

## REVENUE MONITORING 2023/24 - Period 9 to 31st December 2023 (Variances in excess of £5K)

## Appendix A

NB: Some budget variances occurring as a result of budget profiling issues where no variance is expected to remain by year-end, or variances to be resolved by virements, are excluded from the list below.

Key

BLUE
GREEN
AMBER
RED

Variance currently showing but expected to be on target at year end
Favourable variance against latest budget
Adverse variance against latest budget
Projected adverse outturn variance

### FINANCE & RESOURCES PORTFOLIO

Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
All Council services	Employee costs including basic pay, pension, NI, and overtime, plus agency costs	11,313,835	8,500,041	8,461,065	-38,976	FAVOURABLE	GREEN	All Budget Holders	The budget forecast which was approved by Council in March 2023 assumed employee cost savings (including vacancy savings arising from delays in the recruitment to vacant posts) of £300,000 per annum from 2023/24 onwards. Current monitoring indicates that vacancy savings have exceeded the budgeted level, resulting in this favourable variance.

### CORPORATE AND ECONOMIC DEVELOPMENT PORTFOLIO

Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
Miscellaneous Properties	Other Rent	-129,473	-129,473	-134,696	-5,223	FAVOURABLE	GREEN		There has been additional income from rental properties arising from scheduled rent reviews which have led to higher rents in a number of cases.
Property Management Team	Miscellaneous Income	0	0	-7,075	-7,075	FAVOURABLE	GREEN	Phil Howarth	This income is from ad hoc licences and fees (e.g. for filming on council premises, foreshore, etc) for which the estimation of future years budget levels is unclear.
Repairs and Maintenance Budget - Council owned assets	Other Miscellaneous Repairs	214,895	161,207	223,750	62,543	ADVERSE	RED	Peter Downs	There have been additional essential, but unbudgeted, works that have been required during the year, including works on St Annes Pool and the town hall basement. These items, together with the impact of inflation, have resulted in the projected adverse outturn variance.
Development Management	Computer - Program Licence Chgs	28,000	21,004	14,652	-6,352	FAVOURABLE	BLUE	Andrew Stell	A change in the supplier of the council's planning software has reduced the base cost of the system. However, the requirement to provide additional modules is still to be finalised and so there is likely to be additional expenditure within the year. This budget will remain under review pending the completion of the work.
	Planning Application Fees	-492,000	-369,051	-295,180	73,871	ADVERSE	BLUE		Application numbers have been slightly depressed compared with the normal average for the year to date. The submission of additional applications, both in number and scale, during the remainder of the year may recover this position. This budget will be kept under review.
Local Plan	Consultants Fees	38,000	28,505	17,528	-10,977	FAVOURABLE	GREEN	Julie Glaister	Consultants have been engaged to update the evidence base that will inform the review of the local plan. Work is ongoing with payment due on satisfactory completion of the work. Accordingly, some of these budgets may not be spent in 2023/24. The budgets will be kept under review and updated as necessary,
Planning Policy	Local Development Framework Costs	30,000	22,503	0	-22,503	FAVOURABLE	GREEN		
Covid-19 Support	Residual unringfenced covid support grant funding remaining	40,820	30,619	0	-30,619	FAVOURABLE	GREEN	Tracy Manning	This budget is residual unringfenced covid support grant funding. Any budget remaining at year end will be slipped into next financial year.

<b>CUSTOMER &amp; OPERATIONAL SERVICES PORTFOLIO</b>									
Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
Fylde Waste Schemes	Replacement Waste Containers	100,000	75,007	86,353	11,346	ADVERSE	AMBER	Clare Blyth	It has been necessary to purchase additional bins to meet the demand for chargeable wheeled bins in respect of newly built properties. The purchase costs will be recovered in due course in the form of additional bin sales income.
	Bulky Waste Collection	62,122	46,596	54,084	7,488	ADVERSE	AMBER		This adverse variance will be offset in due course by additional income from customers for the service.
	Other Sales	-75,000	-56,256	-68,428	-12,172	FAVOURABLE	GREEN		There has been additional income arising from the increased sale of chargeable wheeled bins in respect of newly built properties, as described above.
Trade Waste Service	Purchase of Bulk Recycling Containers	2,000	1,502	7,409	5,907	ADVERSE	AMBER	Clare Blyth	Due to an increase in demand from new commercial customers and contract amendments it has been necessary to purchase additional bulk bins. This adverse variance will be offset in due course by additional bin lease income from customers.
	Bulk Bin Collection Charges	-177,560	-177,560	-184,104	-6,544	FAVOURABLE	GREEN		There has been additional income arising from the increased number of customers using the commercial waste service resulting in these favourable variances.
	Bulk Bin Disposal Charges	-177,800	-177,800	-207,189	-29,389	FAVOURABLE	GREEN		
Operational Services Team	Computer - Program Licence Chgs	9,000	9,000	17,651	8,651	ADVERSE	RED	Clare Blyth	The apportioned cost of the new organisational CRM system has been higher than budgeted for, resulting in this adverse variance.
Public Conveniences	Miscellaneous Receipts	-53,000	-39,755	-33,288	6,467	ADVERSE	RED		Income during the summer months was lower than expected, largely as a result of poor weather conditions which has had an adverse effect on visitor numbers.
Highways Cleansing	Weed Control	22,000	22,000	28,505	6,505	ADVERSE	RED		The actual contractual cost of the weed spraying contract (year 3) was higher than budgeted for, resulting in this adverse variance.
Fleet & Plant	FMS Materials Cost	140,670	105,591	119,372	13,781	ADVERSE	RED	Clare Blyth	Essential vehicle repairs and maintenance costs are incurred to keep the fleet operational to support service delivery. There are a number of adverse variances in the year to date, including as a result of inflation, though there are also favourable variance which offset the majority of the additional cost. These budgets will be kept under review during the remainder of the financial year and adjusted as necessary as part of future updates to the Financial Forecast.
	Repairs by Commercial Garages	43,400	32,630	44,767	12,137	ADVERSE	RED		
	Fuel	329,032	246,844	237,943	-8,901	FAVOURABLE	GREEN		
	Tyres - Renewal	34,636	26,049	15,846	-10,203	FAVOURABLE	GREEN		
	Agrippa Signage	11,005	8,275	0	-8,275	FAVOURABLE	GREEN		
	Hire of Transport	0	0	10,519	10,519	ADVERSE	RED		
Car Parks General	Other General Repairs and Mtce	20,600	15,452	23,791	8,339	ADVERSE	RED	Andrew Loynd	Additional costs have been incurred during the year as a result of the introduction of new parking conditions (introduced mid year) and the the need to rebuild a wall following an accident. Further costs may be incurred to enable the introduction of planned tariff changes from April 2024.
	Other Fees	0	0	5,000	5,000	ADVERSE	RED		Charges have been incurred in respect of the processing of cashless mobile phone payments which have been increasing as more customers use this payment option.
	Fylde Residents Parking Permits	-3,400	-3,400	-10,677	-7,277	FAVOURABLE	GREEN		Demand for this permit has increased over the years resulting in income being higher than as anticipated.
Car Parking Fees	Car Parking Fees	-710,000	-532,570	-555,612	-23,042	FAVOURABLE	BLUE		Although income is currently in excess of the budget, the seasonal profile indicates that total income for the year is unlikely to meet the annual total budget. This is most likely due to poor weather during the summer months leading to a reduction in visitor numbers.

<b>ENVIRONMENT PORTFOLIO</b>									
Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
Bus Shelters	Other Sales	-16,000	-12,001	0	12,001	ADVERSE	RED	Andrew Loynd	This is a new budget line as a result of the recent retendering of this service. These arrangements are currently being finalised with income not expected to be received until contracts are signed.
Land Charges	LC - CON29 Fees	-51,000	-38,256	-28,642	9,614	ADVERSE	RED	Keith Vernon	There has been a reduction in income for the year to date as a result of lower customer usage for the service resulting from interest rate rises over the last year which is suppressing housing transactions and also as a consequence of outside competition from search providers who undercut the Council fee for the service.
Footway Lighting	Other General Repairs and Mtce	20,000	15,002	21,594	6,592	ADVERSE	RED	Peter Downs	The annual maintenance budget is currently already over-spent. Only essential works are to be carried out for the remainder of the year to keep this adverse variance as low as possible by the end of the year.
Coast Protection	Other General Repairs and Mtce	30,000	22,501	16,756	-5,745	FAVOURABLE	GREEN	Stephen Ball	This budget has been reserved to ensure that sea defences can be repaired in case of any breaches during winter storms.
Highways and Footways	Promenade Motorhome Parking	30,000	22,503	0	-22,503	FAVOURABLE	GREEN		This funding is to enable LCC to introduce new parking restrictions to restrict motorhomes. The scheme to be progressed during 2024.
<b>SOCIAL WELLBEING PORTFOLIO</b>									
Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
Homelessness	Storage and Removal Costs	5,000	5,000	10,409	5,409	ADVERSE	RED	Kirstine Riding	This expenditure reflects the increased number of households in temporary accommodation to whom the LA has a homeless duty which includes a duty to care for their belongings.
	Domestic Abuse Act Initiatives	77,072	77,072	90,915	13,843	ADVERSE	RED		There has been an increased demand for clients fleeing domestic abuse. An element relates to the cost of storage of personal belongings for which clients make a contribution. This situation is expected to continue.
	Invest to Save Expenditure	10,000	7,501	1,180	-6,321	FAVOURABLE	GREEN		The Housing Service accesses both government and Charitable funding for Bond and Rent in Advance payments which reduces the Council own expenditure for this activity.
	Void Loss/Recharge Costs	14,290	10,719	4,417	-6,302	FAVOURABLE	GREEN		The increased demand for homelessness services has resulted in minimal void loss for interim units.
	Temporary accommodation costs	370,089	277,605	324,093	46,488	ADVERSE	RED		The high level of demand for this service experienced during 2022/23 continues into 2023/24. Increased costs are partially offset by additional income from Housing Benefit and Universal Credit contributions. The budgets will be reviewed as part of future updates to the Financial Forecasts and adjusted as necessary.
	Housing Benefit/Universal Credit Repayment Income	-140,000	-105,011	-98,434	6,577	ADVERSE	RED		
	Miscellaneous Income - contributions towards interim accommodation costs	-25,000	-18,754	-30,463	-11,709	FAVOURABLE	BLUE		

<b>SOCIAL WELLBEING PORTFOLIO</b>									
Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
Housing Standards	Contribution to Wyre - Care & Repair	30,000	22,503	8,851	-13,652	FAVOURABLE	GREEN	Kirstine Riding	Expenditure on this service is dependent on the number of clients accessing the support. It is possible that full budget for the year will not be required. The budgets will be reviewed as part of future updates to the Financial Forecasts and adjusted as necessary.
	Disabled Facilities Grant Fees	-176,000	-132,017	-145,808	-13,791	FAVOURABLE	GREEN		The level of revenue income is determined by the number and value of capital grants delivered during the year and those for which the 15% management fee is levied. The Council has received an additional allocation of capital grant for 2023/24 and consequently revenue income for the year is anticipated to be in excess of the budget. This budget will be reviewed as part of future updates to the Financial Forecast.
	Enforcement Notices	-10,000	-7,501	-1,728	5,773	ADVERSE	RED		Income is determined by the number of enforcement notices that are required to be served. If Landlord's undertake the required works then enforcement is not required, resulting in lower income from enforcement notices.
Sports Development	Sports Dev - Diversionary Activities	3,548	2,663	10,485	7,822	ADVERSE	RED	Alex Scrivens	This budget overspend is due to the cost of the Annual Sports Awards and the increase in costs to deliver.
	ESF - Business Health Matters Funding	-53,751	-53,751	-66,082	-12,331	FAVOURABLE	GREEN		The success of the programme and the targets being surpassed we were able to draw down extra funding from the programme
Cemetery and Crematorium	Cremations	-1,176,039	-882,147	-783,425	98,722	ADVERSE	RED	Rebecca Riley	Currently income from cremations is below the budgeted amount. The budgets will be kept under review for the remainder of the financial year.
<b>TOURISM, LEISURE &amp; CULTURE PORTFOLIO</b>									
Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
Swimming provision	Consultants and other fees	71,601	53,701	0	-53,701	FAVOURABLE	GREEN	Gemma Broadley	This budget relates to fees and associated costs as approved by Executive Committee in December 2023 in actioning the resolution agreed at full Council on 2 October 2023 into swimming provision in Fylde, together with a subsequent viement of £25k to support this work. Any monies unspent at year end will be required in the new year to complete this workstream.
St. Annes-Parks (Strategic)	Irrigation Systems and Drainage	2,000	2,000	7,455	5,455	ADVERSE	RED	Lisa Foden	This budget overspend has occurred due to the unanticipated water pump failure at the Ashton Garden lake which required a new water pump to be fitted.
Parks Development - Lytham & St Annes	Drives and Paths	18,000	13,500	0	-13,500	FAVOURABLE	BLUE		It is anticipated that this budget will be spent during quarter 4 of 2023/24.
Management of the Arts & Heritage Assets	Festival Support/Club Days	10,800	10,800	17,165	6,365	ADVERSE	RED	Tim Dixon	This budget is overspent as a result of the one-off unbudgeted costs for the King's Coronation (banners, flags, bunting and lighting columns).

**TOURISM, LEISURE & CULTURE PORTFOLIO**

Service Area	Detailed Description	Full Year Budget	Profiled Budget as at Period 9	Actual & Commitments as at Period 9	Variance as at Period 9	ADVERSE / FAVOURABLE	Alert	Budget Holder	Budget Holder Comments
Fylde Tourism and Events	1940's Lytham Wartime Festival	35,000	35,000	48,938	13,938	ADVERSE	RED	Tim Dixon	The costs of the Wartime Festival have increased as the event has grown in popularity. This combined with the impact of inflationary increases on the overall costs of running the event have resulted in this overspend. The events programme is currently under review.
	Kite Festival	30,000	30,000	37,572	7,572	ADVERSE	RED		The costs associated with the Kite Festival have exceeded the available budget as the event has increased in popularity, and income is below the target level, resulting in these adverse variances. The events programme is currently under review.
	Income - Kite Festival	-20,000	-20,000	-9,592	10,408	ADVERSE	RED		