Renfrewshire Council

To: Finance, Resources and Customer Services Policy Board

On: 8 November 2017

Report by: Director of Finance and Resources

Heading: Revenue Budget Monitoring to 15 September 2017

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1. Summary

1.1 Gross expenditure is £62,000 (0.2%) over budget and income is £62,000 (1.6%) higher than anticipated, which results in a break even position for these services reporting to this Policy Board.

1.2 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 and Resources	Breakeven	-	Breakeven	-
Environment & Communities	Breakeven	-	Breakeven	-
Miscellaneous	Breakeven	-	Breakeven	-

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2. Recommendations

2.1 Members are requested to note the budget position.

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3. **Finance and Resources**

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

There are no significant variances to report.

3.1 **Projected Year End Position**

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

4. **Environment & Communities**

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

There are no significant variances to report.

4.1 **Projected Year End Position**

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

5. **Miscellaneous Services**

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

There are no significant variances to report.

5.1 **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.

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 15 September 2017

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES

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	68,055	19,197	19,323	(8)	19,313	(116)	-0.6%	overspend
Property Costs	9,999	1,796	1,783	7	1,790	6	0.3%	underspend
Supplies & Services	5,657	4,117	3,986	85	4,071	46	1.1%	underspend
Contractors and Others	8,471	2,717	2,778	(70)	2,708	9	0.3%	underspend
Transport & Plant Costs	141	60	65	0	65	(5)	-8.3%	overspend
Administration Costs	31,670	1,022	1,042	(18)	1,024	(2)	-0.2%	overspend
Payments to Other Bodies	4,626	594	674	(80)	594	0	0.0%	breakeven
CFCR	3,500	0	0	0	0	0	0.0%	breakeven
Capital Charges	(12,094)	15	15	0	15	0	0.0%	breakeven
GROSS EXPENDITURE	**120,025**	**29,518**	**29,666**	**(84)**	**29,580**	**(62)**	**-0.2%**	**overspend**
Income	(70,789)	(3,925)	(4,004)	17	(3,987)	62	1.6%	over-recovery
NET EXPENDITURE	**49,236**	**25,593**	**25,662**	**(67)**	**25,593**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 2017

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER 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	%	
Finance and Resources	11,006	17,112	17,087	27	17,112	0	0.0%	breakeven
Corporate Landlord	16,439	5,467	5,986	(519)	5,467	0	0.0%	breakeven
Miscellaneous	21,791	3,014	2,589	425	3,014	0	0.0%	breakeven
NET EXPENDITURE	**49,236**	**25,593**	**25,662**	**(67)**	**25,593**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 2017

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : FINANCE AND RESOURCES

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	30,987	12,476	12,478	(2)	12,476	0	0.0%	breakeven
Property Costs	3,190	770	770	0	770	0	0.0%	breakeven
Supplies & Services	2,940	3,251	3,251	0	3,251	0	0.0%	breakeven
Contractors and Others	1,089	590	590	0	590	0	0.0%	breakeven
Transport & Plant Costs	31	11	11	0	11	0	0.0%	breakeven
Administration Costs	17,188	845	846	(1)	845	0	0.0%	breakeven
Payments to Other Bodies	2,668	312	312	0	312	0	0.0%	breakeven
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	2,555	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**60,648**	**18,255**	**18,258**	**(3)**	**18,255**	**0**	**0.0%**	**breakeven**
Income	(49,757)	(2,027)	(2,053)	26	(2,027)	0	0.0%	breakeven
NET EXPENDITURE	**10,891**	**16,229**	**16,205**	**23**	**16,228**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 2017

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : FINANCE AND RESOURCES

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	%	
Finance	3,210	1,888	1,882	6	1,888	0	0.0%	breakeven
Development	548	9,658	9,659	(1)	9,658	0	0.0%	breakeven
Cost of Collection of Rates	1,222	143	143	0	143	0	0.0%	breakeven
Cost of Collection of Council Tax	493	252	252	0	252	0	0.0%	breakeven
Private Sector Housing Benefit	2,293	881	881	0	881	0	0.0%	breakeven
Finance Miscellaneous	1,032	577	581	(4)	577	0	0.0%	breakeven
Directorate	454	45	45	0	45	0	0.0%	breakeven
Investment & Technical Services	81	443	443	0	443	0	0.0%	breakeven
Finance & Support Services	(385)	64	64	0	64	0	0.0%	breakeven
Office Accommodation	(36)	327	327	0	327	0	0.0%	breakeven
Personnel Services	31	600	600	0	600	0	0.0%	breakeven
Legal and Democratic Services	735	1,351	1,329	22	1,351	0	0.0%	breakeven
TOTAL FINANCE AND RESOURCES	**9,678**	**16,229**	**16,205**	**23**	**16,229**	**0**	**0.0%**	**breakeven**
Joint Valuation Board	1,213	0	0	0	0	0	0.0%	breakeven
NET EXPENDITURE	**10,891**	**16,229**	**16,205**	**23**	**16,229**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 2017

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : MISCELLANEOUS

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	26,105	2,038	2,041	(3)	2,038	0	0.0%	breakeven
Property Costs	2,566	39	(458)	497	39	0	0.0%	breakeven
Supplies & Services	1,840	433	433	0	433	0	0.0%	breakeven
Contractors and Others	2,685	87	87	0	87	0	0.0%	breakeven
Transport & Plant Costs	0	0	0	0	0	0	0.0%	breakeven
Administration Costs	12,766	162	180	(18)	162	0	0.0%	breakeven
Payments to Other Bodies	956	280	361	(81)	280	0	0.0%	breakeven
CFCR	3,500	0	0	0	0	0	0.0%	breakeven
Capital Charges	(15,547)	15	15	0	15	0	0.0%	breakeven
GROSS EXPENDITURE	**34,871**	**3,054**	**2,659**	**395**	**3,054**	**0**	**0.0%**	**breakeven**
Income	(13,079)	(40)	(70)	30	(40)	0	0.0%	breakeven
NET EXPENDITURE	**21,792**	**3,014**	**2,589**	**425**	**3,014**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 2017

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES : MISCELLANEOUS

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	%	
Corporate & Democratic Core	47,440	728	255	473	728	0	0.0%	breakeven
Central Overheads	3,600	1,793	1,829	(36)	1,793	0	0.0%	breakeven
Capital Accounting	(17,415)	(25)	(25)	0	(25)	0	0.0%	breakeven
Welfare Fund Grants	1,216	518	530	(12)	518	0	0.0%	breakeven
Community Infrastructure	0	0	0	0	0	0	0.0%	breakeven
Temporary Interest	(550)	0	0	0	0	0	0.0%	breakeven
Integrated Joint Board	(12,499)	0	0	0	0	0	0.0%	breakeven
NET EXPENDITURE	**21,792**	**3,014**	**2,589**	**425**	**3,014**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 2017

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

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	8,386	3,530	3,651	(1)	3,649	(119)	-3.4%	overspend
Property Costs	3,255	354	840	(491)	348	6	1.7%	underspend
Supplies & Services	762	359	227	85	312	47	13.1%	underspend
Contractors and Others	3,888	1,740	1,801	(70)	1,730	10	0.6%	underspend
Transport & Plant Costs	108	48	53	0	53	(5)	-10.4%	overspend
Administration Costs	501	1	3	0	3	(2)	-200.0%	overspend
Payments to Other Bodies	990	0	0	0	0	0	0.0%	breakeven
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	0	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**17,890**	**6,032**	**6,575**	**(477)**	**6,095**	**(63)**	**-1.0%**	**overspend**
Income	(1,451)	(565)	(588)	(40)	(628)	63	11.2%	over-recovery
NET EXPENDITURE	**16,439**	**5,467**	**5,987**	**(517)**	**5,467**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 2017

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

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	%	
Corporate Landlord	3,892	592	1,152	(560)	590	(0)	0.0%	breakeven
Cleaning & Janitorial	8,002	2,886	2,846	43	2,888	(0)	0.0%	breakeven
School Crossing Patrol	711	249	249	0	249	(0)	0.0%	breakeven
Catering Client	3,833	1,741	1,741	0	1,741	0	0.0%	breakeven
NET EXPENDITURE	**16,439**	**5,467**	**5,987**	**(517)**	**5,467**	**(0)**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 15 September 2017 is breakeven of	**(0)**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**