

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO PLANNING AND DEVELOPMENT COMMITTEE

meeting date: 14 MARCH 2024  
 title: REVENUE MONITORING 2023/24  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: VALERIE TAYLOR

### 1 PURPOSE

1.1 To let you know the position for the period April 2023 to January 2024 of this year's revised revenue budget as far as this committee is concerned.

1.2 Relevance to the Council's ambitions and priorities:

Community Objectives – none identified

Corporate Priorities - to continue to be a well managed Council providing efficient services based on identified customer need. To meet the objective within this priority, of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.

Other Considerations – none identified.

### 2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the revised estimate for the period to the end of January. You will see an overall overspend of £14,545 on the net cost of services. Please note that underspends are denoted by figures with a minus symbol. After allowing for transfers to/from earmarked reserves there is an overspend of £26,970.

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitment s to the end of the period	Variance	
AONBS	Area of Outstanding Natural Beauty	18,630	7,390	6,800	-590	G
BCFEE	Building Control Fee Earning	25,180	-136,091	-142,078	-5,987	R
BCNON	Building Control Non Fee Earning	70,020	5,262	3,564	-1,698	G
CONSV	Conservation Areas	1,350	0	0	0	G
COUNT	Countryside Management	68,350	26,480	18,448	-8,032	R
ECPLA	Economic Development and Planning Dept	0	1,138,197	1,133,771	-4,426	A
LPLAN	Local Plan	182,680	71,940	66,083	-5,857	R
PLANG	Planning Control & Enforcement	331,570	-370,686	-327,359	43,327	R
PLANP	Planning Policy	95,020	2,442	250	-2,192	A
	<b>Net cost of services</b>	<b>792,800</b>	<b>744,934</b>	<b>759,479</b>	<b>14,545</b>	

<b>Transfers to/from Earmarked Reserves</b>				
Biodiversity Net Gain Reserve	-8,450	-723	0	723
Building Regulation Reserve	-25,180	136,091	142,078	5,987
Local Plan Reserve	-53,210	-86,540	-80,683	5,857
Performance Reward Grant Reserve	-1,040	-897	-1,040	-143
Planning Reserve	-3,600	0	0	0
<b>Total after Transfers to/from Earmarked Reserves</b>	<b>701,320</b>	<b>792,865</b>	<b>819,834</b>	<b>26,970</b>

- 2.2 The variations between budget and actuals have been split into groups of red, amber and green variance. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas, which currently do not present any significant concern.

<b>Key to Variance shading</b>	
Variance of more than £5,000 (Red)	<b>R</b>
Variance between £2,000 and £4,999 (Amber)	<b>A</b>
Variance less than £2,000 (Green)	<b>G</b>

- 2.3 We have then extracted the main variations for the items included in the red shaded cost centres and shown them with the budget holder's comments and agreed action plans, in Annex 1.

- 2.4 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.

### 3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an overspend of £14,545 to January 2024 of the financial year 2023/24. After allowing for transfers to/from earmarked reserves there is an overspend of £26,970.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES AND  
DEPUTY CHIEF EXECUTIVE

PD4-24/VT/AC  
6 March 2024

## Planning and Development Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
COUNT/ 4678	Countryside Management/ Grants to Voluntary, Comm & Soc Ent Orgs	13,840	12,380	5,000	-7,380	Payments for countryside management grant assistance are lower than that allowed for in the revised budget estimate for the period to January. There is no formal countryside management grant scheme in place, with any requests for support being considered by this committee on an ad-hoc basis.	Information concerning countryside management grants is available on the council's website. Any grant applications received will be presented to committee for consideration at future meetings. The budget will underspend this financial year.
PLANG/ 8404u	Planning Control & Enforcement/ Planning Fees	-509,000	-404,084	-360,774	43,310	Income received during the November to January period was lower than the revised budget estimate which is based on prior year inflated income levels. The amount of income received fluctuates month to month and varies greatly depending on whether applications are received in respect of major developments.	As the local plan has largely been delivered on there has been a reduction in the number of major applications being received and this is impacting on the amount of income being generated. Income levels will continue to be monitored on a monthly basis and will be used to inform future estimates.

## Planning and Development Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
LPLAN/2981	Local Plan/ Postages	2,660	2,218	0	-2,218	The revised budget estimate for postage costs incurred during the consultation stage of the new local plan will now be required during the 2024/25 financial year when the consultation is now expected to take place. Funds available for the local plan are set aside in earmarked reserves. After accounting for the reduced release from the reserve for the period to January the variance for the year is reduced to nil.
PLANP/3287	Planning Policy/ Local Plan Costs	2,930	2,442	250	-2,192	This budget is available to fund ad-hoc planning policy issue expenditures. It is anticipated that some of the budget will be required before the end of the financial year for the cost of equipment purchases.
LPLAN/3085	Local Plan/ Consultants	35,000	68,930	66,083	-2,847	Lower requirements for external legal advice services than estimated at revised budget estimate. After movements in earmarked reserves the variance is nil.