Renfrewshire Council

**To:** Planning and Property Policy Board

**On:** 17 May 2016

**Report by:** Director of Finance and Resources, Director of Community Resources and Director of Development and Housing Services

**Heading:** Revenue Budget Monitoring to 4 March 2016

## 1. Summary

1.1 Gross expenditure is £630,000 (7.3%) over budget and income is £630,000 (14.3%) greater than anticipated which results in a **net breakeven position** for the services reporting to this Policy Board.

This is summarised over the relevant services in the table below:

| Division / Department | Current Reported Position | % variance | Previously Reported Position | % variance |
|---|---|---|---|---|
| Planning Division | Breakeven | - | Breakeven | - |
| Property and Construction Services | Breakeven | - | Breakeven | - |

## 2. Recommendations

2.1 Members are requested to note the budget position

2.2 Members are requested to note there have been net budget realignments of £79,173 processed since the last report primarily related to transfers to corporate landlord partially offset by the realignment of Chief Officer budgets across Development and Housing Services and the reallocation of previously agreed savings.

3. **<u>Planning & Regeneration</u>**

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

The Planning Division account reflects a breakeven position with overspends in employee costs, contractors and supplies and services – which includes investment in IT software to improve service delivery – being funded by increased levels of income.

3.1 **Projected Year End Position**

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

4. **<u>Property and Construction Services</u>**

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

The current breakeven position mainly reflects overspends in a number of budget lines and this represents additional costs incurred to deliver the capital and energy efficiency programmes.

These overspends will be wholly offset by additional design and supervision fee income from capital projects and contributions received from third parties to deliver new energy efficiency measures in the current year which will contribute to the Better Council Change Programme in 2017/18.

4.1 **Projected Year End Position**

It is anticipated that Property Services will achieve a breakeven position at the year end.

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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

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**List of Background Papers**

None

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**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**
**1st April 2015 to 04 March 2016**

**POLICY BOARD : PLANNING AND PROPERTY**

| 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 | 5,066 | 4,380 | 4,605 | (158) | 4,447 | (67) | -1.5% | overspend |
| Property Costs | 3,745 | 2,780 | 2,721 | 127 | 2,848 | (68) | -2.4% | overspend |
| Supplies & Services | 99 | 95 | 223 | (5) | 218 | (123) | -129.5% | overspend |
| Contractors and Others | 443 | 440 | 917 | (60) | 857 | (417) | -94.8% | overspend |
| Transport & Plant Costs | 9 | 7 | 6 | 1 | 7 | 0 | 0.0% | breakeven |
| Administration Costs | 1,896 | 163 | 322 | (150) | 172 | (9) | -5.5% | overspend |
| Payments to Other Bodies | 996 | 823 | 811 | (42) | 769 | 54 | 6.6% | underspend |
| CFCR | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| Capital Charges | 2,080 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| **GROSS EXPENDITURE** | **14,334** | **8,688** | **9,605** | **(287)** | **9,318** | **(630)** | **-7.3%** | **overspend** |
| **Income** | (9,603) | (4,404) | (5,309) | 275 | (5,034) | 630 | 14.3% | over-recovery |
| **NET EXPENDITURE** | **4,731** | **4,284** | **4,296** | **(12)** | **4,284** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 04 March 2016 is an underspend of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **0** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**
**1st April 2015 to 04 March 2016**

**POLICY BOARD : PLANNING AND PROPERTY**

| 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 | % | |
| Planning | 1,903 | 701 | 923 | (222) | 701 | 0 | 0.0% | breakeven |
| Property and Construction Services | 2,828 | 3,583 | 3,373 | 210 | 3,583 | 0 | 0.0% | breakeven |
| **NET EXPENDITURE** | **4,731** | **4,284** | **4,296** | **(12)** | **4,284** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 04 March 2016 is an underspend of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **0** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**
**1st April 2015 to 04 March 2016**

**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 | % | |
| Employee Costs | 1,913 | 1,650 | 1,855 | (159) | 1,696 | (46) | -2.8% | overspend |
| Property Costs | 82 | 5 | 2 | 0 | 2 | 3 | 60.0% | underspend |
| Supplies & Services | 4 | 1 | 22 | (4) | 18 | (17) | n/a | overspend |
| Contractors and Others | 10 | 7 | 75 | (59) | 16 | (9) | -128.6% | overspend |
| Transport & Plant Costs | 7 | 5 | 3 | 0 | 3 | 2 | 40.0% | underspend |
| Administration Costs | 1,426 | 76 | 221 | (145) | 76 | 0 | 0.0% | breakeven |
| Payments to Other Bodies | 737 | 566 | 566 | 0 | 566 | 0 | 0.0% | breakeven |
| CFCR | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| Capital Charges | 634 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| **GROSS EXPENDITURE** | **4,813** | **2,310** | **2,744** | **(367)** | **2,377** | **(67)** | **-2.9%** | **overspend** |
| **Income** | (2,910) | (1,609) | (1,821) | 145 | (1,676) | 67 | 4.2% | over-recovery |
| **NET EXPENDITURE** | **1,903** | **701** | **923** | **(222)** | **701** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 04 March 2016 is an underspend of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **0** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**
**1st April 2015 to 04 March 2016**

**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 | 2,255 | 1,448 | 1,810 | (362) | 1,448 | 0 | 0.0% | breakeven |
| Development Standards | (352) | (747) | (887) | 140 | (747) | 0 | 0.0% | breakeven |
| **NET EXPENDITURE** | **1,903** | **701** | **923** | **(222)** | **701** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 04 March 2016 is an underspend of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **0** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**
**1st April 2015 to 04 March 2016**

**POLICY BOARD : PLANNING AND PROPERTY : PROPERTY AND CONSTRUCTION SERVICES**

| 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 | % | |
| Employee Costs | 3,154 | 2,730 | 2,751 | 0 | 2,751 | (21) | -0.8% | overspend |
| Property Costs | 3,663 | 2,775 | 2,719 | 127 | 2,846 | (71) | -2.6% | overspend |
| Supplies & Services | 95 | 94 | 201 | 0 | 201 | (107) | -113.8% | overspend |
| Contractors and Others | 433 | 433 | 841 | 0 | 841 | (408) | -94.2% | overspend |
| Transport & Plant Costs | 2 | 2 | 3 | 0 | 3 | (1) | -50.0% | overspend |
| Administration Costs | 469 | 87 | 101 | (5) | 96 | (9) | -10.3% | overspend |
| Payments to Other Bodies | 258 | 257 | 245 | (42) | 203 | 54 | 21.0% | underspend |
| CFCR | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| Capital Charges | 1,445 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| **GROSS EXPENDITURE** | **9,519** | **6,378** | **6,861** | **80** | **6,941** | **(563)** | **-8.8%** | **overspend** |
| **Income** | (6,693) | (2,795) | (3,488) | 130 | (3,358) | 563 | 20.1% | over-recovery |
| **NET EXPENDITURE** | **2,826** | **3,583** | **3,373** | **210** | **3,583** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 04 March 2016 is breakeven of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **0** | **0.0%** |

**RENFREWSHIRE COUNCIL**
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**
**1st April 2015 to 04 March 2016**

**POLICY BOARD : PLANNING AND PROPERTY : PROPERTY AND CONSTRUCTION SERVICES**

| 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 | % | |
| Directorate | (125) | 97 | 97 | 0 | 97 | 0 | 0.0% | breakeven |
| Investment & Technical Services | (12) | 409 | 171 | 89 | 260 | 149 | 36.4% | underspend |
| Finance & Support Services | (43) | 447 | 579 | 17 | 596 | (149) | -33.3% | overspend |
| Corporate Landlord | 3,030 | 2,389 | 2,228 | 161 | 2,389 | 0 | 0.0% | breakeven |
| Office Accommodation | (22) | 241 | 298 | (57) | 241 | 0 | 0.0% | breakeven |
| **NET EXPENDITURE** | **2,828** | **3,583** | **3,373** | **210** | **3,583** | **0** | **0.0%** | **breakeven** |

| | £000's | |
|---|---|---|
| **Bottom Line Position to 04 March 2016 is breakeven of** | **0** | **0.0%** |
| **Anticipated Year End Budget Position is breakeven of** | **0** | **0.0%** |