041	(31)	60,010	0	0.0%	breakeven
Supplies & Services	35	23	33	(10)	23	0	0.0%	breakeven
Contractors and Others	22	0	97	(97)	0	0	0.0%	breakeven
Transport & Plant Costs	19	12	13	(1)	12	0	0.0%	breakeven
Administration Costs	2,558	11	10	1	11	0	0.0%	breakeven
Payments to Other Bodies	1,913	805	840	(21)	819	(13)	-1.6%	overspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	0	0	17	(17)	0	0	0.0%	breakeven
GROSS EXPENDITURE	**70,817**	**62,268**	**62,626**	**(344)**	**62,282**	**(13)**	**0.0%**	**overspend**
Income	(65,257)	(58,021)	(58,560)	525	(58,035)	13	0.0%	over-recovery
NET EXPENDITURE	**5,560**	**4,247**	**4,066**	**181**	**4,247**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 03 March 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 03 March 2017

POLICY BOARD : PLANNING AND PROPERTY : PLANNING

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	1,665	1,453	1,491	(41)	1,450	3	0.2%	underspend
Property Costs	58	0	2	0	2	(2)	0.0%	breakeven
Supplies & Services	4	0	55	(50)	5	(5)	0.0%	breakeven
Contractors and Others	23	19	(5)	31	26	(7)	-36.8%	overspend
Transport & Plant Costs	4	3	3	0	3	0	0.0%	breakeven
Administration Costs	1,364	65	123	(48)	75	(10)	-15.4%	overspend
Payments to Other Bodies	504	503	505	0	505	(2)	-0.4%	overspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	652	364	364	0	364	0	0.0%	breakeven
GROSS EXPENDITURE	**4,274**	**2,407**	**2,538**	**(108)**	**2,430**	**(23)**	**-1.0%**	**overspend**
Income	(2,862)	(1,539)	(1,535)	(27)	(1,562)	23	1.5%	over-recovery
NET EXPENDITURE	**1,412**	**868**	**1,003**	**(135)**	**868**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 03 March 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 03 March 2017

POLICY BOARD : PLANNING AND PROPERTY : PLANNING

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Policy and Regeneration	1,670	1,471	1,611	(141)	1,471	0	0.0%	breakeven
Development Standards	(258)	(603)	(609)	6	(603)	0	0.0%	breakeven
NET EXPENDITURE	**1,412**	**868**	**1,002**	**(135)**	**868**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 03 March 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**