

**Policy Committee –
11th September 2017**

**REVENUE BUDGET MONITORING REPORT -
QUARTER 1 2017/2018 AND FINAL BUDGET
OUTTURN 2016/17 REPORT**



Report of the Chief Finance Officer (s151 officer)

Lead Member – Financial Resilience: Councillor Mulligan

Ward(s) affected: All

1. Purpose of Report

- 1.1 To advise members of the Revenue Budget position of the Council, based on the Quarter 1 review of income and expenditure to the end of June 2017.
- 1.2 To update members with the Final Budget Outturn for 2016/2017.

2. Recommendations

- 2.1 Members to note the Revenue Budget position as at 30th June 2017.
- 2.2 Members note the £64,530 of the savings achieved this quarter and identified as green in Appendix B and that these savings will be transferred to an earmarked reserve for support to the 2018/19 budget and beyond.
- 2.3 That the Council's Long Term Financial Strategy be amended to take account of the 'Green' savings in 2018/19 and beyond where these are not currently allowed for in the Budget.
- 2.4 Members note the revised 2016/17 Budget Outturn of £5,587k and therefore a revised favourable variance of £381k.

3. Background Information

- 3.1 On 21st February 2017 the Council approved its Net Revenue Budget at £6,962,165 for 2017/18. This was subsequently increased by 2016/17 revenue budget slippage amounting to £159k and capital programme slippage of £633k.
- 3.2 The budget included:
 - A contribution of £9k to Parishes to assist them with the impact of the

- localisation of council tax.
- A contribution of £98k from previous years Council Tax Collection Fund surpluses.
- A contribution of £484k to the Business Rates Collection Fund Deficits
- New Homes Bonus Grant of £817k
- Net Contributions to/from Earmarked Reserves of £899k
- A Corporate Contingency of £75k.

4. Quarter 1 Financial Performance – Revenue Budget

- 4.1 Based on the June budget monitoring exercise the Council's performance against budget is a forecasted underspend of £276k for the financial year. This includes a £38k gain on the forecasted Investment Income, from the Loan Agreement with Craven College and from the advance payment of employers back funding pension liability 2017/18 - 2019/20. Also contributing to this surplus are £39k Insurance savings and £8.5k of savings as a result of the Housing, Environmental Health & Waste Management Review in 2016/17 both of which are from the Council's Income and Savings Plan shown at Appendix B.
- 4.2 Projected financial performance at the end of Q1 is summarised in Table 1 below and shown in detail at Appendix A.
- 4.3 Service Related Costs:
For the 2017/18 reporting year, the Council Departments/Services have been categorised under which Council Priority they primarily contribute to rather than the previous Chief Executives, Director of Services, Community & Resources designations. This was deemed a more appropriate format than the historic categories which no longer fit the Council Structure. This was agreed with CLT and the Leadership Group and will allow a more consistent style of reporting with the Annual Statement of Accounts.
- 4.4 Services are currently showing a projected favourable variance of £238k, this includes the £46k identified green on the income and savings plan. Details of the variances are set out in Appendices A2 to A4. The main factors giving rise to the variances are set out below, summarising the Salary costs as a whole and then other variances under each priority heading.
- 4.5 Salaries and Wages – Salaries and Wages form a major expenditure for the Council, accounting for approximately 37% of Budgeted Revenue expenditure. Based on Quarter 1 performance, net forecasted underspends in salary costs equal £204k This in including increased agency and contract staff which continue to be used to fill some of the positions. The use of Agency staff is seen as a temporary measure to cover vacancies in the short term, provide additional resilience to services for a short period or for specific projects, and this is not without risk. A further risk is that if the 'vacant' posts are not being filled either by permanent or temporary staff – is undue pressure being put on services, is there a risk of work not being done or not being completed in a timely manner.

- 4.6 Enterprising Craven:
 ✓ Variances solely attributed to Vacant posts in Licensing, The Museum, and Skipton Town Hall.
- 4.7 Resilient Communities:
 ✓ Within Democratic Services there is an anticipated reduction in the expected Expenses Reclaimed £(2k) and a saving on ICT charges £(6.5k) due to a change in the approach to the Elected Members Database.
 ✓ A forecasted reduction £(20k) within the Domestic Waste Service of the Overtime claimed as a result of the rationalisation and new approaches to working.
 ✓/ X Also within the Domestic Waste Service there was a £(7k) saving on Vehicle Insurance, however this was offset by additional costs of Hiring a vehicle.
 ✓ Commercial Waste Income exceeding target £(20k).
 ✓ £(4.5k) saving on Vehicle Insurance with Recycling.
 X Waste Mgt Service Unit - £20k overspend based on Current O/Time claims of staff within the Service Unit.
 ✓/ X Within the Garden Waste Service - £(2k) saving in vehicle insurance. £(7.5k) above Licence sales target. Offset by £9k under accrual for the disposal fees.
- 4.8 Financial Sustainability:
 ✓ NNDR Saving £(4k) Depots, £(7k) Estates
 X Equipment O/spend of £2k in Assets & Commercial S/U. & Planned Maintenance Overspend £5k.
 ✓ £(14k) Saving on the Public Indemnity Insurance within direct Corporate/Overhead Costs, part of the Income & savings plan.
 ✓/ X Corporate Leadership Team Employee Cost savings £(35k) offset by the loss of LEP Secondment Income £32k.
- 4.9 Corporate
 At the end of the Quarter 1 the Corporate Costs outside the Net Cost of Service are showing a Nil variance. The Investment Income is forecasted to achieve an outturn of £95k a favourable variance of £38k. This includes a gain derived from the up-front pension deficit payment and the net interest gain from the loan agreement with Craven College.
- 4.10 Projected financial performance at the end of Q1 is summarised in Table 1 overleaf....

Table 1: Summary Of Q1 Forecasted Outturn Position As At 30 June 2017

	Original Budget 2017/18 £	Revised Budget 2017/18 £	Forecast Outturn 2017/18 £	(Under)/ Overspend 2017/18 £	%
<u>Council Priority</u>					
Enterprising Craven	795,365	895,265	819,292	(75,973)	8.49%
Resilient Communities	1,523,129	1,582,714	1,463,319	(119,395)	7.54%
Financial Sustainability	3,326,091	3,326,091	3,283,233	(42,859)	1.29%
Total Service Related Costs per Priority	5,644,585	5,804,070	5,507,538	(238,226)	
<u>Corporate Costs</u>					
Investment Income	(56,820)	(56,820)	(95,000)	(38,180)	67.19%
Interest Payable	255,710	255,710	255,710	0	
Minimum Revenue Provision	324,190	324,190	324,190	0	
Revenue Funding of Capital Programme	710,500	1,343,113	1,343,113	0	
Support To Parishes	9,000	9,000	9,000	0	
Corporate Contingency	75,000	75,000	75,000	0	
Total Revenue Budget 2017/18	6,962,165	7,754,263	7,419,551	(276,406)	3.56%
Contr. To / (From) Earmarked Reserves & Grants	(2,313,891)	(3,105,989)	(3,105,989)		
To be met from CTax & Business Rates	(4,648,274)	(4,648,274)	(4,648,274)		
Forecasted (Surplus)/Deficit at Quarter 1 – 30th June 17	-	-	(276,406)		

4.11 Income & Savings Plan –

The Council's financial pressures for its budgets will continue. The current estimate, based on a 2% rise in Council Tax, from the 2017/18 Medium Term Financial Plan (MTFP) is that expected savings or estimated additional income of £332k will be required in 2018/19. It predicts savings or income of £581k is required for 2019/20 and £813k for 2020/21. However there is a risk that this could increase. The Long Term Financial Strategy (LTFS) reflects this and forecasts by 2021/22 additional savings of £1,019k will be required. The LTFS is scheduled for review at the September meeting of Policy Committee.

- 4.12 Appendix B details the summary of the current Savings plan information at 30th June 2017. The target for 2017/18 is £300k. The projects that have been achieved are shown in the green savings and total £65k. These are included in the £335k achieved and will be reflected in a revision to the budget ahead of the Quarter 2 monitoring. Work is on-going to achieve the Amber and Red projects and also to identify projects to balance future years budgets beyond 2018/19. These will be added to the plan as they are confirmed as suitable, affordable and achievable.
- 4.13 Main Risk Areas
The 2017/18 Revenue Budget Setting report highlighted the main risk areas to the Council as sustaining income levels in the current economic climate, and implementing the savings that have been built into the budget. These risks will continue in to 2018/19 and beyond.
- 4.14 Income Streams
Income streams are monitored on a monthly basis. Realisable yet challenging income estimates were included within the 2017/18 budget. At the end of Quarter 1 these were 5.4% below target overall (2.7% below by the end of July). The income streams which are currently underperforming are Planning Fees, Bereavement Fees and the Leisure Centre Charges. However at this early stage of the year, it is forecast that the gap will be closed in the latter Quarters. Income streams were reviewed as part of the 2017/18 budget setting process and budgets adjusted based on the improved performance over the last few years.
- 4.15 Budget monitoring clinics are held with budget holders on a quarterly basis.
- 4.16 Statistics showing performance against income and salary budgets are also circulated to CLT on a monthly basis.
- 4.17 As part of the monitoring of income streams members requested more detailed analysis of Car Parking Income. This information is attached as Appendix C.
- 4.18 Business Rates:
The Council is continuing its membership of the North Yorkshire Business Rates Pool in 2017/18. During 2016/17 there remained a great deal of volatility in the rating system as a consequence of appeals. The valuation office has provided information on appeals, and this together with officer estimates forms the basis for the allowances that are required to mitigate their financial impact going forward. Appeals for rating reassessment which could go back to 2010 continued throughout the year.
- 4.19 The Council currently estimates that it will receive £1,450k from Business Rates in 2017/18. This will be monitored throughout the year in line with other budgets.
- 4.20 The Business Rates Contingency Reserve has a balance of £1,094k as at 1st April 2017. Utilisation of £484k in 2017/18 is budgeted for, leaving a balance of £610k.

5. 2016/17 Revenue Outturn

- 5.1 On the 6th June 2017 the Revenue Budget Interim Outturn was reported to Members. The total Service related expenditure was reported as £5,549k and this gave a favourable variance of £419k against the revised Budget.
- 5.2 As a result of the 2016/17 Closedown of Financial Accounts work the final Outturn position of the 2016/17 year has been determined. The Total Service related expenditure has increased by £38k, to £5,587. This has reduced the variance to £381k favourable.
- 5.3 The increase was due to an additional provision being made for £25k, relating to Craven Leisure which is within the Community Department. There was also £13k of additional expenditure relating to the Recreational Areas within the Resources Department. Both were included in the CIES within the Statement of Accounts.
- 5.4 There have been no changes to the Corporate Costs Outside the Net Cost of Service.
- 5.5 A comparison of the Interim and Final Outturns are shown in Table 2 below.

Table 2: Comparison of the Interim and Final Outturn Positions

	DRAFT ACCOUNTS 2016/17 £	Draft (Under)/ Overspend 2016/17 (+ve)/-ve £	Draft % Variance		FINAL ACCOUNTS 2016/17 £	Final (Under)/ Overspend 2016/17 (+ve)/-ve £	Final % Variance
Chief Executive/Director of Services	1,822,249	(112,266)	5.80%		1,822,249	(112,266)	5.80%
Resources Department	1,514,543	(139,188)	8.42%		1,527,487	(126,244)	7.63%
Community Department	2,212,323	(167,733)	7.05%		2,237,323	(142,733)	6.00%
Total Service Related	5,549,116	(419,187)	7.02%		5,587,060	(381,243)	6.39%
Corporate Costs							
Investment Income	(127,496)	(27,616)	27.65%		(127,496)	(27,616)	27.65%
Interest Payable	255,709	(1)	0.00%		255,709	(1)	0.00%
Minimum Revenue Provision	319,116	(1,884)	0.59%		319,116	(1,884)	0.59%
Revenue Funding of Capital Programme	302,179	8,863	3.02%		302,179	8,863	3.02%
Support To Parishes	17,760	0			17,760	0	
NHB Projects Approved to Commence	671,193	0			671,193	0	
Revenue Budget 2016/17	6,987,577	(439,825)	5.92%		7,025,521	(401,881)	5.41%
Transfers to/from reserves, NHB & Grant	(2,111,207)	615,770	24.14%		(2,149,151)	577,826	22.65%
Amount to be met by C. Tax & Business Rates	(5,052,085)	(175,945)	3.61%		(5,052,085)	(175,945)	3.61%

6. Financial Position

- 6.1 The Council has a General Fund unallocated balance of £995k at 1 April 2017. It is expected that this balance will remain during 2017/18.
- 6.2 The Council's policy was to maintain the General Fund Balance at a prudent level. This is essential in order to mitigate against the risk of unplanned movements from budgeted net expenditure levels and to cover for day to day cash flow variances. Moreover, a robust level of reserves will help the Council mitigate against the risks of ongoing funding cuts. For 2017/18 this level was agreed as adequate. The current LTFS has assumed balance will be maintained.
- 6.3 The 2017/18 Revenue budget is not without pressures, and had a contingency of £75k. This was increased as a result of the transfer to reserves as part of the Year end process and is now £100k. The 2016/17 contingency budget was £100k, this was fully utilised within the year.
- 6.4 The Council had £6,596k in earmarked reserves at 1 April 2017 and estimates contributions of £912k will be made to them during the year. £1,960k will be utilised in 2017/18 and £765k has been committed for future use. Table 3 shows the details.

Table 3: Earmarked Reserves

Reserve	Opening Balance 1 Apr 17 £'000	Budgeted in Year Receipts (1) £'000	Budgeted in Year Utilisation (1) £'000	In Year & Future Year Commitment £'000	Available Balance 31 March 18 Onwards £'000
New Homes	2,010	735	(476)	(418)	1,851
Planning	676	0	(230)	0	446
Enabling Efficiencies	371	20	(35)	(132)	224
Vehicles	661	30	(190)	(89)	412
ICT	739	30	(185)	0	584
Buildings	501	52	(111)	(126)	316
Insurance	60	10	0	0	70
Business Rates Contingency	1,094	0	(484)	0	610
Future Year Budget Support	229	0	(100)	0	129
Contingency & Slippage	149	0	(149)	0	0
Elections Reserve	0	35	0	0	35
Other	106	0	0	0	106
Total Earmarked Reserves	6,596	912	(1,960)	(765)	4,783

(1) Contributions from and to are based on the Budget Set on 21st February 2017.

7. **Summary**

- 7.1 The impact of the economy on the Council's income streams and their volatility is a risk to the Council and will need to be managed closely going forward. This is taken into account when setting the expected targets for income in the following year.
- 7.2 The General Fund Revenue Balance currently stands at £995k. This will assist in mitigating against the risk of unplanned movements from budgeted net expenditure levels, as well as the impact of changes in local government funding.
- 7.3 The Council had £6,596k in earmarked reserves at 1 April 2017. Budgeted and in year Contributions of £912k, less Utilisation in 17/18 or commitment for future years use of £2,725k means an estimated balance at 31st March 2018 of £4,783k.

8. **Implications**

8.1 **Financial and Value for Money Implications**

All financial implications are contained in the body of the report.

8.2 **Legal implications**

None as a direct result of this report. The Council set a balanced budget for 2016/17, and going forward it is a further requirement that the budget is balanced.

8.3 **Contribution to Council Priorities**

The delivery of a balanced and managed budget is critical to the well being of the Authority and contributes to all of the Council's Priorities in some part.

8.4 **Risk Management**

Failure to achieve a balanced budget in the financial year would have had serious consequences for the Council. The Council needs to develop plans to mitigate against the phased reduction of Revenue Support Grant to nil by 2018/19.

8.5 **Equality Impact Assessment**

The Council's Equality Impact Assessment Procedure **has been** followed. An Equality Impact Assessment **has not** been completed on the proposals as completion of **Stage 1- Initial Screening** of the Procedure identified that the proposed policy, strategy, procedure or function **does not have** the potential to cause negative impact or discriminate against different groups in the community based on •age • disability •gender • race/ethnicity • religion or religious belief (faith) •sexual orientation, or • rural isolation.

9. **Consultations with Others**

None

10. Access to Information : Background Documents

None

11. Author of the Report

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12. Appendices

Appendix A – Revenue Budget - analysis of Expenditure and Forecasted
Outturn by Council Priority / Cost Centre Group.
Appendix B – Income and Savings Plan.
Appendix C – Car Parking Income Performance

Summary Report

Appendix Reference	Council Priority	Original Budget 2017/18 £	Virements, Slippage & Supplementary Estimates 2017/18 £	Revised Budget 2017/18 £	Forecast Outturn 2017/18 £	(Under)/Overspend 2017/18 (+ve)/-ve £	% Variance	Comments
A2	Enterprising Craven	795,365	99,900	895,265	819,292	(75,973)	8.49%	
A3	Resilient Communities	1,523,129	59,585	1,582,714	1,463,319	(119,395)	7.54%	
A4	Financial Sustainability	3,326,091	0	3,326,091	3,283,233	(42,859)	1.29%	
Total Service Related Costs		5,644,585	159,485	5,804,070	5,565,844	(238,226)		

Corporate Costs

Investment Income	(56,820)	0	(56,820)	(95,000)	(38,180)	67.19%	Includes the gain derived from the up-front pension deficit payment & net positive impact of the loan to Craven College.
Interest Payable	255,710	0	255,710	255,710	0	0.00%	
Minimum Revenue Provision	324,190	0	324,190	324,190	0	0.00%	
Revenue Funding of Capital Programme	710,500	632,613	1,343,113	1,343,113	0	0.00%	
Support To Parishes	9,000	0	9,000	9,000	0	0.00%	
Corporate Contingency	75,000	0	75,000	75,000	0		
Total Revenue Budget 2017/18	6,962,165	792,098	7,754,263	7,477,857	(276,406)	3.56%	
Transfers to/from reserves, NHB & Grant	(2,313,891)	(792,098)	(3,105,989)	(3,105,989)	0		
Amount to met by C. Tax & Business Rates	(4,648,274)	0	(4,648,274)	(4,648,274)	0		

Enterprising Craven

Appendix A 2

Description	Original Budget 2017/18	Virements 2017/18 £	Revised Budget 2017/18 £	Forecast Outturn 2017/18 £	(Under)/Overspend 2017/18 (+ve)/-ve £	% Variance	Comments
Hackney Carriages	1,370	(847)	523	(5,832)	(6,355)	1215.61%	Current Vacancy - suggestion of no replacement - but possibility to use some of the surplus to fund IDOX setup support
Liquor Licencing	(27,995)	0	(27,995)	(33,119)	(5,124)	18.30%	As above
Street Signs & GIS	27,265	0	27,265	26,877	(388)	1.42%	
Historic Buildings	3,000	0	3,000	3,000	0	0.00%	
Building Control - Non Fee Earning	35,820	0	35,820	32,451	(3,369)	9.41%	
Building Control - Fee Earning	(67,985)	12,798	(55,186)	(57,904)	(2,718)	4.93%	
Local Plan	422,350	0	422,350	418,669	(3,681)	0.87%	
Local Land Charges	(80,160)	(11,099)	(91,259)	(93,843)	(2,584)	2.83%	
Development Control	80,995	(1,699)	79,296	83,433	4,138	5.22%	
Planning (Service unit)	10,410	0	10,410	11,827	1,417	13.61%	
Total Cultural Services incl. Museum & Skipton TH	107,215	47,300	154,515	97,024	(57,491)	37.21%	Staff Vacancies in Town Hall £(44k) - not appointed FoH and Technicians for staging. Vacant Mkting Officer post £(21k) and underspend on Casuals usage.
Total Economic Development	283,080	53,447	336,527	336,709	183	0.05%	
Total Enterprising Craven	795,365	99,900	895,265	819,292	(75,973)		

Description	Original Budget 2017/18	Virements 2017/18 £	Revised Budget 2017/18 £	Forecast Outturn 2017/18 £	(Under)/Overspend 2017/18 (+ve)/-ve £	% Variance	Comments
Craven Crime Reduction + Safer Stronger Communities	27,775	22,080	49,855	50,247	392	0.79%	
Customer Services	317,850	(20,513)	297,337	287,174	(10,163)	3.42%	Small Salary savings due to replacement staff on lower grading than budgeted.
Revenues & Benefits Services (Including Cost of Collection)	112,410	20,513	132,923	82,518	(50,405)	37.92%	Salaries and External Services net off to a saving of (£20k) - based on current spend. (£30k) is the vacant Investigations Officers Post - options for the role being considered as part of the partnering arrangements the Council has.
Partnerships & Communications	153,990	10,073	164,063	148,614	(15,449)	9.42%	Vacant post of Policy Development Officer
Democratic Services	30,840	0	30,840	29,994	(846)	2.74%	
Democratic Representation	253,770	0	253,770	238,522	(15,248)	6.01%	Reduction of expected expenses reclaimed £(2k), Forecast saving £(6.5k) as Website Database not going ahead.
Elections	48,490	0	48,490	47,349	(1,140)	2.35%	
Electoral Registration	62,540	0	62,540	62,792	252	0.40%	
Shared Ownership Scheme	(13,430)	0	(13,430)	(13,117)	313	2.33%	
Car Parks	(1,151,465)	(261)	(1,151,726)	(1,152,428)	(702)	0.06%	
Public Conveniences	46,130	0	46,130	44,038	(2,092)	4.54%	
Amenity Areas/Aireville Park	103,275	0	103,275	103,275	0	0.00%	
Private Garage Sites	(31,320)	0	(31,320)	(30,867)	453	1.45%	
Community Services (Credit Unions)	10,000	6,585	16,585	16,585	0	0.00%	
Refuse Collection - Domestic	691,075	(7,959)	683,116	663,545	(19,571)	2.86%	Approx. £(20k) Reduction in Saturday working and OT claims - benefits of rationalisation and new way of working. £(7k) saving in vehicle insurance off set by £8k overspend on a hire vehicle
Refuse Collection - Commercial	(177,385)	(4,012)	(181,397)	(201,472)	(20,075)	11.07%	Income exceeded target by £(20k).
Street Cleansing	311,489	(6,295)	305,194	305,118	(75)	0.02%	
Recycling	292,440	(3,735)	288,705	274,611	(14,093)	4.88%	£(4.5k) saving in Vehicle Insurance. £(9k) 'saving' across salary and current Agency usage
Clean Neighbourhoods	76,325	0	76,325	77,624	1,299	1.70%	
Mechanics Workshop	0	26,872	26,872	24,796	(2,076)	7.73%	
Waste Management Service Unit	220,191	(277)	219,914	243,319	23,405	10.64%	£20k overspend based on Current O/Time claims. These will be offset by savings in overtime across the other areas of the service.
Garden Waste Scheme	(99,195)	(3,115)	(102,310)	(102,211)	99	0.10%	£(2k) saving in vehicle insurance. £(7.5k) over licence sales target. Offset by £9k under accrual for the disposal fees.
Environmental Health Services	308,590	(286)	308,304	314,577	6,273	2.03%	
Flooding	0	0	0	0	0		
Aireview House	43,620	20,000	63,620	66,003	2,383	3.75%	
Homelessness	244,945	0	244,945	246,869	1,924	0.79%	
Private Sector & Housing Enabling	33,850	0	33,850	33,850	0	0.00%	
Housing Service Unit	22,110	0	22,110	22,004	(106)	0.48%	
Total Leisure Services	(72,565)	0	(72,565)	(67,639)	4,926	6.79%	
Total Bereavement Services	(343,215)	(85)	(343,300)	(352,370)	(9,071)	2.64%	Use of Agency staff currently forecasting at a saving compared to salaries.
Total Resilient Communities	1,523,129	59,585	1,582,714	1,463,319	(119,395)		

Financial Sustainability

Appendix A 4

Description	Original Budget 2017/18	Virements 2017/18	Revised Budget 2017/18	Forecast Outturn 2017/18	(Under)/Overpend 2017/18 (+ve)/-ve	% Variance	Comments
		£	£	£	£		
CLT	434,569	0	434,569	432,069	(2,500)	12.61%	Employee Cost Savings of £(35k) offset by the loss of the forecasted income from the LEP Secondment.
Business Support	193,496	0	193,496	157,090	(36,406)	12.89%	Wholly attributed to Vacant Posts and other salary savings (reduction in hours from original budgeted amount).
Human Resources & Training	175,990	0	175,990	174,266	(1,724)	10.45%	
Legal Services	174,031	0	174,031	171,616	(2,415)	13.04%	
Corporate Costs	818,470	10,000	828,470	868,221	39,751	7.06%	£50k Vacancy Provision. £(14k) saving on Insurance
Financial Services	512,345	(10,000)	502,345	485,764	(16,581)	6.82%	Staff Changes and Maternity savings
Properties; Misc, Bus, Depots, BVS, SU, Estates	580,860	0	580,860	562,786	(18,075)	3.11%	NNDR Saving £(4k) Depots, £(7k) Estates S/Unit: Salary savings £(16k), Equipment O/spend £2k Planned Maint. Overspend £5k
ICT & Transformation	436,330	0	436,330	431,421	(4,909)	6.99%	
Total Financial Sustainability	3,326,091	0	3,326,091	3,283,233	(42,859)		

Craven District Council Income & Savings Plan

Income & Savings Action Plan 2017/18 - 2020/21 v3 at July 2017

Reporting Spreadsheet

Key:

Green	Income / Savings achieved - low risk
Amber	Income / Savings in progress- further work required - medium risk
Red	Income / Savings aspirational or not commenced - high risk (may require a change in council policy &/or member

Income Generation/Cost Savings Ideas			RAG	Realism	Priority					Member Decision Req	Additional Resources	SLT Lead Update /Comments	Lead Member	CLT Lead	SLT Lead
Line No	Serv Ref	Description				2017/18	2018/19	2019/20	2020/21						
1	BeSe	Replacement of the two cremators to increase efficiencies in gas usage & reduce mercury abatement payments	Red	H	H	0	37,000	37,000	37,000	Y	N	As per capital bid replacement planned for 18/19 when existing cremators come to the end of their life.	Patrick Mulligan	Paul Ellis	Ian Halton
2	PrSe	Estate Rationalisation	Red	H	H	1,500	2,000	2,000	2,000	Y	N	In progress with obtaining valuations to enable business cases for disposal to be prepared	Patrick Mulligan	Paul Ellis	Ian Halton
3	PrSe	Redevelop sites of marginal value to increase our rents and rates returns	Red	H	H	0	0	10,000	20,000	Y	N	Future income will be generated through the Regeneration Joint Venture that is shortly to be awarded	Patrick Mulligan	Paul Ellis	Ian Halton
4	Fi	Additional Income Ctax at £5 compared to 1.99%	Red	M	H	0	39,876	77,327	112,800	Y	N	Form part of the decisions to be taken when setting the budget	Patrick Mulligan	Nicola Chick	Claire Hudson
5	IT	Network / Firewall Replacement	Red	H	H	0	2,000	2,000	2,000	N	N	Work Scheduled for 2018/19	John Dawson	Paul Ellis	Darrem Maycock
6	BuSu	Procure Vending Machine in reception area	Red	H	M	1,500	2,000	2,500	2,500	N	N	Proposals progressing, awaiting redesign of reception area.	John Dawson	Paul Shevlin	Joanne Garnett
7	EnSe	Aireview House	Red	H	M	10,000	10,000	10,000	10,000	y		Project within current Capital Programme.	Carl Lis	Paul Ellis	Wyn Ashton
TOTAL RED SAVINGS						13,000	92,876	140,827	186,300						

APPENDIX B

Income Generation/Cost Savings Ideas			RAG	Realism	Priority					Member Decision Req	Additional Resources	SLT Lead Update /Comments	Lead Member	CLT Lead	SLT Lead
Line No	Serv Ref	Description				2017/18	2018/19	2019/20	2020/21						
8	ReBe	2017 review CTR and local discount schemes	Amber	H	H	20,000	20,000	20,000	20,000	Y	N	Proposals approved at policy and currently under consultation	John Dawson	Paul Shevlin	David Carre
9	IT	Replacement of Web Hosting and CMS	Amber	H	H	0	2,000	2,000	2,000	N	N	Project underway to replace existing Web Hosting and CMS software which will lead to reduced licencing costs. Estimated project completion mid-2018.	John Dawson	Paul Ellis	Darren Maycock
10	LeSe	Establish Turnstile System past reception	Amber	M	M	2,610	3,480	3,480	3,480	N	N	£1,000 included in 2017/18 budget. Budget will require further adjustment on delivery of the approved capital project.	Patrick Mulligan	Paul Ellis	Ian Halton
11	HR	Review of Car Mileage terms and conditions	Amber	M	M	8,000	8,000	8,000	8,000	Y	N	With effect from April 2017 all casual mileage is now paid at HMRC rates. The Essential car user scheme has ceased for all new starters. Essential car user lump sum users are protected until April 2020 for those staff who continue to be eligible as at April 2017. All protected essential car users, will be reimbursed mileage at current rates (40.9p per mile) until 2020 when their rates will revert to HMRC rates.	John Dawson	Paul Shevlin	Jacque Hodgson
12	Fi	CLT Restructure	Amber	H	H	36,000	36,000	36,000	36,000	M	Y	Rstructure of CLT following the Senior Officer Committee Review	Richard Foster	Paul Shevlin	N/A
13	Fi	Mini Finance team restructure following resignations and reallocation of duties	Amber	H	M	6,800	9,000	9,000	9,000	N	N	Review of and reallocation of duties of the team following the resignations.	Patrick Mulligan	Nicola Chick	Claire Hudson
14	Fi	Treasury Management - Additional Interest Earned	Amber	H	H	12,000	16,500	10,900	5,000	Y	Y	Additional treasury management income.	Patrick Mulligan	Nicola Chick	James Hordern
TOTAL AMBER SAVINGS						85,410	94,980	89,380	83,480						

APPENDIX B

Income Genereation/Cost Savings Ideas			RAG	Realism	Priority					Member Decision Req	Additional Resources	SLT Lead Update /Comments	Lead Member	CLT Lead	SLT Lead
Line No	Serv Ref	Description				2017/18	2018/19	2019/20	2020/21						
15	EnSe	Revised Collection Xmas Waste Collection	Green			2,500	2,500	2,500	2,500	Y	N	Achieved & Implemented.	Carl Lis	Paul Ellis	Wyn Ashton
16	EnSe	Housing / Env Health & Waste Management Review	Green			6,000	6,000	6,000	6,000			Achieved & Implemented	Carl Lis	Paul Ellis	Wyn Ashton
17	PaSe	Implement pay & display machines and other infrastructure upgrades to create cost effective payment options	Green			2,000	5,000	5,000	5,000	Y	N	4 more new machines installed in 16/17 which include card payment. Looking to carry out some promotions on paying by card.	Patrick Mulligan	Paul Ellis	Ian Halton
18	Fi	Payment in advance of employers back funding pension liability 2017/18 - 2019/20	Green	H	H	19,030	38,430	58,430	0	N	N	Accepted the offer from the pension fund to pay the next three years in adavance in return for a discount, this will increase investment income.	Patrick Mulligan	Nicola Chick	James Hordern
19	Fi	Insurance Contract Tender	Green	H	H	35,000	35,000	35,000	35,000	N	N	Savings on the contract negotiation for next 3 years from April 1st 2017 and rebasing of 2017/18 budget.	Patrick Mulligan	Nicola Chick	Claire Hudson

TOTAL GREEN SAVINGS

64,530 86,930 106,930 48,500

Total	Red	13,000	92,876	140,827	186,300
Total	Amber	85,410	94,980	89,380	83,480
Total	Green	64,530	86,930	106,930	48,500
		162,940	274,786	337,137	318,280

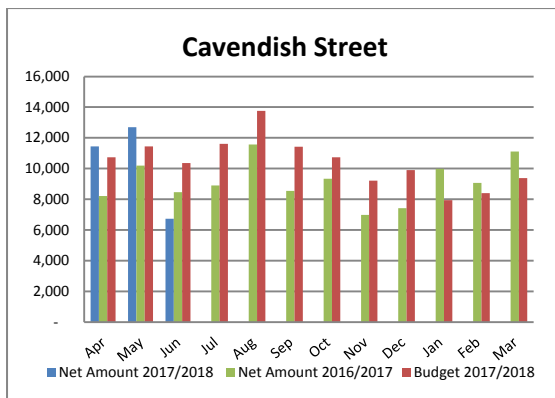
TARGET 2017/18

300,000 600,000 900,000 1,150,000

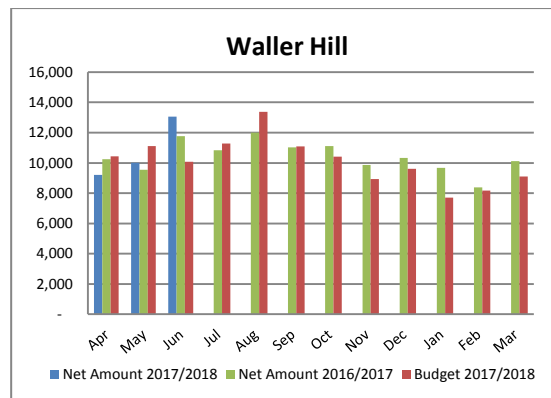
Parking Fees April - June 2017 (2017/18 FYR)

2017/18	Cavendish Street			Waller Hill			Coach Street			High Street			Bunkers Hill		
	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £
Month															
April	£11,437	£8,219	£10,739	£9,197	£10,253	£10,433	£36,137	£33,492	£35,798	£57,193	£54,288	£51,340	£1,559	£1,652	£1,636
May	£12,696	£10,184	£11,438	£10,020	£9,545	£11,112	£35,910	£36,100	£38,129	£54,083	£55,287	£54,470	£1,341	£1,107	£1,743
June	£6,738	£8,461	£10,365	£13,052	£11,775	£10,069	£33,814	£34,071	£34,519	£50,521	£51,823	£49,356	£1,912	£1,429	£1,579
July															
August															
September															
October															
November															
December															
January															
February															
March															
	£30,871	£26,864	£32,542	£32,269	£31,573	£31,614	£105,861	£103,663	£108,446	£161,797	£161,398	£155,166	£4,812	£4,188	£4,958
Variance	4,007		(1,671)	696		655	2198		(2,585)	399		6,631	624		(146)

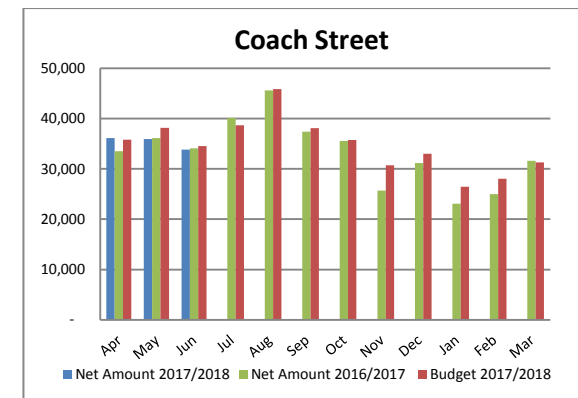
2017/18	Ashfield Road			Whitefriars			Greenfoot			Backgate & Community Centre		
	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £	Amount 2017/2018 £	Amount 2016/2017 £	Budget 2017/2018 £
Month												
April	£5,369	£4,976	£5,114	£5,661	£5,875	£5,421	£2,394	£1,671	£1,841	£2,232	£1,590	£2,148
May	£4,829	£4,344	£5,447	£6,033	£5,275	£5,774	£1,990	£1,818	£1,961	£1,649	£1,432	£2,288
June	£5,958	£5,488	£4,936	£5,362	£6,339	£5,232	£2,837	£2,853	£1,777	£1,781	£2,437	£2,073
July												
August												
September												
October												
November												
December												
January												
February												
March												
	£16,516	£14,808	£15,500	£17,056	£17,489	£16,427	£7,221	£6,342	5,579	£5,662	£5,459	£6,509
Variance	1,708		1,016	(433)		629	879		1,642	203		(847)



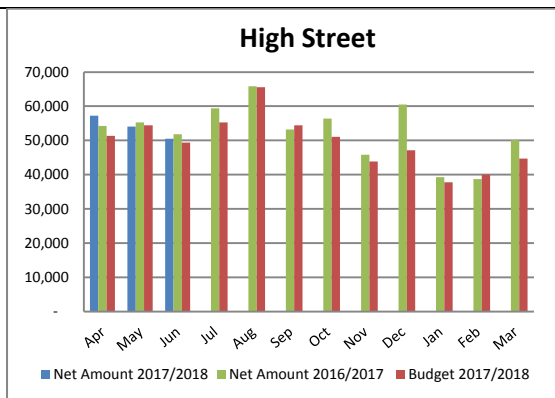
Comments: Income increased by 14.92% (£4007) over same period last Year and down by 5.31% (£1,671) on budget



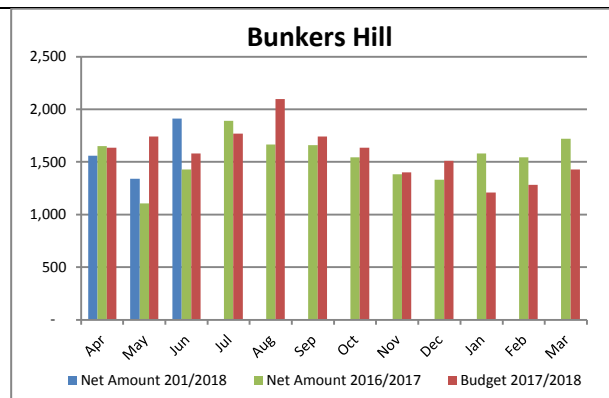
Comments: Income increased by 2.20% (£696) over same period last year and up by 2.07% (£696) on budget



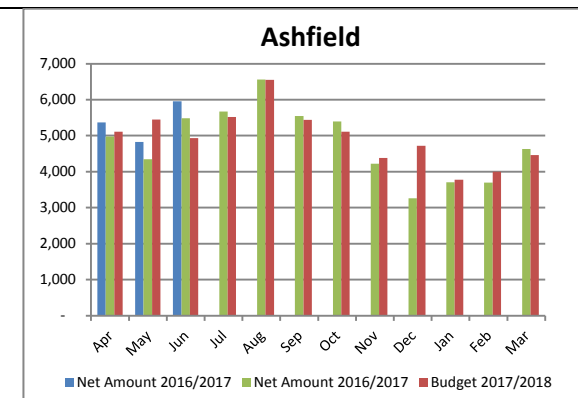
Comments: Income increased 2.12% (£2198) over same period last year and down by 2.38% (£2585) on budget



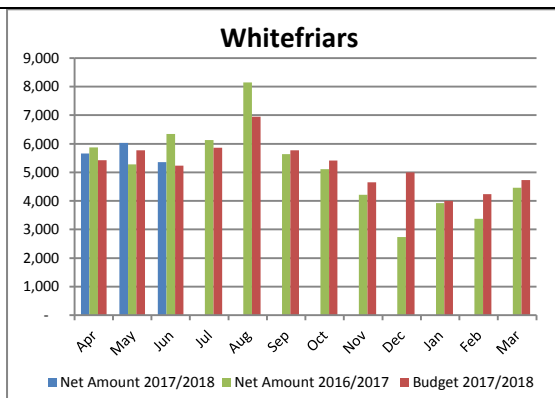
Comments: Income increased by 0.25% (£399) over same period last year and up by 4.27% (£6631) on budget



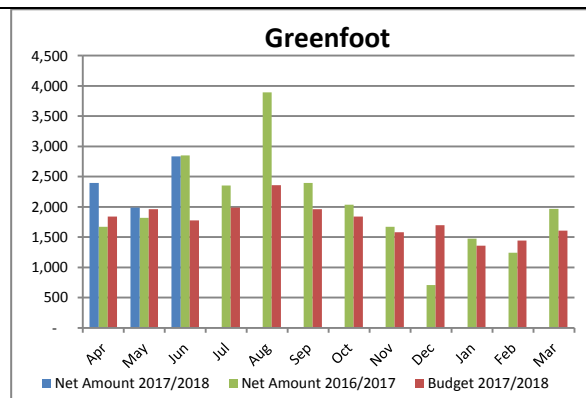
Comments: Income increased by 14.89% (£624) over same period last year and down by 2.94% (£146) on budget



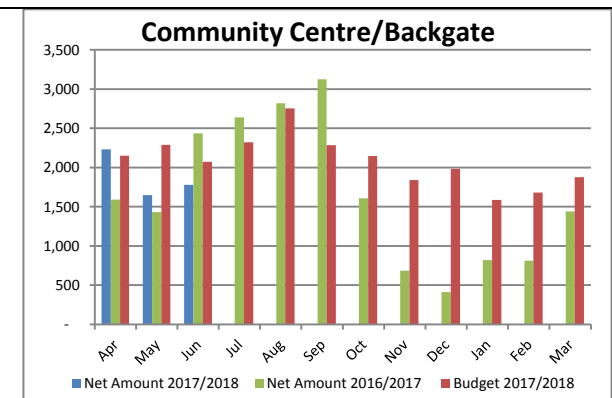
Comments: Income increased by 11.53% (£1,708) over same period last year and up by 6.55% (£1,016) on budget



Comments: Income decreased by 2.48% (£433) over same period last year and up by 3.83% (£629) on budget



Comments: Income increased by 13.86% (£879) over same period last year and up by 29.43% (£1,642) on budget



Comments: Income decreased by 3.724% (£203.) over same period last year and decreased by 13.01% (£847) on budget