

Policy Committee – 7th June 2016

INTERIM OUTTURN REVENUE BUDGET MONITORING REPORT - QUARTER 4 2015/2016



Report of the Strategic Manager – Financial Services (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 4 review of income and expenditure to the end of March 2016.

2. **Recommendations**

- 2.1 Members to note the interim outturn revenue budget monitoring position as at 31 March 2016.
- 2.2 Members note the £100,165 of the savings achieved this year and identified as green in Appendix B and that these savings will be transferred to an earmarked reserve for support to the 2016/17 budget and beyond.
- 2.3 Members approve a carry forward of £25,000 to increase the 2016/17 contingency to £100,000.
- 2.4 Members confirm a revenue budget carry forward of £149,189 for completion of revenue commitments in 2016/17. Identified in Appendix D.
- 2.5 Members confirm a contribution of an additional £375,000 to the Business Rates Contingency Reserve.
- 2.5 Members approve the transfer of the balance of the revenue budget surplus to earmarked reserves. The allocations to be delegated to the Strategic Manager – Financial Services (S151 Officer).

3. **Background Information**

- 3.1 On 17th February 2015 the Council approved its Net Revenue Budget at £7,183k for 2015/16. This was subsequently increased by 2014/15 revenue

budget slippage amounting to £145k and capital programme slippage and additions £385k.

- 3.2 In addition since as at the 31 December the Council has approved £121k of supplementary estimates to be funded from earmarked reserves. This gives a revised Net Revenue Budget at £7,834k for 2015/16.

4. Quarter 4 Financial Performance – Revenue Budget

- 4.1 Based on the March budget monitoring exercise the Council's performance against budget is a forecasted underspend of £634k for the full financial year. Projected financial performance at the end of Q4 is summarised in Table 1 below and shown in detail at Appendix A. This includes £9k from the Council's Income and Savings Plan shown at Appendix B

- 4.2 A further report on the expected outturn will be brought to the meeting of Policy Committee in July following approval of the draft Statement of Accounts by the S151 Officer. The formal audited Statement of Accounts will be presented to the Audit and Governance Committee in September 2016.

4.3 Service Related Costs

Services are currently showing a projected favourable variance of £654k, this includes the £9k 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:

4.4 Chief Executive / Director of Services

- ✓ LEP Secondment £ (45k) and Equity Board income £ (5k).
- ✓ £(16k) Salary savings in Business Support
- ✓ Increased grant income Benefits £(34k), Overpayment income £(30k), Savings in Revenues & Benefits Service Unit £(47k)
- ✓ Savings in IT Employee Costs £(52k) and Service costs £(17k)
- X Loss of IT income from Partnership terminated early £10k.
- ✓ Savings in grants £45k to be slipped to 2015/16

4.5 Resources

- ✓ Savings in employee costs of £(9k) across various services.
- ✓ Savings in Democratic Services Costs £(11k)
- ✓ Unbudgeted Election income from Parishes £(19k).
- ✓ Additional income in Car Parking £(70k)
- X Additional premises costs £12k, Equipment maintenance costs £7k and External Service costs £57k in Car parks.
- ✓ Assets & Projects; £(9k) saving in employee and service costs. And £(12k) surplus in NYCC facilities recharge.
- ✓ Financial services saving in external services £(12k) [Procurement & payroll advice]

4.6 Community

- X Waste Management; Unachieved Commercial income £20k. Salary and Agency net overspend £25k. Heating Costs at workshop £9k. £17k on Bin purchases and printing in GWS service.
- ✓ Vehicle Fleet savings across Waste management £(55k)
 - ✓ Savings within Homelessness Services; £(17k) Home Choice Verification Income. Employee savings £(5k) and savings within Homelessness Strategy £(20k).
 - ✓ Development Control Income £(111k) above target and also in Local Land Charges £(54k). £(20k) saving in service costs in the planning service unit.
- X Building Control income underachieved target £27k and the local Plan had additional costs of £73k in year.
- ✓ Craven Pool & Fitness Centre achieved net cost surplus, £(54k) through reduction in maintenance expenditure £(18k), Electricity savings £(22k) and increased income £(71k)....
- X Craven Pool & Fitness Centre's savings were slightly offset by £18k overspend in employee costs and a £41k overspend in external services.
- ✓ Bereavement Services had a net surplus of £(98k); £(25k) income, reduced mercury Abatement charges £(12k) and a NNDR refund £(46k). The NNDR refund is backdated revaluation and it relates to a number of years – therefore is a one off saving that cannot be re-created each year.
 - ✓ Hackney Carriage income achieved £(15k) surplus, £(4k) saving in salaries

4.7 Corporate

At the end of the year Corporate Costs are showing a positive variance of £32k due to an increase in investment income £30k and unused contingency of £2k.

4.8 Projected financial performance at the end of Q4 is summarised in Table 1 below....

4.9 Table 1: Summary Of Q4 Forecasted Outturn Position As At 31 March 2016

	Revised Budget 2015/16 £	Expected Outturn 2015/16 £	Slippage 2015/16 £	(Under) / Overspend 2015/16 £
<u>Services</u>				
Chief Executive / Director of Services	1,921,948	1,613,052	52,799	(256,097)
Resources Department	1,725,123	1,623,164	3,500	(98,459)
Community Department	2,319,611	1,927,251	92,889	(299,472)
Total Service Related Costs	5,966,682	5,163,467	149,188	(654,028)
<u>Corporate Costs</u>				

Investment Income	(75,400)	(105,050)	0	(29,650)
Interest Payable	255,710	255,710	0	0
MRP for Capital Financing	318,465	318,464	0	(1)
Revenue Funding For Capital Programme	804,286	485,058	319,228	0
Corporate Contingency	27,035	0	25,000	(2,035)
Support to Parishes	56,595	56,595	0	0
Revenue Budget	7,353,373	6,174,244	493,416	(685,714)
Amount to be met from CTax, Rates & Grant	(4,104,970)	(4,053,320)	0	51,650
(Surplus) / Deficit For Year				(634,064)

4.10 Savings

The Council's financial pressures for its budgets will continue. The estimate from the Medium Term Financial Plan approved by Policy Committee on 16 February 2016 was that savings or additional income of at least £734k is required for 2017/18. This is set to increase to £1,060k by 2018/19 when Revenue Support Grant (RSG) reduces to nil.

4.11 Appendix B details the summary of the current Savings plan information at 31 March 2016. This shows the projects where work has commenced, with a target for 2016/17 of £56k. The projects that have been achieved are shown in the green savings and total £100k. Of these £91k was included in the 2016/17 Budget. The additional project £9k in 2015/16 will be taken into the 2016/17 budget and the appropriate adjustment made in Quarter 1. Further work is on-going to identify projects to balance future years budgets beyond 2016/17.

4.12 Budget Slippage

As part of the year end process officer have identified some areas of revenue expenditure to which the Council is committed but which will not be completed until 2016/17. The 2016/17 budget does not contain sufficient resource to undertake these projects and CLT have therefore approved budget slippage of £149,189. The items requiring slippage are identified in Appendix D.

4.13 Main Risk Areas

The 2015/16 Revenue Budget 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 2016/17 and beyond.

4.14 Income Streams

All income streams are monitored on a monthly basis. To mitigate the risk of

under achievement of income cautious estimates were included within the 2015/16 budget. At the end of quarter 4 overall were 4.7% ahead of target. Income streams were reviewed as part of the 2016/17 budget setting process and budgets adjusted based on the improved performance.

- 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 presented to CLT on a monthly basis.
- 4.17 As part of the monitoring of income streams members requested amore detailed analysis of Car Parking Income. This information is attached as Appendix C.
- 4.18 **Business Rates**
The Council became part of the North Yorkshire Business Rates Pool from 1 April 2014. During 2015/16 there remained a great deal of volatility in the rating system as a consequence of appeals which were currently far higher than forecast both in volume and value. The valuation office has provided information on appeals, however in common with the North Yorkshire Authorities and the majority of Councils in the country we have found that this information is not accurate and is of minimal value in estimating the appeals in the system. Appeals for rating reassessment which could go back to 2010 continued throughout the year.
- 4.19 As part of the 2014 Autumn Statement the Chancellor announced that appeals submitted after April 1 2015 and entitled to a rating valuation reduction would not be backdated to the period 2010 to 2015. This change should have helped to reduce the share of costs that the Council has had to take. However, there was a push from companies to lodge appeals before 31 March 2015, and this is continuing to have an impact.
- 4.20 The final outturn from the North Yorkshire Business Rates Pool has not been confirmed. The outturn estimate assumes that there will be no contribution to the Council from the pool for 2015/16. The estimated outturn position for the Council for 2015/16 in respect of business rates is that the on account payment due to the Council is £1,698k which is £52k below the original budget of £1,750k. The on account payment then has to be further reduced for the Council's share of adjustmenst to the provision for bad debts and appeals, which amounts to £448,592k This adjustment will be repaid in 2017/18
- 4.21 The Business Rates Contingency Reserve has received contributions of £74k in 2015/16 it is proposed that a further £375k is transferred to the reserve from revenue budget savings to ensure adequate funds for the repayment are available.

5. Financial Position

- 5.1 The Council has a General Fund unallocated balance of £995k at 1 April 2015. This balance has remained during 2015/16.

- 5.2 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 2015/16 this level was agreed as adequate. The current LTFS has assumed balance will be maintained.
- 5.3 The 2016/17 revenue budget is not without pressures, and as a consequence the contingency was set at £75k. The Council has a saving of £25k on its 2015/16 contingency budget and it is proposed that this is carried forward as part of the slippage to 2016/17 thereby increasing the budget to £100k.

5.4 **Table 3: Summary of Proposals for Utilisation of 2015/16 Outturn Savings**

Description	Paragraph Reference	Amount £'000	Balance £'000
Forecasted Savings at 31 March			808
Savings generated from Council Income & Savings Plan	4.11	9	799
Revenue Budget Slippage to complete 2015/16 commitments	4.12	149	650
Contribution to Business Rates Contingency Reserve	4.21	375	275
Contribution to Contingency 2016/17 Budget	5.3	25	250
Estimated Contributions to Earmarked Reserves		250	0

- 5.5 It is proposed that the Council contributes to the following specific earmarked reserves for the funding of capital or revenue projects going forward. These reserves would include Vehicles (£50k), IT (£50k), Buildings (£50k) Planning (£50k) and Enabling Efficiencies (£50k)

6. Summary

- 6.1 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.
- 6.2 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.
- 6.3 The Council had £5,615k in earmarked reserves at 1 April 2015 and estimated contributions of £943, plus £960k forecasted year end contributions, will be made to them during the year and £4,164k will be either

utilised in 2015/16 or has been committed for future use (this includes projects approved as part of the capital programme). This is shown in Appendix E.

7. Implications

7.1 Financial and Value for Money Implications

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

7.2 Legal implications

None as a direct result of this report. The Council set a balanced budget for 2015/16, and going forward it is a further requirement that the budget is balanced.

7.3 Contribution to Council Priorities

The delivery of a balanced and managed budget is critical to the well being of the Authority.

7.4 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 reduction of Revenue Support Grant to nil by 2018/19.

7.5 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.

8. Consultations with Others

None

9. Access to Information : Background Documents

None

10. Author of the Report

James Hordern – Senior Accountant
Telephone: 01756 706316
E-mail: JHordern@cravendc.gov.uk

12. Appendices

Appendix A – Revenue Budget - analysis of projected outturn by Department / Cost Centre Group.
Appendix B – Income and Savings Plan.
Appendix C – Car Parking Income Performance
Appendix D – Revenue Budget Slippage
Appendix E – Earmarked Reserves Analysis

Summary Report

Reference	Description	Original Budget 2015/16 £	Virements & Supplementary Estimates 2015/16 £	Revised Budget 2015/16 £	Mar Draft Accounts 2015/16 £	(Under)/ Overspend 2015/16 £	15/16 Slippage Requested £	Mar Revised Budget after Slippage 2015/16 £	Revised (Under)/ Overspend £	Comments
A2	Chief Executive/Director of Services	1,903,571	18,377	1,921,948	1,613,052	(308,896)	52,799	1,869,149	(256,097)	
A3	Resources Department	1,668,409	56,714	1,725,123	1,623,164	(101,959)	3,500	1,721,623	(98,459)	
A4	Community Department	2,158,640	160,971	2,319,611	1,927,251	(392,361)	92,889	2,226,722	(299,472)	
	Total Service Related Costs	5,730,620	236,062	5,966,682	5,163,467	(803,216)	149,188	5,817,495	(654,028)	
	<u>Corporate Costs</u>									
	Investment Income	(61,400)	(14,000)	(75,400)	(105,050)	(29,650)	0	(75,400)	(29,650)	
	Interest Payable	255,710	0	255,710	255,710	0	0	255,710	0	
	Minimum Revenue Provision	350,570	(32,105)	318,465	318,464	(1)	0	318,465	(1)	
	Revenue Funding of Capital Programme	409,540	384,756	804,286	485,058	(319,228)	319,228	485,058	0	
	Corporate Contingency	75,000	(72,965)	27,035	0	(27,035)	25000	2,035	(2,035)	Vired to services as required
	Support To Parishes	56,595	56,595	56,595	56,595	0	0	56,595	0	
	Member Ward Grants	15,000	(15,000)	0	0	0	0	0	0	Vired to services
	Revenue Bids	351,035	(351,035)	0	0	0	0	0	0	Vired to services
	Total Revenue Budget 2015/16	7,182,670	192,308	7,353,373	6,174,244	(1,179,129)	493,416	6,859,958	(685,714)	

	Original Budget 2015/16 £	Virements & Supplementary Estimates 2015/16 £	Revised Budget 2015/16 £	Mar Draft Accounts 2015/16 £	(Under)/ Overspend 2015/16 £	15/16 Slippage Request £	Mar Revised Budget after Slippage 2015/16 £	Revised (Under)/ Overspend £	Comments
CLT	446,968	(22,594)	424,374	398,230	(26,144)	0	424,374	(26,144)	£45k LEP secondment + £5k Equity Board
Business Support	192,972	(24,144)	168,827	146,580	(22,247)	0	168,827	(22,247)	Vacant Post(s) and received more rent receivable than original estimate
Human Resources & Training	160,689	14,170	174,859	150,050	(24,809)	20,240	154,619	(4,569)	
Communications & Partnerships	225,105	57,958	283,064	206,275	(76,789)	22,820	260,244	(53,969)	£10k Secondment Income
Tour De Yorkshire	0	0	0	0	0	0	0	0	
Craven Crime Reduction + Safer Stronger Com	0	(9,739)	(9,739)	(4,683)	5,056	9,739	(19,478)	14,795	£15k NYP, CDC had £17k b/f plus in Year £10k - Virement for the income added to remove the large variance and revise budget
Customer Services	318,122	(7,962)	310,160	295,543	(14,616)	0	310,160	(14,616)	Vacant Posts
Revenues & Benefits Services	134,750	(8,975)	125,775	26,286	(99,489)	0	125,775	(99,489)	£(30)k Increase in Overpayment, Income, £(16)k increase in Admin Penalty Income, £(43)k net increase in Grants and Reimbursements income
Information Services	424,965	19,663	444,629	394,771	(49,858)	0	444,629	(49,858)	Salary Savings and reduced Network/Service Costs
Total Chief Executive/Director of Services	1,903,571	18,377	1,921,948	1,613,052	(308,896)	52,799	1,869,149	(256,097)	

	Original Budget 2015/16 £	Virements & Supplementary Estimates 2015/16 £	Revised Budget 2014/15 £	Mar Draft Accounts 2015/16 £	(Under)/Overspend 2015/16 £	15/16 Slippage Request £	Mar Revised Budget after Slippage 2015/16 £	Revised (Under)/Overspend £	Comments
Democratic Services	38,656	(10,034)	28,622	46,775	18,153	0	28,622	18,153	£13k over in salary related costs and £5k over spend in supplies and service costs £(10)k reduced salary costs and £(16)k reduction in supplies and services costs £(19)k unbudget Parish Council Income. Reduced costs from Elections recharge £(17)k in employee costs
Democratic Representation	248,136	3,741	251,876	224,028	(27,849)	0	251,876	(27,849)	
Elections	84,781	9,196	93,977	54,614	(39,363)	0	93,977	(39,363)	
Electoral Registration	78,630	(9,196)	69,434	44,920	(24,514)	0	69,434	(24,514)	
Legal Services	159,028	5,790	164,819	157,916	(6,903)	0	164,819	(6,903)	
Total Legal & Democratic Services	609,230	(503)	608,728	528,252	(80,476)	0	608,728	(80,476)	
Properties (incl. Build to rent)	306,910	50,600	357,510	355,528	(1,982)	0	357,510	(1,982)	£20k overspend in Employee costs, £12k over in the Maintenance & premises costs, £57 overspend in the external services. Offset by £(76)k additional fees and Charges income £(12)k facilitates recharge from NYCC. £(17)k increase in Estates income. Offset by £11k overspend in Estates service costs
Car Parks	(1,018,962)	(61,345)	(1,080,307)	(1,044,841)	35,466	0	(1,080,307)	35,466	
Public Conveniences	67,840	0	67,840	67,993	153	0	67,840	153	
Amenity Areas/Aireville Park	102,350	(3,945)	98,405	102,176	3,771	0	98,405	3,771	
Asset & Projects Service Unit/Estates	123,171	33,045	156,215	125,627	(30,589)	0	156,215	(30,589)	
Total Projects & Facilities	(418,691)	18,355	(400,336)	(393,517)	6,819	0	(400,336)	6,819	
Corporate Costs	986,460	20,000	1,006,460	1,006,775	315	0	1,006,460	315	£(12)k saving in External Services costs (Payroll & Procurement advice)
Community Services (Credit Unions)	0	10,000	10,000	6,390	(3,610)	0	10,000	(3,610)	
Financial Services	491,410	8,862	500,272	475,264	(25,008)	3,500	496,772	(21,508)	
Total Resources Department	1,668,409	56,714	1,725,123	1,623,164	(101,959)	3,500	1,721,623	(98,459)	

	Original Budget 2015/16 £	Virements & Supplementary Estimates 2015/16 £	Revised Budget 2015/16 £	Mar Draft Accounts 2015/16 £	(Under)/Overspend 2015/16 £	15/16 Slippage Request £	Mar Revised Budget after Slippage 2015/16 £	Revised (Under)/Overspend £	Comments
Refuse Collection - Domestic	799,322	(21,241)	778,081	688,724	(89,357)	0	778,081	(89,357)	£(22)k savings in salary/Agency. £(50)k in vehicle costs, £(8)k Bin purchases
Refuse Collection - Commercial	(183,954)	3,356	(180,598)	(159,968)	20,630	0	(180,598)	20,630	Unacheived Budgeted Income
Street Cleansing	285,155	(40,594)	244,561	250,151	5,590	0	244,561	5,590	
Recycling	(276,571)	5,200	(271,371)	(239,614)	31,757	0	(271,371)	31,757	£11k Vehicle costs, £11k Paper Income shortfall, £20k Unbudgeted Agency (rejected Rev Bid) £(5)k Glass income, £(5)k LAR
Mechanics Workshop	20,376	50,087	70,463	81,356	10,893	0	70,463	10,893	£9k Heating upgrade cost, MOT Equipment £2k
Waste Management Service Unit	205,587	29,941	235,528	254,699	19,171	0	235,528	19,171	Redundancy Costs £20k
Garden Waste Scheme	(76,985)	1,420	(75,565)	(43,515)	32,050	0	(75,565)	32,050	£17k Bin and printing costs. £2.5k down on income, Unbudgeted Agency costs
Total Waste Management	772,930	28,169	801,099	831,833	30,734	0	801,099	30,734	
Clean Neighbourhoods	0	0	0	0	0	0	0	0	
Environmental Health Services	381,997	(15,596)	366,401	379,030	12,629	0	366,401	12,629	Employee related overspend £14k offset by reduced premises costs £(10)k. Reduced Income £8k
Emergency Planning	0	0	0	0	0	0	0	0	
Pest Control	0	0	0	0	0	0	0	0	
Culverts, Water Courses & Flood Pre	0	0	0	0	0	0	0	0	
Hackney Carriages	2,300	(400)	1,900	(27,135)	(29,035)	0	1,900	(29,035)	Hackney Carriage sales and Licence income £(15)k. Some small savings in employee costs.
Liquor Licencing	(36,370)	4,700	(31,670)	(33,526)	(1,856)	0	(31,670)	(1,856)	
Flooding	0	14,500	14,500	14,500	0	0	14,500	0	
Environmental Health Service Unit	14,472	(3,918)	10,554	6,940	(3,614)	0	10,554	(3,614)	
Total Environmental Health	362,399	(715)	361,684	339,809	(21,875)	0	361,684	(21,875)	

	Original Budget 2015/16 £	Virements & Supplementary Estimates 2015/16 £	Revised Budget 2015/16 £	Mar Draft Accounts 2015/16 £	(Under)/ Overspend 2015/16 £	15/16 Slippage Request £	Mar Revised Budget after Slippage 2015/16 £	Revised (Under)/ Overspend £	Comments
Street Signs & GIS	(5,000)	0	(5,000)	(14,544)	(9,544)	0	(5,000)	(9,544)	Increased sales income
Historic Buildings	3,000	0	3,000	1,101	(1,899)	0	3,000	(1,899)	
Building Control - Non Fee Earning	36,216	(87)	36,129	37,806	1,677	0	36,129	1,677	
Building Control - Fee Earning	(67,689)	7,086	(60,603)	(33,140)	27,463	0	(60,603)	27,463	Reduced Fee income £27k
Local Development Framework	163,422	145,084	308,506	381,767	73,261	0	308,506	73,261	Increased Salary related costs (Agency) & a £17k over accrual from 14/15
Local Land Charges	(79,338)	(8,000)	(87,338)	(141,768)	(54,430)	0	(87,338)	(54,430)	Increased Fees and charges income
Development Control	180,952	(165,144)	15,808	(95,627)	(111,435)	0	15,808	(111,435)	Increased Fees and charges income
Planning (Service unit)	51,027	10,000	61,027	35,039	(25,987)	0	61,027	(25,987)	£(20k) saving in service costs
Total Planning Services	282,590	(11,061)	271,529	170,634	(100,895)	0	271,529	(100,895)	
Aireview House	33,561	21,470	55,031	58,080	3,049	0	55,031	3,049	
Homelessness	250,095	(25,023)	225,072	183,840	(41,232)	0	225,072	(41,232)	£(17k) Home Choice Verification Income. Employee savings £(5k) and savings within Homelessness Strategy £(20k)
Private Sector & Housing Enabling	36,450	0	36,450	37,580	1,130	0	36,450	1,130	
Housing Service Unit	47,815	(173)	47,642	43,200	(4,442)	0	47,642	(4,442)	
Total Housing Services	367,921	(3,726)	364,194	322,700	(41,494)	0	364,194	(41,494)	
Economic Development	379,900	138,833 0	518,733	438,990	(79,743)	61,543	457,190	(18,200)	
Craven Swimming Pool	21,080	(10,915)	10,164	(46,320)	(56,484)	0	10,164	(56,484)	reduction in maintenance expenditure £(18k), Electricity savings £(22k) and increased income £(71k).... offset by £18k overspend in employee costs and a £41k overspend in external services.
Museum incl. Skipton TH	231,331	35,502 0	266,833	260,760	(6,073)	3,000	263,833	(3,073)	
Bereavement Services	(259,510)	(15,115)	(274,625)	(391,156)	(116,530)	28,346	(302,971)	(88,184)	£(25k) income, reduced mercury Abatement charges £(12k) and a NNDR refund £(46k). (The NNDR refund is backdated over a number of years)
Total Community Department	2,158,640	160,971	2,319,611	1,927,251	(392,361)	92,889	2,226,722	(299,472)	

Income & Savings Action Plan 2015/16 - 2018/19 (v34) Forecast of Savings required Update March 2016

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 approval)

Ref No	Line No	Additional Income / Proposed Saving Service Area	Status	Revised				Target 2019/20 £	Progress / Comments	Lead Member	CLT Lead	Service Area Lead	
				Target 2015/16 £	Projection 2015/16 £	Target 2016/17 £	Target 2017/18 £						Target 2018/19 £
E21	1	Revenues and Benefits Review	Red	15,000	0	20,000	20,000	20,000	20,000	Savings dependent upon Government legislation & review of expenditure budgets due to changes as consequence of localisation Ctax.	Carl Lis	Samia Hussain	Revs & Bens Manager TBC
E9	2	Housing Review	Red	10,000	0	0	20,000	20,000	20,000	Review scheduled 2016 / 17 Financial Year	Richard Foster	Paul Ellis	Wyn Ashton
I15	3	Marketing	Red	10,000	0	10,000	10,000	10,000	10,000	Linked to revenue growth bid approved as part of 15/16 budget package. Post will be required to generate income.	Richard Foster	Paul Shevlin	Sharon Hudson
I16	4	Engine Shed Lane	Red	0	0	0	10,000	10,000	10,000	Options Appraisal Scheduled for 2016/17 financial year	Patrick Mulligan	Paul Ellis	Hazel Smith
I17	5	ITC / Revenues & Benefits strategic Partnership	Red	0	0	10,000	10,000	10,000	10,000	Project currently being developed	Carl Lis	Samia Hussain	Revs & Bens Manager TBC
E30	6	Aireview House	Red	0	0	0	10,000	10,000	10,000	Assessment of options for management of hostel undertaken - Included in Capital Programme 2016/17	Richard Foster	David Smurthwaite	Wyn Ashton
I18	7	Commercial Waste	Red	0	0	0	10,000	10,000	10,000	Report scheduled for Policy Committee Sept 2016	Alan Sutcliffe	Paul Ellis	Wyn Ashton
8 TOTAL RED SAVINGS				35,000	0	40,000	90,000	90,000	90,000				
E2	9	Skipton Town Hall	Amber	67,930	0	38,330	76,660	76,660	76,660	First Floor Offices Let to Skipton Town Council : HoT agreed for 17/19 High Street let.	Simon Myers	Paul Ellis	David Smurthwaite
I9	10	Building Homes For Shared Ownership / To Rent	Amber	0	0	15,000	30,000	45,000	45,000	Purchase 3 commuted sum shared ownerships approved. Planning Approved on pilot site for 3 houses	Richard Foster	Paul Ellis	Ian Halton
I13	11	HGV Parking	Amber	1,000	0	2,000	2,000	2,000	2,000	Approved by Policy Committee Dec 2015, Requires NYCC approval - target implementation date June 2016	Patrick Mulligan	Paul Ellis	Hazel Smith
I14	12	Craven Pool Parking	Amber	1,000	0	1,000	1,000	1,000	1,000	Approved by Policy Committee Dec 2015, Requires NYCC approval - target implementation date June 2016	Patrick Mulligan	Paul Ellis	Hazel Smith
TOTAL AMBER SAVINGS				69,930	0	56,330	109,660	124,660	124,660				
P8	13	Mobile Phone Contract Renewal	Green	3,500	3,500					Mobile phone contract renewal	Carl Lis	Nicola Chick	Joanne Garnett
E12	14	Settle TIC Review	Green	5,000	3,070					Review completed	Simon Myers	David Smurthwaite	Sharon Sunter
P8	15	Bank Contract Savings	Green	5,000	5,000					Bank Contract - years 2 and 3 of contract.	Patrick Mulligan	Nicola Chick	Claire Hudson
P8	16	Insurance Contracts	Green	10,000	10,000					Rebase following insurance renewal contract for 15/16	Patrick Mulligan	Nicola Chick	Claire Hudson
I8	17	Vending on Council Land	Green	5,000	5,000					List of sites now secured licences - expected income £5k	Patrick Mulligan	Paul Ellis	Hazel Smith
I12	18	Appointment of Chief Executive to Housing Board	Green	5,000	5,000					Appointment confirmed.	Richard Foster	Paul Shevlin	-
I16	19	Health Referrals to Craven Pool	Green	0	12,500					Council will receive up to £12.5k for health fitness referrals from GP's as part of wellbeing initiative. 2 year trial initially.	Alan Sutcliffe	David Smurthwaite	Lloyd Hancox
P8	20	External Audit Service (NEW)	Green	0	4,000					Fees expected to reduce by 25%, but current forecast indicates 6%. To be kept under review	Patrick Mulligan	Nicola Chick	James Anderson
E13	21	MRP Saving (NEW)	Green	0	31,105					Adjustment of funding of 2014/15 capital programme alignment of borrowing to longer life assets & slippage.	Patrick Mulligan	Nicola Chick	Nicola Chick
E2	22	Skipton Town Hall	Green	67,930	8,490					Lease agreed with Skipton Town Council	Simon Myers	Paul Ellis	David Smurthwaite

Impact already included in 2016/17 budget

Ref No	Line No	Additional Income / Proposed Saving Service Area	Status	Target 2015/16 £	Projection 2015/16 £	Target 2016/17 £	Target 2017/18 £	Target 2018/19 £	Target 2019/20 £	Progress / Comments	Lead Member	CLT Lead	Service Area Lead
I10	23	Car Park Charging for Blue Badge Holders	Green	30,000	3,000					All approvals in place. Implementation from Jan 2016	Patrick Mulligan	Paul Ellis	Hazel Smith
E18	24	Business Support service provision	Green	9,500	9,500	13,500	13,500	13,500	13,500	Further savings from streamlining service provision. Impact needs adjustment on 16/17 budget	Carl Lis	Samia Hussain	Joanne Garnett

TOTAL GREEN SAVINGS	140,930	100,165	13,500	13,500	13,500	13,500
Income / Savings	245,860	100,165	109,830	213,160	228,160	228,160
Savings Inflation Adjustment	4,917	2,003	2,197	4,263	4,563	4,563
Total Income / Savings	250,777	102,168	112,027	217,423	232,723	232,723
Savings Required As per 2016/17 MTFP	0	0	273,000	775,000	1,012,000	1,119,000
Target	300,000	300,000	500,000	500,000	750,000	1,000,000
Headroom (+) / Deficit (-) To Savings Required as per MTFP	250,777	102,168	-160,973	-557,577	-779,277	-886,277
Headroom (+) / Deficit (-) To Target	-49,223	-197,832	-387,973	-282,577	-517,277	-767,277
Total Income / Savings Analysis						
Green	140,930	100,165	13,500	13,500	13,500	13,500
Amber	69,930	0	56,330	109,660	124,660	124,660
Red - Identified Projects	35,000	0	40,000	90,000	90,000	90,000
Total	245,860	100,165	109,830	213,160	228,160	228,160
GAP BETWEEN TARGET AND SAVINGS IDENTIFIED	54,140	199,835	390,170	286,840	521,840	771,840

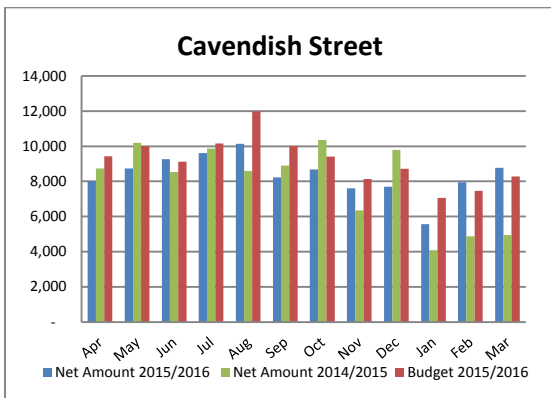
MTFP savings required updated as part of the budget strategy, based on Feb 2016 Budget Report. But does not take into account loss of Land Charges Service

Suggested Target

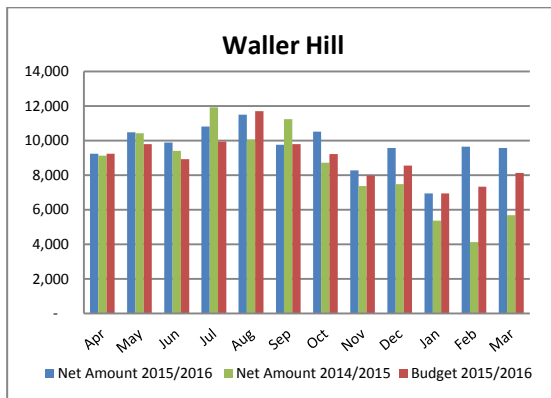
Parking Fees April –March 2016 (2015/2016 FYR)

2015/2016	Cavendish Street			Waller Hill			Coach Street			High Street			Bunkers Hill		
	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016
Month															
April	£ 8,015	£ 8,728	£ 9,428	£ 9,241	£ 9,123	£ 9,233	£ 33,264	£ 32,207	£ 31,445	£ 47,794	£ 43,860	£ 45,212	£ 1,347	£ 1,436	£ 1,376
May	£ 8,736	£10,200	£ 10,016	£ 10,473	£ 10,428	£ 9,804	£ 33,415	£ 32,451	£ 33,405	£ 51,642	£ 57,470	£ 48,012	£ 1,549	£ 1,728	£ 1,466
June	£ 9,259	£ 8,530	£ 9,113	£ 9,895	£ 9,409	£ 8,927	£ 31,315	£ 31,853	£ 30,395	£ 49,690	£ 49,119	£ 43,712	£ 1,695	£ 1,841	£ 1,328
July	£ 9,603	£ 9,859	£ 10,153	£ 10,819	£ 11,919	£ 9,937	£ 37,334	£ 35,728	£ 33,860	£ 53,825	£ 50,289	£ 48,662	£ 1,525	£ 1,864	£ 1,486
August	£ 10,138	£ 8,583	£ 11,969	£ 11,505	£ 10,047	£ 11,701	£ 40,708	£ 37,692	£ 39,915	£ 59,688	£ 49,278	£ 57,312	£ 1,907	£ 1,387	£ 1,763
September	£ 8,222	£ 8,900	£ 10,006	£ 9,759	£ 11,239	£ 9,794	£ 34,235	£ 37,196	£ 33,370	£ 57,334	£ 53,142	£ 47,962	£ 1,548	£ 1,462	£ 1,464
October	£ 8,678	£ 10,359	£ 9,418	£ 10,527	£ 8,715	£ 9,223	£ 30,976	£ 33,585	£ 31,410	£ 52,744	£ 57,264	£ 45,162	£ 1,775	£ 1,481	£ 1,374
November	£ 7,600	£ 6,352	£ 8,137	£ 8,269	£ 7,377	£ 7,978	£ 21,636	£ 33,411	£ 27,140	£ 52,320	£ 43,544	£ 39,062	£ 620	£ 1,168	£ 1,179
December	£ 7,694	£ 9,778	£ 8,725	£ 9,573	£ 7,481	£ 8,550	£ 25,670	£ 32,222	£ 29,100	£ 56,760	£ 49,804	£ 41,862	£ 1,717	£ 1,283	£ 1,269
January	£ 5,557	£ 4878	£ 7,066	£ 6,953	£ 5,367	£ 6,938	£ 16,936	£ 19,617	£ 23,570	£ 31,018	£ 34,369	£ 33,962	£ 1,054	£ 917	£ 1,016
February	£ 7,952	£ 5851	£ 7,465	£ 9,646	£ 4,131	£ 7,326	£ 26,734	£ 18,397	£ 24,900	£ 45,533	£ 29,761	£ 35,862	£ 1,351	£ 601	£ 1,077
March	£ 8,772	£ 5938	£ 8,284	£ 9,571	£ 5,679	£ 8,121	£ 30,048	£ 19,023	£ 27,630	£ 48,216	£ 35,824	£ 39,762	£ 1,440	£ 1,092	£ 1,202
	£100,226	£97,956	£ 109,780	£116,231	£100,915	£107,532	£ 362,271	£ 363,382	£ 366,139	£ 606,564	£ 553,724	£ 526,549	£ 17,528	£ 16,260	£ 16,000
Variance		£ 2267	-£ 9558		£ 15,317	£ 8,700		-£1,111	-£3867		£ 52,840	£ 80,015		£ 1,268	£ 1,528

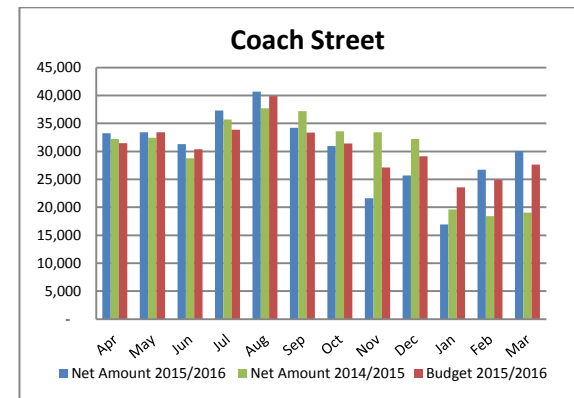
2015/2016	Ashfield Road			Whitefriars			Greenfoot			Backgate & Community Centre		
	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016	Amount 2015/2016	Amount 2014/2015	Budget 2015/2016
Month												
April	£ 4,556	£ 4,013	£ 4,300	£ 5,492	£ 4,740	£ 4,558	£ 2,276	£ 1,856	£ 1,548	£ 1,855	£ 2,517	£ 1,806
May	£ 4,528	£ 4,733	£ 4,580	£ 5,596	£ 5,055	£ 4,855	£ 1,725	£ 1,996	£ 1,649	£ 1,970	£ 1,955	£ 1,924
June	£ 4,107	£ 5,594	£ 4,150	£ 5,327	£ 5,636	£ 4,399	£ 1,713	£ 1,855	£ 1,494	£ 1,361	£ 1,297	£ 1,743
July	£ 5,127	£ 6,097	£ 4,645	£ 6,024	£ 6,737	£ 4,924	£ 2,132	£ 2,334	£ 1,672	£ 2,199	£ 3,075	£ 1,951
August	£ 5,985	£ 5,226	£ 5,510	£ 6,656	£ 5,873	£ 5,841	£ 3,013	£ 2,126	£ 1,984	£ 3,328	£ 3,268	£ 2,314
September	£ 4,854	£ 6,157	£ 4,575	£ 4,964	£ 7,449	£ 4,850	£ 2,824	£ 2,144	£ 1,647	£ 2,555	£ 1,719	£ 1,922
October	£ 4,571	£ 4,436	£ 4,295	£ 4,770	£ 3,489	£ 4,553	£ 1,935	£ 1,712	£ 1,546	£ 2,556	£ 1,132	£ 1,804
November	£ 2,548	£ 3,727	£ 3,685	£ 2,474	£ 3,031	£ 3,906	£ 1,104	£ 970	£ 1,327	£ 358	£ 611	£ 1,548
December	£ 4,123	£ 2,689	£ 3,965	£ 2,213	£ 2,080	£ 4,203	£ 810	£ 932	£ 1,427	£ 498	£ 470	£ 1,665
January	£ 3,275	£ 2,399	£ 3,175	£ 3,278	£ 2,681	£ 3,366	£ 788	£ 779	£ 1,143	£ 552	£ 471	£ 1,334
February	£ 3,086	£ 4,532	£ 3,365	£ 3,072	£ 1,778	£ 3,567	£ 908	£ 525	£ 1,211	£ 898	£ 522	£ 1,413
March	£ 4,903	£ 2,964	£ 3,755	£ 5,643	£ 1,156	£ 3,980	£ 2,022	£ 817	£ 1,352	£ 2,034	£ 752	£ 1,577
	£ 51,663	£ 52,567	£ 50,000	£ 55,509	£ 49,705	£ 53,000	£ 21,250	£ 18,046	£ 18,000	£ 20,164	£ 17,789	£ 21,000
Variance		-£ 903	£ 1,663		£ 5,804	£ 2,509		£ 3,204	£ 3,250		£ 2,376	-£ 836



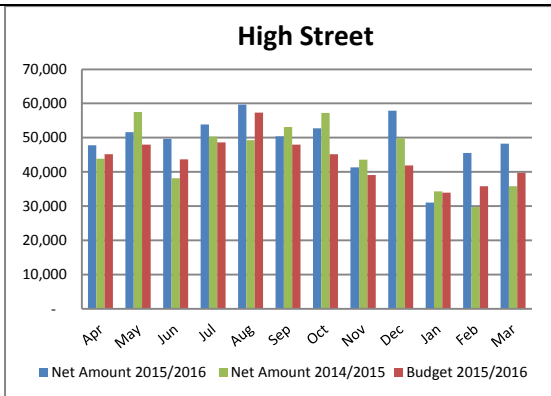
Comments: Income increased by 2.3% (£2,267) over same period last year and down by 8.7% (£9,558) on budget



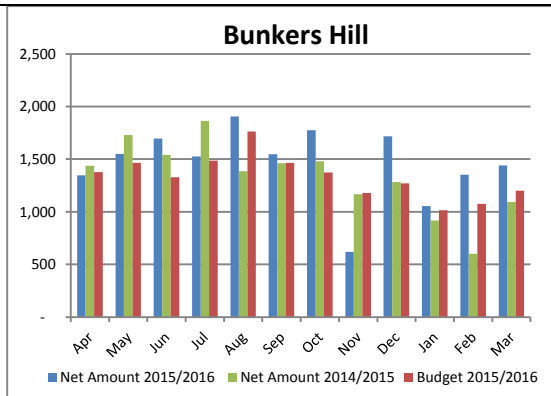
Comments: Income increased by 15.1% (£15,317) over same period last year and increased by 8.1% (£8,700) on budget



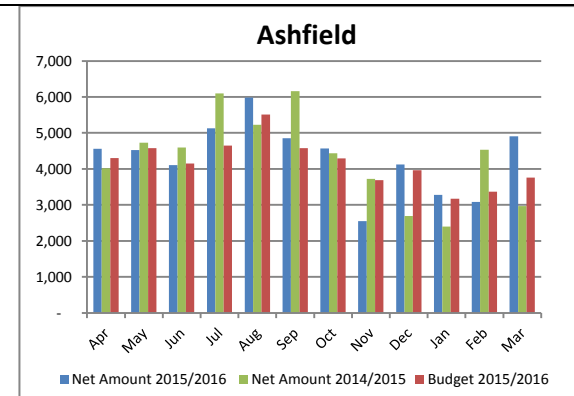
Comments: Income reduced by 0.30% (£1,111) over same period last year and down by 1.05 (£3,867) on budget



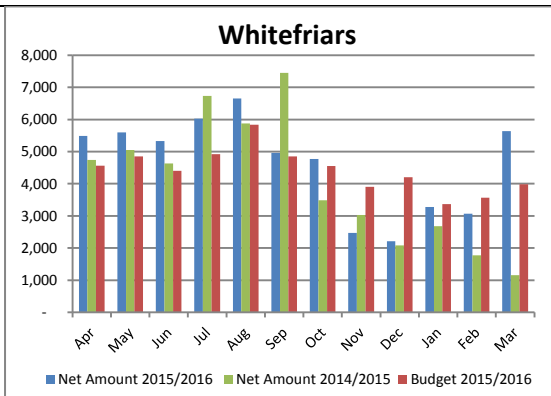
Comments: Income increased by 9.5% (£52,840) over same period last year and increased by 15.2% (£80,015) on budget.



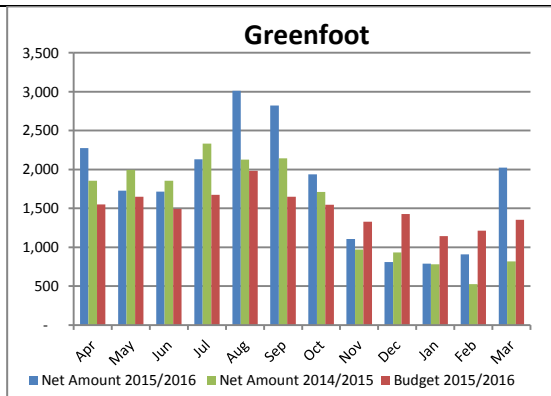
Comments: Income increased by 7.8% (£1,268) over same period last year and increased by 9.5% (£1,528) on budget



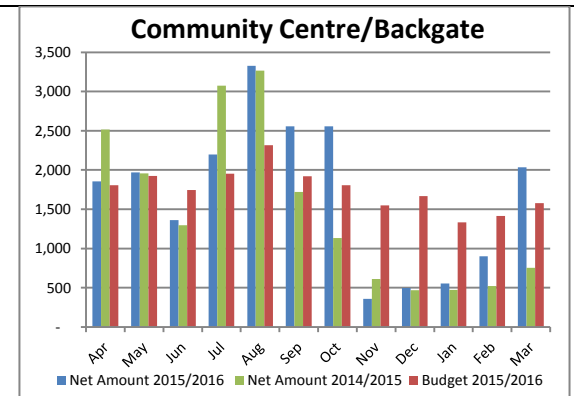
Comments: Income reduced by 1.72% (£903) over same period last year and increased by 3.32% (£1,663) on budget



Comments: Income increased by 11.6% (£5,804) over same period last year and increased by 4.73% (£2,509) on budget



Comments: Income increased by 17.8% (£3,204) over same period last year and increased by 18.05% (£3,250) on budget



Comments: Income increased by 13.3% (£2376) over same period last year and down by 3.9% (£836) on budget

Revenue Budget Slippage Requests

Ref	Request Description	Cost Centre	Description	Account Code	Budget £	Spend in Year £	Balance £	Amount Requested £	Comment
RS1	Rebrand of Skipton Town Hall. Museum/Gallery and TIC	R301	Rebrand process began in Jan 2015 but due to changes in Marketing Officer post was delayed slightly. The work for the rebrand has nearly finished but will not be complete by 23rd March, therefore will not be invoiced for in time for year end.	1410	2,500	1,916	584	3,000	
		R301		1530	4,500	1,441	3,059		
		R120		1410	1,200	598	602		
		R120		1000	2,500	1,559	941		
RS2	Reactive maintenance Cremators	R190	Slippage is due manufacture of the equipment and arranging a suitable installation date for the equipment on site awaiting final installation date will be the 5 May	0512	14,000	4,287	9,713	28,346	Underspend of £9k in 0512 - but savings in all premises costs of £21k. However there are large savings in other areas with R190 - but not narrated on the slippage request form submitted by MB.
RS3	HR Training Budget	R370	We are in the process of agreeing various training courses that have still to be finalised ie Leadership and Management, Child Sexual Exploitation, Customer Services and various HR Policies training for members. It is anticipated that these courses will go ahead from around June 2016	0270	69,680	49,431	20,249	20,240	
RS4	Industrial Development	R311	The request is to carry forward the balance of the budget that was made available in 2015/16 for the purchase of engineering services to support the development and delivery of a variety of capital projects designed to make a direct contribution to achieving the Council's priority for an Enterprising Craven.	1150	30,000	14,580	15,420	15,420	

RS5	Community Core Grants	R355	<p>Payment of final instalment of grants for 2015/16 has been delayed pending further review in respect of:</p> <ul style="list-style-type: none"> • Ingleton Tradespeoples Association - £875 • Skipton Food Bank - £2,250 <p>The contract for Settle Pool's utilities cannot be terminated until FY2016 so the balance of the unused budget is required to meet that cost - £4,695</p>	2240	68,196	60,375	7,821	7,820	
RS6	Member Grants Programme	R355	Member Grants Programme not begun in 15/16 - request to slip into 16/17 to allow the planned 15/16 projects to commence as well as the 16/17 ones.	-	15,000	0	15,000	15,000	
RS7	Craven Crime Reduction + Safer Stronger Communities	R348	Surplus CDC Contribution to the funding of this role. Request this be slipped into 16/17.	5*	10,000	260	9,740	9,740	
RS8	Financial Services - External Consultancy	R381	Slippage of External Service budget line to facilitate the completion of the Planner Upgrade and Fixed Assets Module	1150	58,130	43,667	14,463	3,500	
RS9	Leeds City Region Enterprise Fund	R311	LCR Enterprise money will be required from July/Aug 16 as it is match funding for an ERDF bid currently being evaluated by central government.	-	46,123	0	46,123	46,123	Draw down from NHB reserve in 15/16 delay means works in 16/17
	Sub Total				321,829	178,114	143,715	149,189	
RS10	Contingency				100,000	72,965	27,035	25,000	Increase 2016/17 budget to £100k.
	Total				421,829	251,079	170,750	174,189	

For Information

RS11	Capital Programme				804,286	485,058	319,228	319,228	Included in capital report item 5 on agenda.
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Estimated Balances and Reserves

APPENDIX E

Reserve	Opening Balance 1 Apr 15 £'000	Budgeted in Year Receipts £'000	Planned Utilisation £'000	In Year and Future Year Commitments	Estimated Balance Apr-16 £'000	Forecasted Year End Contribution £'000	Forecasted Available Balance 31 March 16 Onwards £'000	Link to Council Plan / Priority	Purpose of Reserve (all reserves are revenue and their purpose is reviewed as part of the budget process each year)
New Homes	1,085	794	(316)	(1,729)	150	0	150	1,2,3	3 Overarching project areas - Infrastructure, Empty Homes & Localism.
Planning	386	0	(264)	(145)	241	78	319	1	To contribute towards costs of LDF and contingency for planning enquiry costs / appeals
Enabling Efficiencies	393	20	0	(205)	208	28	236	2,4	For use for projects to create future savings and efficiencies
Vehicles	650	30	(225)	(225)	455	50	505	4	Set up to fund purchase of vehicles
ICT	650	30	(145)	(265)	415	50	465	4	Set up to fund investment in IT (enabling technology)
Buildings	350	30	(40)	(98)	283	68	351	4	Set up to fund maintenance, repairs and improvements to council properties
Insurance	40	10	0	0	50	0	50	4	Fund excess on insurance claims
Business Rates Contingency	1,510	29	(960)	(1,308)	231	421	652	4	To mitigate against deficits in the North Yorkshire Business Rates Pool
Future Year Budget Support	299	0	(44)	(44)	255	91	346	4	2013/14 savings achieved as per savings plan to support future year budgets
Contingency & Slippage	146	0	0	(146)	0	174	174	4	Slippage requests
Other	106	0	0	0	106	0	106	1,4	
Total Earmarked Reserves	5,615	943	(1,994)	(4,164)	2,394	960	3,354		
General Fund	995	0	0	0	995	0	995		Unallocated GF reserve acts as contingency for unexpected expenditure
Total Revenue Reserves	6,610	943	(1,994)	(4,164)	3,389	960	4,349		

KEY Council Plan Priority Area

1 Enterprising Craven. 2 Greener Craven. 3 Working with Communities. 4 Financial Resilience.