

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

**On:** 14 November 2018

Report by: Director of Finance and Resources

**Heading:** Revenue Budget Monitoring to 14 September 2018

# 1. **Summary**

1.1 The financial position for services reporting to this Board is summarised in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Finance & Resources	Break even	-	Break even	-
Corporate Landlord	Break even	-	Break even	-
Miscellaneous	Break even	-	Break even	-

# 2. **Recommendations**

2.1 Members are requested to note the budget position.

# 3. **Budget Adjustments**

3.1 Members are requested to note the following budget adjustments to the baseline budget:

There has been a net budget increase of £2.268 million in Miscellaneous services predominantly related to the management of 18/19 increased funding for the Renfrewshire HSCP, whereby it has been agreed with the RHSCP Chief Financial Officer in line with the Council Budget decision that funds will be held by the Council and drawn down at the end of the financial year as required, as opposed to being drawn throughout the year.

Within Finance and Resources there was a budget increase of £170,000 in relation to the transfer of budget for energy performance certificate, staffing budget transfer from Childrens Services.

## 4. Finance and Resources

Current Position: break even Previously Reported: break even

At this stage in the financial year Finance and Resources reflects a breakeven position with no significant variances to report.

# 4.1 **Projected Year End Position**

It is anticipated that Finance and Resources will breakeven at year end.

## 5. Environment & Infrastructure (Facilities Management)

Current Position: break even Previously Reported: break even

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

# 5.1 **Projected Year End Position**

It is anticipated that FM services will breakeven at year end.

# 6. <u>Miscellaneous Services</u>

Current Position: break even Previously Reported: break even

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

# 6.1 **Projected Year End Position**

It is anticipated that Miscellaneous will breakeven at year end.

# 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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Stewart Muir, Extension 6132

REVENUE BUDGET MONITORING STATEMENT 2018/2019 1st April 2018 to 14 September 2018

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Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Bu	Budget Variance	ıce
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)		(7)	
£000,8	£000,8	£000,8	£000,8	£000,8	£000,8	\$,000Ŧ	%	
Employee Costs	87,108	19,245	18,839	583	19,422	(177)	-0.9%	overspend
Property Costs	8,965	2,765	2,539	224	2,763	2	0.1%	underspend
Supplies & Services	8,237	4,761	4,774	(43)	4,731	30	%9.0	underspend
Contractors and Others	6,375	2,338	7,484	(5,227)	2,257	81	3.5%	underspend
Transport & Plant Costs	217	66	63	0	63	37	36.9%	underspend
Administration Costs	29,827	1,295	1,281	10	1,291	4	0.3%	underspend
Payments to Other Bodies	7,075	689	989	С	689	0	%0.0	breakeven
CFCR	1,000	0	0	0	0	0	%0:0	breakeven
Capital Charges	(18,471)	0	0	0	0	0	%0:0	breakeven
GROSS EXPENDITURE	130,333	31,192	35,664	(4,449)	31,215	(23)	-0.1%	overspend
Income	(73,392)	(16,703)	(18,707)	1,982	(16,725)	23	0.1%	over-recovery
NET EXPENDITURE	56,941	14,490	16,956	(2,467)	14,490	(0)	0.0%	breakeven

Bottom Line Position to 14 September 2018 is an overspend of Anticipated Year End Budget Position is an underspend of

(0) 0.0%

£000,s

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 14 September 2018

POLICY BOARD: FINANCE, RESOURCES & CUSTOMER SERVICES

		breakeven	breakeven	breakeven	breakeven			
(7)	%	%0.0	0.0%	%0.0	0.0%			
<b>.</b>	£000,s	0	0	0	0			
	0,s	94	21	25)	06			
(6) = (4 + 5)	003	17,49	9'9	(9,6)	14,49			
	~	0	<u>8</u>		2			
(2)	0003		(4,89)	2,43	(2,46			
	s,c	4	6	(9)	9		%	%
(4)	0003	17,49	11,51	(12,05	16,95		0.0	0.0%
	ν		_	<u>(6</u>		Ŋ	اء	اء
(3)	000 <del>3</del>	17,49	6,62	(9,62	14,490	0003		)
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(2)	£000,s	6,639	16,187	34,115	56,941		8 is breakeven of	eakeven of
	νI				ш		ber 201	on is br
(1)	£000;	Finance and Resources	Environment and Infrastructure	Miscellaneous	NET EXPENDITURE		Bottom Line Position to 14 Septemk	Anticipated Year End Budget Position is breakeven of
	(2) (3) (4) (5) (6) = (4+5) (7)	£000's         £000's         £000's         £000's         £000's         £000's         £000's	£000's         %           6,639         17,494         17,494         0         0.0%<	000's         £000's         £000's </td <td>(2)         (3)         (4)         (5)         (6) = (4+5)         (7)         (7)           600's         £000's         £000's         £000's         £000's         £000's         £000's         £000's         \$600's         \$6</td> <td>000's         £000's         %           6,639         17,494         17,494         0         &lt;</td> <td>COOS         EOOO'S         EOOO'S<td>00°s         £000°s         £000°s</td></td>	(2)         (3)         (4)         (5)         (6) = (4+5)         (7)         (7)           600's         £000's         £000's         £000's         £000's         £000's         £000's         £000's         \$600's         \$6	000's         £000's         %           6,639         17,494         17,494         0         <	COOS         EOOO'S         EOOO'S <td>00°s         £000°s         £000°s</td>	00°s         £000°s         £000°s

RENEREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 14 September 2018

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Bud	Budget Variance	e S
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)		(7)	
£000,8	\$,000;	£000,8	£000,8	\$,000\$	£000,8	\$,000¥	%	
Employee Costs	31,159	12,768	12,768	0	12,768	0	%0:0	breakeven
Property Costs	3,461	1,057	1,057	0	1,057	0	0.0%	breakeven
Supplies & Services	3,879	3,392	3,392	0	3,392	0	0.0%	breakeven
Contractors and Others	1,134	494	494	0	494	0	0.0%	breakeven
Transport & Plant Costs	31	10	10	0	10	0	0.0%	breakeven
Administration Costs	14,885	1,094	1,094	0	1,094	0	0.0%	breakeven
Payments to Other Bodies	2,351	412	412	0	412	0	0.0%	breakeven
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	2,441	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	59,341	19,227	19,227	0	19,227	0	0.0%	breakeven
Income	(52,702)	(1,733)	(1,733)	0	(1,733)	0	0.0%	breakeven
NET EXPENDITURE	6,639	17,494	17,494	0	17,494	0	%0.0	breakeven

0.0%

Anticipated Year End Budget Position is breakeven of

# REVENUE BUDGET MONITORING STATEMENT 2018/2019 1st April 2018 to 14 September 2018

Description         Revised Annual Budget         Revised Period Budget         Actual Budget	POLICY BOARD: FINANCE, RESOURCES & CUSTOMER SERVICES: FINANCE AND RESOURCES	LES & CUSTOINIER SERVIC	ES : FINANCE AND RESC	JURGES					
Budget         Actual         Actual<		Revised Annual	Revised Period						
(3)         (4)         (5)         (6) = (4+5)         (7)         (7)           £0000's	Description	Budget	Budget	Actual	Adjustments	Kevised Actual	ong .	get variar	8
2,086         £0000's         £0000's         £0000's         £0000's         £0000's         \$0.00%         \$0.	(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)		(7	
2,086         2,086         0         2,086         0         0,0045           10,045         10,045         0         10,045         0         0           96         96         0         96         0         0         0           223         223         0         223         0	£000,8	£000,8	£000,8	£000, s	£000,8	£000,8	£000,8	%	
10,045         10,045         0         10,045         0	Finance	(865)	2,086	2,086	0	2,086	0	0.0%	breakeven
56         96         0         96         0	Development		10,045	10,045	0	10,045	0	0.0%	breakeven
223         223         0         223         0 </td <td>Cost of Collection of Rates</td> <td>1,289</td> <td>96</td> <td>96</td> <td>0</td> <td>96</td> <td>0</td> <td>%0:0</td> <td>breakeven</td>	Cost of Collection of Rates	1,289	96	96	0	96	0	%0:0	breakeven
809       809       809       809       809       809       909       900       9	Cost of Collection of Council Tax	464	223	223	0	223	0	0.0%	breakeven
547       547       547       0       547       0	Private Sector Housing Benefit	2,319	808	808	0	808	0	0.0%	breakeven
45       45       45       6       45       0       45       0 <td>Finance Miscellaneous</td> <td>802</td> <td>547</td> <td>547</td> <td>0</td> <td>547</td> <td>0</td> <td>%0:0</td> <td>breakeven</td>	Finance Miscellaneous	802	547	547	0	547	0	%0:0	breakeven
1,281       1,281       0       0.0%         56       56       0       0       0         220       220       56       0       0       0         884       884       0       0       0       0         1,202       1,202       0       0       0       0         17,494       17,494       0       0       0       0         1000       17,494       0       0       0       0	Directorate	(122)	45	45	0	45	0	0.0%	breakeven
56       56       56       0       56       0 <td>Investment &amp; Technical Services</td> <td>640</td> <td>1,281</td> <td>1,281</td> <td>0</td> <td>1,281</td> <td>0</td> <td>0.0%</td> <td>breakeven</td>	Investment & Technical Services	640	1,281	1,281	0	1,281	0	0.0%	breakeven
220       220       220       0.0%         884       884       0       0.0%         1,202       1,202       0.0%       0.0%         17,494       17,494       0       17,494       0       0.0%         £000*         £000*       0.0%       0.0%       0.0%	Finance & Support Services	(382)	95	99	0	26	0	%0.0	breakeven
884         884         884         0         884         0         0.0%           1,202         1,202         0         1,202         0         0.0%           17,494         17,494         0         17,494         0         0.0%           17,494         17,494         0         0         0         0           10,005         17,494         0         0         0         0	Office Accommodation	16	220	220	0	220	0	0.0%	breakeven
1,202         1,202         0         1,202         0         0.0%           17,494         17,494         0         17,494         0         0.0%           17,494         17,494         0         0         0         0           \$000         17,494         0         0         0         0           \$000         17,494         0         0         0         0	Personnel Services	(6)	884	884	0	884	0	0.0%	breakeven
17,494       17,494       0       17,494       0       0.0%         17,494       0       0       0       0       0         17,494       0       17,494       0       0.0%	Legal and Democratic Services	089	1,202	1,202	0	1,202	0	0.0%	breakeven
0         0	TOTAL FINANCE AND RESOURCES	5,385	17,494	17,494	0	17,494	0	%0.0	breakeven
6         0									
17,494         17,494         0         17,494         0         0.0%           £000's         0.0%	Joint Valuation Board	1,254	0	0	0	0	0	0.0%	breakeven
£000's 0	NET EXPENDITURE	6,639	17,494	17,494	0	17,494	0	0.0%	breakeven
0 0			\$,000;						
0	Bottom Line Position to 14 Septemb	oer 2018 is breakeven of	0	<u>0.0%</u>					
	Anticipated Year End Budget Positio	on is breakeven of	0	<u>0.0%</u>					

# REVENUE BUDGET MONITORING STATEMENT 2018/2019 1st April 2018 to 14 September 2018

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : ENVIRONMENT & INFRASTRUCTURE

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Bndg	Budget Variance	υ
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	•	(7)	
£000,s	£000,s	£000,8	£000,8	s,0003	£000,s	£000,s	%	
Employee Costs	11,323	4,660	4,830	7	4,837	(771)	-3.8%	overspend
Property Costs	3,357	1,636	1,415	219	1,634	2	0.1%	underspend
Supplies & Services	2,715	1,035	1,052	(47)	1,005	30	2.9%	underspend
Contractors and Others	3,944	1,827	6,978	(5,232)	1,746	81	4.4%	underspend
Transport & Plant Costs	186	68	53	0	53	37	41.1%	underspend
Administration Costs	923	20	20	(4)	16	4	20.9%	underspend
Payments to Other Bodies	0	0	0	(0)	0	0	%0.0	breakeven
CFCR	0	0	0	0	0	0	%0.0	breakeven
Capital Charges	1,060	0	0	0	0	0	%0.0	breakeven
GROSS EXPENDITURE	23,508	9,267	14,346	(5,056)	9,290	(23)	-0.2%	overspend
Income	(7,321)	(2,647)	(2,827)	158	(2,669)	23	0.9%	over-recovery
NET EXPENDITURE	16,187	6,621	11,519	(4,898)	6,621	(0)	%0.0	breakeven
		£000,8						
Bottom Line Position to 14th September is breakeven	iber is breakeven	(0)	<u>0.0%</u>					
Anticipated Year End Budget Position is breakeven	n is breakeven	D	<u>%0:0</u>					

# REVENUE BUDGET MONITORING STATEMENT 2018/2019 1st April 2018 to 14 September 2018

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Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Buc	Budget Variance	ıce
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)		(7)	
£000,8	£000,8	£000,8	£000,8	£000,8	£000,8	\$,000Ŧ	%	
Catering	3,806	1,705	1,429	276	1,705	0	%0:0	breakeven
Cleaning and Janitorial	8,105	2,994	3,107	(113)	2,994	0	0.0%	breakeven
School Crossing Patrol	710	251	244	7	251	0	%0:0	breakeven
Public Building Repairs	4,034	1,888	1,614	274	1,888	0	%0:0	breakeven
Building Services	(468)	(217)	5,125	(5,342)	(217)	0	0.0%	breakeven
NET EXPENDITURE	16,187	6,621	11,519	(4,898)	6,621	0	0.0%	breakeven
		£000,8						
Bottom Line Position to 14th September is breakeven	er is breakeven	0	<u>0.0%</u>					
Anticipated Year End Budget Position is breakeven	is breakeven	0	%0.0					

RENENUCI BUDGET MONITORING STATEMENT 2018/2019 1st April 2018 to 14 September 2018

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : MISCELLANEOUS

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Buc	Budget Variance	ıce
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)		(7)	
\$,000,3	\$,000¥	£000,8	£000,8	£000,8	£000,s	£000,8	%	
Employee Costs	44,626	1,817	1,241	576	1,817	0	0.0%	breakeven
Property Costs	2,147	72	29	5	72	0	0.0%	breakeven
Supplies & Services	1,643	334	330	4	334	0	%0:0	breakeven
Contractors and Others	1,297	17	12	2	17	0	%0.0	breakeven
Transport & Plant Costs	0	0	0	0	0	0	%0.0	breakeven
Administration Costs	14,019	181	167	14	181	0	%0.0	breakeven
Payments to Other Bodies	4,724	277	274	æ	772	0	0.0%	breakeven
CFCR	1,000	0	0	0	0	0	%0.0	breakeven
Capital Charges	(21,972)	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	47,484	2,698	2,091	209	2,698	0	%0:0	breakeven
Income	(13,369)	(12,323)	(14,147)	1,824	(12,323)	0	0.0%	breakeven
NET EXPENDITURE	34,115	(9,625)	(12,056)	2,431	(9,625)	0	0.0%	breakeven

11	II
Bottom Line Position to 14 September 2018 is breakeven of	Anticipated Year End Budget Position is breakeven of

0.0%	0.0%	
0	0	

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REVENUE BUDGET MONITORING STATEMENT 2018/2019 1st April 2018 to 14 September 2018

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(2) & S,0003	breakeven	breakeven	breakeven	breakeven	breakeven	breakeven	breakeven	breakeven		
	%	%0:0	0.0%	0.0%	0.0%	%0.0	%0.0	0.0%	0.0%	
	£000,s	0	0	0	0	0	0	0	0	
(6) = (4 + 5)	£000,8	351	1,773	(40)	545	0	0	(12,254)	(9,625)	
(5)	£000,8	2,426	0	0	0	0	0	5	2,431	
(4)	£000,s	(2,075)	1,773	(40)	545	0	0	(12,259)	(12,056)	
(3)	\$,000 <del>3</del>	351	1,773	(40)	545	0	0	(12,254)	(9,625)	£000,8
(2)	£000,s	60,527	3,600	(22,353)	1,188	0	(200)	(8,147)	34,115	
(1)	s,000 <del>3</del>	Corporate & Democratic Core	Central Overheads	Capital Accounting	Welfare Fund Grants	Community Infrastructure	Temporary Interest	Integrated Joint Board	NET EXPENDITURE	
	(2) (3) (4) (5) (6) = (4+5)	(2)         (3)         (4)         (5)         (6) = (4+5)         (7)           £000's         £000's         £000's         £000's         £000's	(2)         (3)         (4)         (5)         (6) = (4+5)         (7)           0000's         £0000's         £0000's         £0000's         £0000's         £0000's         %           60,527         351         (2,075)         2,426         351         0         0.00%	0000's         £0000's         £0000's <th< th=""><th>000's         £000's         £000's<!--</th--><th>0000's         £0000's         <th< th=""><th>0000's         £0000's         <th< th=""><th>£000's         £000's         £000's&lt;</th><th>£000's         £000's         £000's&lt;</th><th>E0000s         E0000s         F0000s         F0000s&lt;</th></th<></th></th<></th></th></th<>	000's         £000's         £000's </th <th>0000's         £0000's         <th< th=""><th>0000's         £0000's         <th< th=""><th>£000's         £000's         £000's&lt;</th><th>£000's         £000's         £000's&lt;</th><th>E0000s         E0000s         F0000s         F0000s&lt;</th></th<></th></th<></th>	0000's         £0000's         £0000's <th< th=""><th>0000's         £0000's         <th< th=""><th>£000's         £000's         £000's&lt;</th><th>£000's         £000's         £000's&lt;</th><th>E0000s         E0000s         F0000s         F0000s&lt;</th></th<></th></th<>	0000's         £0000's         £0000's <th< th=""><th>£000's         £000's         £000's&lt;</th><th>£000's         £000's         £000's&lt;</th><th>E0000s         E0000s         F0000s         F0000s&lt;</th></th<>	£000's         £000's<	£000's         £000's<	E0000s         F0000s         F0000s<

0.0%

Bottom Line Position to 14 September 2018 is breakeven of Anticipated Year End Budget Position is breakeven of