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**To:** Finance, Resources and Customer Services Policy Board

**On:** 30 August 2017

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**Report by:** Director of Finance and Resources

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**Heading:** Revenue Budget Monitoring – Council Overview to 23 June 2017

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**1. Summary**

1.1 This report provides an overview of the budget performance for all Services for the period to 23 June 2017. The report confirms an overall breakeven position for all services. The summary position for General Fund Services and the Housing Revenue Account is outlined in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
General Fund Services	Breakeven	0.0%	n/a	.
HRA	Breakeven	0.0%	n/a	.

1.2 The budget performance to date suggests a breakeven projected year end position which is summarised in the table below:

Division / Department	Anticipated Year End Position	% variance	Previously Reported Position	% variance
General Fund Services	Breakeven	0.0%	n/a	.
HRA	Breakeven	0.0%	n/a	.

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## 2. **Recommendations**

2.1 Members are requested to note the budget position

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## 3. **Service Commentaries**

3.1 Budget Monitoring reports will be considered by each Policy Board for services reporting directly to those Boards.

3.2 In terms of the Financial Regulations budgets have been approved on a service basis and Directors are expected to manage their spending needs within the bottom line of the budget approved. A brief commentary on budget variances by service is provided below and a Service overview is attached for information.

### 3.3 **Children's Services** (*Education and Children's Services Policy Board*)

<b>Current position:</b>	<b>Breakeven</b>
<b><i>Previously reported:</i></b>	<b><i>n/a</i></b>

The underspend position at this stage in the year relates mainly to the net effect of overspends and underspends in the following areas of service:-

- The overspend of £75,000 within Central Admin relates to additional staffing costs.
- The underspend of £58,000 within Pre Five relates to teachers salaries.
- £58,000 of a underspend within Secondary Schools relates to transport costs and teachers' salaries.
- An overspend of £27,000 within Additional Support for Learning relates to transport costs and teachers' salaries.
- An overspend of £14,000 within Childcare services relates to overspends in residential accommodation, childcare management which is being offset by underspends in residential schools, special needs and fostering, adoption and kinship.

### **Projected Year End Position**

It is anticipated, at this stage, that Children's Services will achieve a break-even year-end position subject to any unforeseen demand pressures emerging over the rest of the year.

#### **3.4 Leisure Services (Leadership Board)**

**Current Position:** Breakeven

***Previously Reported:*** n/a

There are no significant variances to report.

### **Projected Year End Position**

It is anticipated at this stage that Leisure Services will achieve a breakeven position at the year end.

#### **3.5 Chief Executive's Service (Leadership)**

**Current Position:** Breakeven

***Previously Reported:*** n/a

There are no significant variances to report.

### **Projected Year End Position**

It is anticipated at this stage that Chief Executives will achieve a breakeven position at the year end.

#### **3.6 Adult Services (Leadership Board)**

**Current position:** Breakeven

***Previously reported:*** n/a

The Council agreed in setting the 2017/18 budget that £4.4m of resource would be available to the HSCP to be drawn down in agreement between the Council and HSCP finance officers. This resource, along with £1.5m of resource brought forward from 2016/17 will continue to be utilised to address a range of demand pressures being experienced within adult services, predominantly in home care.

### **Projected Year End Position**

It is anticipated, at this stage, that Adult Services will achieve a net break even position at year end.

3.7      **Community Resources**    *(Infrastructure, Land and Environment Policy Board)*

**Current Position:**                      **Net underspend £84,000**

**Previously Reported:**                **n/a**

The breakeven position at this stage in the year relates mainly to the net effect of over and underspends in the following areas of service:-

- An overspend of £32,000 on Refuse Collection is mainly due to lower income from trade waste and special uplifts and a small overspend on employee costs which are partly offset by an underspend on property costs.
- An underspend of £32,000 within Roads Maintenance due to an underspend on payments to contractor and a small over recovery on income.

**Projected Year End Position**

It is currently forecast that Community Resources will breakeven at the year end.

3.8      **Development & Housing Services - Other Housing**    *(Communities, Housing & Planning Policy Board)*

**Current Position:**                      **Breakeven**

**Previously Reported:**                **n/a**

At this stage in the financial year the account reflects a breakeven position.

**Projected Year End Position**

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

3.9      **Development & Housing Services – Policy and Regeneration**    *(Communities, Housing & Planning Policy Board)*

<b>Current Position:</b>	<b>Breakeven</b>
<b><i>Previously Reported:</i></b>	<b><i>n/a</i></b>

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

### **Projected Year End Position**

It is projected that Policy and Regeneration will achieve a breakeven position by the year end.

## 3.10 **Childrens Services – Community Learning and Development** *(Communities, Housing & Planning Policy Board)*

<b>Current Position:</b>	<b>Breakeven</b>
<b><i>Previously Reported:</i></b>	<b><i>n/a</i></b>

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

### **Projected Year End Position**

It is projected that the Policy and Regeneration will achieve a breakeven position by the year end.

## 3.11 **Development & Housing Services – Economic Development Division** *(Leadership Board)*

<b>Current Position:</b>	<b>Breakeven</b>
<b><i>Previously Reported:</i></b>	<b><i>n/a</i></b>

At this stage in the financial year the account reflects a breakeven position.

### **Projected Year End Position**

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

3.12 **Finance and Resources** (*Finance, Resources and Customer Services Policy Board*)

**Current Position:** Breakeven  
**Previously Reported:** n/a

There are no significant variances to report.

**Projected Year End Position**

It is anticipated that Finance and Resources will achieve a breakeven position at the year end.

3.13 **Miscellaneous Services** (*Finance, Resources and Customer Services Policy Board*)

**Current Position:** Breakeven  
**Previously Reported:** n/a

There are no significant variances to report.

**Projected Year End Position**

It is anticipated that in the context of the ongoing debt smoothing strategy, Miscellaneous Services will achieve a breakeven position at the year end.

3.14 **Trading Operations** (*Finance, Resources and Customer Services Policy Board and Infrastructure, Land and Environment Policy Board*)

These are the subject of separate reports submitted to the relevant Policy Boards. An overview is attached for information which confirms an actual breakeven position in line with the budgeted surplus for the General Fund.

3.15 **Housing Revenue Account** (*Communities, Housing & Planning Policy Board*)

**Current Position:** Breakeven  
**Previously Reported:** n/a

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

### **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.

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### **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

12. **Cosla Policy Position** - none

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2017/2018**  
**1st April 2017 to 23 June 2017**

**POLICY BOARD : GENERAL MANAGEMENT AND FINANCE : OVERVIEW**

Description (1)	£000's	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	%	
Education and Children		203,045	27,726	27,873	(147)	27,726	0	0.0%	underspend
Leisure Services		12,441	2,291	(53)	2,344	2,291	0	0.0%	underspend
Community Resources		55,501	8,922	8,103	819	8,922	(0)	0.0%	overspend
Finance & Resources		9,643	8,000	7,992	8	8,000	(0)	0.0%	overspend
Other Housing		4,425	13,946	13,806	140	13,946	0	0.0%	underspend
Regeneration		4,557	1,055	873	182	1,055	0	0.0%	underspend
Chief Executives		1,267	1,110	1,141	(31)	1,110	0	0.0%	underspend
Miscellaneous		26,960	1,215	882	333	1,215	0	0.0%	underspend
Corporate Landlord		3,905	288	255	33	288	(0)	0.0%	overspend
Adult Services		64,969	9,054	9,054	0	9,054	0	0.0%	breakeven
Trading Accounts (Surplus)/Deficit		(1,082)	(206)	5,138	(5,344)	(206)	0	0.0%	over-recovery
<b>SUB -TOTAL GENERAL SERVICES</b>		<b>385,633</b>	<b>73,401</b>	<b>75,063</b>	<b>(1,664)</b>	<b>73,400</b>	<b>0</b>	<b>0.0%</b>	<b>underspend</b>
Housing Revenue Account (HRA)		(0)	(6,020)	(6,781)	760	(6,020)	0	0.0%	over-recovery
<b>NET EXPENDITURE</b>		<b>385,633</b>	<b>67,380</b>	<b>68,282</b>	<b>(903)</b>	<b>67,380</b>	<b>0</b>	<b>0.0%</b>	<b>underspend</b>

Bottom Line Position to 23 June 2017 is an overspend of £000's 0

Anticipated Year End Budget Position is an underspend of £000's 0

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2017/2018  
1st April 2017 to 23 June 2017

POLICY BOARD : GENERAL MANAGEMENT AND FINANCE : OVERVIEW : TRADING OPERATIONS

Description (1)	£000's	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	%
Employee Costs		12,687	3,025	2,568	504	3,072	(47)	-1.6% overspend
Property Costs		677	150	60	77	137	13	8.5% underspend
Supplies & Services		6,167	1,486	1,175	426	1,602	(116)	-7.8% overspend
Contractors and Others		3,366	966	1,361	(217)	1,145	(178)	-18.5% overspend
Transport & Plant Costs		2,731	608	472	112	585	23	3.8% underspend
Administration Costs		2,076	468	67	402	468	(0)	0.0% overspend
Payments to Other Bodies		0	0	0	0	0	0	100.0% underspend
CFCR		0	0	0	0	0	0	0.0% breakeven
Capital Charges		241	56	0	53	53	3	5.5% underspend
GROSS EXPENDITURE		27,944	6,758	5,703	1,357	7,061	(303)	-4.5% overspend
Income		(29,026)	(6,964)	(566)	(6,701)	(7,266)	303	4.3% over-recovery
NET EXPENDITURE		(1,082)	(206)	5,138	(5,343)	(206)	(0)	-0.2% under-recovery

£000's

Bottom Line Position to 23 June 2017 is an overspend of

0.0%

(0)

Anticipated Year End Budget Position is an underspend of

0.0%

0

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2017/2018  
1st April 2017 to 23 June 2017

**POLICY BOARD : GENERAL MANAGEMENT AND FINANCE : OVERVIEW : TRADING OPERATIONS**

Description (1)	£000's	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	%
Building & Works Trading		0	0	4,772	(4,772)	0	(0)	0.0%
Catering Trading		(451)	(96)	286	(381)	(96)	0	0.0%
Transport Trading		(505)	(83)	(65)	(18)	(83)	0	0.0%
Roads Trading		(125)	(28)	145	(173)	(28)	(0)	0.0%
<b>NET EXPENDITURE</b>		<b>(1,082)</b>	<b>(206)</b>	<b>5,138</b>	<b>(5,344)</b>	<b>(206)</b>	<b>0</b>	<b>0.0%</b>

£000's

Bottom Line Position to 23 June 2017 is an underspend of

0.0%

0

Anticipated Year End Budget Position is an overspend of

0.0%

(0)